

2009 Federal Income Tax Rates

(Rates effective April 1, 2009)

Use these steps to figure your income tax withholding under the percentage method:

- 1) Multiply one withholding allowance for your payroll period (see Table below) by the number of allowances you claimed on your form W-4

WITHHOLDING ALLOWANCE TABLE

| Payroll Period | One Withholding Allowance |
|----------------|---------------------------|
| Semimonthly | 152.08 |
| Bi-weekly | 140.38 |
| Monthly | 304.17 |

- 2) Subtract that amount from your taxable wages
- 3) Determine your tax obligation from the appropriate tax rate table below

TAX RATE TABLES

SEMI-MONTHLY PAYROLL PERIOD:

| SINGLE Person | | | | MARRIED Person | | | |
|---|----------------|--|------------------|---|----------------|--|------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$299 | | \$0 | | Not over \$656 | | \$0 | |
| Over - | But not Over - | of excess over - | of excess over - | Over - | But not Over - | of excess over - | of excess over - |
| \$299 | \$433 | 10% | \$299 | \$656 | \$1,019 | 10% | \$656 |
| \$433 | \$1,508 | \$13.40 plus 15% | \$433 | \$1,019 | \$3,152 | \$36.30 plus 15% | \$1,019 |
| \$1,508 | \$2,772 | \$174.65 plus 25% | \$1,508 | \$3,152 | \$4,922 | \$356.25 plus 25% | \$3,152 |
| \$2,772 | \$7,233 | \$490.65 plus 28% | \$2,772 | \$4,922 | \$9,025 | \$798.75 plus 28% | \$4,922 |
| \$7,233 | \$15,625 | \$1,739.73 plus 33% | \$7,233 | \$9,025 | \$15,863 | \$1,947.59 plus 33% | \$9,025 |
| \$15,625 | | \$4,509.09 plus 35% | \$15,625 | \$15,863 | | \$4,204.13 plus 35% | \$15,863 |

BI-WEEKLY PAYROLL PERIOD:

| SINGLE Person | | | | MARRIED Person | | | |
|---|----------------|--|------------------|---|----------------|--|------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$276 | | \$0 | | Not over \$606 | | \$0 | |
| Over - | But not Over - | of excess over - | of excess over - | Over - | But not Over - | of excess over - | of excess over - |
| \$276 | \$400 | 10% | \$276 | \$606 | \$940 | 10% | \$606 |
| \$400 | \$1,392 | \$12.40 plus 15% | \$400 | \$940 | \$2,910 | \$33.40 plus 15% | \$940 |
| \$1,392 | \$2,559 | \$161.20 plus 25% | \$1,392 | \$2,910 | \$4,543 | \$328.90 plus 25% | \$2,910 |
| \$2,559 | \$6,677 | \$452.95 plus 28% | \$2,559 | \$4,543 | \$8,331 | \$737.15 plus 28% | \$4,543 |
| \$6,677 | \$14,423 | \$1,605.99 plus 33% | \$6,677 | \$8,331 | \$14,642 | \$1,797.79 plus 33% | \$8,331 |
| \$14,423 | | \$4,162.17 plus 35% | \$14,423 | \$14,642 | | \$3,880.42 plus 35% | \$14,642 |

MONTHLY PAYROLL PERIOD:

| SINGLE Person | | | | MARRIED Person | | | |
|--|----------------|---|------------------|--|----------------|---|------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$598 | | \$0 | | Not over \$1,313 | | \$0 | |
| Over - | But not Over - | | of excess over - | Over - | But not Over - | | of excess over - |
| \$598 | \$867 | 10% | \$598 | \$1,313 | \$2,038 | 10% | \$1,313 |
| \$867 | \$3,017 | \$26.90 plus 15% | \$867 | \$2,038 | \$6,304 | \$72.50 plus 15% | \$2,038 |
| \$3,017 | \$5,544 | \$349.40 plus 25% | \$3,017 | \$6,304 | \$9,844 | \$712.40 plus 25% | \$6,304 |
| \$5,544 | \$14,467 | \$981.15 plus 28% | \$5,544 | \$9,844 | \$18,050 | \$1,597.40 plus 28% | \$9,844 |
| \$14,467 | \$31,250 | \$3,479.59 plus 33% | \$14,467 | \$18,050 | \$31,725 | \$3,895.08 plus 33% | \$18,050 |
| \$31,250 | | \$9,017.98 plus 35% | \$31,250 | \$31,725 | | \$8,407.83 plus 35% | \$31,725 |

PLEASE NOTE: These tables are not applicable to nonresident aliens.