

Federal Tax Table for 2013

For wages paid in 2013

Single Person (including head of household)

Married Person

FICA Maximum wage - \$113,700 for 2013

Federal exemption (annual) value: \$3,900.00

Supplemental Wages - Supplemental flat withholding rate is 25%.

The following is the 2013 TABLE 7 - Annual payroll period in Pub 15

(A) Single Person (including head of household) For wages paid in 2013			
If the amount of wage (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,200.....		\$0	
Over	But not over		of excess over-
\$2,200	\$11,125	10%	\$2,200
\$11,125	\$38,450	\$892.50 plus 15%	\$11,125
\$38,450	\$90,050	\$4,991.25 plus 25%	\$38,450
\$90,050	\$185,450	\$17,891.25 plus 28%	\$90,050
\$185,450	\$400,550	\$44,603.25 plus 33%	\$185,450
\$400,550	\$402,200	\$115,586.25 plus 35%	\$400,550
\$402,200	\$116,163.75 plus 39.6%	\$402,200
(B) Married Person-For wages paid in 2013			
If the amount of wage (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$8,300.....		\$0	
Over	But not over		of excess over-
\$8,300	\$26,150	10%	\$8,300
\$26,150	\$80,800	\$1,785.00 plus 15%	\$26,150
\$80,800	\$154,700	\$9,982.50 plus 25%	\$80,800
\$154,700	\$231,350	\$28,457.50 plus 28%	\$154,700
\$231,350	\$406,650	\$49,919.50 plus 33%	\$231,350
\$406,650	\$458,300	\$107,768.50 plus 35%	\$406,650
\$458,300	\$125,846.00 plus 39.6%	\$458,300