

Federal Tax Table for 2014

For wages paid in 2014

Single Person (including head of household)

Married Person

FICA Maximum wage - \$117,000 for 2014

Federal exemption (annual) value: \$3,950.00

Supplemental Wages - Supplemental flat withholding rate is 25%.

The following is the 2014 TABLE 7 - Annual payroll period in Pub 15

(A) **Single Person** (including head of household) **For wages paid in 2014**

If the amount of wage (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,250.....		\$0	
Over	But not over		of excess over-
\$2,250	\$11,325	10%	\$2,250
\$11,325	\$39,150	\$907.50 plus 15%	\$11,325
\$39,150	\$91,600	\$5,081.25 plus 25%	\$39,150
\$91,600	\$188,600	\$18,193.75 plus 28%	\$91,600
\$188,600	\$407,350	\$45,353.75 plus 33%	\$188,600
\$407,350	\$409,000	\$117,541.25 plus 35%	\$407,350
\$409,000	\$118,118.75 plus 39.6%	\$409,000

(B) **Married Person-For wages paid in 2014**

If the amount of wage (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$8,450.....		\$0	
Over	But not over		of excess over-
\$8,450	\$26,600	10%	\$8,450
\$26,600	\$82,250	\$1,815.00 plus 15%	\$26,600
\$82,250	\$157,300	\$10,162.50 plus 25%	\$82,250
\$157,300	\$235,300	\$28,295.00 plus 28%	\$157,300
\$235,300	\$413,550	\$50,765.00 plus 33%	\$235,300
\$413,550	\$466,050	\$109,587.50 plus 35%	\$413,550
\$466,050	\$127,962.50 plus 39.6%	\$466,050