(Rev. January 2013)



Early Release Copies of the 2013 Percentage Method Tables for Income Tax Withholding

What's New

2013 withholding tables. This notice includes the 2013 Percentage Method Tables for Income Tax Withholding. Employers should implement the 2013 withholding tables as soon as possible, but not later than February 15, 2013. Use the 2012 withholding tables until you implement the 2013 withholding tables.

Social security tax. For 2013, the employee tax rate for social security increases to 6.2%. The social security wage base limit increases to \$113,700.

Employers should implement the 6.2% employee social security tax rate as soon as possible, but not later than February 15, 2013. After implementing the new 6.2% rate, employers should make an adjustment in a subsequent pay period to correct any underwithholding of social security tax as soon as possible, but not later than March 31, 2013.

Future Developments

For the latest information about developments related to Notice 1036, such as legislation enacted after it was published, go to www.irs.gov/notice1036.

Social Security and Medicare Tax for 2013

The employee tax rate for social security is 6.2%. Previously, the employee tax rate for social security was 4.2%. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$113,700. The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2012. There is no wage base limit for Medicare tax.

Employers should implement the 6.2% employee social security tax rate as soon as possible, but not later than February 15, 2013. After implementing the new 6.2% rate, employers should make an adjustment in a subsequent pay period to correct any underwithholding of social security tax as soon as possible, but not later than March 31, 2013.

Additional Medicare Tax Withholding

In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from

wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Publication 15 (Circular E), Employer's Tax Guide.

Percentage Method Tables for Income Tax Withholding

Attached are early release copies of the Percentage Method Tables for Income Tax Withholding that will appear in Publication 15 (Circular E), Employer's Tax Guide (For use in 2013). Publication 15 (Circular E) will be posted on IRS.gov and available at IRS offices in early 2013.

The wage amounts shown in the Percentage Method Tables for Income Tax Withholding are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2013, they are:

Payroll Period	One Withholding Allowance
Weekly	\$ 75.00
Biweekly	150.00
Semimonthly	162.50
Monthly	325.00
Quarterly	975.00
Semiannually	1,950.00
Annually	3,900.00
Daily or Miscellaneous (each day of the payroll period)	15.00

When employers use the Percentage Method Tables for Income Tax Withholding, the tax for the pay period may be rounded to the nearest dollar. (If rounding is used, it must be used consistently.) Withheld tax amounts should be rounded to the nearest dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.50 becomes \$3.

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Withholding Adjustment for Nonresident Aliens

For 2013, apply the procedure discussed below to figure the amount of income tax to withhold from the wages of nonresident alien employees performing services within the United States.

Note. Nonresident alien students from India and business apprentices from India are not subject to this procedure.

Instructions. To figure how much income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

Step 1. Add to the wages paid to the nonresident alien employee for the payroll period the amount shown in the chart below for the applicable payroll period.

Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

Payroll Period	Add Additional
Weekly	\$ 42.30
Biweekly	84.60
Semimonthly	91.70
Monthly	183.30
Quarterly	550.00
Semiannually	1,100.00
Annually	2,200.00
Daily or Miscellaneous (each day of the payroll period)	8.50

Step 2. Use the amount figured in Step 1 and the number of withholding allowances claimed (generally limited to one allowance) to figure income tax withholding. Determine the value of withholding allowances by multiplying the number of withholding allowances claimed by the appropriate amount in the table shown on the previous page. Reduce the amount figured in Step 1 by the value of withholding allowances and use that reduced amount to determine the wages subject to income tax withholding. Figure the income tax withholding using the Percentage Method Tables for Income Tax Withholding provided on the next two pages. Alternatively, you can figure the income tax withholding using the Wage Bracket Tables for Income Tax Withholding included in Publication 15 (Circular E) (For use in 2013).

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Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2013)

			TABLE 1—WEEK	I V Payroll Peri	od		
(a) SINGI F per	rson (including head			(b) MARRIED p			
		of floaseflola)—		If the amount of			
If the amount of		The amount of income t	ax			The amount of income t	ax
is:	norum g anowanoco,	to withhold is:	un.	is:	nording anowariood,	to withhold is:	
		\$0				\$0	
Over—	But not over—	•	of excess over—	Over—	But not over—	**	of excess over—
\$42	—\$214 · ·		—\$42	\$160	—\$503 · ·	\$0.00 plus 10%	—\$160
\$214	·	\$17.20 plus 15%	— \$214	\$503	·	\$34.30 plus 15%	— \$503
\$739		\$95.95 plus 25%	— \$739	\$1,554		\$191.95 plus 25%	— \$1,554
\$1,732		\$344.20 plus 28%	— \$1,732	\$2,975		\$547.20 plus 28%	-\$2,975
\$3,566		\$857.72 plus 33%	-\$3,566	\$4,449	— \$7,820	\$959.92 plus 33%	-\$4,449
\$7,703		\$2,222.93 plus 35%	-\$7,703	\$7,820		\$2,072.35 plus 35%	— \$7,820
\$7,735		•	— \$7,735	\$8,813		\$2,419.90 plus 39.6%	—\$8,813
		Т	ABLE 2—BIWEE	KLY Payroll Per	riod		
(a) SINGLE per	rson (including head	l of household)—		(b) MARRIED p	erson—		
If the amount of				If the amount of	• `		
•	holding allowances)	The amount of income t	ax		holding allowances)	The amount of income t	ax
is:		to withhold is:		is:		to withhold is:	
Not over \$85 .		\$0				\$0	
Over—	But not over—		excess over—	Over—	But not over—		of excess over—
\$85	—\$428 · ·	\$0.00 plus 10%	—\$85	\$319	— \$1,006	•	— \$319
\$428	. ,	\$34.30 plus 15%	—\$428	\$1,006		\$68.70 plus 15%	—\$1,006
\$1,479		\$191.95 plus 25%	— \$1,479	\$3,108	. ,	\$384.00 plus 25%	—\$3,108
\$3,463		\$687.95 plus 28%	—\$3,463	\$5,950		\$1,094.50 plus 28%	— \$5,950
\$7,133		\$1,715.55 plus 33%	— \$7,133	\$8,898		\$1,919.94 plus 33%	— \$8,898
\$15,406		\$4,445.64 plus 35%	— \$15,406	\$15,640		\$4,144.80 plus 35%	—\$15,640
\$15,469		\$4,467.69 plus 39.6%	—\$15,469			\$4,840.25 plus 39.6%	—\$17,627
			BLE 3—SEMIMO				
(a) SINGLE per	rson (including head	l of household)—		(b) MARRIED p	erson—		
If the amount of				If the amount of	• ,		
	holding allowances)	The amount of income t	ax		holding allowances)	The amount of income t	ax
is:		to withhold is:		is:		to withhold is:	
Not over \$92 .		\$0		Not over \$346		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$92		\$0.00 plus 10%	—\$92	\$346	— \$1,090	•	—\$346
\$464		\$37.20 plus 15%	—\$464	\$1,090		\$74.40 plus 15%	—\$1,090
\$1,602		\$207.90 plus 25%	—\$1,602	\$3,367		\$415.95 plus 25%	—\$3,367
\$3,752		\$745.40 plus 28%	—\$3,752	\$6,446		\$1,185.70 plus 28%	—\$6,446
\$7,727		\$1,858.40 plus 33%	—\$7,727	\$9,640		\$2,080.02 plus 33%	—\$9,640
\$16,690		\$4,816.19 plus 35%	— \$16,690	\$16,944		\$4,490.34 plus 35%	— \$16,944
\$16,758		\$4,839.99 plus 39.6%	— \$16,758	\$19,096		\$5,243.54 plus 39.6%	—\$19,096
			ABLE 4—MONT				
(a) SINGLE per	rson (including head	l of household)—		(b) MARRIED p			
	wages (after			If the amount of	U (
If the amount of						The amount of income t	av
subtracting with		The amount of income t to withhold is:	ax		holding allowances)	to withhold is:	.ux
subtracting with is:		The amount of income t to withhold is: \$0	ax	is:	holding allowances)		.un
subtracting with is:	holding allowances)	to withhold is: \$0	ax of excess over—	is:	,	to withhold is:	of excess over—
subtracting with is: Not over \$183	holding allowances)	to withhold is: \$0		is: Not over \$692		to withhold is:	
subtracting with is: Not over \$183 Over—	holding allowances)But not over—	to withhold is: \$0	of excess over—	is: Not over \$692 Over —	But not over—	to withhold is: \$0	of excess over—
subtracting with is: Not over \$183 Over — \$183	holding allowances)	to withhold is: \$0 \$0.00 plus 10%	of excess over— —\$183	is: Not over \$692 Over — \$692	But not over— —\$2,179	to withhold is: \$0 \$0.00 plus 10% \$148.70 plus 15%	of excess over— —\$692
subtracting with is: Not over \$183 Over— \$183 \$927	But not over—	to withhold is: \$0 \$0.00 plus 10% \$74.40 plus 15%	of excess over— —\$183 —\$927	is: Not over \$692 Over— \$692 \$2,179	But not over— —\$2,179 —\$6,733 —\$12,892	to withhold is: \$0 \$0.00 plus 10% \$148.70 plus 15%	of excess over— —\$692 —\$2,179
subtracting with is: Not over \$183 Over— \$183 \$927 \$3,204	But not over—	to withhold is: \$0 \$0.00 plus 10% \$74.40 plus 15% \$415.95 plus 25% \$1,490.95 plus 28%	of excess over— —\$183 —\$927 —\$3,204	is: Not over \$692 Over— \$692 \$2,179 \$6,733	But not over— —\$2,179 —\$6,733 —\$12,892	to withhold is: \$0 \$0.00 plus 10% \$148.70 plus 15% \$831.80 plus 25% \$2,371.55 plus 28%	of excess over— —\$692 —\$2,179 —\$6,733
subtracting with is: Not over \$183 Over— \$183 \$927 \$3,204 \$7,504	But not over— —\$927 —\$3,204 —\$7,504 —\$15,454	to withhold is: \$0 \$0.00 plus 10% \$74.40 plus 15% \$415.95 plus 25% \$1,490.95 plus 28%	of excess over— —\$183 —\$927 —\$3,204 —\$7,504	is: Not over \$692 Over— \$692 \$2,179 \$6,733 \$12,892	But not over— —\$2,179 —\$6,733 —\$12,892 —\$19,279	to withhold is: \$0 \$0.00 plus 10% \$148.70 plus 15% \$831.80 plus 25% \$2,371.55 plus 28% \$4,159.91 plus 33%	of excess over— -\$692 -\$2,179 -\$6,733 -\$12,892

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Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2013)

		TABI	E 5—QUART	ERLY Payroll Per	iod		
(a) SINGLE per	son (including head	d of household)—		(b) MARRIED pe	rson—		
If the amount of v	wages (after			If the amount of w	ages (after		
subtracting withh	olding	The amount of income tax		subtracting withho	olding allowances)	The amount of income ta	x
allowances) is:		to withhold is:		is:		to withhold is:	
Not over \$550		\$0		Not over \$2,075		\$0	
Over—	But not over—	of e	xcess over—	Over—	But not over—	0	f excess over—
\$550	— \$2,781	•	—\$550	\$2,075	— \$6,538	\$0.00 plus 10%	— \$2,075
\$2,781	— \$9,613		— \$2,781	\$6,538	— \$20,200	\$446.30 plus 15%	— \$6,538
\$9,613		\$1,247.90 plus 25%	— \$9,613	\$20,200	— \$38,675	\$2,495.60 plus 25%	-\$20,200
\$22,513		\$4,472.90 plus 28%	—\$22,513	\$38,675	— \$57,838	\$7,114.35 plus 28%	—\$38,675
\$46,363		\$11,150.90 plus 33%	—\$46,363	\$57,838	— \$101,663	\$12,479.99 plus 33%	— \$57,838
\$100,138		\$28,896.65 plus 35%	 \$100,138	\$101,663	— \$114,575	\$26,942.24 plus 35%	— \$101,663
\$100,550		\$29,040.85 plus 39.6%	<u></u> \$100,550	\$114,575		\$31,461.44 plus 39.6%	<u></u> \$114,575
			E 6—SEMIAN	NUAL Payroll Pe			
(a) SINGLE per	son (including head	d of household)—		(b) MARRIED pe	rson—		
If the amount of v	• ,			If the amount of w	• ,		
subtracting withh allowances) is:	olding	The amount of income tax to withhold is:		subtracting withhous:	olding allowances)	The amount of income tax to withhold is:	x
Not over \$1,100		\$0		Not over \$4,150		\$0	
Over—	But not over—	of e	xcess over—	Over—	But not over—	o	f excess over—
\$1,100	— \$5,563	\$0.00 plus 10%	— \$1,100	\$4,150	— \$13,075	\$0.00 plus 10%	—\$4,150
\$5,563	— \$19,225	\$446.30 plus 15%	-\$5,563	\$13,075	— \$40,400	\$892.50 plus 15%	— \$13,075
\$19,225	— \$45,025	\$2,495.60 plus 25%	—\$19,225	\$40,400	— \$77,350	\$4,991.25 plus 25%	-\$40,400
\$45,025	— \$92,725	· /	— \$45,025	\$77,350	— \$115,675	\$14,228.75 plus 28%	— \$77,350
\$92,725	— \$200,275	· ·	—\$92,725	\$115,675	— \$203,325	\$24,959.75 plus 33%	— \$115,675
\$200,275	— \$201,100		—\$200,275	\$203,325	— \$229,150	\$53,884.25 plus 35%	-\$203,325
\$201,100		\$58,081.85 plus 39.6%	<u></u> \$201,100	\$229,150		\$62,923.00 plus 39.6%	—\$229,150
		TA	BLE 7—ANNU	JAL Payroll Perio	d		
(a) SINGLE pers	son (including head		BLE 7—ANNU	JAL Payroll Perio (b) MARRIED pe			
(a) SINGLE pers	` •		BLE 7—ANNU		rson—		
If the amount of v	wages (after	d of household)— The amount of income tax	BLE 7—ANNU	(b) MARRIED pe If the amount of w subtracting withho	rson— ages (after	The amount of income ta:	x
If the amount of v subtracting withh allowances) is:	wages (after	d of household)— The amount of income tax to withhold is:	BLE 7—ANNU	(b) MARRIED pe If the amount of w subtracting withho is:	rson— ages (after	to withhold is:	×
If the amount of v	wages (after	d of household)— The amount of income tax	BLE 7—ANNU	(b) MARRIED pe If the amount of w subtracting withho is:	rson— ages (after		×
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over—	wages (after holding	d of household)— The amount of income tax to withhold is: \$0 of e	xcess over—	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over—	rson— ages (after olding allowances)	to withhold is: \$0	f excess over—
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over — \$2,200	wages (after holding But not over— —\$11,125	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10%	xcess over— —\$2,200	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300	rson— ages (after olding allowances) But not over— —\$26,150	to withhold is: \$0 \$0.00 plus 10%	f excess over— —\$8,300
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125	wages (after holding But not over— —\$11,125 —\$38,450	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15%	xcess over— —\$2,200 —\$11,125	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150	rson— ages (after olding allowances) But not over— —\$26,150 —\$80,800	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15%	f excess over— —\$8,300 —\$26,150
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450	wages (after holding But not over— —\$11,125—\$38,450—\$90,050	the amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25%	xcess over— —\$2,200 —\$11,125 —\$38,450	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800	rson— rages (after olding allowances) But not over—	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25%	f excess over— —\$8,300 —\$26,150 —\$80,800
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450 \$90,050	wages (after holding But not over— —\$11,125 —\$38,450 —\$90,050 —\$185,450	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25% \$17,891.25 plus 28%	xcess over— —\$2,200 —\$11,125 —\$38,450 —\$90,050	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800 \$154,700	rson— ages (after olding allowances) But not over— —\$26,150 . —\$80,800 . —\$154,700 . —\$231,350 .	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25% \$28,457.50 plus 28%	f excess over— —\$8,300 —\$26,150 —\$80,800 —\$154,700
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450 \$90,050 \$185,450	wages (after holding But not over— —\$11,125 —\$38,450 —\$90,050 —\$185,450 —\$400,550	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25% \$17,891.25 plus 28% \$44,603.25 plus 33%	xcess over— —\$2,200 —\$11,125 —\$38,450 —\$90,050 —\$185,450	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800 \$154,700 \$231,350	rson— ages (after olding allowances) But not over— —\$26,150—\$80,800—\$154,700—\$231,350—\$406,650	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25% \$28,457.50 plus 28% \$49,919.50 plus 33%	f excess over—
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450 \$90,050 \$185,450 \$400,550	wages (after holding But not over— —\$11,125 —\$38,450 —\$90,050 —\$185,450 —\$400,550 —\$402,200	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25% \$17,891.25 plus 28% \$44,603.25 plus 33% \$115,586.25 plus 35%	xcess over—	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800 \$154,700 \$231,350 \$406,650	### Reserve of the content of the co	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25% \$28,457.50 plus 28% \$49,919.50 plus 33% \$107,768.50 plus 35%	f excess over—
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450 \$90,050 \$185,450 \$400,550	wages (after holding But not over— —\$11,125 —\$38,450 —\$90,050 —\$185,450 —\$400,550 —\$402,200	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25% \$17,891.25 plus 28% \$44,603.25 plus 33% \$115,586.25 plus 35% \$116,163.75 plus 39.6%	xcess over—	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800 \$154,700 \$231,350 \$406,650 \$458,300	### Application	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25% \$28,457.50 plus 28% \$49,919.50 plus 33%	f excess over—
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450 \$90,050 \$185,450 \$400,550 \$402,200	wages (after holding But not over— \$11,125 \(-\\$38,450 \\ -\\$90,050 \\ -\\$185,450 \\ -\\$400,550 \\ -\\$400,200 \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25% \$17,891.25 plus 28% \$44,603.25 plus 33% \$115,586.25 plus 35% \$116,163.75 plus 39.6% TABLE 8—D	xcess over—	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800 \$154,700 \$231,350 \$406,650 \$458,300 ELLANEOUS Pay	### Application	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25% \$28,457.50 plus 28% \$49,919.50 plus 33% \$107,768.50 plus 35%	f excess over—
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450 \$90,050 \$185,450 \$400,550 \$402,200	wages (after holding But not over— —\$11,125 —\$38,450 —\$90,050 —\$185,450 —\$400,550 —\$402,200 son (including head	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25% \$17,891.25 plus 28% \$44,603.25 plus 33% \$115,586.25 plus 35% \$116,163.75 plus 39.6% TABLE 8—D	xcess over—	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800 \$154,700 \$231,350 \$406,650 \$458,300 ELLANEOUS Pay (b) MARRIED pe	### Resort Period resort	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25% \$28,457.50 plus 28% \$49,919.50 plus 33% \$107,768.50 plus 35%	f excess over—
If the amount of v subtracting withh allowances) is: Not over \$2,200 Over— \$2,200 \$11,125 \$38,450 \$90,050 \$185,450 \$400,550 \$402,200 (a) SINGLE persift the amount of v	wages (after holding But not over— —\$11,125—\$38,450—\$90,050—\$185,450—\$400,550—\$402,200	d of household)— The amount of income tax to withhold is: \$0 of e \$0.00 plus 10% \$892.50 plus 15% \$4,991.25 plus 25% \$17,891.25 plus 28% \$44,603.25 plus 33% \$115,586.25 plus 35% \$116,163.75 plus 39.6% TABLE 8—D	xcess over—	(b) MARRIED pe If the amount of w subtracting withho is: Not over \$8,300 Over— \$8,300 \$26,150 \$80,800 \$154,700 \$231,350 \$406,650 \$458,300 ELLANEOUS Pay (b) MARRIED pe If the amount of w	### Resort Period resort ### Resort Period resort ### Resort	to withhold is: \$0 \$0.00 plus 10% \$1,785.00 plus 15% \$9,982.50 plus 25% \$28,457.50 plus 28% \$49,919.50 plus 33% \$107,768.50 plus 35%	f excess over—
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