

IRS 2017 Circular E

Quantum Payroll Control File Changes

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) 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 \$2,300		\$0		Not over \$8,650		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,300	—\$11,625	\$0.00 plus 10%	—\$2,300	\$8,650	—\$27,300	\$0.00 plus 10%	—\$8,650
\$11,625	—\$40,250	\$932.50 plus 15%	—\$11,625	\$27,300	—\$84,550	\$1,865.00 plus 15%	—\$27,300
\$40,250	—\$94,200	\$5,226.25 plus 25%	—\$40,250	\$84,550	—\$161,750	\$10,452.50 plus 25%	—\$84,550
\$94,200	—\$193,950	\$18,713.75 plus 28%	—\$94,200	\$161,750	—\$242,000	\$29,752.50 plus 28%	—\$161,750
\$193,950	—\$419,000	\$46,643.75 plus 33%	—\$193,950	\$242,000	—\$425,350	\$52,222.50 plus 33%	—\$242,000
\$419,000	—\$420,700	\$120,910.25 plus 35%	—\$419,000	\$425,350	—\$479,350	\$112,728.00 plus 35%	—\$425,350
\$420,700		\$121,505.25 plus 39.6%	—\$420,700	\$479,350		\$131,628.00 plus 39.6%	—\$479,350

PR Control Maintenance (5 of 6) - [GENEVA SOFTWARE COMPANY, INC.]

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Federal Withholding Allowance 4,050.00

Single Withholding Table			Married Withholding Table		
Over	Tax-amt	Plus-%	Over	Tax-amt	Plus-%
0	.00	.00	0	.00	.00
2300	.00	10.00	8650	.00	10.00
11625	932.50	15.00	27300	1,865.00	15.00
40250	5,226.25	25.00	84550	10,452.50	25.00
94200	18,713.75	28.00	161750	29,752.50	28.00
193950	46,643.75	33.00	242000	52,222.50	33.00
419000	120,910.25	35.00	425350	112,728.00	35.00
420700	121,505.25	39.60	479350	131,628.00	39.60
0	.00	.00	0	.00	.00

Social security and Medicare tax for 2017. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2016. The social security wage base limit is \$127,200.

<p>FICA:</p> <p>Employer Pct 6.2000</p> <p>Employee Pct 6.2000</p> <p>Maximum Wages 127,200.00</p> <p><input type="checkbox"/> Sick Pay Exempt</p>	<p>Medicare:</p> <p>Employer Pct 1.4500</p> <p>Employee Pct 1.4500</p> <p>Maximum Wages 999,999.99</p> <p><input type="checkbox"/> Sick Pay Exempt</p>	<p>Federal Unemployment:</p> <p>Percent 6.0000</p> <p>Maximum 7,000.00</p> <p style="text-align: right;">Prev Next</p>
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