

IRS Notice 1036

Early Release Copies of the 2018 Percentage Method Tables
for Income Tax Withholdings
January 2018

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 \$3,700		\$0		Not over \$11,550		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$3,700	—\$13,225	\$0.00 plus 10%	—\$3,700	\$11,550	—\$30,600	\$0.00 plus 10%	—\$11,550
\$13,225	—\$42,400	\$952.50 plus 12%	—\$13,225	\$30,600	—\$88,950	\$1,905.00 plus 12%	—\$30,600
\$42,400	—\$86,200	\$4,453.50 plus 22%	—\$42,400	\$88,950	—\$176,550	\$8,907.00 plus 22%	—\$88,950
\$86,200	—\$161,200	\$14,089.50 plus 24%	—\$86,200	\$176,550	—\$326,550	\$28,179.00 plus 24%	—\$176,550
\$161,200	—\$203,700	\$32,089.50 plus 32%	—\$161,200	\$326,550	—\$411,550	\$64,179.00 plus 32%	—\$326,550
\$203,700	—\$503,700	\$45,689.50 plus 35%	—\$203,700	\$411,550	—\$611,550	\$91,379.00 plus 35%	—\$411,550
\$503,700		\$150,689.50 plus 37%	—\$503,700	\$611,550		\$161,379.00 plus 37%	—\$611,550

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

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Federal Withholding Allowance 4,150.00

Single Withholding Table			Married Withholding Table		
Over	Tax-amt	Plus-%	Over	Tax-amt	Plus-%
0	.00	.00	0	.00	.00
3700	.00	10.00	11550	.00	10.00
13225	952.50	12.00	30600	1,905.00	12.00
42400	4,453.50	22.00	88950	8,907.00	22.00
86200	14,089.50	24.00	176550	28,179.00	24.00
161200	32,089.50	32.00	326550	64,179.00	32.00
203700	45,689.50	35.00	411550	91,379.00	35.00
503700	150,689.50	37.00	611550	161,379.00	37.00
0	.00	.00	0	.00	.00

<p>FICA:</p> <p>Employer Pct 6.2000</p> <p>Employee Pct 6.2000</p> <p>Maximum Wages 128,400.00</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>
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