

Pre-April 1, 2009 Federal Withholding Computation—Quick Tax Method

Use this worksheet from 1/1/09 through no later than 3/31/09 instead of the withholding tables from IRS Publication 15 to compute federal withholding for an employee. See Page 2 for the worksheet to use starting no later than 4/1/09.

Note: This method is based on the 2009 percentage method from IRS Publication 15. This worksheet and the following tables are for use in pre-April 1, 2009 withholding computations.

- 1) Enter total wage for this pay period..... 1) _____
- 2) Enter number from table at right..... 2) _____
- 3) Multiply line 2 by number of withholding allowances claimed on Form W-4..... 3) _____
- 4) Subtract line 3 from line 1..... 4) _____
- 5) Tax to be withheld (use tables below to compute tax based on amount from line 4)..... 5) _____

If pay period is:	Enter on line 2:
Weekly.....	\$ 70.19
Every other week.....	\$ 140.38
Twice per month.....	\$ 152.08

Example: Assume Julie is single and claims two allowances on her Form W-4. She is paid weekly. Her gross wage per week is \$900.

Federal withholding is computed:

1) Gross wage.....	1) \$ 900.00
2) Enter amount from the table above.....	2) \$ 70.19
3) Multiply by number of Form W-4 allowances (\$70.19 × 2).....	3) \$ 140.38
4) Subtract line 3 from line 1.....	4) \$ 759.62
5) Enter tax from the table below.....	5) \$ 106.71

Weekly Pay Period

Single (including HOH):

Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 51	x	0%	minus	\$ 0.00	=	Tax
52 to 200	x	10%	minus	5.10	=	Tax
201 to 681	x	15%	minus	15.10	=	Tax
682 to 1,621	x	25%	minus	83.20	=	Tax
1,622 to 3,338	x	28%	minus	131.83	=	Tax
3,339 to 7,212	x	33%	minus	298.73	=	Tax
7,213 and over	x	35%	minus	442.97	=	Tax

Married:

Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 154	x	0%	minus	\$ 0.00	=	Tax
155 to 461	x	10%	minus	15.40	=	Tax
462 to 1,455	x	15%	minus	38.45	=	Tax
1,456 to 2,785	x	25%	minus	183.95	=	Tax
2,786 to 4,165	x	28%	minus	267.50	=	Tax
4,166 to 7,321	x	33%	minus	475.75	=	Tax
7,322 and over	x	35%	minus	622.17	=	Tax

Every Other Week Pay Period (Biweekly)

Single (including HOH):

Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 102	x	0%	minus	\$ 0.00	=	Tax
103 to 400	x	10%	minus	10.20	=	Tax
401 to 1,362	x	15%	minus	30.20	=	Tax
1,363 to 3,242	x	25%	minus	166.40	=	Tax
3,243 to 6,677	x	28%	minus	263.66	=	Tax
6,678 to 14,423	x	33%	minus	597.51	=	Tax
14,424 and over	x	35%	minus	885.97	=	Tax

Married:

Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 308	x	0%	minus	\$ 0.00	=	Tax
309 to 921	x	10%	minus	30.80	=	Tax
922 to 2,910	x	15%	minus	76.85	=	Tax
2,911 to 5,569	x	25%	minus	367.85	=	Tax
5,570 to 8,331	x	28%	minus	534.92	=	Tax
8,332 to 14,642	x	33%	minus	951.47	=	Tax
14,643 and over	x	35%	minus	1,244.31	=	Tax

Twice Per Month Pay Period (Semimonthly)

Single (including HOH):

Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 110	x	0%	minus	\$ 0.00	=	Tax
111 to 433	x	10%	minus	11.00	=	Tax
434 to 1,475	x	15%	minus	32.65	=	Tax
1,476 to 3,513	x	25%	minus	180.15	=	Tax
3,514 to 7,233	x	28%	minus	285.54	=	Tax
7,234 to 15,625	x	33%	minus	647.19	=	Tax
15,626 and over	x	35%	minus	959.69	=	Tax

Married:

Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 333	x	0%	minus	\$ 0.00	=	Tax
334 to 998	x	10%	minus	33.30	=	Tax
999 to 3,152	x	15%	minus	83.20	=	Tax
3,153 to 6,033	x	25%	minus	398.40	=	Tax
6,034 to 9,025	x	28%	minus	579.39	=	Tax
9,026 to 15,863	x	33%	minus	1,030.64	=	Tax
15,864 and over	x	35%	minus	1,347.90	=	Tax

Note: See Page I-1 of the *Small Business Quickfinder® Handbook* (2008 Tax Year). The IRS tables needed to compute 2009 federal tax withholding were not available at the time the publication was printed.

Post-March 31, 2009 Federal Withholding Computation—Quick Tax Method

Use this worksheet starting no later than 4/1/09 instead of the withholding tables from IRS Publication 15-T to compute federal withholding for an employee. See Page 1 for the worksheet to use from 1/1/09 through no later than 3/31/09.

Note: This method is based on the 2009 percentage method from IRS Publication 15-T. This worksheet and the following tables are for use in 2009 withholding computations starting no later than 4/1/09.

If pay period is: **Enter on line 2:**

Weekly	\$ 70.19
Every other week	\$ 140.38
Twice per month	\$ 152.08

- 1) Enter total wage for this pay period..... 1) _____
- 2) Enter number from table at right..... 2) _____
- 3) Multiply line 2 by number of withholding allowances claimed on Form W-4..... 3) _____
- 4) Subtract line 3 from line 1..... 4) _____
- 5) Tax to be withheld (use tables below to compute tax based on amount from line 4)..... 5) _____

Example: Assume Julie is single and claims two allowances on her Form W-4. She is paid weekly. Her gross wage per week is \$900.

Federal withholding is computed:

1) Gross wage	1) \$ 900.00
2) Enter amount from the table above	2) \$ 70.19
3) Multiply by number of Form W-4 allowances (\$70.19 × 2).....	3) \$ 140.38
4) Subtract line 3 from line 1.....	4) \$ 759.62
5) Enter tax from the table below.....	5) \$ 96.51

Weekly Pay Period

<i>Single (including HOH):</i>						<i>Married:</i>							
Amount from line 4	x	%	minus	\$	=	Enter on line 5	Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 138	x	0%	minus	\$ 0.00	=	Tax	\$ 0 to \$ 303	x	0%	minus	\$ 0.00	=	Tax
139 to 200	x	10%	minus	13.80	=	Tax	304 to 470	x	10%	minus	30.30	=	Tax
201 to 696	x	15%	minus	23.80	=	Tax	471 to 1,455	x	15%	minus	53.80	=	Tax
697 to 1,279	x	25%	minus	93.40	=	Tax	1,456 to 2,272	x	25%	minus	199.30	=	Tax
1,280 to 3,338	x	28%	minus	131.77	=	Tax	2,273 to 4,165	x	28%	minus	267.46	=	Tax
3,339 to 7,212	x	33%	minus	298.67	=	Tax	4,166 to 7,321	x	33%	minus	475.71	=	Tax
7,213 and over	x	35%	minus	442.91	=	Tax	7,322 and over	x	35%	minus	622.13	=	Tax

Every Other Week Pay Period (Biweekly)

<i>Single (including HOH):</i>						<i>Married:</i>							
Amount from line 4	x	%	minus	\$	=	Enter on line 5	Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 276	x	0%	minus	\$ 0.00	=	Tax	\$ 0 to \$ 606	x	0%	minus	\$ 0.00	=	Tax
277 to 400	x	10%	minus	27.60	=	Tax	607 to 940	x	10%	minus	60.60	=	Tax
401 to 1,392	x	15%	minus	47.60	=	Tax	941 to 2,910	x	15%	minus	107.60	=	Tax
1,393 to 2,559	x	25%	minus	186.80	=	Tax	2,911 to 4,543	x	25%	minus	398.60	=	Tax
2,560 to 6,677	x	28%	minus	263.57	=	Tax	4,544 to 8,331	x	28%	minus	534.89	=	Tax
6,678 to 14,423	x	33%	minus	597.42	=	Tax	8,332 to 14,642	x	33%	minus	951.44	=	Tax
14,424 and over	x	35%	minus	885.88	=	Tax	14,643 and over	x	35%	minus	1,244.28	=	Tax

Twice Per Month Pay Period (Semimonthly)

<i>Single (including HOH):</i>						<i>Married:</i>							
Amount from line 4	x	%	minus	\$	=	Enter on line 5	Amount from line 4	x	%	minus	\$	=	Enter on line 5
\$ 0 to \$ 299	x	0%	minus	\$ 0.00	=	Tax	\$ 0 to \$ 656	x	0%	minus	\$ 0.00	=	Tax
300 to 433	x	10%	minus	29.90	=	Tax	657 to 1,019	x	10%	minus	65.60	=	Tax
434 to 1,508	x	15%	minus	51.55	=	Tax	1,020 to 3,152	x	15%	minus	116.55	=	Tax
1,509 to 2,772	x	25%	minus	202.35	=	Tax	3,153 to 4,922	x	25%	minus	431.75	=	Tax
2,773 to 7,233	x	28%	minus	285.51	=	Tax	4,923 to 9,025	x	28%	minus	579.41	=	Tax
7,234 to 15,625	x	33%	minus	647.16	=	Tax	9,026 to 15,863	x	33%	minus	1,030.66	=	Tax
15,626 and over	x	35%	minus	959.66	=	Tax	15,864 and over	x	35%	minus	1,347.92	=	Tax

Note: See Page I-1 of the *Small Business Quickfinder® Handbook* (2008 Tax Year). The IRS tables needed to compute 2009 federal tax withholding were not available at the time the publication was printed.