

## FEDERAL INCOME TAX TABLES

**Table 5. Percentage Method—2013 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly .....	\$ 75.00
Biweekly .....	150.00
Semi-monthly .....	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

## Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2013)

**TABLE 1—WEEKLY Payroll Period**

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax to withhold is:	
Not over \$42 .....		\$0		Not over \$160 .....		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$42	—\$214 ..	\$0.00 plus 10%	—\$42	\$160	—\$503 ..	\$0.00 plus 10%	—\$160
\$214	—\$739 ..	\$17.20 plus 15%	—\$214	\$503	—\$1,554 ..	\$34.30 plus 15%	—\$503
\$739	—\$1,732 ..	\$95.95 plus 25%	—\$739	\$1,554	—\$2,975 ..	\$191.95 plus 25%	—\$1,554
\$1,732	—\$3,566 ..	\$344.20 plus 28%	—\$1,732	\$2,975	—\$4,449 ..	\$547.20 plus 28%	—\$2,975
\$3,566	—\$7,703 ..	\$857.72 plus 33%	—\$3,566	\$4,449	—\$7,820 ..	\$959.92 plus 33%	—\$4,449
\$7,703	—\$7,735 ..	\$2,222.93 plus 35%	—\$7,703	\$7,820	—\$8,813 ..	\$2,072.35 plus 35%	—\$7,820
\$7,735	.....	\$2,234.13 plus 39.6%	—\$7,735	\$8,813	.....	\$2,419.90 plus 39.6%	—\$8,813

**TABLE 2—BIWEEKLY Payroll Period**

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax to withhold is:	
Not over \$85 .....		\$0		Not over \$319 .....		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$85	—\$428 ..	\$0.00 plus 10%	—\$85	\$319	—\$1,006 ..	\$0.00 plus 10%	—\$319
\$428	—\$1,479 ..	\$34.30 plus 15%	—\$428	\$1,006	—\$3,108 ..	\$68.70 plus 15%	—\$1,006
\$1,479	—\$3,463 ..	\$191.95 plus 25%	—\$1,479	\$3,108	—\$5,950 ..	\$384.00 plus 25%	—\$3,108
\$3,463	—\$7,133 ..	\$687.95 plus 28%	—\$3,463	\$5,950	—\$8,898 ..	\$1,094.50 plus 28%	—\$5,950
\$7,133	—\$15,406 ..	\$1,715.55 plus 33%	—\$7,133	\$8,898	—\$15,640 ..	\$1,919.94 plus 33%	—\$8,898
\$15,406	—\$15,469 ..	\$4,445.64 plus 35%	—\$15,406	\$15,640	—\$17,627 ..	\$4,144.80 plus 35%	—\$15,640
\$15,469	.....	\$4,467.69 plus 39.6%	—\$15,469	\$17,627	.....	\$4,840.25 plus 39.6%	—\$17,627

**TABLE 3—SEMMONTHLY 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 \$92		\$0		Not over \$346		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$92	—\$464	\$0.00 plus 10%	—\$92	\$346	—\$1,090	\$0.00 plus 10%	—\$346
\$464	—\$1,602	\$37.20 plus 15%	—\$464	\$1,090	—\$3,367	\$74.40 plus 15%	—\$1,090
\$1,602	—\$3,752	\$207.90 plus 25%	—\$1,602	\$3,367	—\$6,446	\$415.95 plus 25%	—\$3,367
\$3,752	—\$7,727	\$745.40 plus 28%	—\$3,752	\$6,446	—\$9,640	\$1,185.70 plus 28%	—\$6,446
\$7,727	—\$16,690	\$1,858.40 plus 33%	—\$7,727	\$9,640	—\$16,944	\$2,080.02 plus 33%	—\$9,640
\$16,690	—\$16,758	\$4,816.19 plus 35%	—\$16,690	\$16,944	—\$19,096	\$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

**TABLE 4—MONTHLY 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 \$183		\$0		Not over \$692		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$183	—\$927	\$0.00 plus 10%	—\$183	\$692	—\$2,179	\$0.00 plus 10%	—\$692
\$927	—\$3,204	\$74.40 plus 15%	—\$927	\$2,179	—\$6,733	\$148.70 plus 15%	—\$2,179
\$3,204	—\$7,504	\$415.95 plus 25%	—\$3,204	\$6,733	—\$12,892	\$831.80 plus 25%	—\$6,733
\$7,504	—\$15,454	\$1,490.95 plus 28%	—\$7,504	\$12,892	—\$19,279	\$2,371.55 plus 28%	—\$12,892
\$15,454	—\$33,379	\$3,716.95 plus 33%	—\$15,454	\$19,279	—\$33,888	\$4,159.91 plus 33%	—\$19,279
\$33,379	—\$33,517	\$9,632.20 plus 35%	—\$33,379	\$33,888	—\$38,192	\$8,980.88 plus 35%	—\$33,888
\$33,517		\$9,680.50 plus 39.6%	—\$33,517	\$38,192		\$10,487.28 plus 39.6%	—\$38,192

**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 \$2,200		\$0		Not over \$8,300		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,200	—\$11,125	\$0.00 plus 10%	—\$2,200	\$8,300	—\$26,150	\$0.00 plus 10%	—\$8,300
\$11,125	—\$38,450	\$892.50 plus 15%	—\$11,125	\$26,150	—\$80,800	\$1,785.00 plus 15%	—\$26,150
\$38,450	—\$90,050	\$4,991.25 plus 25%	—\$38,450	\$80,800	—\$154,700	\$9,982.50 plus 25%	—\$80,800
\$90,050	—\$185,450	\$17,891.25 plus 28%	—\$90,050	\$154,700	—\$231,350	\$28,457.50 plus 28%	—\$154,700
\$185,450	—\$400,550	\$44,603.25 plus 33%	—\$185,450	\$231,350	—\$406,650	\$49,919.50 plus 33%	—\$231,350
\$400,550	—\$402,200	\$115,586.25 plus 35%	—\$400,550	\$406,650	—\$458,300	\$107,768.50 plus 35%	—\$406,650
\$402,200		\$116,163.75 plus 39.6%	—\$402,200	\$458,300		\$125,846.00 plus 39.6%	—\$458,300

## GROUP TERM LIFE INSURANCE

**Table 2-2. Cost Per \$1,000 of Protection For 1 Month**

Age	Cost
Under 25	\$.05
25 through 29	.06
30 through 34	.08
35 through 39	.09
40 through 44	.10
45 through 49	.15
50 through 54	.23
55 through 59	.43
60 through 64	.66
65 through 69	1.27
70 and older	2.06

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## ANNUAL LEASE VALUE TABLE

### Table 3-1. Annual Lease Value Table

(1) Automobile FMV	(2) Annual Lease
10,000 to 10,999 . . . . .	3,100
11,000 to 11,999 . . . . .	3,350
12,000 to 12,999 . . . . .	3,600
13,000 to 13,999 . . . . .	3,850
14,000 to 14,999 . . . . .	4,100
15,000 to 15,999 . . . . .	4,350
16,000 to 16,999 . . . . .	4,600
17,000 to 17,999 . . . . .	4,850
18,000 to 18,999 . . . . .	5,100
19,000 to 19,999 . . . . .	5,350
20,000 to 20,999 . . . . .	5,600
21,000 to 21,999 . . . . .	5,850
22,000 to 22,999 . . . . .	6,100
23,000 to 23,999 . . . . .	6,350
24,000 to 24,999 . . . . .	6,600
25,000 to 25,999 . . . . .	6,850
26,000 to 27,999 . . . . .	7,250
28,000 to 29,999 . . . . .	7,750
30,000 to 31,999 . . . . .	8,250
32,000 to 33,999 . . . . .	8,750
34,000 to 35,999 . . . . .	9,250
36,000 to 37,999 . . . . .	9,750
38,000 to 39,999 . . . . .	10,250
40,000 to 41,999 . . . . .	10,750
42,000 to 43,999 . . . . .	11,250
44,000 to 45,999 . . . . .	11,750
46,000 to 47,999 . . . . .	12,250
48,000 to 49,999 . . . . .	12,750
50,000 to 51,999 . . . . .	13,250
52,000 to 53,999 . . . . .	13,750
54,000 to 55,999 . . . . .	14,250
56,000 to 57,999 . . . . .	14,750
58,000 to 59,999 . . . . .	15,250