



## Early Release Copies of 2009 Percentage Method Income Tax Withholding and Advance Earned Income Credit Payment Tables

### What's New

Beginning with the November 2008 revision of Notice 1036, only the percentage method tables will be included in Notice 1036.

Attached are early release copies of the percentage method tables that will appear in Publication 15 (Circular E), Employer's Tax Guide (For use in 2009). Pub. 15 (Circular E) will be mailed to employers and available at IRS offices in late December. The following tables will be effective for wages paid in 2009.

- Income tax withholding tables—percentage method.
- Advance earned income credit payment tables—percentage method.

Also, Pub. 15 (Circular E), including the wage bracket tables, will be available on the IRS website in December.

### Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2009, they are:

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 70.19
Biweekly . . . . .	\$140.38
Semimonthly . . . . .	\$152.08
Monthly . . . . .	\$304.17
Quarterly . . . . .	\$912.50
Semiannually . . . . .	\$1,825.00
Annually . . . . .	\$3,650.00
Daily or Miscellaneous . . . . .	\$ 14.04

When employers use the percentage method tables, 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 \$2.80 becomes \$3.

### Social Security Tax Wage Base

For 2009, the wage base for withholding social security (old age, survivors, and disability insurance) is \$106,800. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

### Advance Earned Income Credit Payment Tables

The percentage method tables for the advance earned income credit (EIC) are based on gross wages and do not require the deduction for withholding allowances. Advance EIC payments apply only to employees eligible for the credit. Eligibility requirements are shown on Form W-5, Earned Income Credit Advance Payment Certificate, which the employee gives the employer. When employers use the percentage method advance EIC payment tables, the payment for the pay period may be rounded to the nearest dollar as described for the percentage method income tax withholding tables.

**Tables for Percentage Method of Withholding**  
(For Wages Paid in 2009)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) is:			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 \$51 . . . . . \$0			Not over \$154 . . . . . \$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>
\$51	—\$200 . . . 10%	—\$51	\$154	—\$461 . . . 10%	—\$154
\$200	—\$681 . . . \$14.90 plus 15%	—\$200	\$461	—\$1,455 . . . \$30.70 plus 15%	—\$461
\$681	—\$1,621 . . . \$87.05 plus 25%	—\$681	\$1,455	—\$2,785 . . . \$179.80 plus 25%	—\$1,455
\$1,621	—\$3,338 . . . \$322.05 plus 28%	—\$1,621	\$2,785	—\$4,165 . . . \$512.30 plus 28%	—\$2,785
\$3,338	—\$7,212 . . . \$802.81 plus 33%	—\$3,338	\$4,165	—\$7,321 . . . \$898.70 plus 33%	—\$4,165
\$7,212	—\$2,081.23 plus 35%	—\$7,212	\$7,321	—\$1,940.18 plus 35%	—\$7,321

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) is:			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 \$102 . . . . . \$0			Not over \$308 . . . . . \$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>
\$102	—\$400 . . . 10%	—\$102	\$308	—\$921 . . . 10%	—\$308
\$400	—\$1,362 . . . \$29.80 plus 15%	—\$400	\$921	—\$2,910 . . . \$61.30 plus 15%	—\$921
\$1,362	—\$3,242 . . . \$174.10 plus 25%	—\$1,362	\$2,910	—\$5,569 . . . \$359.65 plus 25%	—\$2,910
\$3,242	—\$6,677 . . . \$644.10 plus 28%	—\$3,242	\$5,569	—\$8,331 . . . \$1,024.40 plus 28%	—\$5,569
\$6,677	—\$14,423 . . . \$1,605.90 plus 33%	—\$6,677	\$8,331	—\$14,642 . . . \$1,797.76 plus 33%	—\$8,331
\$14,423	—\$4,162.08 plus 35%	—\$14,423	\$14,642	—\$3,880.39 plus 35%	—\$14,642

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) is:			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 \$110 . . . . . \$0			Not over \$333 . . . . . \$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>
\$110	—\$433 . . . 10%	—\$110	\$333	—\$998 . . . 10%	—\$333
\$433	—\$1,475 . . . \$32.30 plus 15%	—\$433	\$998	—\$3,152 . . . \$66.50 plus 15%	—\$998
\$1,475	—\$3,513 . . . \$188.60 plus 25%	—\$1,475	\$3,152	—\$6,033 . . . \$389.60 plus 25%	—\$3,152
\$3,513	—\$7,233 . . . \$698.10 plus 28%	—\$3,513	\$6,033	—\$9,025 . . . \$1,109.85 plus 28%	—\$6,033
\$7,233	—\$15,625 . . . \$1,739.70 plus 33%	—\$7,233	\$9,025	—\$15,863 . . . \$1,947.61 plus 33%	—\$9,025
\$15,625	—\$4,509.06 plus 35%	—\$15,625	\$15,863	—\$4,204.15 plus 35%	—\$15,863

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) is:			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 \$221 . . . . . \$0			Not over \$667 . . . . . \$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>
\$221	—\$867 . . . 10%	—\$221	\$667	—\$1,996 . . . 10%	—\$667
\$867	—\$2,950 . . . \$64.60 plus 15%	—\$867	\$1,996	—\$6,304 . . . \$132.90 plus 15%	—\$1,996
\$2,950	—\$7,025 . . . \$377.05 plus 25%	—\$2,950	\$6,304	—\$12,067 . . . \$779.10 plus 25%	—\$6,304
\$7,025	—\$14,467 . . . \$1,395.80 plus 28%	—\$7,025	\$12,067	—\$18,050 . . . \$2,219.85 plus 28%	—\$12,067
\$14,467	—\$31,250 . . . \$3,479.56 plus 33%	—\$14,467	\$18,050	—\$31,725 . . . \$3,895.09 plus 33%	—\$18,050
\$31,250	—\$9,017.95 plus 35%	—\$31,250	\$31,725	—\$8,407.84 plus 35%	—\$31,725

**Tables for Percentage Method of Withholding (continued)**  
(For Wages Paid in 2009)

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) is:			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 \$663 . . . . . \$0			Not over \$2,000 . . . . . \$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>
\$663	—\$2,600 . . . 10%	—\$663	\$2,000	—\$5,988 . . . 10%	—\$2,000
\$2,600	—\$8,850 . . . \$193.70 plus 15%	—\$2,600	\$5,988	—\$18,913 . . . \$398.80 plus 15%	—\$5,988
\$8,850	—\$21,075 . . . \$1,131.20 plus 25%	—\$8,850	\$18,913	—\$36,200 . . . \$2,337.55 plus 25%	—\$18,913
\$21,075	—\$43,400 . . . \$4,187.45 plus 28%	—\$21,075	\$36,200	—\$54,150 . . . \$6,659.30 plus 28%	—\$36,200
\$43,400	—\$93,750 . . . \$10,438.45 plus 33%	—\$43,400	\$54,150	—\$95,175 . . . \$11,685.30 plus 33%	—\$54,150
\$93,750	—\$27,053.95 plus 35%	—\$93,750	\$95,175	—\$25,223.55 plus 35%	—\$95,175

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) is:			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 \$1,325 . . . . . \$0			Not over \$4,000 . . . . . \$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>
\$1,325	—\$5,200 . . . 10%	—\$1,325	\$4,000	—\$11,975 . . . 10%	—\$4,000
\$5,200	—\$17,700 . . . \$387.50 plus 15%	—\$5,200	\$11,975	—\$37,825 . . . \$797.50 plus 15%	—\$11,975
\$17,700	—\$42,150 . . . \$2,262.50 plus 25%	—\$17,700	\$37,825	—\$72,400 . . . \$4,675.00 plus 25%	—\$37,825
\$42,150	—\$86,800 . . . \$8,375.00 plus 28%	—\$42,150	\$72,400	—\$108,300 . . . \$13,318.75 plus 28%	—\$72,400
\$86,800	—\$187,500 . . . \$20,877.00 plus 33%	—\$86,800	\$108,300	—\$190,350 . . . \$23,370.75 plus 33%	—\$108,300
\$187,500	—\$54,108.00 plus 35%	—\$187,500	\$190,350	—\$50,447.25 plus 35%	—\$190,350

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) is:			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 \$2,650 . . . . . \$0			Not over \$8,000 . . . . . \$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>
\$2,650	—\$10,400 . . . 10%	—\$2,650	\$8,000	—\$23,950 . . . 10%	—\$8,000
\$10,400	—\$35,400 . . . \$775.00 plus 15%	—\$10,400	\$23,950	—\$75,650 . . . \$1,595.00 plus 15%	—\$23,950
\$35,400	—\$84,300 . . . \$4,525.00 plus 25%	—\$35,400	\$75,650	—\$144,800 . . . \$9,350.00 plus 25%	—\$75,650
\$84,300	—\$173,600 . . . \$16,750.00 plus 28%	—\$84,300	\$144,800	—\$216,600 . . . \$26,637.50 plus 28%	—\$144,800
\$173,600	—\$375,000 . . . \$41,754.00 plus 33%	—\$173,600	\$216,600	—\$380,700 . . . \$46,741.50 plus 33%	—\$216,600
\$375,000	—\$108,216.00 plus 35%	—\$375,000	\$380,700	—\$100,894.50 plus 35%	—\$380,700

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —		
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:			If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		
The amount of income tax to withhold per day is:			The amount of income tax to withhold per day is:		
Not over \$10.20 . . . . . \$0			Not over \$30.80 . . . . . \$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>
\$10.20	—\$40.00 . . . 10%	—\$10.20	\$30.80	—\$92.10 . . . 10%	—\$30.80
\$40.00	—\$136.20 . . . \$2.98 plus 15%	—\$40.00	\$92.10	—\$291.00 . . . \$6.13 plus 15%	—\$92.10
\$136.20	—\$324.20 . . . \$17.41 plus 25%	—\$136.20	\$291.00	—\$556.90 . . . \$35.97 plus 25%	—\$291.00
\$324.20	—\$667.70 . . . \$64.41 plus 28%	—\$324.20	\$556.90	—\$833.10 . . . \$102.45 plus 28%	—\$556.90
\$667.70	—\$1,442.30 . . . \$160.59 plus 33%	—\$667.70	\$833.10	—\$1,464.20 . . . \$179.79 plus 33%	—\$833.10
\$1,442.30	—\$416.21 plus 35%	—\$1,442.30	\$1,464.20	—\$388.05 plus 35%	—\$1,464.20

**Tables for Percentage Method of Advance EIC Payments**  
(For Wages Paid in 2009)

**TABLE 1—WEEKLY Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$172 . . . . .	\$0	\$172 . . . . .	\$0	\$86 . . . . .
\$172	\$315 . . . . .	\$172	\$375 . . . . .	\$86	\$187 . . . . .
\$315	. . . . .	\$375	. . . . .	\$187	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$35		\$35		\$18
	\$35 less 9.588% of wages in excess of \$315		\$35 less 9.588% of wages in excess of \$375		\$18 less 9.588% of wages in excess of \$187

**TABLE 2—BIWEEKLY Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$344 . . . . .	\$0	\$344 . . . . .	\$0	\$172 . . . . .
\$344	\$631 . . . . .	\$344	\$751 . . . . .	\$172	\$375 . . . . .
\$631	. . . . .	\$751	. . . . .	\$375	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$70		\$70		\$35
	\$70 less 9.588% of wages in excess of \$631		\$70 less 9.588% of wages in excess of \$751		\$35 less 9.588% of wages in excess of \$375

**TABLE 3—SEMIMONTHLY Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$372 . . . . .	\$0	\$372 . . . . .	\$0	\$186 . . . . .
\$372	\$684 . . . . .	\$372	\$814 . . . . .	\$186	\$407 . . . . .
\$684	. . . . .	\$814	. . . . .	\$407	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$76		\$76		\$38
	\$76 less 9.588% of wages in excess of \$684		\$76 less 9.588% of wages in excess of \$814		\$38 less 9.588% of wages in excess of \$407

**TABLE 4—MONTHLY Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$745 . . . . .	\$0	\$745 . . . . .	\$0	\$372 . . . . .
\$745	\$1,368 . . . . .	\$745	\$1,628 . . . . .	\$372	\$814 . . . . .
\$1,368	. . . . .	\$1,628	. . . . .	\$814	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$152		\$152		\$76
	\$152 less 9.588% of wages in excess of \$1,368		\$152 less 9.588% of wages in excess of \$1,628		\$76 less 9.588% of wages in excess of \$814

**Tables for Percentage Method of Advance EIC Payments (continued)**  
(For Wages Paid in 2009)

**TABLE 5—QUARTERLY Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$2,237	20.40% of wages	\$0	\$2,237	20.40% of wages	\$0	\$1,118	20.40% of wages
\$2,237	\$4,105	\$456	\$2,237	\$4,885	\$456	\$1,118	\$2,442	\$228
\$4,105		\$456 less 9.588% of wages in excess of \$4,105	\$4,885		\$456 less 9.588% of wages in excess of \$4,885	\$2,442		\$228 less 9.588% of wages in excess of \$2,442

**TABLE 6—SEMIANNUAL Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$4,475	20.40% of wages	\$0	\$4,475	20.40% of wages	\$0	\$2,237	20.40% of wages
\$4,475	\$8,210	\$913	\$4,475	\$9,770	\$913	\$2,237	\$4,885	\$456
\$8,210		\$913 less 9.588% of wages in excess of \$8,210	\$9,770		\$913 less 9.588% of wages in excess of \$9,770	\$4,885		\$456 less 9.588% of wages in excess of \$4,885

**TABLE 7—ANNUAL Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$8,950	20.40% of wages	\$0	\$8,950	20.40% of wages	\$0	\$4,475	20.40% of wages
\$8,950	\$16,420	\$1,826	\$8,950	\$19,540	\$1,826	\$4,475	\$9,770	\$913
\$16,420		\$1,826 less 9.588% of wages in excess of \$16,420	\$19,540		\$1,826 less 9.588% of wages in excess of \$19,540	\$9,770		\$913 less 9.588% of wages in excess of \$9,770

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$34	20.40% of wages	\$0	\$34	20.40% of wages	\$0	\$17	20.40% of wages
\$34	\$63	\$7	\$34	\$75	\$7	\$17	\$37	\$3
\$63		\$7 less 9.588% of wages in excess of \$63	\$75		\$7 less 9.588% of wages in excess of \$75	\$37		\$3 less 9.588% of wages in excess of \$37