

2013 Tax Tables

Social Security Tax:

- Tax Rate: 6.2% each for employers and employees
- Wage Base: \$113,700

Medicare Tax:

- Tax Rate: 1.45% each for employers and employees
- All wages subject to Medicare tax

Additional Medicare Tax:

- In addition to withholding Medicare tax at 1.45%, you must withhold at 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year.

Federal Unemployment (FUTA) Tax:

- 6%
- Tax applies to the first \$7,000 you pay each employee as wages during the year. The \$7,000 is the federal wage base. Your state wage base may be different.

Amount for one withholding allowance: \$3,900

Single Person (including head of household)

Not over \$2,200.....Tax withheld is \$0

Over	But Not Over	Amount withheld	Plus(%)	Of Excess Over
\$2,200	\$11,125	\$0.00	10%	\$2,200
\$11,125	\$38,450	\$892.50	15%	\$11,125
\$38,450	\$90,050	\$4,991.25	25%	\$38,450
\$90,050	\$185,450	\$17,891	28%	\$90,050
\$185,450	\$400,550	\$44,603.25	33%	\$185,450
\$400,550	\$402,200	\$115,586.25	35%	\$400,550
\$402,200	\$116,163.75	39.6%	\$402,200

Married Person

Not over \$8,300.....Tax withheld is \$0

Over	But Not Over	Amount withheld	Plus(%)	Of Excess Over
\$8,300	\$26,150	\$0.00	10%	\$8,300
\$26,150	\$80,800	\$1,785	15%	\$26,150
\$80,800	\$154,700	\$9,982.50	25%	\$80,800
\$154,700	\$231,350	\$28,457.50	28%	\$154,700
\$231,350	\$406,650	\$49,919.50	33%	\$231,350
\$406,650	\$458,300	\$107,768.50	35%	\$406,650
\$458,300	\$125,846.00	39.6%	\$458,300