

## How to Calculate Your Federal Tax

Line #		Where to Find Your Information	Notes	Sample Employee	You
				<i>Sample employee is married with 0 exemptions</i>	
5	<b>Enter gross pay.</b>	Box 21 of ePaystub	See ePaystub sample below.	<b>\$2,950.40</b>	
6					
7	<b>Enter pretax deductions.</b>	Box 21 of ePaystub		\$498.87	
8					
9	<b>Subtract line 7 from line 5.</b>			<b>\$2,451.53</b>	
10					
11	<b>Enter federal allowance.</b>	Look for Federal Allowance on the third line of ePaystub.	Enter number of exemptions claimed.	0	
12	<b>Enter federal withholding allowance.</b>	From 2018 Withholding Tables	Biweekly = \$159.60 per exemption.	\$159.60	
13	<b>Multiply lines 11 and 12.</b>			\$0.00	
14					
15	<b>Subtract line 13 from line 9.</b>			<b>\$2,451.53</b>	
16					
17	<b>Identify your marital status as indicated on ePaystub.</b>	Look for "Marital Status" on the third line of ePaystub.		Married	
18	<b>Enter "of excess over" amount for your tax bracket from the appropriate filing status.</b>	Refer to TABLE 2—BIWEEKLY Payroll Period below.	Sample employee falls in the \$1177–\$3421 tax bracket.	\$1,177.00	
19					
20	<b>Subtract line 18 from line 15.</b>			<b>\$1,274.53</b>	
21					
22	<b>Enter percentage for your tax bracket</b>	Refer to TABLE 2—BIWEEKLY Payroll Period below.	For sample employee it would be 12 percent.	\$0.12	
23					
24	<b>Multiply line 20 and 22.</b>			<b>\$152.94</b>	
25	<b>Enter the dollar amount for your tax bracket.</b>	Refer to TABLE 2—BIWEEKLY Payroll Period below.	For sample employee it would be \$73.30.	\$73.30	
26					
27	<b>Add lines 24 and 25.</b>		This is your total federal tax.	<b>\$226.24</b>	

# MCPS ePaystub Sample

<b>1</b>	<b>2</b>	Montgomery County Public Schools Employee Name				<b>6</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Employee ID Number 000000111	Employee Name					Distribution Location 35105	Sick Bank Member SEIU	Payment Number 01234567		
Pay Period Dates Start: 04/16/16 End: 04/29/16	Payment Date 05/13/2016	Marital Status Married	Federal Allowances 00	Additional Federal Tax	State Allowances 00	Additional State Tax	1990 Advance Owed to MCPS Upon Termination / Retirement <b>7</b>			
<b>8</b> Earnings / Adjustments					Taxes And Other Deductions					
Description	Hours	Rate	Amount	CYTD	Description	Current	CYTD			
Regular	64.00	36,880	2,360.32	24,326.64	Fed Tax	282.73	5,290.63			
Hof Lv	8.00	36,880	295.04	2,660.32	FICA Med	41.62	591.38			
Sick	8.00	36,880	295.04	1,364.64	FICA OAS	177.95	2,528.66			
Exs Life			0.29	1,006.06	MD Tax	112.79	1,679.13			
Prem OT				1,177.24	Mont Co	71.24	1,060.51			
Emerg Lv				66.00	Kaiser	70.73	707.30			
Personal				4.00	Base Pen	270.55	2,705.50			
Hol Work				33.02	Supl Pen	19.33	193.30			
Reg OT				20.00	403 Fid	118.43	1,667.62			
FLSA OT				1.00	Vision	0.17	1.70			
					KaiserRx	14.01	140.10			
					DMO Den	5.65	56.50			
					SEIU	26.00	260.00			
					SuppFee	2.00	24.00			
					ChildSupp	403.85	4,500.04			
					Life	0.75	7.50			
TOTAL EARNINGS			2,960.69	41,690.48	TOTAL DEDUCTIONS					
FEDERAL TAXABLE			2,461.82	36,218.46			1,617.80	21,413.87		
<b>21</b>	Gross Pay:		\$2,950.40		<b>22a</b>	Available Leave (in hours)		<b>22b</b> Earned Leave (in hours)		
	Less Pretax Deductions:		498.87		Description	Available		Description	Earned	
	Less Taxes:		686.33		Annual	328.13		Annual	293.18	
	Less Deductions:		432.60		Sick	1269.55		Sick	1253.40	
	NET PAY		\$1,332.60		Personal	36.07		Personal	36.07	

Montgomery County Public Schools  
Rockville, Maryland 20850-1159  
PAYROLL ADVICE

**23** Deposit(s) effective 05/13/2016:  
The amount of \$1,332.60 was deposited to account XXXXX8687

**24**

IRS Table for percentage method withholding of taxes

TABLE 2—BIWEEKLY 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 \$142	Not over \$142	\$0		Not over \$444	Not over \$444	\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$142	—\$509	\$0.00 plus 10%	—\$142	\$444	—\$1,177	\$0.00 plus 10%	—\$444
\$509	—\$1,631	\$36.70 plus 12%	—\$509	\$1,177	—\$3,421	\$73.30 plus 12%	—\$1,177
\$1,631	—\$3,315	\$171.34 plus 22%	—\$1,631	\$3,421	—\$6,790	\$342.58 plus 22%	—\$3,421
\$3,315	—\$6,200	\$541.82 plus 24%	—\$3,315	\$6,790	—\$12,560	\$1,083.76 plus 24%	—\$6,790
\$6,200	—\$7,835	\$1,234.22 plus 32%	—\$6,200	\$12,560	—\$15,829	\$2,468.56 plus 32%	—\$12,560
\$7,835	—\$19,373	\$1,757.42 plus 35%	—\$7,835	\$15,829	—\$23,521	\$3,514.64 plus 35%	—\$15,829
\$19,373		\$5,795.72 plus 37%	—\$19,373	\$23,521		\$6,206.84 plus 37%	—\$23,521

For the complete IRS publication click [here](#).