

## Computing Federal Income Tax Withholding (FITW)

The following charts show how federal income tax withholding (FITW) is computed  
The chart reflects federal withholding rates as of 28 May 2003.

Step	Procedure	Result
1	Enter Monthly Taxable Income from Block 38, LES	A =
2	Multiply Allowances From Block 41 of LES by \$258.33	B = \$258.33x =
3	Subtract B from A to get monthly Nonexempt Income	C =

### Step 4 - If Member is Claiming Married in Block 41 of LES

If C Is Over	But C Is Not Over	Compute Monthly FITW By	Amount
\$0	\$667	Member has no FITW	\$0.00
\$667	\$1,858	(C Minus \$667) Times 10%	\$
\$1,858	\$5,396	[(C Minus \$1,858) times 15%] Plus \$119.10	\$
\$5,396	\$9,838	[(C Minus \$5,396) Times 25%] Plus \$649.80	\$
\$9,838	\$15,463	[(C Minus \$9,838) Times 28%] Plus \$1,760.30	\$
\$15,463	\$27,175	[(C Minus \$15,463) Times 33%] Plus \$3,335.30	\$
\$27,175		[(C Minus \$27,175) Times 35%] Plus \$7,200.26	\$

### Step 4 - If Member Is Claiming Single in Block 41 of LES

If C Is Over	But C Is Not Over	Compute Monthly FITW By	Amount
\$0	\$221	Member Has No FITW	\$0.00
\$221	\$808	(C Minus \$221) Times 10%	\$
\$808	\$2,567	[(C Minus \$808) Times 15%] Plus \$58.70	\$
\$2,567	\$5,708	[(C Minus \$2,567) Times 25%] Plus \$322.55	\$
\$5,708	\$12,362	[(C Minus \$5,708) Times 28%] Plus \$1,107.80	\$
\$12,392	\$26,767	[(C Minus \$12,362) Times 33%] Plus \$2,979.32	\$
\$26,767		[(C Minus \$26,767) Times 35%] Plus \$7,723.07	\$