

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF OKLAHOMA

DR. RACHEL TUDOR,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 5:15-CV-00324-C
	)	
SOUTHEASTERN OKLAHOMA	)	
STATE UNIVERSITY,	)	
	)	
and	)	
	)	
THE REGIONAL UNIVERSITY	)	
SYSTEM OF OKLAHOMA,	)	
	)	
	)	
Defendants.	)	

**PLAINTIFF DR. RACHEL TUDOR’S MOTION AND  
INCORPORATED BRIEF FOR PREJUDGMENT INTEREST,  
POST-JUDGMENT INTEREST, AND TAX PENALTY OFFSET**

On June 6, 2018, this Court awarded Plaintiff damages in the amount of \$420,081.54. Pursuant to Fed. R. Civ. P. 59(e), Dr. Tudor respectfully moves this Court to conform its judgment to include prejudgment interest, post-judgment interest, and a tax penalty offset.

**Background**

The jury awarded Dr. Tudor damages totaling \$1,165,000, compensating her for injuries due to Defendants’ discrimination in the 2009-10 and 2010-11 tenure process and retaliation in the 2010-11 tenure process. After post-trial motions related to the damages, this Court entered judgment for Dr. Tudor with an award of damages of \$60,040.77 in back pay, \$60,040.77 in front pay, and \$300,000 in general damages<sup>1</sup>.

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<sup>1</sup> Dr. Tudor is appealing this Court’s ruling on remittitur and front pay, and will not be making those arguments here.

## I. PREJUDGMENT INTEREST

Prejudgment interest is an element of complete compensation to a prevailing plaintiff. In Title VII actions, “prejudgment interest is an element of complete compensation in back pay awards.” Reed v. Mineta, 438 F.3d 1063, 1066 (10th Cir. 2006) (internal quotation marks omitted) (quoting Loeffler v. Frank, 486 U.S. 549, 558, 108 S.Ct. 1965, 100 L.Ed.2d 549 (1988)). The Court noted in Reed that “district courts ‘should calculate interest on back pay and past damages based on the date of the adverse employment action.’” (quoting Thomas v. Texas Dep't of Crim. Justice, 297 F.3d 361, 372 (5th Cir.2002)). Since those monetary injuries are incrementally sustained with each pay period that Plaintiff went unpaid after her termination, the interest is to be calculated accordingly. See Reed at 1067. “Prejudgment interest, as the term suggests, accrues for the period *before* entry of judgment. Interest after entry of judgment is addressed through postjudgment interest, which accrues on the amount of a damage award, including prejudgment interest, from the date judgment was entered to the date of payment.” *Id.* “Courts commonly look to state statutory prejudgment interest provisions as guidelines for a reasonable rate.” Weber v. GE Group Life Ins. Co., 541 F.3d 1002, 1016 (10th Cir. 2008) (citing Allison v. Bank One, 289 F.3d 1223, 1244 (10th Cir. 2002)).

Here, Dr. Tudor was terminated May 31, 2011. Judgment was entered in Plaintiff’s favor on June 6, 2018. Therefore, Dr. Tudor requests prejudgment interest be added to her back pay award for the period between May 31, 2011 and June 6, 2018. Per this Court’s Memorandum Opinion and Order, Dr. Tudor was awarded back pay for 14 months in the amount of \$60,040.77. The prejudgment interest rate set by the State of Oklahoma set in accordance with 12 O.S. 2013 Supp. §727.1(I) for 2018 is 0.92%. The attached chart shows the calculation of the

prejudgment interest here. (See Exhibit 1). Accordingly, Dr. Tudor requests the judgment be conformed to include the prejudgment interest in the amount of \$3,567.42.

## **II. POST-JUDGMENT INTEREST**

Post-judgment interest should be awarded to plaintiff pursuant to 28 U.S.C. §1961, which states that “[i]nterest shall be allowed on any money judgment in a civil case recovered in a district court.” Additionally, “interest shall be calculated from the date of the entry of the judgment, at a rate equal to the weekly average 1-year constant maturity Treasury yield, as published by the Board of Governors of the Federal Reserve System, for the calendar week preceding.” See 28 U.S.C. §1961. Said rate was 2.28% on June 1, 2018, the calendar week preceding the entry of judgment.

“Interest after entry of judgment is addressed through post-judgment interest, which accrues on the amount of a damage award, including prejudgment interest, from the date judgment was entered to the date of payment.” See Reed at 1067. Here, the total award for which post-judgment interest is to be calculated, includes the entire \$420,081.54 awarded in the judgment entered on June 6, 2018 plus the prejudgment interest discussed above in the amount of \$3,567.42 for a total judgment of \$423,648.96. Accordingly, Plaintiff requests post-judgment interest of \$740.98 be added to the award and the judgment conformed to reflect the same.<sup>2</sup>

## **III. TAX PENALTY OFFSET**

As discussed previously, this Court has broad discretion in ensuring the Plaintiff is made whole, and another way the Court can ensure that is to award a tax penalty offset, “which compensates victims for additional tax liabilities they would incur as a result of a lump-sum payment.” See EEOC v. Beverage Distributors Co., LLC, 780 F.3d 1018, 1023, (10<sup>th</sup> Cir. 2015).

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<sup>2</sup>  $\$423,648.96 \times (.0228/365) \times 28 = \$740.98$

Here, the taxes on the damages awarded for back pay and general damages, as well as any damages awarded by the court for front pay, will be paid during one tax year, which will cause Dr. Tudor to be in a higher tax bracket for the year in which she receives the award, and thereby penalized by paying a higher tax rate. Accordingly, Dr. Tudor respectfully request the Court award an additional amount to offset the penalties Dr. Tudor will have to pay in federal and state income taxes.

Here, Dr. Tudor will be paying taxes on back pay, front pay, and prejudgment interest totaling \$123,648.96 in a single year, rather than over the 28 months for which the pay was awarded. Were Dr. Tudor to have earned the same naturally, but for the unlawful termination, her tax liability would be on \$52,992.41 annual salary, rather than on the larger lump sum. Pursuant to IRS Notice 1036 issued in January 2018, Dr. Tudor's tax burden for earning \$52,992.41 would be \$6,783.83.<sup>3</sup> (See Exhibit 2 – Annual Tax Table). Dr. Tudor's tax burden for earning \$123,648.96 in 2018 would be \$23,077.25.<sup>4</sup> (Id.). This leaves Dr. Tudor facing an additional tax burden of \$16,293.42. Accordingly, Dr. Tudor requests a tax offset of \$16,293.42 be added to the award and judgment conformed to reflect the same.

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<sup>3</sup> Annual tax of \$4,453.50 plus 22% of \$10,592.41 calculated from \$52,992.41 - \$42,400.

<sup>4</sup> Annual tax of \$14,089.50 plus 24% of \$37,448.96 calculated from \$123,648.96 - \$86,200.

**Conclusion**

Dr. Tudor requests this court award prejudgment interest in the amount of \$3,567.42, post-judgment interest in the amount of \$740.98, and a tax penalty offset in the amount of \$16,293.42 and the judgment conformed to include the same for a total award of \$440,683.36.

Dated: July 3, 2018

/s/ Brittany M. Novotny  
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**CERTIFICATE OF SERVICE**

I hereby certify that on July 3, 2018, I electronically filed a copy of the foregoing with the Clerk of Court by using the CM/ECF system, which will automatically serve all counsel of record.

\s\Brittany M. Novotny  
Brittany M. Novotny (OBA 20796)

## EXHIBIT 1 – PREJUDGMENT INTEREST CALCULATION

Back Pay Award: \$60,040.77

Pay per month: \$4,288.63

Month	Pay	Int. Rate	Term (Mos)	PreJudg Int. Due
Jun-11	\$4,288.63	0.92%	84	\$276.19
Jul-11	\$4,288.63	0.92%	83	\$272.90
Aug-11	\$4,288.63	0.92%	82	\$269.61
Sep-11	\$4,288.63	0.92%	81	\$266.32
Oct-11	\$4,288.63	0.92%	80	\$263.04
Nov-11	\$4,288.63	0.92%	79	\$259.75
Dec-11	\$4,288.63	0.92%	78	\$256.46
Jan-12	\$4,288.63	0.92%	77	\$253.17
Feb-12	\$4,288.63	0.92%	76	\$249.88
Mar-12	\$4,288.62	0.92%	75	\$246.60
Apr-12	\$4,288.62	0.92%	74	\$243.31
May-12	\$4,288.62	0.92%	73	\$240.02
Jun-12	\$4,288.62	0.92%	72	\$236.73
Jul-12	\$4,288.62	0.92%	71	\$233.44
<b>TOTAL</b>	<b>\$60,040.77</b>			<b>\$3,567.42</b>

Prejudgment Interest: \$3,567.42

## EXHIBIT 1 – PREJUDGMENT INTEREST CALCULATION



## Notice 1036

(Rev. January 2018)

### Early Release Copies of the 2018 Percentage Method Tables for Income Tax Withholding

#### Future Developments

For the latest information about developments related to Notice 1036, such as legislation enacted after it was published, go to [IRS.gov/Notice1036](http://IRS.gov/Notice1036).

#### 2018 Withholding Tables

This notice includes the 2018 Percentage Method Tables for Income Tax Withholding. Employers should implement the 2018 withholding tables as soon as possible, but not later than February 15, 2018. Continue to use the 2017 withholding tables until you implement the 2018 withholding tables.

#### Percentage Method Tables for Income Tax Withholding

Attached are early release copies of the Percentage Method Tables for Income Tax Withholding that will appear in Pub. 15, Employer's Tax Guide (For use in 2018). Pub. 15 will be posted on IRS.gov in January 2018.

The wage amounts shown in the Percentage Method Tables for Income Tax Withholding are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2018, they are:

<u>Payroll Period</u>	<u>One Withholding Allowance</u>
Weekly	\$ 79.80
Biweekly	159.60
Semimonthly	172.90
Monthly	345.80
Quarterly	1,037.50
Semiannually	2,075.00
Annually	4,150.00
Daily or Miscellaneous (each day of the payroll period)	16.00

When employers use the Percentage Method Tables for Income Tax Withholding, 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 \$2.50 becomes \$3.

#### Withholding Adjustment for Nonresident Aliens

For 2018, apply the procedure discussed below to figure the amount of income tax to withhold from the wages of nonresident alien employees performing services within the United States.

**Note.** Nonresident alien students from India and business apprentices from India aren't subject to this procedure.

**Instructions.** To figure how much income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

**Step 1.** Add to the wages paid to the nonresident alien employee for the payroll period the amount shown in the chart below for the applicable payroll period.

#### Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 151.00
Biweekly	301.90
Semimonthly	327.10
Monthly	654.20
Quarterly	1,962.50
Semiannually	3,925.00
Annually	7,850.00
Daily or Miscellaneous (each day of the payroll period)	30.20

**Step 2.** Use the amount figured in *Step 1* and the number of withholding allowances claimed (generally limited to one allowance) to figure income tax withholding. Determine the value of withholding allowances by multiplying the number of withholding allowances claimed by the appropriate amount in the table shown earlier. Reduce the amount figured in *Step 1* by the value of withholding allowances and use that reduced amount to determine the wages subject to income tax withholding. Figure the income tax withholding using the Percentage Method Tables for Income Tax Withholding provided on pages 3 and 4. Alternatively, you can figure the income tax withholding using the Wage Bracket Method Tables for Income Tax Withholding included in Pub. 15 (For use in 2018).

## Social Security and Medicare Tax for 2018

For social security, the tax rate is 6.2% each for the employee and employer, unchanged from 2017. The social security wage base limit is \$128,400. The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2017. There is no wage base limit for Medicare tax.

### Additional Medicare Tax Withholding

In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Pub. 15. For more information on Additional Medicare Tax, go to [IRS.gov/AdMT](http://IRS.gov/AdMT).

### Withholding on Supplemental Wages

See section 7 of Pub. 15 for the definition of supplemental wages.

**Withholding on supplemental wages when an employee receives \$1 million or less of supplemental wages during the calendar year.** If the supplemental wages paid to the employee during the calendar year are less than or equal to \$1 million, the following rules apply in determining the amount of income tax to be withheld.

**Supplemental wages combined with regular wages.** If you pay supplemental wages with regular wages but don't specify the amount of each, withhold federal income tax as if the total were a single payment for a regular payroll period.

**Supplemental wages identified separately from regular wages.** If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the federal income tax withholding method depends partly on whether you withhold income tax from your employee's regular wages.

1. If you withheld income tax from an employee's regular wages in the current or immediately preceding

calendar year, you can use one of the following methods for the supplemental wages.

a. Withhold a flat 22% (no other percentage allowed).

b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages. If there are no concurrently paid regular wages, add the supplemental wages to alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax already withheld or to be withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during the payroll period, calculate the tax on the total, subtract the tax already withheld from the regular wages and the previous supplemental wage payments, and withhold the remaining tax.

2. If you didn't withhold income tax from the employee's regular wages in the current or immediately preceding calendar year, use method 1-b. This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.

**Withholding on supplemental wages when an employee receives more than \$1 million of supplemental wages during the calendar year.** If a supplemental wage payment, together with other supplemental wage payments made to the employee during the calendar year, exceeds \$1 million, the excess is subject to withholding at 37% (or the highest rate of income tax for the year). Withhold using the 37% rate without regard to the employee's Form W-4.

Regardless of the method you use to withhold income tax on supplemental wages, they are subject to social security, Medicare, and FUTA taxes. Examples of withholding on supplemental wage payments are included in section 7 of Pub. 15.

### Backup Withholding Rate

You generally must withhold 24% of certain taxable payments if the payee fails to furnish you with his or her correct taxpayer identification number (TIN). This withholding is referred to as "backup withholding."

For more information on backup withholding, including the types of payments subject to backup withholding, see *Nonpayroll Income Tax Withholding* in Pub. 15.

## Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2018)

TABLE 1—WEEKLY 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 \$71 . . . . .		\$0		Not over \$222 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$71	—\$254 . .	\$0.00 plus 10%	—\$71	\$222	—\$588 . .	\$0.00 plus 10%	—\$222
\$254	—\$815 . .	\$18.30 plus 12%	—\$254	\$588	—\$1,711 . .	\$36.60 plus 12%	—\$588
\$815	—\$1,658 . .	\$85.62 plus 22%	—\$815	\$1,711	—\$3,395 . .	\$171.36 plus 22%	—\$1,711
\$1,658	—\$3,100 . .	\$271.08 plus 24%	—\$1,658	\$3,395	—\$6,280 . .	\$541.84 plus 24%	—\$3,395
\$3,100	—\$3,917 . .	\$617.16 plus 32%	—\$3,100	\$6,280	—\$7,914 . .	\$1,234.24 plus 32%	—\$6,280
\$3,917	—\$9,687 . .	\$878.60 plus 35%	—\$3,917	\$7,914	—\$11,761 . .	\$1,757.12 plus 35%	—\$7,914
\$9,687 . . . . .		\$2,898.10 plus 37%	—\$9,687	\$11,761 . . . . .		\$3,103.57 plus 37%	—\$11,761

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 . . . . .		\$0		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

TABLE 3—SEMI-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 \$154 . . . . .		\$0		Not over \$481 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$154	—\$551 . .	\$0.00 plus 10%	—\$154	\$481	—\$1,275 . .	\$0.00 plus 10%	—\$481
\$551	—\$1,767 . .	\$39.70 plus 12%	—\$551	\$1,275	—\$3,706 . .	\$79.40 plus 12%	—\$1,275
\$1,767	—\$3,592 . .	\$185.62 plus 22%	—\$1,767	\$3,706	—\$7,356 . .	\$371.12 plus 22%	—\$3,706
\$3,592	—\$6,717 . .	\$587.12 plus 24%	—\$3,592	\$7,356	—\$13,606 . .	\$1,174.12 plus 24%	—\$7,356
\$6,717	—\$8,488 . .	\$1,337.12 plus 32%	—\$6,717	\$13,606	—\$17,148 . .	\$2,674.12 plus 32%	—\$13,606
\$8,488	—\$20,988 . .	\$1,903.84 plus 35%	—\$8,488	\$17,148	—\$25,481 . .	\$3,807.56 plus 35%	—\$17,148
\$20,988 . . . . .		\$6,278.84 plus 37%	—\$20,988	\$25,481 . . . . .		\$6,724.11 plus 37%	—\$25,481

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 \$308 . . . . .		\$0		Not over \$963 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$308	—\$1,102 . .	\$0.00 plus 10%	—\$308	\$963	—\$2,550 . .	\$0.00 plus 10%	—\$963
\$1,102	—\$3,533 . .	\$79.40 plus 12%	—\$1,102	\$2,550	—\$7,413 . .	\$158.70 plus 12%	—\$2,550
\$3,533	—\$7,183 . .	\$371.12 plus 22%	—\$3,533	\$7,413	—\$14,713 . .	\$742.26 plus 22%	—\$7,413
\$7,183	—\$13,433 . .	\$1,174.12 plus 24%	—\$7,183	\$14,713	—\$27,213 . .	\$2,348.26 plus 24%	—\$14,713
\$13,433	—\$16,975 . .	\$2,674.12 plus 32%	—\$13,433	\$27,213	—\$34,296 . .	\$5,348.26 plus 32%	—\$27,213
\$16,975	—\$41,975 . .	\$3,807.56 plus 35%	—\$16,975	\$34,296	—\$50,963 . .	\$7,614.82 plus 35%	—\$34,296
\$41,975 . . . . .		\$12,557.56 plus 37%	—\$41,975	\$50,963 . . . . .		\$13,448.27 plus 37%	—\$50,963

## Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2018)

TABLE 5—QUARTERLY 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 \$925 . . . . .		\$0		Not over \$2,888 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$925	—\$3,306 . .	\$0.00 plus 10%	—\$925	\$2,888	—\$7,650 . .	\$0.00 plus 10%	—\$2,888
\$3,306	—\$10,600 . .	\$238.10 plus 12%	—\$3,306	\$7,650	—\$22,238 . .	\$476.20 plus 12%	—\$7,650
\$10,600	—\$21,550 . .	\$1,113.38 plus 22%	—\$10,600	\$22,238	—\$44,138 . .	\$2,226.76 plus 22%	—\$22,238
\$21,550	—\$40,300 . .	\$3,522.38 plus 24%	—\$21,550	\$44,138	—\$81,638 . .	\$7,044.76 plus 24%	—\$44,138
\$40,300	—\$50,925 . .	\$8,022.38 plus 32%	—\$40,300	\$81,638	—\$102,888 . .	\$16,044.76 plus 32%	—\$81,638
\$50,925	—\$125,925 . .	\$11,422.38 plus 35%	—\$50,925	\$102,888	—\$152,888 . .	\$22,844.76 plus 35%	—\$102,888
\$125,925 . . . . .		\$37,672.38 plus 37%	—\$125,925	\$152,888 . . . . .		\$40,344.76 plus 37%	—\$152,888

TABLE 6—SEMIANNUAL 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 \$1,850 . . . . .		\$0		Not over \$5,775 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,850	—\$6,613 . .	\$0.00 plus 10%	—\$1,850	\$5,775	—\$15,300 . .	\$0.00 plus 10%	—\$5,775
\$6,613	—\$21,200 . .	\$476.30 plus 12%	—\$6,613	\$15,300	—\$44,475 . .	\$952.50 plus 12%	—\$15,300
\$21,200	—\$43,100 . .	\$2,226.74 plus 22%	—\$21,200	\$44,475	—\$88,275 . .	\$4,453.50 plus 22%	—\$44,475
\$43,100	—\$80,600 . .	\$7,044.74 plus 24%	—\$43,100	\$88,275	—\$163,275 . .	\$14,089.50 plus 24%	—\$88,275
\$80,600	—\$101,850 . .	\$16,044.74 plus 32%	—\$80,600	\$163,275	—\$205,775 . .	\$32,089.50 plus 32%	—\$163,275
\$101,850	—\$251,850 . .	\$22,844.74 plus 35%	—\$101,850	\$205,775	—\$305,775 . .	\$45,689.50 plus 35%	—\$205,775
\$251,850 . . . . .		\$75,344.74 plus 37%	—\$251,850	\$305,775 . . . . .		\$80,689.50 plus 37%	—\$305,775

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 \$3,700 . . . . .		\$0		Not over \$11,550 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$3,700	—\$13,225 . .	\$0.00 plus 10%	—\$3,700	\$11,550	—\$30,600 . .	\$0.00 plus 10%	—\$11,550
\$13,225	—\$42,400 . .	\$952.50 plus 12%	—\$13,225	\$30,600	—\$88,950 . .	\$1,905.00 plus 12%	—\$30,600
\$42,400	—\$86,200 . .	\$4,453.50 plus 22%	—\$42,400	\$88,950	—\$176,550 . .	\$8,907.00 plus 22%	—\$88,950
\$86,200	—\$161,200 . .	\$14,089.50 plus 24%	—\$86,200	\$176,550	—\$326,550 . .	\$28,179.00 plus 24%	—\$176,550
\$161,200	—\$203,700 . .	\$32,089.50 plus 32%	—\$161,200	\$326,550	—\$411,550 . .	\$64,179.00 plus 32%	—\$326,550
\$203,700	—\$503,700 . .	\$45,689.50 plus 35%	—\$203,700	\$411,550	—\$611,550 . .	\$91,379.00 plus 35%	—\$411,550
\$503,700 . . . . .		\$150,689.50 plus 37%	—\$503,700	\$611,550 . . . . .		\$161,379.00 plus 37%	—\$611,550

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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:		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:	
Not over \$14.20 . . . . .		\$0		Not over \$44.40 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$14.20	—\$50.90 . .	\$0.00 plus 10%	—\$14.20	\$44.40	—\$117.70 . .	\$0.00 plus 10%	—\$44.40
\$50.90	—\$163.10 . .	\$3.67 plus 12%	—\$50.90	\$117.70	—\$342.10 . .	\$7.33 plus 12%	—\$117.70
\$163.10	—\$331.50 . .	\$17.13 plus 22%	—\$163.10	\$342.10	—\$679.00 . .	\$34.26 plus 22%	—\$342.10
\$331.50	—\$620.00 . .	\$54.18 plus 24%	—\$331.50	\$679.00	—\$1,256.00 . .	\$108.38 plus 24%	—\$679.00
\$620.00	—\$783.50 . .	\$123.42 plus 32%	—\$620.00	\$1,256.00	—\$1,582.90 . .	\$246.86 plus 32%	—\$1,256.00
\$783.50	—\$1,937.30 . .	\$175.74 plus 35%	—\$783.50	\$1,582.90	—\$2,352.10 . .	\$351.47 plus 35%	—\$1,582.90
\$1,937.30 . . . . .		\$579.57 plus 37%	—\$1,937.30	\$2,352.10 . . . . .		\$620.69 plus 37%	—\$2,352.10