

SINGLE Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	65	0	0	0	0	0	0	0	0	0	0	0
65	75	0	0	0	0	0	0	0	0	0	0	0
75	85	0	0	0	0	0	0	0	0	0	0	0
85	95	1	0	0	0	0	0	0	0	0	0	0
95	105	1	0	0	0	0	0	0	0	0	0	0
105	115	1	0	0	0	0	0	0	0	0	0	0
115	125	2	0	0	0	0	0	0	0	0	0	0
125	135	2	1	0	0	0	0	0	0	0	0	0
135	145	2	1	0	0	0	0	0	0	0	0	0
145	155	3	1	0	0	0	0	0	0	0	0	0
155	165	3	2	0	0	0	0	0	0	0	0	0
165	175	3	2	1	0	0	0	0	0	0	0	0
175	185	4	2	1	0	0	0	0	0	0	0	0
185	195	4	2	1	0	0	0	0	0	0	0	0
195	205	4	3	1	0	0	0	0	0	0	0	0
205	215	4	3	2	0	0	0	0	0	0	0	0
215	225	5	3	2	1	0	0	0	0	0	0	0
225	235	5	4	2	1	0	0	0	0	0	0	0
235	245	5	4	3	1	0	0	0	0	0	0	0
245	255	6	4	3	2	0	0	0	0	0	0	0
255	265	6	5	3	2	1	0	0	0	0	0	0
265	275	6	5	4	2	1	0	0	0	0	0	0
275	285	7	5	4	3	1	0	0	0	0	0	0
285	295	7	6	4	3	2	0	0	0	0	0	0
295	305	7	6	5	3	2	1	0	0	0	0	0
305	315	8	6	5	4	2	1	0	0	0	0	0
315	325	8	7	5	4	2	1	0	0	0	0	0
325	335	8	7	5	4	3	1	0	0	0	0	0
335	345	8	7	6	4	3	2	0	0	0	0	0
345	355	9	7	6	5	3	2	1	0	0	0	0
355	365	9	8	6	5	4	2	1	0	0	0	0
365	375	10	8	7	5	4	3	1	0	0	0	0
375	385	10	8	7	6	4	3	2	0	0	0	0
385	395	11	9	7	6	5	3	2	1	0	0	0
395	405	11	9	8	6	5	4	2	1	0	0	0
405	415	12	10	8	7	5	4	3	1	0	0	0
415	425	12	10	8	7	6	4	3	2	0	0	0
425	435	13	11	9	7	6	5	3	2	1	0	0
435	445	13	11	9	8	6	5	4	2	1	0	0
445	455	14	12	9	8	7	5	4	2	1	0	0
455	465	14	12	10	8	7	5	4	3	1	0	0
465	475	15	13	10	8	7	6	4	3	2	0	0
475	485	15	13	11	9	7	6	5	3	2	1	0
485	495	16	14	11	9	8	6	5	4	2	1	0
495	505	17	14	12	10	8	7	5	4	3	1	0
505	515	17	15	12	10	8	7	6	4	3	2	0
515	525	18	15	13	11	9	7	6	5	3	2	1
525	535	18	16	14	11	9	8	6	5	4	2	1
535	545	19	16	14	12	10	8	7	5	4	3	1
545	555	19	17	15	12	10	8	7	6	4	3	2
555	565	20	17	15	13	11	9	7	6	5	3	2
565	575	20	18	16	13	11	9	8	6	5	4	2
575	585	21	18	16	14	12	9	8	7	5	4	2
585	595	21	19	17	14	12	10	8	7	5	4	3
595	605	22	19	17	15	13	10	8	7	6	4	3
605	615	22	20	18	15	13	11	9	7	6	5	3

SINGLE Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
615	625	23	21	18	16	14	11	9	8	6	5	4
625	635	23	21	19	17	14	12	10	8	7	5	4
635	645	24	22	19	17	15	12	10	8	7	6	4
645	655	24	22	20	18	15	13	11	9	7	6	5
655	665	25	23	20	18	16	14	11	9	8	6	5
665	675	26	23	21	19	16	14	12	10	8	7	5
675	685	26	24	21	19	17	15	12	10	8	7	6
685	695	27	24	22	20	17	15	13	11	9	7	6
695	705	27	25	22	20	18	16	13	11	9	8	6
705	715	28	25	23	21	18	16	14	12	9	8	7
715	725	28	26	24	21	19	17	14	12	10	8	7
725	735	29	27	24	22	19	17	15	13	10	8	7
735	745	30	27	25	22	20	18	15	13	11	9	7
745	755	30	28	25	23	21	18	16	14	11	9	8
755	765	31	28	26	23	21	19	17	14	12	10	8
765	775	31	29	26	24	22	19	17	15	13	10	8
775	785	32	29	27	24	22	20	18	15	13	11	9
785	795	32	30	27	25	23	20	18	16	14	11	9
795	805	33	31	28	26	23	21	19	16	14	12	10
805	815	34	31	29	26	24	21	19	17	15	12	10
815	825	34	32	29	27	24	22	20	17	15	13	11
825	835	35	32	30	27	25	22	20	18	16	13	11
835	845	35	33	30	28	25	23	21	18	16	14	12
845	855	36	33	31	28	26	24	21	19	17	14	12
855	865	36	34	31	29	27	24	22	20	17	15	13
865	875	37	35	32	30	27	25	22	20	18	15	13
875	885	38	35	33	30	28	25	23	21	18	16	14
885	895	38	36	33	31	28	26	23	21	19	17	14
895	905	39	36	34	31	29	26	24	22	19	17	15
905	915	39	37	34	32	29	27	24	22	20	18	15
915	925	40	37	35	32	30	27	25	23	20	18	16
925	935	40	38	35	33	31	28	26	23	21	19	16
935	945	41	38	36	34	31	29	26	24	21	19	17
945	955	42	39	37	34	32	29	27	24	22	20	17
955	965	42	40	37	35	32	30	27	25	22	20	18
965	975	43	40	38	35	33	30	28	25	23	21	18
975	985	43	41	38	36	33	31	28	26	24	21	19
985	995	44	41	39	36	34	31	29	27	24	22	20
995	1,005	44	42	39	37	35	32	30	27	25	22	20
1,005	1,015	45	42	40	38	35	33	30	28	25	23	21
1,015	1,025	46	43	41	38	36	33	31	28	26	23	21
1,025	1,035	46	44	41	39	36	34	31	29	26	24	22
1,035	1,045	47	44	42	39	37	34	32	29	27	24	22
1,045	1,055	47	45	42	40	37	35	32	30	27	25	23
1,055	1,065	48	45	43	40	38	35	33	31	28	26	23
1,065	1,075	48	46	43	41	39	36	34	31	29	26	24
1,075	1,085	49	46	44	42	39	37	34	32	29	27	24
1,085	1,095	50	47	45	42	40	37	35	32	30	27	25

\$1095 and over Use **Table 1(a)** for **SINGLE** person

MARRIED Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	60	0	0	0	0	0	0	0	0	0	0	0
60	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	2	0	0	0	0	0	0	0	0	0	0
220	240	2	1	0	0	0	0	0	0	0	0	0
240	260	3	2	0	0	0	0	0	0	0	0	0
260	280	4	2	1	0	0	0	0	0	0	0	0
280	300	4	3	2	0	0	0	0	0	0	0	0
300	320	5	3	2	1	0	0	0	0	0	0	0
320	340	5	4	3	1	0	0	0	0	0	0	0
340	360	6	5	3	2	1	0	0	0	0	0	0
360	380	7	5	4	3	1	0	0	0	0	0	0
380	400	7	6	5	3	2	1	0	0	0	0	0
400	420	8	7	5	4	3	1	0	0	0	0	0
420	440	9	7	6	5	3	2	1	0	0	0	0
440	460	9	8	6	5	4	2	1	0	0	0	0
460	480	10	8	7	6	4	3	2	0	0	0	0
480	500	10	9	8	6	5	4	2	1	0	0	0
500	520	11	10	8	7	6	4	3	2	0	0	0
520	540	12	10	9	8	6	5	4	2	1	0	0
540	560	12	11	10	8	7	6	4	3	2	0	0
560	580	13	12	10	9	8	6	5	4	2	1	0
580	600	14	12	11	9	8	7	5	4	3	1	0
600	620	14	13	11	10	9	7	6	5	3	2	1
620	640	15	13	12	11	9	8	7	5	4	3	1
640	660	15	14	13	11	10	9	7	6	5	3	2
660	680	16	15	13	12	11	9	8	7	5	4	3
680	700	17	15	14	13	11	10	9	7	6	5	3
700	720	17	16	15	13	12	11	9	8	7	5	4
720	740	18	17	15	14	12	11	10	8	7	6	4
740	760	19	17	16	14	13	12	10	9	8	6	5
760	780	20	18	16	15	14	12	11	10	8	7	6
780	800	21	19	17	16	14	13	12	10	9	8	6
800	820	22	20	18	16	15	14	12	11	10	8	7
820	840	23	21	19	17	16	14	13	12	10	9	8
840	860	24	22	20	18	16	15	14	12	11	10	8
860	880	25	23	21	18	17	15	14	13	11	10	9
880	900	26	24	22	19	17	16	15	13	12	11	9
900	920	27	25	23	20	18	17	15	14	13	11	10
920	940	28	26	24	22	19	17	16	15	13	12	11
940	960	29	27	25	23	20	18	17	15	14	13	11
960	980	30	28	26	24	21	19	17	16	15	13	12
980	1,000	31	29	27	25	22	20	18	17	15	14	13
1,000	1,020	33	30	28	26	23	21	19	17	16	14	13
1,020	1,040	34	31	29	27	24	22	20	18	16	15	14
1,040	1,060	35	32	30	28	26	23	21	19	17	16	14
1,060	1,080	36	33	31	29	27	24	22	20	18	16	15
1,080	1,100	37	34	32	30	28	25	23	21	19	17	16
1,100	1,120	38	36	33	31	29	26	24	22	20	18	16
1,120	1,140	39	37	34	32	30	27	25	23	21	18	17
1,140	1,160	40	38	35	33	31	29	26	24	22	19	17

MARRIED Persons – WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
1,160	1,180	41	39	36	34	32	30	27	25	23	20	18
1,180	1,200	42	40	37	35	33	31	28	26	24	22	19
1,200	1,220	43	41	38	36	34	32	29	27	25	23	20
1,220	1,240	44	42	40	37	35	33	30	28	26	24	21
1,240	1,260	45	43	41	38	36	34	32	29	27	25	22
1,260	1,280	46	44	42	39	37	35	33	30	28	26	23
1,280	1,300	47	45	43	40	38	36	34	31	29	27	25
1,300	1,320	48	46	44	41	39	37	35	32	30	28	26
1,320	1,340	49	47	45	43	40	38	36	33	31	29	27
1,340	1,360	51	48	46	44	41	39	37	34	32	30	28
1,360	1,380	52	49	47	45	42	40	38	36	33	31	29
1,380	1,400	53	50	48	46	43	41	39	37	34	32	30
1,400	1,420	54	52	49	47	44	42	40	38	35	33	31
1,420	1,440	55	53	50	48	45	43	41	39	36	34	32
1,440	1,460	56	54	51	49	47	44	42	40	37	35	33
1,460	1,480	57	55	52	50	48	45	43	41	39	36	34
1,480	1,500	59	56	54	51	49	46	44	42	40	37	35
1,500	1,520	60	57	55	52	50	47	45	43	41	38	36
1,520	1,540	61	58	56	53	51	48	46	44	42	39	37
1,540	1,560	62	60	57	55	52	50	47	45	43	40	38
1,560	1,580	63	61	58	56	53	51	48	46	44	41	39
1,580	1,600	64	62	59	57	54	52	49	47	45	43	40
1,600	1,620	65	63	60	58	56	53	51	48	46	44	41
1,620	1,640	67	64	62	59	57	54	52	49	47	45	42
1,640	1,660	68	65	63	60	58	55	53	50	48	46	43
1,660	1,680	69	66	64	61	59	56	54	52	49	47	44
1,680	1,700	70	67	65	63	60	58	55	53	50	48	46
1,700	1,720	71	69	66	64	61	59	56	54	51	49	47
1,720	1,740	72	70	67	65	62	60	57	55	52	50	48
1,740	1,760	73	71	68	66	64	61	59	56	54	51	49
1,760	1,780	75	72	70	67	65	62	60	57	55	52	50
1,780	1,800	76	73	71	68	66	63	61	58	56	53	51
1,800	1,820	77	74	72	69	67	64	62	60	57	55	52
1,820	1,840	78	75	73	71	68	66	63	61	58	56	53
1,840	1,860	79	77	74	72	69	67	64	62	59	57	54
1,860	1,880	80	78	75	73	70	68	65	63	60	58	56
1,880	1,900	81	79	76	74	71	69	67	64	62	59	57
1,900	1,920	82	80	78	75	73	70	68	65	63	60	58
1,920	1,940	84	81	79	76	74	71	69	66	64	61	59
1,940	1,960	85	82	80	77	75	72	70	68	65	63	60
1,960	1,980	86	83	81	79	76	74	71	69	66	64	61
1,980	2,000	87	85	82	80	77	75	72	70	67	65	62
2,000	2,020	88	86	83	81	78	76	73	71	68	66	64
2,020	2,040	89	87	84	82	79	77	75	72	70	67	65
2,040	2,060	90	88	86	83	81	78	76	73	71	68	66
2,060	2,080	92	89	87	84	82	79	77	74	72	69	67
2,080	2,100	93	90	88	85	83	80	78	75	73	71	68
2,120	2,140	95	93	90	88	85	83	80	78	75	73	70

\$2,140 and over Use Table 1(b) for Married person

SINGLE Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	125	0	0	0	0	0	0	0	0	0	0	0
125	145	0	0	0	0	0	0	0	0	0	0	0
145	165	1	0	0	0	0	0	0	0	0	0	0
165	185	1	0	0	0	0	0	0	0	0	0	0
185	205	2	0	0	0	0	0	0	0	0	0	0
205	225	2	0	0	0	0	0	0	0	0	0	0
225	245	3	0	0	0	0	0	0	0	0	0	0
245	265	4	1	0	0	0	0	0	0	0	0	0
265	285	4	2	0	0	0	0	0	0	0	0	0
285	305	5	2	0	0	0	0	0	0	0	0	0
305	325	6	3	0	0	0	0	0	0	0	0	0
325	345	6	4	1	0	0	0	0	0	0	0	0
345	365	7	4	1	0	0	0	0	0	0	0	0
365	385	7	5	2	0	0	0	0	0	0	0	0
385	405	8	5	3	0	0	0	0	0	0	0	0
405	425	9	6	3	1	0	0	0	0	0	0	0
425	445	9	7	4	1	0	0	0	0	0	0	0
445	465	10	7	5	2	0	0	0	0	0	0	0
465	485	11	8	5	2	0	0	0	0	0	0	0
485	505	11	8	6	3	0	0	0	0	0	0	0
505	525	12	9	6	4	1	0	0	0	0	0	0
525	545	12	10	7	4	2	0	0	0	0	0	0
545	565	13	10	8	5	2	0	0	0	0	0	0
565	585	14	11	8	6	3	0	0	0	0	0	0
585	605	14	12	9	6	4	1	0	0	0	0	0
605	625	15	12	10	7	4	1	0	0	0	0	0
625	645	16	13	10	7	5	2	0	0	0	0	0
645	665	16	13	11	8	5	3	0	0	0	0	0
665	685	17	14	11	9	6	3	1	0	0	0	0
685	705	17	15	12	9	7	4	1	0	0	0	0
705	725	18	15	13	10	7	5	2	0	0	0	0
725	745	19	16	13	11	8	5	3	0	0	0	0
745	765	20	17	14	11	8	6	3	0	0	0	0
765	785	21	17	14	12	9	6	4	1	0	0	0
785	805	22	18	15	12	10	7	4	2	0	0	0
805	825	23	19	16	13	10	8	5	2	0	0	0
825	845	24	20	16	14	11	8	6	3	0	0	0
845	865	25	21	17	14	12	9	6	4	1	0	0
865	885	26	22	18	15	12	10	7	4	1	0	0
885	905	27	23	18	16	13	10	7	5	2	0	0
905	925	29	24	19	16	13	11	8	5	3	0	0
925	945	30	25	21	17	14	11	9	6	3	1	0
945	965	31	26	22	17	15	12	9	7	4	1	0
965	985	32	27	23	18	15	13	10	7	5	2	0
985	1,005	33	28	24	19	16	13	11	8	5	3	0
1,005	1,025	34	29	25	20	17	14	11	9	6	3	0
1,025	1,045	35	30	26	21	17	14	12	9	6	4	1
1,045	1,065	36	31	27	22	18	15	12	10	7	4	2
1,065	1,085	37	32	28	23	19	16	13	10	8	5	2
1,085	1,105	38	33	29	24	20	16	14	11	8	6	3
1,105	1,125	39	34	30	25	21	17	14	12	9	6	4
1,125	1,145	40	36	31	26	22	18	15	12	10	7	4
1,145	1,165	41	37	32	28	23	18	16	13	10	7	5
1,165	1,185	42	38	33	29	24	19	16	13	11	8	5
1,185	1,205	43	39	34	30	25	21	17	14	11	9	6
1,205	1,225	44	40	35	31	26	22	17	15	12	9	7

SINGLE Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
1,225	1,245	45	41	36	32	27	23	18	15	13	10	7
1,245	1,265	46	42	37	33	28	24	19	16	13	11	8
1,265	1,285	47	43	38	34	29	25	20	17	14	11	9
1,285	1,305	48	44	39	35	30	26	21	17	14	12	9
1,305	1,325	50	45	40	36	31	27	22	18	15	12	10
1,325	1,345	51	46	42	37	32	28	23	19	16	13	10
1,345	1,365	52	47	43	38	33	29	24	20	16	14	11
1,365	1,385	53	48	44	39	35	30	25	21	17	14	12
1,385	1,405	54	49	45	40	36	31	26	22	18	15	12
1,405	1,425	55	50	46	41	37	32	28	23	18	16	13
1,425	1,445	57	52	47	42	38	33	29	24	19	16	13
1,445	1,465	58	53	48	43	39	34	30	25	21	17	14
1,465	1,485	59	54	49	44	40	35	31	26	22	17	15
1,485	1,505	60	55	50	45	41	36	32	27	23	18	15
1,505	1,525	61	56	51	46	42	37	33	28	24	19	16
1,525	1,545	62	57	52	47	43	38	34	29	25	20	17
1,545	1,565	63	58	54	49	44	39	35	30	26	21	17
1,565	1,585	65	60	55	50	45	40	36	31	27	22	18
1,585	1,605	66	61	56	51	46	42	37	32	28	23	19
1,605	1,625	67	62	57	52	47	43	38	33	29	24	20
1,625	1,645	68	63	58	53	48	44	39	35	30	25	21
1,645	1,665	69	64	59	54	49	45	40	36	31	27	22
1,665	1,685	70	65	60	55	51	46	41	37	32	28	23
1,685	1,705	71	66	62	57	52	47	42	38	33	29	24
1,705	1,725	73	68	63	58	53	48	43	39	34	30	25
1,725	1,745	74	69	64	59	54	49	44	40	35	31	26
1,745	1,765	75	70	65	60	55	50	45	41	36	32	27
1,765	1,785	76	71	66	61	56	51	46	42	37	33	28
1,785	1,805	77	72	67	62	57	52	47	43	38	34	29
1,805	1,825	78	73	68	63	58	54	49	44	39	35	30
1,825	1,845	79	74	69	65	60	55	50	45	40	36	31
1,845	1,865	80	76	71	66	61	56	51	46	42	37	32
1,865	1,885	82	77	72	67	62	57	52	47	43	38	34
1,885	1,905	83	78	73	68	63	58	53	48	44	39	35
1,905	1,925	84	79	74	69	64	59	54	49	45	40	36
1,925	1,945	85	80	75	70	65	60	55	51	46	41	37
1,945	1,965	86	81	76	71	66	62	57	52	47	42	38
1,965	1,985	87	82	77	73	68	63	58	53	48	43	39
1,985	2,005	88	84	79	74	69	64	59	54	49	44	40
2,005	2,025	90	85	80	75	70	65	60	55	50	45	41
2,025	2,045	91	86	81	76	71	66	61	56	51	46	42
2,045	2,065	92	87	82	77	72	67	62	57	52	48	43
2,065	2,085	93	88	83	78	73	68	63	59	54	49	44
2,085	2,105	94	89	84	79	74	70	65	60	55	50	45
2,105	2,125	95	90	85	81	76	71	66	61	56	51	46
2,125	2,145	96	92	87	82	77	72	67	62	57	52	47
2,145	2,165	98	93	88	83	78	73	68	63	58	53	48
2,165	2,185	99	94	89	84	79	74	69	64	59	54	49

\$2,185 and over Use Table 2(a) for Single person

MARRIED Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	0	0	0	0	0	0	0	0	0	0	0
250	290	0	0	0	0	0	0	0	0	0	0	0
290	330	0	0	0	0	0	0	0	0	0	0	0
330	370	1	0	0	0	0	0	0	0	0	0	0
370	410	3	0	0	0	0	0	0	0	0	0	0
410	450	4	1	0	0	0	0	0	0	0	0	0
450	490	5	2	0	0	0	0	0	0	0	0	0
490	530	6	4	1	0	0	0	0	0	0	0	0
530	570	8	5	2	0	0	0	0	0	0	0	0
570	610	9	6	3	1	0	0	0	0	0	0	0
610	650	10	7	5	2	0	0	0	0	0	0	0
650	690	11	9	6	3	0	0	0	0	0	0	0
690	730	12	10	7	4	2	0	0	0	0	0	0
730	770	14	11	8	6	3	0	0	0	0	0	0
770	810	15	12	10	7	4	2	0	0	0	0	0
810	850	16	13	11	8	5	3	0	0	0	0	0
850	890	17	15	12	9	7	4	1	0	0	0	0
890	930	19	16	13	11	8	5	3	0	0	0	0
930	970	20	17	15	12	9	6	4	1	0	0	0
970	1,010	21	18	16	13	10	8	5	2	0	0	0
1,010	1,050	22	20	17	14	12	9	6	4	1	0	0
1,050	1,090	24	21	18	16	13	10	8	5	2	0	0
1,090	1,130	25	22	19	17	14	11	9	6	3	1	0
1,130	1,170	26	23	21	18	15	13	10	7	5	2	0
1,170	1,210	27	25	22	19	17	14	11	9	6	3	0
1,210	1,250	29	26	23	21	18	15	12	10	7	4	2
1,250	1,290	30	27	24	22	19	16	14	11	8	6	3
1,290	1,330	31	28	26	23	20	18	15	12	10	7	4
1,330	1,370	32	30	27	24	22	19	16	14	11	8	5
1,370	1,410	34	31	28	25	23	20	17	15	12	9	7
1,410	1,450	35	32	29	27	24	21	19	16	13	11	8
1,450	1,490	36	33	31	28	25	23	20	17	15	12	9
1,490	1,530	38	35	32	29	27	24	21	18	16	13	10
1,530	1,570	40	36	33	30	28	25	22	20	17	14	12
1,570	1,610	42	38	34	32	29	26	24	21	18	16	13
1,610	1,650	45	40	36	33	30	28	25	22	20	17	14
1,650	1,690	47	42	38	34	31	29	26	23	21	18	15
1,690	1,730	49	44	40	35	33	30	27	25	22	19	17
1,730	1,770	51	46	42	37	34	31	29	26	23	21	18
1,770	1,810	53	48	44	39	35	33	30	27	24	22	19
1,810	1,850	55	51	46	41	37	34	31	28	26	23	20
1,850	1,890	57	53	48	44	39	35	32	30	27	24	22
1,890	1,930	59	55	50	46	41	36	34	31	28	26	23
1,930	1,970	61	57	52	48	43	39	35	32	29	27	24
1,970	2,010	63	59	54	50	45	41	36	33	31	28	25
2,010	2,050	66	61	57	52	47	43	38	35	32	29	27
2,050	2,090	68	63	59	54	50	45	40	36	33	30	28
2,090	2,130	70	65	61	56	52	47	43	38	34	32	29
2,130	2,170	72	67	63	58	54	49	45	40	36	33	30
2,170	2,210	74	69	65	60	56	51	47	42	38	34	32
2,210	2,250	76	72	67	62	58	53	49	44	40	35	33
2,250	2,290	78	74	69	65	60	55	51	46	42	37	34
2,290	2,330	80	76	71	67	62	58	53	48	44	39	35

MARRIED Persons – BI-WEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
2,330	2,370	82	78	73	69	64	60	55	51	46	41	37
2,370	2,410	84	80	75	71	66	62	57	53	48	44	39
2,410	2,450	87	82	78	73	68	64	59	55	50	46	41
2,450	2,490	89	84	80	75	71	66	61	57	52	48	43
2,490	2,530	91	86	82	77	73	68	64	59	54	50	45
2,530	2,570	93	88	84	79	75	70	66	61	57	52	47
2,570	2,610	95	90	86	81	77	72	68	63	59	54	50
2,610	2,650	97	93	88	83	79	74	70	65	61	56	52
2,650	2,690	99	95	90	86	81	76	72	67	63	58	54
2,690	2,730	102	97	92	88	83	79	74	69	65	60	56
2,730	2,770	104	99	94	90	85	81	76	72	67	62	58
2,770	2,810	106	101	96	92	87	83	78	74	69	65	60
2,810	2,850	109	104	99	94	89	85	80	76	71	67	62
2,850	2,890	111	106	101	96	92	87	82	78	73	69	64
2,890	2,930	113	108	103	98	94	89	85	80	75	71	66
2,930	2,970	115	111	106	101	96	91	87	82	78	73	68
2,970	3,010	118	113	108	103	98	93	89	84	80	75	71
3,010	3,050	120	115	110	105	100	95	91	86	82	77	73
3,050	3,090	122	117	112	107	103	98	93	88	84	79	75
3,090	3,130	125	120	115	110	105	100	95	90	86	81	77
3,130	3,170	127	122	117	112	107	102	97	93	88	83	79
3,170	3,210	129	124	119	114	109	104	100	95	90	86	81
3,210	3,250	131	126	122	117	112	107	102	97	92	88	83
3,250	3,290	134	129	124	119	114	109	104	99	94	90	85
3,290	3,330	136	131	126	121	116	111	106	101	96	92	87
3,330	3,370	138	133	128	123	119	114	109	104	99	94	89
3,370	3,410	141	136	131	126	121	116	111	106	101	96	92
3,410	3,450	143	138	133	128	123	118	113	108	103	98	94
3,450	3,490	145	140	135	130	125	120	115	111	106	101	96
3,490	3,530	147	142	137	133	128	123	118	113	108	103	98
3,530	3,570	150	145	140	135	130	125	120	115	110	105	100
3,570	3,610	152	147	142	137	132	127	122	117	112	108	103
3,610	3,650	154	149	144	139	134	130	125	120	115	110	105
3,650	3,690	156	152	147	142	137	132	127	122	117	112	107
3,690	3,730	159	154	149	144	139	134	129	124	119	114	109
3,730	3,770	161	156	151	146	141	136	131	127	122	117	112
3,770	3,810	163	158	153	149	144	139	134	129	124	119	114
3,810	3,850	166	161	156	151	146	141	136	131	126	121	116
3,850	3,890	168	163	158	153	148	143	138	133	128	123	119
3,890	3,930	170	165	160	155	150	145	141	136	131	126	121
3,930	3,970	172	168	163	158	153	148	143	138	133	128	123
3,970	4,010	175	170	165	160	155	150	145	140	135	130	125
4,010	4,050	177	172	167	162	157	152	147	142	138	133	128
4,050	4,090	179	174	169	164	160	155	150	145	140	135	130
4,090	4,130	182	177	172	167	162	157	152	147	142	137	132
4,130	4,170	184	179	174	169	164	159	154	149	144	139	135
4,170	4,210	186	181	176	171	166	161	157	152	147	142	137
4,210	4,250	188	183	179	174	169	164	159	154	149	144	139

\$4,250 and over Use **Table 2(b)** for Married person

SINGLE Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	145	The amount of income tax to be withheld shall be —										
145	165	0	0	0	0	0	0	0	0	0	0	0
165	185	1	0	0	0	0	0	0	0	0	0	0
185	205	2	0	0	0	0	0	0	0	0	0	0
205	225	2	0	0	0	0	0	0	0	0	0	0
225	245	3	0	0	0	0	0	0	0	0	0	0
245	265	3	0	0	0	0	0	0	0	0	0	0
265	285	4	1	0	0	0	0	0	0	0	0	0
285	305	5	2	0	0	0	0	0	0	0	0	0
305	325	5	2	0	0	0	0	0	0	0	0	0
325	345	6	3	0	0	0	0	0	0	0	0	0
345	365	6	4	1	0	0	0	0	0	0	0	0
365	385	7	4	1	0	0	0	0	0	0	0	0
385	405	8	5	2	0	0	0	0	0	0	0	0
405	425	8	5	3	0	0	0	0	0	0	0	0
425	445	9	6	3	0	0	0	0	0	0	0	0
445	465	10	7	4	1	0	0	0	0	0	0	0
465	485	10	7	4	1	0	0	0	0	0	0	0
485	505	11	8	5	2	0	0	0	0	0	0	0
505	525	11	9	6	3	0	0	0	0	0	0	0
525	545	12	9	6	3	0	0	0	0	0	0	0
545	565	13	10	7	4	1	0	0	0	0	0	0
565	585	13	10	7	5	2	0	0	0	0	0	0
585	605	14	11	8	5	2	0	0	0	0	0	0
605	625	15	12	9	6	3	0	0	0	0	0	0
625	645	15	12	9	6	4	1	0	0	0	0	0
645	665	16	13	10	7	4	1	0	0	0	0	0
665	685	16	13	11	8	5	2	0	0	0	0	0
685	705	17	14	11	8	5	2	0	0	0	0	0
705	725	18	15	12	9	6	3	0	0	0	0	0
725	745	18	15	12	10	7	4	1	0	0	0	0
745	765	19	16	13	10	7	4	1	0	0	0	0
765	785	19	17	14	11	8	5	2	0	0	0	0
785	805	21	17	14	11	8	6	3	0	0	0	0
805	825	22	18	15	12	9	6	3	0	0	0	0
825	845	23	18	16	13	10	7	4	1	0	0	0
845	865	24	19	16	13	10	7	5	2	0	0	0
865	885	25	20	17	14	11	8	5	2	0	0	0
885	905	26	21	17	15	12	9	6	3	0	0	0
905	925	27	22	18	15	12	9	6	3	1	0	0
925	945	28	23	19	16	13	10	7	4	1	0	0
945	965	29	24	19	16	13	11	8	5	2	0	0
965	985	30	25	20	17	14	11	8	5	2	0	0
985	1,005	31	26	21	18	15	12	9	6	3	0	0
1,005	1,025	32	27	22	18	15	12	10	7	4	1	0
1,025	1,045	33	28	23	19	16	13	10	7	4	1	0
1,045	1,065	34	29	24	19	17	14	11	8	5	2	0
1,065	1,085	35	30	25	21	17	14	11	8	6	3	0
1,085	1,105	36	31	27	22	18	15	12	9	6	3	0
1,105	1,125	37	33	28	23	18	16	13	10	7	4	1
1,125	1,145	38	34	29	24	19	16	13	10	7	5	2
1,145	1,165	40	35	30	25	20	17	14	11	8	5	2
1,165	1,185	41	36	31	26	21	17	14	12	9	6	3
1,185	1,205	42	37	32	27	22	18	15	12	9	6	3
1,205	1,225	43	38	33	28	23	19	16	13	10	7	4
1,225	1,245	44	39	34	29	24	19	16	13	11	8	5

SINGLE Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
1,245	1,265	45	40	35	30	25	20	17	14	11	8	5
1,265	1,285	46	41	36	31	26	21	18	15	12	9	6
1,285	1,305	47	42	37	32	27	22	18	15	12	9	7
1,305	1,325	48	43	38	33	28	23	19	16	13	10	7
1,325	1,345	49	44	39	34	29	24	19	17	14	11	8
1,345	1,365	50	45	40	35	30	25	21	17	14	11	8
1,365	1,385	51	46	41	36	31	26	22	18	15	12	9
1,385	1,405	52	47	42	37	32	28	23	18	15	13	10
1,405	1,425	53	48	43	38	33	29	24	19	16	13	10
1,425	1,445	54	49	44	39	35	30	25	20	17	14	11
1,445	1,465	56	50	45	41	36	31	26	21	17	14	12
1,465	1,485	57	51	46	42	37	32	27	22	18	15	12
1,485	1,505	58	52	48	43	38	33	28	23	19	16	13
1,505	1,525	59	54	49	44	39	34	29	24	19	16	13
1,525	1,545	60	55	50	45	40	35	30	25	20	17	14
1,545	1,565	61	56	51	46	41	36	31	26	21	18	15
1,565	1,585	62	57	52	47	42	37	32	27	22	18	15
1,585	1,605	64	58	53	48	43	38	33	28	23	19	16
1,605	1,625	65	59	54	49	44	39	34	29	24	19	16
1,625	1,645	66	60	55	50	45	40	35	30	25	20	17
1,645	1,665	67	62	56	51	46	41	36	31	26	21	18
1,665	1,685	68	63	57	52	47	42	37	32	27	23	18
1,685	1,705	69	64	59	53	48	43	38	33	29	24	19
1,705	1,725	70	65	60	54	49	44	39	34	30	25	20
1,725	1,745	72	66	61	55	50	45	40	36	31	26	21
1,745	1,765	73	67	62	57	51	46	42	37	32	27	22
1,765	1,785	74	68	63	58	52	47	43	38	33	28	23
1,785	1,805	75	70	64	59	54	49	44	39	34	29	24
1,805	1,825	76	71	65	60	55	50	45	40	35	30	25
1,825	1,845	77	72	67	61	56	51	46	41	36	31	26
1,845	1,865	78	73	68	62	57	52	47	42	37	32	27
1,865	1,885	79	74	69	63	58	53	48	43	38	33	28
1,885	1,905	81	75	70	65	59	54	49	44	39	34	29
1,905	1,925	82	76	71	66	60	55	50	45	40	35	30
1,925	1,945	83	78	72	67	62	56	51	46	41	36	31
1,945	1,965	84	79	73	68	63	57	52	47	42	37	32
1,965	1,985	85	80	75	69	64	58	53	48	43	38	33
1,985	2,005	86	81	76	70	65	60	54	49	44	39	34
2,005	2,025	87	82	77	71	66	61	55	50	45	40	35
2,025	2,045	89	83	78	73	67	62	57	51	46	41	37
2,045	2,065	90	84	79	74	68	63	58	52	47	42	38
2,065	2,085	91	86	80	75	70	64	59	53	48	44	39
2,085	2,105	92	87	81	76	71	65	60	55	50	45	40
2,105	2,125	93	88	82	77	72	66	61	56	51	46	41
2,125	2,145	94	89	84	78	73	68	62	57	52	47	42
2,145	2,165	95	90	85	79	74	69	63	58	53	48	43
2,165	2,185	97	91	86	81	75	70	65	59	54	49	44
2,185	2,205	98	92	87	82	76	71	66	60	55	50	45

\$2,205 and over Use Table 3(a) for Single person

MARRIED Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	130	0	0	0	0	0	0	0	0	0	0	0
130	170	0	0	0	0	0	0	0	0	0	0	0
170	210	0	0	0	0	0	0	0	0	0	0	0
210	250	0	0	0	0	0	0	0	0	0	0	0
250	290	0	0	0	0	0	0	0	0	0	0	0
290	330	0	0	0	0	0	0	0	0	0	0	0
330	370	0	0	0	0	0	0	0	0	0	0	0
370	410	2	0	0	0	0	0	0	0	0	0	0
410	450	3	0	0	0	0	0	0	0	0	0	0
450	490	4	1	0	0	0	0	0	0	0	0	0
490	530	5	3	0	0	0	0	0	0	0	0	0
530	570	7	4	1	0	0	0	0	0	0	0	0
570	610	8	5	2	0	0	0	0	0	0	0	0
610	650	9	6	3	0	0	0	0	0	0	0	0
650	690	10	8	5	2	0	0	0	0	0	0	0
690	730	12	9	6	3	0	0	0	0	0	0	0
730	770	13	10	7	4	1	0	0	0	0	0	0
770	810	14	11	8	5	3	0	0	0	0	0	0
810	850	15	13	10	7	4	1	0	0	0	0	0
850	890	17	14	11	8	5	2	0	0	0	0	0
890	930	18	15	12	9	6	3	0	0	0	0	0
930	970	19	16	13	10	8	5	2	0	0	0	0
970	1,010	20	17	15	12	9	6	3	0	0	0	0
1,010	1,050	22	19	16	13	10	7	4	1	0	0	0
1,050	1,090	23	20	17	14	11	8	5	3	0	0	0
1,090	1,130	24	21	18	15	12	10	7	4	1	0	0
1,130	1,170	25	22	20	17	14	11	8	5	2	0	0
1,170	1,210	27	24	21	18	15	12	9	6	3	0	0
1,210	1,250	28	25	22	19	16	13	10	7	5	2	0
1,250	1,290	29	26	23	20	17	15	12	9	6	3	0
1,290	1,330	30	27	24	22	19	16	13	10	7	4	1
1,330	1,370	32	29	26	23	20	17	14	11	8	5	2
1,370	1,410	33	30	27	24	21	18	15	12	10	7	4
1,410	1,450	34	31	28	25	22	19	17	14	11	8	5
1,450	1,490	35	32	29	27	24	21	18	15	12	9	6
1,490	1,530	36	34	31	28	25	22	19	16	13	10	7
1,530	1,570	38	35	32	29	26	23	20	17	14	12	9
1,570	1,610	39	36	33	30	27	24	22	19	16	13	10
1,610	1,650	41	37	34	31	29	26	23	20	17	14	11
1,650	1,690	43	39	36	33	30	27	24	21	18	15	12
1,690	1,730	45	40	37	34	31	28	25	22	19	17	14
1,730	1,770	48	43	38	35	32	29	26	24	21	18	15
1,770	1,810	50	45	39	36	34	31	28	25	22	19	16
1,810	1,850	52	47	42	38	35	32	29	26	23	20	17
1,850	1,890	54	49	44	39	36	33	30	27	24	21	19
1,890	1,930	56	51	46	41	37	34	31	29	26	23	20
1,930	1,970	58	53	48	43	39	36	33	30	27	24	21
1,970	2,010	60	55	50	45	40	37	34	31	28	25	22
2,010	2,050	62	57	52	47	43	38	35	32	29	26	24
2,050	2,090	64	59	54	50	45	39	36	34	31	28	25
2,090	2,130	66	61	57	52	47	42	38	35	32	29	26
2,130	2,170	69	64	59	54	49	44	39	36	33	30	27
2,170	2,210	71	66	61	56	51	46	41	37	34	31	29
2,210	2,250	73	68	63	58	53	48	43	38	36	33	30
2,250	2,290	75	70	65	60	55	50	45	40	37	34	31
2,290	2,330	77	72	67	62	57	52	47	42	38	35	32

MARRIED Persons – SEMI-MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
2,330	2,370	79	74	69	64	59	54	49	45	39	36	33
2,370	2,410	81	76	71	66	61	57	52	47	42	38	35
2,410	2,450	83	78	73	68	64	59	54	49	44	39	36
2,450	2,490	85	80	75	71	66	61	56	51	46	41	37
2,490	2,530	87	82	78	73	68	63	58	53	48	43	38
2,530	2,570	90	85	80	75	70	65	60	55	50	45	40
2,570	2,610	92	87	82	77	72	67	62	57	52	47	42
2,610	2,650	94	89	84	79	74	69	64	59	54	49	44
2,650	2,690	96	91	86	81	76	71	66	61	56	52	47
2,690	2,730	98	93	88	83	78	73	68	63	59	54	49
2,730	2,770	100	95	90	85	80	75	70	66	61	56	51
2,770	2,810	102	97	92	87	82	78	73	68	63	58	53
2,810	2,850	104	99	94	89	85	80	75	70	65	60	55
2,850	2,890	106	101	96	92	87	82	77	72	67	62	57
2,890	2,930	109	103	99	94	89	84	79	74	69	64	59
2,930	2,970	111	106	101	96	91	86	81	76	71	66	61
2,970	3,010	113	108	103	98	93	88	83	78	73	68	63
3,010	3,050	116	110	105	100	95	90	85	80	75	70	65
3,050	3,090	118	113	107	102	97	92	87	82	77	73	68
3,090	3,130	120	115	109	104	99	94	89	84	80	75	70
3,130	3,170	122	117	112	106	101	96	91	87	82	77	72
3,170	3,210	125	119	114	109	103	99	94	89	84	79	74
3,210	3,250	127	122	116	111	106	101	96	91	86	81	76
3,250	3,290	129	124	119	113	108	103	98	93	88	83	78
3,290	3,330	132	126	121	116	110	105	100	95	90	85	80
3,330	3,370	134	129	123	118	112	107	102	97	92	87	82
3,370	3,410	136	131	125	120	115	109	104	99	94	89	84
3,410	3,450	138	133	128	122	117	112	106	101	96	91	86
3,450	3,490	141	135	130	125	119	114	109	103	98	94	89
3,490	3,530	143	138	132	127	122	116	111	106	101	96	91
3,530	3,570	145	140	135	129	124	119	113	108	103	98	93
3,570	3,610	148	142	137	131	126	121	115	110	105	100	95
3,610	3,650	150	144	139	134	128	123	118	112	107	102	97
3,650	3,690	152	147	141	136	131	125	120	115	109	104	99
3,690	3,730	154	149	144	138	133	128	122	117	112	106	101
3,730	3,770	157	151	146	141	135	130	125	119	114	109	103
3,770	3,810	159	154	148	143	138	132	127	122	116	111	105
3,810	3,850	161	156	151	145	140	134	129	124	118	113	108
3,850	3,890	163	158	153	147	142	137	131	126	121	115	110
3,890	3,930	166	160	155	150	144	139	134	128	123	118	112
3,930	3,970	168	163	157	152	147	141	136	131	125	120	115
3,970	4,010	170	165	160	154	149	144	138	133	128	122	117
4,010	4,050	173	167	162	157	151	146	141	135	130	125	119
4,050	4,090	175	170	164	159	154	148	143	137	132	127	121
4,090	4,130	177	172	166	161	156	150	145	140	134	129	124
4,130	4,170	179	174	169	163	158	153	147	142	137	131	126
4,170	4,210	182	176	171	166	160	155	150	144	139	134	128
4,210	4,250	184	179	173	168	163	157	152	147	141	136	131

\$4,250 and over Use **Table 3(b)** for Married person

SINGLE Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	270	0	0	0	0	0	0	0	0	0	0	0
270	330	0	0	0	0	0	0	0	0	0	0	0
330	390	2	0	0	0	0	0	0	0	0	0	0
390	450	4	0	0	0	0	0	0	0	0	0	0
450	510	6	0	0	0	0	0	0	0	0	0	0
510	570	8	2	0	0	0	0	0	0	0	0	0
570	630	10	4	0	0	0	0	0	0	0	0	0
630	690	11	6	0	0	0	0	0	0	0	0	0
690	750	13	7	2	0	0	0	0	0	0	0	0
750	810	15	9	4	0	0	0	0	0	0	0	0
810	870	17	11	5	0	0	0	0	0	0	0	0
870	930	19	13	7	1	0	0	0	0	0	0	0
930	990	21	15	9	3	0	0	0	0	0	0	0
990	1,050	23	17	11	5	0	0	0	0	0	0	0
1,050	1,110	24	19	13	7	1	0	0	0	0	0	0
1,110	1,170	26	20	15	9	3	0	0	0	0	0	0
1,170	1,230	28	22	17	11	5	0	0	0	0	0	0
1,230	1,290	30	24	18	13	7	1	0	0	0	0	0
1,290	1,350	32	26	20	14	9	3	0	0	0	0	0
1,350	1,410	34	28	22	16	10	5	0	0	0	0	0
1,410	1,470	36	30	24	18	12	7	0	0	0	0	0
1,470	1,530	37	32	26	20	14	8	3	0	0	0	0
1,530	1,590	39	33	28	22	16	10	4	0	0	0	0
1,590	1,650	43	35	30	24	18	12	6	0	0	0	0
1,650	1,710	46	37	31	26	20	14	8	2	0	0	0
1,710	1,770	49	39	33	27	22	16	10	4	0	0	0
1,770	1,830	52	42	35	29	23	18	12	6	0	0	0
1,830	1,890	55	46	37	31	25	20	14	8	2	0	0
1,890	1,950	59	49	39	33	27	21	16	10	4	0	0
1,950	2,010	62	52	42	35	29	23	17	12	6	0	0
2,010	2,070	65	55	45	37	31	25	19	14	8	2	0
2,070	2,130	68	58	48	39	33	27	21	15	10	4	0
2,130	2,190	71	61	52	42	35	29	23	17	11	6	0
2,190	2,250	74	65	55	45	37	31	25	19	13	7	2
2,250	2,310	77	68	58	48	38	33	27	21	15	9	4
2,310	2,370	81	71	61	51	41	34	29	23	17	11	5
2,370	2,430	84	74	64	54	44	36	30	25	19	13	7
2,430	2,490	87	77	67	57	48	38	32	27	21	15	9
2,490	2,550	90	80	70	61	51	41	34	28	23	17	11
2,550	2,610	93	83	74	64	54	44	36	30	24	19	13
2,610	2,670	96	87	77	67	57	47	38	32	26	20	15
2,670	2,730	100	90	80	70	60	50	40	34	28	22	17
2,730	2,790	103	93	83	73	63	53	44	36	30	24	18
2,790	2,850	106	96	86	76	66	57	47	38	32	26	20
2,850	2,910	109	99	89	79	70	60	50	40	34	28	22
2,910	2,970	113	102	92	83	73	63	53	43	36	30	24
2,970	3,030	116	105	96	86	76	66	56	46	37	32	26
3,030	3,090	120	109	99	89	79	69	59	50	39	33	28
3,090	3,150	123	112	102	92	82	72	63	53	43	35	30
3,150	3,210	126	116	105	95	85	76	66	56	46	37	31
3,210	3,270	130	119	109	98	89	79	69	59	49	39	33
3,270	3,330	133	123	112	102	92	82	72	62	52	42	35
3,330	3,390	137	126	115	105	95	85	75	65	55	46	37
3,390	3,450	140	129	119	108	98	88	78	68	59	49	39
3,450	3,510	144	133	122	112	101	91	81	72	62	52	42
3,510	3,570	147	136	126	115	104	94	85	75	65	55	45

SINGLE Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
3,570	3,630	150	140	129	118	108	98	88	78	68	58	48
3,630	3,690	154	143	132	122	111	101	91	81	71	61	52
3,690	3,750	157	147	136	125	115	104	94	84	74	65	55
3,750	3,810	161	150	139	129	118	107	97	87	77	68	58
3,810	3,870	164	153	143	132	121	111	100	90	81	71	61
3,870	3,930	168	157	146	135	125	114	103	94	84	74	64
3,930	3,990	171	160	150	139	128	118	107	97	87	77	67
3,990	4,050	174	164	153	142	132	121	110	100	90	80	70
4,050	4,110	178	167	156	146	135	124	114	103	93	83	74
4,110	4,170	181	171	160	149	138	128	117	106	96	87	77
4,170	4,230	185	174	163	153	142	131	121	110	100	90	80
4,230	4,290	188	177	167	156	145	135	124	113	103	93	83
4,290	4,350	191	181	170	159	149	138	127	117	106	96	86
4,350	4,410	195	184	174	163	152	141	131	120	109	99	89
4,410	4,470	198	188	177	166	156	145	134	123	113	102	92
4,470	4,530	202	191	180	170	159	148	138	127	116	105	96
4,530	4,590	205	194	184	173	162	152	141	130	120	109	99
4,590	4,650	209	198	187	177	166	155	144	134	123	112	102
4,650	4,710	212	201	191	180	169	159	148	137	126	116	105
4,710	4,770	215	205	194	183	173	162	151	141	130	119	109
4,770	4,830	219	208	197	187	176	165	155	144	133	123	112
4,830	4,890	222	212	201	190	180	169	158	147	137	126	115
4,890	4,950	226	215	204	194	183	172	162	151	140	129	119
4,950	5,010	229	218	208	197	186	176	165	154	144	133	122
5,010	5,070	233	222	211	200	190	179	168	158	147	136	126
5,070	5,130	236	225	215	204	193	182	172	161	150	140	129
5,130	5,190	239	229	218	207	197	186	175	165	154	143	132
5,190	5,250	243	232	221	211	200	189	179	168	157	147	136
5,250	5,310	246	236	225	214	203	193	182	171	161	150	139
5,310	5,370	250	239	228	218	207	196	185	175	164	153	143
5,370	5,430	253	242	232	221	210	200	189	178	168	157	146
5,430	5,490	256	246	235	224	214	203	192	182	171	160	150
5,490	5,550	260	249	238	228	217	206	196	185	174	164	153
5,550	5,610	263	253	242	231	221	210	199	188	178	167	156
5,610	5,670	267	256	245	235	224	213	203	192	181	171	160
5,670	5,730	270	259	249	238	227	217	206	195	185	174	163
5,730	5,790	274	263	252	241	231	220	209	199	188	177	167
5,790	5,850	277	266	256	245	234	224	213	202	191	181	170
5,850	5,910	280	270	259	248	238	227	216	206	195	184	174
5,910	5,970	284	273	262	252	241	230	220	209	198	188	177
5,970	6,030	287	277	266	255	244	234	223	212	202	191	180
6,030	6,090	291	280	269	259	248	237	227	216	205	194	184
6,090	6,150	294	283	273	262	251	241	230	219	209	198	187
6,150	6,210	297	287	276	265	255	244	233	223	212	201	191
6,210	6,270	301	290	280	269	258	247	237	226	215	205	194
6,270	6,330	304	294	283	272	262	251	240	230	219	208	197
6,330	6,390	308	297	286	276	265	254	244	233	222	212	201
6,390	6,450	311	300	290	279	268	258	247	236	226	215	204

\$6,450 and over Use Table 4(a) for Single person

MARRIED Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	260	0	0	0	0	0	0	0	0	0	0	0
260	340	0	0	0	0	0	0	0	0	0	0	0
340	420	0	0	0	0	0	0	0	0	0	0	0
420	500	0	0	0	0	0	0	0	0	0	0	0
500	580	0	0	0	0	0	0	0	0	0	0	0
580	660	0	0	0	0	0	0	0	0	0	0	0
660	740	0	0	0	0	0	0	0	0	0	0	0
740	820	4	0	0	0	0	0	0	0	0	0	0
820	900	6	0	0	0	0	0	0	0	0	0	0
900	980	8	3	0	0	0	0	0	0	0	0	0
980	1,060	11	5	0	0	0	0	0	0	0	0	0
1,060	1,140	13	8	2	0	0	0	0	0	0	0	0
1,140	1,220	16	10	4	0	0	0	0	0	0	0	0
1,220	1,300	18	13	7	0	0	0	0	0	0	0	0
1,300	1,380	21	15	9	3	0	0	0	0	0	0	0
1,380	1,460	23	18	12	6	0	0	0	0	0	0	0
1,460	1,540	26	20	14	8	3	0	0	0	0	0	0
1,540	1,620	28	22	17	11	5	0	0	0	0	0	0
1,620	1,700	31	25	19	13	8	2	0	0	0	0	0
1,700	1,780	33	27	22	16	10	4	0	0	0	0	0
1,780	1,860	36	30	24	18	12	7	0	0	0	0	0
1,860	1,940	38	32	27	21	15	9	3	0	0	0	0
1,940	2,020	41	35	29	23	17	12	6	0	0	0	0
2,020	2,100	43	37	32	26	20	14	8	2	0	0	0
2,100	2,180	46	40	34	28	22	17	11	5	0	0	0
2,180	2,260	48	42	37	31	25	19	13	7	2	0	0
2,260	2,340	51	45	39	33	27	22	16	10	4	0	0
2,340	2,420	53	47	41	36	30	24	18	12	7	0	0
2,420	2,500	56	50	44	38	32	27	21	15	9	3	0
2,500	2,580	58	52	46	41	35	29	23	17	12	6	0
2,580	2,660	61	55	49	43	37	31	26	20	14	8	2
2,660	2,740	63	57	51	46	40	34	28	22	17	11	5
2,740	2,820	66	60	54	48	42	36	31	25	19	13	7
2,820	2,900	68	62	56	51	45	39	33	27	21	16	10
2,900	2,980	70	65	59	53	47	41	36	30	24	18	12
2,980	3,060	73	67	61	56	50	44	38	32	26	21	15
3,060	3,140	75	70	64	58	52	46	41	35	29	23	17
3,140	3,220	78	72	66	60	55	49	43	37	31	26	20
3,220	3,300	82	75	69	63	57	51	46	40	34	28	22
3,300	3,380	87	77	71	65	60	54	48	42	36	31	25
3,380	3,460	91	81	74	68	62	56	50	45	39	33	27
3,460	3,540	95	85	76	70	65	59	53	47	41	36	30
3,540	3,620	99	89	79	73	67	61	55	50	44	38	32
3,620	3,700	103	94	84	75	70	64	58	52	46	40	35
3,700	3,780	108	98	88	78	72	66	60	55	49	43	37
3,780	3,860	112	102	92	82	74	69	63	57	51	45	40
3,860	3,940	116	106	96	86	77	71	65	60	54	48	42
3,940	4,020	120	110	100	91	81	74	68	62	56	50	45
4,020	4,100	124	115	105	95	85	76	70	64	59	53	47
4,100	4,180	129	119	109	99	89	79	73	67	61	55	50
4,180	4,260	133	123	113	103	93	84	75	69	64	58	52
4,260	4,340	137	127	117	107	98	88	78	72	66	60	54
4,340	4,420	141	131	121	112	102	92	82	74	69	63	57
4,420	4,500	145	136	126	116	106	96	86	77	71	65	59
4,500	4,580	150	140	130	120	110	100	91	81	74	68	62
4,580	4,660	154	144	134	124	114	105	95	85	76	70	64

MARRIED Persons – MONTHLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
4,660	4,740	158	148	138	128	119	109	99	89	79	73	67
4,740	4,820	162	152	142	133	123	113	103	93	83	75	69
4,820	4,900	166	157	147	137	127	117	107	97	88	78	72
4,900	4,980	171	161	151	141	131	121	112	102	92	82	74
4,980	5,060	175	165	155	145	135	126	116	106	96	86	77
5,060	5,140	179	169	159	149	140	130	120	110	100	90	81
5,140	5,220	183	173	163	154	144	134	124	114	104	95	85
5,220	5,300	187	178	168	158	148	138	128	118	109	99	89
5,300	5,380	192	182	172	162	152	142	133	123	113	103	93
5,380	5,460	196	186	176	166	156	147	137	127	117	107	97
5,460	5,540	200	190	180	170	161	151	141	131	121	111	102
5,540	5,620	204	194	184	175	165	155	145	135	125	116	106
5,620	5,700	208	199	189	179	169	159	149	139	130	120	110
5,700	5,780	213	203	193	183	173	163	154	144	134	124	114
5,780	5,860	217	207	197	187	177	168	158	148	138	128	118
5,860	5,940	222	211	201	191	182	172	162	152	142	132	123
5,940	6,020	227	216	205	196	186	176	166	156	146	137	127
6,100	6,100	233	223	212	202	192	182	172	163	153	143	133
6,100	6,180	236	225	214	204	194	184	175	165	155	145	135
6,180	6,260	240	230	219	208	198	189	179	169	159	149	139
6,260	6,340	245	234	223	213	203	193	183	173	163	153	144
6,340	6,420	249	239	228	217	207	197	187	177	167	158	148
6,420	6,500	254	243	233	222	211	201	191	181	172	162	152
6,500	6,580	259	248	237	226	216	205	196	186	176	166	156
6,580	6,660	263	252	242	231	220	210	200	190	180	170	160
6,660	6,740	268	257	246	236	225	214	204	194	184	174	165
6,740	6,820	272	262	251	240	229	219	208	198	188	179	169
6,820	6,900	277	266	255	245	234	223	213	202	193	183	173
6,900	6,980	281	271	260	249	239	228	217	207	197	187	177
6,980	7,060	286	275	264	254	243	232	222	211	201	191	181
7,060	7,140	290	280	269	258	248	237	226	216	205	195	186
7,140	7,220	295	284	274	263	252	242	231	220	209	200	190
7,220	7,300	300	289	278	267	257	246	235	225	214	204	194
7,300	7,380	304	293	283	272	261	251	240	229	219	208	198
7,380	7,460	309	298	287	277	266	255	245	234	223	212	202
7,460	7,540	313	303	292	281	270	260	249	238	228	217	207
7,540	7,620	318	307	296	286	275	264	254	243	232	222	211
7,620	7,700	322	312	301	290	280	269	258	248	237	226	215
7,700	7,780	327	316	306	295	284	273	263	252	241	231	220
7,780	7,860	331	321	310	299	289	278	267	257	246	235	225
7,860	7,940	336	325	315	304	293	283	272	261	251	240	229
7,940	8,020	341	330	319	309	298	287	276	266	255	244	234
8,020	8,100	345	334	324	313	302	292	281	270	260	249	238
8,100	8,180	350	339	328	318	307	296	286	275	264	254	243
8,180	8,260	354	344	333	322	312	301	290	279	269	258	247
8,260	8,340	359	348	337	327	316	305	295	284	273	263	252
8,340	8,420	363	353	342	331	321	310	299	289	278	267	257
8,420	8,500	368	357	347	336	325	315	304	293	282	272	261

\$8,500 and over Use Table 4(b) for Married person

SINGLE Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	25	0	0	0	0	0	0	0	0	0	0	0
25	30	0	0	0	0	0	0	0	0	0	0	0
30	35	1	0	0	0	0	0	0	0	0	0	0
35	40	1	0	0	0	0	0	0	0	0	0	0
40	45	1	1	0	0	0	0	0	0	0	0	0
45	50	1	1	1	0	0	0	0	0	0	0	0
50	55	1	1	1	0	0	0	0	0	0	0	0
55	60	1	1	1	1	0	0	0	0	0	0	0
60	65	2	1	1	1	0	0	0	0	0	0	0
65	70	2	1	1	1	1	0	0	0	0	0	0
70	75	2	2	1	1	1	1	0	0	0	0	0
75	80	2	2	1	1	1	1	0	0	0	0	0
80	85	2	2	2	1	1	1	1	0	0	0	0
85	90	3	2	2	2	1	1	1	0	0	0	0
90	95	3	2	2	2	1	1	1	1	0	0	0
95	100	3	3	2	2	2	1	1	1	0	0	0
100	105	3	3	3	2	2	1	1	1	1	0	0
105	110	4	3	3	2	2	2	1	1	1	1	0
110	115	4	4	3	3	2	2	1	1	1	1	0
115	120	4	4	3	3	2	2	2	1	1	1	1
120	125	4	4	4	3	3	2	2	2	1	1	1
125	130	5	4	4	3	3	2	2	2	1	1	1
130	135	5	5	4	4	3	3	2	2	2	1	1
135	140	5	5	4	4	3	3	3	2	2	1	1
140	145	6	5	5	4	4	3	3	2	2	2	1
145	150	6	5	5	4	4	4	3	3	2	2	1
150	155	6	6	5	5	4	4	3	3	2	2	2
155	160	6	6	5	5	5	4	4	3	3	2	2
160	165	7	6	6	5	5	4	4	3	3	3	2
165	170	7	7	6	6	5	5	4	4	3	3	2
170	175	7	7	6	6	5	5	4	4	3	3	3
175	180	8	7	7	6	6	5	5	4	4	3	3
180	185	8	7	7	6	6	5	5	4	4	4	3
185	190	8	8	7	7	6	6	5	5	4	4	3
190	195	8	8	7	7	6	6	5	5	5	4	4
195	200	9	8	8	7	7	6	6	5	5	4	4
200	205	9	9	8	8	7	7	6	6	5	5	4
205	210	9	9	8	8	7	7	6	6	5	5	4
210	215	10	9	9	8	8	7	7	6	6	5	5
215	220	10	9	9	8	8	7	7	6	6	5	5
220	225	10	10	9	9	8	8	7	7	6	6	5
225	230	10	10	9	9	8	8	7	7	6	6	5
230	235	11	10	10	9	9	8	8	7	7	6	6
235	240	11	11	10	10	9	9	8	8	7	7	6
240	245	11	11	10	10	9	9	8	8	7	7	6
245	250	12	11	11	10	10	9	9	8	8	7	7
250	255	12	11	11	10	10	9	9	8	8	7	7
255	260	12	12	11	11	10	10	9	9	8	8	7
260	265	12	12	11	11	10	10	9	9	8	8	7
265	270	13	12	12	11	11	10	10	9	9	8	8
270	275	13	13	12	12	11	11	10	10	9	9	8
275	280	13	13	12	12	11	11	10	10	9	9	8
280	285	14	13	13	12	12	11	11	10	10	9	9
285	290	14	13	13	12	12	11	11	10	10	9	9
290	295	14	14	13	13	12	12	11	11	10	10	9
295	300	14	14	13	13	12	12	11	11	10	10	9

SINGLE Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
300	305	15	14	14	13	13	12	12	11	11	10	10
305	310	15	14	14	14	13	13	12	12	11	11	10
310	315	15	15	14	14	13	13	12	12	11	11	10
315	320	16	15	15	14	14	13	13	12	12	11	11
320	325	16	15	15	14	14	13	13	12	12	11	11
325	330	16	16	15	15	14	14	13	13	12	12	11
330	335	16	16	15	15	14	14	13	13	12	12	11
335	340	17	16	16	15	15	14	14	13	13	12	12
340	345	17	16	16	16	15	15	14	14	13	13	12
345	350	17	17	16	16	15	15	14	14	13	13	12
350	355	18	17	17	16	16	15	15	14	14	13	13
355	360	18	17	17	16	16	15	15	14	14	13	13
360	365	18	18	17	17	16	16	15	15	14	14	13
365	370	18	18	17	17	16	16	15	15	14	14	13
370	375	19	18	18	17	17	16	16	15	15	14	14
375	380	19	18	18	18	17	17	16	16	15	15	14
380	385	19	19	18	18	17	17	16	16	15	15	14
385	390	20	19	19	18	18	17	17	16	16	15	15
390	395	20	19	19	18	18	17	17	16	16	15	15
395	400	20	20	19	19	18	18	17	17	16	16	15
400	405	20	20	19	19	18	18	17	17	16	16	15
405	410	21	20	20	19	19	18	18	17	17	16	16
410	415	21	20	20	19	19	19	18	18	17	17	16
415	420	21	21	20	20	19	19	18	18	17	17	16
420	425	22	21	21	20	20	19	19	18	18	17	17
425	430	22	21	21	20	20	19	19	18	18	17	17
430	435	22	22	21	21	20	20	19	19	18	18	17
435	440	22	22	21	21	20	20	19	19	18	18	17
440	445	23	22	22	21	21	20	20	19	19	18	18
445	450	23	22	22	21	21	21	20	20	19	19	18
450	455	23	23	22	22	21	21	20	20	19	19	18
455	460	24	23	23	22	22	21	21	20	20	19	19
460	465	24	23	23	22	22	21	21	20	20	19	19
465	470	24	24	23	23	22	22	21	21	20	20	19
470	475	24	24	23	23	22	22	21	21	20	20	19
475	480	25	24	24	23	23	22	22	21	21	20	20
480	485	25	24	24	23	23	23	22	22	21	21	20
485	490	25	25	24	24	23	23	22	22	21	21	20
490	495	26	25	25	24	24	23	23	22	22	21	21
495	500	26	25	25	24	24	23	23	22	22	21	21
500	505	26	26	25	25	24	24	23	23	22	22	21
505	510	26	26	25	25	24	24	23	23	22	22	21
510	515	27	26	26	25	25	24	24	23	23	22	22
515	520	27	26	26	25	25	24	24	24	23	23	22
520	525	27	27	26	26	25	25	24	24	23	23	22
525	530	28	27	27	26	26	25	25	24	24	23	23
530	535	28	27	27	26	26	25	25	24	24	23	23
535	540	28	28	27	27	26	26	25	25	24	24	23

\$540 and over Use Table 8(a) for Single person

MARRIED Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
0	25	0	0	0	0	0	0	0	0	0	0	0
25	30	0	0	0	0	0	0	0	0	0	0	0
30	35	0	0	0	0	0	0	0	0	0	0	0
35	40	0	0	0	0	0	0	0	0	0	0	0
40	45	0	0	0	0	0	0	0	0	0	0	0
45	50	1	0	0	0	0	0	0	0	0	0	0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	1	0	0	0	0	0	0	0	0	0
60	65	1	1	0	0	0	0	0	0	0	0	0
65	70	1	1	1	0	0	0	0	0	0	0	0
70	75	1	1	1	0	0	0	0	0	0	0	0
75	80	1	1	1	1	0	0	0	0	0	0	0
80	85	2	1	1	1	1	0	0	0	0	0	0
85	90	2	1	1	1	1	0	0	0	0	0	0
90	95	2	2	1	1	1	1	0	0	0	0	0
95	100	2	2	2	1	1	1	0	0	0	0	0
100	105	2	2	2	1	1	1	1	0	0	0	0
105	110	2	2	2	2	1	1	1	0	0	0	0
110	115	3	2	2	2	1	1	1	1	0	0	0
115	120	3	2	2	2	2	1	1	1	1	0	0
120	125	3	3	2	2	2	1	1	1	1	0	0
125	130	3	3	2	2	2	2	1	1	1	1	0
130	135	3	3	3	2	2	2	2	1	1	1	0
135	140	3	3	3	2	2	2	2	1	1	1	1
140	145	3	3	3	3	2	2	2	2	1	1	1
145	150	4	3	3	3	3	2	2	2	1	1	1
150	155	4	3	3	3	3	2	2	2	2	1	1
155	160	4	4	3	3	3	3	2	2	2	2	1
160	165	4	4	4	3	3	3	2	2	2	2	1
165	170	5	4	4	3	3	3	3	2	2	2	2
170	175	5	5	4	4	3	3	3	3	2	2	2
175	180	5	5	4	4	3	3	3	3	2	2	2
180	185	5	5	5	4	4	3	3	3	3	2	2
185	190	6	5	5	4	4	4	3	3	3	2	2
190	195	6	6	5	5	4	4	3	3	3	3	2
195	200	6	6	5	5	4	4	4	3	3	3	2
200	205	7	6	6	5	5	4	4	3	3	3	3
205	210	7	6	6	5	5	5	4	4	3	3	3
210	215	7	7	6	6	5	5	4	4	3	3	3
215	220	7	7	6	6	6	5	5	4	4	3	3
220	225	8	7	7	6	6	5	5	4	4	4	3
225	230	8	7	7	6	6	6	5	5	4	4	3
230	235	8	8	7	7	6	6	5	5	4	4	4
235	240	8	8	7	7	7	6	6	5	5	4	4
240	245	9	8	8	7	7	6	6	5	5	5	4
245	250	9	8	8	8	7	7	6	6	5	5	4
250	255	9	9	8	8	7	7	6	6	6	5	5
255	260	9	9	9	8	8	7	7	6	6	5	5
260	265	10	9	9	8	8	7	7	7	6	6	5
265	270	10	10	9	9	8	8	7	7	6	6	5
270	275	10	10	9	9	8	8	7	7	7	6	6
275	280	11	10	10	9	9	8	8	7	7	6	6
280	285	11	10	10	9	9	8	8	8	7	7	6
285	290	11	11	10	10	9	9	8	8	7	7	6
290	295	11	11	10	10	9	9	9	8	8	7	7
295	300	12	11	11	10	10	9	9	8	8	7	7

MARRIED Persons – DAILY or MISC. Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be —												
300	305	12	11	11	10	10	10	9	9	8	8	7
305	310	12	12	11	11	10	10	9	9	8	8	8
310	315	13	12	12	11	11	10	10	9	9	8	8
315	320	13	12	12	11	11	10	10	9	9	8	8
320	325	13	13	12	12	11	11	10	10	9	9	8
325	330	13	13	12	12	11	11	10	10	9	9	9
330	335	14	13	13	12	12	11	11	10	10	9	9
335	340	14	13	13	12	12	11	11	10	10	10	9
340	345	14	14	13	13	12	12	11	11	10	10	9
345	350	15	14	14	13	13	12	12	11	11	10	10
350	355	15	14	14	13	13	12	12	11	11	10	10
355	360	15	15	14	14	13	13	12	12	11	11	10
360	365	15	15	14	14	13	13	12	12	11	11	10
365	370	16	15	15	14	14	13	13	12	12	11	11
370	375	16	15	15	14	14	13	13	12	12	11	11
375	380	16	16	15	15	14	14	13	13	12	12	11
380	385	17	16	16	15	15	14	14	13	13	12	12
385	390	17	16	16	15	15	14	14	13	13	12	12
390	395	17	17	16	16	15	15	14	14	13	13	12
395	400	17	17	16	16	15	15	14	14	13	13	12
400	405	18	17	17	16	16	15	15	14	14	13	13
405	410	18	17	17	16	16	15	15	14	14	13	13
410	415	18	18	17	17	16	16	15	15	14	14	13
415	420	18	18	18	17	17	16	16	15	15	14	14
420	425	19	18	18	17	17	16	16	15	15	14	14
425	430	19	19	18	18	17	17	16	16	15	15	14
430	435	19	19	18	18	17	17	16	16	15	15	14
435	440	20	19	19	18	18	17	17	16	16	15	15
440	445	20	19	19	18	18	17	17	16	16	15	15
445	450	20	20	19	19	18	18	17	17	16	16	15
450	455	20	20	20	19	19	18	18	17	17	16	16
455	460	21	20	20	19	19	18	18	17	17	16	16
460	465	21	21	20	20	19	19	18	18	17	17	16
465	470	21	21	20	20	19	19	18	18	17	17	16
470	475	22	21	21	20	20	19	19	18	18	17	17
475	480	22	21	21	20	20	19	19	18	18	17	17
480	485	22	22	21	21	20	20	19	19	18	18	17
485	490	22	22	22	21	21	20	20	19	19	18	18
490	495	23	22	22	21	21	20	20	19	19	18	18
495	500	23	23	22	22	21	21	20	20	19	19	18
500	505	23	23	22	22	21	21	20	20	19	19	18
505	510	24	23	23	22	22	21	21	20	20	19	19
510	515	24	23	23	22	22	21	21	20	20	19	19
515	520	24	24	23	23	22	22	21	21	20	20	19
520	525	24	24	23	23	23	22	22	21	21	20	20
525	530	25	24	24	23	23	22	22	21	21	20	20
530	535	25	25	24	24	23	23	22	22	21	21	20
535	540	25	25	24	24	23	23	22	22	21	21	20

\$540 and over Use Table 8(B) for Married person