

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	1	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	2	0	0	0	0	0	0	0	0	0	0
115	125	2	1	0	0	0	0	0	0	0	0	0
125	135	2	1	0	0	0	0	0	0	0	0	0
135	145	3	1	0	0	0	0	0	0	0	0	0
145	155	3	2	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	3	1	0	0	0	0	0	0	0	0
195	205	4	3	2	0	0	0	0	0	0	0	0
205	215	5	3	2	1	0	0	0	0	0	0	0
215	225	5	4	2	1	0	0	0	0	0	0	0
225	235	5	4	3	1	0	0	0	0	0	0	0
235	245	6	4	3	2	0	0	0	0	0	0	0
245	255	6	5	3	2	1	0	0	0	0	0	0
255	265	6	5	4	2	1	0	0	0	0	0	0
265	275	7	5	4	3	1	0	0	0	0	0	0
275	285	7	6	4	3	2	0	0	0	0	0	0
285	295	7	6	5	3	2	0	0	0	0	0	0
295	305	8	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	3	1	0	0	0	0	0
325	335	8	7	6	4	3	2	0	0	0	0	0
335	345	9	7	6	5	3	2	1	0	0	0	0
345	355	9	8	6	5	4	2	1	0	0	0	0
355	365	10	8	7	5	4	3	1	0	0	0	0
365	375	10	8	7	6	4	3	2	0	0	0	0
375	385	11	9	7	6	5	3	2	1	0	0	0
385	395	11	9	8	6	5	4	2	1	0	0	0
395	405	12	10	8	7	5	4	3	1	0	0	0
405	415	12	10	8	7	6	4	3	2	0	0	0
415	425	13	11	9	7	6	5	3	2	0	0	0
425	435	13	11	9	8	6	5	3	2	1	0	0
435	445	14	12	9	8	6	5	4	2	1	0	0
445	455	14	12	10	8	7	5	4	3	1	0	0
455	465	15	13	10	8	7	6	4	3	2	0	0
465	475	15	13	11	9	7	6	5	3	2	1	0
475	485	16	14	11	9	8	6	5	4	2	1	0
485	495	17	14	12	10	8	7	5	4	3	1	0
495	505	17	15	12	10	8	7	6	4	3	2	0
505	515	18	15	13	11	9	7	6	5	3	2	1
515	525	18	16	14	11	9	8	6	5	4	2	1
525	535	19	16	14	12	10	8	7	5	4	3	1
535	545	19	17	15	12	10	8	7	6	4	3	2
545	555	20	17	15	13	11	9	7	6	5	3	2
555	565	20	18	16	13	11	9	8	6	5	3	2
565	575	21	18	16	14	12	9	8	6	5	4	2
575	585	21	19	17	14	12	10	8	7	5	4	3
585	595	22	19	17	15	13	10	8	7	6	4	3
595	605	22	20	18	15	13	11	9	7	6	5	3
605	615	23	21	18	16	14	11	9	8	6	5	4

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	19	17	14	12	10	8	7	5	4
625	635	24	22	19	17	15	12	10	8	7	6	4
635	645	24	22	20	18	15	13	11	9	7	6	5
645	655	25	23	20	18	16	14	11	9	8	6	5
655	665	26	23	21	19	16	14	12	10	8	7	5
665	675	26	24	21	19	17	15	12	10	8	7	6
675	685	27	24	22	20	17	15	13	11	9	7	6
685	695	27	25	22	20	18	16	13	11	9	8	6
695	705	28	25	23	21	18	16	14	12	9	8	6
705	715	28	26	24	21	19	17	14	12	10	8	7
715	725	29	26	24	22	19	17	15	13	10	8	7
725	735	30	27	25	22	20	18	15	13	11	9	7
735	745	30	28	25	23	21	18	16	14	11	9	8
745	755	31	28	26	23	21	19	17	14	12	10	8
755	765	31	29	26	24	22	19	17	15	13	10	8
765	775	32	29	27	24	22	20	18	15	13	11	9
775	785	32	30	27	25	23	20	18	16	14	11	9
785	795	33	30	28	26	23	21	19	16	14	12	10
795	805	33	31	29	26	24	21	19	17	15	12	10
805	815	34	32	29	27	24	22	20	17	15	13	11
815	825	35	32	30	27	25	22	20	18	16	13	11
825	835	35	33	30	28	25	23	21	18	16	14	12
835	845	36	33	31	28	26	24	21	19	17	14	12
845	855	36	34	31	29	26	24	22	20	17	15	13
855	865	37	34	32	30	27	25	22	20	18	15	13
865	875	37	35	33	30	28	25	23	21	18	16	14
875	885	38	36	33	31	28	26	23	21	19	17	14
885	895	39	36	34	31	29	26	24	22	19	17	15
895	905	39	37	34	32	29	27	24	22	20	18	15
905	915	40	37	35	32	30	27	25	23	20	18	16
915	925	40	38	35	33	30	28	26	23	21	19	16
925	935	41	38	36	34	31	29	26	24	21	19	17
935	945	41	39	37	34	32	29	27	24	22	20	17
945	955	42	40	37	35	32	30	27	25	22	20	18
955	965	43	40	38	35	33	30	28	25	23	21	18
965	975	43	41	38	36	33	31	28	26	24	21	19
975	985	44	41	39	36	34	31	29	26	24	22	20
985	995	44	42	39	37	34	32	30	27	25	22	20
995	1,005	45	42	40	37	35	33	30	28	25	23	21
1,005	1,015	45	43	41	38	36	33	31	28	26	23	21
1,015	1,025	46	44	41	39	36	34	31	29	26	24	22
1,025	1,035	47	44	42	39	37	34	32	29	27	24	22
1,035	1,045	47	45	42	40	37	35	32	30	27	25	23
1,045	1,055	48	45	43	40	38	35	33	30	28	26	23
1,055	1,065	48	46	43	41	38	36	34	31	29	26	24
1,065	1,075	49	46	44	41	39	37	34	32	29	27	24
1,075	1,085	49	47	45	42	40	37	35	32	30	27	25
1,085	1,095	50	48	45	43	40	38	35	33	30	28	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	1	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	1	0	0	0	0	0	0	0	0	0
220	240	3	1	0	0	0	0	0	0	0	0	0
240	260	3	2	1	0	0	0	0	0	0	0	0
260	280	4	3	1	0	0	0	0	0	0	0	0
280	300	5	3	2	1	0	0	0	0	0	0	0
300	320	5	4	2	1	0	0	0	0	0	0	0
320	340	6	4	3	2	0	0	0	0	0	0	0
340	360	6	5	4	2	1	0	0	0	0	0	0
360	380	7	6	4	3	2	0	0	0	0	0	0
380	400	8	6	5	4	2	1	0	0	0	0	0
400	420	8	7	6	4	3	2	0	0	0	0	0
420	440	9	8	6	5	4	2	1	0	0	0	0
440	460	9	8	7	5	4	3	1	0	0	0	0
460	480	10	9	7	6	5	3	2	1	0	0	0
480	500	11	9	8	7	5	4	3	1	0	0	0
500	520	11	10	9	7	6	5	3	2	1	0	0
520	540	12	11	9	8	7	5	4	3	1	0	0
540	560	13	11	10	9	7	6	5	3	2	1	0
560	580	13	12	11	9	8	6	5	4	2	1	0
580	600	14	12	11	10	8	7	6	4	3	2	0
600	620	14	13	12	10	9	8	6	5	4	2	1
620	640	15	14	12	11	10	8	7	6	4	3	2
640	660	16	14	13	12	10	9	8	6	5	4	2
660	680	16	15	14	12	11	10	8	7	6	4	3
680	700	17	16	14	13	12	10	9	8	6	5	4
700	720	18	16	15	14	12	11	9	8	7	5	4
720	740	18	17	15	14	13	11	10	9	7	6	5
740	760	19	17	16	15	13	12	11	9	8	7	5
760	780	20	18	17	15	14	13	11	10	9	7	6
780	800	22	19	17	16	15	13	12	11	9	8	7
800	820	23	20	18	17	15	14	13	11	10	9	7
820	840	24	21	19	17	16	15	13	12	11	9	8
840	860	25	22	20	18	17	15	14	12	11	10	8
860	880	26	23	21	19	17	16	14	13	12	10	9
880	900	27	24	22	20	18	16	15	14	12	11	10
900	920	28	26	23	21	19	17	16	14	13	12	10
920	940	29	27	24	22	20	18	16	15	14	12	11
940	960	30	28	25	23	21	19	17	16	14	13	12
960	980	31	29	26	24	22	20	18	16	15	14	12
980	1,000	32	30	27	25	23	21	18	17	15	14	13
1,000	1,020	33	31	29	26	24	22	19	17	16	15	13
1,020	1,040	34	32	30	27	25	23	20	18	17	15	14
1,040	1,060	35	33	31	28	26	24	22	19	17	16	15
1,060	1,080	36	34	32	29	27	25	23	20	18	17	15
1,080	1,100	37	35	33	30	28	26	24	21	19	17	16
1,100	1,120	38	36	34	31	29	27	25	22	20	18	17
1,120	1,140	39	37	35	33	30	28	26	23	21	19	17
1,140	1,160	40	38	36	34	31	29	27	25	22	20	18

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	37	35	32	30	28	26	23	21	19
1,180	1,200	43	40	38	36	33	31	29	27	24	22	20
1,200	1,220	44	41	39	37	34	32	30	28	25	23	21
1,220	1,240	45	42	40	38	36	33	31	29	26	24	22
1,240	1,260	46	43	41	39	37	34	32	30	27	25	23
1,260	1,280	47	44	42	40	38	35	33	31	29	26	24
1,280	1,300	48	45	43	41	39	36	34	32	30	27	25
1,300	1,320	49	47	44	42	40	37	35	33	31	28	26
1,320	1,340	50	48	45	43	41	38	36	34	32	29	27
1,340	1,360	51	49	46	44	42	40	37	35	33	30	28
1,360	1,380	52	50	47	45	43	41	38	36	34	32	29
1,380	1,400	53	51	48	46	44	42	39	37	35	33	30
1,400	1,420	55	52	50	47	45	43	40	38	36	34	31
1,420	1,440	56	53	51	48	46	44	41	39	37	35	32
1,440	1,460	57	54	52	49	47	45	43	40	38	36	33
1,460	1,480	58	56	53	51	48	46	44	41	39	37	34
1,480	1,500	59	57	54	52	49	47	45	42	40	38	36
1,500	1,520	60	58	55	53	50	48	46	43	41	39	37
1,520	1,540	61	59	56	54	52	49	47	44	42	40	38
1,540	1,560	63	60	58	55	53	50	48	46	43	41	39
1,560	1,580	64	61	59	56	54	51	49	47	44	42	40
1,580	1,600	65	62	60	57	55	52	50	48	45	43	41
1,600	1,620	66	63	61	59	56	54	51	49	46	44	42
1,620	1,640	67	65	62	60	57	55	52	50	47	45	43
1,640	1,660	68	66	63	61	58	56	53	51	48	46	44
1,660	1,680	69	67	64	62	60	57	55	52	50	47	45
1,680	1,700	71	68	66	63	61	58	56	53	51	48	46
1,700	1,720	72	69	67	64	62	59	57	54	52	49	47
1,720	1,740	73	70	68	65	63	60	58	56	53	51	48
1,740	1,760	74	71	69	67	64	62	59	57	54	52	49
1,760	1,780	75	73	70	68	65	63	60	58	55	53	50
1,780	1,800	76	74	71	69	66	64	61	59	56	54	52
1,800	1,820	77	75	72	70	67	65	63	60	58	55	53
1,820	1,840	78	76	74	71	69	66	64	61	59	56	54
1,840	1,860	80	77	75	72	70	67	65	62	60	57	55
1,860	1,880	81	78	76	73	71	68	66	64	61	59	56
1,880	1,900	82	79	77	75	72	70	67	65	62	60	57
1,900	1,920	83	81	78	76	73	71	68	66	63	61	58
1,920	1,940	84	82	79	77	74	72	69	67	64	62	60
1,940	1,960	85	83	80	78	75	73	71	68	66	63	61
1,960	1,980	86	84	82	79	77	74	72	69	67	64	62
1,980	2,000	88	85	83	80	78	75	73	70	68	65	63
2,000	2,020	89	86	84	81	79	76	74	71	69	67	64
2,020	2,040	90	87	85	82	80	78	75	73	70	68	65
2,040	2,060	91	89	86	84	81	79	76	74	71	69	66
2,060	2,080	92	90	87	85	82	80	77	75	72	70	68
2,080	2,100	93	91	88	86	83	81	79	76	74	71	69
2,120	2,140	96	93	91	88	86	83	81	78	76	73	71

\$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	1	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	2	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	3	0	0	0	0	0	0	0	0	0	0
225	245	4	1	0	0	0	0	0	0	0	0	0
245	265	4	2	0	0	0	0	0	0	0	0	0
265	285	5	2	0	0	0	0	0	0	0	0	0
285	305	6	3	0	0	0	0	0	0	0	0	0
305	325	6	4	1	0	0	0	0	0	0	0	0
325	345	7	4	1	0	0	0	0	0	0	0	0
345	365	7	5	2	0	0	0	0	0	0	0	0
365	385	8	5	3	0	0	0	0	0	0	0	0
385	405	9	6	3	1	0	0	0	0	0	0	0
405	425	9	7	4	1	0	0	0	0	0	0	0
425	445	10	7	5	2	0	0	0	0	0	0	0
445	465	11	8	5	2	0	0	0	0	0	0	0
465	485	11	8	6	3	0	0	0	0	0	0	0
485	505	12	9	6	4	1	0	0	0	0	0	0
505	525	12	10	7	4	2	0	0	0	0	0	0
525	545	13	10	8	5	2	0	0	0	0	0	0
545	565	14	11	8	6	3	0	0	0	0	0	0
565	585	14	12	9	6	4	1	0	0	0	0	0
585	605	15	12	10	7	4	1	0	0	0	0	0
605	625	16	13	10	7	5	2	0	0	0	0	0
625	645	16	13	11	8	5	3	0	0	0	0	0
645	665	17	14	11	9	6	3	1	0	0	0	0
665	685	17	15	12	9	7	4	1	0	0	0	0
685	705	18	15	13	10	7	5	2	0	0	0	0
705	725	19	16	13	11	8	5	3	0	0	0	0
725	745	20	17	14	11	8	6	3	0	0	0	0
745	765	21	17	14	12	9	6	4	1	0	0	0
765	785	22	18	15	12	10	7	4	2	0	0	0
785	805	23	19	16	13	10	8	5	2	0	0	0
805	825	24	20	16	14	11	8	6	3	0	0	0
825	845	25	21	17	14	12	9	6	4	1	0	0
845	865	26	22	18	15	12	10	7	4	1	0	0
865	885	27	23	18	16	13	10	7	5	2	0	0
885	905	29	24	19	16	13	11	8	5	3	0	0
905	925	30	25	21	17	14	11	9	6	3	1	0
925	945	31	26	22	17	15	12	9	7	4	1	0
945	965	32	27	23	18	15	13	10	7	5	2	0
965	985	33	28	24	19	16	13	11	8	5	3	0
985	1,005	34	29	25	20	17	14	11	9	6	3	0
1,005	1,025	35	30	26	21	17	14	12	9	6	4	1
1,025	1,045	36	31	27	22	18	15	12	10	7	4	2
1,045	1,065	37	32	28	23	19	16	13	10	8	5	2
1,065	1,085	38	33	29	24	20	16	14	11	8	6	3
1,085	1,105	39	34	30	25	21	17	14	12	9	6	4
1,105	1,125	40	36	31	26	22	18	15	12	10	7	4
1,125	1,145	41	37	32	28	23	18	16	13	10	7	5
1,145	1,165	42	38	33	29	24	19	16	13	11	8	5
1,165	1,185	43	39	34	30	25	21	17	14	11	9	6
1,185	1,205	44	40	35	31	26	22	17	15	12	9	7
1,205	1,225	45	41	36	32	27	23	18	15	13	10	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	46	42	37	33	28	24	19	16	13	11	8
1,245	1,265	47	43	38	34	29	25	20	17	14	11	9
1,265	1,285	48	44	39	35	30	26	21	17	14	12	9
1,285	1,305	50	45	40	36	31	27	22	18	15	12	10
1,305	1,325	51	46	42	37	32	28	23	19	16	13	10
1,325	1,345	52	47	43	38	33	29	24	20	16	14	11
1,345	1,365	53	48	44	39	35	30	25	21	17	14	12
1,365	1,385	54	49	45	40	36	31	26	22	18	15	12
1,385	1,405	55	50	46	41	37	32	28	23	18	16	13
1,405	1,425	56	52	47	42	38	33	29	24	19	16	13
1,425	1,445	58	53	48	43	39	34	30	25	21	17	14
1,445	1,465	59	54	49	44	40	35	31	26	22	17	15
1,465	1,485	60	55	50	45	41	36	32	27	23	18	15
1,485	1,505	61	56	51	46	42	37	33	28	24	19	16
1,505	1,525	62	57	52	47	43	38	34	29	25	20	17
1,525	1,545	63	58	53	49	44	39	35	30	26	21	17
1,545	1,565	64	60	55	50	45	40	36	31	27	22	18
1,565	1,585	66	61	56	51	46	42	37	32	28	23	19
1,585	1,605	67	62	57	52	47	43	38	33	29	24	20
1,605	1,625	68	63	58	53	48	44	39	35	30	25	21
1,625	1,645	69	64	59	54	49	45	40	36	31	27	22
1,645	1,665	70	65	60	55	50	46	41	37	32	28	23
1,665	1,685	71	66	61	57	52	47	42	38	33	29	24
1,685	1,705	72	68	63	58	53	48	43	39	34	30	25
1,705	1,725	74	69	64	59	54	49	44	40	35	31	26
1,725	1,745	75	70	65	60	55	50	45	41	36	32	27
1,745	1,765	76	71	66	61	56	51	46	42	37	33	28
1,765	1,785	77	72	67	62	57	52	47	43	38	34	29
1,785	1,805	78	73	68	63	58	53	49	44	39	35	30
1,805	1,825	79	74	69	64	60	55	50	45	40	36	31
1,825	1,845	80	76	71	66	61	56	51	46	42	37	32
1,845	1,865	82	77	72	67	62	57	52	47	43	38	34
1,865	1,885	83	78	73	68	63	58	53	48	44	39	35
1,885	1,905	84	79	74	69	64	59	54	49	45	40	36
1,905	1,925	85	80	75	70	65	60	55	50	46	41	37
1,925	1,945	86	81	76	71	66	61	57	52	47	42	38
1,945	1,965	87	82	77	72	68	63	58	53	48	43	39
1,965	1,985	88	83	79	74	69	64	59	54	49	44	40
1,985	2,005	90	85	80	75	70	65	60	55	50	45	41
2,005	2,025	91	86	81	76	71	66	61	56	51	46	42
2,025	2,045	92	87	82	77	72	67	62	57	52	48	43
2,045	2,065	93	88	83	78	73	68	63	58	54	49	44
2,065	2,085	94	89	84	79	74	69	65	60	55	50	45
2,085	2,105	95	90	85	80	76	71	66	61	56	51	46
2,105	2,125	96	91	87	82	77	72	67	62	57	52	47
2,125	2,145	98	93	88	83	78	73	68	63	58	53	48
2,145	2,165	99	94	89	84	79	74	69	64	59	54	49
2,165	2,185	100	95	90	85	80	75	70	65	60	55	50

\$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
		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	1	0	0	0	0	0	0	0	0	0	0
330	370	2	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	2	0	0	0	0	0	0	0	0	0
450	490	6	3	0	0	0	0	0	0	0	0	0
490	530	7	4	2	0	0	0	0	0	0	0	0
530	570	8	5	3	0	0	0	0	0	0	0	0
570	610	9	7	4	1	0	0	0	0	0	0	0
610	650	11	8	5	3	0	0	0	0	0	0	0
650	690	12	9	6	4	1	0	0	0	0	0	0
690	730	13	10	8	5	2	0	0	0	0	0	0
730	770	14	12	9	6	4	1	0	0	0	0	0
770	810	16	13	10	8	5	2	0	0	0	0	0
810	850	17	14	11	9	6	3	1	0	0	0	0
850	890	18	15	13	10	7	5	2	0	0	0	0
890	930	19	17	14	11	9	6	3	0	0	0	0
930	970	21	18	15	12	10	7	4	2	0	0	0
970	1,010	22	19	16	14	11	8	6	3	0	0	0
1,010	1,050	23	20	18	15	12	10	7	4	2	0	0
1,050	1,090	24	22	19	16	14	11	8	5	3	0	0
1,090	1,130	25	23	20	17	15	12	9	7	4	1	0
1,130	1,170	27	24	21	19	16	13	11	8	5	3	0
1,170	1,210	28	25	23	20	17	15	12	9	7	4	1
1,210	1,250	29	27	24	21	18	16	13	10	8	5	2
1,250	1,290	30	28	25	22	20	17	14	12	9	6	4
1,290	1,330	32	29	26	24	21	18	16	13	10	8	5
1,330	1,370	33	30	28	25	22	20	17	14	11	9	6
1,370	1,410	34	31	29	26	23	21	18	15	13	10	7
1,410	1,450	35	33	30	27	25	22	19	17	14	11	9
1,450	1,490	37	34	31	29	26	23	21	18	15	12	10
1,490	1,530	39	35	33	30	27	24	22	19	16	14	11
1,530	1,570	41	37	34	31	28	26	23	20	18	15	12
1,570	1,610	44	39	35	32	30	27	24	22	19	16	14
1,610	1,650	46	41	36	34	31	28	26	23	20	17	15
1,650	1,690	48	43	39	35	32	29	27	24	21	19	16
1,690	1,730	50	45	41	36	33	31	28	25	23	20	17
1,730	1,770	52	47	43	38	35	32	29	27	24	21	18
1,770	1,810	54	49	45	40	36	33	30	28	25	22	20
1,810	1,850	56	52	47	43	38	34	32	29	26	24	21
1,850	1,890	58	54	49	45	40	36	33	30	28	25	22
1,890	1,930	60	56	51	47	42	38	34	32	29	26	23
1,930	1,970	62	58	53	49	44	40	35	33	30	27	25
1,970	2,010	65	60	55	51	46	42	37	34	31	29	26
2,010	2,050	67	62	58	53	48	44	39	35	33	30	27
2,050	2,090	69	64	60	55	51	46	41	37	34	31	28
2,090	2,130	71	66	62	57	53	48	44	39	35	32	30
2,130	2,170	73	68	64	59	55	50	46	41	36	34	31
2,170	2,210	75	70	66	61	57	52	48	43	39	35	32
2,210	2,250	77	73	68	64	59	54	50	45	41	36	33
2,250	2,290	79	75	70	66	61	57	52	47	43	38	35
2,290	2,330	81	77	72	68	63	59	54	50	45	40	36

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	83	79	74	70	65	61	56	52	47	43	38
2,370	2,410	86	81	76	72	67	63	58	54	49	45	40
2,410	2,450	88	83	79	74	69	65	60	56	51	47	42
2,450	2,490	90	85	81	76	72	67	62	58	53	49	44
2,490	2,530	92	87	83	78	74	69	65	60	55	51	46
2,530	2,570	94	89	85	80	76	71	67	62	58	53	49
2,570	2,610	96	91	87	82	78	73	69	64	60	55	51
2,610	2,650	98	94	89	85	80	75	71	66	62	57	53
2,650	2,690	101	96	91	87	82	78	73	68	64	59	55
2,690	2,730	103	98	93	89	84	80	75	71	66	61	57
2,730	2,770	105	100	95	91	86	82	77	73	68	64	59
2,770	2,810	107	102	98	93	88	84	79	75	70	66	61
2,810	2,850	110	105	100	95	90	86	81	77	72	68	63
2,850	2,890	112	107	102	97	93	88	83	79	74	70	65
2,890	2,930	114	109	104	99	95	90	86	81	76	72	67
2,930	2,970	117	112	107	102	97	92	88	83	79	74	70
2,970	3,010	119	114	109	104	99	94	90	85	81	76	72
3,010	3,050	121	116	111	106	101	96	92	87	83	78	74
3,050	3,090	123	118	113	109	104	99	94	89	85	80	76
3,090	3,130	126	121	116	111	106	101	96	92	87	82	78
3,130	3,170	128	123	118	113	108	103	98	94	89	85	80
3,170	3,210	130	125	120	115	110	106	101	96	91	87	82
3,210	3,250	132	128	123	118	113	108	103	98	93	89	84
3,250	3,290	135	130	125	120	115	110	105	100	95	91	86
3,290	3,330	137	132	127	122	117	112	107	103	98	93	88
3,330	3,370	139	134	129	125	120	115	110	105	100	95	91
3,370	3,410	142	137	132	127	122	117	112	107	102	97	93
3,410	3,450	144	139	134	129	124	119	114	109	104	99	95
3,450	3,490	146	141	136	131	126	122	117	112	107	102	97
3,490	3,530	148	144	139	134	129	124	119	114	109	104	99
3,530	3,570	151	146	141	136	131	126	121	116	111	106	101
3,570	3,610	153	148	143	138	133	128	123	118	114	109	104
3,610	3,650	155	150	145	140	136	131	126	121	116	111	106
3,650	3,690	158	153	148	143	138	133	128	123	118	113	108
3,690	3,730	160	155	150	145	140	135	130	125	120	115	111
3,730	3,770	162	157	152	147	142	137	133	128	123	118	113
3,770	3,810	164	159	155	150	145	140	135	130	125	120	115
3,810	3,850	167	162	157	152	147	142	137	132	127	122	117
3,850	3,890	169	164	159	154	149	144	139	134	130	125	120
3,890	3,930	171	166	161	156	152	147	142	137	132	127	122
3,930	3,970	174	169	164	159	154	149	144	139	134	129	124
3,970	4,010	176	171	166	161	156	151	146	141	136	131	126
4,010	4,050	178	173	168	163	158	153	148	144	139	134	129
4,050	4,090	180	175	170	166	161	156	151	146	141	136	131
4,090	4,130	183	178	173	168	163	158	153	148	143	138	133
4,130	4,170	185	180	175	170	165	160	155	150	145	141	136
4,170	4,210	187	182	177	172	167	163	158	153	148	143	138
4,210	4,250	189	185	180	175	170	165	160	155	150	145	140

\$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
		The amount of income tax to be withheld shall be —										
0	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	2	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	3	0	0	0	0	0	0	0	0	0	0
225	245	3	1	0	0	0	0	0	0	0	0	0
245	265	4	1	0	0	0	0	0	0	0	0	0
265	285	5	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	7	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	8	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	0	0	0	0	0	0	0	0
425	445	10	7	4	1	0	0	0	0	0	0	0
445	465	10	7	4	2	0	0	0	0	0	0	0
465	485	11	8	5	2	0	0	0	0	0	0	0
485	505	11	9	6	3	0	0	0	0	0	0	0
505	525	12	9	6	3	0	0	0	0	0	0	0
525	545	13	10	7	4	1	0	0	0	0	0	0
545	565	13	10	8	5	2	0	0	0	0	0	0
565	585	14	11	8	5	2	0	0	0	0	0	0
585	605	15	12	9	6	3	0	0	0	0	0	0
605	625	15	12	9	6	4	1	0	0	0	0	0
625	645	16	13	10	7	4	1	0	0	0	0	0
645	665	16	14	11	8	5	2	0	0	0	0	0
665	685	17	14	11	8	5	3	0	0	0	0	0
685	705	18	15	12	9	6	3	0	0	0	0	0
705	725	18	15	12	10	7	4	1	0	0	0	0
725	745	19	16	13	10	7	4	1	0	0	0	0
745	765	20	17	14	11	8	5	2	0	0	0	0
765	785	21	17	14	11	9	6	3	0	0	0	0
785	805	22	18	15	12	9	6	3	0	0	0	0
805	825	23	18	16	13	10	7	4	1	0	0	0
825	845	24	19	16	13	10	7	5	2	0	0	0
845	865	25	20	17	14	11	8	5	2	0	0	0
865	885	26	21	17	15	12	9	6	3	0	0	0
885	905	27	22	18	15	12	9	6	4	1	0	0
905	925	28	23	19	16	13	10	7	4	1	0	0
925	945	29	24	19	16	13	11	8	5	2	0	0
945	965	30	25	20	17	14	11	8	5	2	0	0
965	985	31	26	21	18	15	12	9	6	3	0	0
985	1,005	32	27	22	18	15	12	10	7	4	1	0
1,005	1,025	33	28	23	19	16	13	10	7	4	1	0
1,025	1,045	34	29	24	19	17	14	11	8	5	2	0
1,045	1,065	35	30	26	21	17	14	11	8	6	3	0
1,065	1,085	36	32	27	22	18	15	12	9	6	3	0
1,085	1,105	37	33	28	23	18	16	13	10	7	4	1
1,105	1,125	39	34	29	24	19	16	13	10	7	5	2
1,125	1,145	40	35	30	25	20	17	14	11	8	5	2
1,145	1,165	41	36	31	26	21	17	14	12	9	6	3
1,165	1,185	42	37	32	27	22	18	15	12	9	6	3
1,185	1,205	43	38	33	28	23	19	16	13	10	7	4
1,205	1,225	44	39	34	29	24	19	16	13	11	8	5
1,225	1,245	45	40	35	30	25	20	17	14	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	46	41	36	31	26	21	18	15	12	9	6
1,265	1,285	47	42	37	32	27	22	18	15	12	9	7
1,285	1,305	48	43	38	33	28	23	19	16	13	10	7
1,305	1,325	49	44	39	34	29	24	19	17	14	11	8
1,325	1,345	50	45	40	35	30	25	21	17	14	11	8
1,345	1,365	51	46	41	36	31	27	22	18	15	12	9
1,365	1,385	52	47	42	37	33	28	23	18	16	13	10
1,385	1,405	53	48	43	38	34	29	24	19	16	13	10
1,405	1,425	54	49	44	40	35	30	25	20	17	14	11
1,425	1,445	56	50	45	41	36	31	26	21	17	14	12
1,445	1,465	57	51	47	42	37	32	27	22	18	15	12
1,465	1,485	58	53	48	43	38	33	28	23	19	16	13
1,485	1,505	59	54	49	44	39	34	29	24	19	16	13
1,505	1,525	60	55	50	45	40	35	30	25	20	17	14
1,525	1,545	61	56	51	46	41	36	31	26	21	18	15
1,545	1,565	62	57	52	47	42	37	32	27	22	18	15
1,565	1,585	64	58	53	48	43	38	33	28	23	19	16
1,585	1,605	65	59	54	49	44	39	34	29	24	19	17
1,605	1,625	66	61	55	50	45	40	35	30	25	20	17
1,625	1,645	67	62	56	51	46	41	36	31	26	22	18
1,645	1,665	68	63	57	52	47	42	37	32	28	23	18
1,665	1,685	69	64	59	53	48	43	38	33	29	24	19
1,685	1,705	70	65	60	54	49	44	39	35	30	25	20
1,705	1,725	72	66	61	56	50	45	41	36	31	26	21
1,725	1,745	73	67	62	57	51	46	42	37	32	27	22
1,745	1,765	74	69	63	58	52	48	43	38	33	28	23
1,765	1,785	75	70	64	59	54	49	44	39	34	29	24
1,785	1,805	76	71	65	60	55	50	45	40	35	30	25
1,805	1,825	77	72	67	61	56	51	46	41	36	31	26
1,825	1,845	78	73	68	62	57	52	47	42	37	32	27
1,845	1,865	80	74	69	64	58	53	48	43	38	33	28
1,865	1,885	81	75	70	65	59	54	49	44	39	34	29
1,885	1,905	82	76	71	66	60	55	50	45	40	35	30
1,905	1,925	83	78	72	67	62	56	51	46	41	36	31
1,925	1,945	84	79	73	68	63	57	52	47	42	37	32
1,945	1,965	85	80	75	69	64	59	53	48	43	38	33
1,965	1,985	86	81	76	70	65	60	54	49	44	39	34
1,985	2,005	88	82	77	71	66	61	55	50	45	40	36
2,005	2,025	89	83	78	73	67	62	57	51	46	41	37
2,025	2,045	90	84	79	74	68	63	58	52	47	43	38
2,045	2,065	91	86	80	75	70	64	59	54	49	44	39
2,065	2,085	92	87	81	76	71	65	60	55	50	45	40
2,085	2,105	93	88	83	77	72	67	61	56	51	46	41
2,105	2,125	94	89	84	78	73	68	62	57	52	47	42
2,125	2,145	96	90	85	79	74	69	63	58	53	48	43
2,145	2,165	97	91	86	81	75	70	65	59	54	49	44
2,165	2,185	98	92	87	82	76	71	66	60	55	50	45
2,185	2,205	99	94	88	83	78	72	67	62	56	51	46

\$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	1	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	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	3	0	0	0	0	0	0	0	0	0
530	570	7	4	2	0	0	0	0	0	0	0	0
570	610	9	6	3	0	0	0	0	0	0	0	0
610	650	10	7	4	1	0	0	0	0	0	0	0
650	690	11	8	5	2	0	0	0	0	0	0	0
690	730	12	9	6	4	1	0	0	0	0	0	0
730	770	14	11	8	5	2	0	0	0	0	0	0
770	810	15	12	9	6	3	0	0	0	0	0	0
810	850	16	13	10	7	4	1	0	0	0	0	0
850	890	17	14	11	9	6	3	0	0	0	0	0
890	930	19	16	13	10	7	4	1	0	0	0	0
930	970	20	17	14	11	8	5	2	0	0	0	0
970	1,010	21	18	15	12	9	6	4	1	0	0	0
1,010	1,050	22	19	16	14	11	8	5	2	0	0	0
1,050	1,090	23	21	18	15	12	9	6	3	0	0	0
1,090	1,130	25	22	19	16	13	10	7	4	1	0	0
1,130	1,170	26	23	20	17	14	11	9	6	3	0	0
1,170	1,210	27	24	21	18	16	13	10	7	4	1	0
1,210	1,250	28	26	23	20	17	14	11	8	5	2	0
1,250	1,290	30	27	24	21	18	15	12	9	6	4	0
1,290	1,330	31	28	25	22	19	16	13	11	8	5	2
1,330	1,370	32	29	26	23	21	18	15	12	9	6	3
1,370	1,410	33	30	28	25	22	19	16	13	10	7	4
1,410	1,450	35	32	29	26	23	20	17	14	11	8	6
1,450	1,490	36	33	30	27	24	21	18	16	13	10	7
1,490	1,530	37	34	31	28	25	23	20	17	14	11	8
1,530	1,570	38	35	33	30	27	24	21	18	15	12	9
1,570	1,610	40	37	34	31	28	25	22	19	16	13	11
1,610	1,650	42	38	35	32	29	26	23	20	18	15	12
1,650	1,690	44	39	36	33	30	28	25	22	19	16	13
1,690	1,730	46	42	37	35	32	29	26	23	20	17	14
1,730	1,770	49	44	39	36	33	30	27	24	21	18	15
1,770	1,810	51	46	41	37	34	31	28	25	23	20	17
1,810	1,850	53	48	43	38	35	32	30	27	24	21	18
1,850	1,890	55	50	45	40	37	34	31	28	25	22	19
1,890	1,930	57	52	47	42	38	35	32	29	26	23	20
1,930	1,970	59	54	49	44	39	36	33	30	27	25	22
1,970	2,010	61	56	51	46	41	37	35	32	29	26	23
2,010	2,050	63	58	53	49	44	39	36	33	30	27	24
2,050	2,090	65	60	56	51	46	41	37	34	31	28	25
2,090	2,130	67	63	58	53	48	43	38	35	32	30	27
2,130	2,170	70	65	60	55	50	45	40	37	34	31	28
2,170	2,210	72	67	62	57	52	47	42	38	35	32	29
2,210	2,250	74	69	64	59	54	49	44	39	36	33	30
2,250	2,290	76	71	66	61	56	51	46	41	37	35	32
2,290	2,330	78	73	68	63	58	53	48	44	39	36	33

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	80	75	70	65	60	55	51	46	41	37	34
2,370	2,410	82	77	72	67	62	58	53	48	43	38	35
2,410	2,450	84	79	74	70	65	60	55	50	45	40	37
2,450	2,490	86	81	77	72	67	62	57	52	47	42	38
2,490	2,530	88	84	79	74	69	64	59	54	49	44	39
2,530	2,570	91	86	81	76	71	66	61	56	51	46	41
2,570	2,610	93	88	83	78	73	68	63	58	53	48	43
2,610	2,650	95	90	85	80	75	70	65	60	55	50	46
2,650	2,690	97	92	87	82	77	72	67	62	57	53	48
2,690	2,730	99	94	89	84	79	74	69	65	60	55	50
2,730	2,770	101	96	91	86	81	76	72	67	62	57	52
2,770	2,810	103	98	93	88	83	79	74	69	64	59	54
2,810	2,850	105	100	95	91	86	81	76	71	66	61	56
2,850	2,890	108	102	98	93	88	83	78	73	68	63	58
2,890	2,930	110	105	100	95	90	85	80	75	70	65	60
2,930	2,970	112	107	102	97	92	87	82	77	72	67	62
2,970	3,010	114	109	104	99	94	89	84	79	74	69	64
3,010	3,050	117	111	106	101	96	91	86	81	76	71	67
3,050	3,090	119	114	108	103	98	93	88	83	78	74	69
3,090	3,130	121	116	111	105	100	95	90	86	81	76	71
3,130	3,170	124	118	113	108	102	97	93	88	83	78	73
3,170	3,210	126	121	115	110	104	100	95	90	85	80	75
3,210	3,250	128	123	117	112	107	102	97	92	87	82	77
3,250	3,290	130	125	120	114	109	104	99	94	89	84	79
3,290	3,330	133	127	122	117	111	106	101	96	91	86	81
3,330	3,370	135	130	124	119	114	108	103	98	93	88	83
3,370	3,410	137	132	127	121	116	111	105	100	95	90	85
3,410	3,450	140	134	129	124	118	113	107	102	97	92	88
3,450	3,490	142	136	131	126	120	115	110	104	99	95	90
3,490	3,530	144	139	133	128	123	117	112	107	102	97	92
3,530	3,570	146	141	136	130	125	120	114	109	104	99	94
3,570	3,610	149	143	138	133	127	122	117	111	106	101	96
3,610	3,650	151	146	140	135	130	124	119	114	108	103	98
3,650	3,690	153	148	143	137	132	127	121	116	110	105	100
3,690	3,730	156	150	145	139	134	129	123	118	113	107	102
3,730	3,770	158	152	147	142	136	131	126	120	115	110	104
3,770	3,810	160	155	149	144	139	133	128	123	117	112	107
3,810	3,850	162	157	152	146	141	136	130	125	120	114	109
3,850	3,890	165	159	154	149	143	138	133	127	122	117	111
3,890	3,930	167	162	156	151	146	140	135	129	124	119	113
3,930	3,970	169	164	158	153	148	142	137	132	126	121	116
3,970	4,010	171	166	161	155	150	145	139	134	129	123	118
4,010	4,050	174	168	163	158	152	147	142	136	131	126	120
4,050	4,090	176	171	165	160	155	149	144	139	133	128	123
4,090	4,130	178	173	168	162	157	152	146	141	136	130	125
4,130	4,170	181	175	170	165	159	154	149	143	138	132	127
4,170	4,210	183	178	172	167	161	156	151	145	140	135	129
4,210	4,250	185	180	174	169	164	158	153	148	142	137	132

\$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	2	0	0	0	0	0	0	0	0	0	0
330	390	3	0	0	0	0	0	0	0	0	0	0
390	450	5	0	0	0	0	0	0	0	0	0	0
450	510	7	1	0	0	0	0	0	0	0	0	0
510	570	9	3	0	0	0	0	0	0	0	0	0
570	630	11	5	0	0	0	0	0	0	0	0	0
630	690	13	7	1	0	0	0	0	0	0	0	0
690	750	15	9	3	0	0	0	0	0	0	0	0
750	810	16	11	5	0	0	0	0	0	0	0	0
810	870	18	12	7	0	0	0	0	0	0	0	0
870	930	20	14	9	3	0	0	0	0	0	0	0
930	990	22	16	10	5	0	0	0	0	0	0	0
990	1,050	24	18	12	6	0	0	0	0	0	0	0
1,050	1,110	26	20	14	8	2	0	0	0	0	0	0
1,110	1,170	28	22	16	10	4	0	0	0	0	0	0
1,170	1,230	29	24	18	12	6	0	0	0	0	0	0
1,230	1,290	31	25	20	14	8	2	0	0	0	0	0
1,290	1,350	33	27	22	16	10	4	0	0	0	0	0
1,350	1,410	35	29	23	18	12	6	0	0	0	0	0
1,410	1,470	37	31	25	19	14	8	2	0	0	0	0
1,470	1,530	39	33	27	21	16	10	4	0	0	0	0
1,530	1,590	42	35	29	23	17	12	6	0	0	0	0
1,590	1,650	45	37	31	25	19	13	8	2	0	0	0
1,650	1,710	48	39	33	27	21	15	9	4	0	0	0
1,710	1,770	51	42	35	29	23	17	11	6	0	0	0
1,770	1,830	55	45	36	31	25	19	13	7	2	0	0
1,830	1,890	58	48	38	32	27	21	15	9	3	0	0
1,890	1,950	61	51	41	34	29	23	17	11	5	0	0
1,950	2,010	64	54	44	36	30	25	19	13	7	1	0
2,010	2,070	67	57	47	38	32	26	21	15	9	3	0
2,070	2,130	70	60	51	41	34	28	22	17	11	5	0
2,130	2,190	73	64	54	44	36	30	24	19	13	7	1
2,190	2,250	77	67	57	47	38	32	26	20	15	9	3
2,250	2,310	80	70	60	50	40	34	28	22	16	11	5
2,310	2,370	83	73	63	53	43	36	30	24	18	12	7
2,370	2,430	86	76	66	56	47	38	32	26	20	14	9
2,430	2,490	89	79	69	60	50	39	34	28	22	16	10
2,490	2,550	92	82	73	63	53	43	35	30	24	18	12
2,550	2,610	95	86	76	66	56	46	37	32	26	20	14
2,610	2,670	99	89	79	69	59	49	39	33	28	22	16
2,670	2,730	102	92	82	72	62	53	43	35	29	24	18
2,730	2,790	105	95	85	75	66	56	46	37	31	25	20
2,790	2,850	108	98	88	79	69	59	49	39	33	27	22
2,850	2,910	112	101	92	82	72	62	52	42	35	29	23
2,910	2,970	115	105	95	85	75	65	55	45	37	31	25
2,970	3,030	119	108	98	88	78	68	58	49	39	33	27
3,030	3,090	122	111	101	91	81	71	62	52	42	35	29
3,090	3,150	125	115	104	94	84	75	65	55	45	37	31
3,150	3,210	129	118	108	97	88	78	68	58	48	39	33
3,210	3,270	132	122	111	101	91	81	71	61	51	42	35
3,270	3,330	136	125	114	104	94	84	74	64	55	45	36
3,330	3,390	139	128	118	107	97	87	77	67	58	48	38
3,390	3,450	143	132	121	111	100	90	80	71	61	51	41
3,450	3,510	146	135	125	114	103	93	84	74	64	54	44
3,510	3,570	149	139	128	117	107	97	87	77	67	57	47

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	153	142	131	121	110	100	90	80	70	60	51
3,630	3,690	156	146	135	124	113	103	93	83	73	64	54
3,690	3,750	160	149	138	128	117	106	96	86	77	67	57
3,750	3,810	163	152	142	131	120	110	99	90	80	70	60
3,810	3,870	167	156	145	134	124	113	103	93	83	73	63
3,870	3,930	170	159	149	138	127	116	106	96	86	76	66
3,930	3,990	173	163	152	141	131	120	109	99	89	79	69
3,990	4,050	177	166	155	145	134	123	113	102	92	82	73
4,050	4,110	180	169	159	148	137	127	116	105	95	86	76
4,110	4,170	184	173	162	152	141	130	119	109	99	89	79
4,170	4,230	187	176	166	155	144	134	123	112	102	92	82
4,230	4,290	190	180	169	158	148	137	126	116	105	95	85
4,290	4,350	194	183	172	162	151	140	130	119	108	98	88
4,350	4,410	197	187	176	165	155	144	133	122	112	101	92
4,410	4,470	201	190	179	169	158	147	137	126	115	105	95
4,470	4,530	204	193	183	172	161	151	140	129	119	108	98
4,530	4,590	208	197	186	175	165	154	143	133	122	111	101
4,590	4,650	211	200	190	179	168	158	147	136	125	115	104
4,650	4,710	214	204	193	182	172	161	150	140	129	118	108
4,710	4,770	218	207	196	186	175	164	154	143	132	122	111
4,770	4,830	221	211	200	189	178	168	157	146	136	125	114
4,830	4,890	225	214	203	193	182	171	161	150	139	128	118
4,890	4,950	228	217	207	196	185	175	164	153	143	132	121
4,950	5,010	231	221	210	199	189	178	167	157	146	135	125
5,010	5,070	235	224	214	203	192	181	171	160	149	139	128
5,070	5,130	238	228	217	206	196	185	174	164	153	142	131
5,130	5,190	242	231	220	210	199	188	178	167	156	146	135
5,190	5,250	245	234	224	213	202	192	181	170	160	149	138
5,250	5,310	249	238	227	217	206	195	184	174	163	152	142
5,310	5,370	252	241	231	220	209	199	188	177	167	156	145
5,370	5,430	255	245	234	223	213	202	191	181	170	159	149
5,430	5,490	259	248	237	227	216	205	195	184	173	163	152
5,490	5,550	262	252	241	230	220	209	198	187	177	166	155
5,550	5,610	266	255	244	234	223	212	202	191	180	169	159
5,610	5,670	269	258	248	237	226	216	205	194	184	173	162
5,670	5,730	273	262	251	240	230	219	208	198	187	176	166
5,730	5,790	276	265	255	244	233	223	212	201	190	180	169
5,790	5,850	279	269	258	247	237	226	215	205	194	183	172
5,850	5,910	283	272	261	251	240	229	219	208	197	187	176
5,910	5,970	286	276	265	254	243	233	222	211	201	190	179
5,970	6,030	290	279	268	258	247	236	226	215	204	193	183
6,030	6,090	293	282	272	261	250	240	229	218	208	197	186
6,090	6,150	296	286	275	264	254	243	232	222	211	200	190
6,150	6,210	300	289	279	268	257	246	236	225	214	204	193
6,210	6,270	303	293	282	271	261	250	239	228	218	207	196
6,270	6,330	307	296	285	275	264	253	243	232	221	211	200
6,330	6,390	310	299	289	278	267	257	246	235	225	214	203
6,390	6,450	314	303	292	282	271	260	249	239	228	217	207

\$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	2	0	0	0	0	0	0	0	0	0	0
740	820	5	0	0	0	0	0	0	0	0	0	0
820	900	7	1	0	0	0	0	0	0	0	0	0
900	980	10	4	0	0	0	0	0	0	0	0	0
980	1,060	12	6	0	0	0	0	0	0	0	0	0
1,060	1,140	15	9	3	0	0	0	0	0	0	0	0
1,140	1,220	17	11	6	0	0	0	0	0	0	0	0
1,220	1,300	20	14	8	2	0	0	0	0	0	0	0
1,300	1,380	22	16	11	5	0	0	0	0	0	0	0
1,380	1,460	25	19	13	7	1	0	0	0	0	0	0
1,460	1,540	27	21	16	10	4	0	0	0	0	0	0
1,540	1,620	30	24	18	12	6	0	0	0	0	0	0
1,620	1,700	32	26	20	15	9	3	0	0	0	0	0
1,700	1,780	35	29	23	17	11	6	0	0	0	0	0
1,780	1,860	37	31	25	20	14	8	2	0	0	0	0
1,860	1,940	40	34	28	22	16	10	5	0	0	0	0
1,940	2,020	42	36	30	25	19	13	7	1	0	0	0
2,020	2,100	44	39	33	27	21	15	10	4	0	0	0
2,100	2,180	47	41	35	30	24	18	12	6	0	0	0
2,180	2,260	49	44	38	32	26	20	15	9	3	0	0
2,260	2,340	52	46	40	34	29	23	17	11	5	0	0
2,340	2,420	54	49	43	37	31	25	20	14	8	2	0
2,420	2,500	57	51	45	39	34	28	22	16	10	5	0
2,500	2,580	59	54	48	42	36	30	24	19	13	7	1
2,580	2,660	62	56	50	44	39	33	27	21	15	10	4
2,660	2,740	64	59	53	47	41	35	29	24	18	12	6
2,740	2,820	67	61	55	49	44	38	32	26	20	14	9
2,820	2,900	69	63	58	52	46	40	34	29	23	17	11
2,900	2,980	72	66	60	54	49	43	37	31	25	19	14
2,980	3,060	74	68	63	57	51	45	39	34	28	22	16
3,060	3,140	77	71	65	59	53	48	42	36	30	24	19
3,140	3,220	80	73	68	62	56	50	44	39	33	27	21
3,220	3,300	85	76	70	64	58	53	47	41	35	29	24
3,300	3,380	89	78	73	67	61	55	49	43	38	32	26
3,380	3,460	93	83	75	69	63	58	52	46	40	34	29
3,460	3,540	97	87	78	72	66	60	54	48	43	37	31
3,540	3,620	101	92	82	74	68	63	57	51	45	39	33
3,620	3,700	106	96	86	77	71	65	59	53	48	42	36
3,700	3,780	110	100	90	80	73	68	62	56	50	44	38
3,780	3,860	114	104	94	84	76	70	64	58	53	47	41
3,860	3,940	118	108	99	89	78	72	67	61	55	49	43
3,940	4,020	122	113	103	93	83	75	69	63	58	52	46
4,020	4,100	127	117	107	97	87	77	72	66	60	54	48
4,100	4,180	131	121	111	101	91	82	74	68	62	57	51
4,180	4,260	135	125	115	105	96	86	77	71	65	59	53
4,260	4,340	139	129	120	110	100	90	80	73	67	62	56
4,340	4,420	143	134	124	114	104	94	84	76	70	64	58
4,420	4,500	148	138	128	118	108	98	89	78	72	67	61
4,500	4,580	152	142	132	122	112	103	93	83	75	69	63
4,580	4,660	156	146	136	126	117	107	97	87	77	72	66

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	160	150	141	131	121	111	101	91	81	74	68
4,740	4,820	164	155	145	135	125	115	105	95	86	76	71
4,820	4,900	169	159	149	139	129	119	110	100	90	80	73
4,900	4,980	173	163	153	143	133	124	114	104	94	84	76
4,980	5,060	177	167	157	147	138	128	118	108	98	88	78
5,060	5,140	181	171	162	152	142	132	122	112	102	93	83
5,140	5,220	185	176	166	156	146	136	126	116	107	97	87
5,220	5,300	190	180	170	160	150	140	131	121	111	101	91
5,300	5,380	194	184	174	164	154	145	135	125	115	105	95
5,380	5,460	198	188	178	168	159	149	139	129	119	109	100
5,460	5,540	202	192	183	173	163	153	143	133	123	114	104
5,540	5,620	206	197	187	177	167	157	147	137	128	118	108
5,620	5,700	211	201	191	181	171	161	152	142	132	122	112
5,700	5,780	215	205	195	185	175	166	156	146	136	126	116
5,780	5,860	220	209	199	189	180	170	160	150	140	130	121
5,860	5,940	224	214	204	194	184	174	164	154	144	135	125
5,940	6,020	229	218	208	198	188	178	168	158	149	139	129
6,100	6,100	236	225	214	204	194	184	175	165	155	145	135
6,100	6,180	238	227	217	206	196	187	177	167	157	147	137
6,180	6,260	243	232	221	210	201	191	181	171	161	151	142
6,260	6,340	247	237	226	215	205	195	185	175	165	156	146
6,340	6,420	252	241	230	220	209	199	189	179	170	160	150
6,420	6,500	256	246	235	224	214	203	194	184	174	164	154
6,500	6,580	261	250	240	229	218	208	198	188	178	168	158
6,580	6,660	265	255	244	233	223	212	202	192	182	172	163
6,660	6,740	270	259	249	238	227	217	206	196	186	177	167
6,740	6,820	275	264	253	243	232	221	210	200	191	181	171
6,820	6,900	279	268	258	247	236	226	215	205	195	185	175
6,900	6,980	284	273	262	252	241	230	220	209	199	189	179
6,980	7,060	288	278	267	256	246	235	224	213	203	193	184
7,060	7,140	293	282	271	261	250	239	229	218	207	198	188
7,140	7,220	297	287	276	265	255	244	233	223	212	202	192
7,220	7,300	302	291	281	270	259	249	238	227	216	206	196
7,300	7,380	307	296	285	274	264	253	242	232	221	210	200
7,380	7,460	311	300	290	279	268	258	247	236	226	215	205
7,460	7,540	316	305	294	284	273	262	252	241	230	219	209
7,540	7,620	320	309	299	288	277	267	256	245	235	224	213
7,620	7,700	325	314	303	293	282	271	261	250	239	229	218
7,700	7,780	329	319	308	297	287	276	265	254	244	233	222
7,780	7,860	334	323	312	302	291	280	270	259	248	238	227
7,860	7,940	338	328	317	306	296	285	274	264	253	242	232
7,940	8,020	343	332	322	311	300	290	279	268	257	247	236
8,020	8,100	348	337	326	315	305	294	283	273	262	251	241
8,100	8,180	352	341	331	320	309	299	288	277	267	256	245
8,180	8,260	357	346	335	325	314	303	293	282	271	260	250
8,260	8,340	361	351	340	329	318	308	297	286	276	265	254
8,340	8,420	366	355	344	334	323	312	302	291	280	270	259
8,420	8,500	370	360	349	338	328	317	306	296	285	274	263

\$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	1	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	3	2	2	1	1	1	1	0	0	0
95	100	3	3	2	2	2	1	1	1	1	0	0
100	105	4	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	2	1	1	1	0
115	120	4	4	3	3	3	2	2	1	1	1	1
120	125	5	4	4	3	3	2	2	2	1	1	1
125	130	5	4	4	3	3	3	2	2	1	1	1
130	135	5	5	4	4	3	3	2	2	2	1	1
135	140	5	5	4	4	4	3	3	2	2	1	1
140	145	6	5	5	4	4	3	3	2	2	2	1
145	150	6	5	5	5	4	4	3	3	2	2	2
150	155	6	6	5	5	4	4	3	3	3	2	2
155	160	7	6	6	5	5	4	4	3	3	2	2
160	165	7	6	6	5	5	4	4	4	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	4	3	3
175	180	8	7	7	6	6	5	5	4	4	3	3
180	185	8	7	7	7	6	6	5	5	4	4	3
185	190	8	8	7	7	6	6	5	5	4	4	3
190	195	9	8	8	7	7	6	6	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	5
210	215	10	9	9	8	8	7	7	6	6	5	5
215	220	10	9	9	8	8	8	7	7	6	6	5
220	225	10	10	9	9	8	8	7	7	6	6	5
225	230	11	10	10	9	9	8	8	7	7	6	6
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	10	9	9	8	8	7
255	260	12	12	11	11	10	10	9	9	8	8	7
260	265	13	12	12	11	11	10	10	9	9	8	8
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	11	10	10	9
290	295	14	14	13	13	12	12	11	11	10	10	9
295	300	15	14	14	13	13	12	12	11	11	10	10

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	15	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	13	12	12	11
325	330	16	16	15	15	14	14	13	13	12	12	11
330	335	17	16	16	15	15	14	14	13	13	12	12
335	340	17	16	16	15	15	14	14	13	13	12	12
340	345	17	17	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	15	14	14	13
360	365	18	18	17	17	16	16	15	15	14	14	13
365	370	19	18	18	17	17	16	16	15	15	14	14
370	375	19	18	18	17	17	16	16	15	15	14	14
375	380	19	19	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	16	15
395	400	20	20	19	19	18	18	17	17	16	16	15
400	405	21	20	20	19	19	18	18	17	17	16	16
405	410	21	20	20	19	19	18	18	17	17	16	16
410	415	21	21	20	20	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	18	17
430	435	22	22	21	21	20	20	19	19	18	18	17
435	440	23	22	22	21	21	20	20	19	19	18	18
440	445	23	22	22	21	21	20	20	19	19	18	18
445	450	23	23	22	22	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	20	19
465	470	24	24	23	23	22	22	21	21	20	20	19
470	475	25	24	24	23	23	22	22	21	21	20	20
475	480	25	24	24	23	23	22	22	21	21	20	20
480	485	25	25	24	24	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	27	26	26	25	25	24	24	23	23	22	22
510	515	27	26	26	25	25	24	24	23	23	22	22
515	520	27	27	26	26	25	25	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	1	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	1	0	0	0	0	0	0	0
75	80	2	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	2	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	1	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	1	0	0	0
110	115	3	2	2	2	2	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	2	1	1	1	0	0
125	130	3	3	3	2	2	2	1	1	1	1	0
130	135	3	3	3	2	2	2	2	1	1	1	1
135	140	3	3	3	3	2	2	2	1	1	1	1
140	145	4	3	3	3	2	2	2	2	1	1	1
145	150	4	3	3	3	3	2	2	2	2	1	1
150	155	4	4	3	3	3	2	2	2	2	1	1
155	160	4	4	3	3	3	3	2	2	2	2	1
160	165	5	4	4	3	3	3	3	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	4	3	3	3	2	2	2
180	185	6	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	5	4	4	3	3	3	3
200	205	7	6	6	5	5	4	4	4	3	3	3
205	210	7	6	6	6	5	5	4	4	3	3	3
210	215	7	7	6	6	5	5	4	4	4	3	3
215	220	7	7	7	6	6	5	5	4	4	3	3
220	225	8	7	7	6	6	5	5	5	4	4	3
225	230	8	8	7	7	6	6	5	5	4	4	3
230	235	8	8	7	7	6	6	5	5	5	4	4
235	240	8	8	8	7	7	6	6	5	5	4	4
240	245	9	8	8	7	7	6	6	6	5	5	4
245	250	9	9	8	8	7	7	6	6	5	5	4
250	255	9	9	8	8	7	7	7	6	6	5	5
255	260	10	9	9	8	8	7	7	6	6	5	5
260	265	10	9	9	8	8	8	7	7	6	6	5
265	270	10	10	9	9	8	8	7	7	6	6	6
270	275	10	10	9	9	9	8	8	7	7	6	6
275	280	11	10	10	9	9	8	8	7	7	6	6
280	285	11	10	10	9	9	9	8	8	7	7	6
285	290	11	11	10	10	9	9	8	8	7	7	7
290	295	11	11	11	10	10	9	9	8	8	7	7
295	300	12	11	11	10	10	9	9	8	8	8	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	12	11	11	10	10	9	9	8	8	7
305	310	12	12	11	11	10	10	9	9	9	8	8
310	315	13	12	12	11	11	10	10	9	9	8	8
315	320	13	12	12	11	11	10	10	10	9	9	8
320	325	13	13	12	12	11	11	10	10	9	9	8
325	330	13	13	12	12	12	11	11	10	10	9	9
330	335	14	13	13	12	12	11	11	10	10	9	9
335	340	14	14	13	13	12	12	11	11	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	14	13	13	12	12	11	11
365	370	16	15	15	14	14	13	13	12	12	11	11
370	375	16	16	15	15	14	14	13	13	12	12	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	15	14	14	13	13
400	405	18	17	17	16	16	15	15	14	14	13	13
405	410	18	18	17	17	16	16	15	15	14	14	13
410	415	18	18	17	17	16	16	15	15	14	14	13
415	420	19	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	17	16	16	15	15
435	440	20	19	19	18	18	17	17	16	16	15	15
440	445	20	20	19	19	18	18	17	17	16	16	15
445	450	20	20	19	19	18	18	17	17	16	16	15
450	455	21	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	19	18	18	17	17
470	475	22	21	21	20	20	19	19	18	18	17	17
475	480	22	22	21	21	20	20	19	19	18	18	17
480	485	22	22	21	21	20	20	19	19	18	18	17
485	490	23	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	20	19	19
505	510	24	23	23	22	22	21	21	20	20	19	19
510	515	24	24	23	23	22	22	21	21	20	20	19
515	520	24	24	23	23	22	22	21	21	20	20	19
520	525	25	24	24	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	22	21	21

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