

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	2	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	3	0	0	0	0	0	0	0	0	0	0
125	135	3	0	0	0	0	0	0	0	0	0	0
135	145	4	0	0	0	0	0	0	0	0	0	0
145	155	4	0	0	0	0	0	0	0	0	0	0
155	165	5	0	0	0	0	0	0	0	0	0	0
165	175	5	0	0	0	0	0	0	0	0	0	0
175	185	6	0	0	0	0	0	0	0	0	0	0
185	195	6	0	0	0	0	0	0	0	0	0	0
195	205	7	0	0	0	0	0	0	0	0	0	0
205	215	7	0	0	0	0	0	0	0	0	0	0
215	225	8	0	0	0	0	0	0	0	0	0	0
225	235	8	0	0	0	0	0	0	0	0	0	0
235	245	9	0	0	0	0	0	0	0	0	0	0
245	255	9	0	0	0	0	0	0	0	0	0	0
255	265	10	1	0	0	0	0	0	0	0	0	0
265	275	10	1	0	0	0	0	0	0	0	0	0
275	285	11	2	0	0	0	0	0	0	0	0	0
285	295	11	2	0	0	0	0	0	0	0	0	0
295	305	12	3	1	0	0	0	0	0	0	0	0
305	315	13	3	1	0	0	0	0	0	0	0	0
315	325	13	4	2	0	0	0	0	0	0	0	0
325	335	14	4	2	0	0	0	0	0	0	0	0
335	345	14	5	3	0	0	0	0	0	0	0	0
345	355	15	5	3	1	0	0	0	0	0	0	0
355	365	15	6	4	1	0	0	0	0	0	0	0
365	375	16	6	4	2	0	0	0	0	0	0	0
375	385	16	7	5	2	0	0	0	0	0	0	0
385	395	17	8	5	3	1	0	0	0	0	0	0
395	405	17	8	6	3	1	0	0	0	0	0	0
405	415	18	9	6	4	2	0	0	0	0	0	0
415	425	18	9	7	4	2	0	0	0	0	0	0
425	435	19	10	7	5	3	0	0	0	0	0	0
435	445	19	10	8	5	3	1	0	0	0	0	0
445	455	20	11	8	6	4	1	0	0	0	0	0
455	465	20	11	9	7	4	2	0	0	0	0	0
465	475	21	12	9	7	5	2	0	0	0	0	0
475	485	21	12	10	8	5	3	1	0	0	0	0
485	495	22	13	10	8	6	3	1	0	0	0	0
495	505	22	13	11	9	6	4	2	0	0	0	0
505	515	23	14	11	9	7	4	2	0	0	0	0
515	525	23	14	12	10	7	5	3	0	0	0	0
525	535	24	15	12	10	8	6	3	1	0	0	0
535	545	25	15	13	11	8	6	4	1	0	0	0
545	555	25	16	14	11	9	7	4	2	0	0	0
555	565	26	16	14	12	9	7	5	2	0	0	0
565	575	26	17	15	12	10	8	5	3	1	0	0
575	585	27	17	15	13	10	8	6	3	1	0	0
585	595	27	18	16	13	11	9	6	4	2	0	0
595	605	28	18	16	14	11	9	7	5	2	0	0
605	615	28	19	17	14	12	10	7	5	3	0	0

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	29	19	17	15	13	10	8	6	3	1	0
625	635	30	20	18	15	13	11	8	6	4	1	0
635	645	30	21	18	16	14	11	9	7	4	2	0
645	655	31	21	19	16	14	12	9	7	5	2	0
655	665	31	22	19	17	15	12	10	8	5	3	1
665	675	32	22	20	17	15	13	10	8	6	4	1
675	685	32	23	20	18	16	13	11	9	6	4	2
685	695	33	23	21	18	16	14	12	9	7	5	2
695	705	33	24	21	19	17	14	12	10	7	5	3
705	715	34	24	22	20	17	15	13	10	8	6	3
715	725	35	25	22	20	18	15	13	11	8	6	4
725	735	35	25	23	21	18	16	14	11	9	7	4
735	745	36	26	23	21	19	16	14	12	9	7	5
745	755	36	26	24	22	19	17	15	12	10	8	5
755	765	37	27	25	22	20	17	15	13	11	8	6
765	775	37	28	25	23	20	18	16	13	11	9	6
775	785	38	28	26	23	21	19	16	14	12	9	7
785	795	39	29	26	24	21	19	17	14	12	10	7
795	805	39	29	27	24	22	20	17	15	13	10	8
805	815	40	30	27	25	22	20	18	15	13	11	8
815	825	40	30	28	25	23	21	18	16	14	11	9
825	835	41	31	28	26	23	21	19	16	14	12	10
835	845	41	31	29	26	24	22	19	17	15	12	10
845	855	42	32	30	27	25	22	20	18	15	13	11
855	865	42	33	30	28	25	23	20	18	16	13	11
865	875	43	33	31	28	26	23	21	19	16	14	12
875	885	44	34	31	29	26	24	21	19	17	14	12
885	895	44	34	32	29	27	24	22	20	17	15	13
895	905	45	35	32	30	27	25	22	20	18	15	13
905	915	45	35	33	30	28	25	23	21	18	16	14
915	925	46	36	33	31	28	26	23	21	19	17	14
925	935	46	36	34	32	29	27	24	22	19	17	15
935	945	47	37	35	32	30	27	25	22	20	18	15
945	955	47	38	35	33	30	28	25	23	20	18	16
955	965	48	38	36	33	31	28	26	23	21	19	16
965	975	49	39	36	34	31	29	26	24	21	19	17
975	985	49	39	37	34	32	29	27	24	22	20	17
985	995	50	40	37	35	32	30	27	25	22	20	18
995	1,005	50	40	38	35	33	30	28	25	23	21	18
1,005	1,015	51	41	38	36	33	31	29	26	24	21	19
1,015	1,025	51	42	39	37	34	32	29	27	24	22	19
1,025	1,035	52	42	40	37	35	32	30	27	25	22	20
1,035	1,045	52	43	40	38	35	33	30	28	25	23	20
1,045	1,055	53	43	41	38	36	33	31	28	26	23	21
1,055	1,065	54	44	41	39	36	34	31	29	26	24	21
1,065	1,075	54	44	42	39	37	34	32	29	27	24	22
1,075	1,085	55	45	42	40	37	35	32	30	27	25	23
1,085	1,095	55	45	43	40	38	35	33	30	28	26	23

\$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	2	0	0	0	0	0	0	0	0	0	0
200	220	3	0	0	0	0	0	0	0	0	0	0
220	240	4	0	0	0	0	0	0	0	0	0	0
240	260	5	0	0	0	0	0	0	0	0	0	0
260	280	6	0	0	0	0	0	0	0	0	0	0
280	300	7	0	0	0	0	0	0	0	0	0	0
300	320	8	0	0	0	0	0	0	0	0	0	0
320	340	9	0	0	0	0	0	0	0	0	0	0
340	360	10	1	0	0	0	0	0	0	0	0	0
360	380	11	2	0	0	0	0	0	0	0	0	0
380	400	12	3	0	0	0	0	0	0	0	0	0
400	420	13	4	0	0	0	0	0	0	0	0	0
420	440	14	5	0	0	0	0	0	0	0	0	0
440	460	15	6	0	0	0	0	0	0	0	0	0
460	480	16	7	0	0	0	0	0	0	0	0	0
480	500	17	8	0	0	0	0	0	0	0	0	0
500	520	18	9	0	0	0	0	0	0	0	0	0
520	540	19	10	1	0	0	0	0	0	0	0	0
540	560	20	11	2	0	0	0	0	0	0	0	0
560	580	21	12	3	1	0	0	0	0	0	0	0
580	600	22	13	4	2	0	0	0	0	0	0	0
600	620	24	14	5	3	1	0	0	0	0	0	0
620	640	25	15	6	4	2	0	0	0	0	0	0
640	660	26	16	7	5	3	0	0	0	0	0	0
660	680	27	17	8	6	4	1	0	0	0	0	0
680	700	28	19	9	7	5	2	0	0	0	0	0
700	720	29	20	10	8	6	3	1	0	0	0	0
720	740	30	21	11	9	7	4	2	0	0	0	0
740	760	31	22	12	10	8	6	3	1	0	0	0
760	780	32	23	14	11	9	7	4	2	0	0	0
780	800	33	24	15	12	10	8	5	3	1	0	0
800	820	34	25	16	13	11	9	6	4	2	0	0
820	840	35	26	17	14	12	10	7	5	3	0	0
840	860	36	27	18	15	13	11	8	6	4	1	0
860	880	37	28	19	16	14	12	9	7	5	2	0
880	900	38	29	20	17	15	13	10	8	6	4	1
900	920	39	30	21	18	16	14	12	9	7	5	2
920	940	40	31	22	20	17	15	13	10	8	6	3
940	960	41	32	23	21	18	16	14	11	9	7	4
960	980	42	33	24	22	19	17	15	12	10	8	5
980	1,000	43	34	25	23	20	18	16	13	11	9	6
1,000	1,020	44	35	26	24	21	19	17	14	12	10	7
1,020	1,040	45	36	27	25	22	20	18	15	13	11	8
1,040	1,060	46	37	28	26	23	21	19	16	14	12	10
1,060	1,080	48	38	29	27	24	22	20	18	15	13	11
1,080	1,100	49	39	30	28	26	23	21	19	16	14	12
1,100	1,120	50	40	31	29	27	24	22	20	17	15	13
1,120	1,140	51	41	32	30	28	25	23	21	18	16	14
1,140	1,160	52	42	33	31	29	26	24	22	19	17	15

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	53	43	34	32	30	27	25	23	20	18	16
1,180	1,200	54	45	35	33	31	28	26	24	21	19	17
1,200	1,220	55	46	36	34	32	29	27	25	22	20	18
1,220	1,240	56	47	37	35	33	30	28	26	24	21	19
1,240	1,260	58	48	38	36	34	32	29	27	25	22	20
1,260	1,280	59	49	40	37	35	33	30	28	26	23	21
1,280	1,300	60	50	41	38	36	34	31	29	27	24	22
1,300	1,320	61	51	42	39	37	35	32	30	28	25	23
1,320	1,340	62	52	43	40	38	36	33	31	29	26	24
1,340	1,360	63	53	44	41	39	37	34	32	30	27	25
1,360	1,380	64	54	45	42	40	38	35	33	31	28	26
1,380	1,400	65	56	46	43	41	39	36	34	32	30	27
1,400	1,420	66	57	47	44	42	40	38	35	33	31	28
1,420	1,440	68	58	48	46	43	41	39	36	34	32	29
1,440	1,460	69	59	49	47	44	42	40	37	35	33	30
1,460	1,480	70	60	50	48	45	43	41	38	36	34	31
1,480	1,500	71	61	51	49	46	44	42	39	37	35	32
1,500	1,520	72	62	52	50	47	45	43	40	38	36	33
1,520	1,540	73	63	54	51	49	46	44	41	39	37	34
1,540	1,560	74	64	55	52	50	47	45	42	40	38	36
1,560	1,580	75	66	56	53	51	48	46	44	41	39	37
1,580	1,600	77	67	57	54	52	49	47	45	42	40	38
1,600	1,620	78	68	58	55	53	51	48	46	43	41	39
1,620	1,640	79	69	59	57	54	52	49	47	44	42	40
1,640	1,660	80	70	60	58	55	53	50	48	45	43	41
1,660	1,680	81	71	61	59	56	54	51	49	46	44	42
1,680	1,700	82	72	62	60	57	55	52	50	48	45	43
1,700	1,720	83	73	64	61	59	56	54	51	49	46	44
1,720	1,740	84	75	65	62	60	57	55	52	50	47	45
1,740	1,760	85	76	66	63	61	58	56	53	51	48	46
1,760	1,780	87	77	67	64	62	59	57	54	52	49	47
1,780	1,800	88	78	68	66	63	61	58	56	53	51	48
1,800	1,820	89	79	69	67	64	62	59	57	54	52	49
1,820	1,840	90	80	70	68	65	63	60	58	55	53	50
1,840	1,860	91	81	71	69	66	64	61	59	56	54	51
1,860	1,880	92	82	72	70	68	65	63	60	58	55	53
1,880	1,900	93	83	74	71	69	66	64	61	59	56	54
1,900	1,920	94	85	75	72	70	67	65	62	60	57	55
1,920	1,940	95	86	76	73	71	68	66	63	61	58	56
1,940	1,960	97	87	77	74	72	69	67	65	62	60	57
1,960	1,980	98	88	78	76	73	71	68	66	63	61	58
1,980	2,000	99	89	79	77	74	72	69	67	64	62	59
2,000	2,020	100	90	80	78	75	73	70	68	65	63	60
2,020	2,040	101	91	81	79	76	74	71	69	66	64	61
2,040	2,060	102	92	83	80	78	75	73	70	68	65	63
2,060	2,080	103	93	84	81	79	76	74	71	69	66	64
2,080	2,100	104	95	85	82	80	77	75	72	70	67	65
2,120	2,140	107	97	87	85	82	80	77	75	72	70	67

\$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	2	0	0	0	0	0	0	0	0	0	0
185	205	3	0	0	0	0	0	0	0	0	0	0
205	225	4	0	0	0	0	0	0	0	0	0	0
225	245	5	0	0	0	0	0	0	0	0	0	0
245	265	6	0	0	0	0	0	0	0	0	0	0
265	285	7	0	0	0	0	0	0	0	0	0	0
285	305	8	0	0	0	0	0	0	0	0	0	0
305	325	9	0	0	0	0	0	0	0	0	0	0
325	345	10	0	0	0	0	0	0	0	0	0	0
345	365	11	0	0	0	0	0	0	0	0	0	0
365	385	12	0	0	0	0	0	0	0	0	0	0
385	405	13	0	0	0	0	0	0	0	0	0	0
405	425	14	0	0	0	0	0	0	0	0	0	0
425	445	15	0	0	0	0	0	0	0	0	0	0
445	465	16	0	0	0	0	0	0	0	0	0	0
465	485	17	0	0	0	0	0	0	0	0	0	0
485	505	19	0	0	0	0	0	0	0	0	0	0
505	525	20	1	0	0	0	0	0	0	0	0	0
525	545	21	2	0	0	0	0	0	0	0	0	0
545	565	22	3	0	0	0	0	0	0	0	0	0
565	585	23	4	0	0	0	0	0	0	0	0	0
585	605	24	5	1	0	0	0	0	0	0	0	0
605	625	25	6	2	0	0	0	0	0	0	0	0
625	645	26	7	3	0	0	0	0	0	0	0	0
645	665	27	9	4	0	0	0	0	0	0	0	0
665	685	28	10	5	0	0	0	0	0	0	0	0
685	705	29	11	6	1	0	0	0	0	0	0	0
705	725	30	12	7	2	0	0	0	0	0	0	0
725	745	31	13	8	3	0	0	0	0	0	0	0
745	765	32	14	9	4	0	0	0	0	0	0	0
765	785	33	15	10	5	1	0	0	0	0	0	0
785	805	34	16	11	7	2	0	0	0	0	0	0
805	825	35	17	12	8	3	0	0	0	0	0	0
825	845	36	18	13	9	4	0	0	0	0	0	0
845	865	37	19	14	10	5	0	0	0	0	0	0
865	885	38	20	15	11	6	1	0	0	0	0	0
885	905	39	21	16	12	7	2	0	0	0	0	0
905	925	40	22	17	13	8	3	0	0	0	0	0
925	945	41	23	18	14	9	5	0	0	0	0	0
945	965	42	24	19	15	10	6	1	0	0	0	0
965	985	43	25	21	16	11	7	2	0	0	0	0
985	1,005	45	26	22	17	12	8	3	0	0	0	0
1,005	1,025	46	27	23	18	13	9	4	0	0	0	0
1,025	1,045	47	28	24	19	14	10	5	0	0	0	0
1,045	1,065	48	29	25	20	15	11	6	1	0	0	0
1,065	1,085	49	30	26	21	16	12	7	3	0	0	0
1,085	1,105	50	31	27	22	17	13	8	4	0	0	0
1,105	1,125	51	32	28	23	19	14	9	5	0	0	0
1,125	1,145	52	33	29	24	20	15	10	6	1	0	0
1,145	1,165	53	35	30	25	21	16	11	7	2	0	0
1,165	1,185	54	36	31	26	22	17	12	8	3	0	0
1,185	1,205	56	37	32	27	23	18	13	9	4	0	0
1,205	1,225	57	38	33	28	24	19	14	10	5	0	0

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	58	39	34	29	25	20	15	11	6	2	0
1,245	1,265	59	40	35	30	26	21	17	12	7	3	0
1,265	1,285	60	41	36	31	27	22	18	13	8	4	0
1,285	1,305	61	42	37	33	28	23	19	14	9	5	0
1,305	1,325	62	43	38	34	29	24	20	15	10	6	1
1,325	1,345	63	44	39	35	30	25	21	16	11	7	2
1,345	1,365	65	45	40	36	31	26	22	17	12	8	3
1,365	1,385	66	46	41	37	32	27	23	18	13	9	4
1,385	1,405	67	47	42	38	33	28	24	19	15	10	5
1,405	1,425	68	48	43	39	34	29	25	20	16	11	6
1,425	1,445	69	49	44	40	35	31	26	21	17	12	7
1,445	1,465	70	50	45	41	36	32	27	22	18	13	8
1,465	1,485	71	52	47	42	37	33	28	23	19	14	9
1,485	1,505	72	53	48	43	38	34	29	24	20	15	10
1,505	1,525	73	54	49	44	39	35	30	25	21	16	11
1,525	1,545	75	55	50	45	40	36	31	26	22	17	13
1,545	1,565	76	56	51	46	41	37	32	27	23	18	14
1,565	1,585	77	57	52	47	42	38	33	29	24	19	15
1,585	1,605	78	58	53	48	43	39	34	30	25	20	16
1,605	1,625	79	59	54	49	45	40	35	31	26	21	17
1,625	1,645	80	60	56	51	46	41	36	32	27	22	18
1,645	1,665	81	62	57	52	47	42	37	33	28	23	19
1,665	1,685	82	63	58	53	48	43	38	34	29	24	20
1,685	1,705	83	64	59	54	49	44	39	35	30	25	21
1,705	1,725	85	65	60	55	50	45	40	36	31	27	22
1,725	1,745	86	66	61	56	51	46	41	37	32	28	23
1,745	1,765	87	67	62	57	52	47	43	38	33	29	24
1,765	1,785	88	68	63	58	53	48	44	39	34	30	25
1,785	1,805	89	69	64	59	54	50	45	40	35	31	26
1,805	1,825	90	71	66	61	56	51	46	41	36	32	27
1,825	1,845	91	72	67	62	57	52	47	42	37	33	28
1,845	1,865	92	73	68	63	58	53	48	43	38	34	29
1,865	1,885	94	74	69	64	59	54	49	44	39	35	30
1,885	1,905	95	75	70	65	60	55	50	45	41	36	31
1,905	1,925	96	76	71	66	61	56	51	46	42	37	32
1,925	1,945	97	77	72	67	62	57	52	47	43	38	33
1,945	1,965	98	78	73	68	63	58	53	48	44	39	34
1,965	1,985	99	79	74	70	65	60	55	50	45	40	35
1,985	2,005	100	81	76	71	66	61	56	51	46	41	36
2,005	2,025	101	82	77	72	67	62	57	52	47	42	37
2,025	2,045	102	83	78	73	68	63	58	53	48	43	39
2,045	2,065	104	84	79	74	69	64	59	54	49	44	40
2,065	2,085	105	85	80	75	70	65	60	55	50	45	41
2,085	2,105	106	86	81	76	71	66	61	56	51	46	42
2,105	2,125	107	87	82	77	72	67	62	57	52	47	43
2,125	2,145	108	88	83	78	73	68	63	59	54	49	44
2,145	2,165	109	90	85	80	75	70	65	60	55	50	45
2,165	2,185	110	91	86	81	76	71	66	61	56	51	46
\$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	0	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	4	0	0	0	0	0	0	0	0	0	0
410	450	6	0	0	0	0	0	0	0	0	0	0
450	490	8	0	0	0	0	0	0	0	0	0	0
490	530	10	0	0	0	0	0	0	0	0	0	0
530	570	12	0	0	0	0	0	0	0	0	0	0
570	610	14	0	0	0	0	0	0	0	0	0	0
610	650	16	0	0	0	0	0	0	0	0	0	0
650	690	18	0	0	0	0	0	0	0	0	0	0
690	730	20	2	0	0	0	0	0	0	0	0	0
730	770	23	4	0	0	0	0	0	0	0	0	0
770	810	25	6	0	0	0	0	0	0	0	0	0
810	850	27	8	0	0	0	0	0	0	0	0	0
850	890	29	10	0	0	0	0	0	0	0	0	0
890	930	31	13	0	0	0	0	0	0	0	0	0
930	970	33	15	0	0	0	0	0	0	0	0	0
970	1,010	35	17	0	0	0	0	0	0	0	0	0
1,010	1,050	37	19	0	0	0	0	0	0	0	0	0
1,050	1,090	39	21	3	0	0	0	0	0	0	0	0
1,090	1,130	41	23	5	0	0	0	0	0	0	0	0
1,130	1,170	43	25	7	2	0	0	0	0	0	0	0
1,170	1,210	45	27	9	4	0	0	0	0	0	0	0
1,210	1,250	47	29	11	6	2	0	0	0	0	0	0
1,250	1,290	50	31	13	8	4	0	0	0	0	0	0
1,290	1,330	52	33	15	10	6	1	0	0	0	0	0
1,330	1,370	54	35	17	12	8	3	0	0	0	0	0
1,370	1,410	56	37	19	15	10	5	0	0	0	0	0
1,410	1,450	58	40	21	17	12	7	3	0	0	0	0
1,450	1,490	60	42	23	19	14	9	5	0	0	0	0
1,490	1,530	62	44	25	21	16	11	7	2	0	0	0
1,530	1,570	64	46	27	23	18	14	9	4	0	0	0
1,570	1,610	66	48	30	25	20	16	11	6	2	0	0
1,610	1,650	68	50	32	27	22	18	13	8	4	0	0
1,650	1,690	70	52	34	29	24	20	15	11	6	1	0
1,690	1,730	72	54	36	31	27	22	17	13	8	3	0
1,730	1,770	75	56	38	33	29	24	19	15	10	5	0
1,770	1,810	77	58	40	35	31	26	21	17	12	7	3
1,810	1,850	79	60	42	37	33	28	23	19	14	10	5
1,850	1,890	81	62	44	39	35	30	26	21	16	12	7
1,890	1,930	83	65	46	42	37	32	28	23	18	14	9
1,930	1,970	85	67	48	44	39	34	30	25	20	16	11
1,970	2,010	87	69	50	46	41	36	32	27	23	18	13
2,010	2,050	89	71	52	48	43	39	34	29	25	20	15
2,050	2,090	91	73	55	50	45	41	36	31	27	22	17
2,090	2,130	93	75	57	52	47	43	38	33	29	24	19
2,130	2,170	96	77	59	54	49	45	40	35	31	26	22
2,170	2,210	98	79	61	56	51	47	42	38	33	28	24
2,210	2,250	100	81	63	58	54	49	44	40	35	30	26
2,250	2,290	102	83	65	60	56	51	46	42	37	32	28
2,290	2,330	104	85	67	62	58	53	48	44	39	35	30

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	107	87	69	64	60	55	51	46	41	37	32
2,370	2,410	109	89	71	67	62	57	53	48	43	39	34
2,410	2,450	111	92	73	69	64	59	55	50	45	41	36
2,450	2,490	113	94	75	71	66	61	57	52	47	43	38
2,490	2,530	116	96	77	73	68	63	59	54	50	45	40
2,530	2,570	118	98	79	75	70	66	61	56	52	47	42
2,570	2,610	120	100	82	77	72	68	63	58	54	49	44
2,610	2,650	122	103	84	79	74	70	65	60	56	51	47
2,650	2,690	125	105	86	81	76	72	67	63	58	53	49
2,690	2,730	127	107	88	83	79	74	69	65	60	55	51
2,730	2,770	129	109	90	85	81	76	71	67	62	57	53
2,770	2,810	131	112	92	87	83	78	73	69	64	59	55
2,810	2,850	134	114	94	89	85	80	75	71	66	62	57
2,850	2,890	136	116	96	91	87	82	78	73	68	64	59
2,890	2,930	138	118	99	94	89	84	80	75	70	66	61
2,930	2,970	140	121	101	96	91	86	82	77	72	68	63
2,970	3,010	142	123	103	98	93	88	84	79	75	70	65
3,010	3,050	145	125	105	100	95	91	86	81	77	72	67
3,050	3,090	147	127	108	103	98	93	88	83	79	74	69
3,090	3,130	149	129	110	105	100	95	90	85	81	76	71
3,130	3,170	151	132	112	107	102	97	92	87	83	78	74
3,170	3,210	154	134	114	109	104	99	94	90	85	80	76
3,210	3,250	156	136	117	112	107	102	97	92	87	82	78
3,250	3,290	158	138	119	114	109	104	99	94	89	84	80
3,290	3,330	160	141	121	116	111	106	101	96	91	87	82
3,330	3,370	163	143	123	118	113	108	103	98	93	89	84
3,370	3,410	165	145	125	120	115	111	106	101	96	91	86
3,410	3,450	167	147	128	123	118	113	108	103	98	93	88
3,450	3,490	169	150	130	125	120	115	110	105	100	95	90
3,490	3,530	171	152	132	127	122	117	112	107	102	97	92
3,530	3,570	174	154	134	129	124	119	114	109	104	100	95
3,570	3,610	176	156	137	132	127	122	117	112	107	102	97
3,610	3,650	178	158	139	134	129	124	119	114	109	104	99
3,650	3,690	180	161	141	136	131	126	121	116	111	106	101
3,690	3,730	183	163	143	138	133	128	123	118	113	108	103
3,730	3,770	185	165	146	141	136	131	126	121	116	111	106
3,770	3,810	187	167	148	143	138	133	128	123	118	113	108
3,810	3,850	189	170	150	145	140	135	130	125	120	115	110
3,850	3,890	192	172	152	147	142	137	132	127	122	117	112
3,890	3,930	194	174	154	149	145	140	135	130	125	120	115
3,930	3,970	196	176	157	152	147	142	137	132	127	122	117
3,970	4,010	198	179	159	154	149	144	139	134	129	124	119
4,010	4,050	200	181	161	156	151	146	141	136	131	126	121
4,050	4,090	203	183	163	158	153	148	143	138	134	129	124
4,090	4,130	205	185	166	161	156	151	146	141	136	131	126
4,130	4,170	207	188	168	163	158	153	148	143	138	133	128
4,170	4,210	209	190	170	165	160	155	150	145	140	135	130
4,210	4,250	212	192	172	167	162	157	152	147	142	137	132

\$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	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	3	0	0	0	0	0	0	0	0	0	0
225	245	4	0	0	0	0	0	0	0	0	0	0
245	265	5	0	0	0	0	0	0	0	0	0	0
265	285	7	0	0	0	0	0	0	0	0	0	0
285	305	8	0	0	0	0	0	0	0	0	0	0
305	325	9	0	0	0	0	0	0	0	0	0	0
325	345	10	0	0	0	0	0	0	0	0	0	0
345	365	11	0	0	0	0	0	0	0	0	0	0
365	385	12	0	0	0	0	0	0	0	0	0	0
385	405	13	0	0	0	0	0	0	0	0	0	0
405	425	14	0	0	0	0	0	0	0	0	0	0
425	445	15	0	0	0	0	0	0	0	0	0	0
445	465	16	0	0	0	0	0	0	0	0	0	0
465	485	17	0	0	0	0	0	0	0	0	0	0
485	505	18	0	0	0	0	0	0	0	0	0	0
505	525	19	0	0	0	0	0	0	0	0	0	0
525	545	20	0	0	0	0	0	0	0	0	0	0
545	565	21	1	0	0	0	0	0	0	0	0	0
565	585	22	2	0	0	0	0	0	0	0	0	0
585	605	23	3	0	0	0	0	0	0	0	0	0
605	625	24	4	0	0	0	0	0	0	0	0	0
625	645	25	5	0	0	0	0	0	0	0	0	0
645	665	26	6	1	0	0	0	0	0	0	0	0
665	685	27	7	2	0	0	0	0	0	0	0	0
685	705	28	8	3	0	0	0	0	0	0	0	0
705	725	29	10	5	0	0	0	0	0	0	0	0
725	745	30	11	6	1	0	0	0	0	0	0	0
745	765	31	12	7	2	0	0	0	0	0	0	0
765	785	33	13	8	3	0	0	0	0	0	0	0
785	805	34	14	9	4	0	0	0	0	0	0	0
805	825	35	15	10	5	0	0	0	0	0	0	0
825	845	36	16	11	6	1	0	0	0	0	0	0
845	865	37	17	12	7	2	0	0	0	0	0	0
865	885	38	18	13	8	3	0	0	0	0	0	0
885	905	39	19	14	9	4	0	0	0	0	0	0
905	925	40	20	15	10	5	0	0	0	0	0	0
925	945	41	21	16	11	6	1	0	0	0	0	0
945	965	42	22	17	12	7	2	0	0	0	0	0
965	985	43	23	18	13	8	3	0	0	0	0	0
985	1,005	44	24	19	14	9	4	0	0	0	0	0
1,005	1,025	45	25	20	15	10	5	0	0	0	0	0
1,025	1,045	46	26	21	16	11	6	1	0	0	0	0
1,045	1,065	47	27	22	17	12	7	2	0	0	0	0
1,065	1,085	48	28	23	18	13	8	3	0	0	0	0
1,085	1,105	49	29	24	19	14	9	4	0	0	0	0
1,105	1,125	50	30	25	20	15	10	5	0	0	0	0
1,125	1,145	51	31	26	21	16	11	6	1	0	0	0
1,145	1,165	52	32	27	22	17	12	7	2	0	0	0
1,165	1,185	54	33	28	23	18	13	8	3	0	0	0
1,185	1,205	55	34	29	24	19	14	9	4	0	0	0
1,205	1,225	56	36	31	25	20	15	10	5	0	0	0
1,225	1,245	57	37	32	27	21	16	11	6	1	0	0

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	58	38	33	28	23	18	12	7	2	0	0
1,265	1,285	59	39	34	29	24	19	14	8	3	0	0
1,285	1,305	60	40	35	30	25	20	15	10	5	0	0
1,305	1,325	61	41	36	31	26	21	16	11	6	1	0
1,325	1,345	62	42	37	32	27	22	17	12	7	2	0
1,345	1,365	64	43	38	33	28	23	18	13	8	3	0
1,365	1,385	65	44	39	34	29	24	19	14	9	4	0
1,385	1,405	66	45	40	35	30	25	20	15	10	5	0
1,405	1,425	67	46	41	36	31	26	21	16	11	6	1
1,425	1,445	68	47	42	37	32	27	22	17	12	7	2
1,445	1,465	69	48	43	38	33	28	23	18	13	8	3
1,465	1,485	70	49	44	39	34	29	24	19	14	9	4
1,485	1,505	71	50	45	40	35	30	25	20	15	10	5
1,505	1,525	72	51	46	41	36	31	26	21	16	11	6
1,525	1,545	74	52	47	42	37	32	27	22	17	12	7
1,545	1,565	75	53	48	43	38	33	28	23	18	13	8
1,565	1,585	76	55	49	44	39	34	29	24	19	14	9
1,585	1,605	77	56	50	45	40	35	30	25	20	15	10
1,605	1,625	78	57	51	46	41	36	31	26	21	16	11
1,625	1,645	79	58	52	47	42	37	32	27	22	17	12
1,645	1,665	80	59	54	48	43	38	33	28	23	18	13
1,665	1,685	81	60	55	49	44	39	34	29	24	19	14
1,685	1,705	83	61	56	50	45	40	35	30	25	20	15
1,705	1,725	84	62	57	52	46	41	36	31	26	21	16
1,725	1,745	85	63	58	53	47	42	37	32	27	22	17
1,745	1,765	86	65	59	54	49	44	38	33	28	23	18
1,765	1,785	87	66	60	55	50	45	40	34	29	24	19
1,785	1,805	88	67	61	56	51	46	41	36	31	25	20
1,805	1,825	89	68	63	57	52	47	42	37	32	27	21
1,825	1,845	90	69	64	58	53	48	43	38	33	28	23
1,845	1,865	91	70	65	59	54	49	44	39	34	29	24
1,865	1,885	93	71	66	60	55	50	45	40	35	30	25
1,885	1,905	94	72	67	62	56	51	46	41	36	31	26
1,905	1,925	95	74	68	63	57	52	47	42	37	32	27
1,925	1,945	96	75	69	64	58	53	48	43	38	33	28
1,945	1,965	97	76	70	65	60	54	49	44	39	34	29
1,965	1,985	98	77	71	66	61	55	50	45	40	35	30
1,985	2,005	99	78	73	67	62	56	51	46	41	36	31
2,005	2,025	100	79	74	68	63	58	52	47	42	37	32
2,025	2,045	102	80	75	69	64	59	53	48	43	38	33
2,045	2,065	103	81	76	71	65	60	54	49	44	39	34
2,065	2,085	104	82	77	72	66	61	55	50	45	40	35
2,085	2,105	105	84	78	73	67	62	57	51	46	41	36
2,105	2,125	106	85	79	74	68	63	58	52	47	42	37
2,125	2,145	107	86	80	75	70	64	59	53	48	43	38
2,145	2,165	108	87	82	76	71	65	60	55	49	44	39
2,165	2,185	109	88	83	77	72	66	61	56	50	45	40
2,185	2,205	110	89	84	78	73	68	62	57	51	46	41

\$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	5	0	0	0	0	0	0	0	0	0	0
450	490	7	0	0	0	0	0	0	0	0	0	0
490	530	9	0	0	0	0	0	0	0	0	0	0
530	570	11	0	0	0	0	0	0	0	0	0	0
570	610	13	0	0	0	0	0	0	0	0	0	0
610	650	15	0	0	0	0	0	0	0	0	0	0
650	690	17	0	0	0	0	0	0	0	0	0	0
690	730	19	0	0	0	0	0	0	0	0	0	0
730	770	21	1	0	0	0	0	0	0	0	0	0
770	810	23	3	0	0	0	0	0	0	0	0	0
810	850	25	5	0	0	0	0	0	0	0	0	0
850	890	27	8	0	0	0	0	0	0	0	0	0
890	930	29	10	0	0	0	0	0	0	0	0	0
930	970	32	12	0	0	0	0	0	0	0	0	0
970	1,010	34	14	0	0	0	0	0	0	0	0	0
1,010	1,050	36	16	0	0	0	0	0	0	0	0	0
1,050	1,090	38	18	0	0	0	0	0	0	0	0	0
1,090	1,130	40	20	0	0	0	0	0	0	0	0	0
1,130	1,170	42	22	2	0	0	0	0	0	0	0	0
1,170	1,210	44	24	4	0	0	0	0	0	0	0	0
1,210	1,250	46	26	6	1	0	0	0	0	0	0	0
1,250	1,290	48	28	9	3	0	0	0	0	0	0	0
1,290	1,330	50	30	11	6	0	0	0	0	0	0	0
1,330	1,370	52	33	13	8	3	0	0	0	0	0	0
1,370	1,410	54	35	15	10	5	0	0	0	0	0	0
1,410	1,450	57	37	17	12	7	2	0	0	0	0	0
1,450	1,490	59	39	19	14	9	4	0	0	0	0	0
1,490	1,530	61	41	21	16	11	6	0	0	0	0	0
1,530	1,570	63	43	23	18	13	8	3	0	0	0	0
1,570	1,610	65	45	25	20	15	10	5	0	0	0	0
1,610	1,650	67	47	27	22	17	12	7	2	0	0	0
1,650	1,690	69	49	29	24	19	14	9	4	0	0	0
1,690	1,730	71	51	31	26	21	16	11	6	1	0	0
1,730	1,770	73	53	33	28	23	18	13	8	3	0	0
1,770	1,810	75	55	36	31	25	20	15	10	5	0	0
1,810	1,850	77	57	38	33	28	23	18	12	7	2	0
1,850	1,890	79	60	40	35	30	25	20	15	10	5	0
1,890	1,930	81	62	42	37	32	27	22	17	12	7	2
1,930	1,970	84	64	44	39	34	29	24	19	14	9	4
1,970	2,010	86	66	46	41	36	31	26	21	16	11	6
2,010	2,050	88	68	48	43	38	33	28	23	18	13	8
2,050	2,090	90	70	50	45	40	35	30	25	20	15	10
2,090	2,130	92	72	52	47	42	37	32	27	22	17	12
2,130	2,170	94	74	54	49	44	39	34	29	24	19	14
2,170	2,210	96	76	56	51	46	41	36	31	26	21	16
2,210	2,250	98	78	58	53	48	43	38	33	28	23	18
2,250	2,290	100	80	61	55	50	45	40	35	30	25	20
2,290	2,330	102	82	63	58	53	48	42	37	32	27	22

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	105	85	65	60	55	50	45	40	35	29	24
2,370	2,410	107	87	67	62	57	52	47	42	37	32	27
2,410	2,450	109	89	69	64	59	54	49	44	39	34	29
2,450	2,490	111	91	71	66	61	56	51	46	41	36	31
2,490	2,530	114	93	73	68	63	58	53	48	43	38	33
2,530	2,570	116	95	75	70	65	60	55	50	45	40	35
2,570	2,610	118	97	77	72	67	62	57	52	47	42	37
2,610	2,650	120	99	79	74	69	64	59	54	49	44	39
2,650	2,690	123	101	81	76	71	66	61	56	51	46	41
2,690	2,730	125	103	83	78	73	68	63	58	53	48	43
2,730	2,770	127	106	85	80	75	70	65	60	55	50	45
2,770	2,810	129	108	88	83	77	72	67	62	57	52	47
2,810	2,850	131	110	90	85	80	75	70	64	59	54	49
2,850	2,890	134	112	92	87	82	77	72	67	62	57	51
2,890	2,930	136	115	94	89	84	79	74	69	64	59	54
2,930	2,970	138	117	96	91	86	81	76	71	66	61	56
2,970	3,010	140	119	98	93	88	83	78	73	68	63	58
3,010	3,050	143	121	100	95	90	85	80	75	70	65	60
3,050	3,090	145	124	102	97	92	87	82	77	72	67	62
3,090	3,130	147	126	105	99	94	89	84	79	74	69	64
3,130	3,170	149	128	107	101	96	91	86	81	76	71	66
3,170	3,210	152	130	109	104	98	93	88	83	78	73	68
3,210	3,250	154	132	111	106	100	95	90	85	80	75	70
3,250	3,290	156	135	113	108	103	97	92	87	82	77	72
3,290	3,330	158	137	116	110	105	100	94	89	84	79	74
3,330	3,370	160	139	118	113	107	102	97	92	87	81	76
3,370	3,410	163	141	120	115	109	104	99	94	89	84	79
3,410	3,450	165	144	122	117	112	106	101	96	91	86	81
3,450	3,490	167	146	125	119	114	108	103	98	93	88	83
3,490	3,530	169	148	127	121	116	111	105	100	95	90	85
3,530	3,570	172	150	129	124	118	113	107	102	97	92	87
3,570	3,610	174	153	131	126	120	115	110	104	99	94	89
3,610	3,650	176	155	134	128	123	117	112	107	101	96	91
3,650	3,690	178	157	136	130	125	120	114	109	103	98	93
3,690	3,730	181	159	138	133	127	122	116	111	106	100	95
3,730	3,770	183	162	140	135	129	124	119	113	108	102	97
3,770	3,810	185	164	142	137	132	126	121	115	110	105	99
3,810	3,850	187	166	145	139	134	128	123	118	112	107	102
3,850	3,890	190	168	147	142	136	131	125	120	115	109	104
3,890	3,930	192	170	149	144	138	133	128	122	117	111	106
3,930	3,970	194	173	151	146	141	135	130	124	119	114	108
3,970	4,010	196	175	154	148	143	137	132	127	121	116	110
4,010	4,050	198	177	156	150	145	140	134	129	123	118	113
4,050	4,090	201	179	158	153	147	142	136	131	126	120	115
4,090	4,130	203	182	160	155	150	144	139	133	128	123	117
4,130	4,170	205	184	163	157	152	146	141	136	130	125	119
4,170	4,210	207	186	165	159	154	149	143	138	132	127	122
4,210	4,250	210	188	167	162	156	151	145	140	135	129	124

\$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	3	0	0	0	0	0	0	0	0	0	0
390	450	6	0	0	0	0	0	0	0	0	0	0
450	510	9	0	0	0	0	0	0	0	0	0	0
510	570	12	0	0	0	0	0	0	0	0	0	0
570	630	16	0	0	0	0	0	0	0	0	0	0
630	690	19	0	0	0	0	0	0	0	0	0	0
690	750	22	0	0	0	0	0	0	0	0	0	0
750	810	25	0	0	0	0	0	0	0	0	0	0
810	870	28	0	0	0	0	0	0	0	0	0	0
870	930	31	0	0	0	0	0	0	0	0	0	0
930	990	34	0	0	0	0	0	0	0	0	0	0
990	1,050	37	0	0	0	0	0	0	0	0	0	0
1,050	1,110	41	0	0	0	0	0	0	0	0	0	0
1,110	1,170	44	4	0	0	0	0	0	0	0	0	0
1,170	1,230	47	7	0	0	0	0	0	0	0	0	0
1,230	1,290	50	10	0	0	0	0	0	0	0	0	0
1,290	1,350	53	13	3	0	0	0	0	0	0	0	0
1,350	1,410	56	16	6	0	0	0	0	0	0	0	0
1,410	1,470	59	20	10	0	0	0	0	0	0	0	0
1,470	1,530	62	23	13	3	0	0	0	0	0	0	0
1,530	1,590	66	26	16	6	0	0	0	0	0	0	0
1,590	1,650	69	29	19	9	0	0	0	0	0	0	0
1,650	1,710	72	32	22	12	2	0	0	0	0	0	0
1,710	1,770	75	35	25	15	5	0	0	0	0	0	0
1,770	1,830	78	38	28	18	8	0	0	0	0	0	0
1,830	1,890	81	41	31	21	11	0	0	0	0	0	0
1,890	1,950	84	45	34	24	14	4	0	0	0	0	0
1,950	2,010	87	48	38	28	18	7	0	0	0	0	0
2,010	2,070	90	51	41	31	21	11	0	0	0	0	0
2,070	2,130	94	54	44	34	24	14	4	0	0	0	0
2,130	2,190	97	57	47	37	27	17	7	0	0	0	0
2,190	2,250	100	60	50	40	30	20	10	0	0	0	0
2,250	2,310	103	63	53	43	33	23	13	3	0	0	0
2,310	2,370	107	66	56	46	36	26	16	6	0	0	0
2,370	2,430	110	70	59	49	39	29	19	9	0	0	0
2,430	2,490	113	73	63	53	42	32	22	12	2	0	0
2,490	2,550	117	76	66	56	46	36	25	15	5	0	0
2,550	2,610	120	79	69	59	49	39	29	19	8	0	0
2,610	2,670	123	82	72	62	52	42	32	22	12	0	0
2,670	2,730	127	85	75	65	55	45	35	25	15	5	0
2,730	2,790	130	88	78	68	58	48	38	28	18	8	0
2,790	2,850	133	91	81	71	61	51	41	31	21	11	0
2,850	2,910	137	94	84	74	64	54	44	34	24	14	4
2,910	2,970	140	98	88	77	67	57	47	37	27	17	7
2,970	3,030	143	101	91	81	71	60	50	40	30	20	10
3,030	3,090	147	104	94	84	74	64	54	44	33	23	13
3,090	3,150	150	107	97	87	77	67	57	47	37	27	16
3,150	3,210	153	111	100	90	80	70	60	50	40	30	20
3,210	3,270	157	114	103	93	83	73	63	53	43	33	23
3,270	3,330	160	118	107	96	86	76	66	56	46	36	26
3,330	3,390	163	121	110	99	89	79	69	59	49	39	29
3,390	3,450	167	124	113	103	92	82	72	62	52	42	32
3,450	3,510	170	128	117	106	96	85	75	65	55	45	35
3,510	3,570	173	131	120	109	99	89	79	68	58	48	38

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	177	134	123	113	102	92	82	72	62	51	41
3,630	3,690	180	138	127	116	105	95	85	75	65	55	45
3,690	3,750	184	141	130	119	109	98	88	78	68	58	48
3,750	3,810	187	144	134	123	112	101	91	81	71	61	51
3,810	3,870	190	148	137	126	115	104	94	84	74	64	54
3,870	3,930	194	151	140	129	119	108	97	87	77	67	57
3,930	3,990	197	154	144	133	122	111	100	90	80	70	60
3,990	4,050	200	158	147	136	125	115	104	93	83	73	63
4,050	4,110	204	161	150	139	129	118	107	97	86	76	66
4,110	4,170	207	164	154	143	132	121	110	100	90	80	70
4,170	4,230	210	168	157	146	135	125	114	103	93	83	73
4,230	4,290	214	171	160	149	139	128	117	106	96	86	76
4,290	4,350	217	174	164	153	142	131	120	110	99	89	79
4,350	4,410	220	178	167	156	145	135	124	113	102	92	82
4,410	4,470	224	181	170	160	149	138	127	116	106	95	85
4,470	4,530	227	184	174	163	152	141	131	120	109	98	88
4,530	4,590	230	188	177	166	155	145	134	123	112	102	91
4,590	4,650	234	191	180	170	159	148	137	126	116	105	94
4,650	4,710	237	195	184	173	162	151	141	130	119	108	98
4,710	4,770	240	198	187	176	165	155	144	133	122	112	101
4,770	4,830	244	201	190	180	169	158	147	136	126	115	104
4,830	4,890	247	205	194	183	172	161	151	140	129	118	107
4,890	4,950	250	208	197	186	176	165	154	143	132	122	111
4,950	5,010	254	211	200	190	179	168	157	147	136	125	114
5,010	5,070	257	215	204	193	182	171	161	150	139	128	118
5,070	5,130	261	218	207	196	186	175	164	153	142	132	121
5,130	5,190	264	221	211	200	189	178	167	157	146	135	124
5,190	5,250	267	225	214	203	192	181	171	160	149	138	128
5,250	5,310	271	228	217	206	196	185	174	163	152	142	131
5,310	5,370	274	231	221	210	199	188	177	167	156	145	134
5,370	5,430	277	235	224	213	202	192	181	170	159	148	138
5,430	5,490	281	238	227	216	206	195	184	173	163	152	141
5,490	5,550	284	241	231	220	209	198	187	177	166	155	144
5,550	5,610	287	245	234	223	212	202	191	180	169	158	148
5,610	5,670	291	248	237	227	216	205	194	183	173	162	151
5,670	5,730	294	251	241	230	219	208	197	187	176	165	154
5,730	5,790	297	255	244	233	222	212	201	190	179	168	158
5,790	5,850	301	258	247	237	226	215	204	193	183	172	161
5,850	5,910	304	261	251	240	229	218	208	197	186	175	164
5,910	5,970	307	265	254	243	232	222	211	200	189	179	168
5,970	6,030	311	268	257	247	236	225	214	203	193	182	171
6,030	6,090	314	272	261	250	239	228	218	207	196	185	174
6,090	6,150	317	275	264	253	242	232	221	210	199	189	178
6,150	6,210	321	278	267	257	246	235	224	213	203	192	181
6,210	6,270	324	282	271	260	249	238	228	217	206	195	184
6,270	6,330	327	285	274	263	253	242	231	220	209	199	188
6,330	6,390	331	288	277	267	256	245	234	224	213	202	191
6,390	6,450	334	292	281	270	259	248	238	227	216	205	195

\$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	5	0	0	0	0	0	0	0	0	0	0
820	900	9	0	0	0	0	0	0	0	0	0	0
900	980	13	0	0	0	0	0	0	0	0	0	0
980	1,060	17	0	0	0	0	0	0	0	0	0	0
1,060	1,140	21	0	0	0	0	0	0	0	0	0	0
1,140	1,220	26	0	0	0	0	0	0	0	0	0	0
1,220	1,300	30	0	0	0	0	0	0	0	0	0	0
1,300	1,380	34	0	0	0	0	0	0	0	0	0	0
1,380	1,460	38	0	0	0	0	0	0	0	0	0	0
1,460	1,540	42	3	0	0	0	0	0	0	0	0	0
1,540	1,620	46	7	0	0	0	0	0	0	0	0	0
1,620	1,700	51	11	0	0	0	0	0	0	0	0	0
1,700	1,780	55	15	0	0	0	0	0	0	0	0	0
1,780	1,860	59	19	0	0	0	0	0	0	0	0	0
1,860	1,940	63	23	0	0	0	0	0	0	0	0	0
1,940	2,020	67	28	0	0	0	0	0	0	0	0	0
2,020	2,100	71	32	0	0	0	0	0	0	0	0	0
2,100	2,180	76	36	0	0	0	0	0	0	0	0	0
2,180	2,260	80	40	0	0	0	0	0	0	0	0	0
2,260	2,340	84	44	4	0	0	0	0	0	0	0	0
2,340	2,420	88	48	9	0	0	0	0	0	0	0	0
2,420	2,500	92	53	13	3	0	0	0	0	0	0	0
2,500	2,580	96	57	17	7	0	0	0	0	0	0	0
2,580	2,660	101	61	21	11	0	0	0	0	0	0	0
2,660	2,740	105	65	25	15	5	0	0	0	0	0	0
2,740	2,820	109	69	29	19	9	0	0	0	0	0	0
2,820	2,900	113	73	34	24	14	3	0	0	0	0	0
2,900	2,980	117	77	38	28	18	8	0	0	0	0	0
2,980	3,060	121	82	42	32	22	12	0	0	0	0	0
3,060	3,140	125	86	46	36	26	16	6	0	0	0	0
3,140	3,220	130	90	50	40	30	20	10	0	0	0	0
3,220	3,300	134	94	54	44	34	24	14	4	0	0	0
3,300	3,380	138	98	59	49	38	28	18	8	0	0	0
3,380	3,460	142	102	63	53	43	33	23	12	2	0	0
3,460	3,540	146	107	67	57	47	37	27	17	7	0	0
3,540	3,620	150	111	71	61	51	41	31	21	11	0	0
3,620	3,700	155	115	75	65	55	45	35	25	15	5	0
3,700	3,780	159	119	79	69	59	49	39	29	19	9	0
3,780	3,860	163	123	84	73	63	53	43	33	23	13	3
3,860	3,940	167	127	88	78	68	58	47	37	27	17	7
3,940	4,020	171	132	92	82	72	62	52	42	32	21	11
4,020	4,100	175	136	96	86	76	66	56	46	36	26	16
4,100	4,180	180	140	100	90	80	70	60	50	40	30	20
4,180	4,260	184	144	104	94	84	74	64	54	44	34	24
4,260	4,340	188	148	108	98	88	78	68	58	48	38	28
4,340	4,420	192	152	113	103	93	82	72	62	52	42	32
4,420	4,500	196	157	117	107	97	87	77	67	56	46	36
4,500	4,580	200	161	121	111	101	91	81	71	61	51	41
4,580	4,660	205	165	125	115	105	95	85	75	65	55	45

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	209	169	129	119	109	99	89	79	69	59	49
4,740	4,820	214	173	133	123	113	103	93	83	73	63	53
4,820	4,900	218	177	138	128	118	107	97	87	77	67	57
4,900	4,980	223	181	142	132	122	112	102	92	81	71	61
4,980	5,060	227	186	146	136	126	116	106	96	86	76	66
5,060	5,140	232	190	150	140	130	120	110	100	90	80	70
5,140	5,220	236	194	154	144	134	124	114	104	94	84	74
5,220	5,300	241	198	158	148	138	128	118	108	98	88	78
5,300	5,380	245	202	163	153	142	132	122	112	102	92	82
5,380	5,460	250	207	167	157	147	137	127	116	106	96	86
5,460	5,540	254	211	171	161	151	141	131	121	111	101	90
5,540	5,620	258	216	175	165	155	145	135	125	115	105	95
5,620	5,700	263	220	179	169	159	149	139	129	119	109	99
5,700	5,780	267	225	183	173	163	153	143	133	123	113	103
5,780	5,860	272	229	188	177	167	157	147	137	127	117	107
5,860	5,940	276	234	192	182	172	162	151	141	131	121	111
5,940	6,020	281	238	196	186	176	166	156	146	136	125	115
6,100	6,100	287	245	202	192	182	172	162	152	142	132	122
6,100	6,180	290	247	205	194	184	174	164	154	144	134	124
6,180	6,260	294	252	209	198	188	178	168	158	148	138	128
6,260	6,340	299	256	213	203	192	182	172	162	152	142	132
6,340	6,420	303	261	218	207	197	186	176	166	156	146	136
6,420	6,500	308	265	222	212	201	191	181	171	160	150	140
6,500	6,580	312	269	227	216	205	195	185	175	165	155	145
6,580	6,660	317	274	231	221	210	199	189	179	169	159	149
6,660	6,740	321	278	236	225	214	203	193	183	173	163	153
6,740	6,820	325	283	240	229	219	208	197	187	177	167	157
6,820	6,900	330	287	245	234	223	212	201	191	181	171	161
6,900	6,980	334	292	249	238	228	217	206	196	185	175	165
6,980	7,060	339	296	254	243	232	221	210	200	190	180	170
7,060	7,140	343	301	258	247	237	226	215	204	194	184	174
7,140	7,220	348	305	263	252	241	230	219	209	198	188	178
7,220	7,300	352	310	267	256	245	235	224	213	202	192	182
7,300	7,380	357	314	272	261	250	239	228	218	207	196	186
7,380	7,460	361	319	276	265	254	244	233	222	211	200	190
7,460	7,540	366	323	280	270	259	248	237	226	216	205	194
7,540	7,620	370	327	285	274	263	253	242	231	220	209	199
7,620	7,700	375	332	289	279	268	257	246	235	225	214	203
7,700	7,780	379	336	294	283	272	261	251	240	229	218	208
7,780	7,860	383	341	298	287	277	266	255	244	234	223	212
7,860	7,940	388	345	303	292	281	270	260	249	238	227	216
7,940	8,020	392	350	307	296	286	275	264	253	242	232	221
8,020	8,100	397	354	312	301	290	279	269	258	247	236	225
8,100	8,180	401	359	316	305	295	284	273	262	251	241	230
8,180	8,260	406	363	321	310	299	288	277	267	256	245	234
8,260	8,340	410	368	325	314	303	293	282	271	260	250	239
8,340	8,420	415	372	330	319	308	297	286	276	265	254	243
8,420	8,500	419	377	334	323	312	302	291	280	269	258	248
\$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	1	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	0	0	0	0	0	0	0	0	0	0
45	50	2	0	0	0	0	0	0	0	0	0	0
50	55	2	0	0	0	0	0	0	0	0	0	0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	3	1	0	0	0	0	0	0	0	0	0
65	70	3	1	0	0	0	0	0	0	0	0	0
70	75	3	1	1	0	0	0	0	0	0	0	0
75	80	3	1	1	1	0	0	0	0	0	0	0
80	85	4	2	1	1	0	0	0	0	0	0	0
85	90	4	2	2	1	1	0	0	0	0	0	0
90	95	4	2	2	1	1	0	0	0	0	0	0
95	100	4	3	2	2	1	1	0	0	0	0	0
100	105	5	3	2	2	1	1	0	0	0	0	0
105	110	5	3	3	2	2	1	1	0	0	0	0
110	115	5	3	3	2	2	1	1	1	0	0	0
115	120	5	4	3	3	2	2	1	1	0	0	0
120	125	6	4	3	3	2	2	1	1	1	0	0
125	130	6	4	4	3	3	2	2	1	1	0	0
130	135	6	4	4	3	3	2	2	2	1	1	0
135	140	7	5	4	4	3	3	2	2	1	1	0
140	145	7	5	4	4	3	3	3	2	2	1	1
145	150	7	5	5	4	4	3	3	2	2	1	1
150	155	7	5	5	4	4	4	3	3	2	2	1
155	160	8	6	5	5	4	4	3	3	2	2	1
160	165	8	6	6	5	4	4	4	3	3	2	2
165	170	8	6	6	5	5	4	4	3	3	2	2
170	175	9	7	6	6	5	5	4	4	3	3	2
175	180	9	7	6	6	5	5	4	4	3	3	2
180	185	9	7	7	6	6	5	5	4	4	3	3
185	190	9	7	7	6	6	5	5	4	4	3	3
190	195	10	8	7	7	6	6	5	5	4	4	3
195	200	10	8	7	7	6	6	5	5	4	4	4
200	205	10	8	8	7	7	6	6	5	5	4	4
205	210	10	9	8	8	7	7	6	6	5	5	4
210	215	11	9	8	8	7	7	6	6	5	5	4
215	220	11	9	9	8	8	7	7	6	6	5	5
220	225	11	9	9	8	8	7	7	6	6	5	5
225	230	12	10	9	9	8	8	7	7	6	6	5
230	235	12	10	9	9	8	8	7	7	6	6	5
235	240	12	10	10	9	9	8	8	7	7	6	6
240	245	12	10	10	9	9	8	8	7	7	6	6
245	250	13	11	10	10	9	9	8	8	7	7	6
250	255	13	11	11	10	10	9	9	8	8	7	7
255	260	13	11	11	10	10	9	9	8	8	7	7
260	265	14	12	11	11	10	10	9	9	8	8	7
265	270	14	12	11	11	10	10	9	9	8	8	7
270	275	14	12	12	11	11	10	10	9	9	8	8
275	280	14	12	12	11	11	10	10	9	9	8	8
280	285	15	13	12	12	11	11	10	10	9	9	8
285	290	15	13	12	12	11	11	10	10	9	9	9
290	295	15	13	13	12	12	11	11	10	10	9	9
295	300	16	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	16	14	13	13	12	12	11	11	10	10	9
305	310	16	14	14	13	13	12	12	11	11	10	10
310	315	16	14	14	13	13	12	12	11	11	10	10
315	320	17	15	14	14	13	13	12	12	11	11	10
320	325	17	15	14	14	13	13	12	12	11	11	10
325	330	17	15	15	14	14	13	13	12	12	11	11
330	335	17	15	15	15	14	14	13	13	12	12	11
335	340	18	16	15	15	14	14	13	13	12	12	11
340	345	18	16	16	15	15	14	14	13	13	12	12
345	350	18	16	16	15	15	14	14	13	13	12	12
350	355	19	17	16	16	15	15	14	14	13	13	12
355	360	19	17	16	16	15	15	14	14	13	13	12
360	365	19	17	17	16	16	15	15	14	14	13	13
365	370	19	17	17	16	16	15	15	14	14	13	13
370	375	20	18	17	17	16	16	15	15	14	14	13
375	380	20	18	18	17	17	16	16	15	15	14	14
380	385	20	18	18	17	17	16	16	15	15	14	14
385	390	21	19	18	18	17	17	16	16	15	15	14
390	395	21	19	18	18	17	17	16	16	15	15	14
395	400	21	19	19	18	18	17	17	16	16	15	15
400	405	21	19	19	18	18	17	17	16	16	15	15
405	410	22	20	19	19	18	18	17	17	16	16	15
410	415	22	20	19	19	18	18	17	17	16	16	15
415	420	22	20	20	19	19	18	18	17	17	16	16
420	425	22	21	20	20	19	19	18	18	17	17	16
425	430	23	21	20	20	19	19	18	18	17	17	16
430	435	23	21	21	20	20	19	19	18	18	17	17
435	440	23	21	21	20	20	19	19	18	18	17	17
440	445	24	22	21	21	20	20	19	19	18	18	17
445	450	24	22	21	21	20	20	19	19	18	18	17
450	455	24	22	22	21	21	20	20	19	19	18	18
455	460	24	22	22	21	21	20	20	19	19	18	18
460	465	25	23	22	22	21	21	20	20	19	19	18
465	470	25	23	23	22	22	21	21	20	20	19	19
470	475	25	23	23	22	22	21	21	20	20	19	19
475	480	26	24	23	23	22	22	21	21	20	20	19
480	485	26	24	23	23	22	22	21	21	20	20	19
485	490	26	24	24	23	23	22	22	21	21	20	20
490	495	26	24	24	23	23	22	22	21	21	20	20
495	500	27	25	24	24	23	23	22	22	21	21	20
500	505	27	25	24	24	23	23	22	22	21	21	21
505	510	27	25	25	24	24	23	23	22	22	21	21
510	515	28	26	25	25	24	24	23	23	22	22	21
515	520	28	26	25	25	24	24	23	23	22	22	21
520	525	28	26	26	25	25	24	24	23	23	22	22
525	530	28	26	26	25	25	24	24	23	23	22	22
530	535	29	27	26	26	25	25	24	24	23	23	22
535	540	29	27	26	26	25	25	24	24	23	23	22

\$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	1	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	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	2	1	0	0	0	0	0	0	0	0	0
80	85	3	1	0	0	0	0	0	0	0	0	0
85	90	3	1	0	0	0	0	0	0	0	0	0
90	95	3	1	0	0	0	0	0	0	0	0	0
95	100	3	2	0	0	0	0	0	0	0	0	0
100	105	4	2	0	0	0	0	0	0	0	0	0
105	110	4	2	0	0	0	0	0	0	0	0	0
110	115	4	2	1	0	0	0	0	0	0	0	0
115	120	4	3	1	0	0	0	0	0	0	0	0
120	125	5	3	1	1	0	0	0	0	0	0	0
125	130	5	3	1	1	0	0	0	0	0	0	0
130	135	5	3	2	1	1	0	0	0	0	0	0
135	140	5	4	2	1	1	0	0	0	0	0	0
140	145	6	4	2	2	1	1	0	0	0	0	0
145	150	6	4	2	2	1	1	0	0	0	0	0
150	155	6	4	3	2	2	1	1	0	0	0	0
155	160	7	5	3	2	2	1	1	1	0	0	0
160	165	7	5	3	3	2	2	1	1	0	0	0
165	170	7	5	3	3	2	2	2	1	1	0	0
170	175	7	5	4	3	3	2	2	1	1	0	0
175	180	8	6	4	3	3	3	2	2	1	1	0
180	185	8	6	4	4	3	3	2	2	1	1	0
185	190	8	6	4	4	3	3	3	2	2	1	1
190	195	8	7	5	4	4	3	3	2	2	1	1
195	200	9	7	5	4	4	4	3	3	2	2	1
200	205	9	7	5	5	4	4	3	3	2	2	1
205	210	9	7	5	5	5	4	4	3	3	2	2
210	215	9	8	6	5	5	4	4	3	3	2	2
215	220	10	8	6	6	5	5	4	4	3	3	2
220	225	10	8	6	6	5	5	4	4	3	3	3
225	230	10	8	7	6	6	5	5	4	4	3	3
230	235	11	9	7	6	6	5	5	4	4	4	3
235	240	11	9	7	7	6	6	5	5	4	4	3
240	245	11	9	7	7	6	6	5	5	4	4	4
245	250	11	9	8	7	7	6	6	5	5	4	4
250	255	12	10	8	7	7	6	6	5	5	5	4
255	260	12	10	8	8	7	7	6	6	5	5	4
260	265	12	10	8	8	7	7	6	6	6	5	5
265	270	12	10	9	8	8	7	7	6	6	5	5
270	275	13	11	9	8	8	7	7	7	6	6	5
275	280	13	11	9	9	8	8	7	7	6	6	5
280	285	13	11	9	9	8	8	8	7	7	6	6
285	290	14	12	10	9	9	8	8	7	7	6	6
290	295	14	12	10	9	9	8	8	8	7	7	6
295	300	14	12	10	10	9	9	8	8	7	7	6

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	14	12	10	10	9	9	9	8	8	7	7
305	310	15	13	11	10	10	9	9	8	8	7	7
310	315	15	13	11	11	10	10	9	9	8	8	7
315	320	15	13	11	11	10	10	9	9	8	8	7
320	325	16	14	12	11	11	10	10	9	9	8	8
325	330	16	14	12	11	11	10	10	9	9	8	8
330	335	16	14	12	12	11	11	10	10	9	9	8
335	340	16	14	12	12	11	11	10	10	9	9	9
340	345	17	15	13	12	12	11	11	10	10	9	9
345	350	17	15	13	12	12	12	11	11	10	10	9
350	355	17	15	13	13	12	12	11	11	10	10	9
355	360	17	16	14	13	13	12	12	11	11	10	10
360	365	18	16	14	13	13	12	12	11	11	10	10
365	370	18	16	14	14	13	13	12	12	11	11	10
370	375	18	16	14	14	13	13	12	12	11	11	10
375	380	19	17	15	14	14	13	13	12	12	11	11
380	385	19	17	15	14	14	13	13	12	12	11	11
385	390	19	17	15	15	14	14	13	13	12	12	11
390	395	19	17	16	15	15	14	14	13	13	12	12
395	400	20	18	16	15	15	14	14	13	13	12	12
400	405	20	18	16	16	15	15	14	14	13	13	12
405	410	20	18	16	16	15	15	14	14	13	13	12
410	415	21	19	17	16	16	15	15	14	14	13	13
415	420	21	19	17	16	16	15	15	14	14	13	13
420	425	21	19	17	17	16	16	15	15	14	14	13
425	430	21	19	17	17	16	16	15	15	14	14	13
430	435	22	20	18	17	17	16	16	15	15	14	14
435	440	22	20	18	18	17	17	16	16	15	15	14
440	445	22	20	18	18	17	17	16	16	15	15	14
445	450	23	21	19	18	18	17	17	16	16	15	15
450	455	23	21	19	18	18	17	17	16	16	15	15
455	460	23	21	19	19	18	18	17	17	16	16	15
460	465	23	21	19	19	18	18	17	17	16	16	15
465	470	24	22	20	19	19	18	18	17	17	16	16
470	475	24	22	20	19	19	18	18	17	17	16	16
475	480	24	22	20	20	19	19	18	18	17	17	16
480	485	24	22	21	20	20	19	19	18	18	17	17
485	490	25	23	21	20	20	19	19	18	18	17	17
490	495	25	23	21	21	20	20	19	19	18	18	17
495	500	25	23	21	21	20	20	19	19	18	18	17
500	505	26	24	22	21	21	20	20	19	19	18	18
505	510	26	24	22	21	21	20	20	19	19	18	18
510	515	26	24	22	22	21	21	20	20	19	19	18
515	520	26	24	22	22	21	21	20	20	19	19	18
520	525	27	25	23	22	22	21	21	20	20	19	19
525	530	27	25	23	23	22	22	21	21	20	20	19
530	535	27	25	23	23	22	22	21	21	20	20	19
535	540	28	26	24	23	23	22	22	21	21	20	20
\$540 and over Use Table 8(b) for Married person												