

CALIFORNIA WITHHOLDING SCHEDULES FOR 2007

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- METHOD A - WAGE BRACKET TABLE METHOD (**Limited to wages/salaries less than \$1 million**)
- METHOD B - EXACT CALCULATION METHOD

METHOD A provides a quick & easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The STANDARD DEDUCTION and EXEMPTION ALLOWANCE CREDIT are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

METHOD B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION Section.

If there are any questions concerning the operation/methodology of METHOD B for computer software, contact:

Franchise Tax Board, Statistical Research Section - 516 Mail Stop A-351
P.O. Box 942840, Sacramento, CA 94240

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: To avoid underwithholding of State income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the greater salaried spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for ESTIMATED DEDUCTIONS that are claimed on a DE 4 must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If the Form W-4 is used for California withholding purposes, all additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances; **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

METHOD A - WAGE BRACKET TABLE METHOD; or
METHOD B - EXACT CALCULATION METHOD

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of the DE 4.

If the Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 1 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

Employers may require employees to file a DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2007

METHOD A - WAGE BRACKET TABLE METHOD

To determine the amount of tax to be withheld, follow these steps:

- Step 1** Determine if the employee's gross wages are **less** than, or equal to, the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE". If so, no income tax is required to be withheld.
- Step 2** If the employee claims any additional withholding allowances for deductions, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages.
- Step 3** Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.
- Step 4** Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

EXAMPLE A: METHOD A - WAGE BRACKET TABLE METHOD. Weekly earnings of \$900.00, married, and claiming five withholding allowances on form W-4 or DE 4, three of which are for estimated deductions.

- Step 1** Earnings for the weekly pay period of \$900.00 are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$434.00); therefore, income tax should be withheld.
- Step 2**

Earnings for the payroll period.....	\$ 900.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE".....	<u>-58.00</u>
Salaries and wages subject to withholding.....	<u>\$ 842.00</u>
- Step 3**

Total number of withholding allowances claimed	5
Subtract number of estimated deduction allowances claimed	<u>-3</u>
Net allowances for tax computation purposes	<u>2</u>
- Step 4** Refer to the appropriate wage bracket table (weekly taxable earnings of \$842.00 with two deductions) to arrive at the amount of tax to be withheld \$ 10.63

EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,400.00, married, and claiming six withholding allowances on form W-4 or DE 4, two of which are for estimated deductions.

- Step 1** Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$1,879.00); therefore, income tax should be withheld.
- Step 2**

Earnings for the payroll period.....	\$3,400.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE".....	<u>-167.00</u>
Salaries and wages subject to withholding.....	<u>\$3,233.00</u>
- Step 3**

Total number of withholding allowances claimed	6
Subtract number of estimated deduction allowances claimed	<u>-2</u>
Net allowances for tax computation purposes	<u>4</u>
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,233.00 with four deductions) to arrive at the amount of tax to be withheld..... \$ 13.59

CALIFORNIA WITHHOLDING SCHEDULES FOR 2007
METHOD A--WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$217	\$217	\$434	\$434
BIWEEKLY	\$434	\$434	\$867	\$867
SEMI-MONTHLY	\$470	\$470	\$939	\$939
MONTHLY	\$939	\$939	\$1,879	\$1,879
QUARTERLY	\$2,818	\$2,818	\$5,636	\$5,636
SEMI-ANNUAL	\$5,636	\$5,636	\$11,271	\$11,271
ANNUAL	\$11,271	\$11,271	\$22,542	\$22,542
DAILY/MISCELLANEOUS	\$43	\$43	\$87	\$87

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

* Number of Additional Withholding Allowances for Estimated Deductions claimed on form DE 4 or W-4.

** If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$160											
160	170	0.99										
170	180	1.09										
180	190	1.19										
190	200	1.32										
200	210	1.52										
210	220	1.72										
220	230	1.92	0.17									
230	240	2.12	0.37									
240	250	2.32	0.57									
250	260	2.52	0.77									
260	270	2.72	0.97									
270	280	2.92	1.17									
280	290	3.12	1.37									
290	300	3.32	1.57									
300	310	3.52	1.77	0.02								
310	320	3.72	1.97	0.22								
320	330	3.92	2.17	0.42								
330	340	4.12	2.37	0.62								
340	350	4.32	2.57	0.82								
350	360	4.52	2.77	1.02								
360	370	4.72	2.97	1.22								
370	380	5.07	3.32	1.57								
380	390	5.47	3.72	1.97	0.22							
390	400	5.87	4.12	2.37	0.62							
400	410	6.27	4.52	2.77	1.02							
410	420	6.67	4.92	3.17	1.42							
420	430	7.07	5.32	3.57	1.82	0.07						
430	440	7.47	5.72	3.97	2.22	0.47						
440	460	8.07	6.32	4.57	2.82	1.07						
460	480	8.87	7.12	5.37	3.62	1.87	0.12					
480	500	9.67	7.92	6.17	4.42	2.67	0.92					
500	520	10.47	8.72	6.97	5.22	3.47	1.72					
520	540	11.27	9.52	7.77	6.02	4.27	2.52	0.77				
540	560	12.24	10.49	8.74	6.99	5.24	3.49	1.74				
560	580	13.44	11.69	9.94	8.19	6.44	4.69	2.94	1.19			
580	600	14.64	12.89	11.14	9.39	7.64	5.89	4.14	2.39	0.64		
600	620	15.84	14.09	12.34	10.59	8.84	7.09	5.34	3.59	1.84	0.09	
620	640	17.04	15.29	13.54	11.79	10.04	8.29	6.54	4.79	3.04	1.29	
640	680	18.84	17.09	15.34	13.59	11.84	10.09	8.34	6.59	4.84	3.09	1.34
680	720	21.24	19.49	17.74	15.99	14.24	12.49	10.74	8.99	7.24	5.49	3.74
720	760	23.90	22.15	20.40	18.65	16.90	15.15	13.40	11.65	9.90	8.15	6.40
760	800	27.10	25.35	23.60	21.85	20.10	18.35	16.60	14.85	13.10	11.35	9.60
800	840	30.30	28.55	26.80	25.05	23.30	21.55	19.80	18.05	16.30	14.55	12.80
840	880	33.50	31.75	30.00	28.25	26.50	24.75	23.00	21.25	19.50	17.75	16.00
880	920	36.70	34.95	33.20	31.45	29.70	27.95	26.20	24.45	22.70	20.95	19.20
920	960	40.40	38.65	36.90	35.15	33.40	31.65	29.90	28.15	26.40	24.65	22.90
960	1000	44.12	42.37	40.62	38.87	37.12	35.37	33.62	31.87	30.12	28.37	26.62
1000	1040	47.84	46.09	44.34	42.59	40.84	39.09	37.34	35.59	33.84	32.09	30.34
1040	1080	51.56	49.81	48.06	46.31	44.56	42.81	41.06	39.31	37.56	35.81	34.06
1080	1120	55.28	53.53	51.78	50.03	48.28	46.53	44.78	43.03	41.28	39.53	37.78

1120 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 1100)

MARRIED PERSONS—WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$160											
160	170	0.99										
170	180	1.09										
180	190	1.19										
190	200	1.29										
200	210	1.39										
210	220	1.49										
220	230	1.59										
230	240	1.69										
240	250	1.79	0.04									
250	260	1.89	0.14									
260	270	1.99	0.24									
270	280	2.09	0.34									
280	290	2.19	0.44									
290	300	2.29	0.54									
300	310	2.39	0.64									
310	320	2.49	0.74									
320	330	2.65	0.90									
330	340	2.85	1.10									
340	350	3.05	1.30									
350	360	3.25	1.50									
360	370	3.45	1.70									
370	380	3.65	1.90									
380	390	3.85	2.10									
390	400	4.05	2.30									
400	410	4.25	2.50									
410	420	4.45	2.70									
420	430	4.65	2.90									
430	440	4.85	3.10	0.04								
440	460	5.15	3.40	0.34								
460	480	5.55	3.80	0.74								
480	500	5.95	4.20	1.14								
500	520	6.35	4.60	1.54								
520	540	6.75	5.00	1.94	0.19							
540	560	7.15	5.40	2.34	0.59							
560	580	7.55	5.80	2.74	0.99							
580	600	7.95	6.20	3.14	1.39							
600	620	8.35	6.60	3.54	1.79	0.04						
620	640	8.75	7.00	3.94	2.19	0.44						
640	660	9.15	7.40	4.34	2.59	0.84						
660	680	9.56	7.81	4.74	2.99	1.24						
680	700	10.36	8.61	5.14	3.39	1.64						
700	720	11.16	9.41	5.54	3.79	2.04	0.29					
720	740	11.96	10.21	5.94	4.19	2.44	0.69					
740	760	12.76	11.01	6.63	4.88	3.13	1.38					
760	780	13.56	11.81	7.43	5.68	3.93	2.18	0.43				
780	800	14.36	12.61	8.23	6.48	4.73	2.98	1.23				
800	820	15.16	13.41	9.03	7.28	5.53	3.78	2.03	0.28			
820	840	15.96	14.21	9.83	8.08	6.33	4.58	2.83	1.08			
840	860	16.76	15.01	10.63	8.88	7.13	5.38	3.63	1.88	0.13		
860	880	17.56	15.81	11.43	9.68	7.93	6.18	4.43	2.68	0.93		

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MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
880	900	18.36	16.61	12.23	10.48	8.73	6.98	5.23	3.48	1.73		
900	920	19.16	17.41	13.03	11.28	9.53	7.78	6.03	4.28	2.53	0.78	
920	940	19.96	18.21	13.83	12.08	10.33	8.58	6.83	5.08	3.33	1.58	
940	960	20.76	19.01	14.63	12.88	11.13	9.38	7.63	5.88	4.13	2.38	0.63
960	980	21.56	19.81	15.43	13.68	11.93	10.18	8.43	6.68	4.93	3.18	1.43
980	1000	22.36	20.61	16.23	14.48	12.73	10.98	9.23	7.48	5.73	3.98	2.23
1000	1020	23.16	21.41	17.03	15.28	13.53	11.78	10.03	8.28	6.53	4.78	3.03
1020	1040	24.21	22.46	17.83	16.08	14.33	12.58	10.83	9.08	7.33	5.58	3.83
1040	1060	25.41	23.66	18.63	16.88	15.13	13.38	11.63	9.88	8.13	6.38	4.63
1060	1080	26.61	24.86	19.43	17.68	15.93	14.18	12.43	10.68	8.93	7.18	5.43
1080	1100	27.81	26.06	20.37	18.62	16.87	15.12	13.37	11.62	9.87	8.12	6.37
1100	1120	29.01	27.26	21.57	19.82	18.07	16.32	14.57	12.82	11.07	9.32	7.57
1120	1140	30.21	28.46	22.77	21.02	19.27	17.52	15.77	14.02	12.27	10.52	8.77
1140	1180	32.01	30.26	24.57	22.82	21.07	19.32	17.57	15.82	14.07	12.32	10.57
1180	1220	34.41	32.66	26.97	25.22	23.47	21.72	19.97	18.22	16.47	14.72	12.97
1220	1260	36.81	35.06	29.37	27.62	25.87	24.12	22.37	20.62	18.87	17.12	15.37
1260	1300	39.21	37.46	31.77	30.02	28.27	26.52	24.77	23.02	21.27	19.52	17.77
1300	1340	41.61	39.86	34.17	32.42	30.67	28.92	27.17	25.42	23.67	21.92	20.17
1340	1380	44.01	42.26	36.57	34.82	33.07	31.32	29.57	27.82	26.07	24.32	22.57
1380	1420	46.65	44.90	38.97	37.22	35.47	33.72	31.97	30.22	28.47	26.72	24.97
1420	1460	49.85	48.10	41.37	39.62	37.87	36.12	34.37	32.62	30.87	29.12	27.37
1460	1500	53.05	51.30	44.31	42.56	40.81	39.06	37.31	35.56	33.81	32.06	30.31
1500	1540	56.25	54.50	47.51	45.76	44.01	42.26	40.51	38.76	37.01	35.26	33.51
1540	1580	59.45	57.70	50.71	48.96	47.21	45.46	43.71	41.96	40.21	38.46	36.71
1580	1620	62.65	60.90	53.91	52.16	50.41	48.66	46.91	45.16	43.41	41.66	39.91
1620	1660	65.85	64.10	57.11	55.36	53.61	51.86	50.11	48.36	46.61	44.86	43.11
1660	1700	69.05	67.30	60.31	58.56	56.81	55.06	53.31	51.56	49.81	48.06	46.31
1700	1740	72.25	70.50	63.51	61.76	60.01	58.26	56.51	54.76	53.01	51.26	49.51
1740	1780	75.75	74.00	66.71	64.96	63.21	61.46	59.71	57.96	56.21	54.46	52.71
1780	1820	79.47	77.72	69.91	68.16	66.41	64.66	62.91	61.16	59.41	57.66	55.91
1820	1860	83.19	81.44	73.59	71.84	70.09	68.34	66.59	64.84	63.09	61.34	59.59
1860	1900	86.91	85.16	77.31	75.56	73.81	72.06	70.31	68.56	66.81	65.06	63.31
1900	1940	90.63	88.88	81.03	79.28	77.53	75.78	74.03	72.28	70.53	68.78	67.03
1940	1980	94.35	92.60	84.75	83.00	81.25	79.50	77.75	76.00	74.25	72.50	70.75
1980	2020	98.07	96.32	88.47	86.72	84.97	83.22	81.47	79.72	77.97	76.22	74.47
2020	2060	101.79	100.04	92.19	90.44	88.69	86.94	85.19	83.44	81.69	79.94	78.19
2060	2100	105.51	103.76	95.91	94.16	92.41	90.66	88.91	87.16	85.41	83.66	81.91
2100	2140	109.23	107.48	99.63	97.88	96.13	94.38	92.63	90.88	89.13	87.38	85.63
2140	2180	112.95	111.20	103.35	101.60	99.85	98.10	96.35	94.60	92.85	91.10	89.35
2180	2220	116.67	114.92	107.07	105.32	103.57	101.82	100.07	98.32	96.57	94.82	93.07

2220 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 2200)

UNMARRIED HEAD OF HOUSEHOLD---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$250											
250	260	1.24										
260	270	1.34										
270	280	1.44										
280	290	1.54										
290	300	1.64										
300	310	1.74										
310	320	1.84	0.09									
320	330	1.94	0.19									
330	340	2.04	0.29									
340	350	2.14	0.39									
350	360	2.24	0.49									
360	370	2.34	0.59									
370	380	2.44	0.69									
380	390	2.54	0.79									
390	400	2.73	0.98									
400	410	2.93	1.18									
410	420	3.13	1.38									
420	430	3.33	1.58									
430	440	3.53	1.78	0.03								
440	450	3.73	1.98	0.23								
450	460	3.93	2.18	0.43								
460	470	4.13	2.38	0.63								
470	480	4.33	2.58	0.83								
480	490	4.53	2.78	1.03								
490	500	4.73	2.98	1.23								
500	520	5.03	3.28	1.53								
520	540	5.43	3.68	1.93	0.18							
540	560	5.83	4.08	2.33	0.58							
560	580	6.23	4.48	2.73	0.98							
580	600	6.63	4.88	3.13	1.38							
600	620	7.03	5.28	3.53	1.78	0.03						
620	640	7.43	5.68	3.93	2.18	0.43						
640	660	7.83	6.08	4.33	2.58	0.83						
660	680	8.23	6.48	4.73	2.98	1.23						
680	700	8.63	6.88	5.13	3.38	1.63						
700	740	9.23	7.48	5.73	3.98	2.23	0.48					
740	780	10.52	8.77	7.02	5.27	3.52	1.77	0.02				
780	820	12.12	10.37	8.62	6.87	5.12	3.37	1.62				
820	860	13.72	11.97	10.22	8.47	6.72	4.97	3.22	1.47			
860	900	15.32	13.57	11.82	10.07	8.32	6.57	4.82	3.07	1.32		
900	940	17.14	15.39	13.64	11.89	10.14	8.39	6.64	4.89	3.14	1.39	
940	980	19.54	17.79	16.04	14.29	12.54	10.79	9.04	7.29	5.54	3.79	2.04
980	1020	21.94	20.19	18.44	16.69	14.94	13.19	11.44	9.69	7.94	6.19	4.44
1020	1060	24.34	22.59	20.84	19.09	17.34	15.59	13.84	12.09	10.34	8.59	6.84
1060	1100	26.74	24.99	23.24	21.49	19.74	17.99	16.24	14.49	12.74	10.99	9.24
1100	1140	29.66	27.91	26.16	24.41	22.66	20.91	19.16	17.41	15.66	13.91	12.16
1140	1180	32.86	31.11	29.36	27.61	25.86	24.11	22.36	20.61	18.86	17.11	15.36
1180	1220	36.06	34.31	32.56	30.81	29.06	27.31	25.56	23.81	22.06	20.31	18.56
1220	1260	39.26	37.51	35.76	34.01	32.26	30.51	28.76	27.01	25.26	23.51	21.76
1260	1300	42.60	40.85	39.10	37.35	35.60	33.85	32.10	30.35	28.60	26.85	25.10
1300	and over											

(Table Amount PLUS 9.3 Percent of the Amount Over 1280)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$260											
260	280	1.39										
280	300	1.59										
300	320	1.79										
320	340	1.99										
340	360	2.19										
360	380	2.39										
380	400	2.64										
400	420	3.04										
420	440	3.44										
440	460	3.84	0.34									
460	480	4.24	0.74									
480	500	4.64	1.14									
500	520	5.04	1.54									
520	540	5.44	1.94									
540	560	5.84	2.34									
560	580	6.24	2.74									
580	600	6.64	3.14									
600	620	7.04	3.54	0.04								
620	640	7.44	3.94	0.44								
640	660	7.84	4.34	0.84								
660	680	8.24	4.74	1.24								
680	700	8.64	5.14	1.64								
700	720	9.04	5.54	2.04								
720	740	9.44	5.94	2.44								
740	760	10.13	6.63	3.13								
760	780	10.93	7.43	3.93	0.43							
780	800	11.73	8.23	4.73	1.23							
800	820	12.53	9.03	5.53	2.03							
820	860	13.73	10.23	6.73	3.23							
860	900	15.33	11.83	8.33	4.83	1.33						
900	940	16.93	13.43	9.93	6.43	2.93						
940	980	18.53	15.03	11.53	8.03	4.53	1.03					
980	1020	20.13	16.63	13.13	9.63	6.13	2.63					
1020	1070	21.93	18.43	14.93	11.43	7.93	4.43	0.93				
1070	1120	24.17	20.67	17.17	13.67	10.17	6.67	3.17				
1120	1170	27.17	23.67	20.17	16.67	13.17	9.67	6.17	2.67			
1170	1220	30.17	26.67	23.17	19.67	16.17	12.67	9.17	5.67	2.17		
1220	1270	33.17	29.67	26.17	22.67	19.17	15.67	12.17	8.67	5.17	1.67	
1270	1320	36.17	32.67	29.17	25.67	22.17	18.67	15.17	11.67	8.17	4.67	1.17
1320	1370	39.17	35.67	32.17	28.67	25.17	21.67	18.17	14.67	11.17	7.67	4.17
1370	1420	42.17	38.67	35.17	31.67	28.17	24.67	21.17	17.67	14.17	10.67	7.17
1420	1470	45.17	41.67	38.17	34.67	31.17	27.67	24.17	20.67	17.17	13.67	10.17
1470	1520	49.01	45.51	42.01	38.51	35.01	31.51	28.01	24.51	21.01	17.51	14.01
1520	1620	55.01	51.51	48.01	44.51	41.01	37.51	34.01	30.51	27.01	23.51	20.01
1620	1720	63.01	59.51	56.01	52.51	49.01	45.51	42.01	38.51	35.01	31.51	28.01
1720	1820	71.01	67.51	64.01	60.51	57.01	53.51	50.01	46.51	43.01	39.51	36.01
1820	1920	79.88	76.38	72.88	69.38	65.88	62.38	58.88	55.38	51.88	48.38	44.88
1920	2020	89.18	85.68	82.18	78.68	75.18	71.68	68.18	64.68	61.18	57.68	54.18
2020	2120	98.48	94.98	91.48	87.98	84.48	80.98	77.48	73.98	70.48	66.98	63.48
2120	2220	107.78	104.28	100.78	97.28	93.78	90.28	86.78	83.28	79.78	76.28	72.78

2220 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 2170)

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$260											
260	280	1.39										
280	300	1.59										
300	320	1.79										
320	340	1.99										
340	360	2.19										
360	380	2.39										
380	400	2.59										
400	420	2.79										
420	440	2.99										
440	460	3.19										
460	480	3.39										
480	500	3.59	0.09									
500	520	3.79	0.29									
520	540	3.99	0.49									
540	560	4.19	0.69									
560	580	4.39	0.89									
580	600	4.59	1.09									
600	620	4.79	1.29									
620	640	4.99	1.49									
640	660	5.30	1.80									
660	680	5.70	2.20									
680	700	6.10	2.60									
700	720	6.50	3.00									
720	740	6.90	3.40									
740	760	7.30	3.80									
760	780	7.70	4.20									
780	800	8.10	4.60									
800	820	8.50	5.00									
820	840	8.90	5.40									
840	860	9.30	5.80									
860	880	9.70	6.20	0.07								
880	900	10.10	6.60	0.47								
900	920	10.50	7.00	0.87								
920	940	10.90	7.40	1.27								
940	960	11.30	7.80	1.67								
960	980	11.70	8.20	2.07								
980	1000	12.10	8.60	2.47								
1000	1020	12.50	9.00	2.87								
1020	1060	13.10	9.60	3.47								
1060	1100	13.90	10.40	4.27	0.77							
1100	1140	14.70	11.20	5.07	1.57							
1140	1180	15.50	12.00	5.87	2.37							
1180	1220	16.30	12.80	6.67	3.17							
1220	1260	17.10	13.60	7.47	3.97	0.47						
1260	1300	17.90	14.40	8.27	4.77	1.27						
1300	1340	18.70	15.20	9.07	5.57	2.07						
1340	1380	19.91	16.41	9.87	6.37	2.87						
1380	1420	21.51	18.01	10.67	7.17	3.67	0.17					
1420	1460	23.11	19.61	11.47	7.97	4.47	0.97					
1460	1500	24.71	21.21	12.47	8.97	5.47	1.97					

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MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
		0	1	2	3	4	5	6	7	8	9	10 OR MORE		
1500	1540	26.31	22.81	14.07	10.57	7.07	3.57	0.07						
1540	1580	27.91	24.41	15.67	12.17	8.67	5.17	1.67						
1580	1620	29.51	26.01	17.27	13.77	10.27	6.77	3.27						
1620	1660	31.11	27.61	18.87	15.37	11.87	8.37	4.87	1.37					
1660	1700	32.71	29.21	20.47	16.97	13.47	9.97	6.47	2.97					
1700	1740	34.31	30.81	22.07	18.57	15.07	11.57	8.07	4.57	1.07				
1740	1780	35.91	32.41	23.67	20.17	16.67	13.17	9.67	6.17	2.67				
1780	1820	37.51	34.01	25.27	21.77	18.27	14.77	11.27	7.77	4.27	0.77			
1820	1860	39.11	35.61	26.87	23.37	19.87	16.37	12.87	9.37	5.87	2.37			
1860	1900	40.71	37.21	28.47	24.97	21.47	17.97	14.47	10.97	7.47	3.97	0.47		
1900	1940	42.31	38.81	30.07	26.57	23.07	19.57	16.07	12.57	9.07	5.57	2.07		
1940	1980	43.91	40.41	31.67	28.17	24.67	21.17	17.67	14.17	10.67	7.17	3.67		
1980	2020	45.51	42.01	33.27	29.77	26.27	22.77	19.27	15.77	12.27	8.77	5.27		
2020	2060	47.21	43.71	34.87	31.37	27.87	24.37	20.87	17.37	13.87	10.37	6.87		
2060	2100	49.61	46.11	36.47	32.97	29.47	25.97	22.47	18.97	15.47	11.97	8.47		
2100	2140	52.01	48.51	38.07	34.57	31.07	27.57	24.07	20.57	17.07	13.57	10.07		
2140	2180	54.41	50.91	39.67	36.17	32.67	29.17	25.67	22.17	18.67	15.17	11.67		
2180	2220	56.81	53.31	41.94	38.44	34.94	31.44	27.94	24.44	20.94	17.44	13.94		
2220	2260	59.21	55.71	44.34	40.84	37.34	33.84	30.34	26.84	23.34	19.84	16.34		
2260	2300	61.61	58.11	46.74	43.24	39.74	36.24	32.74	29.24	25.74	22.24	18.74		
2300	2340	64.01	60.51	49.14	45.64	42.14	38.64	35.14	31.64	28.14	24.64	21.14		
2340	2380	66.41	62.91	51.54	48.04	44.54	41.04	37.54	34.04	30.54	27.04	23.54		
2380	2420	68.81	65.31	53.94	50.44	46.94	43.44	39.94	36.44	32.94	29.44	25.94		
2420	2460	71.21	67.71	56.34	52.84	49.34	45.84	42.34	38.84	35.34	31.84	28.34		
2460	2500	73.61	70.11	58.74	55.24	51.74	48.24	44.74	41.24	37.74	34.24	30.74		
2500	2540	76.01	72.51	61.14	57.64	54.14	50.64	47.14	43.64	40.14	36.64	33.14		
2540	2580	78.41	74.91	63.54	60.04	56.54	53.04	49.54	46.04	42.54	39.04	35.54		
2580	2620	80.81	77.31	65.94	62.44	58.94	55.44	51.94	48.44	44.94	41.44	37.94		
2620	2660	83.21	79.71	68.34	64.84	61.34	57.84	54.34	50.84	47.34	43.84	40.34		
2660	2700	85.61	82.11	70.74	67.24	63.74	60.24	56.74	53.24	49.74	46.24	42.74		
2700	2740	88.01	84.51	73.14	69.64	66.14	62.64	59.14	55.64	52.14	48.64	45.14		
2740	2780	90.41	86.91	75.54	72.04	68.54	65.04	61.54	58.04	54.54	51.04	47.54		
2780	2820	93.31	89.81	77.94	74.44	70.94	67.44	63.94	60.44	56.94	53.44	49.94		
2820	2860	96.51	93.01	80.34	76.84	73.34	69.84	66.34	62.84	59.34	55.84	52.34		
2860	2900	99.71	96.21	82.74	79.24	75.74	72.24	68.74	65.24	61.74	58.24	54.74		
2900	2940	102.91	99.41	85.41	81.91	78.41	74.91	71.41	67.91	64.41	60.91	57.41		
2940	2980	106.11	102.61	88.61	85.11	81.61	78.11	74.61	71.11	67.61	64.11	60.61		
2980	3020	109.31	105.81	91.81	88.31	84.81	81.31	77.81	74.31	70.81	67.31	63.81		
3020	3060	112.51	109.01	95.01	91.51	88.01	84.51	81.01	77.51	74.01	70.51	67.01		
3060	3100	115.71	112.21	98.21	94.71	91.21	87.71	84.21	80.71	77.21	73.71	70.21		
3100	and over													

(Table Amount PLUS 9.3 Percent of the Amount Over 3080)

UNMARRIED HEAD OF HOUSEHOLD---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$560											
560	580	3.08										
580	600	3.28										
600	620	3.48										
620	640	3.68	0.18									
640	660	3.88	0.38									
660	680	4.08	0.58									
680	700	4.28	0.78									
700	720	4.48	0.98									
720	740	4.68	1.18									
740	760	4.88	1.38									
760	780	5.08	1.58									
780	800	5.45	1.95									
800	820	5.85	2.35									
820	840	6.25	2.75									
840	860	6.65	3.15									
860	880	7.05	3.55	0.05								
880	900	7.45	3.95	0.45								
900	920	7.85	4.35	0.85								
920	940	8.25	4.75	1.25								
940	960	8.65	5.15	1.65								
960	980	9.05	5.55	2.05								
980	1000	9.45	5.95	2.45								
1000	1020	9.85	6.35	2.85								
1020	1040	10.25	6.75	3.25								
1040	1060	10.65	7.15	3.65	0.15							
1060	1080	11.05	7.55	4.05	0.55							
1080	1120	11.65	8.15	4.65	1.15							
1120	1160	12.45	8.95	5.45	1.95							
1160	1200	13.25	9.75	6.25	2.75							
1200	1240	14.05	10.55	7.05	3.55	0.05						
1240	1280	14.85	11.35	7.85	4.35	0.85						
1280	1320	15.65	12.15	8.65	5.15	1.65						
1320	1360	16.45	12.95	9.45	5.95	2.45						
1360	1400	17.25	13.75	10.25	6.75	3.25						
1400	1440	18.05	14.55	11.05	7.55	4.05	0.55					
1440	1480	18.85	15.35	11.85	8.35	4.85	1.35					
1480	1520	20.25	16.75	13.25	9.75	6.25	2.75					
1520	1560	21.85	18.35	14.85	11.35	7.85	4.35	0.85				
1560	1600	23.45	19.95	16.45	12.95	9.45	5.95	2.45				
1600	1640	25.05	21.55	18.05	14.55	11.05	7.55	4.05	0.55			
1640	1680	26.65	23.15	19.65	16.15	12.65	9.15	5.65	2.15			
1680	1720	28.25	24.75	21.25	17.75	14.25	10.75	7.25	3.75	0.25		
1720	1760	29.85	26.35	22.85	19.35	15.85	12.35	8.85	5.35	1.85		
1760	1800	31.45	27.95	24.45	20.95	17.45	13.95	10.45	6.95	3.45		
1800	1850	33.38	29.88	26.38	22.88	19.38	15.88	12.38	8.88	5.38	1.88	
1850	1900	36.38	32.88	29.38	25.88	22.38	18.88	15.38	11.88	8.38	4.88	1.38
1900	1950	39.38	35.88	32.38	28.88	25.38	21.88	18.38	14.88	11.38	7.88	4.38
1950	2000	42.38	38.88	35.38	31.88	28.38	24.88	21.38	17.88	14.38	10.88	7.38
2000	2050	45.38	41.88	38.38	34.88	31.38	27.88	24.38	20.88	17.38	13.88	10.38
2050	2100	48.38	44.88	41.38	37.88	34.38	30.88	27.38	23.88	20.38	16.88	13.38
2100 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 2075)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$300											
300	320	1.68										
320	340	1.88										
340	360	2.08										
360	380	2.28										
380	400	2.48										
400	420	2.68										
420	440	3.00										
440	460	3.40										
460	480	3.80	0.01									
480	500	4.20	0.41									
500	540	4.80	1.01									
540	580	5.60	1.81									
580	620	6.40	2.61									
620	660	7.20	3.41									
660	700	8.00	4.21	0.42								
700	740	8.80	5.01	1.22								
740	780	9.60	5.81	2.02								
780	820	10.48	6.69	2.90								
820	860	12.08	8.29	4.50	0.71							
860	900	13.68	9.89	6.10	2.31							
900	940	15.28	11.49	7.70	3.91	0.12						
940	980	16.88	13.09	9.30	5.51	1.72						
980	1020	18.48	14.69	10.90	7.11	3.32						
1020	1060	20.08	16.29	12.50	8.71	4.92	1.13					
1060	1100	21.68	17.89	14.10	10.31	6.52	2.73					
1100	1140	23.28	19.49	15.70	11.91	8.12	4.33	0.54				
1140	1180	24.88	21.09	17.30	13.51	9.72	5.93	2.14				
1180	1220	27.00	23.21	19.42	15.63	11.84	8.05	4.26	0.47			
1220	1260	29.40	25.61	21.82	18.03	14.24	10.45	6.66	2.87			
1260	1300	31.80	28.01	24.22	20.43	16.64	12.85	9.06	5.27	1.48		
1300	1340	34.20	30.41	26.62	22.83	19.04	15.25	11.46	7.67	3.88	0.09	
1340	1380	36.60	32.81	29.02	25.23	21.44	17.65	13.86	10.07	6.28	2.49	
1380	1420	39.00	35.21	31.42	27.63	23.84	20.05	16.26	12.47	8.68	4.89	1.10
1420	1460	41.40	37.61	33.82	30.03	26.24	22.45	18.66	14.87	11.08	7.29	3.50
1460	1500	43.80	40.01	36.22	32.43	28.64	24.85	21.06	17.27	13.48	9.69	5.90
1500	1540	46.20	42.41	38.62	34.83	31.04	27.25	23.46	19.67	15.88	12.09	8.30
1540	1580	48.60	44.81	41.02	37.23	33.44	29.65	25.86	22.07	18.28	14.49	10.70
1580	1620	51.49	47.70	43.91	40.12	36.33	32.54	28.75	24.96	21.17	17.38	13.59
1620	1660	54.69	50.90	47.11	43.32	39.53	35.74	31.95	28.16	24.37	20.58	16.79
1660	1700	57.89	54.10	50.31	46.52	42.73	38.94	35.15	31.36	27.57	23.78	19.99
1700	1750	61.49	57.70	53.91	50.12	46.33	42.54	38.75	34.96	31.17	27.38	23.59
1750	1800	65.49	61.70	57.91	54.12	50.33	46.54	42.75	38.96	35.17	31.38	27.59
1800	1850	69.49	65.70	61.91	58.12	54.33	50.54	46.75	42.96	39.17	35.38	31.59
1850	1900	73.49	69.70	65.91	62.12	58.33	54.54	50.75	46.96	43.17	39.38	35.59
1900	1950	77.49	73.70	69.91	66.12	62.33	58.54	54.75	50.96	47.17	43.38	39.59
1950	2000	81.78	77.99	74.20	70.41	66.62	62.83	59.04	55.25	51.46	47.67	43.88
2000	2100	88.75	84.96	81.17	77.38	73.59	69.80	66.01	62.22	58.43	54.64	50.85
2100	2200	98.05	94.26	90.47	86.68	82.89	79.10	75.31	71.52	67.73	63.94	60.15
2200	2300	107.35	103.56	99.77	95.98	92.19	88.40	84.61	80.82	77.03	73.24	69.45
2300	2400	116.65	112.86	109.07	105.28	101.49	97.70	93.91	90.12	86.33	82.54	78.75

2400 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 2350)

MARRIED PERSONS---SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$300											
300	320	1.68										
320	340	1.88										
340	360	2.08										
360	380	2.28										
380	400	2.48										
400	420	2.68										
420	440	2.88										
440	460	3.08										
460	480	3.28										
480	500	3.48										
500	520	3.68										
520	540	3.88	0.09									
540	560	4.08	0.29									
560	580	4.28	0.49									
580	600	4.48	0.69									
600	620	4.68	0.89									
620	640	4.88	1.09									
640	660	5.08	1.29									
660	680	5.28	1.49									
680	700	5.48	1.69									
700	720	5.84	2.05									
720	740	6.24	2.45									
740	760	6.64	2.85									
760	780	7.04	3.25									
780	800	7.44	3.65									
800	820	7.84	4.05									
820	840	8.24	4.45									
840	860	8.64	4.85									
860	880	9.04	5.25									
880	900	9.44	5.65									
900	920	9.84	6.05									
920	940	10.24	6.45									
940	960	10.64	6.85	0.22								
960	980	11.04	7.25	0.62								
980	1000	11.44	7.65	1.02								
1000	1040	12.04	8.25	1.62								
1040	1080	12.84	9.05	2.42								
1080	1120	13.64	9.85	3.22								
1120	1160	14.44	10.65	4.02	0.23							
1160	1200	15.24	11.45	4.82	1.03							
1200	1240	16.04	12.25	5.62	1.83							
1240	1280	16.84	13.05	6.42	2.63							
1280	1320	17.64	13.85	7.22	3.43							
1320	1360	18.44	14.65	8.02	4.23	0.44						
1360	1400	19.24	15.45	8.82	5.03	1.24						
1400	1440	20.04	16.25	9.62	5.83	2.04						
1440	1480	21.04	17.25	10.42	6.63	2.84						
1480	1520	22.64	18.85	11.22	7.43	3.64						
1520	1560	24.24	20.45	12.02	8.23	4.44	0.65					
1560	1600	25.84	22.05	12.82	9.03	5.24	1.45					

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MARRIED PERSONS—SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
1600	1640	27.44	23.65	14.17	10.38	6.59	2.80					
1640	1680	29.04	25.25	15.77	11.98	8.19	4.40	0.61				
1680	1720	30.64	26.85	17.37	13.58	9.79	6.00	2.21				
1720	1760	32.24	28.45	18.97	15.18	11.39	7.60	3.81	0.02			
1760	1800	33.84	30.05	20.57	16.78	12.99	9.20	5.41	1.62			
1800	1840	35.44	31.65	22.17	18.38	14.59	10.80	7.01	3.22			
1840	1880	37.04	33.25	23.77	19.98	16.19	12.40	8.61	4.82	1.03		
1880	1920	38.64	34.85	25.37	21.58	17.79	14.00	10.21	6.42	2.63		
1920	1960	40.24	36.45	26.97	23.18	19.39	15.60	11.81	8.02	4.23	0.44	
1960	2000	41.84	38.05	28.57	24.78	20.99	17.20	13.41	9.62	5.83	2.04	
2000	2040	43.44	39.65	30.17	26.38	22.59	18.80	15.01	11.22	7.43	3.64	
2040	2080	45.04	41.25	31.77	27.98	24.19	20.40	16.61	12.82	9.03	5.24	1.45
2080	2120	46.64	42.85	33.37	29.58	25.79	22.00	18.21	14.42	10.63	6.84	3.05
2120	2160	48.24	44.45	34.97	31.18	27.39	23.60	19.81	16.02	12.23	8.44	4.65
2160	2200	49.84	46.05	36.57	32.78	28.99	25.20	21.41	17.62	13.83	10.04	6.25
2200	2250	52.02	48.23	38.37	34.58	30.79	27.00	23.21	19.42	15.63	11.84	8.05
2250	2300	55.02	51.23	40.37	36.58	32.79	29.00	25.21	21.42	17.63	13.84	10.05
2300	2350	58.02	54.23	42.37	38.58	34.79	31.00	27.21	23.42	19.63	15.84	12.05
2350	2400	61.02	57.23	44.91	41.12	37.33	33.54	29.75	25.96	22.17	18.38	14.59
2400	2450	64.02	60.23	47.91	44.12	40.33	36.54	32.75	28.96	25.17	21.38	17.59
2450	2500	67.02	63.23	50.91	47.12	43.33	39.54	35.75	31.96	28.17	24.38	20.59
2500	2550	70.02	66.23	53.91	50.12	46.33	42.54	38.75	34.96	31.17	27.38	23.59
2550	2600	73.02	69.23	56.91	53.12	49.33	45.54	41.75	37.96	34.17	30.38	26.59
2600	2650	76.02	72.23	59.91	56.12	52.33	48.54	44.75	40.96	37.17	33.38	29.59
2650	2700	79.02	75.23	62.91	59.12	55.33	51.54	47.75	43.96	40.17	36.38	32.59
2700	2750	82.02	78.23	65.91	62.12	58.33	54.54	50.75	46.96	43.17	39.38	35.59
2750	2800	85.02	81.23	68.91	65.12	61.33	57.54	53.75	49.96	46.17	42.38	38.59
2800	2850	88.02	84.23	71.91	68.12	64.33	60.54	56.75	52.96	49.17	45.38	41.59
2850	2900	91.02	87.23	74.91	71.12	67.33	63.54	59.75	55.96	52.17	48.38	44.59
2900	2950	94.02	90.23	77.91	74.12	70.33	66.54	62.75	58.96	55.17	51.38	47.59
2950	3000	97.02	93.23	80.91	77.12	73.33	69.54	65.75	61.96	58.17	54.38	50.59
3000	3050	100.35	96.56	83.91	80.12	76.33	72.54	68.75	64.96	61.17	57.38	53.59
3050	3100	104.35	100.56	86.91	83.12	79.33	75.54	71.75	67.96	64.17	60.38	56.59
3100	3150	108.35	104.56	89.91	86.12	82.33	78.54	74.75	70.96	67.17	63.38	59.59
3150	3200	112.35	108.56	93.41	89.62	85.83	82.04	78.25	74.46	70.67	66.88	63.09
3200	3250	116.35	112.56	97.41	93.62	89.83	86.04	82.25	78.46	74.67	70.88	67.09
3250	3300	120.35	116.56	101.41	97.62	93.83	90.04	86.25	82.46	78.67	74.88	71.09
3300	3350	124.35	120.56	105.41	101.62	97.83	94.04	90.25	86.46	82.67	78.88	75.09
3350	3400	128.35	124.56	109.41	105.62	101.83	98.04	94.25	90.46	86.67	82.88	79.09
3400	3450	132.35	128.56	113.41	109.62	105.83	102.04	98.25	94.46	90.67	86.88	83.09

3450 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 3425)

UNMARRIED HEAD OF HOUSEHOLD—SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

IF 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 OR MORE	
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...											
\$1	\$600												
600	620	3.26											
620	640	3.46											
640	660	3.66											
660	680	3.86	0.07										
680	700	4.06	0.27										
700	720	4.26	0.47										
720	740	4.46	0.67										
740	760	4.66	0.87										
760	780	4.86	1.07										
780	800	5.06	1.27										
800	820	5.26	1.47										
820	840	5.46	1.67										
840	860	5.80	2.01										
860	880	6.20	2.41										
880	900	6.60	2.81										
900	920	7.00	3.21										
920	940	7.40	3.61										
940	960	7.80	4.01	0.22									
960	980	8.20	4.41	0.62									
980	1000	8.60	4.81	1.02									
1000	1025	9.05	5.26	1.47									
1025	1050	9.55	5.76	1.97									
1050	1075	10.05	6.26	2.47									
1075	1100	10.55	6.76	2.97									
1100	1125	11.05	7.26	3.47									
1125	1150	11.55	7.76	3.97	0.18								
1150	1175	12.05	8.26	4.47	0.68								
1175	1200	12.55	8.76	4.97	1.18								
1200	1225	13.05	9.26	5.47	1.68								
1225	1250	13.55	9.76	5.97	2.18								
1250	1275	14.05	10.26	6.47	2.68								
1275	1300	14.55	10.76	6.97	3.18								
1300	1325	15.05	11.26	7.47	3.68								
1325	1350	15.55	11.76	7.97	4.18	0.39							
1350	1375	16.05	12.26	8.47	4.68	0.89							
1375	1400	16.55	12.76	8.97	5.18	1.39							
1400	1450	17.30	13.51	9.72	5.93	2.14							
1450	1500	18.30	14.51	10.72	6.93	3.14							
1500	1550	19.30	15.51	11.72	7.93	4.14	0.35						
1550	1600	20.30	16.51	12.72	8.93	5.14	1.35						
1600	1650	21.95	18.16	14.37	10.58	6.79	3.00						
1650	1700	23.95	20.16	16.37	12.58	8.79	5.00	1.21					
1700	1750	25.95	22.16	18.37	14.58	10.79	7.00	3.21					
1750	1800	27.95	24.16	20.37	16.58	12.79	9.00	5.21	1.42				
1800	1850	29.95	26.16	22.37	18.58	14.79	11.00	7.21	3.42				
1850	1900	31.95	28.16	24.37	20.58	16.79	13.00	9.21	5.42	1.63			
1900	2000	34.95	31.16	27.37	23.58	19.79	16.00	12.21	8.42	4.63	0.84		
2000	2100	40.55	36.76	32.97	29.18	25.39	21.60	17.81	14.02	10.23	6.44	2.65	
2100	2200	46.55	42.76	38.97	35.18	31.39	27.60	23.81	20.02	16.23	12.44	8.65	
2200	2300	52.55	48.76	44.97	41.18	37.39	33.60	29.81	26.02	22.23	18.44	14.65	

2300 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 2250)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	3.36										
640	680	3.76										
680	720	4.16										
720	760	4.56										
760	800	4.96										
800	840	5.36										
840	880	6.00										
880	920	6.80										
920	960	7.60	0.02									
960	1000	8.40	0.82									
1000	1050	9.30	1.72									
1050	1100	10.30	2.72									
1100	1150	11.30	3.72									
1150	1200	12.30	4.72									
1200	1250	13.30	5.72									
1250	1300	14.30	6.72									
1300	1350	15.30	7.72	0.14								
1350	1400	16.30	8.72	1.14								
1400	1450	17.30	9.72	2.14								
1450	1500	18.30	10.72	3.14								
1500	1600	19.80	12.22	4.64								
1600	1700	22.95	15.37	7.79	0.21							
1700	1800	26.95	19.37	11.79	4.21							
1800	1900	30.95	23.37	15.79	8.21	0.63						
1900	2000	34.95	27.37	19.79	12.21	4.63						
2000	2100	38.95	31.37	23.79	16.21	8.63	1.05					
2100	2200	42.95	35.37	27.79	20.21	12.63	5.05					
2200	2300	46.95	39.37	31.79	24.21	16.63	9.05	1.47				
2300	2400	50.99	43.41	35.83	28.25	20.67	13.09	5.51				
2400	2500	56.99	49.41	41.83	34.25	26.67	19.09	11.51	3.93			
2500	2600	62.99	55.41	47.83	40.25	32.67	25.09	17.51	9.93	2.35		
2600	2700	68.99	61.41	53.83	46.25	38.67	31.09	23.51	15.93	8.35	0.77	
2700	2800	74.99	67.41	59.83	52.25	44.67	37.09	29.51	21.93	14.35	6.77	
2800	2900	80.99	73.41	65.83	58.25	50.67	43.09	35.51	27.93	20.35	12.77	5.19
2900	3000	86.99	79.41	71.83	64.25	56.67	49.09	41.51	33.93	26.35	18.77	11.19
3000	3100	92.99	85.41	77.83	70.25	62.67	55.09	47.51	39.93	32.35	24.77	17.19
3100	3200	98.99	91.41	83.83	76.25	68.67	61.09	53.51	45.93	38.35	30.77	23.19
3200	3300	106.99	99.41	91.83	84.25	76.67	69.09	61.51	53.93	46.35	38.77	31.19
3300	3400	114.99	107.41	99.83	92.25	84.67	77.09	69.51	61.93	54.35	46.77	39.19
3400	3500	122.99	115.41	107.83	100.25	92.67	85.09	77.51	69.93	62.35	54.77	47.19
3500	3600	130.99	123.41	115.83	108.25	100.67	93.09	85.51	77.93	70.35	62.77	55.19
3600	3700	138.99	131.41	123.83	116.25	108.67	101.09	93.51	85.93	78.35	70.77	63.19
3700	3800	146.99	139.41	131.83	124.25	116.67	109.09	101.51	93.93	86.35	78.77	71.19
3800	3900	154.99	147.41	139.83	132.25	124.67	117.09	109.51	101.93	94.35	86.77	79.19
3900	4000	163.56	155.98	148.40	140.82	133.24	125.66	118.08	110.50	102.92	95.34	87.76
4000	4200	177.51	169.93	162.35	154.77	147.19	139.61	132.03	124.45	116.87	109.29	101.71
4200	4400	196.11	188.53	180.95	173.37	165.79	158.21	150.63	143.05	135.47	127.89	120.31
4400	4600	214.71	207.13	199.55	191.97	184.39	176.81	169.23	161.65	154.07	146.49	138.91
4600	4800	233.31	225.73	218.15	210.57	202.99	195.41	187.83	180.25	172.67	165.09	157.51
4800	5000	251.91	244.33	236.75	229.17	221.59	214.01	206.43	198.85	191.27	183.69	176.11

5000 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 4900)

MARRIED PERSONS—MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$600											
600	640	3.36										
640	680	3.76										
680	720	4.16										
720	760	4.56										
760	800	4.96										
800	840	5.36										
840	880	5.76										
880	920	6.16										
920	960	6.56										
960	1000	6.96										
1000	1040	7.36										
1040	1080	7.76	0.18									
1080	1120	8.16	0.58									
1120	1160	8.56	0.98									
1160	1200	8.96	1.38									
1200	1240	9.36	1.78									
1240	1280	9.76	2.18									
1280	1320	10.16	2.58									
1320	1360	10.56	2.98									
1360	1400	10.96	3.38									
1400	1440	11.68	4.10									
1440	1480	12.48	4.90									
1480	1520	13.28	5.70									
1520	1560	14.08	6.50									
1560	1600	14.88	7.30									
1600	1640	15.68	8.10									
1640	1680	16.48	8.90									
1680	1720	17.28	9.70									
1720	1760	18.08	10.50									
1760	1800	18.88	11.30									
1800	1840	19.68	12.10									
1840	1880	20.48	12.90									
1880	1920	21.28	13.70	0.43								
1920	1960	22.08	14.50	1.23								
1960	2000	22.88	15.30	2.03								
2000	2040	23.68	16.10	2.83								
2040	2080	24.48	16.90	3.63								
2080	2140	25.48	17.90	4.63								
2140	2200	26.68	19.10	5.83								
2200	2260	27.88	20.30	7.03								
2260	2320	29.08	21.50	8.23	0.65							
2320	2380	30.28	22.70	9.43	1.85							
2380	2440	31.48	23.90	10.63	3.05							
2440	2500	32.68	25.10	11.83	4.25							
2500	2560	33.88	26.30	13.03	5.45							
2560	2620	35.08	27.50	14.23	6.65							
2620	2680	36.28	28.70	15.43	7.85	0.27						
2680	2740	37.48	29.90	16.63	9.05	1.47						
2740	2800	38.68	31.10	17.83	10.25	2.67						
2800	2860	39.88	32.30	19.03	11.45	3.87						

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MARRIED PERSONS—MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
2860	2920	41.08	33.50	20.23	12.65	5.07						
2920	2980	43.27	35.69	21.43	13.85	6.27						
2980	3040	45.67	38.09	22.63	15.05	7.47						
3040	3100	48.07	40.49	23.83	16.25	8.67	1.09					
3100	3160	50.47	42.89	25.03	17.45	9.87	2.29					
3160	3220	52.87	45.29	26.35	18.77	11.19	3.61					
3220	3280	55.27	47.69	28.75	21.17	13.59	6.01					
3280	3340	57.67	50.09	31.15	23.57	15.99	8.41	0.83				
3340	3400	60.07	52.49	33.55	25.97	18.39	10.81	3.23				
3400	3460	62.47	54.89	35.95	28.37	20.79	13.21	5.63				
3460	3520	64.87	57.29	38.35	30.77	23.19	15.61	8.03	0.45			
3520	3580	67.27	59.69	40.75	33.17	25.59	18.01	10.43	2.85			
3580	3640	69.67	62.09	43.15	35.57	27.99	20.41	12.83	5.25			
3640	3700	72.07	64.49	45.55	37.97	30.39	22.81	15.23	7.65	0.07		
3700	3800	75.27	67.69	48.75	41.17	33.59	26.01	18.43	10.85	3.27		
3800	3900	79.27	71.69	52.75	45.17	37.59	30.01	22.43	14.85	7.27		
3900	4000	83.27	75.69	56.75	49.17	41.59	34.01	26.43	18.85	11.27	3.69	
4000	4100	87.27	79.69	60.75	53.17	45.59	38.01	30.43	22.85	15.27	7.69	0.11
4100	4200	91.27	83.69	64.75	57.17	49.59	42.01	34.43	26.85	19.27	11.69	4.11
4200	4300	95.27	87.69	68.75	61.17	53.59	46.01	38.43	30.85	23.27	15.69	8.11
4300	4400	99.27	91.69	72.75	65.17	57.59	50.01	42.43	34.85	27.27	19.69	12.11
4400	4500	104.03	96.45	76.75	69.17	61.59	54.01	46.43	38.85	31.27	23.69	16.11
4500	4600	110.03	102.45	80.75	73.17	65.59	58.01	50.43	42.85	35.27	27.69	20.11
4600	4700	116.03	108.45	84.75	77.17	69.59	62.01	54.43	46.85	39.27	31.69	24.11
4700	4800	122.03	114.45	89.82	82.24	74.66	67.08	59.50	51.92	44.34	36.76	29.18
4800	4900	128.03	120.45	95.82	88.24	80.66	73.08	65.50	57.92	50.34	42.76	35.18
4900	5000	134.03	126.45	101.82	94.24	86.66	79.08	71.50	63.92	56.34	48.76	41.18
5000	5100	140.03	132.45	107.82	100.24	92.66	85.08	77.50	69.92	62.34	54.76	47.18
5100	5200	146.03	138.45	113.82	106.24	98.66	91.08	83.50	75.92	68.34	60.76	53.18
5200	5300	152.03	144.45	119.82	112.24	104.66	97.08	89.50	81.92	74.34	66.76	59.18
5300	5400	158.03	150.45	125.82	118.24	110.66	103.08	95.50	87.92	80.34	72.76	65.18
5400	5500	164.03	156.45	131.82	124.24	116.66	109.08	101.50	93.92	86.34	78.76	71.18
5500	5600	170.03	162.45	137.82	130.24	122.66	115.08	107.50	99.92	92.34	84.76	77.18
5600	5700	176.03	168.45	143.82	136.24	128.66	121.08	113.50	105.92	98.34	90.76	83.18
5700	5800	182.03	174.45	149.82	142.24	134.66	127.08	119.50	111.92	104.34	96.76	89.18
5800	5900	188.03	180.45	155.82	148.24	140.66	133.08	125.50	117.92	110.34	102.76	95.18
5900	6000	194.03	186.45	161.82	154.24	146.66	139.08	131.50	123.92	116.34	108.76	101.18
6000	6100	200.71	193.13	167.82	160.24	152.66	145.08	137.50	129.92	122.34	114.76	107.18
6100	6200	208.71	201.13	173.82	166.24	158.66	151.08	143.50	135.92	128.34	120.76	113.18
6200	6300	216.71	209.13	179.82	172.24	164.66	157.08	149.50	141.92	134.34	126.76	119.18
6300	6400	224.71	217.13	186.81	179.23	171.65	164.07	156.49	148.91	141.33	133.75	126.17
6400	6500	232.71	225.13	194.81	187.23	179.65	172.07	164.49	156.91	149.33	141.75	134.17
6500	6600	240.71	233.13	202.81	195.23	187.65	180.07	172.49	164.91	157.33	149.75	142.17
6600	6700	248.71	241.13	210.81	203.23	195.65	188.07	180.49	172.91	165.33	157.75	150.17
6700	6800	256.71	249.13	218.81	211.23	203.65	196.07	188.49	180.91	173.33	165.75	158.17
6800	6900	264.71	257.13	226.81	219.23	211.65	204.07	196.49	188.91	181.33	173.75	166.17
6900	7000	272.71	265.13	234.81	227.23	219.65	212.07	204.49	196.91	189.33	181.75	174.17
7000	7100	280.71	273.13	242.81	235.23	227.65	220.07	212.49	204.91	197.33	189.75	182.17
7100	7200	288.71	281.13	250.81	243.23	235.65	228.07	220.49	212.91	205.33	197.75	190.17
7200	7300	296.71	289.13	258.81	251.23	243.65	236.07	228.49	220.91	213.33	205.75	198.17
7300 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 7250)

UNMARRIED HEAD OF HOUSEHOLD---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
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...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...

\$1	1400											
1400	1420	8.42	0.84									
1420	1440	8.62	1.04									
1440	1460	8.82	1.24									
1460	1480	9.02	1.44									
1480	1500	9.22	1.64									
1500	1520	9.42	1.84									
1520	1540	9.62	2.04									
1540	1560	9.82	2.24									
1560	1580	10.02	2.44									
1580	1600	10.22	2.64									
1600	1620	10.42	2.84									
1620	1640	10.62	3.04									
1640	1660	10.82	3.24									
1660	1680	11.02	3.44									
1680	1720	11.59	4.01									
1720	1760	12.39	4.81									
1760	1800	13.19	5.61									
1800	1840	13.99	6.41									
1840	1880	14.79	7.21									
1880	1920	15.59	8.01	0.43								
1920	1960	16.39	8.81	1.23								
1960	2000	17.19	9.61	2.03								
2000	2040	17.99	10.41	2.83								
2040	2080	18.79	11.21	3.63								
2080	2120	19.59	12.01	4.43								
2120	2160	20.39	12.81	5.23								
2160	2200	21.19	13.61	6.03								
2200	2250	22.09	14.51	6.93								
2250	2300	23.09	15.51	7.93	0.35							
2300	2350	24.09	16.51	8.93	1.35							
2350	2400	25.09	17.51	9.93	2.35							
2400	2450	26.09	18.51	10.93	3.35							
2450	2500	27.09	19.51	11.93	4.35							
2500	2550	28.09	20.51	12.93	5.35							
2550	2600	29.09	21.51	13.93	6.35							
2600	2650	30.09	22.51	14.93	7.35							
2650	2700	31.09	23.51	15.93	8.35	0.77						
2700	2800	32.59	25.01	17.43	9.85	2.27						
2800	2900	34.59	27.01	19.43	11.85	4.27						
2900	3000	36.59	29.01	21.43	13.85	6.27						
3000	3100	38.59	31.01	23.43	15.85	8.27	0.69					
3100	3200	40.59	33.01	25.43	17.85	10.27	2.69					
3200	3300	43.91	36.33	28.75	21.17	13.59	6.01					
3300	3400	47.91	40.33	32.75	25.17	17.59	10.01	2.43				
3400	3500	51.91	44.33	36.75	29.17	21.59	14.01	6.43				
3500	3600	55.91	48.33	40.75	33.17	25.59	18.01	10.43	2.85			
3600	3800	61.91	54.33	46.75	39.17	31.59	24.01	16.43	8.85	1.27		
3800	4000	69.91	62.33	54.75	47.17	39.59	32.01	24.43	16.85	9.27	1.69	
4000	4200	81.10	73.52	65.94	58.36	50.78	43.20	35.62	28.04	20.46	12.88	5.30
4200	4400	93.10	85.52	77.94	70.36	62.78	55.20	47.62	40.04	32.46	24.88	17.30

4400 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 4300)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE	
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...											
\$1	\$28												
28	30	0.16											
30	32	0.18											
32	34	0.20											
34	36	0.22											
36	38	0.24											
38	40	0.27											
40	42	0.31											
42	44	0.35											
44	46	0.39	0.04										
46	48	0.43	0.08										
48	50	0.47	0.12										
50	54	0.53	0.18										
54	58	0.61	0.26										
58	62	0.69	0.34										
62	66	0.77	0.42	0.07									
66	70	0.85	0.50	0.15									
70	74	0.93	0.58	0.23									
74	78	1.07	0.72	0.37	0.02								
78	82	1.23	0.88	0.53	0.18								
82	86	1.39	1.04	0.69	0.34								
86	90	1.55	1.20	0.85	0.50	0.15							
90	94	1.71	1.36	1.01	0.66	0.31							
94	98	1.87	1.52	1.17	0.82	0.47	0.12						
98	102	2.03	1.68	1.33	0.98	0.63	0.28						
102	106	2.19	1.84	1.49	1.14	0.79	0.44	0.09					
106	110	2.35	2.00	1.65	1.30	0.95	0.60	0.25					
110	114	2.58	2.23	1.88	1.53	1.18	0.83	0.48	0.13				
114	118	2.82	2.47	2.12	1.77	1.42	1.07	0.72	0.37	0.02			
118	122	3.06	2.71	2.36	2.01	1.66	1.31	0.96	0.61	0.26			
122	126	3.30	2.95	2.60	2.25	1.90	1.55	1.20	0.85	0.50	0.15		
126	130	3.54	3.19	2.84	2.49	2.14	1.79	1.44	1.09	0.74	0.39	0.04	
130	135	3.81	3.46	3.11	2.76	2.41	2.06	1.71	1.36	1.01	0.66	0.31	
135	140	4.11	3.76	3.41	3.06	2.71	2.36	2.01	1.66	1.31	0.96	0.61	
140	145	4.41	4.06	3.71	3.36	3.01	2.66	2.31	1.96	1.61	1.26	0.91	
145	150	4.76	4.41	4.06	3.71	3.36	3.01	2.66	2.31	1.96	1.61	1.26	
150	155	5.16	4.81	4.46	4.11	3.76	3.41	3.06	2.71	2.36	2.01	1.66	
155	160	5.56	5.21	4.86	4.51	4.16	3.81	3.46	3.11	2.76	2.41	2.06	
160	165	5.96	5.61	5.26	4.91	4.56	4.21	3.86	3.51	3.16	2.81	2.46	
165	170	6.36	6.01	5.66	5.31	4.96	4.61	4.26	3.91	3.56	3.21	2.86	
170	175	6.76	6.41	6.06	5.71	5.36	5.01	4.66	4.31	3.96	3.61	3.26	
175	180	7.16	6.81	6.46	6.11	5.76	5.41	5.06	4.71	4.36	4.01	3.66	
180	185	7.59	7.24	6.89	6.54	6.19	5.84	5.49	5.14	4.79	4.44	4.09	
185	190	8.06	7.71	7.36	7.01	6.66	6.31	5.96	5.61	5.26	4.91	4.56	
190	195	8.52	8.17	7.82	7.47	7.12	6.77	6.42	6.07	5.72	5.37	5.02	
195	200	8.99	8.64	8.29	7.94	7.59	7.24	6.89	6.54	6.19	5.84	5.49	

200 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 197.50)

MARRIED PERSONS---DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF 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 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$32											
32	34	0.20										
34	36	0.22										
36	38	0.24										
38	40	0.26										
40	42	0.28										
42	44	0.30										
44	46	0.32										
46	48	0.34										
48	50	0.36	0.01									
50	52	0.38	0.03									
52	54	0.40	0.05									
54	56	0.42	0.07									
56	58	0.44	0.09									
58	60	0.46	0.11									
60	62	0.48	0.13									
62	64	0.50	0.15									
64	66	0.54	0.19									
66	68	0.58	0.23									
68	70	0.62	0.27									
70	72	0.66	0.31									
72	74	0.70	0.35									
74	76	0.74	0.39									
76	78	0.78	0.43									
78	80	0.82	0.47									
80	82	0.86	0.51									
82	84	0.90	0.55									
84	86	0.94	0.59									
86	88	0.98	0.63	0.02								
88	90	1.02	0.67	0.06								
90	92	1.06	0.71	0.10								
92	94	1.10	0.75	0.14								
94	96	1.14	0.79	0.18								
96	98	1.18	0.83	0.22								
98	100	1.22	0.87	0.26								
100	102	1.26	0.91	0.30								
102	104	1.30	0.95	0.34								
104	106	1.34	0.99	0.38	0.03							
106	108	1.38	1.03	0.42	0.07							
108	110	1.42	1.07	0.46	0.11							
110	112	1.46	1.11	0.50	0.15							
112	114	1.50	1.15	0.54	0.19							
114	118	1.56	1.21	0.60	0.25							
118	122	1.64	1.29	0.68	0.33							
122	126	1.72	1.37	0.76	0.41	0.06						
126	130	1.80	1.45	0.84	0.49	0.14						
130	134	1.88	1.53	0.92	0.57	0.22						
134	138	2.02	1.67	1.00	0.65	0.30						
138	142	2.18	1.83	1.08	0.73	0.38	0.03					
142	146	2.34	1.99	1.16	0.81	0.46	0.11					
146	150	2.50	2.15	1.27	0.92	0.57	0.22					

-- CONTINUED NEXT PAGE --

MARRIED PERSONS---DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
150	154	2.66	2.31	1.43	1.08	0.73	0.38	0.03				
154	158	2.82	2.47	1.59	1.24	0.89	0.54	0.19				
158	162	2.98	2.63	1.75	1.40	1.05	0.70	0.35				
162	166	3.14	2.79	1.91	1.56	1.21	0.86	0.51	0.16			
166	170	3.30	2.95	2.07	1.72	1.37	1.02	0.67	0.32			
170	174	3.46	3.11	2.23	1.88	1.53	1.18	0.83	0.48	0.13		
174	178	3.62	3.27	2.39	2.04	1.69	1.34	0.99	0.64	0.29		
178	182	3.78	3.43	2.55	2.20	1.85	1.50	1.15	0.80	0.45	0.10	
182	186	3.94	3.59	2.71	2.36	2.01	1.66	1.31	0.96	0.61	0.26	
186	190	4.10	3.75	2.87	2.52	2.17	1.82	1.47	1.12	0.77	0.42	0.07
190	194	4.26	3.91	3.03	2.68	2.33	1.98	1.63	1.28	0.93	0.58	0.23
194	198	4.42	4.07	3.19	2.84	2.49	2.14	1.79	1.44	1.09	0.74	0.39
198	202	4.58	4.23	3.35	3.00	2.65	2.30	1.95	1.60	1.25	0.90	0.55
202	206	4.75	4.40	3.51	3.16	2.81	2.46	2.11	1.76	1.41	1.06	0.71
206	210	4.99	4.64	3.67	3.32	2.97	2.62	2.27	1.92	1.57	1.22	0.87
210	214	5.23	4.88	3.83	3.48	3.13	2.78	2.43	2.08	1.73	1.38	1.03
214	218	5.47	5.12	3.99	3.64	3.29	2.94	2.59	2.24	1.89	1.54	1.19
218	222	5.71	5.36	4.23	3.88	3.53	3.18	2.83	2.48	2.13	1.78	1.43
222	226	5.95	5.60	4.47	4.12	3.77	3.42	3.07	2.72	2.37	2.02	1.67
226	230	6.19	5.84	4.71	4.36	4.01	3.66	3.31	2.96	2.61	2.26	1.91
230	234	6.43	6.08	4.95	4.60	4.25	3.90	3.55	3.20	2.85	2.50	2.15
234	238	6.67	6.32	5.19	4.84	4.49	4.14	3.79	3.44	3.09	2.74	2.39
238	242	6.91	6.56	5.43	5.08	4.73	4.38	4.03	3.68	3.33	2.98	2.63
242	246	7.15	6.80	5.67	5.32	4.97	4.62	4.27	3.92	3.57	3.22	2.87
246	250	7.39	7.04	5.91	5.56	5.21	4.86	4.51	4.16	3.81	3.46	3.11
250	254	7.63	7.28	6.15	5.80	5.45	5.10	4.75	4.40	4.05	3.70	3.35
254	258	7.87	7.52	6.39	6.04	5.69	5.34	4.99	4.64	4.29	3.94	3.59
258	262	8.11	7.76	6.63	6.28	5.93	5.58	5.23	4.88	4.53	4.18	3.83
262	266	8.35	8.00	6.87	6.52	6.17	5.82	5.47	5.12	4.77	4.42	4.07
266	270	8.59	8.24	7.11	6.76	6.41	6.06	5.71	5.36	5.01	4.66	4.31
270	274	8.83	8.48	7.35	7.00	6.65	6.30	5.95	5.60	5.25	4.90	4.55
274	278	9.07	8.72	7.59	7.24	6.89	6.54	6.19	5.84	5.49	5.14	4.79
278	282	9.37	9.02	7.83	7.48	7.13	6.78	6.43	6.08	5.73	5.38	5.03
282	286	9.69	9.34	8.07	7.72	7.37	7.02	6.67	6.32	5.97	5.62	5.27
286	290	10.01	9.66	8.31	7.96	7.61	7.26	6.91	6.56	6.21	5.86	5.51

290 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 288)

UNMARRIED HEAD OF HOUSEHOLD---DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2007

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...
 AT BUT 0 1 2 3 4 5 6 7 8 9 10
 LEAST LESS THAN ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...
 OR MORE

IF WAGES ARE... AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	\$56											
56	58	0.31										
58	60	0.33										
60	62	0.35										
62	64	0.37	0.02									
64	66	0.39	0.04									
66	68	0.41	0.06									
68	70	0.43	0.08									
70	72	0.45	0.10									
72	74	0.47	0.12									
74	76	0.49	0.14									
76	78	0.51	0.16									
78	80	0.55	0.20									
80	82	0.59	0.24									
82	84	0.63	0.28									
84	86	0.67	0.32									
86	88	0.71	0.36	0.01								
88	90	0.75	0.40	0.05								
90	92	0.79	0.44	0.09								
92	94	0.83	0.48	0.13								
94	96	0.87	0.52	0.17								
96	100	0.93	0.58	0.23								
100	104	1.01	0.66	0.31								
104	108	1.09	0.74	0.39	0.04							
108	112	1.17	0.82	0.47	0.12							
112	116	1.25	0.90	0.55	0.20							
116	120	1.33	0.98	0.63	0.28							
120	124	1.41	1.06	0.71	0.36	0.01						
124	128	1.49	1.14	0.79	0.44	0.09						
128	132	1.57	1.22	0.87	0.52	0.17						
132	136	1.65	1.30	0.95	0.60	0.25						
136	140	1.73	1.38	1.03	0.68	0.33						
140	144	1.81	1.46	1.11	0.76	0.41	0.06					
144	148	1.89	1.54	1.19	0.84	0.49	0.14					
148	152	2.02	1.67	1.32	0.97	0.62	0.27					
152	156	2.18	1.83	1.48	1.13	0.78	0.43	0.08				
156	160	2.34	1.99	1.64	1.29	0.94	0.59	0.24				
160	165	2.52	2.17	1.82	1.47	1.12	0.77	0.42	0.07			
165	170	2.72	2.37	2.02	1.67	1.32	0.97	0.62	0.27			
170	175	2.92	2.57	2.22	1.87	1.52	1.17	0.82	0.47	0.12		
175	180	3.12	2.77	2.42	2.07	1.72	1.37	1.02	0.67	0.32		
180	185	3.33	2.98	2.63	2.28	1.93	1.58	1.23	0.88	0.53	0.18	
185	190	3.63	3.28	2.93	2.58	2.23	1.88	1.53	1.18	0.83	0.48	0.13
190	195	3.93	3.58	3.23	2.88	2.53	2.18	1.83	1.48	1.13	0.78	0.43
195	200	4.23	3.88	3.53	3.18	2.83	2.48	2.13	1.78	1.43	1.08	0.73
200	205	4.53	4.18	3.83	3.48	3.13	2.78	2.43	2.08	1.73	1.38	1.03
205	210	4.83	4.48	4.13	3.78	3.43	3.08	2.73	2.38	2.03	1.68	1.33
210	215	5.13	4.78	4.43	4.08	3.73	3.38	3.03	2.68	2.33	1.98	1.63
215	220	5.43	5.08	4.73	4.38	4.03	3.68	3.33	2.98	2.63	2.28	1.93
220	225	5.79	5.44	5.09	4.74	4.39	4.04	3.69	3.34	2.99	2.64	2.29
225	230	6.19	5.84	5.49	5.14	4.79	4.44	4.09	3.74	3.39	3.04	2.69

230 and over (Table Amount PLUS 9.3 Percent of the Amount Over 227.50)