



Department of the Treasury
Internal Revenue Service

Publication 15-T

(Rev. June 2003)

Cat. No. 32112B

New Withholding Tables

(For Wages Paid Through
December 2004)



Get forms and other information
faster and easier by:

Computer • www.irs.gov or **FTP** • [ftp.irs.gov](ftp://ftp.irs.gov)

FAX • 703-368-9694 (from your fax machine)



www.irs.gov/efile

Contents

How To Use the Income Tax Withholding Tables	2
Revised Income Tax Withholding Tables:	
Percentage Method	3
Wage Bracket Method	5
Alternative Methods for Figuring Withholding:	
Formula Percentage Method Tables	25
Wage Bracket Percentage Method Tables	28
Combined Withholding Tables	37
Indian Gaming Casino Profit Tables	58
Form W-4	61
Notice to Employees	63

Introduction

This publication contains revised withholding rates and tables. Employers should begin using the withholding tables in this publication as soon as possible. The change is a result of the Jobs and Growth Tax Relief Reconciliation Act of 2003. This publication is a supplement to **Circular E (Pub. 15)**, Employer's Tax Guide, **Pub. 15-A**, Employer's Supplemental Tax Guide, and **Circular A (Pub. 51)**, Agricultural Employer's Tax Guide.



Because this publication combines withholding tables from both Circular E (Pub. 15) and Pub. 15-A, your applicable table may be on a different page from that shown in those publications.

Notice to Employers

Make the notice on page 63 available to employees so that they will be aware of how the new law affects their withholding. A copy of **Form W-4**, Employee's Withholding Allowance Certificate, is included on pages 61 and 62. Employees may submit a new Form W-4 to ensure that the correct amount of tax is being withheld from their pay.

Note: *The 2003 Advance Earned Income Credit Payment Tables and the 2003 Form W-4 are not being revised.*

Other 2003 Withholding Rate Changes

Supplemental wages. Effective for wages paid after May 28, 2003 (or as soon as possible thereafter), the supplemental wage flat withholding rate is decreased to 25%. See Circular E (Pub. 15) for more information on supplemental wages.

Backup withholding. Effective for payments after May 28, 2003 (or as soon as possible thereafter), the backup withholding rate is decreased to 28%. See the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, for more information on backup withholding.

How To Use the Income Tax Withholding Payment Tables

Income Tax Withholding

There are several ways to figure income tax withholding. The following methods of withholding are based on information that you get from your employees on **Form W-4**, Employee's Withholding Allowance Certificate.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 5-24) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

Note: If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in Table 1 before using the percentage method tables (pages 3-4).

Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances. The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

To adapt the tables to more than 10 allowances:

- 1) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in **Table 1, Percentage Method—Amount for One Withholding Allowance** below.)
- 2) Subtract the result from the employee's wages.
- 3) On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use any other method described below.

Percentage Method

If you do not want to use the wage bracket tables on pages 5 through 24 to figure how much income tax to withhold, you can use a percentage computation based on Table 1 and the appropriate rate table. This method works for any number of withholding allowances that the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the Percentage Method:

- 1) Multiply one withholding allowance for your payroll period (see **Table 1** below) by the number of allowances that the employee claims.
- 2) Subtract that amount from the employee's wages.
- 3) Determine the amount to withhold from the appropriate table on page 3 or 4.

Table 1. Percentage Method—Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$59.62
Biweekly	119.23
Semimonthly	129.17
Monthly	258.33
Quarterly	775.00
Semiannually	1,550.00
Annually	3,100.00
Daily or miscellaneous (each day of the payroll period)	11.92

Example: An unmarried employee is paid \$600 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the Percentage Method, figure the income tax to withhold as follows:

1. Total wage payment	\$600.00
2. One allowance	\$59.62
3. Allowances claimed on Form W-4	2
4. Multiply line 2 by line 3	\$119.24
5. Amount subject to withholding (subtract line 4 from line 1)	\$480.76
6. Tax to be withheld on \$480.76 from Table 1—single person, page 3	\$57.66

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

Alternative Methods of Income Tax Withholding

Rather than the Percentage Method or Wage Bracket Method, you can use an alternative method to withhold income tax. See page 25 for more information.

Whole-Dollar Withholding (Rounding)

The income tax withholding amounts in the Wage Bracket Tables (pages 5-24) have been rounded to whole-dollar amounts.

When employers use the Percentage Method (pages 3-4) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

Tables for Percentage Method of Withholding
(For Wages Paid Through December 2004)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$154		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$187	10%	—\$51	\$154	—\$429	10%	—\$154
\$187	—\$592	\$13.60 plus 15%	—\$187	\$429	—\$1,245	\$27.50 plus 15%	—\$429
\$592	—\$1,317	\$74.35 plus 25%	—\$592	\$1,245	—\$2,270	\$149.90 plus 25%	—\$1,245
\$1,317	—\$2,860	\$255.60 plus 28%	—\$1,317	\$2,270	—\$3,568	\$406.15 plus 28%	—\$2,270
\$2,860	—\$6,177	\$687.64 plus 33%	—\$2,860	\$3,568	—\$6,271	\$769.59 plus 33%	—\$3,568
\$6,177	. . . . .	\$1,782.25 plus 35%	—\$6,177	\$6,271	. . . . .	\$1,661.58 plus 35%	—\$6,271

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$308		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$373	10%	—\$102	\$308	—\$858	10%	—\$308
\$373	—\$1,185	\$27.10 plus 15%	—\$373	\$858	—\$2,490	\$55.00 plus 15%	—\$858
\$1,185	—\$2,635	\$148.90 plus 25%	—\$1,185	\$2,490	—\$4,540	\$299.80 plus 25%	—\$2,490
\$2,635	—\$5,719	\$511.40 plus 28%	—\$2,635	\$4,540	—\$7,137	\$812.30 plus 28%	—\$4,540
\$5,719	—\$12,354	\$1,374.92 plus 33%	—\$5,719	\$7,137	—\$12,542	\$1,539.46 plus 33%	—\$7,137
\$12,354	. . . . .	\$3,564.47 plus 35%	—\$12,354	\$12,542	. . . . .	\$3,323.11 plus 35%	—\$12,542

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$333		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$404	10%	—\$110	\$333	—\$929	10%	—\$333
\$404	—\$1,283	\$29.40 plus 15%	—\$404	\$929	—\$2,698	\$59.60 plus 15%	—\$929
\$1,283	—\$2,854	\$161.25 plus 25%	—\$1,283	\$2,698	—\$4,919	\$324.95 plus 25%	—\$2,698
\$2,854	—\$6,196	\$554.00 plus 28%	—\$2,854	\$4,919	—\$7,731	\$880.20 plus 28%	—\$4,919
\$6,196	—\$13,383	\$1,489.76 plus 33%	—\$6,196	\$7,731	—\$13,588	\$1,667.56 plus 33%	—\$7,731
\$13,383	. . . . .	\$3,861.47 plus 35%	—\$13,383	\$13,588	. . . . .	\$3,600.37 plus 35%	—\$13,588

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$667		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$808	10%	—\$221	\$667	—\$1,858	10%	—\$667
\$808	—\$2,567	\$58.70 plus 15%	—\$808	\$1,858	—\$5,396	\$119.10 plus 15%	—\$1,858
\$2,567	—\$5,708	\$322.55 plus 25%	—\$2,567	\$5,396	—\$9,838	\$649.80 plus 25%	—\$5,396
\$5,708	—\$12,392	\$1,107.80 plus 28%	—\$5,708	\$9,838	—\$15,463	\$1,760.30 plus 28%	—\$9,838
\$12,392	—\$26,767	\$2,979.32 plus 33%	—\$12,392	\$15,463	—\$27,175	\$3,335.30 plus 33%	—\$15,463
\$26,767	. . . . .	\$7,723.07 plus 35%	—\$26,767	\$27,175	. . . . .	\$7,200.26 plus 35%	—\$27,175

Tables for Percentage Method of Withholding (Continued)

(For Wages Paid Through December 2004)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$2,000		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$663	—\$2,425	10%	—\$663	\$2,000	—\$5,575	10%	—\$2,000
\$2,425	—\$7,700	\$176.20 plus 15%	—\$2,425	\$5,575	—\$16,188	\$357.50 plus 15%	—\$5,575
\$7,700	—\$17,125	\$967.45 plus 25%	—\$7,700	\$16,188	—\$29,513	\$1,949.45 plus 25%	—\$16,188
\$17,125	—\$37,175	\$3,323.70 plus 28%	—\$17,125	\$29,513	—\$46,388	\$5,280.70 plus 28%	—\$29,513
\$37,175	—\$80,300	\$8,937.70 plus 33%	—\$37,175	\$46,388	—\$81,525	\$10,005.70 plus 33%	—\$46,388
\$80,300	. . . . .	\$23,168.95 plus 35%	—\$80,300	\$81,525	. . . . .	\$21,600.91 plus 35%	—\$81,525

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$4,000		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,325	—\$4,850	10%	—\$1,325	\$4,000	—\$11,150	10%	—\$4,000
\$4,850	—\$15,400	\$352.50 plus 15%	—\$4,850	\$11,150	—\$32,375	\$715.00 plus 15%	—\$11,150
\$15,400	—\$34,250	\$1,935.00 plus 25%	—\$15,400	\$32,375	—\$59,025	\$3,898.75 plus 25%	—\$32,375
\$34,250	—\$74,350	\$6,647.50 plus 28%	—\$34,250	\$59,025	—\$92,775	\$10,561.25 plus 28%	—\$59,025
\$74,350	—\$160,600	\$17,875.50 plus 33%	—\$74,350	\$92,775	—\$163,050	\$20,011.25 plus 33%	—\$92,775
\$160,600	. . . . .	\$46,338.00 plus 35%	—\$160,600	\$163,050	. . . . .	\$43,202.00 plus 35%	—\$163,050

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$8,000		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,650	—\$9,700	10%	—\$2,650	\$8,000	—\$22,300	10%	—\$8,000
\$9,700	—\$30,800	\$705.00 plus 15%	—\$9,700	\$22,300	—\$64,750	\$1,430.00 plus 15%	—\$22,300
\$30,800	—\$68,500	\$3,870.00 plus 25%	—\$30,800	\$64,750	—\$118,050	\$7,797.50 plus 25%	—\$64,750
\$68,500	—\$148,700	\$13,295.00 plus 28%	—\$68,500	\$118,050	—\$185,550	\$21,122.50 plus 28%	—\$118,050
\$148,700	—\$321,200	\$35,751.00 plus 33%	—\$148,700	\$185,550	—\$326,100	\$40,022.50 plus 33%	—\$185,550
\$321,200	. . . . .	\$92,676.00 plus 35%	—\$321,200	\$326,100	. . . . .	\$86,404.00 plus 35%	—\$326,100

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$30.80		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$10.20	—\$37.30	10%	—\$10.20	\$30.80	—\$85.80	10%	—\$30.80
\$37.30	—\$118.50	\$2.71 plus 15%	—\$37.30	\$85.80	—\$249.00	\$5.50 plus 15%	—\$85.80
\$118.50	—\$263.50	\$14.89 plus 25%	—\$118.50	\$249.00	—\$454.00	\$29.98 plus 25%	—\$249.00
\$263.50	—\$571.90	\$51.14 plus 28%	—\$263.50	\$454.00	—\$713.70	\$81.23 plus 28%	—\$454.00
\$571.90	—\$1,235.40	\$137.49 plus 33%	—\$571.90	\$713.70	—\$1,254.20	\$153.95 plus 33%	—\$713.70
\$1,235.40	. . . . .	\$356.45 plus 35%	—\$1,235.40	\$1,254.20	. . . . .	\$332.32 plus 35%	—\$1,254.20

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$55	\$0	\$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	1	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	3	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	6	0	0	0	0	0	0	0	0	0	0
115	120	7	1	0	0	0	0	0	0	0	0	0
120	125	7	1	0	0	0	0	0	0	0	0	0
125	130	8	2	0	0	0	0	0	0	0	0	0
130	135	8	2	0	0	0	0	0	0	0	0	0
135	140	9	3	0	0	0	0	0	0	0	0	0
140	145	9	3	0	0	0	0	0	0	0	0	0
145	150	10	4	0	0	0	0	0	0	0	0	0
150	155	10	4	0	0	0	0	0	0	0	0	0
155	160	11	5	0	0	0	0	0	0	0	0	0
160	165	11	5	0	0	0	0	0	0	0	0	0
165	170	12	6	0	0	0	0	0	0	0	0	0
170	175	12	6	0	0	0	0	0	0	0	0	0
175	180	13	7	1	0	0	0	0	0	0	0	0
180	185	13	7	1	0	0	0	0	0	0	0	0
185	190	14	8	2	0	0	0	0	0	0	0	0
190	195	14	8	2	0	0	0	0	0	0	0	0
195	200	15	9	3	0	0	0	0	0	0	0	0
200	210	16	9	3	0	0	0	0	0	0	0	0
210	220	18	10	4	0	0	0	0	0	0	0	0
220	230	19	11	5	0	0	0	0	0	0	0	0
230	240	21	12	6	1	0	0	0	0	0	0	0
240	250	22	13	7	2	0	0	0	0	0	0	0
250	260	24	15	8	3	0	0	0	0	0	0	0
260	270	25	16	9	4	0	0	0	0	0	0	0
270	280	27	18	10	5	0	0	0	0	0	0	0
280	290	28	19	11	6	0	0	0	0	0	0	0
290	300	30	21	12	7	1	0	0	0	0	0	0
300	310	31	22	13	8	2	0	0	0	0	0	0
310	320	33	24	15	9	3	0	0	0	0	0	0
320	330	34	25	16	10	4	0	0	0	0	0	0
330	340	36	27	18	11	5	0	0	0	0	0	0
340	350	37	28	19	12	6	0	0	0	0	0	0
350	360	39	30	21	13	7	1	0	0	0	0	0
360	370	40	31	22	14	8	2	0	0	0	0	0
370	380	42	33	24	15	9	3	0	0	0	0	0
380	390	43	34	25	17	10	4	0	0	0	0	0
390	400	45	36	27	18	11	5	0	0	0	0	0
400	410	46	37	28	20	12	6	0	0	0	0	0
410	420	48	39	30	21	13	7	1	0	0	0	0
420	430	49	40	31	23	14	8	2	0	0	0	0
430	440	51	42	33	24	15	9	3	0	0	0	0
440	450	52	43	34	26	17	10	4	0	0	0	0
450	460	54	45	36	27	18	11	5	0	0	0	0
460	470	55	46	37	29	20	12	6	0	0	0	0
470	480	57	48	39	30	21	13	7	1	0	0	0
480	490	58	49	40	32	23	14	8	2	0	0	0
490	500	60	51	42	33	24	15	9	3	0	0	0
500	510	61	52	43	35	26	17	10	4	0	0	0
510	520	63	54	45	36	27	18	11	5	0	0	0
520	530	64	55	46	38	29	20	12	6	0	0	0
530	540	66	57	48	39	30	21	13	7	1	0	0
540	550	67	58	49	41	32	23	14	8	2	0	0
550	560	69	60	51	42	33	24	15	9	3	0	0
560	570	70	61	52	44	35	26	17	10	4	0	0
570	580	72	63	54	45	36	27	18	11	5	0	0
580	590	73	64	55	47	38	29	20	12	6	0	0
590	600	75	66	57	48	39	30	21	13	7	1	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$600	\$610	\$78	\$67	\$58	\$50	\$41	\$32	\$23	\$14	\$8	\$2	\$0
610	620	80	69	60	51	42	33	24	15	9	3	0
620	630	83	70	61	53	44	35	26	17	10	4	0
630	640	85	72	63	54	45	36	27	18	11	5	0
640	650	88	73	64	56	47	38	29	20	12	6	0
650	660	90	75	66	57	48	39	30	21	13	7	1
660	670	93	78	67	59	50	41	32	23	14	8	2
670	680	95	80	69	60	51	42	33	24	15	9	3
680	690	98	83	70	62	53	44	35	26	17	10	4
690	700	100	85	72	63	54	45	36	27	18	11	5
700	710	103	88	73	65	56	47	38	29	20	12	6
710	720	105	90	75	66	57	48	39	30	21	13	7
720	730	108	93	78	68	59	50	41	32	23	14	8
730	740	110	95	80	69	60	51	42	33	24	15	9
740	750	113	98	83	71	62	53	44	35	26	17	10
750	760	115	100	85	72	63	54	45	36	27	18	11
760	770	118	103	88	74	65	56	47	38	29	20	12
770	780	120	105	90	75	66	57	48	39	30	21	13
780	790	123	108	93	78	68	59	50	41	32	23	14
790	800	125	110	95	80	69	60	51	42	33	24	15
800	810	128	113	98	83	71	62	53	44	35	26	17
810	820	130	115	100	85	72	63	54	45	36	27	18
820	830	133	118	103	88	74	65	56	47	38	29	20
830	840	135	120	105	90	75	66	57	48	39	30	21
840	850	138	123	108	93	78	68	59	50	41	32	23
850	860	140	125	110	95	80	69	60	51	42	33	24
860	870	143	128	113	98	83	71	62	53	44	35	26
870	880	145	130	115	100	85	72	63	54	45	36	27
880	890	148	133	118	103	88	74	65	56	47	38	29
890	900	150	135	120	105	90	76	66	57	48	39	30
900	910	153	138	123	108	93	78	68	59	50	41	32
910	920	155	140	125	110	95	81	69	60	51	42	33
920	930	158	143	128	113	98	83	71	62	53	44	35
930	940	160	145	130	115	100	86	72	63	54	45	36
940	950	163	148	133	118	103	88	74	65	56	47	38
950	960	165	150	135	120	105	91	76	66	57	48	39
960	970	168	153	138	123	108	93	78	68	59	50	41
970	980	170	155	140	125	110	96	81	69	60	51	42
980	990	173	158	143	128	113	98	83	71	62	53	44
990	1,000	175	160	145	130	115	101	86	72	63	54	45
1,000	1,010	178	163	148	133	118	103	88	74	65	56	47
1,010	1,020	180	165	150	135	120	106	91	76	66	57	48
1,020	1,030	183	168	153	138	123	108	93	78	68	59	50
1,030	1,040	185	170	155	140	125	111	96	81	69	60	51
1,040	1,050	188	173	158	143	128	113	98	83	71	62	53
1,050	1,060	190	175	160	145	130	116	101	86	72	63	54
1,060	1,070	193	178	163	148	133	118	103	88	74	65	56
1,070	1,080	195	180	165	150	135	121	106	91	76	66	57
1,080	1,090	198	183	168	153	138	123	108	93	78	68	59
1,090	1,100	200	185	170	155	140	126	111	96	81	69	60
1,100	1,110	203	188	173	158	143	128	113	98	83	71	62
1,110	1,120	205	190	175	160	145	131	116	101	86	72	63
1,120	1,130	208	193	178	163	148	133	118	103	88	74	65
1,130	1,140	210	195	180	165	150	136	121	106	91	76	66
1,140	1,150	213	198	183	168	153	138	123	108	93	78	68
1,150	1,160	215	200	185	170	155	141	126	111	96	81	69
1,160	1,170	218	203	188	173	158	143	128	113	98	83	71
1,170	1,180	220	205	190	175	160	146	131	116	101	86	72
1,180	1,190	223	208	193	178	163	148	133	118	103	88	74
1,190	1,200	225	210	195	180	165	151	136	121	106	91	76
1,200	1,210	228	213	198	183	168	153	138	123	108	93	79
1,210	1,220	230	215	200	185	170	156	141	126	111	96	81
1,220	1,230	233	218	203	188	173	158	143	128	113	98	84
1,230	1,240	235	220	205	190	175	161	146	131	116	101	86
1,240	1,250	238	223	208	193	178	163	148	133	118	103	89

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 3. Also see the instructions on page 2.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	130	0	0	0	0	0	0	0	0	0	0	0
130	135	0	0	0	0	0	0	0	0	0	0	0
135	140	0	0	0	0	0	0	0	0	0	0	0
140	145	0	0	0	0	0	0	0	0	0	0	0
145	150	0	0	0	0	0	0	0	0	0	0	0
150	155	0	0	0	0	0	0	0	0	0	0	0
155	160	0	0	0	0	0	0	0	0	0	0	0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	1	0	0	0	0	0	0	0	0	0
230	240	8	2	0	0	0	0	0	0	0	0	0
240	250	9	3	0	0	0	0	0	0	0	0	0
250	260	10	4	0	0	0	0	0	0	0	0	0
260	270	11	5	0	0	0	0	0	0	0	0	0
270	280	12	6	0	0	0	0	0	0	0	0	0
280	290	13	7	1	0	0	0	0	0	0	0	0
290	300	14	8	2	0	0	0	0	0	0	0	0
300	310	15	9	3	0	0	0	0	0	0	0	0
310	320	16	10	4	0	0	0	0	0	0	0	0
320	330	17	11	5	0	0	0	0	0	0	0	0
330	340	18	12	6	0	0	0	0	0	0	0	0
340	350	19	13	7	1	0	0	0	0	0	0	0
350	360	20	14	8	2	0	0	0	0	0	0	0
360	370	21	15	9	3	0	0	0	0	0	0	0
370	380	22	16	10	4	0	0	0	0	0	0	0
380	390	23	17	11	5	0	0	0	0	0	0	0
390	400	24	18	12	6	0	0	0	0	0	0	0
400	410	25	19	13	7	1	0	0	0	0	0	0
410	420	26	20	14	8	2	0	0	0	0	0	0
420	430	27	21	15	9	3	0	0	0	0	0	0
430	440	28	22	16	10	4	0	0	0	0	0	0
440	450	30	23	17	11	5	0	0	0	0	0	0
450	460	31	24	18	12	6	0	0	0	0	0	0
460	470	33	25	19	13	7	1	0	0	0	0	0
470	480	34	26	20	14	8	2	0	0	0	0	0
480	490	36	27	21	15	9	3	0	0	0	0	0
490	500	37	28	22	16	10	4	0	0	0	0	0
500	510	39	30	23	17	11	5	0	0	0	0	0
510	520	40	31	24	18	12	6	0	0	0	0	0
520	530	42	33	25	19	13	7	1	0	0	0	0
530	540	43	34	26	20	14	8	2	0	0	0	0
540	550	45	36	27	21	15	9	3	0	0	0	0
550	560	46	37	29	22	16	10	4	0	0	0	0
560	570	48	39	30	23	17	11	5	0	0	0	0
570	580	49	40	32	24	18	12	6	0	0	0	0
580	590	51	42	33	25	19	13	7	1	0	0	0
590	600	52	43	35	26	20	14	8	2	0	0	0
600	610	54	45	36	27	21	15	9	3	0	0	0
610	620	55	46	38	29	22	16	10	4	0	0	0
620	630	57	48	39	30	23	17	11	5	0	0	0
630	640	58	49	41	32	24	18	12	6	0	0	0
640	650	60	51	42	33	25	19	13	7	1	0	0
650	660	61	52	44	35	26	20	14	8	2	0	0
660	670	63	54	45	36	27	21	15	9	3	0	0
670	680	64	55	47	38	29	22	16	10	4	0	0
680	690	66	57	48	39	30	23	17	11	5	0	0
690	700	67	58	50	41	32	24	18	12	6	0	0
700	710	69	60	51	42	33	25	19	13	7	1	0
710	720	70	61	53	44	35	26	20	14	8	2	0
720	730	72	63	54	45	36	27	21	15	9	3	0
730	740	73	64	56	47	38	29	22	16	10	4	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$740	\$750	\$75	\$66	\$57	\$48	\$39	\$30	\$23	\$17	\$11	\$5	\$0
750	760	76	67	59	50	41	32	24	18	12	6	1
760	770	78	69	60	51	42	33	25	19	13	7	2
770	780	79	70	62	53	44	35	26	20	14	8	3
780	790	81	72	63	54	45	36	27	21	15	9	4
790	800	82	73	65	56	47	38	29	22	16	10	5
800	810	84	75	66	57	48	39	30	23	17	11	6
810	820	85	76	68	59	50	41	32	24	18	12	7
820	830	87	78	69	60	51	42	33	25	19	13	8
830	840	88	79	71	62	53	44	35	26	20	14	9
840	850	90	81	72	63	54	45	36	27	21	15	10
850	860	91	82	74	65	56	47	38	29	22	16	11
860	870	93	84	75	66	57	48	39	30	23	17	12
870	880	94	85	77	68	59	50	41	32	24	18	13
880	890	96	87	78	69	60	51	42	33	25	19	14
890	900	97	88	80	71	62	53	44	35	26	20	15
900	910	99	90	81	72	63	54	45	36	27	21	16
910	920	100	91	83	74	65	56	47	38	29	22	17
920	930	102	93	84	75	66	57	48	39	30	23	18
930	940	103	94	86	77	68	59	50	41	32	24	19
940	950	105	96	87	78	69	60	51	42	33	25	20
950	960	106	97	89	80	71	62	53	44	35	26	21
960	970	108	99	90	81	72	63	54	45	36	27	22
970	980	109	100	92	83	74	65	56	47	38	29	23
980	990	111	102	93	84	75	66	57	48	39	30	24
990	1,000	112	103	95	86	77	68	59	50	41	32	25
1,000	1,010	114	105	96	87	78	69	60	51	42	33	26
1,010	1,020	115	106	98	89	80	71	62	53	44	35	27
1,020	1,030	117	108	99	90	81	72	63	54	45	36	28
1,030	1,040	118	109	101	92	83	74	65	56	47	38	29
1,040	1,050	120	111	102	93	84	75	66	57	48	39	31
1,050	1,060	121	112	104	95	86	77	68	59	50	41	32
1,060	1,070	123	114	105	96	87	78	69	60	51	42	34
1,070	1,080	124	115	107	98	89	80	71	62	53	44	35
1,080	1,090	126	117	108	99	90	81	72	63	54	45	37
1,090	1,100	127	118	110	101	92	83	74	65	56	47	38
1,100	1,110	129	120	111	102	93	84	75	66	57	48	40
1,110	1,120	130	121	113	104	95	86	77	68	59	50	41
1,120	1,130	132	123	114	105	96	87	78	69	60	51	43
1,130	1,140	133	124	116	107	98	89	80	71	62	53	44
1,140	1,150	135	126	117	108	99	90	81	72	63	54	46
1,150	1,160	136	127	119	110	101	92	83	74	65	56	47
1,160	1,170	138	129	120	111	102	93	84	75	66	57	49
1,170	1,180	139	130	122	113	104	95	86	77	68	59	50
1,180	1,190	141	132	123	114	105	96	87	78	69	60	52
1,190	1,200	142	133	125	116	107	98	89	80	71	62	53
1,200	1,210	144	135	126	117	108	99	90	81	72	63	55
1,210	1,220	145	136	128	119	110	101	92	83	74	65	56
1,220	1,230	147	138	129	120	111	102	93	84	75	66	58
1,230	1,240	148	139	131	122	113	104	95	86	77	68	59
1,240	1,250	150	141	132	123	114	105	96	87	78	69	61
1,250	1,260	152	142	134	125	116	107	98	89	80	71	62
1,260	1,270	155	144	135	126	117	108	99	90	81	72	64
1,270	1,280	157	145	137	128	119	110	101	92	83	74	65
1,280	1,290	160	147	138	129	120	111	102	93	84	75	67
1,290	1,300	162	148	140	131	122	113	104	95	86	77	68
1,300	1,310	165	150	141	132	123	114	105	96	87	78	70
1,310	1,320	167	153	143	134	125	116	107	98	89	80	71
1,320	1,330	170	155	144	135	126	117	108	99	90	81	73
1,330	1,340	172	158	146	137	128	119	110	101	92	83	74
1,340	1,350	175	160	147	138	129	120	111	102	93	84	76
1,350	1,360	177	163	149	140	131	122	113	104	95	86	77
1,360	1,370	180	165	150	141	132	123	114	105	96	87	79
1,370	1,380	182	168	153	143	134	125	116	107	98	89	80
1,380	1,390	185	170	155	144	135	126	117	108	99	90	82
1,390	1,400	187	173	158	146	137	128	119	110	101	92	83

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	1	0	0	0	0	0	0	0	0	0
230	235	13	1	0	0	0	0	0	0	0	0	0
235	240	14	2	0	0	0	0	0	0	0	0	0
240	245	14	2	0	0	0	0	0	0	0	0	0
245	250	15	3	0	0	0	0	0	0	0	0	0
250	260	15	3	0	0	0	0	0	0	0	0	0
260	270	16	4	0	0	0	0	0	0	0	0	0
270	280	17	5	0	0	0	0	0	0	0	0	0
280	290	18	6	0	0	0	0	0	0	0	0	0
290	300	19	7	0	0	0	0	0	0	0	0	0
300	310	20	8	0	0	0	0	0	0	0	0	0
310	320	21	9	0	0	0	0	0	0	0	0	0
320	330	22	10	0	0	0	0	0	0	0	0	0
330	340	23	11	0	0	0	0	0	0	0	0	0
340	350	24	12	0	0	0	0	0	0	0	0	0
350	360	25	13	1	0	0	0	0	0	0	0	0
360	370	26	14	2	0	0	0	0	0	0	0	0
370	380	27	15	3	0	0	0	0	0	0	0	0
380	390	29	16	4	0	0	0	0	0	0	0	0
390	400	30	17	5	0	0	0	0	0	0	0	0
400	410	32	18	6	0	0	0	0	0	0	0	0
410	420	33	19	7	0	0	0	0	0	0	0	0
420	430	35	20	8	0	0	0	0	0	0	0	0
430	440	36	21	9	0	0	0	0	0	0	0	0
440	450	38	22	10	0	0	0	0	0	0	0	0
450	460	39	23	11	0	0	0	0	0	0	0	0
460	470	41	24	12	1	0	0	0	0	0	0	0
470	480	42	25	13	2	0	0	0	0	0	0	0
480	490	44	26	14	3	0	0	0	0	0	0	0
490	500	45	28	15	4	0	0	0	0	0	0	0
500	520	48	30	17	5	0	0	0	0	0	0	0
520	540	51	33	19	7	0	0	0	0	0	0	0
540	560	54	36	21	9	0	0	0	0	0	0	0
560	580	57	39	23	11	0	0	0	0	0	0	0
580	600	60	42	25	13	1	0	0	0	0	0	0
600	620	63	45	27	15	3	0	0	0	0	0	0
620	640	66	48	30	17	5	0	0	0	0	0	0
640	660	69	51	33	19	7	0	0	0	0	0	0
660	680	72	54	36	21	9	0	0	0	0	0	0
680	700	75	57	39	23	11	0	0	0	0	0	0
700	720	78	60	42	25	13	1	0	0	0	0	0
720	740	81	63	45	27	15	3	0	0	0	0	0
740	760	84	66	48	30	17	5	0	0	0	0	0
760	780	87	69	51	33	19	7	0	0	0	0	0
780	800	90	72	54	36	21	9	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$800	\$820	\$93	\$75	\$57	\$39	\$23	\$11	\$0	\$0	\$0	\$0	\$0
820	840	96	78	60	42	25	13	1	0	0	0	0
840	860	99	81	63	45	27	15	3	0	0	0	0
860	880	102	84	66	48	30	17	5	0	0	0	0
880	900	105	87	69	51	33	19	7	0	0	0	0
900	920	108	90	72	54	36	21	9	0	0	0	0
920	940	111	93	75	57	39	23	11	0	0	0	0
940	960	114	96	78	60	42	25	13	1	0	0	0
960	980	117	99	81	63	45	27	15	3	0	0	0
980	1,000	120	102	84	66	48	30	17	5	0	0	0
1,000	1,020	123	105	87	69	51	33	19	7	0	0	0
1,020	1,040	126	108	90	72	54	36	21	9	0	0	0
1,040	1,060	129	111	93	75	57	39	23	11	0	0	0
1,060	1,080	132	114	96	78	60	42	25	13	1	0	0
1,080	1,100	135	117	99	81	63	45	27	15	3	0	0
1,100	1,120	138	120	102	84	66	48	30	17	5	0	0
1,120	1,140	141	123	105	87	69	51	33	19	7	0	0
1,140	1,160	144	126	108	90	72	54	36	21	9	0	0
1,160	1,180	147	129	111	93	75	57	39	23	11	0	0
1,180	1,200	150	132	114	96	78	60	42	25	13	2	0
1,200	1,220	155	135	117	99	81	63	45	27	15	4	0
1,220	1,240	160	138	120	102	84	66	48	30	17	6	0
1,240	1,260	165	141	123	105	87	69	51	33	19	8	0
1,260	1,280	170	144	126	108	90	72	54	36	21	10	0
1,280	1,300	175	147	129	111	93	75	57	39	23	12	0
1,300	1,320	180	150	132	114	96	78	60	42	25	14	2
1,320	1,340	185	155	135	117	99	81	63	45	28	16	4
1,340	1,360	190	160	138	120	102	84	66	48	31	18	6
1,360	1,380	195	165	141	123	105	87	69	51	34	20	8
1,380	1,400	200	170	144	126	108	90	72	54	37	22	10
1,400	1,420	205	175	147	129	111	93	75	57	40	24	12
1,420	1,440	210	180	151	132	114	96	78	60	43	26	14
1,440	1,460	215	185	156	135	117	99	81	63	46	28	16
1,460	1,480	220	190	161	138	120	102	84	66	49	31	18
1,480	1,500	225	195	166	141	123	105	87	69	52	34	20
1,500	1,520	230	200	171	144	126	108	90	72	55	37	22
1,520	1,540	235	205	176	147	129	111	93	75	58	40	24
1,540	1,560	240	210	181	151	132	114	96	78	61	43	26
1,560	1,580	245	215	186	156	135	117	99	81	64	46	28
1,580	1,600	250	220	191	161	138	120	102	84	67	49	31
1,600	1,620	255	225	196	166	141	123	105	87	70	52	34
1,620	1,640	260	230	201	171	144	126	108	90	73	55	37
1,640	1,660	265	235	206	176	147	129	111	93	76	58	40
1,660	1,680	270	240	211	181	151	132	114	96	79	61	43
1,680	1,700	275	245	216	186	156	135	117	99	82	64	46
1,700	1,720	280	250	221	191	161	138	120	102	85	67	49
1,720	1,740	285	255	226	196	166	141	123	105	88	70	52
1,740	1,760	290	260	231	201	171	144	126	108	91	73	55
1,760	1,780	295	265	236	206	176	147	129	111	94	76	58
1,780	1,800	300	270	241	211	181	151	132	114	97	79	61
1,800	1,820	305	275	246	216	186	156	135	117	100	82	64
1,820	1,840	310	280	251	221	191	161	138	120	103	85	67
1,840	1,860	315	285	256	226	196	166	141	123	106	88	70
1,860	1,880	320	290	261	231	201	171	144	126	109	91	73
1,880	1,900	325	295	266	236	206	176	147	129	112	94	76
1,900	1,920	330	300	271	241	211	181	151	132	115	97	79
1,920	1,940	335	305	276	246	216	186	156	135	118	100	82
1,940	1,960	340	310	281	251	221	191	161	138	121	103	85
1,960	1,980	345	315	286	256	226	196	166	141	124	106	88
1,980	2,000	350	320	291	261	231	201	171	144	127	109	91
2,000	2,020	355	325	296	266	236	206	176	147	130	112	94
2,020	2,040	360	330	301	271	241	211	181	152	133	115	97
2,040	2,060	365	335	306	276	246	216	186	157	136	118	100
2,060	2,080	370	340	311	281	251	221	191	162	139	121	103
2,080	2,100	375	345	316	286	256	226	196	167	142	124	106

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 3. Also see the instructions on page 2.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	260	0	0	0	0	0	0	0	0	0	0	0
260	270	0	0	0	0	0	0	0	0	0	0	0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	1	0	0	0	0	0	0	0	0	0
440	450	14	2	0	0	0	0	0	0	0	0	0
450	460	15	3	0	0	0	0	0	0	0	0	0
460	470	16	4	0	0	0	0	0	0	0	0	0
470	480	17	5	0	0	0	0	0	0	0	0	0
480	490	18	6	0	0	0	0	0	0	0	0	0
490	500	19	7	0	0	0	0	0	0	0	0	0
500	520	20	8	0	0	0	0	0	0	0	0	0
520	540	22	10	0	0	0	0	0	0	0	0	0
540	560	24	12	0	0	0	0	0	0	0	0	0
560	580	26	14	2	0	0	0	0	0	0	0	0
580	600	28	16	4	0	0	0	0	0	0	0	0
600	620	30	18	6	0	0	0	0	0	0	0	0
620	640	32	20	8	0	0	0	0	0	0	0	0
640	660	34	22	10	0	0	0	0	0	0	0	0
660	680	36	24	12	0	0	0	0	0	0	0	0
680	700	38	26	14	2	0	0	0	0	0	0	0
700	720	40	28	16	4	0	0	0	0	0	0	0
720	740	42	30	18	6	0	0	0	0	0	0	0
740	760	44	32	20	8	0	0	0	0	0	0	0
760	780	46	34	22	10	0	0	0	0	0	0	0
780	800	48	36	24	12	1	0	0	0	0	0	0
800	820	50	38	26	14	3	0	0	0	0	0	0
820	840	52	40	28	16	5	0	0	0	0	0	0
840	860	54	42	30	18	7	0	0	0	0	0	0
860	880	57	44	32	20	9	0	0	0	0	0	0
880	900	60	46	34	22	11	0	0	0	0	0	0
900	920	63	48	36	24	13	1	0	0	0	0	0
920	940	66	50	38	26	15	3	0	0	0	0	0
940	960	69	52	40	28	17	5	0	0	0	0	0
960	980	72	54	42	30	19	7	0	0	0	0	0
980	1,000	75	57	44	32	21	9	0	0	0	0	0
1,000	1,020	78	60	46	34	23	11	0	0	0	0	0
1,020	1,040	81	63	48	36	25	13	1	0	0	0	0
1,040	1,060	84	66	50	38	27	15	3	0	0	0	0
1,060	1,080	87	69	52	40	29	17	5	0	0	0	0
1,080	1,100	90	72	54	42	31	19	7	0	0	0	0
1,100	1,120	93	75	57	44	33	21	9	0	0	0	0
1,120	1,140	96	78	60	46	35	23	11	0	0	0	0
1,140	1,160	99	81	63	48	37	25	13	1	0	0	0
1,160	1,180	102	84	66	50	39	27	15	3	0	0	0
1,180	1,200	105	87	69	52	41	29	17	5	0	0	0
1,200	1,220	108	90	72	54	43	31	19	7	0	0	0
1,220	1,240	111	93	75	57	45	33	21	9	0	0	0
1,240	1,260	114	96	78	60	47	35	23	11	0	0	0
1,260	1,280	117	99	81	63	49	37	25	13	1	0	0
1,280	1,300	120	102	84	66	51	39	27	15	3	0	0
1,300	1,320	123	105	87	69	53	41	29	17	5	0	0
1,320	1,340	126	108	90	72	55	43	31	19	7	0	0
1,340	1,360	129	111	93	75	57	45	33	21	9	0	0
1,360	1,380	132	114	96	78	60	47	35	23	11	0	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$1,380	\$1,400	\$135	\$117	\$99	\$81	\$63	\$49	\$37	\$25	\$13	\$1	\$0
1,400	1,420	138	120	102	84	66	51	39	27	15	3	0
1,420	1,440	141	123	105	87	69	53	41	29	17	5	0
1,440	1,460	144	126	108	90	72	55	43	31	19	7	0
1,460	1,480	147	129	111	93	75	57	45	33	21	9	0
1,480	1,500	150	132	114	96	78	60	47	35	23	11	0
1,500	1,520	153	135	117	99	81	63	49	37	25	13	1
1,520	1,540	156	138	120	102	84	66	51	39	27	15	3
1,540	1,560	159	141	123	105	87	69	53	41	29	17	5
1,560	1,580	162	144	126	108	90	72	55	43	31	19	7
1,580	1,600	165	147	129	111	93	75	58	45	33	21	9
1,600	1,620	168	150	132	114	96	78	61	47	35	23	11
1,620	1,640	171	153	135	117	99	81	64	49	37	25	13
1,640	1,660	174	156	138	120	102	84	67	51	39	27	15
1,660	1,680	177	159	141	123	105	87	70	53	41	29	17
1,680	1,700	180	162	144	126	108	90	73	55	43	31	19
1,700	1,720	183	165	147	129	111	93	76	58	45	33	21
1,720	1,740	186	168	150	132	114	96	79	61	47	35	23
1,740	1,760	189	171	153	135	117	99	82	64	49	37	25
1,760	1,780	192	174	156	138	120	102	85	67	51	39	27
1,780	1,800	195	177	159	141	123	105	88	70	53	41	29
1,800	1,820	198	180	162	144	126	108	91	73	55	43	31
1,820	1,840	201	183	165	147	129	111	94	76	58	45	33
1,840	1,860	204	186	168	150	132	114	97	79	61	47	35
1,860	1,880	207	189	171	153	135	117	100	82	64	49	37
1,880	1,900	210	192	174	156	138	120	103	85	67	51	39
1,900	1,920	213	195	177	159	141	123	106	88	70	53	41
1,920	1,940	216	198	180	162	144	126	109	91	73	55	43
1,940	1,960	219	201	183	165	147	129	112	94	76	58	45
1,960	1,980	222	204	186	168	150	132	115	97	79	61	47
1,980	2,000	225	207	189	171	153	135	118	100	82	64	49
2,000	2,020	228	210	192	174	156	138	121	103	85	67	51
2,020	2,040	231	213	195	177	159	141	124	106	88	70	53
2,040	2,060	234	216	198	180	162	144	127	109	91	73	55
2,060	2,080	237	219	201	183	165	147	130	112	94	76	58
2,080	2,100	240	222	204	186	168	150	133	115	97	79	61
2,100	2,120	243	225	207	189	171	153	136	118	100	82	64
2,120	2,140	246	228	210	192	174	156	139	121	103	85	67
2,140	2,160	249	231	213	195	177	159	142	124	106	88	70
2,160	2,180	252	234	216	198	180	162	145	127	109	91	73
2,180	2,200	255	237	219	201	183	165	148	130	112	94	76
2,200	2,220	258	240	222	204	186	168	151	133	115	97	79
2,220	2,240	261	243	225	207	189	171	154	136	118	100	82
2,240	2,260	264	246	228	210	192	174	157	139	121	103	85
2,260	2,280	267	249	231	213	195	177	160	142	124	106	88
2,280	2,300	270	252	234	216	198	180	163	145	127	109	91
2,300	2,320	273	255	237	219	201	183	166	148	130	112	94
2,320	2,340	276	258	240	222	204	186	169	151	133	115	97
2,340	2,360	279	261	243	225	207	189	172	154	136	118	100
2,360	2,380	282	264	246	228	210	192	175	157	139	121	103
2,380	2,400	285	267	249	231	213	195	178	160	142	124	106
2,400	2,420	288	270	252	234	216	198	181	163	145	127	109
2,420	2,440	291	273	255	237	219	201	184	166	148	130	112
2,440	2,460	294	276	258	240	222	204	187	169	151	133	115
2,460	2,480	297	279	261	243	225	207	190	172	154	136	118
2,480	2,500	300	282	264	246	228	210	193	175	157	139	121
2,500	2,520	305	285	267	249	231	213	196	178	160	142	124
2,520	2,540	310	288	270	252	234	216	199	181	163	145	127
2,540	2,560	315	291	273	255	237	219	202	184	166	148	130
2,560	2,580	320	294	276	258	240	222	205	187	169	151	133
2,580	2,600	325	297	279	261	243	225	208	190	172	154	136
2,600	2,620	330	300	282	264	246	228	211	193	175	157	139
2,620	2,640	335	305	285	267	249	231	214	196	178	160	142
2,640	2,660	340	310	288	270	252	234	217	199	181	163	145
2,660	2,680	345	315	291	273	255	237	220	202	184	166	148
2,680	2,700	350	320	294	276	258	240	223	205	187	169	151

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	0	0	0	0	0	0	0	0	0	0
245	250	14	1	0	0	0	0	0	0	0	0	0
250	260	14	2	0	0	0	0	0	0	0	0	0
260	270	15	3	0	0	0	0	0	0	0	0	0
270	280	16	4	0	0	0	0	0	0	0	0	0
280	290	17	5	0	0	0	0	0	0	0	0	0
290	300	18	6	0	0	0	0	0	0	0	0	0
300	310	19	7	0	0	0	0	0	0	0	0	0
310	320	20	8	0	0	0	0	0	0	0	0	0
320	330	21	9	0	0	0	0	0	0	0	0	0
330	340	22	10	0	0	0	0	0	0	0	0	0
340	350	23	11	0	0	0	0	0	0	0	0	0
350	360	24	12	0	0	0	0	0	0	0	0	0
360	370	25	13	0	0	0	0	0	0	0	0	0
370	380	26	14	1	0	0	0	0	0	0	0	0
380	390	27	15	2	0	0	0	0	0	0	0	0
390	400	28	16	3	0	0	0	0	0	0	0	0
400	410	30	17	4	0	0	0	0	0	0	0	0
410	420	31	18	5	0	0	0	0	0	0	0	0
420	430	33	19	6	0	0	0	0	0	0	0	0
430	440	34	20	7	0	0	0	0	0	0	0	0
440	450	36	21	8	0	0	0	0	0	0	0	0
450	460	37	22	9	0	0	0	0	0	0	0	0
460	470	39	23	10	0	0	0	0	0	0	0	0
470	480	40	24	11	0	0	0	0	0	0	0	0
480	490	42	25	12	0	0	0	0	0	0	0	0
490	500	43	26	13	0	0	0	0	0	0	0	0
500	520	45	27	14	1	0	0	0	0	0	0	0
520	540	48	29	16	3	0	0	0	0	0	0	0
540	560	51	32	18	5	0	0	0	0	0	0	0
560	580	54	35	20	7	0	0	0	0	0	0	0
580	600	57	38	22	9	0	0	0	0	0	0	0
600	620	60	41	24	11	0	0	0	0	0	0	0
620	640	63	44	26	13	0	0	0	0	0	0	0
640	660	66	47	28	15	2	0	0	0	0	0	0
660	680	69	50	31	17	4	0	0	0	0	0	0
680	700	72	53	34	19	6	0	0	0	0	0	0
700	720	75	56	37	21	8	0	0	0	0	0	0
720	740	78	59	40	23	10	0	0	0	0	0	0
740	760	81	62	43	25	12	0	0	0	0	0	0
760	780	84	65	46	27	14	1	0	0	0	0	0
780	800	87	68	49	29	16	3	0	0	0	0	0
800	820	90	71	52	32	18	5	0	0	0	0	0
820	840	93	74	55	35	20	7	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2004)

If 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 is—										
\$840	\$860	\$96	\$77	\$58	\$38	\$22	\$9	\$0	\$0	\$0	\$0	\$0
860	880	99	80	61	41	24	11	0	0	0	0	0
880	900	102	83	64	44	26	13	0	0	0	0	0
900	920	105	86	67	47	28	15	2	0	0	0	0
920	940	108	89	70	50	31	17	4	0	0	0	0
940	960	111	92	73	53	34	19	6	0	0	0	0
960	980	114	95	76	56	37	21	8	0	0	0	0
980	1,000	117	98	79	59	40	23	10	0	0	0	0
1,000	1,020	120	101	82	62	43	25	12	0	0	0	0
1,020	1,040	123	104	85	65	46	27	14	2	0	0	0
1,040	1,060	126	107	88	68	49	29	16	4	0	0	0
1,060	1,080	129	110	91	71	52	32	18	6	0	0	0
1,080	1,100	132	113	94	74	55	35	20	8	0	0	0
1,100	1,120	135	116	97	77	58	38	22	10	0	0	0
1,120	1,140	138	119	100	80	61	41	24	12	0	0	0
1,140	1,160	141	122	103	83	64	44	26	14	1	0	0
1,160	1,180	144	125	106	86	67	47	28	16	3	0	0
1,180	1,200	147	128	109	89	70	50	31	18	5	0	0
1,200	1,220	150	131	112	92	73	53	34	20	7	0	0
1,220	1,240	153	134	115	95	76	56	37	22	9	0	0
1,240	1,260	156	137	118	98	79	59	40	24	11	0	0
1,260	1,280	159	140	121	101	82	62	43	26	13	0	0
1,280	1,300	163	143	124	104	85	65	46	28	15	2	0
1,300	1,320	168	146	127	107	88	68	49	30	17	4	0
1,320	1,340	173	149	130	110	91	71	52	33	19	6	0
1,340	1,360	178	152	133	113	94	74	55	36	21	8	0
1,360	1,380	183	155	136	116	97	77	58	39	23	10	0
1,380	1,400	188	158	139	119	100	80	61	42	25	12	0
1,400	1,420	193	161	142	122	103	83	64	45	27	14	1
1,420	1,440	198	166	145	125	106	86	67	48	29	16	3
1,440	1,460	203	171	148	128	109	89	70	51	31	18	5
1,460	1,480	208	176	151	131	112	92	73	54	34	20	7
1,480	1,500	213	181	154	134	115	95	76	57	37	22	9
1,500	1,520	218	186	157	137	118	98	79	60	40	24	11
1,520	1,540	223	191	160	140	121	101	82	63	43	26	13
1,540	1,560	228	196	163	143	124	104	85	66	46	28	15
1,560	1,580	233	201	168	146	127	107	88	69	49	30	17
1,580	1,600	238	206	173	149	130	110	91	72	52	33	19
1,600	1,620	243	211	178	152	133	113	94	75	55	36	21
1,620	1,640	248	216	183	155	136	116	97	78	58	39	23
1,640	1,660	253	221	188	158	139	119	100	81	61	42	25
1,660	1,680	258	226	193	161	142	122	103	84	64	45	27
1,680	1,700	263	231	198	166	145	125	106	87	67	48	29
1,700	1,720	268	236	203	171	148	128	109	90	70	51	32
1,720	1,740	273	241	208	176	151	131	112	93	73	54	35
1,740	1,760	278	246	213	181	154	134	115	96	76	57	38
1,760	1,780	283	251	218	186	157	137	118	99	79	60	41
1,780	1,800	288	256	223	191	160	140	121	102	82	63	44
1,800	1,820	293	261	228	196	164	143	124	105	85	66	47
1,820	1,840	298	266	233	201	169	146	127	108	88	69	50
1,840	1,860	303	271	238	206	174	149	130	111	91	72	53
1,860	1,880	308	276	243	211	179	152	133	114	94	75	56
1,880	1,900	313	281	248	216	184	155	136	117	97	78	59
1,900	1,920	318	286	253	221	189	158	139	120	100	81	62
1,920	1,940	323	291	258	226	194	161	142	123	103	84	65
1,940	1,960	328	296	263	231	199	166	145	126	106	87	68
1,960	1,980	333	301	268	236	204	171	148	129	109	90	71
1,980	2,000	338	306	273	241	209	176	151	132	112	93	74
2,000	2,020	343	311	278	246	214	181	154	135	115	96	77
2,020	2,040	348	316	283	251	219	186	157	138	118	99	80
2,040	2,060	353	321	288	256	224	191	160	141	121	102	83
2,060	2,080	358	326	293	261	229	196	164	144	124	105	86
2,080	2,100	363	331	298	266	234	201	169	147	127	108	89
2,100	2,120	368	336	303	271	239	206	174	150	130	111	92
2,120	2,140	373	341	308	276	244	211	179	153	133	114	95

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 3. Also see the instructions on page 2.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	0	0	0	0	0	0	0	0	0	0	0
320	330	0	0	0	0	0	0	0	0	0	0	0
330	340	0	0	0	0	0	0	0	0	0	0	0
340	350	1	0	0	0	0	0	0	0	0	0	0
350	360	2	0	0	0	0	0	0	0	0	0	0
360	370	3	0	0	0	0	0	0	0	0	0	0
370	380	4	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	0	0	0	0	0	0	0	0	0	0
400	410	7	0	0	0	0	0	0	0	0	0	0
410	420	8	0	0	0	0	0	0	0	0	0	0
420	430	9	0	0	0	0	0	0	0	0	0	0
430	440	10	0	0	0	0	0	0	0	0	0	0
440	450	11	0	0	0	0	0	0	0	0	0	0
450	460	12	0	0	0	0	0	0	0	0	0	0
460	470	13	0	0	0	0	0	0	0	0	0	0
470	480	14	1	0	0	0	0	0	0	0	0	0
480	490	15	2	0	0	0	0	0	0	0	0	0
490	500	16	3	0	0	0	0	0	0	0	0	0
500	520	18	5	0	0	0	0	0	0	0	0	0
520	540	20	7	0	0	0	0	0	0	0	0	0
540	560	22	9	0	0	0	0	0	0	0	0	0
560	580	24	11	0	0	0	0	0	0	0	0	0
580	600	26	13	0	0	0	0	0	0	0	0	0
600	620	28	15	2	0	0	0	0	0	0	0	0
620	640	30	17	4	0	0	0	0	0	0	0	0
640	660	32	19	6	0	0	0	0	0	0	0	0
660	680	34	21	8	0	0	0	0	0	0	0	0
680	700	36	23	10	0	0	0	0	0	0	0	0
700	720	38	25	12	0	0	0	0	0	0	0	0
720	740	40	27	14	1	0	0	0	0	0	0	0
740	760	42	29	16	3	0	0	0	0	0	0	0
760	780	44	31	18	5	0	0	0	0	0	0	0
780	800	46	33	20	7	0	0	0	0	0	0	0
800	820	48	35	22	9	0	0	0	0	0	0	0
820	840	50	37	24	11	0	0	0	0	0	0	0
840	860	52	39	26	13	0	0	0	0	0	0	0
860	880	54	41	28	15	2	0	0	0	0	0	0
880	900	56	43	30	17	4	0	0	0	0	0	0
900	920	58	45	32	19	6	0	0	0	0	0	0
920	940	60	47	34	21	8	0	0	0	0	0	0
940	960	63	49	36	23	10	0	0	0	0	0	0
960	980	66	51	38	25	12	0	0	0	0	0	0
980	1,000	69	53	40	27	14	1	0	0	0	0	0
1,000	1,020	72	55	42	29	16	3	0	0	0	0	0
1,020	1,040	75	57	44	31	18	5	0	0	0	0	0
1,040	1,060	78	59	46	33	20	7	0	0	0	0	0
1,060	1,080	81	61	48	35	22	9	0	0	0	0	0
1,080	1,100	84	64	50	37	24	11	0	0	0	0	0
1,100	1,120	87	67	52	39	26	13	0	0	0	0	0
1,120	1,140	90	70	54	41	28	15	2	0	0	0	0
1,140	1,160	93	73	56	43	30	17	4	0	0	0	0
1,160	1,180	96	76	58	45	32	19	6	0	0	0	0
1,180	1,200	99	79	60	47	34	21	8	0	0	0	0
1,200	1,220	102	82	63	49	36	23	10	0	0	0	0
1,220	1,240	105	85	66	51	38	25	12	0	0	0	0
1,240	1,260	108	88	69	53	40	27	14	1	0	0	0
1,260	1,280	111	91	72	55	42	29	16	3	0	0	0
1,280	1,300	114	94	75	57	44	31	18	5	0	0	0
1,300	1,320	117	97	78	59	46	33	20	7	0	0	0
1,320	1,340	120	100	81	62	48	35	22	9	0	0	0
1,340	1,360	123	103	84	65	50	37	24	11	0	0	0
1,360	1,380	126	106	87	68	52	39	26	13	0	0	0
1,380	1,400	129	109	90	71	54	41	28	15	2	0	0
1,400	1,420	132	112	93	74	56	43	30	17	4	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2004)

If 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 is—										
\$1,420	\$1,440	\$135	\$115	\$96	\$77	\$58	\$45	\$32	\$19	\$6	\$0	\$0
1,440	1,460	138	118	99	80	60	47	34	21	8	0	0
1,460	1,480	141	121	102	83	63	49	36	23	10	0	0
1,480	1,500	144	124	105	86	66	51	38	25	12	0	0
1,500	1,520	147	127	108	89	69	53	40	27	14	1	0
1,520	1,540	150	130	111	92	72	55	42	29	16	3	0
1,540	1,560	153	133	114	95	75	57	44	31	18	5	0
1,560	1,580	156	136	117	98	78	59	46	33	20	7	0
1,580	1,600	159	139	120	101	81	62	48	35	22	9	0
1,600	1,620	162	142	123	104	84	65	50	37	24	11	0
1,620	1,640	165	145	126	107	87	68	52	39	26	13	1
1,640	1,660	168	148	129	110	90	71	54	41	28	15	3
1,660	1,680	171	151	132	113	93	74	56	43	30	17	5
1,680	1,700	174	154	135	116	96	77	58	45	32	19	7
1,700	1,720	177	157	138	119	99	80	60	47	34	21	9
1,720	1,740	180	160	141	122	102	83	63	49	36	23	11
1,740	1,760	183	163	144	125	105	86	66	51	38	25	13
1,760	1,780	186	166	147	128	108	89	69	53	40	27	15
1,780	1,800	189	169	150	131	111	92	72	55	42	29	17
1,800	1,820	192	172	153	134	114	95	75	57	44	31	19
1,820	1,840	195	175	156	137	117	98	78	59	46	33	21
1,840	1,860	198	178	159	140	120	101	81	62	48	35	23
1,860	1,880	201	181	162	143	123	104	84	65	50	37	25
1,880	1,900	204	184	165	146	126	107	87	68	52	39	27
1,900	1,920	207	187	168	149	129	110	90	71	54	41	29
1,920	1,940	210	190	171	152	132	113	93	74	56	43	31
1,940	1,960	213	193	174	155	135	116	96	77	58	45	33
1,960	1,980	216	196	177	158	138	119	99	80	61	47	35
1,980	2,000	219	199	180	161	141	122	102	83	64	49	37
2,000	2,020	222	202	183	164	144	125	105	86	67	51	39
2,020	2,040	225	205	186	167	147	128	108	89	70	53	41
2,040	2,060	228	208	189	170	150	131	111	92	73	55	43
2,060	2,080	231	211	192	173	153	134	114	95	76	57	45
2,080	2,100	234	214	195	176	156	137	117	98	79	59	47
2,100	2,120	237	217	198	179	159	140	120	101	82	62	49
2,120	2,140	240	220	201	182	162	143	123	104	85	65	51
2,140	2,160	243	223	204	185	165	146	126	107	88	68	53
2,160	2,180	246	226	207	188	168	149	129	110	91	71	55
2,180	2,200	249	229	210	191	171	152	132	113	94	74	57
2,200	2,220	252	232	213	194	174	155	135	116	97	77	59
2,220	2,240	255	235	216	197	177	158	138	119	100	80	61
2,240	2,260	258	238	219	200	180	161	141	122	103	83	64
2,260	2,280	261	241	222	203	183	164	144	125	106	86	67
2,280	2,300	264	244	225	206	186	167	147	128	109	89	70
2,300	2,320	267	247	228	209	189	170	150	131	112	92	73
2,320	2,340	270	250	231	212	192	173	153	134	115	95	76
2,340	2,360	273	253	234	215	195	176	156	137	118	98	79
2,360	2,380	276	256	237	218	198	179	159	140	121	101	82
2,380	2,400	279	259	240	221	201	182	162	143	124	104	85
2,400	2,420	282	262	243	224	204	185	165	146	127	107	88
2,420	2,440	285	265	246	227	207	188	168	149	130	110	91
2,440	2,460	288	268	249	230	210	191	171	152	133	113	94
2,460	2,480	291	271	252	233	213	194	174	155	136	116	97
2,480	2,500	294	274	255	236	216	197	177	158	139	119	100
2,500	2,520	297	277	258	239	219	200	180	161	142	122	103
2,520	2,540	300	280	261	242	222	203	183	164	145	125	106
2,540	2,560	303	283	264	245	225	206	186	167	148	128	109
2,560	2,580	306	286	267	248	228	209	189	170	151	131	112
2,580	2,600	309	289	270	251	231	212	192	173	154	134	115
2,600	2,620	312	292	273	254	234	215	195	176	157	137	118
2,620	2,640	315	295	276	257	237	218	198	179	160	140	121
2,640	2,660	318	298	279	260	240	221	201	182	163	143	124
2,660	2,680	321	301	282	263	243	224	204	185	166	146	127
2,680	2,700	324	304	285	266	246	227	207	188	169	149	130
2,700	2,720	328	307	288	269	249	230	210	191	172	152	133
2,720	2,740	333	310	291	272	252	233	213	194	175	155	136

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	1	0	0	0	0	0	0	0	0	0
500	520	29	3	0	0	0	0	0	0	0	0	0
520	540	31	5	0	0	0	0	0	0	0	0	0
540	560	33	7	0	0	0	0	0	0	0	0	0
560	580	35	9	0	0	0	0	0	0	0	0	0
580	600	37	11	0	0	0	0	0	0	0	0	0
600	640	40	14	0	0	0	0	0	0	0	0	0
640	680	44	18	0	0	0	0	0	0	0	0	0
680	720	48	22	0	0	0	0	0	0	0	0	0
720	760	52	26	0	0	0	0	0	0	0	0	0
760	800	56	30	4	0	0	0	0	0	0	0	0
800	840	61	34	8	0	0	0	0	0	0	0	0
840	880	67	38	12	0	0	0	0	0	0	0	0
880	920	73	42	16	0	0	0	0	0	0	0	0
920	960	79	46	20	0	0	0	0	0	0	0	0
960	1,000	85	50	24	0	0	0	0	0	0	0	0
1,000	1,040	91	54	28	2	0	0	0	0	0	0	0
1,040	1,080	97	58	32	6	0	0	0	0	0	0	0
1,080	1,120	103	64	36	10	0	0	0	0	0	0	0
1,120	1,160	109	70	40	14	0	0	0	0	0	0	0
1,160	1,200	115	76	44	18	0	0	0	0	0	0	0
1,200	1,240	121	82	48	22	0	0	0	0	0	0	0
1,240	1,280	127	88	52	26	1	0	0	0	0	0	0
1,280	1,320	133	94	56	30	5	0	0	0	0	0	0
1,320	1,360	139	100	61	34	9	0	0	0	0	0	0
1,360	1,400	145	106	67	38	13	0	0	0	0	0	0
1,400	1,440	151	112	73	42	17	0	0	0	0	0	0
1,440	1,480	157	118	79	46	21	0	0	0	0	0	0
1,480	1,520	163	124	85	50	25	0	0	0	0	0	0
1,520	1,560	169	130	91	54	29	3	0	0	0	0	0
1,560	1,600	175	136	97	58	33	7	0	0	0	0	0
1,600	1,640	181	142	103	64	37	11	0	0	0	0	0
1,640	1,680	187	148	109	70	41	15	0	0	0	0	0
1,680	1,720	193	154	115	76	45	19	0	0	0	0	0
1,720	1,760	199	160	121	82	49	23	0	0	0	0	0
1,760	1,800	205	166	127	88	53	27	1	0	0	0	0
1,800	1,840	211	172	133	94	57	31	5	0	0	0	0
1,840	1,880	217	178	139	100	62	35	9	0	0	0	0
1,880	1,920	223	184	145	106	68	39	13	0	0	0	0
1,920	1,960	229	190	151	112	74	43	17	0	0	0	0
1,960	2,000	235	196	157	118	80	47	21	0	0	0	0
2,000	2,040	241	202	163	124	86	51	25	0	0	0	0
2,040	2,080	247	208	169	130	92	55	29	3	0	0	0
2,080	2,120	253	214	175	136	98	59	33	7	0	0	0
2,120	2,160	259	220	181	142	104	65	37	11	0	0	0
2,160	2,200	265	226	187	148	110	71	41	15	0	0	0
2,200	2,240	271	232	193	154	116	77	45	19	0	0	0
2,240	2,280	277	238	199	160	122	83	49	23	0	0	0
2,280	2,320	283	244	205	166	128	89	53	27	1	0	0
2,320	2,360	289	250	211	172	134	95	57	31	5	0	0
2,360	2,400	295	256	217	178	140	101	62	35	9	0	0
2,400	2,440	301	262	223	184	146	107	68	39	13	0	0
2,440	2,480	307	268	229	190	152	113	74	43	17	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$2,480	\$2,520	\$313	\$274	\$235	\$196	\$158	\$119	\$80	\$47	\$21	\$0	\$0
2,520	2,560	319	280	241	202	164	125	86	51	25	0	0
2,560	2,600	326	286	247	208	170	131	92	55	29	3	0
2,600	2,640	336	292	253	214	176	137	98	59	33	7	0
2,640	2,680	346	298	259	220	182	143	104	65	37	11	0
2,680	2,720	356	304	265	226	188	149	110	71	41	15	0
2,720	2,760	366	310	271	232	194	155	116	77	45	19	0
2,760	2,800	376	316	277	238	200	161	122	83	49	23	0
2,800	2,840	386	322	283	244	206	167	128	89	53	27	2
2,840	2,880	396	331	289	250	212	173	134	95	57	31	6
2,880	2,920	406	341	295	256	218	179	140	101	63	35	10
2,920	2,960	416	351	301	262	224	185	146	107	69	39	14
2,960	3,000	426	361	307	268	230	191	152	113	75	43	18
3,000	3,040	436	371	313	274	236	197	158	119	81	47	22
3,040	3,080	446	381	319	280	242	203	164	125	87	51	26
3,080	3,120	456	391	327	286	248	209	170	131	93	55	30
3,120	3,160	466	401	337	292	254	215	176	137	99	60	34
3,160	3,200	476	411	347	298	260	221	182	143	105	66	38
3,200	3,240	486	421	357	304	266	227	188	149	111	72	42
3,240	3,280	496	431	367	310	272	233	194	155	117	78	46
3,280	3,320	506	441	377	316	278	239	200	161	123	84	50
3,320	3,360	516	451	387	322	284	245	206	167	129	90	54
3,360	3,400	526	461	397	332	290	251	212	173	135	96	58
3,400	3,440	536	471	407	342	296	257	218	179	141	102	63
3,440	3,480	546	481	417	352	302	263	224	185	147	108	69
3,480	3,520	556	491	427	362	308	269	230	191	153	114	75
3,520	3,560	566	501	437	372	314	275	236	197	159	120	81
3,560	3,600	576	511	447	382	320	281	242	203	165	126	87
3,600	3,640	586	521	457	392	328	287	248	209	171	132	93
3,640	3,680	596	531	467	402	338	293	254	215	177	138	99
3,680	3,720	606	541	477	412	348	299	260	221	183	144	105
3,720	3,760	616	551	487	422	358	305	266	227	189	150	111
3,760	3,800	626	561	497	432	368	311	272	233	195	156	117
3,800	3,840	636	571	507	442	378	317	278	239	201	162	123
3,840	3,880	646	581	517	452	388	323	284	245	207	168	129
3,880	3,920	656	591	527	462	398	333	290	251	213	174	135
3,920	3,960	666	601	537	472	408	343	296	257	219	180	141
3,960	4,000	676	611	547	482	418	353	302	263	225	186	147
4,000	4,040	686	621	557	492	428	363	308	269	231	192	153
4,040	4,080	696	631	567	502	438	373	314	275	237	198	159
4,080	4,120	706	641	577	512	448	383	320	281	243	204	165
4,120	4,160	716	651	587	522	458	393	328	287	249	210	171
4,160	4,200	726	661	597	532	468	403	338	293	255	216	177
4,200	4,240	736	671	607	542	478	413	348	299	261	222	183
4,240	4,280	746	681	617	552	488	423	358	305	267	228	189
4,280	4,320	756	691	627	562	498	433	368	311	273	234	195
4,320	4,360	766	701	637	572	508	443	378	317	279	240	201
4,360	4,400	776	711	647	582	518	453	388	324	285	246	207
4,400	4,440	786	721	657	592	528	463	398	334	291	252	213
4,440	4,480	796	731	667	602	538	473	408	344	297	258	219
4,480	4,520	806	741	677	612	548	483	418	354	303	264	225
4,520	4,560	816	751	687	622	558	493	428	364	309	270	231
4,560	4,600	826	761	697	632	568	503	438	374	315	276	237
4,600	4,640	836	771	707	642	578	513	448	384	321	282	243
4,640	4,680	846	781	717	652	588	523	458	394	329	288	249
4,680	4,720	856	791	727	662	598	533	468	404	339	294	255
4,720	4,760	866	801	737	672	608	543	478	414	349	300	261
4,760	4,800	876	811	747	682	618	553	488	424	359	306	267
4,800	4,840	886	821	757	692	628	563	498	434	369	312	273
4,840	4,880	896	831	767	702	638	573	508	444	379	318	279
4,880	4,920	906	841	777	712	648	583	518	454	389	325	285
4,920	4,960	916	851	787	722	658	593	528	464	399	335	291
4,960	5,000	926	861	797	732	668	603	538	474	409	345	297
5,000	5,040	936	871	807	742	678	613	548	484	419	355	303
5,040	5,080	946	881	817	752	688	623	558	494	429	365	309

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 3. Also see the instructions on page 2.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	560	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	2	0	0	0	0	0	0	0	0	0
960	1,000	31	6	0	0	0	0	0	0	0	0	0
1,000	1,040	35	10	0	0	0	0	0	0	0	0	0
1,040	1,080	39	14	0	0	0	0	0	0	0	0	0
1,080	1,120	43	18	0	0	0	0	0	0	0	0	0
1,120	1,160	47	22	0	0	0	0	0	0	0	0	0
1,160	1,200	51	26	0	0	0	0	0	0	0	0	0
1,200	1,240	55	30	4	0	0	0	0	0	0	0	0
1,240	1,280	59	34	8	0	0	0	0	0	0	0	0
1,280	1,320	63	38	12	0	0	0	0	0	0	0	0
1,320	1,360	67	42	16	0	0	0	0	0	0	0	0
1,360	1,400	71	46	20	0	0	0	0	0	0	0	0
1,400	1,440	75	50	24	0	0	0	0	0	0	0	0
1,440	1,480	79	54	28	2	0	0	0	0	0	0	0
1,480	1,520	83	58	32	6	0	0	0	0	0	0	0
1,520	1,560	87	62	36	10	0	0	0	0	0	0	0
1,560	1,600	91	66	40	14	0	0	0	0	0	0	0
1,600	1,640	95	70	44	18	0	0	0	0	0	0	0
1,640	1,680	99	74	48	22	0	0	0	0	0	0	0
1,680	1,720	103	78	52	26	0	0	0	0	0	0	0
1,720	1,760	107	82	56	30	4	0	0	0	0	0	0
1,760	1,800	111	86	60	34	8	0	0	0	0	0	0
1,800	1,840	115	90	64	38	12	0	0	0	0	0	0
1,840	1,880	119	94	68	42	16	0	0	0	0	0	0
1,880	1,920	125	98	72	46	20	0	0	0	0	0	0
1,920	1,960	131	102	76	50	24	0	0	0	0	0	0
1,960	2,000	137	106	80	54	28	2	0	0	0	0	0
2,000	2,040	143	110	84	58	32	6	0	0	0	0	0
2,040	2,080	149	114	88	62	36	10	0	0	0	0	0
2,080	2,120	155	118	92	66	40	14	0	0	0	0	0
2,120	2,160	161	123	96	70	44	18	0	0	0	0	0
2,160	2,200	167	129	100	74	48	22	0	0	0	0	0
2,200	2,240	173	135	104	78	52	26	0	0	0	0	0
2,240	2,280	179	141	108	82	56	30	4	0	0	0	0
2,280	2,320	185	147	112	86	60	34	8	0	0	0	0
2,320	2,360	191	153	116	90	64	38	12	0	0	0	0
2,360	2,400	197	159	120	94	68	42	16	0	0	0	0
2,400	2,440	203	165	126	98	72	46	20	0	0	0	0
2,440	2,480	209	171	132	102	76	50	24	0	0	0	0
2,480	2,520	215	177	138	106	80	54	28	3	0	0	0
2,520	2,560	221	183	144	110	84	58	32	7	0	0	0
2,560	2,600	227	189	150	114	88	62	36	11	0	0	0
2,600	2,640	233	195	156	118	92	66	40	15	0	0	0
2,640	2,680	239	201	162	123	96	70	44	19	0	0	0
2,680	2,720	245	207	168	129	100	74	48	23	0	0	0
2,720	2,760	251	213	174	135	104	78	52	27	1	0	0
2,760	2,800	257	219	180	141	108	82	56	31	5	0	0
2,800	2,840	263	225	186	147	112	86	60	35	9	0	0
2,840	2,880	269	231	192	153	116	90	64	39	13	0	0
2,880	2,920	275	237	198	159	120	94	68	43	17	0	0
2,920	2,960	281	243	204	165	126	98	72	47	21	0	0
2,960	3,000	287	249	210	171	132	102	76	51	25	0	0
3,000	3,040	293	255	216	177	138	106	80	55	29	3	0
3,040	3,080	299	261	222	183	144	110	84	59	33	7	0
3,080	3,120	305	267	228	189	150	114	88	63	37	11	0
3,120	3,160	311	273	234	195	156	118	92	67	41	15	0
3,160	3,200	317	279	240	201	162	124	96	71	45	19	0
3,200	3,240	323	285	246	207	168	130	100	75	49	23	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$3,240	\$3,280	\$329	\$291	\$252	\$213	\$174	\$136	\$104	\$79	\$53	\$27	\$1
3,280	3,320	335	297	258	219	180	142	108	83	57	31	5
3,320	3,360	341	303	264	225	186	148	112	87	61	35	9
3,360	3,400	347	309	270	231	192	154	116	91	65	39	13
3,400	3,440	353	315	276	237	198	160	121	95	69	43	17
3,440	3,480	359	321	282	243	204	166	127	99	73	47	21
3,480	3,520	365	327	288	249	210	172	133	103	77	51	25
3,520	3,560	371	333	294	255	216	178	139	107	81	55	29
3,560	3,600	377	339	300	261	222	184	145	111	85	59	33
3,600	3,640	383	345	306	267	228	190	151	115	89	63	37
3,640	3,680	389	351	312	273	234	196	157	119	93	67	41
3,680	3,720	395	357	318	279	240	202	163	124	97	71	45
3,720	3,760	401	363	324	285	246	208	169	130	101	75	49
3,760	3,800	407	369	330	291	252	214	175	136	105	79	53
3,800	3,840	413	375	336	297	258	220	181	142	109	83	57
3,840	3,880	419	381	342	303	264	226	187	148	113	87	61
3,880	3,920	425	387	348	309	270	232	193	154	117	91	65
3,920	3,960	431	393	354	315	276	238	199	160	121	95	69
3,960	4,000	437	399	360	321	282	244	205	166	127	99	73
4,000	4,040	443	405	366	327	288	250	211	172	133	103	77
4,040	4,080	449	411	372	333	294	256	217	178	139	107	81
4,080	4,120	455	417	378	339	300	262	223	184	145	111	85
4,120	4,160	461	423	384	345	306	268	229	190	151	115	89
4,160	4,200	467	429	390	351	312	274	235	196	157	119	93
4,200	4,240	473	435	396	357	318	280	241	202	163	125	97
4,240	4,280	479	441	402	363	324	286	247	208	169	131	101
4,280	4,320	485	447	408	369	330	292	253	214	175	137	105
4,320	4,360	491	453	414	375	336	298	259	220	181	143	109
4,360	4,400	497	459	420	381	342	304	265	226	187	149	113
4,400	4,440	503	465	426	387	348	310	271	232	193	155	117
4,440	4,480	509	471	432	393	354	316	277	238	199	161	122
4,480	4,520	515	477	438	399	360	322	283	244	205	167	128
4,520	4,560	521	483	444	405	366	328	289	250	211	173	134
4,560	4,600	527	489	450	411	372	334	295	256	217	179	140
4,600	4,640	533	495	456	417	378	340	301	262	223	185	146
4,640	4,680	539	501	462	423	384	346	307	268	229	191	152
4,680	4,720	545	507	468	429	390	352	313	274	235	197	158
4,720	4,760	551	513	474	435	396	358	319	280	241	203	164
4,760	4,800	557	519	480	441	402	364	325	286	247	209	170
4,800	4,840	563	525	486	447	408	370	331	292	253	215	176
4,840	4,880	569	531	492	453	414	376	337	298	259	221	182
4,880	4,920	575	537	498	459	420	382	343	304	265	227	188
4,920	4,960	581	543	504	465	426	388	349	310	271	233	194
4,960	5,000	587	549	510	471	432	394	355	316	277	239	200
5,000	5,040	593	555	516	477	438	400	361	322	283	245	206
5,040	5,080	599	561	522	483	444	406	367	328	289	251	212
5,080	5,120	605	567	528	489	450	412	373	334	295	257	218
5,120	5,160	611	573	534	495	456	418	379	340	301	263	224
5,160	5,200	617	579	540	501	462	424	385	346	307	269	230
5,200	5,240	623	585	546	507	468	430	391	352	313	275	236
5,240	5,280	629	591	552	513	474	436	397	358	319	281	242
5,280	5,320	635	597	558	519	480	442	403	364	325	287	248
5,320	5,360	641	603	564	525	486	448	409	370	331	293	254
5,360	5,400	647	609	570	531	492	454	415	376	337	299	260
5,400	5,440	656	615	576	537	498	460	421	382	343	305	266
5,440	5,480	666	621	582	543	504	466	427	388	349	311	272
5,480	5,520	676	627	588	549	510	472	433	394	355	317	278
5,520	5,560	686	633	594	555	516	478	439	400	361	323	284
5,560	5,600	696	639	600	561	522	484	445	406	367	329	290
5,600	5,640	706	645	606	567	528	490	451	412	373	335	296
5,640	5,680	716	651	612	573	534	496	457	418	379	341	302
5,680	5,720	726	661	618	579	540	502	463	424	385	347	308
5,720	5,760	736	671	624	585	546	508	469	430	391	353	314
5,760	5,800	746	681	630	591	552	514	475	436	397	359	320
5,800	5,840	756	691	636	597	558	520	481	442	403	365	326
5,840	5,880	766	701	642	603	564	526	487	448	409	371	332

\$5,880 and over Use Table 4(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	15	0	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	2	1	0	0	0	0	0	0	0	0	0
36	39	3	2	0	0	0	0	0	0	0	0	0
39	42	3	2	1	0	0	0	0	0	0	0	0
42	45	4	2	1	0	0	0	0	0	0	0	0
45	48	4	2	1	0	0	0	0	0	0	0	0
48	51	5	3	2	0	0	0	0	0	0	0	0
51	54	5	3	2	1	0	0	0	0	0	0	0
54	57	5	4	2	1	0	0	0	0	0	0	0
57	60	6	4	2	1	0	0	0	0	0	0	0
60	63	6	5	3	2	0	0	0	0	0	0	0
63	66	7	5	3	2	1	0	0	0	0	0	0
66	69	7	5	4	2	1	0	0	0	0	0	0
69	72	8	6	4	2	1	0	0	0	0	0	0
72	75	8	6	5	3	2	0	0	0	0	0	0
75	78	9	7	5	3	2	1	0	0	0	0	0
78	81	9	7	5	4	2	1	0	0	0	0	0
81	84	9	8	6	4	2	1	0	0	0	0	0
84	87	10	8	6	5	3	2	0	0	0	0	0
87	90	10	9	7	5	3	2	1	0	0	0	0
90	93	11	9	7	5	4	2	1	0	0	0	0
93	96	11	10	8	6	4	2	1	0	0	0	0
96	99	12	10	8	6	5	3	2	0	0	0	0
99	102	12	10	9	7	5	3	2	1	0	0	0
102	105	13	11	9	7	5	4	2	1	0	0	0
105	108	13	11	10	8	6	4	2	1	0	0	0
108	111	14	12	10	8	6	5	3	2	0	0	0
111	114	14	12	10	9	7	5	3	2	1	0	0
114	117	14	13	11	9	7	5	4	2	1	0	0
117	120	15	13	11	10	8	6	4	2	1	0	0
120	123	16	14	12	10	8	6	5	3	2	0	0
123	126	16	14	12	10	9	7	5	3	2	1	0
126	129	17	14	13	11	9	7	6	4	2	1	0
129	132	18	15	13	11	10	8	6	4	2	1	0
132	135	19	16	14	12	10	8	6	5	3	2	0
135	138	19	16	14	12	10	9	7	5	3	2	1
138	141	20	17	14	13	11	9	7	6	4	2	1
141	144	21	18	15	13	11	10	8	6	4	3	1
144	147	22	19	16	14	12	10	8	6	5	3	2
147	150	22	19	16	14	12	10	9	7	5	3	2
150	153	23	20	17	14	13	11	9	7	6	4	2
153	156	24	21	18	15	13	11	10	8	6	4	3
156	159	25	22	19	16	14	12	10	8	6	5	3
159	162	25	22	19	16	14	12	10	9	7	5	3
162	165	26	23	20	17	14	13	11	9	7	6	4
165	168	27	24	21	18	15	13	11	10	8	6	4
168	171	28	25	22	19	16	14	12	10	8	6	5
171	174	28	25	22	19	16	14	12	10	9	7	5
174	177	29	26	23	20	17	14	13	11	9	7	6
177	180	30	27	24	21	18	15	13	11	10	8	6
180	183	31	28	25	22	19	16	14	12	10	8	6
183	186	31	28	25	22	19	16	14	12	10	9	7
186	189	32	29	26	23	20	17	15	13	11	9	7
189	192	33	30	27	24	21	18	15	13	11	10	8
192	195	34	31	28	25	22	19	16	14	12	10	8
195	198	34	31	28	25	22	19	17	14	12	10	9
198	201	35	32	29	26	23	20	17	15	13	11	9
201	204	36	33	30	27	24	21	18	15	13	11	10
204	207	37	34	31	28	25	22	19	16	14	12	10
207	210	37	34	31	28	25	22	20	17	14	12	11
210	213	38	35	32	29	26	23	20	17	15	13	11
213	216	39	36	33	30	27	24	21	18	15	13	11
216	219	40	37	34	31	28	25	22	19	16	14	12

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$219	\$222	\$40	\$37	\$34	\$31	\$28	\$25	\$23	\$20	\$17	\$14	\$12
222	225	41	38	35	32	29	26	23	20	17	15	13
225	228	42	39	36	33	30	27	24	21	18	15	13
228	231	43	40	37	34	31	28	25	22	19	16	14
231	234	43	40	37	34	31	28	26	23	20	17	14
234	237	44	41	38	35	32	29	26	23	20	17	15
237	240	45	42	39	36	33	30	27	24	21	18	15
240	243	46	43	40	37	34	31	28	25	22	19	16
243	246	46	43	40	37	34	31	29	26	23	20	17
246	249	47	44	41	38	35	32	29	26	23	20	17
249	252	48	45	42	39	36	33	30	27	24	21	18
252	255	49	46	43	40	37	34	31	28	25	22	19
255	258	49	46	43	40	37	34	32	29	26	23	20
258	261	50	47	44	41	38	35	32	29	26	23	20
261	264	51	48	45	42	39	36	33	30	27	24	21
264	267	52	49	46	43	40	37	34	31	28	25	22
267	270	53	49	46	43	40	37	35	32	29	26	23
270	273	53	50	47	44	41	38	35	32	29	26	23
273	276	54	51	48	45	42	39	36	33	30	27	24
276	279	55	52	49	46	43	40	37	34	31	28	25
279	282	56	53	49	46	43	40	38	35	32	29	26
282	285	57	53	50	47	44	41	38	35	32	29	26
285	288	58	54	51	48	45	42	39	36	33	30	27
288	291	58	55	52	49	46	43	40	37	34	31	28
291	294	59	56	53	49	46	43	41	38	35	32	29
294	297	60	57	53	50	47	44	41	38	35	32	29
297	300	61	58	54	51	48	45	42	39	36	33	30
300	303	62	58	55	52	49	46	43	40	37	34	31
303	306	63	59	56	53	49	46	44	41	38	35	32
306	309	63	60	57	53	50	47	44	41	38	35	32
309	312	64	61	58	54	51	48	45	42	39	36	33
312	315	65	62	58	55	52	49	46	43	40	37	34
315	318	66	63	59	56	53	49	47	44	41	38	35
318	321	67	63	60	57	53	50	47	44	41	38	35
321	324	68	64	61	58	54	51	48	45	42	39	36
324	327	69	65	62	58	55	52	49	46	43	40	37
327	330	69	66	63	59	56	53	50	47	44	41	38
330	333	70	67	64	60	57	53	50	47	44	41	38
333	336	71	68	64	61	58	54	51	48	45	42	39
336	339	72	69	65	62	59	55	52	49	46	43	40
339	341	73	69	66	63	59	56	53	49	46	43	40
341	343	73	70	66	63	60	56	53	50	47	44	41
343	345	74	70	67	64	60	57	54	50	47	44	41
345	347	74	71	68	64	61	58	54	51	48	45	42
347	349	75	71	68	65	61	58	55	51	48	45	42
349	351	75	72	69	65	62	59	55	52	49	46	43
351	353	76	73	69	66	63	59	56	53	49	46	43
353	355	76	73	70	66	63	60	56	53	50	47	44
355	357	77	74	70	67	64	60	57	54	50	47	44
357	359	78	74	71	68	64	61	58	54	51	48	45
359	361	78	75	71	68	65	61	58	55	51	48	45
361	363	79	75	72	69	65	62	59	55	52	49	46
363	365	79	76	73	69	66	63	59	56	53	49	46
365	367	80	77	73	70	66	63	60	56	53	50	47
367	369	80	77	74	70	67	64	60	57	54	50	47
369	371	81	78	74	71	68	64	61	58	54	51	48
371	373	82	78	75	72	68	65	61	58	55	51	48
373	375	82	79	75	72	69	65	62	59	55	52	49
375	377	83	79	76	73	69	66	63	59	56	53	49
377	379	83	80	77	73	70	67	63	60	56	53	50
379	381	84	80	77	74	70	67	64	60	57	54	50
381	383	84	81	78	74	71	68	64	61	58	54	51
383	385	85	82	78	75	72	68	65	62	58	55	52
385	387	85	82	79	75	72	69	65	62	59	55	52
387	389	86	83	79	76	73	69	66	63	59	56	53
389	391	87	83	80	77	73	70	67	63	60	57	53

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 4. Also see the instructions on page 2.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$0	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	30	0	0	0	0	0	0	0	0	0	0	0
30	33	0	0	0	0	0	0	0	0	0	0	0
33	36	0	0	0	0	0	0	0	0	0	0	0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	2	0	0	0	0	0	0	0	0	0	0
48	51	2	1	0	0	0	0	0	0	0	0	0
51	54	2	1	0	0	0	0	0	0	0	0	0
54	57	2	1	0	0	0	0	0	0	0	0	0
57	60	3	2	0	0	0	0	0	0	0	0	0
60	63	3	2	1	0	0	0	0	0	0	0	0
63	66	3	2	1	0	0	0	0	0	0	0	0
66	69	4	2	1	0	0	0	0	0	0	0	0
69	72	4	3	2	0	0	0	0	0	0	0	0
72	75	4	3	2	1	0	0	0	0	0	0	0
75	78	5	3	2	1	0	0	0	0	0	0	0
78	81	5	4	2	1	0	0	0	0	0	0	0
81	84	5	4	3	2	0	0	0	0	0	0	0
84	87	5	4	3	2	1	0	0	0	0	0	0
87	90	6	5	3	2	1	0	0	0	0	0	0
90	93	6	5	4	2	1	0	0	0	0	0	0
93	96	7	5	4	3	2	0	0	0	0	0	0
96	99	7	5	4	3	2	1	0	0	0	0	0
99	102	8	6	5	3	2	1	0	0	0	0	0
102	105	8	6	5	4	3	1	0	0	0	0	0
105	108	9	7	5	4	3	2	0	0	0	0	0
108	111	9	7	5	4	3	2	1	0	0	0	0
111	114	10	8	6	5	3	2	1	0	0	0	0
114	117	10	8	6	5	4	3	1	0	0	0	0
117	120	10	9	7	5	4	3	2	0	0	0	0
120	123	11	9	7	5	4	3	2	1	0	0	0
123	126	11	10	8	6	5	3	2	1	0	0	0
126	129	12	10	8	6	5	4	3	1	0	0	0
129	132	12	10	9	7	5	4	3	2	0	0	0
132	135	13	11	9	7	6	4	3	2	1	0	0
135	138	13	11	10	8	6	5	3	2	1	0	0
138	141	14	12	10	8	6	5	4	3	1	0	0
141	144	14	12	10	9	7	5	4	3	2	0	0
144	147	14	13	11	9	7	6	4	3	2	1	0
147	150	15	13	11	10	8	6	5	3	2	1	0
150	153	15	14	12	10	8	6	5	4	3	1	0
153	156	16	14	12	10	9	7	5	4	3	2	0
156	159	16	14	13	11	9	7	6	4	3	2	1
159	162	17	15	13	11	10	8	6	5	3	2	1
162	165	17	15	14	12	10	8	6	5	4	3	1
165	168	18	16	14	12	10	9	7	5	4	3	2
168	171	18	16	14	13	11	9	7	6	4	3	2
171	174	19	17	15	13	11	10	8	6	5	3	2
174	177	19	17	15	14	12	10	8	6	5	4	3
177	180	19	18	16	14	12	10	9	7	5	4	3
180	183	20	18	16	14	13	11	9	7	6	4	3
183	186	20	19	17	15	13	11	10	8	6	5	3
186	189	21	19	17	15	14	12	10	8	6	5	4
189	192	21	19	18	16	14	12	10	9	7	5	4
192	195	22	20	18	16	15	13	11	9	7	6	4
195	198	22	20	19	17	15	13	11	10	8	6	5
198	201	23	21	19	17	15	14	12	10	8	6	5
201	204	23	21	19	18	16	14	12	10	9	7	5
204	207	23	22	20	18	16	15	13	11	9	7	6
207	210	24	22	20	19	17	15	13	11	10	8	6
210	213	24	23	21	19	17	15	14	12	10	8	6
213	216	25	23	21	19	18	16	14	12	11	9	7
216	219	25	23	22	20	18	16	15	13	11	9	7
219	222	26	24	22	20	19	17	15	13	11	10	8
222	225	26	24	23	21	19	17	15	14	12	10	8
225	228	27	25	23	21	19	18	16	14	12	11	9
228	231	27	25	23	22	20	18	16	15	13	11	9
231	234	28	26	24	22	20	19	17	15	13	11	10

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

If 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 is—										
\$234	\$237	\$28	\$26	\$24	\$23	\$21	\$19	\$17	\$15	\$14	\$12	\$10
237	240	28	27	25	23	21	19	18	16	14	12	11
240	243	29	27	25	23	22	20	18	16	15	13	11
243	246	29	28	26	24	22	20	19	17	15	13	11
246	249	30	28	26	24	23	21	19	17	15	14	12
249	252	30	28	27	25	23	21	19	18	16	14	12
252	255	31	29	27	25	24	22	20	18	16	15	13
255	258	32	29	28	26	24	22	20	19	17	15	13
258	261	33	30	28	26	24	23	21	19	17	15	14
261	264	33	30	28	27	25	23	21	19	18	16	14
264	267	34	31	29	27	25	24	22	20	18	16	15
267	270	35	32	29	28	26	24	22	20	19	17	15
270	273	36	33	30	28	26	24	23	21	19	17	15
273	276	36	33	30	28	27	25	23	21	20	18	16
276	279	37	34	31	29	27	25	24	22	20	18	16
279	282	38	35	32	29	28	26	24	22	20	19	17
282	285	39	36	33	30	28	26	24	23	21	19	17
285	288	39	36	33	30	28	27	25	23	21	20	18
288	291	40	37	34	31	29	27	25	24	22	20	18
291	294	41	38	35	32	29	28	26	24	22	20	19
294	297	42	39	36	33	30	28	26	24	23	21	19
297	300	42	39	36	33	30	28	27	25	23	21	20
300	303	43	40	37	34	31	29	27	25	24	22	20
303	306	44	41	38	35	32	29	28	26	24	22	20
306	309	45	42	39	36	33	30	28	26	24	23	21
309	312	45	42	39	36	33	30	28	27	25	23	21
312	315	46	43	40	37	34	31	29	27	25	24	22
315	318	47	44	41	38	35	32	29	28	26	24	22
318	321	48	45	42	39	36	33	30	28	26	24	23
321	324	48	45	42	39	36	33	30	28	27	25	23
324	327	49	46	43	40	37	34	31	29	27	25	24
327	330	50	47	44	41	38	35	32	29	28	26	24
330	333	51	48	45	42	39	36	33	30	28	26	24
333	336	51	48	45	42	39	36	33	30	29	27	25
336	339	52	49	46	43	40	37	34	31	29	27	25
339	341	53	50	47	44	41	38	35	32	29	28	26
341	343	53	50	47	44	41	38	35	32	30	28	26
343	345	54	51	48	45	42	39	36	33	30	28	26
345	347	54	51	48	45	42	39	36	33	30	28	27
347	349	55	52	49	46	43	40	37	34	31	29	27
349	351	55	52	49	46	43	40	37	34	31	29	27
351	353	56	53	50	47	44	41	38	35	32	29	28
353	355	56	53	50	47	44	41	38	35	32	30	28
355	357	57	54	51	48	45	42	39	36	33	30	28
357	359	57	54	51	48	45	42	39	36	33	30	28
359	361	58	55	52	49	46	43	40	37	34	31	29
361	363	58	55	52	49	46	43	40	37	34	31	29
363	365	59	56	53	50	47	44	41	38	35	32	29
365	367	59	56	53	50	47	44	41	38	35	32	30
367	369	60	57	54	51	48	45	42	39	36	33	30
369	371	60	57	54	51	48	45	42	39	36	33	30
371	373	61	58	55	52	49	46	43	40	37	34	31
373	375	61	58	55	52	49	46	43	40	37	34	31
375	377	62	59	56	53	50	47	44	41	38	35	32
377	379	62	59	56	53	50	47	44	41	38	35	32
379	381	63	60	57	54	51	48	45	42	39	36	33
381	383	63	60	57	54	51	48	45	42	39	36	33
383	385	64	61	58	55	52	49	46	43	40	37	34
385	387	64	61	58	55	52	49	46	43	40	37	34
387	389	65	62	59	56	53	50	47	44	41	38	35
389	391	65	62	59	56	53	50	47	44	41	38	35
391	393	66	63	60	57	54	51	48	45	42	39	36
393	395	66	63	60	57	54	51	48	45	42	39	36
395	397	67	64	61	58	55	52	49	46	43	40	37
397	399	67	64	61	58	55	52	49	46	43	40	37
399	401	68	65	62	59	56	53	50	47	44	41	38

\$401 and over

Use Table 8(b) for a **MARRIED** person on page 4. Also see the instructions on page 2.

Alternative Methods for Figuring Withholding

You may use various methods of figuring **income tax** withholding. Use the method that best suits your payroll system and employees. **Pub. 15-A**, Employer's Supplemental Tax Guide, describes these alternatives, including annualized wages, average estimated wages, cumulative wages, and part-year employment.

Other methods. You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is consistently about the same as it would be under the Percentage Method. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in Regulations section 31.3402(h)(4)-1 as shown in the chart below.

If the tax required to be withheld under the annual percentage rate is—	The annual tax withheld under your method may not differ by more than—
Less than \$10	\$9.99
\$10 or more but under \$100	\$10 plus 10% of the excess over \$10
\$100 or more but under \$1,000	\$19 plus 3% of the excess over \$100
\$1,000 or more	\$46 plus 1% of the excess over \$1,000

Formula Tables for Percentage Method Withholding (for Automated Payroll Systems)

Two Formula Tables for Percentage Method Withholding are on pages 26 and 27. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON (Weekly Payroll Period)

If wages exceeding the allowance amount are over \$154 but not over \$429:	
Method:	Income Tax Withheld:
Percentage (page 3)	10% of excess over \$154
Alternative 1 (page 26)	10% of such wages minus \$15.40
Alternative 2 (page 27)	Such wages minus \$154, times 10% of remainder

When employers use the Percentage Method or the Formula Tables for Percentage Method Withholding, the tax for the pay period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by: **(a)** dropping amounts under 50 cents and **(b)** increasing amounts from 50 to 99 cents to the next higher dollar. This rounding will be considered to meet the tolerances under section 3402(h)(4).

(For Wages Paid Through December 2004)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$59.62)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$51	0%	\$0	\$0	—\$154	0%	\$0
\$51	—\$187	10% less	\$5.10	\$154	—\$429	10% less	\$15.40
\$187	—\$592	15% less	\$14.45	\$429	—\$1,245	15% less	\$36.85
\$592	—\$1,317	25% less	\$73.65	\$1,245	—\$2,270	25% less	\$161.35
\$1,317	—\$2,860	28% less	\$113.16	\$2,270	—\$3,568	28% less	\$229.45
\$2,860	—\$6,177	33% less	\$256.16	\$3,568	—\$6,271	33% less	\$407.85
\$6,177	—	35% less	\$379.70	\$6,271	—	35% less	\$533.27

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$119.23)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$102	0%	\$0	\$0	—\$308	0%	\$0
\$102	—\$373	10% less	\$10.20	\$308	—\$858	10% less	\$30.80
\$373	—\$1,185	15% less	\$28.85	\$858	—\$2,490	15% less	\$73.70
\$1,185	—\$2,635	25% less	\$147.35	\$2,490	—\$4,540	25% less	\$322.70
\$2,635	—\$5,719	28% less	\$226.40	\$4,540	—\$7,137	28% less	\$458.90
\$5,719	—\$12,354	33% less	\$512.35	\$7,137	—\$12,542	33% less	\$815.75
\$12,354	—	35% less	\$759.43	\$12,542	—	35% less	\$1,066.59

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$129.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$110	0%	\$0	\$0	—\$333	0%	\$0
\$110	—\$404	10% less	\$11.00	\$333	—\$929	10% less	\$33.30
\$404	—\$1,283	15% less	\$31.20	\$929	—\$2,698	15% less	\$79.75
\$1,283	—\$2,854	25% less	\$159.50	\$2,698	—\$4,919	25% less	\$349.55
\$2,854	—\$6,196	28% less	\$245.12	\$4,919	—\$7,731	28% less	\$497.12
\$6,196	—\$13,383	33% less	\$554.92	\$7,731	—\$13,588	33% less	\$883.67
\$13,383	—	35% less	\$822.58	\$13,588	—	35% less	\$1,155.43

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$258.33)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$221	0%	\$0	\$0	—\$667	0%	\$0
\$221	—\$808	10% less	\$22.10	\$667	—\$1,858	10% less	\$66.70
\$808	—\$2,567	15% less	\$62.50	\$1,858	—\$5,396	15% less	\$159.60
\$2,567	—\$5,708	25% less	\$319.20	\$5,396	—\$9,838	25% less	\$699.20
\$5,708	—\$12,392	28% less	\$490.44	\$9,838	—\$15,463	28% less	\$994.34
\$12,392	—\$26,767	33% less	\$1,110.04	\$15,463	—\$27,175	33% less	\$1,767.49
\$26,767	—	35% less	\$1,645.38	\$27,175	—	35% less	\$2,310.99

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.92)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0.00	—\$10.20	0%	\$0	\$0.00	—\$30.80	0%	\$0
\$10.20	—\$37.30	10% less	\$1.02	\$30.80	—\$85.80	10% less	\$3.08
\$37.30	—\$118.50	15% less	\$2.89	\$85.80	—\$249.00	15% less	\$7.37
\$118.50	—\$263.50	25% less	\$14.74	\$249.00	—\$454.00	25% less	\$32.27
\$263.50	—\$571.90	28% less	\$22.64	\$454.00	—\$713.70	28% less	\$45.89
\$571.90	—\$1,235.40	33% less	\$51.24	\$713.70	—\$1,254.20	33% less	\$81.57
\$1,235.40	—	35% less	\$75.94	\$1,254.20	—	35% less	\$106.65

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 69.38 to 69.375) to eliminate separate half rounding operations.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the

combined bracket rates, e.g., \$0 to \$51 and \$51 to \$187 combined to read, Over \$0, But not over \$187.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

(For Wages Paid Through December 2004)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$59.62)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$51	\$0.00	0%	\$0	—\$154	\$0.00	0%
\$51	—\$187	minus \$51.00	10%	\$154	—\$429	minus \$154.00	10%
\$187	—\$592	minus \$96.33	15%	\$429	—\$1,245	minus \$245.67	15%
\$592	—\$1,317	minus \$294.60	25%	\$1,245	—\$2,270	minus \$645.40	25%
\$1,317	—\$2,860	minus \$404.14	28%	\$2,270	—\$3,568	minus \$819.46	28%
\$2,860	—\$6,177	minus \$776.24	33%	\$3,568	—\$6,271	minus \$1,235.91	33%
\$6,177	—	minus \$1,084.86	35%	\$6,271	—	minus \$1,523.63	35%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$119.23)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$102	\$0.00	0%	\$0	—\$308	\$0.00	0%
\$102	—\$373	minus \$102.00	10%	\$308	—\$858	minus \$308.00	10%
\$373	—\$1,185	minus \$192.33	15%	\$858	—\$2,490	minus \$491.33	15%
\$1,185	—\$2,635	minus \$589.40	25%	\$2,490	—\$4,540	minus \$1,290.80	25%
\$2,635	—\$5,719	minus \$808.57	28%	\$4,540	—\$7,137	minus \$1,638.93	28%
\$5,719	—\$12,354	minus \$1,552.58	33%	\$7,137	—\$12,542	minus \$2,471.97	33%
\$12,354	—	minus \$2,169.80	35%	\$12,542	—	minus \$3,047.40	35%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$129.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$110	\$0.00	0%	\$0	—\$333	\$0.00	0%
\$110	—\$404	minus \$110.00	10%	\$333	—\$929	minus \$333.00	10%
\$404	—\$1,283	minus \$208.00	15%	\$929	—\$2,698	minus \$531.67	15%
\$1,283	—\$2,854	minus \$638.00	25%	\$2,698	—\$4,919	minus \$1,398.20	25%
\$2,854	—\$6,196	minus \$875.43	28%	\$4,919	—\$7,731	minus \$1,775.43	28%
\$6,196	—\$13,383	minus \$1,681.58	33%	\$7,731	—\$13,588	minus \$2,677.79	33%
\$13,383	—	minus \$2,350.23	35%	\$13,588	—	minus \$3,301.23	35%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$258.33)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$221	\$0.00	0%	\$0	—\$667	\$0.00	0%
\$221	—\$808	minus \$221.00	10%	\$667	—\$1,858	minus \$667.00	10%
\$808	—\$2,567	minus \$416.67	15%	\$1,858	—\$5,396	minus \$1,064.00	15%
\$2,567	—\$5,708	minus \$1,276.80	25%	\$5,396	—\$9,838	minus \$2,796.80	25%
\$5,708	—\$12,392	minus \$1,751.57	28%	\$9,838	—\$15,463	minus \$3,551.21	28%
\$12,392	—\$26,767	minus \$3,363.76	33%	\$15,463	—\$27,175	minus \$5,356.03	33%
\$26,767	—	minus \$4,701.09	35%	\$27,175	—	minus \$6,602.83	35%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.92)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0.00	—\$10.20	\$0.00	0%	\$0.00	—\$30.80	\$0.00	0%
\$10.20	—\$37.30	minus \$10.20	10%	\$30.80	—\$85.80	minus \$30.80	10%
\$37.30	—\$118.50	minus \$19.23	15%	\$85.80	—\$249.00	minus \$49.13	15%
\$118.50	—\$263.50	minus \$58.94	25%	\$249.00	—\$454.00	minus \$129.08	25%
\$263.50	—\$571.90	minus \$80.86	28%	\$454.00	—\$713.70	minus \$163.89	28%
\$571.90	—\$1,235.40	minus \$155.26	33%	\$713.70	—\$1,254.20	minus \$247.18	33%
\$1,235.40	—	minus \$216.97	35%	\$1,254.20	—	minus \$304.71	35%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., \$0 to \$51 and \$51 to \$187 combined to read, Over \$0, But not over \$187.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

The **Wage Bracket Percentage Method Tables** show the gross wage brackets that apply to each withholding percentage rate for employees with up to nine withholding allowances. These tables also show the computation factors for each number of withholding allowances and the applicable wage bracket. The computation factors are used to figure the amount of withholding tax by a percentage method.

Two kinds of **Wage Bracket Percentage Method Tables** are shown. Each has tables for married and single persons for weekly, biweekly, semimonthly, and monthly payroll periods.

The difference between the two kinds of tables is the reduction factor to be subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for **Computing Income Tax Withholding From Gross Wages** on pages 29-32, the reduction factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the **Alternative 2—Tables for Percentage Method With-**

holding Computations on page 27. In the tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount** on pages 33-36, the reduction factor does not include an amount for the number of allowances claimed.

Use the kind of wage bracket table that best suits your payroll system. For example, some payroll systems automatically subtract from wages the allowance amount for each employee before finding the amount of tax to withhold. The tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount** can be used in these systems. The reduction factors in these tables do not include the allowance amount that was automatically subtracted before applying the table factors in the calculation. For other systems that do not separately subtract the allowance amount, use the tables for **Computing Income Tax Withholding From Gross Wages**.

When employers use the **Wage Bracket Percentage Method Tables**, the tax for the period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by: **(a)** dropping amounts under 50 cents and **(b)** increasing amounts from 50 to 99 cents to the next higher dollar. Such rounding will be deemed to meet the tolerances under section 3402(h)(4).

(For Wages Paid Through December 2004)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$187.00	subtract \$51.00	10%	\$0.00	\$429.00	subtract \$154.00	10%
	\$187.00	\$592.00	subtract \$96.33	15%	\$429.00	\$1,245.00	subtract \$245.67	15%
	\$592.00	\$1,317.00	subtract \$294.60	25%	\$1,245.00	\$2,270.00	subtract \$645.40	25%
	\$1,317.00	\$2,860.00	subtract \$404.14	28%	\$2,270.00	\$3,568.00	subtract \$819.46	28%
	\$2,860.00	\$6,177.00	subtract \$776.24	33%	\$3,568.00	\$6,271.00	subtract \$1,235.91	33%
	\$6,177.00	.....	subtract \$1,084.86	35%	\$6,271.00	.....	subtract \$1,523.63	35%
1	\$0.00	\$246.62	subtract \$110.62	10%	\$0.00	\$488.62	subtract \$213.62	10%
	\$246.62	\$651.62	subtract \$155.95	15%	\$488.62	\$1,304.62	subtract \$305.29	15%
	\$651.62	\$1,376.62	subtract \$354.22	25%	\$1,304.62	\$2,329.62	subtract \$705.02	25%
	\$1,376.62	\$2,919.62	subtract \$463.76	28%	\$2,329.62	\$3,627.62	subtract \$879.08	28%
	\$2,919.62	\$6,236.62	subtract \$835.86	33%	\$3,627.62	\$6,330.62	subtract \$1,295.53	33%
	\$6,236.62	.....	subtract \$1,144.48	35%	\$6,330.62	.....	subtract \$1,583.25	35%
2	\$0.00	\$306.24	subtract \$170.24	10%	\$0.00	\$548.24	subtract \$273.24	10%
	\$306.24	\$711.24	subtract \$215.57	15%	\$548.24	\$1,364.24	subtract \$364.91	15%
	\$711.24	\$1,436.24	subtract \$413.84	25%	\$1,364.24	\$2,389.24	subtract \$764.64	25%
	\$1,436.24	\$2,979.24	subtract \$523.38	28%	\$2,389.24	\$3,687.24	subtract \$938.70	28%
	\$2,979.24	\$6,296.24	subtract \$895.48	33%	\$3,687.24	\$6,390.24	subtract \$1,355.15	33%
	\$6,296.24	.....	subtract \$1,204.10	35%	\$6,390.24	.....	subtract \$1,642.87	35%
3	\$0.00	\$365.86	subtract \$229.86	10%	\$0.00	\$607.86	subtract \$332.86	10%
	\$365.86	\$770.86	subtract \$275.19	15%	\$607.86	\$1,423.86	subtract \$424.53	15%
	\$770.86	\$1,495.86	subtract \$473.46	25%	\$1,423.86	\$2,448.86	subtract \$824.26	25%
	\$1,495.86	\$3,038.86	subtract \$583.00	28%	\$2,448.86	\$3,746.86	subtract \$998.32	28%
	\$3,038.86	\$6,355.86	subtract \$955.10	33%	\$3,746.86	\$6,449.86	subtract \$1,414.77	33%
	\$6,355.86	.....	subtract \$1,263.72	35%	\$6,449.86	.....	subtract \$1,702.49	35%
4	\$0.00	\$425.48	subtract \$289.48	10%	\$0.00	\$667.48	subtract \$392.48	10%
	\$425.48	\$830.48	subtract \$334.81	15%	\$667.48	\$1,483.48	subtract \$484.15	15%
	\$830.48	\$1,555.48	subtract \$533.08	25%	\$1,483.48	\$2,508.48	subtract \$883.88	25%
	\$1,555.48	\$3,098.48	subtract \$642.62	28%	\$2,508.48	\$3,806.48	subtract \$1,057.94	28%
	\$3,098.48	\$6,415.48	subtract \$1,014.72	33%	\$3,806.48	\$6,509.48	subtract \$1,474.39	33%
	\$6,415.48	.....	subtract \$1,323.34	35%	\$6,509.48	.....	subtract \$1,762.11	35%
5	\$0.00	\$485.10	subtract \$349.10	10%	\$0.00	\$727.10	subtract \$452.10	10%
	\$485.10	\$890.10	subtract \$394.43	15%	\$727.10	\$1,543.10	subtract \$543.77	15%
	\$890.10	\$1,615.10	subtract \$592.70	25%	\$1,543.10	\$2,568.10	subtract \$943.50	25%
	\$1,615.10	\$3,158.10	subtract \$702.24	28%	\$2,568.10	\$3,866.10	subtract \$1,117.56	28%
	\$3,158.10	\$6,475.10	subtract \$1,074.34	33%	\$3,866.10	\$6,569.10	subtract \$1,534.01	33%
	\$6,475.10	.....	subtract \$1,382.96	35%	\$6,569.10	.....	subtract \$1,821.73	35%
6	\$0.00	\$544.72	subtract \$408.72	10%	\$0.00	\$786.72	subtract \$511.72	10%
	\$544.72	\$949.72	subtract \$454.05	15%	\$786.72	\$1,602.72	subtract \$603.39	15%
	\$949.72	\$1,674.72	subtract \$652.32	25%	\$1,602.72	\$2,627.72	subtract \$1,003.12	25%
	\$1,674.72	\$3,217.72	subtract \$761.86	28%	\$2,627.72	\$3,925.72	subtract \$1,177.18	28%
	\$3,217.72	\$6,534.72	subtract \$1,133.96	33%	\$3,925.72	\$6,628.72	subtract \$1,593.63	33%
	\$6,534.72	.....	subtract \$1,442.58	35%	\$6,628.72	.....	subtract \$1,881.35	35%
7	\$0.00	\$604.34	subtract \$468.34	10%	\$0.00	\$846.34	subtract \$571.34	10%
	\$604.34	\$1,009.34	subtract \$513.67	15%	\$846.34	\$1,662.34	subtract \$663.01	15%
	\$1,009.34	\$1,734.34	subtract \$711.94	25%	\$1,662.34	\$2,687.34	subtract \$1,062.74	25%
	\$1,734.34	\$3,277.34	subtract \$821.48	28%	\$2,687.34	\$3,985.34	subtract \$1,236.80	28%
	\$3,277.34	\$6,594.34	subtract \$1,193.58	33%	\$3,985.34	\$6,688.34	subtract \$1,653.25	33%
	\$6,594.34	.....	subtract \$1,502.20	35%	\$6,688.34	.....	subtract \$1,940.97	35%
8	\$0.00	\$663.96	subtract \$527.96	10%	\$0.00	\$905.96	subtract \$630.96	10%
	\$663.96	\$1,068.96	subtract \$573.29	15%	\$905.96	\$1,721.96	subtract \$722.63	15%
	\$1,068.96	\$1,793.96	subtract \$771.56	25%	\$1,721.96	\$2,746.96	subtract \$1,122.36	25%
	\$1,793.96	\$3,336.96	subtract \$881.10	28%	\$2,746.96	\$4,044.96	subtract \$1,296.42	28%
	\$3,336.96	\$6,653.96	subtract \$1,253.20	33%	\$4,044.96	\$6,747.96	subtract \$1,712.87	33%
	\$6,653.96	.....	subtract \$1,561.82	35%	\$6,747.96	.....	subtract \$2,000.59	35%
9²	\$0.00	\$723.58	subtract \$587.58	10%	\$0.00	\$965.58	subtract \$690.58	10%
	\$723.58	\$1,128.58	subtract \$632.91	15%	\$965.58	\$1,781.58	subtract \$782.25	15%
	\$1,128.58	\$1,853.58	subtract \$831.18	25%	\$1,781.58	\$2,806.58	subtract \$1,181.98	25%
	\$1,853.58	\$3,396.58	subtract \$940.72	28%	\$2,806.58	\$4,104.58	subtract \$1,356.04	28%
	\$3,396.58	\$6,713.58	subtract \$1,312.82	33%	\$4,104.58	\$6,807.58	subtract \$1,772.49	33%
	\$6,713.58	.....	subtract \$1,621.44	35%	\$6,807.58	.....	subtract \$2,060.21	35%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's gross wages.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$59.62 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—		
	Over	But not over			Over	But not over				
	A	B	C	D	A	B	C	D		
0	\$0.00	\$373.00	subtract	\$102.00	10%	\$0.00	\$858.00	subtract	\$308.00	10%
	\$373.00	\$1,185.00	subtract	\$192.33	15%	\$858.00	\$2,490.00	subtract	\$491.33	15%
	\$1,185.00	\$2,635.00	subtract	\$589.40	25%	\$2,490.00	\$4,540.00	subtract	\$1,290.80	25%
	\$2,635.00	\$5,719.00	subtract	\$808.57	28%	\$4,540.00	\$7,137.00	subtract	\$1,638.93	28%
	\$5,719.00	\$12,354.00	subtract	\$1,552.58	33%	\$7,137.00	\$12,542.00	subtract	\$2,471.97	33%
	\$12,354.00	.....	subtract	\$2,169.80	35%	\$12,542.00	.....	subtract	\$3,047.40	35%
1	\$0.00	\$492.23	subtract	\$221.23	10%	\$0.00	\$977.23	subtract	\$427.23	10%
	\$492.23	\$1,304.23	subtract	\$311.56	15%	\$977.23	\$2,609.23	subtract	\$610.56	15%
	\$1,304.23	\$2,754.23	subtract	\$708.63	25%	\$2,609.23	\$4,659.23	subtract	\$1,410.03	25%
	\$2,754.23	\$5,838.23	subtract	\$927.80	28%	\$4,659.23	\$7,256.23	subtract	\$1,758.16	28%
	\$5,838.23	\$12,473.23	subtract	\$1,671.81	33%	\$7,256.23	\$12,661.23	subtract	\$2,591.20	33%
	\$12,473.23	.....	subtract	\$2,289.03	35%	\$12,661.23	.....	subtract	\$3,166.63	35%
2	\$0.00	\$611.46	subtract	\$340.46	10%	\$0.00	\$1,096.46	subtract	\$546.46	10%
	\$611.46	\$1,423.46	subtract	\$430.79	15%	\$1,096.46	\$2,728.46	subtract	\$729.79	15%
	\$1,423.46	\$2,873.46	subtract	\$827.86	25%	\$2,728.46	\$4,778.46	subtract	\$1,529.26	25%
	\$2,873.46	\$5,957.46	subtract	\$1,047.03	28%	\$4,778.46	\$7,375.46	subtract	\$1,877.39	28%
	\$5,957.46	\$12,592.46	subtract	\$1,791.04	33%	\$7,375.46	\$12,780.46	subtract	\$2,710.43	33%
	\$12,592.46	.....	subtract	\$2,408.26	35%	\$12,780.46	.....	subtract	\$3,285.86	35%
3	\$0.00	\$730.69	subtract	\$459.69	10%	\$0.00	\$1,215.69	subtract	\$665.69	10%
	\$730.69	\$1,542.69	subtract	\$550.02	15%	\$1,215.69	\$2,847.69	subtract	\$849.02	15%
	\$1,542.69	\$2,992.69	subtract	\$947.09	25%	\$2,847.69	\$4,897.69	subtract	\$1,648.49	25%
	\$2,992.69	\$6,076.69	subtract	\$1,166.26	28%	\$4,897.69	\$7,494.69	subtract	\$1,996.62	28%
	\$6,076.69	\$12,711.69	subtract	\$1,910.27	33%	\$7,494.69	\$12,899.69	subtract	\$2,829.66	33%
	\$12,711.69	.....	subtract	\$2,527.49	35%	\$12,899.69	.....	subtract	\$3,405.09	35%
4	\$0.00	\$849.92	subtract	\$578.92	10%	\$0.00	\$1,334.92	subtract	\$784.92	10%
	\$849.92	\$1,661.92	subtract	\$669.25	15%	\$1,334.92	\$2,966.92	subtract	\$968.25	15%
	\$1,661.92	\$3,111.92	subtract	\$1,066.32	25%	\$2,966.92	\$5,016.92	subtract	\$1,767.72	25%
	\$3,111.92	\$6,195.92	subtract	\$1,285.49	28%	\$5,016.92	\$7,613.92	subtract	\$2,115.85	28%
	\$6,195.92	\$12,830.92	subtract	\$2,029.50	33%	\$7,613.92	\$13,018.92	subtract	\$2,948.89	33%
	\$12,830.92	.....	subtract	\$2,646.72	35%	\$13,018.92	.....	subtract	\$3,524.32	35%
5	\$0.00	\$969.15	subtract	\$698.15	10%	\$0.00	\$1,454.15	subtract	\$904.15	10%
	\$969.15	\$1,781.15	subtract	\$788.48	15%	\$1,454.15	\$3,086.15	subtract	\$1,087.48	15%
	\$1,781.15	\$3,231.15	subtract	\$1,185.55	25%	\$3,086.15	\$5,136.15	subtract	\$1,886.95	25%
	\$3,231.15	\$6,315.15	subtract	\$1,404.72	28%	\$5,136.15	\$7,733.15	subtract	\$2,235.08	28%
	\$6,315.15	\$12,950.15	subtract	\$2,148.73	33%	\$7,733.15	\$13,138.15	subtract	\$3,068.12	33%
	\$12,950.15	.....	subtract	\$2,765.95	35%	\$13,138.15	.....	subtract	\$3,643.55	35%
6	\$0.00	\$1,088.38	subtract	\$817.38	10%	\$0.00	\$1,573.38	subtract	\$1,023.38	10%
	\$1,088.38	\$1,900.38	subtract	\$907.71	15%	\$1,573.38	\$3,205.38	subtract	\$1,206.71	15%
	\$1,900.38	\$3,350.38	subtract	\$1,304.78	25%	\$3,205.38	\$5,255.38	subtract	\$2,006.18	25%
	\$3,350.38	\$6,434.38	subtract	\$1,523.95	28%	\$5,255.38	\$7,852.38	subtract	\$2,354.31	28%
	\$6,434.38	\$13,069.38	subtract	\$2,267.96	33%	\$7,852.38	\$13,257.38	subtract	\$3,187.35	33%
	\$13,069.38	.....	subtract	\$2,885.18	35%	\$13,257.38	.....	subtract	\$3,762.78	35%
7	\$0.00	\$1,207.61	subtract	\$936.61	10%	\$0.00	\$1,692.61	subtract	\$1,142.61	10%
	\$1,207.61	\$2,019.61	subtract	\$1,026.94	15%	\$1,692.61	\$3,324.61	subtract	\$1,325.94	15%
	\$2,019.61	\$3,469.61	subtract	\$1,424.01	25%	\$3,324.61	\$5,374.61	subtract	\$2,125.41	25%
	\$3,469.61	\$6,553.61	subtract	\$1,643.18	28%	\$5,374.61	\$7,971.61	subtract	\$2,473.54	28%
	\$6,553.61	\$13,188.61	subtract	\$2,387.19	33%	\$7,971.61	\$13,376.61	subtract	\$3,306.58	33%
	\$13,188.61	.....	subtract	\$3,004.41	35%	\$13,376.61	.....	subtract	\$3,882.01	35%
8	\$0.00	\$1,326.84	subtract	\$1,055.84	10%	\$0.00	\$1,811.84	subtract	\$1,261.84	10%
	\$1,326.84	\$2,138.84	subtract	\$1,146.17	15%	\$1,811.84	\$3,443.84	subtract	\$1,445.17	15%
	\$2,138.84	\$3,588.84	subtract	\$1,543.24	25%	\$3,443.84	\$5,493.84	subtract	\$2,244.64	25%
	\$3,588.84	\$6,672.84	subtract	\$1,762.41	28%	\$5,493.84	\$8,090.84	subtract	\$2,592.77	28%
	\$6,672.84	\$13,307.84	subtract	\$2,506.42	33%	\$8,090.84	\$13,495.84	subtract	\$3,425.81	33%
	\$13,307.84	.....	subtract	\$3,123.64	35%	\$13,495.84	.....	subtract	\$4,001.24	35%
9²	\$0.00	\$1,446.07	subtract	\$1,175.07	10%	\$0.00	\$1,931.07	subtract	\$1,381.07	10%
	\$1,446.07	\$2,258.07	subtract	\$1,265.40	15%	\$1,931.07	\$3,563.07	subtract	\$1,564.40	15%
	\$2,258.07	\$3,708.07	subtract	\$1,662.47	25%	\$3,563.07	\$5,613.07	subtract	\$2,363.87	25%
	\$3,708.07	\$6,792.07	subtract	\$1,881.64	28%	\$5,613.07	\$8,210.07	subtract	\$2,712.00	28%
	\$6,792.07	\$13,427.07	subtract	\$2,625.65	33%	\$8,210.07	\$13,615.07	subtract	\$3,545.04	33%
	\$13,427.07	.....	subtract	\$3,242.87	35%	\$13,615.07	.....	subtract	\$4,120.47	35%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$119.23 for each additional allowance claimed.

(For Wages Paid Through December 2004)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$404.00	subtract \$110.00	10%	\$0.00	\$929.00	subtract \$333.00	10%
	\$404.00	\$1,283.00	subtract \$208.00	15%	\$929.00	\$2,698.00	subtract \$531.67	15%
	\$1,283.00	\$2,854.00	subtract \$638.00	25%	\$2,698.00	\$4,919.00	subtract \$1,398.20	25%
	\$2,854.00	\$6,196.00	subtract \$875.43	28%	\$4,919.00	\$7,731.00	subtract \$1,775.43	28%
	\$6,196.00	\$13,383.00	subtract \$1,681.58	33%	\$7,731.00	\$13,588.00	subtract \$2,677.79	33%
\$13,383.00	.....	subtract \$2,350.23	35%	\$13,588.00	.....	subtract \$3,301.23	35%	
1	\$0.00	\$533.17	subtract \$239.17	10%	\$0.00	\$1,058.17	subtract \$462.17	10%
	\$533.17	\$1,412.17	subtract \$337.17	15%	\$1,058.17	\$2,827.17	subtract \$660.84	15%
	\$1,412.17	\$2,983.17	subtract \$767.17	25%	\$2,827.17	\$5,048.17	subtract \$1,527.37	25%
	\$2,983.17	\$6,325.17	subtract \$1,004.60	28%	\$5,048.17	\$7,860.17	subtract \$1,904.60	28%
	\$6,325.17	\$13,512.17	subtract \$1,810.75	33%	\$7,860.17	\$13,717.17	subtract \$2,806.96	33%
\$13,512.17	.....	subtract \$2,479.40	35%	\$13,717.17	.....	subtract \$3,430.40	35%	
2	\$0.00	\$662.34	subtract \$368.34	10%	\$0.00	\$1,187.34	subtract \$591.34	10%
	\$662.34	\$1,541.34	subtract \$466.34	15%	\$1,187.34	\$2,956.34	subtract \$790.01	15%
	\$1,541.34	\$3,112.34	subtract \$896.34	25%	\$2,956.34	\$5,177.34	subtract \$1,656.54	25%
	\$3,112.34	\$6,454.34	subtract \$1,133.77	28%	\$5,177.34	\$7,989.34	subtract \$2,033.77	28%
	\$6,454.34	\$13,641.34	subtract \$1,939.92	33%	\$7,989.34	\$13,846.34	subtract \$2,936.13	33%
\$13,641.34	.....	subtract \$2,608.57	35%	\$13,846.34	.....	subtract \$3,559.57	35%	
3	\$0.00	\$791.51	subtract \$497.51	10%	\$0.00	\$1,316.51	subtract \$720.51	10%
	\$791.51	\$1,670.51	subtract \$595.51	15%	\$1,316.51	\$3,085.51	subtract \$919.18	15%
	\$1,670.51	\$3,241.51	subtract \$1,025.51	25%	\$3,085.51	\$5,306.51	subtract \$1,785.71	25%
	\$3,241.51	\$6,583.51	subtract \$1,262.94	28%	\$5,306.51	\$8,118.51	subtract \$2,162.94	28%
	\$6,583.51	\$13,770.51	subtract \$2,069.09	33%	\$8,118.51	\$13,975.51	subtract \$3,065.30	33%
\$13,770.51	.....	subtract \$2,737.74	35%	\$13,975.51	.....	subtract \$3,688.74	35%	
4	\$0.00	\$920.68	subtract \$626.68	10%	\$0.00	\$1,445.68	subtract \$849.68	10%
	\$920.68	\$1,799.68	subtract \$724.68	15%	\$1,445.68	\$3,214.68	subtract \$1,048.35	15%
	\$1,799.68	\$3,370.68	subtract \$1,154.68	25%	\$3,214.68	\$5,435.68	subtract \$1,914.88	25%
	\$3,370.68	\$6,712.68	subtract \$1,392.11	28%	\$5,435.68	\$8,247.68	subtract \$2,292.11	28%
	\$6,712.68	\$13,899.68	subtract \$2,198.26	33%	\$8,247.68	\$14,104.68	subtract \$3,194.47	33%
\$13,899.68	.....	subtract \$2,866.91	35%	\$14,104.68	.....	subtract \$3,817.91	35%	
5	\$0.00	\$1,049.85	subtract \$755.85	10%	\$0.00	\$1,574.85	subtract \$978.85	10%
	\$1,049.85	\$1,928.85	subtract \$853.85	15%	\$1,574.85	\$3,343.85	subtract \$1,177.52	15%
	\$1,928.85	\$3,499.85	subtract \$1,283.85	25%	\$3,343.85	\$5,564.85	subtract \$2,044.05	25%
	\$3,499.85	\$6,841.85	subtract \$1,521.28	28%	\$5,564.85	\$8,376.85	subtract \$2,421.28	28%
	\$6,841.85	\$14,028.85	subtract \$2,327.43	33%	\$8,376.85	\$14,233.85	subtract \$3,323.64	33%
\$14,028.85	.....	subtract \$2,996.08	35%	\$14,233.85	.....	subtract \$3,947.08	35%	
6	\$0.00	\$1,179.02	subtract \$885.02	10%	\$0.00	\$1,704.02	subtract \$1,108.02	10%
	\$1,179.02	\$2,058.02	subtract \$983.02	15%	\$1,704.02	\$3,473.02	subtract \$1,306.69	15%
	\$2,058.02	\$3,629.02	subtract \$1,413.02	25%	\$3,473.02	\$5,694.02	subtract \$2,173.22	25%
	\$3,629.02	\$6,971.02	subtract \$1,650.45	28%	\$5,694.02	\$8,506.02	subtract \$2,550.45	28%
	\$6,971.02	\$14,158.02	subtract \$2,456.60	33%	\$8,506.02	\$14,363.02	subtract \$3,452.81	33%
\$14,158.02	.....	subtract \$3,125.25	35%	\$14,363.02	.....	subtract \$4,076.25	35%	
7	\$0.00	\$1,308.19	subtract \$1,014.19	10%	\$0.00	\$1,833.19	subtract \$1,237.19	10%
	\$1,308.19	\$2,187.19	subtract \$1,112.19	15%	\$1,833.19	\$3,602.19	subtract \$1,435.86	15%
	\$2,187.19	\$3,758.19	subtract \$1,542.19	25%	\$3,602.19	\$5,823.19	subtract \$2,302.39	25%
	\$3,758.19	\$7,100.19	subtract \$1,779.62	28%	\$5,823.19	\$8,635.19	subtract \$2,679.62	28%
	\$7,100.19	\$14,287.19	subtract \$2,585.77	33%	\$8,635.19	\$14,492.19	subtract \$3,581.98	33%
\$14,287.19	.....	subtract \$3,254.42	35%	\$14,492.19	.....	subtract \$4,205.42	35%	
8	\$0.00	\$1,437.36	subtract \$1,143.36	10%	\$0.00	\$1,962.36	subtract \$1,366.36	10%
	\$1,437.36	\$2,316.36	subtract \$1,241.36	15%	\$1,962.36	\$3,731.36	subtract \$1,565.03	15%
	\$2,316.36	\$3,887.36	subtract \$1,671.36	25%	\$3,731.36	\$5,952.36	subtract \$2,431.56	25%
	\$3,887.36	\$7,229.36	subtract \$1,908.79	28%	\$5,952.36	\$8,764.36	subtract \$2,808.79	28%
	\$7,229.36	\$14,416.36	subtract \$2,714.94	33%	\$8,764.36	\$14,621.36	subtract \$3,711.15	33%
\$14,416.36	.....	subtract \$3,383.59	35%	\$14,621.36	.....	subtract \$4,334.59	35%	
9 ²	\$0.00	\$1,566.53	subtract \$1,272.53	10%	\$0.00	\$2,091.53	subtract \$1,495.53	10%
	\$1,566.53	\$2,445.53	subtract \$1,370.53	15%	\$2,091.53	\$3,860.53	subtract \$1,694.20	15%
	\$2,445.53	\$4,016.53	subtract \$1,800.53	25%	\$3,860.53	\$6,081.53	subtract \$2,560.73	25%
	\$4,016.53	\$7,358.53	subtract \$2,037.96	28%	\$6,081.53	\$8,893.53	subtract \$2,937.96	28%
	\$7,358.53	\$14,545.53	subtract \$2,844.11	33%	\$8,893.53	\$14,750.53	subtract \$3,840.32	33%
\$14,545.53	.....	subtract \$3,512.76	35%	\$14,750.53	.....	subtract \$4,463.76	35%	

Instructions

- For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- Subtract the amount shown in column C from the employee's gross wages.
- Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$129.17 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$808.00	subtract \$221.00	10%	\$0.00	\$1,858.00	subtract \$667.00	10%
	\$808.00	\$2,567.00	subtract \$416.67	15%	\$1,858.00	\$5,396.00	subtract \$1,064.00	15%
	\$2,567.00	\$5,708.00	subtract \$1,276.80	25%	\$5,396.00	\$9,838.00	subtract \$2,796.80	25%
	\$5,708.00	\$12,392.00	subtract \$1,751.57	28%	\$9,838.00	\$15,463.00	subtract \$3,551.21	28%
	\$12,392.00	\$26,767.00	subtract \$3,363.76	33%	\$15,463.00	\$27,175.00	subtract \$5,356.03	33%
	\$26,767.00	.....	subtract \$4,701.09	35%	\$27,175.00	.....	subtract \$6,602.83	35%
1	\$0.00	\$1,066.33	subtract \$479.33	10%	\$0.00	\$2,116.33	subtract \$925.33	10%
	\$1,066.33	\$2,825.33	subtract \$675.00	15%	\$2,116.33	\$5,654.33	subtract \$1,322.33	15%
	\$2,825.33	\$5,966.33	subtract \$1,535.13	25%	\$5,654.33	\$10,096.33	subtract \$3,055.13	25%
	\$5,966.33	\$12,650.33	subtract \$2,009.90	28%	\$10,096.33	\$15,721.33	subtract \$3,809.54	28%
	\$12,650.33	\$27,025.33	subtract \$3,622.09	33%	\$15,721.33	\$27,433.33	subtract \$5,614.36	33%
	\$27,025.33	.....	subtract \$4,959.42	35%	\$27,433.33	.....	subtract \$6,861.16	35%
2	\$0.00	\$1,324.66	subtract \$737.66	10%	\$0.00	\$2,374.66	subtract \$1,183.66	10%
	\$1,324.66	\$3,083.66	subtract \$933.33	15%	\$2,374.66	\$5,912.66	subtract \$1,580.66	15%
	\$3,083.66	\$6,224.66	subtract \$1,793.46	25%	\$5,912.66	\$10,354.66	subtract \$3,313.46	25%
	\$6,224.66	\$12,908.66	subtract \$2,268.23	28%	\$10,354.66	\$15,979.66	subtract \$4,067.87	28%
	\$12,908.66	\$27,283.66	subtract \$3,880.42	33%	\$15,979.66	\$27,691.66	subtract \$5,872.69	33%
	\$27,283.66	.....	subtract \$5,217.75	35%	\$27,691.66	.....	subtract \$7,119.49	35%
3	\$0.00	\$1,582.99	subtract \$995.99	10%	\$0.00	\$2,632.99	subtract \$1,441.99	10%
	\$1,582.99	\$3,341.99	subtract \$1,191.66	15%	\$2,632.99	\$6,170.99	subtract \$1,838.99	15%
	\$3,341.99	\$6,482.99	subtract \$2,051.79	25%	\$6,170.99	\$10,612.99	subtract \$3,571.79	25%
	\$6,482.99	\$13,166.99	subtract \$2,526.56	28%	\$10,612.99	\$16,237.99	subtract \$4,326.20	28%
	\$13,166.99	\$27,541.99	subtract \$4,138.75	33%	\$16,237.99	\$27,949.99	subtract \$6,131.02	33%
	\$27,541.99	.....	subtract \$5,476.08	35%	\$27,949.99	.....	subtract \$7,377.82	35%
4	\$0.00	\$1,841.32	subtract \$1,254.32	10%	\$0.00	\$2,891.32	subtract \$1,700.32	10%
	\$1,841.32	\$3,600.32	subtract \$1,449.99	15%	\$2,891.32	\$6,429.32	subtract \$2,097.32	15%
	\$3,600.32	\$6,741.32	subtract \$2,310.12	25%	\$6,429.32	\$10,871.32	subtract \$3,830.12	25%
	\$6,741.32	\$13,425.32	subtract \$2,784.89	28%	\$10,871.32	\$16,496.32	subtract \$4,584.53	28%
	\$13,425.32	\$27,800.32	subtract \$4,397.08	33%	\$16,496.32	\$28,208.32	subtract \$6,389.35	33%
	\$27,800.32	.....	subtract \$5,734.41	35%	\$28,208.32	.....	subtract \$7,636.15	35%
5	\$0.00	\$2,099.65	subtract \$1,512.65	10%	\$0.00	\$3,149.65	subtract \$1,958.65	10%
	\$2,099.65	\$3,858.65	subtract \$1,708.32	15%	\$3,149.65	\$6,687.65	subtract \$2,355.65	15%
	\$3,858.65	\$6,999.65	subtract \$2,568.45	25%	\$6,687.65	\$11,129.65	subtract \$4,088.45	25%
	\$6,999.65	\$13,683.65	subtract \$3,043.22	28%	\$11,129.65	\$16,754.65	subtract \$4,842.86	28%
	\$13,683.65	\$28,058.65	subtract \$4,655.41	33%	\$16,754.65	\$28,466.65	subtract \$6,647.68	33%
	\$28,058.65	.....	subtract \$5,992.74	35%	\$28,466.65	.....	subtract \$7,894.48	35%
6	\$0.00	\$2,357.98	subtract \$1,770.98	10%	\$0.00	\$3,407.98	subtract \$2,216.98	10%
	\$2,357.98	\$4,116.98	subtract \$1,966.65	15%	\$3,407.98	\$6,945.98	subtract \$2,613.98	15%
	\$4,116.98	\$7,257.98	subtract \$2,826.78	25%	\$6,945.98	\$11,387.98	subtract \$4,346.78	25%
	\$7,257.98	\$13,941.98	subtract \$3,301.55	28%	\$11,387.98	\$17,012.98	subtract \$5,101.19	28%
	\$13,941.98	\$28,316.98	subtract \$4,913.74	33%	\$17,012.98	\$28,724.98	subtract \$6,906.01	33%
	\$28,316.98	.....	subtract \$6,251.07	35%	\$28,724.98	.....	subtract \$8,152.81	35%
7	\$0.00	\$2,616.31	subtract \$2,029.31	10%	\$0.00	\$3,666.31	subtract \$2,475.31	10%
	\$2,616.31	\$4,375.31	subtract \$2,224.98	15%	\$3,666.31	\$7,204.31	subtract \$2,872.31	15%
	\$4,375.31	\$7,516.31	subtract \$3,085.11	25%	\$7,204.31	\$11,646.31	subtract \$4,605.11	25%
	\$7,516.31	\$14,200.31	subtract \$3,559.88	28%	\$11,646.31	\$17,271.31	subtract \$5,359.52	28%
	\$14,200.31	\$28,575.31	subtract \$5,172.07	33%	\$17,271.31	\$28,983.31	subtract \$7,164.34	33%
	\$28,575.31	.....	subtract \$6,509.40	35%	\$28,983.31	.....	subtract \$8,411.14	35%
8	\$0.00	\$2,874.64	subtract \$2,287.64	10%	\$0.00	\$3,924.64	subtract \$2,733.64	10%
	\$2,874.64	\$4,633.64	subtract \$2,483.31	15%	\$3,924.64	\$7,462.64	subtract \$3,130.64	15%
	\$4,633.64	\$7,774.64	subtract \$3,343.44	25%	\$7,462.64	\$11,904.64	subtract \$4,863.44	25%
	\$7,774.64	\$14,458.64	subtract \$3,818.21	28%	\$11,904.64	\$17,529.64	subtract \$5,617.85	28%
	\$14,458.64	\$28,833.64	subtract \$5,430.40	33%	\$17,529.64	\$29,241.64	subtract \$7,422.67	33%
	\$28,833.64	.....	subtract \$6,767.73	35%	\$29,241.64	.....	subtract \$8,669.47	35%
9²	\$0.00	\$3,132.97	subtract \$2,545.97	10%	\$0.00	\$4,182.97	subtract \$2,991.97	10%
	\$3,132.97	\$4,891.97	subtract \$2,741.64	15%	\$4,182.97	\$7,720.97	subtract \$3,388.97	15%
	\$4,891.97	\$8,032.97	subtract \$3,601.77	25%	\$7,720.97	\$12,162.97	subtract \$5,121.77	25%
	\$8,032.97	\$14,716.97	subtract \$4,076.54	28%	\$12,162.97	\$17,787.97	subtract \$5,876.18	28%
	\$14,716.97	\$29,091.97	subtract \$5,688.73	33%	\$17,787.97	\$29,499.97	subtract \$7,681.00	33%
	\$29,091.97	.....	subtract \$7,026.06	35%	\$29,499.97	.....	subtract \$8,927.80	35%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's gross wages.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$258.33 for each additional allowance claimed.

(For Wages Paid Through December 2004)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$187.00	subtract \$51.00	10%	\$0	\$429.00	subtract \$154.00	10%
	\$187.00	\$592.00	subtract \$96.33	15%	\$429.00	\$1,245.00	subtract \$245.67	15%
	\$592.00	\$1,317.00	subtract \$294.60	25%	\$1,245.00	\$2,270.00	subtract \$645.40	25%
	\$1,317.00	\$2,860.00	subtract \$404.14	28%	\$2,270.00	\$3,568.00	subtract \$819.46	28%
	\$2,860.00	\$6,177.00	subtract \$776.24	33%	\$3,568.00	\$6,271.00	subtract \$1,235.91	33%
	\$6,177.00	.....	subtract \$1,084.86	35%	\$6,271.00	.....	subtract \$1,523.63	35%
1	\$0	\$246.62	subtract \$51.00	10%	\$0	\$488.62	subtract \$154.00	10%
	\$246.62	\$651.62	subtract \$96.33	15%	\$488.62	\$1,304.62	subtract \$245.67	15%
	\$651.62	\$1,376.62	subtract \$294.60	25%	\$1,304.62	\$2,329.62	subtract \$645.40	25%
	\$1,376.62	\$2,919.62	subtract \$404.14	28%	\$2,329.62	\$3,627.62	subtract \$819.46	28%
	\$2,919.62	\$6,236.62	subtract \$776.24	33%	\$3,627.62	\$6,330.62	subtract \$1,235.91	33%
	\$6,236.62	.....	subtract \$1,084.86	35%	\$6,330.62	.....	subtract \$1,523.63	35%
2	\$0	\$306.24	subtract \$51.00	10%	\$0	\$548.24	subtract \$154.00	10%
	\$306.24	\$711.24	subtract \$96.33	15%	\$548.24	\$1,364.24	subtract \$245.67	15%
	\$711.24	\$1,436.24	subtract \$294.60	25%	\$1,364.24	\$2,389.24	subtract \$645.40	25%
	\$1,436.24	\$2,979.24	subtract \$404.14	28%	\$2,389.24	\$3,687.24	subtract \$819.46	28%
	\$2,979.24	\$6,296.24	subtract \$776.24	33%	\$3,687.24	\$6,390.24	subtract \$1,235.91	33%
	\$6,296.24	.....	subtract \$1,084.86	35%	\$6,390.24	.....	subtract \$1,523.63	35%
3	\$0	\$365.86	subtract \$51.00	10%	\$0	\$607.86	subtract \$154.00	10%
	\$365.86	\$770.86	subtract \$96.33	15%	\$607.86	\$1,423.86	subtract \$245.67	15%
	\$770.86	\$1,495.86	subtract \$294.60	25%	\$1,423.86	\$2,448.86	subtract \$645.40	25%
	\$1,495.86	\$3,038.86	subtract \$404.14	28%	\$2,448.86	\$3,746.86	subtract \$819.46	28%
	\$3,038.86	\$6,355.86	subtract \$776.24	33%	\$3,746.86	\$6,449.86	subtract \$1,235.91	33%
	\$6,355.86	.....	subtract \$1,084.86	35%	\$6,449.86	.....	subtract \$1,523.63	35%
4	\$0	\$425.48	subtract \$51.00	10%	\$0	\$667.48	subtract \$154.00	10%
	\$425.48	\$830.48	subtract \$96.33	15%	\$667.48	\$1,483.48	subtract \$245.67	15%
	\$830.48	\$1,555.48	subtract \$294.60	25%	\$1,483.48	\$2,508.48	subtract \$645.40	25%
	\$1,555.48	\$3,098.48	subtract \$404.14	28%	\$2,508.48	\$3,806.48	subtract \$819.46	28%
	\$3,098.48	\$6,415.48	subtract \$776.24	33%	\$3,806.48	\$6,509.48	subtract \$1,235.91	33%
	\$6,415.48	.....	subtract \$1,084.86	35%	\$6,509.48	.....	subtract \$1,523.63	35%
5	\$0	\$485.10	subtract \$51.00	10%	\$0	\$727.10	subtract \$154.00	10%
	\$485.10	\$890.10	subtract \$96.33	15%	\$727.10	\$1,543.10	subtract \$245.67	15%
	\$890.10	\$1,615.10	subtract \$294.60	25%	\$1,543.10	\$2,568.10	subtract \$645.40	25%
	\$1,615.10	\$3,158.10	subtract \$404.14	28%	\$2,568.10	\$3,866.10	subtract \$819.46	28%
	\$3,158.10	\$6,475.10	subtract \$776.24	33%	\$3,866.10	\$6,569.10	subtract \$1,235.91	33%
	\$6,475.10	.....	subtract \$1,084.86	35%	\$6,569.10	.....	subtract \$1,523.63	35%
6	\$0	\$544.72	subtract \$51.00	10%	\$0	\$786.72	subtract \$154.00	10%
	\$544.72	\$949.72	subtract \$96.33	15%	\$786.72	\$1,602.72	subtract \$245.67	15%
	\$949.72	\$1,674.72	subtract \$294.60	25%	\$1,602.72	\$2,627.72	subtract \$645.40	25%
	\$1,674.72	\$3,217.72	subtract \$404.14	28%	\$2,627.72	\$3,925.72	subtract \$819.46	28%
	\$3,217.72	\$6,534.72	subtract \$776.24	33%	\$3,925.72	\$6,628.72	subtract \$1,235.91	33%
	\$6,534.72	.....	subtract \$1,084.86	35%	\$6,628.72	.....	subtract \$1,523.63	35%
7	\$0	\$604.34	subtract \$51.00	10%	\$0	\$846.34	subtract \$154.00	10%
	\$604.34	\$1,009.34	subtract \$96.33	15%	\$846.34	\$1,662.34	subtract \$245.67	15%
	\$1,009.34	\$1,734.34	subtract \$294.60	25%	\$1,662.34	\$2,687.34	subtract \$645.40	25%
	\$1,734.34	\$3,277.34	subtract \$404.14	28%	\$2,687.34	\$3,985.34	subtract \$819.46	28%
	\$3,277.34	\$6,594.34	subtract \$776.24	33%	\$3,985.34	\$6,688.34	subtract \$1,235.91	33%
	\$6,594.34	.....	subtract \$1,084.86	35%	\$6,688.34	.....	subtract \$1,523.63	35%
8	\$0	\$663.96	subtract \$51.00	10%	\$0	\$905.96	subtract \$154.00	10%
	\$663.96	\$1,068.96	subtract \$96.33	15%	\$905.96	\$1,721.96	subtract \$245.67	15%
	\$1,068.96	\$1,793.96	subtract \$294.60	25%	\$1,721.96	\$2,746.96	subtract \$645.40	25%
	\$1,793.96	\$3,336.96	subtract \$404.14	28%	\$2,746.96	\$4,044.96	subtract \$819.46	28%
	\$3,336.96	\$6,653.96	subtract \$776.24	33%	\$4,044.96	\$6,747.96	subtract \$1,235.91	33%
	\$6,653.96	.....	subtract \$1,084.86	35%	\$6,747.96	.....	subtract \$1,523.63	35%
9 ²	\$0	\$723.58	subtract \$51.00	10%	\$0	\$965.58	subtract \$154.00	10%
	\$723.58	\$1,128.58	subtract \$96.33	15%	\$965.58	\$1,781.58	subtract \$245.67	15%
	\$1,128.58	\$1,853.58	subtract \$294.60	25%	\$1,781.58	\$2,806.58	subtract \$645.40	25%
	\$1,853.58	\$3,396.58	subtract \$404.14	28%	\$2,806.58	\$4,104.58	subtract \$819.46	28%
	\$3,396.58	\$6,713.58	subtract \$776.24	33%	\$4,104.58	\$6,807.58	subtract \$1,235.91	33%
	\$6,713.58	.....	subtract \$1,084.86	35%	\$6,807.58	.....	subtract \$1,523.63	35%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$59.62 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$373.00	subtract \$102.00	10%	\$0	\$858.00	subtract \$308.00	10%
	\$373.00	\$1,185.00	subtract \$192.33	15%	\$858.00	\$2,490.00	subtract \$491.33	15%
	\$1,185.00	\$2,635.00	subtract \$589.40	25%	\$2,490.00	\$4,540.00	subtract \$1,290.80	25%
	\$2,635.00	\$5,719.00	subtract \$808.57	28%	\$4,540.00	\$7,137.00	subtract \$1,638.93	28%
	\$5,719.00	\$12,354.00	subtract \$1,552.58	33%	\$7,137.00	\$12,542.00	subtract \$2,471.97	33%
	\$12,354.00	.....	subtract \$2,169.80	35%	\$12,542.00	.....	subtract \$3,047.40	35%
1	\$0	\$492.23	subtract \$102.00	10%	\$0	\$977.23	subtract \$308.00	10%
	\$492.23	\$1,304.23	subtract \$192.33	15%	\$977.23	\$2,609.23	subtract \$491.33	15%
	\$1,304.23	\$2,754.23	subtract \$589.40	25%	\$2,609.23	\$4,659.23	subtract \$1,290.80	25%
	\$2,754.23	\$5,838.23	subtract \$808.57	28%	\$4,659.23	\$7,256.23	subtract \$1,638.93	28%
	\$5,838.23	\$12,473.23	subtract \$1,552.58	33%	\$7,256.23	\$12,661.23	subtract \$2,471.97	33%
	\$12,473.23	.....	subtract \$2,169.80	35%	\$12,661.23	.....	subtract \$3,047.40	35%
2	\$0	\$611.46	subtract \$102.00	10%	\$0	\$1,096.46	subtract \$308.00	10%
	\$611.46	\$1,423.46	subtract \$192.33	15%	\$1,096.46	\$2,728.46	subtract \$491.33	15%
	\$1,423.46	\$2,873.46	subtract \$589.40	25%	\$2,728.46	\$4,778.46	subtract \$1,290.80	25%
	\$2,873.46	\$5,957.46	subtract \$808.57	28%	\$4,778.46	\$7,375.46	subtract \$1,638.93	28%
	\$5,957.46	\$12,592.46	subtract \$1,552.58	33%	\$7,375.46	\$12,780.46	subtract \$2,471.97	33%
	\$12,592.46	.....	subtract \$2,169.80	35%	\$12,780.46	.....	subtract \$3,047.40	35%
3	\$0	\$730.69	subtract \$102.00	10%	\$0	\$1,215.69	subtract \$308.00	10%
	\$730.69	\$1,542.69	subtract \$192.33	15%	\$1,215.69	\$2,847.69	subtract \$491.33	15%
	\$1,542.69	\$2,992.69	subtract \$589.40	25%	\$2,847.69	\$4,897.69	subtract \$1,290.80	25%
	\$2,992.69	\$6,076.69	subtract \$808.57	28%	\$4,897.69	\$7,494.69	subtract \$1,638.93	28%
	\$6,076.69	\$12,711.69	subtract \$1,552.58	33%	\$7,494.69	\$12,899.69	subtract \$2,471.97	33%
	\$12,711.69	.....	subtract \$2,169.80	35%	\$12,899.69	.....	subtract \$3,047.40	35%
4	\$0	\$849.92	subtract \$102.00	10%	\$0	\$1,334.92	subtract \$308.00	10%
	\$849.92	\$1,661.92	subtract \$192.33	15%	\$1,334.92	\$2,966.92	subtract \$491.33	15%
	\$1,661.92	\$3,111.92	subtract \$589.40	25%	\$2,966.92	\$5,016.92	subtract \$1,290.80	25%
	\$3,111.92	\$6,195.92	subtract \$808.57	28%	\$5,016.92	\$7,613.92	subtract \$1,638.93	28%
	\$6,195.92	\$12,830.92	subtract \$1,552.58	33%	\$7,613.92	\$13,018.92	subtract \$2,471.97	33%
	\$12,830.92	.....	subtract \$2,169.80	35%	\$13,018.92	.....	subtract \$3,047.40	35%
5	\$0	\$969.15	subtract \$102.00	10%	\$0	\$1,454.15	subtract \$308.00	10%
	\$969.15	\$1,781.15	subtract \$192.33	15%	\$1,454.15	\$3,086.15	subtract \$491.33	15%
	\$1,781.15	\$3,231.15	subtract \$589.40	25%	\$3,086.15	\$5,136.15	subtract \$1,290.80	25%
	\$3,231.15	\$6,315.15	subtract \$808.57	28%	\$5,136.15	\$7,733.15	subtract \$1,638.93	28%
	\$6,315.15	\$12,950.15	subtract \$1,552.58	33%	\$7,733.15	\$13,138.15	subtract \$2,471.97	33%
	\$12,950.15	.....	subtract \$2,169.80	35%	\$13,138.15	.....	subtract \$3,047.40	35%
6	\$0	\$1,088.38	subtract \$102.00	10%	\$0	\$1,573.38	subtract \$308.00	10%
	\$1,088.38	\$1,900.38	subtract \$192.33	15%	\$1,573.38	\$3,205.38	subtract \$491.33	15%
	\$1,900.38	\$3,350.38	subtract \$589.40	25%	\$3,205.38	\$5,255.38	subtract \$1,290.80	25%
	\$3,350.38	\$6,434.38	subtract \$808.57	28%	\$5,255.38	\$7,852.38	subtract \$1,638.93	28%
	\$6,434.38	\$13,069.38	subtract \$1,552.58	33%	\$7,852.38	\$13,257.38	subtract \$2,471.97	33%
	\$13,069.38	.....	subtract \$2,169.80	35%	\$13,257.38	.....	subtract \$3,047.40	35%
7	\$0	\$1,207.61	subtract \$102.00	10%	\$0	\$1,692.61	subtract \$308.00	10%
	\$1,207.61	\$2,019.61	subtract \$192.33	15%	\$1,692.61	\$3,324.61	subtract \$491.33	15%
	\$2,019.61	\$3,469.61	subtract \$589.40	25%	\$3,324.61	\$5,374.61	subtract \$1,290.80	25%
	\$3,469.61	\$6,553.61	subtract \$808.57	28%	\$5,374.61	\$7,971.61	subtract \$1,638.93	28%
	\$6,553.61	\$13,188.61	subtract \$1,552.58	33%	\$7,971.61	\$13,376.61	subtract \$2,471.97	33%
	\$13,188.61	.....	subtract \$2,169.80	35%	\$13,376.61	.....	subtract \$3,047.40	35%
8	\$0	\$1,326.84	subtract \$102.00	10%	\$0	\$1,811.84	subtract \$308.00	10%
	\$1,326.84	\$2,138.84	subtract \$192.33	15%	\$1,811.84	\$3,443.84	subtract \$491.33	15%
	\$2,138.84	\$3,588.84	subtract \$589.40	25%	\$3,443.84	\$5,493.84	subtract \$1,290.80	25%
	\$3,588.84	\$6,672.84	subtract \$808.57	28%	\$5,493.84	\$8,090.84	subtract \$1,638.93	28%
	\$6,672.84	\$13,307.84	subtract \$1,552.58	33%	\$8,090.84	\$13,495.84	subtract \$2,471.97	33%
	\$13,307.84	.....	subtract \$2,169.80	35%	\$13,495.84	.....	subtract \$3,047.40	35%
9²	\$0	\$1,446.07	subtract \$102.00	10%	\$0	\$1,931.07	subtract \$308.00	10%
	\$1,446.07	\$2,258.07	subtract \$192.33	15%	\$1,931.07	\$3,563.07	subtract \$491.33	15%
	\$2,258.07	\$3,708.07	subtract \$589.40	25%	\$3,563.07	\$5,613.07	subtract \$1,290.80	25%
	\$3,708.07	\$6,792.07	subtract \$808.57	28%	\$5,613.07	\$8,210.07	subtract \$1,638.93	28%
	\$6,792.07	\$13,427.07	subtract \$1,552.58	33%	\$8,210.07	\$13,615.07	subtract \$2,471.97	33%
	\$13,427.07	.....	subtract \$2,169.80	35%	\$13,615.07	.....	subtract \$3,047.40	35%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$119.23 for each additional allowance claimed.

(For Wages Paid Through December 2004)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$404.00	subtract \$110.00	10%	\$0	\$929.00	subtract \$333.00	10%
	\$404.00	\$1,283.00	subtract \$208.00	15%	\$929.00	\$2,698.00	subtract \$531.67	15%
	\$1,283.00	\$2,854.00	subtract \$638.00	25%	\$2,698.00	\$4,919.00	subtract \$1,398.20	25%
	\$2,854.00	\$6,196.00	subtract \$875.43	28%	\$4,919.00	\$7,731.00	subtract \$1,775.43	28%
	\$6,196.00	\$13,383.00	subtract \$1,681.58	33%	\$7,731.00	\$13,588.00	subtract \$2,677.79	33%
	\$13,383.00	.....	subtract \$2,350.23	35%	\$13,588.00	.....	subtract \$3,301.23	35%
1	\$0	\$533.17	subtract \$110.00	10%	\$0	\$1,058.17	subtract \$333.00	10%
	\$533.17	\$1,412.17	subtract \$208.00	15%	\$1,058.17	\$2,827.17	subtract \$531.67	15%
	\$1,412.17	\$2,983.17	subtract \$638.00	25%	\$2,827.17	\$5,048.17	subtract \$1,398.20	25%
	\$2,983.17	\$6,325.17	subtract \$875.43	28%	\$5,048.17	\$7,860.17	subtract \$1,775.43	28%
	\$6,325.17	\$13,512.17	subtract \$1,681.58	33%	\$7,860.17	\$13,717.17	subtract \$2,677.79	33%
	\$13,512.17	.....	subtract \$2,350.23	35%	\$13,717.17	.....	subtract \$3,301.23	35%
2	\$0	\$662.34	subtract \$110.00	10%	\$0	\$1,187.34	subtract \$333.00	10%
	\$662.34	\$1,541.34	subtract \$208.00	15%	\$1,187.34	\$2,956.34	subtract \$531.67	15%
	\$1,541.34	\$3,112.34	subtract \$638.00	25%	\$2,956.34	\$5,177.34	subtract \$1,398.20	25%
	\$3,112.34	\$6,454.34	subtract \$875.43	28%	\$5,177.34	\$7,989.34	subtract \$1,775.43	28%
	\$6,454.34	\$13,641.34	subtract \$1,681.58	33%	\$7,989.34	\$13,846.34	subtract \$2,677.79	33%
	\$13,641.34	.....	subtract \$2,350.23	35%	\$13,846.34	.....	subtract \$3,301.23	35%
3	\$0	\$791.51	subtract \$110.00	10%	\$0	\$1,316.51	subtract \$333.00	10%
	\$791.51	\$1,670.51	subtract \$208.00	15%	\$1,316.51	\$3,085.51	subtract \$531.67	15%
	\$1,670.51	\$3,241.51	subtract \$638.00	25%	\$3,085.51	\$5,306.51	subtract \$1,398.20	25%
	\$3,241.51	\$6,583.51	subtract \$875.43	28%	\$5,306.51	\$8,118.51	subtract \$1,775.43	28%
	\$6,583.51	\$13,770.51	subtract \$1,681.58	33%	\$8,118.51	\$13,975.51	subtract \$2,677.79	33%
	\$13,770.51	.....	subtract \$2,350.23	35%	\$13,975.51	.....	subtract \$3,301.23	35%
4	\$0	\$920.68	subtract \$110.00	10%	\$0	\$1,445.68	subtract \$333.00	10%
	\$920.68	\$1,799.68	subtract \$208.00	15%	\$1,445.68	\$3,214.68	subtract \$531.67	15%
	\$1,799.68	\$3,370.68	subtract \$638.00	25%	\$3,214.68	\$5,435.68	subtract \$1,398.20	25%
	\$3,370.68	\$6,712.68	subtract \$875.43	28%	\$5,435.68	\$8,247.68	subtract \$1,775.43	28%
	\$6,712.68	\$13,899.68	subtract \$1,681.58	33%	\$8,247.68	\$14,104.68	subtract \$2,677.79	33%
	\$13,899.68	.....	subtract \$2,350.23	35%	\$14,104.68	.....	subtract \$3,301.23	35%
5	\$0	\$1,049.85	subtract \$110.00	10%	\$0	\$1,574.85	subtract \$333.00	10%
	\$1,049.85	\$1,928.85	subtract \$208.00	15%	\$1,574.85	\$3,343.85	subtract \$531.67	15%
	\$1,928.85	\$3,499.85	subtract \$638.00	25%	\$3,343.85	\$5,564.85	subtract \$1,398.20	25%
	\$3,499.85	\$6,841.85	subtract \$875.43	28%	\$5,564.85	\$8,376.85	subtract \$1,775.43	28%
	\$6,841.85	\$14,028.85	subtract \$1,681.58	33%	\$8,376.85	\$14,233.85	subtract \$2,677.79	33%
	\$14,028.85	.....	subtract \$2,350.23	35%	\$14,233.85	.....	subtract \$3,301.23	35%
6	\$0	\$1,179.02	subtract \$110.00	10%	\$0	\$1,704.02	subtract \$333.00	10%
	\$1,179.02	\$2,058.02	subtract \$208.00	15%	\$1,704.02	\$3,473.02	subtract \$531.67	15%
	\$2,058.02	\$3,629.02	subtract \$638.00	25%	\$3,473.02	\$5,694.02	subtract \$1,398.20	25%
	\$3,629.02	\$6,971.02	subtract \$875.43	28%	\$5,694.02	\$8,506.02	subtract \$1,775.43	28%
	\$6,971.02	\$14,158.02	subtract \$1,681.58	33%	\$8,506.02	\$14,363.02	subtract \$2,677.79	33%
	\$14,158.02	.....	subtract \$2,350.23	35%	\$14,363.02	.....	subtract \$3,301.23	35%
7	\$0	\$1,308.19	subtract \$110.00	10%	\$0	\$1,833.19	subtract \$333.00	10%
	\$1,308.19	\$2,187.19	subtract \$208.00	15%	\$1,833.19	\$3,602.19	subtract \$531.67	15%
	\$2,187.19	\$3,758.19	subtract \$638.00	25%	\$3,602.19	\$5,823.19	subtract \$1,398.20	25%
	\$3,758.19	\$7,100.19	subtract \$875.43	28%	\$5,823.19	\$8,635.19	subtract \$1,775.43	28%
	\$7,100.19	\$14,287.19	subtract \$1,681.58	33%	\$8,635.19	\$14,492.19	subtract \$2,677.79	33%
	\$14,287.19	.....	subtract \$2,350.23	35%	\$14,492.19	.....	subtract \$3,301.23	35%
8	\$0	\$1,437.36	subtract \$110.00	10%	\$0	\$1,962.36	subtract \$333.00	10%
	\$1,437.36	\$2,316.36	subtract \$208.00	15%	\$1,962.36	\$3,731.36	subtract \$531.67	15%
	\$2,316.36	\$3,887.36	subtract \$638.00	25%	\$3,731.36	\$5,952.36	subtract \$1,398.20	25%
	\$3,887.36	\$7,229.36	subtract \$875.43	28%	\$5,952.36	\$8,764.36	subtract \$1,775.43	28%
	\$7,229.36	\$14,416.36	subtract \$1,681.58	33%	\$8,764.36	\$14,621.36	subtract \$2,677.79	33%
	\$14,416.36	.....	subtract \$2,350.23	35%	\$14,621.36	.....	subtract \$3,301.23	35%
9 ²	\$0	\$1,566.53	subtract \$110.00	10%	\$0	\$2,091.53	subtract \$333.00	10%
	\$1,566.53	\$2,445.53	subtract \$208.00	15%	\$2,091.53	\$3,860.53	subtract \$531.67	15%
	\$2,445.53	\$4,016.53	subtract \$638.00	25%	\$3,860.53	\$6,081.53	subtract \$1,398.20	25%
	\$4,016.53	\$7,358.53	subtract \$875.43	28%	\$6,081.53	\$8,893.53	subtract \$1,775.43	28%
	\$7,358.53	\$14,545.53	subtract \$1,681.58	33%	\$8,893.53	\$14,750.53	subtract \$2,677.79	33%
	\$14,545.53	.....	subtract \$2,350.23	35%	\$14,750.53	.....	subtract \$3,301.23	35%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$129.17 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$808.00	subtract \$221.00	10%	\$0	\$1,858.00	subtract \$667.00	10%
	\$808.00	\$2,567.00	subtract \$416.67	15%	\$1,858.00	\$5,396.00	subtract \$1,064.00	15%
	\$2,567.00	\$5,708.00	subtract \$1,276.80	25%	\$5,396.00	\$9,838.00	subtract \$2,796.80	25%
	\$5,708.00	\$12,392.00	subtract \$1,751.57	28%	\$9,838.00	\$15,463.00	subtract \$3,551.21	28%
	\$12,392.00	\$26,767.00	subtract \$3,363.76	33%	\$15,463.00	\$27,175.00	subtract \$5,356.03	33%
	\$26,767.00	.....	subtract \$4,701.09	35%	\$27,175.00	.....	subtract \$6,602.83	35%
1	\$0	\$1,066.33	subtract \$221.00	10%	\$0	\$2,116.33	subtract \$667.00	10%
	\$1,066.33	\$2,825.33	subtract \$416.67	15%	\$2,116.33	\$5,654.33	subtract \$1,064.00	15%
	\$2,825.33	\$5,966.33	subtract \$1,276.80	25%	\$5,654.33	\$10,096.33	subtract \$2,796.80	25%
	\$5,966.33	\$12,650.33	subtract \$1,751.57	28%	\$10,096.33	\$15,721.33	subtract \$3,551.21	28%
	\$12,650.33	\$27,025.33	subtract \$3,363.76	33%	\$15,721.33	\$27,433.33	subtract \$5,356.03	33%
	\$27,025.33	.....	subtract \$4,701.09	35%	\$27,433.33	.....	subtract \$6,602.83	35%
2	\$0	\$1,324.66	subtract \$221.00	10%	\$0	\$2,374.66	subtract \$667.00	10%
	\$1,324.66	\$3,083.66	subtract \$416.67	15%	\$2,374.66	\$5,912.66	subtract \$1,064.00	15%
	\$3,083.66	\$6,224.66	subtract \$1,276.80	25%	\$5,912.66	\$10,354.66	subtract \$2,796.80	25%
	\$6,224.66	\$12,908.66	subtract \$1,751.57	28%	\$10,354.66	\$15,979.66	subtract \$3,551.21	28%
	\$12,908.66	\$27,283.66	subtract \$3,363.76	33%	\$15,979.66	\$27,691.66	subtract \$5,356.03	33%
	\$27,283.66	.....	subtract \$4,701.09	35%	\$27,691.66	.....	subtract \$6,602.83	35%
3	\$0	\$1,582.99	subtract \$221.00	10%	\$0	\$2,632.99	subtract \$667.00	10%
	\$1,582.99	\$3,341.99	subtract \$416.67	15%	\$2,632.99	\$6,170.99	subtract \$1,064.00	15%
	\$3,341.99	\$6,482.99	subtract \$1,276.80	25%	\$6,170.99	\$10,612.99	subtract \$2,796.80	25%
	\$6,482.99	\$13,166.99	subtract \$1,751.57	28%	\$10,612.99	\$16,237.99	subtract \$3,551.21	28%
	\$13,166.99	\$27,541.99	subtract \$3,363.76	33%	\$16,237.99	\$27,949.99	subtract \$5,356.03	33%
	\$27,541.99	.....	subtract \$4,701.09	35%	\$27,949.99	.....	subtract \$6,602.83	35%
4	\$0	\$1,841.32	subtract \$221.00	10%	\$0	\$2,891.32	subtract \$667.00	10%
	\$1,841.32	\$3,600.32	subtract \$416.67	15%	\$2,891.32	\$6,429.32	subtract \$1,064.00	15%
	\$3,600.32	\$6,741.32	subtract \$1,276.80	25%	\$6,429.32	\$10,871.32	subtract \$2,796.80	25%
	\$6,741.32	\$13,425.32	subtract \$1,751.57	28%	\$10,871.32	\$16,496.32	subtract \$3,551.21	28%
	\$13,425.32	\$27,800.32	subtract \$3,363.76	33%	\$16,496.32	\$28,208.32	subtract \$5,356.03	33%
	\$27,800.32	.....	subtract \$4,701.09	35%	\$28,208.32	.....	subtract \$6,602.83	35%
5	\$0	\$2,099.65	subtract \$221.00	10%	\$0	\$3,149.65	subtract \$667.00	10%
	\$2,099.65	\$3,858.65	subtract \$416.67	15%	\$3,149.65	\$6,687.65	subtract \$1,064.00	15%
	\$3,858.65	\$6,999.65	subtract \$1,276.80	25%	\$6,687.65	\$11,129.65	subtract \$2,796.80	25%
	\$6,999.65	\$13,683.65	subtract \$1,751.57	28%	\$11,129.65	\$16,754.65	subtract \$3,551.21	28%
	\$13,683.65	\$28,058.65	subtract \$3,363.76	33%	\$16,754.65	\$28,466.65	subtract \$5,356.03	33%
	\$28,058.65	.....	subtract \$4,701.09	35%	\$28,466.65	.....	subtract \$6,602.83	35%
6	\$0	\$2,357.98	subtract \$221.00	10%	\$0	\$3,407.98	subtract \$667.00	10%
	\$2,357.98	\$4,116.98	subtract \$416.67	15%	\$3,407.98	\$6,945.98	subtract \$1,064.00	15%
	\$4,116.98	\$7,257.98	subtract \$1,276.80	25%	\$6,945.98	\$11,387.98	subtract \$2,796.80	25%
	\$7,257.98	\$13,941.98	subtract \$1,751.57	28%	\$11,387.98	\$17,012.98	subtract \$3,551.21	28%
	\$13,941.98	\$28,316.98	subtract \$3,363.76	33%	\$17,012.98	\$28,724.98	subtract \$5,356.03	33%
	\$28,316.98	.....	subtract \$4,701.09	35%	\$28,724.98	.....	subtract \$6,602.83	35%
7	\$0	\$2,616.31	subtract \$221.00	10%	\$0	\$3,666.31	subtract \$667.00	10%
	\$2,616.31	\$4,375.31	subtract \$416.67	15%	\$3,666.31	\$7,204.31	subtract \$1,064.00	15%
	\$4,375.31	\$7,516.31	subtract \$1,276.80	25%	\$7,204.31	\$11,646.31	subtract \$2,796.80	25%
	\$7,516.31	\$14,200.31	subtract \$1,751.57	28%	\$11,646.31	\$17,271.31	subtract \$3,551.21	28%
	\$14,200.31	\$28,575.31	subtract \$3,363.76	33%	\$17,271.31	\$28,983.31	subtract \$5,356.03	33%
	\$28,575.31	.....	subtract \$4,701.09	35%	\$28,983.31	.....	subtract \$6,602.83	35%
8	\$0	\$2,874.64	subtract \$221.00	10%	\$0	\$3,924.64	subtract \$667.00	10%
	\$2,874.64	\$4,633.64	subtract \$416.67	15%	\$3,924.64	\$7,462.64	subtract \$1,064.00	15%
	\$4,633.64	\$7,774.64	subtract \$1,276.80	25%	\$7,462.64	\$11,904.64	subtract \$2,796.80	25%
	\$7,774.64	\$14,458.64	subtract \$1,751.57	28%	\$11,904.64	\$17,529.64	subtract \$3,551.21	28%
	\$14,458.64	\$28,833.64	subtract \$3,363.76	33%	\$17,529.64	\$29,241.64	subtract \$5,356.03	33%
	\$28,833.64	.....	subtract \$4,701.09	35%	\$29,241.64	.....	subtract \$6,602.83	35%
9²	\$0	\$3,132.97	subtract \$221.00	10%	\$0	\$4,182.97	subtract \$667.00	10%
	\$3,132.97	\$4,891.97	subtract \$416.67	15%	\$4,182.97	\$7,720.97	subtract \$1,064.00	15%
	\$4,891.97	\$8,032.97	subtract \$1,276.80	25%	\$7,720.97	\$12,162.97	subtract \$2,796.80	25%
	\$8,032.97	\$14,716.97	subtract \$1,751.57	28%	\$12,162.97	\$17,787.97	subtract \$3,551.21	28%
	\$14,716.97	\$29,091.97	subtract \$3,363.76	33%	\$17,787.97	\$29,499.97	subtract \$5,356.03	33%
	\$29,091.97	.....	subtract \$4,701.09	35%	\$29,499.97	.....	subtract \$6,602.83	35%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$258.33 for each additional allowance claimed.

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, you may use the combined tables on pages 38-57.

Combined withholding tables for single and married taxpayers are shown for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods. The payroll period and marital status of the employee determine the table to be used.

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication. For wages that do not exceed \$87,000, the combined social security tax rate and Medicare tax rate is 7.65% each for both the employee and the employer for wages paid in 2003. You can figure the employee social security tax by multiplying the wages by 6.2%, and you can

figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for social security and Medicare taxes and income tax withholding are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$87,000 in 2003) in a calendar year, you may no longer use the combined tables.

If you use the combined withholding tables, use the following steps to find the amounts to report on your **Form 941**, Employer's Quarterly Federal Tax Return.

- 1) Employee social security tax withheld. Multiply the wages by 6.2%.
- 2) Employee Medicare tax withheld. Multiply the wages by 1.45%.
- 3) Income tax withheld. Subtract the amounts from steps 1 and 2 from the total tax withheld.

You can figure the amounts to be shown on **Form W-2**, Wage and Tax Statement, in the same way.

Note: Do **not** use the tables on pages 38-57 to withhold income tax **only**. Instead, use the tables on pages 5-24.

SINGLE Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	\$5.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40
60	65	5.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	7.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	7.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	8.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	9.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	10.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	11.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	12.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	12.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	14.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	14.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	15.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99	9.99
120	125	16.37	10.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	17.75	11.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	18.14	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	19.52	13.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	19.90	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	21.28	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	21.67	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	23.05	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	23.43	17.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	24.81	18.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	25.20	19.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	26.58	20.58	14.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	26.96	20.96	14.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	28.34	22.34	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	28.73	22.73	16.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	30.11	24.11	18.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	31.68	24.68	18.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	34.45	26.45	20.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	36.21	28.21	22.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	38.98	29.98	23.98	18.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	40.74	31.74	25.74	20.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	43.51	34.51	27.51	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	45.27	36.27	29.27	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	48.04	39.04	31.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	49.80	40.80	32.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	52.57	43.57	34.57	29.57	23.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	54.33	45.33	36.33	31.33	25.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	57.10	48.10	39.10	33.10	27.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	58.86	49.86	40.86	34.86	28.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	61.63	52.63	43.63	36.63	30.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	63.39	54.39	45.39	38.39	32.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	66.16	57.16	48.16	40.16	34.16	28.16	27.16	27.16	27.16	27.16	27.16
360	370	67.92	58.92	49.92	41.92	35.92	29.92	27.92	27.92	27.92	27.92	27.92
370	380	70.69	61.69	52.69	43.69	37.69	31.69	28.69	28.69	28.69	28.69	28.69
380	390	72.45	63.45	54.45	46.45	39.45	33.45	29.45	29.45	29.45	29.45	29.45
390	400	75.22	66.22	57.22	48.22	41.22	35.22	30.22	30.22	30.22	30.22	30.22
400	410	76.98	67.98	58.98	50.98	42.98	36.98	30.98	30.98	30.98	30.98	30.98
410	420	79.75	70.75	61.75	52.75	44.75	38.75	32.75	31.75	31.75	31.75	31.75
420	430	81.51	72.51	63.51	55.51	46.51	40.51	34.51	32.51	32.51	32.51	32.51
430	440	84.28	75.28	66.28	57.28	48.28	42.28	36.28	33.28	33.28	33.28	33.28
440	450	86.04	77.04	68.04	60.04	51.04	44.04	38.04	34.04	34.04	34.04	34.04
450	460	88.81	79.81	70.81	61.81	52.81	45.81	39.81	34.81	34.81	34.81	34.81
460	470	90.57	81.57	72.57	64.57	55.57	47.57	41.57	35.57	35.57	35.57	35.57
470	480	93.34	84.34	75.34	66.34	57.34	49.34	43.34	37.34	36.34	36.34	36.34
480	490	95.10	86.10	77.10	69.10	60.10	51.10	45.10	39.10	37.10	37.10	37.10
490	500	97.87	88.87	79.87	70.87	61.87	52.87	46.87	40.87	37.87	37.87	37.87
500	510	99.63	90.63	81.63	73.63	64.63	55.63	48.63	42.63	38.63	38.63	38.63
510	520	102.40	93.40	84.40	75.40	66.40	57.40	50.40	44.40	39.40	39.40	39.40
520	530	104.16	95.16	86.16	78.16	69.16	60.16	52.16	46.16	40.16	40.16	40.16
530	540	106.93	97.93	88.93	79.93	70.93	61.93	53.93	47.93	41.93	40.93	40.93
540	550	108.69	99.69	90.69	82.69	73.69	64.69	55.69	49.69	43.69	41.69	41.69
550	560	111.46	102.46	93.46	84.46	75.46	66.46	57.46	51.46	45.46	42.46	42.46
560	570	113.22	104.22	95.22	87.22	78.22	69.22	60.22	53.22	47.22	43.22	43.22
570	580	115.99	106.99	97.99	88.99	79.99	70.99	61.99	54.99	48.99	43.99	43.99
580	590	117.75	108.75	99.75	91.75	82.75	73.75	64.75	56.75	50.75	44.75	44.75
590	600	120.52	111.52	102.52	93.52	84.52	75.52	66.52	58.52	52.52	46.52	45.52

(Continued on next page)

SINGLE Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$600	\$610	\$124.28	\$113.28	\$104.28	\$96.28	\$87.28	\$78.28	\$69.28	\$60.28	\$54.28	\$48.28	\$46.28
610	620	127.05	116.05	107.05	98.05	89.05	80.05	71.05	62.05	56.05	50.05	47.05
620	630	130.81	117.81	108.81	100.81	91.81	82.81	73.81	64.81	57.81	51.81	47.81
630	640	133.58	120.58	111.58	102.58	93.58	84.58	75.58	66.58	59.58	53.58	48.58
640	650	137.34	122.34	113.34	105.34	96.34	87.34	78.34	69.34	61.34	55.34	49.34
650	660	140.11	125.11	116.11	107.11	98.11	89.11	80.11	71.11	63.11	57.11	51.11
660	670	143.87	128.87	117.87	109.87	100.87	91.87	82.87	73.87	64.87	58.87	52.87
670	680	146.64	131.64	120.64	111.64	102.64	93.64	84.64	75.64	66.64	60.64	54.64
680	690	150.40	135.40	122.40	114.40	105.40	96.40	87.40	78.40	69.40	62.40	56.40
690	700	153.17	138.17	125.17	116.17	107.17	98.17	89.17	80.17	71.17	64.17	58.17
700	710	156.93	141.93	126.93	118.93	109.93	100.93	91.93	82.93	73.93	65.93	59.93
710	720	159.70	144.70	129.70	120.70	111.70	102.70	93.70	84.70	75.70	67.70	61.70
720	730	163.46	148.46	133.46	123.46	114.46	105.46	96.46	87.46	78.46	69.46	63.46
730	740	166.23	151.23	136.23	125.23	116.23	107.23	98.23	89.23	80.23	71.23	65.23
740	750	169.99	154.99	139.99	127.99	118.99	109.99	100.99	91.99	82.99	73.99	66.99
750	760	172.76	157.76	142.76	129.76	120.76	111.76	102.76	93.76	84.76	75.76	68.76
760	770	176.52	161.52	146.52	132.52	123.52	114.52	105.52	96.52	87.52	78.52	70.52
770	780	179.29	164.29	149.29	134.29	125.29	116.29	107.29	98.29	89.29	80.29	72.29
780	790	183.05	168.05	153.05	138.05	128.05	119.05	110.05	101.05	92.05	83.05	74.05
790	800	185.82	170.82	155.82	140.82	129.82	120.82	111.82	102.82	93.82	84.82	75.82
800	810	189.58	174.58	159.58	144.58	132.58	123.58	114.58	105.58	96.58	87.58	78.58
810	820	192.35	177.35	162.35	147.35	134.35	125.35	116.35	107.35	98.35	89.35	80.35
820	830	196.11	181.11	166.11	151.11	137.11	128.11	119.11	110.11	101.11	92.11	83.11
830	840	198.88	183.88	168.88	153.88	138.88	129.88	120.88	111.88	102.88	93.88	84.88
840	850	202.64	187.64	172.64	157.64	142.64	132.64	123.64	114.64	105.64	96.64	87.64
850	860	205.41	190.41	175.41	160.41	145.41	134.41	125.41	116.41	107.41	98.41	89.41
860	870	209.17	194.17	179.17	164.17	149.17	137.17	128.17	119.17	110.17	101.17	92.17
870	880	211.94	196.94	181.94	166.94	151.94	138.94	129.94	120.94	111.94	102.94	93.94
880	890	215.70	200.70	185.70	170.70	155.70	141.70	132.70	123.70	114.70	105.70	96.70
890	900	218.47	203.47	188.47	173.47	158.47	144.47	134.47	125.47	116.47	107.47	98.47
900	910	222.23	207.23	192.23	177.23	162.23	147.23	137.23	128.23	119.23	110.23	101.23
910	920	225.00	210.00	195.00	180.00	165.00	151.00	139.00	130.00	121.00	112.00	103.00
920	930	228.76	213.76	198.76	183.76	168.76	153.76	141.76	132.76	123.76	114.76	105.76
930	940	231.53	216.53	201.53	186.53	171.53	157.53	143.53	134.53	125.53	116.53	107.53
940	950	235.29	220.29	205.29	190.29	175.29	160.29	146.29	137.29	128.29	119.29	110.29
950	960	238.06	223.06	208.06	193.06	178.06	164.06	149.06	139.06	130.06	121.06	112.06
960	970	241.82	226.82	211.82	196.82	181.82	166.82	151.82	141.82	132.82	123.82	114.82
970	980	244.59	229.59	214.59	199.59	184.59	170.59	155.59	143.59	134.59	125.59	116.59
980	990	248.35	233.35	218.35	203.35	188.35	173.35	158.35	146.35	137.35	128.35	119.35
990	1,000	251.12	236.12	221.12	206.12	191.12	177.12	162.12	148.12	139.12	130.12	121.12
1,000	1,010	254.88	239.88	224.88	209.88	194.88	179.88	164.88	150.88	141.88	132.88	123.88
1,010	1,020	257.65	242.65	227.65	212.65	197.65	183.65	168.65	153.65	143.65	134.65	125.65
1,020	1,030	261.41	246.41	231.41	216.41	201.41	186.41	171.41	156.41	146.41	137.41	128.41
1,030	1,040	264.18	249.18	234.18	219.18	204.18	190.18	175.18	160.18	148.18	139.18	130.18
1,040	1,050	267.94	252.94	237.94	222.94	207.94	192.94	177.94	162.94	150.94	141.94	132.94
1,050	1,060	270.71	255.71	240.71	225.71	210.71	196.71	181.71	166.71	152.71	143.71	134.71
1,060	1,070	274.47	259.47	244.47	229.47	214.47	199.47	184.47	169.47	155.47	146.47	137.47
1,070	1,080	277.24	262.24	247.24	232.24	217.24	203.24	188.24	173.24	158.24	148.24	139.24
1,080	1,090	281.00	266.00	251.00	236.00	221.00	206.00	191.00	176.00	161.00	151.00	142.00
1,090	1,100	283.77	268.77	253.77	238.77	223.77	209.77	194.77	179.77	164.77	152.77	143.77
1,100	1,110	287.53	272.53	257.53	242.53	227.53	212.53	197.53	182.53	167.53	155.53	146.53
1,110	1,120	290.30	275.30	260.30	245.30	230.30	216.30	201.30	186.30	171.30	157.30	148.30
1,120	1,130	294.06	279.06	264.06	249.06	234.06	219.06	204.06	189.06	174.06	160.06	151.06
1,130	1,140	296.83	281.83	266.83	251.83	236.83	222.83	207.83	192.83	177.83	162.83	152.83
1,140	1,150	300.59	285.59	270.59	255.59	240.59	225.59	210.59	195.59	180.59	165.59	155.59
1,150	1,160	303.36	288.36	273.36	258.36	243.36	229.36	214.36	199.36	184.36	169.36	157.36
1,160	1,170	307.12	292.12	277.12	262.12	247.12	232.12	217.12	202.12	187.12	172.12	160.12
1,170	1,180	309.89	294.89	279.89	264.89	249.89	235.89	220.89	205.89	190.89	175.89	161.89
1,180	1,190	313.65	298.65	283.65	268.65	253.65	238.65	223.65	208.65	193.65	178.65	164.65
1,190	1,200	316.42	301.42	286.42	271.42	256.42	242.42	227.42	212.42	197.42	182.42	167.42
1,200	1,210	320.18	305.18	290.18	275.18	260.18	245.18	230.18	215.18	200.18	185.18	171.18
1,210	1,220	322.95	307.95	292.95	277.95	262.95	248.95	233.95	218.95	203.95	188.95	173.95
1,220	1,230	326.71	311.71	296.71	281.71	266.71	251.71	236.71	221.71	206.71	191.71	177.71
1,230	1,240	329.48	314.48	299.48	284.48	269.48	255.48	240.48	225.48	210.48	195.48	180.48
1,240	1,250	333.24	318.24	303.24	288.24	273.24	258.24	243.24	228.24	213.24	198.24	184.24

\$1,250 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75
130	135	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	13.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	13.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	15.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	15.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	16.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	17.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	18.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	19.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	20.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	22.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	24.21	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	25.98	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	27.74	21.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	29.51	23.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	31.27	25.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	33.04	27.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	34.80	28.80	22.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	36.57	30.57	24.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	38.33	32.33	26.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	40.10	34.10	28.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	41.86	35.86	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	43.63	37.63	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	45.39	39.39	33.39	27.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	47.16	41.16	35.16	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	48.92	42.92	36.92	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	50.69	44.69	38.69	32.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	52.45	46.45	40.45	34.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	54.22	48.22	42.22	36.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	55.98	49.98	43.98	37.98	31.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	57.75	51.75	45.75	39.75	33.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	59.51	53.51	47.51	41.51	35.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	61.28	55.28	49.28	43.28	37.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	64.04	57.04	51.04	45.04	39.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	65.81	58.81	52.81	46.81	40.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	68.57	60.57	54.57	48.57	42.57	36.57	35.57	35.57	35.57	35.57	35.57
470	480	70.34	62.34	56.34	50.34	44.34	38.34	36.34	36.34	36.34	36.34	36.34
480	490	73.10	64.10	58.10	52.10	46.10	40.10	37.10	37.10	37.10	37.10	37.10
490	500	74.87	65.87	59.87	53.87	47.87	41.87	37.87	37.87	37.87	37.87	37.87
500	510	77.63	68.63	61.63	55.63	49.63	43.63	38.63	38.63	38.63	38.63	38.63
510	520	79.40	70.40	63.40	57.40	51.40	45.40	39.40	39.40	39.40	39.40	39.40
520	530	82.16	73.16	65.16	59.16	53.16	47.16	41.16	40.16	40.16	40.16	40.16
530	540	83.93	74.93	66.93	60.93	54.93	48.93	42.93	40.93	40.93	40.93	40.93
540	550	86.69	77.69	68.69	62.69	56.69	50.69	44.69	41.69	41.69	41.69	41.69
550	560	88.46	79.46	71.46	64.46	58.46	52.46	46.46	42.46	42.46	42.46	42.46
560	570	91.22	82.22	73.22	66.22	60.22	54.22	48.22	43.22	43.22	43.22	43.22
570	580	92.99	83.99	75.99	67.99	61.99	55.99	49.99	43.99	43.99	43.99	43.99
580	590	95.75	86.75	77.75	69.75	63.75	57.75	51.75	45.75	44.75	44.75	44.75
590	600	97.52	88.52	80.52	71.52	65.52	59.52	53.52	47.52	45.52	45.52	45.52
600	610	100.28	91.28	82.28	73.28	67.28	61.28	55.28	49.28	46.28	46.28	46.28
610	620	102.05	93.05	85.05	76.05	69.05	63.05	57.05	51.05	47.05	47.05	47.05
620	630	104.81	95.81	86.81	77.81	70.81	64.81	58.81	52.81	47.81	47.81	47.81
630	640	106.58	97.58	89.58	80.58	72.58	66.58	60.58	54.58	48.58	48.58	48.58
640	650	109.34	100.34	91.34	82.34	74.34	68.34	62.34	56.34	50.34	49.34	49.34
650	660	111.11	102.11	94.11	85.11	76.11	70.11	64.11	58.11	52.11	50.11	50.11
660	670	113.87	104.87	95.87	86.87	77.87	71.87	65.87	59.87	53.87	50.87	50.87
670	680	115.64	106.64	98.64	89.64	80.64	73.64	67.64	61.64	55.64	51.64	51.64
680	690	118.40	109.40	100.40	91.40	82.40	75.40	69.40	63.40	57.40	52.40	52.40
690	700	120.17	111.17	103.17	94.17	85.17	77.17	71.17	65.17	59.17	53.17	53.17
700	710	122.93	113.93	104.93	95.93	86.93	78.93	72.93	66.93	60.93	54.93	53.93
710	720	124.70	115.70	107.70	98.70	89.70	80.70	74.70	68.70	62.70	56.70	54.70
720	730	127.46	118.46	109.46	100.46	91.46	82.46	76.46	70.46	64.46	58.46	55.46
730	740	129.23	120.23	112.23	103.23	94.23	85.23	78.23	72.23	66.23	60.23	56.23

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$740	\$750	\$131.99	\$122.99	\$113.99	\$104.99	\$95.99	\$86.99	\$79.99	\$73.99	\$67.99	\$61.99	\$56.99
750	760	133.76	124.76	116.76	107.76	98.76	89.76	81.76	75.76	69.76	63.76	58.76
760	770	136.52	127.52	118.52	109.52	100.52	91.52	83.52	77.52	71.52	65.52	60.52
770	780	138.29	129.29	121.29	112.29	103.29	94.29	85.29	79.29	73.29	67.29	62.29
780	790	141.05	132.05	123.05	114.05	105.05	96.05	87.05	81.05	75.05	69.05	64.05
790	800	142.82	133.82	125.82	116.82	107.82	98.82	89.82	82.82	76.82	70.82	65.82
800	810	145.58	136.58	127.58	118.58	109.58	100.58	91.58	84.58	78.58	72.58	67.58
810	820	147.35	138.35	130.35	121.35	112.35	103.35	94.35	86.35	80.35	74.35	69.35
820	830	150.11	141.11	132.11	123.11	114.11	105.11	96.11	88.11	82.11	76.11	71.11
830	840	151.88	142.88	134.88	125.88	116.88	107.88	98.88	89.88	83.88	77.88	72.88
840	850	154.64	145.64	136.64	127.64	118.64	109.64	100.64	91.64	85.64	79.64	74.64
850	860	156.41	147.41	139.41	130.41	121.41	112.41	103.41	94.41	87.41	81.41	76.41
860	870	159.17	150.17	141.17	132.17	123.17	114.17	105.17	96.17	89.17	83.17	78.17
870	880	160.94	151.94	143.94	134.94	125.94	116.94	107.94	98.94	90.94	84.94	79.94
880	890	163.70	154.70	145.70	136.70	127.70	118.70	109.70	100.70	92.70	86.70	81.70
890	900	165.47	156.47	148.47	139.47	130.47	121.47	112.47	103.47	94.47	88.47	83.47
900	910	168.23	159.23	150.23	141.23	132.23	123.23	114.23	105.23	96.23	90.23	85.23
910	920	170.00	161.00	153.00	144.00	135.00	126.00	117.00	108.00	99.00	92.00	87.00
920	930	172.76	163.76	154.76	145.76	136.76	127.76	118.76	109.76	100.76	93.76	88.76
930	940	174.53	165.53	157.53	148.53	139.53	130.53	121.53	112.53	103.53	95.53	90.53
940	950	177.29	168.29	159.29	150.29	141.29	132.29	123.29	114.29	105.29	97.29	92.29
950	960	179.06	170.06	162.06	153.06	144.06	135.06	126.06	117.06	108.06	99.06	94.06
960	970	181.82	172.82	163.82	154.82	145.82	136.82	127.82	118.82	109.82	100.82	95.82
970	980	183.59	174.59	166.59	157.59	148.59	139.59	130.59	121.59	112.59	103.59	97.59
980	990	186.35	177.35	168.35	159.35	150.35	141.35	132.35	123.35	114.35	105.35	99.35
990	1,000	188.12	179.12	171.12	162.12	153.12	144.12	135.12	126.12	117.12	108.12	101.12
1,000	1,010	190.88	181.88	172.88	163.88	154.88	145.88	136.88	127.88	118.88	109.88	102.88
1,010	1,020	192.65	183.65	175.65	166.65	157.65	148.65	139.65	130.65	121.65	112.65	104.65
1,020	1,030	195.41	186.41	177.41	168.41	159.41	150.41	141.41	132.41	123.41	114.41	106.41
1,030	1,040	197.18	188.18	180.18	171.18	162.18	153.18	144.18	135.18	126.18	117.18	108.18
1,040	1,050	199.94	190.94	181.94	172.94	163.94	154.94	145.94	136.94	127.94	118.94	110.94
1,050	1,060	201.71	192.71	184.71	175.71	166.71	157.71	148.71	139.71	130.71	121.71	112.71
1,060	1,070	204.47	195.47	186.47	177.47	168.47	159.47	150.47	141.47	132.47	123.47	115.47
1,070	1,080	206.24	197.24	189.24	180.24	171.24	162.24	153.24	144.24	135.24	126.24	117.24
1,080	1,090	209.00	200.00	191.00	182.00	173.00	164.00	155.00	146.00	137.00	128.00	120.00
1,090	1,100	210.77	201.77	193.77	184.77	175.77	166.77	157.77	148.77	139.77	130.77	121.77
1,100	1,110	213.53	204.53	195.53	186.53	177.53	168.53	159.53	150.53	141.53	132.53	124.53
1,110	1,120	215.30	206.30	198.30	189.30	180.30	171.30	162.30	153.30	144.30	135.30	126.30
1,120	1,130	218.06	209.06	200.06	191.06	182.06	173.06	164.06	155.06	146.06	137.06	129.06
1,130	1,140	219.83	210.83	202.83	193.83	184.83	175.83	166.83	157.83	148.83	139.83	130.83
1,140	1,150	222.59	213.59	204.59	195.59	186.59	177.59	168.59	159.59	150.59	141.59	133.59
1,150	1,160	224.36	215.36	207.36	198.36	189.36	180.36	171.36	162.36	153.36	144.36	135.36
1,160	1,170	227.12	218.12	209.12	200.12	191.12	182.12	173.12	164.12	155.12	146.12	138.12
1,170	1,180	228.89	219.89	211.89	202.89	193.89	184.89	175.89	166.89	157.89	148.89	139.89
1,180	1,190	231.65	222.65	213.65	204.65	195.65	186.65	177.65	168.65	159.65	150.65	142.65
1,190	1,200	233.42	224.42	216.42	207.42	198.42	189.42	180.42	171.42	162.42	153.42	144.42
1,200	1,210	236.18	227.18	218.18	209.18	200.18	191.18	182.18	173.18	164.18	155.18	147.18
1,210	1,220	237.95	228.95	220.95	211.95	202.95	193.95	184.95	175.95	166.95	157.95	148.95
1,220	1,230	240.71	231.71	222.71	213.71	204.71	195.71	186.71	177.71	168.71	159.71	151.71
1,230	1,240	242.48	233.48	225.48	216.48	207.48	198.48	189.48	180.48	171.48	162.48	153.48
1,240	1,250	245.24	236.24	227.24	218.24	209.24	200.24	191.24	182.24	173.24	164.24	156.24
1,250	1,260	248.01	238.01	230.01	221.01	212.01	203.01	194.01	185.01	176.01	167.01	158.01
1,260	1,270	251.77	240.77	231.77	222.77	213.77	204.77	195.77	186.77	177.77	168.77	160.77
1,270	1,280	254.54	242.54	234.54	225.54	216.54	207.54	198.54	189.54	180.54	171.54	162.54
1,280	1,290	258.30	245.30	236.30	227.30	218.30	209.30	200.30	191.30	182.30	173.30	165.30
1,290	1,300	261.07	247.07	239.07	230.07	221.07	212.07	203.07	194.07	185.07	176.07	167.07
1,300	1,310	264.83	249.83	240.83	231.83	222.83	213.83	204.83	195.83	186.83	177.83	169.83
1,310	1,320	267.60	253.60	243.60	234.60	225.60	216.60	207.60	198.60	189.60	180.60	171.60
1,320	1,330	271.36	256.36	245.36	236.36	227.36	218.36	209.36	200.36	191.36	182.36	174.36
1,330	1,340	274.13	260.13	248.13	239.13	230.13	221.13	212.13	203.13	194.13	185.13	176.13
1,340	1,350	277.89	262.89	249.89	240.89	231.89	222.89	213.89	204.89	195.89	186.89	178.89
1,350	1,360	280.66	266.66	252.66	243.66	234.66	225.66	216.66	207.66	198.66	189.66	180.66
1,360	1,370	284.42	269.42	254.42	245.42	236.42	227.42	218.42	209.42	200.42	191.42	183.42
1,370	1,380	287.19	273.19	258.19	248.19	239.19	230.19	221.19	212.19	203.19	194.19	185.19
1,380	1,390	290.95	275.95	260.95	249.95	240.95	231.95	222.95	213.95	204.95	195.95	187.95

\$1,390 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	110	\$9.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22
110	115	9.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	13.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	14.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	16.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	16.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	18.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	21.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	21.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	23.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	23.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	25.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	25.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	26.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	27.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	28.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	29.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	30.40	18.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	30.79	18.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	32.17	20.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	32.55	20.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	33.93	21.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	34.51	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	36.27	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	38.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	39.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	41.57	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	43.33	31.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	45.10	33.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	46.86	34.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	48.63	36.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	50.39	38.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	52.16	40.16	28.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	53.92	41.92	29.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	55.69	43.69	31.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	58.45	45.45	33.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	60.22	47.22	35.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	62.98	48.98	36.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	64.75	50.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	67.51	52.51	40.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	69.28	54.28	42.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	72.04	56.04	44.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	73.81	57.81	45.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	76.57	59.57	47.57	36.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	78.34	61.34	49.34	38.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	81.10	63.10	51.10	40.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	82.87	65.87	52.87	41.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	87.02	69.02	56.02	44.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	91.55	73.55	59.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	96.08	78.08	63.08	51.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	100.61	82.61	66.61	54.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	105.14	87.14	70.14	58.14	46.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	109.67	91.67	73.67	61.67	49.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	114.20	96.20	78.20	65.20	53.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	118.73	100.73	82.73	68.73	56.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	123.26	105.26	87.26	72.26	60.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	127.79	109.79	91.79	75.79	63.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	132.32	114.32	96.32	79.32	67.32	55.32	54.32	54.32	54.32	54.32	54.32
720	740	136.85	118.85	100.85	82.85	70.85	58.85	55.85	55.85	55.85	55.85	55.85
740	760	141.38	123.38	105.38	87.38	74.38	62.38	57.38	57.38	57.38	57.38	57.38
760	780	145.91	127.91	109.91	91.91	77.91	65.91	58.91	58.91	58.91	58.91	58.91
780	800	150.44	132.44	114.44	96.44	81.44	69.44	60.44	60.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$800	\$820	\$154.97	\$136.97	\$118.97	\$100.97	\$84.97	\$72.97	\$61.97	\$61.97	\$61.97	\$61.97	\$61.97
820	840	159.50	141.50	123.50	105.50	88.50	76.50	64.50	63.50	63.50	63.50	63.50
840	860	164.03	146.03	128.03	110.03	92.03	80.03	68.03	65.03	65.03	65.03	65.03
860	880	168.56	150.56	132.56	114.56	96.56	83.56	71.56	66.56	66.56	66.56	66.56
880	900	173.09	155.09	137.09	119.09	101.09	87.09	75.09	68.09	68.09	68.09	68.09
900	920	177.62	159.62	141.62	123.62	105.62	90.62	78.62	69.62	69.62	69.62	69.62
920	940	182.15	164.15	146.15	128.15	110.15	94.15	82.15	71.15	71.15	71.15	71.15
940	960	186.68	168.68	150.68	132.68	114.68	97.68	85.68	73.68	72.68	72.68	72.68
960	980	191.21	173.21	155.21	137.21	119.21	101.21	89.21	77.21	74.21	74.21	74.21
980	1,000	195.74	177.74	159.74	141.74	123.74	105.74	92.74	80.74	75.74	75.74	75.74
1,000	1,020	200.27	182.27	164.27	146.27	128.27	110.27	96.27	84.27	77.27	77.27	77.27
1,020	1,040	204.80	186.80	168.80	150.80	132.80	114.80	99.80	87.80	78.80	78.80	78.80
1,040	1,060	209.33	191.33	173.33	155.33	137.33	119.33	103.33	91.33	80.33	80.33	80.33
1,060	1,080	213.86	195.86	177.86	159.86	141.86	123.86	106.86	94.86	82.86	81.86	81.86
1,080	1,100	218.39	200.39	182.39	164.39	146.39	128.39	110.39	98.39	86.39	83.39	83.39
1,100	1,120	222.92	204.92	186.92	168.92	150.92	132.92	114.92	101.92	89.92	84.92	84.92
1,120	1,140	227.45	209.45	191.45	173.45	155.45	137.45	119.45	105.45	93.45	86.45	86.45
1,140	1,160	231.98	213.98	195.98	177.98	159.98	141.98	123.98	108.98	96.98	87.98	87.98
1,160	1,180	236.51	218.51	200.51	182.51	164.51	146.51	128.51	112.51	100.51	89.51	89.51
1,180	1,200	241.04	223.04	205.04	187.04	169.04	151.04	133.04	116.04	104.04	93.04	91.04
1,200	1,220	247.57	227.57	209.57	191.57	173.57	155.57	137.57	119.57	107.57	96.57	92.57
1,220	1,240	254.10	232.10	214.10	196.10	178.10	160.10	142.10	124.10	111.10	100.10	94.10
1,240	1,260	260.63	236.63	218.63	200.63	182.63	164.63	146.63	128.63	114.63	103.63	95.63
1,260	1,280	267.16	241.16	223.16	205.16	187.16	169.16	151.16	133.16	118.16	107.16	97.16
1,280	1,300	273.69	245.69	227.69	209.69	191.69	173.69	155.69	137.69	121.69	110.69	98.69
1,300	1,320	280.22	250.22	232.22	214.22	196.22	178.22	160.22	142.22	125.22	114.22	102.22
1,320	1,340	286.75	256.75	236.75	218.75	200.75	182.75	164.75	146.75	129.75	117.75	105.75
1,340	1,360	293.28	263.28	241.28	223.28	205.28	187.28	169.28	151.28	134.28	121.28	109.28
1,360	1,380	299.81	269.81	245.81	227.81	209.81	191.81	173.81	155.81	138.81	124.81	112.81
1,380	1,400	306.34	276.34	250.34	232.34	214.34	196.34	178.34	160.34	143.34	128.34	116.34
1,400	1,420	312.87	282.87	254.87	236.87	218.87	200.87	182.87	164.87	147.87	131.87	119.87
1,420	1,440	319.40	289.40	260.40	241.40	223.40	205.40	187.40	169.40	152.40	135.40	123.40
1,440	1,460	325.93	295.93	266.93	245.93	227.93	209.93	191.93	173.93	156.93	138.93	126.93
1,460	1,480	332.46	302.46	273.46	250.46	232.46	214.46	196.46	178.46	161.46	143.46	130.46
1,480	1,500	338.99	308.99	279.99	254.99	236.99	218.99	200.99	182.99	165.99	147.99	133.99
1,500	1,520	345.52	315.52	286.52	259.52	241.52	223.52	205.52	187.52	170.52	152.52	137.52
1,520	1,540	352.05	322.05	293.05	264.05	246.05	228.05	210.05	192.05	175.05	157.05	141.05
1,540	1,560	358.58	328.58	299.58	269.58	250.58	232.58	214.58	196.58	179.58	161.58	144.58
1,560	1,580	365.11	335.11	306.11	276.11	255.11	237.11	219.11	201.11	184.11	166.11	148.11
1,580	1,600	371.64	341.64	312.64	282.64	259.64	241.64	223.64	205.64	188.64	170.64	152.64
1,600	1,620	378.17	348.17	319.17	289.17	264.17	246.17	228.17	210.17	193.17	175.17	157.17
1,620	1,640	384.70	354.70	325.70	295.70	268.70	250.70	232.70	214.70	197.70	179.70	161.70
1,640	1,660	391.23	361.23	332.23	302.23	273.23	255.23	237.23	219.23	202.23	184.23	166.23
1,660	1,680	397.76	367.76	338.76	308.76	278.76	259.76	241.76	223.76	206.76	188.76	170.76
1,680	1,700	404.29	374.29	345.29	315.29	285.29	264.29	246.29	228.29	211.29	193.29	175.29
1,700	1,720	410.82	380.82	351.82	321.82	291.82	268.82	250.82	232.82	215.82	197.82	179.82
1,720	1,740	417.35	387.35	358.35	328.35	298.35	273.35	255.35	237.35	220.35	202.35	184.35
1,740	1,760	423.88	393.88	364.88	334.88	304.88	277.88	259.88	241.88	224.88	206.88	188.88
1,760	1,780	430.41	400.41	371.41	341.41	311.41	282.41	264.41	246.41	229.41	211.41	193.41
1,780	1,800	436.94	406.94	377.94	347.94	317.94	287.94	268.94	250.94	233.94	215.94	197.94
1,800	1,820	443.47	413.47	384.47	354.47	324.47	294.47	273.47	255.47	238.47	220.47	202.47
1,820	1,840	450.00	420.00	391.00	361.00	331.00	301.00	278.00	260.00	243.00	225.00	207.00
1,840	1,860	456.53	426.53	397.53	367.53	337.53	307.53	282.53	264.53	247.53	229.53	211.53
1,860	1,880	463.06	433.06	404.06	374.06	344.06	314.06	287.06	269.06	252.06	234.06	216.06
1,880	1,900	469.59	439.59	410.59	380.59	350.59	320.59	291.59	273.59	256.59	238.59	220.59
1,900	1,920	476.12	446.12	417.12	387.12	357.12	327.12	297.12	278.12	261.12	243.12	225.12
1,920	1,940	482.65	452.65	423.65	393.65	363.65	333.65	303.65	282.65	265.65	247.65	229.65
1,940	1,960	489.18	459.18	430.18	400.18	370.18	340.18	310.18	287.18	270.18	252.18	234.18
1,960	1,980	495.71	465.71	436.71	406.71	376.71	346.71	316.71	291.71	274.71	256.71	238.71
1,980	2,000	502.24	472.24	443.24	413.24	383.24	353.24	323.24	296.24	279.24	261.24	243.24
2,000	2,020	508.77	478.77	449.77	419.77	389.77	359.77	329.77	300.77	283.77	265.77	247.77
2,020	2,040	515.30	485.30	456.30	426.30	396.30	366.30	336.30	307.30	288.30	270.30	252.30
2,040	2,060	521.83	491.83	462.83	432.83	402.83	372.83	342.83	313.83	292.83	274.83	256.83
2,060	2,080	528.36	498.36	469.36	439.36	409.36	379.36	349.36	320.36	297.36	279.36	261.36
2,080	2,100	534.89	504.89	475.89	445.89	415.89	385.89	355.89	326.89	301.89	283.89	265.89

\$2,100 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51
260	270	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	25.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	26.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	28.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	30.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	32.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	33.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	35.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	37.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	39.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	40.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	42.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	44.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	46.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	48.04	36.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	49.81	37.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	51.57	39.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	53.34	41.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	55.10	43.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	56.87	44.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	59.02	47.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	62.55	50.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	66.08	54.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	69.61	57.61	45.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	73.14	61.14	49.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	76.67	64.67	52.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	80.20	68.20	56.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	83.73	71.73	59.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	87.26	75.26	63.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	90.79	78.79	66.79	54.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	94.32	82.32	70.32	58.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	97.85	85.85	73.85	61.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	101.38	89.38	77.38	65.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	104.91	92.91	80.91	68.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	108.44	96.44	84.44	72.44	61.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	111.97	99.97	87.97	75.97	64.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	115.50	103.50	91.50	79.50	68.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	119.03	107.03	95.03	83.03	72.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	123.56	110.56	98.56	86.56	75.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	128.09	114.09	102.09	90.09	79.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	132.62	117.62	105.62	93.62	82.62	70.62	69.62	69.62	69.62	69.62	69.62
920	940	137.15	121.15	109.15	97.15	86.15	74.15	71.15	71.15	71.15	71.15	71.15
940	960	141.68	124.68	112.68	100.68	89.68	77.68	72.68	72.68	72.68	72.68	72.68
960	980	146.21	128.21	116.21	104.21	93.21	81.21	74.21	74.21	74.21	74.21	74.21
980	1,000	150.74	132.74	119.74	107.74	96.74	84.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	155.27	137.27	123.27	111.27	100.27	88.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	159.80	141.80	126.80	114.80	103.80	91.80	79.80	78.80	78.80	78.80	78.80
1,040	1,060	164.33	146.33	130.33	118.33	107.33	95.33	83.33	80.33	80.33	80.33	80.33
1,060	1,080	168.86	150.86	133.86	121.86	110.86	98.86	86.86	81.86	81.86	81.86	81.86
1,080	1,100	173.39	155.39	137.39	125.39	114.39	102.39	90.39	83.39	83.39	83.39	83.39
1,100	1,120	177.92	159.92	141.92	128.92	117.92	105.92	93.92	84.92	84.92	84.92	84.92
1,120	1,140	182.45	164.45	146.45	132.45	121.45	109.45	97.45	86.45	86.45	86.45	86.45
1,140	1,160	186.98	168.98	150.98	135.98	124.98	112.98	100.98	88.98	87.98	87.98	87.98
1,160	1,180	191.51	173.51	155.51	139.51	128.51	116.51	104.51	92.51	89.51	89.51	89.51
1,180	1,200	196.04	178.04	160.04	143.04	132.04	120.04	108.04	96.04	91.04	91.04	91.04
1,200	1,220	200.57	182.57	164.57	146.57	135.57	123.57	111.57	99.57	92.57	92.57	92.57
1,220	1,240	205.10	187.10	169.10	151.10	139.10	127.10	115.10	103.10	94.10	94.10	94.10
1,240	1,260	209.63	191.63	173.63	155.63	142.63	130.63	118.63	106.63	95.63	95.63	95.63
1,260	1,280	214.16	196.16	178.16	160.16	146.16	134.16	122.16	110.16	98.16	97.16	97.16
1,280	1,300	218.69	200.69	182.69	164.69	149.69	137.69	125.69	113.69	101.69	98.69	98.69
1,300	1,320	223.22	205.22	187.22	169.22	153.22	141.22	129.22	117.22	105.22	100.22	100.22
1,320	1,340	227.75	209.75	191.75	173.75	157.75	145.75	133.75	120.75	108.75	101.75	101.75
1,340	1,360	232.28	214.28	196.28	178.28	160.28	148.28	136.28	124.28	112.28	103.28	103.28
1,360	1,380	236.81	218.81	200.81	182.81	164.81	151.81	139.81	127.81	115.81	104.81	104.81

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$1,380	\$1,400	\$241.34	\$223.34	\$205.34	\$187.34	\$169.34	\$155.34	\$143.34	\$131.34	\$119.34	\$107.34	\$106.34
1,400	1,420	245.87	227.87	209.87	191.87	173.87	158.87	146.87	134.87	122.87	110.87	107.87
1,420	1,440	250.40	232.40	214.40	196.40	178.40	162.40	150.40	138.40	126.40	114.40	109.40
1,440	1,460	254.93	236.93	218.93	200.93	182.93	165.93	153.93	141.93	129.93	117.93	110.93
1,460	1,480	259.46	241.46	223.46	205.46	187.46	169.46	157.46	145.46	133.46	121.46	112.46
1,480	1,500	263.99	245.99	227.99	209.99	191.99	173.99	160.99	148.99	136.99	124.99	113.99
1,500	1,520	268.52	250.52	232.52	214.52	196.52	178.52	164.52	152.52	140.52	128.52	116.52
1,520	1,540	273.05	255.05	237.05	219.05	201.05	183.05	168.05	156.05	144.05	132.05	120.05
1,540	1,560	277.58	259.58	241.58	223.58	205.58	187.58	171.58	159.58	147.58	135.58	123.58
1,560	1,580	282.11	264.11	246.11	228.11	210.11	192.11	175.11	163.11	151.11	139.11	127.11
1,580	1,600	286.64	268.64	250.64	232.64	214.64	196.64	179.64	166.64	154.64	142.64	130.64
1,600	1,620	291.17	273.17	255.17	237.17	219.17	201.17	184.17	170.17	158.17	146.17	134.17
1,620	1,640	295.70	277.70	259.70	241.70	223.70	205.70	188.70	173.70	161.70	149.70	137.70
1,640	1,660	300.23	282.23	264.23	246.23	228.23	210.23	193.23	177.23	165.23	153.23	141.23
1,660	1,680	304.76	286.76	268.76	250.76	232.76	214.76	197.76	180.76	168.76	156.76	144.76
1,680	1,700	309.29	291.29	273.29	255.29	237.29	219.29	202.29	184.29	172.29	160.29	148.29
1,700	1,720	313.82	295.82	277.82	259.82	241.82	223.82	206.82	188.82	175.82	163.82	151.82
1,720	1,740	318.35	300.35	282.35	264.35	246.35	228.35	211.35	193.35	179.35	167.35	155.35
1,740	1,760	322.88	304.88	286.88	268.88	250.88	232.88	215.88	197.88	182.88	170.88	158.88
1,760	1,780	327.41	309.41	291.41	273.41	255.41	237.41	220.41	202.41	186.41	174.41	162.41
1,780	1,800	331.94	313.94	295.94	277.94	259.94	241.94	224.94	206.94	189.94	177.94	165.94
1,800	1,820	336.47	318.47	300.47	282.47	264.47	246.47	229.47	211.47	193.47	181.47	169.47
1,820	1,840	341.00	323.00	305.00	287.00	269.00	251.00	234.00	216.00	198.00	185.00	173.00
1,840	1,860	345.53	327.53	309.53	291.53	273.53	255.53	238.53	220.53	202.53	188.53	176.53
1,860	1,880	350.06	332.06	314.06	296.06	278.06	260.06	243.06	225.06	207.06	192.06	180.06
1,880	1,900	354.59	336.59	318.59	300.59	282.59	264.59	247.59	229.59	211.59	195.59	183.59
1,900	1,920	359.12	341.12	323.12	305.12	287.12	269.12	252.12	234.12	216.12	199.12	187.12
1,920	1,940	363.65	345.65	327.65	309.65	291.65	273.65	256.65	238.65	220.65	202.65	190.65
1,940	1,960	368.18	350.18	332.18	314.18	296.18	278.18	261.18	243.18	225.18	207.18	194.18
1,960	1,980	372.71	354.71	336.71	318.71	300.71	282.71	265.71	247.71	229.71	211.71	197.71
1,980	2,000	377.24	359.24	341.24	323.24	305.24	287.24	270.24	252.24	234.24	216.24	201.24
2,000	2,020	381.77	363.77	345.77	327.77	309.77	291.77	274.77	256.77	238.77	220.77	204.77
2,020	2,040	386.30	368.30	350.30	332.30	314.30	296.30	279.30	261.30	243.30	225.30	208.30
2,040	2,060	390.83	372.83	354.83	336.83	318.83	300.83	283.83	265.83	247.83	229.83	211.83
2,060	2,080	395.36	377.36	359.36	341.36	323.36	305.36	288.36	270.36	252.36	234.36	216.36
2,080	2,100	399.89	381.89	363.89	345.89	327.89	309.89	292.89	274.89	256.89	238.89	220.89
2,100	2,120	404.42	386.42	368.42	350.42	332.42	314.42	297.42	279.42	261.42	243.42	225.42
2,120	2,140	408.95	390.95	372.95	354.95	336.95	318.95	301.95	283.95	265.95	247.95	229.95
2,140	2,160	413.48	395.48	377.48	359.48	341.48	323.48	306.48	288.48	270.48	252.48	234.48
2,160	2,180	418.01	400.01	382.01	364.01	346.01	328.01	311.01	293.01	275.01	257.01	239.01
2,180	2,200	422.54	404.54	386.54	368.54	350.54	332.54	315.54	297.54	279.54	261.54	243.54
2,200	2,220	427.07	409.07	391.07	373.07	355.07	337.07	320.07	302.07	284.07	266.07	248.07
2,220	2,240	431.60	413.60	395.60	377.60	359.60	341.60	324.60	306.60	288.60	270.60	252.60
2,240	2,260	436.13	418.13	400.13	382.13	364.13	346.13	329.13	311.13	293.13	275.13	257.13
2,260	2,280	440.66	422.66	404.66	386.66	368.66	350.66	333.66	315.66	297.66	279.66	261.66
2,280	2,300	445.19	427.19	409.19	391.19	373.19	355.19	338.19	320.19	302.19	284.19	266.19
2,300	2,320	449.72	431.72	413.72	395.72	377.72	359.72	342.72	324.72	306.72	288.72	270.72
2,320	2,340	454.25	436.25	418.25	400.25	382.25	364.25	347.25	329.25	311.25	293.25	275.25
2,340	2,360	458.78	440.78	422.78	404.78	386.78	368.78	351.78	333.78	315.78	297.78	279.78
2,360	2,380	463.31	445.31	427.31	409.31	391.31	373.31	356.31	338.31	320.31	302.31	284.31
2,380	2,400	467.84	449.84	431.84	413.84	395.84	377.84	360.84	342.84	324.84	306.84	288.84
2,400	2,420	472.37	454.37	436.37	418.37	400.37	382.37	365.37	347.37	329.37	311.37	293.37
2,420	2,440	476.90	458.90	440.90	422.90	404.90	386.90	369.90	351.90	333.90	315.90	297.90
2,440	2,460	481.43	463.43	445.43	427.43	409.43	391.43	374.43	356.43	338.43	320.43	302.43
2,460	2,480	485.96	467.96	449.96	431.96	413.96	395.96	378.96	360.96	342.96	324.96	306.96
2,480	2,500	490.49	472.49	454.49	436.49	418.49	400.49	383.49	365.49	347.49	329.49	311.49
2,500	2,520	497.02	477.02	459.02	441.02	423.02	405.02	388.02	370.02	352.02	334.02	316.02
2,520	2,540	503.55	481.55	463.55	445.55	427.55	409.55	392.55	374.55	356.55	338.55	320.55
2,540	2,560	510.08	486.08	468.08	450.08	432.08	414.08	397.08	379.08	361.08	343.08	325.08
2,560	2,580	516.61	490.61	472.61	454.61	436.61	418.61	401.61	383.61	365.61	347.61	329.61
2,580	2,600	523.14	495.14	477.14	459.14	441.14	423.14	406.14	388.14	370.14	352.14	334.14
2,600	2,620	529.67	499.67	481.67	463.67	445.67	427.67	410.67	392.67	374.67	356.67	338.67
2,620	2,640	536.20	506.20	486.20	468.20	450.20	432.20	415.20	397.20	379.20	361.20	343.20
2,640	2,660	542.73	512.73	490.73	472.73	454.73	436.73	419.73	401.73	383.73	365.73	347.73
2,660	2,680	549.26	519.26	495.26	477.26	459.26	441.26	424.26	406.26	388.26	370.26	352.26

\$2,680 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$115	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
115	120	\$9.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99
120	125	10.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	11.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	13.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	17.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	18.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	19.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	20.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	20.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	22.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	22.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	24.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	24.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	25.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	26.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	27.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	28.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	29.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	29.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	31.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	31.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	32.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	33.51	21.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	35.27	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	37.04	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	38.80	26.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	40.57	28.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	42.33	30.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	44.10	32.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	45.86	33.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	47.63	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	49.39	37.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	51.16	39.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	52.92	40.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	54.69	42.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	56.45	44.45	31.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	58.22	46.22	33.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	60.98	47.98	34.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	62.75	49.75	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	65.51	51.51	38.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	67.28	53.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	70.04	55.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	71.81	56.81	43.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	74.57	58.57	45.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	76.34	60.34	47.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	79.10	62.10	49.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	80.87	63.87	50.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	84.02	66.02	53.02	40.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	88.55	69.55	56.55	43.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	93.08	74.08	60.08	47.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	97.61	78.61	63.61	50.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	102.14	83.14	67.14	54.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	106.67	87.67	70.67	57.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	111.20	92.20	74.20	61.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	115.73	96.73	77.73	64.73	51.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	120.26	101.26	82.26	68.26	55.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	124.79	105.79	86.79	71.79	58.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	129.32	110.32	91.32	75.32	62.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	133.85	114.85	95.85	78.85	65.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	138.38	119.38	100.38	82.38	69.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	142.91	123.91	104.91	85.91	72.91	59.91	58.91	58.91	58.91	58.91	58.91
780	800	147.44	128.44	109.44	89.44	76.44	63.44	60.44	60.44	60.44	60.44	60.44
800	820	151.97	132.97	113.97	93.97	79.97	66.97	61.97	61.97	61.97	61.97	61.97
820	840	156.50	137.50	118.50	98.50	83.50	70.50	63.50	63.50	63.50	63.50	63.50

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$840	\$860	\$161.03	\$142.03	\$123.03	\$103.03	\$87.03	\$74.03	\$65.03	\$65.03	\$65.03	\$65.03	\$65.03
860	880	165.56	146.56	127.56	107.56	90.56	77.56	66.56	66.56	66.56	66.56	66.56
880	900	170.09	151.09	132.09	112.09	94.09	81.09	68.09	68.09	68.09	68.09	68.09
900	920	174.62	155.62	136.62	116.62	97.62	84.62	71.62	69.62	69.62	69.62	69.62
920	940	179.15	160.15	141.15	121.15	102.15	88.15	75.15	71.15	71.15	71.15	71.15
940	960	183.68	164.68	145.68	125.68	106.68	91.68	78.68	72.68	72.68	72.68	72.68
960	980	188.21	169.21	150.21	130.21	111.21	95.21	82.21	74.21	74.21	74.21	74.21
980	1,000	192.74	173.74	154.74	134.74	115.74	98.74	85.74	75.74	75.74	75.74	75.74
1,000	1,020	197.27	178.27	159.27	139.27	120.27	102.27	89.27	77.27	77.27	77.27	77.27
1,020	1,040	201.80	182.80	163.80	143.80	124.80	105.80	92.80	80.80	78.80	78.80	78.80
1,040	1,060	206.33	187.33	168.33	148.33	129.33	109.33	96.33	84.33	80.33	80.33	80.33
1,060	1,080	210.86	191.86	172.86	152.86	133.86	113.86	99.86	87.86	81.86	81.86	81.86
1,080	1,100	215.39	196.39	177.39	157.39	138.39	118.39	103.39	91.39	83.39	83.39	83.39
1,100	1,120	219.92	200.92	181.92	161.92	142.92	122.92	106.92	94.92	84.92	84.92	84.92
1,120	1,140	224.45	205.45	186.45	166.45	147.45	127.45	110.45	98.45	86.45	86.45	86.45
1,140	1,160	228.98	209.98	190.98	170.98	151.98	131.98	113.98	101.98	88.98	87.98	87.98
1,160	1,180	233.51	214.51	195.51	175.51	156.51	136.51	117.51	105.51	92.51	89.51	89.51
1,180	1,200	238.04	219.04	200.04	180.04	161.04	141.04	122.04	109.04	96.04	91.04	91.04
1,200	1,220	242.57	223.57	204.57	184.57	165.57	145.57	126.57	112.57	99.57	92.57	92.57
1,220	1,240	247.10	228.10	209.10	189.10	170.10	150.10	131.10	116.10	103.10	94.10	94.10
1,240	1,260	251.63	232.63	213.63	193.63	174.63	154.63	135.63	119.63	106.63	95.63	95.63
1,260	1,280	256.16	237.16	218.16	198.16	179.16	159.16	140.16	123.16	110.16	97.16	97.16
1,280	1,300	261.69	241.69	222.69	202.69	183.69	163.69	144.69	126.69	113.69	100.69	98.69
1,300	1,320	266.22	246.22	227.22	207.22	188.22	168.22	149.22	130.22	117.22	104.22	100.22
1,320	1,340	274.75	250.75	231.75	211.75	192.75	172.75	153.75	134.75	120.75	107.75	101.75
1,340	1,360	281.28	255.28	236.28	216.28	197.28	177.28	158.28	139.28	124.28	111.28	103.28
1,360	1,380	287.81	259.81	240.81	220.81	201.81	181.81	162.81	143.81	127.81	114.81	104.81
1,380	1,400	294.34	264.34	245.34	225.34	206.34	186.34	167.34	148.34	131.34	118.34	106.34
1,400	1,420	300.87	268.87	249.87	229.87	210.87	190.87	171.87	152.87	134.87	121.87	108.87
1,420	1,440	307.40	275.40	254.40	234.40	215.40	195.40	176.40	157.40	138.40	125.40	112.40
1,440	1,460	313.93	281.93	258.93	238.93	219.93	199.93	180.93	161.93	141.93	128.93	115.93
1,460	1,480	320.46	288.46	263.46	243.46	224.46	204.46	185.46	166.46	146.46	132.46	119.46
1,480	1,500	326.99	294.99	267.99	247.99	228.99	208.99	189.99	170.99	150.99	135.99	122.99
1,500	1,520	333.52	301.52	272.52	252.52	233.52	213.52	194.52	175.52	155.52	139.52	126.52
1,520	1,540	340.05	308.05	277.05	257.05	238.05	218.05	199.05	180.05	160.05	143.05	130.05
1,540	1,560	346.58	314.58	281.58	261.58	242.58	222.58	203.58	184.58	164.58	146.58	133.58
1,560	1,580	353.11	321.11	288.11	268.11	247.11	227.11	208.11	189.11	169.11	150.11	137.11
1,580	1,600	359.64	327.64	294.64	270.64	251.64	231.64	212.64	193.64	173.64	154.64	140.64
1,600	1,620	366.17	334.17	301.17	275.17	256.17	236.17	217.17	198.17	178.17	159.17	144.17
1,620	1,640	372.70	340.70	307.70	279.70	260.70	240.70	221.70	202.70	182.70	163.70	147.70
1,640	1,660	379.23	347.23	314.23	284.23	265.23	245.23	226.23	207.23	187.23	168.23	151.23
1,660	1,680	385.76	353.76	320.76	288.76	269.76	249.76	230.76	211.76	191.76	172.76	154.76
1,680	1,700	392.29	360.29	327.29	295.29	274.29	254.29	235.29	216.29	196.29	177.29	158.29
1,700	1,720	398.82	366.82	333.82	301.82	278.82	258.82	239.82	220.82	200.82	181.82	162.82
1,720	1,740	405.35	373.35	340.35	308.35	283.35	263.35	244.35	225.35	205.35	186.35	167.35
1,740	1,760	411.88	379.88	346.88	314.88	287.88	267.88	248.88	229.88	209.88	190.88	171.88
1,760	1,780	418.41	386.41	353.41	321.41	292.41	272.41	253.41	234.41	214.41	195.41	176.41
1,780	1,800	424.94	392.94	359.94	327.94	296.94	276.94	257.94	238.94	218.94	199.94	180.94
1,800	1,820	431.47	399.47	366.47	334.47	302.47	281.47	262.47	243.47	223.47	204.47	185.47
1,820	1,840	438.00	406.00	373.00	341.00	309.00	286.00	267.00	248.00	228.00	209.00	190.00
1,840	1,860	444.53	412.53	379.53	347.53	315.53	290.53	271.53	252.53	232.53	213.53	194.53
1,860	1,880	451.06	419.06	386.06	354.06	322.06	295.06	276.06	257.06	237.06	218.06	199.06
1,880	1,900	457.59	425.59	392.59	360.59	328.59	299.59	280.59	261.59	241.59	222.59	203.59
1,900	1,920	464.12	432.12	399.12	367.12	335.12	304.12	285.12	266.12	246.12	227.12	208.12
1,920	1,940	470.65	438.65	405.65	373.65	341.65	308.65	289.65	270.65	250.65	231.65	212.65
1,940	1,960	477.18	445.18	412.18	380.18	348.18	315.18	294.18	275.18	255.18	236.18	217.18
1,960	1,980	483.71	451.71	418.71	386.71	354.71	321.71	298.71	279.71	259.71	240.71	221.71
1,980	2,000	490.24	458.24	425.24	393.24	361.24	328.24	303.24	284.24	264.24	245.24	226.24
2,000	2,020	496.77	464.77	431.77	399.77	367.77	334.77	307.77	288.77	268.77	249.77	230.77
2,020	2,040	503.30	471.30	438.30	406.30	374.30	341.30	312.30	293.30	273.30	254.30	235.30
2,040	2,060	509.83	477.83	444.83	412.83	380.83	347.83	316.83	297.83	277.83	258.83	239.83
2,060	2,080	516.36	484.36	451.36	419.36	387.36	354.36	322.36	302.36	282.36	263.36	244.36
2,080	2,100	522.89	490.89	457.89	425.89	393.89	360.89	328.89	306.89	286.89	267.89	248.89
2,100	2,120	529.42	497.42	464.42	432.42	400.42	367.42	335.42	311.42	291.42	272.42	253.42
2,120	2,140	535.95	503.95	470.95	438.95	406.95	373.95	341.95	315.95	295.95	276.95	257.95

\$2,140 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	32.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	34.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	36.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	37.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	39.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	41.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	43.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	45.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	46.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	48.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	50.34	37.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	52.10	39.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	53.87	40.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	57.02	44.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	60.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	64.08	51.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	67.61	54.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	71.14	58.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	74.67	61.67	48.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	78.20	65.20	52.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	81.73	68.73	55.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	85.26	72.26	59.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	88.79	75.79	62.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	92.32	79.32	66.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	95.85	82.85	69.85	56.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	99.38	86.38	73.38	60.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	102.91	89.91	76.91	63.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	106.44	93.44	80.44	67.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	109.97	96.97	83.97	70.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	113.50	100.50	87.50	74.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	117.03	104.03	91.03	78.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	120.56	107.56	94.56	81.56	68.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	124.09	111.09	98.09	85.09	72.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	127.62	114.62	101.62	88.62	75.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	131.15	118.15	105.15	92.15	79.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	135.68	121.68	108.68	95.68	82.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	140.21	125.21	112.21	99.21	86.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	144.74	128.74	115.74	102.74	89.74	76.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	149.27	132.27	119.27	106.27	93.27	80.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	153.80	135.80	122.80	109.80	96.80	83.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	158.33	139.33	126.33	113.33	100.33	87.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	162.86	142.86	129.86	116.86	103.86	90.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	167.39	147.39	133.39	120.39	107.39	94.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	171.92	151.92	136.92	123.92	110.92	97.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	176.45	156.45	140.45	127.45	114.45	101.45	88.45	86.45	86.45	86.45	86.45
1,140	1,160	180.98	160.98	143.98	130.98	117.98	104.98	91.98	87.98	87.98	87.98	87.98
1,160	1,180	185.51	165.51	147.51	134.51	121.51	108.51	95.51	89.51	89.51	89.51	89.51
1,180	1,200	190.04	170.04	151.04	138.04	125.04	112.04	99.04	91.04	91.04	91.04	91.04
1,200	1,220	194.57	174.57	155.57	141.57	128.57	115.57	102.57	92.57	92.57	92.57	92.57
1,220	1,240	199.10	179.10	160.10	145.10	132.10	119.10	106.10	94.10	94.10	94.10	94.10
1,240	1,260	203.63	183.63	164.63	148.63	135.63	122.63	109.63	96.63	95.63	95.63	95.63
1,260	1,280	208.16	188.16	169.16	152.16	139.16	126.16	113.16	100.16	97.16	97.16	97.16
1,280	1,300	212.69	192.69	173.69	155.69	142.69	129.69	116.69	103.69	98.69	98.69	98.69
1,300	1,320	217.22	197.22	178.22	159.22	146.22	133.22	120.22	107.22	100.22	100.22	100.22
1,320	1,340	221.75	201.75	182.75	163.75	149.75	136.75	123.75	110.75	101.75	101.75	101.75
1,340	1,360	226.28	206.28	187.28	168.28	153.28	140.28	127.28	114.28	103.28	103.28	103.28
1,360	1,380	230.81	210.81	191.81	172.81	156.81	143.81	130.81	117.81	104.81	104.81	104.81
1,380	1,400	235.34	215.34	196.34	177.34	160.34	147.34	134.34	121.34	108.34	106.34	106.34
1,400	1,420	239.87	219.87	200.87	181.87	163.87	150.87	137.87	124.87	111.87	107.87	107.87

(Continued on next page)

MARRIED Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$1,420	\$1,440	\$244.40	\$224.40	\$205.40	\$186.40	\$167.40	\$154.40	\$141.40	\$128.40	\$115.40	\$109.40	\$109.40
1,440	1,460	248.93	228.93	209.93	190.93	170.93	157.93	144.93	131.93	118.93	110.93	110.93
1,460	1,480	253.46	233.46	214.46	195.46	175.46	161.46	148.46	135.46	122.46	112.46	112.46
1,480	1,500	257.99	237.99	218.99	199.99	179.99	164.99	151.99	138.99	125.99	113.99	113.99
1,500	1,520	262.52	242.52	223.52	204.52	184.52	168.52	155.52	142.52	129.52	116.52	115.52
1,520	1,540	267.05	247.05	228.05	209.05	189.05	172.05	159.05	146.05	133.05	120.05	117.05
1,540	1,560	271.58	251.58	232.58	213.58	193.58	175.58	162.58	149.58	136.58	123.58	118.58
1,560	1,580	276.11	256.11	237.11	218.11	198.11	179.11	166.11	153.11	140.11	127.11	120.11
1,580	1,600	280.64	260.64	241.64	222.64	202.64	183.64	169.64	156.64	143.64	130.64	121.64
1,600	1,620	285.17	265.17	246.17	227.17	207.17	188.17	173.17	160.17	147.17	134.17	123.17
1,620	1,640	289.70	269.70	250.70	231.70	211.70	192.70	176.70	163.70	150.70	137.70	125.70
1,640	1,660	294.23	274.23	255.23	236.23	216.23	197.23	180.23	167.23	154.23	141.23	129.23
1,660	1,680	298.76	278.76	259.76	240.76	220.76	201.76	183.76	170.76	157.76	144.76	132.76
1,680	1,700	303.29	283.29	264.29	245.29	225.29	206.29	187.29	174.29	161.29	148.29	136.29
1,700	1,720	307.82	287.82	268.82	249.82	229.82	210.82	190.82	177.82	164.82	151.82	139.82
1,720	1,740	312.35	292.35	273.35	254.35	234.35	215.35	195.35	181.35	168.35	155.35	143.35
1,740	1,760	316.88	296.88	277.88	258.88	238.88	219.88	199.88	184.88	171.88	158.88	146.88
1,760	1,780	321.41	301.41	282.41	263.41	243.41	224.41	204.41	188.41	175.41	162.41	150.41
1,780	1,800	325.94	305.94	286.94	267.94	247.94	228.94	208.94	191.94	178.94	165.94	153.94
1,800	1,820	330.47	310.47	291.47	272.47	252.47	233.47	213.47	195.47	182.47	169.47	157.47
1,820	1,840	335.00	315.00	296.00	277.00	257.00	238.00	218.00	199.00	186.00	173.00	161.00
1,840	1,860	339.53	319.53	300.53	281.53	261.53	242.53	222.53	203.53	189.53	176.53	164.53
1,860	1,880	344.06	324.06	305.06	286.06	266.06	247.06	227.06	208.06	193.06	180.06	168.06
1,880	1,900	348.59	328.59	309.59	290.59	270.59	251.59	231.59	212.59	196.59	183.59	171.59
1,900	1,920	353.12	333.12	314.12	295.12	275.12	256.12	236.12	217.12	200.12	187.12	175.12
1,920	1,940	357.65	337.65	318.65	299.65	279.65	260.65	240.65	221.65	203.65	190.65	178.65
1,940	1,960	362.18	342.18	323.18	304.18	284.18	265.18	245.18	226.18	207.18	194.18	182.18
1,960	1,980	366.71	346.71	327.71	308.71	288.71	269.71	249.71	230.71	211.71	197.71	185.71
1,980	2,000	371.24	351.24	332.24	313.24	293.24	274.24	254.24	235.24	216.24	201.24	189.24
2,000	2,020	375.77	355.77	336.77	317.77	297.77	278.77	258.77	239.77	220.77	204.77	192.77
2,020	2,040	380.30	360.30	341.30	322.30	302.30	283.30	263.30	244.30	225.30	208.30	196.30
2,040	2,060	384.83	364.83	345.83	326.83	306.83	287.83	267.83	248.83	229.83	211.83	199.83
2,060	2,080	389.36	369.36	350.36	331.36	311.36	292.36	272.36	253.36	234.36	215.36	203.36
2,080	2,100	393.89	373.89	354.89	335.89	315.89	296.89	276.89	257.89	238.89	218.89	206.89
2,100	2,120	398.42	378.42	359.42	340.42	320.42	301.42	281.42	262.42	243.42	223.42	210.42
2,120	2,140	402.95	382.95	363.95	344.95	324.95	305.95	285.95	266.95	247.95	227.95	213.95
2,140	2,160	407.48	387.48	368.48	349.48	329.48	310.48	290.48	271.48	252.48	232.48	217.48
2,160	2,180	412.01	392.01	373.01	354.01	334.01	315.01	295.01	276.01	257.01	237.01	221.01
2,180	2,200	416.54	396.54	377.54	358.54	338.54	319.54	299.54	280.54	261.54	241.54	224.54
2,200	2,220	421.07	401.07	382.07	363.07	343.07	324.07	304.07	285.07	266.07	246.07	228.07
2,220	2,240	425.60	405.60	386.60	367.60	347.60	328.60	308.60	289.60	270.60	250.60	231.60
2,240	2,260	430.13	410.13	391.13	372.13	352.13	333.13	313.13	294.13	275.13	255.13	236.13
2,260	2,280	434.66	414.66	395.66	376.66	356.66	337.66	317.66	298.66	279.66	259.66	240.66
2,280	2,300	439.19	419.19	400.19	381.19	361.19	342.19	322.19	303.19	284.19	264.19	245.19
2,300	2,320	443.72	423.72	404.72	385.72	365.72	346.72	326.72	307.72	288.72	268.72	249.72
2,320	2,340	448.25	428.25	409.25	390.25	370.25	351.25	331.25	312.25	293.25	273.25	254.25
2,340	2,360	452.78	432.78	413.78	394.78	374.78	355.78	335.78	316.78	297.78	277.78	258.78
2,360	2,380	457.31	437.31	418.31	399.31	379.31	360.31	340.31	321.31	302.31	282.31	263.31
2,380	2,400	461.84	441.84	422.84	403.84	383.84	364.84	344.84	325.84	306.84	286.84	267.84
2,400	2,420	466.37	446.37	427.37	408.37	388.37	369.37	349.37	330.37	311.37	291.37	272.37
2,420	2,440	470.90	450.90	431.90	412.90	392.90	373.90	353.90	334.90	315.90	295.90	276.90
2,440	2,460	475.43	455.43	436.43	417.43	397.43	378.43	358.43	339.43	320.43	300.43	281.43
2,460	2,480	479.96	459.96	440.96	421.96	401.96	382.96	362.96	343.96	324.96	304.96	285.96
2,480	2,500	484.49	464.49	445.49	426.49	406.49	387.49	367.49	348.49	329.49	309.49	290.49
2,500	2,520	489.02	469.02	450.02	431.02	411.02	392.02	372.02	353.02	334.02	314.02	295.02
2,520	2,540	493.55	473.55	454.55	435.55	415.55	396.55	376.55	357.55	338.55	318.55	299.55
2,540	2,560	498.08	478.08	459.08	440.08	420.08	401.08	381.08	362.08	343.08	323.08	304.08
2,560	2,580	502.61	482.61	463.61	444.61	424.61	405.61	385.61	366.61	347.61	327.61	308.61
2,580	2,600	507.14	487.14	468.14	449.14	429.14	410.14	390.14	371.14	352.14	332.14	313.14
2,600	2,620	511.67	491.67	472.67	453.67	433.67	414.67	394.67	375.67	356.67	336.67	317.67
2,620	2,640	516.20	496.20	477.20	458.20	438.20	419.20	399.20	380.20	361.20	341.20	322.20
2,640	2,660	520.73	500.73	481.73	462.73	442.73	423.73	403.73	384.73	365.73	345.73	326.73
2,660	2,680	525.26	505.26	486.26	467.26	447.26	428.26	408.26	389.26	370.26	350.26	331.26
2,680	2,700	529.79	509.79	490.79	471.79	451.79	432.79	412.79	393.79	374.79	354.79	335.79
2,700	2,720	535.32	514.32	495.32	476.32	456.32	437.32	417.32	398.32	379.32	359.32	340.32

\$2,720 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21
230	240	18.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	20.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	32.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	36.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	39.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	43.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	46.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	50.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	53.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	57.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	60.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	64.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	68.02	38.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	71.55	45.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	75.08	49.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	78.61	52.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	82.14	56.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	87.43	61.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	94.49	68.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	101.55	75.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	108.61	82.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	115.67	89.67	63.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	123.73	96.73	70.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	132.79	103.79	77.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	141.85	110.85	84.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	150.91	117.91	91.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	159.97	124.97	98.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	169.03	132.03	106.03	80.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	178.09	139.09	113.09	87.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	187.15	148.15	120.15	94.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	196.21	157.21	127.21	101.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	205.27	166.27	134.27	108.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	214.33	175.33	141.33	115.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	223.39	184.39	148.39	122.39	97.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	232.45	193.45	155.45	129.45	104.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	241.51	202.51	163.51	136.51	111.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	250.57	211.57	172.57	143.57	118.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	259.63	220.63	181.63	150.63	125.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	268.69	229.69	190.69	157.69	132.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	277.75	238.75	199.75	164.75	139.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	286.81	247.81	208.81	171.81	146.81	120.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	295.87	256.87	217.87	178.87	153.87	127.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	304.93	265.93	226.93	187.93	160.93	134.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	313.99	274.99	235.99	196.99	167.99	141.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	323.05	284.05	245.05	206.05	175.05	149.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	332.11	293.11	254.11	215.11	182.11	156.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	341.17	302.17	263.17	224.17	189.17	163.17	137.17	136.17	136.17	136.17	136.17
1,800	1,840	350.23	311.23	272.23	233.23	196.23	170.23	144.23	139.23	139.23	139.23	139.23
1,840	1,880	359.29	320.29	281.29	242.29	204.29	177.29	151.29	142.29	142.29	142.29	142.29
1,880	1,920	368.35	329.35	290.35	251.35	213.35	184.35	158.35	145.35	145.35	145.35	145.35
1,920	1,960	377.41	338.41	299.41	260.41	222.41	191.41	165.41	148.41	148.41	148.41	148.41
1,960	2,000	386.47	347.47	308.47	269.47	231.47	198.47	172.47	151.47	151.47	151.47	151.47
2,000	2,040	395.53	356.53	317.53	278.53	240.53	205.53	179.53	154.53	154.53	154.53	154.53
2,040	2,080	404.59	365.59	326.59	287.59	249.59	212.59	186.59	160.59	157.59	157.59	157.59
2,080	2,120	413.65	374.65	335.65	296.65	258.65	219.65	193.65	167.65	160.65	160.65	160.65
2,120	2,160	422.71	383.71	344.71	305.71	267.71	228.71	200.71	174.71	163.71	163.71	163.71
2,160	2,200	431.77	392.77	353.77	314.77	276.77	237.77	207.77	181.77	166.77	166.77	166.77
2,200	2,240	440.83	401.83	362.83	323.83	285.83	246.83	214.83	188.83	169.83	169.83	169.83
2,240	2,280	449.89	410.89	371.89	332.89	294.89	255.89	221.89	195.89	172.89	172.89	172.89
2,280	2,320	458.95	419.95	380.95	341.95	303.95	264.95	228.95	202.95	176.95	175.95	175.95
2,320	2,360	468.01	429.01	390.01	351.01	313.01	274.01	236.01	210.01	184.01	179.01	179.01
2,360	2,400	477.07	438.07	399.07	360.07	322.07	283.07	244.07	217.07	191.07	182.07	182.07
2,400	2,440	486.13	447.13	408.13	369.13	331.13	292.13	253.13	224.13	198.13	185.13	185.13

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$2,440	\$2,480	\$495.19	\$456.19	\$417.19	\$378.19	\$340.19	\$301.19	\$262.19	\$231.19	\$205.19	\$188.19	\$188.19
2,480	2,520	504.25	465.25	426.25	387.25	349.25	310.25	271.25	238.25	212.25	191.25	191.25
2,520	2,560	513.31	474.31	435.31	396.31	358.31	319.31	280.31	245.31	219.31	194.31	194.31
2,560	2,600	523.37	483.37	444.37	405.37	367.37	328.37	289.37	252.37	226.37	200.37	197.37
2,600	2,640	536.43	492.43	453.43	414.43	376.43	337.43	298.43	259.43	233.43	207.43	200.43
2,640	2,680	549.49	501.49	462.49	423.49	385.49	346.49	307.49	268.49	240.49	214.49	203.49
2,680	2,720	562.55	510.55	471.55	432.55	394.55	355.55	316.55	277.55	247.55	221.55	206.55
2,720	2,760	575.61	519.61	480.61	441.61	403.61	364.61	325.61	286.61	254.61	228.61	209.61
2,760	2,800	588.67	528.67	489.67	450.67	412.67	373.67	334.67	295.67	261.67	235.67	212.67
2,800	2,840	601.73	537.73	498.73	459.73	421.73	382.73	343.73	304.73	268.73	242.73	217.73
2,840	2,880	614.79	549.79	507.79	468.79	430.79	391.79	352.79	313.79	275.79	249.79	224.79
2,880	2,920	627.85	562.85	516.85	477.85	439.85	400.85	361.85	322.85	284.85	256.85	231.85
2,920	2,960	640.91	575.91	525.91	486.91	448.91	409.91	370.91	331.91	293.91	263.91	238.91
2,960	3,000	653.97	588.97	534.97	495.97	457.97	418.97	379.97	340.97	302.97	270.97	245.97
3,000	3,040	667.03	602.03	544.03	505.03	467.03	428.03	389.03	350.03	312.03	278.03	253.03
3,040	3,080	680.09	615.09	553.09	514.09	476.09	437.09	398.09	359.09	321.09	285.09	260.09
3,080	3,120	693.15	628.15	564.15	523.15	485.15	446.15	407.15	368.15	330.15	292.15	267.15
3,120	3,160	706.21	641.21	577.21	532.21	494.21	455.21	416.21	377.21	339.21	300.21	274.21
3,160	3,200	719.27	654.27	590.27	541.27	503.27	464.27	425.27	386.27	348.27	309.27	281.27
3,200	3,240	732.33	667.33	603.33	550.33	512.33	473.33	434.33	395.33	357.33	318.33	288.33
3,240	3,280	745.39	680.39	616.39	559.39	521.39	482.39	443.39	404.39	366.39	327.39	295.39
3,280	3,320	758.45	693.45	629.45	568.45	530.45	491.45	452.45	413.45	375.45	336.45	302.45
3,320	3,360	771.51	706.51	642.51	577.51	539.51	500.51	461.51	422.51	384.51	345.51	309.51
3,360	3,400	784.57	719.57	655.57	590.57	548.57	509.57	470.57	431.57	393.57	354.57	316.57
3,400	3,440	797.63	732.63	668.63	603.63	557.63	518.63	479.63	440.63	402.63	363.63	324.63
3,440	3,480	810.69	745.69	681.69	616.69	566.69	527.69	488.69	449.69	411.69	372.69	333.69
3,480	3,520	823.75	758.75	694.75	629.75	575.75	536.75	497.75	458.75	420.75	381.75	342.75
3,520	3,560	836.81	771.81	707.81	642.81	584.81	545.81	506.81	467.81	429.81	390.81	351.81
3,560	3,600	849.87	784.87	720.87	655.87	593.87	554.87	515.87	476.87	438.87	399.87	360.87
3,600	3,640	862.93	797.93	733.93	668.93	604.93	563.93	524.93	485.93	447.93	408.93	369.93
3,640	3,680	875.99	810.99	746.99	681.99	617.99	572.99	533.99	494.99	456.99	417.99	378.99
3,680	3,720	889.05	824.05	760.05	695.05	631.05	582.05	543.05	504.05	466.05	427.05	388.05
3,720	3,760	902.11	837.11	773.11	708.11	644.11	591.11	552.11	513.11	475.11	436.11	397.11
3,760	3,800	915.17	850.17	786.17	721.17	657.17	600.17	561.17	522.17	484.17	445.17	406.17
3,800	3,840	928.23	863.23	799.23	734.23	670.23	609.23	570.23	531.23	493.23	454.23	415.23
3,840	3,880	941.29	876.29	812.29	747.29	683.29	618.29	579.29	540.29	502.29	463.29	424.29
3,880	3,920	954.35	889.35	825.35	760.35	696.35	631.35	588.35	549.35	511.35	472.35	433.35
3,920	3,960	967.41	902.41	838.41	773.41	709.41	644.41	597.41	558.41	520.41	481.41	442.41
3,960	4,000	980.47	915.47	851.47	786.47	722.47	657.47	606.47	567.47	529.47	490.47	451.47
4,000	4,040	993.53	928.53	864.53	799.53	735.53	670.53	615.53	576.53	538.53	499.53	460.53
4,040	4,080	1,006.59	941.59	877.59	812.59	748.59	683.59	624.59	585.59	547.59	508.59	469.59
4,080	4,120	1,019.65	954.65	890.65	825.65	761.65	696.65	633.65	594.65	556.65	517.65	478.65
4,120	4,160	1,032.71	967.71	903.71	838.71	774.71	709.71	644.71	603.71	565.71	526.71	487.71
4,160	4,200	1,045.77	980.77	916.77	851.77	787.77	722.77	657.77	612.77	574.77	535.77	496.77
4,200	4,240	1,058.83	993.83	929.83	864.83	800.83	735.83	670.83	621.83	583.83	544.83	505.83
4,240	4,280	1,071.89	1,006.89	942.89	877.89	813.89	748.89	683.89	630.89	592.89	553.89	514.89
4,280	4,320	1,084.95	1,019.95	955.95	890.95	826.95	761.95	696.95	639.95	601.95	562.95	523.95
4,320	4,360	1,098.01	1,033.01	969.01	904.01	840.01	775.01	710.01	649.01	611.01	572.01	533.01
4,360	4,400	1,111.07	1,046.07	982.07	917.07	853.07	788.07	723.07	659.07	620.07	581.07	542.07
4,400	4,440	1,124.13	1,059.13	995.13	930.13	866.13	801.13	736.13	672.13	629.13	590.13	551.13
4,440	4,480	1,137.19	1,072.19	1,008.19	943.19	879.19	814.19	749.19	685.19	638.19	599.19	560.19
4,480	4,520	1,150.25	1,085.25	1,021.25	956.25	892.25	827.25	762.25	698.25	647.25	608.25	569.25
4,520	4,560	1,163.31	1,098.31	1,034.31	969.31	905.31	840.31	775.31	711.31	656.31	617.31	578.31
4,560	4,600	1,176.37	1,111.37	1,047.37	982.37	918.37	853.37	788.37	724.37	665.37	626.37	587.37
4,600	4,640	1,189.43	1,124.43	1,060.43	995.43	931.43	866.43	801.43	737.43	674.43	635.43	596.43
4,640	4,680	1,202.49	1,137.49	1,073.49	1,008.49	944.49	879.49	814.49	750.49	685.49	644.49	605.49
4,680	4,720	1,215.55	1,150.55	1,086.55	1,021.55	957.55	892.55	827.55	763.55	698.55	653.55	614.55
4,720	4,760	1,228.61	1,163.61	1,099.61	1,034.61	970.61	905.61	840.61	776.61	711.61	662.61	623.61
4,760	4,800	1,241.67	1,176.67	1,112.67	1,047.67	983.67	918.67	853.67	789.67	724.67	671.67	632.67
4,800	4,840	1,254.73	1,189.73	1,125.73	1,060.73	996.73	931.73	866.73	802.73	737.73	680.73	641.73
4,840	4,880	1,267.79	1,202.79	1,138.79	1,073.79	1,009.79	944.79	879.79	815.79	750.79	689.79	650.79
4,880	4,920	1,280.85	1,215.85	1,151.85	1,086.85	1,022.85	957.85	892.85	828.85	763.85	699.85	659.85
4,920	4,960	1,293.91	1,228.91	1,164.91	1,099.91	1,035.91	970.91	905.91	841.91	776.91	712.91	668.91
4,960	5,000	1,306.97	1,241.97	1,177.97	1,112.97	1,048.97	983.97	918.97	854.97	789.97	725.97	677.97
5,000	5,040	1,320.03	1,255.03	1,191.03	1,126.03	1,062.03	997.03	932.03	868.03	803.03	739.03	687.03

\$5,040 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08
560	580	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	56.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	63.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	70.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	77.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	84.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	91.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	98.91	73.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	105.97	80.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	113.03	88.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	120.09	95.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	127.15	102.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	134.21	109.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	141.27	116.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	148.33	123.33	97.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	155.39	130.39	104.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	162.45	137.45	111.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	169.51	144.51	118.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	176.57	151.57	125.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	183.63	158.63	132.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	190.69	165.69	139.69	113.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	197.75	172.75	146.75	120.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	204.81	179.81	153.81	127.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	211.87	186.87	160.87	134.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	218.93	193.93	167.93	141.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	225.99	200.99	174.99	148.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	233.05	208.05	182.05	156.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	240.11	215.11	189.11	163.11	137.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	247.17	222.17	196.17	170.17	144.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	254.23	229.23	203.23	177.23	151.23	139.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	261.29	236.29	210.29	184.29	158.29	142.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	270.35	243.35	217.35	191.35	165.35	145.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	279.41	250.41	224.41	198.41	172.41	148.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	288.47	257.47	231.47	205.47	179.47	153.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	297.53	264.53	238.53	212.53	186.53	160.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	306.59	271.59	245.59	219.59	193.59	167.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	315.65	278.65	252.65	226.65	200.65	174.65	160.65	160.65	160.65	160.65	160.65
2,120	2,160	324.71	286.71	259.71	233.71	207.71	181.71	163.71	163.71	163.71	163.71	163.71
2,160	2,200	333.77	295.77	266.77	240.77	214.77	188.77	166.77	166.77	166.77	166.77	166.77
2,200	2,240	342.83	304.83	273.83	247.83	221.83	195.83	169.83	169.83	169.83	169.83	169.83
2,240	2,280	351.89	313.89	280.89	254.89	228.89	202.89	176.89	172.89	172.89	172.89	172.89
2,280	2,320	360.95	322.95	287.95	261.95	235.95	209.95	183.95	175.95	175.95	175.95	175.95
2,320	2,360	370.01	332.01	295.01	269.01	243.01	217.01	191.01	179.01	179.01	179.01	179.01
2,360	2,400	379.07	341.07	302.07	276.07	250.07	224.07	198.07	182.07	182.07	182.07	182.07
2,400	2,440	388.13	350.13	311.13	283.13	257.13	231.13	205.13	185.13	185.13	185.13	185.13
2,440	2,480	397.19	359.19	320.19	290.19	264.19	238.19	212.19	188.19	188.19	188.19	188.19
2,480	2,520	406.25	368.25	329.25	297.25	271.25	245.25	219.25	194.25	191.25	191.25	191.25
2,520	2,560	415.31	377.31	338.31	304.31	278.31	252.31	226.31	201.31	194.31	194.31	194.31
2,560	2,600	424.37	386.37	347.37	311.37	285.37	259.37	233.37	208.37	197.37	197.37	197.37
2,600	2,640	433.43	395.43	356.43	318.43	292.43	266.43	240.43	215.43	200.43	200.43	200.43
2,640	2,680	442.49	404.49	365.49	326.49	299.49	273.49	247.49	222.49	203.49	203.49	203.49
2,680	2,720	451.55	413.55	374.55	335.55	306.55	280.55	254.55	229.55	206.55	206.55	206.55
2,720	2,760	460.61	422.61	383.61	344.61	313.61	287.61	261.61	236.61	210.61	209.61	209.61
2,760	2,800	469.67	431.67	392.67	353.67	320.67	294.67	268.67	243.67	217.67	212.67	212.67
2,800	2,840	478.73	440.73	401.73	362.73	327.73	301.73	275.73	250.73	224.73	215.73	215.73
2,840	2,880	487.79	449.79	410.79	371.79	334.79	308.79	282.79	257.79	231.79	218.79	218.79
2,880	2,920	496.85	458.85	419.85	380.85	341.85	315.85	289.85	264.85	238.85	221.85	221.85
2,920	2,960	505.91	467.91	428.91	389.91	350.91	322.91	296.91	271.91	245.91	224.91	224.91
2,960	3,000	514.97	476.97	437.97	398.97	359.97	329.97	303.97	278.97	252.97	227.97	227.97
3,000	3,040	524.03	486.03	447.03	408.03	369.03	337.03	311.03	286.03	260.03	234.03	231.03
3,040	3,080	533.09	495.09	456.09	417.09	378.09	344.09	318.09	293.09	267.09	241.09	234.09
3,080	3,120	542.15	504.15	465.15	426.15	387.15	351.15	325.15	300.15	274.15	248.15	237.15
3,120	3,160	551.21	513.21	474.21	435.21	396.21	358.21	332.21	307.21	281.21	255.21	240.21
3,160	3,200	560.27	522.27	483.27	444.27	405.27	367.27	339.27	314.27	288.27	262.27	243.27
3,200	3,240	569.33	531.33	492.33	453.33	414.33	376.33	346.33	321.33	295.33	269.33	246.33

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$3,240	\$3,280	\$578.39	\$540.39	\$501.39	\$462.39	\$423.39	\$385.39	\$353.39	\$328.39	\$302.39	\$276.39	\$250.39
3,280	3,320	587.45	549.45	510.45	471.45	432.45	394.45	360.45	335.45	309.45	283.45	257.45
3,320	3,360	596.51	558.51	519.51	480.51	441.51	403.51	367.51	342.51	316.51	290.51	264.51
3,360	3,400	605.57	567.57	528.57	489.57	450.57	412.57	374.57	349.57	323.57	297.57	271.57
3,400	3,440	614.63	576.63	537.63	498.63	459.63	421.63	382.63	356.63	330.63	304.63	278.63
3,440	3,480	623.69	585.69	546.69	507.69	468.69	430.69	391.69	363.69	337.69	311.69	285.69
3,480	3,520	632.75	594.75	555.75	516.75	477.75	439.75	400.75	370.75	344.75	318.75	292.75
3,520	3,560	641.81	603.81	564.81	525.81	486.81	448.81	409.81	377.81	351.81	325.81	299.81
3,560	3,600	650.87	612.87	573.87	534.87	495.87	457.87	418.87	384.87	358.87	332.87	306.87
3,600	3,640	659.93	621.93	582.93	543.93	504.93	466.93	427.93	391.93	365.93	339.93	313.93
3,640	3,680	668.99	630.99	591.99	552.99	513.99	475.99	436.99	398.99	372.99	346.99	320.99
3,680	3,720	678.05	640.05	601.05	562.05	523.05	485.05	446.05	407.05	380.05	354.05	328.05
3,720	3,760	687.11	649.11	610.11	571.11	532.11	494.11	455.11	416.11	387.11	361.11	335.11
3,760	3,800	696.17	658.17	619.17	580.17	541.17	503.17	464.17	425.17	394.17	368.17	342.17
3,800	3,840	705.23	667.23	628.23	589.23	550.23	512.23	473.23	434.23	401.23	375.23	349.23
3,840	3,880	714.29	676.29	637.29	598.29	559.29	521.29	482.29	443.29	408.29	382.29	356.29
3,880	3,920	723.35	685.35	646.35	607.35	568.35	530.35	491.35	452.35	415.35	389.35	363.35
3,920	3,960	732.41	694.41	655.41	616.41	577.41	539.41	500.41	461.41	422.41	396.41	370.41
3,960	4,000	741.47	703.47	664.47	625.47	586.47	548.47	509.47	470.47	431.47	403.47	377.47
4,000	4,040	750.53	712.53	673.53	634.53	595.53	557.53	518.53	479.53	440.53	410.53	384.53
4,040	4,080	759.59	721.59	682.59	643.59	604.59	566.59	527.59	488.59	449.59	417.59	391.59
4,080	4,120	768.65	730.65	691.65	652.65	613.65	575.65	536.65	497.65	458.65	424.65	398.65
4,120	4,160	777.71	739.71	700.71	661.71	622.71	584.71	545.71	506.71	467.71	431.71	405.71
4,160	4,200	786.77	748.77	709.77	670.77	631.77	593.77	554.77	515.77	476.77	438.77	412.77
4,200	4,240	795.83	757.83	718.83	679.83	640.83	602.83	563.83	524.83	485.83	447.83	419.83
4,240	4,280	804.89	766.89	727.89	688.89	649.89	611.89	572.89	533.89	494.89	456.89	426.89
4,280	4,320	813.95	775.95	736.95	697.95	658.95	620.95	581.95	542.95	503.95	465.95	433.95
4,320	4,360	823.01	785.01	746.01	707.01	668.01	630.01	591.01	552.01	513.01	475.01	441.01
4,360	4,400	832.07	794.07	755.07	716.07	677.07	639.07	600.07	561.07	522.07	484.07	448.07
4,400	4,440	841.13	803.13	764.13	725.13	686.13	648.13	609.13	570.13	531.13	493.13	455.13
4,440	4,480	850.19	812.19	773.19	734.19	695.19	657.19	618.19	579.19	540.19	502.19	463.19
4,480	4,520	859.25	821.25	782.25	743.25	704.25	666.25	627.25	588.25	549.25	511.25	472.25
4,520	4,560	868.31	830.31	791.31	752.31	713.31	675.31	636.31	597.31	558.31	520.31	481.31
4,560	4,600	877.37	839.37	800.37	761.37	722.37	684.37	645.37	606.37	567.37	529.37	490.37
4,600	4,640	886.43	848.43	809.43	770.43	731.43	693.43	654.43	615.43	576.43	538.43	499.43
4,640	4,680	895.49	857.49	818.49	779.49	740.49	702.49	663.49	624.49	585.49	547.49	508.49
4,680	4,720	904.55	866.55	827.55	788.55	749.55	711.55	672.55	633.55	594.55	556.55	517.55
4,720	4,760	913.61	875.61	836.61	797.61	758.61	720.61	681.61	642.61	603.61	565.61	526.61
4,760	4,800	922.67	884.67	845.67	806.67	767.67	729.67	690.67	651.67	612.67	574.67	535.67
4,800	4,840	931.73	893.73	854.73	815.73	776.73	738.73	699.73	660.73	621.73	583.73	544.73
4,840	4,880	940.79	902.79	863.79	824.79	785.79	747.79	708.79	669.79	630.79	592.79	553.79
4,880	4,920	949.85	911.85	872.85	833.85	794.85	756.85	717.85	678.85	639.85	601.85	562.85
4,920	4,960	958.91	920.91	881.91	842.91	803.91	765.91	726.91	687.91	648.91	610.91	571.91
4,960	5,000	967.97	929.97	890.97	851.97	812.97	774.97	735.97	696.97	657.97	619.97	580.97
5,000	5,040	977.03	939.03	900.03	861.03	822.03	784.03	745.03	706.03	667.03	629.03	590.03
5,040	5,080	986.09	948.09	909.09	870.09	831.09	793.09	754.09	715.09	676.09	638.09	599.09
5,080	5,120	995.15	957.15	918.15	879.15	840.15	802.15	763.15	724.15	685.15	647.15	608.15
5,120	5,160	1,004.21	966.21	927.21	888.21	849.21	811.21	772.21	733.21	694.21	656.21	617.21
5,160	5,200	1,013.27	975.27	936.27	897.27	858.27	820.27	781.27	742.27	703.27	665.27	626.27
5,200	5,240	1,022.33	984.33	945.33	906.33	867.33	829.33	790.33	751.33	712.33	674.33	635.33
5,240	5,280	1,031.39	993.39	954.39	915.39	876.39	838.39	799.39	760.39	721.39	683.39	644.39
5,280	5,320	1,040.45	1,002.45	963.45	924.45	885.45	847.45	808.45	769.45	730.45	692.45	653.45
5,320	5,360	1,049.51	1,011.51	972.51	933.51	894.51	856.51	817.51	778.51	739.51	701.51	662.51
5,360	5,400	1,058.57	1,020.57	981.57	942.57	903.57	865.57	826.57	787.57	748.57	710.57	671.57
5,400	5,440	1,070.63	1,029.63	990.63	951.63	912.63	874.63	835.63	796.63	757.63	719.63	680.63
5,440	5,480	1,083.69	1,038.69	999.69	960.69	921.69	883.69	844.69	805.69	766.69	728.69	689.69
5,480	5,520	1,096.75	1,047.75	1,008.75	969.75	930.75	892.75	853.75	814.75	775.75	737.75	698.75
5,520	5,560	1,109.81	1,056.81	1,017.81	978.81	939.81	901.81	862.81	823.81	784.81	746.81	707.81
5,560	5,600	1,122.87	1,065.87	1,026.87	987.87	948.87	910.87	871.87	832.87	793.87	755.87	716.87
5,600	5,640	1,135.93	1,074.93	1,035.93	996.93	957.93	919.93	880.93	841.93	802.93	764.93	725.93
5,640	5,680	1,148.99	1,083.99	1,044.99	1,005.99	966.99	928.99	889.99	850.99	811.99	773.99	734.99
5,680	5,720	1,162.05	1,097.05	1,054.05	1,015.05	976.05	938.05	899.05	860.05	821.05	783.05	744.05
5,720	5,760	1,175.11	1,110.11	1,063.11	1,024.11	985.11	947.11	908.11	869.11	830.11	792.11	753.11
5,760	5,800	1,188.17	1,123.17	1,072.17	1,033.17	994.17	956.17	917.17	878.17	839.17	801.17	762.17
5,800	5,840	1,201.23	1,136.23	1,081.23	1,042.23	1,003.23	965.23	926.23	887.23	848.23	810.23	771.23

\$5,840 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—DAILY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	2.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	4.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	4.41	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	5.87	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	6.10	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	7.56	5.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	8.79	6.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	9.02	7.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	8.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	10.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	9.70	7.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	11.93	9.93	7.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	12.16	10.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	13.39	11.39	9.39	7.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	13.62	11.62	10.62	8.62	7.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	14.85	12.85	10.85	8.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85
78	81	15.08	13.08	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	14.31	12.31	10.31	8.31	7.31	6.31	6.31	6.31	6.31	6.31
84	87	16.54	14.54	12.54	11.54	9.54	8.54	6.54	6.54	6.54	6.54	6.54
87	90	16.77	15.77	13.77	11.77	9.77	8.77	7.77	6.77	6.77	6.77	6.77
90	93	18.00	16.00	14.00	12.00	11.00	9.00	8.00	7.00	7.00	7.00	7.00
93	96	18.23	17.23	15.23	13.23	11.23	9.23	8.23	7.23	7.23	7.23	7.23
96	99	19.46	17.46	15.46	13.46	12.46	10.46	9.46	7.46	7.46	7.46	7.46
99	102	19.69	17.69	16.69	14.69	12.69	10.69	9.69	8.69	7.69	7.69	7.69
102	105	20.92	18.92	16.92	14.92	12.92	11.92	9.92	8.92	7.92	7.92	7.92
105	108	21.15	19.15	18.15	16.15	14.15	12.15	10.15	9.15	8.15	8.15	8.15
108	111	22.38	20.38	18.38	16.38	14.38	13.38	11.38	10.38	8.38	8.38	8.38
111	114	22.61	20.61	18.61	17.61	15.61	13.61	11.61	10.61	9.61	8.61	8.61
114	117	22.84	21.84	19.84	17.84	15.84	13.84	12.84	10.84	9.84	8.84	8.84
117	120	24.07	22.07	20.07	19.07	17.07	15.07	13.07	11.07	10.07	9.07	9.07
120	123	25.29	23.29	21.29	19.29	17.29	15.29	14.29	12.29	11.29	9.29	9.29
123	126	25.52	23.52	21.52	19.52	18.52	16.52	14.52	12.52	11.52	10.52	9.52
126	129	26.75	23.75	22.75	20.75	18.75	16.75	15.75	13.75	11.75	10.75	9.75
129	132	27.98	24.98	22.98	20.98	19.98	17.98	15.98	13.98	11.98	10.98	9.98
132	135	29.21	26.21	24.21	22.21	20.21	18.21	16.21	15.21	13.21	12.21	10.21
135	138	29.44	26.44	24.44	22.44	20.44	19.44	17.44	15.44	13.44	12.44	11.44
138	141	30.67	27.67	24.67	23.67	21.67	19.67	17.67	16.67	14.67	12.67	11.67
141	144	31.90	28.90	25.90	23.90	21.90	20.90	18.90	16.90	14.90	13.90	11.90
144	147	33.13	30.13	27.13	25.13	23.13	21.13	19.13	17.13	16.13	14.13	13.13
147	150	33.36	30.36	27.36	25.36	23.36	21.36	20.36	18.36	16.36	14.36	13.36
150	153	34.59	31.59	28.59	25.59	24.59	22.59	20.59	18.59	17.59	15.59	13.59
153	156	35.82	32.82	29.82	26.82	24.82	22.82	21.82	19.82	17.82	15.82	14.82
156	159	37.05	34.05	31.05	28.05	26.05	24.05	22.05	20.05	18.05	17.05	15.05
159	162	37.28	34.28	31.28	28.28	26.28	24.28	22.28	21.28	19.28	17.28	15.28
162	165	38.51	35.51	32.51	29.51	26.51	25.51	23.51	21.51	19.51	18.51	16.51
165	168	39.74	36.74	33.74	30.74	27.74	25.74	23.74	22.74	20.74	18.74	16.74
168	171	40.97	37.97	34.97	31.97	28.97	26.97	24.97	22.97	20.97	18.97	17.97
171	174	41.20	38.20	35.20	32.20	29.20	27.20	25.20	23.20	22.20	20.20	18.20
174	177	42.43	39.43	36.43	33.43	30.43	27.43	26.43	24.43	22.43	20.43	19.43
177	180	43.66	40.66	37.66	34.66	31.66	28.66	26.66	24.66	23.66	21.66	19.66
180	183	44.88	41.88	38.88	35.88	32.88	29.88	27.88	25.88	23.88	21.88	19.88
183	186	45.11	42.11	39.11	36.11	33.11	30.11	28.11	26.11	24.11	23.11	21.11
186	189	46.34	43.34	40.34	37.34	34.34	31.34	29.34	27.34	25.34	23.34	21.34
189	192	47.57	44.57	41.57	38.57	35.57	32.57	29.57	27.57	25.57	24.57	22.57
192	195	48.80	45.80	42.80	39.80	36.80	33.80	30.80	28.80	26.80	24.80	22.80
195	198	49.03	46.03	43.03	40.03	37.03	34.03	32.03	29.03	27.03	25.03	24.03
198	201	50.26	47.26	44.26	41.26	38.26	35.26	32.26	30.26	28.26	26.26	24.26
201	204	51.49	48.49	45.49	42.49	39.49	36.49	33.49	30.49	28.49	26.49	25.49
204	207	52.72	49.72	46.72	43.72	40.72	37.72	34.72	31.72	29.72	27.72	25.72
207	210	52.95	49.95	46.95	43.95	40.95	37.95	35.95	32.95	29.95	27.95	26.95
210	213	54.18	51.18	48.18	45.18	42.18	39.18	36.18	33.18	31.18	29.18	27.18
213	216	55.41	52.41	49.41	46.41	43.41	40.41	37.41	34.41	31.41	29.41	27.41
216	219	56.64	53.64	50.64	47.64	44.64	41.64	38.64	35.64	32.64	30.64	28.64

(Continued on next page)

SINGLE Persons—DAILY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—												
\$219	\$222	\$56.87	\$53.87	\$50.87	\$47.87	\$44.87	\$41.87	\$39.87	\$36.87	\$33.87	\$30.87	\$28.87
222	225	58.10	55.10	52.10	49.10	46.10	43.10	40.10	37.10	34.10	32.10	30.10
225	228	59.33	56.33	53.33	50.33	47.33	44.33	41.33	38.33	35.33	32.33	30.33
228	231	60.56	57.56	54.56	51.56	48.56	45.56	42.56	39.56	36.56	33.56	31.56
231	234	60.79	57.79	54.79	51.79	48.79	45.79	43.79	40.79	37.79	34.79	31.79
234	237	62.02	59.02	56.02	53.02	50.02	47.02	44.02	41.02	38.02	35.02	33.02
237	240	63.25	60.25	57.25	54.25	51.25	48.25	45.25	42.25	39.25	36.25	33.25
240	243	64.47	61.47	58.47	55.47	52.47	49.47	46.47	43.47	40.47	37.47	34.47
243	246	64.70	61.70	58.70	55.70	52.70	49.70	47.70	44.70	41.70	38.70	35.70
246	249	65.93	62.93	59.93	56.93	53.93	50.93	47.93	44.93	41.93	38.93	35.93
249	252	67.16	64.16	61.16	58.16	55.16	52.16	49.16	46.16	43.16	40.16	37.16
252	255	68.39	65.39	62.39	59.39	56.39	53.39	50.39	47.39	44.39	41.39	38.39
255	258	68.62	65.62	62.62	59.62	56.62	53.62	51.62	48.62	45.62	42.62	39.62
258	261	69.85	66.85	63.85	60.85	57.85	54.85	51.85	48.85	45.85	42.85	39.85
261	264	71.08	68.08	65.08	62.08	59.08	56.08	53.08	50.08	47.08	44.08	41.08
264	267	72.31	69.31	66.31	63.31	60.31	57.31	54.31	51.31	48.31	45.31	42.31
267	270	73.54	69.54	66.54	63.54	60.54	57.54	55.54	52.54	49.54	46.54	43.54
270	273	73.77	70.77	67.77	64.77	61.77	58.77	55.77	52.77	49.77	46.77	43.77
273	276	75.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00
276	279	76.23	73.23	70.23	67.23	64.23	61.23	58.23	55.23	52.23	49.23	46.23
279	282	77.46	74.46	70.46	67.46	64.46	61.46	59.46	56.46	53.46	50.46	47.46
282	285	78.69	74.69	71.69	68.69	65.69	62.69	59.69	56.69	53.69	50.69	47.69
285	288	79.92	75.92	72.92	69.92	66.92	63.92	60.92	57.92	54.92	51.92	48.92
288	291	80.15	77.15	74.15	71.15	68.15	65.15	62.15	59.15	56.15	53.15	50.15
291	294	81.38	78.38	75.38	71.38	68.38	65.38	63.38	60.38	57.38	54.38	51.38
294	297	82.61	79.61	75.61	72.61	69.61	66.61	63.61	60.61	57.61	54.61	51.61
297	300	83.84	80.84	76.84	73.84	70.84	67.84	64.84	61.84	58.84	55.84	52.84
300	303	85.06	81.06	78.06	75.06	72.06	69.06	66.06	63.06	60.06	57.06	54.06
303	306	86.29	82.29	79.29	76.29	72.29	69.29	67.29	64.29	61.29	58.29	55.29
306	309	86.52	83.52	80.52	76.52	73.52	70.52	67.52	64.52	61.52	58.52	55.52
309	312	87.75	84.75	81.75	77.75	74.75	71.75	68.75	65.75	62.75	59.75	56.75
312	315	88.98	85.98	81.98	78.98	75.98	72.98	69.98	66.98	63.98	60.98	57.98
315	318	90.21	87.21	83.21	80.21	77.21	73.21	71.21	68.21	65.21	62.21	59.21
318	321	91.44	87.44	84.44	81.44	77.44	74.44	71.44	68.44	65.44	62.44	59.44
321	324	92.67	88.67	85.67	82.67	78.67	75.67	72.67	69.67	66.67	63.67	60.67
324	327	93.90	89.90	86.90	82.90	79.90	76.90	73.90	70.90	67.90	64.90	61.90
327	330	94.13	91.13	88.13	84.13	81.13	78.13	75.13	72.13	69.13	66.13	63.13
330	333	95.36	92.36	89.36	85.36	82.36	78.36	75.36	72.36	69.36	66.36	63.36
333	336	96.59	93.59	89.59	86.59	83.59	79.59	76.59	73.59	70.59	67.59	64.59
336	339	97.82	94.82	90.82	87.82	84.82	80.82	77.82	74.82	71.82	68.82	65.82
339	341	99.01	95.01	92.01	89.01	85.01	82.01	79.01	75.01	72.01	69.01	66.01
341	343	99.16	96.16	92.16	89.16	86.16	82.16	79.16	76.16	73.16	70.16	67.16
343	345	100.32	96.32	93.32	90.32	86.32	83.32	80.32	76.32	73.32	70.32	67.32
345	347	100.47	97.47	94.47	90.47	87.47	84.47	80.47	77.47	74.47	71.47	68.47
347	349	101.62	97.62	94.62	91.62	87.62	84.62	81.62	77.62	74.62	71.62	68.62
349	351	101.78	98.78	95.78	91.78	88.78	85.78	81.78	78.78	75.78	72.78	69.78
351	353	102.93	99.93	95.93	92.93	89.93	85.93	82.93	79.93	75.93	72.93	69.93
353	355	103.08	100.08	97.08	93.08	90.08	87.08	83.08	80.08	77.08	74.08	71.08
355	357	104.23	101.23	97.23	94.23	91.23	87.23	84.23	81.23	77.23	74.23	71.23
357	359	105.39	101.39	98.39	95.39	91.39	88.39	85.39	81.39	78.39	75.39	72.39
359	361	105.54	102.54	98.54	95.54	92.54	88.54	85.54	82.54	78.54	75.54	72.54
361	363	106.69	102.69	99.69	96.69	92.69	89.69	86.69	82.69	79.69	76.69	73.69
363	365	106.85	103.85	100.85	96.85	93.85	90.85	86.85	83.85	80.85	76.85	73.85
365	367	108.00	105.00	101.00	98.00	94.00	91.00	88.00	84.00	81.00	78.00	75.00
367	369	108.15	105.15	102.15	98.15	95.15	92.15	88.15	85.15	82.15	78.15	75.15
369	371	109.31	106.31	102.31	99.31	96.31	92.31	89.31	86.31	82.31	79.31	76.31
371	373	110.46	106.46	103.46	100.46	96.46	93.46	89.46	86.46	83.46	79.46	76.46
373	375	110.61	107.61	103.61	100.61	97.61	93.61	90.61	87.61	83.61	80.61	77.61
375	377	111.76	107.76	104.76	101.76	97.76	94.76	91.76	87.76	84.76	81.76	77.76
377	379	111.92	108.92	105.92	101.92	98.92	95.92	91.92	88.92	84.92	81.92	78.92
379	381	113.07	109.07	106.07	103.07	99.07	96.07	93.07	89.07	86.07	83.07	79.07
381	383	113.22	110.22	107.22	103.22	100.22	97.22	93.22	90.22	87.22	83.22	80.22
383	385	114.38	111.38	107.38	104.38	101.38	97.38	94.38	91.38	87.38	84.38	81.38
385	387	114.53	111.53	108.53	104.53	101.53	98.53	94.53	91.53	88.53	84.53	81.53
387	389	115.68	112.68	108.68	105.68	102.68	98.68	95.68	92.68	88.68	85.68	82.68
389	391	116.84	112.84	109.84	106.84	102.84	99.84	96.84	92.84	89.84	86.84	82.84

\$391 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—DAILY Payroll Period (Caution: See Note on page 37.)
(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	7.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	7.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	7.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	9.39	8.39	7.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	9.62	8.62	7.62	6.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	10.85	8.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
81	84	11.31	10.31	9.31	8.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
84	87	11.54	10.54	9.54	8.54	7.54	6.54	6.54	6.54	6.54	6.54	6.54
87	90	12.77	11.77	9.77	8.77	7.77	6.77	6.77	6.77	6.77	6.77	6.77
90	93	13.00	12.00	11.00	9.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
93	96	14.23	12.23	11.23	10.23	9.23	7.23	7.23	7.23	7.23	7.23	7.23
96	99	14.46	12.46	11.46	10.46	9.46	8.46	7.46	7.46	7.46	7.46	7.46
99	102	15.69	13.69	12.69	10.69	9.69	8.69	7.69	7.69	7.69	7.69	7.69
102	105	15.92	13.92	12.92	11.92	10.92	8.92	7.92	7.92	7.92	7.92	7.92
105	108	17.15	15.15	13.15	12.15	11.15	10.15	8.15	8.15	8.15	8.15	8.15
108	111	17.38	15.38	13.38	12.38	11.38	10.38	9.38	8.38	8.38	8.38	8.38
111	114	18.61	16.61	14.61	13.61	11.61	10.61	9.61	8.61	8.61	8.61	8.61
114	117	18.84	16.84	14.84	13.84	12.84	11.84	9.84	8.84	8.84	8.84	8.84
117	120	19.07	18.07	16.07	14.07	13.07	12.07	11.07	9.07	9.07	9.07	9.07
120	123	20.29	18.29	16.29	14.29	13.29	12.29	11.29	10.29	9.29	9.29	9.29
123	126	20.52	19.52	17.52	15.52	14.52	12.52	11.52	10.52	9.52	9.52	9.52
126	129	21.75	19.75	17.75	15.75	14.75	13.75	12.75	10.75	9.75	9.75	9.75
129	132	21.98	19.98	18.98	16.98	14.98	13.98	12.98	11.98	9.98	9.98	9.98
132	135	23.21	21.21	19.21	17.21	16.21	14.21	13.21	12.21	11.21	10.21	10.21
135	138	23.44	21.44	20.44	18.44	16.44	15.44	13.44	12.44	11.44	10.44	10.44
138	141	24.67	22.67	20.67	18.67	16.67	15.67	14.67	13.67	11.67	10.67	10.67
141	144	24.90	22.90	20.90	19.90	17.90	15.90	14.90	13.90	12.90	10.90	10.90
144	147	25.13	24.13	22.13	20.13	18.13	17.13	15.13	14.13	13.13	12.13	11.13
147	150	26.36	24.36	22.36	21.36	19.36	17.36	16.36	14.36	13.36	12.36	11.36
150	153	26.59	25.59	23.59	21.59	19.59	17.59	16.59	15.59	14.59	12.59	11.59
153	156	27.82	25.82	23.82	21.82	20.82	18.82	16.82	15.82	14.82	13.82	11.82
156	159	28.05	26.05	25.05	23.05	21.05	19.05	18.05	16.05	15.05	14.05	13.05
159	162	29.28	27.28	25.28	23.28	22.28	20.28	18.28	17.28	15.28	14.28	13.28
162	165	29.51	27.51	26.51	24.51	22.51	20.51	18.51	17.51	16.51	15.51	13.51
165	168	30.74	28.74	26.74	24.74	22.74	21.74	19.74	17.74	16.74	15.74	14.74
168	171	30.97	28.97	26.97	25.97	23.97	21.97	19.97	18.97	16.97	15.97	14.97
171	174	32.20	30.20	28.20	26.20	24.20	23.20	21.20	19.20	18.20	16.20	15.20
174	177	32.43	30.43	28.43	27.43	25.43	23.43	21.43	19.43	18.43	17.43	16.43
177	180	32.66	31.66	29.66	27.66	25.66	23.66	22.66	20.66	18.66	17.66	16.66
180	183	33.88	31.88	29.88	27.88	26.88	24.88	22.88	20.88	19.88	17.88	16.88
183	186	34.11	33.11	31.11	29.11	27.11	25.11	24.11	22.11	20.11	19.11	17.11
186	189	35.34	33.34	31.34	29.34	28.34	26.34	24.34	22.34	20.34	19.34	18.34
189	192	35.57	33.57	32.57	30.57	28.57	26.57	24.57	23.57	21.57	19.57	18.57
192	195	36.80	34.80	32.80	30.80	29.80	27.80	25.80	23.80	21.80	20.80	18.80
195	198	37.03	35.03	34.03	32.03	30.03	28.03	26.03	25.03	23.03	21.03	20.03
198	201	38.26	36.26	34.26	32.26	30.26	29.26	27.26	25.26	23.26	21.26	20.26
201	204	38.49	36.49	34.49	33.49	31.49	29.49	27.49	25.49	24.49	22.49	20.49
204	207	38.72	37.72	35.72	33.72	31.72	30.72	28.72	26.72	24.72	22.72	21.72
207	210	39.95	37.95	35.95	34.95	32.95	30.95	28.95	26.95	25.95	23.95	21.95
210	213	40.18	39.18	37.18	35.18	33.18	31.18	30.18	28.18	26.18	24.18	22.18
213	216	41.41	39.41	37.41	35.41	34.41	32.41	30.41	28.41	27.41	25.41	23.41
216	219	41.64	39.64	38.64	36.64	34.64	32.64	31.64	29.64	27.64	25.64	23.64
219	222	42.87	40.87	38.87	36.87	35.87	33.87	31.87	29.87	27.87	26.87	24.87
222	225	43.10	41.10	40.10	38.10	36.10	34.10	32.10	31.10	29.10	27.10	25.10
225	228	44.33	42.33	40.33	38.33	36.33	35.33	33.33	31.33	29.33	28.33	26.33
228	231	44.56	42.56	40.56	39.56	37.56	35.56	33.56	32.56	30.56	28.56	26.56
231	234	45.79	43.79	41.79	39.79	37.79	36.79	34.79	32.79	30.79	28.79	27.79

(Continued on next page)

MARRIED Persons—DAILY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

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, social security, and Medicare taxes to be withheld is—										
\$234	\$237	\$46.02	\$44.02	\$42.02	\$41.02	\$39.02	\$37.02	\$35.02	\$33.02	\$32.02	\$30.02	\$28.02
237	240	46.25	45.25	43.25	41.25	39.25	37.25	36.25	34.25	32.25	30.25	29.25
240	243	47.47	45.47	43.47	41.47	40.47	38.47	36.47	34.47	33.47	31.47	29.47
243	246	47.70	46.70	44.70	42.70	40.70	38.70	37.70	35.70	33.70	31.70	29.70
246	249	48.93	46.93	44.93	42.93	41.93	39.93	37.93	35.93	33.93	32.93	30.93
249	252	49.16	47.16	46.16	44.16	42.16	40.16	38.16	37.16	35.16	33.16	31.16
252	255	50.39	48.39	46.39	44.39	43.39	41.39	39.39	37.39	35.39	34.39	32.39
255	258	51.62	48.62	47.62	45.62	43.62	41.62	39.62	38.62	36.62	34.62	32.62
258	261	52.85	49.85	47.85	45.85	43.85	42.85	40.85	38.85	36.85	34.85	33.85
261	264	53.08	50.08	48.08	47.08	45.08	43.08	41.08	39.08	38.08	36.08	34.08
264	267	54.31	51.31	49.31	47.31	45.31	44.31	42.31	40.31	38.31	36.31	35.31
267	270	55.54	52.54	49.54	48.54	46.54	44.54	42.54	40.54	39.54	37.54	35.54
270	273	56.77	53.77	50.77	48.77	46.77	44.77	43.77	41.77	39.77	37.77	35.77
273	276	57.00	54.00	51.00	49.00	48.00	46.00	44.00	42.00	41.00	39.00	37.00
276	279	58.23	55.23	52.23	50.23	48.23	46.23	45.23	43.23	41.23	39.23	37.23
279	282	59.46	56.46	53.46	50.46	49.46	47.46	45.46	43.46	41.46	40.46	38.46
282	285	60.69	57.69	54.69	51.69	49.69	47.69	45.69	44.69	42.69	40.69	38.69
285	288	60.92	57.92	54.92	51.92	49.92	48.92	46.92	44.92	42.92	41.92	39.92
288	291	62.15	59.15	56.15	53.15	51.15	49.15	47.15	46.15	44.15	42.15	40.15
291	294	63.38	60.38	57.38	54.38	51.38	50.38	48.38	46.38	44.38	42.38	41.38
294	297	64.61	61.61	58.61	55.61	52.61	50.61	48.61	46.61	45.61	43.61	41.61
297	300	64.84	61.84	58.84	55.84	52.84	50.84	49.84	47.84	45.84	43.84	42.84
300	303	66.06	63.06	60.06	57.06	54.06	52.06	50.06	48.06	47.06	45.06	43.06
303	306	67.29	64.29	61.29	58.29	55.29	52.29	51.29	49.29	47.29	45.29	43.29
306	309	68.52	65.52	62.52	59.52	56.52	53.52	51.52	49.52	47.52	46.52	44.52
309	312	68.75	65.75	62.75	59.75	56.75	53.75	51.75	50.75	48.75	46.75	44.75
312	315	69.98	66.98	63.98	60.98	57.98	54.98	52.98	50.98	48.98	47.98	45.98
315	318	71.21	68.21	65.21	62.21	59.21	56.21	53.21	52.21	50.21	48.21	46.21
318	321	72.44	69.44	66.44	63.44	60.44	57.44	54.44	52.44	50.44	48.44	47.44
321	324	72.67	69.67	66.67	63.67	60.67	57.67	54.67	52.67	51.67	49.67	47.67
324	327	73.90	70.90	67.90	64.90	61.90	58.90	55.90	53.90	51.90	49.90	48.90
327	330	75.13	72.13	69.13	66.13	63.13	60.13	57.13	54.13	53.13	51.13	49.13
330	333	76.36	73.36	70.36	67.36	64.36	61.36	58.36	55.36	53.36	51.36	49.36
333	336	76.59	73.59	70.59	67.59	64.59	61.59	58.59	55.59	54.59	52.59	50.59
336	339	77.82	74.82	71.82	68.82	65.82	62.82	59.82	56.82	54.82	52.82	50.82
339	341	79.01	76.01	73.01	70.01	67.01	64.01	61.01	58.01	55.01	54.01	52.01
341	343	79.16	76.16	73.16	70.16	67.16	64.16	61.16	58.16	56.16	54.16	52.16
343	345	80.32	77.32	74.32	71.32	68.32	65.32	62.32	59.32	56.32	54.32	52.32
345	347	80.47	77.47	74.47	71.47	68.47	65.47	62.47	59.47	56.47	54.47	53.47
347	349	81.62	78.62	75.62	72.62	69.62	66.62	63.62	60.62	57.62	55.62	53.62
349	351	81.78	78.78	75.78	72.78	69.78	66.78	63.78	60.78	57.78	55.78	53.78
351	353	82.93	79.93	76.93	73.93	70.93	67.93	64.93	61.93	58.93	55.93	54.93
353	355	83.08	80.08	77.08	74.08	71.08	68.08	65.08	62.08	59.08	57.08	55.08
355	357	84.23	81.23	78.23	75.23	72.23	69.23	66.23	63.23	60.23	57.23	55.23
357	359	84.39	81.39	78.39	75.39	72.39	69.39	66.39	63.39	60.39	57.39	55.39
359	361	85.54	82.54	79.54	76.54	73.54	70.54	67.54	64.54	61.54	58.54	56.54
361	363	85.69	82.69	79.69	76.69	73.69	70.69	67.69	64.69	61.69	58.69	56.69
363	365	86.85	83.85	80.85	77.85	74.85	71.85	68.85	65.85	62.85	59.85	56.85
365	367	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	58.00
367	369	88.15	85.15	82.15	79.15	76.15	73.15	70.15	67.15	64.15	61.15	58.15
369	371	88.31	85.31	82.31	79.31	76.31	73.31	70.31	67.31	64.31	61.31	58.31
371	373	89.46	86.46	83.46	80.46	77.46	74.46	71.46	68.46	65.46	62.46	59.46
373	375	89.61	86.61	83.61	80.61	77.61	74.61	71.61	68.61	65.61	62.61	59.61
375	377	90.76	87.76	84.76	81.76	78.76	75.76	72.76	69.76	66.76	63.76	60.76
377	379	90.92	87.92	84.92	81.92	78.92	75.92	72.92	69.92	66.92	63.92	60.92
379	381	92.07	89.07	86.07	83.07	80.07	77.07	74.07	71.07	68.07	65.07	62.07
381	383	92.22	89.22	86.22	83.22	80.22	77.22	74.22	71.22	68.22	65.22	62.22
383	385	93.38	90.38	87.38	84.38	81.38	78.38	75.38	72.38	69.38	66.38	63.38
385	387	93.53	90.53	87.53	84.53	81.53	78.53	75.53	72.53	69.53	66.53	63.53
387	389	94.68	91.68	88.68	85.68	82.68	79.68	76.68	73.68	70.68	67.68	64.68
389	391	94.84	91.84	88.84	85.84	82.84	79.84	76.84	73.84	70.84	67.84	64.84
391	393	95.99	92.99	89.99	86.99	83.99	80.99	77.99	74.99	71.99	68.99	65.99
393	395	96.14	93.14	90.14	87.14	84.14	81.14	78.14	75.14	72.14	69.14	66.14
395	397	97.29	94.29	91.29	88.29	85.29	82.29	79.29	76.29	73.29	70.29	67.29
397	399	97.45	94.45	91.45	88.45	85.45	82.45	79.45	76.45	73.45	70.45	67.45

\$399 and over

Do not use this table. See page 37 for instructions.

Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members

If you make certain payments to members of Indian tribes from gaming profits, you must withhold Federal income tax. You must withhold if: **(a)** the total payment to a member for the year is over \$8,000 and **(b)** the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

A class I gaming activity is **not subject to this withholding requirement**. Class I activities are social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of tribal ceremonies or celebrations.

Class II. Class II includes: **(a)** bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo, and **(b)** card games that are authorized by the state or that are not explicitly prohibited by the state and played at a location within the state.

Class III. A class III gaming activity is any gaming that is not class I or class II. Class III includes horse racing, dog racing, jai alai, casino gaming, and slot machines.

Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on page 59 for the period for

which you make payments. For example, if you make payments weekly, use Table 1; if you make payments monthly, use Table 4. If the total payments to an individual for the year are \$8,000 or less, no withholding is required.

Example: A tribal member is paid monthly. The monthly payment is \$5,000. Using Table 4, Monthly Distribution Period, figure the withholding as follows:

Subtract \$3,092 from the \$5,000 payment for a remainder of \$1,908. Multiply this amount by 25%, for a total of \$477.00. Add \$333.95, for total withholding of \$810.95.

Depositing and reporting withholding. Combine the Indian gaming withholding with all other nonpayroll withholding (e.g., backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld by electronic funds transfer or at an authorized financial institution using **Form 8109**, Federal Tax Deposit Coupon. See **Circular E (Pub. 15)**, Employer's Tax Guide, for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on **Form 945**, Annual Return of Withheld Federal Income Tax. For more information, see Form 945 and its instructions. Also, report the payments and withholding to tribal members and to the IRS on **Form 1099-MISC**, Miscellaneous Income (see the **Instructions for Forms 1099-MISC**).

Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members

Tables for All Individuals

(For Payments Made Through December 2004)

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$154	\$0	
Over—	But not over—	of excess over—	
\$154	\$291	10%	\$154
\$291	\$713	\$13.70 plus 15%	\$291
\$713	\$1,509	\$77.00 plus 25%	\$713
\$1,509	.....	\$276.00 plus 28%	\$1,509

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$308	\$0	
Over—	But not over—	of excess over—	
\$308	\$583	10%	\$308
\$583	\$1,427	\$27.50 plus 15%	\$583
\$1,427	\$3,017	\$154.10 plus 25%	\$1,427
\$3,017	.....	\$551.60 plus 28%	\$3,017

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$333	\$0	
Over—	But not over—	of excess over—	
\$333	\$631	10%	\$333
\$631	\$1,546	\$29.80 plus 15%	\$631
\$1,546	\$3,269	\$167.05 plus 25%	\$1,546
\$3,269	.....	\$597.80 plus 28%	\$3,269

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$667	\$0	
Over—	But not over—	of excess over—	
\$667	\$1,263	10%	\$667
\$1,263	\$3,092	\$59.60 plus 15%	\$1,263
\$3,092	\$6,538	\$333.95 plus 25%	\$3,092
\$6,538	.....	\$1,195.45 plus 28%	\$6,538

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$2,000	\$0	
Over—	But not over—	of excess over—	
\$2,000	\$3,788	10%	\$2,000
\$3,788	\$9,275	\$178.80 plus 15%	\$3,788
\$9,275	\$19,613	\$1,001.85 plus 25%	\$9,275
\$19,613	.....	\$3,586.35 plus 28%	\$19,613

Table 6—SEMIANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$4,000	\$0	
Over—	But not over—	of excess over—	
\$4,000	\$7,575	10%	\$4,000
\$7,575	\$18,550	\$357.50 plus 15%	\$7,575
\$18,550	\$39,225	\$2,003.75 plus 25%	\$18,550
\$39,225	.....	\$7,172.50 plus 28%	\$39,225

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$8,000	\$0	
Over—	But not over—	of excess over—	
\$8,000	\$15,150	10%	\$8,000
\$15,150	\$37,100	\$715.00 plus 15%	\$15,150
\$37,100	\$78,450	\$4,007.50 plus 25%	\$37,100
\$78,450	.....	\$14,345.00 plus 28%	\$78,450

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$30.80	\$0	
Over—	But not over—	of excess over—	
\$30.80	\$58.30	10%	\$30.80
\$58.30	\$142.70	\$2.75 plus 15%	\$58.30
\$142.70	\$301.70	\$15.41 plus 25%	\$142.70
\$301.70	.....	\$55.16 plus 28%	\$301.70

Form W-4 (2003)

Purpose. Complete Form W-4 so that your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2003 expires February 16, 2004. See **Pub. 505**, Tax Withholding and Estimated Tax.

Note: You cannot claim exemption from withholding if: (a) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. **However, you may claim fewer (or zero) allowances.**

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919**, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the **Instructions for Form 8233** before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2003. See Pub. 919, especially if your earnings exceed \$125,000 (Single) or \$175,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent **A** _____

B Enter "1" if: {

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.
 **B** _____

C Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return **D** _____

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) **E** _____

F Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit **F** _____

(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G Child Tax Credit (including additional child tax credit):

- If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus **1 additional** if you have three to five eligible children or **2 additional** if you have six or more eligible children.
- If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children, "2" if you have three eligible children, "3" if you have four eligible children, or "4" if you have five or more eligible children.

H Add lines A through G and enter total here. **Note: This may be different from the number of exemptions you claim on your tax return.** ▶ **H** _____

For accuracy, complete all worksheets that apply. {

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$35,000, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.</p>	OMB No. 1545-0010 2003
1 Type or print your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		6 \$ _____
7 I claim exemption from withholding for 2003, and I certify that I meet both of the following conditions for exemption: <ul style="list-style-type: none"> • Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and • This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) _____		9 Office code (optional) _____
		10 Employer identification number _____

Deductions and Adjustments Worksheet

Note: Use this worksheet only if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2003 tax return.

- 1 Enter an estimate of your 2003 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2003, you may have to reduce your itemized deductions if your income is over \$139,500 (\$69,750 if married filing separately). See Worksheet 3 in Pub. 919 for details.)
2 Enter: \$7,950 if married filing jointly or qualifying widow(er); \$7,000 if head of household; \$4,750 if single; \$3,975 if married filing separately
3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your 2003 adjustments to income, including alimony, deductible IRA contributions, and student loan interest
5 Add lines 3 and 4 and enter the total. Include any amount for credits from Worksheet 7 in Pub. 919
6 Enter an estimate of your 2003 nonwage income (such as dividends or interest)
7 Subtract line 6 from line 5. Enter the result, but not less than "-0-"
8 Divide the amount on line 7 by \$3,000 and enter the result here. Drop any fraction
9 Enter the number from the Personal Allowances Worksheet, line H, page 1
10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1.

Two-Earner/Two-Job Worksheet

Note: Use this worksheet only if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)
2 Find the number in Table 1 below that applies to the lowest paying job and enter it here
3 If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet

Note: If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet
5 Enter the number from line 1 of this worksheet
6 Subtract line 5 from line 4
7 Find the amount in Table 2 below that applies to the highest paying job and enter it here
8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed
9 Divide line 8 by the number of pay periods remaining in 2003. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2002. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck

Table 1: Two-Earner/Two-Job Worksheet

Table with 8 columns: Married Filing Jointly (If wages from LOWEST paying job are, Enter on line 2 above) and All Others (If wages from LOWEST paying job are, Enter on line 2 above). Rows show wage brackets and corresponding numbers.

Table 2: Two-Earner/Two-Job Worksheet

Table with 4 columns: Married Filing Jointly (If wages from HIGHEST paying job are, Enter on line 7 above) and All Others (If wages from HIGHEST paying job are, Enter on line 7 above). Rows show wage brackets and corresponding numbers.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 46 min.; Learning about the law or the form, 13 min.; Preparing the form, 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

Notice to Employees

Changes in Income Tax Withholding

New withholding tables may reduce the amount of income tax withheld from your wages.

The reductions in tax withholding are due to the reduction in the current 27% and higher tax brackets and widening of the 10% tax bracket.

The new tables, prescribed by the Department of the Treasury, reflect a change resulting from the Jobs and Growth Tax Relief Reconciliation Act of 2003.

If you do not want to have your withholding reduced, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer. You may claim fewer withholding allowances on line 5 or request additional amounts to be withheld on line 6. For additional help, get IRS **Publication 919**, How Do I Adjust My Tax Withholding? or visit the IRS website at www.irs.gov and use the "Withholding Calculator."

Quick and Easy Access to Tax Help and Forms



Personal Computer

You can access the IRS Web Site 24 hours a day, 7 days a week, at www.irs.gov to:

- Download forms, instructions, and publications
- Order IRS products on-line.
- See answers to frequently asked tax questions
- Search publications on-line by topic or keyword
- Figure your withholding allowances using our W-4 calculator
- Send us comments or request help by e-mail
- Sign up to receive local and national tax news by e-mail

You can also reach us using File Transfer Protocol at <ftp.irs.gov>



Fax

You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call **703-368-9694** from the telephone connected to the fax

machine.

For help with transmission problems, call **703-487-4608**.

Long-distance charges may apply.



Mail

You can order forms, instructions, and publications by completing the order blank inside the back cover. You should receive your order within 10 days after we receive your request.



Phone

You can order forms and publications and receive automated information 24 hours a day, 7 days a week, by phone.

Forms and Publications

Call **1-800-TAX-FORM** (1-800-829-3676) to order current year forms, instructions, and publications, and prior year forms and instructions. You should receive your order within 10 days.

TeleTax Topics

Call **1-800-829-4477** to listen to pre-recorded messages covering about 150 tax topics.



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some city and county government offices, credit unions, grocery stores, office supply stores, and copy centers have an extensive collection of products available to photocopy or print from a CD-ROM.



CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current year forms, instructions, and publications
- Prior year forms, instructions, and publications
- Frequently requested tax forms that may be filled in electronically, printed out for submission, and saved for recordkeeping
- The Internal Revenue Bulletin

Buy the CD-ROM on the Internet at www.irs.gov/cdorders from the National Technical Information Service (NTIS) for \$22 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll free to buy the CD-ROM for \$22 (plus a \$5 handling fee).

Internal Revenue Service
WADC-9999
Rancho Cordova, CA 95743-9999

Official Business
Penalty for Private Use \$300

Deliver to Payroll Department

PRSR STD

Postage and Fees Paid
Internal Revenue Service

Permit No. G-48