



Notice 1036

(Rev. December 2007)

Early Release Copies of 2008 Income Tax Withholding and Advance Earned Income Credit Payment Tables

Attached are early release copies of the tables that will appear in Publication 15 (Circular E), Employer’s Tax Guide (For use in 2008). Publication 15 will be mailed to employers and available at IRS offices in late December. The following tables will be effective for wages paid in 2008.

- Income tax withholding tables—percentage and wage bracket methods.
- Advance earned income credit payment tables—percentage and wage bracket methods.

Also, Publication 15 will be available on the IRS website in December.

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2008, they are:

Payroll Period	One Withholding Allowance
Weekly	\$ 67.31
Biweekly	\$134.62
Semimonthly	\$145.83
Monthly	\$291.67
Quarterly	\$875.00
Semiannually	\$1,750.00
Annually	\$3,500.00
Daily or Miscellaneous	\$ 13.46

When employers use the percentage method tables, 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 dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3.

Wage Bracket Income Tax Withholding Tables

The wage bracket tables are based on gross wages and do not require the deduction for total withholding allowances.

To simplify employers’ payroll operations and employees’ reporting of withheld amounts on their tax returns, the tax amounts on the wage bracket tables are rounded to whole dollar amounts. When employees have wages in excess of the last wage bracket amount in the table, the appropriate percentage method table can be used to figure withholding. Other withholding methods described in Publication 15-A, Employer’s Supplemental Tax Guide, may also be used.

Social Security Tax Wage Base

For 2008, the wage base for withholding social security (old age, survivors, and disability insurance) is \$102,000. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Advance Earned Income Credit Payment Tables

The percentage method and wage bracket method tables for the advance earned income credit (EIC) are based on gross wages and do not require the deduction for withholding allowances. Advance EIC payments apply only to employees eligible for the credit. Eligibility requirements are shown on Form W-5, Earned Income Credit Advance Payment Certificate, which the employee gives the employer.

When employers use the percentage method advance EIC payment tables, the payment for the pay period may be rounded to the nearest dollar as described for the percentage method income tax withholding tables. The wage bracket advance EIC payment table amounts have been rounded to whole dollar amounts.

Tables for Percentage Method of Withholding

(For Wages Paid in 2008)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$51 \$0 Over— But not over— of excess over— \$51 —\$198 . . . 10% —\$51 \$198 —\$653 . . . \$14.70 plus 15% —\$198 \$653 —\$1,533 . . . \$82.95 plus 25% —\$653 \$1,533 —\$3,202 . . . \$302.95 plus 28% —\$1,533 \$3,202 —\$6,916 . . . \$770.27 plus 33% —\$3,202 \$6,916 \$1,995.89 plus 35% —\$6,916				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$154 \$0 Over— But not over— of excess over— \$154 —\$453 . . . 10% —\$154 \$453 —\$1,388 . . . \$29.90 plus 15% —\$453 \$1,388 —\$2,651 . . . \$170.15 plus 25% —\$1,388 \$2,651 —\$3,994 . . . \$485.90 plus 28% —\$2,651 \$3,994 —\$7,021 . . . \$861.94 plus 33% —\$3,994 \$7,021 \$1,860.85 plus 35% —\$7,021			
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TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$102 \$0 Over— But not over— of excess over— \$102 —\$396 . . . 10% —\$102 \$396 —\$1,306 . . . \$29.40 plus 15% —\$396 \$1,306 —\$3,066 . . . \$165.90 plus 25% —\$1,306 \$3,066 —\$6,404 . . . \$605.90 plus 28% —\$3,066 \$6,404 —\$13,833 . . . \$1,540.54 plus 33% —\$6,404 \$13,833 \$3,992.11 plus 35% —\$13,833				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$308 \$0 Over— But not over— of excess over— \$308 —\$906 . . . 10% —\$308 \$906 —\$2,775 . . . \$59.80 plus 15% —\$906 \$2,775 —\$5,302 . . . \$340.15 plus 25% —\$2,775 \$5,302 —\$7,988 . . . \$971.90 plus 28% —\$5,302 \$7,988 —\$14,042 . . . \$1,723.98 plus 33% —\$7,988 \$14,042 \$3,721.80 plus 35% —\$14,042			
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TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$110 \$0 Over— But not over— of excess over— \$110 —\$429 . . . 10% —\$110 \$429 —\$1,415 . . . \$31.90 plus 15% —\$429 \$1,415 —\$3,322 . . . \$179.80 plus 25% —\$1,415 \$3,322 —\$6,938 . . . \$656.55 plus 28% —\$3,322 \$6,938 —\$14,985 . . . \$1,669.03 plus 33% —\$6,938 \$14,985 \$4,324.54 plus 35% —\$14,985				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$333 \$0 Over— But not over— of excess over— \$333 —\$981 . . . 10% —\$333 \$981 —\$3,006 . . . \$64.80 plus 15% —\$981 \$3,006 —\$5,744 . . . \$368.55 plus 25% —\$3,006 \$5,744 —\$8,654 . . . \$1,053.05 plus 28% —\$5,744 \$8,654 —\$15,213 . . . \$1,867.85 plus 33% —\$8,654 \$15,213 \$4,032.32 plus 35% —\$15,213			
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TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$221 \$0 Over— But not over— of excess over— \$221 —\$858 . . . 10% —\$221 \$858 —\$2,830 . . . \$63.70 plus 15% —\$858 \$2,830 —\$6,644 . . . \$359.50 plus 25% —\$2,830 \$6,644 —\$13,875 . . . \$1,313.00 plus 28% —\$6,644 \$13,875 —\$29,971 . . . \$3,337.68 plus 33% —\$13,875 \$29,971 \$8,649.36 plus 35% —\$29,971				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is: Not over \$667 \$0 Over— But not over— of excess over— \$667 —\$1,963 . . . 10% —\$667 \$1,963 —\$6,013 . . . \$129.60 plus 15% —\$1,963 \$6,013 —\$11,488 . . . \$737.10 plus 25% —\$6,013 \$11,488 —\$17,308 . . . \$2,105.85 plus 28% —\$11,488 \$17,308 —\$30,425 . . . \$3,735.45 plus 33% —\$17,308 \$30,425 \$8,064.06 plus 35% —\$30,425			
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Tables for Percentage Method of Withholding (continued)

(For Wages Paid in 2008)

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	—\$2,575 . . . 10%	—\$663		\$2,000	—\$5,888 . . . 10%	—\$2,000	
\$2,575	—\$8,490 . . . \$191.20 plus 15%	—\$2,575		\$5,888	—\$18,038 . . . \$388.80 plus 15%	—\$5,888	
\$8,490	—\$19,931 . . . \$1,078.45 plus 25%	—\$8,490		\$18,038	—\$34,463 . . . \$2,211.30 plus 25%	—\$18,038	
\$19,931	—\$41,625 . . . \$3,938.70 plus 28%	—\$19,931		\$34,463	—\$51,925 . . . \$6,317.55 plus 28%	—\$34,463	
\$41,625	—\$89,913 . . . \$10,013.02 plus 33%	—\$41,625		\$51,925	—\$91,275 . . . \$11,206.91 plus 33%	—\$51,925	
\$89,913	\$25,948.06 plus 35%	—\$89,913		\$91,275	\$24,192.41 plus 35%	—\$91,275	

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	—\$5,150 . . . 10%	—\$1,325		\$4,000	—\$11,775 . . . 10%	—\$4,000	
\$5,150	—\$16,980 . . . \$382.50 plus 15%	—\$5,150		\$11,775	—\$36,075 . . . \$777.50 plus 15%	—\$11,775	
\$16,980	—\$39,863 . . . \$2,157.00 plus 25%	—\$16,980		\$36,075	—\$68,925 . . . \$4,422.50 plus 25%	—\$36,075	
\$39,863	—\$83,250 . . . \$7,877.75 plus 28%	—\$39,863		\$68,925	—\$103,850 . . . \$12,635.00 plus 28%	—\$68,925	
\$83,250	—\$179,825 . . . \$20,026.11 plus 33%	—\$83,250		\$103,850	—\$182,550 . . . \$22,414.00 plus 33%	—\$103,850	
\$179,825	\$51,895.86 plus 35%	—\$179,825		\$182,550	\$48,385.00 plus 35%	—\$182,550	

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	—\$10,300 . . . 10%	—\$2,650		\$8,000	—\$23,550 . . . 10%	—\$8,000	
\$10,300	—\$33,960 . . . \$765.00 plus 15%	—\$10,300		\$23,550	—\$72,150 . . . \$1,555.00 plus 15%	—\$23,550	
\$33,960	—\$79,725 . . . \$4,314.00 plus 25%	—\$33,960		\$72,150	—\$137,850 . . . \$8,845.00 plus 25%	—\$72,150	
\$79,725	—\$166,500 . . . \$15,755.25 plus 28%	—\$79,725		\$137,850	—\$207,700 . . . \$25,270.00 plus 28%	—\$137,850	
\$166,500	—\$359,650 . . . \$40,052.25 plus 33%	—\$166,500		\$207,700	—\$365,100 . . . \$44,828.00 plus 33%	—\$207,700	
\$359,650	\$103,791.75 plus 35%	—\$359,650		\$365,100	\$96,770.00 plus 35%	—\$365,100	

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	—\$39.60 . . . 10%	—\$10.20		\$30.80	—\$90.60 . . . 10%	—\$30.80	
\$39.60	—\$130.60 . . . \$2.94 plus 15%	—\$39.60		\$90.60	—\$277.50 . . . \$5.98 plus 15%	—\$90.60	
\$130.60	—\$306.60 . . . \$16.59 plus 25%	—\$130.60		\$277.50	—\$530.20 . . . \$34.02 plus 25%	—\$277.50	
\$306.60	—\$640.40 . . . \$60.59 plus 28%	—\$306.60		\$530.20	—\$798.80 . . . \$97.20 plus 28%	—\$530.20	
\$640.40	—\$1,383.30 . . . \$154.05 plus 33%	—\$640.40		\$798.80	—\$1,404.20 . . . \$172.41 plus 33%	—\$798.80	
\$1,383.30	\$399.21 plus 35%	—\$1,383.30		\$1,404.20	\$372.19 plus 35%	—\$1,404.20	

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2008)

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	0	0	0	0	0	0	0	0	0	0
120	125	7	0	0	0	0	0	0	0	0	0	0
125	130	8	1	0	0	0	0	0	0	0	0	0
130	135	8	1	0	0	0	0	0	0	0	0	0
135	140	9	2	0	0	0	0	0	0	0	0	0
140	145	9	2	0	0	0	0	0	0	0	0	0
145	150	10	3	0	0	0	0	0	0	0	0	0
150	155	10	3	0	0	0	0	0	0	0	0	0
155	160	11	4	0	0	0	0	0	0	0	0	0
160	165	11	4	0	0	0	0	0	0	0	0	0
165	170	12	5	0	0	0	0	0	0	0	0	0
170	175	12	5	0	0	0	0	0	0	0	0	0
175	180	13	6	0	0	0	0	0	0	0	0	0
180	185	13	6	0	0	0	0	0	0	0	0	0
185	190	14	7	0	0	0	0	0	0	0	0	0
190	195	14	7	1	0	0	0	0	0	0	0	0
195	200	15	8	1	0	0	0	0	0	0	0	0
200	210	16	9	2	0	0	0	0	0	0	0	0
210	220	17	10	3	0	0	0	0	0	0	0	0
220	230	19	11	4	0	0	0	0	0	0	0	0
230	240	20	12	5	0	0	0	0	0	0	0	0
240	250	22	13	6	0	0	0	0	0	0	0	0
250	260	23	14	7	0	0	0	0	0	0	0	0
260	270	25	15	8	1	0	0	0	0	0	0	0
270	280	26	16	9	2	0	0	0	0	0	0	0
280	290	28	18	10	3	0	0	0	0	0	0	0
290	300	29	19	11	4	0	0	0	0	0	0	0
300	310	31	21	12	5	0	0	0	0	0	0	0
310	320	32	22	13	6	0	0	0	0	0	0	0
320	330	34	24	14	7	0	0	0	0	0	0	0
330	340	35	25	15	8	1	0	0	0	0	0	0
340	350	37	27	17	9	2	0	0	0	0	0	0
350	360	38	28	18	10	3	0	0	0	0	0	0
360	370	40	30	20	11	4	0	0	0	0	0	0
370	380	41	31	21	12	5	0	0	0	0	0	0
380	390	43	33	23	13	6	0	0	0	0	0	0
390	400	44	34	24	14	7	1	0	0	0	0	0
400	410	46	36	26	15	8	2	0	0	0	0	0
410	420	47	37	27	17	9	3	0	0	0	0	0
420	430	49	39	29	18	10	4	0	0	0	0	0
430	440	50	40	30	20	11	5	0	0	0	0	0
440	450	52	42	32	21	12	6	0	0	0	0	0
450	460	53	43	33	23	13	7	0	0	0	0	0
460	470	55	45	35	24	14	8	1	0	0	0	0
470	480	56	46	36	26	16	9	2	0	0	0	0
480	490	58	48	38	27	17	10	3	0	0	0	0
490	500	59	49	39	29	19	11	4	0	0	0	0
500	510	61	51	41	30	20	12	5	0	0	0	0
510	520	62	52	42	32	22	13	6	0	0	0	0
520	530	64	54	44	33	23	14	7	0	0	0	0
530	540	65	55	45	35	25	15	8	1	0	0	0
540	550	67	57	47	36	26	16	9	2	0	0	0
550	560	68	58	48	38	28	18	10	3	0	0	0
560	570	70	60	50	39	29	19	11	4	0	0	0
570	580	71	61	51	41	31	21	12	5	0	0	0
580	590	73	63	53	42	32	22	13	6	0	0	0
590	600	74	64	54	44	34	24	14	7	1	0	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2008)

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	\$76	\$66	\$56	\$45	\$35	\$25	\$15	\$8	\$2	\$0	\$0
610	620	77	67	57	47	37	27	17	9	3	0	0
620	630	79	69	59	48	38	28	18	10	4	0	0
630	640	80	70	60	50	40	30	20	11	5	0	0
640	650	82	72	62	51	41	31	21	12	6	0	0
650	660	83	73	63	53	43	33	23	13	7	0	0
660	670	86	75	65	54	44	34	24	14	8	1	0
670	680	88	76	66	56	46	36	26	16	9	2	0
680	690	91	78	68	57	47	37	27	17	10	3	0
690	700	93	79	69	59	49	39	29	19	11	4	0
700	710	96	81	71	60	50	40	30	20	12	5	0
710	720	98	82	72	62	52	42	32	22	13	6	0
720	730	101	84	74	63	53	43	33	23	14	7	0
730	740	103	87	75	65	55	45	35	25	15	8	1
740	750	106	89	77	66	56	46	36	26	16	9	2
750	760	108	92	78	68	58	48	38	28	17	10	3
760	770	111	94	80	69	59	49	39	29	19	11	4
770	780	113	97	81	71	61	51	41	31	20	12	5
780	790	116	99	83	72	62	52	42	32	22	13	6
790	800	118	102	85	74	64	54	44	34	23	14	7
800	810	121	104	87	75	65	55	45	35	25	15	8
810	820	123	107	90	77	67	57	47	37	26	16	9
820	830	126	109	92	78	68	58	48	38	28	18	10
830	840	128	112	95	80	70	60	50	40	29	19	11
840	850	131	114	97	81	71	61	51	41	31	21	12
850	860	133	117	100	83	73	63	53	43	32	22	13
860	870	136	119	102	85	74	64	54	44	34	24	14
870	880	138	122	105	88	76	66	56	46	35	25	15
880	890	141	124	107	90	77	67	57	47	37	27	17
890	900	143	127	110	93	79	69	59	49	38	28	18
900	910	146	129	112	95	80	70	60	50	40	30	20
910	920	148	132	115	98	82	72	62	52	41	31	21
920	930	151	134	117	100	84	73	63	53	43	33	23
930	940	153	137	120	103	86	75	65	55	44	34	24
940	950	156	139	122	105	89	76	66	56	46	36	26
950	960	158	142	125	108	91	78	68	58	47	37	27
960	970	161	144	127	110	94	79	69	59	49	39	29
970	980	163	147	130	113	96	81	71	61	50	40	30
980	990	166	149	132	115	99	82	72	62	52	42	32
990	1,000	168	152	135	118	101	84	74	64	53	43	33
1,000	1,010	171	154	137	120	104	87	75	65	55	45	35
1,010	1,020	173	157	140	123	106	89	77	67	56	46	36
1,020	1,030	176	159	142	125	109	92	78	68	58	48	38
1,030	1,040	178	162	145	128	111	94	80	70	59	49	39
1,040	1,050	181	164	147	130	114	97	81	71	61	51	41
1,050	1,060	183	167	150	133	116	99	83	73	62	52	42
1,060	1,070	186	169	152	135	119	102	85	74	64	54	44
1,070	1,080	188	172	155	138	121	104	87	76	65	55	45
1,080	1,090	191	174	157	140	124	107	90	77	67	57	47
1,090	1,100	193	177	160	143	126	109	92	79	68	58	48
1,100	1,110	196	179	162	145	129	112	95	80	70	60	50
1,110	1,120	198	182	165	148	131	114	97	82	71	61	51
1,120	1,130	201	184	167	150	134	117	100	83	73	63	53
1,130	1,140	203	187	170	153	136	119	102	86	74	64	54
1,140	1,150	206	189	172	155	139	122	105	88	76	66	56
1,150	1,160	208	192	175	158	141	124	107	91	77	67	57
1,160	1,170	211	194	177	160	144	127	110	93	79	69	59
1,170	1,180	213	197	180	163	146	129	112	96	80	70	60
1,180	1,190	216	199	182	165	149	132	115	98	82	72	62
1,190	1,200	218	202	185	168	151	134	117	101	84	73	63
1,200	1,210	221	204	187	170	154	137	120	103	86	75	65
1,210	1,220	223	207	190	173	156	139	122	106	89	76	66
1,220	1,230	226	209	192	175	159	142	125	108	91	78	68
1,230	1,240	228	212	195	178	161	144	127	111	94	79	69
1,240	1,250	231	214	197	180	164	147	130	113	96	81	71

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 38. Also see the instructions on page 36.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2008)

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	0	0	0	0	0	0	0	0	0	0
230	240	8	1	0	0	0	0	0	0	0	0	0
240	250	9	2	0	0	0	0	0	0	0	0	0
250	260	10	3	0	0	0	0	0	0	0	0	0
260	270	11	4	0	0	0	0	0	0	0	0	0
270	280	12	5	0	0	0	0	0	0	0	0	0
280	290	13	6	0	0	0	0	0	0	0	0	0
290	300	14	7	1	0	0	0	0	0	0	0	0
300	310	15	8	2	0	0	0	0	0	0	0	0
310	320	16	9	3	0	0	0	0	0	0	0	0
320	330	17	10	4	0	0	0	0	0	0	0	0
330	340	18	11	5	0	0	0	0	0	0	0	0
340	350	19	12	6	0	0	0	0	0	0	0	0
350	360	20	13	7	0	0	0	0	0	0	0	0
360	370	21	14	8	1	0	0	0	0	0	0	0
370	380	22	15	9	2	0	0	0	0	0	0	0
380	390	23	16	10	3	0	0	0	0	0	0	0
390	400	24	17	11	4	0	0	0	0	0	0	0
400	410	25	18	12	5	0	0	0	0	0	0	0
410	420	26	19	13	6	0	0	0	0	0	0	0
420	430	27	20	14	7	0	0	0	0	0	0	0
430	440	28	21	15	8	1	0	0	0	0	0	0
440	450	29	22	16	9	2	0	0	0	0	0	0
450	460	30	23	17	10	3	0	0	0	0	0	0
460	470	32	24	18	11	4	0	0	0	0	0	0
470	480	33	25	19	12	5	0	0	0	0	0	0
480	490	35	26	20	13	6	0	0	0	0	0	0
490	500	36	27	21	14	7	0	0	0	0	0	0
500	510	38	28	22	15	8	1	0	0	0	0	0
510	520	39	29	23	16	9	2	0	0	0	0	0
520	530	41	31	24	17	10	3	0	0	0	0	0
530	540	42	32	25	18	11	4	0	0	0	0	0
540	550	44	34	26	19	12	5	0	0	0	0	0
550	560	45	35	27	20	13	6	0	0	0	0	0
560	570	47	37	28	21	14	7	1	0	0	0	0
570	580	48	38	29	22	15	8	2	0	0	0	0
580	590	50	40	30	23	16	9	3	0	0	0	0
590	600	51	41	31	24	17	10	4	0	0	0	0
600	610	53	43	33	25	18	11	5	0	0	0	0
610	620	54	44	34	26	19	12	6	0	0	0	0
620	630	56	46	36	27	20	13	7	0	0	0	0
630	640	57	47	37	28	21	14	8	1	0	0	0
640	650	59	49	39	29	22	15	9	2	0	0	0
650	660	60	50	40	30	23	16	10	3	0	0	0
660	670	62	52	42	31	24	17	11	4	0	0	0
670	680	63	53	43	33	25	18	12	5	0	0	0
680	690	65	55	45	34	26	19	13	6	0	0	0
690	700	66	56	46	36	27	20	14	7	0	0	0
700	710	68	58	48	37	28	21	15	8	1	0	0
710	720	69	59	49	39	29	22	16	9	2	0	0
720	730	71	61	51	40	30	23	17	10	3	0	0
730	740	72	62	52	42	32	24	18	11	4	0	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2008)

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	\$74	\$64	\$54	\$43	\$33	\$25	\$19	\$12	\$5	\$0	\$0
750	760	75	65	55	45	35	26	20	13	6	0	0
760	770	77	67	57	46	36	27	21	14	7	1	0
770	780	78	68	58	48	38	28	22	15	8	2	0
780	790	80	70	60	49	39	29	23	16	9	3	0
790	800	81	71	61	51	41	31	24	17	10	4	0
800	810	83	73	63	52	42	32	25	18	11	5	0
810	820	84	74	64	54	44	34	26	19	12	6	0
820	830	86	76	66	55	45	35	27	20	13	7	0
830	840	87	77	67	57	47	37	28	21	14	8	1
840	850	89	79	69	58	48	38	29	22	15	9	2
850	860	90	80	70	60	50	40	30	23	16	10	3
860	870	92	82	72	61	51	41	31	24	17	11	4
870	880	93	83	73	63	53	43	33	25	18	12	5
880	890	95	85	75	64	54	44	34	26	19	13	6
890	900	96	86	76	66	56	46	36	27	20	14	7
900	910	98	88	78	67	57	47	37	28	21	15	8
910	920	99	89	79	69	59	49	39	29	22	16	9
920	930	101	91	81	70	60	50	40	30	23	17	10
930	940	102	92	82	72	62	52	42	32	24	18	11
940	950	104	94	84	73	63	53	43	33	25	19	12
950	960	105	95	85	75	65	55	45	35	26	20	13
960	970	107	97	87	76	66	56	46	36	27	21	14
970	980	108	98	88	78	68	58	48	38	28	22	15
980	990	110	100	90	79	69	59	49	39	29	23	16
990	1,000	111	101	91	81	71	61	51	41	30	24	17
1,000	1,010	113	103	93	82	72	62	52	42	32	25	18
1,010	1,020	114	104	94	84	74	64	54	44	33	26	19
1,020	1,030	116	106	96	85	75	65	55	45	35	27	20
1,030	1,040	117	107	97	87	77	67	57	47	36	28	21
1,040	1,050	119	109	99	88	78	68	58	48	38	29	22
1,050	1,060	120	110	100	90	80	70	60	50	39	30	23
1,060	1,070	122	112	102	91	81	71	61	51	41	31	24
1,070	1,080	123	113	103	93	83	73	63	53	42	32	25
1,080	1,090	125	115	105	94	84	74	64	54	44	34	26
1,090	1,100	126	116	106	96	86	76	66	56	45	35	27
1,100	1,110	128	118	108	97	87	77	67	57	47	37	28
1,110	1,120	129	119	109	99	89	79	69	59	48	38	29
1,120	1,130	131	121	111	100	90	80	70	60	50	40	30
1,130	1,140	132	122	112	102	92	82	72	62	51	41	31
1,140	1,150	134	124	114	103	93	83	73	63	53	43	33
1,150	1,160	135	125	115	105	95	85	75	65	54	44	34
1,160	1,170	137	127	117	106	96	86	76	66	56	46	36
1,170	1,180	138	128	118	108	98	88	78	68	57	47	37
1,180	1,190	140	130	120	109	99	89	79	69	59	49	39
1,190	1,200	141	131	121	111	101	91	81	71	60	50	40
1,200	1,210	143	133	123	112	102	92	82	72	62	52	42
1,210	1,220	144	134	124	114	104	94	84	74	63	53	43
1,220	1,230	146	136	126	115	105	95	85	75	65	55	45
1,230	1,240	147	137	127	117	107	97	87	77	66	56	46
1,240	1,250	149	139	129	118	108	98	88	78	68	58	48
1,250	1,260	150	140	130	120	110	100	90	80	69	59	49
1,260	1,270	152	142	132	121	111	101	91	81	71	61	51
1,270	1,280	153	143	133	123	113	103	93	83	72	62	52
1,280	1,290	155	145	135	124	114	104	94	84	74	64	54
1,290	1,300	156	146	136	126	116	106	96	86	75	65	55
1,300	1,310	158	148	138	127	117	107	97	87	77	67	57
1,310	1,320	159	149	139	129	119	109	99	89	78	68	58
1,320	1,330	161	151	141	130	120	110	100	90	80	70	60
1,330	1,340	162	152	142	132	122	112	102	92	81	71	61
1,340	1,350	164	154	144	133	123	113	103	93	83	73	63
1,350	1,360	165	155	145	135	125	115	105	95	84	74	64
1,360	1,370	167	157	147	136	126	116	106	96	86	76	66
1,370	1,380	168	158	148	138	128	118	108	98	87	77	67
1,380	1,390	170	160	150	139	129	119	109	99	89	79	69
1,390	1,400	172	161	151	141	131	121	111	101	90	80	70

\$1,400 and over

Use Table 1(b) for a **MARRIED person** on page 38. Also see the instructions on page 36.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2008)

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	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	14	0	0	0	0	0	0	0	0	0	0
240	245	14	1	0	0	0	0	0	0	0	0	0
245	250	15	1	0	0	0	0	0	0	0	0	0
250	260	15	2	0	0	0	0	0	0	0	0	0
260	270	16	3	0	0	0	0	0	0	0	0	0
270	280	17	4	0	0	0	0	0	0	0	0	0
280	290	18	5	0	0	0	0	0	0	0	0	0
290	300	19	6	0	0	0	0	0	0	0	0	0
300	310	20	7	0	0	0	0	0	0	0	0	0
310	320	21	8	0	0	0	0	0	0	0	0	0
320	330	22	9	0	0	0	0	0	0	0	0	0
330	340	23	10	0	0	0	0	0	0	0	0	0
340	350	24	11	0	0	0	0	0	0	0	0	0
350	360	25	12	0	0	0	0	0	0	0	0	0
360	370	26	13	0	0	0	0	0	0	0	0	0
370	380	27	14	0	0	0	0	0	0	0	0	0
380	390	28	15	0	0	0	0	0	0	0	0	0
390	400	29	16	2	0	0	0	0	0	0	0	0
400	410	31	17	3	0	0	0	0	0	0	0	0
410	420	32	18	4	0	0	0	0	0	0	0	0
420	430	34	19	5	0	0	0	0	0	0	0	0
430	440	35	20	6	0	0	0	0	0	0	0	0
440	450	37	21	7	0	0	0	0	0	0	0	0
450	460	38	22	8	0	0	0	0	0	0	0	0
460	470	40	23	9	0	0	0	0	0	0	0	0
470	480	41	24	10	0	0	0	0	0	0	0	0
480	490	43	25	11	0	0	0	0	0	0	0	0
490	500	44	26	12	0	0	0	0	0	0	0	0
500	520	47	27	14	0	0	0	0	0	0	0	0
520	540	50	29	16	2	0	0	0	0	0	0	0
540	560	53	32	18	4	0	0	0	0	0	0	0
560	580	56	35	20	6	0	0	0	0	0	0	0
580	600	59	38	22	8	0	0	0	0	0	0	0
600	620	62	41	24	10	0	0	0	0	0	0	0
620	640	65	44	26	12	0	0	0	0	0	0	0
640	660	68	47	28	14	1	0	0	0	0	0	0
660	680	71	50	30	16	3	0	0	0	0	0	0
680	700	74	53	33	18	5	0	0	0	0	0	0
700	720	77	56	36	20	7	0	0	0	0	0	0
720	740	80	59	39	22	9	0	0	0	0	0	0
740	760	83	62	42	24	11	0	0	0	0	0	0
760	780	86	65	45	26	13	0	0	0	0	0	0
780	800	89	68	48	28	15	2	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2008)

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	\$92	\$71	\$51	\$31	\$17	\$4	\$0	\$0	\$0	\$0	\$0
820	840	95	74	54	34	19	6	0	0	0	0	0
840	860	98	77	57	37	21	8	0	0	0	0	0
860	880	101	80	60	40	23	10	0	0	0	0	0
880	900	104	83	63	43	25	12	0	0	0	0	0
900	920	107	86	66	46	27	14	0	0	0	0	0
920	940	110	89	69	49	29	16	2	0	0	0	0
940	960	113	92	72	52	32	18	4	0	0	0	0
960	980	116	95	75	55	35	20	6	0	0	0	0
980	1,000	119	98	78	58	38	22	8	0	0	0	0
1,000	1,020	122	101	81	61	41	24	10	0	0	0	0
1,020	1,040	125	104	84	64	44	26	12	0	0	0	0
1,040	1,060	128	107	87	67	47	28	14	1	0	0	0
1,060	1,080	131	110	90	70	50	30	16	3	0	0	0
1,080	1,100	134	113	93	73	53	33	18	5	0	0	0
1,100	1,120	137	116	96	76	56	36	20	7	0	0	0
1,120	1,140	140	119	99	79	59	39	22	9	0	0	0
1,140	1,160	143	122	102	82	62	42	24	11	0	0	0
1,160	1,180	146	125	105	85	65	45	26	13	0	0	0
1,180	1,200	149	128	108	88	68	48	28	15	1	0	0
1,200	1,220	152	131	111	91	71	51	30	17	3	0	0
1,220	1,240	155	134	114	94	74	54	33	19	5	0	0
1,240	1,260	158	137	117	97	77	57	36	21	7	0	0
1,260	1,280	161	140	120	100	80	60	39	23	9	0	0
1,280	1,300	164	143	123	103	83	63	42	25	11	0	0
1,300	1,320	167	146	126	106	86	66	45	27	13	0	0
1,320	1,340	172	149	129	109	89	69	48	29	15	2	0
1,340	1,360	177	152	132	112	92	72	51	31	17	4	0
1,360	1,380	182	155	135	115	95	75	54	34	19	6	0
1,380	1,400	187	158	138	118	98	78	57	37	21	8	0
1,400	1,420	192	161	141	121	101	81	60	40	23	10	0
1,420	1,440	197	164	144	124	104	84	63	43	25	12	0
1,440	1,460	202	168	147	127	107	87	66	46	27	14	0
1,460	1,480	207	173	150	130	110	90	69	49	29	16	2
1,480	1,500	212	178	153	133	113	93	72	52	32	18	4
1,500	1,520	217	183	156	136	116	96	75	55	35	20	6
1,520	1,540	222	188	159	139	119	99	78	58	38	22	8
1,540	1,560	227	193	162	142	122	102	81	61	41	24	10
1,560	1,580	232	198	165	145	125	105	84	64	44	26	12
1,580	1,600	237	203	170	148	128	108	87	67	47	28	14
1,600	1,620	242	208	175	151	131	111	90	70	50	30	16
1,620	1,640	247	213	180	154	134	114	93	73	53	33	18
1,640	1,660	252	218	185	157	137	117	96	76	56	36	20
1,660	1,680	257	223	190	160	140	120	99	79	59	39	22
1,680	1,700	262	228	195	163	143	123	102	82	62	42	24
1,700	1,720	267	233	200	166	146	126	105	85	65	45	26
1,720	1,740	272	238	205	171	149	129	108	88	68	48	28
1,740	1,760	277	243	210	176	152	132	111	91	71	51	31
1,760	1,780	282	248	215	181	155	135	114	94	74	54	34
1,780	1,800	287	253	220	186	158	138	117	97	77	57	37
1,800	1,820	292	258	225	191	161	141	120	100	80	60	40
1,820	1,840	297	263	230	196	164	144	123	103	83	63	43
1,840	1,860	302	268	235	201	167	147	126	106	86	66	46
1,860	1,880	307	273	240	206	172	150	129	109	89	69	49
1,880	1,900	312	278	245	211	177	153	132	112	92	72	52
1,900	1,920	317	283	250	216	182	156	135	115	95	75	55
1,920	1,940	322	288	255	221	187	159	138	118	98	78	58
1,940	1,960	327	293	260	226	192	162	141	121	101	81	61
1,960	1,980	332	298	265	231	197	165	144	124	104	84	64
1,980	2,000	337	303	270	236	202	169	147	127	107	87	67
2,000	2,020	342	308	275	241	207	174	150	130	110	90	70
2,020	2,040	347	313	280	246	212	179	153	133	113	93	73
2,040	2,060	352	318	285	251	217	184	156	136	116	96	76
2,060	2,080	357	323	290	256	222	189	159	139	119	99	79
2,080	2,100	362	328	295	261	227	194	162	142	122	102	82

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 38. Also see the instructions on page 36.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2008)

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	0	0	0	0	0	0	0	0	0	0
440	450	14	0	0	0	0	0	0	0	0	0	0
450	460	15	1	0	0	0	0	0	0	0	0	0
460	470	16	2	0	0	0	0	0	0	0	0	0
470	480	17	3	0	0	0	0	0	0	0	0	0
480	490	18	4	0	0	0	0	0	0	0	0	0
490	500	19	5	0	0	0	0	0	0	0	0	0
500	520	20	7	0	0	0	0	0	0	0	0	0
520	540	22	9	0	0	0	0	0	0	0	0	0
540	560	24	11	0	0	0	0	0	0	0	0	0
560	580	26	13	0	0	0	0	0	0	0	0	0
580	600	28	15	1	0	0	0	0	0	0	0	0
600	620	30	17	3	0	0	0	0	0	0	0	0
620	640	32	19	5	0	0	0	0	0	0	0	0
640	660	34	21	7	0	0	0	0	0	0	0	0
660	680	36	23	9	0	0	0	0	0	0	0	0
680	700	38	25	11	0	0	0	0	0	0	0	0
700	720	40	27	13	0	0	0	0	0	0	0	0
720	740	42	29	15	2	0	0	0	0	0	0	0
740	760	44	31	17	4	0	0	0	0	0	0	0
760	780	46	33	19	6	0	0	0	0	0	0	0
780	800	48	35	21	8	0	0	0	0	0	0	0
800	820	50	37	23	10	0	0	0	0	0	0	0
820	840	52	39	25	12	0	0	0	0	0	0	0
840	860	54	41	27	14	0	0	0	0	0	0	0
860	880	56	43	29	16	2	0	0	0	0	0	0
880	900	58	45	31	18	4	0	0	0	0	0	0
900	920	60	47	33	20	6	0	0	0	0	0	0
920	940	63	49	35	22	8	0	0	0	0	0	0
940	960	66	51	37	24	10	0	0	0	0	0	0
960	980	69	53	39	26	12	0	0	0	0	0	0
980	1,000	72	55	41	28	14	1	0	0	0	0	0
1,000	1,020	75	57	43	30	16	3	0	0	0	0	0
1,020	1,040	78	59	45	32	18	5	0	0	0	0	0
1,040	1,060	81	61	47	34	20	7	0	0	0	0	0
1,060	1,080	84	64	49	36	22	9	0	0	0	0	0
1,080	1,100	87	67	51	38	24	11	0	0	0	0	0
1,100	1,120	90	70	53	40	26	13	0	0	0	0	0
1,120	1,140	93	73	55	42	28	15	1	0	0	0	0
1,140	1,160	96	76	57	44	30	17	3	0	0	0	0
1,160	1,180	99	79	59	46	32	19	5	0	0	0	0
1,180	1,200	102	82	62	48	34	21	7	0	0	0	0
1,200	1,220	105	85	65	50	36	23	9	0	0	0	0
1,220	1,240	108	88	68	52	38	25	11	0	0	0	0
1,240	1,260	111	91	71	54	40	27	13	0	0	0	0
1,260	1,280	114	94	74	56	42	29	15	2	0	0	0
1,280	1,300	117	97	77	58	44	31	17	4	0	0	0
1,300	1,320	120	100	80	60	46	33	19	6	0	0	0
1,320	1,340	123	103	83	63	48	35	21	8	0	0	0
1,340	1,360	126	106	86	66	50	37	23	10	0	0	0
1,360	1,380	129	109	89	69	52	39	25	12	0	0	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2008)

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	\$132	\$112	\$92	\$72	\$54	\$41	\$27	\$14	\$1	\$0	\$0
1,400	1,420	135	115	95	75	56	43	29	16	3	0	0
1,420	1,440	138	118	98	78	58	45	31	18	5	0	0
1,440	1,460	141	121	101	81	61	47	33	20	7	0	0
1,460	1,480	144	124	104	84	64	49	35	22	9	0	0
1,480	1,500	147	127	107	87	67	51	37	24	11	0	0
1,500	1,520	150	130	110	90	70	53	39	26	13	0	0
1,520	1,540	153	133	113	93	73	55	41	28	15	1	0
1,540	1,560	156	136	116	96	76	57	43	30	17	3	0
1,560	1,580	159	139	119	99	79	59	45	32	19	5	0
1,580	1,600	162	142	122	102	82	61	47	34	21	7	0
1,600	1,620	165	145	125	105	85	64	49	36	23	9	0
1,620	1,640	168	148	128	108	88	67	51	38	25	11	0
1,640	1,660	171	151	131	111	91	70	53	40	27	13	0
1,660	1,680	174	154	134	114	94	73	55	42	29	15	2
1,680	1,700	177	157	137	117	97	76	57	44	31	17	4
1,700	1,720	180	160	140	120	100	79	59	46	33	19	6
1,720	1,740	183	163	143	123	103	82	62	48	35	21	8
1,740	1,760	186	166	146	126	106	85	65	50	37	23	10
1,760	1,780	189	169	149	129	109	88	68	52	39	25	12
1,780	1,800	192	172	152	132	112	91	71	54	41	27	14
1,800	1,820	195	175	155	135	115	94	74	56	43	29	16
1,820	1,840	198	178	158	138	118	97	77	58	45	31	18
1,840	1,860	201	181	161	141	121	100	80	60	47	33	20
1,860	1,880	204	184	164	144	124	103	83	63	49	35	22
1,880	1,900	207	187	167	147	127	106	86	66	51	37	24
1,900	1,920	210	190	170	150	130	109	89	69	53	39	26
1,920	1,940	213	193	173	153	133	112	92	72	55	41	28
1,940	1,960	216	196	176	156	136	115	95	75	57	43	30
1,960	1,980	219	199	179	159	139	118	98	78	59	45	32
1,980	2,000	222	202	182	162	142	121	101	81	61	47	34
2,000	2,020	225	205	185	165	145	124	104	84	64	49	36
2,020	2,040	228	208	188	168	148	127	107	87	67	51	38
2,040	2,060	231	211	191	171	151	130	110	90	70	53	40
2,060	2,080	234	214	194	174	154	133	113	93	73	55	42
2,080	2,100	237	217	197	177	157	136	116	96	76	57	44
2,100	2,120	240	220	200	180	160	139	119	99	79	59	46
2,120	2,140	243	223	203	183	163	142	122	102	82	62	48
2,140	2,160	246	226	206	186	166	145	125	105	85	65	50
2,160	2,180	249	229	209	189	169	148	128	108	88	68	52
2,180	2,200	252	232	212	192	172	151	131	111	91	71	54
2,200	2,220	255	235	215	195	175	154	134	114	94	74	56
2,220	2,240	258	238	218	198	178	157	137	117	97	77	58
2,240	2,260	261	241	221	201	181	160	140	120	100	80	60
2,260	2,280	264	244	224	204	184	163	143	123	103	83	63
2,280	2,300	267	247	227	207	187	166	146	126	106	86	66
2,300	2,320	270	250	230	210	190	169	149	129	109	89	69
2,320	2,340	273	253	233	213	193	172	152	132	112	92	72
2,340	2,360	276	256	236	216	196	175	155	135	115	95	75
2,360	2,380	279	259	239	219	199	178	158	138	118	98	78
2,380	2,400	282	262	242	222	202	181	161	141	121	101	81
2,400	2,420	285	265	245	225	205	184	164	144	124	104	84
2,420	2,440	288	268	248	228	208	187	167	147	127	107	87
2,440	2,460	291	271	251	231	211	190	170	150	130	110	90
2,460	2,480	294	274	254	234	214	193	173	153	133	113	93
2,480	2,500	297	277	257	237	217	196	176	156	136	116	96
2,500	2,520	300	280	260	240	220	199	179	159	139	119	99
2,520	2,540	303	283	263	243	223	202	182	162	142	122	102
2,540	2,560	306	286	266	246	226	205	185	165	145	125	105
2,560	2,580	309	289	269	249	229	208	188	168	148	128	108
2,580	2,600	312	292	272	252	232	211	191	171	151	131	111
2,600	2,620	315	295	275	255	235	214	194	174	154	134	114
2,620	2,640	318	298	278	258	238	217	197	177	157	137	117
2,640	2,660	321	301	281	261	241	220	200	180	160	140	120
2,660	2,680	324	304	284	264	244	223	203	183	163	143	123
2,680	2,700	327	307	287	267	247	226	206	186	166	146	126

\$2,700 and over

Use Table 2(b) for a **MARRIED person** on page 38. Also see the instructions on page 36.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2008)

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	0	0	0	0	0	0	0	0	0	0
250	260	14	0	0	0	0	0	0	0	0	0	0
260	270	15	1	0	0	0	0	0	0	0	0	0
270	280	16	2	0	0	0	0	0	0	0	0	0
280	290	17	3	0	0	0	0	0	0	0	0	0
290	300	18	4	0	0	0	0	0	0	0	0	0
300	310	19	5	0	0	0	0	0	0	0	0	0
310	320	20	6	0	0	0	0	0	0	0	0	0
320	330	21	7	0	0	0	0	0	0	0	0	0
330	340	22	8	0	0	0	0	0	0	0	0	0
340	350	23	9	0	0	0	0	0	0	0	0	0
350	360	24	10	0	0	0	0	0	0	0	0	0
360	370	25	11	0	0	0	0	0	0	0	0	0
370	380	26	12	0	0	0	0	0	0	0	0	0
380	390	27	13	0	0	0	0	0	0	0	0	0
390	400	28	14	0	0	0	0	0	0	0	0	0
400	410	29	15	0	0	0	0	0	0	0	0	0
410	420	30	16	1	0	0	0	0	0	0	0	0
420	430	31	17	2	0	0	0	0	0	0	0	0
430	440	33	18	3	0	0	0	0	0	0	0	0
440	450	34	19	4	0	0	0	0	0	0	0	0
450	460	36	20	5	0	0	0	0	0	0	0	0
460	470	37	21	6	0	0	0	0	0	0	0	0
470	480	39	22	7	0	0	0	0	0	0	0	0
480	490	40	23	8	0	0	0	0	0	0	0	0
490	500	42	24	9	0	0	0	0	0	0	0	0
500	520	44	25	11	0	0	0	0	0	0	0	0
520	540	47	27	13	0	0	0	0	0	0	0	0
540	560	50	29	15	0	0	0	0	0	0	0	0
560	580	53	31	17	2	0	0	0	0	0	0	0
580	600	56	34	19	4	0	0	0	0	0	0	0
600	620	59	37	21	6	0	0	0	0	0	0	0
620	640	62	40	23	8	0	0	0	0	0	0	0
640	660	65	43	25	10	0	0	0	0	0	0	0
660	680	68	46	27	12	0	0	0	0	0	0	0
680	700	71	49	29	14	0	0	0	0	0	0	0
700	720	74	52	31	16	2	0	0	0	0	0	0
720	740	77	55	33	18	4	0	0	0	0	0	0
740	760	80	58	36	20	6	0	0	0	0	0	0
760	780	83	61	39	22	8	0	0	0	0	0	0
780	800	86	64	42	24	10	0	0	0	0	0	0
800	820	89	67	45	26	12	0	0	0	0	0	0
820	840	92	70	48	28	14	0	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2008)

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	\$95	\$73	\$51	\$30	\$16	\$1	\$0	\$0	\$0	\$0	\$0
860	880	98	76	54	32	18	3	0	0	0	0	0
880	900	101	79	57	35	20	5	0	0	0	0	0
900	920	104	82	60	38	22	7	0	0	0	0	0
920	940	107	85	63	41	24	9	0	0	0	0	0
940	960	110	88	66	44	26	11	0	0	0	0	0
960	980	113	91	69	47	28	13	0	0	0	0	0
980	1,000	116	94	72	50	30	15	0	0	0	0	0
1,000	1,020	119	97	75	53	32	17	2	0	0	0	0
1,020	1,040	122	100	78	56	35	19	4	0	0	0	0
1,040	1,060	125	103	81	59	38	21	6	0	0	0	0
1,060	1,080	128	106	84	62	41	23	8	0	0	0	0
1,080	1,100	131	109	87	65	44	25	10	0	0	0	0
1,100	1,120	134	112	90	68	47	27	12	0	0	0	0
1,120	1,140	137	115	93	71	50	29	14	0	0	0	0
1,140	1,160	140	118	96	74	53	31	16	2	0	0	0
1,160	1,180	143	121	99	77	56	34	18	4	0	0	0
1,180	1,200	146	124	102	80	59	37	20	6	0	0	0
1,200	1,220	149	127	105	83	62	40	22	8	0	0	0
1,220	1,240	152	130	108	86	65	43	24	10	0	0	0
1,240	1,260	155	133	111	89	68	46	26	12	0	0	0
1,260	1,280	158	136	114	92	71	49	28	14	0	0	0
1,280	1,300	161	139	117	95	74	52	30	16	1	0	0
1,300	1,320	164	142	120	98	77	55	33	18	3	0	0
1,320	1,340	167	145	123	101	80	58	36	20	5	0	0
1,340	1,360	170	148	126	104	83	61	39	22	7	0	0
1,360	1,380	173	151	129	107	86	64	42	24	9	0	0
1,380	1,400	176	154	132	110	89	67	45	26	11	0	0
1,400	1,420	179	157	135	113	92	70	48	28	13	0	0
1,420	1,440	184	160	138	116	95	73	51	30	15	1	0
1,440	1,460	189	163	141	119	98	76	54	32	17	3	0
1,460	1,480	194	166	144	122	101	79	57	35	19	5	0
1,480	1,500	199	169	147	125	104	82	60	38	21	7	0
1,500	1,520	204	172	150	128	107	85	63	41	23	9	0
1,520	1,540	209	175	153	131	110	88	66	44	25	11	0
1,540	1,560	214	178	156	134	113	91	69	47	27	13	0
1,560	1,580	219	182	159	137	116	94	72	50	29	15	0
1,580	1,600	224	187	162	140	119	97	75	53	31	17	2
1,600	1,620	229	192	165	143	122	100	78	56	34	19	4
1,620	1,640	234	197	168	146	125	103	81	59	37	21	6
1,640	1,660	239	202	171	149	128	106	84	62	40	23	8
1,660	1,680	244	207	174	152	131	109	87	65	43	25	10
1,680	1,700	249	212	177	155	134	112	90	68	46	27	12
1,700	1,720	254	217	181	158	137	115	93	71	49	29	14
1,720	1,740	259	222	186	161	140	118	96	74	52	31	16
1,740	1,760	264	227	191	164	143	121	99	77	55	33	18
1,760	1,780	269	232	196	167	146	124	102	80	58	36	20
1,780	1,800	274	237	201	170	149	127	105	83	61	39	22
1,800	1,820	279	242	206	173	152	130	108	86	64	42	24
1,820	1,840	284	247	211	176	155	133	111	89	67	45	26
1,840	1,860	289	252	216	179	158	136	114	92	70	48	28
1,860	1,880	294	257	221	184	161	139	117	95	73	51	30
1,880	1,900	299	262	226	189	164	142	120	98	76	54	32
1,900	1,920	304	267	231	194	167	145	123	101	79	57	35
1,920	1,940	309	272	236	199	170	148	126	104	82	60	38
1,940	1,960	314	277	241	204	173	151	129	107	85	63	41
1,960	1,980	319	282	246	209	176	154	132	110	88	66	44
1,980	2,000	324	287	251	214	179	157	135	113	91	69	47
2,000	2,020	329	292	256	219	183	160	138	116	94	72	50
2,020	2,040	334	297	261	224	188	163	141	119	97	75	53
2,040	2,060	339	302	266	229	193	166	144	122	100	78	56
2,060	2,080	344	307	271	234	198	169	147	125	103	81	59
2,080	2,100	349	312	276	239	203	172	150	128	106	84	62
2,100	2,120	354	317	281	244	208	175	153	131	109	87	65
2,120	2,140	359	322	286	249	213	178	156	134	112	90	68

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 38. Also see the instructions on page 36.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2008)

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	0	0	0	0	0	0	0	0	0	0
480	490	15	1	0	0	0	0	0	0	0	0	0
490	500	16	2	0	0	0	0	0	0	0	0	0
500	520	18	3	0	0	0	0	0	0	0	0	0
520	540	20	5	0	0	0	0	0	0	0	0	0
540	560	22	7	0	0	0	0	0	0	0	0	0
560	580	24	9	0	0	0	0	0	0	0	0	0
580	600	26	11	0	0	0	0	0	0	0	0	0
600	620	28	13	0	0	0	0	0	0	0	0	0
620	640	30	15	1	0	0	0	0	0	0	0	0
640	660	32	17	3	0	0	0	0	0	0	0	0
660	680	34	19	5	0	0	0	0	0	0	0	0
680	700	36	21	7	0	0	0	0	0	0	0	0
700	720	38	23	9	0	0	0	0	0	0	0	0
720	740	40	25	11	0	0	0	0	0	0	0	0
740	760	42	27	13	0	0	0	0	0	0	0	0
760	780	44	29	15	0	0	0	0	0	0	0	0
780	800	46	31	17	2	0	0	0	0	0	0	0
800	820	48	33	19	4	0	0	0	0	0	0	0
820	840	50	35	21	6	0	0	0	0	0	0	0
840	860	52	37	23	8	0	0	0	0	0	0	0
860	880	54	39	25	10	0	0	0	0	0	0	0
880	900	56	41	27	12	0	0	0	0	0	0	0
900	920	58	43	29	14	0	0	0	0	0	0	0
920	940	60	45	31	16	1	0	0	0	0	0	0
940	960	62	47	33	18	3	0	0	0	0	0	0
960	980	64	49	35	20	5	0	0	0	0	0	0
980	1,000	66	51	37	22	7	0	0	0	0	0	0
1,000	1,020	69	53	39	24	9	0	0	0	0	0	0
1,020	1,040	72	55	41	26	11	0	0	0	0	0	0
1,040	1,060	75	57	43	28	13	0	0	0	0	0	0
1,060	1,080	78	59	45	30	15	1	0	0	0	0	0
1,080	1,100	81	61	47	32	17	3	0	0	0	0	0
1,100	1,120	84	63	49	34	19	5	0	0	0	0	0
1,120	1,140	87	65	51	36	21	7	0	0	0	0	0
1,140	1,160	90	68	53	38	23	9	0	0	0	0	0
1,160	1,180	93	71	55	40	25	11	0	0	0	0	0
1,180	1,200	96	74	57	42	27	13	0	0	0	0	0
1,200	1,220	99	77	59	44	29	15	0	0	0	0	0
1,220	1,240	102	80	61	46	31	17	2	0	0	0	0
1,240	1,260	105	83	63	48	33	19	4	0	0	0	0
1,260	1,280	108	86	65	50	35	21	6	0	0	0	0
1,280	1,300	111	89	67	52	37	23	8	0	0	0	0
1,300	1,320	114	92	70	54	39	25	10	0	0	0	0
1,320	1,340	117	95	73	56	41	27	12	0	0	0	0
1,340	1,360	120	98	76	58	43	29	14	0	0	0	0
1,360	1,380	123	101	79	60	45	31	16	2	0	0	0
1,380	1,400	126	104	82	62	47	33	18	4	0	0	0
1,400	1,420	129	107	85	64	49	35	20	6	0	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2008)

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	\$132	\$110	\$88	\$66	\$51	\$37	\$22	\$8	\$0	\$0	\$0
1,440	1,460	135	113	91	69	53	39	24	10	0	0	0
1,460	1,480	138	116	94	72	55	41	26	12	0	0	0
1,480	1,500	141	119	97	75	57	43	28	14	0	0	0
1,500	1,520	144	122	100	78	59	45	30	16	1	0	0
1,520	1,540	147	125	103	81	61	47	32	18	3	0	0
1,540	1,560	150	128	106	84	63	49	34	20	5	0	0
1,560	1,580	153	131	109	87	66	51	36	22	7	0	0
1,580	1,600	156	134	112	90	69	53	38	24	9	0	0
1,600	1,620	159	137	115	93	72	55	40	26	11	0	0
1,620	1,640	162	140	118	96	75	57	42	28	13	0	0
1,640	1,660	165	143	121	99	78	59	44	30	15	0	0
1,660	1,680	168	146	124	102	81	61	46	32	17	2	0
1,680	1,700	171	149	127	105	84	63	48	34	19	4	0
1,700	1,720	174	152	130	108	87	65	50	36	21	6	0
1,720	1,740	177	155	133	111	90	68	52	38	23	8	0
1,740	1,760	180	158	136	114	93	71	54	40	25	10	0
1,760	1,780	183	161	139	117	96	74	56	42	27	12	0
1,780	1,800	186	164	142	120	99	77	58	44	29	14	0
1,800	1,820	189	167	145	123	102	80	60	46	31	16	2
1,820	1,840	192	170	148	126	105	83	62	48	33	18	4
1,840	1,860	195	173	151	129	108	86	64	50	35	20	6
1,860	1,880	198	176	154	132	111	89	67	52	37	22	8
1,880	1,900	201	179	157	135	114	92	70	54	39	24	10
1,900	1,920	204	182	160	138	117	95	73	56	41	26	12
1,920	1,940	207	185	163	141	120	98	76	58	43	28	14
1,940	1,960	210	188	166	144	123	101	79	60	45	30	16
1,960	1,980	213	191	169	147	126	104	82	62	47	32	18
1,980	2,000	216	194	172	150	129	107	85	64	49	34	20
2,000	2,020	219	197	175	153	132	110	88	66	51	36	22
2,020	2,040	222	200	178	156	135	113	91	69	53	38	24
2,040	2,060	225	203	181	159	138	116	94	72	55	40	26
2,060	2,080	228	206	184	162	141	119	97	75	57	42	28
2,080	2,100	231	209	187	165	144	122	100	78	59	44	30
2,100	2,120	234	212	190	168	147	125	103	81	61	46	32
2,120	2,140	237	215	193	171	150	128	106	84	63	48	34
2,140	2,160	240	218	196	174	153	131	109	87	65	50	36
2,160	2,180	243	221	199	177	156	134	112	90	68	52	38
2,180	2,200	246	224	202	180	159	137	115	93	71	54	40
2,200	2,220	249	227	205	183	162	140	118	96	74	56	42
2,220	2,240	252	230	208	186	165	143	121	99	77	58	44
2,240	2,260	255	233	211	189	168	146	124	102	80	60	46
2,260	2,280	258	236	214	192	171	149	127	105	83	62	48
2,280	2,300	261	239	217	195	174	152	130	108	86	64	50
2,300	2,320	264	242	220	198	177	155	133	111	89	67	52
2,320	2,340	267	245	223	201	180	158	136	114	92	70	54
2,340	2,360	270	248	226	204	183	161	139	117	95	73	56
2,360	2,380	273	251	229	207	186	164	142	120	98	76	58
2,380	2,400	276	254	232	210	189	167	145	123	101	79	60
2,400	2,420	279	257	235	213	192	170	148	126	104	82	62
2,420	2,440	282	260	238	216	195	173	151	129	107	85	64
2,440	2,460	285	263	241	219	198	176	154	132	110	88	66
2,460	2,480	288	266	244	222	201	179	157	135	113	91	69
2,480	2,500	291	269	247	225	204	182	160	138	116	94	72
2,500	2,520	294	272	250	228	207	185	163	141	119	97	75
2,520	2,540	297	275	253	231	210	188	166	144	122	100	78
2,540	2,560	300	278	256	234	213	191	169	147	125	103	81
2,560	2,580	303	281	259	237	216	194	172	150	128	106	84
2,580	2,600	306	284	262	240	219	197	175	153	131	109	87
2,600	2,620	309	287	265	243	222	200	178	156	134	112	90
2,620	2,640	312	290	268	246	225	203	181	159	137	115	93
2,640	2,660	315	293	271	249	228	206	184	162	140	118	96
2,660	2,680	318	296	274	252	231	209	187	165	143	121	99
2,680	2,700	321	299	277	255	234	212	190	168	146	124	102
2,700	2,720	324	302	280	258	237	215	193	171	149	127	105
2,720	2,740	327	305	283	261	240	218	196	174	152	130	108

\$2,740 and over

Use Table 3(b) for a **MARRIED person** on page 38. Also see the instructions on page 36.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2008)

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	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	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	0	0	0	0	0	0	0	0	0	0
500	520	29	0	0	0	0	0	0	0	0	0	0
520	540	31	2	0	0	0	0	0	0	0	0	0
540	560	33	4	0	0	0	0	0	0	0	0	0
560	580	35	6	0	0	0	0	0	0	0	0	0
580	600	37	8	0	0	0	0	0	0	0	0	0
600	640	40	11	0	0	0	0	0	0	0	0	0
640	680	44	15	0	0	0	0	0	0	0	0	0
680	720	48	19	0	0	0	0	0	0	0	0	0
720	760	52	23	0	0	0	0	0	0	0	0	0
760	800	56	27	0	0	0	0	0	0	0	0	0
800	840	60	31	2	0	0	0	0	0	0	0	0
840	880	64	35	6	0	0	0	0	0	0	0	0
880	920	70	39	10	0	0	0	0	0	0	0	0
920	960	76	43	14	0	0	0	0	0	0	0	0
960	1,000	82	47	18	0	0	0	0	0	0	0	0
1,000	1,040	88	51	22	0	0	0	0	0	0	0	0
1,040	1,080	94	55	26	0	0	0	0	0	0	0	0
1,080	1,120	100	59	30	0	0	0	0	0	0	0	0
1,120	1,160	106	63	34	4	0	0	0	0	0	0	0
1,160	1,200	112	68	38	8	0	0	0	0	0	0	0
1,200	1,240	118	74	42	12	0	0	0	0	0	0	0
1,240	1,280	124	80	46	16	0	0	0	0	0	0	0
1,280	1,320	130	86	50	20	0	0	0	0	0	0	0
1,320	1,360	136	92	54	24	0	0	0	0	0	0	0
1,360	1,400	142	98	58	28	0	0	0	0	0	0	0
1,400	1,440	148	104	62	32	3	0	0	0	0	0	0
1,440	1,480	154	110	67	36	7	0	0	0	0	0	0
1,480	1,520	160	116	73	40	11	0	0	0	0	0	0
1,520	1,560	166	122	79	44	15	0	0	0	0	0	0
1,560	1,600	172	128	85	48	19	0	0	0	0	0	0
1,600	1,640	178	134	91	52	23	0	0	0	0	0	0
1,640	1,680	184	140	97	56	27	0	0	0	0	0	0
1,680	1,720	190	146	103	60	31	2	0	0	0	0	0
1,720	1,760	196	152	109	65	35	6	0	0	0	0	0
1,760	1,800	202	158	115	71	39	10	0	0	0	0	0
1,800	1,840	208	164	121	77	43	14	0	0	0	0	0
1,840	1,880	214	170	127	83	47	18	0	0	0	0	0
1,880	1,920	220	176	133	89	51	22	0	0	0	0	0
1,920	1,960	226	182	139	95	55	26	0	0	0	0	0
1,960	2,000	232	188	145	101	59	30	1	0	0	0	0
2,000	2,040	238	194	151	107	63	34	5	0	0	0	0
2,040	2,080	244	200	157	113	69	38	9	0	0	0	0
2,080	2,120	250	206	163	119	75	42	13	0	0	0	0
2,120	2,160	256	212	169	125	81	46	17	0	0	0	0
2,160	2,200	262	218	175	131	87	50	21	0	0	0	0
2,200	2,240	268	224	181	137	93	54	25	0	0	0	0
2,240	2,280	274	230	187	143	99	58	29	0	0	0	0
2,280	2,320	280	236	193	149	105	62	33	4	0	0	0
2,320	2,360	286	242	199	155	111	67	37	8	0	0	0
2,360	2,400	292	248	205	161	117	73	41	12	0	0	0
2,400	2,440	298	254	211	167	123	79	45	16	0	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 2008)

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 –										
\$2,440	\$2,480	\$304	\$260	\$217	\$173	\$129	\$85	\$49	\$20	\$0	\$0	\$0
2,480	2,520	310	266	223	179	135	91	53	24	0	0	0
2,520	2,560	316	272	229	185	141	97	57	28	0	0	0
2,560	2,600	322	278	235	191	147	103	61	32	3	0	0
2,600	2,640	328	284	241	197	153	109	66	36	7	0	0
2,640	2,680	334	290	247	203	159	115	72	40	11	0	0
2,680	2,720	340	296	253	209	165	121	78	44	15	0	0
2,720	2,760	346	302	259	215	171	127	84	48	19	0	0
2,760	2,800	352	308	265	221	177	133	90	52	23	0	0
2,800	2,840	358	314	271	227	183	139	96	56	27	0	0
2,840	2,880	367	320	277	233	189	145	102	60	31	1	0
2,880	2,920	377	326	283	239	195	151	108	64	35	5	0
2,920	2,960	387	332	289	245	201	157	114	70	39	9	0
2,960	3,000	397	338	295	251	207	163	120	76	43	13	0
3,000	3,040	407	344	301	257	213	169	126	82	47	17	0
3,040	3,080	417	350	307	263	219	175	132	88	51	21	0
3,080	3,120	427	356	313	269	225	181	138	94	55	25	0
3,120	3,160	437	364	319	275	231	187	144	100	59	29	0
3,160	3,200	447	374	325	281	237	193	150	106	63	33	4
3,200	3,240	457	384	331	287	243	199	156	112	68	37	8
3,240	3,280	467	394	337	293	249	205	162	118	74	41	12
3,280	3,320	477	404	343	299	255	211	168	124	80	45	16
3,320	3,360	487	414	349	305	261	217	174	130	86	49	20
3,360	3,400	497	424	355	311	267	223	180	136	92	53	24
3,400	3,440	507	434	361	317	273	229	186	142	98	57	28
3,440	3,480	517	444	371	323	279	235	192	148	104	61	32
3,480	3,520	527	454	381	329	285	241	198	154	110	66	36
3,520	3,560	537	464	391	335	291	247	204	160	116	72	40
3,560	3,600	547	474	401	341	297	253	210	166	122	78	44
3,600	3,640	557	484	411	347	303	259	216	172	128	84	48
3,640	3,680	567	494	421	353	309	265	222	178	134	90	52
3,680	3,720	577	504	431	359	315	271	228	184	140	96	56
3,720	3,760	587	514	441	368	321	277	234	190	146	102	60
3,760	3,800	597	524	451	378	327	283	240	196	152	108	65
3,800	3,840	607	534	461	388	333	289	246	202	158	114	71
3,840	3,880	617	544	471	398	339	295	252	208	164	120	77
3,880	3,920	627	554	481	408	345	301	258	214	170	126	83
3,920	3,960	637	564	491	418	351	307	264	220	176	132	89
3,960	4,000	647	574	501	428	357	313	270	226	182	138	95
4,000	4,040	657	584	511	438	365	319	276	232	188	144	101
4,040	4,080	667	594	521	448	375	325	282	238	194	150	107
4,080	4,120	677	604	531	458	385	331	288	244	200	156	113
4,120	4,160	687	614	541	468	395	337	294	250	206	162	119
4,160	4,200	697	624	551	478	405	343	300	256	212	168	125
4,200	4,240	707	634	561	488	415	349	306	262	218	174	131
4,240	4,280	717	644	571	498	425	355	312	268	224	180	137
4,280	4,320	727	654	581	508	435	362	318	274	230	186	143
4,320	4,360	737	664	591	518	445	372	324	280	236	192	149
4,360	4,400	747	674	601	528	455	382	330	286	242	198	155
4,400	4,440	757	684	611	538	465	392	336	292	248	204	161
4,440	4,480	767	694	621	548	475	402	342	298	254	210	167
4,480	4,520	777	704	631	558	485	412	348	304	260	216	173
4,520	4,560	787	714	641	568	495	422	354	310	266	222	179
4,560	4,600	797	724	651	578	505	432	360	316	272	228	185
4,600	4,640	807	734	661	588	515	442	370	322	278	234	191
4,640	4,680	817	744	671	598	525	452	380	328	284	240	197
4,680	4,720	827	754	681	608	535	462	390	334	290	246	203
4,720	4,760	837	764	691	618	545	472	400	340	296	252	209
4,760	4,800	847	774	701	628	555	482	410	346	302	258	215
4,800	4,840	857	784	711	638	565	492	420	352	308	264	221
4,840	4,880	867	794	721	648	575	502	430	358	314	270	227
4,880	4,920	877	804	731	658	585	512	440	367	320	276	233
4,920	4,960	887	814	741	668	595	522	450	377	326	282	239
4,960	5,000	897	824	751	678	605	532	460	387	332	288	245
5,000	5,040	907	834	761	688	615	542	470	397	338	294	251
5,040	5,080	917	844	771	698	625	552	480	407	344	300	257

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 38. Also see the instructions on page 36.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2008)

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	0	0	0	0	0	0	0	0	0	0
960	1,000	31	2	0	0	0	0	0	0	0	0	0
1,000	1,040	35	6	0	0	0	0	0	0	0	0	0
1,040	1,080	39	10	0	0	0	0	0	0	0	0	0
1,080	1,120	43	14	0	0	0	0	0	0	0	0	0
1,120	1,160	47	18	0	0	0	0	0	0	0	0	0
1,160	1,200	51	22	0	0	0	0	0	0	0	0	0
1,200	1,240	55	26	0	0	0	0	0	0	0	0	0
1,240	1,280	59	30	1	0	0	0	0	0	0	0	0
1,280	1,320	63	34	5	0	0	0	0	0	0	0	0
1,320	1,360	67	38	9	0	0	0	0	0	0	0	0
1,360	1,400	71	42	13	0	0	0	0	0	0	0	0
1,400	1,440	75	46	17	0	0	0	0	0	0	0	0
1,440	1,480	79	50	21	0	0	0	0	0	0	0	0
1,480	1,520	83	54	25	0	0	0	0	0	0	0	0
1,520	1,560	87	58	29	0	0	0	0	0	0	0	0
1,560	1,600	91	62	33	4	0	0	0	0	0	0	0
1,600	1,640	95	66	37	8	0	0	0	0	0	0	0
1,640	1,680	99	70	41	12	0	0	0	0	0	0	0
1,680	1,720	103	74	45	16	0	0	0	0	0	0	0
1,720	1,760	107	78	49	20	0	0	0	0	0	0	0
1,760	1,800	111	82	53	24	0	0	0	0	0	0	0
1,800	1,840	115	86	57	28	0	0	0	0	0	0	0
1,840	1,880	119	90	61	32	3	0	0	0	0	0	0
1,880	1,920	123	94	65	36	7	0	0	0	0	0	0
1,920	1,960	127	98	69	40	11	0	0	0	0	0	0
1,960	2,000	132	102	73	44	15	0	0	0	0	0	0
2,000	2,040	138	106	77	48	19	0	0	0	0	0	0
2,040	2,080	144	110	81	52	23	0	0	0	0	0	0
2,080	2,120	150	114	85	56	27	0	0	0	0	0	0
2,120	2,160	156	118	89	60	31	2	0	0	0	0	0
2,160	2,200	162	122	93	64	35	6	0	0	0	0	0
2,200	2,240	168	126	97	68	39	10	0	0	0	0	0
2,240	2,280	174	130	101	72	43	14	0	0	0	0	0
2,280	2,320	180	136	105	76	47	18	0	0	0	0	0
2,320	2,360	186	142	109	80	51	22	0	0	0	0	0
2,360	2,400	192	148	113	84	55	26	0	0	0	0	0
2,400	2,440	198	154	117	88	59	30	0	0	0	0	0
2,440	2,480	204	160	121	92	63	34	4	0	0	0	0
2,480	2,520	210	166	125	96	67	38	8	0	0	0	0
2,520	2,560	216	172	129	100	71	42	12	0	0	0	0
2,560	2,600	222	178	135	104	75	46	16	0	0	0	0
2,600	2,640	228	184	141	108	79	50	20	0	0	0	0
2,640	2,680	234	190	147	112	83	54	24	0	0	0	0
2,680	2,720	240	196	153	116	87	58	28	0	0	0	0
2,720	2,760	246	202	159	120	91	62	32	3	0	0	0
2,760	2,800	252	208	165	124	95	66	36	7	0	0	0
2,800	2,840	258	214	171	128	99	70	40	11	0	0	0
2,840	2,880	264	220	177	133	103	74	44	15	0	0	0
2,880	2,920	270	226	183	139	107	78	48	19	0	0	0
2,920	2,960	276	232	189	145	111	82	52	23	0	0	0
2,960	3,000	282	238	195	151	115	86	56	27	0	0	0
3,000	3,040	288	244	201	157	119	90	60	31	2	0	0
3,040	3,080	294	250	207	163	123	94	64	35	6	0	0
3,080	3,120	300	256	213	169	127	98	68	39	10	0	0
3,120	3,160	306	262	219	175	131	102	72	43	14	0	0
3,160	3,200	312	268	225	181	137	106	76	47	18	0	0
3,200	3,240	318	274	231	187	143	110	80	51	22	0	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 2008)

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	\$324	\$280	\$237	\$193	\$149	\$114	\$84	\$55	\$26	\$0	\$0
3,280	3,320	330	286	243	199	155	118	88	59	30	1	0
3,320	3,360	336	292	249	205	161	122	92	63	34	5	0
3,360	3,400	342	298	255	211	167	126	96	67	38	9	0
3,400	3,440	348	304	261	217	173	130	100	71	42	13	0
3,440	3,480	354	310	267	223	179	135	104	75	46	17	0
3,480	3,520	360	316	273	229	185	141	108	79	50	21	0
3,520	3,560	366	322	279	235	191	147	112	83	54	25	0
3,560	3,600	372	328	285	241	197	153	116	87	58	29	0
3,600	3,640	378	334	291	247	203	159	120	91	62	33	4
3,640	3,680	384	340	297	253	209	165	124	95	66	37	8
3,680	3,720	390	346	303	259	215	171	128	99	70	41	12
3,720	3,760	396	352	309	265	221	177	134	103	74	45	16
3,760	3,800	402	358	315	271	227	183	140	107	78	49	20
3,800	3,840	408	364	321	277	233	189	146	111	82	53	24
3,840	3,880	414	370	327	283	239	195	152	115	86	57	28
3,880	3,920	420	376	333	289	245	201	158	119	90	61	32
3,920	3,960	426	382	339	295	251	207	164	123	94	65	36
3,960	4,000	432	388	345	301	257	213	170	127	98	69	40
4,000	4,040	438	394	351	307	263	219	176	132	102	73	44
4,040	4,080	444	400	357	313	269	225	182	138	106	77	48
4,080	4,120	450	406	363	319	275	231	188	144	110	81	52
4,120	4,160	456	412	369	325	281	237	194	150	114	85	56
4,160	4,200	462	418	375	331	287	243	200	156	118	89	60
4,200	4,240	468	424	381	337	293	249	206	162	122	93	64
4,240	4,280	474	430	387	343	299	255	212	168	126	97	68
4,280	4,320	480	436	393	349	305	261	218	174	130	101	72
4,320	4,360	486	442	399	355	311	267	224	180	136	105	76
4,360	4,400	492	448	405	361	317	273	230	186	142	109	80
4,400	4,440	498	454	411	367	323	279	236	192	148	113	84
4,440	4,480	504	460	417	373	329	285	242	198	154	117	88
4,480	4,520	510	466	423	379	335	291	248	204	160	121	92
4,520	4,560	516	472	429	385	341	297	254	210	166	125	96
4,560	4,600	522	478	435	391	347	303	260	216	172	129	100
4,600	4,640	528	484	441	397	353	309	266	222	178	134	104
4,640	4,680	534	490	447	403	359	315	272	228	184	140	108
4,680	4,720	540	496	453	409	365	321	278	234	190	146	112
4,720	4,760	546	502	459	415	371	327	284	240	196	152	116
4,760	4,800	552	508	465	421	377	333	290	246	202	158	120
4,800	4,840	558	514	471	427	383	339	296	252	208	164	124
4,840	4,880	564	520	477	433	389	345	302	258	214	170	128
4,880	4,920	570	526	483	439	395	351	308	264	220	176	133
4,920	4,960	576	532	489	445	401	357	314	270	226	182	139
4,960	5,000	582	538	495	451	407	363	320	276	232	188	145
5,000	5,040	588	544	501	457	413	369	326	282	238	194	151
5,040	5,080	594	550	507	463	419	375	332	288	244	200	157
5,080	5,120	600	556	513	469	425	381	338	294	250	206	163
5,120	5,160	606	562	519	475	431	387	344	300	256	212	169
5,160	5,200	612	568	525	481	437	393	350	306	262	218	175
5,200	5,240	618	574	531	487	443	399	356	312	268	224	181
5,240	5,280	624	580	537	493	449	405	362	318	274	230	187
5,280	5,320	630	586	543	499	455	411	368	324	280	236	193
5,320	5,360	636	592	549	505	461	417	374	330	286	242	199
5,360	5,400	642	598	555	511	467	423	380	336	292	248	205
5,400	5,440	648	604	561	517	473	429	386	342	298	254	211
5,440	5,480	654	610	567	523	479	435	392	348	304	260	217
5,480	5,520	660	616	573	529	485	441	398	354	310	266	223
5,520	5,560	666	622	579	535	491	447	404	360	316	272	229
5,560	5,600	672	628	585	541	497	453	410	366	322	278	235
5,600	5,640	678	634	591	547	503	459	416	372	328	284	241
5,640	5,680	684	640	597	553	509	465	422	378	334	290	247
5,680	5,720	690	646	603	559	515	471	428	384	340	296	253
5,720	5,760	696	652	609	565	521	477	434	390	346	302	259
5,760	5,800	702	658	615	571	527	483	440	396	352	308	265
5,800	5,840	708	664	621	577	533	489	446	402	358	314	271
5,840	5,880	714	670	627	583	539	495	452	408	364	320	277

\$5,880 and over

Use Table 4(b) for a **MARRIED person** on page 38. Also see the instructions on page 36.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2008)

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2008)

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	\$39	\$36	\$32	\$29	\$26	\$22	\$19	\$16	\$14	\$12	\$10
222	225	40	36	33	30	26	23	20	16	14	12	10
225	228	41	37	34	30	27	24	20	17	15	13	11
228	231	41	38	35	31	28	24	21	18	15	13	11
231	234	42	39	35	32	29	25	22	19	16	14	12
234	237	43	39	36	33	29	26	23	19	16	14	12
237	240	44	40	37	33	30	27	23	20	17	15	13
240	243	44	41	38	34	31	27	24	21	17	15	13
243	246	45	42	38	35	32	28	25	22	18	16	13
246	249	46	42	39	36	32	29	26	22	19	16	14
249	252	47	43	40	36	33	30	26	23	20	16	14
252	255	47	44	41	37	34	30	27	24	20	17	15
255	258	48	45	41	38	35	31	28	25	21	18	15
258	261	49	45	42	39	35	32	29	25	22	19	16
261	264	50	46	43	39	36	33	29	26	23	19	16
264	267	50	47	44	40	37	33	30	27	23	20	17
267	270	51	48	44	41	38	34	31	28	24	21	17
270	273	52	48	45	42	38	35	32	28	25	22	18
273	276	53	49	46	42	39	36	32	29	26	22	19
276	279	53	50	47	43	40	36	33	30	26	23	20
279	282	54	51	47	44	41	37	34	31	27	24	20
282	285	55	51	48	45	41	38	35	31	28	25	21
285	288	56	52	49	45	42	39	35	32	29	25	22
288	291	56	53	50	46	43	39	36	33	29	26	23
291	294	57	54	50	47	44	40	37	34	30	27	23
294	297	58	54	51	48	44	41	38	34	31	28	24
297	300	59	55	52	48	45	42	38	35	32	28	25
300	303	59	56	53	49	46	42	39	36	32	29	26
303	306	60	57	53	50	47	43	40	37	33	30	26
306	309	61	57	54	51	47	44	41	37	34	31	27
309	312	62	58	55	51	48	45	41	38	35	31	28
312	315	62	59	56	52	49	45	42	39	35	32	29
315	318	63	60	56	53	50	46	43	40	36	33	29
318	321	64	60	57	54	50	47	44	40	37	34	30
321	324	65	61	58	54	51	48	44	41	38	34	31
324	327	66	62	59	55	52	48	45	42	38	35	32
327	330	67	63	59	56	53	49	46	43	39	36	32
330	333	68	64	60	57	53	50	47	43	40	37	33
333	336	68	65	61	57	54	51	47	44	41	37	34
336	339	69	65	62	58	55	51	48	45	41	38	35
339	341	70	66	62	59	55	52	49	45	42	39	35
341	343	70	67	63	59	56	53	49	46	43	39	36
343	345	71	67	63	60	56	53	50	46	43	40	36
345	347	72	68	64	60	57	54	50	47	44	40	37
347	349	72	68	65	61	57	54	51	47	44	41	37
349	351	73	69	65	61	58	55	51	48	45	41	38
351	353	73	69	66	62	58	55	52	48	45	42	38
353	355	74	70	66	62	59	56	52	49	46	42	39
355	357	74	71	67	63	59	56	53	49	46	43	39
357	359	75	71	67	64	60	57	53	50	47	43	40
359	361	76	72	68	64	60	57	54	50	47	44	40
361	363	76	72	69	65	61	58	54	51	48	44	41
363	365	77	73	69	65	62	58	55	51	48	45	41
365	367	77	73	70	66	62	59	55	52	49	45	42
367	369	78	74	70	66	63	59	56	52	49	46	42
369	371	78	75	71	67	63	60	56	53	50	46	43
371	373	79	75	71	68	64	60	57	53	50	47	43
373	375	79	76	72	68	64	61	57	54	51	47	44
375	377	80	76	72	69	65	61	58	54	51	48	44
377	379	81	77	73	69	65	62	58	55	52	48	45
379	381	81	77	74	70	66	62	59	55	52	49	45
381	383	82	78	74	70	67	63	59	56	53	49	46
383	385	82	78	75	71	67	63	60	56	53	50	46
385	387	83	79	75	71	68	64	60	57	54	50	47
387	389	83	80	76	72	68	65	61	57	54	51	47
389	391	84	80	76	73	69	65	61	58	55	51	48

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 39. Also see the instructions on page 36.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2008)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2008)

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	\$22	\$20	\$18	\$16	\$14	\$12	\$10	\$8
237	240	28	26	24	22	20	18	16	14	12	10	8
240	243	29	27	25	23	21	19	17	14	12	10	8
243	246	29	27	25	23	21	19	17	15	13	11	9
246	249	30	28	25	23	21	19	17	15	13	11	9
249	252	30	28	26	24	22	20	18	16	14	12	10
252	255	30	28	26	24	22	20	18	16	14	12	10
255	258	31	29	27	25	23	21	19	17	15	13	11
258	261	31	29	27	25	23	21	19	17	15	13	11
261	264	32	30	28	26	24	22	20	18	16	14	12
264	267	32	30	28	26	24	22	20	18	16	14	12
267	270	33	31	29	27	25	23	21	19	17	14	12
270	273	33	31	29	27	25	23	21	19	17	15	13
273	276	34	32	30	28	25	23	21	19	17	15	13
276	279	34	32	30	28	26	24	22	20	18	16	14
279	282	35	32	30	28	26	24	22	20	18	16	14
282	285	36	33	31	29	27	25	23	21	19	17	15
285	288	36	33	31	29	27	25	23	21	19	17	15
288	291	37	34	32	30	28	26	24	22	20	18	16
291	294	38	34	32	30	28	26	24	22	20	18	16
294	297	39	35	33	31	29	27	25	23	21	19	17
297	300	39	36	33	31	29	27	25	23	21	19	17
300	303	40	37	34	32	30	28	26	23	21	19	17
303	306	41	37	34	32	30	28	26	24	22	20	18
306	309	42	38	35	32	30	28	26	24	22	20	18
309	312	42	39	36	33	31	29	27	25	23	21	19
312	315	43	40	36	33	31	29	27	25	23	21	19
315	318	44	40	37	34	32	30	28	26	24	22	20
318	321	45	41	38	34	32	30	28	26	24	22	20
321	324	45	42	39	35	33	31	29	27	25	23	21
324	327	46	43	39	36	33	31	29	27	25	23	21
327	330	47	43	40	37	34	32	30	28	26	23	21
330	333	48	44	41	37	34	32	30	28	26	24	22
333	336	48	45	42	38	35	32	30	28	26	24	22
336	339	49	46	42	39	36	33	31	29	27	25	23
339	341	50	46	43	40	36	33	31	29	27	25	23
341	343	50	47	43	40	37	34	32	30	28	26	24
343	345	51	47	44	41	37	34	32	30	28	26	24
345	347	51	48	44	41	38	34	32	30	28	26	24
347	349	52	48	45	42	38	35	32	30	28	26	24
349	351	52	49	45	42	39	35	33	31	29	27	25
351	353	53	49	46	43	39	36	33	31	29	27	25
353	355	53	50	46	43	40	36	33	31	29	27	25
355	357	54	50	47	44	40	37	34	32	30	28	26
357	359	54	51	47	44	41	37	34	32	30	28	26
359	361	55	51	48	45	41	38	34	32	30	28	26
361	363	55	52	48	45	42	38	35	33	31	29	27
363	365	56	52	49	46	42	39	35	33	31	29	27
365	367	56	53	49	46	43	39	36	33	31	29	27
367	369	57	53	50	47	43	40	36	33	31	29	27
369	371	57	54	50	47	44	40	37	34	32	30	28
371	373	58	54	51	48	44	41	37	34	32	30	28
373	375	58	55	51	48	45	41	38	35	32	30	28
375	377	59	55	52	49	45	42	38	35	33	31	29
377	379	59	56	52	49	46	42	39	36	33	31	29
379	381	60	56	53	50	46	43	39	36	33	31	29
381	383	60	57	53	50	47	43	40	37	34	32	30
383	385	61	57	54	51	47	44	40	37	34	32	30
385	387	61	58	54	51	48	44	41	38	34	32	30
387	389	62	58	55	52	48	45	41	38	35	32	30
389	391	62	59	55	52	49	45	42	39	35	33	31
391	393	63	59	56	53	49	46	42	39	36	33	31
393	395	63	60	56	53	50	46	43	40	36	33	31
395	397	64	60	57	54	50	47	43	40	37	34	32
397	399	64	61	57	54	51	47	44	41	37	34	32
399	401	65	61	58	55	51	48	44	41	38	34	32

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 39. Also see the instructions on page 36.

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 2008)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$165	20.40% of wages	\$0	\$165	20.40% of wages	\$0	\$82	20.40% of wages
\$165	\$302	\$34	\$165	\$360	\$34	\$82	\$180	\$17
\$302		\$34 less 9.588% of wages in excess of \$302	\$360		\$34 less 9.588% of wages in excess of \$360	\$180		\$17 less 9.588% of wages in excess of \$180

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$330	20.40% of wages	\$0	\$330	20.40% of wages	\$0	\$165	20.40% of wages
\$330	\$605	\$67	\$330	\$720	\$67	\$165	\$360	\$34
\$605		\$67 less 9.588% of wages in excess of \$605	\$720		\$67 less 9.588% of wages in excess of \$720	\$360		\$34 less 9.588% of wages in excess of \$360

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$357	20.40% of wages	\$0	\$357	20.40% of wages	\$0	\$178	20.40% of wages
\$357	\$655	\$73	\$357	\$780	\$73	\$178	\$390	\$36
\$655		\$73 less 9.588% of wages in excess of \$655	\$780		\$73 less 9.588% of wages in excess of \$780	\$390		\$36 less 9.588% of wages in excess of \$390

TABLE 4—MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$715	20.40% of wages	\$0	\$715	20.40% of wages	\$0	\$357	20.40% of wages
\$715	\$1,311	\$146	\$715	\$1,561	\$146	\$357	\$780	\$73
\$1,311		\$146 less 9.588% of wages in excess of \$1,311	\$1,561		\$146 less 9.588% of wages in excess of \$1,561	\$780		\$73 less 9.588% of wages in excess of \$780

Tables for Percentage Method of Advance EIC Payments (continued)
(For Wages Paid in 2008)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$2,145	20.40% of wages	\$0	\$2,145	20.40% of wages	\$0	\$1,072	20.40% of wages
\$2,145	\$3,935	\$438	\$2,145	\$4,685	\$438	\$1,072	\$2,342	\$219
\$3,935		\$438 less 9.588% of wages in excess of \$3,935	\$4,685		\$438 less 9.588% of wages in excess of \$4,685	\$2,342		\$219 less 9.588% of wages in excess of \$2,342

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$4,290	20.40% of wages	\$0	\$4,290	20.40% of wages	\$0	\$2,145	20.40% of wages
\$4,290	\$7,870	\$875	\$4,290	\$9,370	\$875	\$2,145	\$4,685	\$438
\$7,870		\$875 less 9.588% of wages in excess of \$7,870	\$9,370		\$875 less 9.588% of wages in excess of \$9,370	\$4,685		\$438 less 9.588% of wages in excess of \$4,685

TABLE 7—ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$8,580	20.40% of wages	\$0	\$8,580	20.40% of wages	\$0	\$4,290	20.40% of wages
\$8,580	\$15,740	\$1,750	\$8,580	\$18,740	\$1,750	\$4,290	\$9,370	\$875
\$15,740		\$1,750 less 9.588% of wages in excess of \$15,740	\$18,740		\$1,750 less 9.588% of wages in excess of \$18,740	\$9,370		\$875 less 9.588% of wages in excess of \$9,370

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$33	20.40% of wages	\$0	\$33	20.40% of wages	\$0	\$16	20.40% of wages
\$33	\$60	\$7	\$33	\$72	\$7	\$16	\$36	\$3
\$60		\$7 less 9.588% of wages in excess of \$60	\$72		\$7 less 9.588% of wages in excess of \$72	\$36		\$3 less 9.588% of wages in excess of \$36

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2008)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$390	\$400	\$24	\$530	\$540	\$11
5	10	1	75	80	15	145	150	30	400	410	23	540	550	10
10	15	2	80	85	16	150	155	31	410	420	22	550	560	9
15	20	3	85	90	17	155	160	32	420	430	21	560	570	8
20	25	4	90	95	18	160	300	33	430	440	20	570	580	7
25	30	5	95	100	19	300	310	33	440	450	20	580	590	6
30	35	6	100	105	20	310	320	32	450	460	19	590	600	5
35	40	7	105	110	21	320	330	31	460	470	18	600	610	4
40	45	8	110	115	22	330	340	30	470	480	17	610	620	3
45	50	9	115	120	23	340	350	29	480	490	16	620	630	2
50	55	10	120	125	24	350	360	28	490	500	15	630	640	1
55	60	11	125	130	26	360	370	27	500	510	14	640	---	0
60	65	12	130	135	27	370	380	26	510	520	13			
65	70	13	135	140	28	380	390	25	520	530	12			

MARRIED Without Spouse Filing Certificate

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$450	460	\$24	\$590	\$600	\$11
5	10	1	75	80	15	145	150	30	460	470	23	600	610	10
10	15	2	80	85	16	150	155	31	470	480	22	610	620	9
15	20	3	85	90	17	155	160	32	480	490	21	620	630	8
20	25	4	90	95	18	160	360	33	490	500	20	630	640	7
25	30	5	95	100	19	360	370	33	500	510	19	640	650	6
30	35	6	100	105	20	370	380	32	510	520	18	650	660	5
35	40	7	105	110	21	380	390	31	520	530	17	660	670	4
40	45	8	110	115	22	390	400	30	530	540	16	670	680	3
45	50	9	115	120	23	400	410	29	540	550	15	680	690	2
50	55	10	120	125	24	410	420	28	550	560	15	690	700	1
55	60	11	125	130	26	420	430	27	560	570	14	700	---	0
60	65	12	130	135	27	430	440	26	570	580	13			
65	70	13	135	140	28	440	450	25	580	590	12			

MARRIED With Both Spouses Filing Certificate

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$70	\$75	\$14	\$220	\$230	\$12	\$290	\$300	\$5
5	10	1	40	45	8	75	80	15	230	240	11	300	310	4
10	15	2	45	50	9	80	180	16	240	250	10	310	320	3
15	20	3	50	55	10	180	190	16	250	260	9	320	330	2
20	25	4	55	60	11	190	200	15	260	270	8	330	340	2
25	30	5	60	65	12	200	210	14	270	280	7	340	350	1
30	35	6	65	70	13	210	220	13	280	290	6	350	---	0

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$60	\$65	\$12	\$120	\$125	\$24	\$180	\$185	\$37	\$240	\$245	\$49
5	10	1	65	70	13	125	130	26	185	190	38	245	250	50
10	15	2	70	75	14	130	135	27	190	195	39	250	255	51
15	20	3	75	80	15	135	140	28	195	200	40	255	260	52
20	25	4	80	85	16	140	145	29	200	205	41	260	265	53
25	30	5	85	90	17	145	150	30	205	210	42	265	270	54
30	35	6	90	95	18	150	155	31	210	215	43	270	275	55
35	40	7	95	100	19	155	160	32	215	220	44	275	280	56
40	45	8	100	105	20	160	165	33	220	225	45	280	285	57
45	50	9	105	110	21	165	170	34	225	230	46	285	290	58
50	55	10	110	115	22	170	175	35	230	235	47	290	295	59
55	60	11	115	120	23	175	180	36	235	240	48			

(continued on next page)

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD (continued)

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$295	\$300	\$60	\$695	\$705	\$58	\$855	\$865	\$42	\$1,015	\$1,025	\$27	\$1,175	\$1,185	\$12
300	305	61	705	715	57	865	875	41	1,025	1,035	26	1,185	1,195	11
305	310	62	715	725	56	875	885	40	1,035	1,045	25	1,195	1,205	10
310	315	63	725	735	55	885	895	40	1,045	1,055	24	1,205	1,215	9
315	320	64	735	745	54	895	905	39	1,055	1,065	23	1,215	1,225	8
320	325	65	745	755	53	905	915	38	1,065	1,075	22	1,225	1,235	7
325	605	66	755	765	52	915	925	37	1,075	1,085	21	1,235	1,245	6
605	615	66	765	775	51	925	935	36	1,085	1,095	20	1,245	1,255	5
615	625	65	775	785	50	935	945	35	1,095	1,105	19	1,255	1,265	4
625	635	64	785	795	49	945	955	34	1,105	1,115	18	1,265	1,275	3
635	645	64	795	805	48	955	965	33	1,115	1,125	17	1,275	1,285	2
645	655	63	805	815	47	965	975	32	1,125	1,135	17	1,285	1,295	1
655	665	62	815	825	46	975	985	31	1,135	1,145	16	1,295	---	0
655	675	61	825	835	45	985	995	30	1,145	1,155	15			
675	685	60	835	845	44	995	1,005	29	1,155	1,165	14			
685	695	59	845	855	43	1,005	1,015	28	1,165	1,175	13			

MARRIED Without Spouse Filing Certificate

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$140	\$145	\$29	\$280	\$285	\$57	\$900	\$910	\$49	\$1,180	\$1,190	\$22
5	10	1	145	150	30	285	290	58	910	920	48	1,190	1,200	21
10	15	2	150	155	31	290	295	59	920	930	47	1,200	1,210	20
15	20	3	155	160	32	295	300	60	930	940	46	1,210	1,220	19
20	25	4	160	165	33	300	305	61	940	950	45	1,220	1,230	18
25	30	5	165	170	34	305	310	62	950	960	44	1,230	1,240	18
30	35	6	170	175	35	310	315	63	960	970	43	1,240	1,250	17
35	40	7	175	180	36	315	320	64	970	980	42	1,250	1,260	16
40	45	8	180	185	37	320	325	65	980	990	41	1,260	1,270	15
45	50	9	185	190	38	325	720	66	990	1,000	41	1,270	1,280	14
50	55	10	190	195	39	720	730	66	1,000	1,010	40	1,280	1,290	13
55	60	11	195	200	40	730	740	65	1,010	1,020	39	1,290	1,300	12
60	65	12	200	205	41	740	750	65	1,020	1,030	38	1,300	1,310	11
65	70	13	205	210	42	750	760	64	1,030	1,040	37	1,310	1,320	10
70	75	14	210	215	43	760	770	63	1,040	1,050	36	1,320	1,330	9
75	80	15	215	220	44	770	780	62	1,050	1,060	35	1,330	1,340	8
80	85	16	220	225	45	780	790	61	1,060	1,070	34	1,340	1,350	7
85	90	17	225	230	46	790	800	60	1,070	1,080	33	1,350	1,360	6
90	95	18	230	235	47	800	810	59	1,080	1,090	32	1,360	1,370	5
95	100	19	235	240	48	810	820	58	1,090	1,100	31	1,370	1,380	4
100	105	20	240	245	49	820	830	57	1,100	1,110	30	1,380	1,390	3
105	110	21	245	250	50	830	840	56	1,110	1,120	29	1,390	1,400	2
110	115	22	250	255	51	840	850	55	1,120	1,130	28	1,400	1,410	1
115	120	23	255	260	52	850	860	54	1,130	1,140	27	1,410	---	0
120	125	24	260	265	53	860	870	53	1,140	1,150	26			
125	130	26	265	270	54	870	880	52	1,150	1,160	25			
130	135	27	270	275	55	880	890	51	1,160	1,170	24			
135	140	28	275	280	56	890	900	50	1,170	1,180	23			

MARRIED With Both Spouses Filing Certificate

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$450	\$460	\$24	\$590	\$600	\$11
5	10	1	75	80	15	145	150	30	460	470	23	600	610	10
10	15	2	80	85	16	150	155	31	470	480	22	610	620	9
15	20	3	85	90	17	155	160	32	480	490	21	620	630	8
20	25	4	90	95	18	160	360	33	490	500	20	630	640	7
25	30	5	95	100	19	360	370	33	500	510	19	640	650	6
30	35	6	100	105	20	370	380	32	510	520	18	650	660	5
35	40	7	105	110	21	380	390	31	520	530	17	660	670	4
40	45	8	110	115	22	390	400	30	530	540	16	670	680	3
45	50	9	115	120	23	400	410	29	540	550	15	680	690	2
50	55	10	120	125	24	410	420	28	550	560	15	690	700	1
55	60	11	125	130	26	420	430	27	560	570	14	700	---	0
60	65	12	130	135	27	430	440	26	570	580	13			
65	70	13	135	140	28	440	450	25	580	590	12			

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$150	\$155	\$31	\$300	\$305	\$61	\$835	\$845	\$55	\$1,135	\$1,145	\$26
5	10	1	155	160	32	305	310	62	845	855	54	1,145	1,155	25
10	15	2	160	165	33	310	315	63	855	865	53	1,155	1,165	24
15	20	3	165	170	34	315	320	64	865	875	52	1,165	1,175	23
20	25	4	170	175	35	320	325	65	875	885	51	1,175	1,185	22
25	30	5	175	180	36	325	330	66	885	895	50	1,185	1,195	21
30	35	6	180	185	37	330	335	67	895	905	49	1,195	1,205	20
35	40	7	185	190	38	335	340	68	905	915	48	1,205	1,215	19
40	45	8	190	195	39	340	345	69	915	925	47	1,215	1,225	18
45	50	9	195	200	40	345	350	70	925	935	46	1,225	1,235	17
50	55	10	200	205	41	350	355	71	935	945	45	1,235	1,245	16
55	60	11	205	210	42	355	655	72	945	955	44	1,245	1,255	15
60	65	12	210	215	43	655	665	72	955	965	43	1,255	1,265	15
65	70	13	215	220	44	665	675	71	965	975	42	1,265	1,275	14
70	75	14	220	225	45	675	685	70	975	985	41	1,275	1,285	13
75	80	15	225	230	46	685	695	69	985	995	40	1,285	1,295	12
80	85	16	230	235	47	695	705	68	995	1,005	39	1,295	1,305	11
85	90	17	235	240	48	705	715	67	1,005	1,015	38	1,305	1,315	10
90	95	18	240	245	49	715	725	66	1,015	1,025	38	1,315	1,325	9
95	100	19	245	250	50	725	735	65	1,025	1,035	37	1,325	1,335	8
100	105	20	250	255	51	735	745	64	1,035	1,045	36	1,335	1,345	7
105	110	21	255	260	52	745	755	63	1,045	1,055	35	1,345	1,355	6
110	115	22	260	265	53	755	765	62	1,055	1,065	34	1,355	1,365	5
115	120	23	265	270	54	765	775	61	1,065	1,075	33	1,365	1,375	4
120	125	24	270	275	55	775	785	61	1,075	1,085	32	1,375	1,385	3
125	130	26	275	280	56	785	795	60	1,085	1,095	31	1,385	1,395	2
130	135	27	280	285	57	795	805	59	1,095	1,105	30	1,395	1,405	1
135	140	28	285	290	58	805	815	58	1,105	1,115	29	1,405	---	0
140	145	29	290	295	59	815	825	57	1,115	1,125	28			
145	150	30	295	300	60	825	835	56	1,125	1,135	27			

MARRIED Without Spouse Filing Certificate

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$150	\$155	\$31	\$300	\$305	\$61	\$960	\$970	\$55	\$1,260	\$1,270	\$26
5	10	1	155	160	32	305	310	62	970	980	54	1,270	1,280	25
10	15	2	160	165	33	310	315	63	980	990	53	1,280	1,290	24
15	20	3	165	170	34	315	320	64	990	1,000	52	1,290	1,300	23
20	25	4	170	175	35	320	325	65	1,000	1,010	51	1,300	1,310	22
25	30	5	175	180	36	325	330	66	1,010	1,020	50	1,310	1,320	21
30	35	6	180	185	37	330	335	67	1,020	1,030	49	1,320	1,330	20
35	40	7	185	190	38	335	340	68	1,030	1,040	48	1,330	1,340	19
40	45	8	190	195	39	340	345	69	1,040	1,050	47	1,340	1,350	18
45	50	9	195	200	40	345	350	70	1,050	1,060	46	1,350	1,360	17
50	55	10	200	205	41	350	355	71	1,060	1,070	45	1,360	1,370	16
55	60	11	205	210	42	355	780	72	1,070	1,080	44	1,370	1,380	15
60	65	12	210	215	43	780	790	72	1,080	1,090	43	1,380	1,390	15
65	70	13	215	220	44	790	800	71	1,090	1,100	42	1,390	1,400	14
70	75	14	220	225	45	800	810	70	1,100	1,110	41	1,400	1,410	13
75	80	15	225	230	46	810	820	69	1,110	1,120	40	1,410	1,420	12
80	85	16	230	235	47	820	830	68	1,120	1,130	39	1,420	1,430	11
85	90	17	235	240	48	830	840	67	1,130	1,140	38	1,430	1,440	10
90	95	18	240	245	49	840	850	66	1,140	1,150	38	1,440	1,450	9
95	100	19	245	250	50	850	860	65	1,150	1,160	37	1,450	1,460	8
100	105	20	250	255	51	860	870	64	1,160	1,170	36	1,460	1,470	7
105	110	21	255	260	52	870	880	63	1,170	1,180	35	1,470	1,480	6
110	115	22	260	265	53	880	890	62	1,180	1,190	34	1,480	1,490	5
115	120	23	265	270	54	890	900	61	1,190	1,200	33	1,490	1,500	4
120	125	24	270	275	55	900	910	61	1,200	1,210	32	1,500	1,510	3
125	130	26	275	280	56	910	920	60	1,210	1,220	31	1,510	1,520	2
130	135	27	280	285	57	920	930	59	1,220	1,230	30	1,520	1,530	1
135	140	28	285	290	58	930	940	58	1,230	1,240	29	1,530	---	0
140	145	29	290	295	59	940	950	57	1,240	1,250	28			
145	150	30	295	300	60	950	960	56	1,250	1,260	27			

SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	\$31	\$480	\$490	\$27	\$630	\$640	\$13
5	10	1	80	85	16	155	160	32	490	500	26	640	650	12
10	15	2	85	90	17	160	165	33	500	510	25	650	660	11
15	20	3	90	95	18	165	170	34	510	520	24	660	670	10
20	25	4	95	100	19	170	175	35	520	530	23	670	680	9
25	30	5	100	105	20	175	390	36	530	540	22	680	690	8
30	35	6	105	110	21	390	400	36	540	550	21	690	700	7
35	40	7	110	115	22	400	410	35	550	560	20	700	710	6
40	45	8	115	120	23	410	420	34	560	570	19	710	720	5
45	50	9	120	125	24	420	430	33	570	580	18	720	730	4
50	55	10	125	130	26	430	440	32	580	590	17	730	740	3
55	60	11	130	135	27	440	450	31	590	600	16	740	750	2
60	65	12	135	140	28	450	460	30	600	610	15	750	760	1
65	70	13	140	145	29	460	470	29	610	620	14	760	---	0
70	75	14	145	150	30	470	480	28	620	630	13			

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$225	\$230	\$46	\$450	\$455	\$92	\$675	\$680	\$138	\$1,680	\$1,690	\$110
5	10	1	230	235	47	455	460	93	680	685	139	1,690	1,700	109
10	15	2	235	240	48	460	465	94	685	690	140	1,700	1,710	108
15	20	3	240	245	49	465	470	95	690	695	141	1,710	1,720	107
20	25	4	245	250	50	470	475	96	695	700	142	1,720	1,730	106
25	30	5	250	255	51	475	480	97	700	705	143	1,730	1,740	105
30	35	6	255	260	52	480	485	98	705	710	144	1,740	1,750	104
35	40	7	260	265	53	485	490	99	710	1,310	145	1,750	1,760	103
40	45	8	265	270	54	490	495	100	1,310	1,320	145	1,760	1,770	102
45	50	9	270	275	55	495	500	101	1,320	1,330	144	1,770	1,780	101
50	55	10	275	280	56	500	505	102	1,330	1,340	143	1,780	1,790	100
55	60	11	280	285	57	505	510	103	1,340	1,350	142	1,790	1,800	99
60	65	12	285	290	58	510	515	104	1,350	1,360	141	1,800	1,810	98
65	70	13	290	295	59	515	520	105	1,360	1,370	140	1,810	1,820	97
70	75	14	295	300	60	520	525	106	1,370	1,380	139	1,820	1,830	96
75	80	15	300	305	61	525	530	107	1,380	1,390	138	1,830	1,840	95
80	85	16	305	310	62	530	535	108	1,390	1,400	137	1,840	1,850	94
85	90	17	310	315	63	535	540	109	1,400	1,410	136	1,850	1,860	93
90	95	18	315	320	64	540	545	110	1,410	1,420	135	1,860	1,870	92
95	100	19	320	325	65	545	550	111	1,420	1,430	134	1,870	1,880	91
100	105	20	325	330	66	550	555	112	1,430	1,440	134	1,880	1,890	90
105	110	21	330	335	67	555	560	113	1,440	1,450	133	1,890	1,900	89
110	115	22	335	340	68	560	565	114	1,450	1,460	132	1,900	1,910	88
115	120	23	340	345	69	565	570	115	1,460	1,470	131	1,910	1,920	88
120	125	24	345	350	70	570	575	116	1,470	1,480	130	1,920	1,930	87
125	130	26	350	355	71	575	580	117	1,480	1,490	129	1,930	1,940	86
130	135	27	355	360	72	580	585	118	1,490	1,500	128	1,940	1,950	85
135	140	28	360	365	73	585	590	119	1,500	1,510	127	1,950	1,960	84
140	145	29	365	370	74	590	595	120	1,510	1,520	126	1,960	1,970	83
145	150	30	370	375	75	595	600	121	1,520	1,530	125	1,970	1,980	82
150	155	31	375	380	77	600	605	122	1,530	1,540	124	1,980	1,990	81
155	160	32	380	385	78	605	610	123	1,540	1,550	123	1,990	2,000	80
160	165	33	385	390	79	610	615	124	1,550	1,560	122	2,000	2,010	79
165	170	34	390	395	80	615	620	125	1,560	1,570	121	2,010	2,020	78
170	175	35	395	400	81	620	625	126	1,570	1,580	120	2,020	2,030	77
175	180	36	400	405	82	625	630	128	1,580	1,590	119	2,030	2,040	76
180	185	37	405	410	83	630	635	129	1,590	1,600	118	2,040	2,050	75
185	190	38	410	415	84	635	640	130	1,600	1,610	117	2,050	2,060	74
190	195	39	415	420	85	640	645	131	1,610	1,620	116	2,060	2,070	73
195	200	40	420	425	86	645	650	132	1,620	1,630	115	2,070	2,080	72
200	205	41	425	430	87	650	655	133	1,630	1,640	114	2,080	2,090	71
205	210	42	430	435	88	655	660	134	1,640	1,650	113	2,090	2,100	70
210	215	43	435	440	89	660	665	135	1,650	1,660	112	2,100	2,110	69
215	220	44	440	445	90	665	670	136	1,660	1,670	111	2,110	2,120	68
220	225	45	445	450	91	670	675	137	1,670	1,680	111	2,120	2,130	67

(continued on next page)

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD (continued)

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$2,130	\$2,140	\$66	\$2,270	\$2,280	53	\$2,410	\$2,420	\$40	\$2,550	\$2,560	\$26	\$2,690	\$2,700	\$13
2,140	2,150	65	2,280	2,290	52	2,420	2,430	39	2,560	2,570	25	2,700	2,710	12
2,150	2,160	64	2,290	2,300	51	2,430	2,440	38	2,570	2,580	24	2,710	2,720	11
2,160	2,170	64	2,300	2,310	50	2,440	2,450	37	2,580	2,590	23	2,720	2,730	10
2,170	2,180	63	2,310	2,320	49	2,450	2,460	36	2,590	2,600	22	2,730	2,740	9
2,180	2,190	62	2,320	2,330	48	2,460	2,470	35	2,600	2,610	21	2,740	2,750	8
2,190	2,200	61	2,330	2,340	47	2,470	2,480	34	2,610	2,620	20	2,750	2,760	7
2,200	2,210	60	2,340	2,350	46	2,480	2,490	33	2,620	2,630	19	2,760	2,770	6
2,210	2,220	59	2,350	2,360	45	2,490	2,500	32	2,630	2,640	18	2,770	2,780	5
2,220	2,230	58	2,360	2,370	44	2,500	2,510	31	2,640	2,650	18	2,780	2,790	4
2,230	2,240	57	2,370	2,380	43	2,510	2,520	30	2,650	2,660	17	2,790	2,800	3
2,240	2,250	56	2,380	2,390	42	2,520	2,530	29	2,660	2,670	16	2,800	2,810	2
2,250	2,260	55	2,390	2,400	41	2,530	2,540	28	2,670	2,680	15	2,810	2,820	1
2,260	2,270	54	2,400	2,410	41	2,540	2,550	27	2,680	2,690	14	2,820	---	0

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$225	\$230	\$46	\$450	\$455	\$92	\$675	\$680	\$138	\$1,930	\$1,940	\$110
5	10	1	230	235	47	455	460	93	680	685	139	1,940	1,950	109
10	15	2	235	240	48	460	465	94	685	690	140	1,950	1,960	108
15	20	3	240	245	49	465	470	95	690	695	141	1,960	1,970	107
20	25	4	245	250	50	470	475	96	695	700	142	1,970	1,980	106
25	30	5	250	255	51	475	480	97	700	705	143	1,980	1,990	105
30	35	6	255	260	52	480	485	98	705	710	144	1,990	2,000	104
35	40	7	260	265	53	485	490	99	710	1,560	145	2,000	2,010	103
40	45	8	265	270	54	490	495	100	1,560	1,570	145	2,010	2,020	102
45	50	9	270	275	55	495	500	101	1,570	1,580	144	2,020	2,030	101
50	55	10	275	280	56	500	505	102	1,580	1,590	143	2,030	2,040	100
55	60	11	280	285	57	505	510	103	1,590	1,600	142	2,040	2,050	99
60	65	12	285	290	58	510	515	104	1,600	1,610	141	2,050	2,060	98
65	70	13	290	295	59	515	520	105	1,610	1,620	140	2,060	2,070	97
70	75	14	295	300	60	520	525	106	1,620	1,630	139	2,070	2,080	96
75	80	15	300	305	61	525	530	107	1,630	1,640	138	2,080	2,090	95
80	85	16	305	310	62	530	535	108	1,640	1,650	137	2,090	2,100	94
85	90	17	310	315	63	535	540	109	1,650	1,660	136	2,100	2,110	93
90	95	18	315	320	64	540	545	110	1,660	1,670	135	2,110	2,120	92
95	100	19	320	325	65	545	550	111	1,670	1,680	134	2,120	2,130	91
100	105	20	325	330	66	550	555	112	1,680	1,690	134	2,130	2,140	90
105	110	21	330	335	67	555	560	113	1,690	1,700	133	2,140	2,150	89
110	115	22	335	340	68	560	565	114	1,700	1,710	132	2,150	2,160	88
115	120	23	340	345	69	565	570	115	1,710	1,720	131	2,160	2,170	88
120	125	24	345	350	70	570	575	116	1,720	1,730	130	2,170	2,180	87
125	130	26	350	355	71	575	580	117	1,730	1,740	129	2,180	2,190	86
130	135	27	355	360	72	580	585	118	1,740	1,750	128	2,190	2,200	85
135	140	28	360	365	73	585	590	119	1,750	1,760	127	2,200	2,210	84
140	145	29	365	370	74	590	595	120	1,760	1,770	126	2,210	2,220	83
145	150	30	370	375	75	595	600	121	1,770	1,780	125	2,220	2,230	82
150	155	31	375	380	77	600	605	122	1,780	1,790	124	2,230	2,240	81
155	160	32	380	385	78	605	610	123	1,790	1,800	123	2,240	2,250	80
160	165	33	385	390	79	610	615	124	1,800	1,810	122	2,250	2,260	79
165	170	34	390	395	80	615	620	125	1,810	1,820	121	2,260	2,270	78
170	175	35	395	400	81	620	625	126	1,820	1,830	120	2,270	2,280	77
175	180	36	400	405	82	625	630	128	1,830	1,840	119	2,280	2,290	76
180	185	37	405	410	83	630	635	129	1,840	1,850	118	2,290	2,300	75
185	190	38	410	415	84	635	640	130	1,850	1,860	117	2,300	2,310	74
190	195	39	415	420	85	640	645	131	1,860	1,870	116	2,310	2,320	73
195	200	40	420	425	86	645	650	132	1,870	1,880	115	2,320	2,330	72
200	205	41	425	430	87	650	655	133	1,880	1,890	114	2,330	2,340	71
205	210	42	430	435	88	655	660	134	1,890	1,900	113	2,340	2,350	70
210	215	43	435	440	89	660	665	135	1,900	1,910	112	2,350	2,360	69
215	220	44	440	445	90	665	670	136	1,910	1,920	111	2,360	2,370	68
220	225	45	445	450	91	670	675	137	1,920	1,930	111	2,370	2,380	67

(continued on next page)

MONTHLY Payroll Period

Married Without Spouse Filing Certificate (continued)

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$2,380	\$2,390	\$66	\$2,520	\$2,530	\$53	\$2,660	\$2,670	\$40	\$2,800	\$2,810	\$26	\$2,940	\$2,950	\$13
2,390	2,400	65	2,530	2,540	52	2,670	2,680	39	2,810	2,820	25	2,950	2,960	12
2,400	2,410	64	2,540	2,550	51	2,680	2,690	38	2,820	2,830	24	2,960	2,970	11
2,410	2,420	64	2,550	2,560	50	2,690	2,700	37	2,830	2,840	23	2,970	2,980	10
2,420	2,430	63	2,560	2,570	49	2,700	2,710	36	2,840	2,850	22	2,980	2,990	9
2,430	2,440	62	2,570	2,580	48	2,710	2,720	35	2,850	2,860	21	2,990	3,000	8
2,440	2,450	61	2,580	2,590	47	2,720	2,730	34	2,860	2,870	20	3,000	3,010	7
2,450	2,460	60	2,590	2,600	46	2,730	2,740	33	2,870	2,880	19	3,010	3,020	6
2,460	2,470	59	2,600	2,610	45	2,740	2,750	32	2,880	2,890	18	3,020	3,030	5
2,470	2,480	58	2,610	2,620	44	2,750	2,760	31	2,890	2,900	18	3,030	3,040	4
2,480	2,490	57	2,620	2,630	43	2,760	2,770	30	2,900	2,910	17	3,040	3,050	3
2,490	2,500	56	2,630	2,640	42	2,770	2,780	29	2,910	2,920	16	3,050	3,060	2
2,500	2,510	55	2,640	2,650	41	2,780	2,790	28	2,920	2,930	15	3,060	3,070	1
2,510	2,520	54	2,650	2,660	41	2,790	2,800	27	2,930	2,940	14	3,070	---	0

MARRIED With Both Spouses Filing Certificate

Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$150	\$155	\$31	\$300	\$305	\$61	\$960	\$970	\$55	\$1,260	\$1,270	\$26
5	10	1	155	160	32	305	310	62	970	980	54	1,270	1,280	25
10	15	2	160	165	33	310	315	63	980	990	53	1,280	1,290	24
15	20	3	165	170	34	315	320	64	990	1,000	52	1,290	1,300	23
20	25	4	170	175	35	320	325	65	1,000	1,010	51	1,300	1,310	22
25	30	5	175	180	36	325	330	66	1,010	1,020	50	1,310	1,320	21
30	35	6	180	185	37	330	335	67	1,020	1,030	49	1,320	1,330	20
35	40	7	185	190	38	335	340	68	1,030	1,040	48	1,330	1,340	19
40	45	8	190	195	39	340	345	69	1,040	1,050	47	1,340	1,350	18
45	50	9	195	200	40	345	350	70	1,050	1,060	46	1,350	1,360	17
50	55	10	200	205	41	350	355	71	1,060	1,070	45	1,360	1,370	16
55	60	11	205	210	42	355	780	72	1,070	1,080	44	1,370	1,380	15
60	65	12	210	215	43	780	790	72	1,080	1,090	43	1,380	1,390	15
65	70	13	215	220	44	790	800	71	1,090	1,100	42	1,390	1,400	14
70	75	14	220	225	45	800	810	70	1,100	1,110	41	1,400	1,410	13
75	80	15	225	230	46	810	820	69	1,110	1,120	40	1,410	1,420	12
80	85	16	230	235	47	820	830	68	1,120	1,130	39	1,420	1,430	11
85	90	17	235	240	48	830	840	67	1,130	1,140	38	1,430	1,440	10
90	95	18	240	245	49	840	850	66	1,140	1,150	38	1,440	1,450	9
95	100	19	245	250	50	850	860	65	1,150	1,160	37	1,450	1,460	8
100	105	20	250	255	51	860	870	64	1,160	1,170	36	1,460	1,470	7
105	110	21	255	260	52	870	880	63	1,170	1,180	35	1,470	1,480	6
110	115	22	260	265	53	880	890	62	1,180	1,190	34	1,480	1,490	5
115	120	23	265	270	54	890	900	61	1,190	1,200	33	1,490	1,500	4
120	125	24	270	275	55	900	910	61	1,200	1,210	32	1,500	1,510	3
125	130	26	275	280	56	910	920	60	1,210	1,220	31	1,510	1,520	2
130	135	27	280	285	57	920	930	59	1,220	1,230	30	1,520	1,530	1
135	140	28	285	290	58	930	940	58	1,230	1,240	29	1,530	---	0
140	145	29	290	295	59	940	950	57	1,240	1,250	28			
145	150	30	295	300	60	950	960	56	1,250	1,260	27			

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate											
Wages —			Wages —			Wages —			Wages —								
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made						
\$0	\$5	\$0	\$60	\$70	\$6	\$0	\$5	\$0	\$70	\$80	\$6	\$0	\$5	\$0	\$35	\$45	\$3
5	10	1	70	80	5	5	10	1	80	90	5	5	10	1	45	55	2
10	15	2	80	90	4	10	15	2	90	100	4	10	15	2	55	65	1
15	20	3	90	100	3	15	20	3	100	110	3	15	35	3	65	---	0
20	25	4	100	110	2	20	25	4	110	120	2						
25	30	5	110	120	1	25	30	5	120	130	1						
30	60	6	120	---	0	30	70	6	130	---	0						