

Correction to Publication 15-T, New Wage Withholding and Advance Earned Income Credit Payment Tables

A minor error is corrected on page 40 of Publication 15-T.

This change did **not** affect any tables contained in the publication.



Department of the Treasury
Internal Revenue Service

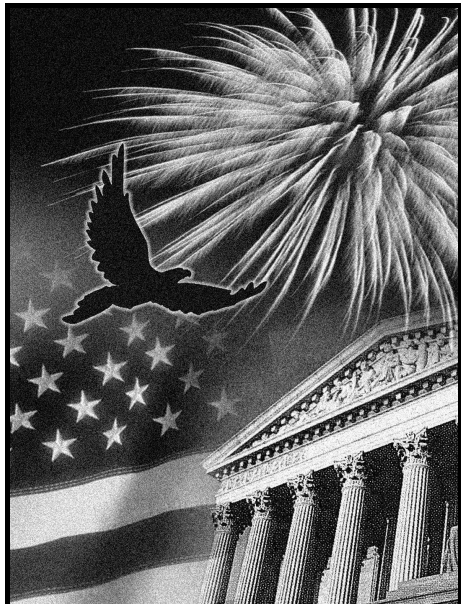
Publication 15-T

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New Wage Withholding and Advance Earned Income Credit Payment Tables

**(For Wages Paid Through
December 2009)**



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Introduction

This publication contains the new income tax withholding percentage and wage bracket method tables. It also includes the revised advance earned income credit (EIC) payment percentage and wage bracket method tables. The revised formula percentage method, wage bracket percentage method, and combined withholding tables are also found in this publication.

Publication 15-T should be used by employers in conjunction with the information in [Publication 15 \(Circular E\), Employer's Tax Guide](#). Agricultural employers who use [Publication 51 \(Circular A\), Agricultural Employer's Tax Guide](#), should also use these tables in lieu of the corresponding tables in Publication 51, and use Publication 15-T in conjunction with the information in Publication 51. Likewise, updated tables are included for [Publication 15-A, Employer's Supplemental Tax Guide](#).

For the calculation of income tax withholding on pensions, the new withholding tables also apply.

These new tables have been developed due to changes to the tax law made in the American Recovery and Reinvestment Act of 2009. The IRS asks that employers begin using these tables in lieu of the applicable previously published tables as soon as possible, but no later than April 1, 2009.



Because this publication combines withholding tables from both the [Publication 15 \(Circular E\)](#), [Publication 51 \(Circular A\)](#), and [Publication 15-A](#), your applicable table may be on a different page from that shown in those publications.

Notice to Employers

Make the notice on page 73 available to employees so that they will be aware of how the new law affects their withholding. A copy of Form W-4, Employee's Withholding Allowance Certificate, is included on pages 71 and 72. Employees do not need to fill out a new Form W-4. These new tables have been developed to apply for withholding for all employees and to take into account all current tax provisions. Employees may submit a new Form W-4 to ensure that the correct amount of tax is being withheld from their pay.

Note: The 2009 Form W-4 and the *Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members* found on page 58 of Publication 15-A are not being revised.

Withholding Income Taxes on the Wages of Nonresident Alien Employees

In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule. You must add an amount as set forth in the chart below to the nonresident alien's wages solely for calculating the income tax withholding for each payroll period. You determine the amount to be withheld by applying the income tax withholding tables to the amount of wages paid plus the additional chart amount. For more information, see Notice 2005-76, 2005-46 I.R.B. 947, available at www.irs.gov/irb/2005-46_IRB/ar10.html.

As the new withholding tables were developed due to changes to the tax law made by the American Recovery and Reinvestment Act of 2009, the amount to add to a nonresident alien employee's wages for calculating income tax withholding only has been increased. See the chart below for these increased amounts.



Nonresident alien students from India and business apprentices from India are not subject to this procedure.

The amount to be added to the nonresident alien's wages to calculate income tax withholding is set forth in the following chart.

Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 138.00
Biweekly	276.00
Semimonthly	299.00
Monthly	598.00
Quarterly	1,795.00
Semiannually	3,590.00

<u>Payroll Period</u>	<u>Add Additional</u>
Annually	7,180.00
Daily or Miscellaneous (each day of the payroll period)	27.60

The amounts added under this chart are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. These chart amounts should not be included in any box on the employee's Form W-2, Wage and Tax Statement, and do not increase the income tax liability of the employee. Also, these chart amounts do not increase the social security, Medicare, or Federal Unemployment Tax Act (FUTA) tax liability of the employer or the employee.

This procedure only applies to nonresident alien employees who have wages subject to income tax withholding.

Note. The following example will deal with the new withholding tables only. For withholding on wages to nonresident alien employees before the new withholding tables were implemented (after February 17, 2009, but not later than April 1, 2009), see *Withholding income taxes on wages of nonresident alien employees* in section 9 of Publication 15 (Circular E).

Example. An employer using the percentage method of withholding pays wages of \$500 for a biweekly payroll period to a married nonresident alien employee. The nonresident alien has properly completed Form W-4, entering marital status as "single" with one withholding allowance and indicating status as a nonresident alien on line 6 of Form W-4 (see page 71). The employer determines the wages to be used in the withholding tables by adding to the \$500 amount of wages paid the amount of \$276 from the chart above (\$776 total). The employer then applies the applicable table (Table 2(a), the table for biweekly payroll period, single persons) by subtracting the applicable percentage method amount for one withholding allowance for a biweekly payroll period from \$776 and making the calculations according to the table.

The \$276 added to wages for purposes of calculating income tax withholding is not reported on Form W-2, and does not increase the income tax liability of the employee. The \$276 added amount also does not affect the social security tax, Medicare tax, or FUTA tax liability of the employer or the employee.

Increased Exclusion Amount for Combined Commuter Highway Vehicle Transportation and Transit Passes

Effective March 2009, the monthly exclusion for combined commuter highway vehicle transportation and transit passes increases to \$230 through December 2009. This increase is based on a change in the tax law made in the American Recovery and Reinvestment Act of 2009.

How To Use the Income Tax Withholding and Advance Earned Income Credit (EIC) Payment Tables

Income Tax Withholding

There are several ways to figure income tax withholding. The following methods of withholding are based on the information that you get from your employees on Form W-4, Employee's Withholding Allowance Certificate. See section 9 of Publication 15 (Circular E) for more information on Form W-4.



Adjustments are not required when there will be more than the usual number of pay periods, for example, 27 biweekly pay dates instead of 26.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 7-26) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of federal tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in Table 1 on this page before using the percentage method tables (pages 5-6).

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

Adapt the tables to more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. The allowance values are in *Table 1, Percentage Method—2009 Amount for One Withholding Allowance*, later.
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

If you do not want to use the wage bracket tables on pages 7-26 to figure how much income tax to withhold, you can use a percentage computation based on Table 1 below and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method.

1. Multiply one withholding allowance for your payroll period (see Table 1 below) by the number of allowances that the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on page 5 or 6.

Table 1. Percentage Method—2009 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 70.19
Biweekly	140.38
Semimonthly	152.08
Monthly	304.17
Quarterly	912.50
Semiannually	1,825.00
Annually	3,650.00
Daily or miscellaneous (each day of the payroll period)	14.04

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

1. Total wage payment		\$600.00
2. One allowance	\$70.19	
3. Allowances claimed on Form W-4	<u>2</u>	
4. Multiply line 2 by line 3		<u>\$140.38</u>
5. Amount subject to withholding (subtract line 4 from line 1)		\$459.62
6. Tax to be withheld on \$459.62 from Table 1(a)—single person, page 5		<u>\$ 45.14</u>

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

Annual income tax withholding. Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

Example. A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$14,600 (the value of four withholding allowances for 2009) for a balance of \$37,400. Using the table for the annual payroll period (Table 6(b)) on page 6, \$2,812.50 is withheld. Divide the annual tax by 52. The weekly income tax to withhold is \$54.09.

Alternative Methods of Income Tax Withholding

Rather than the *Wage Bracket Method* or *Percentage Method* described above, you can use an alternative method to withhold income tax. [Alternative Methods for Figuring Withholding](#) on page 36 describes some of these alternative methods and contains:

- Formula tables for percentage method withholding (for automated payroll systems),
- Wage bracket percentage method tables (for automated payroll systems), and
- Combined income, social security, and Medicare tax withholding tables.

Additional alternative methods explained on page 36 are annualized wages, average estimated wages, cumulative wages, and part-year employment.

Advance Payment Methods for the Earned Income Credit (EIC)

To figure the advance EIC payment, you may use either the *Wage Bracket Method* or the *Percentage Method* as explained below. You may use other methods for figuring advance EIC payments if the amount of the payment is about the same as it would be using tables in this booklet. See the tolerances allowed in the chart in [Other methods](#) on page 36. See also section 10 in Publication 15 (Circular E) for an explanation of the advance payment of the EIC.

The number of withholding allowances that an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4.

Wage Bracket Method

If you use the wage bracket tables on pages 29-35, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions using the appropriate table. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Percentage Method

If you do not want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC payment, you can use the percentage method based on the appropriate rate table on pages 27 and 28.

Find the employee's gross wages before any deductions in the appropriate table on pages 27 and 28. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married with both spouses filing certificates. Find the advance EIC payment shown in the appropriate table for the amount of wages paid.

Whole-Dollar Withholding and Paying Advance EIC (Rounding)

The income tax withholding amounts in the wage bracket tables (pages 7-26) have been rounded to whole-dollar amounts.

When employers use the percentage method tables (pages 5-6) or an alternative method of income tax withholding table, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 29-35) have also been rounded to whole-dollar amounts. If you use the tables for percentage method of advance EIC payments (pages 27-28), the payments may be rounded to the nearest dollar.

Tables for Percentage Method of Withholding

(For Wages Paid Through December 2009)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$138		\$0		Not over \$303		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$138	—\$200	10%	—\$138	\$303	—\$470	10%	—\$303
\$200	—\$696	\$6.20 plus 15%	—\$200	\$470	—\$1,455	\$16.70 plus 15%	—\$470
\$696	—\$1,279	\$80.60 plus 25%	—\$696	\$1,455	—\$2,272	\$164.45 plus 25%	—\$1,455
\$1,279	—\$3,338	\$226.35 plus 28%	—\$1,279	\$2,272	—\$4,165	\$368.70 plus 28%	—\$2,272
\$3,338	—\$7,212	\$802.87 plus 33%	—\$3,338	\$4,165	—\$7,321	\$898.74 plus 33%	—\$4,165
\$7,212		\$2,081.29 plus 35%	—\$7,212	\$7,321		\$1,940.22 plus 35%	—\$7,321

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$276		\$0		Not over \$606		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$276	—\$400	10%	—\$276	\$606	—\$940	10%	—\$606
\$400	—\$1,392	\$12.40 plus 15%	—\$400	\$940	—\$2,910	\$33.40 plus 15%	—\$940
\$1,392	—\$2,559	\$161.20 plus 25%	—\$1,392	\$2,910	—\$4,543	\$328.90 plus 25%	—\$2,910
\$2,559	—\$6,677	\$452.95 plus 28%	—\$2,559	\$4,543	—\$8,331	\$737.15 plus 28%	—\$4,543
\$6,677	—\$14,423	\$1,605.99 plus 33%	—\$6,677	\$8,331	—\$14,642	\$1,797.79 plus 33%	—\$8,331
\$14,423		\$4,162.17 plus 35%	—\$14,423	\$14,642		\$3,880.42 plus 35%	—\$14,642

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$299		\$0		Not over \$656		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$299	—\$433	10%	—\$299	\$656	—\$1,019	10%	—\$656
\$433	—\$1,508	\$13.40 plus 15%	—\$433	\$1,019	—\$3,152	\$36.30 plus 15%	—\$1,019
\$1,508	—\$2,772	\$174.65 plus 25%	—\$1,508	\$3,152	—\$4,922	\$356.25 plus 25%	—\$3,152
\$2,772	—\$7,233	\$490.65 plus 28%	—\$2,772	\$4,922	—\$9,025	\$798.75 plus 28%	—\$4,922
\$7,233	—\$15,625	\$1,739.73 plus 33%	—\$7,233	\$9,025	—\$15,863	\$1,947.59 plus 33%	—\$9,025
\$15,625		\$4,509.09 plus 35%	—\$15,625	\$15,863		\$4,204.13 plus 35%	—\$15,863

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$598		\$0		Not over \$1,313		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$598	—\$867	10%	—\$598	\$1,313	—\$2,038	10%	—\$1,313
\$867	—\$3,017	\$26.90 plus 15%	—\$867	\$2,038	—\$6,304	\$72.50 plus 15%	—\$2,038
\$3,017	—\$5,544	\$349.40 plus 25%	—\$3,017	\$6,304	—\$9,844	\$712.40 plus 25%	—\$6,304
\$5,544	—\$14,467	\$981.15 plus 28%	—\$5,544	\$9,844	—\$18,050	\$1,597.40 plus 28%	—\$9,844
\$14,467	—\$31,250	\$3,479.59 plus 33%	—\$14,467	\$18,050	—\$31,725	\$3,895.08 plus 33%	—\$18,050
\$31,250		\$9,017.98 plus 35%	—\$31,250	\$31,725		\$8,407.83 plus 35%	—\$31,725

Tables for Percentage Method of Withholding (continued)

(For Wages Paid Through December 2009)

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 \$1,795		\$0		Not over \$3,938		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,795	—\$2,600	10%	—\$1,795	\$3,938	—\$6,113	10%	—\$3,938
\$2,600	—\$9,050	\$80.50 plus 15%	—\$2,600	\$6,113	—\$18,913	\$217.50 plus 15%	—\$6,113
\$9,050	—\$16,633	\$1,048.00 plus 25%	—\$9,050	\$18,913	—\$29,533	\$2,137.50 plus 25%	—\$18,913
\$16,633	—\$43,400	\$2,943.75 plus 28%	—\$16,633	\$29,533	—\$54,150	\$4,792.50 plus 28%	—\$29,533
\$43,400	—\$93,750	\$10,438.51 plus 33%	—\$43,400	\$54,150	—\$95,175	\$11,685.26 plus 33%	—\$54,150
\$93,750	—\$27,054.01 plus 35%	—\$93,750	—\$93,750	\$95,175	—\$25,223.51 plus 35%	—\$95,175	—\$95,175

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 \$3,590		\$0		Not over \$7,875		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$3,590	—\$5,200	10%	—\$3,590	\$7,875	—\$12,225	10%	—\$7,875
\$5,200	—\$18,100	\$161.00 plus 15%	—\$5,200	\$12,225	—\$37,825	\$435.00 plus 15%	—\$12,225
\$18,100	—\$33,265	\$2,096.00 plus 25%	—\$18,100	\$37,825	—\$59,065	\$4,275.00 plus 25%	—\$37,825
\$33,265	—\$86,800	\$5,887.25 plus 28%	—\$33,265	\$59,065	—\$108,300	\$9,585.00 plus 28%	—\$59,065
\$86,800	—\$187,500	\$20,877.05 plus 33%	—\$86,800	\$108,300	—\$190,350	\$23,370.80 plus 33%	—\$108,300
\$187,500	—\$54,108.05 plus 35%	—\$187,500	—\$187,500	\$190,350	—\$50,447.30 plus 35%	—\$190,350	—\$190,350

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 \$7,180		\$0		Not over \$15,750		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$7,180	—\$10,400	10%	—\$7,180	\$15,750	—\$24,450	10%	—\$15,750
\$10,400	—\$36,200	\$322.00 plus 15%	—\$10,400	\$24,450	—\$75,650	\$870.00 plus 15%	—\$24,450
\$36,200	—\$66,530	\$4,192.00 plus 25%	—\$36,200	\$75,650	—\$118,130	\$8,550.00 plus 25%	—\$75,650
\$66,530	—\$173,600	\$11,774.50 plus 28%	—\$66,530	\$118,130	—\$216,600	\$19,170.00 plus 28%	—\$118,130
\$173,600	—\$375,000	\$41,754.10 plus 33%	—\$173,600	\$216,600	—\$380,700	\$46,741.60 plus 33%	—\$216,600
\$375,000	—\$108,216.10 plus 35%	—\$375,000	—\$375,000	\$380,700	—\$100,894.60 plus 35%	—\$380,700	—\$380,700

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 \$27.60		\$0		Not over \$60.60		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$27.60	—\$40.00	10%	—\$27.60	\$60.60	—\$94.00	10%	—\$60.60
\$40.00	—\$139.20	\$1.24 plus 15%	—\$40.00	\$94.00	—\$291.00	\$3.34 plus 15%	—\$94.00
\$139.20	—\$255.90	\$16.12 plus 25%	—\$139.20	\$291.00	—\$454.30	\$32.89 plus 25%	—\$291.00
\$255.90	—\$667.70	\$45.30 plus 28%	—\$255.90	\$454.30	—\$833.10	\$73.72 plus 28%	—\$454.30
\$667.70	—\$1,442.30	\$160.60 plus 33%	—\$667.70	\$833.10	—\$1,464.20	\$179.78 plus 33%	—\$833.10
\$1,442.30	—\$416.22 plus 35%	—\$1,442.30	—\$1,442.30	\$1,464.20	—\$388.04 plus 35%	—\$1,464.20	—\$1,464.20

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2009)

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	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	150	1	0	0	0	0	0	0	0	0	0	0
150	155	1	0	0	0	0	0	0	0	0	0	0
155	160	2	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	4	0	0	0	0	0	0	0	0	0	0
185	190	5	0	0	0	0	0	0	0	0	0	0
190	195	5	0	0	0	0	0	0	0	0	0	0
195	200	6	0	0	0	0	0	0	0	0	0	0
200	210	7	0	0	0	0	0	0	0	0	0	0
210	220	8	1	0	0	0	0	0	0	0	0	0
220	230	10	2	0	0	0	0	0	0	0	0	0
230	240	11	3	0	0	0	0	0	0	0	0	0
240	250	13	4	0	0	0	0	0	0	0	0	0
250	260	14	5	0	0	0	0	0	0	0	0	0
260	270	16	6	0	0	0	0	0	0	0	0	0
270	280	17	7	0	0	0	0	0	0	0	0	0
280	290	19	8	1	0	0	0	0	0	0	0	0
290	300	20	10	2	0	0	0	0	0	0	0	0
300	310	22	11	3	0	0	0	0	0	0	0	0
310	320	23	13	4	0	0	0	0	0	0	0	0
320	330	25	14	5	0	0	0	0	0	0	0	0
330	340	26	16	6	0	0	0	0	0	0	0	0
340	350	28	17	7	0	0	0	0	0	0	0	0
350	360	29	19	8	1	0	0	0	0	0	0	0
360	370	31	20	10	2	0	0	0	0	0	0	0
370	380	32	22	11	3	0	0	0	0	0	0	0
380	390	34	23	13	4	0	0	0	0	0	0	0
390	400	35	25	14	5	0	0	0	0	0	0	0
400	410	37	26	16	6	0	0	0	0	0	0	0
410	420	38	28	17	7	0	0	0	0	0	0	0
420	430	40	29	19	8	1	0	0	0	0	0	0
430	440	41	31	20	10	2	0	0	0	0	0	0
440	450	43	32	22	11	3	0	0	0	0	0	0
450	460	44	34	23	13	4	0	0	0	0	0	0
460	470	46	35	25	14	5	0	0	0	0	0	0
470	480	47	37	26	16	6	0	0	0	0	0	0
480	490	49	38	28	17	7	0	0	0	0	0	0
490	500	50	40	29	19	8	1	0	0	0	0	0
500	510	52	41	31	20	10	2	0	0	0	0	0
510	520	53	43	32	22	11	3	0	0	0	0	0
520	530	55	44	34	23	13	4	0	0	0	0	0
530	540	56	46	35	25	14	5	0	0	0	0	0
540	550	58	47	37	26	16	6	0	0	0	0	0
550	560	59	49	38	28	17	7	0	0	0	0	0
560	570	61	50	40	29	19	8	1	0	0	0	0
570	580	62	52	41	31	20	10	2	0	0	0	0
580	590	64	53	43	32	22	11	3	0	0	0	0
590	600	65	55	44	34	23	13	4	0	0	0	0
600	610	67	56	46	35	25	14	5	0	0	0	0
610	620	68	58	47	37	26	16	6	0	0	0	0
620	630	70	59	49	38	28	17	7	0	0	0	0
630	640	71	61	50	40	29	19	8	1	0	0	0
640	650	73	62	52	41	31	20	10	2	0	0	0
650	660	74	64	53	43	32	22	11	3	0	0	0
660	670	76	65	55	44	34	23	13	4	0	0	0
670	680	77	67	56	46	35	25	14	5	0	0	0
680	690	79	68	58	47	37	26	16	6	0	0	0
690	700	80	70	59	49	38	28	17	7	0	0	0
700	710	83	71	61	50	40	29	19	8	1	0	0
710	720	85	73	62	52	41	31	20	10	2	0	0
720	730	88	74	64	53	43	32	22	11	3	0	0
730	740	90	76	65	55	44	34	23	13	4	0	0
740	750	93	77	67	56	46	35	25	14	5	0	0
750	760	95	79	68	58	47	37	26	16	6	0	0
760	770	98	80	70	59	49	38	28	17	7	0	0
770	780	100	83	71	61	50	40	29	19	8	1	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2009)

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 –										
\$780	\$790	\$103	\$85	\$73	\$62	\$52	\$41	\$31	\$20	\$10	\$2	\$0
790	800	105	88	74	64	53	43	32	22	11	3	0
800	810	108	90	76	65	55	44	34	23	13	4	0
810	820	110	93	77	67	56	46	35	25	14	5	0
820	830	113	95	79	68	58	47	37	26	16	6	0
830	840	115	98	80	70	59	49	38	28	17	7	0
840	850	118	100	83	71	61	50	40	29	19	8	1
850	860	120	103	85	73	62	52	41	31	20	10	2
860	870	123	105	88	74	64	53	43	32	22	11	3
870	880	125	108	90	76	65	55	44	34	23	13	4
880	890	128	110	93	77	67	56	46	35	25	14	5
890	900	130	113	95	79	68	58	47	37	26	16	6
900	910	133	115	98	80	70	59	49	38	28	17	7
910	920	135	118	100	83	71	61	50	40	29	19	8
920	930	138	120	103	85	73	62	52	41	31	20	10
930	940	140	123	105	88	74	64	53	43	32	22	11
940	950	143	125	108	90	76	65	55	44	34	23	13
950	960	145	128	110	93	77	67	56	46	35	25	14
960	970	148	130	113	95	79	68	58	47	37	26	16
970	980	150	133	115	98	80	70	59	49	38	28	17
980	990	153	135	118	100	83	71	61	50	40	29	19
990	1,000	155	138	120	103	85	73	62	52	41	31	20
1,000	1,010	158	140	123	105	88	74	64	53	43	32	22
1,010	1,020	160	143	125	108	90	76	65	55	44	34	23
1,020	1,030	163	145	128	110	93	77	67	56	46	35	25
1,030	1,040	165	148	130	113	95	79	68	58	47	37	26
1,040	1,050	168	150	133	115	98	80	70	59	49	38	28
1,050	1,060	170	153	135	118	100	83	71	61	50	40	29
1,060	1,070	173	155	138	120	103	85	73	62	52	41	31
1,070	1,080	175	158	140	123	105	88	74	64	53	43	32
1,080	1,090	178	160	143	125	108	90	76	65	55	44	34
1,090	1,100	180	163	145	128	110	93	77	67	56	46	35
1,100	1,110	183	165	148	130	113	95	79	68	58	47	37
1,110	1,120	185	168	150	133	115	98	80	70	59	49	38
1,120	1,130	188	170	153	135	118	100	83	71	61	50	40
1,130	1,140	190	173	155	138	120	103	85	73	62	52	41
1,140	1,150	193	175	158	140	123	105	88	74	64	53	43
1,150	1,160	195	178	160	143	125	108	90	76	65	55	44
1,160	1,170	198	180	163	145	128	110	93	77	67	56	46
1,170	1,180	200	183	165	148	130	113	95	79	68	58	47
1,180	1,190	203	185	168	150	133	115	98	80	70	59	49
1,190	1,200	205	188	170	153	135	118	100	82	71	61	50
1,200	1,210	208	190	173	155	138	120	103	85	73	62	52
1,210	1,220	210	193	175	158	140	123	105	87	74	64	53
1,220	1,230	213	195	178	160	143	125	108	90	76	65	55
1,230	1,240	215	198	180	163	145	128	110	92	77	67	56
1,240	1,250	218	200	183	165	148	130	113	95	79	68	58

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2009)

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	\$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	1	0	0	0	0	0	0	0	0	0
390	400	9	2	0	0	0	0	0	0	0	0	0
400	410	10	3	0	0	0	0	0	0	0	0	0
410	420	11	4	0	0	0	0	0	0	0	0	0
420	430	12	5	0	0	0	0	0	0	0	0	0
430	440	13	6	0	0	0	0	0	0	0	0	0
440	450	14	7	0	0	0	0	0	0	0	0	0
450	460	15	8	1	0	0	0	0	0	0	0	0
460	470	16	9	2	0	0	0	0	0	0	0	0
470	480	17	10	3	0	0	0	0	0	0	0	0
480	490	19	11	4	0	0	0	0	0	0	0	0
490	500	20	12	5	0	0	0	0	0	0	0	0
500	510	22	13	6	0	0	0	0	0	0	0	0
510	520	23	14	7	0	0	0	0	0	0	0	0
520	530	25	15	8	1	0	0	0	0	0	0	0
530	540	26	16	9	2	0	0	0	0	0	0	0
540	550	28	17	10	3	0	0	0	0	0	0	0
550	560	29	19	11	4	0	0	0	0	0	0	0
560	570	31	20	12	5	0	0	0	0	0	0	0
570	580	32	22	13	6	0	0	0	0	0	0	0
580	590	34	23	14	7	0	0	0	0	0	0	0
590	600	35	25	15	8	1	0	0	0	0	0	0
600	610	37	26	16	9	2	0	0	0	0	0	0
610	620	38	28	17	10	3	0	0	0	0	0	0
620	630	40	29	19	11	4	0	0	0	0	0	0
630	640	41	31	20	12	5	0	0	0	0	0	0
640	650	43	32	22	13	6	0	0	0	0	0	0
650	660	44	34	23	14	7	0	0	0	0	0	0
660	670	46	35	25	15	8	1	0	0	0	0	0
670	680	47	37	26	16	9	2	0	0	0	0	0
680	690	49	38	28	17	10	3	0	0	0	0	0
690	700	50	40	29	19	11	4	0	0	0	0	0
700	710	52	41	31	20	12	5	0	0	0	0	0
710	720	53	43	32	22	13	6	0	0	0	0	0
720	730	55	44	34	23	14	7	0	0	0	0	0
730	740	56	46	35	25	15	8	1	0	0	0	0
740	750	58	47	37	26	16	9	2	0	0	0	0
750	760	59	49	38	28	17	10	3	0	0	0	0
760	770	61	50	40	29	19	11	4	0	0	0	0
770	780	62	52	41	31	20	12	5	0	0	0	0
780	790	64	53	43	32	22	13	6	0	0	0	0
790	800	65	55	44	34	23	14	7	0	0	0	0
800	810	67	56	46	35	25	15	8	1	0	0	0
810	820	68	58	47	37	26	16	9	2	0	0	0
820	830	70	59	49	38	28	17	10	3	0	0	0
830	840	71	61	50	40	29	19	11	4	0	0	0
840	850	73	62	52	41	31	20	12	5	0	0	0
850	860	74	64	53	43	32	22	13	6	0	0	0
860	870	76	65	55	44	34	23	14	7	0	0	0
870	880	77	67	56	46	35	25	15	8	1	0	0
880	890	79	68	58	47	37	26	16	9	2	0	0
890	900	80	70	59	49	38	28	17	10	3	0	0
900	910	82	71	61	50	40	29	19	11	4	0	0
910	920	83	73	62	52	41	31	20	12	5	0	0
920	930	85	74	64	53	43	32	22	13	6	0	0
930	940	86	76	65	55	44	34	23	14	7	0	0
940	950	88	77	67	56	46	35	25	15	8	1	0
950	960	89	79	68	58	47	37	26	16	9	2	0
960	970	91	80	70	59	49	38	28	17	10	3	0
970	980	92	82	71	61	50	40	29	19	11	4	0
980	990	94	83	73	62	52	41	31	20	12	5	0
990	1,000	95	85	74	64	53	43	32	22	13	6	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2009)

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 –										
\$1,000	\$1,010	\$97	\$86	\$76	\$65	\$55	\$44	\$34	\$23	\$14	\$7	\$0
1,010	1,020	98	88	77	67	56	46	35	25	15	8	1
1,020	1,030	100	89	79	68	58	47	37	26	16	9	2
1,030	1,040	101	91	80	70	59	49	38	28	17	10	3
1,040	1,050	103	92	82	71	61	50	40	29	19	11	4
1,050	1,060	104	94	83	73	62	52	41	31	20	12	5
1,060	1,070	106	95	85	74	64	53	43	32	22	13	6
1,070	1,080	107	97	86	76	65	55	44	34	23	14	7
1,080	1,090	109	98	88	77	67	56	46	35	25	15	8
1,090	1,100	110	100	89	79	68	58	47	37	26	16	9
1,100	1,110	112	101	91	80	70	59	49	38	28	17	10
1,110	1,120	113	103	92	82	71	61	50	40	29	19	11
1,120	1,130	115	104	94	83	73	62	52	41	31	20	12
1,130	1,140	116	106	95	85	74	64	53	43	32	22	13
1,140	1,150	118	107	97	86	76	65	55	44	34	23	14
1,150	1,160	119	109	98	88	77	67	56	46	35	25	15
1,160	1,170	121	110	100	89	79	68	58	47	37	26	16
1,170	1,180	122	112	101	91	80	70	59	49	38	28	17
1,180	1,190	124	113	103	92	82	71	61	50	40	29	19
1,190	1,200	125	115	104	94	83	73	62	52	41	31	20
1,200	1,210	127	116	106	95	85	74	64	53	43	32	22
1,210	1,220	128	118	107	97	86	76	65	55	44	34	23
1,220	1,230	130	119	109	98	88	77	67	56	46	35	25
1,230	1,240	131	121	110	100	89	79	68	58	47	37	26
1,240	1,250	133	122	112	101	91	80	70	59	49	38	28
1,250	1,260	134	124	113	103	92	82	71	61	50	40	29
1,260	1,270	136	125	115	104	94	83	73	62	52	41	31
1,270	1,280	137	127	116	106	95	85	74	64	53	43	32
1,280	1,290	139	128	118	107	97	86	76	65	55	44	34
1,290	1,300	140	130	119	109	98	88	77	67	56	46	35
1,300	1,310	142	131	121	110	100	89	79	68	58	47	37
1,310	1,320	143	133	122	112	101	91	80	70	59	49	38
1,320	1,330	145	134	124	113	103	92	82	71	61	50	40
1,330	1,340	146	136	125	115	104	94	83	73	62	52	41
1,340	1,350	148	137	127	116	106	95	85	74	64	53	43
1,350	1,360	149	139	128	118	107	97	86	76	65	55	44
1,360	1,370	151	140	130	119	109	98	88	77	67	56	46
1,370	1,380	152	142	131	121	110	100	89	79	68	58	47
1,380	1,390	154	143	133	122	112	101	91	80	70	59	49
1,390	1,400	155	145	134	124	113	103	92	82	71	61	50

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 5. Also see the instructions on page 3.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2009)

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	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280	290	1	0	0	0	0	0	0	0	0	0	0
290	300	2	0	0	0	0	0	0	0	0	0	0
300	310	3	0	0	0	0	0	0	0	0	0	0
310	320	4	0	0	0	0	0	0	0	0	0	0
320	330	5	0	0	0	0	0	0	0	0	0	0
330	340	6	0	0	0	0	0	0	0	0	0	0
340	350	7	0	0	0	0	0	0	0	0	0	0
350	360	8	0	0	0	0	0	0	0	0	0	0
360	370	9	0	0	0	0	0	0	0	0	0	0
370	380	10	0	0	0	0	0	0	0	0	0	0
380	390	11	0	0	0	0	0	0	0	0	0	0
390	400	12	0	0	0	0	0	0	0	0	0	0
400	410	13	0	0	0	0	0	0	0	0	0	0
410	420	15	0	0	0	0	0	0	0	0	0	0
420	430	16	1	0	0	0	0	0	0	0	0	0
430	440	18	2	0	0	0	0	0	0	0	0	0
440	450	19	3	0	0	0	0	0	0	0	0	0
450	460	21	4	0	0	0	0	0	0	0	0	0
460	470	22	5	0	0	0	0	0	0	0	0	0
470	480	24	6	0	0	0	0	0	0	0	0	0
480	490	25	7	0	0	0	0	0	0	0	0	0
490	500	27	8	0	0	0	0	0	0	0	0	0
500	520	29	9	0	0	0	0	0	0	0	0	0
520	540	32	11	0	0	0	0	0	0	0	0	0
540	560	35	14	0	0	0	0	0	0	0	0	0
560	580	38	17	1	0	0	0	0	0	0	0	0
580	600	41	20	3	0	0	0	0	0	0	0	0
600	620	44	23	5	0	0	0	0	0	0	0	0
620	640	47	26	7	0	0	0	0	0	0	0	0
640	660	50	29	9	0	0	0	0	0	0	0	0
660	680	53	32	11	0	0	0	0	0	0	0	0
680	700	56	35	14	0	0	0	0	0	0	0	0
700	720	59	38	17	1	0	0	0	0	0	0	0
720	740	62	41	20	3	0	0	0	0	0	0	0
740	760	65	44	23	5	0	0	0	0	0	0	0
760	780	68	47	26	7	0	0	0	0	0	0	0
780	800	71	50	29	9	0	0	0	0	0	0	0
800	820	74	53	32	11	0	0	0	0	0	0	0
820	840	77	56	35	14	0	0	0	0	0	0	0
840	860	80	59	38	17	1	0	0	0	0	0	0
860	880	83	62	41	20	3	0	0	0	0	0	0
880	900	86	65	44	23	5	0	0	0	0	0	0
900	920	89	68	47	26	7	0	0	0	0	0	0
920	940	92	71	50	29	9	0	0	0	0	0	0
940	960	95	74	53	32	11	0	0	0	0	0	0
960	980	98	77	56	35	14	0	0	0	0	0	0
980	1,000	101	80	59	38	17	1	0	0	0	0	0
1,000	1,020	104	83	62	41	20	3	0	0	0	0	0
1,020	1,040	107	86	65	44	23	5	0	0	0	0	0
1,040	1,060	110	89	68	47	26	7	0	0	0	0	0
1,060	1,080	113	92	71	50	29	9	0	0	0	0	0
1,080	1,100	116	95	74	53	32	11	0	0	0	0	0
1,100	1,120	119	98	77	56	35	14	0	0	0	0	0
1,120	1,140	122	101	80	59	38	17	1	0	0	0	0
1,140	1,160	125	104	83	62	41	20	3	0	0	0	0
1,160	1,180	128	107	86	65	44	23	5	0	0	0	0
1,180	1,200	131	110	89	68	47	26	7	0	0	0	0
1,200	1,220	134	113	92	71	50	29	9	0	0	0	0
1,220	1,240	137	116	95	74	53	32	11	0	0	0	0
1,240	1,260	140	119	98	77	56	35	14	0	0	0	0
1,260	1,280	143	122	101	80	59	38	17	1	0	0	0
1,280	1,300	146	125	104	83	62	41	20	3	0	0	0
1,300	1,320	149	128	107	86	65	44	23	5	0	0	0
1,320	1,340	152	131	110	89	68	47	26	7	0	0	0
1,340	1,360	155	134	113	92	71	50	29	9	0	0	0
1,360	1,380	158	137	116	95	74	53	32	11	0	0	0
1,380	1,400	161	140	119	98	77	56	35	13	0	0	0
1,400	1,420	166	143	122	101	80	59	38	16	1	0	0
1,420	1,440	171	146	125	104	83	62	41	19	3	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2009)

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 –										
\$1,440	\$1,460	\$176	\$149	\$128	\$107	\$86	\$65	\$44	\$22	\$5	\$0	\$0
1,460	1,480	181	152	131	110	89	68	47	25	7	0	0
1,480	1,500	186	155	134	113	92	71	50	28	9	0	0
1,500	1,520	191	158	137	116	95	74	53	31	11	0	0
1,520	1,540	196	161	140	119	98	77	56	34	13	0	0
1,540	1,560	201	166	143	122	101	80	59	37	16	1	0
1,560	1,580	206	171	146	125	104	83	62	40	19	3	0
1,580	1,600	211	176	149	128	107	86	65	43	22	5	0
1,600	1,620	216	181	152	131	110	89	68	46	25	7	0
1,620	1,640	221	186	155	134	113	92	71	49	28	9	0
1,640	1,660	226	191	158	137	116	95	74	52	31	11	0
1,660	1,680	231	196	161	140	119	98	77	55	34	13	0
1,680	1,700	236	201	165	143	122	101	80	58	37	16	1
1,700	1,720	241	206	170	146	125	104	83	61	40	19	3
1,720	1,740	246	211	175	149	128	107	86	64	43	22	5
1,740	1,760	251	216	180	152	131	110	89	67	46	25	7
1,760	1,780	256	221	185	155	134	113	92	70	49	28	9
1,780	1,800	261	226	190	158	137	116	95	73	52	31	11
1,800	1,820	266	231	195	161	140	119	98	76	55	34	13
1,820	1,840	271	236	200	165	143	122	101	79	58	37	16
1,840	1,860	276	241	205	170	146	125	104	82	61	40	19
1,860	1,880	281	246	210	175	149	128	107	85	64	43	22
1,880	1,900	286	251	215	180	152	131	110	88	67	46	25
1,900	1,920	291	256	220	185	155	134	113	91	70	49	28
1,920	1,940	296	261	225	190	158	137	116	94	73	52	31
1,940	1,960	301	266	230	195	161	140	119	97	76	55	34
1,960	1,980	306	271	235	200	165	143	122	100	79	58	37
1,980	2,000	311	276	240	205	170	146	125	103	82	61	40
2,000	2,020	316	281	245	210	175	149	128	106	85	64	43
2,020	2,040	321	286	250	215	180	152	131	109	88	67	46
2,040	2,060	326	291	255	220	185	155	134	112	91	70	49
2,060	2,080	331	296	260	225	190	158	137	115	94	73	52
2,080	2,100	336	301	265	230	195	161	140	118	97	76	55

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2009)

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	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	640	2	0	0	0	0	0	0	0	0	0	0
640	660	4	0	0	0	0	0	0	0	0	0	0
660	680	6	0	0	0	0	0	0	0	0	0	0
680	700	8	0	0	0	0	0	0	0	0	0	0
700	720	10	0	0	0	0	0	0	0	0	0	0
720	740	12	0	0	0	0	0	0	0	0	0	0
740	760	14	0	0	0	0	0	0	0	0	0	0
760	780	16	2	0	0	0	0	0	0	0	0	0
780	800	18	4	0	0	0	0	0	0	0	0	0
800	820	20	6	0	0	0	0	0	0	0	0	0
820	840	22	8	0	0	0	0	0	0	0	0	0
840	860	24	10	0	0	0	0	0	0	0	0	0
860	880	26	12	0	0	0	0	0	0	0	0	0
880	900	28	14	0	0	0	0	0	0	0	0	0
900	920	30	16	2	0	0	0	0	0	0	0	0
920	940	32	18	4	0	0	0	0	0	0	0	0
940	960	35	20	6	0	0	0	0	0	0	0	0
960	980	38	22	8	0	0	0	0	0	0	0	0
980	1,000	41	24	10	0	0	0	0	0	0	0	0
1,000	1,020	44	26	12	0	0	0	0	0	0	0	0
1,020	1,040	47	28	14	0	0	0	0	0	0	0	0
1,040	1,060	50	30	16	2	0	0	0	0	0	0	0
1,060	1,080	53	32	18	4	0	0	0	0	0	0	0
1,080	1,100	56	35	20	6	0	0	0	0	0	0	0
1,100	1,120	59	38	22	8	0	0	0	0	0	0	0
1,120	1,140	62	41	24	10	0	0	0	0	0	0	0
1,140	1,160	65	44	26	12	0	0	0	0	0	0	0
1,160	1,180	68	47	28	14	0	0	0	0	0	0	0
1,180	1,200	71	50	30	16	2	0	0	0	0	0	0
1,200	1,220	74	53	32	18	4	0	0	0	0	0	0
1,220	1,240	77	56	35	20	6	0	0	0	0	0	0
1,240	1,260	80	59	38	22	8	0	0	0	0	0	0
1,260	1,280	83	62	41	24	10	0	0	0	0	0	0
1,280	1,300	86	65	44	26	12	0	0	0	0	0	0
1,300	1,320	89	68	47	28	14	0	0	0	0	0	0
1,320	1,340	92	71	50	30	16	2	0	0	0	0	0
1,340	1,360	95	74	53	32	18	4	0	0	0	0	0
1,360	1,380	98	77	56	35	20	6	0	0	0	0	0
1,380	1,400	101	80	59	38	22	8	0	0	0	0	0
1,400	1,420	104	83	62	41	24	10	0	0	0	0	0
1,420	1,440	107	86	65	44	26	12	0	0	0	0	0
1,440	1,460	110	89	68	47	28	14	0	0	0	0	0
1,460	1,480	113	92	71	50	30	16	2	0	0	0	0
1,480	1,500	116	95	74	53	32	18	4	0	0	0	0
1,500	1,520	119	98	77	56	35	20	6	0	0	0	0
1,520	1,540	122	101	80	59	38	22	8	0	0	0	0
1,540	1,560	125	104	83	62	41	24	10	0	0	0	0
1,560	1,580	128	107	86	65	44	26	12	0	0	0	0
1,580	1,600	131	110	89	68	47	28	14	0	0	0	0
1,600	1,620	134	113	92	71	50	30	16	2	0	0	0
1,620	1,640	137	116	95	74	53	32	18	4	0	0	0
1,640	1,660	140	119	98	77	56	35	20	6	0	0	0
1,660	1,680	143	122	101	80	59	38	22	8	0	0	0
1,680	1,700	146	125	104	83	62	41	24	10	0	0	0
1,700	1,720	149	128	107	86	65	44	26	12	0	0	0
1,720	1,740	152	131	110	89	68	47	28	14	0	0	0
1,740	1,760	155	134	113	92	71	50	30	16	2	0	0
1,760	1,780	158	137	116	95	74	53	32	18	4	0	0
1,780	1,800	161	140	119	98	77	56	35	20	6	0	0
1,800	1,820	164	143	122	101	80	59	38	22	8	0	0
1,820	1,840	167	146	125	104	83	62	41	24	10	0	0
1,840	1,860	170	149	128	107	86	65	44	26	12	0	0
1,860	1,880	173	152	131	110	89	68	47	28	14	0	0
1,880	1,900	176	155	134	113	92	71	50	30	16	2	0
1,900	1,920	179	158	137	116	95	74	53	32	18	4	0
1,920	1,940	182	161	140	119	98	77	56	35	20	6	0
1,940	1,960	185	164	143	122	101	80	59	38	22	8	0
1,960	1,980	188	167	146	125	104	83	62	41	24	10	0
1,980	2,000	191	170	149	128	107	86	65	44	26	12	0

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2009)

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 –										
\$2,000	\$2,020	\$194	\$173	\$152	\$131	\$110	\$89	\$68	\$47	\$28	\$14	\$0
2,020	2,040	197	176	155	134	113	92	71	50	30	16	2
2,040	2,060	200	179	158	137	116	95	74	53	32	18	4
2,060	2,080	203	182	161	140	119	98	77	56	34	20	6
2,080	2,100	206	185	164	143	122	101	80	59	37	22	8
2,100	2,120	209	188	167	146	125	104	83	62	40	24	10
2,120	2,140	212	191	170	149	128	107	86	65	43	26	12
2,140	2,160	215	194	173	152	131	110	89	68	46	28	14
2,160	2,180	218	197	176	155	134	113	92	71	49	30	16
2,180	2,200	221	200	179	158	137	116	95	74	52	32	18
2,200	2,220	224	203	182	161	140	119	98	77	55	34	20
2,220	2,240	227	206	185	164	143	122	101	80	58	37	22
2,240	2,260	230	209	188	167	146	125	104	83	61	40	24
2,260	2,280	233	212	191	170	149	128	107	86	64	43	26
2,280	2,300	236	215	194	173	152	131	110	89	67	46	28
2,300	2,320	239	218	197	176	155	134	113	92	70	49	30
2,320	2,340	242	221	200	179	158	137	116	95	73	52	32
2,340	2,360	245	224	203	182	161	140	119	98	76	55	34
2,360	2,380	248	227	206	185	164	143	122	101	79	58	37
2,380	2,400	251	230	209	188	167	146	125	104	82	61	40
2,400	2,420	254	233	212	191	170	149	128	107	85	64	43
2,420	2,440	257	236	215	194	173	152	131	110	88	67	46
2,440	2,460	260	239	218	197	176	155	134	113	91	70	49
2,460	2,480	263	242	221	200	179	158	137	116	94	73	52
2,480	2,500	266	245	224	203	182	161	140	119	97	76	55
2,500	2,520	269	248	227	206	185	164	143	122	100	79	58
2,520	2,540	272	251	230	209	188	167	146	125	103	82	61
2,540	2,560	275	254	233	212	191	170	149	128	106	85	64
2,560	2,580	278	257	236	215	194	173	152	131	109	88	67
2,580	2,600	281	260	239	218	197	176	155	134	112	91	70
2,600	2,620	284	263	242	221	200	179	158	137	115	94	73
2,620	2,640	287	266	245	224	203	182	161	140	118	97	76
2,640	2,660	290	269	248	227	206	185	164	143	121	100	79
2,660	2,680	293	272	251	230	209	188	167	146	124	103	82
2,680	2,700	296	275	254	233	212	191	170	149	127	106	85

\$2,700 and over

Use Table 2(b) for a **MARRIED person** on page 5. Also see the instructions on page 3.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

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	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	310	1	0	0	0	0	0	0	0	0	0	0
310	320	2	0	0	0	0	0	0	0	0	0	0
320	330	3	0	0	0	0	0	0	0	0	0	0
330	340	4	0	0	0	0	0	0	0	0	0	0
340	350	5	0	0	0	0	0	0	0	0	0	0
350	360	6	0	0	0	0	0	0	0	0	0	0
360	370	7	0	0	0	0	0	0	0	0	0	0
370	380	8	0	0	0	0	0	0	0	0	0	0
380	390	9	0	0	0	0	0	0	0	0	0	0
390	400	10	0	0	0	0	0	0	0	0	0	0
400	410	11	0	0	0	0	0	0	0	0	0	0
410	420	12	0	0	0	0	0	0	0	0	0	0
420	430	13	0	0	0	0	0	0	0	0	0	0
430	440	14	0	0	0	0	0	0	0	0	0	0
440	450	15	0	0	0	0	0	0	0	0	0	0
450	460	17	0	0	0	0	0	0	0	0	0	0
460	470	18	1	0	0	0	0	0	0	0	0	0
470	480	20	2	0	0	0	0	0	0	0	0	0
480	490	21	3	0	0	0	0	0	0	0	0	0
490	500	23	4	0	0	0	0	0	0	0	0	0
500	520	25	6	0	0	0	0	0	0	0	0	0
520	540	28	8	0	0	0	0	0	0	0	0	0
540	560	31	10	0	0	0	0	0	0	0	0	0
560	580	34	12	0	0	0	0	0	0	0	0	0
580	600	37	14	0	0	0	0	0	0	0	0	0
600	620	40	17	1	0	0	0	0	0	0	0	0
620	640	43	20	3	0	0	0	0	0	0	0	0
640	660	46	23	5	0	0	0	0	0	0	0	0
660	680	49	26	7	0	0	0	0	0	0	0	0
680	700	52	29	9	0	0	0	0	0	0	0	0
700	720	55	32	11	0	0	0	0	0	0	0	0
720	740	58	35	13	0	0	0	0	0	0	0	0
740	760	61	38	15	0	0	0	0	0	0	0	0
760	780	64	41	18	1	0	0	0	0	0	0	0
780	800	67	44	21	3	0	0	0	0	0	0	0
800	820	70	47	24	5	0	0	0	0	0	0	0
820	840	73	50	27	7	0	0	0	0	0	0	0
840	860	76	53	30	9	0	0	0	0	0	0	0
860	880	79	56	33	11	0	0	0	0	0	0	0
880	900	82	59	36	13	0	0	0	0	0	0	0
900	920	85	62	39	16	0	0	0	0	0	0	0
920	940	88	65	42	19	2	0	0	0	0	0	0
940	960	91	68	45	22	4	0	0	0	0	0	0
960	980	94	71	48	25	6	0	0	0	0	0	0
980	1,000	97	74	51	28	8	0	0	0	0	0	0
1,000	1,020	100	77	54	31	10	0	0	0	0	0	0
1,020	1,040	103	80	57	34	12	0	0	0	0	0	0
1,040	1,060	106	83	60	37	15	0	0	0	0	0	0
1,060	1,080	109	86	63	40	18	1	0	0	0	0	0
1,080	1,100	112	89	66	43	21	3	0	0	0	0	0
1,100	1,120	115	92	69	46	24	5	0	0	0	0	0
1,120	1,140	118	95	72	49	27	7	0	0	0	0	0
1,140	1,160	121	98	75	52	30	9	0	0	0	0	0
1,160	1,180	124	101	78	55	33	11	0	0	0	0	0
1,180	1,200	127	104	81	58	36	13	0	0	0	0	0
1,200	1,220	130	107	84	61	39	16	0	0	0	0	0
1,220	1,240	133	110	87	64	42	19	2	0	0	0	0
1,240	1,260	136	113	90	67	45	22	4	0	0	0	0
1,260	1,280	139	116	93	70	48	25	6	0	0	0	0
1,280	1,300	142	119	96	73	51	28	8	0	0	0	0
1,300	1,320	145	122	99	76	54	31	10	0	0	0	0
1,320	1,340	148	125	102	79	57	34	12	0	0	0	0
1,340	1,360	151	128	105	82	60	37	14	0	0	0	0
1,360	1,380	154	131	108	85	63	40	17	1	0	0	0
1,380	1,400	157	134	111	88	66	43	20	3	0	0	0
1,400	1,420	160	137	114	91	69	46	23	5	0	0	0
1,420	1,440	163	140	117	94	72	49	26	7	0	0	0
1,440	1,460	166	143	120	97	75	52	29	9	0	0	0
1,460	1,480	169	146	123	100	78	55	32	11	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

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 –										
\$1,480	\$1,500	\$172	\$149	\$126	\$103	\$81	\$58	\$35	\$13	\$0	\$0	\$0
1,500	1,520	175	152	129	106	84	61	38	15	0	0	0
1,520	1,540	180	155	132	109	87	64	41	18	1	0	0
1,540	1,560	185	158	135	112	90	67	44	21	3	0	0
1,560	1,580	190	161	138	115	93	70	47	24	5	0	0
1,580	1,600	195	164	141	118	96	73	50	27	7	0	0
1,600	1,620	200	167	144	121	99	76	53	30	9	0	0
1,620	1,640	205	170	147	124	102	79	56	33	11	0	0
1,640	1,660	210	173	150	127	105	82	59	36	13	0	0
1,660	1,680	215	177	153	130	108	85	62	39	16	0	0
1,680	1,700	220	182	156	133	111	88	65	42	19	2	0
1,700	1,720	225	187	159	136	114	91	68	45	22	4	0
1,720	1,740	230	192	162	139	117	94	71	48	25	6	0
1,740	1,760	235	197	165	142	120	97	74	51	28	8	0
1,760	1,780	240	202	168	145	123	100	77	54	31	10	0
1,780	1,800	245	207	171	148	126	103	80	57	34	12	0
1,800	1,820	250	212	174	151	129	106	83	60	37	15	0
1,820	1,840	255	217	179	154	132	109	86	63	40	18	1
1,840	1,860	260	222	184	157	135	112	89	66	43	21	3
1,860	1,880	265	227	189	160	138	115	92	69	46	24	5
1,880	1,900	270	232	194	163	141	118	95	72	49	27	7
1,900	1,920	275	237	199	166	144	121	98	75	52	30	9
1,920	1,940	280	242	204	169	147	124	101	78	55	33	11
1,940	1,960	285	247	209	172	150	127	104	81	58	36	13
1,960	1,980	290	252	214	176	153	130	107	84	61	39	16
1,980	2,000	295	257	219	181	156	133	110	87	64	42	19
2,000	2,020	300	262	224	186	159	136	113	90	67	45	22
2,020	2,040	305	267	229	191	162	139	116	93	70	48	25
2,040	2,060	310	272	234	196	165	142	119	96	73	51	28
2,060	2,080	315	277	239	201	168	145	122	99	76	54	31
2,080	2,100	320	282	244	206	171	148	125	102	79	57	34
2,100	2,120	325	287	249	211	174	151	128	105	82	60	37
2,120	2,140	330	292	254	216	178	154	131	108	85	63	40

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

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	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
660	680	1	0	0	0	0	0	0	0	0	0	0
680	700	3	0	0	0	0	0	0	0	0	0	0
700	720	5	0	0	0	0	0	0	0	0	0	0
720	740	7	0	0	0	0	0	0	0	0	0	0
740	760	9	0	0	0	0	0	0	0	0	0	0
760	780	11	0	0	0	0	0	0	0	0	0	0
780	800	13	0	0	0	0	0	0	0	0	0	0
800	820	15	0	0	0	0	0	0	0	0	0	0
820	840	17	2	0	0	0	0	0	0	0	0	0
840	860	19	4	0	0	0	0	0	0	0	0	0
860	880	21	6	0	0	0	0	0	0	0	0	0
880	900	23	8	0	0	0	0	0	0	0	0	0
900	920	25	10	0	0	0	0	0	0	0	0	0
920	940	27	12	0	0	0	0	0	0	0	0	0
940	960	29	14	0	0	0	0	0	0	0	0	0
960	980	31	16	1	0	0	0	0	0	0	0	0
980	1,000	33	18	3	0	0	0	0	0	0	0	0
1,000	1,020	35	20	5	0	0	0	0	0	0	0	0
1,020	1,040	38	22	7	0	0	0	0	0	0	0	0
1,040	1,060	41	24	9	0	0	0	0	0	0	0	0
1,060	1,080	44	26	11	0	0	0	0	0	0	0	0
1,080	1,100	47	28	13	0	0	0	0	0	0	0	0
1,100	1,120	50	30	15	0	0	0	0	0	0	0	0
1,120	1,140	53	32	17	2	0	0	0	0	0	0	0
1,140	1,160	56	34	19	4	0	0	0	0	0	0	0
1,160	1,180	59	36	21	6	0	0	0	0	0	0	0
1,180	1,200	62	39	23	8	0	0	0	0	0	0	0
1,200	1,220	65	42	25	10	0	0	0	0	0	0	0
1,220	1,240	68	45	27	12	0	0	0	0	0	0	0
1,240	1,260	71	48	29	14	0	0	0	0	0	0	0
1,260	1,280	74	51	31	16	1	0	0	0	0	0	0
1,280	1,300	77	54	33	18	3	0	0	0	0	0	0
1,300	1,320	80	57	35	20	5	0	0	0	0	0	0
1,320	1,340	83	60	37	22	7	0	0	0	0	0	0
1,340	1,360	86	63	40	24	9	0	0	0	0	0	0
1,360	1,380	89	66	43	26	11	0	0	0	0	0	0
1,380	1,400	92	69	46	28	13	0	0	0	0	0	0
1,400	1,420	95	72	49	30	15	0	0	0	0	0	0
1,420	1,440	98	75	52	32	17	1	0	0	0	0	0
1,440	1,460	101	78	55	34	19	3	0	0	0	0	0
1,460	1,480	104	81	58	36	21	5	0	0	0	0	0
1,480	1,500	107	84	61	39	23	7	0	0	0	0	0
1,500	1,520	110	87	64	42	25	9	0	0	0	0	0
1,520	1,540	113	90	67	45	27	11	0	0	0	0	0
1,540	1,560	116	93	70	48	29	13	0	0	0	0	0
1,560	1,580	119	96	73	51	31	15	0	0	0	0	0
1,580	1,600	122	99	76	54	33	17	2	0	0	0	0
1,600	1,620	125	102	79	57	35	19	4	0	0	0	0
1,620	1,640	128	105	82	60	37	21	6	0	0	0	0
1,640	1,660	131	108	85	63	40	23	8	0	0	0	0
1,660	1,680	134	111	88	66	43	25	10	0	0	0	0
1,680	1,700	137	114	91	69	46	27	12	0	0	0	0
1,700	1,720	140	117	94	72	49	29	14	0	0	0	0
1,720	1,740	143	120	97	75	52	31	16	1	0	0	0
1,740	1,760	146	123	100	78	55	33	18	3	0	0	0
1,760	1,780	149	126	103	81	58	35	20	5	0	0	0
1,780	1,800	152	129	106	84	61	38	22	7	0	0	0
1,800	1,820	155	132	109	87	64	41	24	9	0	0	0
1,820	1,840	158	135	112	90	67	44	26	11	0	0	0
1,840	1,860	161	138	115	93	70	47	28	13	0	0	0
1,860	1,880	164	141	118	96	73	50	30	15	0	0	0
1,880	1,900	167	144	121	99	76	53	32	17	2	0	0
1,900	1,920	170	147	124	102	79	56	34	19	4	0	0
1,920	1,940	173	150	127	105	82	59	36	21	6	0	0
1,940	1,960	176	153	130	108	85	62	39	23	8	0	0
1,960	1,980	179	156	133	111	88	65	42	25	10	0	0
1,980	2,000	182	159	136	114	91	68	45	27	12	0	0
2,000	2,020	185	162	139	117	94	71	48	29	14	0	0
2,020	2,040	188	165	142	120	97	74	51	31	16	1	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

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

\$2,740 and over

Use Table 3(b) for a **MARRIED person** on page 5. Also see the instructions on page 3.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

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	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
600	640	2	0	0	0	0	0	0	0	0	0	0
640	680	6	0	0	0	0	0	0	0	0	0	0
680	720	10	0	0	0	0	0	0	0	0	0	0
720	760	14	0	0	0	0	0	0	0	0	0	0
760	800	18	0	0	0	0	0	0	0	0	0	0
800	840	22	0	0	0	0	0	0	0	0	0	0
840	880	26	0	0	0	0	0	0	0	0	0	0
880	920	32	0	0	0	0	0	0	0	0	0	0
920	960	38	4	0	0	0	0	0	0	0	0	0
960	1,000	44	8	0	0	0	0	0	0	0	0	0
1,000	1,040	50	12	0	0	0	0	0	0	0	0	0
1,040	1,080	56	16	0	0	0	0	0	0	0	0	0
1,080	1,120	62	20	0	0	0	0	0	0	0	0	0
1,120	1,160	68	24	0	0	0	0	0	0	0	0	0
1,160	1,200	74	28	0	0	0	0	0	0	0	0	0
1,200	1,240	80	34	1	0	0	0	0	0	0	0	0
1,240	1,280	86	40	5	0	0	0	0	0	0	0	0
1,280	1,320	92	46	9	0	0	0	0	0	0	0	0
1,320	1,360	98	52	13	0	0	0	0	0	0	0	0
1,360	1,400	104	58	17	0	0	0	0	0	0	0	0
1,400	1,440	110	64	21	0	0	0	0	0	0	0	0
1,440	1,480	116	70	25	0	0	0	0	0	0	0	0
1,480	1,520	122	76	31	0	0	0	0	0	0	0	0
1,520	1,560	128	82	37	3	0	0	0	0	0	0	0
1,560	1,600	134	88	43	7	0	0	0	0	0	0	0
1,600	1,640	140	94	49	11	0	0	0	0	0	0	0
1,640	1,680	146	100	55	15	0	0	0	0	0	0	0
1,680	1,720	152	106	61	19	0	0	0	0	0	0	0
1,720	1,760	158	112	67	23	0	0	0	0	0	0	0
1,760	1,800	164	118	73	27	0	0	0	0	0	0	0
1,800	1,840	170	124	79	33	1	0	0	0	0	0	0
1,840	1,880	176	130	85	39	5	0	0	0	0	0	0
1,880	1,920	182	136	91	45	9	0	0	0	0	0	0
1,920	1,960	188	142	97	51	13	0	0	0	0	0	0
1,960	2,000	194	148	103	57	17	0	0	0	0	0	0
2,000	2,040	200	154	109	63	21	0	0	0	0	0	0
2,040	2,080	206	160	115	69	25	0	0	0	0	0	0
2,080	2,120	212	166	121	75	29	0	0	0	0	0	0
2,120	2,160	218	172	127	81	35	2	0	0	0	0	0
2,160	2,200	224	178	133	87	41	6	0	0	0	0	0
2,200	2,240	230	184	139	93	47	10	0	0	0	0	0
2,240	2,280	236	190	145	99	53	14	0	0	0	0	0
2,280	2,320	242	196	151	105	59	18	0	0	0	0	0
2,320	2,360	248	202	157	111	65	22	0	0	0	0	0
2,360	2,400	254	208	163	117	71	26	0	0	0	0	0
2,400	2,440	260	214	169	123	77	32	0	0	0	0	0
2,440	2,480	266	220	175	129	83	38	4	0	0	0	0
2,480	2,520	272	226	181	135	89	44	8	0	0	0	0
2,520	2,560	278	232	187	141	95	50	12	0	0	0	0
2,560	2,600	284	238	193	147	101	56	16	0	0	0	0
2,600	2,640	290	244	199	153	107	62	20	0	0	0	0
2,640	2,680	296	250	205	159	113	68	24	0	0	0	0
2,680	2,720	302	256	211	165	119	74	28	0	0	0	0
2,720	2,760	308	262	217	171	125	80	34	1	0	0	0
2,760	2,800	314	268	223	177	131	86	40	5	0	0	0
2,800	2,840	320	274	229	183	137	92	46	9	0	0	0
2,840	2,880	326	280	235	189	143	98	52	13	0	0	0
2,880	2,920	332	286	241	195	149	104	58	17	0	0	0
2,920	2,960	338	292	247	201	155	110	64	21	0	0	0
2,960	3,000	344	298	253	207	161	116	70	25	0	0	0
3,000	3,040	350	304	259	213	167	122	76	30	0	0	0
3,040	3,080	360	310	265	219	173	128	82	36	3	0	0
3,080	3,120	370	316	271	225	179	134	88	42	7	0	0
3,120	3,160	380	322	277	231	185	140	94	48	11	0	0
3,160	3,200	390	328	283	237	191	146	100	54	15	0	0
3,200	3,240	400	334	289	243	197	152	106	60	19	0	0
3,240	3,280	410	340	295	249	203	158	112	66	23	0	0
3,280	3,320	420	346	301	255	209	164	118	72	27	0	0
3,320	3,360	430	354	307	261	215	170	124	78	33	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2009)

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 –										
\$3,360	\$3,400	\$440	\$364	\$313	\$267	\$221	\$176	\$130	\$84	\$39	\$4	\$0
3,400	3,440	450	374	319	273	227	182	136	90	45	8	0
3,440	3,480	460	384	325	279	233	188	142	96	51	12	0
3,480	3,520	470	394	331	285	239	194	148	102	57	16	0
3,520	3,560	480	404	337	291	245	200	154	108	63	20	0
3,560	3,600	490	414	343	297	251	206	160	114	69	24	0
3,600	3,640	500	424	349	303	257	212	166	120	75	29	0
3,640	3,680	510	434	358	309	263	218	172	126	81	35	2
3,680	3,720	520	444	368	315	269	224	178	132	87	41	6
3,720	3,760	530	454	378	321	275	230	184	138	93	47	10
3,760	3,800	540	464	388	327	281	236	190	144	99	53	14
3,800	3,840	550	474	398	333	287	242	196	150	105	59	18
3,840	3,880	560	484	408	339	293	248	202	156	111	65	22
3,880	3,920	570	494	418	345	299	254	208	162	117	71	26
3,920	3,960	580	504	428	352	305	260	214	168	123	77	32
3,960	4,000	590	514	438	362	311	266	220	174	129	83	38
4,000	4,040	600	524	448	372	317	272	226	180	135	89	44
4,040	4,080	610	534	458	382	323	278	232	186	141	95	50
4,080	4,120	620	544	468	392	329	284	238	192	147	101	56
4,120	4,160	630	554	478	402	335	290	244	198	153	107	62
4,160	4,200	640	564	488	412	341	296	250	204	159	113	68
4,200	4,240	650	574	498	422	347	302	256	210	165	119	74
4,240	4,280	660	584	508	432	356	308	262	216	171	125	80
4,280	4,320	670	594	518	442	366	314	268	222	177	131	86
4,320	4,360	680	604	528	452	376	320	274	228	183	137	92
4,360	4,400	690	614	538	462	386	326	280	234	189	143	98
4,400	4,440	700	624	548	472	396	332	286	240	195	149	104
4,440	4,480	710	634	558	482	406	338	292	246	201	155	110
4,480	4,520	720	644	568	492	416	344	298	252	207	161	116
4,520	4,560	730	654	578	502	426	350	304	258	213	167	122
4,560	4,600	740	664	588	512	436	360	310	264	219	173	128
4,600	4,640	750	674	598	522	446	370	316	270	225	179	134
4,640	4,680	760	684	608	532	456	380	322	276	231	185	140
4,680	4,720	770	694	618	542	466	390	328	282	237	191	146
4,720	4,760	780	704	628	552	476	400	334	288	243	197	152
4,760	4,800	790	714	638	562	486	410	340	294	249	203	158
4,800	4,840	800	724	648	572	496	420	346	300	255	209	164
4,840	4,880	810	734	658	582	506	430	354	306	261	215	170
4,880	4,920	820	744	668	592	516	440	364	312	267	221	176
4,920	4,960	830	754	678	602	526	450	374	318	273	227	182
4,960	5,000	840	764	688	612	536	460	384	324	279	233	188
5,000	5,040	850	774	698	622	546	470	394	330	285	239	194
5,040	5,080	860	784	708	632	556	480	404	336	291	245	200

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

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	\$1,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,320	1,360	3	0	0	0	0	0	0	0	0	0	0
1,360	1,400	7	0	0	0	0	0	0	0	0	0	0
1,400	1,440	11	0	0	0	0	0	0	0	0	0	0
1,440	1,480	15	0	0	0	0	0	0	0	0	0	0
1,480	1,520	19	0	0	0	0	0	0	0	0	0	0
1,520	1,560	23	0	0	0	0	0	0	0	0	0	0
1,560	1,600	27	0	0	0	0	0	0	0	0	0	0
1,600	1,640	31	0	0	0	0	0	0	0	0	0	0
1,640	1,680	35	4	0	0	0	0	0	0	0	0	0
1,680	1,720	39	8	0	0	0	0	0	0	0	0	0
1,720	1,760	43	12	0	0	0	0	0	0	0	0	0
1,760	1,800	47	16	0	0	0	0	0	0	0	0	0
1,800	1,840	51	20	0	0	0	0	0	0	0	0	0
1,840	1,880	55	24	0	0	0	0	0	0	0	0	0
1,880	1,920	59	28	0	0	0	0	0	0	0	0	0
1,920	1,960	63	32	2	0	0	0	0	0	0	0	0
1,960	2,000	67	36	6	0	0	0	0	0	0	0	0
2,000	2,040	71	40	10	0	0	0	0	0	0	0	0
2,040	2,080	76	44	14	0	0	0	0	0	0	0	0
2,080	2,120	82	48	18	0	0	0	0	0	0	0	0
2,120	2,160	88	52	22	0	0	0	0	0	0	0	0
2,160	2,200	94	56	26	0	0	0	0	0	0	0	0
2,200	2,240	100	60	30	0	0	0	0	0	0	0	0
2,240	2,280	106	64	34	4	0	0	0	0	0	0	0
2,280	2,320	112	68	38	8	0	0	0	0	0	0	0
2,320	2,360	118	72	42	12	0	0	0	0	0	0	0
2,360	2,400	124	78	46	16	0	0	0	0	0	0	0
2,400	2,440	130	84	50	20	0	0	0	0	0	0	0
2,440	2,480	136	90	54	24	0	0	0	0	0	0	0
2,480	2,520	142	96	58	28	0	0	0	0	0	0	0
2,520	2,560	148	102	62	32	1	0	0	0	0	0	0
2,560	2,600	154	108	66	36	5	0	0	0	0	0	0
2,600	2,640	160	114	70	40	9	0	0	0	0	0	0
2,640	2,680	166	120	75	44	13	0	0	0	0	0	0
2,680	2,720	172	126	81	48	17	0	0	0	0	0	0
2,720	2,760	178	132	87	52	21	0	0	0	0	0	0
2,760	2,800	184	138	93	56	25	0	0	0	0	0	0
2,800	2,840	190	144	99	60	29	0	0	0	0	0	0
2,840	2,880	196	150	105	64	33	3	0	0	0	0	0
2,880	2,920	202	156	111	68	37	7	0	0	0	0	0
2,920	2,960	208	162	117	72	41	11	0	0	0	0	0
2,960	3,000	214	168	123	77	45	15	0	0	0	0	0
3,000	3,040	220	174	129	83	49	19	0	0	0	0	0
3,040	3,080	226	180	135	89	53	23	0	0	0	0	0
3,080	3,120	232	186	141	95	57	27	0	0	0	0	0
3,120	3,160	238	192	147	101	61	31	0	0	0	0	0
3,160	3,200	244	198	153	107	65	35	4	0	0	0	0
3,200	3,240	250	204	159	113	69	39	8	0	0	0	0
3,240	3,280	256	210	165	119	73	43	12	0	0	0	0
3,280	3,320	262	216	171	125	79	47	16	0	0	0	0
3,320	3,360	268	222	177	131	85	51	20	0	0	0	0
3,360	3,400	274	228	183	137	91	55	24	0	0	0	0
3,400	3,440	280	234	189	143	97	59	28	0	0	0	0
3,440	3,480	286	240	195	149	103	63	32	2	0	0	0
3,480	3,520	292	246	201	155	109	67	36	6	0	0	0
3,520	3,560	298	252	207	161	115	71	40	10	0	0	0
3,560	3,600	304	258	213	167	121	76	44	14	0	0	0
3,600	3,640	310	264	219	173	127	82	48	18	0	0	0
3,640	3,680	316	270	225	179	133	88	52	22	0	0	0
3,680	3,720	322	276	231	185	139	94	56	26	0	0	0
3,720	3,760	328	282	237	191	145	100	60	30	0	0	0
3,760	3,800	334	288	243	197	151	106	64	34	3	0	0
3,800	3,840	340	294	249	203	157	112	68	38	7	0	0
3,840	3,880	346	300	255	209	163	118	72	42	11	0	0
3,880	3,920	352	306	261	215	169	124	78	46	15	0	0
3,920	3,960	358	312	267	221	175	130	84	50	19	0	0
3,960	4,000	364	318	273	227	181	136	90	54	23	0	0
4,000	4,040	370	324	279	233	187	142	96	58	27	0	0
4,040	4,080	376	330	285	239	193	148	102	62	31	1	0

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

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 –										
\$4,080	\$4,120	\$382	\$336	\$291	\$245	\$199	\$154	\$108	\$66	\$35	\$5	\$0
4,120	4,160	388	342	297	251	205	160	114	70	39	9	0
4,160	4,200	394	348	303	257	211	166	120	75	43	13	0
4,200	4,240	400	354	309	263	217	172	126	81	47	17	0
4,240	4,280	406	360	315	269	223	178	132	87	51	21	0
4,280	4,320	412	366	321	275	229	184	138	93	55	25	0
4,320	4,360	418	372	327	281	235	190	144	99	59	29	0
4,360	4,400	424	378	333	287	241	196	150	105	63	33	3
4,400	4,440	430	384	339	293	247	202	156	111	67	37	7
4,440	4,480	436	390	345	299	253	208	162	117	71	41	11
4,480	4,520	442	396	351	305	259	214	168	123	77	45	15
4,520	4,560	448	402	357	311	265	220	174	129	83	49	19
4,560	4,600	454	408	363	317	271	226	180	135	89	53	23
4,600	4,640	460	414	369	323	277	232	186	141	95	57	27
4,640	4,680	466	420	375	329	283	238	192	147	101	61	31
4,680	4,720	472	426	381	335	289	244	198	153	107	65	35
4,720	4,760	478	432	387	341	295	250	204	159	113	69	39
4,760	4,800	484	438	393	347	301	256	210	165	119	73	43
4,800	4,840	490	444	399	353	307	262	216	171	125	79	47
4,840	4,880	496	450	405	359	313	268	222	177	131	85	51
4,880	4,920	502	456	411	365	319	274	228	183	137	91	55
4,920	4,960	508	462	417	371	325	280	234	189	143	97	59
4,960	5,000	514	468	423	377	331	286	240	195	149	103	63
5,000	5,040	520	474	429	383	337	292	246	201	155	109	67
5,040	5,080	526	480	435	389	343	298	252	207	161	115	71
5,080	5,120	532	486	441	395	349	304	258	213	167	121	76
5,120	5,160	538	492	447	401	355	310	264	219	173	127	82
5,160	5,200	544	498	453	407	361	316	270	225	179	133	88
5,200	5,240	550	504	459	413	367	322	276	231	185	139	94
5,240	5,280	556	510	465	419	373	328	282	237	191	145	100
5,280	5,320	562	516	471	425	379	334	288	243	197	151	106
5,320	5,360	568	522	477	431	385	340	294	249	203	157	112
5,360	5,400	574	528	483	437	391	346	300	255	209	163	118
5,400	5,440	580	534	489	443	397	352	306	261	215	169	124
5,440	5,480	586	540	495	449	403	358	312	267	221	175	130
5,480	5,520	592	546	501	455	409	364	318	273	227	181	136
5,520	5,560	598	552	507	461	415	370	324	279	233	187	142
5,560	5,600	604	558	513	467	421	376	330	285	239	193	148
5,600	5,640	610	564	519	473	427	382	336	291	245	199	154
5,640	5,680	616	570	525	479	433	388	342	297	251	205	160
5,680	5,720	622	576	531	485	439	394	348	303	257	211	166
5,720	5,760	628	582	537	491	445	400	354	309	263	217	172
5,760	5,800	634	588	543	497	451	406	360	315	269	223	178
5,800	5,840	640	594	549	503	457	412	366	321	275	229	184
5,840	5,880	646	600	555	509	463	418	372	327	281	235	190

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 5. Also see the instructions on page 3.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid Through December 2009)

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	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	36	1	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	2	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	3	1	0	0	0	0	0	0	0	0	0
51	54	3	1	0	0	0	0	0	0	0	0	0
54	57	4	1	0	0	0	0	0	0	0	0	0
57	60	4	2	0	0	0	0	0	0	0	0	0
60	63	4	2	1	0	0	0	0	0	0	0	0
63	66	5	3	1	0	0	0	0	0	0	0	0
66	69	5	3	1	0	0	0	0	0	0	0	0
69	72	6	4	2	0	0	0	0	0	0	0	0
72	75	6	4	2	0	0	0	0	0	0	0	0
75	78	7	5	3	1	0	0	0	0	0	0	0
78	81	7	5	3	1	0	0	0	0	0	0	0
81	84	8	6	3	1	0	0	0	0	0	0	0
84	87	8	6	4	2	0	0	0	0	0	0	0
87	90	9	6	4	2	0	0	0	0	0	0	0
90	93	9	7	5	3	1	0	0	0	0	0	0
93	96	9	7	5	3	1	0	0	0	0	0	0
96	99	10	8	6	4	1	0	0	0	0	0	0
99	102	10	8	6	4	2	0	0	0	0	0	0
102	105	11	9	7	4	2	1	0	0	0	0	0
105	108	11	9	7	5	3	1	0	0	0	0	0
108	111	12	10	7	5	3	1	0	0	0	0	0
111	114	12	10	8	6	4	2	0	0	0	0	0
114	117	13	10	8	6	4	2	0	0	0	0	0
117	120	13	11	9	7	5	2	1	0	0	0	0
120	123	13	11	9	7	5	3	1	0	0	0	0
123	126	14	12	10	8	5	3	1	0	0	0	0
126	129	14	12	10	8	6	4	2	0	0	0	0
129	132	15	13	11	8	6	4	2	0	0	0	0
132	135	15	13	11	9	7	5	3	1	0	0	0
135	138	16	14	12	9	7	5	3	1	0	0	0
138	141	16	14	12	10	8	6	4	1	0	0	0
141	144	17	15	12	10	8	6	4	2	0	0	0
144	147	18	15	13	11	9	7	4	2	1	0	0
147	150	18	15	13	11	9	7	5	3	1	0	0
150	153	19	16	14	12	10	7	5	3	1	0	0
153	156	20	16	14	12	10	8	6	4	2	0	0
156	159	21	17	15	13	10	8	6	4	2	0	0
159	162	21	18	15	13	11	9	7	5	2	1	0
162	165	22	19	16	13	11	9	7	5	3	1	0
165	168	23	19	16	14	12	10	8	5	3	1	0
168	171	24	20	17	14	12	10	8	6	4	2	0
171	174	24	21	17	15	13	11	8	6	4	2	0
174	177	25	22	18	15	13	11	9	7	5	3	1
177	180	26	22	19	16	14	11	9	7	5	3	1
180	183	27	23	20	16	14	12	10	8	6	4	1
183	186	27	24	20	17	14	12	10	8	6	4	2
186	189	28	25	21	18	15	13	11	9	7	4	2
189	192	29	25	22	18	15	13	11	9	7	5	3
192	195	30	26	23	19	16	14	12	10	7	5	3
195	198	30	27	23	20	16	14	12	10	8	6	4
198	201	31	28	24	21	17	15	13	10	8	6	4
201	204	32	28	25	21	18	15	13	11	9	7	5
204	207	33	29	26	22	19	16	13	11	9	7	5
207	210	33	30	26	23	19	16	14	12	10	8	5
210	213	34	31	27	24	20	17	14	12	10	8	6
213	216	35	31	28	24	21	17	15	13	11	8	6
216	219	36	32	29	25	22	18	15	13	11	9	7
219	222	36	33	29	26	22	19	16	14	11	9	7
222	225	37	34	30	27	23	20	16	14	12	10	8
225	228	38	34	31	27	24	20	17	14	12	10	8
228	231	39	35	32	28	25	21	18	15	13	11	9
231	234	39	36	32	29	25	22	18	15	13	11	9
234	237	40	37	33	30	26	23	19	16	14	12	10
237	240	41	37	34	30	27	23	20	16	14	12	10

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid Through December 2009)

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

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 6. Also see the instructions on page 3.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid Through December 2009)

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	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	69	1	0	0	0	0	0	0	0	0	0	0
69	72	1	0	0	0	0	0	0	0	0	0	0
72	75	1	0	0	0	0	0	0	0	0	0	0
75	78	2	0	0	0	0	0	0	0	0	0	0
78	81	2	0	0	0	0	0	0	0	0	0	0
81	84	2	1	0	0	0	0	0	0	0	0	0
84	87	2	1	0	0	0	0	0	0	0	0	0
87	90	3	1	0	0	0	0	0	0	0	0	0
90	93	3	2	0	0	0	0	0	0	0	0	0
93	96	3	2	1	0	0	0	0	0	0	0	0
96	99	4	2	1	0	0	0	0	0	0	0	0
99	102	4	3	1	0	0	0	0	0	0	0	0
102	105	5	3	1	0	0	0	0	0	0	0	0
105	108	5	3	2	0	0	0	0	0	0	0	0
108	111	6	4	2	1	0	0	0	0	0	0	0
111	114	6	4	2	1	0	0	0	0	0	0	0
114	117	7	4	3	1	0	0	0	0	0	0	0
117	120	7	5	3	2	0	0	0	0	0	0	0
120	123	7	5	3	2	0	0	0	0	0	0	0
123	126	8	6	4	2	1	0	0	0	0	0	0
126	129	8	6	4	2	1	0	0	0	0	0	0
129	132	9	7	5	3	1	0	0	0	0	0	0
132	135	9	7	5	3	2	0	0	0	0	0	0
135	138	10	8	6	3	2	1	0	0	0	0	0
138	141	10	8	6	4	2	1	0	0	0	0	0
141	144	11	9	6	4	3	1	0	0	0	0	0
144	147	11	9	7	5	3	1	0	0	0	0	0
147	150	12	9	7	5	3	2	0	0	0	0	0
150	153	12	10	8	6	4	2	1	0	0	0	0
153	156	12	10	8	6	4	2	1	0	0	0	0
156	159	13	11	9	7	4	3	1	0	0	0	0
159	162	13	11	9	7	5	3	2	0	0	0	0
162	165	14	12	10	7	5	3	2	0	0	0	0
165	168	14	12	10	8	6	4	2	1	0	0	0
168	171	15	13	10	8	6	4	2	1	0	0	0
171	174	15	13	11	9	7	5	3	1	0	0	0
174	177	16	13	11	9	7	5	3	2	0	0	0
177	180	16	14	12	10	8	5	3	2	1	0	0
180	183	16	14	12	10	8	6	4	2	1	0	0
183	186	17	15	13	11	8	6	4	3	1	0	0
186	189	17	15	13	11	9	7	5	3	1	0	0
189	192	18	16	14	11	9	7	5	3	2	0	0
192	195	18	16	14	12	10	8	6	4	2	1	0
195	198	19	17	15	12	10	8	6	4	2	1	0
198	201	19	17	15	13	11	9	7	4	3	1	0
201	204	20	18	15	13	11	9	7	5	3	2	0
204	207	20	18	16	14	12	10	7	5	3	2	0
207	210	21	18	16	14	12	10	8	6	4	2	1
210	213	21	19	17	15	13	10	8	6	4	2	1
213	216	21	19	17	15	13	11	9	7	5	3	1
216	219	22	20	18	16	13	11	9	7	5	3	2
219	222	22	20	18	16	14	12	10	8	5	3	2
222	225	23	21	19	16	14	12	10	8	6	4	2
225	228	23	21	19	17	15	13	11	8	6	4	3
228	231	24	22	19	17	15	13	11	9	7	5	3
231	234	24	22	20	18	16	14	11	9	7	5	3
234	237	25	22	20	18	16	14	12	10	8	6	4
237	240	25	23	21	19	17	14	12	10	8	6	4
240	243	25	23	21	19	17	15	13	11	9	7	4
243	246	26	24	22	20	17	15	13	11	9	7	5
246	249	26	24	22	20	18	16	14	12	10	7	5
249	252	27	25	23	20	18	16	14	12	10	8	6
252	255	27	25	23	21	19	17	15	13	10	8	6
255	258	28	26	24	21	19	17	15	13	11	9	7
258	261	28	26	24	22	20	18	16	13	11	9	7
261	264	29	27	24	22	20	18	16	14	12	10	8
264	267	29	27	25	23	21	19	16	14	12	10	8
267	270	30	27	25	23	21	19	17	15	13	11	8
270	273	30	28	26	24	22	19	17	15	13	11	9

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid Through December 2009)

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

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 6. Also see the instructions on page 3.

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid Through December 2009)

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	\$172	20.40% of wages	\$0	\$172	20.40% of wages	\$0	\$86	20.40% of wages
\$172	\$315	\$35	\$172	\$411	\$35	\$86	\$205	\$18
\$315		\$35 less 9.588% of wages in excess of \$315	\$411		\$35 less 9.588% of wages in excess of \$411	\$205		\$18 less 9.588% of wages in excess of \$205

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	\$344	20.40% of wages	\$0	\$344	20.40% of wages	\$0	\$172	20.40% of wages
\$344	\$631	\$70	\$344	\$823	\$70	\$172	\$411	\$35
\$631		\$70 less 9.588% of wages in excess of \$631	\$823		\$70 less 9.588% of wages in excess of \$823	\$411		\$35 less 9.588% of wages in excess of \$411

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	\$372	20.40% of wages	\$0	\$372	20.40% of wages	\$0	\$186	20.40% of wages
\$372	\$684	\$76	\$372	\$892	\$76	\$186	\$446	\$38
\$684		\$76 less 9.588% of wages in excess of \$684	\$892		\$76 less 9.588% of wages in excess of \$892	\$446		\$38 less 9.588% of wages in excess of \$446

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	\$745	20.40% of wages	\$0	\$745	20.40% of wages	\$0	\$372	20.40% of wages
\$745	\$1,368	\$152	\$745	\$1,785	\$152	\$372	\$892	\$76
\$1,368		\$152 less 9.588% of wages in excess of \$1,368	\$1,785		\$152 less 9.588% of wages in excess of \$1,785	\$892		\$76 less 9.588% of wages in excess of \$892

Tables for Percentage Method of Advance EIC Payments (continued)
(For Wages Paid Through December 2009)

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:		If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:	
The amount of payment to be made is:		The amount of payment to be made is:		The amount of payment to be made is:	
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$2,237	\$0	\$2,237	\$0	\$1,118
\$2,237	\$4,105	\$2,237	\$5,355	\$1,118	\$2,677
\$4,105	. . . . .	\$5,355	. . . . .	\$2,677	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$456		\$456		\$228
	\$456 less		\$456 less 9.588%		\$228 less 9.588%
	9.588% of wages in excess of \$4,105		of wages in excess of \$5,355		of wages in excess of \$2,677

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:		If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:	
The amount of payment to be made is:		The amount of payment to be made is:		The amount of payment to be made is:	
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$4,475	\$0	\$4,475	\$0	\$2,237
\$4,475	\$8,210	\$4,475	\$10,710	\$2,237	\$5,355
\$8,210	. . . . .	\$10,710	. . . . .	\$5,355	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$913		\$913		\$456
	\$913 less		\$913 less 9.588%		\$456 less 9.588%
	9.588% of wages in excess of \$8,210		of wages in excess of \$10,710		of wages in excess of \$5,355

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:		If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:	
The amount of payment to be made is:		The amount of payment to be made is:		The amount of payment to be made is:	
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$8,950	\$0	\$8,950	\$0	\$4,475
\$8,950	\$16,420	\$8,950	\$21,420	\$4,475	\$10,710
\$16,420	. . . . .	\$21,420	. . . . .	\$10,710	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$1,826		\$1,826		\$913
	\$1,826 less		\$1,826 less		\$913 less 9.588%
	9.588% of wages in excess of \$16,420		9.588% of wages in excess of \$21,420		of wages in excess of \$10,710

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:		If the wages divided by the number of days in such period (before deducting withholding allowances) are:		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:		The amount of payment to be made is the following amount multiplied by the number of days in such period:		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	\$34	\$0	\$34	\$0	\$17
\$34	\$63	\$34	\$82	\$17	\$41
\$63	. . . . .	\$82	. . . . .	\$41	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$7		\$7		\$3
	\$7 less 9.588% of wages in excess of \$63		\$7 less 9.588% of wages in excess of \$82		\$3 less 9.588% of wages in excess of \$41

Tables for Wage Bracket Method of Advance EIC Payments
(For Wages Paid Through December 2009)

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	\$75	\$80	\$15	\$150	\$155	31	\$415	\$425	\$25	\$565	\$575	\$10
5	10	1	80	85	16	155	160	32	425	435	24	575	585	9
10	15	2	85	90	17	160	165	33	435	445	23	585	595	8
15	20	3	90	95	18	165	170	34	445	455	22	595	605	7
20	25	4	95	100	19	170	315	35	455	465	21	605	615	6
25	30	5	100	105	20	315	325	34	465	475	20	615	625	5
30	35	6	105	110	21	325	335	33	475	485	19	625	635	5
35	40	7	110	115	22	335	345	32	485	495	18	635	645	4
40	45	8	115	120	23	345	355	31	495	505	17	645	655	3
45	50	9	120	125	24	355	365	30	505	515	16	655	665	2
50	55	10	125	130	26	365	375	29	515	525	15	665	675	1
55	60	11	130	135	27	375	385	28	525	535	14	675	---	0
60	65	12	135	140	28	385	395	28	535	545	13			
65	70	13	140	145	29	395	405	27	545	555	12			
70	75	14	145	150	30	405	415	26	555	565	11			

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	\$75	\$80	\$15	\$150	\$155	\$31	\$510	\$520	\$25	\$660	\$670	\$10
5	10	1	80	85	16	155	160	32	520	530	24	670	680	9
10	15	2	85	90	17	160	165	33	530	540	23	680	690	8
15	20	3	90	95	18	165	170	34	540	550	22	690	700	7
20	25	4	95	100	19	170	410	35	550	560	21	700	710	7
25	30	5	100	105	20	410	420	34	560	570	20	710	720	6
30	35	6	105	110	21	420	430	33	570	580	19	720	730	5
35	40	7	110	115	22	430	440	32	580	590	18	730	740	4
40	45	8	115	120	23	440	450	31	590	600	17	740	750	3
45	50	9	120	125	24	450	460	31	600	610	16	750	760	2
50	55	10	125	130	26	460	470	30	610	620	15	760	770	1
55	60	11	130	135	27	470	480	29	620	630	14	770	---	0
60	65	12	135	140	28	480	490	28	630	640	13			
65	70	13	140	145	29	490	500	27	640	650	12			
70	75	14	145	150	30	500	510	26	650	660	11			

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	\$40	\$45	\$8	\$80	\$85	\$16	\$265	\$275	\$11	\$345	\$355	\$3
5	10	1	45	50	9	85	205	17	275	285	10	355	365	2
10	15	2	50	55	10	205	215	17	285	295	9	365	375	1
15	20	3	55	60	11	215	225	16	295	305	8	375	---	0
20	25	4	60	65	12	225	235	15	305	315	7			
25	30	5	65	70	13	235	245	14	315	325	6			
30	35	6	70	75	14	245	255	13	325	335	5			
35	40	7	75	80	15	255	265	12	335	345	4			

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	\$145	\$150	\$30	\$290	\$295	\$59	\$810	\$820	\$52	\$1,100	\$1,110	\$24
5	10	1	150	155	31	295	300	60	820	830	51	1,110	1,120	23
10	15	2	155	160	32	300	305	61	830	840	50	1,120	1,130	22
15	20	3	160	165	33	305	310	62	840	850	49	1,130	1,140	21
20	25	4	165	170	34	310	315	63	850	860	48	1,140	1,150	21
25	30	5	170	175	35	315	320	64	860	870	47	1,150	1,160	20
30	35	6	175	180	36	320	325	65	870	880	46	1,160	1,170	19
35	40	7	180	185	37	325	330	66	880	890	45	1,170	1,180	18
40	45	8	185	190	38	330	335	67	890	900	44	1,180	1,190	17
45	50	9	190	195	39	335	340	68	900	910	44	1,190	1,200	16
50	55	10	195	200	40	340	630	69	910	920	43	1,200	1,210	15
55	60	11	200	205	41	630	640	69	920	930	42	1,210	1,220	14
60	65	12	205	210	42	640	650	68	930	940	41	1,220	1,230	13
65	70	13	210	215	43	650	660	68	940	950	40	1,230	1,240	12
70	75	14	215	220	44	660	670	67	950	960	39	1,240	1,250	11
75	80	15	220	225	45	670	680	66	960	970	38	1,250	1,260	10
80	85	16	225	230	46	680	690	65	970	980	37	1,260	1,270	9
85	90	17	230	235	47	690	700	64	980	990	36	1,270	1,280	8
90	95	18	235	240	48	700	710	63	990	1,000	35	1,280	1,290	7
95	100	19	240	245	49	710	720	62	1,000	1,010	34	1,290	1,300	6
100	105	20	245	250	50	720	730	61	1,010	1,020	33	1,300	1,310	5
105	110	21	250	255	51	730	740	60	1,020	1,030	32	1,310	1,320	4
110	115	22	255	260	52	740	750	59	1,030	1,040	31	1,320	1,330	3
115	120	23	260	265	53	750	760	58	1,040	1,050	30	1,330	1,340	2
120	125	24	265	270	54	760	770	57	1,050	1,060	29	1,340	1,350	1
125	130	26	270	275	55	770	780	56	1,060	1,070	28	1,350	---	0
130	135	27	275	280	56	780	790	55	1,070	1,080	27			
135	140	28	280	285	57	790	800	54	1,080	1,090	26			
140	145	29	285	290	58	800	810	53	1,090	1,100	25			

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	\$145	\$150	\$30	\$290	\$295	\$59	\$1,000	\$1,010	\$52	\$1,290	\$1,300	\$25
5	10	1	150	155	31	295	300	60	1,010	1,020	51	1,300	1,310	24
10	15	2	155	160	32	300	305	61	1,020	1,030	50	1,310	1,320	23
15	20	3	160	165	33	305	310	62	1,030	1,040	50	1,320	1,330	22
20	25	4	165	170	34	310	315	63	1,040	1,050	49	1,330	1,340	21
25	30	5	170	175	35	315	320	64	1,050	1,060	48	1,340	1,350	20
30	35	6	175	180	36	320	325	65	1,060	1,070	47	1,350	1,360	19
35	40	7	180	185	37	325	330	66	1,070	1,080	46	1,360	1,370	18
40	45	8	185	190	38	330	335	67	1,080	1,090	45	1,370	1,380	17
45	50	9	190	195	39	335	340	68	1,090	1,100	44	1,380	1,390	16
50	55	10	195	200	40	340	820	69	1,100	1,110	43	1,390	1,400	15
55	60	11	200	205	41	820	830	70	1,110	1,120	42	1,400	1,410	14
60	65	12	205	210	42	830	840	69	1,120	1,130	41	1,410	1,420	13
65	70	13	210	215	43	840	850	68	1,130	1,140	40	1,420	1,430	12
70	75	14	215	220	44	850	860	67	1,140	1,150	39	1,430	1,440	11
75	80	15	220	225	45	860	870	66	1,150	1,160	38	1,440	1,450	10
80	85	16	225	230	46	870	880	65	1,160	1,170	37	1,450	1,460	9
85	90	17	230	235	47	880	890	64	1,170	1,180	36	1,460	1,470	8
90	95	18	235	240	48	890	900	63	1,180	1,190	35	1,470	1,480	7
95	100	19	240	245	49	900	910	62	1,190	1,200	34	1,480	1,490	6
100	105	20	245	250	50	910	920	61	1,200	1,210	33	1,490	1,500	5
105	110	21	250	255	51	920	930	60	1,210	1,220	32	1,500	1,510	4
110	115	22	255	260	52	930	940	59	1,220	1,230	31	1,510	1,520	3
115	120	23	260	265	53	940	950	58	1,230	1,240	30	1,520	1,530	3
120	125	24	265	270	54	950	960	57	1,240	1,250	29	1,530	1,540	2
125	130	26	270	275	55	960	970	56	1,250	1,260	28	1,540	1,550	1
130	135	27	275	280	56	970	980	55	1,260	1,270	27	1,550	---	0
135	140	28	280	285	57	980	990	54	1,270	1,280	26			
140	145	29	285	290	58	990	1,000	53	1,280	1,290	26			

BIWEEKLY Payroll Period (continued)

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	\$510	\$520	\$25	660	670	10
5	10	1	80	85	16	155	160	32	520	530	24	670	680	9
10	15	2	85	90	17	160	165	33	530	540	23	680	690	8
15	20	3	90	95	18	165	170	34	540	550	22	690	700	7
20	25	4	95	100	19	170	410	35	550	560	21	700	710	7
25	30	5	100	105	20	410	420	34	560	570	20	710	720	6
30	35	6	105	110	21	420	430	33	570	580	19	720	730	5
35	40	7	110	115	22	430	440	32	580	590	18	730	740	4
40	45	8	115	120	23	440	450	31	590	600	17	740	750	3
45	50	9	120	125	24	450	460	31	600	610	16	750	760	2
50	55	10	125	130	26	460	470	30	610	620	15	760	770	1
55	60	11	130	135	27	470	480	29	620	630	14	770	---	0
60	65	12	135	140	28	480	490	28	630	640	13			
65	70	13	140	145	29	490	500	27	640	650	12			
70	75	14	145	150	30	500	510	26	650	660	11			

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	\$155	\$160	\$32	\$310	\$315	\$63	\$860	\$870	\$58	\$1,170	\$1,180	\$29
5	10	1	160	165	33	315	320	64	870	880	57	1,180	1,190	28
10	15	2	165	170	34	320	325	65	880	890	56	1,190	1,200	27
15	20	3	170	175	35	325	330	66	890	900	55	1,200	1,210	26
20	25	4	175	180	36	330	335	67	900	910	54	1,210	1,220	25
25	30	5	180	185	37	335	340	68	910	920	53	1,220	1,230	24
30	35	6	185	190	38	340	345	69	920	930	53	1,230	1,240	23
35	40	7	190	195	39	345	350	70	930	940	52	1,240	1,250	22
40	45	8	195	200	40	350	355	71	940	950	51	1,250	1,260	21
45	50	9	200	205	41	355	360	72	950	960	50	1,260	1,270	20
50	55	10	205	210	42	360	365	73	960	970	49	1,270	1,280	19
55	60	11	210	215	43	365	370	74	970	980	48	1,280	1,290	18
60	65	12	215	220	44	370	680	75	980	990	47	1,290	1,300	17
65	70	13	220	225	45	680	690	76	990	1,000	46	1,300	1,310	16
70	75	14	225	230	46	690	700	75	1,000	1,010	45	1,310	1,320	15
75	80	15	230	235	47	700	710	74	1,010	1,020	44	1,320	1,330	14
80	85	16	235	240	48	710	720	73	1,020	1,030	43	1,330	1,340	13
85	90	17	240	245	49	720	730	72	1,030	1,040	42	1,340	1,350	12
90	95	18	245	250	50	730	740	71	1,040	1,050	41	1,350	1,360	11
95	100	19	250	255	51	740	750	70	1,050	1,060	40	1,360	1,370	10
100	105	20	255	260	52	750	760	69	1,060	1,070	39	1,370	1,380	9
105	110	21	260	265	53	760	770	68	1,070	1,080	38	1,380	1,390	8
110	115	22	265	270	54	770	780	67	1,080	1,090	37	1,390	1,400	7
115	120	23	270	275	55	780	790	66	1,090	1,100	36	1,400	1,410	6
120	125	24	275	280	56	790	800	65	1,100	1,110	35	1,410	1,420	6
125	130	26	280	285	57	800	810	64	1,110	1,120	34	1,420	1,430	5
130	135	27	285	290	58	810	820	63	1,120	1,130	33	1,430	1,440	4
135	140	28	290	295	59	820	830	62	1,130	1,140	32	1,440	1,450	3
140	145	29	295	300	60	830	840	61	1,140	1,150	31	1,450	1,460	2
145	150	30	300	305	61	840	850	60	1,150	1,160	30	1,460	1,470	1
150	155	31	305	310	62	850	860	59	1,160	1,170	30	1,470	---	0

SEMIMONTHLY Payroll Period (continued)

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	\$155	\$160	\$32	\$310	\$315	\$63	\$1,070	\$1,080	\$58	\$1,380	\$1,390	\$28
5	10	1	160	165	33	315	320	64	1,080	1,090	57	1,390	1,400	27
10	15	2	165	170	34	320	325	65	1,090	1,100	56	1,400	1,410	26
15	20	3	170	175	35	325	330	66	1,100	1,110	55	1,410	1,420	26
20	25	4	175	180	36	330	335	67	1,110	1,120	54	1,420	1,430	25
25	30	5	180	185	37	335	340	68	1,120	1,130	53	1,430	1,440	24
30	35	6	185	190	38	340	345	69	1,130	1,140	52	1,440	1,450	23
35	40	7	190	195	39	345	350	70	1,140	1,150	51	1,450	1,460	22
40	45	8	195	200	40	350	355	71	1,150	1,160	50	1,460	1,470	21
45	50	9	200	205	41	355	360	72	1,160	1,170	49	1,470	1,480	20
50	55	10	205	210	42	360	365	73	1,170	1,180	48	1,480	1,490	19
55	60	11	210	215	43	365	370	74	1,180	1,190	47	1,490	1,500	18
60	65	12	215	220	44	370	890	75	1,190	1,200	46	1,500	1,510	17
65	70	13	220	225	45	890	900	75	1,200	1,210	45	1,510	1,520	16
70	75	14	225	230	46	900	910	74	1,210	1,220	44	1,520	1,530	15
75	80	15	230	235	47	910	920	73	1,220	1,230	43	1,530	1,540	14
80	85	16	235	240	48	920	930	72	1,230	1,240	42	1,540	1,550	13
85	90	17	240	245	49	930	940	71	1,240	1,250	41	1,550	1,560	12
90	95	18	245	250	50	940	950	70	1,250	1,260	40	1,560	1,570	11
95	100	19	250	255	51	950	960	69	1,260	1,270	39	1,570	1,580	10
100	105	20	255	260	52	960	970	68	1,270	1,280	38	1,580	1,590	9
105	110	21	260	265	53	970	980	67	1,280	1,290	37	1,590	1,600	8
110	115	22	265	270	54	980	990	66	1,290	1,300	36	1,600	1,610	7
115	120	23	270	275	55	990	1,000	65	1,300	1,310	35	1,610	1,620	6
120	125	24	275	280	56	1,000	1,010	64	1,310	1,320	34	1,620	1,630	5
125	130	25	280	285	57	1,010	1,020	63	1,320	1,330	33	1,630	1,640	4
130	135	26	285	290	58	1,020	1,030	62	1,330	1,340	32	1,640	1,650	3
135	140	27	290	295	59	1,030	1,040	61	1,340	1,350	31	1,650	1,660	2
140	145	28	295	300	60	1,040	1,050	60	1,350	1,360	30	1,660	1,670	2
145	150	29	300	305	61	1,050	1,060	59	1,360	1,370	29	1,670	1,680	1
150	155	30	305	310	62	1,060	1,070	58	1,370	1,380	28	1,680	---	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	\$80	\$85	\$16	\$160	\$165	\$33	\$545	\$555	\$28	\$705	\$715	\$12
5	10	1	85	90	17	165	170	34	555	565	27	715	725	11
10	15	2	90	95	18	170	175	35	565	575	26	725	735	10
15	20	3	95	100	19	175	180	36	575	585	25	735	745	9
20	25	4	100	105	20	180	185	37	585	595	24	745	755	8
25	30	5	105	110	21	185	445	38	595	605	23	755	765	7
30	35	6	110	115	22	445	455	37	605	615	22	765	775	7
35	40	7	115	120	23	455	465	36	615	625	21	775	785	6
40	45	8	120	125	24	465	475	35	625	635	20	785	795	5
45	50	9	125	130	26	475	485	34	635	645	19	795	805	4
50	55	10	130	135	27	485	495	33	645	655	18	805	815	3
55	60	11	135	140	28	495	505	32	655	665	17	815	825	2
60	65	12	140	145	29	505	515	31	665	675	16	825	835	1
65	70	13	145	150	30	515	525	30	675	685	15	835	---	0
70	75	14	150	155	31	525	535	30	685	695	14			
75	80	15	155	160	32	535	545	29	695	705	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	\$310	\$315	\$63	\$620	\$625	\$126	\$1,725	\$1,735	\$117	\$2,345	\$2,355	\$58
5	10	1	315	320	64	625	630	128	1,735	1,745	116	2,355	2,365	57
10	15	2	320	325	65	630	635	129	1,745	1,755	115	2,365	2,375	56
15	20	3	325	330	66	635	640	130	1,755	1,765	114	2,375	2,385	55
20	25	4	330	335	67	640	645	131	1,765	1,775	113	2,385	2,395	54
25	30	5	335	340	68	645	650	132	1,775	1,785	112	2,395	2,405	53
30	35	6	340	345	69	650	655	133	1,785	1,795	111	2,405	2,415	52
35	40	7	345	350	70	655	660	134	1,795	1,805	110	2,415	2,425	51
40	45	8	350	355	71	660	665	135	1,805	1,815	109	2,425	2,435	50
45	50	9	355	360	72	665	670	136	1,815	1,825	108	2,435	2,445	49
50	55	10	360	365	73	670	675	137	1,825	1,835	107	2,445	2,455	48
55	60	11	365	370	74	675	680	138	1,835	1,845	106	2,455	2,465	47
60	65	12	370	375	75	680	685	139	1,845	1,855	106	2,465	2,475	46
65	70	13	375	380	77	685	690	140	1,855	1,865	105	2,475	2,485	45
70	75	14	380	385	78	690	695	141	1,865	1,875	104	2,485	2,495	44
75	80	15	385	390	79	695	700	142	1,875	1,885	103	2,495	2,505	43
80	85	16	390	395	80	700	705	143	1,885	1,895	102	2,505	2,515	42
85	90	17	395	400	81	705	710	144	1,895	1,905	101	2,515	2,525	41
90	95	18	400	405	82	710	715	145	1,905	1,915	100	2,525	2,535	40
95	100	19	405	410	83	715	720	146	1,915	1,925	99	2,535	2,545	39
100	105	20	410	415	84	720	725	147	1,925	1,935	98	2,545	2,555	38
105	110	21	415	420	85	725	730	148	1,935	1,945	97	2,555	2,565	37
110	115	22	420	425	86	730	735	149	1,945	1,955	96	2,565	2,575	36
115	120	23	425	430	87	735	740	150	1,955	1,965	95	2,575	2,585	36
120	125	24	430	435	88	740	745	151	1,965	1,975	94	2,585	2,595	35
125	130	26	435	440	89	745	1,365	152	1,975	1,985	93	2,595	2,605	34
130	135	27	440	445	90	1,365	1,375	152	1,985	1,995	92	2,605	2,615	33
135	140	28	445	450	91	1,375	1,385	151	1,995	2,005	91	2,615	2,625	32
140	145	29	450	455	92	1,385	1,395	150	2,005	2,015	90	2,625	2,635	31
145	150	30	455	460	93	1,395	1,405	149	2,015	2,025	89	2,635	2,645	30
150	155	31	460	465	94	1,405	1,415	148	2,025	2,035	88	2,645	2,655	29
155	160	32	465	470	95	1,415	1,425	147	2,035	2,045	87	2,655	2,665	28
160	165	33	470	475	96	1,425	1,435	146	2,045	2,055	86	2,665	2,675	27
165	170	34	475	480	97	1,435	1,445	145	2,055	2,065	85	2,675	2,685	26
170	175	35	480	485	98	1,445	1,455	144	2,065	2,075	84	2,685	2,695	25
175	180	36	485	490	99	1,455	1,465	143	2,075	2,085	83	2,695	2,705	24
180	185	37	490	495	100	1,465	1,475	142	2,085	2,095	82	2,705	2,715	23
185	190	38	495	500	101	1,475	1,485	141	2,095	2,105	82	2,715	2,725	22
190	195	39	500	505	102	1,485	1,495	140	2,105	2,115	81	2,725	2,735	21
195	200	40	505	510	103	1,495	1,505	139	2,115	2,125	80	2,735	2,745	20
200	205	41	510	515	104	1,505	1,515	138	2,125	2,135	79	2,745	2,755	19
205	210	42	515	520	105	1,515	1,525	137	2,135	2,145	78	2,755	2,765	18
210	215	43	520	525	106	1,525	1,535	136	2,145	2,155	77	2,765	2,775	17
215	220	44	525	530	107	1,535	1,545	135	2,155	2,165	76	2,775	2,785	16
220	225	45	530	535	108	1,545	1,555	134	2,165	2,175	75	2,785	2,795	15
225	230	46	535	540	109	1,555	1,565	133	2,175	2,185	74	2,795	2,805	14
230	235	47	540	545	110	1,565	1,575	132	2,185	2,195	73	2,805	2,815	13
235	240	48	545	550	111	1,575	1,585	131	2,195	2,205	72	2,815	2,825	13
240	245	49	550	555	112	1,585	1,595	130	2,205	2,215	71	2,825	2,835	12
245	250	50	555	560	113	1,595	1,605	129	2,215	2,225	70	2,835	2,845	11
250	255	51	560	565	114	1,605	1,615	129	2,225	2,235	69	2,845	2,855	10
255	260	52	565	570	115	1,615	1,625	128	2,235	2,245	68	2,855	2,865	9
260	265	53	570	575	116	1,625	1,635	127	2,245	2,255	67	2,865	2,875	8
265	270	54	575	580	117	1,635	1,645	126	2,255	2,265	66	2,875	2,885	7
270	275	55	580	585	118	1,645	1,655	125	2,265	2,275	65	2,885	2,895	6
275	280	56	585	590	119	1,655	1,665	124	2,275	2,285	64	2,895	2,905	5
280	285	57	590	595	120	1,665	1,675	123	2,285	2,295	63	2,905	2,915	4
285	290	58	595	600	121	1,675	1,685	122	2,295	2,305	62	2,915	2,925	3
290	295	59	600	605	122	1,685	1,695	121	2,305	2,315	61	2,925	2,935	2
295	300	60	605	610	123	1,695	1,705	120	2,315	2,325	60	2,935	2,945	1
300	305	61	610	615	124	1,705	1,715	119	2,325	2,335	59	2,945	---	0
305	310	62	615	620	125	1,715	1,725	118	2,335	2,345	59			

MONTHLY Payroll Period (continued)

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	\$310	\$315	\$63	\$620	\$625	\$126	\$2,145	\$2,155	\$117	\$2,765	\$2,775	\$57
5	10	1	315	320	64	625	630	128	2,155	2,165	116	2,775	2,785	56
10	15	2	320	325	65	630	635	129	2,165	2,175	115	2,785	2,795	55
15	20	3	325	330	66	635	640	130	2,175	2,185	114	2,795	2,805	54
20	25	4	330	335	67	640	645	131	2,185	2,195	113	2,805	2,815	53
25	30	5	335	340	68	645	650	132	2,195	2,205	112	2,815	2,825	52
30	35	6	340	345	69	650	655	133	2,205	2,215	111	2,825	2,835	51
35	40	7	345	350	70	655	660	134	2,215	2,225	110	2,835	2,845	51
40	45	8	350	355	71	660	665	135	2,225	2,235	109	2,845	2,855	50
45	50	9	355	360	72	665	670	136	2,235	2,245	108	2,855	2,865	49
50	55	10	360	365	73	670	675	137	2,245	2,255	107	2,865	2,875	48
55	60	11	365	370	74	675	680	138	2,255	2,265	106	2,875	2,885	47
60	65	12	370	375	75	680	685	139	2,265	2,275	105	2,885	2,895	46
65	70	13	375	380	77	685	690	140	2,275	2,285	104	2,895	2,905	45
70	75	14	380	385	78	690	695	141	2,285	2,295	103	2,905	2,915	44
75	80	15	385	390	79	695	700	142	2,295	2,305	102	2,915	2,925	43
80	85	16	390	395	80	700	705	143	2,305	2,315	101	2,925	2,935	42
85	90	17	395	400	81	705	710	144	2,315	2,325	100	2,935	2,945	41
90	95	18	400	405	82	710	715	145	2,325	2,335	99	2,945	2,955	40
95	100	19	405	410	83	715	720	146	2,335	2,345	98	2,955	2,965	39
100	105	20	410	415	84	720	725	147	2,345	2,355	98	2,965	2,975	38
105	110	21	415	420	85	725	730	148	2,355	2,365	97	2,975	2,985	37
110	115	22	420	425	86	730	735	149	2,365	2,375	96	2,985	2,995	36
115	120	23	425	430	87	735	740	150	2,375	2,385	95	2,995	3,005	35
120	125	24	430	435	88	740	745	151	2,385	2,395	94	3,005	3,015	34
125	130	26	435	440	89	745	1,785	152	2,395	2,405	93	3,015	3,025	33
130	135	27	440	445	90	1,785	1,795	151	2,405	2,415	92	3,025	3,035	32
135	140	28	445	450	91	1,795	1,805	150	2,415	2,425	91	3,035	3,045	31
140	145	29	450	455	92	1,805	1,815	149	2,425	2,435	90	3,045	3,055	30
145	150	30	455	460	93	1,815	1,825	148	2,435	2,445	89	3,055	3,065	29
150	155	31	460	465	94	1,825	1,835	147	2,445	2,455	88	3,065	3,075	28
155	160	32	465	470	95	1,835	1,845	146	2,455	2,465	87	3,075	3,085	28
160	165	33	470	475	96	1,845	1,855	145	2,465	2,475	86	3,085	3,095	27
165	170	34	475	480	97	1,855	1,865	144	2,475	2,485	85	3,095	3,105	26
170	175	35	480	485	98	1,865	1,875	144	2,485	2,495	84	3,105	3,115	25
175	180	36	485	490	99	1,875	1,885	143	2,495	2,505	83	3,115	3,125	24
180	185	37	490	495	100	1,885	1,895	142	2,505	2,515	82	3,125	3,135	23
185	190	38	495	500	101	1,895	1,905	141	2,515	2,525	81	3,135	3,145	22
190	195	39	500	505	102	1,905	1,915	140	2,525	2,535	80	3,145	3,155	21
195	200	40	505	510	103	1,915	1,925	139	2,535	2,545	79	3,155	3,165	20
200	205	41	510	515	104	1,925	1,935	138	2,545	2,555	78	3,165	3,175	19
205	210	42	515	520	105	1,935	1,945	137	2,555	2,565	77	3,175	3,185	18
210	215	43	520	525	106	1,945	1,955	136	2,565	2,575	76	3,185	3,195	17
215	220	44	525	530	107	1,955	1,965	135	2,575	2,585	75	3,195	3,205	16
220	225	45	530	535	108	1,965	1,975	134	2,585	2,595	75	3,205	3,215	15
225	230	46	535	540	109	1,975	1,985	133	2,595	2,605	74	3,215	3,225	14
230	235	47	540	545	110	1,985	1,995	132	2,605	2,615	73	3,225	3,235	13
235	240	48	545	550	111	1,995	2,005	131	2,615	2,625	72	3,235	3,245	12
240	245	49	550	555	112	2,005	2,015	130	2,625	2,635	71	3,245	3,255	11
245	250	50	555	560	113	2,015	2,025	129	2,635	2,645	70	3,255	3,265	10
250	255	51	560	565	114	2,025	2,035	128	2,645	2,655	69	3,265	3,275	9
255	260	52	565	570	115	2,035	2,045	127	2,655	2,665	68	3,275	3,285	8
260	265	53	570	575	116	2,045	2,055	126	2,665	2,675	67	3,285	3,295	7
265	270	54	575	580	117	2,055	2,065	125	2,675	2,685	66	3,295	3,305	6
270	275	55	580	585	118	2,065	2,075	124	2,685	2,695	65	3,305	3,315	5
275	280	56	585	590	119	2,075	2,085	123	2,695	2,705	64	3,315	3,325	5
280	285	57	590	595	120	2,085	2,095	122	2,705	2,715	63	3,325	3,335	4
285	290	58	595	600	121	2,095	2,105	121	2,715	2,725	62	3,335	3,345	3
290	295	59	600	605	122	2,105	2,115	121	2,725	2,735	61	3,345	3,355	2
295	300	60	605	610	123	2,115	2,125	120	2,735	2,745	60	3,355	3,365	1
300	305	61	610	615	124	2,125	2,135	119	2,745	2,755	59	3,365	---	0
305	310	62	615	620	125	2,135	2,145	118	2,755	2,765	58			

MONTHLY Payroll Period (continued)

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	\$155	\$160	\$32	\$310	\$315	\$63	\$1,070	\$1,080	\$58	\$1,380	\$1,390	\$28
5	10	1	160	165	33	315	320	64	1,080	1,090	57	1,390	1,400	27
10	15	2	165	170	34	320	325	65	1,090	1,100	56	1,400	1,410	26
15	20	3	170	175	35	325	330	66	1,100	1,110	55	1,410	1,420	26
20	25	4	175	180	36	330	335	67	1,110	1,120	54	1,420	1,430	25
25	30	5	180	185	37	335	340	68	1,120	1,130	53	1,430	1,440	24
30	35	6	185	190	38	340	345	69	1,130	1,140	52	1,440	1,450	23
35	40	7	190	195	39	345	350	70	1,140	1,150	51	1,450	1,460	22
40	45	8	195	200	40	350	355	71	1,150	1,160	50	1,460	1,470	21
45	50	9	200	205	41	355	360	72	1,160	1,170	49	1,470	1,480	20
50	55	10	205	210	42	360	365	73	1,170	1,180	49	1,480	1,490	19
55	60	11	210	215	43	365	370	74	1,180	1,190	48	1,490	1,500	18
60	65	12	215	220	44	370	890	75	1,190	1,200	47	1,500	1,510	17
65	70	13	220	225	45	890	900	75	1,200	1,210	46	1,510	1,520	16
70	75	14	225	230	46	900	910	74	1,210	1,220	45	1,520	1,530	15
75	80	15	230	235	47	910	920	73	1,220	1,230	44	1,530	1,540	14
80	85	16	235	240	48	920	930	72	1,230	1,240	43	1,540	1,550	13
85	90	17	240	245	49	930	940	72	1,240	1,250	42	1,550	1,560	12
90	95	18	245	250	50	940	950	71	1,250	1,260	41	1,560	1,570	11
95	100	19	250	255	51	950	960	70	1,260	1,270	40	1,570	1,580	10
100	105	20	255	260	52	960	970	69	1,270	1,280	39	1,580	1,590	9
105	110	21	260	265	53	970	980	68	1,280	1,290	38	1,590	1,600	8
110	115	22	265	270	54	980	990	67	1,290	1,300	37	1,600	1,610	7
115	120	23	270	275	55	990	1,000	66	1,300	1,310	36	1,610	1,620	6
120	125	24	275	280	56	1,000	1,010	65	1,310	1,320	35	1,620	1,630	5
125	130	26	280	285	57	1,010	1,020	64	1,320	1,330	34	1,630	1,640	4
130	135	27	285	290	58	1,020	1,030	63	1,330	1,340	33	1,640	1,650	3
135	140	28	290	295	59	1,030	1,040	62	1,340	1,350	32	1,650	1,660	2
140	145	29	295	300	60	1,040	1,050	61	1,350	1,360	31	1,660	1,670	2
145	150	30	300	305	61	1,050	1,060	60	1,360	1,370	30	1,670	1,680	1
150	155	31	305	310	62	1,060	1,070	59	1,370	1,380	29	1,680	---	0

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			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	\$80	\$5	\$0	\$5	\$0	\$90	\$100	\$5	\$0	\$5	\$0
5	10	1	80	90	4	5	10	1	100	110	4	5	10	1
10	15	2	90	100	3	10	15	2	110	120	3	10	15	2
15	20	3	100	110	3	15	20	3	120	130	2	15	40	3
20	25	4	110	120	2	20	25	4	130	140	1	40	50	3
25	30	5	120	130	1	25	30	5	140	150	1			
30	60	6	130	---	0	30	80	6	150	---	0			
60	70	6				80	90	6						

Alternative Methods for Figuring Withholding

You may use various methods of figuring federal income tax withholding. The methods described below may be used instead of the common payroll methods provided earlier. Use the method that best suits your payroll system and employees.



Employers must use a modified procedure to figure the amount of federal income tax withholding on the wages of nonresident alien employees.

*This procedure is discussed in [Withholding Income Taxes on the Wages of Nonresident Alien Employees](#) on page 2. Before you use any of the alternative methods to figure the federal income tax withholding on the wages of nonresident alien employees, see *Publication 15 (Circular E)*. **Do not** use the Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables on pages 50-69 for figuring withholding on nonresident alien employees.*

Annualized wages. Using your employee's annual wages, figure the withholding using the Percentage Method, Table 7—Annual Payroll Period, on page 6. Divide the amount from the table by the number of payroll periods, and the result will be the amount of withholding for each payroll period.

Average estimated wages. You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, see Regulations section 31.3402(h)(1)-1.

Cumulative wages. An employee may ask you, in writing, to withhold tax on cumulative wages. If you agree to do so, and you have paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows.

Add the wages you have paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods used above. Use the [Percentage Method](#) shown on page 3. Subtract the total tax already deducted and withheld during the calendar year from the total amount of tax calculated. The excess is the amount to withhold for the current payroll period. See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method.

Part-year employment. A part-year employee who figures income tax on a calendar-year basis may ask you to withhold tax by the part-year employment method. The request must be in writing and must contain the following information:

- The last day of any employment during the calendar year with any prior employer.
- A statement that the employee uses the calendar year accounting period.

- A statement that the employee reasonably anticipates that he or she will be employed by all employers for a total of no more than 245 days in all terms of continuous employment (defined below) during the current calendar year.

Complete the following steps to figure withholding tax by the part-year method.

1. Add the wages to be paid to the employee for the current payroll period to any wages that you have already paid to the employee in the current term of continuous employment.
2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by the number of calendar days in the current payroll period.
3. Divide the step 1 amount by the total number of payroll periods from step 2.
4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances.
5. Multiply the total number of payroll periods from step 2 by the step 4 amount.
6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

See Regulations section 31.3402(h)(4)-1 for more information about the part-year method.

Term of continuous employment. A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A continuous term includes holidays, regular days off, and days off for illness or vacation. A continuous term begins on the first day that an employee works for you and earns pay. It ends on the earlier of the employee's last day of work for you or, if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended even if a new employment relationship is established with the same employer within 30 days.

Other methods. You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is consistently about the same as it would be under the *Percentage Method* on page 3. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in Regulations section 31.3402(h)(4)-1 as shown in the chart below.

If the tax required to be withheld under the annual percentage is—	The annual tax withheld under your method may not differ by more than—
Less than \$10.00	\$9.99
\$10 or more but under \$100	\$10 plus 10% of the excess over \$10
\$100 or more but under \$1,000	\$19 plus 3% of the excess over \$100
\$1,000 or more	\$46 plus 1% of the excess over \$1,000

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

Two formula tables for percentage method withholding are on pages 38 and 39. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON (Weekly Payroll Period)

If wages exceeding the allowance amount are over \$303 but not over \$470:

Method:	Income Tax Withheld:
Percentage (page 4) . . .	10% of excess over \$303
Alternative 1 (page 38) . .	10% of such wages minus \$30.30
Alternative 2 (page 39) . .	Such wages minus \$303, times 10% of remainder

Nonresident alien employees. Employers must use a modified procedure to figure the amount of federal income tax withholding on the wages of nonresident alien employees. Before you use these tables to figure the federal income tax withholding on wages of nonresident alien employees, review the procedures discussed in [Withholding Income Taxes on the Wages of Nonresident Alien Employees](#) on page 2. See Section 9 of Publication 15 (Circular E) for additional information.

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

Alternative 1.—Tables for Percentage Method Withholding Computations
(For Wages Paid Through December 2009)

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$70.19)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over —	But not over —	Of such wage —	From product	Over —	But not over —	Of such wage —	From product
\$0	—\$138	0%	\$0	\$0	—\$303	0%	\$0
\$138	—\$200	10% less	\$13.80	\$303	—\$470	10% less	\$30.30
\$200	—\$696	15% less	\$23.80	\$470	—\$1,455	15% less	\$53.80
\$696	—\$1,279	25% less	\$93.40	\$1,455	—\$2,272	25% less	\$199.30
\$1,279	—\$3,338	28% less	\$131.77	\$2,272	—\$4,165	28% less	\$267.46
\$3,338	—\$7,212	33% less	\$298.67	\$4,165	—\$7,321	33% less	\$475.71
\$7,212	—	35% less	\$442.91	\$7,321	—	35% less	\$622.13

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$140.38)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over —	But not over —	Of such wage —	From product	Over —	But not over —	Of such wage —	From product
\$0	—\$276	0%	\$0	\$0	—\$606	0%	\$0
\$276	—\$400	10% less	\$27.60	\$606	—\$940	10% less	\$60.60
\$400	—\$1,392	15% less	\$47.60	\$940	—\$2,910	15% less	\$107.60
\$1,392	—\$2,559	25% less	\$186.80	\$2,910	—\$4,543	25% less	\$398.60
\$2,559	—\$6,677	28% less	\$263.57	\$4,543	—\$8,331	28% less	\$534.89
\$6,677	—\$14,423	33% less	\$597.42	\$8,331	—\$14,642	33% less	\$951.44
\$14,423	—	35% less	\$885.88	\$14,642	—	35% less	\$1,244.28

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$152.08)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over —	But not over —	Of such wage —	From product	Over —	But not over —	Of such wage —	From product
\$0	—\$299	0%	\$0	\$0	—\$656	0%	\$0
\$299	—\$433	10% less	\$29.90	\$656	—\$1,019	10% less	\$65.60
\$433	—\$1,508	15% less	\$51.55	\$1,019	—\$3,152	15% less	\$116.55
\$1,508	—\$2,772	25% less	\$202.35	\$3,152	—\$4,922	25% less	\$431.75
\$2,772	—\$7,233	28% less	\$285.51	\$4,922	—\$9,025	28% less	\$579.41
\$7,233	—\$15,625	33% less	\$647.16	\$9,025	—\$15,863	33% less	\$1,030.66
\$15,625	—	35% less	\$959.66	\$15,863	—	35% less	\$1,347.92

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$304.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over —	But not over —	Of such wage —	From product	Over —	But not over —	Of such wage —	From product
\$0	—\$598	0%	\$0	\$0	—\$1,313	0%	\$0
\$598	—\$867	10% less	\$59.80	\$1,313	—\$2,038	10% less	\$131.30
\$867	—\$3,017	15% less	\$103.15	\$2,038	—\$6,304	15% less	\$233.20
\$3,017	—\$5,544	25% less	\$404.85	\$6,304	—\$9,844	25% less	\$863.60
\$5,544	—\$14,467	28% less	\$571.17	\$9,844	—\$18,050	28% less	\$1,158.92
\$14,467	—\$31,250	33% less	\$1,294.52	\$18,050	—\$31,725	33% less	\$2,061.42
\$31,250	—	35% less	\$1,919.52	\$31,725	—	35% less	\$2,695.92

Table E(1)—DAILY or MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed for such period is \$14.04)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over —	But not over —	Of such wage —	From product	Over —	But not over —	Of such wage —	From product
\$0	—\$27.60	0%	\$0	\$0	—\$60.60	0%	\$0
\$27.60	—\$40.00	10% less	\$2.76	\$60.60	—\$94.00	10% less	\$6.06
\$40.00	—\$139.20	15% less	\$4.76	\$94.00	—\$291.00	15% less	\$10.76
\$139.20	—\$255.90	25% less	\$18.68	\$291.00	—\$454.30	25% less	\$39.86
\$255.90	—\$667.70	28% less	\$26.35	\$454.30	—\$833.10	28% less	\$53.48
\$667.70	—\$1,442.30	33% less	\$59.74	\$833.10	—\$1,464.20	33% less	\$95.14
\$1,442.30	—	35% less	\$88.59	\$1,464.20	—	35% less	\$124.43

Note. — The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 69.38 to 69.375) to eliminate separate half rounding operations. The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, for example, \$0 to \$51 and \$51 to \$198 combined to read, "Over \$0, But not over \$198." The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

Alternative 2.—Tables for Percentage Method Withholding Computations
(For Wages Paid Through December 2009)

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$70.19)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$138	minus \$0	0%	\$0	—\$303	minus \$0.00	0%
\$138	—\$200	minus \$138.00	10%	\$303	—\$470	minus \$303.00	10%
\$200	—\$696	minus \$158.67	15%	\$470	—\$1,455	minus \$358.67	15%
\$696	—\$1,279	minus \$373.60	25%	\$1,455	—\$2,272	minus \$797.20	25%
\$1,279	—\$3,338	minus \$470.61	28%	\$2,272	—\$4,165	minus \$955.21	28%
\$3,338	—\$7,212	minus \$905.06	33%	\$4,165	—\$7,321	minus \$1,441.55	33%
\$7,212	—	minus \$1,265.46	35%	\$7,321	—	minus \$1,777.51	35%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$140.38)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$276	minus \$0.00	0%	\$0	—\$606	minus \$0.00	0%
\$276	—\$400	minus \$276.00	10%	\$606	—\$940	minus \$606.00	10%
\$400	—\$1,392	minus \$317.33	15%	\$940	—\$2,910	minus \$717.33	15%
\$1,392	—\$2,559	minus \$747.20	25%	\$2,910	—\$4,543	minus \$1,594.40	25%
\$2,559	—\$6,677	minus \$941.32	28%	\$4,543	—\$8,331	minus \$1,910.32	28%
\$6,677	—\$14,423	minus \$1,810.36	33%	\$8,331	—\$14,642	minus \$2,883.15	33%
\$14,423	—	minus \$2,531.09	35%	\$14,642	—	minus \$3,555.09	35%

Table C(2)—SEMI-MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$152.08)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$299	minus \$0.00	0%	\$0	—\$656	minus \$0.00	0%
\$299	—\$433	minus \$299.00	10%	\$656	—\$1,019	minus \$656.00	10%
\$433	—\$1,508	minus \$343.67	15%	\$1,019	—\$3,152	minus \$777.00	15%
\$1,508	—\$2,772	minus \$809.40	25%	\$3,152	—\$4,922	minus \$1,727.00	25%
\$2,772	—\$7,233	minus \$1,019.68	28%	\$4,922	—\$9,025	minus \$2,069.32	28%
\$7,233	—\$15,625	minus \$1,961.09	33%	\$9,025	—\$15,863	minus \$3,123.21	33%
\$15,625	—	minus \$2,741.89	35%	\$15,863	—	minus \$3,851.20	35%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$304.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$598	minus \$0.00	0%	\$0	—\$1,313	minus \$0.00	0%
\$598	—\$867	minus \$598.00	10%	\$1,313	—\$2,038	minus \$1,313.00	10%
\$867	—\$3,017	minus \$687.67	15%	\$2,038	—\$6,304	minus \$1,554.67	15%
\$3,017	—\$5,544	minus \$1,619.40	25%	\$6,304	—\$9,844	minus \$3,454.40	25%
\$5,544	—\$14,467	minus \$2,039.89	28%	\$9,844	—\$18,050	minus \$4,139.00	28%
\$14,467	—\$31,250	minus \$3,922.79	33%	\$18,050	—\$31,725	minus \$6,246.73	33%
\$31,250	—	minus \$5,484.34	35%	\$31,725	—	minus \$7,702.63	35%

**Table E(2)—DAILY or MISCELLANEOUS PAYROLL PERIOD
(Amount for each allowance claimed per day for such period is \$14.04)**

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$27.60	minus \$0.00	0%	\$0	—\$60.60	minus \$0.00	0%
\$27.60	—\$40.00	minus \$27.60	10%	\$60.60	—\$94.00	minus \$60.60	10%
\$40.00	—\$139.20	minus \$31.73	15%	\$94.00	—\$291.00	minus \$71.73	15%
\$139.20	—\$255.90	minus \$74.72	25%	\$291.00	—\$454.30	minus \$159.44	25%
\$255.90	—\$667.70	minus \$94.11	28%	\$454.30	—\$833.10	minus \$191.01	28%
\$667.70	—\$1,442.30	minus \$181.03	33%	\$833.10	—\$1,464.20	minus \$288.31	33%
\$1,442.30	—	minus \$253.10	35%	\$1,464.20	—	minus \$355.51	35%

Note.— The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, for example, \$0 to \$51 and \$51 to \$198 combined to read, "Over \$0, But not over \$198."

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

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

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

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

The difference between the two kinds of tables is the reduction factor to be subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for *Computing Income Tax Withholding From Gross Wages* on pages 41-44, the reduction factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the *Alternative 2.— Tables for Percentage Method Withholding Computations* on page 39. In the tables for *Computing Tax Withholding*

From Wages Exceeding Allowance Amount on pages 45-48, the reduction factor does not include an amount for the number of allowances claimed.

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

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

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Gross Wages

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—		
	Over	But not over			Over	But not over				
A	B	C	D	A	B	C	D			
0	\$0.00	\$200.00	subtract	\$138.00	10%	\$0.00	\$470.00	subtract	\$303.00	10%
	\$200.00	\$696.00	subtract	\$158.67	15%	\$470.00	\$1,455.00	subtract	\$358.67	15%
	\$696.00	\$1,279.00	subtract	\$373.60	25%	\$1,455.00	\$2,272.00	subtract	\$797.20	25%
	\$1,279.00	\$3,338.00	subtract	\$470.61	28%	\$2,272.00	\$4,165.00	subtract	\$955.21	28%
	\$3,338.00	\$7,212.00	subtract	\$905.06	33%	\$4,165.00	\$7,321.00	subtract	\$1,441.55	33%
	\$7,212.00	.....	subtract	\$1,265.46	35%	\$7,321.00	.....	subtract	\$1,777.51	35%
1	\$0.00	\$270.19	subtract	\$208.19	10%	\$0.00	\$540.19	subtract	\$373.19	10%
	\$270.19	\$766.19	subtract	\$228.86	15%	\$540.19	\$1,525.19	subtract	\$428.86	15%
	\$766.19	\$1,349.19	subtract	\$443.79	25%	\$1,525.19	\$2,342.19	subtract	\$867.39	25%
	\$1,349.19	\$3,408.19	subtract	\$540.80	28%	\$2,342.19	\$4,235.19	subtract	\$1,025.40	28%
	\$3,408.19	\$7,282.19	subtract	\$975.25	33%	\$4,235.19	\$7,391.19	subtract	\$1,511.74	33%
	\$7,282.19	.....	subtract	\$1,335.65	35%	\$7,391.19	.....	subtract	\$1,847.70	35%
2	\$0.00	\$340.38	subtract	\$278.38	10%	\$0.00	\$610.38	subtract	\$443.38	10%
	\$340.38	\$836.38	subtract	\$299.05	15%	\$610.38	\$1,595.38	subtract	\$499.05	15%
	\$836.38	\$1,419.38	subtract	\$513.98	25%	\$1,595.38	\$2,412.38	subtract	\$937.58	25%
	\$1,419.38	\$3,478.38	subtract	\$610.99	28%	\$2,412.38	\$4,305.38	subtract	\$1,095.59	28%
	\$3,478.38	\$7,352.38	subtract	\$1,045.44	33%	\$4,305.38	\$7,461.38	subtract	\$1,581.93	33%
	\$7,352.38	.....	subtract	\$1,405.84	35%	\$7,461.38	.....	subtract	\$1,917.89	35%
3	\$0.00	\$410.57	subtract	\$348.57	10%	\$0.00	\$680.57	subtract	\$513.57	10%
	\$410.57	\$906.57	subtract	\$369.24	15%	\$680.57	\$1,665.57	subtract	\$569.24	15%
	\$906.57	\$1,489.57	subtract	\$584.17	25%	\$1,665.57	\$2,482.57	subtract	\$1,007.77	25%
	\$1,489.57	\$3,548.57	subtract	\$681.18	28%	\$2,482.57	\$4,375.57	subtract	\$1,165.78	28%
	\$3,548.57	\$7,422.57	subtract	\$1,115.63	33%	\$4,375.57	\$7,531.57	subtract	\$1,652.12	33%
	\$7,422.57	.....	subtract	\$1,476.03	35%	\$7,531.57	.....	subtract	\$1,988.08	35%
4	\$0.00	\$480.76	subtract	\$418.76	10%	\$0.00	\$750.76	subtract	\$583.76	10%
	\$480.76	\$976.76	subtract	\$439.43	15%	\$750.76	\$1,735.76	subtract	\$639.43	15%
	\$976.76	\$1,559.76	subtract	\$654.36	25%	\$1,735.76	\$2,552.76	subtract	\$1,077.96	25%
	\$1,559.76	\$3,618.76	subtract	\$751.37	28%	\$2,552.76	\$4,445.76	subtract	\$1,235.97	28%
	\$3,618.76	\$7,492.76	subtract	\$1,185.82	33%	\$4,445.76	\$7,601.76	subtract	\$1,722.31	33%
	\$7,492.76	.....	subtract	\$1,546.22	35%	\$7,601.76	.....	subtract	\$2,058.27	35%
5	\$0.00	\$550.95	subtract	\$488.95	10%	\$0.00	\$820.95	subtract	\$653.95	10%
	\$550.95	\$1,046.95	subtract	\$509.62	15%	\$820.95	\$1,805.95	subtract	\$709.62	15%
	\$1,046.95	\$1,629.95	subtract	\$724.55	25%	\$1,805.95	\$2,622.95	subtract	\$1,148.15	25%
	\$1,629.95	\$3,688.95	subtract	\$821.56	28%	\$2,622.95	\$4,515.95	subtract	\$1,306.16	28%
	\$3,688.95	\$7,562.95	subtract	\$1,256.01	33%	\$4,515.95	\$7,671.95	subtract	\$1,792.50	33%
	\$7,562.95	.....	subtract	\$1,616.41	35%	\$7,671.95	.....	subtract	\$2,128.46	35%
6	\$0.00	\$621.14	subtract	\$559.14	10%	\$0.00	\$891.14	subtract	\$724.14	10%
	\$621.14	\$1,117.14	subtract	\$579.81	15%	\$891.14	\$1,876.14	subtract	\$779.81	15%
	\$1,117.14	\$1,700.14	subtract	\$794.74	25%	\$1,876.14	\$2,693.14	subtract	\$1,218.34	25%
	\$1,700.14	\$3,759.14	subtract	\$891.75	28%	\$2,693.14	\$4,586.14	subtract	\$1,376.35	28%
	\$3,759.14	\$7,633.14	subtract	\$1,326.20	33%	\$4,586.14	\$7,742.14	subtract	\$1,862.69	33%
	\$7,633.14	.....	subtract	\$1,686.60	35%	\$7,742.14	.....	subtract	\$2,198.65	35%
7	\$0.00	\$691.33	subtract	\$629.33	10%	\$0.00	\$961.33	subtract	\$794.33	10%
	\$691.33	\$1,187.33	subtract	\$650.00	15%	\$961.33	\$1,946.33	subtract	\$850.00	15%
	\$1,187.33	\$1,770.33	subtract	\$864.93	25%	\$1,946.33	\$2,763.33	subtract	\$1,288.53	25%
	\$1,770.33	\$3,829.33	subtract	\$961.94	28%	\$2,763.33	\$4,656.33	subtract	\$1,446.54	28%
	\$3,829.33	\$7,703.33	subtract	\$1,396.39	33%	\$4,656.33	\$7,812.33	subtract	\$1,932.88	33%
	\$7,703.33	.....	subtract	\$1,756.79	35%	\$7,812.33	.....	subtract	\$2,268.84	35%
8	\$0.00	\$761.52	subtract	\$699.52	10%	\$0.00	\$1,031.52	subtract	\$864.52	10%
	\$761.52	\$1,257.52	subtract	\$720.19	15%	\$1,031.52	\$2,016.52	subtract	\$920.19	15%
	\$1,257.52	\$1,840.52	subtract	\$935.12	25%	\$2,016.52	\$2,833.52	subtract	\$1,358.72	25%
	\$1,840.52	\$3,899.52	subtract	\$1,032.13	28%	\$2,833.52	\$4,726.52	subtract	\$1,516.73	28%
	\$3,899.52	\$7,773.52	subtract	\$1,466.58	33%	\$4,726.52	\$7,882.52	subtract	\$2,003.07	33%
	\$7,773.52	.....	subtract	\$1,826.98	35%	\$7,882.52	.....	subtract	\$2,339.03	35%
9²	\$0.00	\$831.71	subtract	\$769.71	10%	\$0.00	\$1,101.71	subtract	\$934.71	10%
	\$831.71	\$1,327.71	subtract	\$790.38	15%	\$1,101.71	\$2,086.71	subtract	\$990.38	15%
	\$1,327.71	\$1,910.71	subtract	\$1,005.31	25%	\$2,086.71	\$2,903.71	subtract	\$1,428.91	25%
	\$1,910.71	\$3,969.71	subtract	\$1,102.32	28%	\$2,903.71	\$4,796.71	subtract	\$1,586.92	28%
	\$3,969.71	\$7,843.71	subtract	\$1,536.77	33%	\$4,796.71	\$7,952.71	subtract	\$2,073.26	33%
	\$7,843.71	.....	subtract	\$1,897.17	35%	\$7,952.71	.....	subtract	\$2,409.22	35%

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in the subsection by \$70.19 for each additional allowance claimed.

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Gross Wages

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—		
	Over	But not over			Over	But not over				
	A	B	C		A	B	C	D		
0	\$0.00	\$400.00	subtract	\$276.00	10%	\$0.00	\$940.00	subtract	\$606.00	10%
	\$400.00	\$1,392.00	subtract	\$317.33	15%	\$940.00	\$2,910.00	subtract	\$717.33	15%
	\$1,392.00	\$2,559.00	subtract	\$747.20	25%	\$2,910.00	\$4,543.00	subtract	\$1,594.40	25%
	\$2,559.00	\$6,677.00	subtract	\$941.32	28%	\$4,543.00	\$8,331.00	subtract	\$1,910.32	28%
	\$6,677.00	\$14,423.00	subtract	\$1,810.36	33%	\$8,331.00	\$14,642.00	subtract	\$2,883.15	33%
\$14,423.00	.....	subtract	\$2,531.09	35%	\$14,642.00	.....	subtract	\$3,555.09	35%	
1	\$0.00	\$540.38	subtract	\$416.38	10%	\$0.00	\$1,080.38	subtract	\$746.38	10%
	\$540.38	\$1,532.38	subtract	\$457.71	15%	\$1,080.38	\$3,050.38	subtract	\$857.71	15%
	\$1,532.38	\$2,699.38	subtract	\$887.58	25%	\$3,050.38	\$4,683.38	subtract	\$1,734.78	25%
	\$2,699.38	\$6,817.38	subtract	\$1,081.70	28%	\$4,683.38	\$8,471.38	subtract	\$2,050.70	28%
	\$6,817.38	\$14,563.38	subtract	\$1,950.74	33%	\$8,471.38	\$14,782.38	subtract	\$3,023.53	33%
\$14,563.38	.....	subtract	\$2,671.47	35%	\$14,782.38	.....	subtract	\$3,695.47	35%	
2	\$0.00	\$680.76	subtract	\$556.76	10%	\$0.00	\$1,220.76	subtract	\$886.76	10%
	\$680.76	\$1,672.76	subtract	\$598.09	15%	\$1,220.76	\$3,190.76	subtract	\$998.09	15%
	\$1,672.76	\$2,839.76	subtract	\$1,027.96	25%	\$3,190.76	\$4,823.76	subtract	\$1,875.16	25%
	\$2,839.76	\$6,957.76	subtract	\$1,222.08	28%	\$4,823.76	\$8,611.76	subtract	\$2,191.08	28%
	\$6,957.76	\$14,703.76	subtract	\$2,091.12	33%	\$8,611.76	\$14,922.76	subtract	\$3,163.91	33%
\$14,703.76	.....	subtract	\$2,811.85	35%	\$14,922.76	.....	subtract	\$3,835.85	35%	
3	\$0.00	\$821.14	subtract	\$697.14	10%	\$0.00	\$1,361.14	subtract	\$1,027.14	10%
	\$821.14	\$1,813.14	subtract	\$738.47	15%	\$1,361.14	\$3,331.14	subtract	\$1,138.47	15%
	\$1,813.14	\$2,980.14	subtract	\$1,168.34	25%	\$3,331.14	\$4,964.14	subtract	\$2,015.54	25%
	\$2,980.14	\$7,098.14	subtract	\$1,362.46	28%	\$4,964.14	\$8,752.14	subtract	\$2,331.46	28%
	\$7,098.14	\$14,844.14	subtract	\$2,231.50	33%	\$8,752.14	\$15,063.14	subtract	\$3,304.29	33%
\$14,844.14	.....	subtract	\$2,952.23	35%	\$15,063.14	.....	subtract	\$3,976.23	35%	
4	\$0.00	\$961.52	subtract	\$837.52	10%	\$0.00	\$1,501.52	subtract	\$1,167.52	10%
	\$961.52	\$1,953.52	subtract	\$878.85	15%	\$1,501.52	\$3,471.52	subtract	\$1,278.85	15%
	\$1,953.52	\$3,120.52	subtract	\$1,308.72	25%	\$3,471.52	\$5,104.52	subtract	\$2,155.92	25%
	\$3,120.52	\$7,238.52	subtract	\$1,502.84	28%	\$5,104.52	\$8,892.52	subtract	\$2,471.84	28%
	\$7,238.52	\$14,984.52	subtract	\$2,371.88	33%	\$8,892.52	\$15,203.52	subtract	\$3,444.67	33%
\$14,984.52	.....	subtract	\$3,092.61	35%	\$15,203.52	.....	subtract	\$4,116.61	35%	
5	\$0.00	\$1,101.90	subtract	\$977.90	10%	\$0.00	\$1,641.90	subtract	\$1,307.90	10%
	\$1,101.90	\$2,093.90	subtract	\$1,019.23	15%	\$1,641.90	\$3,611.90	subtract	\$1,419.23	15%
	\$2,093.90	\$3,260.90	subtract	\$1,449.10	25%	\$3,611.90	\$5,244.90	subtract	\$2,296.30	25%
	\$3,260.90	\$7,378.90	subtract	\$1,643.22	28%	\$5,244.90	\$9,032.90	subtract	\$2,612.22	28%
	\$7,378.90	\$15,124.90	subtract	\$2,512.26	33%	\$9,032.90	\$15,343.90	subtract	\$3,585.05	33%
\$15,124.90	.....	subtract	\$3,232.99	35%	\$15,343.90	.....	subtract	\$4,256.99	35%	
6	\$0.00	\$1,242.28	subtract	\$1,118.28	10%	\$0.00	\$1,782.28	subtract	\$1,448.28	10%
	\$1,242.28	\$2,234.28	subtract	\$1,159.61	15%	\$1,782.28	\$3,752.28	subtract	\$1,559.61	15%
	\$2,234.28	\$3,401.28	subtract	\$1,589.48	25%	\$3,752.28	\$5,385.28	subtract	\$2,436.68	25%
	\$3,401.28	\$7,519.28	subtract	\$1,783.60	28%	\$5,385.28	\$9,173.28	subtract	\$2,752.60	28%
	\$7,519.28	\$15,265.28	subtract	\$2,652.64	33%	\$9,173.28	\$15,484.28	subtract	\$3,725.43	33%
\$15,265.28	.....	subtract	\$3,373.37	35%	\$15,484.28	.....	subtract	\$4,397.37	35%	
7	\$0.00	\$1,382.66	subtract	\$1,258.66	10%	\$0.00	\$1,922.66	subtract	\$1,588.66	10%
	\$1,382.66	\$2,374.66	subtract	\$1,299.99	15%	\$1,922.66	\$3,892.66	subtract	\$1,699.99	15%
	\$2,374.66	\$3,541.66	subtract	\$1,729.86	25%	\$3,892.66	\$5,525.66	subtract	\$2,577.06	25%
	\$3,541.66	\$7,659.66	subtract	\$1,923.98	28%	\$5,525.66	\$9,313.66	subtract	\$2,892.98	28%
	\$7,659.66	\$15,405.66	subtract	\$2,793.02	33%	\$9,313.66	\$15,624.66	subtract	\$3,865.81	33%
\$15,405.66	.....	subtract	\$3,513.75	35%	\$15,624.66	.....	subtract	\$4,537.75	35%	
8	\$0.00	\$1,523.04	subtract	\$1,399.04	10%	\$0.00	\$2,063.04	subtract	\$1,729.04	10%
	\$1,523.04	\$2,515.04	subtract	\$1,440.37	15%	\$2,063.04	\$4,033.04	subtract	\$1,840.37	15%
	\$2,515.04	\$3,682.04	subtract	\$1,870.24	25%	\$4,033.04	\$5,666.04	subtract	\$2,717.44	25%
	\$3,682.04	\$7,800.04	subtract	\$2,064.36	28%	\$5,666.04	\$9,454.04	subtract	\$3,033.36	28%
	\$7,800.04	\$15,546.04	subtract	\$2,933.40	33%	\$9,454.04	\$15,765.04	subtract	\$4,006.19	33%
\$15,546.04	.....	subtract	\$3,654.13	35%	\$15,765.04	.....	subtract	\$4,678.13	35%	
9²	\$0.00	\$1,663.42	subtract	\$1,539.42	10%	\$0.00	\$2,203.42	subtract	\$1,869.42	10%
	\$1,663.42	\$2,655.42	subtract	\$1,580.75	15%	\$2,203.42	\$4,173.42	subtract	\$1,980.75	15%
	\$2,655.42	\$3,822.42	subtract	\$2,010.62	25%	\$4,173.42	\$5,806.42	subtract	\$2,857.82	25%
	\$3,822.42	\$7,940.42	subtract	\$2,204.74	28%	\$5,806.42	\$9,594.42	subtract	\$3,173.74	28%
	\$7,940.42	\$15,686.42	subtract	\$3,073.78	33%	\$9,594.42	\$15,905.42	subtract	\$4,146.57	33%
\$15,686.42	.....	subtract	\$3,794.51	35%	\$15,905.42	.....	subtract	\$4,818.51	35%	

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in the subsection by \$140.38 for each additional allowance claimed.

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Gross Wages

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—		
	Over	But not over			Over	But not over				
	A	B	C	D	A	B	C	D		
0	\$0.00	\$433.00	subtract	\$299.00	10%	\$0.00	\$1,019.00	subtract	\$656.00	10%
	\$433.00	\$1,508.00	subtract	\$343.67	15%	\$1,019.00	\$3,152.00	subtract	\$777.00	15%
	\$1,508.00	\$2,772.00	subtract	\$809.40	25%	\$3,152.00	\$4,922.00	subtract	\$1,727.00	25%
	\$2,772.00	\$7,233.00	subtract	\$1,019.68	28%	\$4,922.00	\$9,025.00	subtract	\$2,069.32	28%
	\$7,233.00	\$15,625.00	subtract	\$1,961.09	33%	\$9,025.00	\$15,863.00	subtract	\$3,123.21	33%
\$15,625.00	.....	subtract	\$2,741.89	35%	\$15,863.00	.....	subtract	\$3,851.20	35%	
1	\$0.00	\$585.08	subtract	\$451.08	10%	\$0.00	\$1,171.08	subtract	\$808.08	10%
	\$585.08	\$1,660.08	subtract	\$495.75	15%	\$1,171.08	\$3,304.08	subtract	\$929.08	15%
	\$1,660.08	\$2,924.08	subtract	\$961.48	25%	\$3,304.08	\$5,074.08	subtract	\$1,879.08	25%
	\$2,924.08	\$7,385.08	subtract	\$1,171.76	28%	\$5,074.08	\$9,177.08	subtract	\$2,221.40	28%
	\$7,385.08	\$15,777.08	subtract	\$2,113.17	33%	\$9,177.08	\$16,015.08	subtract	\$3,275.29	33%
\$15,777.08	.....	subtract	\$2,893.97	35%	\$16,015.08	.....	subtract	\$4,003.28	35%	
2	\$0.00	\$737.16	subtract	\$603.16	10%	\$0.00	\$1,323.16	subtract	\$960.16	10%
	\$737.16	\$1,812.16	subtract	\$647.83	15%	\$1,323.16	\$3,456.16	subtract	\$1,081.16	15%
	\$1,812.16	\$3,076.16	subtract	\$1,113.56	25%	\$3,456.16	\$5,226.16	subtract	\$2,031.16	25%
	\$3,076.16	\$7,537.16	subtract	\$1,323.84	28%	\$5,226.16	\$9,329.16	subtract	\$2,373.48	28%
	\$7,537.16	\$15,929.16	subtract	\$2,265.25	33%	\$9,329.16	\$16,167.16	subtract	\$3,427.37	33%
\$15,929.16	.....	subtract	\$3,046.05	35%	\$16,167.16	.....	subtract	\$4,155.36	35%	
3	\$0.00	\$889.24	subtract	\$755.24	10%	\$0.00	\$1,475.24	subtract	\$1,112.24	10%
	\$889.24	\$1,964.24	subtract	\$799.91	15%	\$1,475.24	\$3,608.24	subtract	\$1,233.24	15%
	\$1,964.24	\$3,228.24	subtract	\$1,265.64	25%	\$3,608.24	\$5,378.24	subtract	\$2,183.24	25%
	\$3,228.24	\$7,689.24	subtract	\$1,475.92	28%	\$5,378.24	\$9,481.24	subtract	\$2,525.56	28%
	\$7,689.24	\$16,081.24	subtract	\$2,417.33	33%	\$9,481.24	\$16,319.24	subtract	\$3,579.45	33%
\$16,081.24	.....	subtract	\$3,198.13	35%	\$16,319.24	.....	subtract	\$4,307.44	35%	
4	\$0.00	\$1,041.32	subtract	\$907.32	10%	\$0.00	\$1,627.32	subtract	\$1,264.32	10%
	\$1,041.32	\$2,116.32	subtract	\$951.99	15%	\$1,627.32	\$3,760.32	subtract	\$1,385.32	15%
	\$2,116.32	\$3,380.32	subtract	\$1,417.72	25%	\$3,760.32	\$5,530.32	subtract	\$2,335.32	25%
	\$3,380.32	\$7,841.32	subtract	\$1,628.00	28%	\$5,530.32	\$9,633.32	subtract	\$2,677.64	28%
	\$7,841.32	\$16,233.32	subtract	\$2,569.41	33%	\$9,633.32	\$16,471.32	subtract	\$3,731.53	33%
\$16,233.32	.....	subtract	\$3,350.21	35%	\$16,471.32	.....	subtract	\$4,459.52	35%	
5	\$0.00	\$1,193.40	subtract	\$1,059.40	10%	\$0.00	\$1,779.40	subtract	\$1,416.40	10%
	\$1,193.40	\$2,268.40	subtract	\$1,104.07	15%	\$1,779.40	\$3,912.40	subtract	\$1,537.40	15%
	\$2,268.40	\$3,532.40	subtract	\$1,569.80	25%	\$3,912.40	\$5,682.40	subtract	\$2,487.40	25%
	\$3,532.40	\$7,993.40	subtract	\$1,780.08	28%	\$5,682.40	\$9,785.40	subtract	\$2,829.72	28%
	\$7,993.40	\$16,385.40	subtract	\$2,721.49	33%	\$9,785.40	\$16,623.40	subtract	\$3,883.61	33%
\$16,385.40	.....	subtract	\$3,502.29	35%	\$16,623.40	.....	subtract	\$4,611.60	35%	
6	\$0.00	\$1,345.48	subtract	\$1,211.48	10%	\$0.00	\$1,931.48	subtract	\$1,568.48	10%
	\$1,345.48	\$2,420.48	subtract	\$1,256.15	15%	\$1,931.48	\$4,064.48	subtract	\$1,689.48	15%
	\$2,420.48	\$3,684.48	subtract	\$1,721.88	25%	\$4,064.48	\$5,834.48	subtract	\$2,639.48	25%
	\$3,684.48	\$8,145.48	subtract	\$1,932.16	28%	\$5,834.48	\$9,937.48	subtract	\$2,981.80	28%
	\$8,145.48	\$16,537.48	subtract	\$2,873.57	33%	\$9,937.48	\$16,775.48	subtract	\$4,035.69	33%
\$16,537.48	.....	subtract	\$3,654.37	35%	\$16,775.48	.....	subtract	\$4,763.68	35%	
7	\$0.00	\$1,497.56	subtract	\$1,363.56	10%	\$0.00	\$2,083.56	subtract	\$1,720.56	10%
	\$1,497.56	\$2,572.56	subtract	\$1,408.23	15%	\$2,083.56	\$4,216.56	subtract	\$1,841.56	15%
	\$2,572.56	\$3,836.56	subtract	\$1,873.96	25%	\$4,216.56	\$5,986.56	subtract	\$2,791.56	25%
	\$3,836.56	\$8,297.56	subtract	\$2,084.24	28%	\$5,986.56	\$10,089.56	subtract	\$3,133.88	28%
	\$8,297.56	\$16,689.56	subtract	\$3,025.65	33%	\$10,089.56	\$16,927.56	subtract	\$4,187.77	33%
\$16,689.56	.....	subtract	\$3,806.45	35%	\$16,927.56	.....	subtract	\$4,915.76	35%	
8	\$0.00	\$1,649.64	subtract	\$1,515.64	10%	\$0.00	\$2,235.64	subtract	\$1,872.64	10%
	\$1,649.64	\$2,724.64	subtract	\$1,560.31	15%	\$2,235.64	\$4,368.64	subtract	\$1,993.64	15%
	\$2,724.64	\$3,988.64	subtract	\$2,026.04	25%	\$4,368.64	\$6,138.64	subtract	\$2,943.64	25%
	\$3,988.64	\$8,449.64	subtract	\$2,236.32	28%	\$6,138.64	\$10,241.64	subtract	\$3,285.96	28%
	\$8,449.64	\$16,841.64	subtract	\$3,177.73	33%	\$10,241.64	\$17,079.64	subtract	\$4,339.85	33%
\$16,841.64	.....	subtract	\$3,958.53	35%	\$17,079.64	.....	subtract	\$5,067.84	35%	
9²	\$0.00	\$1,801.72	subtract	\$1,667.72	10%	\$0.00	\$2,387.72	subtract	\$2,024.72	10%
	\$1,801.72	\$2,876.72	subtract	\$1,712.39	15%	\$2,387.72	\$4,520.72	subtract	\$2,145.72	15%
	\$2,876.72	\$4,140.72	subtract	\$2,178.12	25%	\$4,520.72	\$6,290.72	subtract	\$3,095.72	25%
	\$4,140.72	\$8,601.72	subtract	\$2,388.40	28%	\$6,290.72	\$10,393.72	subtract	\$3,438.04	28%
	\$8,601.72	\$16,993.72	subtract	\$3,329.81	33%	\$10,393.72	\$17,231.72	subtract	\$4,491.93	33%
\$16,993.72	.....	subtract	\$4,110.61	35%	\$17,231.72	.....	subtract	\$5,219.92	35%	

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in the subsection by \$152.08 for each additional allowance claimed.

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Gross Wages

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—		
	Over	But not over			Over	But not over				
	A	B	C		A	B	C	D		
0	\$0.00	\$867.00	subtract	\$598.00	10%	\$0.00	\$2,038.00	subtract	\$1,313.00	10%
	\$867.00	\$3,017.00	subtract	\$687.67	15%	\$2,038.00	\$6,304.00	subtract	\$1,554.67	15%
	\$3,017.00	\$5,544.00	subtract	\$1,619.40	25%	\$6,304.00	\$9,844.00	subtract	\$3,454.40	25%
	\$5,544.00	\$14,467.00	subtract	\$2,039.89	28%	\$9,844.00	\$18,050.00	subtract	\$4,139.00	28%
	\$14,467.00	\$31,250.00	subtract	\$3,922.79	33%	\$18,050.00	\$31,725.00	subtract	\$6,246.73	33%
\$31,250.00	.....	subtract	\$5,484.34	35%	\$31,725.00	.....	subtract	\$7,702.63	35%	
1	\$0.00	\$1,171.17	subtract	\$902.17	10%	\$0.00	\$2,342.17	subtract	\$1,617.17	10%
	\$1,171.17	\$3,321.17	subtract	\$991.84	15%	\$2,342.17	\$6,608.17	subtract	\$1,858.84	15%
	\$3,321.17	\$5,848.17	subtract	\$1,923.57	25%	\$6,608.17	\$10,148.17	subtract	\$3,758.57	25%
	\$5,848.17	\$14,771.17	subtract	\$2,344.06	28%	\$10,148.17	\$18,354.17	subtract	\$4,443.17	28%
	\$14,771.17	\$31,554.17	subtract	\$4,226.96	33%	\$18,354.17	\$32,029.17	subtract	\$6,550.90	33%
\$31,554.17	.....	subtract	\$5,788.51	35%	\$32,029.17	.....	subtract	\$8,006.80	35%	
2	\$0.00	\$1,475.34	subtract	\$1,206.34	10%	\$0.00	\$2,646.34	subtract	\$1,921.34	10%
	\$1,475.34	\$3,625.34	subtract	\$1,296.01	15%	\$2,646.34	\$6,912.34	subtract	\$2,163.01	15%
	\$3,625.34	\$6,152.34	subtract	\$2,227.74	25%	\$6,912.34	\$10,452.34	subtract	\$4,062.74	25%
	\$6,152.34	\$15,075.34	subtract	\$2,648.23	28%	\$10,452.34	\$18,658.34	subtract	\$4,747.34	28%
	\$15,075.34	\$31,858.34	subtract	\$4,531.13	33%	\$18,658.34	\$32,333.34	subtract	\$6,855.07	33%
\$31,858.34	.....	subtract	\$6,092.68	35%	\$32,333.34	.....	subtract	\$8,310.97	35%	
3	\$0.00	\$1,779.51	subtract	\$1,510.51	10%	\$0.00	\$2,950.51	subtract	\$2,225.51	10%
	\$1,779.51	\$3,929.51	subtract	\$1,600.18	15%	\$2,950.51	\$7,216.51	subtract	\$2,467.18	15%
	\$3,929.51	\$6,456.51	subtract	\$2,531.91	25%	\$7,216.51	\$10,756.51	subtract	\$4,366.91	25%
	\$6,456.51	\$15,379.51	subtract	\$2,952.40	28%	\$10,756.51	\$18,962.51	subtract	\$5,051.51	28%
	\$15,379.51	\$32,162.51	subtract	\$4,835.30	33%	\$18,962.51	\$32,637.51	subtract	\$7,159.24	33%
\$32,162.51	.....	subtract	\$6,396.85	35%	\$32,637.51	.....	subtract	\$8,615.14	35%	
4	\$0.00	\$2,083.68	subtract	\$1,814.68	10%	\$0.00	\$3,254.68	subtract	\$2,529.68	10%
	\$2,083.68	\$4,233.68	subtract	\$1,904.35	15%	\$3,254.68	\$7,520.68	subtract	\$2,771.35	15%
	\$4,233.68	\$6,760.68	subtract	\$2,836.08	25%	\$7,520.68	\$11,060.68	subtract	\$4,671.08	25%
	\$6,760.68	\$15,683.68	subtract	\$3,256.57	28%	\$11,060.68	\$19,266.68	subtract	\$5,355.68	28%
	\$15,683.68	\$32,466.68	subtract	\$5,139.47	33%	\$19,266.68	\$32,941.68	subtract	\$7,463.41	33%
\$32,466.68	.....	subtract	\$6,701.02	35%	\$32,941.68	.....	subtract	\$8,919.31	35%	
5	\$0.00	\$2,387.85	subtract	\$2,118.85	10%	\$0.00	\$3,558.85	subtract	\$2,833.85	10%
	\$2,387.85	\$4,537.85	subtract	\$2,208.52	15%	\$3,558.85	\$7,824.85	subtract	\$3,075.52	15%
	\$4,537.85	\$7,064.85	subtract	\$3,140.25	25%	\$7,824.85	\$11,364.85	subtract	\$4,975.25	25%
	\$7,064.85	\$15,987.85	subtract	\$3,560.74	28%	\$11,364.85	\$19,570.85	subtract	\$5,659.85	28%
	\$15,987.85	\$32,770.85	subtract	\$5,443.64	33%	\$19,570.85	\$33,245.85	subtract	\$7,767.58	33%
\$32,770.85	.....	subtract	\$7,005.19	35%	\$33,245.85	.....	subtract	\$9,223.48	35%	
6	\$0.00	\$2,692.02	subtract	\$2,423.02	10%	\$0.00	\$3,863.02	subtract	\$3,138.02	10%
	\$2,692.02	\$4,842.02	subtract	\$2,512.69	15%	\$3,863.02	\$8,129.02	subtract	\$3,379.69	15%
	\$4,842.02	\$7,369.02	subtract	\$3,444.42	25%	\$8,129.02	\$11,669.02	subtract	\$5,279.42	25%
	\$7,369.02	\$16,292.02	subtract	\$3,864.91	28%	\$11,669.02	\$19,875.02	subtract	\$5,964.02	28%
	\$16,292.02	\$33,075.02	subtract	\$5,747.81	33%	\$19,875.02	\$33,550.02	subtract	\$8,071.75	33%
\$33,075.02	.....	subtract	\$7,309.36	35%	\$33,550.02	.....	subtract	\$9,527.65	35%	
7	\$0.00	\$2,996.19	subtract	\$2,727.19	10%	\$0.00	\$4,167.19	subtract	\$3,442.19	10%
	\$2,996.19	\$5,146.19	subtract	\$2,816.86	15%	\$4,167.19	\$8,433.19	subtract	\$3,683.86	15%
	\$5,146.19	\$7,673.19	subtract	\$3,748.59	25%	\$8,433.19	\$11,973.19	subtract	\$5,583.59	25%
	\$7,673.19	\$16,596.19	subtract	\$4,169.08	28%	\$11,973.19	\$20,179.19	subtract	\$6,268.19	28%
	\$16,596.19	\$33,379.19	subtract	\$6,051.98	33%	\$20,179.19	\$33,854.19	subtract	\$8,375.92	33%
\$33,379.19	.....	subtract	\$7,613.53	35%	\$33,854.19	.....	subtract	\$9,831.82	35%	
8	\$0.00	\$3,300.36	subtract	\$3,031.36	10%	\$0.00	\$4,471.36	subtract	\$3,746.36	10%
	\$3,300.36	\$5,450.36	subtract	\$3,121.03	15%	\$4,471.36	\$8,737.36	subtract	\$3,988.03	15%
	\$5,450.36	\$7,977.36	subtract	\$4,052.76	25%	\$8,737.36	\$12,277.36	subtract	\$5,887.76	25%
	\$7,977.36	\$16,900.36	subtract	\$4,473.25	28%	\$12,277.36	\$20,483.36	subtract	\$6,572.36	28%
	\$16,900.36	\$33,683.36	subtract	\$6,356.15	33%	\$20,483.36	\$34,158.36	subtract	\$8,680.09	33%
\$33,683.36	.....	subtract	\$7,917.70	35%	\$34,158.36	.....	subtract	\$10,135.99	35%	
9²	\$0.00	\$3,604.53	subtract	\$3,335.53	10%	\$0.00	\$4,775.53	subtract	\$4,050.53	10%
	\$3,604.53	\$5,754.53	subtract	\$3,425.20	15%	\$4,775.53	\$9,041.53	subtract	\$4,292.20	15%
	\$5,754.53	\$8,281.53	subtract	\$4,356.93	25%	\$9,041.53	\$12,581.53	subtract	\$6,191.93	25%
	\$8,281.53	\$17,204.53	subtract	\$4,777.42	28%	\$12,581.53	\$20,787.53	subtract	\$6,876.53	28%
	\$17,204.53	\$33,987.53	subtract	\$6,660.32	33%	\$20,787.53	\$34,462.53	subtract	\$8,984.26	33%
\$33,987.53	.....	subtract	\$8,221.87	35%	\$34,462.53	.....	subtract	\$10,440.16	35%	

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in the subsection by \$304.17 for each additional allowance claimed.

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Wages Exceeding Allowance Amount

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—		
	Over	But not over			Over	But not over				
	A	B	C		A	B	C	D		
0	\$0	\$200.00	subtract	\$138.00	10%	\$0	\$470.00	subtract	\$303.00	10%
	\$200.00	\$696.00	subtract	\$158.67	15%	\$470.00	\$1,455.00	subtract	\$358.67	15%
	\$696.00	\$1,279.00	subtract	\$373.60	25%	\$1,455.00	\$2,272.00	subtract	\$797.20	25%
	\$1,279.00	\$3,338.00	subtract	\$470.61	28%	\$2,272.00	\$4,165.00	subtract	\$955.21	28%
	\$3,338.00	\$7,212.00	subtract	\$905.06	33%	\$4,165.00	\$7,321.00	subtract	\$1,441.55	33%
	\$7,212.00	.....	subtract	\$1,265.46	35%	\$7,321.00	.....	subtract	\$1,777.51	35%
1	\$0	\$270.19	subtract	\$138.00	10%	\$0	\$540.19	subtract	\$303.00	10%
	\$270.19	\$766.19	subtract	\$158.67	15%	\$540.19	\$1,525.19	subtract	\$358.67	15%
	\$766.19	\$1,349.19	subtract	\$373.60	25%	\$1,525.19	\$2,342.19	subtract	\$797.20	25%
	\$1,349.19	\$3,408.19	subtract	\$470.61	28%	\$2,342.19	\$4,235.19	subtract	\$955.21	28%
	\$3,408.19	\$7,282.19	subtract	\$905.06	33%	\$4,235.19	\$7,391.19	subtract	\$1,441.55	33%
	\$7,282.19	.....	subtract	\$1,265.46	35%	\$7,391.19	.....	subtract	\$1,777.51	35%
2	\$0	\$340.38	subtract	\$138.00	10%	\$0	\$610.38	subtract	\$303.00	10%
	\$340.38	\$836.38	subtract	\$158.67	15%	\$610.38	\$1,595.38	subtract	\$358.67	15%
	\$836.38	\$1,419.38	subtract	\$373.60	25%	\$1,595.38	\$2,412.38	subtract	\$797.20	25%
	\$1,419.38	\$3,478.38	subtract	\$470.61	28%	\$2,412.38	\$4,305.38	subtract	\$955.21	28%
	\$3,478.38	\$7,352.38	subtract	\$905.06	33%	\$4,305.38	\$7,461.38	subtract	\$1,441.55	33%
	\$7,352.38	.....	subtract	\$1,265.46	35%	\$7,461.38	.....	subtract	\$1,777.51	35%
3	\$0	\$410.57	subtract	\$138.00	10%	\$0	\$680.57	subtract	\$303.00	10%
	\$410.57	\$906.57	subtract	\$158.67	15%	\$680.57	\$1,665.57	subtract	\$358.67	15%
	\$906.57	\$1,489.57	subtract	\$373.60	25%	\$1,665.57	\$2,482.57	subtract	\$797.20	25%
	\$1,489.57	\$3,548.57	subtract	\$470.61	28%	\$2,482.57	\$4,375.57	subtract	\$955.21	28%
	\$3,548.57	\$7,422.57	subtract	\$905.06	33%	\$4,375.57	\$7,531.57	subtract	\$1,441.55	33%
	\$7,422.57	.....	subtract	\$1,265.46	35%	\$7,531.57	.....	subtract	\$1,777.51	35%
4	\$0	\$480.76	subtract	\$138.00	10%	\$0	\$750.76	subtract	\$303.00	10%
	\$480.76	\$976.76	subtract	\$158.67	15%	\$750.76	\$1,735.76	subtract	\$358.67	15%
	\$976.76	\$1,559.76	subtract	\$373.60	25%	\$1,735.76	\$2,552.76	subtract	\$797.20	25%
	\$1,559.76	\$3,618.76	subtract	\$470.61	28%	\$2,552.76	\$4,445.76	subtract	\$955.21	28%
	\$3,618.76	\$7,492.76	subtract	\$905.06	33%	\$4,445.76	\$7,601.76	subtract	\$1,441.55	33%
	\$7,492.76	.....	subtract	\$1,265.46	35%	\$7,601.76	.....	subtract	\$1,777.51	35%
5	\$0	\$550.95	subtract	\$138.00	10%	\$0	\$820.95	subtract	\$303.00	10%
	\$550.95	\$1,046.95	subtract	\$158.67	15%	\$820.95	\$1,805.95	subtract	\$358.67	15%
	\$1,046.95	\$1,629.95	subtract	\$373.60	25%	\$1,805.95	\$2,622.95	subtract	\$797.20	25%
	\$1,629.95	\$3,688.95	subtract	\$470.61	28%	\$2,622.95	\$4,515.95	subtract	\$955.21	28%
	\$3,688.95	\$7,562.95	subtract	\$905.06	33%	\$4,515.95	\$7,671.95	subtract	\$1,441.55	33%
	\$7,562.95	.....	subtract	\$1,265.46	35%	\$7,671.95	.....	subtract	\$1,777.51	35%
6	\$0	\$621.14	subtract	\$138.00	10%	\$0	\$891.14	subtract	\$303.00	10%
	\$621.14	\$1,117.14	subtract	\$158.67	15%	\$891.14	\$1,876.14	subtract	\$358.67	15%
	\$1,117.14	\$1,700.14	subtract	\$373.60	25%	\$1,876.14	\$2,693.14	subtract	\$797.20	25%
	\$1,700.14	\$3,759.14	subtract	\$470.61	28%	\$2,693.14	\$4,586.14	subtract	\$955.21	28%
	\$3,759.14	\$7,633.14	subtract	\$905.06	33%	\$4,586.14	\$7,742.14	subtract	\$1,441.55	33%
	\$7,633.14	.....	subtract	\$1,265.46	35%	\$7,742.14	.....	subtract	\$1,777.51	35%
7	\$0	\$691.33	subtract	\$138.00	10%	\$0	\$961.33	subtract	\$303.00	10%
	\$691.33	\$1,187.33	subtract	\$158.67	15%	\$961.33	\$1,946.33	subtract	\$358.67	15%
	\$1,187.33	\$1,770.33	subtract	\$373.60	25%	\$1,946.33	\$2,763.33	subtract	\$797.20	25%
	\$1,770.33	\$3,829.33	subtract	\$470.61	28%	\$2,763.33	\$4,656.33	subtract	\$955.21	28%
	\$3,829.33	\$7,703.33	subtract	\$905.06	33%	\$4,656.33	\$7,812.33	subtract	\$1,441.55	33%
	\$7,703.33	.....	subtract	\$1,265.46	35%	\$7,812.33	.....	subtract	\$1,777.51	35%
8	\$0	\$761.52	subtract	\$138.00	10%	\$0	\$1,031.52	subtract	\$303.00	10%
	\$761.52	\$1,257.52	subtract	\$158.67	15%	\$1,031.52	\$2,016.52	subtract	\$358.67	15%
	\$1,257.52	\$1,840.52	subtract	\$373.60	25%	\$2,016.52	\$2,833.52	subtract	\$797.20	25%
	\$1,840.52	\$3,899.52	subtract	\$470.61	28%	\$2,833.52	\$4,726.52	subtract	\$955.21	28%
	\$3,899.52	\$7,773.52	subtract	\$905.06	33%	\$4,726.52	\$7,882.52	subtract	\$1,441.55	33%
	\$7,773.52	.....	subtract	\$1,265.46	35%	\$7,882.52	.....	subtract	\$1,777.51	35%
9²	\$0	\$831.71	subtract	\$138.00	10%	\$0	\$1,101.71	subtract	\$303.00	10%
	\$831.71	\$1,327.71	subtract	\$158.67	15%	\$1,101.71	\$2,086.71	subtract	\$358.67	15%
	\$1,327.71	\$1,910.71	subtract	\$373.60	25%	\$2,086.71	\$2,903.71	subtract	\$797.20	25%
	\$1,910.71	\$3,969.71	subtract	\$470.61	28%	\$2,903.71	\$4,796.71	subtract	\$955.21	28%
	\$3,969.71	\$7,843.71	subtract	\$905.06	33%	\$4,796.71	\$7,952.71	subtract	\$1,441.55	33%
	\$7,843.71	.....	subtract	\$1,265.46	35%	\$7,952.71	.....	subtract	\$1,777.51	35%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
- Caution.** — The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in the subsection by \$70.19 for each additional allowance claimed.

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Wages Exceeding Allowance Amount

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—		
	Over	But not over			Over	But not over				
	A	B	C	D	A	B	C	D		
0	\$0	\$400.00	subtract	\$276.00	10%	\$0	\$940.00	subtract	\$606.00	10%
	\$400.00	\$1,392.00	subtract	\$317.33	15%	\$940.00	\$2,910.00	subtract	\$717.33	15%
	\$1,392.00	\$2,559.00	subtract	\$747.20	25%	\$2,910.00	\$4,543.00	subtract	\$1,594.40	25%
	\$2,559.00	\$6,677.00	subtract	\$941.32	28%	\$4,543.00	\$8,331.00	subtract	\$1,910.32	28%
	\$6,677.00	\$14,423.00	subtract	\$1,810.36	33%	\$8,331.00	\$14,642.00	subtract	\$2,883.15	33%
	\$14,423.00		subtract	\$2,531.09	35%	\$14,642.00		subtract	\$3,555.09	35%
1	\$0	\$540.38	subtract	\$276.00	10%	\$0	\$1,080.38	subtract	\$606.00	10%
	\$540.38	\$1,532.38	subtract	\$317.33	15%	\$1,080.38	\$3,050.38	subtract	\$717.33	15%
	\$1,532.38	\$2,699.38	subtract	\$747.20	25%	\$3,050.38	\$4,683.38	subtract	\$1,594.40	25%
	\$2,699.38	\$6,817.38	subtract	\$941.32	28%	\$4,683.38	\$8,471.38	subtract	\$1,910.32	28%
	\$6,817.38	\$14,563.38	subtract	\$1,810.36	33%	\$8,471.38	\$14,782.38	subtract	\$2,883.15	33%
	\$14,563.38		subtract	\$2,531.09	35%	\$14,782.38		subtract	\$3,555.09	35%
2	\$0	\$680.76	subtract	\$276.00	10%	\$0	\$1,220.76	subtract	\$606.00	10%
	\$680.76	\$1,672.76	subtract	\$317.33	15%	\$1,220.76	\$3,190.76	subtract	\$717.33	15%
	\$1,672.76	\$2,839.76	subtract	\$747.20	25%	\$3,190.76	\$4,823.76	subtract	\$1,594.40	25%
	\$2,839.76	\$6,957.76	subtract	\$941.32	28%	\$4,823.76	\$8,611.76	subtract	\$1,910.32	28%
	\$6,957.76	\$14,703.76	subtract	\$1,810.36	33%	\$8,611.76	\$14,922.76	subtract	\$2,883.15	33%
	\$14,703.76		subtract	\$2,531.09	35%	\$14,922.76		subtract	\$3,555.09	35%
3	\$0	\$821.14	subtract	\$276.00	10%	\$0	\$1,361.14	subtract	\$606.00	10%
	\$821.14	\$1,813.14	subtract	\$317.33	15%	\$1,361.14	\$3,331.14	subtract	\$717.33	15%
	\$1,813.14	\$2,980.14	subtract	\$747.20	25%	\$3,331.14	\$4,964.14	subtract	\$1,594.40	25%
	\$2,980.14	\$7,098.14	subtract	\$941.32	28%	\$4,964.14	\$8,752.14	subtract	\$1,910.32	28%
	\$7,098.14	\$14,844.14	subtract	\$1,810.36	33%	\$8,752.14	\$15,063.14	subtract	\$2,883.15	33%
	\$14,844.14		subtract	\$2,531.09	35%	\$15,063.14		subtract	\$3,555.09	35%
4	\$0	\$961.52	subtract	\$276.00	10%	\$0	\$1,501.52	subtract	\$606.00	10%
	\$961.52	\$1,953.52	subtract	\$317.33	15%	\$1,501.52	\$3,471.52	subtract	\$717.33	15%
	\$1,953.52	\$3,120.52	subtract	\$747.20	25%	\$3,471.52	\$5,104.52	subtract	\$1,594.40	25%
	\$3,120.52	\$7,238.52	subtract	\$941.32	28%	\$5,104.52	\$8,892.52	subtract	\$1,910.32	28%
	\$7,238.52	\$14,984.52	subtract	\$1,810.36	33%	\$8,892.52	\$15,203.52	subtract	\$2,883.15	33%
	\$14,984.52		subtract	\$2,531.09	35%	\$15,203.52		subtract	\$3,555.09	35%
5	\$0	\$1,101.90	subtract	\$276.00	10%	\$0	\$1,641.90	subtract	\$606.00	10%
	\$1,101.90	\$2,093.90	subtract	\$317.33	15%	\$1,641.90	\$3,611.90	subtract	\$717.33	15%
	\$2,093.90	\$3,260.90	subtract	\$747.20	25%	\$3,611.90	\$5,244.90	subtract	\$1,594.40	25%
	\$3,260.90	\$7,378.90	subtract	\$941.32	28%	\$5,244.90	\$9,032.90	subtract	\$1,910.32	28%
	\$7,378.90	\$15,124.90	subtract	\$1,810.36	33%	\$9,032.90	\$15,343.90	subtract	\$2,883.15	33%
	\$15,124.90		subtract	\$2,531.09	35%	\$15,343.90		subtract	\$3,555.09	35%
6	\$0	\$1,242.28	subtract	\$276.00	10%	\$0	\$1,782.28	subtract	\$606.00	10%
	\$1,242.28	\$2,234.28	subtract	\$317.33	15%	\$1,782.28	\$3,752.28	subtract	\$717.33	15%
	\$2,234.28	\$3,401.28	subtract	\$747.20	25%	\$3,752.28	\$5,385.28	subtract	\$1,594.40	25%
	\$3,401.28	\$7,519.28	subtract	\$941.32	28%	\$5,385.28	\$9,173.28	subtract	\$1,910.32	28%
	\$7,519.28	\$15,265.28	subtract	\$1,810.36	33%	\$9,173.28	\$15,484.28	subtract	\$2,883.15	33%
	\$15,265.28		subtract	\$2,531.09	35%	\$15,484.28		subtract	\$3,555.09	35%
7	\$0	\$1,382.66	subtract	\$276.00	10%	\$0	\$1,922.66	subtract	\$606.00	10%
	\$1,382.66	\$2,374.66	subtract	\$317.33	15%	\$1,922.66	\$3,892.66	subtract	\$717.33	15%
	\$2,374.66	\$3,541.66	subtract	\$747.20	25%	\$3,892.66	\$5,525.66	subtract	\$1,594.40	25%
	\$3,541.66	\$7,659.66	subtract	\$941.32	28%	\$5,525.66	\$9,313.66	subtract	\$1,910.32	28%
	\$7,659.66	\$15,405.66	subtract	\$1,810.36	33%	\$9,313.66	\$15,624.66	subtract	\$2,883.15	33%
	\$15,405.66		subtract	\$2,531.09	35%	\$15,624.66		subtract	\$3,555.09	35%
8	\$0	\$1,523.04	subtract	\$276.00	10%	\$0	\$2,063.04	subtract	\$606.00	10%
	\$1,523.04	\$2,515.04	subtract	\$317.33	15%	\$2,063.04	\$4,033.04	subtract	\$717.33	15%
	\$2,515.04	\$3,682.04	subtract	\$747.20	25%	\$4,033.04	\$5,666.04	subtract	\$1,594.40	25%
	\$3,682.04	\$7,800.04	subtract	\$941.32	28%	\$5,666.04	\$9,454.04	subtract	\$1,910.32	28%
	\$7,800.04	\$15,546.04	subtract	\$1,810.36	33%	\$9,454.04	\$15,765.04	subtract	\$2,883.15	33%
	\$15,546.04		subtract	\$2,531.09	35%	\$15,765.04		subtract	\$3,555.09	35%
9²	\$0	\$1,663.42	subtract	\$276.00	10%	\$0	\$2,203.42	subtract	\$606.00	10%
	\$1,663.42	\$2,655.42	subtract	\$317.33	15%	\$2,203.42	\$4,173.42	subtract	\$717.33	15%
	\$2,655.42	\$3,822.42	subtract	\$747.20	25%	\$4,173.42	\$5,806.42	subtract	\$1,594.40	25%
	\$3,822.42	\$7,940.42	subtract	\$941.32	28%	\$5,806.42	\$9,594.42	subtract	\$1,910.32	28%
	\$7,940.42	\$15,686.42	subtract	\$1,810.36	33%	\$9,594.42	\$15,905.42	subtract	\$2,883.15	33%
	\$15,686.42		subtract	\$2,531.09	35%	\$15,905.42		subtract	\$3,555.09	35%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
- Caution.** — The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in the subsection by \$140.38 for each additional allowance claimed.

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Wages Exceeding Allowance Amount

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$433.00	subtract \$299.00	10%	\$0	\$1,019.00	subtract \$656.00	10%
	\$433.00	\$1,508.00	subtract \$343.67	15%	\$1,019.00	\$3,152.00	subtract \$777.00	15%
	\$1,508.00	\$2,772.00	subtract \$809.40	25%	\$3,152.00	\$4,922.00	subtract \$1,727.00	25%
	\$2,772.00	\$7,233.00	subtract \$1,019.68	28%	\$4,922.00	\$9,025.00	subtract \$2,069.32	28%
	\$7,233.00	\$15,625.00	subtract \$1,961.09	33%	\$9,025.00	\$15,863.00	subtract \$3,123.21	33%
	\$15,625.00	.....	subtract \$2,741.89	35%	\$15,863.00	.....	subtract \$3,851.20	35%
1	\$0	\$585.08	subtract \$299.00	10%	\$0	\$1,171.08	subtract \$656.00	10%
	\$585.08	\$1,660.08	subtract \$343.67	15%	\$1,171.08	\$3,304.08	subtract \$777.00	15%
	\$1,660.08	\$2,924.08	subtract \$809.40	25%	\$3,304.08	\$5,074.08	subtract \$1,727.00	25%
	\$2,924.08	\$7,385.08	subtract \$1,019.68	28%	\$5,074.08	\$9,177.08	subtract \$2,069.32	28%
	\$7,385.08	\$15,777.08	subtract \$1,961.09	33%	\$9,177.08	\$16,015.08	subtract \$3,123.21	33%
	\$15,777.08	.....	subtract \$2,741.89	35%	\$16,015.08	.....	subtract \$3,851.20	35%
2	\$0	\$737.16	subtract \$299.00	10%	\$0	\$1,323.16	subtract \$656.00	10%
	\$737.16	\$1,812.16	subtract \$343.67	15%	\$1,323.16	\$3,456.16	subtract \$777.00	15%
	\$1,812.16	\$3,076.16	subtract \$809.40	25%	\$3,456.16	\$5,226.16	subtract \$1,727.00	25%
	\$3,076.16	\$7,537.16	subtract \$1,019.68	28%	\$5,226.16	\$9,329.16	subtract \$2,069.32	28%
	\$7,537.16	\$15,929.16	subtract \$1,961.09	33%	\$9,329.16	\$16,167.16	subtract \$3,123.21	33%
	\$15,929.16	.....	subtract \$2,741.89	35%	\$16,167.16	.....	subtract \$3,851.20	35%
3	\$0	\$889.24	subtract \$299.00	10%	\$0	\$1,475.24	subtract \$656.00	10%
	\$889.24	\$1,964.24	subtract \$343.67	15%	\$1,475.24	\$3,608.24	subtract \$777.00	15%
	\$1,964.24	\$3,228.24	subtract \$809.40	25%	\$3,608.24	\$5,378.24	subtract \$1,727.00	25%
	\$3,228.24	\$7,689.24	subtract \$1,019.68	28%	\$5,378.24	\$9,481.24	subtract \$2,069.32	28%
	\$7,689.24	\$16,081.24	subtract \$1,961.09	33%	\$9,481.24	\$16,319.24	subtract \$3,123.21	33%
	\$16,081.24	.....	subtract \$2,741.89	35%	\$16,319.24	.....	subtract \$3,851.20	35%
4	\$0	\$1,041.32	subtract \$299.00	10%	\$0	\$1,627.32	subtract \$656.00	10%
	\$1,041.32	\$2,116.32	subtract \$343.67	15%	\$1,627.32	\$3,760.32	subtract \$777.00	15%
	\$2,116.32	\$3,380.32	subtract \$809.40	25%	\$3,760.32	\$5,530.32	subtract \$1,727.00	25%
	\$3,380.32	\$7,841.32	subtract \$1,019.68	28%	\$5,530.32	\$9,633.32	subtract \$2,069.32	28%
	\$7,841.32	\$16,233.32	subtract \$1,961.09	33%	\$9,633.32	\$16,471.32	subtract \$3,123.21	33%
	\$16,233.32	.....	subtract \$2,741.89	35%	\$16,471.32	.....	subtract \$3,851.20	35%
5	\$0	\$1,193.40	subtract \$299.00	10%	\$0	\$1,779.40	subtract \$656.00	10%
	\$1,193.40	\$2,268.40	subtract \$343.67	15%	\$1,779.40	\$3,912.40	subtract \$777.00	15%
	\$2,268.40	\$3,532.40	subtract \$809.40	25%	\$3,912.40	\$5,682.40	subtract \$1,727.00	25%
	\$3,532.40	\$7,993.40	subtract \$1,019.68	28%	\$5,682.40	\$9,785.40	subtract \$2,069.32	28%
	\$7,993.40	\$16,385.40	subtract \$1,961.09	33%	\$9,785.40	\$16,623.40	subtract \$3,123.21	33%
	\$16,385.40	.....	subtract \$2,741.89	35%	\$16,623.40	.....	subtract \$3,851.20	35%
6	\$0	\$1,345.48	subtract \$299.00	10%	\$0	\$1,931.48	subtract \$656.00	10%
	\$1,345.48	\$2,420.48	subtract \$343.67	15%	\$1,931.48	\$4,064.48	subtract \$777.00	15%
	\$2,420.48	\$3,684.48	subtract \$809.40	25%	\$4,064.48	\$5,834.48	subtract \$1,727.00	25%
	\$3,684.48	\$8,145.48	subtract \$1,019.68	28%	\$5,834.48	\$9,937.48	subtract \$2,069.32	28%
	\$8,145.48	\$16,537.48	subtract \$1,961.09	33%	\$9,937.48	\$16,775.48	subtract \$3,123.21	33%
	\$16,537.48	.....	subtract \$2,741.89	35%	\$16,775.48	.....	subtract \$3,851.20	35%
7	\$0	\$1,497.56	subtract \$299.00	10%	\$0	\$2,083.56	subtract \$656.00	10%
	\$1,497.56	\$2,572.56	subtract \$343.67	15%	\$2,083.56	\$4,216.56	subtract \$777.00	15%
	\$2,572.56	\$3,836.56	subtract \$809.40	25%	\$4,216.56	\$5,986.56	subtract \$1,727.00	25%
	\$3,836.56	\$8,297.56	subtract \$1,019.68	28%	\$5,986.56	\$10,089.56	subtract \$2,069.32	28%
	\$8,297.56	\$16,689.56	subtract \$1,961.09	33%	\$10,089.56	\$16,927.56	subtract \$3,123.21	33%
	\$16,689.56	.....	subtract \$2,741.89	35%	\$16,927.56	.....	subtract \$3,851.20	35%
8	\$0	\$1,649.64	subtract \$299.00	10%	\$0	\$2,235.64	subtract \$656.00	10%
	\$1,649.64	\$2,724.64	subtract \$343.67	15%	\$2,235.64	\$4,368.64	subtract \$777.00	15%
	\$2,724.64	\$3,988.64	subtract \$809.40	25%	\$4,368.64	\$6,138.64	subtract \$1,727.00	25%
	\$3,988.64	\$8,449.64	subtract \$1,019.68	28%	\$6,138.64	\$10,241.64	subtract \$2,069.32	28%
	\$8,449.64	\$16,841.64	subtract \$1,961.09	33%	\$10,241.64	\$17,079.64	subtract \$3,123.21	33%
	\$16,841.64	.....	subtract \$2,741.89	35%	\$17,079.64	.....	subtract \$3,851.20	35%
9²	\$0	\$1,801.72	subtract \$299.00	10%	\$0	\$2,387.72	subtract \$656.00	10%
	\$1,801.72	\$2,876.72	subtract \$343.67	15%	\$2,387.72	\$4,520.72	subtract \$777.00	15%
	\$2,876.72	\$4,140.72	subtract \$809.40	25%	\$4,520.72	\$6,290.72	subtract \$1,727.00	25%
	\$4,140.72	\$8,601.72	subtract \$1,019.68	28%	\$6,290.72	\$10,393.72	subtract \$2,069.32	28%
	\$8,601.72	\$16,993.72	subtract \$1,961.09	33%	\$10,393.72	\$17,231.72	subtract \$3,123.21	33%
	\$16,993.72	.....	subtract \$2,741.89	35%	\$17,231.72	.....	subtract \$3,851.20	35%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
- Caution.** — The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in the subsection by \$152.08 for each additional allowance claimed.

(For Wages Paid Through December 2009)
Wage Bracket Percentage Method Table for Computing
Income Tax Withholding From Wages Exceeding Allowance Amount

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$867.00	subtract \$598.00	10%	\$0	\$2,038.00	subtract \$1,313.00	10%
	\$867.00	\$3,017.00	subtract \$687.67	15%	\$2,038.00	\$6,304.00	subtract \$1,554.67	15%
	\$3,017.00	\$5,544.00	subtract \$1,619.40	25%	\$6,304.00	\$9,844.00	subtract \$3,454.40	25%
	\$5,544.00	\$14,467.00	subtract \$2,039.89	28%	\$9,844.00	\$18,050.00	subtract \$4,139.00	28%
	\$14,467.00	\$31,250.00	subtract \$3,922.79	33%	\$18,050.00	\$31,725.00	subtract \$6,246.73	33%
	\$31,250.00	.....	subtract \$5,484.34	35%	\$31,725.00	.....	subtract \$7,702.63	35%
1	\$0	\$1,171.17	subtract \$598.00	10%	\$0	\$2,342.17	subtract \$1,313.00	10%
	\$1,171.17	\$3,321.17	subtract \$687.67	15%	\$2,342.17	\$6,608.17	subtract \$1,554.67	15%
	\$3,321.17	\$5,848.17	subtract \$1,619.40	25%	\$6,608.17	\$10,148.17	subtract \$3,454.40	25%
	\$5,848.17	\$14,771.17	subtract \$2,039.89	28%	\$10,148.17	\$18,354.17	subtract \$4,139.00	28%
	\$14,771.17	\$31,554.17	subtract \$3,922.79	33%	\$18,354.17	\$32,029.17	subtract \$6,246.73	33%
	\$31,554.17	.....	subtract \$5,484.34	35%	\$32,029.17	.....	subtract \$7,702.63	35%
2	\$0	\$1,475.34	subtract \$598.00	10%	\$0	\$2,646.34	subtract \$1,313.00	10%
	\$1,475.34	\$3,625.34	subtract \$687.67	15%	\$2,646.34	\$6,912.34	subtract \$1,554.67	15%
	\$3,625.34	\$6,152.34	subtract \$1,619.40	25%	\$6,912.34	\$10,452.34	subtract \$3,454.40	25%
	\$6,152.34	\$15,075.34	subtract \$2,039.89	28%	\$10,452.34	\$18,658.34	subtract \$4,139.00	28%
	\$15,075.34	\$31,858.34	subtract \$3,922.79	33%	\$18,658.34	\$32,333.34	subtract \$6,246.73	33%
	\$31,858.34	.....	subtract \$5,484.34	35%	\$32,333.34	.....	subtract \$7,702.63	35%
3	\$0	\$1,779.51	subtract \$598.00	10%	\$0	\$2,950.51	subtract \$1,313.00	10%
	\$1,779.51	\$3,929.51	subtract \$687.67	15%	\$2,950.51	\$7,216.51	subtract \$1,554.67	15%
	\$3,929.51	\$6,456.51	subtract \$1,619.40	25%	\$7,216.51	\$10,756.51	subtract \$3,454.40	25%
	\$6,456.51	\$15,379.51	subtract \$2,039.89	28%	\$10,756.51	\$18,962.51	subtract \$4,139.00	28%
	\$15,379.51	\$32,162.51	subtract \$3,922.79	33%	\$18,962.51	\$32,637.51	subtract \$6,246.73	33%
	\$32,162.51	.....	subtract \$5,484.34	35%	\$32,637.51	.....	subtract \$7,702.63	35%
4	\$0	\$2,083.68	subtract \$598.00	10%	\$0	\$3,254.68	subtract \$1,313.00	10%
	\$2,083.68	\$4,233.68	subtract \$687.67	15%	\$3,254.68	\$7,520.68	subtract \$1,554.67	15%
	\$4,233.68	\$6,760.68	subtract \$1,619.40	25%	\$7,520.68	\$11,060.68	subtract \$3,454.40	25%
	\$6,760.68	\$15,683.68	subtract \$2,039.89	28%	\$11,060.68	\$19,266.68	subtract \$4,139.00	28%
	\$15,683.68	\$32,466.68	subtract \$3,922.79	33%	\$19,266.68	\$32,941.68	subtract \$6,246.73	33%
	\$32,466.68	.....	subtract \$5,484.34	35%	\$32,941.68	.....	subtract \$7,702.63	35%
5	\$0	\$2,387.85	subtract \$598.00	10%	\$0	\$3,558.85	subtract \$1,313.00	10%
	\$2,387.85	\$4,537.85	subtract \$687.67	15%	\$3,558.85	\$7,824.85	subtract \$1,554.67	15%
	\$4,537.85	\$7,064.85	subtract \$1,619.40	25%	\$7,824.85	\$11,364.85	subtract \$3,454.40	25%
	\$7,064.85	\$15,987.85	subtract \$2,039.89	28%	\$11,364.85	\$19,570.85	subtract \$4,139.00	28%
	\$15,987.85	\$32,770.85	subtract \$3,922.79	33%	\$19,570.85	\$33,245.85	subtract \$6,246.73	33%
	\$32,770.85	.....	subtract \$5,484.34	35%	\$33,245.85	.....	subtract \$7,702.63	35%
6	\$0	\$2,692.02	subtract \$598.00	10%	\$0	\$3,863.02	subtract \$1,313.00	10%
	\$2,692.02	\$4,842.02	subtract \$687.67	15%	\$3,863.02	\$8,129.02	subtract \$1,554.67	15%
	\$4,842.02	\$7,369.02	subtract \$1,619.40	25%	\$8,129.02	\$11,669.02	subtract \$3,454.40	25%
	\$7,369.02	\$16,292.02	subtract \$2,039.89	28%	\$11,669.02	\$19,875.02	subtract \$4,139.00	28%
	\$16,292.02	\$33,075.02	subtract \$3,922.79	33%	\$19,875.02	\$33,550.02	subtract \$6,246.73	33%
	\$33,075.02	.....	subtract \$5,484.34	35%	\$33,550.02	.....	subtract \$7,702.63	35%
7	\$0	\$2,996.19	subtract \$598.00	10%	\$0	\$4,167.19	subtract \$1,313.00	10%
	\$2,996.19	\$5,146.19	subtract \$687.67	15%	\$4,167.19	\$8,433.19	subtract \$1,554.67	15%
	\$5,146.19	\$7,673.19	subtract \$1,619.40	25%	\$8,433.19	\$11,973.19	subtract \$3,454.40	25%
	\$7,673.19	\$16,596.19	subtract \$2,039.89	28%	\$11,973.19	\$20,179.19	subtract \$4,139.00	28%
	\$16,596.19	\$33,379.19	subtract \$3,922.79	33%	\$20,179.19	\$33,854.19	subtract \$6,246.73	33%
	\$33,379.19	.....	subtract \$5,484.34	35%	\$33,854.19	.....	subtract \$7,702.63	35%
8	\$0	\$3,300.36	subtract \$598.00	10%	\$0	\$4,471.36	subtract \$1,313.00	10%
	\$3,300.36	\$5,450.36	subtract \$687.67	15%	\$4,471.36	\$8,737.36	subtract \$1,554.67	15%
	\$5,450.36	\$7,977.36	subtract \$1,619.40	25%	\$8,737.36	\$12,277.36	subtract \$3,454.40	25%
	\$7,977.36	\$16,900.36	subtract \$2,039.89	28%	\$12,277.36	\$20,483.36	subtract \$4,139.00	28%
	\$16,900.36	\$33,683.36	subtract \$3,922.79	33%	\$20,483.36	\$34,158.36	subtract \$6,246.73	33%
	\$33,683.36	.....	subtract \$5,484.34	35%	\$34,158.36	.....	subtract \$7,702.63	35%
9²	\$0	\$3,604.53	subtract \$598.00	10%	\$0	\$4,775.53	subtract \$1,313.00	10%
	\$3,604.53	\$5,754.53	subtract \$687.67	15%	\$4,775.53	\$9,041.53	subtract \$1,554.67	15%
	\$5,754.53	\$8,281.53	subtract \$1,619.40	25%	\$9,041.53	\$12,581.53	subtract \$3,454.40	25%
	\$8,281.53	\$17,204.53	subtract \$2,039.89	28%	\$12,581.53	\$20,787.53	subtract \$4,139.00	28%
	\$17,204.53	\$33,987.53	subtract \$3,922.79	33%	\$20,787.53	\$34,462.53	subtract \$6,246.73	33%
	\$33,987.53	.....	subtract \$5,484.34	35%	\$34,462.53	.....	subtract \$7,702.63	35%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
- Caution.** — The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in the subsection by \$65.38 for each additional allowance claimed.

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

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, you may use the combined tables on pages 50-69.



You cannot use the tables on pages 50-69 to figure withholding on the wages of nonresident alien employees. Employers must use a modified procedure to figure the amount of federal income tax withholding on the wages of nonresident alien employees. This procedure is discussed in [Withholding Income Taxes on the Wages of Nonresident Alien Employees](#) on page 2. For more information about this procedure, see Publication 15 (Circular E).

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

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication. For wages that do not exceed \$106,800

the combined social security tax rate and Medicare tax rate is 7.65% each for both the employee and the employer for wages paid in 2009. You can figure the employee social security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for social security and Medicare taxes and income tax withholding are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$106,800 in 2009) in a calendar year, you may no longer use the combined tables.

If you use the combined withholding tables, use the following steps to find the amounts to report on your Form 941, Employer's Quarterly Federal Tax Return, or Form 944, Employer's Annual Federal Tax Return.

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

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

Note. Do **not** use the tables on pages 50-69 to withhold income tax **only**. Instead, use the tables on [pages 7-26](#).

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40
60	65	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	12.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	12.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	14.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	14.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	15.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	16.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	17.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	17.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	19.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	19.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	21.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	22.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	24.45	17.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	27.21	19.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	28.98	20.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	31.74	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	33.51	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	36.27	26.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	38.04	28.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	40.80	29.80	22.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	42.57	32.57	24.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	45.33	34.33	26.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	47.10	37.10	28.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	49.86	38.86	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	51.63	41.63	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	54.39	43.39	33.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	56.16	46.16	35.16	28.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	58.92	47.92	37.92	29.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	60.69	50.69	39.69	31.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	63.45	52.45	42.45	33.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	65.22	55.22	44.22	35.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	67.98	56.98	46.98	36.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	69.75	59.75	48.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	72.51	61.51	51.51	40.51	33.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	74.28	64.28	53.28	43.28	35.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	77.04	66.04	56.04	45.04	37.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	78.81	68.81	57.81	47.81	38.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	81.57	70.57	60.57	49.57	40.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	83.34	73.34	62.34	52.34	42.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	86.10	75.10	65.10	54.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	87.87	77.87	66.87	56.87	45.87	38.87	37.87	37.87	37.87	37.87	37.87
500	510	90.63	79.63	69.63	58.63	48.63	40.63	38.63	38.63	38.63	38.63	38.63
510	520	92.40	82.40	71.40	61.40	50.40	42.40	39.40	39.40	39.40	39.40	39.40
520	530	95.16	84.16	74.16	63.16	53.16	44.16	40.16	40.16	40.16	40.16	40.16
530	540	96.93	86.93	75.93	65.93	54.93	45.93	40.93	40.93	40.93	40.93	40.93
540	550	99.69	88.69	78.69	67.69	57.69	47.69	41.69	41.69	41.69	41.69	41.69
550	560	101.46	91.46	80.46	70.46	59.46	49.46	42.46	42.46	42.46	42.46	42.46
560	570	104.22	93.22	83.22	72.22	62.22	51.22	44.22	43.22	43.22	43.22	43.22
570	580	105.99	95.99	84.99	74.99	63.99	53.99	45.99	43.99	43.99	43.99	43.99
580	590	108.75	97.75	87.75	76.75	66.75	55.75	47.75	44.75	44.75	44.75	44.75
590	600	110.52	100.52	89.52	79.52	68.52	58.52	49.52	45.52	45.52	45.52	45.52

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$600	\$610	\$113.28	\$102.28	\$92.28	\$81.28	\$71.28	\$60.28	\$51.28	\$46.28	\$46.28	\$46.28	\$46.28
610	620	115.05	105.05	94.05	84.05	73.05	63.05	53.05	47.05	47.05	47.05	47.05
620	630	117.81	106.81	96.81	85.81	75.81	64.81	54.81	47.81	47.81	47.81	47.81
630	640	119.58	109.58	98.58	88.58	77.58	67.58	56.58	49.58	48.58	48.58	48.58
640	650	122.34	111.34	101.34	90.34	80.34	69.34	59.34	51.34	49.34	49.34	49.34
650	660	124.11	114.11	103.11	93.11	82.11	72.11	61.11	53.11	50.11	50.11	50.11
660	670	126.87	115.87	105.87	94.87	84.87	73.87	63.87	54.87	50.87	50.87	50.87
670	680	128.64	118.64	107.64	97.64	86.64	76.64	65.64	56.64	51.64	51.64	51.64
680	690	131.40	120.40	110.40	99.40	89.40	78.40	68.40	58.40	52.40	52.40	52.40
690	700	133.17	123.17	112.17	102.17	91.17	81.17	70.17	60.17	53.17	53.17	53.17
700	710	136.93	124.93	114.93	103.93	93.93	82.93	72.93	61.93	54.93	53.93	53.93
710	720	139.70	127.70	116.70	106.70	95.70	85.70	74.70	64.70	56.70	54.70	54.70
720	730	143.46	129.46	119.46	108.46	98.46	87.46	77.46	66.46	58.46	55.46	55.46
730	740	146.23	132.23	121.23	111.23	100.23	90.23	79.23	69.23	60.23	56.23	56.23
740	750	149.99	133.99	123.99	112.99	102.99	91.99	81.99	70.99	61.99	56.99	56.99
750	760	152.76	136.76	125.76	115.76	104.76	94.76	83.76	73.76	63.76	57.76	57.76
760	770	156.52	138.52	128.52	117.52	107.52	96.52	86.52	75.52	65.52	58.52	58.52
770	780	159.29	142.29	130.29	120.29	109.29	99.29	88.29	78.29	67.29	60.29	59.29
780	790	163.05	145.05	133.05	122.05	112.05	101.05	91.05	80.05	70.05	62.05	60.05
790	800	165.82	148.82	134.82	124.82	113.82	103.82	92.82	82.82	71.82	63.82	60.82
800	810	169.58	151.58	137.58	126.58	116.58	105.58	95.58	84.58	74.58	65.58	61.58
810	820	172.35	155.35	139.35	129.35	118.35	108.35	97.35	87.35	76.35	67.35	62.35
820	830	176.11	158.11	142.11	131.11	121.11	110.11	100.11	89.11	79.11	69.11	63.11
830	840	178.88	161.88	143.88	133.88	122.88	112.88	101.88	91.88	80.88	70.88	63.88
840	850	182.64	164.64	147.64	135.64	125.64	114.64	103.64	93.64	83.64	72.64	65.64
850	860	185.41	168.41	150.41	138.41	127.41	117.41	106.41	96.41	85.41	75.41	67.41
860	870	189.17	171.17	154.17	140.17	130.17	119.17	109.17	98.17	88.17	77.17	69.17
870	880	191.94	174.94	156.94	142.94	131.94	121.94	110.94	100.94	89.94	79.94	70.94
880	890	195.70	177.70	160.70	144.70	134.70	123.70	113.70	102.70	92.70	81.70	72.70
890	900	198.47	181.47	163.47	147.47	136.47	126.47	115.47	105.47	94.47	84.47	74.47
900	910	202.23	184.23	167.23	149.23	139.23	128.23	118.23	107.23	97.23	86.23	76.23
910	920	205.00	188.00	170.00	153.00	141.00	131.00	120.00	110.00	99.00	89.00	78.00
920	930	208.76	190.76	173.76	155.76	143.76	132.76	122.76	111.76	101.76	90.76	80.76
930	940	211.53	194.53	176.53	158.53	145.53	135.53	124.53	114.53	103.53	93.53	82.53
940	950	215.29	197.29	180.29	162.29	148.29	137.29	127.29	116.29	106.29	95.29	85.29
950	960	218.06	201.06	183.06	166.06	150.06	140.06	129.06	119.06	108.06	98.06	87.06
960	970	221.82	203.82	186.82	168.82	152.82	141.82	131.82	120.82	110.82	99.82	89.82
970	980	224.59	207.59	189.59	172.59	154.59	144.59	133.59	123.59	112.59	102.59	91.59
980	990	228.35	210.35	193.35	175.35	158.35	146.35	136.35	125.35	115.35	104.35	94.35
990	1,000	231.12	214.12	196.12	179.12	161.12	149.12	138.12	128.12	117.12	107.12	96.12
1,000	1,010	234.88	216.88	199.88	181.88	164.88	150.88	140.88	129.88	119.88	108.88	98.88
1,010	1,020	237.65	220.65	202.65	185.65	167.65	153.65	142.65	132.65	121.65	111.65	100.65
1,020	1,030	241.41	223.41	206.41	188.41	171.41	155.41	145.41	134.41	124.41	113.41	103.41
1,030	1,040	244.18	227.18	209.18	192.18	174.18	158.18	147.18	137.18	126.18	116.18	105.18
1,040	1,050	247.94	229.94	212.94	194.94	177.94	159.94	149.94	138.94	128.94	117.94	107.94
1,050	1,060	250.71	233.71	215.71	198.71	180.71	163.71	151.71	141.71	130.71	120.71	109.71
1,060	1,070	254.47	236.47	219.47	201.47	184.47	166.47	154.47	143.47	133.47	122.47	112.47
1,070	1,080	257.24	240.24	222.24	205.24	187.24	170.24	156.24	146.24	135.24	125.24	114.24
1,080	1,090	261.00	243.00	226.00	208.00	191.00	173.00	159.00	148.00	138.00	127.00	117.00
1,090	1,100	263.77	246.77	228.77	211.77	193.77	176.77	160.77	150.77	139.77	129.77	118.77
1,100	1,110	267.53	249.53	232.53	214.53	197.53	179.53	163.53	152.53	142.53	131.53	121.53
1,110	1,120	270.30	253.30	235.30	218.30	200.30	183.30	165.30	155.30	144.30	134.30	123.30
1,120	1,130	274.06	256.06	239.06	221.06	204.06	186.06	169.06	157.06	147.06	136.06	126.06
1,130	1,140	276.83	259.83	241.83	224.83	206.83	189.83	171.83	159.83	148.83	138.83	127.83
1,140	1,150	280.59	262.59	245.59	227.59	210.59	192.59	175.59	161.59	151.59	140.59	130.59
1,150	1,160	283.36	266.36	248.36	231.36	213.36	196.36	178.36	164.36	153.36	143.36	132.36
1,160	1,170	287.12	269.12	252.12	234.12	217.12	199.12	182.12	166.12	156.12	145.12	135.12
1,170	1,180	289.89	272.89	254.89	237.89	219.89	202.89	184.89	168.89	157.89	147.89	136.89
1,180	1,190	293.65	275.65	258.65	240.65	223.65	205.65	188.65	170.65	160.65	149.65	139.65
1,190	1,200	296.42	279.42	261.42	244.42	226.42	209.42	191.42	173.42	162.42	152.42	141.42
1,200	1,210	300.18	282.18	265.18	247.18	230.18	212.18	195.18	177.18	165.18	154.18	144.18
1,210	1,220	302.95	285.95	267.95	250.95	232.95	215.95	197.95	179.95	166.95	156.95	145.95
1,220	1,230	306.71	288.71	271.71	253.71	236.71	218.71	201.71	183.71	169.71	158.71	148.71
1,230	1,240	309.48	292.48	274.48	257.48	239.48	222.48	204.48	186.48	171.48	161.48	150.48
1,240	1,250	313.24	295.24	278.24	260.24	243.24	225.24	208.24	190.24	174.24	163.24	153.24

\$1,250 and over

Do not use this table. See page 49 for instructions.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75
130	135	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	25.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	26.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	28.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	30.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	32.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	33.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	35.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	37.45	30.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	39.22	32.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	40.98	33.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	42.75	35.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	44.51	37.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	46.28	39.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	48.04	41.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	49.81	42.81	35.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	51.57	44.57	37.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	53.34	46.34	39.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	56.10	48.10	41.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	57.87	49.87	42.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	510	60.63	51.63	44.63	38.63	38.63	38.63	38.63	38.63	38.63	38.63	38.63
510	520	62.40	53.40	46.40	39.40	39.40	39.40	39.40	39.40	39.40	39.40	39.40
520	530	65.16	55.16	48.16	41.16	40.16	40.16	40.16	40.16	40.16	40.16	40.16
530	540	66.93	56.93	49.93	42.93	40.93	40.93	40.93	40.93	40.93	40.93	40.93
540	550	69.69	58.69	51.69	44.69	41.69	41.69	41.69	41.69	41.69	41.69	41.69
550	560	71.46	61.46	53.46	46.46	42.46	42.46	42.46	42.46	42.46	42.46	42.46
560	570	74.22	63.22	55.22	48.22	43.22	43.22	43.22	43.22	43.22	43.22	43.22
570	580	75.99	65.99	56.99	49.99	43.99	43.99	43.99	43.99	43.99	43.99	43.99
580	590	78.75	67.75	58.75	51.75	44.75	44.75	44.75	44.75	44.75	44.75	44.75
590	600	80.52	70.52	60.52	53.52	46.52	45.52	45.52	45.52	45.52	45.52	45.52
600	610	83.28	72.28	62.28	55.28	48.28	46.28	46.28	46.28	46.28	46.28	46.28
610	620	85.05	75.05	64.05	57.05	50.05	47.05	47.05	47.05	47.05	47.05	47.05
620	630	87.81	76.81	66.81	58.81	51.81	47.81	47.81	47.81	47.81	47.81	47.81
630	640	89.58	79.58	68.58	60.58	53.58	48.58	48.58	48.58	48.58	48.58	48.58
640	650	92.34	81.34	71.34	62.34	55.34	49.34	49.34	49.34	49.34	49.34	49.34
650	660	94.11	84.11	73.11	64.11	57.11	50.11	50.11	50.11	50.11	50.11	50.11
660	670	96.87	85.87	75.87	65.87	58.87	51.87	50.87	50.87	50.87	50.87	50.87
670	680	98.64	88.64	77.64	67.64	60.64	53.64	51.64	51.64	51.64	51.64	51.64
680	690	101.40	90.40	80.40	69.40	62.40	55.40	52.40	52.40	52.40	52.40	52.40
690	700	103.17	93.17	82.17	72.17	64.17	57.17	53.17	53.17	53.17	53.17	53.17
700	710	105.93	94.93	84.93	73.93	65.93	58.93	53.93	53.93	53.93	53.93	53.93
710	720	107.70	97.70	86.70	76.70	67.70	60.70	54.70	54.70	54.70	54.70	54.70
720	730	110.46	99.46	89.46	78.46	69.46	62.46	55.46	55.46	55.46	55.46	55.46
730	740	112.23	102.23	91.23	81.23	71.23	64.23	57.23	56.23	56.23	56.23	56.23

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$740	\$750	\$114.99	\$103.99	\$93.99	\$82.99	\$72.99	\$65.99	\$58.99	\$56.99	\$56.99	\$56.99	\$56.99
750	760	116.76	106.76	95.76	85.76	74.76	67.76	60.76	57.76	57.76	57.76	57.76
760	770	119.52	108.52	98.52	87.52	77.52	69.52	62.52	58.52	58.52	58.52	58.52
770	780	121.29	111.29	100.29	90.29	79.29	71.29	64.29	59.29	59.29	59.29	59.29
780	790	124.05	113.05	103.05	92.05	82.05	73.05	66.05	60.05	60.05	60.05	60.05
790	800	125.82	115.82	104.82	94.82	83.82	74.82	67.82	60.82	60.82	60.82	60.82
800	810	128.58	117.58	107.58	96.58	86.58	76.58	69.58	62.58	61.58	61.58	61.58
810	820	130.35	120.35	109.35	99.35	88.35	78.35	71.35	64.35	62.35	62.35	62.35
820	830	133.11	122.11	112.11	101.11	91.11	80.11	73.11	66.11	63.11	63.11	63.11
830	840	134.88	124.88	113.88	103.88	92.88	82.88	74.88	67.88	63.88	63.88	63.88
840	850	137.64	126.64	116.64	105.64	95.64	84.64	76.64	69.64	64.64	64.64	64.64
850	860	139.41	129.41	118.41	108.41	97.41	87.41	78.41	71.41	65.41	65.41	65.41
860	870	142.17	131.17	121.17	110.17	100.17	89.17	80.17	73.17	66.17	66.17	66.17
870	880	143.94	133.94	122.94	112.94	101.94	91.94	81.94	74.94	67.94	66.94	66.94
880	890	146.70	135.70	125.70	114.70	104.70	93.70	83.70	76.70	69.70	67.70	67.70
890	900	148.47	138.47	127.47	117.47	106.47	96.47	85.47	78.47	71.47	68.47	68.47
900	910	151.23	140.23	130.23	119.23	109.23	98.23	88.23	80.23	73.23	69.23	69.23
910	920	153.00	143.00	132.00	122.00	111.00	101.00	90.00	82.00	75.00	70.00	70.00
920	930	155.76	144.76	134.76	123.76	113.76	102.76	92.76	83.76	76.76	70.76	70.76
930	940	157.53	147.53	136.53	126.53	115.53	105.53	94.53	85.53	78.53	71.53	71.53
940	950	160.29	149.29	139.29	128.29	118.29	107.29	97.29	87.29	80.29	73.29	72.29
950	960	162.06	152.06	141.06	131.06	120.06	110.06	99.06	89.06	82.06	75.06	73.06
960	970	164.82	153.82	143.82	132.82	122.82	111.82	101.82	90.82	83.82	76.82	73.82
970	980	166.59	156.59	145.59	135.59	124.59	114.59	103.59	93.59	85.59	78.59	74.59
980	990	169.35	158.35	148.35	137.35	127.35	116.35	106.35	95.35	87.35	80.35	75.35
990	1,000	171.12	161.12	150.12	140.12	129.12	119.12	108.12	98.12	89.12	82.12	76.12
1,000	1,010	173.88	162.88	152.88	141.88	131.88	120.88	110.88	99.88	90.88	83.88	76.88
1,010	1,020	175.65	165.65	154.65	144.65	133.65	123.65	112.65	102.65	92.65	85.65	78.65
1,020	1,030	178.41	167.41	157.41	146.41	136.41	125.41	115.41	104.41	94.41	87.41	80.41
1,030	1,040	180.18	170.18	159.18	149.18	138.18	128.18	117.18	107.18	96.18	89.18	82.18
1,040	1,050	182.94	171.94	161.94	150.94	140.94	129.94	119.94	108.94	98.94	90.94	83.94
1,050	1,060	184.71	174.71	163.71	153.71	142.71	132.71	121.71	111.71	100.71	92.71	85.71
1,060	1,070	187.47	176.47	166.47	155.47	145.47	134.47	124.47	113.47	103.47	94.47	87.47
1,070	1,080	189.24	179.24	168.24	158.24	147.24	137.24	126.24	116.24	105.24	96.24	89.24
1,080	1,090	192.00	181.00	171.00	160.00	150.00	139.00	129.00	118.00	108.00	98.00	91.00
1,090	1,100	193.77	183.77	172.77	162.77	151.77	141.77	130.77	120.77	109.77	99.77	92.77
1,100	1,110	196.53	185.53	175.53	164.53	154.53	143.53	133.53	122.53	112.53	101.53	94.53
1,110	1,120	198.30	188.30	177.30	167.30	156.30	146.30	135.30	125.30	114.30	104.30	96.30
1,120	1,130	201.06	190.06	180.06	169.06	159.06	148.06	138.06	127.06	117.06	106.06	98.06
1,130	1,140	202.83	192.83	181.83	171.83	160.83	150.83	139.83	129.83	118.83	108.83	99.83
1,140	1,150	205.59	194.59	184.59	173.59	163.59	152.59	142.59	131.59	121.59	110.59	101.59
1,150	1,160	207.36	197.36	186.36	176.36	165.36	155.36	144.36	134.36	123.36	113.36	103.36
1,160	1,170	210.12	199.12	189.12	178.12	168.12	157.12	147.12	136.12	126.12	115.12	105.12
1,170	1,180	211.89	201.89	190.89	180.89	169.89	159.89	148.89	138.89	127.89	117.89	106.89
1,180	1,190	214.65	203.65	193.65	182.65	172.65	161.65	151.65	140.65	130.65	119.65	109.65
1,190	1,200	216.42	206.42	195.42	185.42	174.42	164.42	153.42	143.42	132.42	122.42	111.42
1,200	1,210	219.18	208.18	198.18	187.18	177.18	166.18	156.18	145.18	135.18	124.18	114.18
1,210	1,220	220.95	210.95	199.95	189.95	178.95	168.95	157.95	147.95	136.95	126.95	115.95
1,220	1,230	223.71	212.71	202.71	191.71	181.71	170.71	160.71	149.71	139.71	128.71	118.71
1,230	1,240	225.48	215.48	204.48	194.48	183.48	173.48	162.48	152.48	141.48	131.48	120.48
1,240	1,250	228.24	217.24	207.24	196.24	186.24	175.24	165.24	154.24	144.24	133.24	123.24
1,250	1,260	230.01	220.01	209.01	199.01	188.01	178.01	167.01	157.01	146.01	136.01	125.01
1,260	1,270	232.77	221.77	211.77	200.77	190.77	179.77	169.77	158.77	147.77	137.77	127.77
1,270	1,280	234.54	224.54	213.54	203.54	192.54	182.54	171.54	161.54	150.54	140.54	129.54
1,280	1,290	237.30	226.30	216.30	205.30	195.30	184.30	174.30	163.30	153.30	143.30	132.30
1,290	1,300	239.07	229.07	218.07	208.07	197.07	187.07	176.07	166.07	155.07	145.07	134.07
1,300	1,310	241.83	230.83	220.83	209.83	199.83	188.83	178.83	167.83	157.83	146.83	136.83
1,310	1,320	243.60	233.60	222.60	212.60	201.60	191.60	180.60	170.60	159.60	149.60	138.60
1,320	1,330	246.36	235.36	225.36	214.36	204.36	193.36	183.36	172.36	162.36	151.36	141.36
1,330	1,340	248.13	238.13	227.13	217.13	206.13	196.13	185.13	175.13	164.13	154.13	143.13
1,340	1,350	250.89	239.89	229.89	218.89	208.89	197.89	187.89	176.89	166.89	155.89	145.89
1,350	1,360	252.66	242.66	231.66	221.66	210.66	200.66	189.66	179.66	168.66	158.66	147.66
1,360	1,370	255.42	244.42	234.42	223.42	213.42	202.42	191.42	180.42	170.42	160.42	150.42
1,370	1,380	257.19	247.19	236.19	226.19	215.19	205.19	194.19	184.19	173.19	163.19	152.19
1,380	1,390	259.95	248.95	238.95	227.95	217.95	206.95	196.95	185.95	175.95	164.95	154.95

\$1,390 and over

Do not use this table. See page 49 for instructions.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	110	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22
110	115	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	22.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	24.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	26.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	28.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	33.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	35.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	36.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	38.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	40.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	42.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	43.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	46.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	48.51	33.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	51.28	35.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	53.04	37.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	55.81	38.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	57.57	40.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	60.34	42.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	62.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	64.87	45.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	68.02	48.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	72.55	51.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	77.08	56.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	81.61	60.61	44.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	86.14	65.14	48.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	90.67	69.67	51.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	95.20	74.20	55.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	99.73	78.73	58.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	104.26	83.26	62.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	108.79	87.79	66.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	113.32	92.32	71.32	55.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	117.85	96.85	75.85	58.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	122.38	101.38	80.38	62.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	126.91	105.91	84.91	65.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	131.44	110.44	89.44	69.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$800	\$820	\$135.97	\$114.97	\$93.97	\$72.97	\$61.97	\$61.97	\$61.97	\$61.97	\$61.97	\$61.97	\$61.97
820	840	140.50	119.50	98.50	77.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	145.03	124.03	103.03	82.03	66.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	149.56	128.56	107.56	86.56	69.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	154.09	133.09	112.09	91.09	73.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	158.62	137.62	116.62	95.62	76.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	163.15	142.15	121.15	100.15	80.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	167.68	146.68	125.68	104.68	83.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	172.21	151.21	130.21	109.21	88.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	176.74	155.74	134.74	113.74	92.74	76.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	181.27	160.27	139.27	118.27	97.27	80.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	185.80	164.80	143.80	122.80	101.80	83.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	190.33	169.33	148.33	127.33	106.33	87.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	194.86	173.86	152.86	131.86	110.86	90.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	199.39	178.39	157.39	136.39	115.39	94.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	203.92	182.92	161.92	140.92	119.92	98.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	208.45	187.45	166.45	145.45	124.45	103.45	87.45	86.45	86.45	86.45	86.45
1,140	1,160	212.98	191.98	170.98	149.98	128.98	107.98	90.98	87.98	87.98	87.98	87.98
1,160	1,180	217.51	196.51	175.51	154.51	133.51	112.51	94.51	89.51	89.51	89.51	89.51
1,180	1,200	222.04	201.04	180.04	159.04	138.04	117.04	98.04	91.04	91.04	91.04	91.04
1,200	1,220	226.57	205.57	184.57	163.57	142.57	121.57	101.57	92.57	92.57	92.57	92.57
1,220	1,240	231.10	210.10	189.10	168.10	147.10	126.10	105.10	94.10	94.10	94.10	94.10
1,240	1,260	235.63	214.63	193.63	172.63	151.63	130.63	109.63	95.63	95.63	95.63	95.63
1,260	1,280	240.16	219.16	198.16	177.16	156.16	135.16	114.16	98.16	97.16	97.16	97.16
1,280	1,300	244.69	223.69	202.69	181.69	160.69	139.69	118.69	101.69	98.69	98.69	98.69
1,300	1,320	249.22	228.22	207.22	186.22	165.22	144.22	123.22	105.22	100.22	100.22	100.22
1,320	1,340	253.75	232.75	211.75	190.75	169.75	148.75	127.75	108.75	101.75	101.75	101.75
1,340	1,360	258.28	237.28	216.28	195.28	174.28	153.28	132.28	112.28	103.28	103.28	103.28
1,360	1,380	262.81	241.81	220.81	199.81	178.81	157.81	136.81	115.81	104.81	104.81	104.81
1,380	1,400	267.34	246.34	225.34	204.34	183.34	162.34	141.34	119.34	106.34	106.34	106.34
1,400	1,420	273.87	250.87	229.87	208.87	187.87	166.87	145.87	123.87	108.87	107.87	107.87
1,420	1,440	280.40	255.40	234.40	213.40	192.40	171.40	150.40	128.40	112.40	109.40	109.40
1,440	1,460	286.93	259.93	238.93	217.93	196.93	175.93	154.93	132.93	115.93	110.93	110.93
1,460	1,480	293.46	264.46	243.46	222.46	201.46	180.46	159.46	137.46	119.46	112.46	112.46
1,480	1,500	299.99	268.99	247.99	226.99	205.99	184.99	163.99	141.99	122.99	113.99	113.99
1,500	1,520	306.52	273.52	252.52	231.52	210.52	189.52	168.52	146.52	126.52	115.52	115.52
1,520	1,540	313.05	278.05	257.05	236.05	215.05	194.05	173.05	151.05	130.05	117.05	117.05
1,540	1,560	319.58	284.58	261.58	240.58	219.58	198.58	177.58	155.58	134.58	119.58	118.58
1,560	1,580	326.11	291.11	266.11	245.11	224.11	203.11	182.11	160.11	139.11	123.11	120.11
1,580	1,600	332.64	297.64	270.64	249.64	228.64	207.64	186.64	164.64	143.64	126.64	121.64
1,600	1,620	339.17	304.17	275.17	254.17	233.17	212.17	191.17	169.17	148.17	130.17	123.17
1,620	1,640	345.70	310.70	279.70	258.70	237.70	216.70	195.70	173.70	152.70	133.70	124.70
1,640	1,660	352.23	317.23	284.23	263.23	242.23	221.23	200.23	178.23	157.23	137.23	126.23
1,660	1,680	358.76	323.76	288.76	267.76	246.76	225.76	204.76	182.76	161.76	140.76	127.76
1,680	1,700	365.29	330.29	294.29	272.29	251.29	230.29	209.29	187.29	166.29	145.29	130.29
1,700	1,720	371.82	336.82	300.82	276.82	255.82	234.82	213.82	191.82	170.82	149.82	133.82
1,720	1,740	378.35	343.35	307.35	281.35	260.35	239.35	218.35	196.35	175.35	154.35	137.35
1,740	1,760	384.88	349.88	313.88	285.88	264.88	243.88	222.88	200.88	179.88	158.88	140.88
1,760	1,780	391.41	356.41	320.41	290.41	269.41	248.41	227.41	205.41	184.41	163.41	144.41
1,780	1,800	397.94	362.94	326.94	294.94	273.94	252.94	231.94	209.94	188.94	167.94	147.94
1,800	1,820	404.47	369.47	333.47	299.47	278.47	257.47	236.47	214.47	193.47	172.47	151.47
1,820	1,840	411.00	376.00	340.00	305.00	283.00	262.00	241.00	219.00	198.00	177.00	156.00
1,840	1,860	417.53	382.53	346.53	311.53	287.53	266.53	245.53	223.53	202.53	181.53	160.53
1,860	1,880	424.06	389.06	353.06	318.06	292.06	271.06	250.06	228.06	207.06	186.06	165.06
1,880	1,900	430.59	395.59	359.59	324.59	296.59	275.59	254.59	232.59	211.59	190.59	169.59
1,900	1,920	437.12	402.12	366.12	331.12	301.12	280.12	259.12	237.12	216.12	195.12	174.12
1,920	1,940	443.65	408.65	372.65	337.65	305.65	284.65	263.65	241.65	220.65	199.65	178.65
1,940	1,960	450.18	415.18	379.18	344.18	310.18	289.18	268.18	246.18	225.18	204.18	183.18
1,960	1,980	456.71	421.71	385.71	350.71	315.71	293.71	272.71	250.71	229.71	208.71	187.71
1,980	2,000	463.24	428.24	392.24	357.24	322.24	298.24	277.24	255.24	234.24	213.24	192.24
2,000	2,020	469.77	434.77	398.77	363.77	328.77	302.77	281.77	259.77	238.77	217.77	196.77
2,020	2,040	476.30	441.30	405.30	370.30	335.30	307.30	286.30	264.30	243.30	222.30	201.30
2,040	2,060	482.83	447.83	411.83	376.83	341.83	311.83	290.83	268.83	247.83	226.83	205.83
2,060	2,080	489.36	454.36	418.36	383.36	348.36	316.36	295.36	273.36	252.36	231.36	210.36
2,080	2,100	495.89	460.89	424.89	389.89	354.89	320.89	299.89	277.89	256.89	235.89	214.89

\$2,100 and over

Do not use this table. See page 49 for instructions.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51
260	270	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	50.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	53.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	57.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	60.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	64.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	67.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	71.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	74.91	60.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	78.44	64.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	81.97	67.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	85.50	71.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	89.03	75.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	92.56	78.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	96.09	82.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	99.62	85.62	71.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	103.15	89.15	75.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	107.68	92.68	78.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	112.21	96.21	82.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	116.74	99.74	85.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	121.27	103.27	89.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	125.80	106.80	92.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	130.33	110.33	96.33	82.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	134.86	113.86	99.86	85.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	139.39	118.39	103.39	89.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	143.92	122.92	106.92	92.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	148.45	127.45	110.45	96.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45
1,140	1,160	152.98	131.98	113.98	99.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98
1,160	1,180	157.51	136.51	117.51	103.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51
1,180	1,200	162.04	141.04	121.04	107.04	93.04	91.04	91.04	91.04	91.04	91.04	91.04
1,200	1,220	166.57	145.57	124.57	110.57	96.57	92.57	92.57	92.57	92.57	92.57	92.57
1,220	1,240	171.10	150.10	129.10	114.10	100.10	94.10	94.10	94.10	94.10	94.10	94.10
1,240	1,260	175.63	154.63	133.63	117.63	103.63	95.63	95.63	95.63	95.63	95.63	95.63
1,260	1,280	180.16	159.16	138.16	121.16	107.16	97.16	97.16	97.16	97.16	97.16	97.16
1,280	1,300	184.69	163.69	142.69	124.69	110.69	98.69	98.69	98.69	98.69	98.69	98.69
1,300	1,320	189.22	168.22	147.22	128.22	114.22	100.22	100.22	100.22	100.22	100.22	100.22
1,320	1,340	193.75	172.75	151.75	131.75	117.75	103.75	101.75	101.75	101.75	101.75	101.75
1,340	1,360	198.28	177.28	156.28	135.28	121.28	107.28	103.28	103.28	103.28	103.28	103.28
1,360	1,380	202.81	181.81	160.81	139.81	124.81	110.81	104.81	104.81	104.81	104.81	104.81

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$115	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
115	120	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99
120	125	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	24.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	26.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	27.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	29.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	31.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	33.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	34.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	36.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	38.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	40.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	41.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	43.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	45.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	47.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	49.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	51.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	53.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	56.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	58.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	60.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	64.02	45.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	68.55	48.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	73.08	52.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	77.61	55.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	82.14	59.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	86.67	63.67	47.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	91.20	68.20	51.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	95.73	72.73	54.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	100.26	77.26	58.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	104.79	81.79	61.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	109.32	86.32	65.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	113.85	90.85	68.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	118.38	95.38	72.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	122.91	99.91	76.91	59.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	127.44	104.44	81.44	63.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	131.97	108.97	85.97	66.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	136.50	113.50	90.50	70.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$840	\$860	\$141.03	\$118.03	\$95.03	\$74.03	\$65.03	\$65.03	\$65.03	\$65.03	\$65.03	\$65.03	\$65.03
860	880	145.56	122.56	99.56	77.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	150.09	127.09	104.09	81.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	154.62	131.62	108.62	85.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	159.15	136.15	113.15	90.15	73.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	163.68	140.68	117.68	94.68	76.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	168.21	145.21	122.21	99.21	80.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	172.74	149.74	126.74	103.74	83.74	75.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	177.27	154.27	131.27	108.27	87.27	77.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	181.80	158.80	135.80	112.80	90.80	78.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	186.33	163.33	140.33	117.33	95.33	80.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	190.86	167.86	144.86	121.86	99.86	82.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	195.39	172.39	149.39	126.39	104.39	86.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	199.92	176.92	153.92	130.92	108.92	89.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	204.45	181.45	158.45	135.45	113.45	93.45	86.45	86.45	86.45	86.45	86.45
1,140	1,160	208.98	185.98	162.98	139.98	117.98	96.98	87.98	87.98	87.98	87.98	87.98
1,160	1,180	213.51	190.51	167.51	144.51	122.51	100.51	89.51	89.51	89.51	89.51	89.51
1,180	1,200	218.04	195.04	172.04	149.04	127.04	104.04	91.04	91.04	91.04	91.04	91.04
1,200	1,220	222.57	199.57	176.57	153.57	131.57	108.57	92.57	92.57	92.57	92.57	92.57
1,220	1,240	227.10	204.10	181.10	158.10	136.10	113.10	96.10	94.10	94.10	94.10	94.10
1,240	1,260	231.63	208.63	185.63	162.63	140.63	117.63	99.63	95.63	95.63	95.63	95.63
1,260	1,280	236.16	213.16	190.16	167.16	145.16	122.16	103.16	97.16	97.16	97.16	97.16
1,280	1,300	240.69	217.69	194.69	171.69	149.69	126.69	106.69	98.69	98.69	98.69	98.69
1,300	1,320	245.22	222.22	199.22	176.22	154.22	131.22	110.22	100.22	100.22	100.22	100.22
1,320	1,340	249.75	226.75	203.75	180.75	158.75	135.75	113.75	101.75	101.75	101.75	101.75
1,340	1,360	254.28	231.28	208.28	185.28	163.28	140.28	117.28	103.28	103.28	103.28	103.28
1,360	1,380	258.81	235.81	212.81	189.81	167.81	144.81	121.81	105.81	104.81	104.81	104.81
1,380	1,400	263.34	240.34	217.34	194.34	172.34	149.34	126.34	109.34	106.34	106.34	106.34
1,400	1,420	267.87	244.87	221.87	198.87	176.87	153.87	130.87	112.87	107.87	107.87	107.87
1,420	1,440	272.40	249.40	226.40	203.40	181.40	158.40	135.40	116.40	109.40	109.40	109.40
1,440	1,460	276.93	253.93	230.93	207.93	185.93	162.93	139.93	119.93	110.93	110.93	110.93
1,460	1,480	281.46	258.46	235.46	212.46	190.46	167.46	144.46	123.46	112.46	112.46	112.46
1,480	1,500	285.99	262.99	239.99	216.99	194.99	171.99	148.99	126.99	113.99	113.99	113.99
1,500	1,520	290.52	267.52	244.52	221.52	199.52	176.52	153.52	130.52	115.52	115.52	115.52
1,520	1,540	295.05	272.05	249.05	226.05	204.05	181.05	158.05	135.05	118.05	117.05	117.05
1,540	1,560	303.58	276.58	253.58	230.58	208.58	185.58	162.58	139.58	121.58	118.58	118.58
1,560	1,580	310.11	281.11	258.11	235.11	213.11	190.11	167.11	144.11	125.11	120.11	120.11
1,580	1,600	316.64	285.64	262.64	239.64	217.64	194.64	171.64	148.64	128.64	121.64	121.64
1,600	1,620	323.17	290.17	267.17	244.17	222.17	199.17	176.17	153.17	132.17	123.17	123.17
1,620	1,640	329.70	294.70	271.70	248.70	226.70	203.70	180.70	157.70	135.70	124.70	124.70
1,640	1,660	336.23	299.23	276.23	253.23	231.23	208.23	185.23	162.23	139.23	126.23	126.23
1,660	1,680	342.76	304.76	280.76	257.76	235.76	212.76	189.76	166.76	143.76	127.76	127.76
1,680	1,700	349.29	311.29	285.29	262.29	240.29	217.29	194.29	171.29	148.29	131.29	129.29
1,700	1,720	355.82	317.82	289.82	266.82	244.82	221.82	198.82	175.82	152.82	134.82	130.82
1,720	1,740	362.35	324.35	294.35	271.35	249.35	226.35	203.35	180.35	157.35	138.35	132.35
1,740	1,760	368.88	330.88	298.88	275.88	253.88	230.88	207.88	184.88	161.88	141.88	133.88
1,760	1,780	375.41	337.41	303.41	280.41	258.41	235.41	212.41	189.41	166.41	145.41	135.41
1,780	1,800	381.94	343.94	307.94	284.94	262.94	239.94	216.94	193.94	170.94	148.94	136.94
1,800	1,820	388.47	350.47	312.47	289.47	267.47	244.47	221.47	198.47	175.47	153.47	138.47
1,820	1,840	395.00	357.00	319.00	294.00	272.00	249.00	226.00	203.00	180.00	158.00	141.00
1,840	1,860	401.53	363.53	325.53	298.53	276.53	253.53	230.53	207.53	184.53	162.53	144.53
1,860	1,880	408.06	370.06	332.06	303.06	281.06	258.06	235.06	212.06	189.06	167.06	148.06
1,880	1,900	414.59	376.59	338.59	307.59	285.59	262.59	239.59	216.59	193.59	171.59	151.59
1,900	1,920	421.12	383.12	345.12	312.12	290.12	267.12	244.12	221.12	198.12	176.12	155.12
1,920	1,940	427.65	389.65	351.65	316.65	294.65	271.65	248.65	225.65	202.65	180.65	158.65
1,940	1,960	434.18	396.18	358.18	321.18	299.18	276.18	253.18	230.18	207.18	185.18	162.18
1,960	1,980	440.71	402.71	364.71	326.71	303.71	280.71	257.71	234.71	211.71	189.71	166.71
1,980	2,000	447.24	409.24	371.24	333.24	308.24	285.24	262.24	239.24	216.24	194.24	171.24
2,000	2,020	453.77	415.77	377.77	339.77	312.77	289.77	266.77	243.77	220.77	198.77	175.77
2,020	2,040	460.30	422.30	384.30	346.30	317.30	294.30	271.30	248.30	225.30	203.30	180.30
2,040	2,060	466.83	428.83	390.83	352.83	321.83	298.83	275.83	252.83	229.83	207.83	184.83
2,060	2,080	473.36	435.36	397.36	359.36	326.36	303.36	280.36	257.36	234.36	212.36	189.36
2,080	2,100	479.89	441.89	403.89	365.89	330.89	307.89	284.89	261.89	238.89	216.89	193.89
2,100	2,120	486.42	448.42	410.42	372.42	335.42	312.42	289.42	266.42	243.42	221.42	198.42
2,120	2,140	492.95	454.95	416.95	378.95	340.95	316.95	293.95	270.95	247.95	225.95	202.95

\$2,140 and over

Do not use this table. See page 49 for instructions.

**MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	52.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	55.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	59.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	62.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	66.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	69.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	73.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	76.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	80.50	65.50	65.50	65.50	65.50	65.50	65.50	65.50	65.50	65.50	65.50
840	860	84.03	69.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	87.56	72.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	91.09	76.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	94.62	79.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	98.15	83.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	101.68	86.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	105.21	90.21	75.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	108.74	93.74	78.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	112.27	97.27	82.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	116.80	100.80	85.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	121.33	104.33	89.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	125.86	107.86	92.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	130.39	111.39	96.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	134.92	114.92	99.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	139.45	118.45	103.45	88.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45
1,140	1,160	143.98	121.98	106.98	91.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98
1,160	1,180	148.51	125.51	110.51	95.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51
1,180	1,200	153.04	130.04	114.04	99.04	91.04	91.04	91.04	91.04	91.04	91.04	91.04
1,200	1,220	157.57	134.57	117.57	102.57	92.57	92.57	92.57	92.57	92.57	92.57	92.57
1,220	1,240	162.10	139.10	121.10	106.10	94.10	94.10	94.10	94.10	94.10	94.10	94.10
1,240	1,260	166.63	143.63	124.63	109.63	95.63	95.63	95.63	95.63	95.63	95.63	95.63
1,260	1,280	171.16	148.16	128.16	113.16	98.16	97.16	97.16	97.16	97.16	97.16	97.16
1,280	1,300	175.69	152.69	131.69	116.69	101.69	98.69	98.69	98.69	98.69	98.69	98.69
1,300	1,320	180.22	157.22	135.22	120.22	105.22	100.22	100.22	100.22	100.22	100.22	100.22
1,320	1,340	184.75	161.75	138.75	123.75	108.75	101.75	101.75	101.75	101.75	101.75	101.75
1,340	1,360	189.28	166.28	143.28	127.28	112.28	103.28	103.28	103.28	103.28	103.28	103.28
1,360	1,380	193.81	170.81	147.81	130.81	115.81	104.81	104.81	104.81	104.81	104.81	104.81
1,380	1,400	198.34	175.34	152.34	134.34	119.34	106.34	106.34	106.34	106.34	106.34	106.34
1,400	1,420	202.87	179.87	156.87	137.87	122.87	107.87	107.87	107.87	107.87	107.87	107.87

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21
230	240	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	49.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	56.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	63.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	70.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	77.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	84.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	91.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	100.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	109.91	75.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	118.97	82.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	128.03	90.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	137.09	97.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	146.15	104.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	155.21	111.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	164.27	118.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	173.33	127.33	94.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	182.39	136.39	101.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	191.45	145.45	108.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	200.51	154.51	115.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	209.57	163.57	122.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	218.63	172.63	129.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	227.69	181.69	136.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	236.75	190.75	145.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	245.81	199.81	154.81	120.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	254.87	208.87	163.87	127.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	263.93	217.93	172.93	134.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	272.99	226.99	181.99	141.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	282.05	236.05	191.05	149.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	291.11	245.11	200.11	156.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	300.17	254.17	209.17	163.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	309.23	263.23	218.23	172.23	140.23	139.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	318.29	272.29	227.29	181.29	147.29	142.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	327.35	281.35	236.35	190.35	154.35	145.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	336.41	290.41	245.41	199.41	161.41	148.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	345.47	299.47	254.47	208.47	168.47	151.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	354.53	308.53	263.53	217.53	175.53	154.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	363.59	317.59	272.59	226.59	182.59	157.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	372.65	326.65	281.65	235.65	189.65	160.65	160.65	160.65	160.65	160.65	160.65
2,120	2,160	381.71	335.71	290.71	244.71	198.71	165.71	163.71	163.71	163.71	163.71	163.71
2,160	2,200	390.77	344.77	299.77	253.77	207.77	172.77	166.77	166.77	166.77	166.77	166.77
2,200	2,240	399.83	353.83	308.83	262.83	216.83	179.83	169.83	169.83	169.83	169.83	169.83
2,240	2,280	408.89	362.89	317.89	271.89	225.89	186.89	172.89	172.89	172.89	172.89	172.89
2,280	2,320	417.95	371.95	326.95	280.95	234.95	193.95	175.95	175.95	175.95	175.95	175.95
2,320	2,360	427.01	381.01	336.01	290.01	244.01	201.01	179.01	179.01	179.01	179.01	179.01
2,360	2,400	436.07	390.07	345.07	299.07	253.07	208.07	182.07	182.07	182.07	182.07	182.07
2,400	2,440	445.13	399.13	354.13	308.13	262.13	217.13	185.13	185.13	185.13	185.13	185.13

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08
560	580	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	105.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	112.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	119.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	126.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	133.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	140.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	147.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	154.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	161.99	130.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	169.05	138.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	176.11	145.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	183.17	152.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	190.23	159.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	197.29	166.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	204.35	173.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	211.41	180.41	150.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	218.47	187.47	157.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	225.53	194.53	164.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	233.59	201.59	171.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	242.65	208.65	178.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65
2,120	2,160	251.71	215.71	185.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71
2,160	2,200	260.77	222.77	192.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77
2,200	2,240	269.83	229.83	199.83	169.83	169.83	169.83	169.83	169.83	169.83	169.83	169.83
2,240	2,280	278.89	236.89	206.89	176.89	172.89	172.89	172.89	172.89	172.89	172.89	172.89
2,280	2,320	287.95	243.95	213.95	183.95	175.95	175.95	175.95	175.95	175.95	175.95	175.95
2,320	2,360	297.01	251.01	221.01	191.01	179.01	179.01	179.01	179.01	179.01	179.01	179.01
2,360	2,400	306.07	260.07	228.07	198.07	182.07	182.07	182.07	182.07	182.07	182.07	182.07
2,400	2,440	315.13	269.13	235.13	205.13	185.13	185.13	185.13	185.13	185.13	185.13	185.13
2,440	2,480	324.19	278.19	242.19	212.19	188.19	188.19	188.19	188.19	188.19	188.19	188.19
2,480	2,520	333.25	287.25	249.25	219.25	191.25	191.25	191.25	191.25	191.25	191.25	191.25
2,520	2,560	342.31	296.31	256.31	226.31	195.31	194.31	194.31	194.31	194.31	194.31	194.31
2,560	2,600	351.37	305.37	263.37	233.37	202.37	197.37	197.37	197.37	197.37	197.37	197.37
2,600	2,640	360.43	314.43	270.43	240.43	209.43	200.43	200.43	200.43	200.43	200.43	200.43
2,640	2,680	369.49	323.49	278.49	247.49	216.49	203.49	203.49	203.49	203.49	203.49	203.49
2,680	2,720	378.55	332.55	287.55	254.55	223.55	206.55	206.55	206.55	206.55	206.55	206.55
2,720	2,760	387.61	341.61	296.61	261.61	230.61	209.61	209.61	209.61	209.61	209.61	209.61
2,760	2,800	396.67	350.67	305.67	268.67	237.67	212.67	212.67	212.67	212.67	212.67	212.67
2,800	2,840	405.73	359.73	314.73	275.73	244.73	215.73	215.73	215.73	215.73	215.73	215.73
2,840	2,880	414.79	368.79	323.79	282.79	251.79	221.79	218.79	218.79	218.79	218.79	218.79
2,880	2,920	423.85	377.85	332.85	289.85	258.85	228.85	221.85	221.85	221.85	221.85	221.85
2,920	2,960	432.91	386.91	341.91	296.91	265.91	235.91	224.91	224.91	224.91	224.91	224.91
2,960	3,000	441.97	395.97	350.97	304.97	272.97	242.97	227.97	227.97	227.97	227.97	227.97
3,000	3,040	451.03	405.03	360.03	314.03	280.03	250.03	231.03	231.03	231.03	231.03	231.03
3,040	3,080	460.09	414.09	369.09	323.09	287.09	257.09	234.09	234.09	234.09	234.09	234.09
3,080	3,120	469.15	423.15	378.15	332.15	294.15	264.15	237.15	237.15	237.15	237.15	237.15
3,120	3,160	478.21	432.21	387.21	341.21	301.21	271.21	240.21	240.21	240.21	240.21	240.21
3,160	3,200	487.27	441.27	396.27	350.27	308.27	278.27	247.27	243.27	243.27	243.27	243.27
3,200	3,240	496.33	450.33	405.33	359.33	315.33	285.33	254.33	246.33	246.33	246.33	246.33

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$3,240	\$3,280	\$505.39	\$459.39	\$414.39	\$368.39	\$322.39	\$292.39	\$261.39	\$249.39	\$249.39	\$249.39	\$249.39
3,280	3,320	514.45	468.45	423.45	377.45	331.45	299.45	268.45	252.45	252.45	252.45	252.45
3,320	3,360	523.51	477.51	432.51	386.51	340.51	306.51	275.51	255.51	255.51	255.51	255.51
3,360	3,400	532.57	486.57	441.57	395.57	349.57	313.57	282.57	258.57	258.57	258.57	258.57
3,400	3,440	541.63	495.63	450.63	404.63	358.63	320.63	289.63	261.63	261.63	261.63	261.63
3,440	3,480	550.69	504.69	459.69	413.69	367.69	327.69	296.69	266.69	264.69	264.69	264.69
3,480	3,520	559.75	513.75	468.75	422.75	376.75	334.75	303.75	273.75	267.75	267.75	267.75
3,520	3,560	568.81	522.81	477.81	431.81	385.81	341.81	310.81	280.81	270.81	270.81	270.81
3,560	3,600	577.87	531.87	486.87	440.87	394.87	349.87	317.87	287.87	277.87	277.87	277.87
3,600	3,640	586.93	540.93	495.93	449.93	403.93	358.93	324.93	294.93	276.93	276.93	276.93
3,640	3,680	595.99	549.99	504.99	458.99	412.99	367.99	331.99	301.99	279.99	279.99	279.99
3,680	3,720	605.05	559.05	514.05	468.05	422.05	377.05	339.05	309.05	283.05	283.05	283.05
3,720	3,760	614.11	568.11	523.11	477.11	431.11	386.11	346.11	316.11	286.11	286.11	286.11
3,760	3,800	623.17	577.17	532.17	486.17	440.17	395.17	353.17	323.17	292.17	289.17	289.17
3,800	3,840	632.23	586.23	541.23	495.23	449.23	404.23	360.23	330.23	299.23	292.23	292.23
3,840	3,880	641.29	595.29	550.29	504.29	458.29	413.29	367.29	337.29	306.29	295.29	295.29
3,880	3,920	650.35	604.35	559.35	513.35	467.35	422.35	376.35	344.35	313.35	298.35	298.35
3,920	3,960	659.41	613.41	568.41	522.41	476.41	431.41	385.41	351.41	320.41	301.41	301.41
3,960	4,000	668.47	622.47	577.47	531.47	485.47	440.47	394.47	358.47	327.47	304.47	304.47
4,000	4,040	677.53	631.53	586.53	540.53	494.53	449.53	403.53	365.53	334.53	307.53	307.53
4,040	4,080	686.59	640.59	595.59	549.59	503.59	458.59	412.59	372.59	341.59	311.59	310.59
4,080	4,120	695.65	649.65	604.65	558.65	512.65	467.65	421.65	379.65	348.65	318.65	316.65
4,120	4,160	704.71	658.71	613.71	567.71	521.71	476.71	430.71	386.71	355.71	325.71	316.71
4,160	4,200	713.77	667.77	622.77	576.77	530.77	485.77	439.77	394.77	362.77	332.77	319.77
4,200	4,240	722.83	676.83	631.83	585.83	539.83	494.83	448.83	403.83	369.83	339.83	322.83
4,240	4,280	731.89	685.89	640.89	594.89	548.89	503.89	457.89	412.89	376.89	346.89	325.89
4,280	4,320	740.95	694.95	649.95	603.95	557.95	512.95	466.95	421.95	383.95	353.95	328.95
4,320	4,360	750.01	704.01	659.01	613.01	567.01	522.01	476.01	431.01	393.01	361.01	332.01
4,360	4,400	759.07	713.07	668.07	622.07	576.07	531.07	485.07	440.07	398.07	368.07	338.07
4,400	4,440	768.13	722.13	677.13	631.13	585.13	540.13	494.13	449.13	405.13	375.13	345.13
4,440	4,480	777.19	731.19	686.19	640.19	594.19	549.19	503.19	458.19	412.19	382.19	352.19
4,480	4,520	786.25	740.25	695.25	649.25	603.25	558.25	512.25	467.25	421.25	389.25	359.25
4,520	4,560	795.31	749.31	704.31	658.31	612.31	567.31	521.31	476.31	430.31	396.31	366.31
4,560	4,600	804.37	758.37	713.37	667.37	621.37	576.37	530.37	485.37	439.37	403.37	373.37
4,600	4,640	813.43	767.43	722.43	676.43	630.43	585.43	539.43	494.43	448.43	410.43	380.43
4,640	4,680	822.49	776.49	731.49	685.49	639.49	594.49	548.49	503.49	457.49	417.49	387.49
4,680	4,720	831.55	785.55	740.55	694.55	648.55	603.55	557.55	512.55	466.55	424.55	394.55
4,720	4,760	840.61	794.61	749.61	703.61	657.61	612.61	566.61	521.61	475.61	431.61	401.61
4,760	4,800	849.67	803.67	758.67	712.67	666.67	621.67	575.67	530.67	484.67	438.67	408.67
4,800	4,840	858.73	812.73	767.73	721.73	675.73	630.73	584.73	539.73	493.73	447.73	415.73
4,840	4,880	867.79	821.79	776.79	730.79	684.79	639.79	593.79	548.79	502.79	456.79	422.79
4,880	4,920	876.85	830.85	785.85	739.85	693.85	648.85	602.85	557.85	511.85	465.85	429.85
4,920	4,960	885.91	839.91	794.91	748.91	702.91	657.91	611.91	566.91	520.91	474.91	436.91
4,960	5,000	894.97	848.97	803.97	757.97	711.97	666.97	620.97	575.97	529.97	483.97	443.97
5,000	5,040	904.03	858.03	813.03	767.03	721.03	676.03	630.03	585.03	539.03	493.03	451.03
5,040	5,080	913.09	867.09	822.09	776.09	730.09	685.09	639.09	594.09	548.09	502.09	458.09
5,080	5,120	922.15	876.15	831.15	785.15	739.15	694.15	648.15	603.15	557.15	511.15	466.15
5,120	5,160	931.21	885.21	840.21	794.21	748.21	703.21	657.21	612.21	566.21	520.21	475.21
5,160	5,200	940.27	894.27	849.27	803.27	757.27	712.27	666.27	621.27	575.27	529.27	484.27
5,200	5,240	949.33	903.33	858.33	812.33	766.33	721.33	675.33	630.33	584.33	538.33	493.33
5,240	5,280	958.39	912.39	867.39	821.39	775.39	730.39	684.39	639.39	593.39	547.39	502.39
5,280	5,320	967.45	921.45	876.45	830.45	784.45	739.45	693.45	648.45	602.45	556.45	511.45
5,320	5,360	976.51	930.51	885.51	839.51	793.51	748.51	702.51	657.51	611.51	565.51	520.51
5,360	5,400	985.57	939.57	894.57	848.57	802.57	757.57	711.57	666.57	620.57	574.57	529.57
5,400	5,440	994.63	948.63	903.63	857.63	811.63	766.63	720.63	675.63	629.63	583.63	538.63
5,440	5,480	1,003.69	957.69	912.69	866.69	820.69	775.69	729.69	684.69	638.69	592.69	547.69
5,480	5,520	1,012.75	966.75	921.75	875.75	829.75	784.75	738.75	693.75	647.75	601.75	556.75
5,520	5,560	1,021.81	975.81	930.81	884.81	838.81	793.81	747.81	702.81	656.81	610.81	565.81
5,560	5,600	1,030.87	984.87	939.87	893.87	847.87	802.87	756.87	711.87	665.87	619.87	574.87
5,600	5,640	1,039.93	993.93	948.93	902.93	856.93	811.93	765.93	720.93	674.93	628.93	583.93
5,640	5,680	1,048.99	1,002.99	957.99	911.99	865.99	820.99	774.99	729.99	683.99	637.99	592.99
5,680	5,720	1,058.05	1,012.05	967.05	921.05	875.05	830.05	784.05	739.05	693.05	647.05	602.05
5,720	5,760	1,067.11	1,021.11	976.11	930.11	884.11	838.11	793.11	748.11	702.11	656.11	611.11
5,760	5,800	1,076.17	1,030.17	985.17	939.17	893.17	847.17	802.17	757.17	711.17	665.17	620.17
5,800	5,840	1,085.23	1,039.23	994.23	948.23	902.23	857.23	811.23	766.23	720.23	674.23	629.23

\$5,840 and over

Do not use this table. See page 49 for instructions.

SINGLE Persons—DAILY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
81	84	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
84	87	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54
87	90	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77
90	93	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
93	96	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23
96	99	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
99	102	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
102	105	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92
105	108	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15
108	111	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38
111	114	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
114	117	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84
117	120	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07
120	123	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29
123	126	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52
126	129	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
129	132	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
132	135	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21
135	138	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44
138	141	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67
141	144	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
144	147	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13
147	150	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36
150	153	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59
153	156	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82
156	159	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
159	162	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28
162	165	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51
165	168	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74
168	171	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97
171	174	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
174	177	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43
177	180	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66
180	183	13.89	13.89	13.89	13.89	13.89	13.89	13.89	13.89	13.89	13.89	13.89
183	186	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11
186	189	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
189	192	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57
192	195	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
195	198	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03
198	201	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26
201	204	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
204	207	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72
207	210	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95
210	213	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18
213	216	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41
216	219	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64

SINGLE Persons—DAILY Payroll Period

(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$219	\$222	\$52.87	\$49.87	\$45.87	\$42.87	\$38.87	\$35.87	\$32.87	\$30.87	\$27.87	\$25.87	\$23.87
222	225	54.10	51.10	47.10	44.10	40.10	37.10	33.10	31.10	29.10	27.10	25.10
225	228	55.33	51.33	48.33	44.33	41.33	37.33	34.33	31.33	29.33	27.33	25.33
228	231	56.56	52.56	49.56	45.56	42.56	38.56	35.56	32.56	30.56	28.56	26.56
231	234	56.79	53.79	49.79	46.79	42.79	39.79	35.79	32.79	30.79	28.79	26.79
234	237	58.02	55.02	51.02	48.02	44.02	41.02	37.02	34.02	32.02	30.02	28.02
237	240	59.25	55.25	52.25	48.25	45.25	41.25	38.25	34.25	32.25	30.25	28.25
240	243	60.47	56.47	53.47	49.47	46.47	42.47	39.47	35.47	33.47	31.47	28.47
243	246	60.70	57.70	53.70	50.70	46.70	43.70	39.70	36.70	33.70	31.70	29.70
246	249	61.93	58.93	54.93	51.93	47.93	44.93	40.93	37.93	34.93	31.93	29.93
249	252	63.16	59.16	56.16	52.16	49.16	45.16	42.16	38.16	35.16	33.16	31.16
252	255	64.39	60.39	57.39	53.39	50.39	46.39	43.39	39.39	36.39	33.39	31.39
255	258	64.62	61.62	57.62	54.62	50.62	47.62	43.62	40.62	37.62	34.62	32.62
258	261	65.85	62.85	58.85	55.85	51.85	48.85	44.85	41.85	37.85	34.85	32.85
261	264	67.08	63.08	60.08	56.08	53.08	49.08	46.08	42.08	39.08	36.08	34.08
264	267	68.31	64.31	61.31	57.31	54.31	50.31	47.31	43.31	40.31	36.31	34.31
267	270	69.54	65.54	61.54	58.54	54.54	51.54	47.54	44.54	40.54	37.54	34.54
270	273	70.77	66.77	62.77	59.77	55.77	52.77	48.77	45.77	41.77	38.77	35.77
273	276	71.00	68.00	64.00	60.00	57.00	53.00	50.00	46.00	43.00	39.00	36.00
276	279	72.23	68.23	65.23	61.23	58.23	54.23	51.23	47.23	44.23	40.23	37.23
279	282	73.46	69.46	65.46	62.46	58.46	55.46	51.46	48.46	44.46	41.46	37.46
282	285	74.69	70.69	66.69	63.69	59.69	56.69	52.69	49.69	45.69	42.69	38.69
285	288	75.92	71.92	67.92	63.92	60.92	56.92	53.92	49.92	46.92	42.92	39.92
288	291	77.15	73.15	69.15	65.15	62.15	58.15	55.15	51.15	48.15	44.15	41.15
291	294	78.38	74.38	70.38	66.38	62.38	58.38	54.38	50.38	46.38	42.38	38.38
294	297	78.61	74.61	71.61	67.61	63.61	60.61	56.61	53.61	49.61	46.61	42.61
297	300	79.84	75.84	71.84	67.84	64.84	60.84	57.84	53.84	50.84	46.84	43.84
300	303	81.06	77.06	73.06	69.06	66.06	62.06	59.06	55.06	52.06	48.06	45.06
303	306	82.29	78.29	74.29	70.29	66.29	63.29	59.29	56.29	52.29	49.29	45.29
306	309	83.52	79.52	75.52	71.52	67.52	64.52	60.52	57.52	53.52	50.52	46.52
309	312	84.75	80.75	76.75	72.75	68.75	64.75	61.75	57.75	54.75	50.75	47.75
312	315	84.98	80.98	77.98	73.98	69.98	65.98	62.98	58.98	55.98	51.98	48.98
315	318	86.21	82.21	78.21	74.21	71.21	67.21	63.21	60.21	56.21	53.21	49.21
318	321	87.44	83.44	79.44	75.44	71.44	68.44	64.44	61.44	57.44	54.44	50.44
321	324	88.67	84.67	80.67	76.67	72.67	68.67	65.67	61.67	58.67	54.67	51.67
324	327	89.90	85.90	81.90	77.90	73.90	69.90	66.90	62.90	59.90	55.90	52.90
327	330	91.13	87.13	83.13	79.13	75.13	71.13	67.13	64.13	60.13	57.13	53.13
330	333	91.36	88.36	84.36	80.36	76.36	72.36	68.36	65.36	61.36	58.36	54.36
333	336	92.59	88.59	84.59	81.59	77.59	73.59	69.59	65.59	62.59	58.59	55.59
336	339	93.82	89.82	85.82	81.82	77.82	73.82	70.82	66.82	63.82	59.82	56.82
339	341	95.05	91.05	87.05	83.05	79.05	75.05	71.05	68.05	64.05	61.05	57.05
341	343	95.16	91.16	88.16	84.16	80.16	76.16	72.16	68.16	65.16	61.16	58.16
343	345	96.32	92.32	88.32	84.32	80.32	76.32	72.32	69.32	65.32	62.32	58.32
345	347	97.47	93.47	89.47	85.47	81.47	77.47	73.47	69.47	66.47	62.47	58.47
347	349	97.62	93.62	89.62	85.62	81.62	77.62	73.62	70.62	66.62	63.62	59.62
349	351	98.78	94.78	90.78	86.78	82.78	78.78	74.78	70.78	67.78	63.78	60.78
351	353	98.93	94.93	90.93	86.93	82.93	79.93	75.93	71.93	67.93	64.93	60.93
353	355	100.08	96.08	92.08	88.08	84.08	80.08	76.08	72.08	69.08	65.08	62.08
355	357	100.23	96.23	92.23	89.23	85.23	81.23	77.23	73.23	69.23	66.23	62.23
357	359	101.39	97.39	93.39	89.39	85.39	81.39	77.39	73.39	70.39	66.39	63.39
359	361	101.54	98.54	94.54	90.54	86.54	82.54	78.54	74.54	70.54	67.54	63.54
361	363	102.69	98.69	94.69	90.69	86.69	82.69	78.69	74.69	71.69	67.69	64.69
363	365	103.85	99.85	95.85	91.85	87.85	83.85	79.85	75.85	71.85	68.85	64.85
365	367	104.00	100.00	96.00	92.00	88.00	84.00	81.00	77.00	73.00	69.00	66.00
367	369	105.15	101.15	97.15	93.15	89.15	85.15	81.15	77.15	73.15	70.15	66.15
369	371	105.31	101.31	97.31	93.31	90.31	86.31	82.31	78.31	74.31	70.31	67.31
371	373	106.46	102.46	98.46	94.46	90.46	86.46	82.46	78.46	74.46	71.46	67.46
373	375	106.61	102.61	98.61	95.61	91.61	87.61	83.61	79.61	75.61	71.61	68.61
375	377	107.76	103.76	99.76	95.76	91.76	87.76	83.76	79.76	75.76	72.76	68.76
377	379	107.92	104.92	100.92	96.92	92.92	88.92	84.92	80.92	76.92	72.92	69.92
379	381	109.07	105.07	101.07	97.07	93.07	89.07	85.07	82.07	78.07	74.07	70.07
381	383	110.22	106.22	102.22	98.22	94.22	90.22	86.22	82.22	78.22	74.22	71.22
383	385	110.38	106.38	102.38	98.38	94.38	91.38	87.38	83.38	79.38	75.38	71.38
385	387	111.53	107.53	103.53	99.53	95.53	91.53	87.53	83.53	79.53	75.53	72.53
387	389	111.68	107.68	103.68	99.68	96.68	92.68	88.68	84.68	80.68	76.68	72.68
389	391	112.84	108.84	104.84	100.84	96.84	92.84	88.84	84.84	80.84	76.84	73.84

\$391 and over

Do not use this table. See page 49 for instructions.

MARRIED Persons—DAILY Payroll Period
(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
81	84	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
84	87	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54
87	90	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77
90	93	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
93	96	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23
96	99	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
99	102	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
102	105	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92
105	108	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15
108	111	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38
111	114	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
114	117	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84
117	120	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07
120	123	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29
123	126	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52
126	129	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
129	132	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
132	135	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21	10.21
135	138	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44	10.44
138	141	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67
141	144	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
144	147	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13	11.13
147	150	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36
150	153	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59
153	156	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82	11.82
156	159	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
159	162	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28	12.28
162	165	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51	12.51
165	168	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74	12.74
168	171	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97	12.97
171	174	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
174	177	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43
177	180	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66	13.66
180	183	13.88	13.88	13.88	13.88	13.88	13.88	13.88	13.88	13.88	13.88	13.88
183	186	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11	14.11
186	189	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
189	192	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57	14.57
192	195	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
195	198	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03
198	201	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26	15.26
201	204	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
204	207	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72	15.72
207	210	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95	15.95
210	213	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18	16.18
213	216	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41	16.41
216	219	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
219	222	16.87	16.87	16.87	16.87	16.87	16.87	16.87	16.87	16.87	16.87	16.87
222	225	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10
225	228	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33	17.33
228	231	17.56	17.56	17.56	17.56	17.56	17.56	17.56	17.56	17.56	17.56	17.56
231	234	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79

MARRIED Persons—DAILY Payroll Period

(For Wages Paid Through December 2009)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$234	\$237	\$43.02	\$40.02	\$38.02	\$36.02	\$34.02	\$32.02	\$30.02	\$28.02	\$26.02	\$24.02	\$22.02
237	240	43.25	41.25	39.25	37.25	35.25	32.25	30.25	28.25	26.25	24.25	22.25
240	243	43.47	41.47	39.47	37.47	35.47	33.47	31.47	29.47	27.47	25.47	22.47
243	246	44.70	42.70	40.70	38.70	35.70	33.70	31.70	29.70	27.70	25.70	23.70
246	249	44.93	42.93	40.93	38.93	36.93	34.93	32.93	30.93	28.93	25.93	23.93
249	252	46.16	44.16	42.16	39.16	37.16	35.16	33.16	31.16	29.16	27.16	25.16
252	255	46.39	44.39	42.39	40.39	38.39	36.39	34.39	32.39	29.39	27.39	25.39
255	258	47.62	45.62	43.62	40.62	38.62	36.62	34.62	32.62	30.62	28.62	26.62
258	261	47.85	45.85	43.85	41.85	39.85	37.85	35.85	32.85	30.85	28.85	26.85
261	264	49.08	47.08	44.08	42.08	40.08	38.08	36.08	34.08	32.08	30.08	28.08
264	267	49.31	47.31	45.31	43.31	41.31	39.31	36.31	34.31	32.31	30.31	28.31
267	270	50.54	47.54	45.54	43.54	41.54	39.54	37.54	35.54	33.54	31.54	28.54
270	273	50.77	48.77	46.77	44.77	42.77	40.77	38.77	36.77	34.77	32.77	29.77
273	276	51.00	49.00	47.00	45.00	43.00	41.00	39.00	37.00	35.00	32.00	30.00
276	279	52.23	50.23	48.23	46.23	43.23	41.23	39.23	37.23	35.23	33.23	31.23
279	282	52.46	50.46	48.46	46.46	44.46	42.46	40.46	38.46	35.46	33.46	31.46
282	285	53.69	51.69	49.69	46.69	44.69	42.69	40.69	38.69	36.69	34.69	32.69
285	288	53.92	51.92	49.92	47.92	45.92	43.92	41.92	38.92	36.92	34.92	32.92
288	291	55.15	53.15	50.15	48.15	46.15	44.15	42.15	40.15	38.15	36.15	34.15
291	294	55.38	53.38	51.38	49.38	47.38	45.38	42.38	40.38	38.38	36.38	34.38
294	297	56.61	53.61	51.61	49.61	47.61	45.61	43.61	41.61	39.61	37.61	35.61
297	300	57.84	54.84	52.84	50.84	48.84	45.84	43.84	41.84	39.84	37.84	35.84
300	303	59.06	55.06	53.06	51.06	49.06	47.06	45.06	43.06	41.06	39.06	36.06
303	306	59.29	56.29	54.29	52.29	49.29	47.29	45.29	43.29	41.29	39.29	37.29
306	309	60.52	57.52	54.52	52.52	50.52	48.52	46.52	44.52	42.52	39.52	37.52
309	312	61.75	57.75	55.75	52.75	50.75	48.75	46.75	44.75	42.75	40.75	38.75
312	315	62.98	58.98	55.98	53.98	51.98	49.98	47.98	45.98	42.98	40.98	38.98
315	318	63.21	60.21	57.21	54.21	52.21	50.21	48.21	46.21	44.21	42.21	40.21
318	321	64.44	61.44	57.44	55.44	53.44	51.44	49.44	46.44	44.44	42.44	40.44
321	324	65.67	61.67	58.67	55.67	53.67	51.67	49.67	47.67	45.67	43.67	41.67
324	327	66.90	62.90	59.90	56.90	54.90	52.90	49.90	47.90	45.90	43.90	41.90
327	330	67.13	64.13	60.13	57.13	55.13	53.13	49.13	47.13	45.13	42.13	40.13
330	333	68.36	65.36	61.36	58.36	56.36	53.36	51.36	49.36	47.36	45.36	43.36
333	336	69.59	65.59	62.59	58.59	56.59	54.59	52.59	50.59	48.59	45.59	43.59
336	339	70.82	66.82	63.82	59.82	56.82	54.82	52.82	50.82	48.82	46.82	44.82
339	341	71.01	68.01	64.01	61.01	58.01	56.01	54.01	52.01	49.01	47.01	45.01
341	343	72.16	68.16	65.16	61.16	58.16	56.16	54.16	52.16	50.16	48.16	45.16
343	345	72.32	69.32	65.32	62.32	58.32	56.32	54.32	52.32	50.32	48.32	46.32
345	347	73.47	69.47	66.47	62.47	59.47	57.47	55.47	52.47	50.47	48.47	46.47
347	349	73.62	70.62	66.62	63.62	59.62	57.62	55.62	53.62	51.62	48.62	46.62
349	351	74.78	70.78	67.78	63.78	60.78	57.78	55.78	53.78	51.78	49.78	47.78
351	353	74.93	71.93	67.93	64.93	60.93	58.93	55.93	53.93	51.93	49.93	47.93
353	355	76.08	72.08	69.08	65.08	62.08	59.08	57.08	55.08	52.08	50.08	48.08
355	357	76.23	73.23	69.23	66.23	62.23	59.23	57.23	55.23	53.23	51.23	49.23
357	359	77.39	73.39	70.39	66.39	63.39	59.39	57.39	55.39	53.39	51.39	49.39
359	361	77.54	74.54	70.54	67.54	63.54	60.54	58.54	56.54	53.54	51.54	49.54
361	363	78.69	74.69	71.69	67.69	64.69	60.69	58.69	56.69	54.69	52.69	49.69
363	365	78.85	75.85	71.85	68.85	64.85	61.85	58.85	56.85	54.85	52.85	50.85
365	367	80.00	76.00	73.00	69.00	66.00	62.00	60.00	57.00	55.00	53.00	51.00
367	369	80.15	77.15	73.15	70.15	66.15	63.15	60.15	58.15	56.15	53.15	51.15
369	371	81.31	77.31	74.31	70.31	67.31	63.31	60.31	58.31	56.31	54.31	52.31
371	373	81.46	78.46	74.46	71.46	67.46	64.46	60.46	58.46	56.46	54.46	52.46
373	375	82.61	78.61	75.61	71.61	68.61	64.61	61.61	59.61	56.61	54.61	52.61
375	377	82.76	79.76	75.76	72.76	68.76	65.76	61.76	59.76	57.76	55.76	53.76
377	379	83.92	79.92	76.92	72.92	69.92	65.92	62.92	59.92	57.92	55.92	53.92
379	381	84.07	81.07	77.07	74.07	70.07	67.07	63.07	61.07	58.07	56.07	54.07
381	383	85.22	81.22	78.22	74.22	71.22	67.22	64.22	61.22	59.22	57.22	54.22
383	385	85.38	82.38	78.38	75.38	71.38	68.38	64.38	61.38	59.38	57.38	55.38
385	387	86.53	82.53	79.53	75.53	72.53	68.53	65.53	61.53	59.53	57.53	55.53
387	389	86.68	83.68	79.68	76.68	72.68	69.68	65.68	62.68	60.68	57.68	55.68
389	391	87.84	83.84	80.84	76.84	73.84	69.84	66.84	62.84	60.84	58.84	56.84
391	393	87.99	84.99	80.99	77.99	73.99	70.99	66.99	63.99	60.99	58.99	56.99
393	395	89.14	85.14	82.14	78.14	75.14	71.14	68.14	64.14	61.14	59.14	57.14
395	397	89.29	86.29	82.29	79.29	75.29	72.29	68.29	65.29	62.29	60.29	58.29
397	399	90.45	86.45	83.45	79.45	76.45	72.45	69.45	65.45	62.45	60.45	58.45

\$399 and over

Do not use this table. See page 49 for instructions.

Form W-4 (2009)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

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

Nonwage income. If you have a large amount of nonwage income, such as interest or

dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

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

B Enter "1" if: }

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.
 **B** _____

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

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

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

F Enter "1" if you have at least \$1,800 of **child or dependent care expenses** for which you plan to claim a credit **F** _____

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

G Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

- If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then **less** "1" if you have three or more eligible children.
- If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children.

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

For accuracy, **complete all worksheets that apply.** }

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.
 G _____

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

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 2009
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ► 7 _____		
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ►		Date ►
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction.

1 Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) **1** \$ _____

2 Enter: $\left\{ \begin{array}{l} \$11,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$ 8,350 \text{ if head of household} \\ \$ 5,700 \text{ if single or married filing separately} \end{array} \right\}$ **2** \$ _____

3 **Subtract** line 2 from line 1. If zero or less, enter “-0-” **3** \$ _____

4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919) **4** \$ _____

5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919.) **5** \$ _____

6 Enter an estimate of your 2009 nonwage income (such as dividends or interest) **6** \$ _____

7 **Subtract** line 6 from line 5. If zero or less, enter “-0-” **7** \$ _____

8 **Divide** the amount on line 7 by \$3,500 and enter the result here. Drop any fraction **8** _____

9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

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

1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$50,000 or less, do not enter more than “3.” **2** _____

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____

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

4 Enter the number from line 2 of this worksheet **4** _____

5 Enter the number from line 1 of this worksheet **5** _____

6 **Subtract** line 5 from line 4 **6** _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____

9 Divide line 8 by the number of pay periods remaining in 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$4,500	0	\$0 - \$6,000	0	\$0 - \$65,000	\$50	\$0 - \$35,000	\$50
4,501 - 9,000	1	6,001 - 12,000	1	65,001 - 120,000	910	35,001 - 90,000	910
9,001 - 18,000	2	12,001 - 19,000	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
18,001 - 22,000	3	19,001 - 26,000	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 26,000	4	26,001 - 35,000	4	330,001 and over	1,280	370,001 and over	1,280
26,001 - 32,000	5	35,001 - 50,000	5				
32,001 - 38,000	6	50,001 - 65,000	6				
38,001 - 46,000	7	65,001 - 80,000	7				
46,001 - 55,000	8	80,001 - 90,000	8				
55,001 - 60,000	9	90,001 - 120,000	9				
60,001 - 65,000	10	120,001 and over	10				
65,001 - 75,000	11						
75,001 - 95,000	12						
95,001 - 105,000	13						
105,001 - 120,000	14						
120,001 and over	15						

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The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Notice to Employees

Changes in Income Tax Withholding

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

The new tables, prescribed by the Department of the Treasury, reflect the Making Work Pay credit and other changes resulting from the American Recovery and Reinvestment Act of 2009.

You do not have to submit a **Form W-4**, Employee's Withholding Allowance Certificate, to get the automatic withholding change. If you do not want to have your withholding reduced (because, for example, you have more than one job or you are married and your combined income places you in a higher tax bracket), you may want to file a new Form W-4 with your employer. You may claim fewer withholding allowances on line 5 or request additional amounts to be withheld on line 6. For additional help, get IRS **Publication 919**, How Do I Adjust My Tax Withholding? or visit the IRS website at www.irs.gov and use the "Withholding Calculator."



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