

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$55 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 55 | 60 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 65 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | 70 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | 75 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | 80 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 85 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 90 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 95 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 100 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 105 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 15 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 16 | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 17 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 18 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 20 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 21 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 23 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 24 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 26 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 27 | 16 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 29 | 18 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 30 | 19 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 32 | 21 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 33 | 22 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 35 | 24 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 36 | 25 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 38 | 27 | 16 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 39 | 28 | 18 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 41 | 30 | 19 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 42 | 31 | 21 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 44 | 33 | 22 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 45 | 34 | 24 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 47 | 36 | 25 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 48 | 37 | 27 | 16 | 9 | 2 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 50 | 39 | 28 | 18 | 10 | 3 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 51 | 40 | 30 | 19 | 11 | 4 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 53 | 42 | 31 | 21 | 12 | 5 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 54 | 43 | 33 | 22 | 13 | 6 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 56 | 45 | 34 | 24 | 14 | 7 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 57 | 46 | 36 | 25 | 15 | 8 | 1 | 0 | 0 | 0 | 0 |
| 480 | 490 | 59 | 48 | 37 | 27 | 16 | 9 | 2 | 0 | 0 | 0 | 0 |
| 490 | 500 | 60 | 49 | 39 | 28 | 17 | 10 | 3 | 0 | 0 | 0 | 0 |
| 500 | 510 | 62 | 51 | 40 | 30 | 19 | 11 | 4 | 0 | 0 | 0 | 0 |
| 510 | 520 | 63 | 52 | 42 | 31 | 20 | 12 | 5 | 0 | 0 | 0 | 0 |
| 520 | 530 | 65 | 54 | 43 | 33 | 22 | 13 | 6 | 0 | 0 | 0 | 0 |
| 530 | 540 | 66 | 55 | 45 | 34 | 23 | 14 | 7 | 0 | 0 | 0 | 0 |
| 540 | 550 | 68 | 57 | 46 | 36 | 25 | 15 | 8 | 1 | 0 | 0 | 0 |
| 550 | 560 | 69 | 58 | 48 | 37 | 26 | 16 | 9 | 2 | 0 | 0 | 0 |
| 560 | 570 | 71 | 60 | 49 | 39 | 28 | 17 | 10 | 3 | 0 | 0 | 0 |
| 570 | 580 | 72 | 61 | 51 | 40 | 29 | 19 | 11 | 4 | 0 | 0 | 0 |
| 580 | 590 | 74 | 63 | 52 | 42 | 31 | 20 | 12 | 5 | 0 | 0 | 0 |
| 590 | 600 | 75 | 64 | 54 | 43 | 32 | 22 | 13 | 6 | 0 | 0 | 0 |

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$600 | \$610 | \$77 | \$66 | \$55 | \$45 | \$34 | \$23 | \$14 | \$7 | \$0 | \$0 | \$0 |
| 610 | 620 | 78 | 67 | 57 | 46 | 35 | 25 | 15 | 8 | 1 | 0 | 0 |
| 620 | 630 | 80 | 69 | 58 | 48 | 37 | 26 | 16 | 9 | 2 | 0 | 0 |
| 630 | 640 | 81 | 70 | 60 | 49 | 38 | 28 | 17 | 10 | 3 | 0 | 0 |
| 640 | 650 | 83 | 72 | 61 | 51 | 40 | 29 | 18 | 11 | 4 | 0 | 0 |
| 650 | 660 | 84 | 73 | 63 | 52 | 41 | 31 | 20 | 12 | 5 | 0 | 0 |
| 660 | 670 | 86 | 75 | 64 | 54 | 43 | 32 | 21 | 13 | 6 | 0 | 0 |
| 670 | 680 | 87 | 76 | 66 | 55 | 44 | 34 | 23 | 14 | 7 | 0 | 0 |
| 680 | 690 | 89 | 78 | 67 | 57 | 46 | 35 | 24 | 15 | 8 | 0 | 0 |
| 690 | 700 | 90 | 79 | 69 | 58 | 47 | 37 | 26 | 16 | 9 | 1 | 0 |
| 700 | 710 | 92 | 81 | 70 | 60 | 49 | 38 | 27 | 17 | 10 | 2 | 0 |
| 710 | 720 | 94 | 82 | 72 | 61 | 50 | 40 | 29 | 18 | 11 | 3 | 0 |
| 720 | 730 | 97 | 84 | 73 | 63 | 52 | 41 | 30 | 20 | 12 | 4 | 0 |
| 730 | 740 | 99 | 85 | 75 | 64 | 53 | 43 | 32 | 21 | 13 | 5 | 0 |
| 740 | 750 | 102 | 87 | 76 | 66 | 55 | 44 | 33 | 23 | 14 | 6 | 0 |
| 750 | 760 | 104 | 88 | 78 | 67 | 56 | 46 | 35 | 24 | 15 | 7 | 0 |
| 760 | 770 | 107 | 90 | 79 | 69 | 58 | 47 | 36 | 26 | 16 | 8 | 1 |
| 770 | 780 | 109 | 91 | 81 | 70 | 59 | 49 | 38 | 27 | 17 | 9 | 2 |
| 780 | 790 | 112 | 94 | 82 | 72 | 61 | 50 | 39 | 29 | 18 | 10 | 3 |
| 790 | 800 | 114 | 96 | 84 | 73 | 62 | 52 | 41 | 30 | 20 | 11 | 4 |
| 800 | 810 | 117 | 99 | 85 | 75 | 64 | 53 | 42 | 32 | 21 | 12 | 5 |
| 810 | 820 | 119 | 101 | 87 | 76 | 65 | 55 | 44 | 33 | 23 | 13 | 6 |
| 820 | 830 | 122 | 104 | 88 | 78 | 67 | 56 | 45 | 35 | 24 | 14 | 7 |
| 830 | 840 | 124 | 106 | 90 | 79 | 68 | 58 | 47 | 36 | 26 | 15 | 8 |
| 840 | 850 | 127 | 109 | 91 | 81 | 70 | 59 | 48 | 38 | 27 | 16 | 9 |
| 850 | 860 | 129 | 111 | 94 | 82 | 71 | 61 | 50 | 39 | 29 | 18 | 10 |
| 860 | 870 | 132 | 114 | 96 | 84 | 73 | 62 | 51 | 41 | 30 | 19 | 11 |
| 870 | 880 | 134 | 116 | 99 | 85 | 74 | 64 | 53 | 42 | 32 | 21 | 12 |
| 880 | 890 | 137 | 119 | 101 | 87 | 76 | 65 | 54 | 44 | 33 | 22 | 13 |
| 890 | 900 | 139 | 121 | 104 | 88 | 77 | 67 | 56 | 45 | 35 | 24 | 14 |
| 900 | 910 | 142 | 124 | 106 | 90 | 79 | 68 | 57 | 47 | 36 | 25 | 15 |
| 910 | 920 | 144 | 126 | 109 | 91 | 80 | 70 | 59 | 48 | 38 | 27 | 16 |
| 920 | 930 | 147 | 129 | 111 | 93 | 82 | 71 | 60 | 50 | 39 | 28 | 18 |
| 930 | 940 | 149 | 131 | 114 | 96 | 83 | 73 | 62 | 51 | 41 | 30 | 19 |
| 940 | 950 | 152 | 134 | 116 | 98 | 85 | 74 | 63 | 53 | 42 | 31 | 21 |
| 950 | 960 | 154 | 136 | 119 | 101 | 86 | 76 | 65 | 54 | 44 | 33 | 22 |
| 960 | 970 | 157 | 139 | 121 | 103 | 88 | 77 | 66 | 56 | 45 | 34 | 24 |
| 970 | 980 | 159 | 141 | 124 | 106 | 89 | 79 | 68 | 57 | 47 | 36 | 25 |
| 980 | 990 | 162 | 144 | 126 | 108 | 91 | 80 | 69 | 59 | 48 | 37 | 27 |
| 990 | 1,000 | 164 | 146 | 129 | 111 | 93 | 82 | 71 | 60 | 50 | 39 | 28 |
| 1,000 | 1,010 | 167 | 149 | 131 | 113 | 95 | 83 | 72 | 62 | 51 | 40 | 30 |
| 1,010 | 1,020 | 169 | 151 | 134 | 116 | 98 | 85 | 74 | 63 | 53 | 42 | 31 |
| 1,020 | 1,030 | 172 | 154 | 136 | 118 | 100 | 86 | 75 | 65 | 54 | 43 | 33 |
| 1,030 | 1,040 | 174 | 156 | 139 | 121 | 103 | 88 | 77 | 66 | 56 | 45 | 34 |
| 1,040 | 1,050 | 177 | 159 | 141 | 123 | 105 | 89 | 78 | 68 | 57 | 46 | 36 |
| 1,050 | 1,060 | 179 | 161 | 144 | 126 | 108 | 91 | 80 | 69 | 59 | 48 | 37 |
| 1,060 | 1,070 | 182 | 164 | 146 | 128 | 110 | 93 | 81 | 71 | 60 | 49 | 39 |
| 1,070 | 1,080 | 184 | 166 | 149 | 131 | 113 | 95 | 83 | 72 | 62 | 51 | 40 |
| 1,080 | 1,090 | 187 | 169 | 151 | 133 | 115 | 98 | 84 | 74 | 63 | 52 | 42 |
| 1,090 | 1,100 | 189 | 171 | 154 | 136 | 118 | 100 | 86 | 75 | 65 | 54 | 43 |
| 1,100 | 1,110 | 192 | 174 | 156 | 138 | 120 | 103 | 87 | 77 | 66 | 55 | 45 |
| 1,110 | 1,120 | 194 | 176 | 159 | 141 | 123 | 105 | 89 | 78 | 68 | 57 | 46 |
| 1,120 | 1,130 | 197 | 179 | 161 | 143 | 125 | 108 | 90 | 80 | 69 | 58 | 48 |
| 1,130 | 1,140 | 199 | 181 | 164 | 146 | 128 | 110 | 92 | 81 | 71 | 60 | 49 |
| 1,140 | 1,150 | 202 | 184 | 166 | 148 | 130 | 113 | 95 | 83 | 72 | 61 | 51 |
| 1,150 | 1,160 | 204 | 186 | 169 | 151 | 133 | 115 | 97 | 84 | 74 | 63 | 52 |
| 1,160 | 1,170 | 207 | 189 | 171 | 153 | 135 | 118 | 100 | 86 | 75 | 64 | 54 |
| 1,170 | 1,180 | 209 | 191 | 174 | 156 | 138 | 120 | 102 | 87 | 77 | 66 | 55 |
| 1,180 | 1,190 | 212 | 194 | 176 | 158 | 140 | 123 | 105 | 89 | 78 | 67 | 57 |
| 1,190 | 1,200 | 214 | 196 | 179 | 161 | 143 | 125 | 107 | 90 | 80 | 69 | 58 |
| 1,200 | 1,210 | 217 | 199 | 181 | 163 | 145 | 128 | 110 | 92 | 81 | 70 | 60 |
| 1,210 | 1,220 | 219 | 201 | 184 | 166 | 148 | 130 | 112 | 95 | 83 | 72 | 61 |
| 1,220 | 1,230 | 222 | 204 | 186 | 168 | 150 | 133 | 115 | 97 | 84 | 73 | 63 |
| 1,230 | 1,240 | 224 | 206 | 189 | 171 | 153 | 135 | 117 | 100 | 86 | 75 | 64 |
| 1,240 | 1,250 | 227 | 209 | 191 | 173 | 155 | 138 | 120 | 102 | 87 | 76 | 66 |

\$1,250 and over

Use Table 1(a) for a SINGLE person on page 36. Also see the instructions on page 35.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$155 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 155 | 160 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 16 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 17 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 18 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 19 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 20 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 21 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 22 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 23 | 16 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 24 | 17 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 25 | 18 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 26 | 19 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 27 | 20 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 28 | 21 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 29 | 22 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 30 | 23 | 16 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 31 | 24 | 17 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 32 | 25 | 18 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 34 | 26 | 19 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 35 | 27 | 20 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 510 | 37 | 28 | 21 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | 520 | 38 | 29 | 22 | 15 | 8 | 1 | 0 | 0 | 0 | 0 | 0 |
| 520 | 530 | 40 | 30 | 23 | 16 | 9 | 2 | 0 | 0 | 0 | 0 | 0 |
| 530 | 540 | 41 | 31 | 24 | 17 | 10 | 3 | 0 | 0 | 0 | 0 | 0 |
| 540 | 550 | 43 | 32 | 25 | 18 | 11 | 4 | 0 | 0 | 0 | 0 | 0 |
| 550 | 560 | 44 | 33 | 26 | 19 | 12 | 5 | 0 | 0 | 0 | 0 | 0 |
| 560 | 570 | 46 | 35 | 27 | 20 | 13 | 6 | 0 | 0 | 0 | 0 | 0 |
| 570 | 580 | 47 | 36 | 28 | 21 | 14 | 7 | 0 | 0 | 0 | 0 | 0 |
| 580 | 590 | 49 | 38 | 29 | 22 | 15 | 8 | 1 | 0 | 0 | 0 | 0 |
| 590 | 600 | 50 | 39 | 30 | 23 | 16 | 9 | 2 | 0 | 0 | 0 | 0 |
| 600 | 610 | 52 | 41 | 31 | 24 | 17 | 10 | 3 | 0 | 0 | 0 | 0 |
| 610 | 620 | 53 | 42 | 32 | 25 | 18 | 11 | 4 | 0 | 0 | 0 | 0 |
| 620 | 630 | 55 | 44 | 33 | 26 | 19 | 12 | 5 | 0 | 0 | 0 | 0 |
| 630 | 640 | 56 | 45 | 35 | 27 | 20 | 13 | 6 | 0 | 0 | 0 | 0 |
| 640 | 650 | 58 | 47 | 36 | 28 | 21 | 14 | 7 | 0 | 0 | 0 | 0 |
| 650 | 660 | 59 | 48 | 38 | 29 | 22 | 15 | 8 | 1 | 0 | 0 | 0 |
| 660 | 670 | 61 | 50 | 39 | 30 | 23 | 16 | 9 | 2 | 0 | 0 | 0 |
| 670 | 680 | 62 | 51 | 41 | 31 | 24 | 17 | 10 | 3 | 0 | 0 | 0 |
| 680 | 690 | 64 | 53 | 42 | 32 | 25 | 18 | 11 | 4 | 0 | 0 | 0 |
| 690 | 700 | 65 | 54 | 44 | 33 | 26 | 19 | 12 | 5 | 0 | 0 | 0 |
| 700 | 710 | 67 | 56 | 45 | 35 | 27 | 20 | 13 | 6 | 0 | 0 | 0 |
| 710 | 720 | 68 | 57 | 47 | 36 | 28 | 21 | 14 | 7 | 0 | 0 | 0 |
| 720 | 730 | 70 | 59 | 48 | 38 | 29 | 22 | 15 | 8 | 0 | 0 | 0 |
| 730 | 740 | 71 | 60 | 50 | 39 | 30 | 23 | 16 | 9 | 0 | 0 | 0 |
| 740 | 750 | 73 | 62 | 51 | 41 | 31 | 24 | 17 | 10 | 2 | 0 | 0 |
| 750 | 760 | 74 | 63 | 53 | 42 | 32 | 25 | 18 | 11 | 3 | 0 | 0 |
| 760 | 770 | 76 | 65 | 54 | 44 | 33 | 26 | 19 | 12 | 4 | 0 | 0 |
| 770 | 780 | 77 | 66 | 56 | 45 | 34 | 27 | 20 | 13 | 5 | 0 | 0 |
| 780 | 790 | 79 | 68 | 57 | 47 | 36 | 28 | 21 | 14 | 6 | 0 | 0 |
| 790 | 800 | 80 | 69 | 59 | 48 | 37 | 29 | 22 | 15 | 7 | 0 | 0 |

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|------|------|------|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$800 | \$810 | \$82 | \$71 | \$60 | \$50 | \$39 | \$30 | \$23 | \$16 | \$8 | \$1 | \$0 |
| 810 | 820 | 83 | 72 | 62 | 51 | 40 | 31 | 24 | 17 | 9 | 2 | 0 |
| 820 | 830 | 85 | 74 | 63 | 53 | 42 | 32 | 25 | 18 | 10 | 3 | 0 |
| 830 | 840 | 86 | 75 | 65 | 54 | 43 | 33 | 26 | 19 | 11 | 4 | 0 |
| 840 | 850 | 88 | 77 | 66 | 56 | 45 | 34 | 27 | 20 | 12 | 5 | 0 |
| 850 | 860 | 89 | 78 | 68 | 57 | 46 | 36 | 28 | 21 | 13 | 6 | 0 |
| 860 | 870 | 91 | 80 | 69 | 59 | 48 | 37 | 29 | 22 | 14 | 7 | 0 |
| 870 | 880 | 92 | 81 | 71 | 60 | 49 | 39 | 30 | 23 | 15 | 8 | 1 |
| 880 | 890 | 94 | 83 | 72 | 62 | 51 | 40 | 31 | 24 | 16 | 9 | 2 |
| 890 | 900 | 95 | 84 | 74 | 63 | 52 | 42 | 32 | 25 | 17 | 10 | 3 |
| 900 | 910 | 97 | 86 | 75 | 65 | 54 | 43 | 33 | 26 | 18 | 11 | 4 |
| 910 | 920 | 98 | 87 | 77 | 66 | 55 | 45 | 34 | 27 | 19 | 12 | 5 |
| 920 | 930 | 100 | 89 | 78 | 68 | 57 | 46 | 36 | 28 | 20 | 13 | 6 |
| 930 | 940 | 101 | 90 | 80 | 69 | 58 | 48 | 37 | 29 | 21 | 14 | 7 |
| 940 | 950 | 103 | 92 | 81 | 71 | 60 | 49 | 39 | 30 | 22 | 15 | 8 |
| 950 | 960 | 104 | 93 | 83 | 72 | 61 | 51 | 40 | 31 | 23 | 16 | 9 |
| 960 | 970 | 106 | 95 | 84 | 74 | 63 | 52 | 42 | 32 | 24 | 17 | 10 |
| 970 | 980 | 107 | 96 | 86 | 75 | 64 | 54 | 43 | 33 | 25 | 18 | 11 |
| 980 | 990 | 109 | 98 | 87 | 77 | 66 | 55 | 45 | 34 | 26 | 19 | 12 |
| 990 | 1,000 | 110 | 99 | 89 | 78 | 67 | 57 | 46 | 35 | 27 | 20 | 13 |
| 1,000 | 1,010 | 112 | 101 | 90 | 80 | 69 | 58 | 48 | 37 | 28 | 21 | 14 |
| 1,010 | 1,020 | 113 | 102 | 92 | 81 | 70 | 60 | 49 | 38 | 29 | 22 | 15 |
| 1,020 | 1,030 | 115 | 104 | 93 | 83 | 72 | 61 | 51 | 40 | 30 | 23 | 16 |
| 1,030 | 1,040 | 116 | 105 | 95 | 84 | 73 | 63 | 52 | 41 | 31 | 24 | 17 |
| 1,040 | 1,050 | 118 | 107 | 96 | 86 | 75 | 64 | 54 | 43 | 32 | 25 | 18 |
| 1,050 | 1,060 | 119 | 108 | 98 | 87 | 76 | 66 | 55 | 44 | 34 | 26 | 19 |
| 1,060 | 1,070 | 121 | 110 | 99 | 89 | 78 | 67 | 57 | 46 | 35 | 27 | 20 |
| 1,070 | 1,080 | 122 | 111 | 101 | 90 | 79 | 69 | 58 | 47 | 37 | 28 | 21 |
| 1,080 | 1,090 | 124 | 113 | 102 | 92 | 81 | 70 | 60 | 49 | 38 | 29 | 22 |
| 1,090 | 1,100 | 125 | 114 | 104 | 93 | 82 | 72 | 61 | 50 | 40 | 30 | 23 |
| 1,100 | 1,110 | 127 | 116 | 105 | 95 | 84 | 73 | 63 | 52 | 41 | 31 | 24 |
| 1,110 | 1,120 | 128 | 117 | 107 | 96 | 85 | 75 | 64 | 53 | 43 | 32 | 25 |
| 1,120 | 1,130 | 130 | 119 | 108 | 98 | 87 | 76 | 66 | 55 | 44 | 34 | 26 |
| 1,130 | 1,140 | 131 | 120 | 110 | 99 | 88 | 78 | 67 | 56 | 46 | 35 | 27 |
| 1,140 | 1,150 | 133 | 122 | 111 | 101 | 90 | 79 | 69 | 58 | 47 | 37 | 28 |
| 1,150 | 1,160 | 134 | 123 | 113 | 102 | 91 | 81 | 70 | 59 | 49 | 38 | 29 |
| 1,160 | 1,170 | 136 | 125 | 114 | 104 | 93 | 82 | 72 | 61 | 50 | 40 | 30 |
| 1,170 | 1,180 | 137 | 126 | 116 | 105 | 94 | 84 | 73 | 62 | 52 | 41 | 31 |
| 1,180 | 1,190 | 139 | 128 | 117 | 107 | 96 | 85 | 75 | 64 | 53 | 43 | 32 |
| 1,190 | 1,200 | 140 | 129 | 119 | 108 | 97 | 87 | 76 | 65 | 55 | 44 | 33 |
| 1,200 | 1,210 | 142 | 131 | 120 | 110 | 99 | 88 | 78 | 67 | 56 | 46 | 35 |
| 1,210 | 1,220 | 143 | 132 | 122 | 111 | 100 | 90 | 79 | 68 | 58 | 47 | 36 |
| 1,220 | 1,230 | 145 | 134 | 123 | 113 | 102 | 91 | 81 | 70 | 59 | 49 | 38 |
| 1,230 | 1,240 | 146 | 135 | 125 | 114 | 103 | 93 | 82 | 71 | 61 | 50 | 39 |
| 1,240 | 1,250 | 148 | 137 | 126 | 116 | 105 | 94 | 84 | 73 | 62 | 52 | 41 |
| 1,250 | 1,260 | 149 | 138 | 128 | 117 | 106 | 96 | 85 | 74 | 64 | 53 | 42 |
| 1,260 | 1,270 | 151 | 140 | 129 | 119 | 108 | 97 | 87 | 76 | 65 | 55 | 44 |
| 1,270 | 1,280 | 152 | 141 | 131 | 120 | 109 | 99 | 88 | 77 | 67 | 56 | 45 |
| 1,280 | 1,290 | 154 | 143 | 132 | 122 | 111 | 100 | 90 | 79 | 68 | 58 | 47 |
| 1,290 | 1,300 | 155 | 144 | 134 | 123 | 112 | 102 | 91 | 80 | 70 | 59 | 48 |
| 1,300 | 1,310 | 157 | 146 | 135 | 125 | 114 | 103 | 93 | 82 | 71 | 61 | 50 |
| 1,310 | 1,320 | 158 | 147 | 137 | 126 | 115 | 105 | 94 | 83 | 73 | 62 | 51 |
| 1,320 | 1,330 | 160 | 149 | 138 | 128 | 117 | 106 | 96 | 85 | 74 | 64 | 53 |
| 1,330 | 1,340 | 161 | 150 | 140 | 129 | 118 | 108 | 97 | 86 | 76 | 65 | 54 |
| 1,340 | 1,350 | 163 | 152 | 141 | 131 | 120 | 109 | 99 | 88 | 77 | 67 | 56 |
| 1,350 | 1,360 | 164 | 153 | 143 | 132 | 121 | 111 | 100 | 89 | 79 | 68 | 57 |
| 1,360 | 1,370 | 166 | 155 | 144 | 134 | 123 | 112 | 102 | 91 | 80 | 70 | 59 |
| 1,370 | 1,380 | 167 | 156 | 146 | 135 | 124 | 114 | 103 | 92 | 82 | 71 | 60 |
| 1,380 | 1,390 | 169 | 158 | 147 | 137 | 126 | 115 | 105 | 94 | 83 | 73 | 62 |
| 1,390 | 1,400 | 170 | 159 | 149 | 138 | 127 | 117 | 106 | 95 | 85 | 74 | 63 |

\$1,400 and over

Use Table 1(b) for a MARRIED person on page 36. Also see the instructions on page 35.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$105 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 105 | 110 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 23 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 25 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 27 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 29 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 30 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 31 | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 32 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 34 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 35 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 37 | 21 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 38 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 40 | 23 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 41 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 43 | 25 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 44 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 46 | 27 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 48 | 29 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 51 | 31 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 54 | 33 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 57 | 36 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 60 | 39 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 63 | 42 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 66 | 45 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 69 | 48 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 72 | 51 | 30 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 75 | 54 | 32 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 78 | 57 | 35 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 81 | 60 | 38 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 84 | 63 | 41 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 87 | 66 | 44 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 90 | 69 | 47 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$800 | \$820 | \$93 | \$72 | \$50 | \$30 | \$16 | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 820 | 840 | 96 | 75 | 53 | 32 | 18 | 4 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 99 | 78 | 56 | 35 | 20 | 6 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 102 | 81 | 59 | 38 | 22 | 8 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 105 | 84 | 62 | 41 | 24 | 10 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 108 | 87 | 65 | 44 | 26 | 12 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 111 | 90 | 68 | 47 | 28 | 14 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 114 | 93 | 71 | 50 | 30 | 16 | 2 | 0 | 0 | 0 | 0 |
| 960 | 980 | 117 | 96 | 74 | 53 | 32 | 18 | 4 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 120 | 99 | 77 | 56 | 35 | 20 | 6 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 123 | 102 | 80 | 59 | 38 | 22 | 8 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 126 | 105 | 83 | 62 | 41 | 24 | 10 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 129 | 108 | 86 | 65 | 44 | 26 | 12 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 132 | 111 | 89 | 68 | 47 | 28 | 14 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 135 | 114 | 92 | 71 | 50 | 30 | 16 | 1 | 0 | 0 | 0 |
| 1,100 | 1,120 | 138 | 117 | 95 | 74 | 53 | 32 | 18 | 3 | 0 | 0 | 0 |
| 1,120 | 1,140 | 141 | 120 | 98 | 77 | 56 | 34 | 20 | 5 | 0 | 0 | 0 |
| 1,140 | 1,160 | 144 | 123 | 101 | 80 | 59 | 37 | 22 | 7 | 0 | 0 | 0 |
| 1,160 | 1,180 | 147 | 126 | 104 | 83 | 62 | 40 | 24 | 9 | 0 | 0 | 0 |
| 1,180 | 1,200 | 150 | 129 | 107 | 86 | 65 | 43 | 26 | 11 | 0 | 0 | 0 |
| 1,200 | 1,220 | 153 | 132 | 110 | 89 | 68 | 46 | 28 | 13 | 0 | 0 | 0 |
| 1,220 | 1,240 | 156 | 135 | 113 | 92 | 71 | 49 | 30 | 15 | 1 | 0 | 0 |
| 1,240 | 1,260 | 159 | 138 | 116 | 95 | 74 | 52 | 32 | 17 | 3 | 0 | 0 |
| 1,260 | 1,280 | 162 | 141 | 119 | 98 | 77 | 55 | 34 | 19 | 5 | 0 | 0 |
| 1,280 | 1,300 | 165 | 144 | 122 | 101 | 80 | 58 | 37 | 21 | 7 | 0 | 0 |
| 1,300 | 1,320 | 168 | 147 | 125 | 104 | 83 | 61 | 40 | 23 | 9 | 0 | 0 |
| 1,320 | 1,340 | 171 | 150 | 128 | 107 | 86 | 64 | 43 | 25 | 11 | 0 | 0 |
| 1,340 | 1,360 | 174 | 153 | 131 | 110 | 89 | 67 | 46 | 27 | 13 | 0 | 0 |
| 1,360 | 1,380 | 177 | 156 | 134 | 113 | 92 | 70 | 49 | 29 | 15 | 1 | 0 |
| 1,380 | 1,400 | 180 | 159 | 137 | 116 | 95 | 73 | 52 | 31 | 17 | 3 | 0 |
| 1,400 | 1,420 | 183 | 162 | 140 | 119 | 98 | 76 | 55 | 34 | 19 | 5 | 0 |
| 1,420 | 1,440 | 188 | 165 | 143 | 122 | 101 | 79 | 58 | 37 | 21 | 7 | 0 |
| 1,440 | 1,460 | 193 | 168 | 146 | 125 | 104 | 82 | 61 | 40 | 23 | 9 | 0 |
| 1,460 | 1,480 | 198 | 171 | 149 | 128 | 107 | 85 | 64 | 43 | 25 | 11 | 0 |
| 1,480 | 1,500 | 203 | 174 | 152 | 131 | 110 | 88 | 67 | 46 | 27 | 13 | 0 |
| 1,500 | 1,520 | 208 | 177 | 155 | 134 | 113 | 91 | 70 | 49 | 29 | 15 | 1 |
| 1,520 | 1,540 | 213 | 180 | 158 | 137 | 116 | 94 | 73 | 52 | 31 | 17 | 3 |
| 1,540 | 1,560 | 218 | 183 | 161 | 140 | 119 | 97 | 76 | 55 | 33 | 19 | 5 |
| 1,560 | 1,580 | 223 | 188 | 164 | 143 | 122 | 100 | 79 | 58 | 36 | 21 | 7 |
| 1,580 | 1,600 | 228 | 193 | 167 | 146 | 125 | 103 | 82 | 61 | 39 | 23 | 9 |
| 1,600 | 1,620 | 233 | 198 | 170 | 149 | 128 | 106 | 85 | 64 | 42 | 25 | 11 |
| 1,620 | 1,640 | 238 | 203 | 173 | 152 | 131 | 109 | 88 | 67 | 45 | 27 | 13 |
| 1,640 | 1,660 | 243 | 208 | 176 | 155 | 134 | 112 | 91 | 70 | 48 | 29 | 15 |
| 1,660 | 1,680 | 248 | 213 | 179 | 158 | 137 | 115 | 94 | 73 | 51 | 31 | 17 |
| 1,680 | 1,700 | 253 | 218 | 182 | 161 | 140 | 118 | 97 | 76 | 54 | 33 | 19 |
| 1,700 | 1,720 | 258 | 223 | 187 | 164 | 143 | 121 | 100 | 79 | 57 | 36 | 21 |
| 1,720 | 1,740 | 263 | 228 | 192 | 167 | 146 | 124 | 103 | 82 | 60 | 39 | 23 |
| 1,740 | 1,760 | 268 | 233 | 197 | 170 | 149 | 127 | 106 | 85 | 63 | 42 | 25 |
| 1,760 | 1,780 | 273 | 238 | 202 | 173 | 152 | 130 | 109 | 88 | 66 | 45 | 27 |
| 1,780 | 1,800 | 278 | 243 | 207 | 176 | 155 | 133 | 112 | 91 | 69 | 48 | 29 |
| 1,800 | 1,820 | 283 | 248 | 212 | 179 | 158 | 136 | 115 | 94 | 72 | 51 | 31 |
| 1,820 | 1,840 | 288 | 253 | 217 | 182 | 161 | 139 | 118 | 97 | 75 | 54 | 33 |
| 1,840 | 1,860 | 293 | 258 | 222 | 187 | 164 | 142 | 121 | 100 | 78 | 57 | 36 |
| 1,860 | 1,880 | 298 | 263 | 227 | 192 | 167 | 145 | 124 | 103 | 81 | 60 | 39 |
| 1,880 | 1,900 | 303 | 268 | 232 | 197 | 170 | 148 | 127 | 106 | 84 | 63 | 42 |
| 1,900 | 1,920 | 308 | 273 | 237 | 202 | 173 | 151 | 130 | 109 | 87 | 66 | 45 |
| 1,920 | 1,940 | 313 | 278 | 242 | 207 | 176 | 154 | 133 | 112 | 90 | 69 | 48 |
| 1,940 | 1,960 | 318 | 283 | 247 | 212 | 179 | 157 | 136 | 115 | 93 | 72 | 51 |
| 1,960 | 1,980 | 323 | 288 | 252 | 217 | 182 | 160 | 139 | 118 | 96 | 75 | 54 |
| 1,980 | 2,000 | 328 | 293 | 257 | 222 | 186 | 163 | 142 | 121 | 99 | 78 | 57 |
| 2,000 | 2,020 | 333 | 298 | 262 | 227 | 191 | 166 | 145 | 124 | 102 | 81 | 60 |
| 2,020 | 2,040 | 338 | 303 | 267 | 232 | 196 | 169 | 148 | 127 | 105 | 84 | 63 |
| 2,040 | 2,060 | 343 | 308 | 272 | 237 | 201 | 172 | 151 | 130 | 108 | 87 | 66 |
| 2,060 | 2,080 | 348 | 313 | 277 | 242 | 206 | 175 | 154 | 133 | 111 | 90 | 69 |
| 2,080 | 2,100 | 353 | 318 | 282 | 247 | 211 | 178 | 157 | 136 | 114 | 93 | 72 |

\$2,100 and over

Use Table 2(a) for a SINGLE person on page 36. Also see the instructions on page 35.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 17 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 19 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 23 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 27 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 29 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 31 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 33 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 35 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 37 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 39 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 41 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 43 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 45 | 30 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 47 | 32 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 49 | 34 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 51 | 36 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 53 | 38 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 55 | 40 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 57 | 42 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 59 | 44 | 30 | 16 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 61 | 46 | 32 | 18 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 63 | 48 | 34 | 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 65 | 50 | 36 | 22 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 67 | 52 | 38 | 24 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 70 | 54 | 40 | 26 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 73 | 56 | 42 | 28 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 76 | 58 | 44 | 30 | 16 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 79 | 60 | 46 | 32 | 18 | 3 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 82 | 62 | 48 | 34 | 20 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 85 | 64 | 50 | 36 | 22 | 7 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 88 | 67 | 52 | 38 | 24 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 91 | 70 | 54 | 40 | 26 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 94 | 73 | 56 | 42 | 28 | 13 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 97 | 76 | 58 | 44 | 30 | 15 | 1 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 100 | 79 | 60 | 46 | 32 | 17 | 3 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 103 | 82 | 62 | 48 | 34 | 19 | 5 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 106 | 85 | 64 | 50 | 36 | 21 | 7 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 109 | 88 | 67 | 52 | 38 | 23 | 9 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 112 | 91 | 70 | 54 | 40 | 25 | 11 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 115 | 94 | 73 | 56 | 42 | 27 | 13 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 118 | 97 | 76 | 58 | 44 | 29 | 15 | 1 | 0 | 0 | 0 |
| 1,320 | 1,340 | 121 | 100 | 79 | 60 | 46 | 31 | 17 | 3 | 0 | 0 | 0 |
| 1,340 | 1,360 | 124 | 103 | 82 | 62 | 48 | 33 | 19 | 5 | 0 | 0 | 0 |
| 1,360 | 1,380 | 127 | 106 | 85 | 64 | 50 | 35 | 21 | 7 | 0 | 0 | 0 |
| 1,380 | 1,400 | 130 | 109 | 88 | 66 | 52 | 37 | 23 | 9 | 0 | 0 | 0 |
| 1,400 | 1,420 | 133 | 112 | 91 | 69 | 54 | 39 | 25 | 11 | 0 | 0 | 0 |
| 1,420 | 1,440 | 136 | 115 | 94 | 72 | 56 | 41 | 27 | 13 | 0 | 0 | 0 |
| 1,440 | 1,460 | 139 | 118 | 97 | 75 | 58 | 43 | 29 | 15 | 1 | 0 | 0 |
| 1,460 | 1,480 | 142 | 121 | 100 | 78 | 60 | 45 | 31 | 17 | 3 | 0 | 0 |
| 1,480 | 1,500 | 145 | 124 | 103 | 81 | 62 | 47 | 33 | 19 | 5 | 0 | 0 |

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|------|------|------|------|------|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$1,500 | \$1,520 | \$148 | \$127 | \$106 | \$84 | \$64 | \$49 | \$35 | \$21 | \$7 | \$0 | \$0 |
| 1,520 | 1,540 | 151 | 130 | 109 | 87 | 66 | 51 | 37 | 23 | 9 | 0 | 0 |
| 1,540 | 1,560 | 154 | 133 | 112 | 90 | 69 | 53 | 39 | 25 | 11 | 0 | 0 |
| 1,560 | 1,580 | 157 | 136 | 115 | 93 | 72 | 55 | 41 | 27 | 13 | 0 | 0 |
| 1,580 | 1,600 | 160 | 139 | 118 | 96 | 75 | 57 | 43 | 29 | 15 | 1 | 0 |
| 1,600 | 1,620 | 163 | 142 | 121 | 99 | 78 | 59 | 45 | 31 | 17 | 3 | 0 |
| 1,620 | 1,640 | 166 | 145 | 124 | 102 | 81 | 61 | 47 | 33 | 19 | 5 | 0 |
| 1,640 | 1,660 | 169 | 148 | 127 | 105 | 84 | 63 | 49 | 35 | 21 | 7 | 0 |
| 1,660 | 1,680 | 172 | 151 | 130 | 108 | 87 | 66 | 51 | 37 | 23 | 9 | 0 |
| 1,680 | 1,700 | 175 | 154 | 133 | 111 | 90 | 69 | 53 | 39 | 25 | 11 | 0 |
| 1,700 | 1,720 | 178 | 157 | 136 | 114 | 93 | 72 | 55 | 41 | 27 | 13 | 0 |
| 1,720 | 1,740 | 181 | 160 | 139 | 117 | 96 | 75 | 57 | 43 | 29 | 15 | 0 |
| 1,740 | 1,760 | 184 | 163 | 142 | 120 | 99 | 78 | 59 | 45 | 31 | 17 | 2 |
| 1,760 | 1,780 | 187 | 166 | 145 | 123 | 102 | 81 | 61 | 47 | 33 | 19 | 4 |
| 1,780 | 1,800 | 190 | 169 | 148 | 126 | 105 | 84 | 63 | 49 | 35 | 21 | 6 |
| 1,800 | 1,820 | 193 | 172 | 151 | 129 | 108 | 87 | 65 | 51 | 37 | 23 | 8 |
| 1,820 | 1,840 | 196 | 175 | 154 | 132 | 111 | 90 | 68 | 53 | 39 | 25 | 10 |
| 1,840 | 1,860 | 199 | 178 | 157 | 135 | 114 | 93 | 71 | 55 | 41 | 27 | 12 |
| 1,860 | 1,880 | 202 | 181 | 160 | 138 | 117 | 96 | 74 | 57 | 43 | 29 | 14 |
| 1,880 | 1,900 | 205 | 184 | 163 | 141 | 120 | 99 | 77 | 59 | 45 | 31 | 16 |
| 1,900 | 1,920 | 208 | 187 | 166 | 144 | 123 | 102 | 80 | 61 | 47 | 33 | 18 |
| 1,920 | 1,940 | 211 | 190 | 169 | 147 | 126 | 105 | 83 | 63 | 49 | 35 | 20 |
| 1,940 | 1,960 | 214 | 193 | 172 | 150 | 129 | 108 | 86 | 65 | 51 | 37 | 22 |
| 1,960 | 1,980 | 217 | 196 | 175 | 153 | 132 | 111 | 89 | 68 | 53 | 39 | 24 |
| 1,980 | 2,000 | 220 | 199 | 178 | 156 | 135 | 114 | 92 | 71 | 55 | 41 | 26 |
| 2,000 | 2,020 | 223 | 202 | 181 | 159 | 138 | 117 | 95 | 74 | 57 | 43 | 28 |
| 2,020 | 2,040 | 226 | 205 | 184 | 162 | 141 | 120 | 98 | 77 | 59 | 45 | 30 |
| 2,040 | 2,060 | 229 | 208 | 187 | 165 | 144 | 123 | 101 | 80 | 61 | 47 | 32 |
| 2,060 | 2,080 | 232 | 211 | 190 | 168 | 147 | 126 | 104 | 83 | 63 | 49 | 34 |
| 2,080 | 2,100 | 235 | 214 | 193 | 171 | 150 | 129 | 107 | 86 | 65 | 51 | 36 |
| 2,100 | 2,120 | 238 | 217 | 196 | 174 | 153 | 132 | 110 | 89 | 67 | 53 | 38 |
| 2,120 | 2,140 | 241 | 220 | 199 | 177 | 156 | 135 | 113 | 92 | 70 | 55 | 40 |
| 2,140 | 2,160 | 244 | 223 | 202 | 180 | 159 | 138 | 116 | 95 | 73 | 57 | 42 |
| 2,160 | 2,180 | 247 | 226 | 205 | 183 | 162 | 141 | 119 | 98 | 76 | 59 | 44 |
| 2,180 | 2,200 | 250 | 229 | 208 | 186 | 165 | 144 | 122 | 101 | 79 | 61 | 46 |
| 2,200 | 2,220 | 253 | 232 | 211 | 189 | 168 | 147 | 125 | 104 | 82 | 63 | 48 |
| 2,220 | 2,240 | 256 | 235 | 214 | 192 | 171 | 150 | 128 | 107 | 85 | 65 | 50 |
| 2,240 | 2,260 | 259 | 238 | 217 | 195 | 174 | 153 | 131 | 110 | 88 | 67 | 52 |
| 2,260 | 2,280 | 262 | 241 | 220 | 198 | 177 | 156 | 134 | 113 | 91 | 70 | 54 |
| 2,280 | 2,300 | 265 | 244 | 223 | 201 | 180 | 159 | 137 | 116 | 94 | 73 | 56 |
| 2,300 | 2,320 | 268 | 247 | 226 | 204 | 183 | 162 | 140 | 119 | 97 | 76 | 58 |
| 2,320 | 2,340 | 271 | 250 | 229 | 207 | 186 | 165 | 143 | 122 | 100 | 79 | 60 |
| 2,340 | 2,360 | 274 | 253 | 232 | 210 | 189 | 168 | 146 | 125 | 103 | 82 | 62 |
| 2,360 | 2,380 | 277 | 256 | 235 | 213 | 192 | 171 | 149 | 128 | 106 | 85 | 64 |
| 2,380 | 2,400 | 280 | 259 | 238 | 216 | 195 | 174 | 152 | 131 | 109 | 88 | 67 |
| 2,400 | 2,420 | 283 | 262 | 241 | 219 | 198 | 177 | 155 | 134 | 112 | 91 | 70 |
| 2,420 | 2,440 | 286 | 265 | 244 | 222 | 201 | 180 | 158 | 137 | 115 | 94 | 73 |
| 2,440 | 2,460 | 289 | 268 | 247 | 225 | 204 | 183 | 161 | 140 | 118 | 97 | 76 |
| 2,460 | 2,480 | 292 | 271 | 250 | 228 | 207 | 186 | 164 | 143 | 121 | 100 | 79 |
| 2,480 | 2,500 | 295 | 274 | 253 | 231 | 210 | 189 | 167 | 146 | 124 | 103 | 82 |
| 2,500 | 2,520 | 298 | 277 | 256 | 234 | 213 | 192 | 170 | 149 | 127 | 106 | 85 |
| 2,520 | 2,540 | 301 | 280 | 259 | 237 | 216 | 195 | 173 | 152 | 130 | 109 | 88 |
| 2,540 | 2,560 | 304 | 283 | 262 | 240 | 219 | 198 | 176 | 155 | 133 | 112 | 91 |
| 2,560 | 2,580 | 307 | 286 | 265 | 243 | 222 | 201 | 179 | 158 | 136 | 115 | 94 |
| 2,580 | 2,600 | 310 | 289 | 268 | 246 | 225 | 204 | 182 | 161 | 139 | 118 | 97 |
| 2,600 | 2,620 | 313 | 292 | 271 | 249 | 228 | 207 | 185 | 164 | 142 | 121 | 100 |
| 2,620 | 2,640 | 316 | 295 | 274 | 252 | 231 | 210 | 188 | 167 | 145 | 124 | 103 |
| 2,640 | 2,660 | 319 | 298 | 277 | 255 | 234 | 213 | 191 | 170 | 148 | 127 | 106 |
| 2,660 | 2,680 | 322 | 301 | 280 | 258 | 237 | 216 | 194 | 173 | 151 | 130 | 109 |
| 2,680 | 2,700 | 325 | 304 | 283 | 261 | 240 | 219 | 197 | 176 | 154 | 133 | 112 |

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 36. Also see the instructions on page 35.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$115 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 115 | 120 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 17 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 18 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 19 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 20 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 21 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 22 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 23 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 24 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 25 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 26 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 28 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 30 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 32 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 33 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 34 | 18 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 35 | 19 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 36 | 20 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 37 | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 39 | 22 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 40 | 23 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 42 | 24 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 43 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 46 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 49 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 52 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 55 | 33 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 58 | 35 | 19 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 61 | 38 | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 64 | 41 | 23 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 67 | 44 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 70 | 47 | 27 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 73 | 50 | 29 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 76 | 53 | 31 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 79 | 56 | 33 | 18 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 82 | 59 | 35 | 20 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 85 | 62 | 38 | 22 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 88 | 65 | 41 | 24 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$800 | \$820 | \$91 | \$68 | \$44 | \$26 | \$11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 820 | 840 | 94 | 71 | 47 | 28 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 97 | 74 | 50 | 30 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 100 | 77 | 53 | 32 | 17 | 1 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 103 | 80 | 56 | 34 | 19 | 3 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 106 | 83 | 59 | 36 | 21 | 5 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 109 | 86 | 62 | 39 | 23 | 7 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 112 | 89 | 65 | 42 | 25 | 9 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 115 | 92 | 68 | 45 | 27 | 11 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 118 | 95 | 71 | 48 | 29 | 13 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 121 | 98 | 74 | 51 | 31 | 15 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 124 | 101 | 77 | 54 | 33 | 17 | 2 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 127 | 104 | 80 | 57 | 35 | 19 | 4 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 130 | 107 | 83 | 60 | 37 | 21 | 6 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 133 | 110 | 86 | 63 | 40 | 23 | 8 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 136 | 113 | 89 | 66 | 43 | 25 | 10 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 139 | 116 | 92 | 69 | 46 | 27 | 12 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 142 | 119 | 95 | 72 | 49 | 29 | 14 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 145 | 122 | 98 | 75 | 52 | 31 | 16 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 148 | 125 | 101 | 78 | 55 | 33 | 18 | 2 | 0 | 0 | 0 |
| 1,200 | 1,220 | 151 | 128 | 104 | 81 | 58 | 35 | 20 | 4 | 0 | 0 | 0 |
| 1,220 | 1,240 | 154 | 131 | 107 | 84 | 61 | 38 | 22 | 6 | 0 | 0 | 0 |
| 1,240 | 1,260 | 157 | 134 | 110 | 87 | 64 | 41 | 24 | 8 | 0 | 0 | 0 |
| 1,260 | 1,280 | 160 | 137 | 113 | 90 | 67 | 44 | 26 | 10 | 0 | 0 | 0 |
| 1,280 | 1,300 | 163 | 140 | 116 | 93 | 70 | 47 | 28 | 12 | 0 | 0 | 0 |
| 1,300 | 1,320 | 166 | 143 | 119 | 96 | 73 | 50 | 30 | 14 | 0 | 0 | 0 |
| 1,320 | 1,340 | 169 | 146 | 122 | 99 | 76 | 53 | 32 | 16 | 1 | 0 | 0 |
| 1,340 | 1,360 | 172 | 149 | 125 | 102 | 79 | 56 | 34 | 18 | 3 | 0 | 0 |
| 1,360 | 1,380 | 175 | 152 | 128 | 105 | 82 | 59 | 36 | 20 | 5 | 0 | 0 |
| 1,380 | 1,400 | 178 | 155 | 131 | 108 | 85 | 62 | 39 | 22 | 7 | 0 | 0 |
| 1,400 | 1,420 | 181 | 158 | 134 | 111 | 88 | 65 | 42 | 24 | 9 | 0 | 0 |
| 1,420 | 1,440 | 184 | 161 | 137 | 114 | 91 | 68 | 45 | 26 | 11 | 0 | 0 |
| 1,440 | 1,460 | 187 | 164 | 140 | 117 | 94 | 71 | 48 | 28 | 13 | 0 | 0 |
| 1,460 | 1,480 | 190 | 167 | 143 | 120 | 97 | 74 | 51 | 30 | 15 | 0 | 0 |
| 1,480 | 1,500 | 193 | 170 | 146 | 123 | 100 | 77 | 54 | 32 | 17 | 2 | 0 |
| 1,500 | 1,520 | 196 | 173 | 149 | 126 | 103 | 80 | 57 | 34 | 19 | 4 | 0 |
| 1,520 | 1,540 | 199 | 176 | 152 | 129 | 106 | 83 | 60 | 37 | 21 | 6 | 0 |
| 1,540 | 1,560 | 204 | 179 | 155 | 132 | 109 | 86 | 63 | 40 | 23 | 8 | 0 |
| 1,560 | 1,580 | 209 | 182 | 158 | 135 | 112 | 89 | 66 | 43 | 25 | 10 | 0 |
| 1,580 | 1,600 | 214 | 185 | 161 | 138 | 115 | 92 | 69 | 46 | 27 | 12 | 0 |
| 1,600 | 1,620 | 219 | 188 | 164 | 141 | 118 | 95 | 72 | 49 | 29 | 14 | 0 |
| 1,620 | 1,640 | 224 | 191 | 167 | 144 | 121 | 98 | 75 | 52 | 31 | 16 | 0 |
| 1,640 | 1,660 | 229 | 194 | 170 | 147 | 124 | 101 | 78 | 55 | 33 | 18 | 2 |
| 1,660 | 1,680 | 234 | 197 | 173 | 150 | 127 | 104 | 81 | 58 | 35 | 20 | 4 |
| 1,680 | 1,700 | 239 | 201 | 176 | 153 | 130 | 107 | 84 | 61 | 38 | 22 | 6 |
| 1,700 | 1,720 | 244 | 206 | 179 | 156 | 133 | 110 | 87 | 64 | 41 | 24 | 8 |
| 1,720 | 1,740 | 249 | 211 | 182 | 159 | 136 | 113 | 90 | 67 | 44 | 26 | 10 |
| 1,740 | 1,760 | 254 | 216 | 185 | 162 | 139 | 116 | 93 | 70 | 47 | 28 | 12 |
| 1,760 | 1,780 | 259 | 221 | 188 | 165 | 142 | 119 | 96 | 73 | 50 | 30 | 14 |
| 1,780 | 1,800 | 264 | 226 | 191 | 168 | 145 | 122 | 99 | 76 | 53 | 32 | 16 |
| 1,800 | 1,820 | 269 | 231 | 194 | 171 | 148 | 125 | 102 | 79 | 56 | 34 | 18 |
| 1,820 | 1,840 | 274 | 236 | 197 | 174 | 151 | 128 | 105 | 82 | 59 | 36 | 20 |
| 1,840 | 1,860 | 279 | 241 | 202 | 177 | 154 | 131 | 108 | 85 | 62 | 39 | 22 |
| 1,860 | 1,880 | 284 | 246 | 207 | 180 | 157 | 134 | 111 | 88 | 65 | 42 | 24 |
| 1,880 | 1,900 | 289 | 251 | 212 | 183 | 160 | 137 | 114 | 91 | 68 | 45 | 26 |
| 1,900 | 1,920 | 294 | 256 | 217 | 186 | 163 | 140 | 117 | 94 | 71 | 48 | 28 |
| 1,920 | 1,940 | 299 | 261 | 222 | 189 | 166 | 143 | 120 | 97 | 74 | 51 | 30 |
| 1,940 | 1,960 | 304 | 266 | 227 | 192 | 169 | 146 | 123 | 100 | 77 | 54 | 32 |
| 1,960 | 1,980 | 309 | 271 | 232 | 195 | 172 | 149 | 126 | 103 | 80 | 57 | 34 |
| 1,980 | 2,000 | 314 | 276 | 237 | 199 | 175 | 152 | 129 | 106 | 83 | 60 | 36 |
| 2,000 | 2,020 | 319 | 281 | 242 | 204 | 178 | 155 | 132 | 109 | 86 | 63 | 39 |
| 2,020 | 2,040 | 324 | 286 | 247 | 209 | 181 | 158 | 135 | 112 | 89 | 66 | 42 |
| 2,040 | 2,060 | 329 | 291 | 252 | 214 | 184 | 161 | 138 | 115 | 92 | 69 | 45 |
| 2,060 | 2,080 | 334 | 296 | 257 | 219 | 187 | 164 | 141 | 118 | 95 | 72 | 48 |
| 2,080 | 2,100 | 339 | 301 | 262 | 224 | 190 | 167 | 144 | 121 | 98 | 75 | 51 |
| 2,100 | 2,120 | 344 | 306 | 267 | 229 | 193 | 170 | 147 | 124 | 101 | 78 | 54 |
| 2,120 | 2,140 | 349 | 311 | 272 | 234 | 196 | 173 | 150 | 127 | 104 | 81 | 57 |

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 36. Also see the instructions on page 35.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$330 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 330 | 340 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 17 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 18 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 20 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 22 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 24 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 26 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 28 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 30 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 32 | 17 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 34 | 19 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 36 | 21 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 38 | 23 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 40 | 25 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 42 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 44 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 46 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 48 | 33 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 50 | 35 | 19 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 52 | 37 | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 54 | 39 | 23 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 56 | 41 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 58 | 43 | 27 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 60 | 45 | 29 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 62 | 47 | 31 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 64 | 49 | 33 | 18 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 66 | 51 | 35 | 20 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 68 | 53 | 37 | 22 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 70 | 55 | 39 | 24 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 73 | 57 | 41 | 26 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 76 | 59 | 43 | 28 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 79 | 61 | 45 | 30 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 82 | 63 | 47 | 32 | 16 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 85 | 65 | 49 | 34 | 18 | 3 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 88 | 67 | 51 | 36 | 20 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 91 | 69 | 53 | 38 | 22 | 7 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 94 | 71 | 55 | 40 | 24 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 97 | 74 | 57 | 42 | 26 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 100 | 77 | 59 | 44 | 28 | 13 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 103 | 80 | 61 | 46 | 30 | 15 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 106 | 83 | 63 | 48 | 32 | 17 | 2 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 109 | 86 | 65 | 50 | 34 | 19 | 4 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 112 | 89 | 67 | 52 | 36 | 21 | 6 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 115 | 92 | 69 | 54 | 38 | 23 | 8 | 0 | 0 | 0 | 0 |
| 1,340 | 1,360 | 118 | 95 | 71 | 56 | 40 | 25 | 10 | 0 | 0 | 0 | 0 |
| 1,360 | 1,380 | 121 | 98 | 74 | 58 | 42 | 27 | 12 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 124 | 101 | 77 | 60 | 44 | 29 | 14 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 127 | 104 | 80 | 62 | 46 | 31 | 16 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 130 | 107 | 83 | 64 | 48 | 33 | 18 | 2 | 0 | 0 | 0 |
| 1,440 | 1,460 | 133 | 110 | 86 | 66 | 50 | 35 | 20 | 4 | 0 | 0 | 0 |
| 1,460 | 1,480 | 136 | 113 | 89 | 68 | 52 | 37 | 22 | 6 | 0 | 0 | 0 |
| 1,480 | 1,500 | 139 | 116 | 92 | 70 | 54 | 39 | 24 | 8 | 0 | 0 | 0 |

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|------|------|------|------|------|------|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$1,500 | \$1,520 | \$142 | \$119 | \$95 | \$72 | \$56 | \$41 | \$26 | \$10 | \$0 | \$0 | \$0 |
| 1,520 | 1,540 | 145 | 122 | 98 | 75 | 58 | 43 | 28 | 12 | 0 | 0 | 0 |
| 1,540 | 1,560 | 148 | 125 | 101 | 78 | 60 | 45 | 30 | 14 | 0 | 0 | 0 |
| 1,560 | 1,580 | 151 | 128 | 104 | 81 | 62 | 47 | 32 | 16 | 1 | 0 | 0 |
| 1,580 | 1,600 | 154 | 131 | 107 | 84 | 64 | 49 | 34 | 18 | 3 | 0 | 0 |
| 1,600 | 1,620 | 157 | 134 | 110 | 87 | 66 | 51 | 36 | 20 | 5 | 0 | 0 |
| 1,620 | 1,640 | 160 | 137 | 113 | 90 | 68 | 53 | 38 | 22 | 7 | 0 | 0 |
| 1,640 | 1,660 | 163 | 140 | 116 | 93 | 70 | 55 | 40 | 24 | 9 | 0 | 0 |
| 1,660 | 1,680 | 166 | 143 | 119 | 96 | 73 | 57 | 42 | 26 | 11 | 0 | 0 |
| 1,680 | 1,700 | 169 | 146 | 122 | 99 | 76 | 59 | 44 | 28 | 13 | 0 | 0 |
| 1,700 | 1,720 | 172 | 149 | 125 | 102 | 79 | 61 | 46 | 30 | 15 | 0 | 0 |
| 1,720 | 1,740 | 175 | 152 | 128 | 105 | 82 | 63 | 48 | 32 | 17 | 1 | 0 |
| 1,740 | 1,760 | 178 | 155 | 131 | 108 | 85 | 65 | 50 | 34 | 19 | 3 | 0 |
| 1,760 | 1,780 | 181 | 158 | 134 | 111 | 88 | 67 | 52 | 36 | 21 | 5 | 0 |
| 1,780 | 1,800 | 184 | 161 | 137 | 114 | 91 | 69 | 54 | 38 | 23 | 7 | 0 |
| 1,800 | 1,820 | 187 | 164 | 140 | 117 | 94 | 71 | 56 | 40 | 25 | 9 | 0 |
| 1,820 | 1,840 | 190 | 167 | 143 | 120 | 97 | 74 | 58 | 42 | 27 | 11 | 0 |
| 1,840 | 1,860 | 193 | 170 | 146 | 123 | 100 | 77 | 60 | 44 | 29 | 13 | 0 |
| 1,860 | 1,880 | 196 | 173 | 149 | 126 | 103 | 80 | 62 | 46 | 31 | 15 | 0 |
| 1,880 | 1,900 | 199 | 176 | 152 | 129 | 106 | 83 | 64 | 48 | 33 | 17 | 2 |
| 1,900 | 1,920 | 202 | 179 | 155 | 132 | 109 | 86 | 66 | 50 | 35 | 19 | 4 |
| 1,920 | 1,940 | 205 | 182 | 158 | 135 | 112 | 89 | 68 | 52 | 37 | 21 | 6 |
| 1,940 | 1,960 | 208 | 185 | 161 | 138 | 115 | 92 | 70 | 54 | 39 | 23 | 8 |
| 1,960 | 1,980 | 211 | 188 | 164 | 141 | 118 | 95 | 72 | 56 | 41 | 25 | 10 |
| 1,980 | 2,000 | 214 | 191 | 167 | 144 | 121 | 98 | 75 | 58 | 43 | 27 | 12 |
| 2,000 | 2,020 | 217 | 194 | 170 | 147 | 124 | 101 | 78 | 60 | 45 | 29 | 14 |
| 2,020 | 2,040 | 220 | 197 | 173 | 150 | 127 | 104 | 81 | 62 | 47 | 31 | 16 |
| 2,040 | 2,060 | 223 | 200 | 176 | 153 | 130 | 107 | 84 | 64 | 49 | 33 | 18 |
| 2,060 | 2,080 | 226 | 203 | 179 | 156 | 133 | 110 | 87 | 66 | 51 | 35 | 20 |
| 2,080 | 2,100 | 229 | 206 | 182 | 159 | 136 | 113 | 90 | 68 | 53 | 37 | 22 |
| 2,100 | 2,120 | 232 | 209 | 185 | 162 | 139 | 116 | 93 | 70 | 55 | 39 | 24 |
| 2,120 | 2,140 | 235 | 212 | 188 | 165 | 142 | 119 | 96 | 73 | 57 | 41 | 26 |
| 2,140 | 2,160 | 238 | 215 | 191 | 168 | 145 | 122 | 99 | 76 | 59 | 43 | 28 |
| 2,160 | 2,180 | 241 | 218 | 194 | 171 | 148 | 125 | 102 | 79 | 61 | 45 | 30 |
| 2,180 | 2,200 | 244 | 221 | 197 | 174 | 151 | 128 | 105 | 82 | 63 | 47 | 32 |
| 2,200 | 2,220 | 247 | 224 | 200 | 177 | 154 | 131 | 108 | 85 | 65 | 49 | 34 |
| 2,220 | 2,240 | 250 | 227 | 203 | 180 | 157 | 134 | 111 | 88 | 67 | 51 | 36 |
| 2,240 | 2,260 | 253 | 230 | 206 | 183 | 160 | 137 | 114 | 91 | 69 | 53 | 38 |
| 2,260 | 2,280 | 256 | 233 | 209 | 186 | 163 | 140 | 117 | 94 | 71 | 55 | 40 |
| 2,280 | 2,300 | 259 | 236 | 212 | 189 | 166 | 143 | 120 | 97 | 74 | 57 | 42 |
| 2,300 | 2,320 | 262 | 239 | 215 | 192 | 169 | 146 | 123 | 100 | 77 | 59 | 44 |
| 2,320 | 2,340 | 265 | 242 | 218 | 195 | 172 | 149 | 126 | 103 | 80 | 61 | 46 |
| 2,340 | 2,360 | 268 | 245 | 221 | 198 | 175 | 152 | 129 | 106 | 83 | 63 | 48 |
| 2,360 | 2,380 | 271 | 248 | 224 | 201 | 178 | 155 | 132 | 109 | 86 | 65 | 50 |
| 2,380 | 2,400 | 274 | 251 | 227 | 204 | 181 | 158 | 135 | 112 | 89 | 67 | 52 |
| 2,400 | 2,420 | 277 | 254 | 230 | 207 | 184 | 161 | 138 | 115 | 92 | 69 | 54 |
| 2,420 | 2,440 | 280 | 257 | 233 | 210 | 187 | 164 | 141 | 118 | 95 | 72 | 56 |
| 2,440 | 2,460 | 283 | 260 | 236 | 213 | 190 | 167 | 144 | 121 | 98 | 75 | 58 |
| 2,460 | 2,480 | 286 | 263 | 239 | 216 | 193 | 170 | 147 | 124 | 101 | 78 | 60 |
| 2,480 | 2,500 | 289 | 266 | 242 | 219 | 196 | 173 | 150 | 127 | 104 | 81 | 62 |
| 2,500 | 2,520 | 292 | 269 | 245 | 222 | 199 | 176 | 153 | 130 | 107 | 84 | 64 |
| 2,520 | 2,540 | 295 | 272 | 248 | 225 | 202 | 179 | 156 | 133 | 110 | 87 | 66 |
| 2,540 | 2,560 | 298 | 275 | 251 | 228 | 205 | 182 | 159 | 136 | 113 | 90 | 68 |
| 2,560 | 2,580 | 301 | 278 | 254 | 231 | 208 | 185 | 162 | 139 | 116 | 93 | 70 |
| 2,580 | 2,600 | 304 | 281 | 257 | 234 | 211 | 188 | 165 | 142 | 119 | 96 | 72 |
| 2,600 | 2,620 | 307 | 284 | 260 | 237 | 214 | 191 | 168 | 145 | 122 | 99 | 75 |
| 2,620 | 2,640 | 310 | 287 | 263 | 240 | 217 | 194 | 171 | 148 | 125 | 102 | 78 |
| 2,640 | 2,660 | 313 | 290 | 266 | 243 | 220 | 197 | 174 | 151 | 128 | 105 | 81 |
| 2,660 | 2,680 | 316 | 293 | 269 | 246 | 223 | 200 | 177 | 154 | 131 | 108 | 84 |
| 2,680 | 2,700 | 319 | 296 | 272 | 249 | 226 | 203 | 180 | 157 | 134 | 111 | 87 |
| 2,700 | 2,720 | 322 | 299 | 275 | 252 | 229 | 206 | 183 | 160 | 137 | 114 | 90 |
| 2,720 | 2,740 | 325 | 302 | 278 | 255 | 232 | 209 | 186 | 163 | 140 | 117 | 93 |

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 36. Also see the instructions on page 35.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$220 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 220 | 230 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 34 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 38 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 42 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 45 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 49 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 53 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 57 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 61 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 65 | 34 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 69 | 38 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 73 | 42 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 79 | 46 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 85 | 50 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 91 | 54 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 97 | 58 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 103 | 62 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 109 | 66 | 35 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 115 | 70 | 39 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 121 | 75 | 43 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 127 | 81 | 47 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 133 | 87 | 51 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 139 | 93 | 55 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 145 | 99 | 59 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 151 | 105 | 63 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 157 | 111 | 67 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 163 | 117 | 71 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 169 | 123 | 77 | 44 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 175 | 129 | 83 | 48 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 181 | 135 | 89 | 52 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 187 | 141 | 95 | 56 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 193 | 147 | 101 | 60 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 199 | 153 | 107 | 64 | 33 | 2 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 205 | 159 | 113 | 68 | 37 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 211 | 165 | 119 | 73 | 41 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 217 | 171 | 125 | 79 | 45 | 14 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 223 | 177 | 131 | 85 | 49 | 18 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 229 | 183 | 137 | 91 | 53 | 22 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 235 | 189 | 143 | 97 | 57 | 26 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 241 | 195 | 149 | 103 | 61 | 30 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 247 | 201 | 155 | 109 | 65 | 34 | 4 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 253 | 207 | 161 | 115 | 69 | 38 | 8 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 259 | 213 | 167 | 121 | 74 | 42 | 12 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 265 | 219 | 173 | 127 | 80 | 46 | 16 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 271 | 225 | 179 | 133 | 86 | 50 | 20 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 277 | 231 | 185 | 139 | 92 | 54 | 24 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 283 | 237 | 191 | 145 | 98 | 58 | 28 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 289 | 243 | 197 | 151 | 104 | 62 | 32 | 1 | 0 | 0 | 0 |
| 2,360 | 2,400 | 295 | 249 | 203 | 157 | 110 | 66 | 36 | 5 | 0 | 0 | 0 |

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|-------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$2,400 | \$2,440 | \$301 | \$255 | \$209 | \$163 | \$116 | \$70 | \$40 | \$9 | \$0 | \$0 | \$0 |
| 2,440 | 2,480 | 307 | 261 | 215 | 169 | 122 | 76 | 44 | 13 | 0 | 0 | 0 |
| 2,480 | 2,520 | 313 | 267 | 221 | 175 | 128 | 82 | 48 | 17 | 0 | 0 | 0 |
| 2,520 | 2,560 | 319 | 273 | 227 | 181 | 134 | 88 | 52 | 21 | 0 | 0 | 0 |
| 2,560 | 2,600 | 325 | 279 | 233 | 187 | 140 | 94 | 56 | 25 | 0 | 0 | 0 |
| 2,600 | 2,640 | 331 | 285 | 239 | 193 | 146 | 100 | 60 | 29 | 0 | 0 | 0 |
| 2,640 | 2,680 | 337 | 291 | 245 | 199 | 152 | 106 | 64 | 33 | 2 | 0 | 0 |
| 2,680 | 2,720 | 343 | 297 | 251 | 205 | 158 | 112 | 68 | 37 | 6 | 0 | 0 |
| 2,720 | 2,760 | 349 | 303 | 257 | 211 | 164 | 118 | 72 | 41 | 10 | 0 | 0 |
| 2,760 | 2,800 | 355 | 309 | 263 | 217 | 170 | 124 | 78 | 45 | 14 | 0 | 0 |
| 2,800 | 2,840 | 361 | 315 | 269 | 223 | 176 | 130 | 84 | 49 | 18 | 0 | 0 |
| 2,840 | 2,880 | 367 | 321 | 275 | 229 | 182 | 136 | 90 | 53 | 22 | 0 | 0 |
| 2,880 | 2,920 | 373 | 327 | 281 | 235 | 188 | 142 | 96 | 57 | 26 | 0 | 0 |
| 2,920 | 2,960 | 379 | 333 | 287 | 241 | 194 | 148 | 102 | 61 | 30 | 0 | 0 |
| 2,960 | 3,000 | 385 | 339 | 293 | 247 | 200 | 154 | 108 | 65 | 34 | 3 | 0 |
| 3,000 | 3,040 | 391 | 345 | 299 | 253 | 206 | 160 | 114 | 69 | 38 | 7 | 0 |
| 3,040 | 3,080 | 398 | 351 | 305 | 259 | 212 | 166 | 120 | 74 | 42 | 11 | 0 |
| 3,080 | 3,120 | 408 | 357 | 311 | 265 | 218 | 172 | 126 | 80 | 46 | 15 | 0 |
| 3,120 | 3,160 | 418 | 363 | 317 | 271 | 224 | 178 | 132 | 86 | 50 | 19 | 0 |
| 3,160 | 3,200 | 428 | 369 | 323 | 277 | 230 | 184 | 138 | 92 | 54 | 23 | 0 |
| 3,200 | 3,240 | 438 | 375 | 329 | 283 | 236 | 190 | 144 | 98 | 58 | 27 | 0 |
| 3,240 | 3,280 | 448 | 381 | 335 | 289 | 242 | 196 | 150 | 104 | 62 | 31 | 0 |
| 3,280 | 3,320 | 458 | 387 | 341 | 295 | 248 | 202 | 156 | 110 | 66 | 35 | 4 |
| 3,320 | 3,360 | 468 | 393 | 347 | 301 | 254 | 208 | 162 | 116 | 70 | 39 | 8 |
| 3,360 | 3,400 | 478 | 401 | 353 | 307 | 260 | 214 | 168 | 122 | 75 | 43 | 12 |
| 3,400 | 3,440 | 488 | 411 | 359 | 313 | 266 | 220 | 174 | 128 | 81 | 47 | 16 |
| 3,440 | 3,480 | 498 | 421 | 365 | 319 | 272 | 226 | 180 | 134 | 87 | 51 | 20 |
| 3,480 | 3,520 | 508 | 431 | 371 | 325 | 278 | 232 | 186 | 140 | 93 | 55 | 24 |
| 3,520 | 3,560 | 518 | 441 | 377 | 331 | 284 | 238 | 192 | 146 | 99 | 59 | 28 |
| 3,560 | 3,600 | 528 | 451 | 383 | 337 | 290 | 244 | 198 | 152 | 105 | 63 | 32 |
| 3,600 | 3,640 | 538 | 461 | 389 | 343 | 296 | 250 | 204 | 158 | 111 | 67 | 36 |
| 3,640 | 3,680 | 548 | 471 | 395 | 349 | 302 | 256 | 210 | 164 | 117 | 71 | 40 |
| 3,680 | 3,720 | 558 | 481 | 404 | 355 | 308 | 262 | 216 | 170 | 123 | 77 | 44 |
| 3,720 | 3,760 | 568 | 491 | 414 | 361 | 314 | 268 | 222 | 176 | 129 | 83 | 48 |
| 3,760 | 3,800 | 578 | 501 | 424 | 367 | 320 | 274 | 228 | 182 | 135 | 89 | 52 |
| 3,800 | 3,840 | 588 | 511 | 434 | 373 | 326 | 280 | 234 | 188 | 141 | 95 | 56 |
| 3,840 | 3,880 | 598 | 521 | 444 | 379 | 332 | 286 | 240 | 194 | 147 | 101 | 60 |
| 3,880 | 3,920 | 608 | 531 | 454 | 385 | 338 | 292 | 246 | 200 | 153 | 107 | 64 |
| 3,920 | 3,960 | 618 | 541 | 464 | 391 | 344 | 298 | 252 | 206 | 159 | 113 | 68 |
| 3,960 | 4,000 | 628 | 551 | 474 | 397 | 350 | 304 | 258 | 212 | 165 | 119 | 73 |
| 4,000 | 4,040 | 638 | 561 | 484 | 407 | 356 | 310 | 264 | 218 | 171 | 125 | 79 |
| 4,040 | 4,080 | 648 | 571 | 494 | 417 | 362 | 316 | 270 | 224 | 177 | 131 | 85 |
| 4,080 | 4,120 | 658 | 581 | 504 | 427 | 368 | 322 | 276 | 230 | 183 | 137 | 91 |
| 4,120 | 4,160 | 668 | 591 | 514 | 437 | 374 | 328 | 282 | 236 | 189 | 143 | 97 |
| 4,160 | 4,200 | 678 | 601 | 524 | 447 | 380 | 334 | 288 | 242 | 195 | 149 | 103 |
| 4,200 | 4,240 | 688 | 611 | 534 | 457 | 386 | 340 | 294 | 248 | 201 | 155 | 109 |
| 4,240 | 4,280 | 698 | 621 | 544 | 467 | 392 | 346 | 300 | 254 | 207 | 161 | 115 |
| 4,280 | 4,320 | 708 | 631 | 554 | 477 | 400 | 352 | 306 | 260 | 213 | 167 | 121 |
| 4,320 | 4,360 | 718 | 641 | 564 | 487 | 410 | 358 | 312 | 266 | 219 | 173 | 127 |
| 4,360 | 4,400 | 728 | 651 | 574 | 497 | 420 | 364 | 318 | 272 | 225 | 179 | 133 |
| 4,400 | 4,440 | 738 | 661 | 584 | 507 | 430 | 370 | 324 | 278 | 231 | 185 | 139 |
| 4,440 | 4,480 | 748 | 671 | 594 | 517 | 440 | 376 | 330 | 284 | 237 | 191 | 145 |
| 4,480 | 4,520 | 758 | 681 | 604 | 527 | 450 | 382 | 336 | 290 | 243 | 197 | 151 |
| 4,520 | 4,560 | 768 | 691 | 614 | 537 | 460 | 388 | 342 | 296 | 249 | 203 | 157 |
| 4,560 | 4,600 | 778 | 701 | 624 | 547 | 470 | 394 | 348 | 302 | 255 | 209 | 163 |
| 4,600 | 4,640 | 788 | 711 | 634 | 557 | 480 | 403 | 354 | 308 | 261 | 215 | 169 |
| 4,640 | 4,680 | 798 | 721 | 644 | 567 | 490 | 413 | 360 | 314 | 267 | 221 | 175 |
| 4,680 | 4,720 | 808 | 731 | 654 | 577 | 500 | 423 | 366 | 320 | 273 | 227 | 181 |
| 4,720 | 4,760 | 818 | 741 | 664 | 587 | 510 | 433 | 372 | 326 | 279 | 233 | 187 |
| 4,760 | 4,800 | 828 | 751 | 674 | 597 | 520 | 443 | 378 | 332 | 285 | 239 | 193 |
| 4,800 | 4,840 | 838 | 761 | 684 | 607 | 530 | 453 | 384 | 338 | 291 | 245 | 199 |
| 4,840 | 4,880 | 848 | 771 | 694 | 617 | 540 | 463 | 390 | 344 | 297 | 251 | 205 |
| 4,880 | 4,920 | 858 | 781 | 704 | 627 | 550 | 473 | 396 | 350 | 303 | 257 | 211 |
| 4,920 | 4,960 | 868 | 791 | 714 | 637 | 560 | 483 | 406 | 356 | 309 | 263 | 217 |
| 4,960 | 5,000 | 878 | 801 | 724 | 647 | 570 | 493 | 416 | 362 | 315 | 269 | 223 |
| 5,000 | 5,040 | 888 | 811 | 734 | 657 | 580 | 503 | 426 | 368 | 321 | 275 | 229 |
| 5,040 | 5,080 | 898 | 821 | 744 | 667 | 590 | 513 | 436 | 374 | 327 | 281 | 235 |

\$5,080 and over

Use Table 4(a) for a SINGLE person on page 36. Also see the instructions on page 35.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$680 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 680 | 720 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 44 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 48 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 52 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 56 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 60 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 64 | 33 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 68 | 37 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 72 | 41 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 76 | 45 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 80 | 49 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 84 | 53 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 88 | 57 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 92 | 61 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 96 | 65 | 35 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 100 | 69 | 39 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 104 | 73 | 43 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 108 | 77 | 47 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 112 | 81 | 51 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 116 | 85 | 55 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 120 | 89 | 59 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 124 | 93 | 63 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 128 | 97 | 67 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 132 | 101 | 71 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 136 | 105 | 75 | 44 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 140 | 109 | 79 | 48 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 145 | 113 | 83 | 52 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 151 | 117 | 87 | 56 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 157 | 121 | 91 | 60 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 163 | 125 | 95 | 64 | 33 | 2 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 169 | 129 | 99 | 68 | 37 | 6 | 0 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 175 | 133 | 103 | 72 | 41 | 10 | 0 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 181 | 137 | 107 | 76 | 45 | 14 | 0 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 187 | 141 | 111 | 80 | 49 | 18 | 0 | 0 | 0 | 0 | 0 |
| 2,400 | 2,440 | 193 | 147 | 115 | 84 | 53 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,440 | 2,480 | 199 | 153 | 119 | 88 | 57 | 26 | 0 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 205 | 159 | 123 | 92 | 61 | 30 | 0 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 211 | 165 | 127 | 96 | 65 | 34 | 3 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 217 | 171 | 131 | 100 | 69 | 38 | 7 | 0 | 0 | 0 | 0 |
| 2,600 | 2,640 | 223 | 177 | 135 | 104 | 73 | 42 | 11 | 0 | 0 | 0 | 0 |
| 2,640 | 2,680 | 229 | 183 | 139 | 108 | 77 | 46 | 15 | 0 | 0 | 0 | 0 |
| 2,680 | 2,720 | 235 | 189 | 143 | 112 | 81 | 50 | 19 | 0 | 0 | 0 | 0 |
| 2,720 | 2,760 | 241 | 195 | 149 | 116 | 85 | 54 | 23 | 0 | 0 | 0 | 0 |
| 2,760 | 2,800 | 247 | 201 | 155 | 120 | 89 | 58 | 27 | 0 | 0 | 0 | 0 |
| 2,800 | 2,840 | 253 | 207 | 161 | 124 | 93 | 62 | 31 | 0 | 0 | 0 | 0 |
| 2,840 | 2,880 | 259 | 213 | 167 | 128 | 97 | 66 | 35 | 4 | 0 | 0 | 0 |
| 2,880 | 2,920 | 265 | 219 | 173 | 132 | 101 | 70 | 39 | 8 | 0 | 0 | 0 |
| 2,920 | 2,960 | 271 | 225 | 179 | 136 | 105 | 74 | 43 | 12 | 0 | 0 | 0 |
| 2,960 | 3,000 | 277 | 231 | 185 | 140 | 109 | 78 | 47 | 16 | 0 | 0 | 0 |
| 3,000 | 3,040 | 283 | 237 | 191 | 145 | 113 | 82 | 51 | 20 | 0 | 0 | 0 |
| 3,040 | 3,080 | 289 | 243 | 197 | 151 | 117 | 86 | 55 | 24 | 0 | 0 | 0 |
| 3,080 | 3,120 | 295 | 249 | 203 | 157 | 121 | 90 | 59 | 28 | 0 | 0 | 0 |
| 3,120 | 3,160 | 301 | 255 | 209 | 163 | 125 | 94 | 63 | 32 | 2 | 0 | 0 |
| 3,160 | 3,200 | 307 | 261 | 215 | 169 | 129 | 98 | 67 | 36 | 6 | 0 | 0 |
| 3,200 | 3,240 | 313 | 267 | 221 | 175 | 133 | 102 | 71 | 40 | 10 | 0 | 0 |
| 3,240 | 3,280 | 319 | 273 | 227 | 181 | 137 | 106 | 75 | 44 | 14 | 0 | 0 |
| 3,280 | 3,320 | 325 | 279 | 233 | 187 | 141 | 110 | 79 | 48 | 18 | 0 | 0 |
| 3,320 | 3,360 | 331 | 285 | 239 | 193 | 146 | 114 | 83 | 52 | 22 | 0 | 0 |
| 3,360 | 3,400 | 337 | 291 | 245 | 199 | 152 | 118 | 87 | 56 | 26 | 0 | 0 |

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|-------|-------|------|------|------|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$3,400 | \$3,440 | \$343 | \$297 | \$251 | \$205 | \$158 | \$122 | \$91 | \$60 | \$30 | \$0 | \$0 |
| 3,440 | 3,480 | 349 | 303 | 257 | 211 | 164 | 126 | 95 | 64 | 34 | 3 | 0 |
| 3,480 | 3,520 | 355 | 309 | 263 | 217 | 170 | 130 | 99 | 68 | 38 | 7 | 0 |
| 3,520 | 3,560 | 361 | 315 | 269 | 223 | 176 | 134 | 103 | 72 | 42 | 11 | 0 |
| 3,560 | 3,600 | 367 | 321 | 275 | 229 | 182 | 138 | 107 | 76 | 46 | 15 | 0 |
| 3,600 | 3,640 | 373 | 327 | 281 | 235 | 188 | 142 | 111 | 80 | 50 | 19 | 0 |
| 3,640 | 3,680 | 379 | 333 | 287 | 241 | 194 | 148 | 115 | 84 | 54 | 23 | 0 |
| 3,680 | 3,720 | 385 | 339 | 293 | 247 | 200 | 154 | 119 | 88 | 58 | 27 | 0 |
| 3,720 | 3,760 | 391 | 345 | 299 | 253 | 206 | 160 | 123 | 92 | 62 | 31 | 0 |
| 3,760 | 3,800 | 397 | 351 | 305 | 259 | 212 | 166 | 127 | 96 | 66 | 35 | 4 |
| 3,800 | 3,840 | 403 | 357 | 311 | 265 | 218 | 172 | 131 | 100 | 70 | 39 | 8 |
| 3,840 | 3,880 | 409 | 363 | 317 | 271 | 224 | 178 | 135 | 104 | 74 | 43 | 12 |
| 3,880 | 3,920 | 415 | 369 | 323 | 277 | 230 | 184 | 139 | 108 | 78 | 47 | 16 |
| 3,920 | 3,960 | 421 | 375 | 329 | 283 | 236 | 190 | 144 | 112 | 82 | 51 | 20 |
| 3,960 | 4,000 | 427 | 381 | 335 | 289 | 242 | 196 | 150 | 116 | 86 | 55 | 24 |
| 4,000 | 4,040 | 433 | 387 | 341 | 295 | 248 | 202 | 156 | 120 | 90 | 59 | 28 |
| 4,040 | 4,080 | 439 | 393 | 347 | 301 | 254 | 208 | 162 | 124 | 94 | 63 | 32 |
| 4,080 | 4,120 | 445 | 399 | 353 | 307 | 260 | 214 | 168 | 128 | 98 | 67 | 36 |
| 4,120 | 4,160 | 451 | 405 | 359 | 313 | 266 | 220 | 174 | 132 | 102 | 71 | 40 |
| 4,160 | 4,200 | 457 | 411 | 365 | 319 | 272 | 226 | 180 | 136 | 106 | 75 | 44 |
| 4,200 | 4,240 | 463 | 417 | 371 | 325 | 278 | 232 | 186 | 140 | 110 | 79 | 48 |
| 4,240 | 4,280 | 469 | 423 | 377 | 331 | 284 | 238 | 192 | 146 | 114 | 83 | 52 |
| 4,280 | 4,320 | 475 | 429 | 383 | 337 | 290 | 244 | 198 | 152 | 118 | 87 | 56 |
| 4,320 | 4,360 | 481 | 435 | 389 | 343 | 296 | 250 | 204 | 158 | 122 | 91 | 60 |
| 4,360 | 4,400 | 487 | 441 | 395 | 349 | 302 | 256 | 210 | 164 | 126 | 95 | 64 |
| 4,400 | 4,440 | 493 | 447 | 401 | 355 | 308 | 262 | 216 | 170 | 130 | 99 | 68 |
| 4,440 | 4,480 | 499 | 453 | 407 | 361 | 314 | 268 | 222 | 176 | 134 | 103 | 72 |
| 4,480 | 4,520 | 505 | 459 | 413 | 367 | 320 | 274 | 228 | 182 | 138 | 107 | 76 |
| 4,520 | 4,560 | 511 | 465 | 419 | 373 | 326 | 280 | 234 | 188 | 142 | 111 | 80 |
| 4,560 | 4,600 | 517 | 471 | 425 | 379 | 332 | 286 | 240 | 194 | 147 | 115 | 84 |
| 4,600 | 4,640 | 523 | 477 | 431 | 385 | 338 | 292 | 246 | 200 | 153 | 119 | 88 |
| 4,640 | 4,680 | 529 | 483 | 437 | 391 | 344 | 298 | 252 | 206 | 159 | 123 | 92 |
| 4,680 | 4,720 | 535 | 489 | 443 | 397 | 350 | 304 | 258 | 212 | 165 | 127 | 96 |
| 4,720 | 4,760 | 541 | 495 | 449 | 403 | 356 | 310 | 264 | 218 | 171 | 131 | 100 |
| 4,760 | 4,800 | 547 | 501 | 455 | 409 | 362 | 316 | 270 | 224 | 177 | 135 | 104 |
| 4,800 | 4,840 | 553 | 507 | 461 | 415 | 368 | 322 | 276 | 230 | 183 | 139 | 108 |
| 4,840 | 4,880 | 559 | 513 | 467 | 421 | 374 | 328 | 282 | 236 | 189 | 143 | 112 |
| 4,880 | 4,920 | 565 | 519 | 473 | 427 | 380 | 334 | 288 | 242 | 195 | 149 | 116 |
| 4,920 | 4,960 | 571 | 525 | 479 | 433 | 386 | 340 | 294 | 248 | 201 | 155 | 120 |
| 4,960 | 5,000 | 577 | 531 | 485 | 439 | 392 | 346 | 300 | 254 | 207 | 161 | 124 |
| 5,000 | 5,040 | 583 | 537 | 491 | 445 | 398 | 352 | 306 | 260 | 213 | 167 | 128 |
| 5,040 | 5,080 | 589 | 543 | 497 | 451 | 404 | 358 | 312 | 266 | 219 | 173 | 132 |
| 5,080 | 5,120 | 595 | 549 | 503 | 457 | 410 | 364 | 318 | 272 | 225 | 179 | 136 |
| 5,120 | 5,160 | 601 | 555 | 509 | 463 | 416 | 370 | 324 | 278 | 231 | 185 | 140 |
| 5,160 | 5,200 | 607 | 561 | 515 | 469 | 422 | 376 | 330 | 284 | 237 | 191 | 145 |
| 5,200 | 5,240 | 613 | 567 | 521 | 475 | 428 | 382 | 336 | 290 | 243 | 197 | 151 |
| 5,240 | 5,280 | 619 | 573 | 527 | 481 | 434 | 388 | 342 | 296 | 249 | 203 | 157 |
| 5,280 | 5,320 | 625 | 579 | 533 | 487 | 440 | 394 | 348 | 302 | 255 | 209 | 163 |
| 5,320 | 5,360 | 631 | 585 | 539 | 493 | 446 | 400 | 354 | 308 | 261 | 215 | 169 |
| 5,360 | 5,400 | 637 | 591 | 545 | 499 | 452 | 406 | 360 | 314 | 267 | 221 | 175 |
| 5,400 | 5,440 | 643 | 597 | 551 | 505 | 458 | 412 | 366 | 320 | 273 | 227 | 181 |
| 5,440 | 5,480 | 649 | 603 | 557 | 511 | 464 | 418 | 372 | 326 | 279 | 233 | 187 |
| 5,480 | 5,520 | 655 | 609 | 563 | 517 | 470 | 424 | 378 | 332 | 285 | 239 | 193 |
| 5,520 | 5,560 | 661 | 615 | 569 | 523 | 476 | 430 | 384 | 338 | 291 | 245 | 199 |
| 5,560 | 5,600 | 667 | 621 | 575 | 529 | 482 | 436 | 390 | 344 | 297 | 251 | 205 |
| 5,600 | 5,640 | 673 | 627 | 581 | 535 | 488 | 442 | 396 | 350 | 303 | 257 | 211 |
| 5,640 | 5,680 | 679 | 633 | 587 | 541 | 494 | 448 | 402 | 356 | 309 | 263 | 217 |
| 5,680 | 5,720 | 685 | 639 | 593 | 547 | 500 | 454 | 408 | 362 | 315 | 269 | 223 |
| 5,720 | 5,760 | 691 | 645 | 599 | 553 | 506 | 460 | 414 | 368 | 321 | 275 | 229 |
| 5,760 | 5,800 | 697 | 651 | 605 | 559 | 512 | 466 | 420 | 374 | 327 | 281 | 235 |
| 5,800 | 5,840 | 703 | 657 | 611 | 565 | 518 | 472 | 426 | 380 | 333 | 287 | 241 |
| 5,840 | 5,880 | 709 | 663 | 617 | 571 | 524 | 478 | 432 | 386 | 339 | 293 | 247 |

\$5,880 and over

Use Table 4(b) for a MARRIED person on page 36. Also see the instructions on page 35.