



Notice 1036

(Rev. November 2000)

Early Release Copies of 2001 Income Tax Withholding and Advance Earned Income Credit Payment Tables

Attached are early release copies of the tables that will appear in **Publication 15**, Circular E, Employer's Tax Guide (Revised January 2001). Pub. 15 will be mailed to employers and available at IRS offices in late December. The following tables will be effective for wages paid in 2001. Also, Pub. 15 will be available on the IRS's Internet Web site in November.

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

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2001, they are:

Payroll Period	One Withholding Allowance
Weekly	\$55.77
Biweekly	\$111.54
Semimonthly	\$120.83
Monthly	\$241.67
Quarterly	\$725.00
Semiannually	\$1,450.00
Annually	\$2,900.00
Daily or Miscellaneous	\$11.15

When employers use the percentage method tables, the tax for the pay period may be rounded to the nearest dollar. (If rounding is used, it must be used consistently.) Withheld tax amounts should be rounded to the nearest dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3.

Wage Bracket Income Tax Withholding Tables

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

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

Social Security Tax Wage Base

For 2001, the wage base for withholding social security (old age, survivors, and disability insurance) is \$80,400. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Advance Earned Income Credit Payment Tables

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

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



Tables for Percentage Method of Withholding
(For Wages Paid in 2001)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$124		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$552	15%	—51	\$124	—\$960	15%	—\$124
\$552	—\$1,196	\$75.15 plus 28%	—552	\$960	—\$2,023	\$125.40 plus 28%	—\$960
\$1,196	—\$2,662	\$255.47 plus 31%	—1,196	\$2,023	—\$3,292	\$423.04 plus 31%	—\$2,023
\$2,662	—\$5,750	\$709.93 plus 36%	—2,662	\$3,292	—\$5,809	\$816.43 plus 36%	—\$3,292
\$5,750	. . . . .	\$1,821.61 plus 39.6%	—5,750	\$5,809	. . . . .	\$1,722.55 plus 39.6%	—\$5,809

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$248		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$1,104	15%	—\$102	\$248	—\$1,919	15%	—\$248
\$1,104	—\$2,392	\$150.30 plus 28%	—\$1,104	\$1,919	—\$4,046	\$250.65 plus 28%	—\$1,919
\$2,392	—\$5,323	\$510.94 plus 31%	—\$2,392	\$4,046	—\$6,585	\$846.21 plus 31%	—\$4,046
\$5,323	—\$11,500	\$1,419.55 plus 36%	—\$5,323	\$6,585	—\$11,617	\$1,633.30 plus 36%	—\$6,585
\$11,500	. . . . .	\$3,643.27 plus 39.6%	—\$11,500	\$11,617	. . . . .	\$3,444.82 plus 39.6%	—\$11,617

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$269		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$1,196	15%	—\$110	\$269	—\$2,079	15%	—\$269
\$1,196	—\$2,592	\$162.90 plus 28%	—\$1,196	\$2,079	—\$4,383	\$271.50 plus 28%	—\$2,079
\$2,592	—\$5,767	\$553.78 plus 31%	—\$2,592	\$4,383	—\$7,133	\$916.62 plus 31%	—\$4,383
\$5,767	—\$12,458	\$1,538.03 plus 36%	—\$5,767	\$7,133	—\$12,585	\$1,769.12 plus 36%	—\$7,133
\$12,458	. . . . .	\$3,946.79 plus 39.6%	—\$12,458	\$12,585	. . . . .	\$3,731.84 plus 39.6%	—\$12,585

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$538		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$2,392	15%	—\$221	\$538	—\$4,158	15%	—\$538
\$2,392	—\$5,183	\$325.65 plus 28%	—\$2,392	\$4,158	—\$8,767	\$543.00 plus 28%	—\$4,158
\$5,183	—\$11,533	\$1,107.13 plus 31%	—\$5,183	\$8,767	—\$14,267	\$1,833.52 plus 31%	—\$8,767
\$11,533	—\$24,917	\$3,075.63 plus 36%	—\$11,533	\$14,267	—\$25,171	\$3,538.52 plus 36%	—\$14,267
\$24,917	. . . . .	\$7,893.87 plus 39.6%	—\$24,917	\$25,171	. . . . .	\$7,463.96 plus 39.6%	—\$25,171

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 2001)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$1,613		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$663	—\$7,175	15%	—\$663	\$1,613	—\$12,475	15%	—\$1,613
\$7,175	—\$15,550	\$976.80 plus 28%	—\$7,175	\$12,475	—\$26,300	\$1,629.30 plus 28%	—\$12,475
\$15,550	—\$34,600	\$3,321.80 plus 31%	—\$15,550	\$26,300	—\$42,800	\$5,500.30 plus 31%	—\$26,300
\$34,600	—\$74,750	\$9,227.30 plus 36%	—\$34,600	\$42,800	—\$75,513	\$10,615.30 plus 36%	—\$42,800
\$74,750	. . . . .	\$23,681.30 plus 39.6%	—\$74,750	\$75,513	. . . . .	\$22,391.98 plus 39.6%	—\$75,513

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$3,225		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,325	—\$14,350	15%	—\$1,325	\$3,225	—\$24,950	15%	—\$3,225
\$14,350	—\$31,100	\$1,953.75 plus 28%	—\$14,350	\$24,950	—\$52,600	\$3,258.75 plus 28%	—\$24,950
\$31,100	—\$69,200	\$6,643.75 plus 31%	—\$31,100	\$52,600	—\$85,600	\$11,000.75 plus 31%	—\$52,600
\$69,200	—\$149,500	\$18,454.75 plus 36%	—\$69,200	\$85,600	—\$151,025	\$21,230.75 plus 36%	—\$85,600
\$149,500	. . . . .	\$47,362.75 plus 39.6%	—\$149,500	\$151,025	. . . . .	\$44,783.75 plus 39.6%	—\$151,025

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$6,450		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,650	—\$28,700	15%	—\$2,650	\$6,450	—\$49,900	15%	—\$6,450
\$28,700	—\$62,200	\$3,907.50 plus 28%	—\$28,700	\$49,900	—\$105,200	\$6,517.50 plus 28%	—\$49,900
\$62,200	—\$138,400	\$13,287.50 plus 31%	—\$62,200	\$105,200	—\$171,200	\$22,001.50 plus 31%	—\$105,200
\$138,400	—\$299,000	\$36,909.50 plus 36%	—\$138,400	\$171,200	—\$302,050	\$42,461.50 plus 36%	—\$171,200
\$299,000	. . . . .	\$94,725.50 plus 39.6%	—\$299,000	\$302,050	. . . . .	\$89,567.50 plus 39.6%	—\$302,050

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$24.80		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$10.20	—\$110.40	15%	—\$10.20	\$24.80	—\$191.90	15%	—\$24.80
\$110.40	—\$239.20	\$15.03 plus 28%	—\$110.40	\$191.90	—\$404.60	\$25.07 plus 28%	—\$191.90
\$239.20	—\$532.30	\$51.09 plus 31%	—\$239.20	\$404.60	—\$658.50	\$84.63 plus 31%	—\$404.60
\$532.30	—\$1,150.00	\$141.95 plus 36%	—\$532.30	\$658.50	—\$1,161.70	\$163.34 plus 36%	—\$658.50
\$1,150.00	. . . . .	\$364.32 plus 39.6%	—\$1,150.00	\$1,161.70	. . . . .	\$344.49 plus 39.6%	—\$1,161.70

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$55	0	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	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	5	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	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	0	0	0	0	0	0	0	0	0	0
110	115	9	1	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	2	0	0	0	0	0	0	0	0	0
125	130	11	3	0	0	0	0	0	0	0	0	0
130	135	12	4	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	5	0	0	0	0	0	0	0	0	0
145	150	14	6	0	0	0	0	0	0	0	0	0
150	155	15	7	0	0	0	0	0	0	0	0	0
155	160	16	8	0	0	0	0	0	0	0	0	0
160	165	17	8	0	0	0	0	0	0	0	0	0
165	170	17	9	1	0	0	0	0	0	0	0	0
170	175	18	10	2	0	0	0	0	0	0	0	0
175	180	19	11	2	0	0	0	0	0	0	0	0
180	185	20	11	3	0	0	0	0	0	0	0	0
185	190	20	12	4	0	0	0	0	0	0	0	0
190	195	21	13	5	0	0	0	0	0	0	0	0
195	200	22	14	5	0	0	0	0	0	0	0	0
200	210	23	15	6	0	0	0	0	0	0	0	0
210	220	25	16	8	0	0	0	0	0	0	0	0
220	230	26	18	9	1	0	0	0	0	0	0	0
230	240	28	19	11	3	0	0	0	0	0	0	0
240	250	29	21	12	4	0	0	0	0	0	0	0
250	260	31	22	14	6	0	0	0	0	0	0	0
260	270	32	24	15	7	0	0	0	0	0	0	0
270	280	34	25	17	9	0	0	0	0	0	0	0
280	290	35	27	18	10	2	0	0	0	0	0	0
290	300	37	28	20	12	3	0	0	0	0	0	0
300	310	38	30	21	13	5	0	0	0	0	0	0
310	320	40	31	23	15	6	0	0	0	0	0	0
320	330	41	33	24	16	8	0	0	0	0	0	0
330	340	43	34	26	18	9	1	0	0	0	0	0
340	350	44	36	27	19	11	2	0	0	0	0	0
350	360	46	37	29	21	12	4	0	0	0	0	0
360	370	47	39	30	22	14	5	0	0	0	0	0
370	380	49	40	32	24	15	7	0	0	0	0	0
380	390	50	42	33	25	17	8	0	0	0	0	0
390	400	52	43	35	27	18	10	1	0	0	0	0
400	410	53	45	36	28	20	11	3	0	0	0	0
410	420	55	46	38	30	21	13	4	0	0	0	0
420	430	56	48	39	31	23	14	6	0	0	0	0
430	440	58	49	41	33	24	16	7	0	0	0	0
440	450	59	51	42	34	26	17	9	1	0	0	0
450	460	61	52	44	36	27	19	10	2	0	0	0
460	470	62	54	45	37	29	20	12	4	0	0	0
470	480	64	55	47	39	30	22	13	5	0	0	0
480	490	65	57	48	40	32	23	15	7	0	0	0
490	500	67	58	50	42	33	25	16	8	0	0	0
500	510	68	60	51	43	35	26	18	10	1	0	0
510	520	70	61	53	45	36	28	19	11	3	0	0
520	530	71	63	54	46	38	29	21	13	4	0	0
530	540	73	64	56	48	39	31	22	14	6	0	0
540	550	74	66	57	49	41	32	24	16	7	0	0
550	560	76	67	59	51	42	34	25	17	9	0	0
560	570	79	69	60	52	44	35	27	19	10	2	0
570	580	82	70	62	54	45	37	28	20	12	3	0
580	590	84	72	63	55	47	38	30	22	13	5	0
590	600	87	73	65	57	48	40	31	23	15	6	0

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	90	75	66	58	50	41	33	25	16	8	0
610	620	93	77	68	60	51	43	34	26	18	9	1
620	630	96	80	69	61	53	44	36	28	19	11	2
630	640	98	83	71	63	54	46	37	29	21	12	4
640	650	101	86	72	64	56	47	39	31	22	14	5
650	660	104	88	74	66	57	49	40	32	24	15	7
660	670	107	91	76	67	59	50	42	34	25	17	8
670	680	110	94	78	69	60	52	43	35	27	18	10
680	690	112	97	81	70	62	53	45	37	28	20	11
690	700	115	100	84	72	63	55	46	38	30	21	13
700	710	118	102	87	73	65	56	48	40	31	23	14
710	720	121	105	90	75	66	58	49	41	33	24	16
720	730	124	108	92	77	68	59	51	43	34	26	17
730	740	126	111	95	80	69	61	52	44	36	27	19
740	750	129	114	98	82	71	62	54	46	37	29	20
750	760	132	116	101	85	72	64	55	47	39	30	22
760	770	135	119	104	88	74	65	57	49	40	32	23
770	780	138	122	106	91	75	67	58	50	42	33	25
780	790	140	125	109	94	78	68	60	52	43	35	26
790	800	143	128	112	96	81	70	61	53	45	36	28
800	810	146	130	115	99	84	71	63	55	46	38	29
810	820	149	133	118	102	86	73	64	56	48	39	31
820	830	152	136	120	105	89	74	66	58	49	41	32
830	840	154	139	123	108	92	76	67	59	51	42	34
840	850	157	142	126	110	95	79	69	61	52	44	35
850	860	160	144	129	113	98	82	70	62	54	45	37
860	870	163	147	132	116	100	85	72	64	55	47	38
870	880	166	150	134	119	103	88	73	65	57	48	40
880	890	168	153	137	122	106	90	75	67	58	50	41
890	900	171	156	140	124	109	93	78	68	60	51	43
900	910	174	158	143	127	112	96	80	70	61	53	44
910	920	177	161	146	130	114	99	83	71	63	54	46
920	930	180	164	148	133	117	102	86	73	64	56	47
930	940	182	167	151	136	120	104	89	74	66	57	49
940	950	185	170	154	138	123	107	92	76	67	59	50
950	960	188	172	157	141	126	110	94	79	69	60	52
960	970	191	175	160	144	128	113	97	81	70	62	53
970	980	194	178	162	147	131	116	100	84	72	63	55
980	990	196	181	165	150	134	118	103	87	73	65	56
990	1,000	199	184	168	152	137	121	106	90	75	66	58
1,000	1,010	202	186	171	155	140	124	108	93	77	68	59
1,010	1,020	205	189	174	158	142	127	111	95	80	69	61
1,020	1,030	208	192	176	161	145	130	114	98	83	71	62
1,030	1,040	210	195	179	164	148	132	117	101	85	72	64
1,040	1,050	213	198	182	166	151	135	120	104	88	74	65
1,050	1,060	216	200	185	169	154	138	122	107	91	75	67
1,060	1,070	219	203	188	172	156	141	125	109	94	78	68
1,070	1,080	222	206	190	175	159	144	128	112	97	81	70
1,080	1,090	224	209	193	178	162	146	131	115	99	84	71
1,090	1,100	227	212	196	180	165	149	134	118	102	87	73
1,100	1,110	230	214	199	183	168	152	136	121	105	89	74
1,110	1,120	233	217	202	186	170	155	139	123	108	92	77
1,120	1,130	236	220	204	189	173	158	142	126	111	95	79
1,130	1,140	238	223	207	192	176	160	145	129	113	98	82
1,140	1,150	241	226	210	194	179	163	148	132	116	101	85
1,150	1,160	244	228	213	197	182	166	150	135	119	103	88
1,160	1,170	247	231	216	200	184	169	153	137	122	106	91
1,170	1,180	250	234	218	203	187	172	156	140	125	109	93
1,180	1,190	252	237	221	206	190	174	159	143	127	112	96
1,190	1,200	255	240	224	208	193	177	162	146	130	115	99
1,200	1,210	258	242	227	211	196	180	164	149	133	117	102
1,210	1,220	261	245	230	214	198	183	167	151	136	120	105
1,220	1,230	264	248	232	217	201	186	170	154	139	123	107
1,230	1,240	268	251	235	220	204	188	173	157	141	126	110
1,240	1,250	271	254	238	222	207	191	176	160	144	129	113

\$1,250 and over

Use Table 1(a) for a **SINGLE** person on page 34. Also see the instructions on page 32.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	10	1	0	0	0	0	0	0	0	0	0
190	195	10	2	0	0	0	0	0	0	0	0	0
195	200	11	3	0	0	0	0	0	0	0	0	0
200	210	12	4	0	0	0	0	0	0	0	0	0
210	220	14	5	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	17	8	0	0	0	0	0	0	0	0	0
240	250	18	10	1	0	0	0	0	0	0	0	0
250	260	20	11	3	0	0	0	0	0	0	0	0
260	270	21	13	4	0	0	0	0	0	0	0	0
270	280	23	14	6	0	0	0	0	0	0	0	0
280	290	24	16	7	0	0	0	0	0	0	0	0
290	300	26	17	9	1	0	0	0	0	0	0	0
300	310	27	19	10	2	0	0	0	0	0	0	0
310	320	29	20	12	4	0	0	0	0	0	0	0
320	330	30	22	13	5	0	0	0	0	0	0	0
330	340	32	23	15	7	0	0	0	0	0	0	0
340	350	33	25	16	8	0	0	0	0	0	0	0
350	360	35	26	18	10	1	0	0	0	0	0	0
360	370	36	28	19	11	3	0	0	0	0	0	0
370	380	38	29	21	13	4	0	0	0	0	0	0
380	390	39	31	22	14	6	0	0	0	0	0	0
390	400	41	32	24	16	7	0	0	0	0	0	0
400	410	42	34	25	17	9	0	0	0	0	0	0
410	420	44	35	27	19	10	2	0	0	0	0	0
420	430	45	37	28	20	12	3	0	0	0	0	0
430	440	47	38	30	22	13	5	0	0	0	0	0
440	450	48	40	31	23	15	6	0	0	0	0	0
450	460	50	41	33	25	16	8	0	0	0	0	0
460	470	51	43	34	26	18	9	1	0	0	0	0
470	480	53	44	36	28	19	11	2	0	0	0	0
480	490	54	46	37	29	21	12	4	0	0	0	0
490	500	56	47	39	31	22	14	5	0	0	0	0
500	510	57	49	40	32	24	15	7	0	0	0	0
510	520	59	50	42	34	25	17	8	0	0	0	0
520	530	60	52	43	35	27	18	10	2	0	0	0
530	540	62	53	45	37	28	20	11	3	0	0	0
540	550	63	55	46	38	30	21	13	5	0	0	0
550	560	65	56	48	40	31	23	14	6	0	0	0
560	570	66	58	49	41	33	24	16	8	0	0	0
570	580	68	59	51	43	34	26	17	9	1	0	0
580	590	69	61	52	44	36	27	19	11	2	0	0
590	600	71	62	54	46	37	29	20	12	4	0	0
600	610	72	64	55	47	39	30	22	14	5	0	0
610	620	74	65	57	49	40	32	23	15	7	0	0
620	630	75	67	58	50	42	33	25	17	8	0	0
630	640	77	68	60	52	43	35	26	18	10	1	0
640	650	78	70	61	53	45	36	28	20	11	3	0
650	660	80	71	63	55	46	38	29	21	13	4	0
660	670	81	73	64	56	48	39	31	23	14	6	0
670	680	83	74	66	58	49	41	32	24	16	7	0
680	690	84	76	67	59	51	42	34	26	17	9	0
690	700	86	77	69	61	52	44	35	27	19	10	2
700	710	87	79	70	62	54	45	37	29	20	12	3
710	720	89	80	72	64	55	47	38	30	22	13	5
720	730	90	82	73	65	57	48	40	32	23	15	6
730	740	92	83	75	67	58	50	41	33	25	16	8

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	93	85	76	68	60	51	43	35	26	18	9
750	760	95	86	78	70	61	53	44	36	28	19	11
760	770	96	88	79	71	63	54	46	38	29	21	12
770	780	98	89	81	73	64	56	47	39	31	22	14
780	790	99	91	82	74	66	57	49	41	32	24	15
790	800	101	92	84	76	67	59	50	42	34	25	17
800	810	102	94	85	77	69	60	52	44	35	27	18
810	820	104	95	87	79	70	62	53	45	37	28	20
820	830	105	97	88	80	72	63	55	47	38	30	21
830	840	107	98	90	82	73	65	56	48	40	31	23
840	850	108	100	91	83	75	66	58	50	41	33	24
850	860	110	101	93	85	76	68	59	51	43	34	26
860	870	111	103	94	86	78	69	61	53	44	36	27
870	880	113	104	96	88	79	71	62	54	46	37	29
880	890	114	106	97	89	81	72	64	56	47	39	30
890	900	116	107	99	91	82	74	65	57	49	40	32
900	910	117	109	100	92	84	75	67	59	50	42	33
910	920	119	110	102	94	85	77	68	60	52	43	35
920	930	120	112	103	95	87	78	70	62	53	45	36
930	940	122	113	105	97	88	80	71	63	55	46	38
940	950	123	115	106	98	90	81	73	65	56	48	39
950	960	125	116	108	100	91	83	74	66	58	49	41
960	970	127	118	109	101	93	84	76	68	59	51	42
970	980	130	119	111	103	94	86	77	69	61	52	44
980	990	132	121	112	104	96	87	79	71	62	54	45
990	1,000	135	122	114	106	97	89	80	72	64	55	47
1,000	1,010	138	124	115	107	99	90	82	74	65	57	48
1,010	1,020	141	125	117	109	100	92	83	75	67	58	50
1,020	1,030	144	128	118	110	102	93	85	77	68	60	51
1,030	1,040	146	131	120	112	103	95	86	78	70	61	53
1,040	1,050	149	134	121	113	105	96	88	80	71	63	54
1,050	1,060	152	136	123	115	106	98	89	81	73	64	56
1,060	1,070	155	139	124	116	108	99	91	83	74	66	57
1,070	1,080	158	142	126	118	109	101	92	84	76	67	59
1,080	1,090	160	145	129	119	111	102	94	86	77	69	60
1,090	1,100	163	148	132	121	112	104	95	87	79	70	62
1,100	1,110	166	150	135	122	114	105	97	89	80	72	63
1,110	1,120	169	153	138	124	115	107	98	90	82	73	65
1,120	1,130	172	156	140	125	117	108	100	92	83	75	66
1,130	1,140	174	159	143	128	118	110	101	93	85	76	68
1,140	1,150	177	162	146	130	120	111	103	95	86	78	69
1,150	1,160	180	164	149	133	121	113	104	96	88	79	71
1,160	1,170	183	167	152	136	123	114	106	98	89	81	72
1,170	1,180	186	170	154	139	124	116	107	99	91	82	74
1,180	1,190	188	173	157	142	126	117	109	101	92	84	75
1,190	1,200	191	176	160	144	129	119	110	102	94	85	77
1,200	1,210	194	178	163	147	132	120	112	104	95	87	78
1,210	1,220	197	181	166	150	134	122	113	105	97	88	80
1,220	1,230	200	184	168	153	137	123	115	107	98	90	81
1,230	1,240	202	187	171	156	140	125	116	108	100	91	83
1,240	1,250	205	190	174	158	143	127	118	110	101	93	84
1,250	1,260	208	192	177	161	146	130	119	111	103	94	86
1,260	1,270	211	195	180	164	148	133	121	113	104	96	87
1,270	1,280	214	198	182	167	151	136	122	114	106	97	89
1,280	1,290	216	201	185	170	154	138	124	116	107	99	90
1,290	1,300	219	204	188	172	157	141	126	117	109	100	92
1,300	1,310	222	206	191	175	160	144	128	119	110	102	93
1,310	1,320	225	209	194	178	162	147	131	120	112	103	95
1,320	1,330	228	212	196	181	165	150	134	122	113	105	96
1,330	1,340	230	215	199	184	168	152	137	123	115	106	98
1,340	1,350	233	218	202	186	171	155	140	125	116	108	99
1,350	1,360	236	220	205	189	174	158	142	127	118	109	101
1,360	1,370	239	223	208	192	176	161	145	130	119	111	102
1,370	1,380	242	226	210	195	179	164	148	132	121	112	104
1,380	1,390	244	229	213	198	182	166	151	135	122	114	105

\$1,390 and over

Use Table 1(b) for a MARRIED person on page 34. Also see the instructions on page 32.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	0	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	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	7	0	0	0	0	0	0	0	0	0	0
150	155	8	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	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	16	0	0	0	0	0	0	0	0	0	0
210	215	17	0	0	0	0	0	0	0	0	0	0
215	220	17	1	0	0	0	0	0	0	0	0	0
220	225	18	1	0	0	0	0	0	0	0	0	0
225	230	19	2	0	0	0	0	0	0	0	0	0
230	235	20	3	0	0	0	0	0	0	0	0	0
235	240	20	4	0	0	0	0	0	0	0	0	0
240	245	21	4	0	0	0	0	0	0	0	0	0
245	250	22	5	0	0	0	0	0	0	0	0	0
250	260	23	6	0	0	0	0	0	0	0	0	0
260	270	24	8	0	0	0	0	0	0	0	0	0
270	280	26	9	0	0	0	0	0	0	0	0	0
280	290	27	11	0	0	0	0	0	0	0	0	0
290	300	29	12	0	0	0	0	0	0	0	0	0
300	310	30	14	0	0	0	0	0	0	0	0	0
310	320	32	15	0	0	0	0	0	0	0	0	0
320	330	33	17	0	0	0	0	0	0	0	0	0
330	340	35	18	0	0	0	0	0	0	0	0	0
340	350	36	20	3	0	0	0	0	0	0	0	0
350	360	38	21	5	0	0	0	0	0	0	0	0
360	370	39	23	6	0	0	0	0	0	0	0	0
370	380	41	24	8	0	0	0	0	0	0	0	0
380	390	42	26	9	0	0	0	0	0	0	0	0
390	400	44	27	11	0	0	0	0	0	0	0	0
400	410	45	29	12	0	0	0	0	0	0	0	0
410	420	47	30	14	0	0	0	0	0	0	0	0
420	430	48	32	15	0	0	0	0	0	0	0	0
430	440	50	33	17	0	0	0	0	0	0	0	0
440	450	51	35	18	1	0	0	0	0	0	0	0
450	460	53	36	20	3	0	0	0	0	0	0	0
460	470	54	38	21	4	0	0	0	0	0	0	0
470	480	56	39	23	6	0	0	0	0	0	0	0
480	490	57	41	24	7	0	0	0	0	0	0	0
490	500	59	42	26	9	0	0	0	0	0	0	0
500	520	61	44	28	11	0	0	0	0	0	0	0
520	540	64	47	31	14	0	0	0	0	0	0	0
540	560	67	50	34	17	0	0	0	0	0	0	0
560	580	70	53	37	20	3	0	0	0	0	0	0
580	600	73	56	40	23	6	0	0	0	0	0	0
600	620	76	59	43	26	9	0	0	0	0	0	0
620	640	79	62	46	29	12	0	0	0	0	0	0
640	660	82	65	49	32	15	0	0	0	0	0	0
660	680	85	68	52	35	18	2	0	0	0	0	0
680	700	88	71	55	38	21	5	0	0	0	0	0
700	720	91	74	58	41	24	8	0	0	0	0	0
720	740	94	77	61	44	27	11	0	0	0	0	0
740	760	97	80	64	47	30	14	0	0	0	0	0
760	780	100	83	67	50	33	17	0	0	0	0	0
780	800	103	86	70	53	36	20	3	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	106	89	73	56	39	23	6	0	0	0	0
820	840	109	92	76	59	42	26	9	0	0	0	0
840	860	112	95	79	62	45	29	12	0	0	0	0
860	880	115	98	82	65	48	32	15	0	0	0	0
880	900	118	101	85	68	51	35	18	1	0	0	0
900	920	121	104	88	71	54	38	21	4	0	0	0
920	940	124	107	91	74	57	41	24	7	0	0	0
940	960	127	110	94	77	60	44	27	10	0	0	0
960	980	130	113	97	80	63	47	30	13	0	0	0
980	1,000	133	116	100	83	66	50	33	16	0	0	0
1,000	1,020	136	119	103	86	69	53	36	19	2	0	0
1,020	1,040	139	122	106	89	72	56	39	22	5	0	0
1,040	1,060	142	125	109	92	75	59	42	25	8	0	0
1,060	1,080	145	128	112	95	78	62	45	28	11	0	0
1,080	1,100	148	131	115	98	81	65	48	31	14	0	0
1,100	1,120	152	134	118	101	84	68	51	34	17	1	0
1,120	1,140	158	137	121	104	87	71	54	37	20	4	0
1,140	1,160	163	140	124	107	90	74	57	40	23	7	0
1,160	1,180	169	143	127	110	93	77	60	43	26	10	0
1,180	1,200	174	146	130	113	96	80	63	46	29	13	0
1,200	1,220	180	149	133	116	99	83	66	49	32	16	0
1,220	1,240	186	154	136	119	102	86	69	52	35	19	2
1,240	1,260	191	160	139	122	105	89	72	55	38	22	5
1,260	1,280	197	166	142	125	108	92	75	58	41	25	8
1,280	1,300	202	171	145	128	111	95	78	61	44	28	11
1,300	1,320	208	177	148	131	114	98	81	64	47	31	14
1,320	1,340	214	182	151	134	117	101	84	67	50	34	17
1,340	1,360	219	188	157	137	120	104	87	70	53	37	20
1,360	1,380	225	194	162	140	123	107	90	73	56	40	23
1,380	1,400	230	199	168	143	126	110	93	76	59	43	26
1,400	1,420	236	205	174	146	129	113	96	79	62	46	29
1,420	1,440	242	210	179	149	132	116	99	82	65	49	32
1,440	1,460	247	216	185	154	135	119	102	85	68	52	35
1,460	1,480	253	222	190	159	138	122	105	88	71	55	38
1,480	1,500	258	227	196	165	141	125	108	91	74	58	41
1,500	1,520	264	233	202	170	144	128	111	94	77	61	44
1,520	1,540	270	238	207	176	147	131	114	97	80	64	47
1,540	1,560	275	244	213	182	150	134	117	100	83	67	50
1,560	1,580	281	250	218	187	156	137	120	103	86	70	53
1,580	1,600	286	255	224	193	161	140	123	106	89	73	56
1,600	1,620	292	261	230	198	167	143	126	109	92	76	59
1,620	1,640	298	266	235	204	173	146	129	112	95	79	62
1,640	1,660	303	272	241	210	178	149	132	115	98	82	65
1,660	1,680	309	278	246	215	184	153	135	118	101	85	68
1,680	1,700	314	283	252	221	189	158	138	121	104	88	71
1,700	1,720	320	289	258	226	195	164	141	124	107	91	74
1,720	1,740	326	294	263	232	201	169	144	127	110	94	77
1,740	1,760	331	300	269	238	206	175	147	130	113	97	80
1,760	1,780	337	306	274	243	212	181	150	133	116	100	83
1,780	1,800	342	311	280	249	217	186	155	136	119	103	86
1,800	1,820	348	317	286	254	223	192	161	139	122	106	89
1,820	1,840	354	322	291	260	229	197	166	142	125	109	92
1,840	1,860	359	328	297	266	234	203	172	145	128	112	95
1,860	1,880	365	334	302	271	240	209	177	148	131	115	98
1,880	1,900	370	339	308	277	245	214	183	152	134	118	101
1,900	1,920	376	345	314	282	251	220	189	157	137	121	104
1,920	1,940	382	350	319	288	257	225	194	163	140	124	107
1,940	1,960	387	356	325	294	262	231	200	169	143	127	110
1,960	1,980	393	362	330	299	268	237	205	174	146	130	113
1,980	2,000	398	367	336	305	273	242	211	180	149	133	116
2,000	2,020	404	373	342	310	279	248	217	185	154	136	119
2,020	2,040	410	378	347	316	285	253	222	191	160	139	122
2,040	2,060	415	384	353	322	290	259	228	197	165	142	125
2,060	2,080	421	390	358	327	296	265	233	202	171	145	128
2,080	2,100	426	395	364	333	301	270	239	208	177	148	131

\$2,100 and over

Use Table 2(a) for a SINGLE person on page 34. Also see the instructions on page 32.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$250	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	310	9	0	0	0	0	0	0	0	0	0	0
310	320	10	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	13	0	0	0	0	0	0	0	0	0	0
340	350	15	0	0	0	0	0	0	0	0	0	0
350	360	16	0	0	0	0	0	0	0	0	0	0
360	370	18	1	0	0	0	0	0	0	0	0	0
370	380	19	2	0	0	0	0	0	0	0	0	0
380	390	21	4	0	0	0	0	0	0	0	0	0
390	400	22	5	0	0	0	0	0	0	0	0	0
400	410	24	7	0	0	0	0	0	0	0	0	0
410	420	25	8	0	0	0	0	0	0	0	0	0
420	430	27	10	0	0	0	0	0	0	0	0	0
430	440	28	11	0	0	0	0	0	0	0	0	0
440	450	30	13	0	0	0	0	0	0	0	0	0
450	460	31	14	0	0	0	0	0	0	0	0	0
460	470	33	16	0	0	0	0	0	0	0	0	0
470	480	34	17	1	0	0	0	0	0	0	0	0
480	490	36	19	2	0	0	0	0	0	0	0	0
490	500	37	20	4	0	0	0	0	0	0	0	0
500	520	39	23	6	0	0	0	0	0	0	0	0
520	540	42	26	9	0	0	0	0	0	0	0	0
540	560	45	29	12	0	0	0	0	0	0	0	0
560	580	48	32	15	0	0	0	0	0	0	0	0
580	600	51	35	18	1	0	0	0	0	0	0	0
600	620	54	38	21	4	0	0	0	0	0	0	0
620	640	57	41	24	7	0	0	0	0	0	0	0
640	660	60	44	27	10	0	0	0	0	0	0	0
660	680	63	47	30	13	0	0	0	0	0	0	0
680	700	66	50	33	16	0	0	0	0	0	0	0
700	720	69	53	36	19	2	0	0	0	0	0	0
720	740	72	56	39	22	5	0	0	0	0	0	0
740	760	75	59	42	25	8	0	0	0	0	0	0
760	780	78	62	45	28	11	0	0	0	0	0	0
780	800	81	65	48	31	14	0	0	0	0	0	0
800	820	84	68	51	34	17	1	0	0	0	0	0
820	840	87	71	54	37	20	4	0	0	0	0	0
840	860	90	74	57	40	23	7	0	0	0	0	0
860	880	93	77	60	43	26	10	0	0	0	0	0
880	900	96	80	63	46	29	13	0	0	0	0	0
900	920	99	83	66	49	32	16	0	0	0	0	0
920	940	102	86	69	52	35	19	2	0	0	0	0
940	960	105	89	72	55	38	22	5	0	0	0	0
960	980	108	92	75	58	41	25	8	0	0	0	0
980	1,000	111	95	78	61	44	28	11	0	0	0	0
1,000	1,020	114	98	81	64	47	31	14	0	0	0	0
1,020	1,040	117	101	84	67	50	34	17	0	0	0	0
1,040	1,060	120	104	87	70	53	37	20	3	0	0	0
1,060	1,080	123	107	90	73	56	40	23	6	0	0	0
1,080	1,100	126	110	93	76	59	43	26	9	0	0	0
1,100	1,120	129	113	96	79	62	46	29	12	0	0	0
1,120	1,140	132	116	99	82	65	49	32	15	0	0	0
1,140	1,160	135	119	102	85	68	52	35	18	1	0	0
1,160	1,180	138	122	105	88	71	55	38	21	4	0	0
1,180	1,200	141	125	108	91	74	58	41	24	7	0	0
1,200	1,220	144	128	111	94	77	61	44	27	10	0	0
1,220	1,240	147	131	114	97	80	64	47	30	13	0	0
1,240	1,260	150	134	117	100	83	67	50	33	16	0	0
1,260	1,280	153	137	120	103	86	70	53	36	19	3	0
1,280	1,300	156	140	123	106	89	73	56	39	22	6	0
1,300	1,320	159	143	126	109	92	76	59	42	25	9	0
1,320	1,340	162	146	129	112	95	79	62	45	28	12	0
1,340	1,360	165	149	132	115	98	82	65	48	31	15	0
1,360	1,380	168	152	135	118	101	85	68	51	34	18	1

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,380	\$1,400	171	155	138	121	104	88	71	54	37	21	4
1,400	1,420	174	158	141	124	107	91	74	57	40	24	7
1,420	1,440	177	161	144	127	110	94	77	60	43	27	10
1,440	1,460	180	164	147	130	113	97	80	63	46	30	13
1,460	1,480	183	167	150	133	116	100	83	66	49	33	16
1,480	1,500	186	170	153	136	119	103	86	69	52	36	19
1,500	1,520	189	173	156	139	122	106	89	72	55	39	22
1,520	1,540	192	176	159	142	125	109	92	75	58	42	25
1,540	1,560	195	179	162	145	128	112	95	78	61	45	28
1,560	1,580	198	182	165	148	131	115	98	81	64	48	31
1,580	1,600	201	185	168	151	134	118	101	84	67	51	34
1,600	1,620	204	188	171	154	137	121	104	87	70	54	37
1,620	1,640	207	191	174	157	140	124	107	90	73	57	40
1,640	1,660	210	194	177	160	143	127	110	93	76	60	43
1,660	1,680	213	197	180	163	146	130	113	96	79	63	46
1,680	1,700	216	200	183	166	149	133	116	99	82	66	49
1,700	1,720	219	203	186	169	152	136	119	102	85	69	52
1,720	1,740	222	206	189	172	155	139	122	105	88	72	55
1,740	1,760	225	209	192	175	158	142	125	108	91	75	58
1,760	1,780	228	212	195	178	161	145	128	111	94	78	61
1,780	1,800	231	215	198	181	164	148	131	114	97	81	64
1,800	1,820	234	218	201	184	167	151	134	117	100	84	67
1,820	1,840	237	221	204	187	170	154	137	120	103	87	70
1,840	1,860	240	224	207	190	173	157	140	123	106	90	73
1,860	1,880	243	227	210	193	176	160	143	126	109	93	76
1,880	1,900	246	230	213	196	179	163	146	129	112	96	79
1,900	1,920	249	233	216	199	182	166	149	132	115	99	82
1,920	1,940	254	236	219	202	185	169	152	135	118	102	85
1,940	1,960	259	239	222	205	188	172	155	138	121	105	88
1,960	1,980	265	242	225	208	191	175	158	141	124	108	91
1,980	2,000	270	245	228	211	194	178	161	144	127	111	94
2,000	2,020	276	248	231	214	197	181	164	147	130	114	97
2,020	2,040	282	251	234	217	200	184	167	150	133	117	100
2,040	2,060	287	256	237	220	203	187	170	153	136	120	103
2,060	2,080	293	262	240	223	206	190	173	156	139	123	106
2,080	2,100	298	267	243	226	209	193	176	159	142	126	109
2,100	2,120	304	273	246	229	212	196	179	162	145	129	112
2,120	2,140	310	278	249	232	215	199	182	165	148	132	115
2,140	2,160	315	284	253	235	218	202	185	168	151	135	118
2,160	2,180	321	290	258	238	221	205	188	171	154	138	121
2,180	2,200	326	295	264	241	224	208	191	174	157	141	124
2,200	2,220	332	301	270	244	227	211	194	177	160	144	127
2,220	2,240	338	306	275	247	230	214	197	180	163	147	130
2,240	2,260	343	312	281	250	233	217	200	183	166	150	133
2,260	2,280	349	318	286	255	236	220	203	186	169	153	136
2,280	2,300	354	323	292	261	239	223	206	189	172	156	139
2,300	2,320	360	329	298	266	242	226	209	192	175	159	142
2,320	2,340	366	334	303	272	245	229	212	195	178	162	145
2,340	2,360	371	340	309	278	248	232	215	198	181	165	148
2,360	2,380	377	346	314	283	252	235	218	201	184	168	151
2,380	2,400	382	351	320	289	258	238	221	204	187	171	154
2,400	2,420	388	357	326	294	263	241	224	207	190	174	157
2,420	2,440	394	362	331	300	269	244	227	210	193	177	160
2,440	2,460	399	368	337	306	274	247	230	213	196	180	163
2,460	2,480	405	374	342	311	280	250	233	216	199	183	166
2,480	2,500	410	379	348	317	286	254	236	219	202	186	169
2,500	2,520	416	385	354	322	291	260	239	222	205	189	172
2,520	2,540	422	390	359	328	297	266	242	225	208	192	175
2,540	2,560	427	396	365	334	302	271	245	228	211	195	178
2,560	2,580	433	402	370	339	308	277	248	231	214	198	181
2,580	2,600	438	407	376	345	314	282	251	234	217	201	184
2,600	2,620	444	413	382	350	319	288	257	237	220	204	187
2,620	2,640	450	418	387	356	325	294	262	240	223	207	190
2,640	2,660	455	424	393	362	330	299	268	243	226	210	193
2,660	2,680	461	430	398	367	336	305	274	246	229	213	196

\$2,680 and over

Use Table 2(b) for a MARRIED person on page 34. Also see the instructions on page 32.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	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	6	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	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	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	0	0	0	0	0	0	0	0	0	0
230	235	18	0	0	0	0	0	0	0	0	0	0
235	240	19	1	0	0	0	0	0	0	0	0	0
240	245	20	2	0	0	0	0	0	0	0	0	0
245	250	21	2	0	0	0	0	0	0	0	0	0
250	260	22	4	0	0	0	0	0	0	0	0	0
260	270	23	5	0	0	0	0	0	0	0	0	0
270	280	25	7	0	0	0	0	0	0	0	0	0
280	290	26	8	0	0	0	0	0	0	0	0	0
290	300	28	10	0	0	0	0	0	0	0	0	0
300	310	29	11	0	0	0	0	0	0	0	0	0
310	320	31	13	0	0	0	0	0	0	0	0	0
320	330	32	14	0	0	0	0	0	0	0	0	0
330	340	34	16	0	0	0	0	0	0	0	0	0
340	350	35	17	0	0	0	0	0	0	0	0	0
350	360	37	19	0	0	0	0	0	0	0	0	0
360	370	38	20	2	0	0	0	0	0	0	0	0
370	380	40	22	3	0	0	0	0	0	0	0	0
380	390	41	23	5	0	0	0	0	0	0	0	0
390	400	43	25	6	0	0	0	0	0	0	0	0
400	410	44	26	8	0	0	0	0	0	0	0	0
410	420	46	28	9	0	0	0	0	0	0	0	0
420	430	47	29	11	0	0	0	0	0	0	0	0
430	440	49	31	12	0	0	0	0	0	0	0	0
440	450	50	32	14	0	0	0	0	0	0	0	0
450	460	52	34	15	0	0	0	0	0	0	0	0
460	470	53	35	17	0	0	0	0	0	0	0	0
470	480	55	37	18	0	0	0	0	0	0	0	0
480	490	56	38	20	2	0	0	0	0	0	0	0
490	500	58	40	21	3	0	0	0	0	0	0	0
500	520	60	42	24	6	0	0	0	0	0	0	0
520	540	63	45	27	9	0	0	0	0	0	0	0
540	560	66	48	30	12	0	0	0	0	0	0	0
560	580	69	51	33	15	0	0	0	0	0	0	0
580	600	72	54	36	18	0	0	0	0	0	0	0
600	620	75	57	39	21	2	0	0	0	0	0	0
620	640	78	60	42	24	5	0	0	0	0	0	0
640	660	81	63	45	27	8	0	0	0	0	0	0
660	680	84	66	48	30	11	0	0	0	0	0	0
680	700	87	69	51	33	14	0	0	0	0	0	0
700	720	90	72	54	36	17	0	0	0	0	0	0
720	740	93	75	57	39	20	2	0	0	0	0	0
740	760	96	78	60	42	23	5	0	0	0	0	0
760	780	99	81	63	45	26	8	0	0	0	0	0
780	800	102	84	66	48	29	11	0	0	0	0	0
800	820	105	87	69	51	32	14	0	0	0	0	0
820	840	108	90	72	54	35	17	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	111	93	75	57	38	20	2	0	0	0	0
860	880	114	96	78	60	41	23	5	0	0	0	0
880	900	117	99	81	63	44	26	8	0	0	0	0
900	920	120	102	84	66	47	29	11	0	0	0	0
920	940	123	105	87	69	50	32	14	0	0	0	0
940	960	126	108	90	72	53	35	17	0	0	0	0
960	980	129	111	93	75	56	38	20	2	0	0	0
980	1,000	132	114	96	78	59	41	23	5	0	0	0
1,000	1,020	135	117	99	81	62	44	26	8	0	0	0
1,020	1,040	138	120	102	84	65	47	29	11	0	0	0
1,040	1,060	141	123	105	87	68	50	32	14	0	0	0
1,060	1,080	144	126	108	90	71	53	35	17	0	0	0
1,080	1,100	147	129	111	93	74	56	38	20	2	0	0
1,100	1,120	150	132	114	96	77	59	41	23	5	0	0
1,120	1,140	153	135	117	99	80	62	44	26	8	0	0
1,140	1,160	156	138	120	102	83	65	47	29	11	0	0
1,160	1,180	159	141	123	105	86	68	50	32	14	0	0
1,180	1,200	162	144	126	108	89	71	53	35	17	0	0
1,200	1,220	167	147	129	111	92	74	56	38	20	2	0
1,220	1,240	172	150	132	114	95	77	59	41	23	5	0
1,240	1,260	178	153	135	117	98	80	62	44	26	8	0
1,260	1,280	184	156	138	120	101	83	65	47	29	11	0
1,280	1,300	189	159	141	123	104	86	68	50	32	14	0
1,300	1,320	195	162	144	126	107	89	71	53	35	17	0
1,320	1,340	200	167	147	129	110	92	74	56	38	20	2
1,340	1,360	206	172	150	132	113	95	77	59	41	23	5
1,360	1,380	212	178	153	135	116	98	80	62	44	26	8
1,380	1,400	217	183	156	138	119	101	83	65	47	29	11
1,400	1,420	223	189	159	141	122	104	86	68	50	32	14
1,420	1,440	228	195	162	144	125	107	89	71	53	35	17
1,440	1,460	234	200	166	147	128	110	92	74	56	38	20
1,460	1,480	240	206	172	150	131	113	95	77	59	41	23
1,480	1,500	245	211	178	153	134	116	98	80	62	44	26
1,500	1,520	251	217	183	156	137	119	101	83	65	47	29
1,520	1,540	256	223	189	159	140	122	104	86	68	50	32
1,540	1,560	262	228	194	162	143	125	107	89	71	53	35
1,560	1,580	268	234	200	166	146	128	110	92	74	56	38
1,580	1,600	273	239	206	172	149	131	113	95	77	59	41
1,600	1,620	279	245	211	177	152	134	116	98	80	62	44
1,620	1,640	284	251	217	183	155	137	119	101	83	65	47
1,640	1,660	290	256	222	188	158	140	122	104	86	68	50
1,660	1,680	296	262	228	194	161	143	125	107	89	71	53
1,680	1,700	301	267	234	200	166	146	128	110	92	74	56
1,700	1,720	307	273	239	205	171	149	131	113	95	77	59
1,720	1,740	312	279	245	211	177	152	134	116	98	80	62
1,740	1,760	318	284	250	216	183	155	137	119	101	83	65
1,760	1,780	324	290	256	222	188	158	140	122	104	86	68
1,780	1,800	329	295	262	228	194	161	143	125	107	89	71
1,800	1,820	335	301	267	233	199	166	146	128	110	92	74
1,820	1,840	340	307	273	239	205	171	149	131	113	95	77
1,840	1,860	346	312	278	244	211	177	152	134	116	98	80
1,860	1,880	352	318	284	250	216	182	155	137	119	101	83
1,880	1,900	357	323	290	256	222	188	158	140	122	104	86
1,900	1,920	363	329	295	261	227	194	161	143	125	107	89
1,920	1,940	368	335	301	267	233	199	165	146	128	110	92
1,940	1,960	374	340	306	272	239	205	171	149	131	113	95
1,960	1,980	380	346	312	278	244	210	177	152	134	116	98
1,980	2,000	385	351	318	284	250	216	182	155	137	119	101
2,000	2,020	391	357	323	289	255	222	188	158	140	122	104
2,020	2,040	396	363	329	295	261	227	193	161	143	125	107
2,040	2,060	402	368	334	300	267	233	199	165	146	128	110
2,060	2,080	408	374	340	306	272	238	205	171	149	131	113
2,080	2,100	413	379	346	312	278	244	210	176	152	134	116
2,100	2,120	419	385	351	317	283	250	216	182	155	137	119
2,120	2,140	424	391	357	323	289	255	221	188	158	140	122

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 34. Also see the instructions on page 32.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	0	0	0	0	0	0	0	0	0	0
390	400	19	1	0	0	0	0	0	0	0	0	0
400	410	20	2	0	0	0	0	0	0	0	0	0
410	420	22	4	0	0	0	0	0	0	0	0	0
420	430	23	5	0	0	0	0	0	0	0	0	0
430	440	25	7	0	0	0	0	0	0	0	0	0
440	450	26	8	0	0	0	0	0	0	0	0	0
450	460	28	10	0	0	0	0	0	0	0	0	0
460	470	29	11	0	0	0	0	0	0	0	0	0
470	480	31	13	0	0	0	0	0	0	0	0	0
480	490	32	14	0	0	0	0	0	0	0	0	0
490	500	34	16	0	0	0	0	0	0	0	0	0
500	520	36	18	0	0	0	0	0	0	0	0	0
520	540	39	21	3	0	0	0	0	0	0	0	0
540	560	42	24	6	0	0	0	0	0	0	0	0
560	580	45	27	9	0	0	0	0	0	0	0	0
580	600	48	30	12	0	0	0	0	0	0	0	0
600	620	51	33	15	0	0	0	0	0	0	0	0
620	640	54	36	18	0	0	0	0	0	0	0	0
640	660	57	39	21	3	0	0	0	0	0	0	0
660	680	60	42	24	6	0	0	0	0	0	0	0
680	700	63	45	27	9	0	0	0	0	0	0	0
700	720	66	48	30	12	0	0	0	0	0	0	0
720	740	69	51	33	15	0	0	0	0	0	0	0
740	760	72	54	36	18	0	0	0	0	0	0	0
760	780	75	57	39	21	3	0	0	0	0	0	0
780	800	78	60	42	24	6	0	0	0	0	0	0
800	820	81	63	45	27	9	0	0	0	0	0	0
820	840	84	66	48	30	12	0	0	0	0	0	0
840	860	87	69	51	33	15	0	0	0	0	0	0
860	880	90	72	54	36	18	0	0	0	0	0	0
880	900	93	75	57	39	21	3	0	0	0	0	0
900	920	96	78	60	42	24	6	0	0	0	0	0
920	940	99	81	63	45	27	9	0	0	0	0	0
940	960	102	84	66	48	30	12	0	0	0	0	0
960	980	105	87	69	51	33	15	0	0	0	0	0
980	1,000	108	90	72	54	36	18	0	0	0	0	0
1,000	1,020	111	93	75	57	39	21	2	0	0	0	0
1,020	1,040	114	96	78	60	42	24	5	0	0	0	0
1,040	1,060	117	99	81	63	45	27	8	0	0	0	0
1,060	1,080	120	102	84	66	48	30	11	0	0	0	0
1,080	1,100	123	105	87	69	51	33	14	0	0	0	0
1,100	1,120	126	108	90	72	54	36	17	0	0	0	0
1,120	1,140	129	111	93	75	57	39	20	2	0	0	0
1,140	1,160	132	114	96	78	60	42	23	5	0	0	0
1,160	1,180	135	117	99	81	63	45	26	8	0	0	0
1,180	1,200	138	120	102	84	66	48	29	11	0	0	0
1,200	1,220	141	123	105	87	69	51	32	14	0	0	0
1,220	1,240	144	126	108	90	72	54	35	17	0	0	0
1,240	1,260	147	129	111	93	75	57	38	20	2	0	0
1,260	1,280	150	132	114	96	78	60	41	23	5	0	0
1,280	1,300	153	135	117	99	81	63	44	26	8	0	0
1,300	1,320	156	138	120	102	84	66	47	29	11	0	0
1,320	1,340	159	141	123	105	87	69	50	32	14	0	0
1,340	1,360	162	144	126	108	90	72	53	35	17	0	0
1,360	1,380	165	147	129	111	93	75	56	38	20	2	0
1,380	1,400	168	150	132	114	96	78	59	41	23	5	0
1,400	1,420	171	153	135	117	99	81	62	44	26	8	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,420	\$1,440	174	156	138	120	102	84	65	47	29	11	0
1,440	1,460	177	159	141	123	105	87	68	50	32	14	0
1,460	1,480	180	162	144	126	108	90	71	53	35	17	0
1,480	1,500	183	165	147	129	111	93	74	56	38	20	2
1,500	1,520	186	168	150	132	114	96	77	59	41	23	5
1,520	1,540	189	171	153	135	117	99	80	62	44	26	8
1,540	1,560	192	174	156	138	120	102	83	65	47	29	11
1,560	1,580	195	177	159	141	123	105	86	68	50	32	14
1,580	1,600	198	180	162	144	126	108	89	71	53	35	17
1,600	1,620	201	183	165	147	129	111	92	74	56	38	20
1,620	1,640	204	186	168	150	132	114	95	77	59	41	23
1,640	1,660	207	189	171	153	135	117	98	80	62	44	26
1,660	1,680	210	192	174	156	138	120	101	83	65	47	29
1,680	1,700	213	195	177	159	141	123	104	86	68	50	32
1,700	1,720	216	198	180	162	144	126	107	89	71	53	35
1,720	1,740	219	201	183	165	147	129	110	92	74	56	38
1,740	1,760	222	204	186	168	150	132	113	95	77	59	41
1,760	1,780	225	207	189	171	153	135	116	98	80	62	44
1,780	1,800	228	210	192	174	156	138	119	101	83	65	47
1,800	1,820	231	213	195	177	159	141	122	104	86	68	50
1,820	1,840	234	216	198	180	162	144	125	107	89	71	53
1,840	1,860	237	219	201	183	165	147	128	110	92	74	56
1,860	1,880	240	222	204	186	168	150	131	113	95	77	59
1,880	1,900	243	225	207	189	171	153	134	116	98	80	62
1,900	1,920	246	228	210	192	174	156	137	119	101	83	65
1,920	1,940	249	231	213	195	177	159	140	122	104	86	68
1,940	1,960	252	234	216	198	180	162	143	125	107	89	71
1,960	1,980	255	237	219	201	183	165	146	128	110	92	74
1,980	2,000	258	240	222	204	186	168	149	131	113	95	77
2,000	2,020	261	243	225	207	189	171	152	134	116	98	80
2,020	2,040	264	246	228	210	192	174	155	137	119	101	83
2,040	2,060	267	249	231	213	195	177	158	140	122	104	86
2,060	2,080	270	252	234	216	198	180	161	143	125	107	89
2,080	2,100	275	255	237	219	201	183	164	146	128	110	92
2,100	2,120	280	258	240	222	204	186	167	149	131	113	95
2,120	2,140	286	261	243	225	207	189	170	152	134	116	98
2,140	2,160	291	264	246	228	210	192	173	155	137	119	101
2,160	2,180	297	267	249	231	213	195	176	158	140	122	104
2,180	2,200	303	270	252	234	216	198	179	161	143	125	107
2,200	2,220	308	274	255	237	219	201	182	164	146	128	110
2,220	2,240	314	280	258	240	222	204	185	167	149	131	113
2,240	2,260	319	286	261	243	225	207	188	170	152	134	116
2,260	2,280	325	291	264	246	228	210	191	173	155	137	119
2,280	2,300	331	297	267	249	231	213	194	176	158	140	122
2,300	2,320	336	302	270	252	234	216	197	179	161	143	125
2,320	2,340	342	308	274	255	237	219	200	182	164	146	128
2,340	2,360	347	314	280	258	240	222	203	185	167	149	131
2,360	2,380	353	319	285	261	243	225	206	188	170	152	134
2,380	2,400	359	325	291	264	246	228	209	191	173	155	137
2,400	2,420	364	330	297	267	249	231	212	194	176	158	140
2,420	2,440	370	336	302	270	252	234	215	197	179	161	143
2,440	2,460	375	342	308	274	255	237	218	200	182	164	146
2,460	2,480	381	347	313	279	258	240	221	203	185	167	149
2,480	2,500	387	353	319	285	261	243	224	206	188	170	152
2,500	2,520	392	358	325	291	264	246	227	209	191	173	155
2,520	2,540	398	364	330	296	267	249	230	212	194	176	158
2,540	2,560	403	370	336	302	270	252	233	215	197	179	161
2,560	2,580	409	375	341	307	274	255	236	218	200	182	164
2,580	2,600	415	381	347	313	279	258	239	221	203	185	167
2,600	2,620	420	386	353	319	285	261	242	224	206	188	170
2,620	2,640	426	392	358	324	290	264	245	227	209	191	173
2,640	2,660	431	398	364	330	296	267	248	230	212	194	176
2,660	2,680	437	403	369	335	302	270	251	233	215	197	179
2,680	2,700	443	409	375	341	307	273	254	236	218	200	182
2,700	2,720	448	414	381	347	313	279	257	239	221	203	185

\$2,720 and over

Use Table 3(b) for a MARRIED person on page 34. Also see the instructions on page 32.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	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	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	0	0	0	0	0	0	0	0	0	0
460	480	37	1	0	0	0	0	0	0	0	0	0
480	500	40	4	0	0	0	0	0	0	0	0	0
500	520	43	7	0	0	0	0	0	0	0	0	0
520	540	46	10	0	0	0	0	0	0	0	0	0
540	560	49	13	0	0	0	0	0	0	0	0	0
560	580	52	16	0	0	0	0	0	0	0	0	0
580	600	55	19	0	0	0	0	0	0	0	0	0
600	640	60	24	0	0	0	0	0	0	0	0	0
640	680	66	30	0	0	0	0	0	0	0	0	0
680	720	72	36	0	0	0	0	0	0	0	0	0
720	760	78	42	5	0	0	0	0	0	0	0	0
760	800	84	48	11	0	0	0	0	0	0	0	0
800	840	90	54	17	0	0	0	0	0	0	0	0
840	880	96	60	23	0	0	0	0	0	0	0	0
880	920	102	66	29	0	0	0	0	0	0	0	0
920	960	108	72	35	0	0	0	0	0	0	0	0
960	1,000	114	78	41	5	0	0	0	0	0	0	0
1,000	1,040	120	84	47	11	0	0	0	0	0	0	0
1,040	1,080	126	90	53	17	0	0	0	0	0	0	0
1,080	1,120	132	96	59	23	0	0	0	0	0	0	0
1,120	1,160	138	102	65	29	0	0	0	0	0	0	0
1,160	1,200	144	108	71	35	0	0	0	0	0	0	0
1,200	1,240	150	114	77	41	5	0	0	0	0	0	0
1,240	1,280	156	120	83	47	11	0	0	0	0	0	0
1,280	1,320	162	126	89	53	17	0	0	0	0	0	0
1,320	1,360	168	132	95	59	23	0	0	0	0	0	0
1,360	1,400	174	138	101	65	29	0	0	0	0	0	0
1,400	1,440	180	144	107	71	35	0	0	0	0	0	0
1,440	1,480	186	150	113	77	41	5	0	0	0	0	0
1,480	1,520	192	156	119	83	47	11	0	0	0	0	0
1,520	1,560	198	162	125	89	53	17	0	0	0	0	0
1,560	1,600	204	168	131	95	59	23	0	0	0	0	0
1,600	1,640	210	174	137	101	65	29	0	0	0	0	0
1,640	1,680	216	180	143	107	71	35	0	0	0	0	0
1,680	1,720	222	186	149	113	77	41	4	0	0	0	0
1,720	1,760	228	192	155	119	83	47	10	0	0	0	0
1,760	1,800	234	198	161	125	89	53	16	0	0	0	0
1,800	1,840	240	204	167	131	95	59	22	0	0	0	0
1,840	1,880	246	210	173	137	101	65	28	0	0	0	0
1,880	1,920	252	216	179	143	107	71	34	0	0	0	0
1,920	1,960	258	222	185	149	113	77	40	4	0	0	0
1,960	2,000	264	228	191	155	119	83	46	10	0	0	0
2,000	2,040	270	234	197	161	125	89	52	16	0	0	0
2,040	2,080	276	240	203	167	131	95	58	22	0	0	0
2,080	2,120	282	246	209	173	137	101	64	28	0	0	0
2,120	2,160	288	252	215	179	143	107	70	34	0	0	0
2,160	2,200	294	258	221	185	149	113	76	40	4	0	0
2,200	2,240	300	264	227	191	155	119	82	46	10	0	0
2,240	2,280	306	270	233	197	161	125	88	52	16	0	0
2,280	2,320	312	276	239	203	167	131	94	58	22	0	0
2,320	2,360	318	282	245	209	173	137	100	64	28	0	0
2,360	2,400	324	288	251	215	179	143	106	70	34	0	0
2,400	2,440	334	294	257	221	185	149	112	76	40	4	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	345	300	263	227	191	155	118	82	46	10	0
2,480	2,520	356	306	269	233	197	161	124	88	52	16	0
2,520	2,560	367	312	275	239	203	167	130	94	58	22	0
2,560	2,600	378	318	281	245	209	173	136	100	64	28	0
2,600	2,640	390	324	287	251	215	179	142	106	70	34	0
2,640	2,680	401	333	293	257	221	185	148	112	76	40	3
2,680	2,720	412	344	299	263	227	191	154	118	82	46	9
2,720	2,760	423	355	305	269	233	197	160	124	88	52	15
2,760	2,800	434	367	311	275	239	203	166	130	94	58	21
2,800	2,840	446	378	317	281	245	209	172	136	100	64	27
2,840	2,880	457	389	323	287	251	215	178	142	106	70	33
2,880	2,920	468	400	333	293	257	221	184	148	112	76	39
2,920	2,960	479	411	344	299	263	227	190	154	118	82	45
2,960	3,000	490	423	355	305	269	233	196	160	124	88	51
3,000	3,040	502	434	366	311	275	239	202	166	130	94	57
3,040	3,080	513	445	377	317	281	245	208	172	136	100	63
3,080	3,120	524	456	389	323	287	251	214	178	142	106	69
3,120	3,160	535	467	400	332	293	257	220	184	148	112	75
3,160	3,200	546	479	411	343	299	263	226	190	154	118	81
3,200	3,240	558	490	422	355	305	269	232	196	160	124	87
3,240	3,280	569	501	433	366	311	275	238	202	166	130	93
3,280	3,320	580	512	445	377	317	281	244	208	172	136	99
3,320	3,360	591	523	456	388	323	287	250	214	178	142	105
3,360	3,400	602	535	467	399	332	293	256	220	184	148	111
3,400	3,440	614	546	478	411	343	299	262	226	190	154	117
3,440	3,480	625	557	489	422	354	305	268	232	196	160	123
3,480	3,520	636	568	501	433	365	311	274	238	202	166	129
3,520	3,560	647	579	512	444	376	317	280	244	208	172	135
3,560	3,600	658	591	523	455	388	323	286	250	214	178	141
3,600	3,640	670	602	534	467	399	331	292	256	220	184	147
3,640	3,680	681	613	545	478	410	342	298	262	226	190	153
3,680	3,720	692	624	557	489	421	354	304	268	232	196	159
3,720	3,760	703	635	568	500	432	365	310	274	238	202	165
3,760	3,800	714	647	579	511	444	376	316	280	244	208	171
3,800	3,840	726	658	590	523	455	387	322	286	250	214	177
3,840	3,880	737	669	601	534	466	398	331	292	256	220	183
3,880	3,920	748	680	613	545	477	410	342	298	262	226	189
3,920	3,960	759	691	624	556	488	421	353	304	268	232	195
3,960	4,000	770	703	635	567	500	432	364	310	274	238	201
4,000	4,040	782	714	646	579	511	443	376	316	280	244	207
4,040	4,080	793	725	657	590	522	454	387	322	286	250	213
4,080	4,120	804	736	669	601	533	466	398	330	292	256	219
4,120	4,160	815	747	680	612	544	477	409	341	298	262	225
4,160	4,200	826	759	691	623	556	488	420	353	304	268	231
4,200	4,240	838	770	702	635	567	499	432	364	310	274	237
4,240	4,280	849	781	713	646	578	510	443	375	316	280	243
4,280	4,320	860	792	725	657	589	522	454	386	322	286	249
4,320	4,360	871	803	736	668	600	533	465	397	330	292	255
4,360	4,400	882	815	747	679	612	544	476	409	341	298	261
4,400	4,440	894	826	758	691	623	555	488	420	352	304	267
4,440	4,480	905	837	769	702	634	566	499	431	363	310	273
4,480	4,520	916	848	781	713	645	578	510	442	375	316	279
4,520	4,560	927	859	792	724	656	589	521	453	386	322	285
4,560	4,600	938	871	803	735	668	600	532	465	397	329	291
4,600	4,640	950	882	814	747	679	611	544	476	408	341	297
4,640	4,680	961	893	825	758	690	622	555	487	419	352	303
4,680	4,720	972	904	837	769	701	634	566	498	431	363	309
4,720	4,760	983	915	848	780	712	645	577	509	442	374	315
4,760	4,800	994	927	859	791	724	656	588	521	453	385	321
4,800	4,840	1,006	938	870	803	735	667	600	532	464	397	329
4,840	4,880	1,017	949	881	814	746	678	611	543	475	408	340
4,880	4,920	1,028	960	893	825	757	690	622	554	487	419	351
4,920	4,960	1,039	971	904	836	768	701	633	565	498	430	362
4,960	5,000	1,050	983	915	847	780	712	644	577	509	441	374
5,000	5,040	1,062	994	926	859	791	723	656	588	520	453	385

\$5,040 and over

Use Table 4(a) for a SINGLE person on page 34. Also see the instructions on page 32.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	0	0	0	0	0	0	0	0	0	0
800	840	42	6	0	0	0	0	0	0	0	0	0
840	880	48	12	0	0	0	0	0	0	0	0	0
880	920	54	18	0	0	0	0	0	0	0	0	0
920	960	60	24	0	0	0	0	0	0	0	0	0
960	1,000	66	30	0	0	0	0	0	0	0	0	0
1,000	1,040	72	36	0	0	0	0	0	0	0	0	0
1,040	1,080	78	42	6	0	0	0	0	0	0	0	0
1,080	1,120	84	48	12	0	0	0	0	0	0	0	0
1,120	1,160	90	54	18	0	0	0	0	0	0	0	0
1,160	1,200	96	60	24	0	0	0	0	0	0	0	0
1,200	1,240	102	66	30	0	0	0	0	0	0	0	0
1,240	1,280	108	72	36	0	0	0	0	0	0	0	0
1,280	1,320	114	78	42	6	0	0	0	0	0	0	0
1,320	1,360	120	84	48	12	0	0	0	0	0	0	0
1,360	1,400	126	90	54	18	0	0	0	0	0	0	0
1,400	1,440	132	96	60	24	0	0	0	0	0	0	0
1,440	1,480	138	102	66	30	0	0	0	0	0	0	0
1,480	1,520	144	108	72	36	0	0	0	0	0	0	0
1,520	1,560	150	114	78	42	5	0	0	0	0	0	0
1,560	1,600	156	120	84	48	11	0	0	0	0	0	0
1,600	1,640	162	126	90	54	17	0	0	0	0	0	0
1,640	1,680	168	132	96	60	23	0	0	0	0	0	0
1,680	1,720	174	138	102	66	29	0	0	0	0	0	0
1,720	1,760	180	144	108	72	35	0	0	0	0	0	0
1,760	1,800	186	150	114	78	41	5	0	0	0	0	0
1,800	1,840	192	156	120	84	47	11	0	0	0	0	0
1,840	1,880	198	162	126	90	53	17	0	0	0	0	0
1,880	1,920	204	168	132	96	59	23	0	0	0	0	0
1,920	1,960	210	174	138	102	65	29	0	0	0	0	0
1,960	2,000	216	180	144	108	71	35	0	0	0	0	0
2,000	2,040	222	186	150	114	77	41	5	0	0	0	0
2,040	2,080	228	192	156	120	83	47	11	0	0	0	0
2,080	2,120	234	198	162	126	89	53	17	0	0	0	0
2,120	2,160	240	204	168	132	95	59	23	0	0	0	0
2,160	2,200	246	210	174	138	101	65	29	0	0	0	0
2,200	2,240	252	216	180	144	107	71	35	0	0	0	0
2,240	2,280	258	222	186	150	113	77	41	5	0	0	0
2,280	2,320	264	228	192	156	119	83	47	11	0	0	0
2,320	2,360	270	234	198	162	125	89	53	17	0	0	0
2,360	2,400	276	240	204	168	131	95	59	23	0	0	0
2,400	2,440	282	246	210	174	137	101	65	29	0	0	0
2,440	2,480	288	252	216	180	143	107	71	35	0	0	0
2,480	2,520	294	258	222	186	149	113	77	41	4	0	0
2,520	2,560	300	264	228	192	155	119	83	47	10	0	0
2,560	2,600	306	270	234	198	161	125	89	53	16	0	0
2,600	2,640	312	276	240	204	167	131	95	59	22	0	0
2,640	2,680	318	282	246	210	173	137	101	65	28	0	0
2,680	2,720	324	288	252	216	179	143	107	71	34	0	0
2,720	2,760	330	294	258	222	185	149	113	77	40	4	0
2,760	2,800	336	300	264	228	191	155	119	83	46	10	0
2,800	2,840	342	306	270	234	197	161	125	89	52	16	0
2,840	2,880	348	312	276	240	203	167	131	95	58	22	0
2,880	2,920	354	318	282	246	209	173	137	101	64	28	0
2,920	2,960	360	324	288	252	215	179	143	107	70	34	0
2,960	3,000	366	330	294	258	221	185	149	113	76	40	4
3,000	3,040	372	336	300	264	227	191	155	119	82	46	10
3,040	3,080	378	342	306	270	233	197	161	125	88	52	16
3,080	3,120	384	348	312	276	239	203	167	131	94	58	22
3,120	3,160	390	354	318	282	245	209	173	137	100	64	28
3,160	3,200	396	360	324	288	251	215	179	143	106	70	34
3,200	3,240	402	366	330	294	257	221	185	149	112	76	40

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,240	\$3,280	408	372	336	300	263	227	191	155	118	82	46
3,280	3,320	414	378	342	306	269	233	197	161	124	88	52
3,320	3,360	420	384	348	312	275	239	203	167	130	94	58
3,360	3,400	426	390	354	318	281	245	209	173	136	100	64
3,400	3,440	432	396	360	324	287	251	215	179	142	106	70
3,440	3,480	438	402	366	330	293	257	221	185	148	112	76
3,480	3,520	444	408	372	336	299	263	227	191	154	118	82
3,520	3,560	450	414	378	342	305	269	233	197	160	124	88
3,560	3,600	456	420	384	348	311	275	239	203	166	130	94
3,600	3,640	462	426	390	354	317	281	245	209	172	136	100
3,640	3,680	468	432	396	360	323	287	251	215	178	142	106
3,680	3,720	474	438	402	366	329	293	257	221	184	148	112
3,720	3,760	480	444	408	372	335	299	263	227	190	154	118
3,760	3,800	486	450	414	378	341	305	269	233	196	160	124
3,800	3,840	492	456	420	384	347	311	275	239	202	166	130
3,840	3,880	498	462	426	390	353	317	281	245	208	172	136
3,880	3,920	504	468	432	396	359	323	287	251	214	178	142
3,920	3,960	510	474	438	402	365	329	293	257	220	184	148
3,960	4,000	516	480	444	408	371	335	299	263	226	190	154
4,000	4,040	522	486	450	414	377	341	305	269	232	196	160
4,040	4,080	528	492	456	420	383	347	311	275	238	202	166
4,080	4,120	534	498	462	426	389	353	317	281	244	208	172
4,120	4,160	540	504	468	432	395	359	323	287	250	214	178
4,160	4,200	549	510	474	438	401	365	329	293	256	220	184
4,200	4,240	560	516	480	444	407	371	335	299	262	226	190
4,240	4,280	572	522	486	450	413	377	341	305	268	232	196
4,280	4,320	583	528	492	456	419	383	347	311	274	238	202
4,320	4,360	594	534	498	462	425	389	353	317	280	244	208
4,360	4,400	605	540	504	468	431	395	359	323	286	250	214
4,400	4,440	616	549	510	474	437	401	365	329	292	256	220
4,440	4,480	628	560	516	480	443	407	371	335	298	262	226
4,480	4,520	639	571	522	486	449	413	377	341	304	268	232
4,520	4,560	650	582	528	492	455	419	383	347	310	274	238
4,560	4,600	661	594	534	498	461	425	389	353	316	280	244
4,600	4,640	672	605	540	504	467	431	395	359	322	286	250
4,640	4,680	684	616	548	510	473	437	401	365	328	292	256
4,680	4,720	695	627	559	516	479	443	407	371	334	298	262
4,720	4,760	706	638	571	522	485	449	413	377	340	304	268
4,760	4,800	717	650	582	528	491	455	419	383	346	310	274
4,800	4,840	728	661	593	534	497	461	425	389	352	316	280
4,840	4,880	740	672	604	540	503	467	431	395	358	322	286
4,880	4,920	751	683	615	548	509	473	437	401	364	328	292
4,920	4,960	762	694	627	559	515	479	443	407	370	334	298
4,960	5,000	773	706	638	570	521	485	449	413	376	340	304
5,000	5,040	784	717	649	581	527	491	455	419	382	346	310
5,040	5,080	796	728	660	593	533	497	461	425	388	352	316
5,080	5,120	807	739	671	604	539	503	467	431	394	358	322
5,120	5,160	818	750	683	615	547	509	473	437	400	364	328
5,160	5,200	829	762	694	626	559	515	479	443	406	370	334
5,200	5,240	840	773	705	637	570	521	485	449	412	376	340
5,240	5,280	852	784	716	649	581	527	491	455	418	382	346
5,280	5,320	863	795	727	660	592	533	497	461	424	388	352
5,320	5,360	874	806	739	671	603	539	503	467	430	394	358
5,360	5,400	885	818	750	682	615	547	509	473	436	400	364
5,400	5,440	896	829	761	693	626	558	515	479	442	406	370
5,440	5,480	908	840	772	705	637	569	521	485	448	412	376
5,480	5,520	919	851	783	716	648	580	527	491	454	418	382
5,520	5,560	930	862	795	727	659	592	533	497	460	424	388
5,560	5,600	941	874	806	738	671	603	539	503	466	430	394
5,600	5,640	952	885	817	749	682	614	546	509	472	436	400
5,640	5,680	964	896	828	761	693	625	558	515	478	442	406
5,680	5,720	975	907	839	772	704	636	569	521	484	448	412
5,720	5,760	986	918	851	783	715	648	580	527	490	454	418
5,760	5,800	997	930	862	794	727	659	591	533	496	460	424
5,800	5,840	1,008	941	873	805	738	670	602	539	502	466	430

\$5,840 and over

Use Table 4(b) for a **MARRIED** person on page 34. Also see the instructions on page 32.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2001)

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	\$15	0	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	0	0	0	0	0	0	0	0	0
36	39	4	2	1	0	0	0	0	0	0	0	0
39	42	5	3	1	0	0	0	0	0	0	0	0
42	45	5	3	2	0	0	0	0	0	0	0	0
45	48	5	4	2	0	0	0	0	0	0	0	0
48	51	6	4	3	1	0	0	0	0	0	0	0
51	54	6	5	3	1	0	0	0	0	0	0	0
54	57	7	5	3	2	0	0	0	0	0	0	0
57	60	7	6	4	2	1	0	0	0	0	0	0
60	63	8	6	4	3	1	0	0	0	0	0	0
63	66	8	6	5	3	1	0	0	0	0	0	0
66	69	9	7	5	4	2	0	0	0	0	0	0
69	72	9	7	6	4	2	1	0	0	0	0	0
72	75	9	8	6	4	3	1	0	0	0	0	0
75	78	10	8	7	5	3	2	0	0	0	0	0
78	81	10	9	7	5	4	2	0	0	0	0	0
81	84	11	9	8	6	4	2	1	0	0	0	0
84	87	11	10	8	6	5	3	1	0	0	0	0
87	90	12	10	8	7	5	3	2	0	0	0	0
90	93	12	11	9	7	6	4	2	0	0	0	0
93	96	13	11	9	8	6	4	3	1	0	0	0
96	99	13	11	10	8	6	5	3	1	0	0	0
99	102	14	12	10	9	7	5	4	2	0	0	0
102	105	14	12	11	9	7	6	4	2	1	0	0
105	108	14	13	11	9	8	6	4	3	1	0	0
108	111	15	13	12	10	8	7	5	3	2	0	0
111	114	16	14	12	10	9	7	5	4	2	0	0
114	117	16	14	12	11	9	7	6	4	2	1	0
117	120	17	15	13	11	10	8	6	5	3	1	0
120	123	18	15	13	12	10	8	7	5	3	2	0
123	126	19	16	14	12	10	9	7	5	4	2	0
126	129	20	17	14	13	11	9	8	6	4	3	1
129	132	21	18	15	13	11	10	8	6	5	3	1
132	135	22	18	15	13	12	10	8	7	5	3	2
135	138	22	19	16	14	12	11	9	7	6	4	2
138	141	23	20	17	14	13	11	9	8	6	4	3
141	144	24	21	18	15	13	11	10	8	6	5	3
144	147	25	22	19	15	14	12	10	9	7	5	4
147	150	26	23	19	16	14	12	11	9	7	6	4
150	153	27	23	20	17	15	13	11	9	8	6	4
153	156	27	24	21	18	15	13	12	10	8	7	5
156	159	28	25	22	19	16	14	12	10	9	7	5
159	162	29	26	23	20	17	14	13	11	9	7	6
162	165	30	27	24	21	17	15	13	11	10	8	6
165	168	31	28	24	21	18	15	13	12	10	8	7
168	171	32	28	25	22	19	16	14	12	11	9	7
171	174	32	29	26	23	20	17	14	13	11	9	8
174	177	33	30	27	24	21	18	15	13	11	10	8
177	180	34	31	28	25	22	18	15	14	12	10	9
180	183	35	32	29	26	22	19	16	14	12	11	9
183	186	36	33	30	26	23	20	17	14	13	11	9
186	189	37	33	30	27	24	21	18	15	13	12	10
189	192	37	34	31	28	25	22	19	16	14	12	10
192	195	38	35	32	29	26	23	20	16	14	12	11
195	198	39	36	33	30	27	24	20	17	15	13	11
198	201	40	37	34	31	27	24	21	18	15	13	12
201	204	41	38	35	31	28	25	22	19	16	14	12
204	207	42	39	35	32	29	26	23	20	17	14	13
207	210	43	39	36	33	30	27	24	21	18	15	13
210	213	43	40	37	34	31	28	25	21	18	15	13
213	216	44	41	38	35	32	29	25	22	19	16	14
216	219	45	42	39	36	33	29	26	23	20	17	14
219	222	46	43	40	36	33	30	27	24	21	18	15

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2001)

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—										
\$222	\$225	47	44	40	37	34	31	28	25	22	19	15
225	228	48	44	41	38	35	32	29	26	23	19	16
228	231	48	45	42	39	36	33	30	27	23	20	17
231	234	49	46	43	40	37	34	30	27	24	21	18
234	237	50	47	44	41	38	34	31	28	25	22	19
237	240	51	48	45	42	38	35	32	29	26	23	20
240	243	52	49	45	42	39	36	33	30	27	24	21
243	246	53	49	46	43	40	37	34	31	28	24	21
246	249	54	50	47	44	41	38	35	32	28	25	22
249	252	55	51	48	45	42	39	36	32	29	26	23
252	255	56	52	49	46	43	39	36	33	30	27	24
255	258	56	53	50	47	43	40	37	34	31	28	25
258	261	57	54	51	47	44	41	38	35	32	29	26
261	264	58	55	51	48	45	42	39	36	33	30	26
264	267	59	56	52	49	46	43	40	37	33	30	27
267	270	60	57	53	50	47	44	41	37	34	31	28
270	273	61	58	54	51	48	45	41	38	35	32	29
273	276	62	59	55	52	48	45	42	39	36	33	30
276	279	63	60	56	53	49	46	43	40	37	34	31
279	282	64	60	57	54	50	47	44	41	38	35	31
282	285	65	61	58	54	51	48	45	42	39	35	32
285	288	66	62	59	55	52	49	46	42	39	36	33
288	291	67	63	60	56	53	50	46	43	40	37	34
291	294	68	64	61	57	54	50	47	44	41	38	35
294	297	69	65	62	58	55	51	48	45	42	39	36
297	300	69	66	63	59	56	52	49	46	43	40	36
300	303	70	67	63	60	57	53	50	47	44	40	37
303	306	71	68	64	61	58	54	51	48	44	41	38
306	309	72	69	65	62	58	55	52	48	45	42	39
309	312	73	70	66	63	59	56	52	49	46	43	40
312	315	74	71	67	64	60	57	53	50	47	44	41
315	318	75	72	68	65	61	58	54	51	48	45	42
318	321	76	73	69	66	62	59	55	52	49	45	42
321	324	77	73	70	67	63	60	56	53	49	46	43
324	327	78	74	71	67	64	61	57	54	50	47	44
327	330	79	75	72	68	65	61	58	55	51	48	45
330	333	80	76	73	69	66	62	59	56	52	49	46
333	336	81	77	74	70	67	63	60	56	53	50	47
336	339	82	78	75	71	68	64	61	57	54	51	47
339	341	82	79	75	72	69	65	62	58	55	51	48
341	343	83	80	76	73	69	66	62	59	55	52	49
343	345	84	80	77	73	70	66	63	59	56	52	49
345	347	84	81	77	74	70	67	63	60	57	53	50
347	349	85	81	78	74	71	68	64	61	57	54	50
349	351	85	82	79	75	72	68	65	61	58	54	51
351	353	86	83	79	76	72	69	65	62	58	55	51
353	355	87	83	80	76	73	69	66	62	59	56	52
355	357	87	84	80	77	73	70	67	63	60	56	53
357	359	88	84	81	78	74	71	67	64	60	57	53
359	361	89	85	82	78	75	71	68	64	61	57	54
361	363	89	86	82	79	75	72	68	65	62	58	55
363	365	90	86	83	79	76	72	69	66	62	59	55
365	367	90	87	83	80	77	73	70	66	63	59	56
367	369	91	88	84	81	77	74	70	67	63	60	56
369	371	92	88	85	81	78	74	71	67	64	61	57
371	373	92	89	85	82	78	75	72	68	65	61	58
373	375	93	89	86	83	79	76	72	69	65	62	58
375	377	94	90	87	83	80	76	73	69	66	62	59
377	379	94	91	87	84	80	77	73	70	66	63	60
379	381	95	91	88	84	81	77	74	71	67	64	60
381	383	95	92	88	85	82	78	75	71	68	64	61
383	385	96	93	89	86	82	79	75	72	68	65	61
385	387	97	93	90	86	83	79	76	72	69	65	62
387	389	97	94	90	87	83	80	76	73	70	66	63
389	391	98	94	91	87	84	81	77	74	70	67	63

\$391 and over

Use Table 8(a) for a **SINGLE** person on page 35. Also see the instructions on page 32.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$27	0	0	0	0	0	0	0	0	0	0	0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	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	2	0	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	1	0	0	0	0	0	0	0	0	0
45	48	3	2	0	0	0	0	0	0	0	0	0
48	51	4	2	0	0	0	0	0	0	0	0	0
51	54	4	2	1	0	0	0	0	0	0	0	0
54	57	5	3	1	0	0	0	0	0	0	0	0
57	60	5	3	2	0	0	0	0	0	0	0	0
60	63	6	4	2	0	0	0	0	0	0	0	0
63	66	6	4	3	1	0	0	0	0	0	0	0
66	69	6	5	3	1	0	0	0	0	0	0	0
69	72	7	5	4	2	0	0	0	0	0	0	0
72	75	7	6	4	2	1	0	0	0	0	0	0
75	78	8	6	4	3	1	0	0	0	0	0	0
78	81	8	7	5	3	2	0	0	0	0	0	0
81	84	9	7	5	4	2	0	0	0	0	0	0
84	87	9	7	6	4	2	1	0	0	0	0	0
87	90	10	8	6	5	3	1	0	0	0	0	0
90	93	10	8	7	5	3	2	0	0	0	0	0
93	96	10	9	7	5	4	2	0	0	0	0	0
96	99	11	9	8	6	4	3	1	0	0	0	0
99	102	11	10	8	6	5	3	1	0	0	0	0
102	105	12	10	8	7	5	3	2	0	0	0	0
105	108	12	11	9	7	6	4	2	1	0	0	0
108	111	13	11	9	8	6	4	3	1	0	0	0
111	114	13	11	10	8	6	5	3	1	0	0	0
114	117	14	12	10	9	7	5	4	2	0	0	0
117	120	14	12	11	9	7	6	4	2	1	0	0
120	123	15	13	11	9	8	6	4	3	1	0	0
123	126	15	13	12	10	8	7	5	3	2	0	0
126	129	15	14	12	10	9	7	5	4	2	0	0
129	132	16	14	13	11	9	7	6	4	2	1	0
132	135	16	15	13	11	10	8	6	5	3	1	0
135	138	17	15	13	12	10	8	7	5	3	2	0
138	141	17	16	14	12	11	9	7	5	4	2	0
141	144	18	16	14	13	11	9	8	6	4	3	1
144	147	18	16	15	13	11	10	8	6	5	3	1
147	150	19	17	15	14	12	10	9	7	5	3	2
150	153	19	17	16	14	12	11	9	7	6	4	2
153	156	19	18	16	14	13	11	9	8	6	4	3
156	159	20	18	17	15	13	12	10	8	7	5	3
159	162	20	19	17	15	14	12	10	9	7	5	4
162	165	21	19	17	16	14	12	11	9	7	6	4
165	168	21	20	18	16	15	13	11	10	8	6	5
168	171	22	20	18	17	15	13	12	10	8	7	5
171	174	22	20	19	17	15	14	12	10	9	7	5
174	177	23	21	19	18	16	14	13	11	9	8	6
177	180	23	21	20	18	16	15	13	11	10	8	6
180	183	24	22	20	18	17	15	13	12	10	8	7
183	186	24	22	21	19	17	16	14	12	11	9	7
186	189	24	23	21	19	18	16	14	13	11	9	8
189	192	25	23	22	20	18	16	15	13	11	10	8
192	195	26	24	22	20	19	17	15	14	12	10	9
195	198	26	24	22	21	19	17	16	14	12	11	9
198	201	27	25	23	21	20	18	16	14	13	11	9
201	204	28	25	23	22	20	18	17	15	13	12	10
204	207	29	26	24	22	20	19	17	15	14	12	10
207	210	30	27	24	23	21	19	18	16	14	12	11
210	213	31	27	25	23	21	20	18	16	15	13	11
213	216	31	28	25	23	22	20	18	17	15	13	12
216	219	32	29	26	24	22	21	19	17	16	14	12
219	222	33	30	27	24	23	21	19	18	16	14	13
222	225	34	31	28	25	23	21	20	18	16	15	13
225	228	35	32	29	25	24	22	20	19	17	15	14
228	231	36	32	29	26	24	22	21	19	17	16	14
231	234	36	33	30	27	24	23	21	19	18	16	14

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	37	34	31	28	25	23	22	20	18	17	15
237	240	38	35	32	29	26	24	22	20	19	17	15
240	243	39	36	33	30	26	24	22	21	19	17	16
243	246	40	37	34	30	27	25	23	21	20	18	16
246	249	41	38	34	31	28	25	23	22	20	18	17
249	252	41	38	35	32	29	26	24	22	20	19	17
252	255	42	39	36	33	30	27	24	23	21	19	18
255	258	43	40	37	34	31	28	25	23	21	20	18
258	261	44	41	38	35	31	28	25	23	22	20	18
261	264	45	42	39	35	32	29	26	24	22	21	19
264	267	46	43	39	36	33	30	27	24	23	21	19
267	270	47	43	40	37	34	31	28	25	23	21	20
270	273	47	44	41	38	35	32	29	25	24	22	20
273	276	48	45	42	39	36	33	29	26	24	22	21
276	279	49	46	43	40	37	33	30	27	25	23	21
279	282	50	47	44	40	37	34	31	28	25	23	22
282	285	51	48	44	41	38	35	32	29	26	24	22
285	288	52	48	45	42	39	36	33	30	27	24	23
288	291	52	49	46	43	40	37	34	31	27	25	23
291	294	53	50	47	44	41	38	34	31	28	25	23
294	297	54	51	48	45	42	38	35	32	29	26	24
297	300	55	52	49	46	42	39	36	33	30	27	24
300	303	56	53	50	46	43	40	37	34	31	28	25
303	306	57	53	50	47	44	41	38	35	32	28	25
306	309	57	54	51	48	45	42	39	36	32	29	26
309	312	58	55	52	49	46	43	40	36	33	30	27
312	315	59	56	53	50	47	43	40	37	34	31	28
315	318	60	57	54	51	47	44	41	38	35	32	29
318	321	61	58	55	51	48	45	42	39	36	33	30
321	324	62	59	55	52	49	46	43	40	37	34	30
324	327	62	59	56	53	50	47	44	41	37	34	31
327	330	63	60	57	54	51	48	45	41	38	35	32
330	333	64	61	58	55	52	49	45	42	39	36	33
333	336	65	62	59	56	52	49	46	43	40	37	34
336	339	66	63	60	56	53	50	47	44	41	38	35
339	341	67	63	60	57	54	51	48	45	42	38	35
341	343	67	64	61	58	55	51	48	45	42	39	36
343	345	68	65	61	58	55	52	49	46	43	40	36
345	347	68	65	62	59	56	53	49	46	43	40	37
347	349	69	66	63	59	56	53	50	47	44	41	38
349	351	69	66	63	60	57	54	51	47	44	41	38
351	353	70	67	64	61	57	54	51	48	45	42	39
353	355	70	67	64	61	58	55	52	49	45	42	39
355	357	71	68	65	62	59	55	52	49	46	43	40
357	359	72	68	65	62	59	56	53	50	47	43	40
359	361	72	69	66	63	60	57	53	50	47	44	41
361	363	73	70	66	63	60	57	54	51	48	45	41
363	365	73	70	67	64	61	58	55	51	48	45	42
365	367	74	71	68	64	61	58	55	52	49	46	43
367	369	74	71	68	65	62	59	56	53	49	46	43
369	371	75	72	69	66	62	59	56	53	50	47	44
371	373	75	72	69	66	63	60	57	54	51	47	44
373	375	76	73	70	67	64	60	57	54	51	48	45
375	377	77	73	70	67	64	61	58	55	52	49	45
377	379	77	74	71	68	65	62	58	55	52	49	46
379	381	78	75	71	68	65	62	59	56	53	50	46
381	383	78	75	72	69	66	63	60	56	53	50	47
383	385	79	76	73	69	66	63	60	57	54	51	48
385	387	79	76	73	70	67	64	61	58	54	51	48
387	389	80	77	74	71	67	64	61	58	55	52	49
389	391	81	77	74	71	68	65	62	59	56	52	49
391	393	81	78	75	72	69	65	62	59	56	53	50
393	395	82	79	75	72	69	66	63	60	57	54	50
395	397	82	79	76	73	70	67	63	60	57	54	51
397	399	83	80	77	73	70	67	64	61	58	55	52

\$399 and over

Use Table 8(b) for a MARRIED person on page 35. Also see the instructions on page 32.

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 2001)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$137 . . .	20.40% of wages
\$137	\$251 . . .	\$28
\$251	. . . . .	\$28 less 9.588% of wages in excess of \$251

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$68 . . .	20.40% of wages
\$68	\$125 . . .	\$14
\$125	. . . . .	\$14 less 9.588% of wages in excess of \$125

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$274 . . .	20.40% of wages
\$274	\$503 . . .	\$56
\$503	. . . . .	\$56 less 9.588% of wages in excess of \$503

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$137 . . .	20.40% of wages
\$137	\$251 . . .	\$28
\$251	. . . . .	\$28 less 9.588% of wages in excess of \$251

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$297 . . .	20.40% of wages
\$297	\$545 . . .	\$61
\$545	. . . . .	\$61 less 9.588% of wages in excess of \$545

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$148 . . .	20.40% of wages
\$148	\$272 . . .	\$30
\$272	. . . . .	\$30 less 9.588% of wages in excess of \$272

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—		
\$0	\$595 . . .	20.40% of wages
\$595	\$1,090 . . .	\$121
\$1,090	. . . . .	\$121 less 9.588% of wages in excess of \$1,090

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$297 . . .	20.40% of wages
\$297	\$545 . . .	\$61
\$545	. . . . .	\$61 less 9.588% of wages in excess of \$545

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 2001)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$1,785 . . .	20.40% of wages	\$0	\$892 . . .	20.40% of wages
\$1,785	\$3,272 . . .	\$364	\$892	\$1,636 . . .	\$182
\$3,272	. . . . .	\$364 less 9.588% of wages in excess of \$3,272	\$1,636	. . . . .	\$182 less 9.588% of wages in excess of \$1,636

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$3,570 . . .	20.40% of wages	\$0	\$1,785 . . .	20.40% of wages
\$3,570	\$6,545 . . .	\$728	\$1,785	\$3,272 . . .	\$364
\$6,545	. . . . .	\$728 less 9.588% of wages in excess of \$6,545	\$3,272	. . . . .	\$364 less 9.588% of wages in excess of \$3,272

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$7,140 . . .	20.40% of wages	\$0	\$3,570 . . .	20.40% of wages
\$7,140	\$13,090 . . .	\$1,457	\$3,570	\$6,545 . . .	\$728
\$13,090	. . . . .	\$1,457 less 9.588% of wages in excess of \$13,090	\$6,545	. . . . .	\$728 less 9.588% of wages in excess of \$6,545

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$27	20.40% of wages	\$0	\$13	20.40% of wages
\$27	\$50	\$6	\$13	\$25	\$3
\$50	. . . . .	\$6 less 9.588% of wages in excess of \$50	\$25	. . . . .	\$3 less 9.588% of wages in excess of \$25

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2001)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$270	\$280	\$25	\$420	\$430	\$11
5	10	1	80	85	16	280	290	24	430	440	10
10	15	2	85	90	17	290	300	23	440	450	9
15	20	3	90	95	18	300	310	22	450	460	8
20	25	4	95	100	19	310	320	21	460	470	7
25	30	5	100	105	20	320	330	21	470	480	6
30	35	6	105	110	21	330	340	20	480	490	5
35	40	7	110	115	22	340	350	19	490	500	4
40	45	8	115	120	23	350	360	18	500	510	3
45	50	9	120	125	24	360	370	17	510	520	2
50	55	10	125	130	26	370	380	16	520	530	1
55	60	11	130	135	27	380	390	15	530	- - -	0
60	65	12	135	250	28	390	400	14			
65	70	13	250	260	27	400	410	13			
70	75	14	260	270	26	410	420	12			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$40	\$45	\$8	\$135	\$145	\$12	\$205	\$215	\$5
5	10	1	45	50	9	145	155	11	215	225	4
10	15	2	50	55	10	155	165	10	225	235	4
15	20	3	55	60	11	165	175	9	235	245	3
20	25	4	60	65	12	175	185	8	245	255	2
25	30	5	65	125	13	185	195	7	255	265	1
30	35	6	125	135	13	195	205	6	265	- - -	0
35	40	7									

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$530	\$540	\$53	\$820	\$830	\$25
5	10	1	150	155	31	540	550	52	830	840	24
10	15	2	155	160	32	550	560	51	840	850	23
15	20	3	160	165	33	560	570	50	850	860	22
20	25	4	165	170	34	570	580	49	860	870	21
25	30	5	170	175	35	580	590	48	870	880	20
30	35	6	175	180	36	590	600	47	880	890	19
35	40	7	180	185	37	600	610	46	890	900	18
40	45	8	185	190	38	610	620	45	900	910	17
45	50	9	190	195	39	620	630	44	910	920	16
50	55	10	195	200	40	630	640	43	920	930	15
55	60	11	200	205	41	640	650	42	930	940	14
60	65	12	205	210	42	650	660	41	940	950	13
65	70	13	210	215	43	660	670	40	950	960	12
70	75	14	215	220	44	670	680	39	960	970	11
75	80	15	220	225	45	680	690	38	970	980	10
80	85	16	225	230	46	690	700	37	980	990	9
85	90	17	230	235	47	700	710	36	990	1,000	8
90	95	18	235	240	48	710	720	35	1,000	1,010	7
95	100	19	240	245	49	720	730	34	1,010	1,020	7
100	105	20	245	250	50	730	740	33	1,020	1,030	6
105	110	21	250	255	51	740	750	32	1,030	1,040	5
110	115	22	255	260	52	750	760	31	1,040	1,050	4
115	120	23	260	265	53	760	770	30	1,050	1,060	3
120	125	24	265	270	54	770	780	30	1,060	1,070	2
125	130	26	270	500	55	780	790	29	1,070	1,080	1
130	135	27	500	510	55	790	800	28	1,080	- - -	0
135	140	28	510	520	54	800	810	27			
140	145	29	520	530	53	810	820	26			

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$270	\$280	\$25	\$420	\$430	\$11
5	10	1	80	85	16	280	290	24	430	440	10
10	15	2	85	90	17	290	300	23	440	450	9
15	20	3	90	95	18	300	310	22	450	460	8
20	25	4	95	100	19	310	320	21	460	470	7
25	30	5	100	105	20	320	330	20	470	480	6
30	35	6	105	110	21	330	340	20	480	490	5
35	40	7	110	115	22	340	350	19	490	500	4
40	45	8	115	120	23	350	360	18	500	510	3
45	50	9	120	125	24	360	370	17	510	520	2
50	55	10	125	130	26	370	380	16	520	530	1
55	60	11	130	135	27	380	390	15	530	---	0
60	65	12	135	250	28	390	400	14			
65	70	13	250	260	27	400	410	13			
70	75	14	260	270	26	410	420	12			

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$565	\$575	\$58	\$875	\$885	\$28
5	10	1	160	165	33	575	585	57	885	895	27
10	15	2	165	170	34	585	595	56	895	905	26
15	20	3	170	175	35	595	605	55	905	915	25
20	25	4	175	180	36	605	615	54	915	925	24
25	30	5	180	185	37	615	625	53	925	935	23
30	35	6	185	190	38	625	635	52	935	945	22
35	40	7	190	195	39	635	645	51	945	955	21
40	45	8	195	200	40	645	655	50	955	965	20
45	50	9	200	205	41	655	665	49	965	975	20
50	55	10	205	210	42	665	675	48	975	985	19
55	60	11	210	215	43	675	685	47	985	995	18
60	65	12	215	220	44	685	695	46	995	1,005	17
65	70	13	220	225	45	695	705	45	1,005	1,015	16
70	75	14	225	230	46	705	715	44	1,015	1,025	15
75	80	15	230	235	47	715	725	43	1,025	1,035	14
80	85	16	235	240	48	725	735	43	1,035	1,045	13
85	90	17	240	245	49	735	745	42	1,045	1,055	12
90	95	18	245	250	50	745	755	41	1,055	1,065	11
95	100	19	250	255	51	755	765	40	1,065	1,075	10
100	105	20	255	260	52	765	775	39	1,075	1,085	9
105	110	21	260	265	53	775	785	38	1,085	1,095	8
110	115	22	265	270	54	785	795	37	1,095	1,105	7
115	120	23	270	275	55	795	805	36	1,105	1,115	6
120	125	24	275	280	56	805	815	35	1,115	1,125	5
125	130	26	280	285	57	815	825	34	1,125	1,135	4
130	135	27	285	290	58	825	835	33	1,135	1,145	3
135	140	28	290	295	59	835	845	32	1,145	1,155	2
140	145	29	295	545	60	845	855	31	1,155	1,165	1
145	150	30	545	555	60	855	865	30	1,165	---	0
150	155	31	555	565	59	865	875	29			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$270	\$280	\$30
5	10	1	55	60	11	105	110	21	280	290	29
10	15	2	60	65	12	110	115	22	290	300	28
15	20	3	65	70	13	115	120	23	300	310	27
20	25	4	70	75	14	120	125	24	310	320	26
25	30	5	75	80	15	125	130	26	320	330	25
30	35	6	80	85	16	130	135	27	330	340	24
35	40	7	85	90	17	135	140	28	340	350	23
40	45	8	90	95	18	140	145	29	350	360	22
45	50	9	95	100	19	145	270	30	360	370	21

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SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$370	\$380	\$20	\$430	\$440	\$14	\$490	\$500	\$9	\$550	\$560	\$3						
380	390	19	440	450	13	500	510	8	560	570	2						
390	400	18	450	460	12	510	520	7	570	580	1						
400	410	17	460	470	11	520	530	6	580	- - -	0						
410	420	16	470	480	10	530	540	5									
420	430	15	480	490	9	540	550	4									

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

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

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MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,890	\$1,900	\$44	\$2,010	\$2,020	\$32	\$2,130	\$2,140	\$21	\$2,250	\$2,260	\$9
1,900	1,910	43	2,020	2,030	31	2,140	2,150	20	2,260	2,270	8
1,910	1,920	42	2,030	2,040	30	2,150	2,160	19	2,270	2,280	7
1,920	1,930	41	2,040	2,050	29	2,160	2,170	18	2,280	2,290	6
1,930	1,940	40	2,050	2,060	28	2,170	2,180	17	2,290	2,300	5
1,940	1,950	39	2,060	2,070	28	2,180	2,190	16	2,300	2,310	5
1,950	1,960	38	2,070	2,080	27	2,190	2,200	15	2,310	2,320	4
1,960	1,970	37	2,080	2,090	26	2,200	2,210	14	2,320	2,330	3
1,970	1,980	36	2,090	2,100	25	2,210	2,220	13	2,330	2,340	2
1,980	1,990	35	2,100	2,110	24	2,220	2,230	12	2,340	2,350	1
1,990	2,000	34	2,110	2,120	23	2,230	2,240	11	2,350	- - -	0
2,000	2,010	33	2,120	2,130	22	2,240	2,250	10			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$565	\$575	\$58	\$875	\$885	\$28
5	10	1	160	165	33	575	585	57	885	895	27
10	15	2	165	170	34	585	595	56	895	905	26
15	20	3	170	175	35	595	605	55	905	915	25
20	25	4	175	180	36	605	615	54	915	925	24
25	30	5	180	185	37	615	625	53	925	935	23
30	35	6	185	190	38	625	635	52	935	945	22
35	40	7	190	195	39	635	645	51	945	955	21
40	45	8	195	200	40	645	655	50	955	965	20
45	50	9	200	205	41	655	665	49	965	975	19
50	55	10	205	210	42	665	675	48	975	985	19
55	60	11	210	215	43	675	685	47	985	995	18
60	65	12	215	220	44	685	695	46	995	1,005	17
65	70	13	220	225	45	695	705	45	1,005	1,015	16
70	75	14	225	230	46	705	715	44	1,015	1,025	15
75	80	15	230	235	47	715	725	43	1,025	1,035	14
80	85	16	235	240	48	725	735	42	1,035	1,045	13
85	90	17	240	245	49	735	745	42	1,045	1,055	12
90	95	18	245	250	50	745	755	41	1,055	1,065	11
95	100	19	250	255	51	755	765	40	1,065	1,075	10
100	105	20	255	260	52	765	775	39	1,075	1,085	9
105	110	21	260	265	53	775	785	38	1,085	1,095	8
110	115	22	265	270	54	785	795	37	1,095	1,105	7
115	120	23	270	275	55	795	805	36	1,105	1,115	6
120	125	24	275	280	56	805	815	35	1,115	1,125	5
125	130	26	280	285	57	815	825	34	1,125	1,135	4
130	135	27	285	290	58	825	835	33	1,135	1,145	3
135	140	28	290	295	59	835	845	32	1,145	1,155	2
140	145	29	295	545	60	845	855	31	1,155	1,165	1
145	150	30	545	555	60	855	865	30	1,165	- - -	0
150	155	31	555	565	59	865	875	29			

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$15	\$20	\$3	\$50	\$60	\$5	\$80	\$90	\$2
5	10	1	20	25	4	60	70	4	90	100	1
10	15	2	25	50	5	70	80	3	100	- - -	0

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$10	\$25	\$2	\$35	\$45	\$1	\$45	- - -	\$0
5	10	1	25	35	2						