



## Notice 1036

(Rev. December 2001)

### Early Release Copies of 2002 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 2002). 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 2002. Also, Pub. 15 will be available on the IRS's Web Site in December.

- 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 2002, they are:

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 57.69
Biweekly . . . . .	\$115.38
Semimonthly . . . . .	\$125.00
Monthly . . . . .	\$250.00
Quarterly . . . . .	\$750.00
Semiannually . . . . .	\$1,500.00
Annually . . . . .	\$3,000.00
Daily or Miscellaneous . . . . .	\$ 11.54

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 2002, the wage base for withholding social security (old age, survivors, and disability insurance) is \$84,900. 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 2002)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$51	—\$164 . . . . .	10%	—\$51	\$124	—\$355 . . . . .	10%	—\$124
\$164	—\$570 . . . . .	\$11.30 plus 15%	—\$164	\$355	—\$991 . . . . .	\$23.10 plus 15%	—\$355
\$570	—\$1,247 . . . . .	\$72.20 plus 27%	—\$570	\$991	—\$2,110 . . . . .	\$118.50 plus 27%	—\$991
\$1,247	—\$2,749 . . . . .	\$254.99 plus 30%	—\$1,247	\$2,110	—\$3,400 . . . . .	\$420.63 plus 30%	—\$2,110
\$2,749	—\$5,938 . . . . .	\$705.59 plus 35%	—\$2,749	\$3,400	—\$5,998 . . . . .	\$807.63 plus 35%	—\$3,400
\$5,938	. . . . .	\$1,821.74 plus 38.6%	—\$5,938	\$5,998	. . . . .	\$1,716.93 plus 38.6%	—\$5,998

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$102	—\$329 . . . . .	10%	—\$102	\$248	—\$710 . . . . .	10%	—\$248
\$329	—\$1,140 . . . . .	\$22.70 plus 15%	—\$329	\$710	—\$1,983 . . . . .	\$46.20 plus 15%	—\$710
\$1,140	—\$2,493 . . . . .	\$144.35 plus 27%	—\$1,140	\$1,983	—\$4,219 . . . . .	\$237.15 plus 27%	—\$1,983
\$2,493	—\$5,498 . . . . .	\$509.66 plus 30%	—\$2,493	\$4,219	—\$6,800 . . . . .	\$840.87 plus 30%	—\$4,219
\$5,498	—\$11,875 . . . . .	\$1,411.16 plus 35%	—\$5,498	\$6,800	—\$11,996 . . . . .	\$1,615.17 plus 35%	—\$6,800
\$11,875	. . . . .	\$3,643.11 plus 38.6%	—\$11,875	\$11,996	. . . . .	\$3,433.77 plus 38.6%	—\$11,996

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$110	—\$356 . . . . .	10%	—\$110	\$269	—\$769 . . . . .	10%	—\$269
\$356	—\$1,235 . . . . .	\$24.60 plus 15%	—\$356	\$769	—\$2,148 . . . . .	\$50.00 plus 15%	—\$769
\$1,235	—\$2,701 . . . . .	\$156.45 plus 27%	—\$1,235	\$2,148	—\$4,571 . . . . .	\$256.85 plus 27%	—\$2,148
\$2,701	—\$5,956 . . . . .	\$552.27 plus 30%	—\$2,701	\$4,571	—\$7,367 . . . . .	\$911.06 plus 30%	—\$4,571
\$5,956	—\$12,865 . . . . .	\$1,528.77 plus 35%	—\$5,956	\$7,367	—\$12,996 . . . . .	\$1,749.86 plus 35%	—\$7,367
\$12,865	. . . . .	\$3,946.92 plus 38.6%	—\$12,865	\$12,996	. . . . .	\$3,720.01 plus 38.6%	—\$12,996

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$221	—\$713 . . . . .	10%	—\$221	\$538	—\$1,538 . . . . .	10%	—\$538
\$713	—\$2,471 . . . . .	\$49.20 plus 15%	—\$713	\$1,538	—\$4,296 . . . . .	\$100.00 plus 15%	—\$1,538
\$2,471	—\$5,402 . . . . .	\$312.90 plus 27%	—\$2,471	\$4,296	—\$9,142 . . . . .	\$513.70 plus 27%	—\$4,296
\$5,402	—\$11,913 . . . . .	\$1,104.27 plus 30%	—\$5,402	\$9,142	—\$14,733 . . . . .	\$1,822.12 plus 30%	—\$9,142
\$11,913	—\$25,729 . . . . .	\$3,057.57 plus 35%	—\$11,913	\$14,733	—\$25,992 . . . . .	\$3,499.42 plus 35%	—\$14,733
\$25,729	. . . . .	\$7,893.17 plus 38.6%	—\$25,729	\$25,992	. . . . .	\$7,440.07 plus 38.6%	—\$25,992

**Tables for Percentage Method of Withholding (Continued)**  
(For Wages Paid in 2002)

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$663	—\$2,138 . . . . .	10%	—\$663	\$1,613	—\$4,613 . . . . .	10%	—\$1,613
\$2,138	—\$7,413 . . . . .	\$147.50 plus 15%	—\$2,138	\$4,613	—\$12,888 . . . . .	\$300.00 plus 15%	—\$4,613
\$7,413	—\$16,205 . . . . .	\$938.75 plus 27%	—\$7,413	\$12,888	—\$27,425 . . . . .	\$1,541.25 plus 27%	—\$12,888
\$16,205	—\$35,738 . . . . .	\$3,312.59 plus 30%	—\$16,205	\$27,425	—\$44,200 . . . . .	\$5,466.24 plus 30%	—\$27,425
\$35,738	—\$77,188 . . . . .	\$9,172.49 plus 35%	—\$35,738	\$44,200	—\$77,975 . . . . .	\$10,498.74 plus 35%	—\$44,200
\$77,188	. . . . .	\$23,679.99 plus 38.6%	—\$77,188	\$77,975	. . . . .	\$22,319.99 plus 38.6%	—\$77,975

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$1,325	—\$4,275 . . . . .	10%	—\$1,325	\$3,225	—\$9,225 . . . . .	10%	—\$3,225
\$4,275	—\$14,825 . . . . .	\$295.00 plus 15%	—\$4,275	\$9,225	—\$25,775 . . . . .	\$600.00 plus 15%	—\$9,225
\$14,825	—\$32,410 . . . . .	\$1,877.50 plus 27%	—\$14,825	\$25,775	—\$54,850 . . . . .	\$3,082.50 plus 27%	—\$25,775
\$32,410	—\$71,475 . . . . .	\$6,625.45 plus 30%	—\$32,410	\$54,850	—\$88,400 . . . . .	\$10,932.75 plus 30%	—\$54,850
\$71,475	—\$154,375 . . . . .	\$18,344.95 plus 35%	—\$71,475	\$88,400	—\$155,950 . . . . .	\$20,997.75 plus 35%	—\$88,400
\$154,375	. . . . .	\$47,359.95 plus 38.6%	—\$154,375	\$155,950	. . . . .	\$44,640.25 plus 38.6%	—\$155,950

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$2,650	—\$8,550 . . . . .	10%	—\$2,650	\$6,450	—\$18,450 . . . . .	10%	—\$6,450
\$8,550	—\$29,650 . . . . .	\$590.00 plus 15%	—\$8,550	\$18,450	—\$51,550 . . . . .	\$1,200.00 plus 15%	—\$18,450
\$29,650	—\$64,820 . . . . .	\$3,755.00 plus 27%	—\$29,650	\$51,550	—\$109,700 . . . . .	\$6,165.00 plus 27%	—\$51,550
\$64,820	—\$142,950 . . . . .	\$13,250.90 plus 30%	—\$64,820	\$109,700	—\$176,800 . . . . .	\$21,865.50 plus 30%	—\$109,700
\$142,950	—\$308,750 . . . . .	\$36,689.90 plus 35%	—\$142,950	\$176,800	—\$311,900 . . . . .	\$41,995.50 plus 35%	—\$176,800
\$308,750	. . . . .	\$94,719.90 plus 38.6%	—\$308,750	\$311,900	. . . . .	\$89,280.50 plus 38.6%	—\$311,900

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>		<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$10.20	—\$32.90 . . . . .	10%	—\$10.20	\$24.80	—\$71.00 . . . . .	10%	—\$24.80
\$32.90	—\$114.00 . . . . .	\$2.27 plus 15%	—\$32.90	\$71.00	—\$198.30 . . . . .	\$4.62 plus 15%	—\$71.00
\$114.00	—\$249.30 . . . . .	\$14.44 plus 27%	—\$114.00	\$198.30	—\$421.90 . . . . .	\$23.72 plus 27%	—\$198.30
\$249.30	—\$549.80 . . . . .	\$50.97 plus 30%	—\$249.30	\$421.90	—\$680.00 . . . . .	\$84.09 plus 30%	—\$421.90
\$549.80	—\$1,187.50 . . . . .	\$141.12 plus 35%	—\$549.80	\$680.00	—\$1,199.60 . . . . .	\$161.52 plus 35%	—\$680.00
\$1,187.50	. . . . .	\$364.32 plus 38.6%	—\$1,187.50	\$1,199.60	. . . . .	\$343.38 plus 38.6%	—\$1,199.60

**SINGLE Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 2002)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	1	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	3	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	6	0	0	0	0	0	0	0	0	0	0
115	120	7	1	0	0	0	0	0	0	0	0	0
120	125	7	1	0	0	0	0	0	0	0	0	0
125	130	8	2	0	0	0	0	0	0	0	0	0
130	135	8	2	0	0	0	0	0	0	0	0	0
135	140	9	3	0	0	0	0	0	0	0	0	0
140	145	9	3	0	0	0	0	0	0	0	0	0
145	150	10	4	0	0	0	0	0	0	0	0	0
150	155	10	4	0	0	0	0	0	0	0	0	0
155	160	11	5	0	0	0	0	0	0	0	0	0
160	165	11	5	0	0	0	0	0	0	0	0	0
165	170	12	6	0	0	0	0	0	0	0	0	0
170	175	13	6	1	0	0	0	0	0	0	0	0
175	180	13	7	1	0	0	0	0	0	0	0	0
180	185	14	7	2	0	0	0	0	0	0	0	0
185	190	15	8	2	0	0	0	0	0	0	0	0
190	195	16	8	3	0	0	0	0	0	0	0	0
195	200	16	9	3	0	0	0	0	0	0	0	0
200	210	17	10	4	0	0	0	0	0	0	0	0
210	220	19	11	5	0	0	0	0	0	0	0	0
220	230	20	12	6	0	0	0	0	0	0	0	0
230	240	22	13	7	1	0	0	0	0	0	0	0
240	250	23	15	8	2	0	0	0	0	0	0	0
250	260	25	16	9	3	0	0	0	0	0	0	0
260	270	26	18	10	4	0	0	0	0	0	0	0
270	280	28	19	11	5	0	0	0	0	0	0	0
280	290	29	21	12	6	0	0	0	0	0	0	0
290	300	31	22	14	7	1	0	0	0	0	0	0
300	310	32	24	15	8	2	0	0	0	0	0	0
310	320	34	25	17	9	3	0	0	0	0	0	0
320	330	35	27	18	10	4	0	0	0	0	0	0
330	340	37	28	20	11	5	0	0	0	0	0	0
340	350	38	30	21	12	6	1	0	0	0	0	0
350	360	40	31	23	14	7	2	0	0	0	0	0
360	370	41	33	24	15	8	3	0	0	0	0	0
370	380	43	34	26	17	9	4	0	0	0	0	0
380	390	44	36	27	18	10	5	0	0	0	0	0
390	400	46	37	29	20	11	6	0	0	0	0	0
400	410	47	39	30	21	13	7	1	0	0	0	0
410	420	49	40	32	23	14	8	2	0	0	0	0
420	430	50	42	33	24	16	9	3	0	0	0	0
430	440	52	43	35	26	17	10	4	0	0	0	0
440	450	53	45	36	27	19	11	5	0	0	0	0
450	460	55	46	38	29	20	12	6	0	0	0	0
460	470	56	48	39	30	22	13	7	1	0	0	0
470	480	58	49	41	32	23	15	8	2	0	0	0
480	490	59	51	42	33	25	16	9	3	0	0	0
490	500	61	52	44	35	26	18	10	4	0	0	0
500	510	62	54	45	36	28	19	11	5	0	0	0
510	520	64	55	47	38	29	21	12	6	0	0	0
520	530	65	57	48	39	31	22	14	7	1	0	0
530	540	67	58	50	41	32	24	15	8	2	0	0
540	550	68	60	51	42	34	25	17	9	3	0	0
550	560	70	61	53	44	35	27	18	10	4	0	0
560	570	71	63	54	45	37	28	20	11	5	0	0
570	580	74	64	56	47	38	30	21	12	6	0	0
580	590	76	66	57	48	40	31	23	14	7	1	0
590	600	79	67	59	50	41	33	24	15	8	2	0

**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2002)

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	\$82	\$69	\$60	\$51	\$43	\$34	\$26	\$17	\$9	\$3	\$0
610	620	84	70	62	53	44	36	27	18	10	4	0
620	630	87	72	63	54	46	37	29	20	11	5	0
630	640	90	74	65	56	47	39	30	21	13	6	1
640	650	92	77	66	57	49	40	32	23	14	7	2
650	660	95	80	68	59	50	42	33	24	16	8	3
660	670	98	82	69	60	52	43	35	26	17	9	4
670	680	101	85	71	62	53	45	36	27	19	10	5
680	690	103	88	72	63	55	46	38	29	20	12	6
690	700	106	90	75	65	56	48	39	30	22	13	7
700	710	109	93	77	66	58	49	41	32	23	15	8
710	720	111	96	80	68	59	51	42	33	25	16	9
720	730	114	98	83	69	61	52	44	35	26	18	10
730	740	117	101	86	71	62	54	45	36	28	19	11
740	750	119	104	88	73	64	55	47	38	29	21	12
750	760	122	107	91	75	65	57	48	39	31	22	13
760	770	125	109	94	78	67	58	50	41	32	24	15
770	780	128	112	96	81	68	60	51	42	34	25	16
780	790	130	115	99	83	70	61	53	44	35	27	18
790	800	133	117	102	86	71	63	54	45	37	28	19
800	810	136	120	104	89	73	64	56	47	38	30	21
810	820	138	123	107	92	76	66	57	48	40	31	22
820	830	141	125	110	94	79	67	59	50	41	33	24
830	840	144	128	113	97	81	69	60	51	43	34	25
840	850	146	131	115	100	84	70	62	53	44	36	27
850	860	149	134	118	102	87	72	63	54	46	37	28
860	870	152	136	121	105	90	74	65	56	47	39	30
870	880	155	139	123	108	92	77	66	57	49	40	31
880	890	157	142	126	110	95	79	68	59	50	42	33
890	900	160	144	129	113	98	82	69	60	52	43	34
900	910	163	147	131	116	100	85	71	62	53	45	36
910	920	165	150	134	119	103	87	72	63	55	46	37
920	930	168	152	137	121	106	90	75	65	56	48	39
930	940	171	155	140	124	108	93	77	66	58	49	40
940	950	173	158	142	127	111	96	80	68	59	51	42
950	960	176	161	145	129	114	98	83	69	61	52	43
960	970	179	163	148	132	117	101	85	71	62	54	45
970	980	182	166	150	135	119	104	88	72	64	55	46
980	990	184	169	153	137	122	106	91	75	65	57	48
990	1,000	187	171	156	140	125	109	93	78	67	58	49
1,000	1,010	190	174	158	143	127	112	96	81	68	60	51
1,010	1,020	192	177	161	146	130	114	99	83	70	61	52
1,020	1,030	195	179	164	148	133	117	102	86	71	63	54
1,030	1,040	198	182	167	151	135	120	104	89	73	64	55
1,040	1,050	200	185	169	154	138	123	107	91	76	66	57
1,050	1,060	203	188	172	156	141	125	110	94	78	67	58
1,060	1,070	206	190	175	159	144	128	112	97	81	69	60
1,070	1,080	209	193	177	162	146	131	115	99	84	70	61
1,080	1,090	211	196	180	164	149	133	118	102	87	72	63
1,090	1,100	214	198	183	167	152	136	120	105	89	74	64
1,100	1,110	217	201	185	170	154	139	123	108	92	76	66
1,110	1,120	219	204	188	173	157	141	126	110	95	79	67
1,120	1,130	222	206	191	175	160	144	129	113	97	82	69
1,130	1,140	225	209	194	178	162	147	131	116	100	85	70
1,140	1,150	227	212	196	181	165	150	134	118	103	87	72
1,150	1,160	230	215	199	183	168	152	137	121	105	90	74
1,160	1,170	233	217	202	186	171	155	139	124	108	93	77
1,170	1,180	236	220	204	189	173	158	142	126	111	95	80
1,180	1,190	238	223	207	191	176	160	145	129	114	98	82
1,190	1,200	241	225	210	194	179	163	147	132	116	101	85
1,200	1,210	244	228	212	197	181	166	150	135	119	103	88
1,210	1,220	246	231	215	200	184	168	153	137	122	106	91
1,220	1,230	249	233	218	202	187	171	156	140	124	109	93
1,230	1,240	252	236	221	205	189	174	158	143	127	112	96
1,240	1,250	254	239	223	208	192	177	161	145	130	114	99

\$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 2002)**

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	\$130	\$0	\$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	1	0	0	0	0	0	0	0	0	0	0
140	145	2	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	3	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	4	0	0	0	0	0	0	0	0	0	0
165	170	4	0	0	0	0	0	0	0	0	0	0
170	175	5	0	0	0	0	0	0	0	0	0	0
175	180	5	0	0	0	0	0	0	0	0	0	0
180	185	6	0	0	0	0	0	0	0	0	0	0
185	190	6	1	0	0	0	0	0	0	0	0	0
190	195	7	1	0	0	0	0	0	0	0	0	0
195	200	7	2	0	0	0	0	0	0	0	0	0
200	210	8	2	0	0	0	0	0	0	0	0	0
210	220	9	3	0	0	0	0	0	0	0	0	0
220	230	10	4	0	0	0	0	0	0	0	0	0
230	240	11	5	0	0	0	0	0	0	0	0	0
240	250	12	6	1	0	0	0	0	0	0	0	0
250	260	13	7	2	0	0	0	0	0	0	0	0
260	270	14	8	3	0	0	0	0	0	0	0	0
270	280	15	9	4	0	0	0	0	0	0	0	0
280	290	16	10	5	0	0	0	0	0	0	0	0
290	300	17	11	6	0	0	0	0	0	0	0	0
300	310	18	12	7	1	0	0	0	0	0	0	0
310	320	19	13	8	2	0	0	0	0	0	0	0
320	330	20	14	9	3	0	0	0	0	0	0	0
330	340	21	15	10	4	0	0	0	0	0	0	0
340	350	22	16	11	5	0	0	0	0	0	0	0
350	360	23	17	12	6	0	0	0	0	0	0	0
360	370	25	18	13	7	1	0	0	0	0	0	0
370	380	26	19	14	8	2	0	0	0	0	0	0
380	390	28	20	15	9	3	0	0	0	0	0	0
390	400	29	21	16	10	4	0	0	0	0	0	0
400	410	31	22	17	11	5	0	0	0	0	0	0
410	420	32	23	18	12	6	0	0	0	0	0	0
420	430	34	25	19	13	7	1	0	0	0	0	0
430	440	35	26	20	14	8	2	0	0	0	0	0
440	450	37	28	21	15	9	3	0	0	0	0	0
450	460	38	29	22	16	10	4	0	0	0	0	0
460	470	40	31	23	17	11	5	0	0	0	0	0
470	480	41	32	24	18	12	6	0	0	0	0	0
480	490	43	34	25	19	13	7	1	0	0	0	0
490	500	44	35	27	20	14	8	2	0	0	0	0
500	510	46	37	28	21	15	9	3	0	0	0	0
510	520	47	38	30	22	16	10	4	0	0	0	0
520	530	49	40	31	23	17	11	5	0	0	0	0
530	540	50	41	33	24	18	12	6	1	0	0	0
540	550	52	43	34	26	19	13	7	2	0	0	0
550	560	53	44	36	27	20	14	8	3	0	0	0
560	570	55	46	37	29	21	15	9	4	0	0	0
570	580	56	47	39	30	22	16	10	5	0	0	0
580	590	58	49	40	32	23	17	11	6	0	0	0
590	600	59	50	42	33	24	18	12	7	1	0	0
600	610	61	52	43	35	26	19	13	8	2	0	0
610	620	62	53	45	36	27	20	14	9	3	0	0
620	630	64	55	46	38	29	21	15	10	4	0	0
630	640	65	56	48	39	30	22	16	11	5	0	0
640	650	67	58	49	41	32	23	17	12	6	0	0
650	660	68	59	51	42	33	25	18	13	7	1	0
660	670	70	61	52	44	35	26	19	14	8	2	0
670	680	71	62	54	45	36	28	20	15	9	3	0
680	690	73	64	55	47	38	29	21	16	10	4	0
690	700	74	65	57	48	39	31	22	17	11	5	0
700	710	76	67	58	50	41	32	24	18	12	6	0
710	720	77	68	60	51	42	34	25	19	13	7	1
720	730	79	70	61	53	44	35	27	20	14	8	2
730	740	80	71	63	54	45	37	28	21	15	9	3
740	750	82	73	64	56	47	38	30	22	16	10	4

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2002)

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—										
\$750	\$760	\$83	\$74	\$66	\$57	\$48	\$40	\$31	\$23	\$17	\$11	\$5
760	770	85	76	67	59	50	41	33	24	18	12	6
770	780	86	77	69	60	51	43	34	26	19	13	7
780	790	88	79	70	62	53	44	36	27	20	14	8
790	800	89	80	72	63	54	46	37	29	21	15	9
800	810	91	82	73	65	56	47	39	30	22	16	10
810	820	92	83	75	66	57	49	40	32	23	17	11
820	830	94	85	76	68	59	50	42	33	24	18	12
830	840	95	86	78	69	60	52	43	35	26	19	13
840	850	97	88	79	71	62	53	45	36	27	20	14
850	860	98	89	81	72	63	55	46	38	29	21	15
860	870	100	91	82	74	65	56	48	39	30	22	16
870	880	101	92	84	75	66	58	49	41	32	23	17
880	890	103	94	85	77	68	59	51	42	33	25	18
890	900	104	95	87	78	69	61	52	44	35	26	19
900	910	106	97	88	80	71	62	54	45	36	28	20
910	920	107	98	90	81	72	64	55	47	38	29	21
920	930	109	100	91	83	74	65	57	48	39	31	22
930	940	110	101	93	84	75	67	58	50	41	32	24
940	950	112	103	94	86	77	68	60	51	42	34	25
950	960	113	104	96	87	78	70	61	53	44	35	27
960	970	115	106	97	89	80	71	63	54	45	37	28
970	980	116	107	99	90	81	73	64	56	47	38	30
980	990	118	109	100	92	83	74	66	57	48	40	31
990	1,000	120	110	102	93	84	76	67	59	50	41	33
1,000	1,010	122	112	103	95	86	77	69	60	51	43	34
1,010	1,020	125	113	105	96	87	79	70	62	53	44	36
1,020	1,030	128	115	106	98	89	80	72	63	54	46	37
1,030	1,040	130	116	108	99	90	82	73	65	56	47	39
1,040	1,050	133	118	109	101	92	83	75	66	57	49	40
1,050	1,060	136	120	111	102	93	85	76	68	59	50	42
1,060	1,070	138	123	112	104	95	86	78	69	60	52	43
1,070	1,080	141	126	114	105	96	88	79	71	62	53	45
1,080	1,090	144	128	115	107	98	89	81	72	63	55	46
1,090	1,100	147	131	117	108	99	91	82	74	65	56	48
1,100	1,110	149	134	118	110	101	92	84	75	66	58	49
1,110	1,120	152	136	121	111	102	94	85	77	68	59	51
1,120	1,130	155	139	123	113	104	95	87	78	69	61	52
1,130	1,140	157	142	126	114	105	97	88	80	71	62	54
1,140	1,150	160	144	129	116	107	98	90	81	72	64	55
1,150	1,160	163	147	132	117	108	100	91	83	74	65	57
1,160	1,170	165	150	134	119	110	101	93	84	75	67	58
1,170	1,180	168	153	137	121	111	103	94	86	77	68	60
1,180	1,190	171	155	140	124	113	104	96	87	78	70	61
1,190	1,200	174	158	142	127	114	106	97	89	80	71	63
1,200	1,210	176	161	145	130	116	107	99	90	81	73	64
1,210	1,220	179	163	148	132	117	109	100	92	83	74	66
1,220	1,230	182	166	150	135	119	110	102	93	84	76	67
1,230	1,240	184	169	153	138	122	112	103	95	86	77	69
1,240	1,250	187	171	156	140	125	113	105	96	87	79	70
1,250	1,260	190	174	159	143	127	115	106	98	89	80	72
1,260	1,270	192	177	161	146	130	116	108	99	90	82	73
1,270	1,280	195	180	164	148	133	118	109	101	92	83	75
1,280	1,290	198	182	167	151	136	120	111	102	93	85	76
1,290	1,300	201	185	169	154	138	123	112	104	95	86	78
1,300	1,310	203	188	172	157	141	125	114	105	96	88	79
1,310	1,320	206	190	175	159	144	128	115	107	98	89	81
1,320	1,330	209	193	177	162	146	131	117	108	99	91	82
1,330	1,340	211	196	180	165	149	133	118	110	101	92	84
1,340	1,350	214	198	183	167	152	136	121	111	102	94	85
1,350	1,360	217	201	186	170	154	139	123	113	104	95	87
1,360	1,370	219	204	188	173	157	142	126	114	105	97	88
1,370	1,380	222	207	191	175	160	144	129	116	107	98	90
1,380	1,390	225	209	194	178	163	147	131	117	108	100	91
1,390	1,400	228	212	196	181	165	150	134	119	110	101	93

\$1,400 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 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	1	0	0	0	0	0	0	0	0	0
225	230	13	1	0	0	0	0	0	0	0	0	0
230	235	13	2	0	0	0	0	0	0	0	0	0
235	240	14	2	0	0	0	0	0	0	0	0	0
240	245	14	3	0	0	0	0	0	0	0	0	0
245	250	15	3	0	0	0	0	0	0	0	0	0
250	260	15	4	0	0	0	0	0	0	0	0	0
260	270	16	5	0	0	0	0	0	0	0	0	0
270	280	17	6	0	0	0	0	0	0	0	0	0
280	290	18	7	0	0	0	0	0	0	0	0	0
290	300	19	8	0	0	0	0	0	0	0	0	0
300	310	20	9	0	0	0	0	0	0	0	0	0
310	320	21	10	0	0	0	0	0	0	0	0	0
320	330	22	11	0	0	0	0	0	0	0	0	0
330	340	24	12	0	0	0	0	0	0	0	0	0
340	350	25	13	1	0	0	0	0	0	0	0	0
350	360	27	14	2	0	0	0	0	0	0	0	0
360	370	28	15	3	0	0	0	0	0	0	0	0
370	380	30	16	4	0	0	0	0	0	0	0	0
380	390	31	17	5	0	0	0	0	0	0	0	0
390	400	33	18	6	0	0	0	0	0	0	0	0
400	410	34	19	7	0	0	0	0	0	0	0	0
410	420	36	20	8	0	0	0	0	0	0	0	0
420	430	37	21	9	0	0	0	0	0	0	0	0
430	440	39	22	10	0	0	0	0	0	0	0	0
440	450	40	23	11	0	0	0	0	0	0	0	0
450	460	42	24	12	1	0	0	0	0	0	0	0
460	470	43	26	13	2	0	0	0	0	0	0	0
470	480	45	27	14	3	0	0	0	0	0	0	0
480	490	46	29	15	4	0	0	0	0	0	0	0
490	500	48	30	16	5	0	0	0	0	0	0	0
500	520	50	33	18	6	0	0	0	0	0	0	0
520	540	53	36	20	8	0	0	0	0	0	0	0
540	560	56	39	22	10	0	0	0	0	0	0	0
560	580	59	42	24	12	1	0	0	0	0	0	0
580	600	62	45	27	14	3	0	0	0	0	0	0
600	620	65	48	30	16	5	0	0	0	0	0	0
620	640	68	51	33	18	7	0	0	0	0	0	0
640	660	71	54	36	20	9	0	0	0	0	0	0
660	680	74	57	39	22	11	0	0	0	0	0	0
680	700	77	60	42	25	13	1	0	0	0	0	0
700	720	80	63	45	28	15	3	0	0	0	0	0
720	740	83	66	48	31	17	5	0	0	0	0	0
740	760	86	69	51	34	19	7	0	0	0	0	0
760	780	89	72	54	37	21	9	0	0	0	0	0
780	800	92	75	57	40	23	11	0	0	0	0	0



**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2002)

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	\$95	\$78	\$60	\$43	\$26	\$13	\$2	\$0	\$0	\$0	\$0
820	840	98	81	63	46	29	15	4	0	0	0	0
840	860	101	84	66	49	32	17	6	0	0	0	0
860	880	104	87	69	52	35	19	8	0	0	0	0
880	900	107	90	72	55	38	21	10	0	0	0	0
900	920	110	93	75	58	41	23	12	0	0	0	0
920	940	113	96	78	61	44	26	14	2	0	0	0
940	960	116	99	81	64	47	29	16	4	0	0	0
960	980	119	102	84	67	50	32	18	6	0	0	0
980	1,000	122	105	87	70	53	35	20	8	0	0	0
1,000	1,020	125	108	90	73	56	38	22	10	0	0	0
1,020	1,040	128	111	93	76	59	41	24	12	1	0	0
1,040	1,060	131	114	96	79	62	44	27	14	3	0	0
1,060	1,080	134	117	99	82	65	47	30	16	5	0	0
1,080	1,100	137	120	102	85	68	50	33	18	7	0	0
1,100	1,120	140	123	105	88	71	53	36	20	9	0	0
1,120	1,140	143	126	108	91	74	56	39	22	11	0	0
1,140	1,160	147	129	111	94	77	59	42	25	13	1	0
1,160	1,180	152	132	114	97	80	62	45	28	15	3	0
1,180	1,200	158	135	117	100	83	65	48	31	17	5	0
1,200	1,220	163	138	120	103	86	68	51	34	19	7	0
1,220	1,240	169	141	123	106	89	71	54	37	21	9	0
1,240	1,260	174	144	126	109	92	74	57	40	23	11	0
1,260	1,280	179	148	129	112	95	77	60	43	25	13	1
1,280	1,300	185	154	132	115	98	80	63	46	28	15	3
1,300	1,320	190	159	135	118	101	83	66	49	31	17	5
1,320	1,340	196	164	138	121	104	86	69	52	34	19	7
1,340	1,360	201	170	141	124	107	89	72	55	37	21	9
1,360	1,380	206	175	144	127	110	92	75	58	40	23	11
1,380	1,400	212	181	150	130	113	95	78	61	43	26	13
1,400	1,420	217	186	155	133	116	98	81	64	46	29	15
1,420	1,440	223	191	160	136	119	101	84	67	49	32	17
1,440	1,460	228	197	166	139	122	104	87	70	52	35	19
1,460	1,480	233	202	171	142	125	107	90	73	55	38	21
1,480	1,500	239	208	177	145	128	110	93	76	58	41	24
1,500	1,520	244	213	182	151	131	113	96	79	61	44	27
1,520	1,540	250	218	187	156	134	116	99	82	64	47	30
1,540	1,560	255	224	193	162	137	119	102	85	67	50	33
1,560	1,580	260	229	198	167	140	122	105	88	70	53	36
1,580	1,600	266	235	204	172	143	125	108	91	73	56	39
1,600	1,620	271	240	209	178	147	128	111	94	76	59	42
1,620	1,640	277	245	214	183	152	131	114	97	79	62	45
1,640	1,660	282	251	220	189	157	134	117	100	82	65	48
1,660	1,680	287	256	225	194	163	137	120	103	85	68	51
1,680	1,700	293	262	231	199	168	140	123	106	88	71	54
1,700	1,720	298	267	236	205	174	143	126	109	91	74	57
1,720	1,740	304	272	241	210	179	148	129	112	94	77	60
1,740	1,760	309	278	247	216	184	153	132	115	97	80	63
1,760	1,780	314	283	252	221	190	159	135	118	100	83	66
1,780	1,800	320	289	258	226	195	164	138	121	103	86	69
1,800	1,820	325	294	263	232	201	169	141	124	106	89	72
1,820	1,840	331	299	268	237	206	175	144	127	109	92	75
1,840	1,860	336	305	274	243	211	180	149	130	112	95	78
1,860	1,880	341	310	279	248	217	186	154	133	115	98	81
1,880	1,900	347	316	285	253	222	191	160	136	118	101	84
1,900	1,920	352	321	290	259	228	196	165	139	121	104	87
1,920	1,940	358	326	295	264	233	202	171	142	124	107	90
1,940	1,960	363	332	301	270	238	207	176	145	127	110	93
1,960	1,980	368	337	306	275	244	213	181	150	130	113	96
1,980	2,000	374	343	312	280	249	218	187	156	133	116	99
2,000	2,020	379	348	317	286	255	223	192	161	136	119	102
2,020	2,040	385	353	322	291	260	229	198	167	139	122	105
2,040	2,060	390	359	328	297	265	234	203	172	142	125	108
2,060	2,080	395	364	333	302	271	240	208	177	146	128	111
2,080	2,100	401	370	339	307	276	245	214	183	152	131	114

\$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 2002)

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	2	0	0	0	0	0	0	0	0	0	0
270	280	3	0	0	0	0	0	0	0	0	0	0
280	290	4	0	0	0	0	0	0	0	0	0	0
290	300	5	0	0	0	0	0	0	0	0	0	0
300	310	6	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	9	0	0	0	0	0	0	0	0	0	0
340	350	10	0	0	0	0	0	0	0	0	0	0
350	360	11	0	0	0	0	0	0	0	0	0	0
360	370	12	0	0	0	0	0	0	0	0	0	0
370	380	13	1	0	0	0	0	0	0	0	0	0
380	390	14	2	0	0	0	0	0	0	0	0	0
390	400	15	3	0	0	0	0	0	0	0	0	0
400	410	16	4	0	0	0	0	0	0	0	0	0
410	420	17	5	0	0	0	0	0	0	0	0	0
420	430	18	6	0	0	0	0	0	0	0	0	0
430	440	19	7	0	0	0	0	0	0	0	0	0
440	450	20	8	0	0	0	0	0	0	0	0	0
450	460	21	9	0	0	0	0	0	0	0	0	0
460	470	22	10	0	0	0	0	0	0	0	0	0
470	480	23	11	0	0	0	0	0	0	0	0	0
480	490	24	12	1	0	0	0	0	0	0	0	0
490	500	25	13	2	0	0	0	0	0	0	0	0
500	520	26	15	3	0	0	0	0	0	0	0	0
520	540	28	17	5	0	0	0	0	0	0	0	0
540	560	30	19	7	0	0	0	0	0	0	0	0
560	580	32	21	9	0	0	0	0	0	0	0	0
580	600	34	23	11	0	0	0	0	0	0	0	0
600	620	36	25	13	2	0	0	0	0	0	0	0
620	640	38	27	15	4	0	0	0	0	0	0	0
640	660	40	29	17	6	0	0	0	0	0	0	0
660	680	42	31	19	8	0	0	0	0	0	0	0
680	700	44	33	21	10	0	0	0	0	0	0	0
700	720	46	35	23	12	0	0	0	0	0	0	0
720	740	49	37	25	14	2	0	0	0	0	0	0
740	760	52	39	27	16	4	0	0	0	0	0	0
760	780	55	41	29	18	6	0	0	0	0	0	0
780	800	58	43	31	20	8	0	0	0	0	0	0
800	820	61	45	33	22	10	0	0	0	0	0	0
820	840	64	47	35	24	12	1	0	0	0	0	0
840	860	67	50	37	26	14	3	0	0	0	0	0
860	880	70	53	39	28	16	5	0	0	0	0	0
880	900	73	56	41	30	18	7	0	0	0	0	0
900	920	76	59	43	32	20	9	0	0	0	0	0
920	940	79	62	45	34	22	11	0	0	0	0	0
940	960	82	65	48	36	24	13	1	0	0	0	0
960	980	85	68	51	38	26	15	3	0	0	0	0
980	1,000	88	71	54	40	28	17	5	0	0	0	0
1,000	1,020	91	74	57	42	30	19	7	0	0	0	0
1,020	1,040	94	77	60	44	32	21	9	0	0	0	0
1,040	1,060	97	80	63	46	34	23	11	0	0	0	0
1,060	1,080	100	83	66	48	36	25	13	1	0	0	0
1,080	1,100	103	86	69	51	38	27	15	3	0	0	0
1,100	1,120	106	89	72	54	40	29	17	5	0	0	0
1,120	1,140	109	92	75	57	42	31	19	7	0	0	0
1,140	1,160	112	95	78	60	44	33	21	9	0	0	0
1,160	1,180	115	98	81	63	46	35	23	11	0	0	0
1,180	1,200	118	101	84	66	49	37	25	13	2	0	0
1,200	1,220	121	104	87	69	52	39	27	15	4	0	0
1,220	1,240	124	107	90	72	55	41	29	17	6	0	0
1,240	1,260	127	110	93	75	58	43	31	19	8	0	0
1,260	1,280	130	113	96	78	61	45	33	21	10	0	0
1,280	1,300	133	116	99	81	64	47	35	23	12	0	0
1,300	1,320	136	119	102	84	67	50	37	25	14	2	0
1,320	1,340	139	122	105	87	70	53	39	27	16	4	0
1,340	1,360	142	125	108	90	73	56	41	29	18	6	0
1,360	1,380	145	128	111	93	76	59	43	31	20	8	0

**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2002)

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	\$148	\$131	\$114	\$96	\$79	\$62	\$45	\$33	\$22	\$10	\$0
1,400	1,420	151	134	117	99	82	65	47	35	24	12	1
1,420	1,440	154	137	120	102	85	68	50	37	26	14	3
1,440	1,460	157	140	123	105	88	71	53	39	28	16	5
1,460	1,480	160	143	126	108	91	74	56	41	30	18	7
1,480	1,500	163	146	129	111	94	77	59	43	32	20	9
1,500	1,520	166	149	132	114	97	80	62	45	34	22	11
1,520	1,540	169	152	135	117	100	83	65	48	36	24	13
1,540	1,560	172	155	138	120	103	86	68	51	38	26	15
1,560	1,580	175	158	141	123	106	89	71	54	40	28	17
1,580	1,600	178	161	144	126	109	92	74	57	42	30	19
1,600	1,620	181	164	147	129	112	95	77	60	44	32	21
1,620	1,640	184	167	150	132	115	98	80	63	46	34	23
1,640	1,660	187	170	153	135	118	101	83	66	49	36	25
1,660	1,680	190	173	156	138	121	104	86	69	52	38	27
1,680	1,700	193	176	159	141	124	107	89	72	55	40	29
1,700	1,720	196	179	162	144	127	110	92	75	58	42	31
1,720	1,740	199	182	165	147	130	113	95	78	61	44	33
1,740	1,760	202	185	168	150	133	116	98	81	64	46	35
1,760	1,780	205	188	171	153	136	119	101	84	67	49	37
1,780	1,800	208	191	174	156	139	122	104	87	70	52	39
1,800	1,820	211	194	177	159	142	125	107	90	73	55	41
1,820	1,840	214	197	180	162	145	128	110	93	76	58	43
1,840	1,860	217	200	183	165	148	131	113	96	79	61	45
1,860	1,880	220	203	186	168	151	134	116	99	82	64	47
1,880	1,900	223	206	189	171	154	137	119	102	85	67	50
1,900	1,920	226	209	192	174	157	140	122	105	88	70	53
1,920	1,940	229	212	195	177	160	143	125	108	91	73	56
1,940	1,960	232	215	198	180	163	146	128	111	94	76	59
1,960	1,980	235	218	201	183	166	149	131	114	97	79	62
1,980	2,000	239	221	204	186	169	152	134	117	100	82	65
2,000	2,020	244	224	207	189	172	155	137	120	103	85	68
2,020	2,040	250	227	210	192	175	158	140	123	106	88	71
2,040	2,060	255	230	213	195	178	161	143	126	109	91	74
2,060	2,080	261	233	216	198	181	164	146	129	112	94	77
2,080	2,100	266	236	219	201	184	167	149	132	115	97	80
2,100	2,120	271	240	222	204	187	170	152	135	118	100	83
2,120	2,140	277	246	225	207	190	173	155	138	121	103	86
2,140	2,160	282	251	228	210	193	176	158	141	124	106	89
2,160	2,180	288	257	231	213	196	179	161	144	127	109	92
2,180	2,200	293	262	234	216	199	182	164	147	130	112	95
2,200	2,220	298	267	237	219	202	185	167	150	133	115	98
2,220	2,240	304	273	242	222	205	188	170	153	136	118	101
2,240	2,260	309	278	247	225	208	191	173	156	139	121	104
2,260	2,280	315	284	252	228	211	194	176	159	142	124	107
2,280	2,300	320	289	258	231	214	197	179	162	145	127	110
2,300	2,320	325	294	263	234	217	200	182	165	148	130	113
2,320	2,340	331	300	269	237	220	203	185	168	151	133	116
2,340	2,360	336	305	274	243	223	206	188	171	154	136	119
2,360	2,380	342	311	279	248	226	209	191	174	157	139	122
2,380	2,400	347	316	285	254	229	212	194	177	160	142	125
2,400	2,420	352	321	290	259	232	215	197	180	163	145	128
2,420	2,440	358	327	296	264	235	218	200	183	166	148	131
2,440	2,460	363	332	301	270	239	221	203	186	169	151	134
2,460	2,480	369	338	306	275	244	224	206	189	172	154	137
2,480	2,500	374	343	312	281	249	227	209	192	175	157	140
2,500	2,520	379	348	317	286	255	230	212	195	178	160	143
2,520	2,540	385	354	323	291	260	233	215	198	181	163	146
2,540	2,560	390	359	328	297	266	236	218	201	184	166	149
2,560	2,580	396	365	333	302	271	240	221	204	187	169	152
2,580	2,600	401	370	339	308	276	245	224	207	190	172	155
2,600	2,620	406	375	344	313	282	251	227	210	193	175	158
2,620	2,640	412	381	350	318	287	256	230	213	196	178	161
2,640	2,660	417	386	355	324	293	262	233	216	199	181	164
2,660	2,680	423	392	360	329	298	267	236	219	202	184	167

\$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 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	1	0	0	0	0	0	0	0	0	0
245	250	14	1	0	0	0	0	0	0	0	0	0
250	260	14	2	0	0	0	0	0	0	0	0	0
260	270	15	3	0	0	0	0	0	0	0	0	0
270	280	16	4	0	0	0	0	0	0	0	0	0
280	290	17	5	0	0	0	0	0	0	0	0	0
290	300	18	6	0	0	0	0	0	0	0	0	0
300	310	19	7	0	0	0	0	0	0	0	0	0
310	320	20	8	0	0	0	0	0	0	0	0	0
320	330	21	9	0	0	0	0	0	0	0	0	0
330	340	22	10	0	0	0	0	0	0	0	0	0
340	350	23	11	0	0	0	0	0	0	0	0	0
350	360	24	12	0	0	0	0	0	0	0	0	0
360	370	26	13	0	0	0	0	0	0	0	0	0
370	380	27	14	1	0	0	0	0	0	0	0	0
380	390	29	15	2	0	0	0	0	0	0	0	0
390	400	30	16	3	0	0	0	0	0	0	0	0
400	410	32	17	4	0	0	0	0	0	0	0	0
410	420	33	18	5	0	0	0	0	0	0	0	0
420	430	35	19	6	0	0	0	0	0	0	0	0
430	440	36	20	7	0	0	0	0	0	0	0	0
440	450	38	21	8	0	0	0	0	0	0	0	0
450	460	39	22	9	0	0	0	0	0	0	0	0
460	470	41	23	10	0	0	0	0	0	0	0	0
470	480	42	24	11	0	0	0	0	0	0	0	0
480	490	44	25	12	0	0	0	0	0	0	0	0
490	500	45	27	13	1	0	0	0	0	0	0	0
500	520	48	29	15	2	0	0	0	0	0	0	0
520	540	51	32	17	4	0	0	0	0	0	0	0
540	560	54	35	19	6	0	0	0	0	0	0	0
560	580	57	38	21	8	0	0	0	0	0	0	0
580	600	60	41	23	10	0	0	0	0	0	0	0
600	620	63	44	25	12	0	0	0	0	0	0	0
620	640	66	47	28	14	2	0	0	0	0	0	0
640	660	69	50	31	16	4	0	0	0	0	0	0
660	680	72	53	34	18	6	0	0	0	0	0	0
680	700	75	56	37	20	8	0	0	0	0	0	0
700	720	78	59	40	22	10	0	0	0	0	0	0
720	740	81	62	43	24	12	0	0	0	0	0	0
740	760	84	65	46	27	14	1	0	0	0	0	0
760	780	87	68	49	30	16	3	0	0	0	0	0
780	800	90	71	52	33	18	5	0	0	0	0	0
800	820	93	74	55	36	20	7	0	0	0	0	0
820	840	96	77	58	39	22	9	0	0	0	0	0

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid in 2002)

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	\$99	\$80	\$61	\$42	\$24	\$11	\$0	\$0	\$0	\$0	\$0
860	880	102	83	64	45	27	13	1	0	0	0	0
880	900	105	86	67	48	30	15	3	0	0	0	0
900	920	108	89	70	51	33	17	5	0	0	0	0
920	940	111	92	73	54	36	19	7	0	0	0	0
940	960	114	95	76	57	39	21	9	0	0	0	0
960	980	117	98	79	60	42	23	11	0	0	0	0
980	1,000	120	101	82	63	45	26	13	0	0	0	0
1,000	1,020	123	104	85	66	48	29	15	2	0	0	0
1,020	1,040	126	107	88	69	51	32	17	4	0	0	0
1,040	1,060	129	110	91	72	54	35	19	6	0	0	0
1,060	1,080	132	113	94	75	57	38	21	8	0	0	0
1,080	1,100	135	116	97	78	60	41	23	10	0	0	0
1,100	1,120	138	119	100	81	63	44	25	12	0	0	0
1,120	1,140	141	122	103	84	66	47	28	14	2	0	0
1,140	1,160	144	125	106	87	69	50	31	16	4	0	0
1,160	1,180	147	128	109	90	72	53	34	18	6	0	0
1,180	1,200	150	131	112	93	75	56	37	20	8	0	0
1,200	1,220	153	134	115	96	78	59	40	22	10	0	0
1,220	1,240	156	137	118	99	81	62	43	24	12	0	0
1,240	1,260	160	140	121	102	84	65	46	27	14	1	0
1,260	1,280	166	143	124	105	87	68	49	30	16	3	0
1,280	1,300	171	146	127	108	90	71	52	33	18	5	0
1,300	1,320	177	149	130	111	93	74	55	36	20	7	0
1,320	1,340	182	152	133	114	96	77	58	39	22	9	0
1,340	1,360	187	155	136	117	99	80	61	42	24	11	0
1,360	1,380	193	159	139	120	102	83	64	45	27	13	1
1,380	1,400	198	164	142	123	105	86	67	48	30	15	3
1,400	1,420	204	170	145	126	108	89	70	51	33	17	5
1,420	1,440	209	175	148	129	111	92	73	54	36	19	7
1,440	1,460	214	181	151	132	114	95	76	57	39	21	9
1,460	1,480	220	186	154	135	117	98	79	60	42	23	11
1,480	1,500	225	191	158	138	120	101	82	63	45	26	13
1,500	1,520	231	197	163	141	123	104	85	66	48	29	15
1,520	1,540	236	202	168	144	126	107	88	69	51	32	17
1,540	1,560	241	208	174	147	129	110	91	72	54	35	19
1,560	1,580	247	213	179	150	132	113	94	75	57	38	21
1,580	1,600	252	218	185	153	135	116	97	78	60	41	23
1,600	1,620	258	224	190	156	138	119	100	81	63	44	25
1,620	1,640	263	229	195	162	141	122	103	84	66	47	28
1,640	1,660	268	235	201	167	144	125	106	87	69	50	31
1,660	1,680	274	240	206	173	147	128	109	90	72	53	34
1,680	1,700	279	245	212	178	150	131	112	93	75	56	37
1,700	1,720	285	251	217	183	153	134	115	96	78	59	40
1,720	1,740	290	256	222	189	156	137	118	99	81	62	43
1,740	1,760	295	262	228	194	160	140	121	102	84	65	46
1,760	1,780	301	267	233	200	166	143	124	105	87	68	49
1,780	1,800	306	272	239	205	171	146	127	108	90	71	52
1,800	1,820	312	278	244	210	177	149	130	111	93	74	55
1,820	1,840	317	283	249	216	182	152	133	114	96	77	58
1,840	1,860	322	289	255	221	187	155	136	117	99	80	61
1,860	1,880	328	294	260	227	193	159	139	120	102	83	64
1,880	1,900	333	299	266	232	198	164	142	123	105	86	67
1,900	1,920	339	305	271	237	204	170	145	126	108	89	70
1,920	1,940	344	310	276	243	209	175	148	129	111	92	73
1,940	1,960	349	316	282	248	214	181	151	132	114	95	76
1,960	1,980	355	321	287	254	220	186	154	135	117	98	79
1,980	2,000	360	326	293	259	225	191	158	138	120	101	82
2,000	2,020	366	332	298	264	231	197	163	141	123	104	85
2,020	2,040	371	337	303	270	236	202	168	144	126	107	88
2,040	2,060	376	343	309	275	241	208	174	147	129	110	91
2,060	2,080	382	348	314	281	247	213	179	150	132	113	94
2,080	2,100	387	353	320	286	252	218	185	153	135	116	97
2,100	2,120	393	359	325	291	258	224	190	156	138	119	100
2,120	2,140	398	364	330	297	263	229	195	162	141	122	103

\$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 2002)

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

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid in 2002)

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	\$149	\$130	\$112	\$93	\$74	\$55	\$41	\$29	\$16	\$4	\$0
1,440	1,460	152	133	115	96	77	58	43	31	18	6	0
1,460	1,480	155	136	118	99	80	61	45	33	20	8	0
1,480	1,500	158	139	121	102	83	64	47	35	22	10	0
1,500	1,520	161	142	124	105	86	67	49	37	24	12	0
1,520	1,540	164	145	127	108	89	70	52	39	26	14	1
1,540	1,560	167	148	130	111	92	73	55	41	28	16	3
1,560	1,580	170	151	133	114	95	76	58	43	30	18	5
1,580	1,600	173	154	136	117	98	79	61	45	32	20	7
1,600	1,620	176	157	139	120	101	82	64	47	34	22	9
1,620	1,640	179	160	142	123	104	85	67	49	36	24	11
1,640	1,660	182	163	145	126	107	88	70	51	38	26	13
1,660	1,680	185	166	148	129	110	91	73	54	40	28	15
1,680	1,700	188	169	151	132	113	94	76	57	42	30	17
1,700	1,720	191	172	154	135	116	97	79	60	44	32	19
1,720	1,740	194	175	157	138	119	100	82	63	46	34	21
1,740	1,760	197	178	160	141	122	103	85	66	48	36	23
1,760	1,780	200	181	163	144	125	106	88	69	50	38	25
1,780	1,800	203	184	166	147	128	109	91	72	53	40	27
1,800	1,820	206	187	169	150	131	112	94	75	56	42	29
1,820	1,840	209	190	172	153	134	115	97	78	59	44	31
1,840	1,860	212	193	175	156	137	118	100	81	62	46	33
1,860	1,880	215	196	178	159	140	121	103	84	65	48	35
1,880	1,900	218	199	181	162	143	124	106	87	68	50	37
1,900	1,920	221	202	184	165	146	127	109	90	71	52	39
1,920	1,940	224	205	187	168	149	130	112	93	74	55	41
1,940	1,960	227	208	190	171	152	133	115	96	77	58	43
1,960	1,980	230	211	193	174	155	136	118	99	80	61	45
1,980	2,000	233	214	196	177	158	139	121	102	83	64	47
2,000	2,020	236	217	199	180	161	142	124	105	86	67	49
2,020	2,040	239	220	202	183	164	145	127	108	89	70	52
2,040	2,060	242	223	205	186	167	148	130	111	92	73	55
2,060	2,080	245	226	208	189	170	151	133	114	95	76	58
2,080	2,100	248	229	211	192	173	154	136	117	98	79	61
2,100	2,120	251	232	214	195	176	157	139	120	101	82	64
2,120	2,140	254	235	217	198	179	160	142	123	104	85	67
2,140	2,160	257	238	220	201	182	163	145	126	107	88	70
2,160	2,180	263	241	223	204	185	166	148	129	110	91	73
2,180	2,200	268	244	226	207	188	169	151	132	113	94	76
2,200	2,220	274	247	229	210	191	172	154	135	116	97	79
2,220	2,240	279	250	232	213	194	175	157	138	119	100	82
2,240	2,260	284	253	235	216	197	178	160	141	122	103	85
2,260	2,280	290	256	238	219	200	181	163	144	125	106	88
2,280	2,300	295	261	241	222	203	184	166	147	128	109	91
2,300	2,320	301	267	244	225	206	187	169	150	131	112	94
2,320	2,340	306	272	247	228	209	190	172	153	134	115	97
2,340	2,360	311	278	250	231	212	193	175	156	137	118	100
2,360	2,380	317	283	253	234	215	196	178	159	140	121	103
2,380	2,400	322	288	256	237	218	199	181	162	143	124	106
2,400	2,420	328	294	260	240	221	202	184	165	146	127	109
2,420	2,440	333	299	266	243	224	205	187	168	149	130	112
2,440	2,460	338	305	271	246	227	208	190	171	152	133	115
2,460	2,480	344	310	276	249	230	211	193	174	155	136	118
2,480	2,500	349	315	282	252	233	214	196	177	158	139	121
2,500	2,520	355	321	287	255	236	217	199	180	161	142	124
2,520	2,540	360	326	293	259	239	220	202	183	164	145	127
2,540	2,560	365	332	298	264	242	223	205	186	167	148	130
2,560	2,580	371	337	303	270	245	226	208	189	170	151	133
2,580	2,600	376	342	309	275	248	229	211	192	173	154	136
2,600	2,620	382	348	314	280	251	232	214	195	176	157	139
2,620	2,640	387	353	320	286	254	235	217	198	179	160	142
2,640	2,660	392	359	325	291	257	238	220	201	182	163	145
2,660	2,680	398	364	330	297	263	241	223	204	185	166	148
2,680	2,700	403	369	336	302	268	244	226	207	188	169	151
2,700	2,720	409	375	341	307	274	247	229	210	191	172	154

\$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 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	2	0	0	0	0	0	0	0	0	0
500	520	29	4	0	0	0	0	0	0	0	0	0
520	540	31	6	0	0	0	0	0	0	0	0	0
540	560	33	8	0	0	0	0	0	0	0	0	0
560	580	35	10	0	0	0	0	0	0	0	0	0
580	600	37	12	0	0	0	0	0	0	0	0	0
600	640	40	15	0	0	0	0	0	0	0	0	0
640	680	44	19	0	0	0	0	0	0	0	0	0
680	720	48	23	0	0	0	0	0	0	0	0	0
720	760	53	27	2	0	0	0	0	0	0	0	0
760	800	59	31	6	0	0	0	0	0	0	0	0
800	840	65	35	10	0	0	0	0	0	0	0	0
840	880	71	39	14	0	0	0	0	0	0	0	0
880	920	77	43	18	0	0	0	0	0	0	0	0
920	960	83	47	22	0	0	0	0	0	0	0	0
960	1,000	89	52	26	1	0	0	0	0	0	0	0
1,000	1,040	95	58	30	5	0	0	0	0	0	0	0
1,040	1,080	101	64	34	9	0	0	0	0	0	0	0
1,080	1,120	107	70	38	13	0	0	0	0	0	0	0
1,120	1,160	113	76	42	17	0	0	0	0	0	0	0
1,160	1,200	119	82	46	21	0	0	0	0	0	0	0
1,200	1,240	125	88	50	25	0	0	0	0	0	0	0
1,240	1,280	131	94	56	29	4	0	0	0	0	0	0
1,280	1,320	137	100	62	33	8	0	0	0	0	0	0
1,320	1,360	143	106	68	37	12	0	0	0	0	0	0
1,360	1,400	149	112	74	41	16	0	0	0	0	0	0
1,400	1,440	155	118	80	45	20	0	0	0	0	0	0
1,440	1,480	161	124	86	49	24	0	0	0	0	0	0
1,480	1,520	167	130	92	55	28	3	0	0	0	0	0
1,520	1,560	173	136	98	61	32	7	0	0	0	0	0
1,560	1,600	179	142	104	67	36	11	0	0	0	0	0
1,600	1,640	185	148	110	73	40	15	0	0	0	0	0
1,640	1,680	191	154	116	79	44	19	0	0	0	0	0
1,680	1,720	197	160	122	85	48	23	0	0	0	0	0
1,720	1,760	203	166	128	91	53	27	2	0	0	0	0
1,760	1,800	209	172	134	97	59	31	6	0	0	0	0
1,800	1,840	215	178	140	103	65	35	10	0	0	0	0
1,840	1,880	221	184	146	109	71	39	14	0	0	0	0
1,880	1,920	227	190	152	115	77	43	18	0	0	0	0
1,920	1,960	233	196	158	121	83	47	22	0	0	0	0
1,960	2,000	239	202	164	127	89	52	26	1	0	0	0
2,000	2,040	245	208	170	133	95	58	30	5	0	0	0
2,040	2,080	251	214	176	139	101	64	34	9	0	0	0
2,080	2,120	257	220	182	145	107	70	38	13	0	0	0
2,120	2,160	263	226	188	151	113	76	42	17	0	0	0
2,160	2,200	269	232	194	157	119	82	46	21	0	0	0
2,200	2,240	275	238	200	163	125	88	50	25	0	0	0
2,240	2,280	281	244	206	169	131	94	56	29	4	0	0
2,280	2,320	287	250	212	175	137	100	62	33	8	0	0
2,320	2,360	293	256	218	181	143	106	68	37	12	0	0
2,360	2,400	299	262	224	187	149	112	74	41	16	0	0
2,400	2,440	305	268	230	193	155	118	80	45	20	0	0
2,440	2,480	311	274	236	199	161	124	86	49	24	0	0



**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,480	\$2,520	\$321	\$280	\$242	\$205	\$167	\$130	\$92	\$55	\$28	\$3	\$0
2,520	2,560	332	286	248	211	173	136	98	61	32	7	0
2,560	2,600	342	292	254	217	179	142	104	67	36	11	0
2,600	2,640	353	298	260	223	185	148	110	73	40	15	0
2,640	2,680	364	304	266	229	191	154	116	79	44	19	0
2,680	2,720	375	310	272	235	197	160	122	85	48	23	0
2,720	2,760	386	318	278	241	203	166	128	91	53	27	2
2,760	2,800	396	329	284	247	209	172	134	97	59	31	6
2,800	2,840	407	340	290	253	215	178	140	103	65	35	10
2,840	2,880	418	350	296	259	221	184	146	109	71	39	14
2,880	2,920	429	361	302	265	227	190	152	115	77	43	18
2,920	2,960	440	372	308	271	233	196	158	121	83	47	22
2,960	3,000	450	383	315	277	239	202	164	127	89	52	26
3,000	3,040	461	394	326	283	245	208	170	133	95	58	30
3,040	3,080	472	404	337	289	251	214	176	139	101	64	34
3,080	3,120	483	415	348	295	257	220	182	145	107	70	38
3,120	3,160	494	426	359	301	263	226	188	151	113	76	42
3,160	3,200	504	437	369	307	269	232	194	157	119	82	46
3,200	3,240	515	448	380	313	275	238	200	163	125	88	50
3,240	3,280	526	458	391	323	281	244	206	169	131	94	56
3,280	3,320	537	469	402	334	287	250	212	175	137	100	62
3,320	3,360	548	480	413	345	293	256	218	181	143	106	68
3,360	3,400	558	491	423	356	299	262	224	187	149	112	74
3,400	3,440	569	502	434	367	305	268	230	193	155	118	80
3,440	3,480	580	512	445	377	311	274	236	199	161	124	86
3,480	3,520	591	523	456	388	321	280	242	205	167	130	92
3,520	3,560	602	534	467	399	332	286	248	211	173	136	98
3,560	3,600	612	545	477	410	342	292	254	217	179	142	104
3,600	3,640	623	556	488	421	353	298	260	223	185	148	110
3,640	3,680	634	566	499	431	364	304	266	229	191	154	116
3,680	3,720	645	577	510	442	375	310	272	235	197	160	122
3,720	3,760	656	588	521	453	386	318	278	241	203	166	128
3,760	3,800	666	599	531	464	396	329	284	247	209	172	134
3,800	3,840	677	610	542	475	407	340	290	253	215	178	140
3,840	3,880	688	620	553	485	418	350	296	259	221	184	146
3,880	3,920	699	631	564	496	429	361	302	265	227	190	152
3,920	3,960	710	642	575	507	440	372	308	271	233	196	158
3,960	4,000	720	653	585	518	450	383	315	277	239	202	164
4,000	4,040	731	664	596	529	461	394	326	283	245	208	170
4,040	4,080	742	674	607	539	472	404	337	289	251	214	176
4,080	4,120	753	685	618	550	483	415	348	295	257	220	182
4,120	4,160	764	696	629	561	494	426	359	301	263	226	188
4,160	4,200	774	707	639	572	504	437	369	307	269	232	194
4,200	4,240	785	718	650	583	515	448	380	313	275	238	200
4,240	4,280	796	728	661	593	526	458	391	323	281	244	206
4,280	4,320	807	739	672	604	537	469	402	334	287	250	212
4,320	4,360	818	750	683	615	548	480	413	345	293	256	218
4,360	4,400	828	761	693	626	558	491	423	356	299	262	224
4,400	4,440	839	772	704	637	569	502	434	367	305	268	230
4,440	4,480	850	782	715	647	580	512	445	377	311	274	236
4,480	4,520	861	793	726	658	591	523	456	388	321	280	242
4,520	4,560	872	804	737	669	602	534	467	399	332	286	248
4,560	4,600	882	815	747	680	612	545	477	410	342	292	254
4,600	4,640	893	826	758	691	623	556	488	421	353	298	260
4,640	4,680	904	836	769	701	634	566	499	431	364	304	266
4,680	4,720	915	847	780	712	645	577	510	442	375	310	272
4,720	4,760	926	858	791	723	656	588	521	453	386	318	278
4,760	4,800	936	869	801	734	666	599	531	464	396	329	284
4,800	4,840	947	880	812	745	677	610	542	475	407	340	290
4,840	4,880	958	890	823	755	688	620	553	485	418	350	296
4,880	4,920	969	901	834	766	699	631	564	496	429	361	302
4,920	4,960	980	912	845	777	710	642	575	507	440	372	308
4,960	5,000	990	923	855	788	720	653	585	518	450	383	315
5,000	5,040	1,001	934	866	799	731	664	596	529	461	394	326
5,040	5,080	1,012	944	877	809	742	674	607	539	472	404	337

\$5,080 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 2002)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	560	1	0	0	0	0	0	0	0	0	0	0
560	580	3	0	0	0	0	0	0	0	0	0	0
580	600	5	0	0	0	0	0	0	0	0	0	0
600	640	8	0	0	0	0	0	0	0	0	0	0
640	680	12	0	0	0	0	0	0	0	0	0	0
680	720	16	0	0	0	0	0	0	0	0	0	0
720	760	20	0	0	0	0	0	0	0	0	0	0
760	800	24	0	0	0	0	0	0	0	0	0	0
800	840	28	3	0	0	0	0	0	0	0	0	0
840	880	32	7	0	0	0	0	0	0	0	0	0
880	920	36	11	0	0	0	0	0	0	0	0	0
920	960	40	15	0	0	0	0	0	0	0	0	0
960	1,000	44	19	0	0	0	0	0	0	0	0	0
1,000	1,040	48	23	0	0	0	0	0	0	0	0	0
1,040	1,080	52	27	2	0	0	0	0	0	0	0	0
1,080	1,120	56	31	6	0	0	0	0	0	0	0	0
1,120	1,160	60	35	10	0	0	0	0	0	0	0	0
1,160	1,200	64	39	14	0	0	0	0	0	0	0	0
1,200	1,240	68	43	18	0	0	0	0	0	0	0	0
1,240	1,280	72	47	22	0	0	0	0	0	0	0	0
1,280	1,320	76	51	26	1	0	0	0	0	0	0	0
1,320	1,360	80	55	30	5	0	0	0	0	0	0	0
1,360	1,400	84	59	34	9	0	0	0	0	0	0	0
1,400	1,440	88	63	38	13	0	0	0	0	0	0	0
1,440	1,480	92	67	42	17	0	0	0	0	0	0	0
1,480	1,520	96	71	46	21	0	0	0	0	0	0	0
1,520	1,560	100	75	50	25	0	0	0	0	0	0	0
1,560	1,600	106	79	54	29	4	0	0	0	0	0	0
1,600	1,640	112	83	58	33	8	0	0	0	0	0	0
1,640	1,680	118	87	62	37	12	0	0	0	0	0	0
1,680	1,720	124	91	66	41	16	0	0	0	0	0	0
1,720	1,760	130	95	70	45	20	0	0	0	0	0	0
1,760	1,800	136	99	74	49	24	0	0	0	0	0	0
1,800	1,840	142	105	78	53	28	3	0	0	0	0	0
1,840	1,880	148	111	82	57	32	7	0	0	0	0	0
1,880	1,920	154	117	86	61	36	11	0	0	0	0	0
1,920	1,960	160	123	90	65	40	15	0	0	0	0	0
1,960	2,000	166	129	94	69	44	19	0	0	0	0	0
2,000	2,040	172	135	98	73	48	23	0	0	0	0	0
2,040	2,080	178	141	103	77	52	27	2	0	0	0	0
2,080	2,120	184	147	109	81	56	31	6	0	0	0	0
2,120	2,160	190	153	115	85	60	35	10	0	0	0	0
2,160	2,200	196	159	121	89	64	39	14	0	0	0	0
2,200	2,240	202	165	127	93	68	43	18	0	0	0	0
2,240	2,280	208	171	133	97	72	47	22	0	0	0	0
2,280	2,320	214	177	139	102	76	51	26	1	0	0	0
2,320	2,360	220	183	145	108	80	55	30	5	0	0	0
2,360	2,400	226	189	151	114	84	59	34	9	0	0	0
2,400	2,440	232	195	157	120	88	63	38	13	0	0	0
2,440	2,480	238	201	163	126	92	67	42	17	0	0	0
2,480	2,520	244	207	169	132	96	71	46	21	0	0	0
2,520	2,560	250	213	175	138	100	75	50	25	0	0	0
2,560	2,600	256	219	181	144	106	79	54	29	4	0	0
2,600	2,640	262	225	187	150	112	83	58	33	8	0	0
2,640	2,680	268	231	193	156	118	87	62	37	12	0	0
2,680	2,720	274	237	199	162	124	91	66	41	16	0	0
2,720	2,760	280	243	205	168	130	95	70	45	20	0	0
2,760	2,800	286	249	211	174	136	99	74	49	24	0	0
2,800	2,840	292	255	217	180	142	105	78	53	28	3	0
2,840	2,880	298	261	223	186	148	111	82	57	32	7	0
2,880	2,920	304	267	229	192	154	117	86	61	36	11	0
2,920	2,960	310	273	235	198	160	123	90	65	40	15	0
2,960	3,000	316	279	241	204	166	129	94	69	44	19	0
3,000	3,040	322	285	247	210	172	135	98	73	48	23	0
3,040	3,080	328	291	253	216	178	141	103	77	52	27	2
3,080	3,120	334	297	259	222	184	147	109	81	56	31	6
3,120	3,160	340	303	265	228	190	153	115	85	60	35	10
3,160	3,200	346	309	271	234	196	159	121	89	64	39	14
3,200	3,240	352	315	277	240	202	165	127	93	68	43	18

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2002)

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	\$358	\$321	\$283	\$246	\$208	\$171	\$133	\$97	\$72	\$47	\$22
3,280	3,320	364	327	289	252	214	177	139	102	76	51	26
3,320	3,360	370	333	295	258	220	183	145	108	80	55	30
3,360	3,400	376	339	301	264	226	189	151	114	84	59	34
3,400	3,440	382	345	307	270	232	195	157	120	88	63	38
3,440	3,480	388	351	313	276	238	201	163	126	92	67	42
3,480	3,520	394	357	319	282	244	207	169	132	96	71	46
3,520	3,560	400	363	325	288	250	213	175	138	100	75	50
3,560	3,600	406	369	331	294	256	219	181	144	106	79	54
3,600	3,640	412	375	337	300	262	225	187	150	112	83	58
3,640	3,680	418	381	343	306	268	231	193	156	118	87	62
3,680	3,720	424	387	349	312	274	237	199	162	124	91	66
3,720	3,760	430	393	355	318	280	243	205	168	130	95	70
3,760	3,800	436	399	361	324	286	249	211	174	136	99	74
3,800	3,840	442	405	367	330	292	255	217	180	142	105	78
3,840	3,880	448	411	373	336	298	261	223	186	148	111	82
3,880	3,920	454	417	379	342	304	267	229	192	154	117	86
3,920	3,960	460	423	385	348	310	273	235	198	160	123	90
3,960	4,000	466	429	391	354	316	279	241	204	166	129	94
4,000	4,040	472	435	397	360	322	285	247	210	172	135	98
4,040	4,080	478	441	403	366	328	291	253	216	178	141	103
4,080	4,120	484	447	409	372	334	297	259	222	184	147	109
4,120	4,160	490	453	415	378	340	303	265	228	190	153	115
4,160	4,200	496	459	421	384	346	309	271	234	196	159	121
4,200	4,240	502	465	427	390	352	315	277	240	202	165	127
4,240	4,280	508	471	433	396	358	321	283	246	208	171	133
4,280	4,320	515	477	439	402	364	327	289	252	214	177	139
4,320	4,360	526	483	445	408	370	333	295	258	220	183	145
4,360	4,400	536	489	451	414	376	339	301	264	226	189	151
4,400	4,440	547	495	457	420	382	345	307	270	232	195	157
4,440	4,480	558	501	463	426	388	351	313	276	238	201	163
4,480	4,520	569	507	469	432	394	357	319	282	244	207	169
4,520	4,560	580	513	475	438	400	363	325	288	250	213	175
4,560	4,600	590	523	481	444	406	369	331	294	256	219	181
4,600	4,640	601	534	487	450	412	375	337	300	262	225	187
4,640	4,680	612	545	493	456	418	381	343	306	268	231	193
4,680	4,720	623	555	499	462	424	387	349	312	274	237	199
4,720	4,760	634	566	505	468	430	393	355	318	280	243	205
4,760	4,800	644	577	511	474	436	399	361	324	286	249	211
4,800	4,840	655	588	520	480	442	405	367	330	292	255	217
4,840	4,880	666	599	531	486	448	411	373	336	298	261	223
4,880	4,920	677	609	542	492	454	417	379	342	304	267	229
4,920	4,960	688	620	553	498	460	423	385	348	310	273	235
4,960	5,000	698	631	563	504	466	429	391	354	316	279	241
5,000	5,040	709	642	574	510	472	435	397	360	322	285	247
5,040	5,080	720	653	585	518	478	441	403	366	328	291	253
5,080	5,120	731	663	596	528	484	447	409	372	334	297	259
5,120	5,160	742	674	607	539	490	453	415	378	340	303	265
5,160	5,200	752	685	617	550	496	459	421	384	346	309	271
5,200	5,240	763	696	628	561	502	465	427	390	352	315	277
5,240	5,280	774	707	639	572	508	471	433	396	358	321	283
5,280	5,320	785	717	650	582	515	477	439	402	364	327	289
5,320	5,360	796	728	661	593	526	483	445	408	370	333	295
5,360	5,400	806	739	671	604	536	489	451	414	376	339	301
5,400	5,440	817	750	682	615	547	495	457	420	382	345	307
5,440	5,480	828	761	693	626	558	501	463	426	388	351	313
5,480	5,520	839	771	704	636	569	507	469	432	394	357	319
5,520	5,560	850	782	715	647	580	513	475	438	400	363	325
5,560	5,600	860	793	725	658	590	523	481	444	406	369	331
5,600	5,640	871	804	736	669	601	534	487	450	412	375	337
5,640	5,680	882	815	747	680	612	545	493	456	418	381	343
5,680	5,720	893	825	758	690	623	555	499	462	424	387	349
5,720	5,760	904	836	769	701	634	566	505	468	430	393	355
5,760	5,800	914	847	779	712	644	577	511	474	436	399	361
5,800	5,840	925	858	790	723	655	588	520	480	442	405	367

\$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 2002)

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

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2002)

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	\$44	\$41	\$38	\$35	\$32	\$28	\$25	\$22	\$19	\$16	\$14
225	228	45	42	39	35	32	29	26	23	20	17	14
228	231	46	43	39	36	33	30	27	24	21	18	14
231	234	46	43	40	37	34	31	28	25	22	18	15
234	237	47	44	41	38	35	32	29	25	22	19	16
237	240	48	45	42	39	36	32	29	26	23	20	17
240	243	49	46	43	40	36	33	30	27	24	21	18
243	246	50	47	43	40	37	34	31	28	25	22	19
246	249	50	47	44	41	38	35	32	29	26	22	19
249	252	51	48	45	42	39	36	33	29	26	23	20
252	255	52	49	46	43	40	37	33	30	27	24	21
255	258	53	50	47	44	40	37	34	31	28	25	22
258	261	54	51	47	44	41	38	35	32	29	26	23
261	264	55	51	48	45	42	39	36	33	30	26	23
264	267	56	52	49	46	43	40	37	34	30	27	24
267	270	57	53	50	47	44	41	37	34	31	28	25
270	273	58	54	51	48	44	41	38	35	32	29	26
273	276	59	55	52	48	45	42	39	36	33	30	27
276	279	59	56	52	49	46	43	40	37	34	31	27
279	282	60	57	53	50	47	44	41	38	34	31	28
282	285	61	58	54	51	48	45	42	38	35	32	29
285	288	62	59	55	52	49	45	42	39	36	33	30
288	291	63	60	56	53	49	46	43	40	37	34	31
291	294	64	60	57	54	50	47	44	41	38	35	31
294	297	65	61	58	54	51	48	45	42	39	35	32
297	300	66	62	59	55	52	49	46	42	39	36	33
300	303	67	63	60	56	53	49	46	43	40	37	34
303	306	68	64	61	57	54	50	47	44	41	38	35
306	309	68	65	61	58	55	51	48	45	42	39	36
309	312	69	66	62	59	55	52	49	46	43	39	36
312	315	70	67	63	60	56	53	50	46	43	40	37
315	318	71	68	64	61	57	54	50	47	44	41	38
318	321	72	69	65	62	58	55	51	48	45	42	39
321	324	73	69	66	63	59	56	52	49	46	43	40
324	327	74	70	67	63	60	57	53	50	47	43	40
327	330	75	71	68	64	61	57	54	51	47	44	41
330	333	76	72	69	65	62	58	55	51	48	45	42
333	336	77	73	70	66	63	59	56	52	49	46	43
336	339	77	74	70	67	64	60	57	53	50	47	44
339	341	78	75	71	68	64	61	57	54	51	47	44
341	343	79	75	72	68	65	61	58	55	51	48	45
343	345	79	76	72	69	66	62	59	55	52	48	45
345	347	80	77	73	70	66	63	59	56	52	49	46
347	349	81	77	74	70	67	63	60	56	53	50	46
349	351	81	78	74	71	67	64	60	57	53	50	47
351	353	82	78	75	71	68	64	61	58	54	51	48
353	355	82	79	75	72	69	65	62	58	55	51	48
355	357	83	80	76	73	69	66	62	59	55	52	49
357	359	84	80	77	73	70	66	63	59	56	52	49
359	361	84	81	77	74	70	67	63	60	56	53	50
361	363	85	81	78	74	71	67	64	61	57	54	50
363	365	85	82	78	75	72	68	65	61	58	54	51
365	367	86	83	79	76	72	69	65	62	58	55	51
367	369	87	83	80	76	73	69	66	62	59	55	52
369	371	87	84	80	77	73	70	66	63	59	56	53
371	373	88	84	81	77	74	70	67	64	60	57	53
373	375	88	85	81	78	75	71	68	64	61	57	54
375	377	89	86	82	79	75	72	68	65	61	58	54
377	379	90	86	83	79	76	72	69	65	62	58	55
379	381	90	87	83	80	76	73	69	66	62	59	56
381	383	91	87	84	80	77	73	70	67	63	60	56
383	385	91	88	84	81	78	74	71	67	64	60	57
385	387	92	89	85	82	78	75	71	68	64	61	57
387	389	93	89	86	82	79	75	72	68	65	61	58
389	391	93	90	86	83	79	76	72	69	65	62	59

\$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 2002)

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	\$30	\$0	\$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	1	0	0	0	0	0	0	0	0	0	0
39	42	2	0	0	0	0	0	0	0	0	0	0
42	45	2	1	0	0	0	0	0	0	0	0	0
45	48	2	1	0	0	0	0	0	0	0	0	0
48	51	2	1	0	0	0	0	0	0	0	0	0
51	54	3	2	0	0	0	0	0	0	0	0	0
54	57	3	2	1	0	0	0	0	0	0	0	0
57	60	3	2	1	0	0	0	0	0	0	0	0
60	63	4	3	1	0	0	0	0	0	0	0	0
63	66	4	3	2	1	0	0	0	0	0	0	0
66	69	4	3	2	1	0	0	0	0	0	0	0
69	72	5	3	2	1	0	0	0	0	0	0	0
72	75	5	4	3	1	0	0	0	0	0	0	0
75	78	5	4	3	2	1	0	0	0	0	0	0
78	81	6	4	3	2	1	0	0	0	0	0	0
81	84	6	5	3	2	1	0	0	0	0	0	0
84	87	7	5	4	3	1	0	0	0	0	0	0
87	90	7	6	4	3	2	1	0	0	0	0	0
90	93	8	6	4	3	2	1	0	0	0	0	0
93	96	8	6	5	4	2	1	0	0	0	0	0
96	99	9	7	5	4	3	2	0	0	0	0	0
99	102	9	7	6	4	3	2	1	0	0	0	0
102	105	9	8	6	4	3	2	1	0	0	0	0
105	108	10	8	6	5	4	2	1	0	0	0	0
108	111	10	9	7	5	4	3	2	0	0	0	0
111	114	11	9	7	6	4	3	2	1	0	0	0
114	117	11	10	8	6	4	3	2	1	0	0	0
117	120	12	10	8	7	5	4	2	1	0	0	0
120	123	12	10	9	7	5	4	3	2	0	0	0
123	126	13	11	9	7	6	4	3	2	1	0	0
126	129	13	11	10	8	6	5	3	2	1	0	0
129	132	14	12	10	8	7	5	4	2	1	0	0
132	135	14	12	11	9	7	5	4	3	2	0	0
135	138	14	13	11	9	8	6	4	3	2	1	0
138	141	15	13	11	10	8	6	5	3	2	1	0
141	144	15	14	12	10	8	7	5	4	3	1	0
144	147	16	14	12	11	9	7	5	4	3	2	1
147	150	16	15	13	11	9	8	6	4	3	2	1
150	153	17	15	13	12	10	8	6	5	3	2	1
153	156	17	15	14	12	10	8	7	5	4	3	1
156	159	18	16	14	12	11	9	7	5	4	3	2
159	162	18	16	15	13	11	9	8	6	4	3	2
162	165	18	17	15	13	12	10	8	6	5	3	2
165	168	19	17	15	14	12	10	9	7	5	4	3
168	171	19	18	16	14	12	11	9	7	6	4	3
171	174	20	18	16	15	13	11	9	8	6	4	3
174	177	20	19	17	15	13	12	10	8	6	5	4
177	180	21	19	17	16	14	12	10	9	7	5	4
180	183	21	19	18	16	14	13	11	9	7	6	4
183	186	22	20	18	16	15	13	11	10	8	6	4
186	189	22	20	19	17	15	13	12	10	8	7	5
189	192	23	21	19	17	16	14	12	10	9	7	5
192	195	23	21	20	18	16	14	13	11	9	7	6
195	198	23	22	20	18	17	15	13	11	10	8	6
198	201	24	22	20	19	17	15	14	12	10	8	7
201	204	25	23	21	19	17	16	14	12	11	9	7
204	207	26	23	21	20	18	16	14	13	11	9	7
207	210	26	24	22	20	18	17	15	13	11	10	8
210	213	27	24	22	21	19	17	15	14	12	10	8
213	216	28	25	23	21	19	17	16	14	12	11	9
216	219	29	26	23	21	20	18	16	14	13	11	9
219	222	30	27	24	22	20	18	17	15	13	11	10
222	225	31	27	24	22	21	19	17	15	14	12	10
225	228	31	28	25	23	21	19	18	16	14	12	11
228	231	32	29	26	23	21	20	18	16	15	13	11
231	234	33	30	27	24	22	20	18	17	15	13	12
234	237	34	31	28	24	22	21	19	17	15	14	12

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2002)

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—										
\$237	\$240	\$35	\$31	\$28	\$25	\$23	\$21	\$19	\$18	\$16	\$14	\$12
240	243	35	32	29	26	23	22	20	18	16	15	13
243	246	36	33	30	27	24	22	20	19	17	15	13
246	249	37	34	31	28	25	22	21	19	17	16	14
249	252	38	35	32	28	25	23	21	19	18	16	14
252	255	39	36	32	29	26	23	22	20	18	16	15
255	258	39	36	33	30	27	24	22	20	19	17	15
258	261	40	37	34	31	28	25	23	21	19	17	16
261	264	41	38	35	32	29	25	23	21	20	18	16
264	267	42	39	36	33	29	26	23	22	20	18	16
267	270	43	40	36	33	30	27	24	22	20	19	17
270	273	43	40	37	34	31	28	25	23	21	19	17
273	276	44	41	38	35	32	29	26	23	21	20	18
276	279	45	42	39	36	33	30	26	23	22	20	18
279	282	46	43	40	37	33	30	27	24	22	20	19
282	285	47	44	40	37	34	31	28	25	23	21	19
285	288	48	44	41	38	35	32	29	26	23	21	20
288	291	48	45	42	39	36	33	30	27	24	22	20
291	294	49	46	43	40	37	34	30	27	24	22	21
294	297	50	47	44	41	38	34	31	28	25	23	21
297	300	51	48	45	41	38	35	32	29	26	23	21
300	303	52	48	45	42	39	36	33	30	27	24	22
303	306	52	49	46	43	40	37	34	31	27	24	22
306	309	53	50	47	44	41	38	35	31	28	25	23
309	312	54	51	48	45	42	38	35	32	29	26	23
312	315	55	52	49	45	42	39	36	33	30	27	24
315	318	56	53	49	46	43	40	37	34	31	28	24
318	321	56	53	50	47	44	41	38	35	32	28	25
321	324	57	54	51	48	45	42	39	35	32	29	26
324	327	58	55	52	49	46	42	39	36	33	30	27
327	330	59	56	53	50	46	43	40	37	34	31	28
330	333	60	57	53	50	47	44	41	38	35	32	29
333	336	60	57	54	51	48	45	42	39	36	32	29
336	339	61	58	55	52	49	46	43	39	36	33	30
339	341	62	59	56	53	50	46	43	40	37	34	31
341	343	63	59	56	53	50	47	44	41	38	34	31
343	345	63	60	57	54	51	47	44	41	38	35	32
345	347	64	60	57	54	51	48	45	42	39	36	32
347	349	64	61	58	55	52	49	45	42	39	36	33
349	351	65	62	58	55	52	49	46	43	40	37	34
351	353	65	62	59	56	53	50	47	43	40	37	34
353	355	66	63	60	56	53	50	47	44	41	38	35
355	357	66	63	60	57	54	51	48	44	41	38	35
357	359	67	64	61	57	54	51	48	45	42	39	36
359	361	67	64	61	58	55	52	49	46	42	39	36
361	363	68	65	62	59	55	52	49	46	43	40	37
363	365	68	65	62	59	56	53	50	47	44	40	37
365	367	69	66	63	60	57	53	50	47	44	41	38
367	369	70	66	63	60	57	54	51	48	45	42	38
369	371	70	67	64	61	58	55	51	48	45	42	39
371	373	71	68	64	61	58	55	52	49	46	43	39
373	375	71	68	65	62	59	56	52	49	46	43	40
375	377	72	69	65	62	59	56	53	50	47	44	41
377	379	72	69	66	63	60	57	54	50	47	44	41
379	381	73	70	67	63	60	57	54	51	48	45	42
381	383	73	70	67	64	61	58	55	52	48	45	42
383	385	74	71	68	65	61	58	55	52	49	46	43
385	387	74	71	68	65	62	59	56	53	49	46	43
387	389	75	72	69	66	62	59	56	53	50	47	44
389	391	75	72	69	66	63	60	57	54	51	47	44
391	393	76	73	70	67	64	60	57	54	51	48	45
393	395	77	73	70	67	64	61	58	55	52	49	45
395	397	77	74	71	68	65	62	58	55	52	49	46
397	399	78	75	71	68	65	62	59	56	53	50	46
399	401	78	75	72	69	66	63	59	56	53	50	47

\$401 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 2002)

## 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	\$141 . . .	20.40% of wages
\$141	\$260 . . .	\$29
\$260	. . . . .	\$29 less 9.588% of wages in excess of \$260

**(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	\$70 . . .	20.40% of wages
\$70	\$130 . . .	\$14
\$130	. . . . .	\$14 less 9.588% of wages in excess of \$130

## 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	\$283 . . .	20.40% of wages
\$283	\$520 . . .	\$58
\$520	. . . . .	\$58 less 9.588% of wages in excess of \$520

**(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	\$141 . . .	20.40% of wages
\$141	\$260 . . .	\$29
\$260	. . . . .	\$29 less 9.588% of wages in excess of \$260

## 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	\$307 . . .	20.40% of wages
\$307	\$563 . . .	\$63
\$563	. . . . .	\$63 less 9.588% of wages in excess of \$563

**(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	\$153 . . .	20.40% of wages
\$153	\$281 . . .	\$31
\$281	. . . . .	\$31 less 9.588% of wages in excess of \$281

## 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—	But not over—	
\$0	\$614 . . .	20.40% of wages
\$614	\$1,126 . . .	\$125
\$1,126	. . . . .	\$125 less 9.588% of wages in excess of \$1,126

**(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	\$307 . . .	20.40% of wages
\$307	\$563 . . .	\$63
\$563	. . . . .	\$63 less 9.588% of wages in excess of \$563



**Tables for Percentage Method of Advance EIC Payments (Continued)**  
(For Wages Paid in 2002)

**Table 5. QUARTERLY 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	\$1,842 . . .	20.40% of wages
\$1,842	\$3,380 . . .	\$376
\$3,380	. . . . .	\$376 less 9.588% of wages in excess of \$3,380

**(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	\$921 . . .	20.40% of wages
\$921	\$1,690 . . .	\$188
\$1,690	. . . . .	\$188 less 9.588% of wages in excess of \$1,690

**Table 6. SEMIANNUAL 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	\$3,685 . . .	20.40% of wages
\$3,685	\$6,760 . . .	\$752
\$6,760	. . . . .	\$752 less 9.588% of wages in excess of \$6,760

**(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	\$1,842 . . .	20.40% of wages
\$1,842	\$3,380 . . .	\$376
\$3,380	. . . . .	\$376 less 9.588% of wages in excess of \$3,380

**Table 7. ANNUAL 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	\$7,370 . . .	20.40% of wages
\$7,370	\$13,520 . . .	\$1,503
\$13,520	. . . . .	\$1,503 less 9.588% of wages in excess of \$13,520

**(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	\$3,685 . . .	20.40% of wages
\$3,685	\$6,760 . . .	\$752
\$6,760	. . . . .	\$752 less 9.588% of wages in excess of \$6,760

**Table 8. DAILY or MISCELLANEOUS Payroll Period**

**(a) SINGLE or MARRIED Without Spouse 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:
Over—	But not over—	
\$0	\$28 . . .	20.40% of wages
\$28	\$52 . . .	\$6
\$52	. . . . .	\$6 less 9.588% of wages in excess of \$52

**(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:
Over—	But not over—	
\$0	\$14 . . .	20.40% of wages
\$14	\$26 . . .	\$3
\$26	. . . . .	\$3 less 9.588% of wages in excess of \$26

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2002)**

**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	\$27	\$420	\$430	\$13
5	10	1	80	85	16	280	290	26	430	440	12
10	15	2	85	90	17	290	300	25	440	450	11
15	20	3	90	95	18	300	310	24	450	460	10
20	25	4	95	100	19	310	320	23	460	470	9
25	30	5	100	105	20	320	330	22	470	480	8
30	35	6	105	110	21	330	340	21	480	490	7
35	40	7	110	115	22	340	350	20	490	500	6
40	45	8	115	120	23	350	360	19	500	510	5
45	50	9	120	125	24	360	370	18	510	520	4
50	55	10	125	130	26	370	380	17	520	530	3
55	60	11	130	135	27	380	390	16	530	540	2
60	65	12	135	140	28	390	400	15	540	550	1
65	70	13	140	260	29	400	410	15	550	- - -	0
70	75	14	260	270	28	410	420	14			

**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	\$140	\$150	\$13	\$220	\$230	\$5
5	10	1	45	50	9	150	160	12	230	240	4
10	15	2	50	55	10	160	170	11	240	250	3
15	20	3	55	60	11	170	180	10	250	260	2
20	25	4	60	65	12	180	190	9	260	270	1
25	30	5	65	70	13	190	200	8	270	- - -	0
30	35	6	70	130	14	200	210	7			
35	40	7	130	140	14	210	220	6			

**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	\$150	\$155	\$31	\$550	\$560	\$54	\$850	\$860	\$25
5	10	1	155	160	32	560	570	53	860	870	24
10	15	2	160	165	33	570	580	52	870	880	23
15	20	3	165	170	34	580	590	51	880	890	22
20	25	4	170	175	35	590	600	50	890	900	21
25	30	5	175	180	36	600	610	49	900	910	20
30	35	6	180	185	37	610	620	48	910	920	19
35	40	7	185	190	38	620	630	47	920	930	18
40	45	8	190	195	39	630	640	46	930	940	18
45	50	9	195	200	40	640	650	45	940	950	17
50	55	10	200	205	41	650	660	44	950	960	16
55	60	11	205	210	42	660	670	43	960	970	15
60	65	12	210	215	43	670	680	42	970	980	14
65	70	13	215	220	44	680	690	42	980	990	13
70	75	14	220	225	45	690	700	41	990	1,000	12
75	80	15	225	230	46	700	710	40	1,000	1,010	11
80	85	16	230	235	47	710	720	39	1,010	1,020	10
85	90	17	235	240	48	720	730	38	1,020	1,030	9
90	95	18	240	245	49	730	740	37	1,030	1,040	8
95	100	19	245	250	50	740	750	36	1,040	1,050	7
100	105	20	250	255	51	750	760	35	1,050	1,060	6
105	110	21	255	260	52	760	770	34	1,060	1,070	5
110	115	22	260	265	53	770	780	33	1,070	1,080	4
115	120	23	265	270	54	780	790	32	1,080	1,090	3
120	125	24	270	275	55	790	800	31	1,090	1,100	2
125	130	26	275	280	56	800	810	30	1,100	1,110	1
130	135	27	280	520	57	810	820	29	1,110	- - -	0
135	140	28	520	530	57	820	830	28			
140	145	29	530	540	56	830	840	27			
145	150	30	540	550	55	840	850	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	\$27	\$420	\$430	\$13
5	10	1	80	85	16	280	290	26	430	440	12
10	15	2	85	90	17	290	300	25	440	450	11
15	20	3	90	95	18	300	310	24	450	460	10
20	25	4	95	100	19	310	320	23	460	470	9
25	30	5	100	105	20	320	330	22	470	480	8
30	35	6	105	110	21	330	340	21	480	490	7
35	40	7	110	115	22	340	350	20	490	500	6
40	45	8	115	120	23	350	360	19	500	510	5
45	50	9	120	125	24	360	370	18	510	520	4
50	55	10	125	130	26	370	380	17	520	530	3
55	60	11	130	135	27	380	390	16	530	540	2
60	65	12	135	140	28	390	400	15	540	550	1
65	70	13	140	260	29	400	410	15	550	---	0
70	75	14	260	270	28	410	420	14			

## 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	\$160	\$165	\$33	\$580	\$590	\$60	\$900	\$910	\$29
5	10	1	165	170	34	590	600	59	910	920	28
10	15	2	170	175	35	600	610	58	920	930	27
15	20	3	175	180	36	610	620	57	930	940	27
20	25	4	180	185	37	620	630	56	940	950	26
25	30	5	185	190	38	630	640	55	950	960	25
30	35	6	190	195	39	640	650	54	960	970	24
35	40	7	195	200	40	650	660	53	970	980	23
40	45	8	200	205	41	660	670	52	980	990	22
45	50	9	205	210	42	670	680	51	990	1,000	21
50	55	10	210	215	43	680	690	50	1,000	1,010	20
55	60	11	215	220	44	690	700	50	1,010	1,020	19
60	65	12	220	225	45	700	710	49	1,020	1,030	18
65	70	13	225	230	46	710	720	48	1,030	1,040	17
70	75	14	230	235	47	720	730	47	1,040	1,050	16
75	80	15	235	240	48	730	740	46	1,050	1,060	15
80	85	16	240	245	49	740	750	45	1,060	1,070	14
85	90	17	245	250	50	750	760	44	1,070	1,080	13
90	95	18	250	255	51	760	770	43	1,080	1,090	12
95	100	19	255	260	52	770	780	42	1,090	1,100	11
100	105	20	260	265	53	780	790	41	1,100	1,110	10
105	110	21	265	270	54	790	800	40	1,110	1,120	9
110	115	22	270	275	55	800	810	39	1,120	1,130	8
115	120	23	275	280	56	810	820	38	1,130	1,140	7
120	125	24	280	285	57	820	830	37	1,140	1,150	6
125	130	26	285	290	58	830	840	36	1,150	1,160	5
130	135	27	290	295	59	840	850	35	1,160	1,170	4
135	140	28	295	300	60	850	860	34	1,170	1,180	3
140	145	29	300	305	61	860	870	33	1,180	1,190	3
145	150	30	305	560	62	870	880	32	1,190	1,200	2
150	155	31	560	570	62	880	890	31	1,200	1,210	1
155	160	32	570	580	61	890	900	30	1,210	---	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	\$50	\$55	\$10	\$100	\$105	\$20	\$150	\$280	\$31
5	10	1	55	60	11	105	110	21	280	290	31
10	15	2	60	65	12	110	115	22	290	300	30
15	20	3	65	70	13	115	120	23	300	310	29
20	25	4	70	75	14	120	125	24	310	320	28
25	30	5	75	80	15	125	130	26	320	330	27
30	35	6	80	85	16	130	135	27	330	340	26
35	40	7	85	90	17	135	140	28	340	350	25
40	45	8	90	95	18	140	145	29			
45	50	9	95	100	19	145	150	30			

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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
\$350	\$360	\$24	\$420	\$430	\$17	\$490	\$500	\$10	\$550	\$560	\$5						
360	370	23	430	440	16	500	510	9	560	570	4						
370	380	22	440	450	15	510	520	8	570	580	3						
380	390	21	450	460	14	520	530	8	580	590	2						
390	400	20	460	470	13	530	540	7	590	600	1						
400	410	19	470	480	12	540	550	6	600	- - -	0						
410	420	18	480	490	11												

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

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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
\$2,035	\$2,045	\$37	\$2,135	\$2,145	\$28	\$2,235	\$2,245	\$18	\$2,335	\$2,345	\$8
2,045	2,055	36	2,145	2,155	27	2,245	2,255	17	2,345	2,355	7
2,055	2,065	35	2,155	2,165	26	2,255	2,265	16	2,355	2,365	7
2,065	2,075	34	2,165	2,175	25	2,265	2,275	15	2,365	2,375	6
2,075	2,085	33	2,175	2,185	24	2,275	2,285	14	2,375	2,385	5
2,085	2,095	32	2,185	2,195	23	2,285	2,295	13	2,385	2,395	4
2,095	2,105	31	2,195	2,205	22	2,295	2,305	12	2,395	2,405	3
2,105	2,115	30	2,205	2,215	21	2,305	2,315	11	2,405	2,415	2
2,115	2,125	30	2,215	2,225	20	2,315	2,325	10	2,415	2,425	1
2,125	2,135	29	2,225	2,235	19	2,325	2,335	9	2,425	- - -	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	\$160	\$165	\$33	\$580	\$590	\$60	\$900	\$910	\$29
5	10	1	165	170	34	590	600	59	910	920	28
10	15	2	170	175	35	600	610	58	920	930	28
15	20	3	175	180	36	610	620	57	930	940	27
20	25	4	180	185	37	620	630	56	940	950	26
25	30	5	185	190	38	630	640	55	950	960	25
30	35	6	190	195	39	640	650	54	960	970	24
35	40	7	195	200	40	650	660	53	970	980	23
40	45	8	200	205	41	660	670	52	980	990	22
45	50	9	205	210	42	670	680	51	990	1,000	21
50	55	10	210	215	43	680	690	51	1,000	1,010	20
55	60	11	215	220	44	690	700	50	1,010	1,020	19
60	65	12	220	225	45	700	710	49	1,020	1,030	18
65	70	13	225	230	46	710	720	48	1,030	1,040	17
70	75	14	230	235	47	720	730	47	1,040	1,050	16
75	80	15	235	240	48	730	740	46	1,050	1,060	15
80	85	16	240	245	49	740	750	45	1,060	1,070	14
85	90	17	245	250	50	750	760	44	1,070	1,080	13
90	95	18	250	255	51	760	770	43	1,080	1,090	12
95	100	19	255	260	52	770	780	42	1,090	1,100	11
100	105	20	260	265	53	780	790	41	1,100	1,110	10
105	110	21	265	270	54	790	800	40	1,110	1,120	9
110	115	22	270	275	55	800	810	39	1,120	1,130	8
115	120	23	275	280	56	810	820	38	1,130	1,140	7
120	125	24	280	285	57	820	830	37	1,140	1,150	6
125	130	26	285	290	58	830	840	36	1,150	1,160	5
130	135	27	290	295	59	840	850	35	1,160	1,170	4
135	140	28	295	300	60	850	860	34	1,170	1,180	4
140	145	29	300	305	61	860	870	33	1,180	1,190	3
145	150	30	305	560	62	870	880	32	1,190	1,200	2
150	155	31	560	570	62	880	890	31	1,200	1,210	1
155	160	32	570	580	61	890	900	30	1,210	- - -	0

## 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						