



Notice 1036

(Rev. December 2005)

Early Release Copies of 2006 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 2006). Publication 15 will be mailed to employers and available at IRS offices in late December. The following tables will be effective for wages paid in 2006.

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

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

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2006, they are:

Payroll Period	One Withholding Allowance
Weekly	\$ 63.46
Biweekly	\$126.92
Semimonthly	\$137.50
Monthly	\$275.00
Quarterly	\$825.00
Semiannually	\$1,650.00
Annually	\$3,300.00
Daily or Miscellaneous	\$ 12.69

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

Wage Bracket Income Tax Withholding Tables

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

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

Social Security Tax Wage Base

For 2006, the wage base for withholding social security (old age, survivors, and disability insurance) is \$94,200. 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 2006)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$154		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$192	10%	—\$51	\$154	—\$440	10%	—\$154
\$192	—\$620	\$14.10 plus 15%	—\$192	\$440	—\$1,308	\$28.60 plus 15%	—\$440
\$620	—\$1,409	\$78.30 plus 25%	—\$620	\$1,308	—\$2,440	\$158.80 plus 25%	—\$1,308
\$1,409	—\$3,013	\$275.55 plus 28%	—\$1,409	\$2,440	—\$3,759	\$441.80 plus 28%	—\$2,440
\$3,013	—\$6,508	\$724.67 plus 33%	—\$3,013	\$3,759	—\$6,607	\$811.12 plus 33%	—\$3,759
\$6,508	. . . . .	\$1,878.02 plus 35%	—\$6,508	\$6,607	. . . . .	\$1,750.96 plus 35%	—\$6,607

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$308		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$385	10%	—\$102	\$308	—\$881	10%	—\$308
\$385	—\$1,240	\$28.30 plus 15%	—\$385	\$881	—\$2,617	\$57.30 plus 15%	—\$881
\$1,240	—\$2,817	\$156.55 plus 25%	—\$1,240	\$2,617	—\$4,881	\$317.70 plus 25%	—\$2,617
\$2,817	—\$6,025	\$550.80 plus 28%	—\$2,817	\$4,881	—\$7,517	\$883.70 plus 28%	—\$4,881
\$6,025	—\$13,015	\$1,449.04 plus 33%	—\$6,025	\$7,517	—\$13,213	\$1,621.78 plus 33%	—\$7,517
\$13,015	. . . . .	\$3,755.74 plus 35%	—\$13,015	\$13,213	. . . . .	\$3,501.46 plus 35%	—\$13,213

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$333		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$417	10%	—\$110	\$333	—\$954	10%	—\$333
\$417	—\$1,343	\$30.70 plus 15%	—\$417	\$954	—\$2,835	\$62.10 plus 15%	—\$954
\$1,343	—\$3,052	\$169.60 plus 25%	—\$1,343	\$2,835	—\$5,288	\$344.25 plus 25%	—\$2,835
\$3,052	—\$6,527	\$596.85 plus 28%	—\$3,052	\$5,288	—\$8,144	\$957.50 plus 28%	—\$5,288
\$6,527	—\$14,100	\$1,569.85 plus 33%	—\$6,527	\$8,144	—\$14,315	\$1,757.18 plus 33%	—\$8,144
\$14,100	. . . . .	\$4,068.94 plus 35%	—\$14,100	\$14,315	. . . . .	\$3,793.61 plus 35%	—\$14,315

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$667		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$833	10%	—\$221	\$667	—\$1,908	10%	—\$667
\$833	—\$2,687	\$61.20 plus 15%	—\$833	\$1,908	—\$5,670	\$124.10 plus 15%	—\$1,908
\$2,687	—\$6,104	\$339.30 plus 25%	—\$2,687	\$5,670	—\$10,575	\$688.40 plus 25%	—\$5,670
\$6,104	—\$13,054	\$1,193.55 plus 28%	—\$6,104	\$10,575	—\$16,288	\$1,914.65 plus 28%	—\$10,575
\$13,054	—\$28,200	\$3,139.55 plus 33%	—\$13,054	\$16,288	—\$28,629	\$3,514.29 plus 33%	—\$16,288
\$28,200	. . . . .	\$8,137.73 plus 35%	—\$28,200	\$28,629	. . . . .	\$7,586.82 plus 35%	—\$28,629

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 2006)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$2,000		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$663	—\$2,500	10%	—\$663	\$2,000	—\$5,725	10%	—\$2,000
\$2,500	—\$8,060	\$183.70 plus 15%	—\$2,500	\$5,725	—\$17,010	\$372.50 plus 15%	—\$5,725
\$8,060	—\$18,313	\$1,017.70 plus 25%	—\$8,060	\$17,010	—\$31,725	\$2,065.25 plus 25%	—\$17,010
\$18,313	—\$39,163	\$3,580.95 plus 28%	—\$18,313	\$31,725	—\$48,863	\$5,744.00 plus 28%	—\$31,725
\$39,163	—\$84,600	\$9,418.95 plus 33%	—\$39,163	\$48,863	—\$85,888	\$10,542.64 plus 33%	—\$48,863
\$84,600	. . . . .	\$24,413.16 plus 35%	—\$84,600	\$85,888	. . . . .	\$22,760.89 plus 35%	—\$85,888

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$4,000		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,325	—\$5,000	10%	—\$1,325	\$4,000	—\$11,450	10%	—\$4,000
\$5,000	—\$16,120	\$367.50 plus 15%	—\$5,000	\$11,450	—\$34,020	\$745.00 plus 15%	—\$11,450
\$16,120	—\$36,625	\$2,035.50 plus 25%	—\$16,120	\$34,020	—\$63,450	\$4,130.50 plus 25%	—\$34,020
\$36,625	—\$78,325	\$7,161.75 plus 28%	—\$36,625	\$63,450	—\$97,725	\$11,488.00 plus 28%	—\$63,450
\$78,325	—\$169,200	\$18,837.75 plus 33%	—\$78,325	\$97,725	—\$171,775	\$21,085.00 plus 33%	—\$97,725
\$169,200	. . . . .	\$48,826.50 plus 35%	—\$169,200	\$171,775	. . . . .	\$45,521.50 plus 35%	—\$171,775

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$8,000		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,650	—\$10,000	10%	—\$2,650	\$8,000	—\$22,900	10%	—\$8,000
\$10,000	—\$32,240	\$735.00 plus 15%	—\$10,000	\$22,900	—\$68,040	\$1,490.00 plus 15%	—\$22,900
\$32,240	—\$73,250	\$4,071.00 plus 25%	—\$32,240	\$68,040	—\$126,900	\$8,261.00 plus 25%	—\$68,040
\$73,250	—\$156,650	\$14,323.50 plus 28%	—\$73,250	\$126,900	—\$195,450	\$22,976.00 plus 28%	—\$126,900
\$156,650	—\$338,400	\$37,675.50 plus 33%	—\$156,650	\$195,450	—\$343,550	\$42,170.00 plus 33%	—\$195,450
\$338,400	. . . . .	\$97,653.00 plus 35%	—\$338,400	\$343,550	. . . . .	\$91,043.00 plus 35%	—\$343,550

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$30.80		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$10.20	—\$38.50	10%	—\$10.20	\$30.80	—\$88.10	10%	—\$30.80
\$38.50	—\$124.00	\$2.83 plus 15%	—\$38.50	\$88.10	—\$261.70	\$5.73 plus 15%	—\$88.10
\$124.00	—\$281.70	\$15.66 plus 25%	—\$124.00	\$261.70	—\$488.10	\$31.77 plus 25%	—\$261.70
\$281.70	—\$602.50	\$55.09 plus 28%	—\$281.70	\$488.10	—\$751.70	\$88.37 plus 28%	—\$488.10
\$602.50	—\$1,301.50	\$144.91 plus 33%	—\$602.50	\$751.70	—\$1,321.30	\$162.18 plus 33%	—\$751.70
\$1,301.50	. . . . .	\$375.58 plus 35%	—\$1,301.50	\$1,321.30	. . . . .	\$350.15 plus 35%	—\$1,321.30

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	1	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	3	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	6	0	0	0	0	0	0	0	0	0	0
115	120	7	0	0	0	0	0	0	0	0	0	0
120	125	7	1	0	0	0	0	0	0	0	0	0
125	130	8	1	0	0	0	0	0	0	0	0	0
130	135	8	2	0	0	0	0	0	0	0	0	0
135	140	9	2	0	0	0	0	0	0	0	0	0
140	145	9	3	0	0	0	0	0	0	0	0	0
145	150	10	3	0	0	0	0	0	0	0	0	0
150	155	10	4	0	0	0	0	0	0	0	0	0
155	160	11	4	0	0	0	0	0	0	0	0	0
160	165	11	5	0	0	0	0	0	0	0	0	0
165	170	12	5	0	0	0	0	0	0	0	0	0
170	175	12	6	0	0	0	0	0	0	0	0	0
175	180	13	6	0	0	0	0	0	0	0	0	0
180	185	13	7	0	0	0	0	0	0	0	0	0
185	190	14	7	1	0	0	0	0	0	0	0	0
190	195	14	8	1	0	0	0	0	0	0	0	0
195	200	15	8	2	0	0	0	0	0	0	0	0
200	210	16	9	3	0	0	0	0	0	0	0	0
210	220	18	10	4	0	0	0	0	0	0	0	0
220	230	19	11	5	0	0	0	0	0	0	0	0
230	240	21	12	6	0	0	0	0	0	0	0	0
240	250	22	13	7	0	0	0	0	0	0	0	0
250	260	24	14	8	1	0	0	0	0	0	0	0
260	270	25	16	9	2	0	0	0	0	0	0	0
270	280	27	17	10	3	0	0	0	0	0	0	0
280	290	28	19	11	4	0	0	0	0	0	0	0
290	300	30	20	12	5	0	0	0	0	0	0	0
300	310	31	22	13	6	0	0	0	0	0	0	0
310	320	33	23	14	7	1	0	0	0	0	0	0
320	330	34	25	15	8	2	0	0	0	0	0	0
330	340	36	26	17	9	3	0	0	0	0	0	0
340	350	37	28	18	10	4	0	0	0	0	0	0
350	360	39	29	20	11	5	0	0	0	0	0	0
360	370	40	31	21	12	6	0	0	0	0	0	0
370	380	42	32	23	13	7	1	0	0	0	0	0
380	390	43	34	24	14	8	2	0	0	0	0	0
390	400	45	35	26	16	9	3	0	0	0	0	0
400	410	46	37	27	17	10	4	0	0	0	0	0
410	420	48	38	29	19	11	5	0	0	0	0	0
420	430	49	40	30	20	12	6	0	0	0	0	0
430	440	51	41	32	22	13	7	0	0	0	0	0
440	450	52	43	33	23	14	8	1	0	0	0	0
450	460	54	44	35	25	15	9	2	0	0	0	0
460	470	55	46	36	26	17	10	3	0	0	0	0
470	480	57	47	38	28	18	11	4	0	0	0	0
480	490	58	49	39	29	20	12	5	0	0	0	0
490	500	60	50	41	31	21	13	6	0	0	0	0
500	510	61	52	42	32	23	14	7	1	0	0	0
510	520	63	53	44	34	24	15	8	2	0	0	0
520	530	64	55	45	35	26	16	9	3	0	0	0
530	540	66	56	47	37	27	18	10	4	0	0	0
540	550	67	58	48	38	29	19	11	5	0	0	0
550	560	69	59	50	40	30	21	12	6	0	0	0
560	570	70	61	51	41	32	22	13	7	1	0	0
570	580	72	62	53	43	33	24	14	8	2	0	0
580	590	73	64	54	44	35	25	16	9	3	0	0
590	600	75	65	56	46	36	27	17	10	4	0	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	\$76	\$67	\$57	\$47	\$38	\$28	\$19	\$11	\$5	\$0	\$0
610	620	78	68	59	49	39	30	20	12	6	0	0
620	630	80	70	60	50	41	31	22	13	7	0	0
630	640	82	71	62	52	42	33	23	14	8	1	0
640	650	85	73	63	53	44	34	25	15	9	2	0
650	660	87	74	65	55	45	36	26	17	10	3	0
660	670	90	76	66	56	47	37	28	18	11	4	0
670	680	92	77	68	58	48	39	29	20	12	5	0
680	690	95	79	69	59	50	40	31	21	13	6	0
690	700	97	81	71	61	51	42	32	23	14	7	1
700	710	100	84	72	62	53	43	34	24	15	8	2
710	720	102	86	74	64	54	45	35	26	16	9	3
720	730	105	89	75	65	56	46	37	27	18	10	4
730	740	107	91	77	67	57	48	38	29	19	11	5
740	750	110	94	78	68	59	49	40	30	21	12	6
750	760	112	96	80	70	60	51	41	32	22	13	7
760	770	115	99	83	71	62	52	43	33	24	14	8
770	780	117	101	85	73	63	54	44	35	25	16	9
780	790	120	104	88	74	65	55	46	36	27	17	10
790	800	122	106	90	76	66	57	47	38	28	19	11
800	810	125	109	93	77	68	58	49	39	30	20	12
810	820	127	111	95	79	69	60	50	41	31	22	13
820	830	130	114	98	82	71	61	52	42	33	23	14
830	840	132	116	100	84	72	63	53	44	34	25	15
840	850	135	119	103	87	74	64	55	45	36	26	17
850	860	137	121	105	89	75	66	56	47	37	28	18
860	870	140	124	108	92	77	67	58	48	39	29	20
870	880	142	126	110	94	79	69	59	50	40	31	21
880	890	145	129	113	97	81	70	61	51	42	32	23
890	900	147	131	115	99	84	72	62	53	43	34	24
900	910	150	134	118	102	86	73	64	54	45	35	26
910	920	152	136	120	104	89	75	65	56	46	37	27
920	930	155	139	123	107	91	76	67	57	48	38	29
930	940	157	141	125	109	94	78	68	59	49	40	30
940	950	160	144	128	112	96	80	70	60	51	41	32
950	960	162	146	130	114	99	83	71	62	52	43	33
960	970	165	149	133	117	101	85	73	63	54	44	35
970	980	167	151	135	119	104	88	74	65	55	46	36
980	990	170	154	138	122	106	90	76	66	57	47	38
990	1,000	172	156	140	124	109	93	77	68	58	49	39
1,000	1,010	175	159	143	127	111	95	79	69	60	50	41
1,010	1,020	177	161	145	129	114	98	82	71	61	52	42
1,020	1,030	180	164	148	132	116	100	84	72	63	53	44
1,030	1,040	182	166	150	134	119	103	87	74	64	55	45
1,040	1,050	185	169	153	137	121	105	89	75	66	56	47
1,050	1,060	187	171	155	139	124	108	92	77	67	58	48
1,060	1,070	190	174	158	142	126	110	94	78	69	59	50
1,070	1,080	192	176	160	144	129	113	97	81	70	61	51
1,080	1,090	195	179	163	147	131	115	99	83	72	62	53
1,090	1,100	197	181	165	149	134	118	102	86	73	64	54
1,100	1,110	200	184	168	152	136	120	104	88	75	65	56
1,110	1,120	202	186	170	154	139	123	107	91	76	67	57
1,120	1,130	205	189	173	157	141	125	109	93	78	68	59
1,130	1,140	207	191	175	159	144	128	112	96	80	70	60
1,140	1,150	210	194	178	162	146	130	114	98	83	71	62
1,150	1,160	212	196	180	164	149	133	117	101	85	73	63
1,160	1,170	215	199	183	167	151	135	119	103	88	74	65
1,170	1,180	217	201	185	169	154	138	122	106	90	76	66
1,180	1,190	220	204	188	172	156	140	124	108	93	77	68
1,190	1,200	222	206	190	174	159	143	127	111	95	79	69
1,200	1,210	225	209	193	177	161	145	129	113	98	82	71
1,210	1,220	227	211	195	179	164	148	132	116	100	84	72
1,220	1,230	230	214	198	182	166	150	134	118	103	87	74
1,230	1,240	232	216	200	184	169	153	137	121	105	89	75
1,240	1,250	235	219	203	187	171	155	139	123	108	92	77

\$1,250 and over

Use Table 1(a) for a **SINGLE** person on page 36. Also see the instructions on page 34.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2006)

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	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	130	0	0	0	0	0	0	0	0	0	0	0
130	135	0	0	0	0	0	0	0	0	0	0	0
135	140	0	0	0	0	0	0	0	0	0	0	0
140	145	0	0	0	0	0	0	0	0	0	0	0
145	150	0	0	0	0	0	0	0	0	0	0	0
150	155	0	0	0	0	0	0	0	0	0	0	0
155	160	0	0	0	0	0	0	0	0	0	0	0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	1	0	0	0	0	0	0	0	0	0
230	240	8	2	0	0	0	0	0	0	0	0	0
240	250	9	3	0	0	0	0	0	0	0	0	0
250	260	10	4	0	0	0	0	0	0	0	0	0
260	270	11	5	0	0	0	0	0	0	0	0	0
270	280	12	6	0	0	0	0	0	0	0	0	0
280	290	13	7	0	0	0	0	0	0	0	0	0
290	300	14	8	1	0	0	0	0	0	0	0	0
300	310	15	9	2	0	0	0	0	0	0	0	0
310	320	16	10	3	0	0	0	0	0	0	0	0
320	330	17	11	4	0	0	0	0	0	0	0	0
330	340	18	12	5	0	0	0	0	0	0	0	0
340	350	19	13	6	0	0	0	0	0	0	0	0
350	360	20	14	7	1	0	0	0	0	0	0	0
360	370	21	15	8	2	0	0	0	0	0	0	0
370	380	22	16	9	3	0	0	0	0	0	0	0
380	390	23	17	10	4	0	0	0	0	0	0	0
390	400	24	18	11	5	0	0	0	0	0	0	0
400	410	25	19	12	6	0	0	0	0	0	0	0
410	420	26	20	13	7	1	0	0	0	0	0	0
420	430	27	21	14	8	2	0	0	0	0	0	0
430	440	28	22	15	9	3	0	0	0	0	0	0
440	450	29	23	16	10	4	0	0	0	0	0	0
450	460	31	24	17	11	5	0	0	0	0	0	0
460	470	32	25	18	12	6	0	0	0	0	0	0
470	480	34	26	19	13	7	0	0	0	0	0	0
480	490	35	27	20	14	8	1	0	0	0	0	0
490	500	37	28	21	15	9	2	0	0	0	0	0
500	510	38	29	22	16	10	3	0	0	0	0	0
510	520	40	30	23	17	11	4	0	0	0	0	0
520	530	41	32	24	18	12	5	0	0	0	0	0
530	540	43	33	25	19	13	6	0	0	0	0	0
540	550	44	35	26	20	14	7	1	0	0	0	0
550	560	46	36	27	21	15	8	2	0	0	0	0
560	570	47	38	28	22	16	9	3	0	0	0	0
570	580	49	39	30	23	17	10	4	0	0	0	0
580	590	50	41	31	24	18	11	5	0	0	0	0
590	600	52	42	33	25	19	12	6	0	0	0	0
600	610	53	44	34	26	20	13	7	1	0	0	0
610	620	55	45	36	27	21	14	8	2	0	0	0
620	630	56	47	37	28	22	15	9	3	0	0	0
630	640	58	48	39	29	23	16	10	4	0	0	0
640	650	59	50	40	31	24	17	11	5	0	0	0
650	660	61	51	42	32	25	18	12	6	0	0	0
660	670	62	53	43	34	26	19	13	7	0	0	0
670	680	64	54	45	35	27	20	14	8	1	0	0
680	690	65	56	46	37	28	21	15	9	2	0	0
690	700	67	57	48	38	29	22	16	10	3	0	0
700	710	68	59	49	40	30	23	17	11	4	0	0
710	720	70	60	51	41	32	24	18	12	5	0	0
720	730	71	62	52	43	33	25	19	13	6	0	0
730	740	73	63	54	44	35	26	20	14	7	1	0

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	\$74	\$65	\$55	\$46	\$36	\$27	\$21	\$15	\$8	\$2	\$0
750	760	76	66	57	47	38	28	22	16	9	3	0
760	770	77	68	58	49	39	30	23	17	10	4	0
770	780	79	69	60	50	41	31	24	18	11	5	0
780	790	80	71	61	52	42	33	25	19	12	6	0
790	800	82	72	63	53	44	34	26	20	13	7	1
800	810	83	74	64	55	45	36	27	21	14	8	2
810	820	85	75	66	56	47	37	28	22	15	9	3
820	830	86	77	67	58	48	39	29	23	16	10	4
830	840	88	78	69	59	50	40	31	24	17	11	5
840	850	89	80	70	61	51	42	32	25	18	12	6
850	860	91	81	72	62	53	43	34	26	19	13	7
860	870	92	83	73	64	54	45	35	27	20	14	8
870	880	94	84	75	65	56	46	37	28	21	15	9
880	890	95	86	76	67	57	48	38	29	22	16	10
890	900	97	87	78	68	59	49	40	30	23	17	11
900	910	98	89	79	70	60	51	41	32	24	18	12
910	920	100	90	81	71	62	52	43	33	25	19	13
920	930	101	92	82	73	63	54	44	35	26	20	14
930	940	103	93	84	74	65	55	46	36	27	21	15
940	950	104	95	85	76	66	57	47	38	28	22	16
950	960	106	96	87	77	68	58	49	39	30	23	17
960	970	107	98	88	79	69	60	50	41	31	24	18
970	980	109	99	90	80	71	61	52	42	33	25	19
980	990	110	101	91	82	72	63	53	44	34	26	20
990	1,000	112	102	93	83	74	64	55	45	36	27	21
1,000	1,010	113	104	94	85	75	66	56	47	37	28	22
1,010	1,020	115	105	96	86	77	67	58	48	39	29	23
1,020	1,030	116	107	97	88	78	69	59	50	40	31	24
1,030	1,040	118	108	99	89	80	70	61	51	42	32	25
1,040	1,050	119	110	100	91	81	72	62	53	43	34	26
1,050	1,060	121	111	102	92	83	73	64	54	45	35	27
1,060	1,070	122	113	103	94	84	75	65	56	46	37	28
1,070	1,080	124	114	105	95	86	76	67	57	48	38	29
1,080	1,090	125	116	106	97	87	78	68	59	49	40	30
1,090	1,100	127	117	108	98	89	79	70	60	51	41	32
1,100	1,110	128	119	109	100	90	81	71	62	52	43	33
1,110	1,120	130	120	111	101	92	82	73	63	54	44	35
1,120	1,130	131	122	112	103	93	84	74	65	55	46	36
1,130	1,140	133	123	114	104	95	85	76	66	57	47	38
1,140	1,150	134	125	115	106	96	87	77	68	58	49	39
1,150	1,160	136	126	117	107	98	88	79	69	60	50	41
1,160	1,170	137	128	118	109	99	90	80	71	61	52	42
1,170	1,180	139	129	120	110	101	91	82	72	63	53	44
1,180	1,190	140	131	121	112	102	93	83	74	64	55	45
1,190	1,200	142	132	123	113	104	94	85	75	66	56	47
1,200	1,210	143	134	124	115	105	96	86	77	67	58	48
1,210	1,220	145	135	126	116	107	97	88	78	69	59	50
1,220	1,230	146	137	127	118	108	99	89	80	70	61	51
1,230	1,240	148	138	129	119	110	100	91	81	72	62	53
1,240	1,250	149	140	130	121	111	102	92	83	73	64	54
1,250	1,260	151	141	132	122	113	103	94	84	75	65	56
1,260	1,270	152	143	133	124	114	105	95	86	76	67	57
1,270	1,280	154	144	135	125	116	106	97	87	78	68	59
1,280	1,290	155	146	136	127	117	108	98	89	79	70	60
1,290	1,300	157	147	138	128	119	109	100	90	81	71	62
1,300	1,310	158	149	139	130	120	111	101	92	82	73	63
1,310	1,320	161	150	141	131	122	112	103	93	84	74	65
1,320	1,330	163	152	142	133	123	114	104	95	85	76	66
1,330	1,340	166	153	144	134	125	115	106	96	87	77	68
1,340	1,350	168	155	145	136	126	117	107	98	88	79	69
1,350	1,360	171	156	147	137	128	118	109	99	90	80	71
1,360	1,370	173	158	148	139	129	120	110	101	91	82	72
1,370	1,380	176	160	150	140	131	121	112	102	93	83	74
1,380	1,390	178	162	151	142	132	123	113	104	94	85	75
1,390	1,400	181	165	153	143	134	124	115	105	96	86	77

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 36. Also see the instructions on page 34.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	14	1	0	0	0	0	0	0	0	0	0
240	245	14	1	0	0	0	0	0	0	0	0	0
245	250	15	2	0	0	0	0	0	0	0	0	0
250	260	15	3	0	0	0	0	0	0	0	0	0
260	270	16	4	0	0	0	0	0	0	0	0	0
270	280	17	5	0	0	0	0	0	0	0	0	0
280	290	18	6	0	0	0	0	0	0	0	0	0
290	300	19	7	0	0	0	0	0	0	0	0	0
300	310	20	8	0	0	0	0	0	0	0	0	0
310	320	21	9	0	0	0	0	0	0	0	0	0
320	330	22	10	0	0	0	0	0	0	0	0	0
330	340	23	11	0	0	0	0	0	0	0	0	0
340	350	24	12	0	0	0	0	0	0	0	0	0
350	360	25	13	0	0	0	0	0	0	0	0	0
360	370	26	14	1	0	0	0	0	0	0	0	0
370	380	27	15	2	0	0	0	0	0	0	0	0
380	390	28	16	3	0	0	0	0	0	0	0	0
390	400	30	17	4	0	0	0	0	0	0	0	0
400	410	31	18	5	0	0	0	0	0	0	0	0
410	420	33	19	6	0	0	0	0	0	0	0	0
420	430	34	20	7	0	0	0	0	0	0	0	0
430	440	36	21	8	0	0	0	0	0	0	0	0
440	450	37	22	9	0	0	0	0	0	0	0	0
450	460	39	23	10	0	0	0	0	0	0	0	0
460	470	40	24	11	0	0	0	0	0	0	0	0
470	480	42	25	12	0	0	0	0	0	0	0	0
480	490	43	26	13	0	0	0	0	0	0	0	0
490	500	45	27	14	1	0	0	0	0	0	0	0
500	520	47	28	15	3	0	0	0	0	0	0	0
520	540	50	31	17	5	0	0	0	0	0	0	0
540	560	53	34	19	7	0	0	0	0	0	0	0
560	580	56	37	21	9	0	0	0	0	0	0	0
580	600	59	40	23	11	0	0	0	0	0	0	0
600	620	62	43	25	13	0	0	0	0	0	0	0
620	640	65	46	27	15	2	0	0	0	0	0	0
640	660	68	49	30	17	4	0	0	0	0	0	0
660	680	71	52	33	19	6	0	0	0	0	0	0
680	700	74	55	36	21	8	0	0	0	0	0	0
700	720	77	58	39	23	10	0	0	0	0	0	0
720	740	80	61	42	25	12	0	0	0	0	0	0
740	760	83	64	45	27	14	1	0	0	0	0	0
760	780	86	67	48	29	16	3	0	0	0	0	0
780	800	89	70	51	32	18	5	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	\$92	\$73	\$54	\$35	\$20	\$7	\$0	\$0	\$0	\$0	\$0
820	840	95	76	57	38	22	9	0	0	0	0	0
840	860	98	79	60	41	24	11	0	0	0	0	0
860	880	101	82	63	44	26	13	1	0	0	0	0
880	900	104	85	66	47	28	15	3	0	0	0	0
900	920	107	88	69	50	31	17	5	0	0	0	0
920	940	110	91	72	53	34	19	7	0	0	0	0
940	960	113	94	75	56	37	21	9	0	0	0	0
960	980	116	97	78	59	40	23	11	0	0	0	0
980	1,000	119	100	81	62	43	25	13	0	0	0	0
1,000	1,020	122	103	84	65	46	27	15	2	0	0	0
1,020	1,040	125	106	87	68	49	30	17	4	0	0	0
1,040	1,060	128	109	90	71	52	33	19	6	0	0	0
1,060	1,080	131	112	93	74	55	36	21	8	0	0	0
1,080	1,100	134	115	96	77	58	39	23	10	0	0	0
1,100	1,120	137	118	99	80	61	42	25	12	0	0	0
1,120	1,140	140	121	102	83	64	45	27	14	1	0	0
1,140	1,160	143	124	105	86	67	48	29	16	3	0	0
1,160	1,180	146	127	108	89	70	51	32	18	5	0	0
1,180	1,200	149	130	111	92	73	54	35	20	7	0	0
1,200	1,220	152	133	114	95	76	57	38	22	9	0	0
1,220	1,240	155	136	117	98	79	60	41	24	11	0	0
1,240	1,260	159	139	120	101	82	63	44	26	13	1	0
1,260	1,280	164	142	123	104	85	66	47	28	15	3	0
1,280	1,300	169	145	126	107	88	69	50	31	17	5	0
1,300	1,320	174	148	129	110	91	72	53	34	19	7	0
1,320	1,340	179	151	132	113	94	75	56	37	21	9	0
1,340	1,360	184	154	135	116	97	78	59	40	23	11	0
1,360	1,380	189	157	138	119	100	81	62	43	25	13	0
1,380	1,400	194	162	141	122	103	84	65	46	27	15	2
1,400	1,420	199	167	144	125	106	87	68	49	30	17	4
1,420	1,440	204	172	147	128	109	90	71	52	33	19	6
1,440	1,460	209	177	150	131	112	93	74	55	36	21	8
1,460	1,480	214	182	153	134	115	96	77	58	39	23	10
1,480	1,500	219	187	156	137	118	99	80	61	42	25	12
1,500	1,520	224	192	161	140	121	102	83	64	45	27	14
1,520	1,540	229	197	166	143	124	105	86	67	48	29	16
1,540	1,560	234	202	171	146	127	108	89	70	51	32	18
1,560	1,580	239	207	176	149	130	111	92	73	54	35	20
1,580	1,600	244	212	181	152	133	114	95	76	57	38	22
1,600	1,620	249	217	186	155	136	117	98	79	60	41	24
1,620	1,640	254	222	191	159	139	120	101	82	63	44	26
1,640	1,660	259	227	196	164	142	123	104	85	66	47	28
1,660	1,680	264	232	201	169	145	126	107	88	69	50	31
1,680	1,700	269	237	206	174	148	129	110	91	72	53	34
1,700	1,720	274	242	211	179	151	132	113	94	75	56	37
1,720	1,740	279	247	216	184	154	135	116	97	78	59	40
1,740	1,760	284	252	221	189	157	138	119	100	81	62	43
1,760	1,780	289	257	226	194	162	141	122	103	84	65	46
1,780	1,800	294	262	231	199	167	144	125	106	87	68	49
1,800	1,820	299	267	236	204	172	147	128	109	90	71	52
1,820	1,840	304	272	241	209	177	150	131	112	93	74	55
1,840	1,860	309	277	246	214	182	153	134	115	96	77	58
1,860	1,880	314	282	251	219	187	156	137	118	99	80	61
1,880	1,900	319	287	256	224	192	160	140	121	102	83	64
1,900	1,920	324	292	261	229	197	165	143	124	105	86	67
1,920	1,940	329	297	266	234	202	170	146	127	108	89	70
1,940	1,960	334	302	271	239	207	175	149	130	111	92	73
1,960	1,980	339	307	276	244	212	180	152	133	114	95	76
1,980	2,000	344	312	281	249	217	185	155	136	117	98	79
2,000	2,020	349	317	286	254	222	190	159	139	120	101	82
2,020	2,040	354	322	291	259	227	195	164	142	123	104	85
2,040	2,060	359	327	296	264	232	200	169	145	126	107	88
2,060	2,080	364	332	301	269	237	205	174	148	129	110	91
2,080	2,100	369	337	306	274	242	210	179	151	132	113	94

\$2,100 and over

Use Table 2(a) for a SINGLE person on page 36. Also see the instructions on page 34.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2006)

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

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2006)

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	\$134	\$115	\$96	\$77	\$58	\$45	\$32	\$19	\$7	\$0	\$0
1,400	1,420	137	118	99	80	61	47	34	21	9	0	0
1,420	1,440	140	121	102	83	64	49	36	23	11	0	0
1,440	1,460	143	124	105	86	67	51	38	25	13	0	0
1,460	1,480	146	127	108	89	70	53	40	27	15	2	0
1,480	1,500	149	130	111	92	73	55	42	29	17	4	0
1,500	1,520	152	133	114	95	76	57	44	31	19	6	0
1,520	1,540	155	136	117	98	79	60	46	33	21	8	0
1,540	1,560	158	139	120	101	82	63	48	35	23	10	0
1,560	1,580	161	142	123	104	85	66	50	37	25	12	0
1,580	1,600	164	145	126	107	88	69	52	39	27	14	1
1,600	1,620	167	148	129	110	91	72	54	41	29	16	3
1,620	1,640	170	151	132	113	94	75	56	43	31	18	5
1,640	1,660	173	154	135	116	97	78	58	45	33	20	7
1,660	1,680	176	157	138	119	100	81	61	47	35	22	9
1,680	1,700	179	160	141	122	103	84	64	49	37	24	11
1,700	1,720	182	163	144	125	106	87	67	51	39	26	13
1,720	1,740	185	166	147	128	109	90	70	53	41	28	15
1,740	1,760	188	169	150	131	112	93	73	55	43	30	17
1,760	1,780	191	172	153	134	115	96	76	57	45	32	19
1,780	1,800	194	175	156	137	118	99	79	60	47	34	21
1,800	1,820	197	178	159	140	121	102	82	63	49	36	23
1,820	1,840	200	181	162	143	124	105	85	66	51	38	25
1,840	1,860	203	184	165	146	127	108	88	69	53	40	27
1,860	1,880	206	187	168	149	130	111	91	72	55	42	29
1,880	1,900	209	190	171	152	133	114	94	75	57	44	31
1,900	1,920	212	193	174	155	136	117	97	78	59	46	33
1,920	1,940	215	196	177	158	139	120	100	81	62	48	35
1,940	1,960	218	199	180	161	142	123	103	84	65	50	37
1,960	1,980	221	202	183	164	145	126	106	87	68	52	39
1,980	2,000	224	205	186	167	148	129	109	90	71	54	41
2,000	2,020	227	208	189	170	151	132	112	93	74	56	43
2,020	2,040	230	211	192	173	154	135	115	96	77	58	45
2,040	2,060	233	214	195	176	157	138	118	99	80	61	47
2,060	2,080	236	217	198	179	160	141	121	102	83	64	49
2,080	2,100	239	220	201	182	163	144	124	105	86	67	51
2,100	2,120	242	223	204	185	166	147	127	108	89	70	53
2,120	2,140	245	226	207	188	169	150	130	111	92	73	55
2,140	2,160	248	229	210	191	172	153	133	114	95	76	57
2,160	2,180	251	232	213	194	175	156	136	117	98	79	60
2,180	2,200	254	235	216	197	178	159	139	120	101	82	63
2,200	2,220	257	238	219	200	181	162	142	123	104	85	66
2,220	2,240	260	241	222	203	184	165	145	126	107	88	69
2,240	2,260	263	244	225	206	187	168	148	129	110	91	72
2,260	2,280	266	247	228	209	190	171	151	132	113	94	75
2,280	2,300	269	250	231	212	193	174	154	135	116	97	78
2,300	2,320	272	253	234	215	196	177	157	138	119	100	81
2,320	2,340	275	256	237	218	199	180	160	141	122	103	84
2,340	2,360	278	259	240	221	202	183	163	144	125	106	87
2,360	2,380	281	262	243	224	205	186	166	147	128	109	90
2,380	2,400	284	265	246	227	208	189	169	150	131	112	93
2,400	2,420	287	268	249	230	211	192	172	153	134	115	96
2,420	2,440	290	271	252	233	214	195	175	156	137	118	99
2,440	2,460	293	274	255	236	217	198	178	159	140	121	102
2,460	2,480	296	277	258	239	220	201	181	162	143	124	105
2,480	2,500	299	280	261	242	223	204	184	165	146	127	108
2,500	2,520	302	283	264	245	226	207	187	168	149	130	111
2,520	2,540	305	286	267	248	229	210	190	171	152	133	114
2,540	2,560	308	289	270	251	232	213	193	174	155	136	117
2,560	2,580	311	292	273	254	235	216	196	177	158	139	120
2,580	2,600	314	295	276	257	238	219	199	180	161	142	123
2,600	2,620	317	298	279	260	241	222	202	183	164	145	126
2,620	2,640	321	301	282	263	244	225	205	186	167	148	129
2,640	2,660	326	304	285	266	247	228	208	189	170	151	132
2,660	2,680	331	307	288	269	250	231	211	192	173	154	135
2,680	2,700	336	310	291	272	253	234	214	195	176	157	138

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 36. Also see the instructions on page 34.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

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

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

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	\$96	\$75	\$54	\$34	\$19	\$5	\$0	\$0	\$0	\$0	\$0
860	880	99	78	57	37	21	7	0	0	0	0	0
880	900	102	81	60	40	23	9	0	0	0	0	0
900	920	105	84	63	43	25	11	0	0	0	0	0
920	940	108	87	66	46	27	13	0	0	0	0	0
940	960	111	90	69	49	29	15	1	0	0	0	0
960	980	114	93	72	52	31	17	3	0	0	0	0
980	1,000	117	96	75	55	34	19	5	0	0	0	0
1,000	1,020	120	99	78	58	37	21	7	0	0	0	0
1,020	1,040	123	102	81	61	40	23	9	0	0	0	0
1,040	1,060	126	105	84	64	43	25	11	0	0	0	0
1,060	1,080	129	108	87	67	46	27	13	0	0	0	0
1,080	1,100	132	111	90	70	49	29	15	2	0	0	0
1,100	1,120	135	114	93	73	52	32	17	4	0	0	0
1,120	1,140	138	117	96	76	55	35	19	6	0	0	0
1,140	1,160	141	120	99	79	58	38	21	8	0	0	0
1,160	1,180	144	123	102	82	61	41	23	10	0	0	0
1,180	1,200	147	126	105	85	64	44	25	12	0	0	0
1,200	1,220	150	129	108	88	67	47	27	14	0	0	0
1,220	1,240	153	132	111	91	70	50	29	16	2	0	0
1,240	1,260	156	135	114	94	73	53	32	18	4	0	0
1,260	1,280	159	138	117	97	76	56	35	20	6	0	0
1,280	1,300	162	141	120	100	79	59	38	22	8	0	0
1,300	1,320	165	144	123	103	82	62	41	24	10	0	0
1,320	1,340	168	147	126	106	85	65	44	26	12	0	0
1,340	1,360	171	150	129	109	88	68	47	28	14	0	0
1,360	1,380	176	153	132	112	91	71	50	30	16	2	0
1,380	1,400	181	156	135	115	94	74	53	32	18	4	0
1,400	1,420	186	159	138	118	97	77	56	35	20	6	0
1,420	1,440	191	162	141	121	100	80	59	38	22	8	0
1,440	1,460	196	165	144	124	103	83	62	41	24	10	0
1,460	1,480	201	168	147	127	106	86	65	44	26	12	0
1,480	1,500	206	172	150	130	109	89	68	47	28	14	0
1,500	1,520	211	177	153	133	112	92	71	50	30	16	2
1,520	1,540	216	182	156	136	115	95	74	53	33	18	4
1,540	1,560	221	187	159	139	118	98	77	56	36	20	6
1,560	1,580	226	192	162	142	121	101	80	59	39	22	8
1,580	1,600	231	197	165	145	124	104	83	62	42	24	10
1,600	1,620	236	202	168	148	127	107	86	65	45	26	12
1,620	1,640	241	207	173	151	130	110	89	68	48	28	14
1,640	1,660	246	212	178	154	133	113	92	71	51	30	16
1,660	1,680	251	217	183	157	136	116	95	74	54	33	18
1,680	1,700	256	222	188	160	139	119	98	77	57	36	20
1,700	1,720	261	227	193	163	142	122	101	80	60	39	22
1,720	1,740	266	232	198	166	145	125	104	83	63	42	24
1,740	1,760	271	237	203	169	148	128	107	86	66	45	26
1,760	1,780	276	242	208	173	151	131	110	89	69	48	28
1,780	1,800	281	247	213	178	154	134	113	92	72	51	30
1,800	1,820	286	252	218	183	157	137	116	95	75	54	33
1,820	1,840	291	257	223	188	160	140	119	98	78	57	36
1,840	1,860	296	262	228	193	163	143	122	101	81	60	39
1,860	1,880	301	267	233	198	166	146	125	104	84	63	42
1,880	1,900	306	272	238	203	169	149	128	107	87	66	45
1,900	1,920	311	277	243	208	174	152	131	110	90	69	48
1,920	1,940	316	282	248	213	179	155	134	113	93	72	51
1,940	1,960	321	287	253	218	184	158	137	116	96	75	54
1,960	1,980	326	292	258	223	189	161	140	119	99	78	57
1,980	2,000	331	297	263	228	194	164	143	122	102	81	60
2,000	2,020	336	302	268	233	199	167	146	125	105	84	63
2,020	2,040	341	307	273	238	204	170	149	128	108	87	66
2,040	2,060	346	312	278	243	209	174	152	131	111	90	69
2,060	2,080	351	317	283	248	214	179	155	134	114	93	72
2,080	2,100	356	322	288	253	219	184	158	137	117	96	75
2,100	2,120	361	327	293	258	224	189	161	140	120	99	78
2,120	2,140	366	332	298	263	229	194	164	143	123	102	81

\$2,140 and over

Use Table 3(a) for a **SINGLE** person on page 36. Also see the instructions on page 34.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	0	0	0	0	0	0	0	0	0	0	0
320	330	0	0	0	0	0	0	0	0	0	0	0
330	340	0	0	0	0	0	0	0	0	0	0	0
340	350	1	0	0	0	0	0	0	0	0	0	0
350	360	2	0	0	0	0	0	0	0	0	0	0
360	370	3	0	0	0	0	0	0	0	0	0	0
370	380	4	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	0	0	0	0	0	0	0	0	0	0
400	410	7	0	0	0	0	0	0	0	0	0	0
410	420	8	0	0	0	0	0	0	0	0	0	0
420	430	9	0	0	0	0	0	0	0	0	0	0
430	440	10	0	0	0	0	0	0	0	0	0	0
440	450	11	0	0	0	0	0	0	0	0	0	0
450	460	12	0	0	0	0	0	0	0	0	0	0
460	470	13	0	0	0	0	0	0	0	0	0	0
470	480	14	0	0	0	0	0	0	0	0	0	0
480	490	15	1	0	0	0	0	0	0	0	0	0
490	500	16	2	0	0	0	0	0	0	0	0	0
500	520	18	4	0	0	0	0	0	0	0	0	0
520	540	20	6	0	0	0	0	0	0	0	0	0
540	560	22	8	0	0	0	0	0	0	0	0	0
560	580	24	10	0	0	0	0	0	0	0	0	0
580	600	26	12	0	0	0	0	0	0	0	0	0
600	620	28	14	0	0	0	0	0	0	0	0	0
620	640	30	16	2	0	0	0	0	0	0	0	0
640	660	32	18	4	0	0	0	0	0	0	0	0
660	680	34	20	6	0	0	0	0	0	0	0	0
680	700	36	22	8	0	0	0	0	0	0	0	0
700	720	38	24	10	0	0	0	0	0	0	0	0
720	740	40	26	12	0	0	0	0	0	0	0	0
740	760	42	28	14	0	0	0	0	0	0	0	0
760	780	44	30	16	2	0	0	0	0	0	0	0
780	800	46	32	18	4	0	0	0	0	0	0	0
800	820	48	34	20	6	0	0	0	0	0	0	0
820	840	50	36	22	8	0	0	0	0	0	0	0
840	860	52	38	24	10	0	0	0	0	0	0	0
860	880	54	40	26	12	0	0	0	0	0	0	0
880	900	56	42	28	14	1	0	0	0	0	0	0
900	920	58	44	30	16	3	0	0	0	0	0	0
920	940	60	46	32	18	5	0	0	0	0	0	0
940	960	62	48	34	20	7	0	0	0	0	0	0
960	980	64	50	36	22	9	0	0	0	0	0	0
980	1,000	67	52	38	24	11	0	0	0	0	0	0
1,000	1,020	70	54	40	26	13	0	0	0	0	0	0
1,020	1,040	73	56	42	28	15	1	0	0	0	0	0
1,040	1,060	76	58	44	30	17	3	0	0	0	0	0
1,060	1,080	79	60	46	32	19	5	0	0	0	0	0
1,080	1,100	82	62	48	34	21	7	0	0	0	0	0
1,100	1,120	85	65	50	36	23	9	0	0	0	0	0
1,120	1,140	88	68	52	38	25	11	0	0	0	0	0
1,140	1,160	91	71	54	40	27	13	0	0	0	0	0
1,160	1,180	94	74	56	42	29	15	1	0	0	0	0
1,180	1,200	97	77	58	44	31	17	3	0	0	0	0
1,200	1,220	100	80	60	46	33	19	5	0	0	0	0
1,220	1,240	103	83	62	48	35	21	7	0	0	0	0
1,240	1,260	106	86	65	50	37	23	9	0	0	0	0
1,260	1,280	109	89	68	52	39	25	11	0	0	0	0
1,280	1,300	112	92	71	54	41	27	13	0	0	0	0
1,300	1,320	115	95	74	56	43	29	15	1	0	0	0
1,320	1,340	118	98	77	58	45	31	17	3	0	0	0
1,340	1,360	121	101	80	60	47	33	19	5	0	0	0
1,360	1,380	124	104	83	63	49	35	21	7	0	0	0
1,380	1,400	127	107	86	66	51	37	23	9	0	0	0
1,400	1,420	130	110	89	69	53	39	25	11	0	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

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	\$133	\$113	\$92	\$72	\$55	\$41	\$27	\$13	\$0	\$0	\$0
1,440	1,460	136	116	95	75	57	43	29	15	2	0	0
1,460	1,480	139	119	98	78	59	45	31	17	4	0	0
1,480	1,500	142	122	101	81	61	47	33	19	6	0	0
1,500	1,520	145	125	104	84	63	49	35	21	8	0	0
1,520	1,540	148	128	107	87	66	51	37	23	10	0	0
1,540	1,560	151	131	110	90	69	53	39	25	12	0	0
1,560	1,580	154	134	113	93	72	55	41	27	14	0	0
1,580	1,600	157	137	116	96	75	57	43	29	16	2	0
1,600	1,620	160	140	119	99	78	59	45	31	18	4	0
1,620	1,640	163	143	122	102	81	61	47	33	20	6	0
1,640	1,660	166	146	125	105	84	63	49	35	22	8	0
1,660	1,680	169	149	128	108	87	66	51	37	24	10	0
1,680	1,700	172	152	131	111	90	69	53	39	26	12	0
1,700	1,720	175	155	134	114	93	72	55	41	28	14	0
1,720	1,740	178	158	137	117	96	75	57	43	30	16	2
1,740	1,760	181	161	140	120	99	78	59	45	32	18	4
1,760	1,780	184	164	143	123	102	81	61	47	34	20	6
1,780	1,800	187	167	146	126	105	84	64	49	36	22	8
1,800	1,820	190	170	149	129	108	87	67	51	38	24	10
1,820	1,840	193	173	152	132	111	90	70	53	40	26	12
1,840	1,860	196	176	155	135	114	93	73	55	42	28	14
1,860	1,880	199	179	158	138	117	96	76	57	44	30	16
1,880	1,900	202	182	161	141	120	99	79	59	46	32	18
1,900	1,920	205	185	164	144	123	102	82	61	48	34	20
1,920	1,940	208	188	167	147	126	105	85	64	50	36	22
1,940	1,960	211	191	170	150	129	108	88	67	52	38	24
1,960	1,980	214	194	173	153	132	111	91	70	54	40	26
1,980	2,000	217	197	176	156	135	114	94	73	56	42	28
2,000	2,020	220	200	179	159	138	117	97	76	58	44	30
2,020	2,040	223	203	182	162	141	120	100	79	60	46	32
2,040	2,060	226	206	185	165	144	123	103	82	62	48	34
2,060	2,080	229	209	188	168	147	126	106	85	64	50	36
2,080	2,100	232	212	191	171	150	129	109	88	67	52	38
2,100	2,120	235	215	194	174	153	132	112	91	70	54	40
2,120	2,140	238	218	197	177	156	135	115	94	73	56	42
2,140	2,160	241	221	200	180	159	138	118	97	76	58	44
2,160	2,180	244	224	203	183	162	141	121	100	79	60	46
2,180	2,200	247	227	206	186	165	144	124	103	82	62	48
2,200	2,220	250	230	209	189	168	147	127	106	85	65	50
2,220	2,240	253	233	212	192	171	150	130	109	88	68	52
2,240	2,260	256	236	215	195	174	153	133	112	91	71	54
2,260	2,280	259	239	218	198	177	156	136	115	94	74	56
2,280	2,300	262	242	221	201	180	159	139	118	97	77	58
2,300	2,320	265	245	224	204	183	162	142	121	100	80	60
2,320	2,340	268	248	227	207	186	165	145	124	103	83	62
2,340	2,360	271	251	230	210	189	168	148	127	106	86	65
2,360	2,380	274	254	233	213	192	171	151	130	109	89	68
2,380	2,400	277	257	236	216	195	174	154	133	112	92	71
2,400	2,420	280	260	239	219	198	177	157	136	115	95	74
2,420	2,440	283	263	242	222	201	180	160	139	118	98	77
2,440	2,460	286	266	245	225	204	183	163	142	121	101	80
2,460	2,480	289	269	248	228	207	186	166	145	124	104	83
2,480	2,500	292	272	251	231	210	189	169	148	127	107	86
2,500	2,520	295	275	254	234	213	192	172	151	130	110	89
2,520	2,540	298	278	257	237	216	195	175	154	133	113	92
2,540	2,560	301	281	260	240	219	198	178	157	136	116	95
2,560	2,580	304	284	263	243	222	201	181	160	139	119	98
2,580	2,600	307	287	266	246	225	204	184	163	142	122	101
2,600	2,620	310	290	269	249	228	207	187	166	145	125	104
2,620	2,640	313	293	272	252	231	210	190	169	148	128	107
2,640	2,660	316	296	275	255	234	213	193	172	151	131	110
2,660	2,680	319	299	278	258	237	216	196	175	154	134	113
2,680	2,700	322	302	281	261	240	219	199	178	157	137	116
2,700	2,720	325	305	284	264	243	222	202	181	160	140	119
2,720	2,740	328	308	287	267	246	225	205	184	163	143	122

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 36. Also see the instructions on page 34.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	0	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	0	0	0	0	0	0	0	0	0	0
500	520	29	1	0	0	0	0	0	0	0	0	0
520	540	31	3	0	0	0	0	0	0	0	0	0
540	560	33	5	0	0	0	0	0	0	0	0	0
560	580	35	7	0	0	0	0	0	0	0	0	0
580	600	37	9	0	0	0	0	0	0	0	0	0
600	640	40	12	0	0	0	0	0	0	0	0	0
640	680	44	16	0	0	0	0	0	0	0	0	0
680	720	48	20	0	0	0	0	0	0	0	0	0
720	760	52	24	0	0	0	0	0	0	0	0	0
760	800	56	28	1	0	0	0	0	0	0	0	0
800	840	60	32	5	0	0	0	0	0	0	0	0
840	880	65	36	9	0	0	0	0	0	0	0	0
880	920	71	40	13	0	0	0	0	0	0	0	0
920	960	77	44	17	0	0	0	0	0	0	0	0
960	1,000	83	48	21	0	0	0	0	0	0	0	0
1,000	1,040	89	52	25	0	0	0	0	0	0	0	0
1,040	1,080	95	56	29	1	0	0	0	0	0	0	0
1,080	1,120	101	60	33	5	0	0	0	0	0	0	0
1,120	1,160	107	66	37	9	0	0	0	0	0	0	0
1,160	1,200	113	72	41	13	0	0	0	0	0	0	0
1,200	1,240	119	78	45	17	0	0	0	0	0	0	0
1,240	1,280	125	84	49	21	0	0	0	0	0	0	0
1,280	1,320	131	90	53	25	0	0	0	0	0	0	0
1,320	1,360	137	96	57	29	2	0	0	0	0	0	0
1,360	1,400	143	102	61	33	6	0	0	0	0	0	0
1,400	1,440	149	108	67	37	10	0	0	0	0	0	0
1,440	1,480	155	114	73	41	14	0	0	0	0	0	0
1,480	1,520	161	120	79	45	18	0	0	0	0	0	0
1,520	1,560	167	126	85	49	22	0	0	0	0	0	0
1,560	1,600	173	132	91	53	26	0	0	0	0	0	0
1,600	1,640	179	138	97	57	30	2	0	0	0	0	0
1,640	1,680	185	144	103	62	34	6	0	0	0	0	0
1,680	1,720	191	150	109	68	38	10	0	0	0	0	0
1,720	1,760	197	156	115	74	42	14	0	0	0	0	0
1,760	1,800	203	162	121	80	46	18	0	0	0	0	0
1,800	1,840	209	168	127	86	50	22	0	0	0	0	0
1,840	1,880	215	174	133	92	54	26	0	0	0	0	0
1,880	1,920	221	180	139	98	58	30	3	0	0	0	0
1,920	1,960	227	186	145	104	62	34	7	0	0	0	0
1,960	2,000	233	192	151	110	68	38	11	0	0	0	0
2,000	2,040	239	198	157	116	74	42	15	0	0	0	0
2,040	2,080	245	204	163	122	80	46	19	0	0	0	0
2,080	2,120	251	210	169	128	86	50	23	0	0	0	0
2,120	2,160	257	216	175	134	92	54	27	0	0	0	0
2,160	2,200	263	222	181	140	98	58	31	3	0	0	0
2,200	2,240	269	228	187	146	104	63	35	7	0	0	0
2,240	2,280	275	234	193	152	110	69	39	11	0	0	0
2,280	2,320	281	240	199	158	116	75	43	15	0	0	0
2,320	2,360	287	246	205	164	122	81	47	19	0	0	0
2,360	2,400	293	252	211	170	128	87	51	23	0	0	0
2,400	2,440	299	258	217	176	134	93	55	27	0	0	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	\$305	\$264	\$223	\$182	\$140	\$99	\$59	\$31	\$4	\$0	\$0
2,480	2,520	311	270	229	188	146	105	64	35	8	0	0
2,520	2,560	317	276	235	194	152	111	70	39	12	0	0
2,560	2,600	323	282	241	200	158	117	76	43	16	0	0
2,600	2,640	329	288	247	206	164	123	82	47	20	0	0
2,640	2,680	335	294	253	212	170	129	88	51	24	0	0
2,680	2,720	343	300	259	218	176	135	94	55	28	0	0
2,720	2,760	353	306	265	224	182	141	100	59	32	4	0
2,760	2,800	363	312	271	230	188	147	106	65	36	8	0
2,800	2,840	373	318	277	236	194	153	112	71	40	12	0
2,840	2,880	383	324	283	242	200	159	118	77	44	16	0
2,880	2,920	393	330	289	248	206	165	124	83	48	20	0
2,920	2,960	403	336	295	254	212	171	130	89	52	24	0
2,960	3,000	413	344	301	260	218	177	136	95	56	28	1
3,000	3,040	423	354	307	266	224	183	142	101	60	32	5
3,040	3,080	433	364	313	272	230	189	148	107	65	36	9
3,080	3,120	443	374	319	278	236	195	154	113	71	40	13
3,120	3,160	453	384	325	284	242	201	160	119	77	44	17
3,160	3,200	463	394	331	290	248	207	166	125	83	48	21
3,200	3,240	473	404	337	296	254	213	172	131	89	52	25
3,240	3,280	483	414	345	302	260	219	178	137	95	56	29
3,280	3,320	493	424	355	308	266	225	184	143	101	60	33
3,320	3,360	503	434	365	314	272	231	190	149	107	66	37
3,360	3,400	513	444	375	320	278	237	196	155	113	72	41
3,400	3,440	523	454	385	326	284	243	202	161	119	78	45
3,440	3,480	533	464	395	332	290	249	208	167	125	84	49
3,480	3,520	543	474	405	338	296	255	214	173	131	90	53
3,520	3,560	553	484	415	346	302	261	220	179	137	96	57
3,560	3,600	563	494	425	356	308	267	226	185	143	102	61
3,600	3,640	573	504	435	366	314	273	232	191	149	108	67
3,640	3,680	583	514	445	376	320	279	238	197	155	114	73
3,680	3,720	593	524	455	386	326	285	244	203	161	120	79
3,720	3,760	603	534	465	396	332	291	250	209	167	126	85
3,760	3,800	613	544	475	406	338	297	256	215	173	132	91
3,800	3,840	623	554	485	416	348	303	262	221	179	138	97
3,840	3,880	633	564	495	426	358	309	268	227	185	144	103
3,880	3,920	643	574	505	436	368	315	274	233	191	150	109
3,920	3,960	653	584	515	446	378	321	280	239	197	156	115
3,960	4,000	663	594	525	456	388	327	286	245	203	162	121
4,000	4,040	673	604	535	466	398	333	292	251	209	168	127
4,040	4,080	683	614	545	476	408	339	298	257	215	174	133
4,080	4,120	693	624	555	486	418	349	304	263	221	180	139
4,120	4,160	703	634	565	496	428	359	310	269	227	186	145
4,160	4,200	713	644	575	506	438	369	316	275	233	192	151
4,200	4,240	723	654	585	516	448	379	322	281	239	198	157
4,240	4,280	733	664	595	526	458	389	328	287	245	204	163
4,280	4,320	743	674	605	536	468	399	334	293	251	210	169
4,320	4,360	753	684	615	546	478	409	340	299	257	216	175
4,360	4,400	763	694	625	556	488	419	350	305	263	222	181
4,400	4,440	773	704	635	566	498	429	360	311	269	228	187
4,440	4,480	783	714	645	576	508	439	370	317	275	234	193
4,480	4,520	793	724	655	586	518	449	380	323	281	240	199
4,520	4,560	803	734	665	596	528	459	390	329	287	246	205
4,560	4,600	813	744	675	606	538	469	400	335	293	252	211
4,600	4,640	823	754	685	616	548	479	410	341	299	258	217
4,640	4,680	833	764	695	626	558	489	420	351	305	264	223
4,680	4,720	843	774	705	636	568	499	430	361	311	270	229
4,720	4,760	853	784	715	646	578	509	440	371	317	276	235
4,760	4,800	863	794	725	656	588	519	450	381	323	282	241
4,800	4,840	873	804	735	666	598	529	460	391	329	288	247
4,840	4,880	883	814	745	676	608	539	470	401	335	294	253
4,880	4,920	893	824	755	686	618	549	480	411	343	300	259
4,920	4,960	903	834	765	696	628	559	490	421	353	306	265
4,960	5,000	913	844	775	706	638	569	500	431	363	312	271
5,000	5,040	923	854	785	716	648	579	510	441	373	318	277
5,040	5,080	933	864	795	726	658	589	520	451	383	324	283

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 36. Also see the instructions on page 34.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2006)

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	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1,000	31	4	0	0	0	0	0	0	0	0	0
1,000	1,040	35	8	0	0	0	0	0	0	0	0	0
1,040	1,080	39	12	0	0	0	0	0	0	0	0	0
1,080	1,120	43	16	0	0	0	0	0	0	0	0	0
1,120	1,160	47	20	0	0	0	0	0	0	0	0	0
1,160	1,200	51	24	0	0	0	0	0	0	0	0	0
1,200	1,240	55	28	0	0	0	0	0	0	0	0	0
1,240	1,280	59	32	4	0	0	0	0	0	0	0	0
1,280	1,320	63	36	8	0	0	0	0	0	0	0	0
1,320	1,360	67	40	12	0	0	0	0	0	0	0	0
1,360	1,400	71	44	16	0	0	0	0	0	0	0	0
1,400	1,440	75	48	20	0	0	0	0	0	0	0	0
1,440	1,480	79	52	24	0	0	0	0	0	0	0	0
1,480	1,520	83	56	28	1	0	0	0	0	0	0	0
1,520	1,560	87	60	32	5	0	0	0	0	0	0	0
1,560	1,600	91	64	36	9	0	0	0	0	0	0	0
1,600	1,640	95	68	40	13	0	0	0	0	0	0	0
1,640	1,680	99	72	44	17	0	0	0	0	0	0	0
1,680	1,720	103	76	48	21	0	0	0	0	0	0	0
1,720	1,760	107	80	52	25	0	0	0	0	0	0	0
1,760	1,800	111	84	56	29	1	0	0	0	0	0	0
1,800	1,840	115	88	60	33	5	0	0	0	0	0	0
1,840	1,880	119	92	64	37	9	0	0	0	0	0	0
1,880	1,920	123	96	68	41	13	0	0	0	0	0	0
1,920	1,960	129	100	72	45	17	0	0	0	0	0	0
1,960	2,000	135	104	76	49	21	0	0	0	0	0	0
2,000	2,040	141	108	80	53	25	0	0	0	0	0	0
2,040	2,080	147	112	84	57	29	2	0	0	0	0	0
2,080	2,120	153	116	88	61	33	6	0	0	0	0	0
2,120	2,160	159	120	92	65	37	10	0	0	0	0	0
2,160	2,200	165	124	96	69	41	14	0	0	0	0	0
2,200	2,240	171	130	100	73	45	18	0	0	0	0	0
2,240	2,280	177	136	104	77	49	22	0	0	0	0	0
2,280	2,320	183	142	108	81	53	26	0	0	0	0	0
2,320	2,360	189	148	112	85	57	30	2	0	0	0	0
2,360	2,400	195	154	116	89	61	34	6	0	0	0	0
2,400	2,440	201	160	120	93	65	38	10	0	0	0	0
2,440	2,480	207	166	124	97	69	42	14	0	0	0	0
2,480	2,520	213	172	130	101	73	46	18	0	0	0	0
2,520	2,560	219	178	136	105	77	50	22	0	0	0	0
2,560	2,600	225	184	142	109	81	54	26	0	0	0	0
2,600	2,640	231	190	148	113	85	58	30	3	0	0	0
2,640	2,680	237	196	154	117	89	62	34	7	0	0	0
2,680	2,720	243	202	160	121	93	66	38	11	0	0	0
2,720	2,760	249	208	166	125	97	70	42	15	0	0	0
2,760	2,800	255	214	172	131	101	74	46	19	0	0	0
2,800	2,840	261	220	178	137	105	78	50	23	0	0	0
2,840	2,880	267	226	184	143	109	82	54	27	0	0	0
2,880	2,920	273	232	190	149	113	86	58	31	3	0	0
2,920	2,960	279	238	196	155	117	90	62	35	7	0	0
2,960	3,000	285	244	202	161	121	94	66	39	11	0	0
3,000	3,040	291	250	208	167	126	98	70	43	15	0	0
3,040	3,080	297	256	214	173	132	102	74	47	19	0	0
3,080	3,120	303	262	220	179	138	106	78	51	23	0	0
3,120	3,160	309	268	226	185	144	110	82	55	27	0	0
3,160	3,200	315	274	232	191	150	114	86	59	31	4	0
3,200	3,240	321	280	238	197	156	118	90	63	35	8	0

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2006)

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	\$327	\$286	\$244	\$203	\$162	\$122	\$94	\$67	\$39	\$12	\$0
3,280	3,320	333	292	250	209	168	127	98	71	43	16	0
3,320	3,360	339	298	256	215	174	133	102	75	47	20	0
3,360	3,400	345	304	262	221	180	139	106	79	51	24	0
3,400	3,440	351	310	268	227	186	145	110	83	55	28	0
3,440	3,480	357	316	274	233	192	151	114	87	59	32	4
3,480	3,520	363	322	280	239	198	157	118	91	63	36	8
3,520	3,560	369	328	286	245	204	163	122	95	67	40	12
3,560	3,600	375	334	292	251	210	169	127	99	71	44	16
3,600	3,640	381	340	298	257	216	175	133	103	75	48	20
3,640	3,680	387	346	304	263	222	181	139	107	79	52	24
3,680	3,720	393	352	310	269	228	187	145	111	83	56	28
3,720	3,760	399	358	316	275	234	193	151	115	87	60	32
3,760	3,800	405	364	322	281	240	199	157	119	91	64	36
3,800	3,840	411	370	328	287	246	205	163	123	95	68	40
3,840	3,880	417	376	334	293	252	211	169	128	99	72	44
3,880	3,920	423	382	340	299	258	217	175	134	103	76	48
3,920	3,960	429	388	346	305	264	223	181	140	107	80	52
3,960	4,000	435	394	352	311	270	229	187	146	111	84	56
4,000	4,040	441	400	358	317	276	235	193	152	115	88	60
4,040	4,080	447	406	364	323	282	241	199	158	119	92	64
4,080	4,120	453	412	370	329	288	247	205	164	123	96	68
4,120	4,160	459	418	376	335	294	253	211	170	129	100	72
4,160	4,200	465	424	382	341	300	259	217	176	135	104	76
4,200	4,240	471	430	388	347	306	265	223	182	141	108	80
4,240	4,280	477	436	394	353	312	271	229	188	147	112	84
4,280	4,320	483	442	400	359	318	277	235	194	153	116	88
4,320	4,360	489	448	406	365	324	283	241	200	159	120	92
4,360	4,400	495	454	412	371	330	289	247	206	165	124	96
4,400	4,440	501	460	418	377	336	295	253	212	171	130	100
4,440	4,480	507	466	424	383	342	301	259	218	177	136	104
4,480	4,520	513	472	430	389	348	307	265	224	183	142	108
4,520	4,560	519	478	436	395	354	313	271	230	189	148	112
4,560	4,600	525	484	442	401	360	319	277	236	195	154	116
4,600	4,640	531	490	448	407	366	325	283	242	201	160	120
4,640	4,680	537	496	454	413	372	331	289	248	207	166	124
4,680	4,720	543	502	460	419	378	337	295	254	213	172	130
4,720	4,760	549	508	466	425	384	343	301	260	219	178	136
4,760	4,800	555	514	472	431	390	349	307	266	225	184	142
4,800	4,840	561	520	478	437	396	355	313	272	231	190	148
4,840	4,880	567	526	484	443	402	361	319	278	237	196	154
4,880	4,920	573	532	490	449	408	367	325	284	243	202	160
4,920	4,960	579	538	496	455	414	373	331	290	249	208	166
4,960	5,000	585	544	502	461	420	379	337	296	255	214	172
5,000	5,040	591	550	508	467	426	385	343	302	261	220	178
5,040	5,080	597	556	514	473	432	391	349	308	267	226	184
5,080	5,120	603	562	520	479	438	397	355	314	273	232	190
5,120	5,160	609	568	526	485	444	403	361	320	279	238	196
5,160	5,200	615	574	532	491	450	409	367	326	285	244	202
5,200	5,240	621	580	538	497	456	415	373	332	291	250	208
5,240	5,280	627	586	544	503	462	421	379	338	297	256	214
5,280	5,320	633	592	550	509	468	427	385	344	303	262	220
5,320	5,360	639	598	556	515	474	433	391	350	309	268	226
5,360	5,400	645	604	562	521	480	439	397	356	315	274	232
5,400	5,440	651	610	568	527	486	445	403	362	321	280	238
5,440	5,480	657	616	574	533	492	451	409	368	327	286	244
5,480	5,520	663	622	580	539	498	457	415	374	333	292	250
5,520	5,560	669	628	586	545	504	463	421	380	339	298	256
5,560	5,600	675	634	592	551	510	469	427	386	345	304	262
5,600	5,640	681	640	598	557	516	475	433	392	351	310	268
5,640	5,680	687	646	604	563	522	481	439	398	357	316	274
5,680	5,720	696	652	610	569	528	487	445	404	363	322	280
5,720	5,760	706	658	616	575	534	493	451	410	369	328	286
5,760	5,800	716	664	622	581	540	499	457	416	375	334	292
5,800	5,840	726	670	628	587	546	505	463	422	381	340	298
5,840	5,880	736	676	634	593	552	511	469	428	387	346	304

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 36. Also see the instructions on page 34.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2006)

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$219	\$222	\$40	\$37	\$33	\$30	\$27	\$24	\$21	\$18	\$15	\$13	\$11
222	225	41	37	34	31	28	25	21	18	15	13	12
225	228	41	38	35	32	29	25	22	19	16	14	12
228	231	42	39	36	33	29	26	23	20	17	14	12
231	234	43	40	36	33	30	27	24	21	17	15	13
234	237	44	40	37	34	31	28	24	21	18	15	13
237	240	44	41	38	35	32	28	25	22	19	16	14
240	243	45	42	39	36	32	29	26	23	20	16	14
243	246	46	43	39	36	33	30	27	24	20	17	15
246	249	47	43	40	37	34	31	27	24	21	18	15
249	252	47	44	41	38	35	31	28	25	22	19	16
252	255	48	45	42	39	35	32	29	26	23	19	16
255	258	49	46	42	39	36	33	30	27	23	20	17
258	261	50	46	43	40	37	34	30	27	24	21	18
261	264	50	47	44	41	38	34	31	28	25	22	19
264	267	51	48	45	42	38	35	32	29	26	22	19
267	270	52	49	45	42	39	36	33	30	26	23	20
270	273	53	49	46	43	40	37	33	30	27	24	21
273	276	53	50	47	44	41	37	34	31	28	25	22
276	279	54	51	48	45	41	38	35	32	29	25	22
279	282	55	52	48	45	42	39	36	33	29	26	23
282	285	56	52	49	46	43	40	36	33	30	27	24
285	288	56	53	50	47	44	40	37	34	31	28	25
288	291	57	54	51	48	44	41	38	35	32	28	25
291	294	58	55	51	48	45	42	39	36	32	29	26
294	297	59	55	52	49	46	43	39	36	33	30	27
297	300	60	56	53	50	47	43	40	37	34	31	28
300	303	61	57	54	51	47	44	41	38	35	31	28
303	306	61	58	54	51	48	45	42	39	35	32	29
306	309	62	59	55	52	49	46	42	39	36	33	30
309	312	63	60	56	53	50	46	43	40	37	34	31
312	315	64	60	57	54	50	47	44	41	38	34	31
315	318	65	61	58	54	51	48	45	42	38	35	32
318	321	66	62	59	55	52	49	45	42	39	36	33
321	324	67	63	59	56	53	49	46	43	40	37	34
324	327	67	64	60	57	53	50	47	44	41	37	34
327	330	68	65	61	58	54	51	48	45	41	38	35
330	333	69	65	62	58	55	52	48	45	42	39	36
333	336	70	66	63	59	56	52	49	46	43	40	37
336	339	71	67	64	60	56	53	50	47	44	40	37
339	341	71	68	64	61	57	54	51	47	44	41	38
341	343	72	68	65	61	58	54	51	48	45	42	38
343	345	73	69	65	62	58	55	52	48	45	42	39
345	347	73	70	66	62	59	55	52	49	46	43	39
347	349	74	70	67	63	59	56	53	49	46	43	40
349	351	74	71	67	64	60	56	53	50	47	44	40
351	353	75	71	68	64	61	57	54	50	47	44	41
353	355	75	72	68	65	61	58	54	51	48	45	41
355	357	76	72	69	65	62	58	55	51	48	45	42
357	359	76	73	69	66	62	59	55	52	49	46	42
359	361	77	73	70	66	63	59	56	52	49	46	43
361	363	78	74	70	67	63	60	56	53	50	47	43
363	365	78	75	71	67	64	60	57	53	50	47	44
365	367	79	75	72	68	64	61	57	54	51	48	44
367	369	79	76	72	69	65	61	58	54	51	48	45
369	371	80	76	73	69	66	62	58	55	52	49	45
371	373	80	77	73	70	66	63	59	55	52	49	46
373	375	81	77	74	70	67	63	60	56	53	50	46
375	377	81	78	74	71	67	64	60	57	53	50	47
377	379	82	78	75	71	68	64	61	57	54	51	47
379	381	83	79	75	72	68	65	61	58	54	51	48
381	383	83	80	76	73	69	65	62	58	55	52	48
383	385	84	80	77	73	70	66	62	59	55	52	49
385	387	84	81	77	74	70	67	63	59	56	53	49
387	389	85	81	78	74	71	67	64	60	56	53	50
389	391	85	82	78	75	71	68	64	61	57	54	50

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 37. Also see the instructions on page 34.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2006)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	\$28	\$26	\$24	\$22	\$20	\$18	\$16	\$15	\$13	\$11	\$9
237	240	28	26	24	23	21	19	17	15	13	11	9
240	243	29	27	25	23	21	19	17	15	14	12	10
243	246	29	27	25	23	22	20	18	16	14	12	10
246	249	30	28	26	24	22	20	18	16	14	13	11
249	252	30	28	26	24	22	21	19	17	15	13	11
252	255	31	29	27	25	23	21	19	17	15	13	12
255	258	31	29	27	25	23	21	20	18	16	14	12
258	261	31	30	28	26	24	22	20	18	16	14	12
261	264	32	30	28	26	24	22	20	19	17	15	13
264	267	33	30	29	27	25	23	21	19	17	15	13
267	270	33	31	29	27	25	23	21	19	18	16	14
270	273	34	31	29	28	26	24	22	20	18	16	14
273	276	35	32	30	28	26	24	22	20	18	17	15
276	279	36	33	30	28	27	25	23	21	19	17	15
279	282	36	33	31	29	27	25	23	21	19	17	16
282	285	37	34	31	29	27	26	24	22	20	18	16
285	288	38	35	32	30	28	26	24	22	20	18	16
288	291	39	36	32	30	28	26	25	23	21	19	17
291	294	39	36	33	31	29	27	25	23	21	19	17
294	297	40	37	34	31	29	27	25	24	22	20	18
297	300	41	38	35	32	30	28	26	24	22	20	18
300	303	42	39	35	32	30	28	26	24	23	21	19
303	306	42	39	36	33	31	29	27	25	23	21	19
306	309	43	40	37	34	31	29	27	25	23	22	20
309	312	44	41	38	34	31	30	28	26	24	22	20
312	315	45	42	38	35	32	30	28	26	24	22	21
315	318	45	42	39	36	33	30	29	27	25	23	21
318	321	46	43	40	37	34	31	29	27	25	23	21
321	324	47	44	41	37	34	31	29	28	26	24	22
324	327	48	45	41	38	35	32	30	28	26	24	22
327	330	48	45	42	39	36	33	30	28	27	25	23
330	333	49	46	43	40	37	33	31	29	27	25	23
333	336	50	47	44	40	37	34	31	29	27	26	24
336	339	51	48	44	41	38	35	32	30	28	26	24
339	341	51	48	45	42	39	35	32	30	28	26	24
341	343	52	49	46	42	39	36	33	30	29	27	25
343	345	52	49	46	43	40	36	33	31	29	27	25
345	347	53	50	47	43	40	37	34	31	29	27	25
347	349	53	50	47	44	41	37	34	31	29	28	26
349	351	54	51	48	44	41	38	35	32	30	28	26
351	353	54	51	48	45	42	38	35	32	30	28	26
353	355	55	52	49	45	42	39	36	33	30	28	27
355	357	55	52	49	46	43	39	36	33	31	29	27
357	359	56	53	50	46	43	40	37	34	31	29	27
359	361	56	53	50	47	44	40	37	34	31	29	27
361	363	57	54	51	47	44	41	38	35	32	30	28
363	365	57	54	51	48	45	41	38	35	32	30	28
365	367	58	55	52	48	45	42	39	36	32	30	28
367	369	58	55	52	49	46	42	39	36	33	31	29
369	371	59	56	53	49	46	43	40	37	33	31	29
371	373	59	56	53	50	47	43	40	37	34	31	29
373	375	60	57	54	50	47	44	41	38	34	31	30
375	377	60	57	54	51	48	44	41	38	35	32	30
377	379	61	58	55	51	48	45	42	39	35	32	30
379	381	61	58	55	52	49	45	42	39	36	33	30
381	383	62	59	56	52	49	46	43	40	36	33	31
383	385	62	59	56	53	50	46	43	40	37	34	31
385	387	63	60	57	53	50	47	44	41	37	34	31
387	389	63	60	57	54	51	47	44	41	38	35	32
389	391	64	61	58	54	51	48	45	42	38	35	32
391	393	64	61	58	55	52	48	45	42	39	36	33
393	395	65	62	59	55	52	49	46	43	39	36	33
395	397	65	62	59	56	53	49	46	43	40	37	34
397	399	66	63	60	56	53	50	47	44	40	37	34
399	401	66	63	60	57	54	50	47	44	41	38	35

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 37. Also see the instructions on page 34.

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 2006)

Table 1. WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$155	20.40% of wages	\$0	\$155	20.40% of wages	\$0	\$77	20.40% of wages
\$155	\$284	\$32	\$155	\$323	\$32	\$77	\$161	\$16
\$284		\$32 less 9.588% of wages in excess of \$284	\$323		\$32 less 9.588% of wages in excess of \$323	\$161		\$16 less 9.588% of wages in excess of \$161

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$310	20.40% of wages	\$0	\$310	20.40% of wages	\$0	\$155	20.40% of wages
\$310	\$569	\$63	\$310	\$646	\$63	\$155	\$323	\$32
\$569		\$63 less 9.588% of wages in excess of \$569	\$646		\$63 less 9.588% of wages in excess of \$646	\$323		\$32 less 9.588% of wages in excess of \$323

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$336	20.40% of wages	\$0	\$336	20.40% of wages	\$0	\$168	20.40% of wages
\$336	\$617	\$69	\$336	\$700	\$69	\$168	\$350	\$34
\$617		\$69 less 9.588% of wages in excess of \$617	\$700		\$69 less 9.588% of wages in excess of \$700	\$350		\$34 less 9.588% of wages in excess of \$350

Table 4. MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$673	20.40% of wages	\$0	\$673	20.40% of wages	\$0	\$336	20.40% of wages
\$673	\$1,234	\$137	\$673	\$1,400	\$137	\$336	\$700	\$69
\$1,234		\$137 less 9.588% of wages in excess of \$1,234	\$1,400		\$137 less 9.588% of wages in excess of \$1,400	\$700		\$69 less 9.588% of wages in excess of \$700

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 2006)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$2,020	20.40% of wages	\$0	\$2,020	20.40% of wages	\$0	\$1,010	20.40% of wages
\$2,020	\$3,702	\$412	\$2,020	\$4,202	\$412	\$1,010	\$2,101	\$206
\$3,702		\$412 less 9.588% of wages in excess of \$3,702	\$4,202		\$412 less 9.588% of wages in excess of \$4,202	\$2,101		\$206 less 9.588% of wages in excess of \$2,101

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$4,040	20.40% of wages	\$0	\$4,040	20.40% of wages	\$0	\$2,020	20.40% of wages
\$4,040	\$7,405	\$824	\$4,040	\$8,405	\$824	\$2,020	\$4,202	\$412
\$7,405		\$824 less 9.588% of wages in excess of \$7,405	\$8,405		\$824 less 9.588% of wages in excess of \$8,405	\$4,202		\$412 less 9.588% of wages in excess of \$4,202

Table 7. ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$8,080	20.40% of wages	\$0	\$8,080	20.40% of wages	\$0	\$4,040	20.40% of wages
\$8,080	\$14,810	\$1,648	\$8,080	\$16,810	\$1,648	\$4,040	\$8,405	\$824
\$14,810		\$1,648 less 9.588% of wages in excess of \$14,810	\$16,810		\$1,648 less 9.588% of wages in excess of \$16,810	\$8,405		\$824 less 9.588% of wages in excess of \$8,405

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$31	20.40% of wages	\$0	\$31	20.40% of wages	\$0	\$15	20.40% of wages
\$31	\$56	\$6	\$31	\$64	\$6	\$15	\$32	\$3
\$56		\$6 less 9.588% of wages in excess of \$56	\$64		\$6 less 9.588% of wages in excess of \$64	\$32		\$3 less 9.588% of wages in excess of \$32

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2006)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$350	\$360	\$24	\$480	\$490	\$12
5	10	1	70	75	14	135	140	28	360	370	24	490	500	11
10	15	2	75	80	15	140	145	29	370	380	23	500	510	10
15	20	3	80	85	16	145	150	30	380	390	22	510	520	9
20	25	4	85	90	17	150	155	31	390	400	21	520	530	8
25	30	5	90	95	18	155	280	32	400	410	20	530	540	7
30	35	6	95	100	19	280	290	31	410	420	19	540	550	6
35	40	7	100	105	20	290	300	30	420	430	18	550	560	5
40	45	8	105	110	21	300	310	29	430	440	17	560	570	4
45	50	9	110	115	22	310	320	28	440	450	16	570	580	3
50	55	10	115	120	23	320	330	27	450	460	15	580	590	2
55	60	11	120	125	24	330	340	26	460	470	14	590	600	1
60	65	12	125	130	26	340	350	25	470	480	13	600	610	1
												610	- - -	0

MARRIED Without Spouse Filing Certificate

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

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$70	\$75	\$14	\$210	\$220	\$10	\$280	\$290	\$4
5	10	1	40	45	8	75	160	15	220	230	9	290	300	3
10	15	2	45	50	9	160	170	15	230	240	8	300	310	2
15	20	3	50	55	10	170	180	14	240	250	7	310	320	1
20	25	4	55	60	11	180	190	13	250	260	6	320	- - -	0
25	30	5	60	65	12	190	200	12	260	270	5			
30	35	6	65	70	13	200	210	11	270	280	4			

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

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

(continued on next page)

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$275	\$280	\$56	\$635	\$645	\$56	\$785	\$795	\$42	\$935	\$945	\$27	\$1,085	\$1,095	\$13
280	285	57	645	655	55	795	805	41	945	955	26	1,095	1,105	12
285	290	58	655	665	54	805	815	40	955	965	25	1,105	1,115	11
290	295	59	665	675	53	815	825	39	965	975	25	1,115	1,125	10
295	300	60	675	685	52	825	835	38	975	985	24	1,125	1,135	9
300	305	61	685	695	51	835	845	37	985	995	23	1,135	1,145	8
305	310	62	695	705	50	845	855	36	995	1,005	22	1,145	1,155	7
310	565	63	705	715	49	855	865	35	1,005	1,015	21	1,155	1,165	6
565	575	63	715	725	48	865	875	34	1,015	1,025	20	1,165	1,175	5
575	585	62	725	735	48	875	885	33	1,025	1,035	19	1,175	1,185	4
585	595	61	735	745	47	885	895	32	1,035	1,045	18	1,185	1,195	3
595	605	60	745	755	46	895	905	31	1,045	1,055	17	1,195	1,205	2
605	615	59	755	765	45	905	915	30	1,055	1,065	16	1,205	1,215	2
615	625	58	765	775	44	915	925	29	1,065	1,075	15	1,215	1,225	1
625	635	57	775	785	43	925	935	28	1,075	1,085	14	1,225	- - -	0

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$795	\$805	\$48	\$1,055	\$1,065	\$23
5	10	1	135	140	28	265	270	54	805	815	47	1,065	1,075	22
10	15	2	140	145	29	270	275	55	815	825	46	1,075	1,085	21
15	20	3	145	150	30	275	280	56	825	835	45	1,085	1,095	20
20	25	4	150	155	31	280	285	57	835	845	44	1,095	1,105	19
25	30	5	155	160	32	285	290	58	845	855	43	1,105	1,115	18
30	35	6	160	165	33	290	295	59	855	865	42	1,115	1,125	18
35	40	7	165	170	34	295	300	60	865	875	41	1,125	1,135	17
40	45	8	170	175	35	300	305	61	875	885	41	1,135	1,145	16
45	50	9	175	180	36	305	310	62	885	895	40	1,145	1,155	15
50	55	10	180	185	37	310	645	63	895	905	39	1,155	1,165	14
55	60	11	185	190	38	645	655	63	905	915	38	1,165	1,175	13
60	65	12	190	195	39	655	665	62	915	925	37	1,175	1,185	12
65	70	13	195	200	40	665	675	61	925	935	36	1,185	1,195	11
70	75	14	200	205	41	675	685	60	935	945	35	1,195	1,205	10
75	80	15	205	210	42	685	695	59	945	955	34	1,205	1,215	9
80	85	16	210	215	43	695	705	58	955	965	33	1,215	1,225	8
85	90	17	215	220	44	705	715	57	965	975	32	1,225	1,235	7
90	95	18	220	225	45	715	725	56	975	985	31	1,235	1,245	6
95	100	19	225	230	46	725	735	55	985	995	30	1,245	1,255	5
100	105	20	230	235	47	735	745	54	995	1,005	29	1,255	1,265	4
105	110	21	235	240	48	745	755	53	1,005	1,015	28	1,265	1,275	3
110	115	22	240	245	49	755	765	52	1,015	1,025	27	1,275	1,285	2
115	120	23	245	250	50	765	775	51	1,025	1,035	26	1,285	1,295	1
120	125	24	250	255	51	775	785	50	1,035	1,045	25	1,295	- - -	0
125	130	26	255	260	52	785	795	49	1,045	1,055	24			

MARRIED With Both Spouses Filing Certificate

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

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$140	\$145	\$29	\$280	\$285	\$57	\$775	\$785	\$53	\$1,055	\$1,065	\$26
5	10	1	145	150	30	285	290	58	785	795	52	1,065	1,075	25
10	15	2	150	155	31	290	295	59	795	805	51	1,075	1,085	24
15	20	3	155	160	32	295	300	60	805	815	50	1,085	1,095	23
20	25	4	160	165	33	300	305	61	815	825	49	1,095	1,105	22
25	30	5	165	170	34	305	310	62	825	835	48	1,105	1,115	21
30	35	6	170	175	35	310	315	63	835	845	47	1,115	1,125	20
35	40	7	175	180	36	315	320	64	845	855	46	1,125	1,135	19
40	45	8	180	185	37	320	325	65	855	865	45	1,135	1,145	18
45	50	9	185	190	38	325	330	66	865	875	44	1,145	1,155	17
50	55	10	190	195	39	330	335	67	875	885	43	1,155	1,165	16
55	60	11	195	200	40	335	615	68	885	895	42	1,165	1,175	15
60	65	12	200	205	41	615	625	68	895	905	41	1,175	1,185	14
65	70	13	205	210	42	625	635	67	905	915	40	1,185	1,195	13
70	75	14	210	215	43	635	645	66	915	925	39	1,195	1,205	12
75	80	15	215	220	44	645	655	65	925	935	38	1,205	1,215	11
80	85	16	220	225	45	655	665	64	935	945	37	1,215	1,225	10
85	90	17	225	230	46	665	675	63	945	955	36	1,225	1,235	9
90	95	18	230	235	47	675	685	62	955	965	35	1,235	1,245	8
95	100	19	235	240	48	685	695	61	965	975	34	1,245	1,255	8
100	105	20	240	245	49	695	705	60	975	985	33	1,255	1,265	7
105	110	21	245	250	50	705	715	59	985	995	32	1,265	1,275	6
110	115	22	250	255	51	715	725	58	995	1,005	31	1,275	1,285	5
115	120	23	255	260	52	725	735	57	1,005	1,015	31	1,285	1,295	4
120	125	24	260	265	53	735	745	56	1,015	1,025	30	1,295	1,305	3
125	130	26	265	270	54	745	755	55	1,025	1,035	29	1,305	1,315	2
130	135	27	270	275	55	755	765	54	1,035	1,045	28	1,315	1,325	1
135	140	28	275	280	56	765	775	54	1,045	1,055	27	1,325	- - -	0

MARRIED Without Spouse Filing Certificate

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

SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$430	\$440	\$26	\$570	\$580	\$12
5	10	1	75	80	15	145	150	30	440	450	25	580	590	11
10	15	2	80	85	16	150	155	31	450	460	24	590	600	10
15	20	3	85	90	17	155	160	32	460	470	23	600	610	9
20	25	4	90	95	18	160	165	33	470	480	22	610	620	8
25	30	5	95	100	19	165	350	34	480	490	21	620	630	8
30	35	6	100	105	20	350	360	33	490	500	20	630	640	7
35	40	7	105	110	21	360	370	32	500	510	19	640	650	6
40	45	8	110	115	22	370	380	31	510	520	18	650	660	5
45	50	9	115	120	23	380	390	31	520	530	17	660	670	4
50	55	10	120	125	24	390	400	30	530	540	16	670	680	3
55	60	11	125	130	26	400	410	29	540	550	15	680	690	2
60	65	12	130	135	27	410	420	28	550	560	14	690	700	1
65	70	13	135	140	28	420	430	27	560	570	13	700	- - -	0

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

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

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Payment to be made			Wages—			Payment to be made			Wages—			Payment to be made		
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$2,070	\$2,080	\$56	\$2,190	\$2,200	\$45	\$2,310	\$2,320	\$33	\$2,430	\$2,440	\$22	\$2,550	\$2,560	\$10			
2,080	2,090	55	2,200	2,210	44	2,320	2,330	32	2,440	2,450	21	2,560	2,570	9			
2,090	2,100	54	2,210	2,220	43	2,330	2,340	31	2,450	2,460	20	2,570	2,580	8			
2,100	2,110	53	2,220	2,230	42	2,340	2,350	30	2,460	2,470	19	2,580	2,590	7			
2,110	2,120	52	2,230	2,240	41	2,350	2,360	29	2,470	2,480	18	2,590	2,600	6			
2,120	2,130	51	2,240	2,250	40	2,360	2,370	28	2,480	2,490	17	2,600	2,610	5			
2,130	2,140	50	2,250	2,260	39	2,370	2,380	27	2,490	2,500	16	2,610	2,620	4			
2,140	2,150	50	2,260	2,270	38	2,380	2,390	27	2,500	2,510	15	2,620	2,630	4			
2,150	2,160	49	2,270	2,280	37	2,390	2,400	26	2,510	2,520	14	2,630	2,640	3			
2,160	2,170	48	2,280	2,290	36	2,400	2,410	25	2,520	2,530	13	2,640	2,650	2			
2,170	2,180	47	2,290	2,300	35	2,410	2,420	24	2,530	2,540	12	2,650	2,660	1			
2,180	2,190	46	2,300	2,310	34	2,420	2,430	23	2,540	2,550	11	2,660	- - -	0			

MARRIED Without Spouse Filing Certificate

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

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