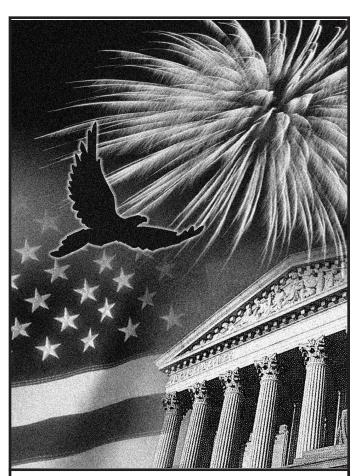


#### Publication 15-T

Cat. No. 32112B

# **Federal Income Tax** Withholding **Methods**

For use in **2020** 



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### **Future Developments**

For the latest information about developments related to Pub. 15-T, such as legislation enacted after it was published, go to IRS.gov/Pub15T.

#### Introduction

This publication supplements Pub. 15, Employer's Tax Guide, and Pub. 51, Agricultural Employer's Tax Guide. It describes how to figure withholding using the Wage Bracket Method or Percentage Method, describes the alternative methods for figuring withholding, and provides the Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members. You may also use the Income Tax Withholding Assistant for Employers at IRS.gov/ITWA to help you figure federal income tax with-

Although this publication may be used in certain situations to figure federal income tax withholding on supplemental wages, the methods of withholding described in this publication can't be used if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is used to figure federal income tax withholding. For more information about withholding on supplemental wages, see section 7 of Pub. 15.

Although this publication may be used to figure federal income tax withholding on periodic payments of pensions and annuities, the methods of withholding described in this publication can't be used to figure withholding on nonperiodic payments or withholding on eligible rollover distributions. For more information about withholding on pensions and annuities, see section 8 of Pub. 15-A, Employer's Supplemental Tax Guide.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can send us comments from <a href="IRS.gov/FormComments">IRS.gov/FormComments</a>.

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Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications. We can't answer tax questions sent to the above address.

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# **Photographs of Missing Children**

The IRS is a proud partner with the <u>National Center for Missing & Exploited Children® (NCMEC)</u>. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

#### 2020 Form W-4

The 2020 Form W-4 has been redesigned to reduce the form's complexity and to increase transparency and accuracy in the withholding system. Beginning with the 2020 Form W-4, employees will no longer be able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees will provide employers with amounts to increase or decrease

the amount of taxes withheld and amounts to increase or decrease the amount of wage income subject to income tax withholding.

The 2020 Form W-4 contains 5 steps. Every 2020 Form W-4 employers receive from an employee should show a completed Step 1 (name, address, social security number, and filing status) and a dated signature on Step 5. Employees will complete Steps 2, 3, and/or 4 only if relevant to their personal situations. Steps 2, 3, and 4 show adjustments that will affect withholding calculations.

For employees who don't complete any steps other than Step 1 and Step 5, employers will withhold the amount based on the filing status, wage amounts, and payroll period. But see *Exemption from withholding*, later.

For employees completing one or more of Steps 2, 3, and/or 4 on Form W-4, adjustments are as follows.

**Step 2.** If the employee checks the box in Step 2, the employer will figure withholding from the "Form W-4, Step 2, Checkbox" column in the Percentage Method or Wage Bracket Method tables. This will mean higher withholding for the employee. If the employee chooses one of the other two alternatives from this step, the higher withholding will be included with any other additional tax amounts **per pay period** in Step 4(c).

**Step 3.** Employers will use the amount on this line as an **annual** reduction in the amount of withholding. Employers should use the amount that the employee entered as the total in Step 3 of Form W-4 even if it is not equal to the sum of any amounts entered on the left in Step 3 because the total may take into account other tax credits. If the Step 3 total is blank, but there are amounts entered on one or two of the left lines in Step 3, the employer, at its option, may ask the employee if leaving the line blank was intended.

**Steps 4(a) and 4(b).** Employers will increase the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(a) and reduce the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(b).

**Step 4(c).** Employers will increase withholding by the **per pay period** tax amount on Step 4(c).

New employee fails to furnish Form W-4. A new employee who is first paid wages in 2020, including an employee who previously worked for you and was rehired in 2020, and who fails to furnish a Form W-4 will be treated as if they had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 Form W-4. However, an employee who was paid wages in 2019 and who failed to furnish a Form W-4 should continue to be treated as single and claiming zero allowances on a 2019 Form W-4.

**Additional information.** See the Frequently Asked Questions (FAQs), available at <u>IRS.gov/Pub15T</u>, for answers to questions employers and employees may have

about the changes in the Form W-4 and figuring withholding.

**Exemption from withholding.** Employees who write "Exempt" on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks except in the case of certain supplemental wages.

Electronic system to receive Form W-4. If you maintain an electronic Form W-4 system, you should provide a field for employees who are eligible and want to claim an exemption from withholding to certify that they are exempt instead of writing "Exempt" below Step 4(c). You should also include the two conditions that taxpayers are certifying that they meet: "you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020." Additionally, you should continue to provide a field for nonresident aliens to enter nonresident alien status.

## Withholding Adjustment for Nonresident Alien Employees

Apply the procedure discussed next to figure the amount of federal income tax to withhold from the wages of non-resident alien employees performing services within the United States.

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



Nonresident alien students from India and business apprentices from India aren't subject to this procedure.

**Instructions.** To figure how much federal income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

**Step 1.** Determine if the nonresident alien employee has submitted a 2020 Form W-4 or an earlier Form W-4. Then add to the wages paid to the nonresident alien employee for the payroll period the amount for the applicable type of Form W-4 and payroll period.

If the nonresident alien employee was first paid wages before 2020 and **has not** submitted a Form W-4 for 2020 or later, add the amount shown in Table 1 to their wages for calculating federal income tax withholding.

Table 1

Payroll Period	Add Additional
Weekly	\$155.80
Biweekly	311.50
Semimonthly	337.50
Monthly	675.00
Quarterly	2,025.00
Semiannually	4,050.00
Annually	8,100.00
Daily or Miscellaneous (each day of the payroll	
period)	31.20

If the nonresident alien employee has submitted a Form W-4 for **2020 or later** or was first paid wages in 2020 or later, add the amount shown in Table 2 to their wages for calculating federal income tax withholding.

Table 2

Payroll Period	Add Additional
Weekly	\$238.50
Biweekly	476.90
Semimonthly	516.70
Monthly	1,033.30
Quarterly	3,100.00
Semiannually	6,200.00
Annually	12,400.00
Daily or Miscellaneous (each day of the payroll	
period)	47.70

**Step 2.** Enter the amount figured in *Step 1* above as the total taxable wages on line 1a of the withholding worksheet that you use to figure federal income tax withholding.

The amounts from Tables 1 and 2 are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. The amounts from the tables shouldn't be included in any box on the employee's Form W-2 and don't increase the income tax liability of the employee. Also, the amounts from the tables don't increase the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

Example. An employer pays wages of \$300 for a weekly payroll period to a married nonresident alien employee. The nonresident alien has a properly completed 2019 Form W-4 on file with the employer that shows marital status as "single" with one withholding allowance and indicated status as a nonresident alien on Form W-4, line 6 (see Nonresident alien employee's Form W-4 in section 9 of Pub. 15 for details on how a 2020 Form W-4 must be completed). The employer determines the wages to be used in the withholding tables by adding to the \$300 amount of wages paid the amount of \$155.80 from Table 1 under Step 1 (\$455.80 total). The employer has a manual payroll system and prefers to use the Wage Bracket Method tables to figure withholding. The employer will use Worksheet 3 and the withholding tables in section 3 to determine the income tax withholding for the

nonresident alien employee. In this example, the employer would withhold \$32 in federal income tax from the weekly wages of the nonresident alien employee.

The \$155.80 added to wages for calculating income tax withholding isn't reported on Form W-2 and doesn't increase the income tax liability of the employee. Also, the \$155.80 added to wages doesn't affect the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

**Supplemental wage payment.** This procedure for determining the amount of federal income tax withholding for nonresident alien employees doesn't apply to a supplemental wage payment (see section 7 in Pub. 15) if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is being used to figure income tax withholding on the supplemental wage payment.

#### Rounding

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar. You may also round the tax for the pay period to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next dollar. For example, \$2.30 becomes \$2 and \$2.50 becomes \$3. This rounding meets the tolerances under section 3402(h)(4).

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## 1. Percentage Method Tables for Automated Payroll Systems

If you have an automated payroll system, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for Forms W-4 from 2019 or earlier and Forms W-4 from 2020 or later. This method also works for any amount of wages. If the Form W-4 is from 2019 or ealier, this method works for any number of withholding allowances

#### Worksheet 1. Employer's Withholding Worksheet for **Percentage Method Tables for Automated Payroll Systems**

Keep for Your Records



ıan	ole 3	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily		
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Step 1.		just the employ								
					s payroll period					
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	1f				oyee's Form W-4				\$	
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	bass Forn Noi 2a 2b 2c 2d 2e 2f 2g 2h Acc 3a 3b 3c	ure the Tentative sed on the employme W-4 from 2015 te. Don't use the Enter the employed find the row in least the amour column A of that Enter the amour Enter the perce Subtract line 2b Multiply the amour Add lines 2c an Divide the amour Withholding A count for tax creative the employee enter -0 Divide the amour Subtract line 3b pure the final amount for the additive the additive the additive the additive the final amount for the additive the additive the final amount for the additive the additive the final amount for the additive the additive the final amount for the final amount for the additive the final amount for the additive the final amount for the final amount for the additive the final amount for the final amount	ve Withholdin yee's Adjusted 9 or earlier); ar Head of Hous oyee's Adjuste the appropriate the appropriate the column A to row to rom line 2a ount on line 2a ount on line 2g t mount 's Form W-4 is unt on line 3a t of from line 2h. I	ag Amount al Annual Wage and whether the ehold table if the ed Annual Perceive	Amount; filing state box in Step 2 of 2 te Form W-4 is from the state amount from the state amount in columns	atus (Step 1(c) of 2020 Form W-4 om 2019 or early line 1i or 1l about line 1i or 1l ab	of the 2020 For is checked.  ier.  ve e amount on liner here the amount of liner here.	m W-4) or mar  2 e 2a is at unt from 2 c 2 c 2 c 2 c 2 c 3 c 3 c 2 c 3 c 3 c 6 form or	ital status (lin	ne 3 of
Step 3.	bass Forn Not 2a 2b 2c 2d 2e 2f 2g 2h Acc 3a 3b 3c Fig 4a	ure the Tentative sed on the employment of the e	ve Withholdin yee's Adjusted 9 or earlier); ar Head of Hous byee's Adjuste the appropriate the	ag Amount if Annual Wage and whether the ehold table if the ed Annual Wage e Annual Perceive but less than the in C of that row umn D of that row by the percent opy the number of for grown 2020, end by the number of grown 2020, end on the second of the s	Amount; filing state box in Step 2 of 2 is Form W-4 is from the state of the state of the state of pay periods on the state of pay periods of p	atus (Step 1(c) of 2020 Form W-4 om 2019 or early line 1 i or 11 about ble in which the mn B, then enter the step 1 in the step 2 of the step 3 of the line 1 b	of the 2020 For is checked. ier.  ve amount on liner here the amount on the Tentative at form; otherwi	m W-4) or mar  2 e 2a is at unt from 2 c 2 c 2 c 2 c 2 c 3 c 3 c 2 c 3 c 3 c 6 form or	ital status (lin	ne 3 of

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#### 2020 Percentage Method Tables for Automated Payroll Systems

	20	20 Fercer	itage Meti	iou rabies	ior Autom	ialeu Pay	ron Syster	115	
(Use these if	the Form W-4		ate Schedules earlier, or if the Form W-4 is NO			the Form W-4	eckbox, Withhous from 2020 or mrm W-4 IS chec	later and the bo	
•	e Adjusted Annual ge Amount (line 2a) The tentative			of the amount that the Adjusted	If the Adjusted Wage Amount is:		The		of the amount that the Adjusted
At least—	But less than—	amount to withhold is:	Plus this Annua	Plus this Annual Wage	At least—	But less than—	amount to withhold is:	Plus this percentage—	Annual Wage
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$11,900	_	-	\$0	\$0	\$12,400	_	-	\$0
\$11,900	\$31,650		10%	\$11,900	\$12,400	\$22,275		10%	\$12,400
\$31,650	\$92,150	\$1,975.00	12%	\$31,650	\$22,275	\$52,525			\$22,275
\$92,150	\$182,950	\$9,235.00	22%	\$92,150	\$52,525	\$97,925	\$4,617.50	22%	\$52,525
\$182,950	\$338,500	\$29,211.00	24%	\$182,950	\$97,925	\$175,700	\$14,605.50	24%	\$97,925
\$338,500	\$426,600	\$66,543.00	32%	\$338,500	\$175,700	\$219,750	\$33,271.50	32%	\$175,700
\$426,600	\$633,950	\$94,735.00	35%	\$426,600	\$219,750	\$323,425	\$47,367.50	35%	\$219,750
\$633,950		\$167,307.50	37%	\$633,950	\$323,425		\$83,653.75	37%	\$323,425
	Single or M	larried Filing	Separately			Single or I	Married Filing	Separately	
\$0	\$3,800	\$0.00	0%	\$0	\$0	\$6,200	\$0.00	0%	\$0
\$3,800	\$13,675	\$0.00	10%	\$3,800	\$6,200	\$11,138	\$0.00	10%	\$6,200
\$13,675	\$43,925	\$987.50	12%	\$13,675	\$11,138	\$26,263	\$493.75	12%	\$11,138
\$43,925	\$89,325	\$4,617.50	22%	\$43,925	\$26,263	\$48,963	\$2,308.75	22%	\$26,263
\$89,325	\$167,100	\$14,605.50	24%	\$89,325	\$48,963	\$87,850	\$7,302.75	24%	\$48,963
\$167,100	\$211,150	\$33,271.50	32%	\$167,100	\$87,850	\$109,875	\$16,635.75	32%	\$87,850
\$211,150	\$522,200					\$265,400			. ,
\$522,200		\$156,235.00	37%	\$522,200	\$265,400		\$78,117.50	37%	\$265,400
	He	ad of Househ	nold			He	ad of Housel	nold	
\$0	\$10,050	\$0.00	0%	\$0	\$0	\$9,325	\$0.00	0%	\$0
\$10,050	\$24,150	\$0.00	10%	\$10,050	\$9,325	\$16,375	\$0.00	10%	\$9,325
\$24,150	\$63,750	\$1,410.00	12%	\$24,150	\$16,375	\$36,175	\$705.00	12%	\$16,375
\$63,750	\$95,550	\$6,162.00	22%	\$63,750	\$36,175	\$52,075	\$3,081.00	22%	\$36,175
\$95,550	\$173,350	\$13,158.00	24%	\$95,550	\$52,075	\$90,975	\$6,579.00	24%	\$52,07
\$173,350	\$217,400	\$31,830.00	32%	\$173,350	\$90,975	\$113,000	\$15,915.00	32%	\$90,975
\$217,400	\$528,450	\$45,926.00	35%	\$217,400	\$113,000	\$268,525	\$22,963.00	35%	\$113,000
\$528,450		\$154,793.50	37%	\$528,450	\$268,525		\$77,396.75	37%	\$268,525
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## 2. Wage Bracket Method **Tables for Manual Payroll Systems With Forms W-4 From** 2020 or Later

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use the Wage Bracket method, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately \$100,000 in annual wages. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on filing status and pay period), use the Percentage Method tables in section 4.

#### Worksheet 2. Employer's Withholding Worksheet for Wage **Bracket Method Tables for Manual Payroll Systems With** Forms W-4 From 2020 or Later

Keep for Your Records



	Table 4	Monthly	Semimonthly	Biweekly	Weekly	Daily		
		12	24	26	52	260		
Step 1.	Adjust the empl	oyee's wage an	nount					
	1a Enter the em	ployee's total tax	able wages this p	ayroll period .			1a	\$
	1b Enter the nu	mber of pay perio	ods you have per y	rear (see Table 4			1b	
	1c Enter the am	ount from Step 4	(a) of the employe	ee's Form W-4			1c	\$
	1d Divide the ar	mount on line 1c	by the number of p	ay periods on lir	ne 1b		1d	
	1e Add lines 1a	and 1d					1e	\$
	1f Enter the am	ount from Step 4	(b) of the employe	ee's Form W-4			1f	\$
	1g Divide the ar	mount on line 1f b	y the number of p	ay periods on lin	e 1b		1g	\$
	1h Subtract line	1g from line 1e.	If zero or less, ent	er -0 This is the	Adjusted Wage	Amount	1h	\$
Step 2.	Figure the Tenta	ative Withholdir	g Amount					
	Bracket Tab the employe	le in this section e has checked th	e box in Step 2 of	ency, given the e Form W-4. This	mployee's filing st is the <b>Tentative</b>	opriate Wage tatus and whether	2a	\$
Step 3.	Bracket Tab the employe	le in this section e has checked the <b>Amount</b>	or your pay frequence box in Step 2 of	ency, given the e Form W-4. This	mployee's filing st is the <b>Tentative</b>	tatus and whether	2a	\$
Step 3.	Bracket Tab the employe Withholding	le in this section e has checked the Amount credits	or your pay freque e box in Step 2 of	ency, given the e Form W-4. This	mployee's filing st is the <b>Tentative</b>	tatus and whether		
Step 3.	Bracket Tab the employe Withholding  Account for tax 3a Enter the am	le in this section e has checked th g Amount credits nount from Step 3	for your pay frequence box in Step 2 of	ency, given the e Form W-4. This 	mployee's filing st is the <b>Tentative</b>	tatus and whether	3a	\$
Step 3.	Bracket Tab the employe Withholding  Account for tax 3a Enter the am 3b Divide the ar	le in this section e has checked th g Amount credits nount from Step 3 mount on line 3a	or your pay freque e box in Step 2 of 	ency, given the e Form W-4. This 	mployee's filing st is the <b>Tentative</b> 	tatus and whether	3a 3b	\$
Step 3.	Bracket Tab the employe Withholding  Account for tax 3a Enter the am 3b Divide the ar	le in this section e has checked the Amount credits mount from Step 3 mount on line 3a 3b from line 2a.	for your pay freque e box in Step 2 of 	ency, given the e Form W-4. This 	mployee's filing st is the <b>Tentative</b> 	tatus and whether	3a 3b	\$
·	Bracket Tab the employe Withholding  Account for tax 3a Enter the am 3b Divide the ar 3c Subtract line  Figure the final	le in this section e has checked the Amount credits amount from Step 3 mount on line 3a . 3b from line 2a.	for your pay freque to box in Step 2 of 	ency, given the e Form W-4. This s Form W-4 pay periods on liner -0-	mployee's filing st is the <b>Tentative</b> ne 1b	tatus and whether	3a 3b 3c	\$

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If the Adjust		Married Fil	ing Jointly	Head of H	lousehold	Single or Married Filing Separately		
Amount (li	ne 1h) is	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	
		withholding	withholding	withholding	withholding	withholding	withholding	
At least	But less - than		<u> </u>		hholding Amount is:			
\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	
\$120 \$130	\$130	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1 \$2	
\$130 \$140	\$140 \$150	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$2 \$3	
\$150	\$160	\$0	\$0	\$0	\$0	\$0	\$4	
\$160	\$170	\$0	\$0	\$0	\$0	\$0	\$5	
\$170 \$180	\$180 \$190	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$1	\$0 \$0	\$6 \$7	
\$190	\$200	\$0	\$0	\$0	\$2	\$0	\$8	
\$200	\$210	\$0	\$0	\$0	\$3	\$0	\$9	
\$210 \$220	\$220 \$230	\$0 \$0	\$0 \$0	\$0 \$0	\$4 \$5	\$0 \$0	\$10 \$11	
\$230	\$240	\$0	\$0	\$0	\$6	\$0	\$12	
\$240 \$250	\$250 \$260	\$0 \$0	\$1 \$2	\$0 \$0	\$7 \$8	\$1 \$2	\$13 \$14	
\$260	\$270	\$0	\$3	\$0	\$9	\$3	\$16	
\$270	\$280	\$0	\$4	\$0	\$10	\$4	\$17	
\$280 \$290	\$290 \$300	\$0 \$0	\$5 \$6	\$0 \$0	\$11 \$12	\$5 \$6	\$18 \$19	
\$300	\$310	\$0 \$0	\$7	\$0 \$0	\$13	\$7	\$20	
\$310	\$320	\$0	\$8	\$0	\$14	\$8	\$22	
\$320 \$330	\$330 \$340	\$0 \$0	\$9 \$10	\$0 \$0	\$15 \$16	\$9 \$10	\$23 \$24	
\$340	\$350	\$0	\$11	\$0	\$17	\$11	\$25	
\$350	\$360	\$0	\$12	\$0	\$18	\$12	\$26	
\$360 \$370	\$370 \$380	\$0 \$0	\$13 \$14	\$1 \$2	\$20 \$21	\$13 \$14	\$28 \$29	
\$370 \$380	\$390	\$0 \$0	\$15	\$3	\$21 \$22	\$14 \$15	\$30	
\$390	\$400	\$0	\$16	\$4 \$5	\$23	\$16	\$31	
\$400 \$410	\$410 \$420	\$0 \$0	\$17 \$18	\$5 \$6	\$24 \$26	\$17 \$18	\$32 \$34	
\$410 \$420	\$430	\$0 \$0	\$19	\$7	\$20 \$27	\$19	\$35	
\$430	\$440	\$0	\$20	\$8	\$28	\$20	\$36	
\$440 \$450	\$450 \$460	\$0 \$0	\$21 \$22	\$9 \$10	\$29 \$30	\$21 \$22	\$37 \$38	
\$460	\$470	\$0	\$23	\$11	\$32	\$23	\$40	
\$470	\$480	\$0	\$25	\$12	\$33	\$25	\$41	
\$480 \$490	\$490 \$500	\$1 \$2	\$26 \$27	\$13 \$14	\$34 \$35	\$26 \$27	\$42 \$43	
\$500	\$510	\$3	\$28	\$15	\$36	\$28	\$44	
\$510 \$520	\$520	\$4 65	\$29	\$16	\$38	\$29	\$47	
\$520 \$530	\$530 \$540	\$5 \$6 \$7	\$31 \$32	\$17 \$18	\$39 \$40	\$31 \$32	\$49 \$51	
\$540	\$550	\$7	\$33	\$19	\$41	\$33	\$53	
\$550 \$560	\$560 \$570	\$8	\$34	\$20 \$21	\$42	\$34	\$55 \$58	
\$560 \$570	\$570 \$580	\$9 \$10	\$35 \$37	\$21 \$22	\$44 \$45	\$35 \$37	\$58 \$60	
\$580	\$590	\$11	\$38	\$23	\$46	\$38	\$62	
\$590 \$600	\$600 \$610	\$12 \$13	\$39 \$40	\$24 \$25	\$47 \$48	\$39 \$40	\$64 \$66	
\$610	\$620	\$14	\$41	\$26	\$50	\$41	\$69	
\$620	\$630	\$15	\$43	\$27	\$51	\$43	\$71	
\$630 \$640	\$640 \$650	\$16 \$17	\$44 \$45	\$28 \$29	\$52 \$53	\$44 \$45	\$73 \$75	
\$650	\$660	\$18	\$46	\$30	\$54	\$46	\$77	
\$660 \$670	\$670	\$19 \$20	\$47 \$40	\$31 \$33	\$56 \$57	\$47 \$40	\$80 \$92	
\$670 \$680	\$680 \$690	\$20 \$21	\$49 \$50	\$33 \$34	\$57 \$58	\$49 \$50	\$82 \$84	
\$690	\$700	\$22	\$51	\$35	\$59	\$51	\$86	
\$700	\$710 \$720	\$23	\$52	\$36	\$61	\$52	\$88	
\$710 \$720	\$720 \$730	\$24 \$25	\$53 \$55	\$37 \$39	\$64 \$66	\$53 \$55	\$91 \$93	
\$730	\$740	\$26	\$56	\$40	\$68	\$56	\$95	
\$740 \$750	\$750 \$760	\$27 \$28	\$57 \$58	\$41 \$42	\$70 \$72	\$57 \$58	\$97 \$99	
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If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married Filing Separately		
Amount (	ine 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox	
	Put loss	withholding	withholding	withholding	withholding	withholding	withholding	
At least	But less  - than			The Tentative With	nholding Amount is:			
\$760	\$770	\$29	\$59	\$43	\$75	\$59	\$102	
\$770	\$780	\$30	\$61	\$45	\$77	\$61	\$104	
\$780	\$790	\$31	\$62	\$46	\$79	\$62	\$106	
\$790 \$800	\$800 \$810	\$32 \$33	\$63 \$64	\$47 \$48	\$81 \$83	\$63 \$64	\$108	
			·				\$110	
\$810 \$820	\$820 \$830	\$34 \$35	\$65 \$67	\$49 \$51	\$86 \$88	\$65 \$67	\$113 \$115	
\$830	\$840	\$36	\$68	\$52	\$90	\$68	\$117	
\$840	\$850	\$37	\$69	\$53	\$92	\$69	\$119	
\$850	\$860	\$38	\$70	\$54	\$94	\$70	\$121	
\$860	\$870	\$39	\$71	\$55	\$97	\$71	\$124	
\$870 \$880	\$880 \$890	\$40 \$41	\$73 \$74	\$57 \$58	\$99 \$101	\$73 \$74	\$126 \$128	
\$890	\$900	\$43	\$75	\$59	\$103	\$75	\$130	
\$900	\$910	\$44	\$76	\$60	\$105	\$76	\$132	
\$910	\$920	\$45	\$77	\$61	\$108	\$77	\$135	
\$920	\$930	\$46	\$79	\$63	\$110	\$79	\$137	
\$930 \$040	\$940 \$950	\$47 \$40	\$80 \$91	\$64 \$65	\$112 \$114	\$80 \$91	\$139 \$141	
\$940 \$950	\$950 \$960	\$49 \$50	\$81 \$82	\$65 \$66	\$114 \$116	\$81 \$82	\$141 \$144	
\$960	\$970	\$51	\$83	\$67	\$119	\$83	\$146	
\$970 \$970	\$980	\$52	\$85	\$69	\$121	\$85	\$148	
\$980	\$990	\$53	\$86	\$70	\$123	\$86	\$151	
\$990	\$1,000	\$55	\$87	\$71	\$125	\$87	\$153	
\$1,000	\$1,010	\$56	\$88	\$72	\$127	\$88	\$156	
\$1,010	\$1,020	\$57 \$58	\$90 \$92	\$73 \$75	\$130 \$132	\$90 \$92	\$158 \$160	
\$1,020 \$1,030	\$1,030 \$1,040	\$59	\$94	\$75 \$76	\$135	\$92 \$94	\$163	
\$1,040	\$1,050	\$61	\$96	\$77	\$137	\$96	\$165	
\$1,050	\$1,060	\$62	\$99	\$78	\$139	\$99	\$168	
\$1,060	\$1,070	\$63	\$101	\$79	\$142	\$101	\$170	
\$1,070 \$1,080	\$1,080	\$64 \$65	\$103 \$105	\$81 \$82	\$144 \$147	\$103 \$105	\$172 \$175	
\$1,080 \$1,090	\$1,090 \$1,100	\$67	\$107	\$83	\$147 \$149	\$105 \$107	\$175 \$177	
\$1,100	\$1,110	\$68	\$110	\$84	\$151	\$110	\$180	
\$1,110	\$1,120	\$69	\$112	\$85	\$154	\$112	\$182	
\$1,120	\$1,130	\$70	\$114	\$87	\$156	\$114	\$184	
\$1,130 \$1,140	\$1,140 \$1,150	\$71 \$73	\$116 \$118	\$88 \$89	\$159 \$161	\$116 \$118	\$187 \$189	
\$1,150	\$1,160	\$74	\$121	\$90	\$163	\$121	\$192	
\$1,160	\$1,170	\$75	\$123	\$91	\$166	\$123	\$194	
\$1,170	\$1,180	\$76	\$125	\$93	\$168	\$125	\$196	
\$1,180	\$1,190	\$77	\$127	\$94	\$171	\$127	\$199	
\$1,190 \$1,200	\$1,200 \$1,210	\$79 \$80	\$129 \$132	\$95 \$96	\$173 \$175	\$129 \$132	\$201 \$204	
\$1,210	\$1,220	\$81	\$134	\$97	\$178	\$134	\$206	
\$1,210 \$1,220	\$1,220	\$82	\$136	\$99 \$99	\$176 \$180	\$134 \$136	\$208	
\$1,230	\$1,240	\$83	\$138	\$100	\$183	\$138	\$211	
\$1,240	\$1,250	\$85	\$140	\$101	\$185 \$187	\$140	\$213	
\$1,250	\$1,260	\$86	\$143	\$102	\$187	\$143	\$216	
\$1,260 \$1,270	\$1,270 \$1,280	\$87 \$88	\$145 \$147	\$103 \$105	\$190 \$192	\$145 \$147	\$218 \$220	
\$1,270 \$1,280	\$1,290	\$89	\$149	\$105	\$195	\$149	\$223	
\$1,290	\$1,300	\$91	\$151	\$107	\$197	\$151	\$225	
\$1,300	\$1,310	\$92	\$154	\$108	\$199	\$154	\$228	
\$1,310	\$1,320	\$93	\$156	\$109	\$202	\$156	\$230	
\$1,320 \$1,330	\$1,330 \$1,340	\$94 \$95	\$158 \$160	\$111 \$112	\$204 \$207	\$158 \$160	\$232 \$235	
\$1,340	\$1,350	\$95 \$97	\$162	\$113	\$207	\$160 \$162	\$237	
\$1,350	\$1,360	\$98	\$165	\$114	\$211	\$165	\$240	
\$1,360	\$1,370	\$99	\$167	\$115	\$214	\$167	\$242	
\$1,370	\$1,380	\$100	\$169	\$117	\$216	\$169	\$244	
\$1,380 \$1,390	\$1,390 \$1,400	\$101 \$103	\$171 \$173	\$118 \$119	\$219 \$221	\$171 \$173	\$247 \$249	
\$1,400	\$1,410	\$104	\$176	\$122	\$223	\$173 \$176	\$252	
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If the Adjus		Married Fili	ng Jointly	Head of H	lousehold	Single or Married	Filing Separately
Amount (	,	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
At least	But less – than		<u> </u>	The Tentative With	nholding Amount is:		
\$1,410	\$1,420	\$105	\$178	\$124	\$226	\$178	\$254
\$1,420	\$1,430	\$106	\$180	\$126	\$228	\$180	\$256
\$1,430	\$1,440	\$107	\$182	\$128	\$231	\$182	\$259
\$1,440	\$1,450	\$109	\$184	\$130	\$233	\$184	\$261
\$1,450	\$1,460	\$110	\$187	\$133	\$235	\$187	\$264
\$1,460	\$1,470	\$111	\$189	\$135	\$238	\$189	\$266
\$1,470	\$1,480	\$112	\$191	\$137	\$240	\$191	\$268
\$1,480	\$1,490	\$113	\$193	\$139	\$243	\$193	\$271
\$1,490	\$1,500	\$115	\$195	\$141	\$245	\$195	\$273
\$1,500	\$1,510	\$116	\$198	\$144	\$247	\$198	\$276
\$1,510	\$1,520	\$117	\$200	\$146	\$250	\$200	\$278
\$1,520	\$1,530	\$118	\$202	\$148	\$252	\$202	\$280
\$1,530	\$1,540	\$119	\$204	\$150	\$255	\$204	\$283
\$1,540	\$1,550	\$121	\$206	\$152	\$257	\$206	\$285
\$1,550	\$1,560	\$122	\$209	\$155	\$259	\$209	\$288
\$1,560	\$1,570	\$123	\$211	\$157	\$262	\$211	\$290
\$1,570	\$1,580	\$124	\$213	\$159	\$264	\$213	\$292
\$1,580	\$1,590	\$125	\$215	\$161	\$267	\$215	\$295
\$1,590	\$1,600	\$127	\$217	\$163	\$269	\$217	\$297
\$1,600	\$1,610	\$128	\$220	\$166	\$271	\$220	\$300
\$1,610	\$1,620	\$129	\$222	\$168	\$274	\$222	\$302
\$1,620	\$1,630	\$130	\$224	\$170	\$276	\$224	\$304
\$1,630	\$1,640	\$131	\$226	\$172	\$279	\$226	\$307
\$1,640	\$1,650	\$133	\$228	\$174	\$281	\$226	\$309
\$1,650	\$1,660	\$134	\$231	\$177	\$283	\$231	\$312
\$1,660	\$1,670	\$135	\$233	\$179	\$286	\$233	\$314
\$1,670	\$1,680	\$136	\$235	\$181	\$288	\$235	\$316
\$1,680	\$1,690	\$137	\$237	\$183	\$291	\$237	\$319
\$1,690	\$1,700	\$139	\$239	\$185	\$293	\$239	\$322
\$1,700	\$1,710	\$140	\$242	\$188	\$295	\$242	\$325
\$1,710	\$1,720	\$141	\$244	\$190	\$298	\$244	\$328
\$1,720	\$1,730	\$142	\$246	\$192	\$300	\$246	\$331
\$1,730	\$1,740	\$143	\$248	\$194	\$303	\$248	\$335
\$1,740	\$1,750	\$145	\$250	\$196	\$305	\$250	\$338
\$1,750	\$1,760	\$146	\$253	\$199	\$305	\$253	\$341
\$1,760	\$1,770	\$147	\$255	\$201	\$311	\$255	\$344
\$1,770	\$1,780	\$148	\$257	\$203	\$314	\$257	\$347
\$1,780	\$1,790	\$149	\$259	\$205	\$317	\$259	\$351
\$1,790	\$1,800	\$151	\$261	\$207	\$321	\$261	\$354
\$1,800	\$1,810	\$152	\$264	\$210	\$324	\$264	\$357
\$1,810	\$1,820	\$153	\$266	\$212	\$327	\$266	\$360
\$1,820	\$1,830	\$154	\$268	\$214	\$330	\$268	\$363
\$1,830	\$1,840	\$155	\$270	\$216	\$333	\$270	\$367
\$1,840	\$1,850	\$157	\$272	\$218	\$337	\$272	\$370
\$1,850	\$1,860	\$158	\$275	\$221	\$340	\$275	\$373
\$1,860	\$1,870	\$159	\$277	\$223	\$343	\$277	\$376
\$1,870	\$1,880	\$160	\$279	\$225	\$346	\$279	\$379
\$1,880	\$1,890	\$161	\$281	\$227	\$349	\$281	\$383
\$1,890	\$1,900	\$163	\$284	\$229	\$353	\$284	\$386
\$1,900	\$1,910	\$164	\$286	\$232	\$356	\$286	\$389
\$1,910	\$1,920	\$165	\$289	\$234	\$359	\$289	\$392
\$1,920	\$1,930	\$166	\$291	\$236	\$362	\$291	\$395

If the Adjus	sted Wage	Married Fili	ng Jointly	Head of H	ousehold	Single or Married Filing Separately		
Amount (			Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox	
	But less -	withholding	withholding	withholding	withholding	withholding	withholding	
At least	than				nholding Amount is:			
\$0 \$240	\$240 \$250	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$1	
\$240 \$250	\$250 \$260	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1 \$2	
\$260	\$270	\$0	\$0	\$0	\$0	\$0	\$3	
\$270	\$280	\$0	\$0	\$0	\$0	\$0	\$4	
\$280 \$290	\$290 \$300	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$5 \$6	
\$300	\$310	\$0	\$0	\$0	\$0	\$0	\$7	
\$310 \$320	\$320 \$330	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$8 \$9	
\$330	\$340	\$0	\$0	\$0	\$0	\$0	\$10	
\$340	\$350 \$350	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$11	
\$350	\$360	\$0	\$0	\$0	\$0	\$0	\$12	
\$360 \$370	\$370 \$380	\$0 \$0	\$0 \$0	\$0 \$0	\$1 \$2	\$0 \$0	\$13 \$14	
\$380	\$390	\$0	\$0	\$0	\$3	\$0	\$15	
\$390	\$400	\$0	\$0	\$0	\$4	\$0	\$16	
\$400 \$410	\$410 \$420	\$0 \$0	\$0 \$0	\$0 \$0	\$5 \$6	\$0 \$0	\$17 \$18	
\$410 \$420	\$420 \$430	\$0 \$0	\$0 \$0	\$0 \$0	\$7	\$0 \$0	\$19	
\$430	\$445	\$0	\$0	\$0	\$8	\$0	\$20	
\$445	\$460	\$0	\$0	\$0	\$9	\$0	\$22	
\$460 \$475	\$475 \$490	\$0 \$0	\$0 \$1	\$0 \$0	\$11 \$12	\$0 \$1	\$24 \$25	
\$490	\$505	\$0	\$2	\$0	\$14	\$2	\$27	
\$505	\$520	\$0	\$4	\$0	\$15	\$4	\$29	
\$520 \$535	\$535 \$550	\$0 \$0	\$5 \$7	\$0 \$0	\$17 \$18	\$5 \$7	\$31 \$33	
\$550	\$565	\$0	\$8	\$0	\$20	\$8	\$34	
\$565	\$580	\$0	\$10	\$0	\$21	\$10	\$36	
\$580 \$595	\$595 \$610	\$0 \$0	\$11 \$13	\$0 \$0	\$23 \$24	\$11 \$13	\$38 \$40	
\$610	\$625	\$0	\$14	\$0 \$0	\$26	\$13 \$14	\$42	
\$625	\$640	\$0	\$16	\$0	\$27	\$16	\$43	
\$640	\$655	\$0	\$17	\$0	\$29	\$17	\$45	
\$655 \$670	\$670 \$685	\$0 \$0	\$19 \$20	\$0 \$0	\$31 \$33	\$19 \$20	\$47 \$49	
\$685	\$700	\$0	\$22	\$0	\$35	\$22	\$51	
\$700 \$715	\$715 \$730	\$0 \$0	\$23 \$25	\$0 \$1	\$36 \$38	\$23 \$25	\$52 \$54	
\$730	\$745	\$0	\$26	\$2	\$40	\$26	\$56	
\$745	\$760	\$0 \$0 \$0	\$28	\$4 \$5	\$42	\$28	\$58	
\$760 \$775	\$775 \$790	\$0 \$0	\$29 \$31	\$5 \$7	\$44 \$45	\$29 \$31	\$60 \$61	
\$773 \$790	\$805	\$0	\$32	\$8	\$47	\$32	\$63	
\$805	\$820	\$0	\$34	\$10	\$49	\$34	\$65	
\$820	\$835	\$0	\$35	\$11	\$51	\$35	\$67	
\$835 \$850	\$850 \$865	\$0 \$0	\$37 \$38	\$13 \$14	\$53 \$54	\$37 \$38	\$69 \$70	
\$865	\$880	\$0	\$40	\$16	\$56	\$40	\$72	
\$880	\$895	\$0	\$42	\$17	\$58	\$42	\$74	
\$895 \$910	\$910 \$925	\$0 \$0	\$43 \$45	\$19 \$20	\$60 \$62	\$43 \$45	\$76 \$78	
\$925	\$940	\$0	\$47	\$22	\$63	\$47	\$79	
\$940	\$955	\$0	\$49	\$23	\$65	\$49	\$81	
\$955 \$970	\$970 \$985	\$1 \$2	\$51 \$52	\$25 \$26	\$67 \$69	\$51 \$52	\$83 \$85	
\$985	\$1,000	\$2 \$4	\$54	\$28	\$71	\$54	\$87	
\$1,000	\$1,015	\$5	\$56	\$29	\$72	\$56	\$88	
\$1,015	\$1,035	\$7	\$58 \$61	\$31	\$75 \$77	\$58 \$61	\$92	
\$1,035 \$1,055	\$1,055 \$1,075	\$9 \$11	\$61 \$63	\$33 \$35	\$77 \$79	\$61 \$63	\$96 \$101	
\$1,075	\$1,095	\$13	\$65	\$37	\$82	\$65	\$105	
\$1,095 \$1,115	\$1,115 \$1,135	\$15 \$17	\$68 \$70	\$39 \$41	\$84 \$87	\$68 \$70	\$110 \$114	
Ψ1,113	ψ1,133	φι/	φίθ	φ41	φο/	φ/Ο	φ114	

If the Adjus		Married Fili	ng Jointly	Head of H	lousehold	Single or Married Filing Separately		
Amount (	line 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox	
	But less -	withholding	withholding	withholding	withholding	withholding	withholding	
At least	than			The Tentative With	nholding Amount is:			
\$1,135	\$1,155	\$19	\$73	\$43	\$89	\$73	\$118	
\$1,155	\$1,175	\$21	\$75	\$45	\$91	\$75	\$123	
\$1,175 \$1,195	\$1,195 \$1,215	\$23 \$25	\$77 \$80	\$47 \$49	\$94 \$96	\$77 \$80	\$127 \$132	
\$1,195	\$1,235	\$27	\$82	\$51	\$99	\$82	\$136	
\$1,235	\$1,255	\$29	\$85	\$53	\$101	\$85	\$140	
\$1,255	\$1,275	\$31	\$87	\$55	\$103	\$87	\$145	
\$1,275	\$1,295	\$33	\$89	\$57	\$106	\$89	\$149	
\$1,295 \$1,315	\$1,315 \$1,335	\$35 \$37	\$92 \$94	\$60 \$62	\$108 \$111	\$92 \$94	\$154 \$158	
\$1,335	\$1,355	\$39	\$97	\$64	\$113	\$97	\$162	
\$1,355	\$1,375	\$41	\$99	\$67	\$115	\$99	\$167	
\$1,375	\$1,395	\$43	\$101	\$69	\$118	\$101	\$171	
\$1,395 \$1,415	\$1,415 \$1,435	\$45 \$47	\$104 \$106	\$72 \$74	\$122 \$126	\$104 \$106	\$176 \$180	
\$1,415	\$1,455	\$49	\$100	\$76	\$130	\$100	\$184	
\$1,435 \$1,455	\$1,455 \$1,475	\$49 \$51	\$111	\$76 \$79	\$135 \$135	\$109	\$189	
\$1,475	\$1,495	\$53	\$113	\$81	\$139	\$113	\$193	
\$1,495 \$1,515	\$1,515 \$1,525	\$55 \$57	\$116 \$118	\$84 \$86	\$144 \$148	\$116 \$118	\$198 \$202	
	\$1,535	\$59			· · · · · · · · · · · · · · · · · · ·			
\$1,535 \$1,555	\$1,555 \$1,575	\$61	\$121 \$123	\$88 \$91	\$152 \$157	\$121 \$123	\$206 \$211	
\$1,575	\$1,595	\$63	\$125	\$93	\$161	\$125	\$215	
\$1,595	\$1,615	\$65	\$128	\$96	\$166	\$128	\$220	
\$1,615	\$1,635	\$67	\$130	\$98	\$170	\$130	\$224	
\$1,635 \$1,655	\$1,655 \$1,675	\$69 \$71	\$133 \$135	\$100 \$103	\$174 \$179	\$133 \$135	\$228 \$233	
\$1,675	\$1,695	\$73	\$137	\$105	\$183	\$137	\$237	
\$1,695	\$1,715	\$75	\$140	\$108	\$188	\$140	\$242	
\$1,715	\$1,735	\$77	\$142	\$110	\$192	\$142	\$246	
\$1,735 \$1,755	\$1,755 \$1,775	\$80 \$82	\$145 \$147	\$112 \$115	\$196 \$201	\$145 \$147	\$250 \$255	
\$1,775	\$1,795	\$85	\$149	\$117	\$205	\$149	\$259	
\$1,795	\$1,815	\$87	\$152	\$120	\$210	\$152	\$264	
\$1,815	\$1,835	\$89	\$154	\$122	\$214	\$154	\$268	
\$1,835 \$1,855	\$1,855 \$1,875	\$92 \$94	\$157 \$159	\$124 \$127	\$218 \$223	\$157 \$159	\$272 \$277	
\$1,835 \$1,875	\$1,895	\$97 \$97	\$161	\$129	\$227	\$161	\$277 \$281	
\$1,895	\$1,925	\$100	\$164	\$132	\$233	\$164	\$287	
\$1,925	\$1,955	\$103	\$168	\$136	\$239	\$168	\$295	
\$1,955 \$1,985	\$1,985 \$2,015	\$107 \$110	\$172 \$175	\$139 \$143	\$246 \$252	\$172 \$175	\$302 \$309	
\$2,015	\$2,045	\$114	\$180	\$147	\$260	\$180	\$316	
\$2,045	\$2,075	\$118	\$186	\$150	\$267	\$186	\$323	
\$2,075	\$2,105	\$121	\$193	\$154	\$274	\$193	\$331	
\$2,105 \$2,135	\$2,135 \$2,165	\$125 \$128	\$200 \$206	\$157 \$161	\$281 \$288	\$200 \$206	\$338 \$345	
\$2,135 \$2,165	\$2,105	\$132	\$213	\$165	\$296	\$213	\$352	
\$2,195	\$2,225	\$136	\$219	\$168	\$303	\$219	\$359	
\$2,225	\$2,255	\$139	\$226	\$172	\$310	\$226	\$367	
\$2,255 \$2,285	\$2,285 \$2,315	\$143 \$146	\$233 \$239	\$175 \$179	\$317 \$324	\$233 \$239	\$374 \$381	
\$2,315	\$2,345	\$150	\$246	\$183	\$332	\$246	\$388	
\$2,345	\$2,375	\$154	\$252	\$186	\$339	\$252	\$395	
\$2,375	\$2,405	\$157	\$259	\$190	\$346	\$259	\$403	
\$2,405 \$2,435	\$2,435 \$2,465	\$161 \$164	\$266 \$272	\$193 \$197	\$353 \$360	\$266 \$272	\$410 \$417	
\$2,465 \$2,465	\$2,405	\$168	\$279	\$201	\$368	\$279	\$424	
\$2,495	\$2,525	\$172	\$285	\$204	\$375	\$285	\$431	
\$2,525	\$2,555	\$175	\$292	\$208	\$382	\$292	\$439	
\$2,555 \$2,585	\$2,585 \$2,615	\$179 \$182	\$299 \$305	\$211 \$215	\$389 \$396	\$299 \$305	\$446 \$453	
\$2,585 \$2,615	\$2,615 \$2,645	\$186	\$305 \$312	\$215 \$219	\$396 \$404	\$305 \$312	\$453 \$460	
\$2,645	\$2,675	\$190	\$318	\$222	\$411	\$318	\$467	
\$2,675	\$2,705	\$193	\$325	\$226	\$418	\$325	\$475	

If the Adjus	ted Wage	Married Filir	ng Jointly	Head of Ho	ousehold	Single or Married	Filing Separately
Amount (	But less -	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
\$2,705 \$2,735 \$2,765 \$2,765 \$2,795 \$2,825	\$2,735 \$2,765 \$2,765 \$2,795 \$2,825 \$2,855	\$197 \$200 \$204 \$208 \$211	\$332 \$338 \$345 \$351 \$358	The Tentative With \$229 \$233 \$237 \$243 \$250	\$425 \$432 \$440 \$447 \$454	\$332 \$338 \$345 \$351 \$358	\$482 \$489 \$496 \$503 \$511
\$2,855 \$2,885 \$2,915 \$2,945 \$2,975	\$2,885 \$2,915 \$2,945 \$2,975 \$3,005	\$215 \$218 \$222 \$226 \$229	\$365 \$371 \$378 \$384 \$391	\$256 \$263 \$269 \$276 \$283	\$461 \$468 \$476 \$483 \$490	\$365 \$371 \$378 \$384 \$391	\$518 \$518 \$525 \$532 \$539 \$547
\$3,005	\$3,035	\$233	\$398	\$289	\$497	\$398	\$554
\$3,035	\$3,065	\$236	\$404	\$296	\$504	\$404	\$561
\$3,065	\$3,095	\$240	\$411	\$302	\$512	\$411	\$568
\$3,095	\$3,125	\$244	\$417	\$309	\$519	\$417	\$575
\$3,125	\$3,155	\$247	\$424	\$316	\$526	\$424	\$583
\$3,155	\$3,185	\$251	\$431	\$322	\$533	\$431	\$590
\$3,185	\$3,215	\$254	\$437	\$329	\$540	\$437	\$597
\$3,215	\$3,245	\$258	\$444	\$335	\$548	\$444	\$604
\$3,245	\$3,275	\$262	\$450	\$342	\$555	\$450	\$611
\$3,275	\$3,305	\$265	\$457	\$349	\$562	\$457	\$619
\$3,305	\$3,335	\$269	\$464	\$355	\$569	\$464	\$626
\$3,335	\$3,365	\$272	\$470	\$362	\$576	\$470	\$633
\$3,365	\$3,395	\$276	\$477	\$368	\$584	\$477	\$640
\$3,395	\$3,435	\$280	\$484	\$376	\$592	\$484	\$651
\$3,435	\$3,475	\$285	\$493	\$385	\$602	\$493	\$664
\$3,475	\$3,515	\$290	\$502	\$394	\$611	\$502	\$677
\$3,515	\$3,555	\$295	\$511	\$403	\$624	\$511	\$690
\$3,555	\$3,595	\$299	\$520	\$411	\$636	\$520	\$703
\$3,595	\$3,635	\$304	\$528	\$420	\$649	\$528	\$715
\$3,635	\$3,675	\$309	\$537	\$429	\$662	\$537	\$728
\$3,675	\$3,715	\$314	\$546	\$438	\$675	\$546	\$741
\$3,715	\$3,755	\$319	\$555	\$447	\$688	\$555	\$754
\$3,755	\$3,795	\$323	\$564	\$455	\$700	\$564	\$767
\$3,795	\$3,835	\$328	\$573	\$464	\$713	\$573	\$779
\$3,835	\$3,875	\$333	\$583	\$473	\$726	\$583	\$792

Amount	If the Adjust		Married Fil	ing Jointly	Head of H	lousehold	Single or Married Filing Separately			
Alleast	Amount (II	ne 1h) is		Checkbox		Checkbox		Checkbox		
\$0 \$260 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$270 \$280 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	At least		withinolaling	withinolating	<u> </u>		withinolating	Withinolaling		
\$280 \$270 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0	\$0		\$0	\$0		
\$280 \$290 \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$4 \$2 \$0 \$10 \$0 \$0 \$2 \$3 \$2 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0 \$0		\$0		\$0 \$1 \$0			
\$290 \$300 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								\$2 \$3		
\$310 \$320 \$30 \$0 \$0 \$0 \$0 \$0 \$0 \$7 \$330 \$30 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$300	\$0	\$0	\$0	\$0	\$0	\$4		
\$320 \$330 \$340 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$5 \$6		
\$340 \$350 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$320	\$330	\$0	\$0	\$0	\$0	\$0	\$7		
\$350 \$360 \$370 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11 \$370 \$380 \$370 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11 \$380 \$390 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$13 \$390 \$400 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15 \$0 \$14 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15 \$0 \$14 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15 \$0 \$14 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15 \$0 \$14 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15 \$0 \$14 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0										
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\$1,110 \$1,130 \$9 \$64 \$34 \$82 \$64 \$102			\$5 \$7	\$60	\$31			\$95 \$07		
	\$1,110	\$1,110	\$7 	\$64	\$34 			\$102		

Amount	If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Alloast   Bur loss	Amount (	ine 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
State			Standard	Checkbox	Standard	Checkbox		Checkbox
### The Tentative Withholding Amount is:  \$1,150		Dut loss	withholding	withholding	withholding	withholding	withholding	withholding
\$1,130 \$1,150 \$1.150 \$1.1 \$67 \$3.0 \$84 \$67 \$96 \$111 \$1,170 \$1,190 \$15 \$71 \$40 \$89 \$77 \$96 \$111 \$1,170 \$1,190 \$15 \$71 \$40 \$89 \$71 \$115 \$1,190 \$15 \$71 \$44 \$892 \$74 \$119 \$1,170 \$1,190 \$15 \$77 \$44 \$42 \$92 \$74 \$119 \$1,170 \$1,190 \$15 \$77 \$44 \$42 \$92 \$74 \$119 \$1,170 \$1,190 \$15 \$17 \$74 \$42 \$92 \$74 \$119 \$1,170 \$1,190	At least				The Tentative With	nholding Amount is:		
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\$1,190 \$1,210 \$1,230 \$19 \$76 \$44 \$94 \$76 \$124 \$119 \$1,210 \$1,230 \$1,250 \$21 \$79 \$46 \$96 \$79 \$128 \$1,230 \$1,250 \$21 \$79 \$46 \$96 \$79 \$128 \$1,230 \$1,250 \$1,270 \$22 \$81 \$48 \$99 \$11 \$33 \$1,200 \$1,310 \$27 \$88 \$12 \$100 \$86 \$131 \$131 \$1,200 \$1,310 \$27 \$188 \$122 \$100 \$1,310 \$27 \$188 \$100 \$1,310 \$1,310 \$27 \$188 \$100 \$1,310 \$1,310 \$27 \$188 \$100 \$1,310 \$1,310 \$1,310 \$27 \$188 \$100 \$1,310 \$1,310 \$1,310 \$27 \$188 \$100 \$1,310 \$1,310 \$1,310 \$1,310 \$27 \$188 \$100 \$1,310 \$1				\$69	\$38	\$87		
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\$2,050 \$2,080 \$2,110 \$111 \$181 \$146 \$258 \$181 \$317 \$2,110 \$2,140 \$115 \$185 \$150 \$2,644 \$185 \$325 \$2,140 \$2,170 \$118 \$188 \$154 \$271 \$188 \$332 \$2,170 \$2,200 \$122 \$192 \$157 \$278 \$192 \$339 \$2,200 \$2,230 \$125 \$198 \$161 \$285 \$198 \$346 \$2,230 \$2,260 \$129 \$205 \$164 \$229 \$205 \$353 \$2,260 \$2,290 \$133 \$211 \$168 \$299 \$211 \$361 \$2,290 \$2,230 \$133 \$211 \$168 \$299 \$211 \$361 \$2,290 \$2,230 \$136 \$2,18 \$172 \$307 \$218 \$368 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,320 \$2,350 \$140 \$225 \$175 \$175 \$314 \$225 \$375 \$2,350 \$2,380 \$143 \$231 \$179 \$321 \$231 \$382 \$2,380 \$2,410 \$2,440 \$147 \$238 \$182 \$328 \$238 \$389 \$2,410 \$2,440 \$151 \$244 \$186 \$335 \$244 \$397 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,440 \$151 \$244 \$186 \$335 \$244 \$397 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,500 \$2,530 \$161 \$264 \$197 \$357 \$264 \$418 \$2,500 \$2,530 \$2,530 \$161 \$264 \$197 \$357 \$264 \$418 \$2,500 \$2,500 \$2,530 \$165 \$271 \$200 \$364 \$271 \$225 \$2,500 \$2,590 \$169 \$277 \$204 \$371 \$277 \$433	\$2,030	\$2,050	\$104	\$175	\$140	\$246	\$175	\$304
\$2,110 \$2,140 \$115 \$115 \$185 \$150 \$264 \$185 \$325 \$2,140 \$2,170 \$118 \$188 \$154 \$271 \$188 \$332 \$2,170 \$2,200 \$122 \$192 \$157 \$278 \$192 \$339 \$2,200 \$2,230 \$125 \$198 \$161 \$285 \$198 \$346 \$2,230 \$2,260 \$129 \$205 \$164 \$292 \$205 \$335 \$2,260 \$2,290 \$133 \$211 \$168 \$299 \$211 \$361 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,320 \$2,350 \$140 \$225 \$175 \$314 \$225 \$375 \$2,350 \$2,380 \$143 \$231 \$179 \$321 \$231 \$382 \$2,380 \$2,410 \$147 \$238 \$182 \$328 \$238 \$389 \$2,410 \$2,440 \$151 \$244 \$186 \$335 \$244 \$397 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$350 \$258 \$411 \$2,500 \$2,530 \$2,530 \$166 \$264 \$197 \$357 \$264 \$418 \$2,530 \$2,550 \$165 \$271 \$200 \$364 \$271 \$425 \$2,560 \$2,590 \$169 \$277 \$204 \$371 \$277 \$433				\$178				
\$2,140 \$2,170 \$118 \$188 \$154 \$271 \$188 \$332 \$2,170 \$2,200 \$122 \$192 \$157 \$278 \$192 \$339 \$2,200 \$2,230 \$125 \$198 \$161 \$285 \$198 \$346 \$2,230 \$2,260 \$129 \$205 \$164 \$292 \$205 \$353 \$2,260 \$2,290 \$133 \$211 \$168 \$299 \$211 \$361 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,320 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,320 \$2,350 \$140 \$225 \$175 \$314 \$225 \$375 \$2,350 \$2,380 \$143 \$231 \$179 \$321 \$231 \$382 \$2,380 \$2,410 \$147 \$238 \$182 \$328 \$2,380 \$2,410 \$147 \$238 \$182 \$328 \$2,380 \$2,410 \$2,440 \$151 \$244 \$186 \$335 \$244 \$397 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,500 \$2,530 \$161 \$264 \$197 \$357 \$264 \$411 \$2,500 \$2,530 \$2,560 \$165 \$271 \$200 \$364 \$271 \$425 \$2,560 \$2,590 \$169 \$277 \$204 \$371 \$277 \$433			\$111	\$181		\$258		
\$2,170 \$2,200 \$122 \$192 \$157 \$278 \$192 \$339 \$2,200 \$2,230 \$125 \$198 \$161 \$285 \$198 \$346 \$2,230 \$2,260 \$129 \$205 \$164 \$292 \$205 \$353 \$2,260 \$2,290 \$133 \$211 \$168 \$299 \$211 \$361 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$368 \$2,320 \$2,320 \$140 \$225 \$175 \$314 \$225 \$375 \$2,350 \$2,380 \$143 \$231 \$179 \$321 \$231 \$382 \$2,380 \$2,410 \$147 \$238 \$182 \$328 \$238 \$389 \$2,410 \$2,440 \$151 \$244 \$186 \$335 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,500 \$158 \$258 \$193 \$350 \$2,500 \$2,530 \$161 \$264 \$197 \$357 \$264 \$418 \$2,530 \$2,560 \$2,560 \$165 \$271 \$200 \$364 \$271 \$425 \$2,560 \$2,590 \$169 \$277 \$204 \$371 \$277 \$433		\$2,140 \$2.170	\$118	\$188	\$150 \$154	\$204 \$271		\$332 \$332
\$2,200 \$2,230 \$125 \$198 \$161 \$285 \$198 \$346 \$2,230 \$2,260 \$129 \$205 \$353 \$2,260 \$2,290 \$133 \$211 \$168 \$299 \$211 \$361 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$2,320 \$2,350 \$140 \$225 \$175 \$314 \$225 \$375 \$2,350 \$2,380 \$143 \$231 \$179 \$321 \$231 \$382 \$2,380 \$2,410 \$147 \$238 \$182 \$328 \$2,380 \$2,410 \$151 \$244 \$186 \$335 \$244 \$397 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,500 \$2,530 \$161 \$264 \$197 \$357 \$264 \$411 \$2,500 \$2,530 \$2,560 \$165 \$271 \$200 \$364 \$271 \$425 \$2,560 \$2,590 \$169 \$277 \$204 \$371 \$277 \$433				-				
\$2,260 \$2,290 \$133 \$211 \$168 \$299 \$211 \$361 \$2,290 \$2,320 \$136 \$218 \$172 \$307 \$218 \$368 \$368 \$2,320 \$2,350 \$140 \$225 \$175 \$314 \$225 \$375 \$2,350 \$2,380 \$143 \$231 \$179 \$321 \$231 \$382 \$2,380 \$2,410 \$147 \$238 \$182 \$328 \$238 \$389 \$2,410 \$2,440 \$151 \$244 \$186 \$335 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,400 \$151 \$225 \$190 \$343 \$251 \$404 \$2,470 \$2,500 \$2,530 \$165 \$258 \$193 \$357 \$264 \$411 \$2,500 \$2,530 \$2,560 \$165 \$271 \$200 \$364 \$271 \$425 \$2,560 \$2,590 \$169 \$277 \$204 \$371 \$277 \$433	\$2,200	\$2,230	\$125	\$198	\$161	\$285	\$198	\$346
\$2,290         \$2,320         \$136         \$218         \$172         \$307         \$218         \$368           \$2,320         \$2,350         \$140         \$225         \$175         \$314         \$225         \$375           \$2,350         \$2,380         \$143         \$231         \$179         \$321         \$231         \$382           \$2,380         \$2,410         \$147         \$238         \$182         \$328         \$238         \$389           \$2,410         \$2,440         \$151         \$244         \$186         \$335         \$244         \$397           \$2,440         \$2,470         \$154         \$251         \$190         \$343         \$251         \$404           \$2,470         \$2,500         \$158         \$258         \$193         \$350         \$258         \$411           \$2,500         \$2,530         \$161         \$264         \$197         \$357         \$264         \$418           \$2,530         \$2,560         \$165         \$271         \$200         \$364         \$271         \$425           \$2,560         \$2,590         \$169         \$277         \$204         \$371         \$277         \$433		\$2,260		\$205			\$205	\$353
\$2,320 \$2,350 \$140 \$225 \$175 \$314 \$225 \$375 \$2,350 \$2,380 \$143 \$231 \$179 \$321 \$231 \$382 \$2,380 \$2,410 \$147 \$238 \$182 \$328 \$238 \$389 \$2,410 \$2,440 \$151 \$244 \$186 \$335 \$244 \$397 \$2,440 \$2,470 \$154 \$251 \$190 \$343 \$251 \$404 \$2,470 \$2,470 \$158 \$258 \$193 \$350 \$258 \$411 \$2,500 \$2,530 \$161 \$264 \$197 \$357 \$264 \$418 \$2,530 \$2,560 \$165 \$271 \$200 \$364 \$271 \$425 \$2,560 \$2,590 \$169 \$277 \$204 \$371 \$277 \$433				\$211 \$218	\$168 \$172		\$211 \$218	\$361 \$368
\$2,350         \$2,380         \$143         \$231         \$179         \$321         \$231         \$382           \$2,380         \$2,410         \$147         \$238         \$182         \$328         \$238         \$389           \$2,410         \$2,440         \$151         \$244         \$186         \$335         \$244         \$397           \$2,440         \$2,470         \$154         \$251         \$190         \$343         \$251         \$404           \$2,470         \$2,500         \$158         \$258         \$193         \$350         \$258         \$411           \$2,500         \$2,530         \$161         \$264         \$197         \$357         \$264         \$418           \$2,530         \$2,560         \$165         \$271         \$200         \$364         \$271         \$425           \$2,560         \$2,590         \$169         \$277         \$204         \$371         \$277         \$433								
\$2,380       \$2,410       \$147       \$238       \$182       \$328       \$238       \$389         \$2,410       \$2,440       \$151       \$244       \$186       \$335       \$244       \$397         \$2,440       \$2,470       \$154       \$251       \$190       \$343       \$251       \$404         \$2,470       \$2,500       \$158       \$258       \$193       \$350       \$258       \$411         \$2,500       \$2,530       \$161       \$264       \$197       \$357       \$264       \$418         \$2,530       \$2,560       \$165       \$271       \$200       \$364       \$271       \$425         \$2,560       \$2,590       \$169       \$277       \$204       \$371       \$277       \$433	\$2,350			\$231		\$321		\$382
\$2,440         \$2,470         \$154         \$251         \$190         \$343         \$251         \$404           \$2,470         \$2,500         \$158         \$258         \$193         \$350         \$258         \$411           \$2,500         \$2,530         \$161         \$264         \$197         \$357         \$264         \$418           \$2,530         \$2,560         \$165         \$271         \$200         \$364         \$271         \$425           \$2,560         \$2,590         \$169         \$277         \$204         \$371         \$277         \$433	\$2,380	\$2,410	\$147	\$238	\$182	\$328	\$238	\$389
\$2,470     \$2,500     \$158     \$258     \$193     \$350     \$258     \$411       \$2,500     \$2,530     \$161     \$264     \$197     \$357     \$264     \$418       \$2,530     \$2,560     \$165     \$271     \$200     \$364     \$271     \$425       \$2,560     \$2,590     \$169     \$277     \$204     \$371     \$277     \$433								
\$2,500     \$2,530     \$161     \$264     \$197     \$357     \$264     \$418       \$2,530     \$2,560     \$165     \$271     \$200     \$364     \$271     \$425       \$2,560     \$2,590     \$169     \$277     \$204     \$371     \$277     \$433								·
\$2,530     \$2,560     \$165     \$271     \$200     \$364     \$271     \$425       \$2,560     \$2,590     \$169     \$277     \$204     \$371     \$277     \$433			\$158 \$161					
<b>\$2,560 \$2,590</b> \$169 \$277 \$204 \$371 \$277 \$433		\$2,560	\$165	\$271	\$200		\$271	
<b>\$2,590 \$2,620</b> \$172 \$284 \$208 \$379 \$284 \$440	\$2,560	\$2,590	\$169	\$277	\$204	\$371	\$277	\$433
	\$2,590	\$2,620	\$172	\$284	\$208	\$379	\$284	\$440

If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married Filing Separately		
Amount (I	ine In) is	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	
At least	But less – than	Wallielding	wamorang		nholding Amount is:	Withinstanig	Withinfolding	
\$2,620	\$2,650	\$176	\$291	\$211	\$386	\$291	\$447	
\$2,650	\$2,680	\$179	\$297	\$215	\$393	\$297	\$454	
\$2,680	\$2,710	\$183	\$304	\$218	\$400	\$304	\$461	
\$2,710	\$2,740	\$187	\$310	\$222	\$407	\$310	\$469	
\$2,740	\$2,770	\$190	\$317	\$226	\$415	\$317	\$476	
\$2,770	\$2,800	\$194	\$324	\$229	\$422	\$324	\$483	
\$2,800	\$2,830	\$197	\$330	\$233	\$429	\$330	\$490	
\$2,830	\$2,860	\$201	\$337	\$236	\$436	\$337	\$497	
\$2,860	\$2,890	\$205	\$343	\$240	\$443	\$343	\$505	
\$2,890	\$2,920	\$208	\$350	\$244	\$451	\$350	\$512	
\$2,920	\$2,950	\$212	\$357	\$247	\$458	\$357	\$519	
\$2,950	\$2,980	\$215	\$363	\$251	\$465	\$363	\$526	
\$2,980	\$3,010	\$219	\$370	\$254	\$472	\$370	\$533	
\$3,010	\$3,040	\$223	\$376	\$259	\$479	\$376	\$541	
\$3,040	\$3,070	\$226	\$383	\$266	\$487	\$383	\$548	
\$3,070	\$3,100	\$230	\$390	\$272	\$494	\$390	\$555	
\$3,100	\$3,130	\$233	\$396	\$279	\$501	\$396	\$562	
\$3,130	\$3,160	\$237	\$403	\$285	\$508	\$403	\$569	
\$3,160	\$3,190	\$241	\$409	\$292	\$515	\$409	\$577	
\$3,190	\$3,220	\$244	\$416	\$299	\$523	\$416	\$584	
\$3,220	\$3,250	\$248	\$423	\$305	\$530	\$423	\$591	
\$3,250	\$3,280	\$251	\$429	\$312	\$537	\$429	\$598	
\$3,280	\$3,310	\$255	\$436	\$318	\$544	\$436	\$605	
\$3,310	\$3,340	\$259	\$442	\$325	\$551	\$442	\$613	
\$3,340	\$3,370	\$262	\$449	\$332	\$559	\$449	\$620	
\$3,370	\$3,400	\$266	\$456	\$338	\$566	\$456	\$627	
\$3,400	\$3,430	\$269	\$462	\$345	\$573	\$462	\$634	
\$3,430	\$3,460	\$273	\$469	\$351	\$580	\$469	\$641	
\$3,460	\$3,490	\$277	\$475	\$358	\$587	\$475	\$649	
\$3,490	\$3,520	\$280	\$482	\$365	\$595	\$482	\$656	
\$3,520	\$3,550	\$284	\$489	\$371	\$602	\$485	\$650	
\$3,550	\$3,580	\$287	\$495	\$378	\$609	\$495	\$670	
\$3,580	\$3,610	\$291	\$502	\$384	\$616	\$502	\$677	
\$3,610	\$3,640	\$295	\$508	\$391	\$623	\$508	\$685	
\$3,640	\$3,670	\$298	\$515	\$398	\$631	\$515	\$692	
\$3,670	\$3,710	\$302	\$523	\$405	\$639	\$523	\$703	
\$3,710	\$3,750	\$307	\$532	\$414	\$649	\$532	\$715	
\$3,750	\$3,790	\$312	\$540	\$423	\$658	\$540	\$728	
\$3,790	\$3,830	\$317	\$549	\$432	\$669	\$549	\$741	
\$3,830	\$3,870	\$322	\$558	\$441	\$682	\$558	\$754	
\$3,870	\$3,910	\$326	\$567	\$449	\$695	\$567	\$767	
\$3,910	\$3,950	\$331	\$576	\$458	\$708	\$576	\$779	
\$3,950	\$3,990	\$336	\$584	\$467	\$721	\$584	\$792	
\$3,990	\$4,030	\$341	\$593	\$476	\$733	\$593	\$805	
\$4,030	\$4,070	\$346	\$602	\$485	\$746	\$602	\$818	
\$4,070	\$4,110	\$350	\$611	\$493	\$759	\$611	\$831	
\$4,110	\$4,150	\$355	\$621	\$502	\$772	\$621	\$843	
\$4,150	\$4,190	\$360	\$630	\$511	\$785	\$630	\$856	

If the Adjust		Married Fil	ing Jointly	Head of H	ousehold	Single or Married Filing Separately		
Amount (li	,	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	
At least	But less - than		-	The Tentative With	nholding Amount is:			
\$0	\$520	\$0	\$0	\$0	\$0	\$0	\$0	
\$520 \$530	\$530 \$540	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1 \$2	
\$540	\$550	\$0	\$0	\$0	\$0	\$0	\$3	
\$550 \$560	\$560 \$570	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$4	
\$560 \$570	\$570 \$580	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$5 \$6	
\$580 \$500	\$590 \$600	\$0	\$0	\$0	\$0	\$0	\$7	
\$590 \$600	\$610	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$8 \$9	
\$610	\$620	\$0	\$0	\$0	\$0	\$0	\$10	
\$620 \$630	\$630 \$640	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$11 \$12	
\$640	\$650	\$0	\$0	\$0	\$0	\$0	\$13	
\$650 \$660	\$660 \$670	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$14 \$15	
\$670	\$670 \$680	\$0	\$0	\$0	\$0	\$0	\$15 \$16	
\$680 \$690	\$690 \$700	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$17 \$18	
\$700	\$710 \$710	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$19	
\$710	\$720	\$0	\$0	\$0	\$0	\$0	\$20	
\$720 \$730	\$730 \$740	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$21 \$22	
\$740	\$750 \$760	\$0	\$0	\$0	\$0 \$0	\$0	\$23	
\$750 \$760	\$760	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$24 \$25	
\$770	\$780	\$0	\$0	\$0	\$0	\$0	\$26	
\$780 \$790	\$790 \$800	\$0 \$0	\$0 \$0	\$0 \$0	\$1 \$2	\$0 \$0	\$27 \$28	
\$800	\$810	\$0	\$0	\$0	\$3	\$0	\$29	
\$810 \$820	\$820 \$830	\$0 \$0	\$0 \$0	\$0 \$0	\$4 \$5	\$0 \$0	\$30 \$31	
\$830	\$840	\$0 \$0	\$0	\$0 \$0	\$6	\$0 \$0	\$32	
\$840 \$850	\$850 \$860	\$0 \$0	\$0 \$0	\$0 \$0	\$7 \$8	\$0 \$0	\$33 \$34	
\$860	\$870	\$0	\$0	\$0	\$9	\$0	\$35	
\$870	\$880	\$0	\$0	\$0	\$10	\$0	\$36	
\$880 \$890	\$890 \$900	\$0 \$0	\$0 \$0	\$0 \$0	\$11 \$12	\$0 \$0	\$37 \$38	
\$900	\$910	\$0	\$0	\$0	\$13	\$0	\$39	
\$910 \$920	\$920 \$930	\$0 \$0	\$0 \$0	\$0 \$0	\$14 \$15	\$0 \$0	\$40 \$41	
\$930	\$955	\$0 \$0	\$0 \$0	\$0	\$17	\$0	\$41 \$43	
\$955 \$980	\$980 \$1,005	\$0 \$0	\$0 \$0	\$0 \$0	\$19 \$22	\$0 \$0	\$46 \$49	
\$1,005	\$1,030	\$0	\$0 \$1	\$0	\$24	\$0	\$52	
\$1,030 \$1,055	\$1,055 \$1,080	\$0 \$0	\$1 \$3	\$0 \$0	\$27 \$29	\$1 \$3	\$55 \$58	
\$1,080	\$1,105	\$0	\$6	\$0	\$32	\$6	\$61	
\$1,105	\$1,130	\$0	\$8	\$0	\$34	\$8	\$64	
\$1,130 \$1,155	\$1,155 \$1,180	\$0 \$0	\$11 \$13	\$0 \$0	\$37 \$39	\$11 \$13	\$67 \$70	
\$1,180	\$1,205	\$0	\$16	\$0	\$42	\$16	\$73	
\$1,205 \$1,230	\$1,230 \$1,255	\$0 \$0	\$18 \$21	\$0 \$0	\$44 \$47	\$18 \$21	\$76 \$79	
\$1,255	\$1,280	\$0	\$23	\$0	\$49	\$23	\$82	
\$1,280 \$1,305	\$1,305 \$1,330	\$0 \$0	\$26 \$28	\$0 \$0	\$52 \$54	\$26 \$28	\$85 \$88	
\$1,330	\$1,355	\$0	\$31	\$0	\$57	\$31	\$91	
\$1,355	\$1,380	\$0	\$33	\$0	\$59	\$33	\$94	
\$1,380 \$1,405	\$1,405 \$1,430	\$0 \$0	\$36 \$38	\$0 \$0	\$62 \$65	\$38	\$97 \$100	
\$1,430 \$1,455	\$1,455 \$1,480	\$0 \$0	\$41 \$43	\$0 \$0	\$68 \$71	\$41	\$103 \$106	
\$1,480	\$1,460 \$1,505	\$0 \$0	\$45 \$46	\$0 \$0	\$71 \$74		\$109	

Amount (ine in) is    Standard	If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Alleast   But   But   Withholding   Withho	Amount (	line 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
State								
At least		But less	withholding	withholding	withholding	withholding	withholding	withholding
\$1,500 \$1,555 \$0 \$51 \$115 \$155 \$1,500 \$0 \$55 \$1 \$115 \$155 \$1,555 \$1,500 \$0 \$55 \$1 \$1880 \$35 \$1180 \$150 \$10 \$10 \$155 \$115 \$115 \$115 \$115	At least				The Tentative With	nholding Amount is:		
\$1,555	\$1,505				\$0			\$112
\$1,600 \$1,600 \$0 \$56 \$4 \$86 \$56 \$121 \$1,630 \$1,635 \$0 \$55 \$6 \$99 \$92 \$91 \$127 \$1,630 \$1,635 \$1,630 \$0 \$63 \$11 \$9 \$92 \$92 \$91 \$127 \$1,635 \$1,630 \$1,635 \$1,730 \$0 \$63 \$11 \$15,65 \$170 \$13 \$165 \$1,730 \$0 \$68 \$11 \$16 \$170 \$13 \$165 \$1,730 \$0 \$1,755 \$0 \$771 \$19 \$104 \$271 \$139 \$1,755 \$1,780 \$0 \$76 \$24 \$110 \$76 \$145 \$130 \$130 \$1,755 \$130 \$1,755 \$1,730 \$0 \$1,755 \$1,730 \$1,735 \$1,740 \$1,730 \$1,740 \$1,7					\$0			
\$1,605 \$1,630 \$5.0 \$5.0 \$61 \$9 \$0.2 \$61 \$124 \$1.655 \$1.880 \$0.0 \$61 \$9 \$0.2 \$61 \$127 \$1.655 \$1.880 \$0.0 \$66 \$1.1 \$0.0 \$1.705 \$0.0 \$66 \$1.1 \$0.0 \$1.705 \$0.0 \$66 \$1.1 \$0.0 \$1.705 \$1.0 \$1.705 \$0.0 \$66 \$1.1 \$0.0 \$1.705 \$1.705 \$0.0 \$66 \$1.1 \$0.0 \$1.705 \$1.705 \$1.705 \$0.0 \$7.0 \$1.1 \$0.0 \$1.705 \$1.705 \$1.705 \$1.0 \$1.705 \$1.705 \$1.0 \$1.705 \$1.705 \$1.0 \$1.705 \$1.705 \$1.0 \$1.705 \$1.1 \$1.0 \$1.0 \$1.705 \$1.1 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0 \$1.0					\$1 \$4			
\$1,630 \$1,655 \$1,680 \$0 \$63 \$11 \$95 \$22 \$81 \$127 \$1685 \$1,680 \$0 \$63 \$11 \$185 \$55 \$63 \$130 \$1,680 \$1,705 \$0 \$66 \$14 \$88 \$66 \$133 \$1,705 \$1,7705 \$0 \$68 \$16 \$101 \$68 \$133 \$1,705 \$1,7705 \$0 \$68 \$16 \$101 \$68 \$133 \$1,705 \$1,7705 \$0 \$70 \$88 \$16 \$101 \$68 \$133 \$1,705 \$1,7705 \$1,7705 \$0 \$77 \$21 \$104 \$71 \$199 \$104 \$71 \$139 \$1,705 \$1			\$0 \$0		\$6			
\$1,655	\$1.630	\$1.655	\$0	\$61	\$9	\$92	\$61	\$127
\$1,705 \$1,706 \$1,705 \$0 \$71 \$19 \$104 \$73 \$139 \$104 \$73 \$139 \$1,705 \$1,705 \$1,700 \$1,805 \$0 \$77 \$199 \$104 \$77 \$73 \$142 \$1,700 \$1,805 \$0 \$76 \$24 \$110 \$76 \$145 \$1,805	\$1,655		\$0	\$63	\$11	\$95	\$63	\$130
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\$3,355 \$3,405 \$131 \$265 \$196 \$337 \$265 \$455 \$3,405 \$3,455 \$136 \$271 \$202 \$348 \$271 \$466 \$3,455 \$3,505 \$141 \$277 \$208 \$359 \$277 \$477 \$3,505 \$3,555 \$146 \$283 \$214 \$370 \$283 \$488 \$3,555 \$3,605 \$151 \$289 \$220 \$381 \$289 \$499 \$3,605 \$3,655 \$156 \$295 \$226 \$392 \$295 \$510 \$3,655 \$3,705 \$161 \$301 \$232 \$403 \$301 \$521 \$3,705 \$3,755 \$167 \$307 \$238 \$414 \$307 \$532 \$3,755 \$3,805 \$173 \$313 \$244 \$425 \$313 \$543 \$3,805 \$3,855 \$3,905 \$1,85 \$325 \$256 \$447 \$325 \$565 \$3,905 \$3,955 \$191 \$331 \$262 \$458 \$337 \$587							`	
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\$3,505         \$3,555         \$146         \$283         \$214         \$370         \$283         \$488           \$3,555         \$3,605         \$151         \$289         \$220         \$381         \$289         \$499           \$3,605         \$3,655         \$156         \$295         \$226         \$392         \$295         \$510           \$3,655         \$3,705         \$161         \$301         \$232         \$403         \$301         \$521           \$3,705         \$3,755         \$167         \$307         \$238         \$414         \$307         \$532           \$3,755         \$3,805         \$173         \$313         \$244         \$425         \$313         \$543           \$3,805         \$3,855         \$179         \$319         \$250         \$436         \$319         \$554           \$3,855         \$3,905         \$185         \$325         \$256         \$447         \$325         \$565           \$3,905         \$3,955         \$191         \$331         \$262         \$458         \$331         \$576           \$3,955         \$4,005         \$197         \$337         \$268         \$469         \$337         \$587	\$3,405	\$3,455	\$136	\$271	\$202	\$348	\$271	\$466
\$3,555 \$3,605 \$151 \$289 \$220 \$381 \$289 \$499 \$3,605 \$3,655 \$156 \$295 \$226 \$392 \$295 \$510 \$3,655 \$3,705 \$161 \$301 \$232 \$403 \$301 \$521 \$3,705 \$3,755 \$167 \$307 \$238 \$414 \$307 \$532 \$3,755 \$3,805 \$173 \$313 \$244 \$425 \$313 \$543 \$3,805 \$3,855 \$179 \$319 \$250 \$436 \$319 \$554 \$3,855 \$3,905 \$3,955 \$185 \$325 \$256 \$447 \$325 \$565 \$3,905 \$3,955 \$191 \$331 \$262 \$458 \$331 \$576 \$3,955 \$4,005 \$197 \$337 \$268 \$469 \$337 \$587								
\$3,605 \$3,655 \$3,705 \$156 \$295 \$226 \$392 \$295 \$510 \$3,655 \$3,705 \$161 \$301 \$232 \$403 \$301 \$521 \$3,705 \$3,755 \$167 \$307 \$238 \$414 \$307 \$532 \$3,755 \$3,805 \$173 \$313 \$244 \$425 \$313 \$543 \$3,805 \$3,855 \$179 \$319 \$250 \$436 \$319 \$554 \$3,855 \$3,905 \$185 \$325 \$256 \$447 \$325 \$565 \$3,905 \$3,955 \$191 \$331 \$262 \$458 \$331 \$576 \$3,955 \$4,005 \$197 \$337 \$268 \$469 \$337 \$587								
\$3,655       \$3,705       \$161       \$301       \$232       \$403       \$301       \$521         \$3,705       \$3,755       \$167       \$307       \$238       \$414       \$307       \$532         \$3,755       \$3,805       \$173       \$313       \$244       \$425       \$313       \$543         \$3,805       \$3,855       \$179       \$319       \$250       \$436       \$319       \$554         \$3,855       \$3,905       \$185       \$325       \$256       \$447       \$325       \$565         \$3,905       \$3,955       \$191       \$331       \$262       \$458       \$331       \$576         \$3,955       \$4,005       \$197       \$337       \$268       \$469       \$337       \$587	\$3,555 \$3,605		\$151 \$156	\$289 \$295	\$220 \$226	\$381 \$302	\$289 \$205	
\$3,705         \$3,755         \$167         \$307         \$238         \$414         \$307         \$532           \$3,755         \$3,805         \$173         \$313         \$244         \$425         \$313         \$543           \$3,805         \$3,855         \$179         \$319         \$250         \$436         \$319         \$554           \$3,855         \$3,905         \$185         \$325         \$256         \$447         \$325         \$565           \$3,905         \$3,955         \$191         \$331         \$262         \$458         \$331         \$576           \$3,955         \$4,005         \$197         \$337         \$268         \$469         \$337         \$587								
\$3,805     \$3,855     \$179     \$319     \$250     \$436     \$319     \$554       \$3,855     \$3,905     \$185     \$325     \$256     \$447     \$325     \$565       \$3,905     \$3,955     \$191     \$331     \$262     \$458     \$331     \$576       \$3,955     \$4,005     \$197     \$337     \$268     \$469     \$337     \$587	\$3,705	\$3,755	\$167	\$307	\$238	\$414	\$307	\$532
\$3,855       \$3,905       \$185       \$325       \$256       \$447       \$325       \$565         \$3,905       \$3,955       \$191       \$331       \$262       \$458       \$331       \$576         \$3,955       \$4,005       \$197       \$337       \$268       \$469       \$337       \$587								
\$3,905     \$3,955     \$191     \$331     \$262     \$458     \$331     \$576       \$3,955     \$4,005     \$197     \$337     \$268     \$469     \$337     \$587			\$179	\$319			\$319	
<b>\$3,955 \$4,005</b> \$197 <b>\$337 \$268 \$469 \$337 \$587</b>		\$3,905	\$185 \$101	\$325 \$331			\$325 \$331	\$565 \$576
				\$337	\$268		\$337	
					\$274			

If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Amount (	ine in) is	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox
	But less -	withholding	withholding	withholding	withholding	withholding	withholding
At least	than			The Tentative With	nholding Amount is:		
\$4,055	\$4,105	\$209	\$349	\$280	\$491	\$349	\$609
\$4,105 \$4,180	\$4,180 \$4,255	\$216 \$225	\$357 \$366	\$287 \$296	\$505 \$521	\$357 \$366	\$624 \$642
\$4,255	\$4,330	\$234	\$375	\$305	\$538	\$375	\$660
\$4,330	\$4,405	\$243	\$384	\$314	\$555	\$384	\$678
\$4,405	\$4,480	\$252	\$399	\$323	\$573	\$399	\$696
\$4,480 \$4,555	\$4,555 \$4,630	\$261 \$270	\$416 \$432	\$332 \$341	\$591 \$609	\$416 \$432	\$714 \$732
\$4,630	\$4,705	\$279	\$449	\$350	\$627	\$449	\$750
\$4,705	\$4,780	\$288	\$465	\$359	\$645	\$465	\$768
\$4,780	\$4,855	\$297	\$482	\$368	\$663	\$482	\$786
\$4,855 \$4,930	\$4,930 \$5,005	\$306 \$315	\$498 \$515	\$377 \$386	\$681 \$699	\$498 \$515	\$804 \$822
\$5,005	\$5,080	\$324	\$531	\$395	\$717	\$531	\$840
\$5,080	\$5,155	\$333	\$548	\$404	\$735	\$548	\$858
\$5,155	\$5,230	\$342	\$564	\$413	\$753	\$564	\$876
\$5,230 \$5,235	\$5,305	\$351	\$581 \$507	\$422	\$771	\$581 \$507	\$894
\$5,305 \$5,380	\$5,380 \$5,455	\$360 \$369	\$597 \$614	\$431 \$440	\$789 \$807	\$597 \$614	\$912 \$930
\$5,455	\$5,530	\$378	\$630	\$449	\$825	\$630	\$948
\$5,530	\$5,605	\$387	\$647	\$458	\$843	\$647	\$966
\$5,605	\$5,680	\$396	\$663	\$467	\$861	\$663	\$984
\$5,680 \$5,755	\$5,755 \$5,830	\$405 \$414	\$680 \$696	\$476 \$485	\$879 \$897	\$680 \$696	\$1,002 \$1,020
\$5,830	\$5,905	\$423	\$713	\$494	\$915	\$713	\$1,038
\$5,905	\$5,980	\$432	\$729	\$503	\$933	\$729	\$1,056
\$5,980	\$6,055	\$441	\$746	\$512	\$951	\$746	\$1,074
\$6,055 \$6,130	\$6,130 \$6,205	\$450 \$459	\$762 \$779	\$527 \$544	\$969 \$987	\$762 \$779	\$1,092 \$1,110
\$6,205	\$6,280	\$468	\$795	\$560	\$1,005	\$795	\$1,128
\$6,280	\$6,355	\$477	\$812	\$577	\$1,023	\$812	\$1,146
\$6,355 \$6,430	\$6,430 \$6,505	\$486 \$495	\$828 \$845	\$593 \$610	\$1,041 \$1,059	\$828 \$845	\$1,164 \$1,182
\$6,505	\$6,580	\$504	\$861	\$626	\$1,039	\$861	\$1,200
\$6,580	\$6,655	\$513	\$878	\$643	\$1,095	\$878	\$1,218
\$6,655	\$6,730	\$522	\$894	\$659	\$1,113	\$894	\$1,236
\$6,730 \$6,805	\$6,805 \$6,880	\$531 \$540	\$911 \$927	\$676 \$692	\$1,131 \$1,149	\$911 \$927	\$1,254 \$1,272
\$6,880	\$6,955	\$549	\$944	\$709 \$709	\$1,149	\$944	\$1,272 \$1,290
\$6,955	\$7,030	\$558	\$960	\$725	\$1,185	\$960	\$1,308
\$7,030	\$7,105	\$567	\$977	\$742	\$1,203	\$977	\$1,326
\$7,105 \$7,180	\$7,180 \$7,255	\$576 \$585	\$993 \$1,010	\$758 \$775	\$1,221 \$1,239	\$993 \$1,010	\$1,344 \$1,362
\$7,160 \$7,255	\$7,235	\$594	\$1,010	\$775 \$791	\$1,259 \$1,257	\$1,010 \$1,026	\$1,380
\$7,330	\$7,430	\$605	\$1,045	\$811	\$1,278	\$1,045	\$1,405
\$7,430	\$7,530	\$617	\$1,067	\$833	\$1,302	\$1,067	\$1,437
\$7,530	\$7,630	\$629	\$1,089	\$855	\$1,326	\$1,089	\$1,469
\$7,630 \$7,730	\$7,730 \$7,830	\$641 \$653	\$1,111 \$1,133	\$877 \$899	\$1,358 \$1,390	\$1,111 \$1,133	\$1,501 \$1,533
\$7,830	\$7,930	\$665	\$1,155	\$921	\$1,422	\$1,155	\$1,565
\$7,930	\$8,030	\$677	\$1,177	\$943	\$1,454	\$1,177	\$1,597
\$8,030	\$8,130	\$689 \$701	\$1,199 \$1,222	\$965 \$087	\$1,486 \$1,519	\$1,199	\$1,629 \$1,661
\$8,130 \$8,230	\$8,230 \$8,330	\$701 \$713	\$1,222 \$1,246	\$987 \$1,009	\$1,518 \$1,550	\$1,222 \$1,246	\$1,661 \$1,693
40,200	Ψ3,000	Ψ, 10	Ψ1,2-70	Ψ1,000	ψ1,000	Ψ1,2-40	ψ1,000

If the Adjus	sted Wage	Married Fil	ing Jointly	Head of H	ousehold	Single or Married Filing Separately		
Amount (	line 1h) is	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	
	But less	withholding	withholding	withholding	withholding	withholding	withholding	
At least	than			The Tentative With	nholding Amount is:			
\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	
\$25	\$35	\$0	\$0	\$0	\$0	\$0	\$1	
\$35	\$45	\$0	\$0	\$0	\$0	\$0	\$2	
\$45	\$55	\$0	\$0	\$0	\$1	\$0	\$3	
\$55	\$65	\$0	\$1	\$0	\$2	\$1	\$4	
\$65	\$75	\$0	\$2	\$0	\$4	\$2	\$5	
\$75 \$85	\$85 \$95	\$0 \$0	\$3 \$4	\$1 \$2	\$5 \$6	\$3 \$4	\$6 \$8	
\$95	\$105	\$0	\$6	\$3	\$6 \$7	\$6	\$9	
\$105	\$115	\$1	\$7	\$4	\$8	\$7	\$11	
\$115	\$125	\$2	\$8	\$5	\$10	\$8	\$13	
\$125	\$135	\$3	\$9	\$6	\$11		\$15	
\$135	\$145	\$4	\$10	\$7	\$12	\$10	\$17	
\$145	\$155	\$5	\$12	\$8	\$14	\$12	\$20	
\$155	\$165	\$6	\$13	\$10	\$16	\$13	\$22	
\$165	\$175	\$7	\$14	\$11	\$19	\$14	\$24	
\$175	\$185	\$9	\$15	\$12	\$21	\$15	\$26	
\$185	\$195	\$10	\$16	\$13	\$23	\$16	\$28	
\$195	\$205	\$11	\$18	\$14	\$25	\$18	\$31	
\$205	\$215	\$12	\$20	\$16	\$28	\$20	\$33	
\$215	\$225	\$13	\$22	\$17	\$30	\$22	\$36	
\$225	\$235	\$15	\$24	\$18	\$32	\$24	\$38	
\$235 \$245	\$245 \$255	\$16 \$17	\$26 \$28	\$19 \$20	\$35 \$37	\$26 \$28	\$40 \$43	
\$255	\$265	\$18	\$31	\$22	\$40	\$31	\$45	
\$265	\$275	\$19	\$33	\$23	\$42	\$33	\$48	
\$275	\$285	\$21	\$35	\$24	\$44	\$35	\$50	
\$285	\$295	\$22	\$37	\$26	\$47	\$37	\$52	
\$295	\$305	\$23	\$39	\$28	\$49	\$39	\$55	
\$305	\$315	\$24	\$42	\$31	\$52	\$42	\$57	
\$315	\$325	\$25	\$44	\$33	\$54	\$44	\$60	
\$325	\$335	\$27	\$46	\$35	\$56	\$46	\$62	
\$335	\$345	\$28	\$48	\$37	\$59		\$65	
\$345	\$355	\$29	\$50	\$39	\$61		\$68	
\$355	\$365	\$30	\$53	\$42	\$64		\$71	
\$365	\$375	\$31	\$55 \$57	\$44	\$68		\$74	
\$375 \$385	\$385 \$395	\$33 \$34	\$57 \$59	\$46 \$48	\$71 \$74		\$77 \$81	
\$395	\$405	\$35	\$62	\$50	\$74 \$77		\$84	
\$405	\$415	\$37	\$64	\$53	\$80		\$87	
\$415	\$425	\$39	\$67	\$55	\$84		\$90	
\$425	\$435	\$41	\$69	\$58	\$87		\$94	
\$435	\$445	\$43	\$71	\$60	\$90		\$97	
\$445	\$455	\$46	\$74	\$62	\$94	\$74	\$101	
\$455	\$465	\$48	\$76	\$65	\$97	\$76	\$104	
\$465	\$475	\$50 \$79		\$67	\$101			
\$475	\$485	<b>.85</b> \$52 \$8		\$70	\$104			
\$485	\$495	<b>495</b> \$54 \$83		\$72	\$108	\$83	\$115	
\$495	<b>95 \$505</b> \$57		\$86	\$74	\$111			
\$505	\$515	\$59	\$88	\$77	\$115	\$88	\$122	

If the <b>Adjus</b> t		Married Fili	ng Jointly	Head of He	ousehold	Single or Married	Filing Separately
Amount (li	ne 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	But less -	withholding	withholding	withholding	withholding	withholding	withholding
At least	than			The Tentative With	holding Amount is:		
\$515	\$525	\$61	\$91	\$79	\$118	\$91	\$125
\$525	\$535	\$63	\$93	\$82	\$122	\$93	\$129
\$535	\$545	\$65 \$95		\$84	\$125	\$95	\$132
\$545	\$555	\$68	\$68 \$98		\$129	\$98	\$136
\$555	\$565	\$70	\$70 \$100		\$132	\$100	\$139
\$565	\$575	\$72 \$103		\$91	\$136	\$103	\$143
\$575	\$585	\$74	\$105	\$94	\$139	\$105	\$146
\$585	\$595	\$76	\$107	\$96	\$143	\$107	\$150
\$595	\$605	\$79	\$110	\$98	\$146	\$110	\$153
\$605	\$615	\$81	\$81 \$112		\$150	\$112	\$157
\$615	\$625	\$83	\$115	\$103	\$153	\$115	\$160
\$625	\$635	\$85	\$117	\$106	\$157	\$117	\$164
\$635	\$645	\$87	\$119	\$108	\$160	\$119	\$167
\$645	\$655	\$90	\$122	\$110	\$164	\$122	\$171
\$655	\$665	\$92	\$124	\$113	\$167	\$124	\$174
\$665	\$675	\$94	\$127	\$115	\$171	\$127	\$178
\$675	\$685	\$96	\$129	\$118	\$174	\$129	\$181
\$685	\$695	\$98	\$133	\$120	\$178	\$133	\$185
\$695	\$705	\$101	\$136	\$122	\$181	\$136	\$188
\$705	\$715	\$103	\$139	\$126	\$185	\$139	\$192
\$715	\$725	\$105	\$142	\$129	\$188	\$142	\$195
\$725	\$735	\$107	\$145	\$132	\$192	\$145	\$199
\$735	\$745	\$109	\$149	\$135	\$195	\$149	\$202
\$745	\$755	\$112 \$152		\$138	\$199	\$152	\$206
\$755	\$765	\$114 \$155		\$142	\$202	\$155	\$209
\$765	\$775	\$116	\$158	\$145	\$206	\$158	\$213

# 3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately \$100,000 in annual wages and up to 10 allowances. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on marital status and pay period) or the employee claimed more than 10 allowances, use the Percentage Method tables in section 5.

# Worksheet 3. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier



Step 1.	Figure the tentative withholding amount		
	1a Enter the employee's total taxable wages this payroll period	· · · 1a	\$
	1b Use the amount on line 1a to look up the tentative amount to withhold in the appropriate Wage Bracket Table in this section for your pay frequency, given the employee's marital status (line 3 Form W-4) and number of allowances claimed. This is the <b>Tentative</b> Withholding Amount		\$
Step 2.	Figure the final amount to withhold		
	2a Enter the additional amount to withhold from line 6 of the employee's Form W-4	· · · 2a	\$
	2b Add lines 1b and 2a. This is the amount to withhold from the employee's wages this pay period	2b	\$

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					WLLIN	LY Payroll						
If the <b>Wage</b> (line						MA	RRIED Per	sons				
is	ia)					And the nu	ımber of all	owances is:				
		0	1	2	3	4	5	6	7	8	9	10
	But less	U	'	2						0	9	10
At least	than							ng Amount				
\$0	\$230	\$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 \$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	\$310	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310	\$320	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320	\$330	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$340	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$340	\$350	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$350	\$360	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$370	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370	\$380	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$380	\$390	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$400	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$410	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$420	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$430	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$430	\$440	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$440	\$450	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$460	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$460	\$470	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$480	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$490	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$490	\$500	\$27	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$500	\$510	\$28	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510	\$520	\$29	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520	\$530	\$30	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$32	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$550	\$560	\$33	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$560	\$570	\$34	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$35	\$26	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$36	\$27	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$37	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$610	\$38	\$29	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$610	\$625	\$39	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$640	\$41	\$32	\$24	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$655	\$43	\$34	\$25	\$17	ı	\$1	\$0	\$0	\$0	\$0	\$0
\$655	\$670	\$44	\$35	\$27	\$19	l	\$2	\$0	\$0	\$0	\$0	\$0
\$670	\$685	\$46	\$37	\$28	\$20		\$4	\$0	\$0	\$0	\$0	\$0
\$685	\$700	\$48	\$38	\$30	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0
\$700	\$715	\$50	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0
\$715	\$730	\$52	\$42	\$33	\$25		\$8	\$0	\$0	\$0	\$0	\$0 \$0
\$730	\$745	\$53	\$44	\$34	\$26	\$18	\$10	\$1	\$0	\$0	\$0	\$0
\$745	\$760	\$55	\$45	\$36	\$28	\$19	\$11	\$3	\$0	\$0	\$0	\$0
\$760	\$775	\$57	\$47	\$37	\$29	\$21	\$13	\$4	\$0	\$0	\$0	\$0
	\$790		\$49						\$0		\$0	\$0
\$775	\$790	\$59	\$49	\$39	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0

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If the Wage	Amount					MA	RRIED Pers	sons				
(line is	1a)					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т		e Withholdi	ng Amount	s:			
\$790	\$805	\$61	\$51	\$41	\$32	\$24	\$16	\$7	\$0	\$0	\$0	\$0
\$805	\$820	\$62	\$53	\$43	\$34	\$25	\$17	\$9	\$0	\$0	\$0	\$0
\$820	\$835	\$64	\$54	\$44	\$35	\$27	\$19	\$10	\$2	\$0	\$0	\$0
\$835	\$850	\$66	\$56	\$46	\$37	\$28	\$20	\$12	\$3	\$0	\$0	\$0
\$850	\$865	\$68	\$58	\$48	\$38	\$30	\$22	\$13	\$5	\$0	\$0	\$0
\$865	\$880	\$70	\$60	\$50	\$40	\$31	\$23	\$15	\$6	\$0	\$0	\$0
\$880 \$895	\$895 \$910	\$71 \$73	\$62 \$63	\$52 \$53	\$42 \$43	\$33 \$34	\$25 \$26	\$16 \$18	\$8 \$9	\$0 \$1	\$0 \$0	\$0 \$0
\$910	\$925	\$75 \$75	\$65	\$55 \$55	\$45 \$45	\$34 \$36	\$28	\$10 \$19	\$11	\$3	\$0 \$0	\$0 \$0
						\$37			\$12	\$4	\$0	\$0
\$925 \$940	\$940 \$955	\$77 \$79	\$67 \$69	\$57 \$59	\$47 \$49	\$37 \$39	\$29 \$31	\$21 \$22	\$12 \$14	\$4 \$6	\$0 \$0	\$0 \$0
\$955	\$970	\$80	\$71	\$61	\$51	\$41	\$32	\$24	\$15	\$7	\$0	\$0 \$0
\$970	\$985	\$82	\$72	\$62	\$52	\$43	\$34	\$25	\$17	\$9	\$0	\$0
\$985	\$1,000	\$84	\$74	\$64	\$54	\$44	\$35	\$27	\$18	\$10	\$2	\$0
\$1,000	\$1,015	\$86	\$76	\$66	\$56	\$46	\$37	\$28	\$20	\$12	\$3	\$0
\$1,015	\$1,030	\$88	\$78	\$68	\$58	\$48	\$38	\$30	\$21	\$13	\$5	\$0
\$1,030	\$1,045	\$89	\$80	\$70	\$60	\$50	\$40	\$31	\$23	\$15	\$6	\$0
\$1,045	\$1,060	\$91	\$81	\$71	\$61	\$52	\$42	\$33	\$24	\$16	\$8	\$0
\$1,060	\$1,075	\$93	\$83	\$73	\$63	\$53	\$43	\$34	\$26	\$18	\$9	\$1
\$1,075	\$1,090	\$95	\$85	\$75	\$65	\$55	\$45	\$36	\$27	\$19	\$11	\$3
\$1,090	\$1,105	\$97	\$87	\$77	\$67	\$57	\$47	\$37	\$29	\$21	\$12	\$4
\$1,105	\$1,120	\$98	\$89	\$79	\$69	\$59	\$49	\$39	\$30	\$22	\$14	\$6
\$1,120	\$1,135	\$100 \$100	\$90	\$80 \$82	\$70	\$61 \$62	\$51	\$41	\$32	\$24	\$15	\$7
\$1,135	\$1,150	\$102	\$92		\$72		\$52	\$43	\$33	\$25	\$17	\$9
\$1,150	\$1,165	\$104	\$94 \$96	\$84 \$86	\$74	\$64 \$66	\$54	\$44	\$35	\$27	\$18	\$10
\$1,165 \$1,180	\$1,180 \$1,195	\$106 \$107	\$98	\$88	\$76 \$78	\$68	\$56 \$58	\$46 \$48	\$36 \$38	\$28 \$30	\$20 \$21	\$12 \$13
\$1,180	\$1,193	\$107	\$99	\$89	\$78 \$79	\$70	\$60	\$50	\$40	\$30	\$23	\$15
\$1,210	\$1,225	\$111	\$101	\$91	\$81	\$71	\$61	\$52	\$42	\$33	\$24	\$16
\$1,225	\$1,240	\$113	\$103	\$93	\$83	\$73	\$63	\$53	\$43	\$34	\$26	\$18
\$1,240	\$1,255	\$115	\$105	\$95	\$85	\$75	\$65	\$55	\$45	\$36	\$27	\$19
\$1,255	\$1,270	\$116	\$107	\$97	\$87	\$77	\$67	\$57	\$47	\$37	\$29	\$21
\$1,270	\$1,285	\$118	\$108	\$98	\$88	\$79	\$69	\$59	\$49	\$39	\$30	\$22
\$1,285	\$1,300	\$120	\$110	\$100	\$90	\$80	\$70	\$61	\$51	\$41	\$32	\$24
\$1,300	\$1,315	\$122	\$112	\$102	\$92	\$82	\$72	\$62	\$52	\$42	\$33	\$25
\$1,315	\$1,330	\$124	\$114	\$104	\$94	\$84	\$74	\$64	\$54	\$44	\$35	\$27
\$1,330	\$1,345	\$125	\$116	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$36	\$28
\$1,345	\$1,360	\$127 \$120	\$117 \$110	\$107	\$97	\$88 \$89	\$78	\$68	\$58	\$48	\$38	\$30
\$1,360	\$1,375	\$129	\$119	\$109	\$99		\$79	\$70	\$60	\$50	\$40	\$31
\$1,375	\$1,390	\$131	\$121	\$111	\$101	\$91	\$81	\$71	\$61	\$51 \$50	\$42	\$33
\$1,390 \$1,405	\$1,405 \$1,420	\$133 \$134	\$123 \$125	\$113 \$115	\$103 \$105	\$93 \$95	\$83 \$85	\$73 \$75	\$63 \$65	\$53 \$55	\$43 \$45	\$34 \$36
\$1,420	\$1,435	\$136	\$126	\$116	\$106	\$97	\$87	\$77	\$67	\$57	\$47	\$37
\$1,435	\$1,450	\$138	\$128	\$118	\$108	\$98	\$88	\$79	\$69	\$59	\$49	\$39
\$1,450	\$1,465	\$140	\$130	\$120	\$110	\$100	\$90	\$80	\$70	\$60	\$51	\$41
\$1,465	\$1,480	\$142	\$132	\$122	\$112	\$102	\$92	\$82	\$72	\$62	\$52	\$42
\$1,480	\$1,495	\$143	\$134	\$124	\$114	\$104	\$94	\$84	\$74	\$64	\$54	\$44
\$1,495	\$1,510	\$145	\$135	\$125	\$115	\$106	\$96	\$86	\$76	\$66	\$56	\$46
\$1,510	\$1,525	\$147	\$137	\$127	\$117	\$107	\$97	\$88	\$78	\$68	\$58	\$48
\$1,525	\$1,540	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$79	\$69	\$60	\$50
\$1,540	\$1,555	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$81	\$71	\$61	\$51

					WEEK	LY Payroll	Perioa					
If the Wage	L					MA	RRIED Pers	sons				
(line is	, I					And the nu	umber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$1,555	\$1,570	\$152	\$143	\$133	\$123	\$113	\$103	\$93	\$83	\$73	\$63	\$53
\$1,570	\$1,585	\$154	\$144	\$134	\$124	\$115	\$105	\$95	\$85	\$75	\$65	\$55
\$1,585	\$1,600	\$156	\$146	\$136	\$126	\$116	\$106	\$97	\$87	\$77	\$67	\$57
\$1,600	\$1,615	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$88	\$78	\$69	\$59
\$1,615	\$1,630	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90	\$80	\$70	\$60
\$1,630	\$1,645	\$161	\$152	\$142	\$132	\$122	\$112	\$102	\$92	\$82	\$72	\$62
\$1,645	\$1,660	\$163	\$153	\$143	\$133	\$124	\$114	\$104	\$94	\$84	\$74	\$64
\$1,660	\$1,675	\$165	\$155	\$145	\$135	\$125	\$115	\$106	\$96	\$86	\$76	\$66
\$1,675	\$1,690	\$167	\$157	\$147	\$137	\$127	\$117	\$107	\$97	\$87	\$78	\$68
\$1,690	\$1,705	\$169	\$159	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$79	\$69
\$1,705	\$1,720	\$170	\$161	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$81	\$71
\$1,720	\$1,735	\$172	\$162	\$152	\$142	\$133	\$123	\$113	\$103	\$93	\$83	\$73
\$1,735	\$1,750	\$174	\$164	\$154	\$144	\$134	\$124	\$115	\$105	\$95	\$85	\$75
\$1,750	\$1,765	\$176	\$166	\$156	\$146	\$136	\$126	\$116	\$106	\$96	\$87	\$77
\$1,765	\$1,780	\$178	\$168	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$88	\$78
\$1,780	\$1,800	\$182	\$170	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90	\$81
\$1,800	\$1,820	\$186	\$172	\$162	\$152	\$142	\$133	\$123	\$113	\$103	\$93	\$83
\$1,820	\$1,840	\$190	\$175	\$165	\$155	\$145	\$135	\$125	\$115	\$105	\$95	\$85
\$1,840	\$1,860	\$195	\$177	\$167	\$157	\$147	\$137	\$127	\$117	\$108	\$98	\$88
\$1,860	\$1,880	\$199	\$181	\$169	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90
\$1,880	\$1,900	\$204	\$185	\$172	\$162	\$152	\$142	\$132	\$122	\$112	\$102	\$93
\$1,900	\$1,920	\$208	\$190	\$174	\$164	\$154	\$145	\$135	\$125	\$115	\$105	\$95
\$1,920	\$1,940	\$212	\$194	\$177	\$167	\$157	\$147	\$137	\$127	\$117	\$107	\$97
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If the Mean	A	nt SINGLE Persons																				
If the Wage (line												\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
is	,					And the nu	imber of all	owances is:														
	But less	0	1	2	3	4	5	6	7	8	9	10										
At least	than					he Tentativ	e Withholdi	ng Amount	is:													
\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0										
\$75	\$85	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
\$85	\$95	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
\$95 \$105	\$105 \$115	\$3 \$4	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0												
			·																			
\$115 \$125	\$125 \$135	\$5 \$6	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0												
\$125	\$135	\$7	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0												
\$145	\$155	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
\$155	\$165	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0										
\$165	\$175	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
\$175	\$185	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
\$185	\$195	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0										
\$195	\$205	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$205	\$215	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$215	\$225	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$225	\$235	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$235	\$245	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$245	\$255	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0		\$0										
\$255	\$265	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$265	\$280	\$20	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$280	\$295	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0		\$0										
\$295	\$310	\$24	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	!	\$0										
\$310	\$325	\$26	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0												
\$325	\$340	\$27	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0												
\$340	\$355	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0												
\$355	\$370	\$31	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0												
\$370 \$385	\$385 \$400	\$33 \$35	\$23 \$25	\$14 \$15	\$6 \$7	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0												
\$400	\$415	\$36	\$26	\$17	\$9	\$0	\$0	\$0	\$0	\$0												
\$415	\$430	\$38	\$28	\$18	\$10	\$2	\$0	\$0	\$0	\$0												
\$430	\$445	\$40	\$30	\$20	\$12	\$3	\$0	\$0	\$0	\$0												
\$445	\$460	\$42	\$32	\$22	\$13	\$5	\$0	\$0	\$0	\$0	1 1											
\$460	\$475	\$44	\$34	\$24	\$15	\$6	\$0	\$0	\$0	\$0		\$0										
\$475	\$490	\$45	\$35	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0										
\$490	\$505	\$47	\$37	\$27	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0										
\$505	\$520	\$49	\$39	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0										
\$520	\$535	\$51	\$41	\$31	\$21	\$12	\$4	\$0	\$0	\$0		\$0										
\$535	\$550	\$53	\$43	\$33	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0										
\$550	\$565	\$54	\$44	\$34	\$25	\$15	\$7	\$0	\$0	\$0	\$0	\$0										
\$565	\$580	\$56	\$46	\$36	\$26	\$17	\$9	\$0	\$0	\$0	\$0	\$0										
\$580	\$595	\$58	\$48	\$38	\$28	\$18	\$10	\$2	\$0	\$0	\$0	\$0										
\$595	\$610	\$60	\$50	\$40	\$30	\$20	\$12	\$3	\$0	\$0	\$0	\$0										
\$610 \$625	\$625 \$640	\$62 \$63	\$52 \$53	\$42 \$43	\$32 \$34	\$22 \$24	\$13 \$15	\$5 \$6	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0										
\$640 \$655	\$655 \$670	\$65 \$67	\$55 \$57	\$45 \$47	\$35 \$37	\$25 \$27	\$16 ¢10	\$8 \$0	\$0 \$1	\$0 \$0	\$0 \$0	\$0 \$0										
\$655 \$670	\$670 \$685	\$67 \$69	\$57 \$59	\$47 \$49	\$37 \$39	\$27 \$29	\$18 \$19	\$9 \$11	\$1 \$3	\$0 \$0	\$0 \$0	\$0 \$0										
\$670 \$685	\$685 \$700	\$69 \$71	\$61	\$49 \$51	\$39 \$41	\$29 \$31	\$19 \$21	\$11	\$3 \$4	\$0 \$0	\$0 \$0	\$0 \$0										
\$700	\$700 \$715	\$71	\$62	\$51 \$52	\$43	\$33	\$23	\$14	\$6	\$0	\$0 \$0	\$0 \$0										
			· ·		\$44							\$0										
\$715	\$730	\$74	\$64	\$54	\$44	\$34	\$25	\$15	\$7	\$0	\$0	\$0										

		WEEKLY Payroll Period  SINGLE Persons										
If the Wage (line												
is	, I					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	s:			
\$730	\$745	\$76	\$66	\$56	\$46	\$36	\$26	\$17	\$9	\$0	\$0	\$0
\$745	\$760	\$78	\$68	\$58	\$48	\$38	\$28	\$18	\$10	\$2	\$0	\$0
\$760	\$775	\$80	\$70	\$60	\$50	\$40	\$30	\$20	\$12	\$3	\$0	\$0
\$775	\$790	\$81	\$71	\$61	\$52	\$42	\$32	\$22	\$13	\$5	\$0	\$0
\$790	\$805	\$83	\$73	\$63	\$53	\$43	\$34	\$24	\$15	\$6	\$0	\$0
\$805	\$820	\$85	\$75	\$65	\$55	\$45	\$35	\$25	\$16	\$8	\$0	\$0
\$820	\$835	\$87	\$77	\$67	\$57	\$47	\$37	\$27	\$18	\$9	\$1	\$0
\$835	\$850	\$89	\$79	\$69	\$59	\$49	\$39	\$29	\$19	\$11	\$3	\$0
\$850	\$870	\$92	\$81	\$71	\$61	\$51	\$41	\$31	\$21	\$13	\$4	\$0
\$870	\$890	\$97	\$83	\$73	\$63	\$53	\$43	\$33	\$24	\$15	\$6	\$0
\$890	\$910	\$101	\$86	\$76	\$66	\$56	\$46	\$36	\$26	\$17	\$8	\$0
\$910	\$930	\$105	\$88	\$78	\$68	\$58	\$48	\$38	\$28	\$19	\$10	\$2
\$930 \$950	\$950	\$110 \$114	\$92	\$80 \$83	\$70 \$73	\$61 \$63	\$51	\$41	\$31	\$21 \$23	\$12 \$14	\$4 \$6
	\$970	\$114	\$96				\$53	\$43	\$33			
\$970	\$990	\$119	\$100	\$85	\$75	\$65	\$55	\$45	\$36	\$26	\$16	\$8
\$990	\$1,010	\$123	\$105	\$88	\$78	\$68	\$58	\$48	\$38	\$28	\$18	\$10
\$1,010	\$1,030 \$1,050	\$127 \$132	\$109 \$114	\$91 \$95	\$80	\$70 \$73	\$60 \$63	\$50	\$40	\$30 \$33	\$21	\$12 \$14
\$1,030 \$1,050	\$1,050	\$132 \$136	\$114 \$118	\$100	\$82 \$85	\$73 \$75	\$65	\$53 \$55	\$43 \$45	\$35 \$35	\$23 \$25	\$14 \$16
\$1,070	\$1,090	\$141	\$122	\$104	\$87	\$77	\$67	\$57	\$48	\$38	\$28	\$18
\$1,090	\$1,110	\$145 \$149	\$127	\$109 \$113	\$90	\$80 \$82	\$70 \$72	\$60	\$50	\$40	\$30 \$33	\$20
\$1,110 \$1,130	\$1,130 \$1,150	\$149 \$154	\$131 \$136	\$117	\$95 \$99	\$85	\$72 \$75	\$62 \$65	\$52 \$55	\$42 \$45	\$35 \$35	\$23 \$25
\$1,150	\$1,170	\$158	\$140	\$122	\$104	\$87	\$73 \$77	\$67	\$57	\$47	\$37	\$27
\$1,170 \$1,190	\$1,190 \$1,210	\$163 \$167	\$144 \$149	\$126 \$131	\$108 \$112	\$90 \$94	\$79 \$82	\$69 \$72	\$60 \$62	\$50 \$52	\$40 \$42	\$30 \$32
\$1,190	\$1,210	\$107	\$153	\$135	\$117	\$99	\$84	\$72	\$64	\$54	\$45	\$35
\$1,230	\$1,250	\$176	\$158	\$139	\$121	\$103	\$87	\$77	\$67	\$57	\$47	\$37
\$1,250	\$1,270	\$180	\$162	\$144	\$126	\$107	\$89	\$79	\$69	\$59	\$49	\$39
\$1,270	\$1,290	\$185	\$166	\$148	\$130	\$112	\$94	\$81	\$72	\$62	\$52	\$42
\$1,270	\$1,290	\$189	\$171	\$153	\$134	\$116	\$98	\$84	\$72 \$74	\$64	\$54	\$42 \$44
\$1,310	\$1,330	\$193	\$175	\$157	\$139	\$121	\$102	\$86	\$76	\$66	\$57	\$47
\$1,330	\$1,350	\$198	\$180	\$161	\$143	\$125	\$107	\$89	\$79	\$69	\$59	\$49
\$1,350	\$1,370	\$202	\$184	\$166	\$148	\$129	\$111	\$93	\$81	\$71	\$61	\$51
\$1,370	\$1,390	\$207	\$188	\$170	\$152	\$134	\$116	\$97	\$84	\$74	\$64	\$54
\$1,390	\$1,410	\$211	\$193	\$175	\$156	\$138	\$120	\$102	\$86	\$76	\$66	\$56
\$1,410	\$1,430	\$215	\$197	\$179	\$161	\$143	\$124	\$106	\$88	\$78	\$69	\$59
\$1,430	\$1,450	\$220	\$202	\$183	\$165	\$147	\$129	\$111	\$92	\$81	\$71	\$61
\$1,450	\$1,470	\$224	\$206	\$188	\$170	\$151	\$133	\$115	\$97	\$83	\$73	\$63
\$1,470	\$1,490	\$229	\$210	\$192	\$174	\$156	\$138	\$119	\$101	\$86	\$76	\$66
\$1,490	\$1,510	\$233	\$215	\$197	\$178	\$160	\$142	\$124	\$106	\$88	\$78	\$68
\$1,510	\$1,530	\$237	\$219	\$201	\$183	\$165	\$146	\$128	\$110	\$92	\$81	\$71
\$1,530	\$1,550	\$242	\$224	\$205	\$187	\$169	\$151	\$133	\$114	\$96	\$83	\$73
\$1,550	\$1,570	\$246	\$228	\$210	\$192	\$173	\$155	\$137	\$119	\$101	\$85	\$75
\$1,570	\$1,590	\$251	\$232	\$214	\$196	\$178	\$160	\$141	\$123	\$105	\$88	\$78
\$1,590	\$1,610	\$255	\$237	\$219	\$200	\$182	\$164	\$146	\$128	\$109	\$91	\$80
\$1,610	\$1,630	\$259	\$241	\$223	\$205	\$187	\$168	\$150	\$132	\$114	\$96	\$83
\$1,630	\$1,650	\$264	\$246	\$227	\$209	\$191	\$173	\$155	\$136	\$118	\$100	\$85
\$1,650	\$1,670	\$268	\$250	\$232	\$214	\$195	\$177	\$159	\$141	\$123	\$104	\$87
\$1,670	\$1,690	\$273	\$254	\$236	\$218	\$200	\$182	\$163	\$145	\$127	\$109	\$91
\$1,690	\$1,710	\$277	\$259	\$241	\$222	\$204	\$186	\$168	\$150	\$131	\$113	\$95

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If the Wage Amount (line 1a)					SII	NGLE Pers	ons					
(line is	, I					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$1,710	\$1,730	\$281										
\$1,730	\$1,750	\$286	\$268	\$249	\$231	\$213	\$195	\$177	\$158	\$140	\$122	\$104
\$1,750	\$1,770	\$291	\$272	\$254	\$236	\$217	\$199	\$181	\$163	\$145	\$126	\$108
\$1,770	\$1,790	\$296	\$276	\$258	\$240	\$222	\$204	\$185	\$167	\$149	\$131	\$113
\$1,790	\$1,810	\$301	\$281	\$263	\$244	\$226	\$208	\$190	\$172	\$153	\$135	\$117
\$1,810	\$1,830	\$305	\$286	\$267	\$249	\$231	\$212	\$194	\$176	\$158	\$140	\$121
\$1,830	\$1,850	\$310	\$290	\$271	\$253	\$235	\$217	\$199	\$180	\$162	\$144	\$126
\$1,850	\$1,870	\$315	\$295	\$276	\$258	\$239	\$221	\$203	\$185	\$167	\$148	\$130
\$1,870	\$1,890	\$320	\$300	\$280	\$262	\$244	\$226	\$207	\$189	\$171	\$153	\$135
\$1,890	\$1,910	\$325	\$305	\$285	\$266	\$248	\$230	\$212	\$194	\$175	\$157	\$139
\$1,910	\$1,930	\$329	\$310	\$290	\$271	\$253	\$234	\$216	\$198	\$180	\$162	\$143

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16.1. 344		MARRIED Persons															
If the <b>Wage</b> (line			\$1         \$0<														
is	ia)					And the nu	ımber of all	owances is:									
		0	4	2	2	4	E	6	7	0	0	10					
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At least	than										1						
\$0	\$460					!		!				\$0					
\$460	\$470																
\$470	\$480																
\$480	\$490					!											
\$490	\$500	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$500	\$510	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$510	\$520			\$0		ı		\$0	\$0		\$0	\$0					
\$520	\$530											\$0					
\$530	\$540					!						\$0					
\$540	\$550	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$550	\$560	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$560	\$580	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$580	\$600	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$600	\$620	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$620	\$640	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$640	\$660	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$660	\$680	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$680	\$700	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$700	\$720	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$720	\$740	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$740	\$760	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$760	\$780	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$780	\$800	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$800	\$820	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$820	\$840	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$840	\$860	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$860	\$880	\$41	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$880	\$900	\$43	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$900	\$920	\$45	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$920	\$940	\$47	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$940	\$960	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$960	\$980	\$51	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0					
\$980	\$1,000	\$53	\$37	\$20	\$4	\$0	\$0		\$0	\$0	\$0	\$0 \$0					
\$1,000	\$1,020	\$55	\$39	\$22	\$6	ı	\$0	1	\$0	\$0	\$0	\$0					
\$1,020	\$1,040	\$57	\$41	\$24	\$8		\$0		\$0	\$0	\$0	\$0					
\$1,040	\$1,060	\$59	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
\$1,040	\$1,080	\$61	\$45	\$28	\$10 \$12	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
\$1,080	\$1,000	\$63	\$47	\$30	\$14	!	\$0 \$0	1	\$0 \$0	\$0	\$0	\$0 \$0					
\$1,100	\$1,120	\$65	\$49	\$32	\$16		\$0 \$0		\$0	\$0	\$0	\$0					
\$1,120	\$1,140	\$67	\$51	\$34	\$18	!	\$0	\$0	\$0	\$0	\$0	\$0					
\$1,140	\$1,160 \$1,180	\$69 \$71	\$53 \$55	\$36 \$38	\$20 \$22	\$3 ¢5	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
\$1,160						\$5 \$7	\$0 \$0	\$0 \$0		\$0 \$0		\$0 \$0					
\$1,180 \$1,200	\$1,200 \$1,220	\$73 \$75	\$57 \$59	\$40 \$42	\$24 \$26	\$7 \$9	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
\$1,200	\$1,220	\$75 \$78	\$61	\$45	\$28	\$12	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
\$1,250	\$1,280	\$82	\$64	\$48	\$31	\$15	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
\$1,280	\$1,310	\$85	\$67	\$51	\$34	ı	\$1 \$4	\$0	\$0	\$0 \$0	\$0	\$0 \$0					
\$1,310	\$1,340	\$89	\$70 \$73	\$54 \$57	\$37 \$40	\$21	\$4 \$7	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
\$1,340 \$1,370	\$1,370 \$1,400	\$92 \$96	\$73 \$76	\$57 \$60	\$40 \$43	\$24 \$27	\$7 \$10	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0					
\$1,370	\$1,400	\$96	\$76		\$43		\$10	\$0	\$0	\$0	\$0	\$0					
\$1,400	\$1,430	\$100	\$80	\$63	\$46	\$30	\$13	\$0	\$0	\$0	\$0	\$0					

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If the Wage	Amount	Dunt MARRIED Persons										
(line	1a)							owances is:				
is		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	-				he Tentativ		ng Amount	ie.		_	
\$1,430	\$1,460	\$103	\$83	\$66	\$49	\$33	\$16	\$0	\$0	\$0	\$0	\$0
\$1,460	\$1,490	\$107	\$87	\$69	\$52	\$36	\$19	\$3	\$0	\$0	\$0	\$0
\$1,490	\$1,520	\$110	\$91	\$72	\$55	\$39	\$22	\$6	\$0	\$0	\$0	\$0
\$1,520	\$1,550	\$114	\$94	\$75	\$58	\$42	\$25	\$9	\$0	\$0	\$0	\$0
\$1,550	\$1,580	\$118	\$98	\$78	\$61	\$45	\$28	\$12	\$0	\$0	\$0	\$0
\$1,580	\$1,610	\$121	\$101	\$82	\$64	\$48	\$31	\$15	\$0	\$0	\$0	\$0
\$1,610	\$1,640	\$125	\$105	\$85	\$67	\$51	\$34	\$18	\$1	\$0	\$0	\$0
\$1,640	\$1,670	\$128	\$109	\$89	\$70	\$54	\$37	\$21	\$4	\$0	\$0	\$0
\$1,670	\$1,700	\$132	\$112	\$92	\$73	\$57	\$40	\$24	\$7	\$0	\$0	\$0
\$1,700	\$1,730	\$136	\$116	\$96	\$76	\$60	\$43	\$27	\$10	\$0	\$0	\$0
\$1,730	\$1,760	\$139	\$119	\$100	\$80	\$63	\$46	\$30	\$13	\$0	\$0	\$0
\$1,760	\$1,790	\$143	\$123	\$103	\$83	\$66	\$49	\$33	\$16	\$0	\$0	\$0
\$1,790	\$1,820	\$146	\$127	\$107	\$87	\$69	\$52	\$36	\$19	\$2	\$0	\$0
\$1,820	\$1,850	\$150	\$130	\$110	\$91	\$72	\$55	\$39	\$22	\$5	\$0	\$0
\$1,850	\$1,880	\$154	\$134	\$114	\$94	\$75	\$58	\$42	\$25	\$8	\$0	\$0
\$1,880 \$1,910	\$1,910 \$1,940	\$157 \$161	\$137 \$141	\$118 \$121	\$98 \$101	\$78 \$82	\$61 \$64	\$45 \$48	\$28 \$31	\$11 \$14	\$0 \$0	\$0 \$0
\$1,910	\$1,940	\$164	\$141 \$145	\$125	\$105	\$85	\$67	\$51	\$34	\$17	\$0 \$1	\$0 \$0
\$1,970	\$2,000	\$168	\$148	\$128	\$109	\$89	\$70	\$54	\$37	\$20	\$4	\$0
\$2,000	\$2,030	\$172	\$152	\$132	\$112	\$92	\$73	\$57	\$40	\$23	\$7	\$0
\$2,030	\$2,060	\$175	\$155	\$136	\$116	\$96	\$76	\$60	\$43	\$26	\$10	\$0
\$2,060	\$2,090	\$179	\$159	\$139	\$119	\$100	\$80	\$63	\$46	\$29	\$13	\$0
\$2,090	\$2,120	\$182	\$163	\$143	\$123	\$103	\$83	\$66	\$49	\$32	\$16	\$0
\$2,120	\$2,150	\$186	\$166	\$146	\$127	\$107	\$87	\$69	\$52	\$35	\$19	\$2
\$2,150	\$2,180	\$190	\$170	\$150	\$130	\$110	\$90	\$72	\$55	\$38	\$22	\$5
\$2,180	\$2,210	\$193	\$173	\$154	\$134	\$114	\$94	\$75	\$58	\$41	\$25	\$8
\$2,210	\$2,240	\$197	\$177	\$157	\$137	\$118	\$98	\$78	\$61	\$44	\$28	\$11
\$2,240	\$2,270	\$200	\$181	\$161	\$141	\$121	\$101	\$81	\$64	\$47	\$31	\$14
\$2,270	\$2,300	\$204	\$184	\$164	\$145	\$125	\$105	\$85	\$67	\$50	\$34	\$17
\$2,300	\$2,330	\$208	\$188	\$168	\$148	\$128	\$108	\$89	\$70	\$53	\$37	\$20
\$2,330 \$2,360	\$2,360 \$2,390	\$211 \$215	\$191 \$195	\$172 \$175	\$152 \$155	\$132 \$136	\$112 \$116	\$92 \$96	\$73 \$76	\$56 \$59	\$40 \$43	\$23 \$26
\$2,390	\$2,420	\$218	\$199	\$179	\$159	\$139	\$119		\$80	\$62	\$46	\$29
\$2,420	\$2,450	\$222	\$202	\$182	\$163	\$143	\$123	\$103	\$83	\$65	\$49	\$32
\$2,450	\$2,480	\$226	\$206	\$186	\$166	\$146	\$126	\$107	\$87	\$68	\$52	\$35
\$2,480	\$2,510	\$229	\$209	\$190	\$170	\$150	\$130		\$90	\$71	\$55	\$38
\$2,510	\$2,540	\$233	\$213	\$193	\$173	\$154	\$134		\$94	\$74	\$58	\$41
\$2,540	\$2,570	\$236	\$217	\$197	\$177	\$157	\$137	\$117	\$98	\$78	\$61	\$44
\$2,570	\$2,600	\$240	\$220	\$200	\$181	\$161	\$141	\$121	\$101	\$81	\$64	\$47
\$2,600	\$2,630	\$244	\$224	\$204	\$184	\$164	\$144	\$125	\$105	\$85	\$67	\$50
\$2,630	\$2,660	\$247	\$227	\$208	\$188	\$168	\$148		\$108	\$89	\$70	\$53
\$2,660	\$2,690	\$251	\$231	\$211	\$191	\$172	\$152		\$112	\$92	\$73	\$56
\$2,690	\$2,720	\$254	\$235	\$215	\$195	\$175	\$155		\$116	\$96	\$76	\$59
\$2,720	\$2,750	\$258	\$238	\$218	\$199	\$179	\$159	\$139	\$119	\$99	\$79	\$62
\$2,750	\$2,780	\$262	\$242	\$222	\$202	\$182	\$162	\$143	\$123	\$103	\$83	\$65
\$2,780	\$2,810	\$265	\$245	\$226	\$206	\$186	\$166		\$126 \$120	\$107	\$87	\$68
\$2,810 \$2,840	\$2,840 \$2,870	\$269 \$272	\$249 \$253	\$229 \$233	\$209 \$213	\$190 \$193	\$170 \$173	\$150 \$153	\$130 \$134	\$110 \$114	\$90 \$94	\$71 \$74
\$2,840	\$2,900	\$272 \$276	\$255 \$256	\$236	\$217	\$193	\$173	\$153	\$134	\$117	\$94 \$97	\$74 \$78
\$2,900	\$2,930	\$280	\$260	\$240	\$220	\$200	\$180		\$141	\$121	\$101	\$81
\$2,930	\$2,960	\$283	\$263		\$224		!		\$144	\$125	\$101	\$85
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At least	than			•	Т	he Tentativ	e Withholdi	ng Amount	is:		•	
\$2,960	\$2,990	\$287	\$267	\$247	\$227	\$208	\$188	\$168	\$148	\$128	\$108	\$88
\$2,990	\$3,020	\$290	\$271	\$251	\$231	\$211	\$191	\$171	\$152	\$132	\$112	\$92
\$3,020	\$3,050	\$294	\$274	\$254	\$235	\$215	\$195	\$175	\$155	\$135	\$115	\$96
\$3,050	\$3,080	\$298	\$278	\$258	\$238	\$218	\$198	\$179	\$159	\$139	\$119	\$99
\$3,080	\$3,110	\$301	\$281	\$262	\$242	\$222	\$202	\$182	\$162	\$143	\$123	\$103
\$3,110	\$3,140	\$305	\$285	\$265	\$245	\$226	\$206	\$186	\$166	\$146	\$126	\$106
\$3,140	\$3,170	\$308	\$289	\$269	\$249	\$229	\$209	\$189	\$170	\$150	\$130	\$110
\$3,170	\$3,200	\$312	\$292	\$272	\$253	\$233	\$213	\$193	\$173	\$153	\$133	\$114
\$3,200	\$3,230	\$316	\$296	\$276	\$256	\$236	\$216	\$197	\$177	\$157	\$137	\$117
\$3,230	\$3,260	\$319	\$299	\$280	\$260	\$240	\$220	\$200	\$180	\$161	\$141	\$121
\$3,260	\$3,290	\$323	\$303	\$283	\$263	\$244	\$224	\$204	\$184	\$164	\$144	\$124
\$3,290	\$3,320	\$326	\$307	\$287	\$267	\$247	\$227	\$207	\$188	\$168	\$148	\$128
\$3,320	\$3,350	\$330	\$310	\$290	\$271	\$251	\$231	\$211	\$191	\$171	\$151	\$132
\$3,350	\$3,380	\$334	\$314	\$294	\$274	\$254	\$234	\$215	\$195	\$175	\$155	\$135
\$3,380	\$3,410	\$337	\$317	\$298	\$278	\$258	\$238	\$218	\$198	\$179	\$159	\$139
\$3,410	\$3,440	\$341	\$321	\$301	\$281	\$262	\$242	\$222	\$202	\$182	\$162	\$142
\$3,440	\$3,470	\$344	\$325	\$305	\$285	\$265	\$245	\$225	\$206	\$186	\$166	\$146
\$3,470	\$3,500	\$348	\$328	\$308	\$289	\$269	\$249	\$229	\$209	\$189	\$169	\$150
\$3,500	\$3,530	\$352	\$332	\$312	\$292	\$272	\$252	\$233	\$213	\$193	\$173	\$153
\$3,530	\$3,560	\$355	\$335	\$316	\$296	\$276	\$256	\$236	\$216	\$197	\$177	\$157
\$3,560	\$3,600	\$363	\$340	\$320	\$300	\$280	\$260	\$240	\$221	\$201	\$181	\$161
\$3,600	\$3,640	\$372	\$344	\$325	\$305	\$285	\$265	\$245	\$225	\$206	\$186	\$166
\$3,640	\$3,680	\$381	\$349	\$329	\$310	\$290	\$270	\$250	\$230	\$210	\$190	\$171
\$3,680	\$3,720	\$389	\$354	\$334	\$314	\$295	\$275	\$255	\$235	\$215	\$195	\$175
\$3,720	\$3,760	\$398	\$362	\$339	\$319	\$299	\$279	\$260	\$240	\$220	\$200	\$180
\$3,760	\$3,800	\$407	\$371	\$344	\$324	\$304	\$284	\$264	\$245	\$225	\$205	\$185
\$3,800	\$3,840	\$416	\$379	\$349	\$329	\$309	\$289	\$269	\$249	\$230	\$210	\$190
\$3,840	\$3,880	\$425	\$388	\$353	\$334	\$314	\$294	\$274	\$254	\$234	\$214	\$195

16.11 384					DIWEER	CLY Payroi																
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	But less	0	1	2	3	4	5	6	7	8	9	10										
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:													
\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0										
\$150	\$160	\$1	\$0	\$0	\$0	\$0	\$0	\$0														
\$160	\$170	\$2	\$0	\$0	\$0	\$0	\$0	\$0														
\$170	\$180	\$3	\$0	\$0	\$0	\$0	\$0	\$0														
\$180	\$190	\$4	\$0	\$0	\$0	\$0	\$0	\$0														
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\$210 \$220	\$220 \$230	\$7 \$8	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0														
\$230	\$240	\$9	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0														
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\$290	\$310	\$15	\$0	\$0	\$0	\$0	\$0	\$0														
\$310	\$330	\$17	\$1	\$0	\$0	\$0	\$0	\$0														
\$330	\$350	\$19	\$3	\$0	\$0	\$0	\$0	\$0	· ·	<b>\$</b> 0	-											
\$350	\$370	\$21	\$5	\$0	\$0	\$0	\$0	\$0														
\$370	\$390	\$23	\$7	\$0	\$0	\$0	\$0	\$0														
\$390	\$410	\$25	\$9	\$0	\$0	\$0	\$0	\$0														
\$410	\$430	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$430	\$450	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$450	\$470	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$470	\$490	\$33	\$17	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0										
\$490	\$510	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$510	\$530	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$530	\$560	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$560	\$590	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$590 \$620	\$620 \$650	\$47 \$51	\$29 \$32	\$13 \$16	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0										
\$650	\$680	\$55	\$35	\$19	\$2	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0										
\$680	\$710	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0										
\$710	\$710 \$740	\$62	\$42	\$25	ъэ \$8	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0										
\$740	\$770	\$65	\$46	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0										
\$770	\$800	\$69	\$49	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$800	\$830	\$73	\$53	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0										
\$830	\$860	\$76	\$56	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0										
\$860	\$890	\$80	\$60	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0										
\$890	\$920	\$83	\$64	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0										
\$920	\$950	\$87	\$67	\$47	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0										
\$950	\$980	\$91	\$71	\$51	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0										
\$980	\$1,010	\$94	\$74	\$55	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0										
\$1,010	\$1,040	\$98	\$78	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0										
\$1,040	\$1,070	\$101	\$82	\$62	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0										
\$1,070 \$1,100	\$1,100 \$1,130	\$105 \$109	\$85 \$89	\$65 \$69	\$46 \$49	\$28 \$31	\$11 \$14	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0										
	\$1,130																					
\$1,130 \$1,160	\$1,160 \$1,100	\$112 \$116	\$92 \$06	\$73 \$76	\$53 \$56	\$34 \$37	\$17 \$20	\$1 \$4	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0										
\$1,160 \$1,190	\$1,190 \$1,220	\$116 \$119	\$96 \$100	\$76 \$80	\$56 \$60	\$37 \$40	\$20 \$23	\$4 \$7	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0										
\$1,190	\$1,220 \$1,250	\$119	\$100 \$103	\$80 \$83	\$60 \$64	\$40 \$44	\$23 \$26	\$10	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0										
\$1,220	\$1,230	\$123	\$103	\$87	\$67	\$47	\$29	\$13	\$0	\$0	\$0 \$0	\$0 \$0										
\$1,280	\$1,310	\$130	\$110		\$71	\$51	\$32		\$0	\$0	\$0	\$0										
φι,∠ου	φ1,310	φισυ	φΠΟ	фат	۱/ټ	Ι Ο φ	<b></b>	ا ما ه	ΦΟ	Φυ	Φ0	Φυ										

If the Week	Amount	SINGLE Persons										
If the Wage (line												
is	ŕ				1	And the ni	imber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount i	s:			
\$1,310	\$1,340	\$134	\$114	\$94	\$74	\$54	\$35	\$19	\$2	\$0	\$0	\$0
\$1,340	\$1,370	\$137	\$118	\$98	\$78	\$58	\$38	\$22	\$5	\$0	\$0	\$0
\$1,370	\$1,400	\$141	\$121	\$101	\$82	\$62	\$42	\$25	\$8	\$0	\$0	\$0
\$1,400	\$1,430	\$145	\$125	\$105	\$85	\$65	\$45	\$28	\$11	\$0	\$0	\$0
\$1,430	\$1,460	\$148	\$128	\$109	\$89	\$69	\$49	\$31	\$14	\$0	\$0	\$0
\$1,460	\$1,490	\$152	\$132	\$112	\$92	\$72	\$53	\$34	\$17	\$1	\$0	\$0
\$1,490	\$1,520	\$155	\$136	\$116	\$96	\$76	\$56	\$37	\$20	\$4	\$0	\$0
\$1,520	\$1,550	\$159	\$139	\$119	\$100	\$80	\$60	\$40	\$23	\$7	\$0	\$0
\$1,550	\$1,580	\$163	\$143	\$123	\$103	\$83	\$63	\$44	\$26	\$10	\$0	\$0
\$1,580	\$1,610	\$166	\$146	\$127	\$107	\$87	\$67	\$47	\$29	\$13	\$0	\$0
\$1,610	\$1,640	\$170	\$150	\$130	\$110	\$90	\$71	\$51	\$32	\$16	\$0	\$0
\$1,640	\$1,670	\$173	\$154	\$134	\$114	\$94	\$74	\$54	\$35	\$19	\$2	\$0
\$1,670	\$1,700	\$177	\$157	\$137	\$118	\$98	\$78	\$58	\$38	\$22	\$5	\$0
\$1,700	\$1,740	\$184	\$161	\$142	\$122	\$102	\$82	\$62	\$42	\$25	\$9	\$0
\$1,740	\$1,780	\$193	\$166	\$146	\$127	\$107	\$87	\$67	\$47	\$29	\$13	\$0
\$1,780	\$1,820	\$202	\$171	\$151	\$131	\$111	\$92	\$72	\$52	\$33	\$17	\$0
\$1,820	\$1,860	\$211	\$176	\$156	\$136	\$116	\$96	\$77	\$57	\$37	\$21	\$4
\$1,860	\$1,900	\$220	\$183	\$161	\$141	\$121	\$101	\$81	\$62	\$42	\$25	. \$8
\$1,900	\$1,940	\$228	\$192	\$166	\$146	\$126	\$106	\$86	\$66	\$46	\$29	\$12
\$1,940	\$1,980	\$237	\$201	\$170	\$151	\$131	\$111	\$91	\$71	\$51	\$33	\$16
\$1,980	\$2,020	\$246	\$210	\$175	\$155	\$135	\$116	\$96	\$76	\$56	\$37	\$20
\$2,020	\$2,060	\$255	\$218	\$182	\$160	\$140	\$120	\$101	\$81	\$61	\$41	\$24
\$2,060	\$2,100	\$264	\$227	\$191	\$165	\$145	\$125	\$105	\$86	\$66	\$46	\$28
\$2,100	\$2,140	\$272	\$236	\$200	\$170	\$150	\$130	\$110	\$90	\$70	\$51	\$32
\$2,140	\$2,180	\$281	\$245	\$208	\$175	\$155	\$135	\$115	\$95	\$75	\$55	\$36
\$2,180	\$2,220	\$290	\$254	\$217	\$181	\$159	\$140	\$120	\$100	\$80	\$60	\$40
\$2,220	\$2,260	\$299	\$262	\$226	\$190	\$164	\$144	\$125	\$105	\$85	\$65	\$45
\$2,260	\$2,300	\$308	\$271	\$235	\$198	\$169	\$149	\$129	\$110	\$90	\$70	\$50
\$2,300	\$2,340	\$316	\$280	\$244	\$207	\$174	\$154	\$134	\$114	\$94	\$75	\$55
\$2,340	\$2,380	\$325	\$289	\$252	\$216	\$180	\$159	\$139	\$119	\$99	\$79	\$60
\$2,380	\$2,420	\$334	\$298	\$261	\$225	\$188	\$164	\$144	\$124	\$104	\$84	\$64
\$2,420	\$2,460	\$343	\$306	\$270	\$234	\$197	\$168	\$149	\$129	\$109	\$89	\$69
\$2,460	\$2,500	\$352	\$315	\$279	\$242	\$206	\$173	\$153	\$134	\$114	\$94	\$74
\$2,500	\$2,540	\$360	\$324	\$288	\$251	\$215	\$178	\$158	\$138	\$118	\$99	\$79
\$2,540	\$2,580	\$369	\$333	\$296	\$260	\$224	\$187	\$163	\$143	\$123	\$103	\$84
\$2,580	\$2,620	\$378	\$342	\$305	\$269	\$232	\$196	\$168	\$148	\$128	\$108	\$88
\$2,620	\$2,660	\$387	\$350	\$314	\$278	\$241	\$205	\$173	\$153	\$133	\$113	\$93
\$2,660	\$2,700	\$396	\$359	\$323	\$286	\$250	\$214	\$177	\$158	\$138	\$118	\$98
\$2,700	\$2,740	\$404	\$368	\$332	\$295	\$259	\$222	\$186	\$162	\$142	\$123	\$103
\$2,740	\$2,780	\$413	\$377	\$340	\$304	\$268	\$231	\$195	\$167	\$147	\$127	\$108
\$2,780	\$2,820	\$422	\$386	\$349	\$313	\$276	\$240	\$204	\$172	\$152	\$132	\$112
\$2,820	\$2,860	\$431	\$394	\$358	\$322	\$285	\$249	\$212	\$177	\$157	\$137	\$117
\$2,860	\$2,900	\$440	\$403	\$367	\$330	\$294	\$258	\$221	\$185	\$162	\$142	\$122
\$2,900	\$2,940	\$448	\$412	\$376	\$339	\$303	\$266	\$230	\$194	\$166	\$147	\$127
\$2,940	\$2,980	\$457	\$421	\$384	\$348	\$312	\$275	\$239	\$202	\$171	\$151	\$132
\$2,980	\$3,020	\$466	\$430	\$393	\$357	\$320	\$284	\$248	\$211	\$176	\$156	\$136
\$3,020	\$3,060	\$475	\$438	\$402	\$366	\$329	\$293	\$256	\$220	\$184	\$161	\$141
\$3,060	\$3,100	\$484	\$447	\$411	\$374	\$338	\$302	\$265	\$229	\$192	\$166	\$146
\$3,100	\$3,140	\$492	\$456	\$420	\$383	\$347	\$310	\$274	\$238	\$201	\$171	\$151
\$3,140 \$3,180	\$3,180 \$3,220	\$501 \$510	\$465 \$474	\$428 \$437	\$392 \$401	\$356 \$364	\$319 \$328	\$283 \$292	\$246 \$255	\$210 \$219	\$175 \$182	\$156 \$160

					Dive	ter rayror	11 01104					
If the Wage						SII	NGLE Perso	ons				
(line is	, I					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than		The Tentative Withholding Amount is:									
\$3,220	\$3,260	\$519	\$482	\$446	\$410	\$373	\$337	\$300	\$264	\$228	\$191	\$165
\$3,260	\$3,300	\$528	\$491	\$455	\$418	\$382	\$346	\$309	\$273	\$236	\$200	\$170
\$3,300	\$3,340	\$536	\$500	\$464	\$427	\$391	\$354	\$318	\$282	\$245	\$209	\$175
\$3,340	\$3,380	\$545	\$509	\$472	\$436	\$400	\$363	\$327	\$290	\$254	\$218	\$181
\$3,380	\$3,420	\$554	\$518	\$481	\$445	\$408	\$372	\$336	\$299	\$263	\$226	\$190
\$3,420	\$3,460	\$563	\$526	\$490	\$454	\$417	\$381	\$344	\$308	\$272	\$235	\$199
\$3,460	\$3,500	\$572	\$535	\$499	\$462	\$426	\$390	\$353	\$317	\$280	\$244	\$208
\$3,500	\$3,540	\$582	\$544	\$508	\$471	\$435	\$398	\$362	\$326	\$289	\$253	\$216
\$3,540	\$3,580	\$592	\$553	\$516	\$480	\$444	\$407	\$371	\$334	\$298	\$262	\$225
\$3,580	\$3,620	\$601	\$562	\$525	\$489	\$452	\$416	\$380	\$343	\$307	\$270	\$234
\$3,620	\$3,660	\$611	\$571	\$534	\$498	\$461	\$425	\$388	\$352	\$316	\$279	\$243
\$3,660	\$3,700	\$620	\$581	\$543	\$506	\$470	\$434	\$397	\$361	\$324	\$288	\$252
\$3,700	\$3,740	\$630	\$590	\$552	\$515	\$479	\$442	\$406	\$370	\$333	\$297	\$260
\$3,740	\$3,780	\$640	\$600	\$560	\$524	\$488	\$451	\$415	\$378	\$342	\$306	\$269
\$3,780	\$3,820	\$649	\$610	\$570	\$533	\$496	\$460	\$424	\$387	\$351	\$314	\$278
\$3,820	\$3,860	\$659	\$619	\$579	\$542	\$505	\$469	\$432	\$396	\$360	\$323	\$287
l l						1	ll .	1				

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If the Mean	A	nt MARRIED Persons										
If the <b>Wage</b> (line												
is	Ια,					And the nu	ımber of all	owances is:				
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than					he Tentativ		ng Amount	ie.	-		
\$0	\$500	\$0	\$0	\$0	<u>.</u> \$0	\$0	\$0		\$0	\$0	\$0	\$0
\$500	\$500 \$510	\$0 \$1	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$510	\$520	\$2	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$520	\$530	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$530	\$540	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540	\$550	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$540 \$550	\$560	\$6	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$560	\$570	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$570	\$580	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$590	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$590	\$600	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$625	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$650	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$650	\$675	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$675	\$700	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$700	\$725	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$725	\$750	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$750	\$775	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$800	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$825	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$850	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$850	\$875	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$875	\$900	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$900	\$925	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$925	\$950	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$950	\$975	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$975	\$1,000	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,025	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,025	\$1,050	\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,050	\$1,075	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,100	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,100	\$1,125	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,125	\$1,150	\$64	\$46	\$28	\$10	!	\$0	!	\$0	\$0	\$0	\$0
\$1,150 \$1,175	\$1,175	\$67 \$69	\$49 \$51	\$31 \$33	\$13 \$15		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	\$1,200											\$0
\$1,200	\$1,225	\$72	\$54	\$36	\$18		\$0	\$0	\$0	\$0	\$0	\$0
\$1,225	\$1,250	\$74	\$56	\$38	\$20	\$3	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$1,250 \$1,275	\$1,275 \$1,300	\$77 \$79	\$59 \$61	\$41 \$43	\$23 \$25	\$5 \$8	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,275	\$1,300	\$79 \$82	\$64	\$45 \$46	\$28	\$10	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
\$1,325 \$1,355	\$1,355 \$1,385	\$85 \$88	\$67 \$70	\$49 \$52	\$31 \$34	\$13 \$16	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,385	\$1,365	\$92	\$70 \$73	\$52 \$55	\$34 \$37	\$19	\$0 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,365	\$1,415	\$92 \$96	\$73 \$76	\$58	\$40	\$22	\$1 \$4	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
\$1,445	\$1,475	\$99	\$79	\$61	\$43	\$25	\$7	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$1,475	\$1,505	\$103	\$82	\$64	\$46		\$10	\$0	\$0	\$0	\$0	\$0
\$1,475	\$1,505	\$103	\$85	\$67	\$49	\$31	\$10 \$13	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,535	\$1,565	\$110	\$89	\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0 \$0
\$1,565	\$1,595	\$114	\$92	\$73	\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0
\$1,595	\$1,625	\$117	\$96	\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0
\$1,625	\$1,655	\$121	\$99		\$61		\$25		\$0	\$0	\$0	\$0
Ψ1,023	Ψ1,000	ΨΙΖΙ	ψυυ	Ψίθ	ψΟΙ	ا س	ΨΖΟ	۱ Ψ	ΨΟ	ΨΟ	ΨΟ	ψυ

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If the Wage	Amount	MARRIED Persons																				
(line is	1a)					And the nu	ımber of all	owances is:			0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           0         \$0         \$0         \$0           3         \$0         \$0         \$0           3         \$0         \$0         \$0           3         \$0         \$0         \$0           3         \$0         \$0         \$0           3         \$0         \$0         \$0           4         \$0         \$0         \$0           5         \$7         \$0         \$0           6         \$0         \$0         \$0           8         \$1         \$0         \$0           9         \$1         \$0         \$0           9         \$1         \$0         \$0 </th											
	But less	0	1	2	3	4	5	6	7	8	9	10										
At least	than							ng Amount i														
\$1,655	\$1,685	\$124	\$103	\$82	\$64	\$46	\$28	\$10	\$0	\$0												
\$1,685	\$1,715	\$128	\$107	\$85	\$67	\$49	\$31	\$13	\$0	\$0												
\$1,715	\$1,745	\$132	\$110	\$89	\$70	\$52	\$34	\$16	\$0	\$0												
\$1,745	\$1,775	\$135	\$114	\$92	\$73	\$55	\$37	\$19	\$1	\$0												
\$1,775	\$1,805	\$139	\$117	\$96	\$76	\$58	\$40	\$22	\$4	\$0												
\$1,805	\$1,835	\$142	\$121	\$99 \$103	\$79	\$61	\$43	\$25	\$7	\$0												
\$1,835 \$1,865	\$1,865 \$1,895	\$146 \$150	\$125 \$128	\$103	\$82 \$85	\$64 \$67	\$46 \$49	\$28 \$31	\$10 \$13	\$0 \$0												
\$1,895	\$1,925	\$153	\$132	\$107	\$89	\$70	\$52	\$34	\$16	\$0												
\$1,925	\$1,955	\$157	\$135	\$114	\$92	\$73	\$55	\$37	\$19	\$1												
\$1,925	\$1,985	\$160	\$139	\$117	\$96	\$73 \$76	\$58 \$58	\$40	\$22	\$4												
\$1,985	\$2,015	\$164	\$143	\$121	\$100	\$79	\$61	\$43	\$25	\$7												
\$2,015	\$2,045	\$168	\$146	\$125	\$103	\$82	\$64	\$46	\$28	\$10												
\$2,045	\$2,075	\$171	\$150	\$128	\$107	\$85	\$67	\$49	\$31	\$13	\$0											
\$2,075	\$2,105	\$175	\$153	\$132	\$110	\$89	\$70	\$52	\$34	\$16	\$0	\$0										
\$2,105	\$2,135	\$178	\$157	\$135	\$114	\$92	\$73	\$55	\$37	\$19												
\$2,135	\$2,165	\$182	\$161	\$139	\$118	\$96	\$76	\$58	\$40	\$22	\$4	\$0										
\$2,165	\$2,195	\$186	\$164	\$143	\$121	\$100	\$79	\$61	\$43	\$25												
\$2,195	\$2,225	\$189	\$168	\$146	\$125	\$103	\$82	\$64	\$46	\$28	\$10	\$0										
\$2,225	\$2,255	\$193	\$171	\$150	\$128	\$107	\$85	\$67	\$49	\$31	!											
\$2,255	\$2,285	\$196	\$175	\$153	\$132	\$110	\$89	\$70	\$52	\$34												
\$2,285	\$2,315	\$200	\$179	\$157	\$136	\$114	\$93	\$73	\$55	\$37												
\$2,315	\$2,345	\$204	\$182	\$161 \$164	\$139 \$143	\$118	\$96	\$76	\$58 \$61	\$40	!											
\$2,345	\$2,375	\$207	\$186	\$164		\$121	\$100	\$79	\$61	\$43												
\$2,375	\$2,405	\$211	\$189	\$168	\$146	\$125	\$103	\$82	\$64	\$46												
\$2,405 \$2,435	\$2,435 \$2,465	\$214 \$218	\$193 \$197	\$171 \$175	\$150 \$154	\$128 \$132	\$107 \$111	\$85 \$89	\$67 \$70	\$49 \$52	!											
\$2,465	\$2,405	\$222	\$200	\$175	\$157	\$136	\$114	\$93	\$70 \$73	\$55												
\$2,495	\$2,525	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$76	\$58	!											
\$2,525	\$2,555	\$229	\$207	\$186	\$164	\$143	\$121	\$100	\$79	\$61	\$43	\$25										
\$2,555	\$2,585	\$232	\$211	\$189	\$168	\$146	\$125	\$103	\$82	\$64	!											
\$2,585	\$2,615	\$236	\$215	\$193	\$172	\$150	\$129	\$107	\$86	\$67												
\$2,615	\$2,645	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$70	\$52	\$34										
\$2,645	\$2,675	\$243	\$222	\$200	\$179	\$157	\$136	\$114	\$93	\$73	\$55	\$37										
\$2,675	\$2,705	\$247	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$76	\$58											
\$2,705	\$2,735	\$250	\$229	\$207	\$186	\$164	\$143	\$121	\$100	\$79	!											
\$2,735	\$2,765	\$254	\$233	\$211	\$190	\$168	\$147	\$125	\$104	\$82												
\$2,765	\$2,795	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107	\$86	!											
\$2,795	\$2,825	\$261	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89												
\$2,825	\$2,855	\$265	\$243	\$222	\$200	\$179	\$157	\$136	\$114	\$93	!											
\$2,855 \$2,885	\$2,885 \$2,915	\$268 \$272	\$247 \$251	\$225 \$229	\$204 \$208	\$182 \$186	\$161 \$165	\$139 \$143	\$118 \$122	\$96 \$100	\$76 \$79	\$58 \$61										
\$2,865	\$2,915	\$272	\$251	\$233	\$211	\$190	\$163 \$168	\$143	\$125	\$100	\$82	\$64										
\$2,945	\$2,975	\$279	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$104	\$86	\$67										
\$2,975	\$3,005	\$283	\$261	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89	\$70										
\$3,005	\$3,035	\$286	\$265	\$243	\$222	\$200	\$173 \$179	\$157	\$136	\$114	\$93	\$73										
\$3,035	\$3,065	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140	\$118	\$97	\$76										
\$3,065	\$3,095	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143	\$122	\$100	\$79										
\$3,095	\$3,125	\$297	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125	\$104	\$82										
\$3,125	\$3,155	\$301	\$279	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107	\$86										
\$3,155	\$3,185	\$304	\$283	\$261	\$240	\$218	\$197	\$175	\$154	\$132	\$111	\$89										

					SEIVIINION	THLY Payr						
If the Wage						MA	RRIED Pers	sons				
(line is	,					And the nu	ımber of allo	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$3,185	\$3,215	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158	\$136	\$115	\$93
\$3,215	\$3,245	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140	\$118	\$97
\$3,245	\$3,275	\$315	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143	\$122	\$100
\$3,275	\$3,305	\$319	\$297	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125	\$104
\$3,305	\$3,335	\$322	\$301	\$279	\$258	\$236	\$215	\$193	\$172	\$150	\$129	\$107
\$3,335	\$3,365	\$326	\$305	\$283	\$262	\$240	\$219	\$197	\$176	\$154	\$133	\$111
\$3,365	\$3,395	\$330	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158	\$136	\$115
\$3,395	\$3,425	\$333	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140	\$118
\$3,425	\$3,455	\$337	\$315	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143	\$122
\$3,455	\$3,485	\$340	\$319	\$297	\$276	\$254	\$233	\$211	\$190	\$168	\$147	\$125
\$3,485	\$3,515	\$344	\$323	\$301	\$280	\$258	\$237	\$215	\$194	\$172	\$151	\$129
\$3,515	\$3,545	\$348	\$326	\$305	\$283	\$262	\$240	\$219	\$197	\$176	\$154	\$133
\$3,545	\$3,575	\$351	\$330	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158	\$136
\$3,575	\$3,605	\$355	\$333	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161	\$140
\$3,605	\$3,635	\$358	\$337	\$315	\$294	\$272	\$251	\$229	\$208	\$186	\$165	\$143
\$3,635	\$3,665	\$362	\$341	\$319	\$298	\$276	\$255	\$233	\$212	\$190	\$169	\$147
\$3,665	\$3,695	\$366	\$344	\$323	\$301	\$280	\$258	\$237	\$215		\$172	\$151
\$3,695	\$3,725	\$369	\$348	\$326	\$305	\$283	\$262	\$240	\$219	\$197	\$176	\$154
\$3,725	\$3,755	\$373	\$351	\$330	\$308	\$287	\$265	\$244	\$222	\$201	\$179	\$158
\$3,755	\$3,785	\$376	\$355	\$333	\$312	\$290	\$269	\$247	\$226	\$204	\$183	\$161
\$3,785	\$3,815	\$380	\$359	\$337	\$316	\$294	\$273	\$251	\$230	\$208	\$187	\$165
\$3,815	\$3,845	\$384	\$362	\$341	\$319	\$298	\$276	\$255	\$233	\$212	\$190	\$169
\$3,845	\$3,885	\$390	\$366	\$345	\$323	\$302	\$280	\$259	\$237	\$216	\$194	\$173
\$3,885	\$3,925	\$399	\$371	\$350	\$328	\$307	\$285	\$264	\$242	\$221	\$199	\$178
\$3,925	\$3,965	\$408	\$376	\$354	\$333	\$311	\$290	\$268	\$247	\$225	\$204	\$182
\$3,965	\$4,005	\$417	\$381	\$359	\$338	\$316	\$295	\$273	\$252	\$230	\$209	\$187
\$4,005	\$4,045	\$426	\$386	\$364	\$343	\$321	\$300	\$278	\$257	\$235	\$214	\$192
\$4,045	\$4,085	\$434	\$395	\$369	\$347	\$326	\$304	\$283	\$261	\$240	\$218	\$197
\$4,085	\$4,125	\$443	\$404	\$374	\$352	\$331	\$309	\$288	\$266	\$245	\$223	\$202
\$4,125	\$4,165	\$452	\$413	\$378	\$357	\$335	\$314	\$292	\$271	\$249	\$228	\$206
\$4,165	\$4,205	\$461	\$421	\$383	\$362	\$340	\$319	\$297	\$276	\$254	\$233	\$211
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If the West	A				SLIVIIIVIOIV	ITITLY Payi						
If the <b>Wage</b> (line							NGLE Pers					
is	′					And the nu	imber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ing Amount	is:			
\$0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$160	\$170	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$170	\$180	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$180	\$190	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$190	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$285	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$310	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$310 \$335	\$335 \$360	\$16 \$19	\$0 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$360	\$385	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$410	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$410	\$435	\$26	\$9	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$435 \$460	\$460 \$485	\$29 \$31	\$11 \$14	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$485	\$510	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$510 \$535	\$535 \$560	\$36 \$39	\$19 \$21	\$1 \$3	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$560	\$585	\$41	\$24	\$6	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$585	\$615	\$45	\$26	\$8	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$615	\$645	\$48	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$645	\$675	\$52	\$32	\$11 \$14	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$675	\$705	\$56	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$735	\$59	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$735	\$765	\$63	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$765	\$795	\$66	\$45	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$795	\$825	\$70	\$48	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$855	\$74	\$52	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$855	\$885	\$77	\$56	\$35	\$17	\$0	\$0		\$0	\$0	\$0	\$0
\$885	\$915	\$81	\$59	\$38	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$915	\$945	\$84	\$63	\$41	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$945	\$975	\$88	\$66	\$45	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$975	\$1,005	\$92	\$70	\$49	\$29	\$12	\$0		\$0	\$0	\$0	\$0
\$1,005	\$1,035	\$95	\$74	\$52	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0
\$1,035	\$1,065	\$99	\$77	\$56	\$35	\$18	\$0	\$0	\$0	\$0	\$0	\$0
\$1,065	\$1,095	\$102	\$81	\$59	\$38	\$21	\$3		\$0	\$0	\$0	\$0
\$1,095	\$1,125	\$106	\$84	\$63	\$41	\$24	\$6		\$0	\$0	\$0	\$0
\$1,125	\$1,155	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0
\$1,155 \$1,185	\$1,185 \$1,215	\$113 \$117	\$92 \$95	\$70 \$74	\$49 \$52	\$30 \$33	\$12 \$15	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,215	\$1,245 \$1,275	\$120 \$124	\$99 \$100	\$77 \$91	\$56 \$50	\$36	\$18	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$1,245 \$1,275	\$1,275 \$1,305	\$124 \$128	\$102 \$106	\$81 \$85	\$59 \$63	\$39 \$42	\$21 \$24	\$3 \$6	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,275 \$1,305	\$1,305 \$1,335	\$128 \$131	\$106 \$110	\$85 \$88	\$63 \$67	\$42 \$45	\$24 \$27	\$6 \$9	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,305	\$1,365	\$135	\$113	\$92	\$70 \$70	\$49	\$27 \$30	\$12	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
-												
\$1,365	\$1,395	\$138	\$117	\$95	\$74	\$52	\$33	\$15	\$0	\$0	\$0	\$0

If the Wage	Δmount				02	SII	NGLE Pers	ons				
(line	1a)							owances is:				
is		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	•	•					ng Amount		•	J	10
\$1,395	\$1,425	\$142	\$120	\$99	\$77	\$56	\$36	\$18	\$0	\$0	\$0	\$0
\$1,425	\$1,455	\$146	\$124	\$103	\$81	\$60	\$39	\$21	\$3	\$0	\$0	\$0 \$0
\$1,455	\$1,485	\$149	\$128	\$106	\$85	\$63	\$42	\$24	\$6	\$0	\$0	\$0
\$1,485	\$1,515	\$153	\$131	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0	\$0
\$1,515	\$1,545	\$156	\$135	\$113	\$92	\$70	\$49	\$30	\$12	\$0	\$0	\$0
\$1,545	\$1,575	\$160	\$138	\$117	\$95	\$74	\$52	\$33	\$15	\$0	\$0	\$0
\$1,575	\$1,605	\$164	\$142	\$121	\$99	\$78	\$56	\$36	\$18	\$0	\$0	\$0
\$1,605	\$1,635	\$167	\$146	\$124	\$103	\$81	\$60	\$39	\$21	\$3	\$0	\$0
\$1,635	\$1,665	\$171	\$149	\$128	\$106	\$85	\$63	\$42	\$24	\$6	\$0	\$0
\$1,665	\$1,695	\$174	\$153	\$131	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0
\$1,695	\$1,725	\$178	\$156	\$135	\$113	\$92	\$70	\$49	\$30	\$12	\$0	\$0
\$1,725	\$1,755	\$182	\$160	\$139	\$117	\$96	\$74	\$53	\$33	\$15	\$0	\$0
\$1,755	\$1,785	\$185	\$164	\$142	\$121	\$99	\$78	\$56	\$36	\$18	\$0	\$0
\$1,785	\$1,815	\$189	\$167	\$146	\$124	\$103	\$81	\$60	\$39	\$21	\$3	\$0
\$1,815	\$1,845	\$192	\$171	\$149	\$128	\$106	\$85	\$63	\$42	\$24	\$6	\$0
\$1,845	\$1,885	\$200	\$175	\$154	\$132	\$111	\$89	\$68	\$46	\$27	\$9	\$0 \$0
\$1,885 \$1,925	\$1,925 \$1,965	\$209 \$218	\$180 \$185	\$158 \$163	\$137 \$142	\$115 \$120	\$94 \$99	\$72 \$77	\$51 \$56	\$31 \$35	\$13 \$17	\$0 \$0
\$1,925	\$2,005	\$216	\$189	\$168	\$146	\$125	\$103	\$82	\$60	\$39	\$17 \$21	\$0 \$4
\$2,005	\$2,045	\$235	\$196	\$173	\$151	\$130	\$108	\$87	\$65	\$44	\$25	\$8
\$2,005	\$2,045	\$244	\$205	\$178	\$156	\$135	\$108	\$92	\$70	\$49	\$29	\$12
\$2,085	\$2,125	\$253	\$213	\$182	\$161	\$139	\$118	\$96	\$75	\$53	\$33	\$16
\$2,125	\$2,165	\$262	\$222	\$187	\$166	\$144	\$123	\$101	\$80	\$58	\$37	\$20
\$2,165	\$2,205	\$270	\$231	\$192	\$170	\$149	\$127	\$106	\$84	\$63	\$41	\$24
\$2,205	\$2,245	\$279	\$240	\$200	\$175	\$154	\$132	\$111	\$89	\$68	\$46	\$28
\$2,245	\$2,285	\$288	\$249	\$209	\$180	\$159	\$137	\$116	\$94	\$73	\$51	\$32
\$2,285	\$2,325	\$297	\$257	\$218	\$185	\$163	\$142	\$120	\$99	\$77	\$56	\$36
\$2,325	\$2,365	\$306	\$266	\$227	\$190	\$168	\$147	\$125	\$104	\$82	\$61	\$40
\$2,365	\$2,405	\$314	\$275	\$236	\$196	\$173	\$151	\$130	\$108	\$87	\$65	\$44
\$2,405	\$2,445	\$323	\$284	\$244	\$205	\$178	\$156	\$135	\$113	\$92	\$70	\$49
\$2,445	\$2,485	\$332	\$293	\$253	\$214	\$183	\$161	\$140	\$118	\$97	\$75	\$54
\$2,485 \$2,525	\$2,525 \$2,565	\$341 \$350	\$301 \$310	\$262 \$271	\$223 \$231	\$187 \$192	\$166 \$171	\$144 \$149	\$123 \$128	\$101 \$106	\$80 \$85	\$58 \$63
\$2,525	\$2,605	\$358	\$319	\$280	\$240	\$201	\$171 \$175	\$154	\$132	\$100	\$89	\$68
\$2,605	\$2,645	\$367	\$328	\$288	\$249	\$210	\$180	\$159	\$137	\$116	\$94	\$73
\$2,605 \$2,645	\$2,685	\$307	\$320	\$200	\$258	\$210 \$218	\$185	\$164	\$137 \$142	\$121	\$94 \$99	\$73 \$78
\$2,685	\$2,725	\$385	\$345	\$306	\$267	\$227	\$190	\$168	\$147	\$125	\$104	\$82
\$2,725	\$2,765	\$394	\$354	\$315	\$275	\$236	\$197	\$173	\$152	\$130	\$109	\$87
\$2,765	\$2,805	\$402	\$363	\$324	\$284	\$245	\$205	\$178	\$156	\$135	\$113	\$92
\$2,805	\$2,845	\$411	\$372	\$332	\$293	\$254	\$214	\$183	\$161	\$140	\$118	\$97
\$2,845	\$2,885	\$420	\$381	\$341	\$302	\$262	\$223	\$188	\$166	\$145	\$123	\$102
\$2,885	\$2,925	\$429	\$389	\$350	\$311	\$271	\$232	\$192	\$171	\$149	\$128	\$106
\$2,925	\$2,965	\$438	\$398	\$359	\$319	\$280	\$241	\$201	\$176	\$154	\$133	\$111
\$2,965	\$3,005	\$446	\$407	\$368	\$328	\$289	\$249	\$210	\$180	\$159	\$137	\$116
\$3,005	\$3,045	\$455	\$416	\$376	\$337	\$298	\$258	\$219	\$185	\$164	\$142	\$121
\$3,045	\$3,085	\$464	\$425	\$385	\$346	\$306	\$267	\$228	\$190	\$169	\$147	\$126
\$3,085 \$3,125	\$3,125	\$473	\$433	\$394	\$355	\$315	\$276	\$236	\$197	\$173	\$152 \$157	\$130 \$135
\$3,125 \$3,165	\$3,165 \$3,205	\$482 \$490	\$442 \$451	\$403 \$412	\$363 \$372	\$324 \$333	\$285 \$293	\$245 \$254	\$206 \$215	\$178 \$183	\$157 \$161	\$135 \$140
-				\$420								
\$3,205 \$3,245	\$3,245 \$3,285	\$499 \$508	\$460 \$469	\$420 \$429	\$381 \$390	\$342 \$350	\$302 \$311	\$263 \$272	\$223 \$232	\$188 \$193	\$166 \$171	\$145 \$150

16.1 186						InLi Payi						
If the <b>Wage</b> (line						SIN	IGLE Perso	ns				
(iirie is	, I					And the nu	mber of allo	wances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than		'		Tł	ne Tentative	Withholdin	na Amount i	s·			
\$3,285	\$3,325	\$517	\$477	\$438	\$399	\$359	\$320	\$280	\$241	\$202	\$176	\$154
\$3,325	\$3.365	\$526	\$486	\$447	\$407	\$368	\$329	\$289	\$250	\$210	\$181	\$159
\$3,365	\$3,405	\$534	\$495	\$456	\$416	\$377	\$337	\$298	\$259	\$219	\$185	\$164
\$3,405	\$3,445	\$543	\$504	\$464	\$425	\$386	\$346	\$307	\$267	\$228	\$190	\$169
\$3,445	\$3,485	\$552	\$513	\$473	\$434	\$394	\$355	\$316	\$276	\$237	\$197	\$174
\$3,485	\$3,525	\$561	\$521	\$482	\$443	\$403	\$364	\$324	\$285	\$246	\$206	\$178
\$3,525	\$3,565	\$570	\$530	\$491	\$451	\$412	\$373	\$333	\$294	\$254	\$215	\$183
\$3,565	\$3,605	\$578	\$539	\$500	\$460	\$421	\$381	\$342	\$303	\$263	\$224	\$188
\$3,605	\$3,645	\$587	\$548	\$508	\$469	\$430	\$390	\$351	\$311	\$272	\$233	\$193
\$3,645	\$3,685	\$596	\$557	\$517	\$478	\$438	\$399	\$360	\$320	\$281	\$241	\$202
\$3,685	\$3,725	\$605	\$565	\$526	\$487	\$447	\$408	\$368	\$329	\$290	\$250	\$211
\$3,725	\$3,765	\$614	\$574	\$535	\$495	\$456	\$417	\$377	\$338	\$298	\$259	\$219
\$3,765	\$3,805	\$624	\$583	\$544	\$504	\$465	\$425	\$386	\$347	\$307	\$268	\$228
\$3,805	\$3,845	\$633	\$592	\$552	\$513	\$474	\$434	\$395	\$355	\$316	\$277	\$237
\$3,845	\$3,885	\$643	\$601	\$561	\$522	\$482	\$443	\$404	\$364	\$325	\$285	\$246
\$3,885	\$3,925	\$653	\$610	\$570	\$531	\$491	\$452	\$412	\$373	\$334	\$294	\$255
\$3,925	\$3,965	\$662	\$619	\$579	\$539	\$500	\$461	\$421	\$382	\$342	\$303	\$263
\$3,965	\$4,005	\$672	\$629	\$588	\$548	\$509	\$469	\$430	\$391	\$351	\$312	\$272
\$4,005	\$4,045	\$681	\$638	\$596	\$557	\$518	\$478	\$439	\$399	\$360	\$321	\$281
\$4,045	\$4,085	\$691	\$648	\$605	\$566	\$526	\$487	\$448	\$408	\$369	\$329	\$290
\$4,085	\$4,125	\$701	\$658	\$615	\$575	\$535	\$496	\$456	\$417	\$378	\$338	\$299
\$4,125	\$4,165	\$710	\$667	\$624	\$583	\$544	\$505	\$465	\$426	\$386	\$347	\$307
\$4,165	\$4,205	\$720	\$677	\$634	\$592	\$553	\$513	\$474	\$435	\$395	\$356	\$316

					MONTH	ILY Payroll						
If the Wage						MA	RRIED Per	sons				
(line is	,					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ing Amount	is:			
\$0	\$995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$995	\$1,015	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,015	\$1,035	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,035	\$1,055	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,055	\$1,075	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,095	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,095	\$1,145	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,145	\$1,195	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,195 \$1,245	\$1,245	\$23	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,245	\$1,295	\$28						\$0				
\$1,295	\$1,345	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,345 \$1,395	\$1,395	\$38 \$43	\$2 \$7	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,395	\$1,445 \$1,495	\$48	\$12	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,445	\$1,495	\$53	\$17	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
					\$0		\$0				\$0	
\$1,545 \$1,595	\$1,595 \$1,645	\$58 \$63	\$22 \$27	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,645	\$1,645	\$68	\$32	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$1,695	\$1,745	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$1,745	\$1,795	\$78	\$42	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,795	\$1,845	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,845	\$1,895	\$88	\$52	\$16	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$1,895	\$1,945	\$93	\$57	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,945	\$1,995	\$98	\$62	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,995	\$2,045	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,045	\$2,095	\$108	\$72	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,095	\$2,145	\$113	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,145	\$2,195	\$118	\$82	\$46	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,195	\$2,245	\$123	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,245	\$2,295	\$128	\$92	\$56	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,295	\$2,345	\$133	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,345	\$2,395	\$138	\$102	\$66	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,395	\$2,445	\$143	\$107	\$71	\$35	\$0	\$0		\$0	\$0	\$0	\$0
\$2,445 \$2,495	\$2,495	\$148 \$153	\$112 \$117	\$76 \$81	\$40 \$45	\$5 \$10	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
-	\$2,545									\$0		\$0
\$2,545 \$2,595	\$2,595	\$158 \$163	\$122 \$127	\$86 \$91	\$50 \$55	\$15 \$20	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$2,595 \$2,645	\$2,645 \$2,705	\$163	\$127 \$133	\$91 \$97	\$61	\$20 \$25	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$2,705	\$2,765	\$176	\$139	\$103	\$67	\$31	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$2,765	\$2,825	\$183	\$145	\$109	\$73	\$37	\$1	\$0	\$0	\$0	\$0	\$0
\$2,825	\$2,885	\$191	\$151	\$115	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0
\$2,885	\$2,945	\$198	\$157	\$121	\$85	\$49	\$13	\$0	\$0	\$0	\$0	\$0
\$2,945	\$3,005	\$205	\$163	\$127	\$91	\$55	\$19	\$0	\$0	\$0	\$0	\$0
\$3,005	\$3,065	\$212	\$169	\$133	\$97	\$61	\$25	\$0	\$0	\$0	\$0	\$0
\$3,065	\$3,125	\$219	\$176	\$139	\$103	\$67	\$31	\$0	\$0	\$0	\$0	\$0
\$3,125	\$3,185	\$227	\$184	\$145	\$109	\$73	\$37	\$1	\$0	\$0	\$0	\$0
\$3,185	\$3,245	\$234	\$191	\$151	\$115	\$79	\$43		\$0	\$0	\$0	\$0
\$3,245	\$3,305	\$241	\$198	\$157	\$121	\$85	\$49	\$13	\$0	\$0	\$0	\$0
\$3,305	\$3,365	\$248	\$205	\$163	\$127	\$91	\$55	\$19	\$0	\$0	\$0	\$0
\$3,365	\$3,425	\$255	\$212	\$169	\$133	\$97	\$61	\$25	\$0	\$0	\$0	\$0
\$3,425	\$3,485	\$263	\$220	\$177	\$139	\$103	\$67	\$31	\$0	\$0	\$0	\$0

If the Wage	Amount	MARRIED Persons										
(line is						And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Ţ	he Tentativ	e Withholdi	ng Amount i				
\$3,485	\$3,545	\$270	\$227	\$184	\$145	\$109	\$73	\$37	\$2	\$0	\$0	\$0
\$3,545	\$3,605	\$277	\$234	\$191	\$151	\$115	\$79	\$43	\$8	\$0	\$0	\$0
\$3,605	\$3,665	\$284	\$241	\$198	\$157	\$121	\$85	\$49	\$14	\$0	\$0	\$0
\$3,665	\$3,725	\$291	\$248	\$205	\$163	\$127	\$91	\$55	\$20	\$0	\$0	\$0
\$3,725	\$3,785	\$299	\$256	\$213	\$170	\$133	\$97	\$61	\$26	\$0	\$0	\$0
\$3,785	\$3,845	\$306	\$263	\$220	\$177	\$139	\$103	\$67	\$32	\$0	\$0	\$0
\$3,845	\$3,905	\$313	\$270	\$227	\$184	\$145	\$109	\$73	\$38	\$2	\$0	\$0
\$3,905	\$3,965	\$320	\$277	\$234 \$241	\$191 \$100	\$151	\$115	\$79	\$44	\$8	\$0 \$0	\$0 \$0
\$3,965	\$4,025	\$327	\$284		\$198	\$157	\$121	\$85	\$50	\$14	-	\$0
\$4,025	\$4,085	\$335	\$292	\$249	\$206	\$163	\$127	\$91	\$56	\$20	\$0	\$0
\$4,085	\$4,145	\$342	\$299	\$256	\$213	\$170	\$133	\$97	\$62	\$26	\$0	\$0 \$0
\$4,145 \$4,205	\$4,205 \$4,265	\$349 \$356	\$306 \$313	\$263 \$270	\$220 \$227	\$177 \$184	\$139 \$145	\$103 \$109	\$68 \$74	\$32 \$38	\$0 \$2	\$0 \$0
\$4,265	\$4,205	\$363	\$313	\$270	\$234	\$191	\$143 \$151	\$109	\$80	\$44	\$8	\$0 \$0
						•						
\$4,325 \$4,385	\$4,385 \$4,445	\$371 \$378	\$328 \$335	\$285 \$292	\$242 \$249	\$199 \$206	\$157 \$163	\$121 \$127	\$86 \$92	\$50 \$56	\$14 \$20	\$0 \$0
\$4,445	\$4,445	\$376 \$385	\$342	\$292 \$299	\$256	\$213	\$170	\$133	\$92 \$98	\$62	\$20 \$26	\$0 \$0
\$4,505	\$4,565	\$392	\$349	\$306	\$263	\$220	\$170 \$177	\$139	\$104	\$68	\$32	\$0 \$0
\$4,565	\$4,625	\$399	\$356	\$313	\$270	\$227	\$184	\$145	\$110	\$74	\$38	\$2
\$4,625	\$4,685	\$407	\$364	\$321	\$278	\$235	\$192	\$151	\$116	\$80	\$44	\$8
\$4,685	\$4,745	\$414	\$371	\$328	\$285	\$242	\$199	\$157	\$122	\$86	\$50	\$14
\$4,745	\$4,805	\$421	\$378	\$335	\$292	\$249	\$206	\$163	\$128	\$92	\$56	\$20
\$4,805	\$4,865	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$62	\$26
\$4,865	\$4,925	\$435	\$392	\$349	\$306	\$263	\$220	\$177	\$140	\$104	\$68	\$32
\$4,925	\$4,985	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$146	\$110	\$74	\$38
\$4,985	\$5,045	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$116	\$80	\$44
\$5,045	\$5,105	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122	\$86	\$50
\$5,105	\$5,165	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$92	\$56
\$5,165	\$5,225	\$471	\$428	\$385	\$342	\$299	\$256	\$213	\$170	\$134	\$98	\$62
\$5,225	\$5,285	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$140	\$104	\$68
\$5,285	\$5,345	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$146	\$110	\$74
\$5,345	\$5,405	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$116	\$80
\$5,405	\$5,465	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122	\$86
\$5,465	\$5,525	\$507	\$464	\$421	\$378	\$335	\$292	\$249	\$206	\$164	\$128	\$92
\$5,525	\$5,585	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171	\$134	\$98
\$5,585	\$5,645	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221	\$178	\$140	\$104
\$5,645	\$5,705	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185	\$146	\$110
\$5,705	\$5,765	\$536	\$493	\$450	\$407	\$364	\$321	\$278	\$235	\$192	\$152	\$116 \$100
\$5,765	\$5,825	\$543	\$500	\$457	\$414	\$371	\$328	\$285	\$242	\$199	\$158	\$122
\$5,825	\$5,885	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207	\$164	\$128
\$5,885	\$5,945	\$558 \$565	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214	\$171	\$134 \$140
\$5,945 \$6,005	\$6,005 \$6,065	\$565 \$572	\$522 \$529	\$479 \$486	\$436 \$443	\$393 \$400	\$350 \$357	\$307 \$314	\$264 \$271	\$221 \$228	\$178 \$185	\$140 \$146
\$6,065	\$6,065	\$572 \$579	\$529 \$536	\$493	\$450	\$400 \$407	\$364	\$314	\$271 \$278	\$235	\$192	\$146 \$152
\$6,125 \$6,185	\$6,185 \$6,245	\$587 \$594	\$544 \$551	\$501 \$508	\$458 \$465	\$415 \$422	\$372 \$379	\$329 \$336	\$286 \$293	\$243 \$250	\$200 \$207	\$158 \$164
\$6,185	\$6,245 \$6,305	\$594 \$601	\$558	\$508 \$515	\$465 \$472	\$422 \$429	\$379 \$386	\$336	\$293	\$250 \$257	\$207 \$214	\$164 \$171
\$6,305	\$6,365	\$608	\$565	\$515	\$472 \$479	\$429 \$436	\$393	\$350	\$300	\$264	\$214	\$171 \$178
\$6,365	\$6,425	\$615	\$572	\$529	\$486	\$443	\$400	\$357	\$314	\$271	\$228	\$185
\$6,425	\$6,485	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279	\$236	\$193
\$6,485	\$6,545	\$630	\$587	\$537 \$544	\$501	\$458	\$415	\$303	\$329	\$286	\$243	\$200
+-,.00	,5.5	<del>+</del> 555	450.	Ψ3.1	4001	Ų 100	<b>\$1.10</b>	, <del>, , -</del>	<b>432</b> 0	Ψ=00	Ψ= .5	Ψ=00

					MONTE	ILY Payroll	Period					
If the Wage						MA	RRIED Pers	sons				
(line						And the nu	umber of all	owances is:				
is	5											
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				T	he Tentativ	e Withholdi	ng Amount	is:			
\$6,545	\$6,605	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250	\$207
\$6,605	\$6,665	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257	\$214
\$6,665	\$6,725	\$651	\$608	\$565	\$522	\$479	\$436	\$393	\$350	\$307	\$264	\$221
\$6,725	\$6,785	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315	\$272	\$229
\$6,785	\$6,845	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279	\$236
\$6,845	\$6,905	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286	\$243
\$6,905	\$6,965	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293	\$250
\$6,965	\$7,025	\$687	\$644	\$601	\$558	\$515	\$472	\$429	\$386	\$343	\$300	\$257
\$7,025	\$7,085	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351	\$308	\$265
\$7,085	\$7,145	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315	\$272
\$7,145	\$7,205	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322	\$279
\$7,205	\$7,265	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329	\$286
\$7,265	\$7,325	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422	\$379	\$336	\$293
\$7,325	\$7,385	\$731	\$688	\$645	\$602	\$559	\$516	\$473	\$430	\$387	\$344	\$301
\$7,385	\$7,445	\$738	\$695	\$652	\$609	\$566	\$523	\$480	\$437	\$394	\$351	\$308
\$7,445	\$7,505	\$745	\$702	\$659	\$616	\$573	\$530	\$487	\$444	\$401	\$358	\$315
\$7,505	\$7,565	\$752	\$709	\$666	\$623	\$580	\$537	\$494	\$451	\$408	\$365	\$322
\$7,565	\$7,625	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372	\$329
\$7,625	\$7,685	\$767	\$724	\$681	\$638	\$595	\$552	\$509	\$466	\$423	\$380	\$337
\$7,685	\$7,765	\$780	\$732	\$689	\$646	\$603	\$560	\$517	\$474	\$431	\$388	\$345
\$7,765	\$7,845	\$797	\$742	\$699	\$656	\$613	\$570	\$527	\$484	\$441	\$398	\$355
\$7,845	\$7,925	\$815	\$751	\$708	\$665	\$622	\$579	\$536	\$493	\$450	\$407	\$364
\$7,925	\$8,005	\$832	\$761	\$718	\$675	\$632	\$589	\$546	\$503	\$460	\$417	\$374
\$8,005	\$8,085	\$850	\$771	\$727	\$684	\$641	\$598	\$555	\$512	\$469	\$426	\$383
\$8,085	\$8,165	\$868	\$789	\$737	\$694	\$651	\$608	\$565	\$522	\$479	\$436	\$393
\$8,165	\$8,245	\$885	\$806	\$747	\$704	\$661	\$618	\$575	\$532	\$489	\$446	\$403
\$8,245	\$8,325	\$903	\$824	\$756	\$713	\$670	\$627	\$584	\$541	\$498	\$455	\$412
\$8,325	\$8,405	\$920	\$842	\$766	\$723	\$680	\$637	\$594	\$551	\$508	\$465	\$422
			1			1	1					

					IVIOIVIII	ILT Payroll						
If the <b>Wage</b> (line						SII	NGLE Pers	ons				
is	· ·					And the nu	ımber of all	owances is:				
		0	1	2	3	4	5	6	7	8	9	10
	But less	U	1	2				_		0	9	10
At least	than							ing Amount				
\$0	\$320	\$0	\$0	\$0	\$0	\$0	\$0	1	\$0	\$0	\$0	\$0
\$320	\$340	\$1	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
\$340	\$360	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$380	\$5 \$7	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0
\$380	\$400		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$400	\$420	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$470	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470	\$520	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$520 \$570	\$570 \$620	\$23 \$28	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	\$620											\$0
\$620	\$670	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$670	\$720	\$38	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$720	\$770	\$43	\$7	\$0	\$0 \$0	\$0 \$0	\$0	!	\$0	\$0	\$0 \$0	\$0
\$770 \$820	\$820 \$870	\$48 \$53	\$12 \$17	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
				·					· ·			
\$870	\$920	\$58	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$970	\$63	\$27	\$0	\$0	\$0	\$0	!	\$0	\$0	\$0	\$0
\$970	\$1,020	\$68	\$32	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
\$1,020	\$1,070	\$73	\$37	\$1 ¢c	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,070	\$1,120	\$78	\$42	\$6		\$0		\$0	\$0		\$0	\$0
\$1,120	\$1,170	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170	\$1,230	\$90	\$53	\$17	\$0	\$0	\$0	1	\$0	\$0	\$0	\$0
\$1,230	\$1,290	\$97 \$104	\$59 \$65	\$23 \$29	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,290 \$1,350	\$1,350 \$1,410	\$104	\$71	\$35	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
									· ·			
\$1,410 \$1,470	\$1,470 \$1,530	\$118 \$126	\$77 \$83	\$41 \$47	\$5 \$11	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,470	\$1,590	\$133	\$90	\$53	\$17	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0
\$1,590	\$1,650	\$140	\$97	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,650	\$1,710	\$147	\$104	\$65	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,710	\$1,770	\$154	\$111	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,770	\$1,830	\$162	\$119	\$77	\$41	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,830	\$1,890	\$169	\$126	\$83	\$47	\$11	\$0	1 :	\$0	\$0	\$0	\$0
\$1,890	\$1,950	\$176	\$133	\$90	\$53	\$17	\$0	1	\$0	\$0	\$0	\$0
\$1,950	\$2,010	\$183	\$140	\$97	\$59	\$23	\$0		\$0	\$0	\$0	\$0
\$2,010	\$2,070	\$190	\$147	\$104	\$65	\$29	\$0		\$0	\$0	\$0	\$0
\$2,070	\$2,130	\$198	\$155	\$112	\$71	\$35	\$0		\$0	\$0	\$0	\$0
\$2,130	\$2,190	\$205	\$162	\$119	\$77	\$41	\$5	1	\$0	\$0	\$0	\$0
\$2,190	\$2,250	\$212	\$169	\$126	\$83	\$47	\$11	1	\$0	\$0	\$0	\$0
\$2,250	\$2,310	\$219	\$176	\$133	\$90	\$53	\$17	\$0	\$0	\$0	\$0	\$0
\$2,310	\$2,370	\$226	\$183	\$140	\$97	\$59	\$23	\$0	\$0	\$0	\$0	\$0
\$2,370	\$2,430	\$234	\$191	\$148	\$105	\$65	\$29	\$0	\$0	\$0	\$0	\$0
\$2,430	\$2,490	\$241	\$198	\$155	\$112	\$71	\$35	1	\$0	\$0	\$0	\$0
\$2,490	\$2,550	\$248	\$205	\$162	\$119	\$77	\$41	\$5	\$0	\$0	\$0	\$0
\$2,550	\$2,610	\$255	\$212	\$169	\$126	\$83	\$47	\$11	\$0	\$0	\$0	\$0
\$2,610	\$2,670	\$262	\$219	\$176	\$133	\$90	\$53	\$17	\$0	\$0	\$0	\$0
\$2,670	\$2,730	\$270	\$227	\$184	\$141	\$98	\$59	\$23	\$0	\$0	\$0	\$0
\$2,730	\$2,790	\$277	\$234	\$191	\$148	\$105	\$65	\$29	\$0	\$0	\$0	\$0
\$2,790	\$2,850	\$284	\$241	\$198	\$155	\$112	\$71	\$35	\$0	\$0	\$0	\$0
\$2,850	\$2,910	\$291	\$248	\$205	\$162	\$119	\$77	\$41	\$6	\$0	\$0	\$0
\$2,910	\$2,970	\$298	\$255	\$212	\$169	\$126	\$83	\$47	\$12	\$0	\$0	\$0
	'	'		'	'					'	'	

If the Ware	Amount				WONT	ILT PAYION						
If the <b>Wage</b> (line							NGLE Pers					
is	,					And the nu	umber of all	owances is:				
	Dutless	0	1	2	3	4	5	6	7	8	9	10
At least	But less than				Т	he Tentativ	re Withholdi	ing Amount	is.			
\$2,970	\$3,030	\$306	\$263	\$220	\$177	\$134	\$91	\$53	\$18	\$0	\$0	\$0
\$3,030	\$3,090	\$313	\$270	\$227	\$184	\$141	\$98	\$59	\$24	\$0	\$0	\$0
\$3,090	\$3,150	\$320	\$277	\$234	\$191	\$148	\$105	\$65	\$30	\$0	\$0	\$0
\$3,150	\$3,210	\$327	\$284	\$241	\$198	\$155	\$112	\$71	\$36	\$0	\$0	\$0
\$3,210	\$3,270	\$334	\$291	\$248	\$205	\$162	\$119	\$77	\$42	\$6	\$0	\$0
\$3,270	\$3,330	\$342	\$299	\$256	\$213	\$170	\$127	\$84	\$48	\$12	\$0	\$0
\$3,330	\$3,390	\$349	\$306	\$263	\$220	\$177	\$134	\$91	\$54	\$18	\$0	\$0
\$3,390	\$3,450	\$356	\$313	\$270	\$227	\$184	\$141	\$98	\$60	\$24	\$0	\$0
\$3,450	\$3,510	\$363	\$320	\$277	\$234	\$191	\$148	\$105	\$66	\$30	\$0	\$0
\$3,510	\$3,570	\$370	\$327	\$284	\$241	\$198	\$155	\$112	\$72	\$36	\$0	\$0
\$3,570	\$3,630	\$378	\$335	\$292	\$249	\$206	\$163	\$120	\$78	\$42	\$6	\$0
\$3,630	\$3,690	\$385	\$342	\$299	\$256	\$213	\$170	\$127	\$84	\$48	\$12	\$0
\$3,690	\$3,770	\$400	\$350	\$307	\$264	\$221	\$178	\$135	\$92	\$55	\$19	\$0
\$3,770	\$3,850	\$418	\$360	\$317	\$274	\$231	\$188	\$145	\$102	\$63	\$27	\$0
\$3,850	\$3,930	\$435	\$369	\$326	\$283	\$240	\$197	\$154	\$111	\$71	\$35	\$0
\$3,930	\$4,010	\$453	\$379	\$336	\$293	\$250	\$207	\$164	\$121	\$79	\$43	\$7
\$4,010	\$4,090	\$471	\$392	\$346	\$303	\$260	\$217	\$174	\$131	\$88	\$51	\$15
\$4,090	\$4,170	\$488	\$409	\$355	\$312	\$269	\$226	\$183	\$140	\$97	\$59	\$23
\$4,170	\$4,250	\$506	\$427	\$365	\$322	\$279	\$236	\$193	\$150	\$107	\$67	\$31
\$4,250	\$4,330	\$523	\$444	\$374	\$331	\$288	\$245	\$202	\$159	\$116	\$75	\$39
\$4,330	\$4,410	\$541	\$462	\$384	\$341	\$298	\$255	\$212	\$169	\$126	\$83	\$47
\$4,410	\$4,490	\$559	\$480	\$401	\$351	\$308	\$265	\$222	\$179	\$136	\$93	\$55
\$4,490	\$4,570	\$576	\$497	\$418	\$360	\$317	\$274	\$231	\$188	\$145	\$102	\$63
\$4,570	\$4,650	\$594	\$515	\$436	\$370	\$327	\$284	\$241	\$198	\$155	\$112	\$71
\$4,650	\$4,730	\$611	\$532	\$454	\$379	\$336	\$293	\$250	\$207	\$164	\$121	\$79
\$4,730	\$4,810	\$629	\$550	\$471	\$392	\$346	\$303	\$260	\$217	\$174	\$131	\$88
\$4,810	\$4,890	\$647	\$568	\$489	\$410	\$356	\$313	\$270	\$227	\$184	\$141	\$98
\$4,890	\$4,970	\$664	\$585	\$506	\$428	\$365	\$322	\$279	\$236	\$193	\$150	\$107
\$4,970	\$5,050	\$682	\$603	\$524	\$445	\$375	\$332	\$289	\$246	\$203	\$160	\$117
\$5,050	\$5,130	\$699	\$620	\$542	\$463	\$384	\$341	\$298	\$255	\$212	\$169	\$126
\$5,130	\$5,210	\$717	\$638	\$559	\$480	\$402	\$351	\$308	\$265	\$222	\$179	\$136
\$5,210	\$5,290	\$735	\$656	\$577	\$498	\$419	\$361	\$318	\$275	\$232	\$189	\$146
\$5,290 \$5,270	\$5,370	\$752	\$673	\$594	\$516	\$437	\$370	\$327	\$284	\$241	\$198	\$155
\$5,370	\$5,450	\$770	\$691	\$612	\$533	\$454	\$380	\$337	\$294	\$251	\$208	\$165
\$5,450	\$5,530	\$787	\$708	\$630	\$551	\$472	\$393		\$303	\$260	\$217	\$174
\$5,530	\$5,610	\$805	\$726	\$647	\$568	\$490	\$411	\$356	\$313	\$270	\$227	\$184
\$5,610 \$5,690	\$5,690 \$5,770	\$823 \$840	\$744 \$761	\$665 \$682	\$586 \$604	\$507 \$525	\$428 \$446	\$366 \$375	\$323 \$332	\$280 \$289	\$237 \$246	\$194 \$203
\$5,770	\$5,770 \$5,850	\$858	\$779	\$700	\$604 \$621	\$525 \$542	\$464	\$385	\$342	\$299	\$256	\$203 \$213
					-							
\$5,850	\$5,930	\$875	\$796	\$718	\$639	\$560	\$481	\$402	\$351	\$308	\$265	\$222
\$5,930 \$6,010	\$6,010 \$6,090	\$893 \$911	\$814 \$832	\$735 \$753	\$656 \$674	\$578 \$595	\$499 \$516		\$361 \$371	\$318 \$328	\$275 \$285	\$232 \$242
\$6,090	\$6,090	\$928	\$849	\$770	\$692	\$613	\$510		\$380	\$320	\$294	\$251
\$6,170	\$6,250	\$946	\$867	\$778	\$709	\$630	\$552	\$473	\$394	\$347	\$304	\$261
\$6,250	\$6,330	\$963	\$884	\$806	\$727	\$648	\$569		\$411	\$356	\$313	\$270
\$6,250 \$6,330	\$6,330	\$963 \$981	\$902	\$806	\$727 \$744	\$648 \$666	\$569 \$587	\$490 \$508	\$411 \$429	\$356	\$313	\$270 \$280
\$6,410	\$6,490	\$999	\$920	\$841	\$762	\$683	\$604	\$526	\$447	\$376	\$333	\$290
\$6,490	\$6,570	\$1,016	\$937	\$858	\$780	\$701	\$622	\$543	\$464	\$385	\$342	\$299
\$6,570	\$6,650	\$1,034	\$955	\$876	\$797	\$718	\$640		\$482	\$403	\$352	\$309
\$6,650	\$6,730	\$1,051	\$972	\$894	\$815		\$657		\$499	\$421	\$361	\$318
\$6,730	\$6,810	\$1,069	\$990		\$832		!		\$517	\$438	\$371	\$328
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If the Wage	e Amount					SII	NGLE Perso	ons				
(line is	, I					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$6,810	\$6,890	\$1,087	\$1,008	\$929	\$850	\$771	\$692	\$614	\$535	\$456	\$381	\$338
\$6,890	\$6,970	\$1,104	\$1,025	\$946	\$868	\$789	\$710	\$631	\$552	\$473	\$395	\$347
\$6,970	\$7,050	\$1,122	\$1,043	\$964	\$885	\$806	\$728	\$649	\$570	\$491	\$412	\$357
\$7,050	\$7,130	\$1,139	\$1,060	\$982	\$903	\$824	\$745	\$666	\$587	\$509	\$430	\$366
\$7,130	\$7,210	\$1,157	\$1,078	\$999	\$920	\$842	\$763	\$684	\$605	\$526	\$447	\$376
\$7,210	\$7,290	\$1,175	\$1,096	\$1,017	\$938	\$859	\$780	\$702	\$623	\$544	\$465	\$386
\$7,290	\$7,370	\$1,192	\$1,113	\$1,034	\$956	\$877	\$798	\$719	\$640	\$561	\$483	\$404
\$7,370	\$7,450	\$1,210	\$1,131	\$1,052	\$973	\$894	\$816	\$737	\$658	\$579	\$500	\$421
\$7,450	\$7,530	\$1,228	\$1,148	\$1,070	\$991	\$912	\$833	\$754	\$675	\$597	\$518	\$439
\$7,530	\$7,610	\$1,247	\$1,166	\$1,087	\$1,008	\$930	\$851	\$772	\$693	\$614	\$535	\$457
\$7,610	\$7,690	\$1,267	\$1,184	\$1,105	\$1,026	\$947	\$868	\$790	\$711	\$632	\$553	\$474
\$7,690	\$7,770	\$1,286	\$1,201	\$1,122	\$1,044	\$965	\$886	\$807	\$728	\$649	\$571	\$492
\$7,770	\$7,850	\$1,305	\$1,219	\$1,140	\$1,061	\$982	\$904	\$825	\$746	\$667	\$588	\$509
\$7,850	\$7,930	\$1,324	\$1,238	\$1,158	\$1,079	\$1,000	\$921	\$842	\$763	\$685	\$606	\$527
\$7,930	\$8,010	\$1,343	\$1,257	\$1,175	\$1,096	\$1,018	\$939	\$860	\$781	\$702	\$623	\$545
\$8,010	\$8,090	\$1,363	\$1,277	\$1,193	\$1,114	\$1,035	\$956	\$878	\$799	\$720	\$641	\$562
\$8,090	\$8,170	\$1,382	\$1,296	\$1,210	\$1,132	\$1,053	\$974	\$895	\$816	\$737	\$659	\$580
\$8,170	\$8,250	\$1,401	\$1,315	\$1,229	\$1,149	\$1,070	\$992	\$913	\$834	\$755	\$676	\$597
\$8,250	\$8,330	\$1,420	\$1,334	\$1,248	\$1,167	\$1,088	\$1,009	\$930	\$851	\$773	\$694	\$615
\$8,330	\$8,410	\$1,439	\$1,353	\$1,267	\$1,184	\$1,106	\$1,027	\$948	\$869	\$790	\$711	\$633

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		DAILY Payroll Period										
If the Wage						MA	RRIED Per	sons				
(line is	· ·					And the nu	umber of all	owances is:				
		0	4	0	0	4	-		7	0	0	40
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	!	\$0	\$0	\$0	\$0
\$50	\$60	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60	\$70	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$70	\$80	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80	\$90	\$4	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$90	\$100	\$5	\$3	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$100	\$110	\$6	\$4	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$110	\$120	\$7	\$5	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$120	\$130	\$8	\$6	\$5	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$130	\$140	\$9	\$7	\$6	\$4	\$2	\$1	\$0	\$0	\$0	\$0	\$0
\$140	\$150	\$10	\$8	\$7	\$5	\$3	\$2	\$0	\$0	\$0	\$0	\$0
\$150	\$160	\$12	\$10	\$8	\$6	\$4	\$3	\$1	\$0	\$0	\$0	\$0
\$160	\$170	\$13	\$11	\$9	\$7	\$5	\$4	\$2	\$0	\$0	\$0	\$0
\$170	\$180	\$14	\$12	\$10	\$8	\$6	\$5	\$3	\$1	\$0	\$0	\$0
\$180	\$190	\$15	\$13	\$11	\$9	\$7	\$6	\$4	\$2	\$1	\$0	\$0
\$190	\$200	\$16	\$14	\$12	\$10	\$9	\$7	\$5	\$3	\$2	\$0	\$0
\$200	\$210	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$3	\$1	\$0
\$210	\$220	\$19	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$4	\$2	\$0
\$220	\$230	\$20	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$5	\$3	\$1
\$230	\$240	\$21	\$19	\$17	\$15	\$13	\$11	\$9	\$7	\$6	\$4	\$2
\$240	\$250	\$22	\$20	\$18	\$16	\$15	\$13	\$11	\$9	\$7	\$5	\$3
\$250	\$260	\$24	\$22	\$20	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4
\$260	\$270	\$25	\$23	\$21	\$19	\$17	\$15	\$13	\$11	\$9	\$7	\$5
\$270	\$280	\$26	\$24	\$22	\$20	\$18	\$16	\$14	\$12	\$10	\$8	\$6
\$280	\$290	\$27	\$25	\$23	\$21	\$19	\$17	\$15	\$13	\$11	\$9	\$7
\$290	\$300	\$28	\$26	\$24	\$22	\$21	\$19	\$17	\$15	\$13	\$11	\$9
\$300	\$310	\$30	\$28	\$26	\$24	\$22	\$20	\$18	\$16	\$14	\$12	\$10
\$310	\$320	\$31	\$29	\$27	\$25	\$23	\$21	\$19	\$17	\$15	\$13	\$11
\$320	\$330	\$32	\$30	\$28	\$26	\$24	\$22	\$20	\$18	\$16	\$14	\$12
\$330	\$340	\$33	\$31	\$29	\$27	\$25	\$23	\$21	\$19	\$17	\$15	\$13
\$340	\$350	\$34	\$32	\$30	\$28	\$27	\$25	\$23	\$21	\$19	\$17	\$15
\$350	\$360	\$36	\$34	\$32	\$30	\$28	\$26	\$24	\$22	\$20	\$18	\$16
\$360	\$370	\$38	\$35	\$33	\$31	\$29	\$27	\$25	\$23	\$21	\$19	\$17
\$370	\$380	\$40	\$36	\$34	\$32	\$30	\$28	\$26	\$24	\$22	\$20	\$18
\$380	\$390	\$42	\$39	\$35	\$33	\$31	\$29	\$27	\$25	\$23	\$21	\$19
\$390	\$400	\$44	\$41	\$37	\$34	\$33	\$31	\$29	\$27	\$25	\$23	\$21
\$400	\$410	\$47	\$43	\$39	\$36	\$34	\$32	\$30	\$28	\$26	\$24	\$22
\$410	\$420	\$49	\$45	\$42	\$38	\$35	\$33	\$31	\$29	\$27	\$25	\$23
\$420	\$430	\$51	\$47	\$44	\$40		\$34	\$32	\$30	\$28	\$26	\$24
\$430	\$440	\$53	\$50	\$46	\$42	\$39	\$35	\$33	\$31	\$29	\$27	\$25
\$440	\$450	\$55	\$52	\$48	\$45	\$41	\$37	\$35	\$33	\$31	\$29	\$27
\$450	\$460	\$58	\$54	\$50	\$47	\$43	\$40	\$36	\$34	\$32	\$30	\$28
\$460	\$470	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$35	\$33	\$31	\$29
\$470	\$480	\$62	\$58	\$55	\$51	\$48	\$44	\$40	\$37	\$34	\$32	\$30
\$480	\$490	\$64	\$61	\$57	\$53	\$50	\$46	\$42	\$39	\$35	\$33	\$31
\$490	\$500	\$66	\$63	\$59	\$56	l	\$48	\$45	\$41	\$37	\$35	\$33
\$500	\$510	\$69	\$65	\$61	\$58	!	\$51	\$47	\$43	\$40	\$36	\$34
\$510	\$520	\$71	\$67	\$64	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$35
\$520	\$530	\$73	\$69	\$66	\$62	\$59	\$55	\$51	\$48	\$44	\$40	\$37
\$530	\$540	\$75	\$72	\$68	\$64	\$61	\$57	\$53	\$50	\$46	\$43	\$39
\$540	\$550	\$77	\$74	\$70	\$67	\$63	\$59	\$56	\$52	\$48	\$45	\$41

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If the Wage						MA	RRIED Pers	sons				
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	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$550	\$560	\$80	\$76	\$72	\$69	\$65	\$62	\$58	\$54	\$51	\$47	\$43
\$560	\$570	\$82	\$78	\$75	\$71	\$67	\$64	\$60	\$56	\$53	\$49	\$46
\$570	\$580	\$84	\$80	\$77	\$73	\$70	\$66	\$62	\$59	\$55	\$51	\$48
\$580	\$590	\$86	\$83	\$79	\$75	\$72	\$68	\$64	\$61	\$57	\$54	\$50
\$590	\$600	\$88	\$85	\$81	\$78	\$74	\$70	\$67	\$63	\$59	\$56	\$52
\$600	\$610	\$91	\$87	\$83	\$80	\$76	\$73	\$69	\$65	\$62	\$58	\$54
\$610	\$620	\$93	\$89	\$86	\$82	\$78	\$75	\$71	\$67	\$64	\$60	\$57
\$620	\$630	\$95	\$91	\$88	\$84	\$81	\$77	\$73	\$70	\$66	\$62	\$59
\$630	\$640	\$97	\$94	\$90	\$86	\$83	\$79	\$75	\$72	\$68	\$65	\$61
\$640	\$650	\$99	\$96	\$92	\$89	\$85	\$81	\$78	\$74	\$70	\$67	\$63
\$650	\$660	\$102	\$98	\$94	\$91	\$87	\$84	\$80	\$76	\$73	\$69	\$65
\$660	\$670	\$104	\$100	\$97	\$93	\$89	\$86	\$82	\$78	\$75	\$71	\$68
\$670	\$680	\$106	\$102	\$99	\$95	\$92	\$88	\$84	\$81	\$77	\$73	\$70
\$680	\$690	\$108	\$105	\$101	\$97	\$94	\$90	\$86	\$83	\$79	\$76	\$72
\$690	\$700	\$110	\$107	\$103	\$100	\$96	\$92	\$89	\$85	\$81	\$78	\$74
\$700	\$710	\$113	\$109	\$105	\$102	\$98	\$95	\$91	\$87	\$84	\$80	\$76
\$710	\$720	\$115	\$111	\$108	\$104	\$100	\$97	\$93	\$89	\$86	\$82	\$79
\$720	\$730	\$118	\$114	\$110	\$106	\$103	\$99	\$95	\$92	\$88	\$84	\$81
\$730	\$740	\$120	\$116	\$112	\$108	\$105	\$101	\$97	\$94	\$90	\$87	\$83
\$740	\$750	\$122	\$118	\$114	\$111	\$107	\$103	\$100	\$96	\$92	\$89	\$85
\$750	\$760	\$125	\$121	\$117	\$113	\$109	\$106	\$102	\$98	\$95	\$91	\$87
\$760	\$770	\$127	\$123	\$119	\$115	\$111	\$108	\$104	\$100	\$97	\$93	\$90
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If the Wage (line		SINGLE Persons  And the number of allowances is:												
is	,					And the nu	ımber of all	owances is:						
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At least	But less than				Т	he Tentativ	e Withholdi	ing Amount	is:	l				
\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
\$15	\$25	\$1	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0		
\$25	\$35	\$2	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0		
\$35	\$45	\$3	\$1	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0		
\$45	\$55	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0		
\$55	\$65	\$5	\$3	\$1	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
\$65	\$65 \$75	ან \$6	\$3 \$4	\$2	\$0 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
\$75	\$85	\$7	\$5	\$3	\$2	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0		
\$85	\$95	\$8	\$6	\$4	\$3	\$1	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0		
\$95	\$105	\$10	\$8	\$6	\$4	\$2	\$0	\$0	\$0 \$0	\$0	\$0	\$0		
\$105	\$115	\$11	\$9	\$7	\$5	\$3	\$1	\$0	\$0 \$0	\$0	\$0 \$0	\$0		
\$115	\$125 \$135	\$12 \$13	\$10	\$8 \$9	\$6 \$7	\$4 \$5	\$2 \$3	\$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
\$125 \$125		\$13 \$14	\$11 \$12	\$10	\$7 \$8	\$6	\$3 \$4	\$2		\$0	\$0 \$0			
\$135 \$145	\$145 \$155	\$14 \$16	\$12 \$14	\$10 \$12	ъо \$10	\$8	\$4 \$6	\$3 \$4	\$1 \$2	\$0 \$0	\$0 \$0	\$0 \$0		
\$155	\$165	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$3	\$1	\$0	\$0		
\$165	\$175	\$18	\$16		\$12	\$10	\$8	\$6	\$4	\$2	\$1	\$0		
\$175	\$185	\$20	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$3	\$2	\$0		
\$185	\$195	\$22	\$19	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$3	\$1		
\$195	\$205	\$25	\$21	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4	\$2		
\$205	\$215	\$27	\$23	\$20	\$17	\$15	\$13	\$11	\$9	\$7	\$5	\$3		
\$215	\$225	\$29	\$25	\$22	\$18	\$16	\$14	\$12	\$10	\$8	\$6	\$4		
\$225	\$235	\$31	\$28	\$24	\$20	\$17	\$15	\$13	\$11	\$9	\$7	\$5		
\$235	\$245	\$33	\$30	\$26	\$23	\$19	\$16	\$14	\$12	\$10	\$8	\$6		
\$245	\$255	\$36	\$32	\$28	\$25	\$21	\$18	\$16	\$14	\$12	\$10	\$8		
\$255	\$265	\$38	\$34	\$31	\$27	\$23	\$20	\$17	\$15	\$13	\$11	\$9		
\$265	\$275	\$40	\$36	\$33	\$29	\$25	\$22	\$18	\$16	\$14	\$12	\$10		
\$275	\$285	\$42	\$39	\$35	\$31	\$28	\$24	\$20	\$17	\$15	\$13	\$11		
\$285	\$295	\$44	\$41	\$37	\$34	\$30	\$26	\$23	\$19	\$16	\$14	\$12		
\$295	\$305	\$47	\$43	\$39	\$36	\$32	\$28	\$25	\$21	\$18	\$16	\$14		
\$305	\$315	\$49	\$45	\$42	\$38	\$34	\$31	\$27	\$23	\$20	\$17	\$15		
\$315	\$325	\$51	\$47	\$44	\$40	\$36	\$33	\$29	\$26	\$22	\$18	\$16		
\$325	\$335	\$53	\$50	\$46	\$42	\$39	\$35	\$31	\$28	\$24	\$20	\$17		
\$335	\$345	\$55	\$52	\$48	\$45	\$41	\$37	\$34	\$30	\$26	\$23	\$19		
\$345	\$355	\$58	\$54	\$50	\$47	\$43	\$39	\$36	\$32	\$29	\$25	\$21		
\$355	\$365	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$34	\$31	\$27	\$23		
\$365	\$375	\$63	\$59	\$55	\$51	\$47	\$44	\$40	\$37	\$33	\$29	\$26		
\$375	\$385	\$65	\$61	\$57	\$53	\$50	\$46	\$42	\$39	\$35	\$31	\$28		
\$385	\$395	\$67	\$63	\$59	\$56	\$52	\$48	\$45	\$41	\$37	\$34	\$30		
\$395	\$405	\$70	\$66	\$62	\$58	\$54	\$50	\$47	\$43	\$40	\$36	\$32		
\$405	\$415	\$72	\$68	\$64	\$60	\$56	\$53	\$49	\$45	\$42	\$38	\$34		
\$415	\$425	\$75	\$71	\$67	\$63	\$59	\$55		\$48	\$44	\$40	\$37		
\$425	\$435	\$77	\$73	l	\$65	\$61	\$57	\$53	\$50	\$46	\$42	\$39		
\$435	\$445	\$79	\$75		\$67	\$63	\$60	\$56	\$52	\$48	\$45	\$41		
\$445	\$455	\$82	\$78	\$74	\$70	\$66	\$62	\$58	\$54	\$51	\$47	\$43		
\$455	\$465	\$84	\$80	\$76	\$72	\$68	\$64	\$60	\$56	\$53	\$49	\$45		
\$465	\$475	\$87	\$83	\$79	\$75	\$71	\$67	\$63	\$59	\$55	\$51	\$48		
\$475	\$485	\$89	\$85	\$81	\$77	\$73	\$69	\$65	\$61	\$57	\$53	\$50		
\$485	\$495	\$91	\$87	\$83	\$79	\$75	\$72	\$68	\$64	\$60	\$56	\$52		
\$495	\$505	\$94	\$90	\$86	\$82	\$78	\$74	\$70	\$66	\$62	\$58	\$54		
			\$92											
\$505	\$515	\$96	\$92	\$88	\$84	\$80	\$76	\$72	\$68	\$64	\$60	\$56		

		DAILT FAITOIL FEITOU										
If the Wage						SII	NGLE Perso	ons				
(line is	, I					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$515	\$525	\$99	\$95	\$91	\$87	\$83	\$79	\$75	\$71	\$67	\$63	\$59
\$525	\$535	\$101	\$97	\$93	\$89	\$85	\$81	\$77	\$73	\$69	\$65	\$61
\$535	\$545	\$103	\$99	\$95	\$91	\$87	\$84	\$80	\$76	\$72	\$68	\$64
\$545	\$555	\$106	\$102	\$98	\$94	\$90	\$86	\$82	\$78	\$74	\$70	\$66
\$555	\$565	\$108	\$104	\$100	\$96	\$92	\$88	\$84	\$80	\$76	\$72	\$68
\$565	\$575	\$111	\$107	\$103	\$99	\$95	\$91	\$87	\$83	\$79	\$75	\$71
\$575	\$585	\$113	\$109	\$105	\$101	\$97	\$93	\$89	\$85	\$81	\$77	\$73
\$585	\$595	\$115	\$111	\$107	\$103	\$99	\$96	\$92	\$88	\$84	\$80	\$76
\$595	\$605	\$118	\$114	\$110	\$106	\$102	\$98	\$94	\$90	\$86	\$82	\$78
\$605	\$615	\$120	\$116	\$112	\$108	\$104	\$100	\$96	\$92	\$88	\$84	\$80
\$615	\$625	\$123	\$119	\$115	\$111	\$107	\$103	\$99	\$95	\$91	\$87	\$83
\$625	\$635	\$125	\$121	\$117	\$113	\$109	\$105	\$101	\$97	\$93	\$89	\$85
\$635	\$645	\$127	\$123	\$119	\$115	\$111	\$108	\$104	\$100	\$96	\$92	\$88
\$645	\$655	\$130	\$126	\$122	\$118	\$114	\$110	\$106	\$102	\$98	\$94	\$90
\$655	\$665	\$134	\$128	\$124	\$120	\$116	\$112	\$108	\$104	\$100	\$96	\$92
\$665	\$675	\$137	\$131	\$127	\$123	\$119	\$115	\$111	\$107	\$103	\$99	\$95
\$675	\$685	\$140	\$135	\$129	\$125	\$121	\$117	\$113	\$109	\$105	\$101	\$97
\$685	\$695	\$143	\$138	\$133	\$127	\$123	\$120	\$116	\$112	\$108	\$104	\$100
\$695	\$705	\$146	\$141	\$136	\$130	\$126	\$122	\$118	\$114	\$110	\$106	\$102
\$705	\$715	\$150	\$144	\$139	\$134	\$128	\$124	\$120	\$116	\$112	\$108	\$104
\$715	\$725	\$153	\$147	\$142	\$137	\$132	\$127	\$123	\$119	\$115	\$111	\$107
\$725	\$735	\$156	\$151	\$145	\$140	\$135	\$129	\$125	\$121	\$117	\$113	\$109
\$735	\$745	\$159	\$154	\$149	\$143	\$138	\$133	\$128	\$124	\$120	\$116	\$112
\$745	\$755	\$162	\$157	\$152	\$146	\$141	\$136	\$131	\$126	\$122	\$118	\$114
\$755	\$765	\$166	\$160	\$155	\$150	\$144	\$139	\$134	\$129	\$124	\$120	\$116
\$765	\$775	\$169	\$163	\$158	\$153	\$148	\$142	\$137	\$132	\$127	\$123	\$119
'											,	

### 4. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed \$100,000, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

Worksheet 4. Employer's Withholding Worksheet for **Percentage Method Tables for Manual Payroll Systems** With Forms W-4 From 2020 or Later

Keep for Your Records



Page 51

		Table 5	Monthly	Semimonthly	Biweekly	Weekly	Daily		
			12	24	26	52	260		
Step 1.	Adju	st the employ	yee's wage an	nount					
	1a	Enter the emp	loyee's total ta	xable wages this p	ayroll period			1a	\$
	1b	Enter the num	ber of pay perio	ods you have per y	year (see Table 5	)		1b	
	1c	Enter the amo	unt from Step 4	(a) of the employe	ee's Form W-4 .			1c	\$
	1d	Divide line 1c	by the number	on line 1b				1d	\$
	1e	Add lines 1a a	ınd 1d					1e	\$
	1f	Enter the amo	unt from Step 4	1(b) of the employe	ee's Form W-4 .			1f	\$
	1g	Divide line 1f b	by the number	on line 1b				1g	\$
	•		•			Adjusted Wage		_	\$
	2a	Find the row ir	) or the Form V	V-4, Step 2, Check	kbox, Withholding	the box in Step 2 o	if it HAS been		
	2a	Find the row ir NOT checked checked) of th the amount in column A of th	n the <i>STANDAR</i> ) or the <i>Form V</i> ie Percentage I column A but le nat row	V-4, Step 2, Check Method tables in the smou	kbox, Withholding nis section in whic ant in column B, th	Rate Schedules ( ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2a	\$
	2a 2b	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo	n the STANDAI ) or the Form W ie Percentage I column A but Ie nat row	V-4, Step 2, Check Method tables in thess than the amou	sbox, Withholding his section in whic int in column B, th	Rate Schedules ( ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2b	\$ \$
	2a 2b 2c	Find the row ir NOT checked checked) of th the amount in column A of th Enter the amo	n the STANDAI ) or the Form We Percentage I column A but le nat row unt from column age from co	V-4, Step 2, Check Method tables in thess than the amou	sbox, Withholding his section in whice hit in column B, th	Rate Schedules (ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2b 2c	\$
	2a 2b 2c 2d	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perconsultance 2	n the STANDAI ) or the Form Wee Percentage I column A but Ideat row unt from columnentage from columnentage from Line 1h	V-4, Step 2, Check Method tables in the less than the amou 	abox, Withholding his section in which his in column B, th	n Rate Schedules ( ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d	\$
	2a 2b 2c 2d 2e	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perc Subtract line 2 Multiply the ar	n the STANDAR ) or the Form We the Percentage I column A but Is not row unt from column tentage from column a from line 1h mount on line 2	V-4, Step 2, Check Method tables in thess than the amou	abox, Withholding his section in which his in column B, th	Rate Schedules (ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d 2e	\$
	2b 2c 2d 2e 2f	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perc Subtract line 2 Multiply the an Add lines 2b a	n the STANDAI ) or the Form We the Percentage I column A but le that row unt from column the entage from column the from line 1h the mount on line 20 and 2e. This is the	V-4, Step 2, Check Method tables in thess than the amou	abox, Withholding his section in which his in column B, th	n Rate Schedules ( ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d	\$
Step 3.	2b 2c 2d 2e 2f	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perconductory the arroad lines 2b a count for tax contract tax enter the country that are sometimes and the second tax are second to the country of	n the STANDAR ) or the Form We the Percentage I column A but le that row unt from column the entage from column the entage from line 1h mount on line 2 and 2e. This is the the entage from the entage f	V-4, Step 2, Check Method tables in thess than the amou	sbox, Withholding his section in which hit in column B, th hit  y  ge on line 2c hholding Amour	Rate Schedules (ch the amount on linen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f	\$ \$ \$ \$
Step 3.	2b 2c 2d 2e 2f Accc 3a	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perc Subtract line 2 Multiply the ar Add lines 2b a count for tax column the the amo	n the STANDAR ) or the Form We Percentage I column A but le nat row unt from column sentage from column at from line 1h mount on line 2 and 2e. This is the redits unt from Step 3	V-4, Step 2, Check Method tables in thess than the amou	sbox, Withholding his section in which hit in column B, th  ge on line 2c hholding Amour	Rate Schedules (ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f	\$ \$ \$ \$
Step 3.	2b 2c 2d 2e 2f Accc 3a 3b	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perc Subtract line 2 Multiply the ar Add lines 2b a count for tax contents and Divide the amo	n the STANDAR ) or the Form We the Percentage I column A but le that row unt from column tentage from column tentage from line 1h mount on line 2- und 2e. This is the tredits unt from Step 3 tount on line 3a	V-4, Step 2, Check Method tables in thess than the amou In C of that row Jolumn D of that row d by the percentage he Tentative With B of the employee's	sbox, Withholding his section in which his int in column B, the his section in the 2c interpreta	Rate Schedules (ch the amount on linen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f 3a 3b	\$ \$ \$ \$
Step 3.	2b 2c 2d 2e 2f Accc 3a 3b	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perc Subtract line 2 Multiply the ar Add lines 2b a count for tax contents and Divide the amo	n the STANDAR ) or the Form We the Percentage I column A but le that row unt from column tentage from column tentage from line 1h mount on line 2- und 2e. This is the tredits unt from Step 3 tount on line 3a	V-4, Step 2, Check Method tables in thess than the amou In C of that row Jolumn D of that row d by the percentage he Tentative With B of the employee's	sbox, Withholding his section in which his int in column B, the his section in the 2c interpreta	Rate Schedules (ch the amount on I nen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f	\$ \$ \$ \$
·	2b 2c 2d 2e 2f  Accc 3a 3b 3c	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perc Subtract line 2 Multiply the are Add lines 2b a count for tax of Enter the amo Divide the amo Subtract line 3	n the STANDAR ) or the Form We the Percentage I column A but le that row unt from column tentage from column tentage from line 1h mount on line 2- und 2e. This is the tredits unt from Step 3 tount on line 3a	V-4, Step 2, Check Method tables in thess than the amou	sbox, Withholding his section in which his int in column B, the his section in the 2c interpreta	Rate Schedules (ch the amount on linen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f 3a 3b	\$ \$ \$ \$
Step 3. Step 4.	2b 2c 2d 2e 2f  Accc 3a 3b 3c  Figure	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perconductor and the Enter the perconductor and the Enter the amount for tax column for	the STANDAN ) or the Form M the Percentage I column A but le that row unt from column the entage from column the entage from line 1h mount on line 2 and 2e. This is the the entage from Step 3 to ount on line 3a b from line 2f. I  mount to withle	V-4, Step 2, Check Method tables in thess than the amou	sbox, Withholding his section in which hit in column B, th  y  ge on line 2c  hholding Amour  s Form W-4  pay periods on line er -0-	Rate Schedules (ch the amount on linen enter here the	if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f 3a 3b 3c	\$ \$ \$ \$
	2b 2c 2d 2e 2f Accc 3a 3b 3c Figur 4a	Find the row in NOT checked checked) of the the amount in column A of the Enter the amo Enter the perc Subtract line 2 Multiply the ar Add lines 2b a count for tax column	the STANDAR ) or the Form We the Percentage It column A but le that row unt from column the that row and from line 1h mount on line 2t and 2e. This is the the that row step 3 that row step 3 that row step 4 that row step 4 that row step 5 t	W-4, Step 2, Check Method tables in thess than the amou	sbox, Withholding his section in which hit in column B, th  ge on line 2c hholding Amour s Form W-4  pay periods on line er -0-  rep 4(c) of the em	Rate Schedules (ch the amount on linen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f 3a 3b 3c	\$ \$ \$ \$ \$

Publication 15-T (2020)

# 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later WEEKLY Payroll Period

(Use the		Withholding Ra n Step 2 of Form		ecked)		, . ,	,	olding Rate Sc orm W-4 IS chec	
If the Adjusted Amount (line 1)	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$477	\$0.00	0%	\$0	\$0	\$238	\$0.00	0%	\$0
\$477	\$857	\$0.00	10%	\$477	\$238	\$428	\$0.00	10%	\$238
\$857	\$2,020	\$38.00	12%	\$857	\$428	\$1,010	\$19.00	12%	\$428
\$2,020	\$3,766	\$177.56	22%	\$2,020	\$1,010	\$1,883	\$88.84	22%	\$1,01
\$3,766	\$6,758	\$561.68	24%	\$3,766	\$1,883	\$3,379	\$280.90	24%	\$1,88
\$6,758	\$8,452	\$1,279.76	32%	\$6,758	\$3,379	\$4,226	\$639.94	32%	\$3,37
\$8,452	\$12,439	\$1,821.84	35%	\$8,452	\$4,226	\$6,220	\$910.98	35%	\$4,22
\$12,439		\$3,217.29	37%	\$12,439	\$6,220		\$1,608.88	37%	\$6,22
	Single or M	larried Filing	Separately			Single or N	larried Filing	Separately	
\$0	\$238	\$0.00	0%	\$0	\$0	\$119	\$0.00	0%	\$
\$238	\$428	\$0.00	10%	\$238	\$119	\$214	\$0.00	10%	\$11
\$428	\$1,010	\$19.00	12%	\$428	\$214	\$505	\$9.50	12%	\$21
\$1,010	\$1,883	\$88.84	22%	\$1,010	\$505	\$942	\$44.42	22%	\$50
\$1,883	\$3,379	\$280.90	24%	\$1,883	\$942	\$1,689	\$140.56	24%	\$94
\$3,379	\$4,226	\$639.94	32%	\$3,379	\$1,689	\$2,113	\$319.84	32%	\$1,68
\$4,226	\$10,208	\$910.98	35%	\$4,226	\$2,113	\$5,104	\$455.52	35%	\$2,11
\$10,208		\$3,004.68	37%	\$10,208	\$5,104		\$1,502.37	37%	\$5,10
	He	ad of Househ	old			He	ad of Housel	nold	
\$0	\$359	\$0.00	0%	\$0	\$0	\$179	\$0.00	0%	\$
\$359	\$630	\$0.00	10%	\$359	\$179	\$315	\$0.00	10%	\$17
\$630	\$1,391	\$27.10	12%	\$630	\$315	\$696	\$13.60	12%	\$31
\$1,391	\$2,003	\$118.42	22%	\$1,391	\$696	\$1,001	\$59.32	22%	\$69
\$2,003	\$3,499	\$253.06	24%	\$2,003	\$1,001	\$1,750	\$126.42	24%	\$1,00
\$3,499	\$4,346	\$612.10	32%	\$3,499	\$1,750	\$2,173	\$306.18	32%	\$1,75
\$4,346	\$10,328	\$883.14	35%	\$4,346	\$2,173	\$5,164	\$441.54	35%	\$2,17
\$10,328		\$2,976.84	37%	\$10,328	\$5,164		\$1,488.39	37%	\$5,16

# 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later BIWEEKLY Payroll Period

		Withholding Ra				, . ,	eckbox, Withhox in Step 2 of Fo	•	
If the Adjusted \ Amount (line 1h	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	Е	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$954	\$0.00	0%	\$0	\$0	\$477	\$0.00	0%	\$0
\$954	\$1,713	\$0.00	10%	\$954	\$477	\$857	\$0.00	10%	\$477
\$1,713	\$4,040	\$75.90	12%	\$1,713	\$857	\$2,020	\$38.00	12%	\$857
\$4,040	\$7,533	\$355.14	22%	\$4,040	\$2,020	\$3,766	\$177.56	22%	\$2,020
\$7,533	\$13,515	\$1,123.60	24%	\$7,533	\$3,766	\$6,758	\$561.68	24%	\$3,766
\$13,515	\$16,904	\$2,559.28	32%	\$13,515	\$6,758	\$8,452	\$1,279.76	32%	\$6,758
\$16,904	\$24,879	. ,		\$16,904	\$8,452	\$12,439	\$1,821.84	35%	\$8,452
\$24,879		\$6,435.01	37%	\$24,879	\$12,439		\$3,217.29	37%	\$12,439
	Single or M	larried Filing	Separately			Single or N	Married Filing	Separately	
\$0	\$477	\$0.00	0%	\$0	\$0	\$238	\$0.00	0%	\$0
\$477	\$857	\$0.00	10%	\$477	\$238	\$428	\$0.00	10%	\$238
\$857	\$2,020	\$38.00	12%	\$857	\$428	\$1,010	\$19.00	12%	\$428
\$2,020	\$3,766	\$177.56	22%	\$2,020	\$1,010	\$1,883	\$88.84	22%	\$1,010
\$3,766	\$6,758	\$561.68	24%	\$3,766	\$1,883	\$3,379	\$280.90	24%	\$1,883
\$6,758	\$8,452	\$1,279.76	32%	\$6,758	\$3,379	\$4,226	\$639.94	32%	\$3,379
\$8,452	\$20,415	\$1,821.84	35%	\$8,452	\$4,226	\$10,208	\$910.98	35%	\$4,226
\$20,415		\$6,008.89	37%	\$20,415	\$10,208		\$3,004.68	37%	\$10,208
	He	ad of Househ	old			Не	ad of Househ	old	
\$0	\$717	\$0.00	0%	\$0	\$0	\$359	\$0.00	0%	\$0
\$717	\$1,260	\$0.00	10%	\$717	\$359	\$630	\$0.00	10%	\$359
\$1,260	\$2,783	\$54.30	12%	\$1,260	\$630	\$1,391	\$27.10	12%	\$630
\$2,783	\$4,006	\$237.06	22%	\$2,783	\$1,391	\$2,003	\$118.42	22%	\$1,391
\$4,006	\$6,998	\$506.12	24%	\$4,006	\$2,003	\$3,499	\$253.06	24%	\$2,003
\$6,998	\$8,692	\$1,224.20	32%	\$6,998	\$3,499	\$4,346	\$612.10	32%	\$3,499
\$8,692	\$20,656	\$1,766.28	35%	\$8,692	\$4,346	\$10,328	\$883.14	35%	\$4,346
\$20,656		\$5,953.68	37%	\$20,656	\$10,328		\$2,976.84	37%	\$10,328

# 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

(Use the		Withholding Ra		ecked)		, . ,	,	olding Rate Scl orm W-4 IS chec	
If the Adjusted Amount (line 11	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$1,033	\$0.00	0%	\$0	\$0	\$517	\$0.00	0%	\$0
\$1,033	\$1,856	\$0.00	10%	\$1,033	\$517	\$928	\$0.00	10%	\$517
\$1,856	\$4,377	\$82.30	12%	\$1,856	\$928	\$2,189	\$41.10	12%	\$928
\$4,377	\$8,160	\$384.82	22%	\$4,377	\$2,189	\$4,080	\$192.42	22%	\$2,18
\$8,160	\$14,642	\$1,217.08	24%	\$8,160	\$4,080	\$7,321	\$608.44	24%	\$4,08
\$14,642	\$18,313	\$2,772.76	32%	\$14,642	\$7,321	\$9,156	\$1,386.28	32%	\$7,32
\$18,313	\$26,952	\$3,947.48	35%	\$18,313	\$9,156	\$13,476	\$1,973.48	35%	\$9,15
\$26,952		\$6,971.13	37%	\$26,952	\$13,476		\$3,485.48	37%	\$13,47
	Single or M	larried Filing	Separately			Single or M	larried Filing	Separately	
\$0	\$517	\$0.00	0%	\$0	\$0	\$258	\$0.00	0%	\$
\$517	\$928	\$0.00	10%	\$517	\$258	\$464	\$0.00	10%	\$25
\$928	\$2,189	\$41.10	12%	\$928	\$464	\$1,094	\$20.60	12%	\$46
\$2,189	\$4,080	\$192.42	22%	\$2,189	\$1,094	\$2,040	\$96.20	22%	\$1,09
\$4,080	\$7,321	\$608.44	24%	\$4,080	\$2,040	\$3,660	\$304.32	24%	\$2,04
\$7,321	\$9,156	\$1,386.28	32%	\$7,321	\$3,660	\$4,578	\$693.12	32%	\$3,66
\$9,156	\$22,117	\$1,973.48	35%	\$9,156	\$4,578	\$11,058	\$986.88	35%	\$4,57
\$22,117		\$6,509.83	37%	\$22,117	\$11,058		\$3,254.88	37%	\$11,05
	He	ad of Househ	old			Не	ad of Househ	nold	
\$0	\$777	\$0.00	0%	\$0	\$0	\$389	\$0.00	0%	\$
\$777	\$1,365	\$0.00	10%	\$777	\$389	\$682	\$0.00	10%	\$38
\$1,365	\$3,015	\$58.80	12%	\$1,365	\$682	\$1,507	\$29.30	12%	\$68
\$3,015	\$4,340	\$256.80	22%	\$3,015	\$1,507	\$2,170	\$128.30	22%	\$1,50
\$4,340	\$7,581	\$548.30	24%	\$4,340	\$2,170	\$3,791	\$274.16	24%	\$2,17
\$7,581	\$9,417	\$1,326.14	32%	\$7,581	\$3,791	\$4,708	\$663.20	32%	\$3,79
\$9,417	\$22,377	\$1,913.66	35%	\$9,417	\$4,708	\$11,189	\$956.64	35%	\$4,70
\$22,377		\$6,449.66	37%	\$22,377	\$11,189		\$3,224.99	37%	\$11,18

### 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later MONTHLY Payroll Period

				MONTHLYP	ayroli Period				
		Withholding Ra n Step 2 of Form		ecked)			eckbox, Withhox in Step 2 of Fo		
If the Adjusted \ Amount (line 1h	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly		'	Mar	ried Filing Jo	intly	
\$0	\$2,067	\$0.00	0%	\$0	\$0	\$1,033	\$0.00	0%	\$0
\$2,067	\$3,713	\$0.00	10%	\$2,067	\$1,033	\$1,856	\$0.00	10%	\$1,033
\$3,713	\$8,754	\$164.60	12%	\$3,713	\$1,856	\$4,377	\$82.30	12%	\$1,856
\$8,754	\$16,321	\$769.52	22%	\$8,754	\$4,377	\$8,160	\$384.82	22%	\$4,377
\$16,321	\$29,283	\$2,434.26	24%	\$16,321	\$8,160	\$14,642	\$1,217.08	24%	\$8,160
\$29,283	\$36,625	\$5,545.14	32%	\$29,283	\$14,642	\$18,313	\$2,772.76	32%	\$14,642
\$36,625	\$53,904	\$7,894.58	35%	\$36,625	\$18,313	\$26,952	\$3,947.48	35%	\$18,31
\$53,904		\$13,942.23	37%	\$53,904	\$26,952		\$6,971.13	37%	\$26,952
	Single or M	larried Filing	Separately			Single or M	Married Filing	Separately	
\$0	\$1,033	\$0.00	0%	\$0	\$0	\$517	\$0.00	0%	\$0
\$1,033	\$1,856	\$0.00	10%	\$1,033	\$517	\$928	\$0.00	10%	\$51
\$1,856	\$4,377	\$82.30	12%	\$1,856	\$928	\$2,189	\$41.10	12%	\$92
\$4,377	\$8,160	\$384.82	22%	\$4,377	\$2,189	\$4,080	\$192.42	22%	\$2,18
\$8,160	\$14,642	\$1,217.08	24%	\$8,160	\$4,080	\$7,321	\$608.44	24%	\$4,08
\$14,642	\$18,313	\$2,772.76	32%	\$14,642	\$7,321	\$9,156	\$1,386.28	32%	\$7,32
\$18,313	\$44,233	\$3,947.48	35%	\$18,313	\$9,156	\$22,117	\$1,973.48	35%	\$9,15
\$44,233		\$13,019.48	37%	\$44,233	\$22,117		\$6,509.83	37%	\$22,11
	He	ad of Househ	old			He	ad of Househ	nold	
\$0	\$1,554					\$777	•	0%	
\$1,554	\$2,729			+ ,		\$1,365			*
\$2,729	\$6,029	\$117.50	12%	\$2,729	\$1,365	\$3,015	\$58.80	12%	\$1,36
\$6,029	\$8,679	\$513.50	22%	\$6,029	\$3,015	\$4,340	\$256.80	22%	\$3,01
\$8,679	\$15,163	\$1,096.50	24%	\$8,679	\$4,340	\$7,581	\$548.30	24%	\$4,34
\$15,163	\$18,833	\$2,652.66	32%	\$15,163	\$7,581	\$9,417	\$1,326.14	32%	\$7,58
\$18,833	\$44,754	\$3,827.06			\$9,417	\$22,377	\$1,913.66	35%	
\$44,754		\$12,899.41	37%	\$44,754	\$22,377		\$6,449.66	37%	\$22,377

# 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later DAILY Payroll Period

		Withholding Ra n Step 2 of Form		ecked)				olding Rate Sc orm W-4 IS chec	
If the Adjusted \ Amount (line 1h	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	Е	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0.00	\$95.40	\$0.00	0%	\$0.00	\$0.00	\$47.70	\$0.00	0%	\$0.00
\$95.40	\$171.30	\$0.00	10%	\$95.40	\$47.70	\$85.70	\$0.00	10%	\$47.70
\$171.30	\$404.00	\$7.59	12%	\$171.30	\$85.70	\$202.00	\$3.80	12%	\$85.7
\$404.00	\$753.30	\$35.51	22%	\$404.00	\$202.00	\$376.60	\$17.76	22%	\$202.0
\$753.30	\$1,351.50	\$112.36	24%	\$753.30	\$376.60	\$675.80	\$56.17	24%	\$376.6
\$1,351.50	\$1,690.40	\$255.93	32%	\$1,351.50	\$675.80	\$845.20	\$127.98	32%	\$675.8
\$1,690.40	\$2,487.90	\$364.38	35%	\$1,690.40	\$845.20	\$1,243.90	\$182.18	35%	\$845.2
\$2,487.90		\$643.50	37%	\$2,487.90	\$1,243.90		\$321.73	37%	\$1,243.9
	Single or M	larried Filing	Separately			Single or N	larried Filing	Separately	
\$0.00	\$47.70	\$0.00	0%	\$0.00	\$0.00	\$23.80	\$0.00	0%	\$0.0
\$47.70	\$85.70	\$0.00	10%	\$47.70	\$23.80	\$42.80	\$0.00	10%	\$23.8
\$85.70	\$202.00	\$3.80	12%	\$85.70	\$42.80	\$101.00	\$1.90	12%	\$42.8
\$202.00	\$376.60	\$17.76	22%	\$202.00	\$101.00	\$188.30	\$8.88	22%	\$101.0
\$376.60	\$675.80	\$56.17	24%	\$376.60	\$188.30	\$337.90	\$28.09	24%	\$188.3
\$675.80	\$845.20	\$127.98	32%	\$675.80	\$337.90	\$422.60	\$63.99	32%	\$337.9
\$845.20	\$2,041.50	\$182.18	35%	\$845.20	\$422.60	\$1,020.80	\$91.10	35%	\$422.6
\$2,041.50		\$600.89	37%	\$2,041.50	\$1,020.80		\$300.47	37%	\$1,020.8
	He	ad of Househ	old			Не	ad of Housel	nold	
\$0.00	\$71.70	\$0.00	0%	\$0.00	\$0.00	\$35.90	\$0.00	0%	\$0.0
\$71.70	\$126.00	\$0.00	10%	\$71.70	\$35.90	\$63.00	\$0.00	10%	\$35.9
\$126.00	\$278.30	\$5.43	12%	\$126.00	\$63.00	\$139.10	\$2.71	12%	\$63.0
\$278.30	\$400.60	\$23.71	22%	\$278.30	\$139.10	\$200.30	\$11.84	22%	\$139.1
\$400.60	\$699.80	\$50.61	24%	\$400.60	\$200.30	\$349.90	\$25.31	24%	\$200.3
\$699.80	\$869.20	\$122.42	32%	\$699.80	\$349.90	\$434.60	\$61.21	32%	\$349.9
\$869.20	\$2,065.60	\$176.63	35%	\$869.20	\$434.60	\$1,032.80	\$88.31	35%	\$434.6
\$2,065.60		\$595.37	37%	\$2,065.60	\$1,032.80		\$297.68	37%	\$1,032.8

### 5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or **Earlier**

If you compute payroll manually and your employee has not submitted a Form W-4 for 2020 or later, and you prefer to use the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed \$100,000 or the employee claimed more than 10 allowances, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any number of withholding allowances claimed and any amount of wages.

Periodic payments of pensions or annuities. Periodic payments are those made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc. Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages, except that it doesn't matter if the Form W-4P is from 2019 or earlier or a 2020 Form W-4P. Use Worksheet 5 and the Percentage Method tables in this section to figure federal income tax withholding on periodic payments of pensions or annuities. However, if you prefer to use the Wage Bracket Method of withholding, you may use Worksheet 3 and the Wage Bracket Method tables in section 3 to figure federal income tax withholding on periodic payments of pensions or annuities. If the recipient doesn't submit Form W-4P, you must withhold on periodic payments as if the recipient were married claiming three withholding allowances.

#### Worksheet 5. Employer's Withholding Worksheet for **Percentage Method Tables for Manual Payroll Systems** With Forms W-4 From 2019 or Earlier

Keep for Your Records



Table 6	Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily	
	\$4,300	\$2,150	\$1,075	\$358	\$179	\$165	\$83	\$17	
	•	loyee's wage am		e navroll perio	od				4
					s's most recent Fo				
				. ,	uency				
		-			is the <b>Adjusted</b>				
10.0	abilaci iiile	ic nomine ra. n	2610 01 1633, 6	onter -o This	s is the <b>Aujusteu</b>	wage Amoun			1α Ψ
base	d on vour pa	v frequency, the	emplovee's A	diusted Wage	e Amount. and ma	ırital status (line	e 3 of Form \	W-4).	
2a F	ind the row i	•	Method table	in this sectio	e Amount, and ma in in which the amonter here the amon	ount on line 1d	l is at least th	,	
2a F ii r	ind the row in column A b	n the Percentage out less than the a	Method table mount in colu	in this sectio mn B, then er	n in which the am	ount on line 1d unt from colum	I is at least th in A of that	ne amount	2a \$
2a F ii r	ind the row in column A b	n the Percentage out less than the a	Method table mount in colu	in this sectio mn B, then er	n in which the am	ount on line 1d unt from colum	I is at least th in A of that	ne amount	2a \$
2a F ii r 2b E	ind the row in column A bow	n the Percentage out less than the a	Method table mount in colu	in this sectio mn B, then er	n in which the am	ount on line 1d unt from colum	I is at least then A of that	ne amount	2a \$ 2b \$
2a F ii r 2b E 2c E	ind the row in column A bow	n the Percentage out less than the a ount from column centage from colu	Method table mount in colu 	in this sectio mn B, then er	n in which the am	ount on line 1d	l is at least then A of that	ne amount	2a <u>\$</u> 2b <u>\$</u>
2a F ii r 2b E 2c E 2d S	Find the row in column A bow	n the Percentage out less than the a	Method table mount in colu	in this sectionmn B, then er	n in which the am	ount on line 1d unt from colum	l is at least th	ne amount	2a \$2b \$2d \$2d \$2d \$2d \$
2a F ii r 2b E 2c E 2d S 2e M	Find the row in column A bow	n the Percentage out less than the a	Method table mount in colu	in this sectionmn B, then er	n in which the am nter here the amo	ount on line 1d	l is at least th	ne amount	2a \$2b \$2d \$2d \$2e \$2
2a F ii r 2b E 2c E 2d S 2e N	Find the row in column A bow	n the Percentage out less than the a	Method table mount in colu	in this sectionmn B, then er	n in which the amore the a	ount on line 1d	l is at least th	ne amount	2a \$2b \$2d \$2d \$2e \$2e \$
2a F ii r 2b E 2c E 2d S 2e M 2f A	Find the row in column A bow	n the Percentage out less than the a	Method table mount in colu	rowtage on line 2	n in which the amore the a	ount on line 1d	l is at least the n A of that	ne amount	2a \$

Publication 15-T (2020)

#### 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

WEEKLY Payroll Period									
	M	ARRIED Person	s				SINGLE Person	าร	
•	the Adjusted Wage mount (line 1d) is			of the amount	If the Adjusted Wage Amount (line 1d) is				of the
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds
Α	В	С	D	Е	Α	В	С	D	E
\$0	\$229	\$0.00	0%	\$0	\$0	\$73	\$0.00	0%	\$0
\$229	\$609	\$0.00	10%	\$229	\$73	\$263	\$0.00	10%	\$73
\$609	\$1,772	\$38.00	12%	\$609	\$263	\$845	\$19.00	12%	\$263
\$1,772	\$3,518	\$177.56	22%	\$1,772	\$845	\$1,718	\$88.84	22%	\$845
\$3,518	\$6,510	\$561.68	24%	\$3,518	\$1,718	\$3,213	\$280.90	24%	\$1,718
\$6,510	\$8,204	\$1,279.76	32%	\$6,510	\$3,213	\$4,061	\$639.70	32%	\$3,213
\$8,204	\$12,191	\$1,821.84	35%	\$8,204	\$4,061	\$10,042	\$911.06	35%	\$4,061
\$12,191		\$3,217.29	37%	\$12,191	\$10,042		\$3,004.41	37%	\$10,042

				BIWEEKLY P	ayroll Period	k			
	M	ARRIED Person	s				SINGLE Person	าร	
If the Adjuste Amount (line	•				If the Adjusted Wage Amount (line 1d) is			<b>-</b>	of the
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds
Α	В	С	D	Е	Α	В	С	D	E
\$0	\$458	\$0.00	0%	\$0	\$0	\$146	\$0.00	0%	\$0
\$458	\$1,217	\$0.00	10%	\$458	\$146	\$526	\$0.00	10%	\$146
\$1,217	\$3,544	\$75.90	12%	\$1,217	\$526	\$1,689	\$38.00	12%	\$526
\$3,544	\$7,037	\$355.14	22%	\$3,544	\$1,689	\$3,436	\$177.56	22%	\$1,689
\$7,037	\$13,019	\$1,123.60	24%	\$7,037	\$3,436	\$6,427	\$561.90	24%	\$3,436
\$13,019	\$16,408	\$2,559.28	32%	\$13,019	\$6,427	\$8,121	\$1,279.74	32%	\$6,427
\$16,408	\$24,383	\$3,643.76	35%	\$16,408	\$8,121	\$20,085	\$1,821.82	35%	\$8,121
\$24,383		\$6,435.01	37%	\$24,383	\$20,085		\$6,009.22	37%	\$20,085

			SI	EMIMONTHLY	/ Payroll Peri	iod					
	M	ARRIED Person	s		SINGLE Persons						
If the Adjusted Amount (line	•			of the amount	If the Adjusted Wage Amount (line 1d) is				of the		
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds		
Α	В	С	D	Е	Α	В	С	D	E		
\$0	\$496	\$0.00	0%	\$0	\$0	\$158	\$0.00	0%	\$0		
\$496	\$1,319	\$0.00	10%	\$496	\$158	\$570	\$0.00	10%	\$158		
\$1,319	\$3,840	\$82.30	12%	\$1,319	\$570	\$1,830	\$41.20	12%	\$570		
\$3,840	\$7,623	\$384.82	22%	\$3,840	\$1,830	\$3,722	\$192.40	22%	\$1,830		
\$7,623	\$14,104	\$1,217.08	24%	\$7,623	\$3,722	\$6,963	\$608.64	24%	\$3,722		
\$14,104	\$17,775	\$2,772.52	32%	\$14,104	\$6,963	\$8,798	\$1,386.48	32%	\$6,963		
\$17,775	\$26,415	\$3,947.24	35%	\$17,775	\$8,798	\$21,758	\$1,973.68	35%	\$8,798		
\$26,415		\$6,971.24	37%	\$26,415	\$21,758		\$6,509.68	37%	\$21,758		

#### 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

				MONTHLY P	ayroll Period	l					
	M	ARRIED Person	s		SINGLE Persons						
If the Adjusted Wage Amount (line 1d) is			amount		If the Adjusted Wage Amount (line 1d) is				of the		
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds		
Α	В	С	D	Е	Α	В	С	D	E		
\$0	\$992	\$0.00	0%	\$0	\$0	\$317	\$0.00	0%	\$0		
\$992	\$2,638	\$0.00	10%	\$992	\$317	\$1,140	\$0.00	10%	\$317		
\$2,638	\$7,679	\$164.60	12%	\$2,638	\$1,140	\$3,660	\$82.30	12%	\$1,140		
\$7,679	\$15,246	\$769.52	22%	\$7,679	\$3,660	\$7,444	\$384.70	22%	\$3,660		
\$15,246	\$28,208	\$2,434.26	24%	\$15,246	\$7,444	\$13,925	\$1,217.18	24%	\$7,444		
\$28,208	\$35,550	\$5,545.14	32%	\$28,208	\$13,925	\$17,596	\$2,772.62	32%	\$13,925		
\$35,550	\$52,829	\$7,894.58	35%	\$35,550	\$17,596	\$43,517	\$3,947.34	35%	\$17,596		
\$52,829		\$13,942.23	37%	\$52,829	\$43,517		\$13,019.69	37%	\$43,517		

			(	QUARTERLY	Payroll Perio	od				
	М	ARRIED Person	s		SINGLE Persons					
If the Adjusted Wage Amount (line 1d) is				of the amount	If the Adjusted Wage Amount (line 1d) is				of the	
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds	
Α	В	С	D	Е	Α	В	С	D	E	
\$0	\$2,975	\$0.00	0%	\$0	\$0	\$950	\$0.00	0%	\$0	
\$2,975	\$7,913	\$0.00	10%	\$2,975	\$950	\$3,419	\$0.00	10%	\$950	
\$7,913	\$23,038	\$493.80	12%	\$7,913	\$3,419	\$10,981	\$246.90	12%	\$3,419	
\$23,038	\$45,738	\$2,308.80	22%	\$23,038	\$10,981	\$22,331	\$1,154.34	22%	\$10,981	
\$45,738	\$84,625	\$7,302.80	24%	\$45,738	\$22,331	\$41,775	\$3,651.34	24%	\$22,331	
\$84,625	\$106,650	\$16,635.68	32%	\$84,625	\$41,775	\$52,788	\$8,317.90	32%	\$41,775	
\$106,650	\$158,488	\$23,683.68	35%	\$106,650	\$52,788	\$130,550	\$11,842.06	35%	\$52,788	
\$158,488		\$41,826.98	37%	\$158,488	\$130,550		\$39,058.76	37%	\$130,550	

			S	EMIANNUAL	Payroll Perio	od					
	M	ARRIED Person	s		SINGLE Persons						
If the Adjusted Wage Amount (line 1d) is				of the amount	If the Adjusted Wage Amount (line 1d) is				of the		
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds		
Α	В	С	D	Е	Α	В	С	D	E		
\$0	\$5,950	\$0.00	0%	\$0	\$0	\$1,900	\$0.00	0%	\$		
\$5,950	\$15,825	\$0.00	10%	\$5,950	\$1,900	\$6,838	\$0.00	10%	\$1,90		
\$15,825	\$46,075	\$987.50	12%	\$15,825	\$6,838	\$21,963	\$493.80	12%	\$6,83		
\$46,075	\$91,475	\$4,617.50	22%	\$46,075	\$21,963	\$44,663	\$2,308.80	22%	\$21,96		
\$91,475	\$169,250	\$14,605.50	24%	\$91,475	\$44,663	\$83,550	\$7,302.80	24%	\$44,66		
\$169,250	\$213,300	\$33,271.50	32%	\$169,250	\$83,550	\$105,575	\$16,635.68	32%	\$83,55		
\$213,300	\$316,975	\$47,367.50	35%	\$213,300	\$105,575	\$261,100	\$23,683.68	35%	\$105,57		
\$316,975		\$83,653.75	37%	\$316,975	\$261,100		\$78,117.43	37%	\$261,10		

#### 2020 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

				ANNUAL Pa	yroll Period						
	M	ARRIED Person	s		SINGLE Persons						
If the Adjusted Wage Amount (line 1d) is			amount		If the Adjusted Wage Amount (line 1d) is				of the		
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds		
Α	В	С	D	Е	Α	В	С	D	E		
\$0	\$11,900	\$0.00	0%	\$0	\$0	\$3,800	\$0.00	0%	\$0		
\$11,900	\$31,650	\$0.00	10%	\$11,900	\$3,800	\$13,675	\$0.00	10%	\$3,800		
\$31,650	\$92,150	\$1,975.00	12%	\$31,650	\$13,675	\$43,925	\$987.50	12%	\$13,675		
\$92,150	\$182,950	\$9,235.00	22%	\$92,150	\$43,925	\$89,325	\$4,617.50	22%	\$43,925		
\$182,950	\$338,500	\$29,211.00	24%	\$182,950	\$89,325	\$167,100	\$14,605.50	24%	\$89,325		
\$338,500	\$426,600	\$66,543.00	32%	\$338,500	\$167,100	\$211,150	\$33,271.50	32%	\$167,100		
\$426,600	\$633,950	\$94,735.00	35%	\$426,600	\$211,150	\$522,200	\$47,367.50	35%	\$211,150		
\$633,950		\$167,307.50	37%	\$633,950	\$522,200		\$156,235.00	37%	\$522,200		

				DAILY Pay	roll Period					
	M	ARRIED Person	s		SINGLE Persons					
If the Adjusted Wage Amount (line 1d) is				of the amount	If the Adjusted Wage Amount (line 1d) is				of the	
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds	
Α	В	С	D	E	Α	В	С	D	E	
\$0.00	\$45.80	\$0.00	0%	\$0.00	\$0.00	\$14.60	\$0.00	0%	\$0.00	
\$45.80	\$121.70	\$0.00	10%	\$45.80	\$14.60	\$52.60	\$0.00	10%	\$14.60	
\$121.70	\$354.40	\$7.59	12%	\$121.70	\$52.60	\$168.90	\$3.80	12%	\$52.60	
\$354.40	\$703.70	\$35.51	22%	\$354.40	\$168.90	\$343.60	\$17.76	22%	\$168.90	
\$703.70	\$1,301.90	\$112.36	24%	\$703.70	\$343.60	\$642.70	\$56.19	24%	\$343.60	
\$1,301.90	\$1,640.80	\$255.93	32%	\$1,301.90	\$642.70	\$812.10	\$127.97	32%	\$642.70	
\$1,640.80	\$2,438.30	\$364.38	35%	\$1,640.80	\$812.10	\$2,008.50	\$182.18	35%	\$812.10	
\$2,438.30		\$643.50	37%	\$2,438.30	\$2,008.50		\$600.92	37%	\$2,008.50	

### 6. Alternative Methods for Figuring Withholding

You may use various methods of figuring federal income tax withholding. The methods described next may be used instead of the Percentage Method and Wage Bracket Method discussed earlier in this publication. Use the method that best suits your payroll system and employees.



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

Before you use any of the alternative methods to figure the federal income tax withholding on the wages of nonresident alien employees, see Withholding Adjustment for Nonresident Alien Employees, earlier.

Annualized wages. The Percentage Method Tables for Automated Payroll Systems in section 1 and Worksheet 1 allow you to figure federal income tax withholding based on annualized wages.

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

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

Add the wages you've paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year, including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods so far this year, including the current period. Subtract the total tax already deducted and withheld during the calendar year from the total amount of tax calculated. The excess is the amount to withhold for the current payroll period. See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method.

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

- The last day of any employment during the calendar year with any prior employer.
- A statement that the employee uses the calendar year accounting period.
- A statement that the employee reasonably anticipates that he or she will be employed by all employers for a total of no more than 245 days in all terms of continu-

ous employment (defined below in this section) during the current calendar year.

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

- 1. Add the wages to be paid to the employee for the current payroll period to any wages that you've already paid to the employee in the current term of continuous employment. See definition for "term of continuous employment," later.
- 2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by the number of calendar days in the current payroll period.
- 3. Divide the step 1 amount by the total number of payroll periods from step 2.
- 4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances if their Form W-4 is from 2019 or earlier; or take into account other information provided on the employee's 2020 or later Form W-4.
- 5. Multiply the total number of payroll periods from step 2 by the step 4 amount.
- 6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

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

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

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

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

# 7. Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members

If you make certain payments to members of Indian tribes from gaming profits, you must withhold federal income tax. You must withhold if (a) the total payment to a member for the year is over \$12,400, and (b) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

A class I gaming activity isn't subject to this withholding requirement. Class I activities are social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of tribal ceremonies or celebrations.

**Class II.** Class II includes (a) bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo; and (b) card games that are authorized by the state

or that aren't explicitly prohibited by the state and played at a location within the state.

Class III. A class III gaming activity is any gaming that isn't class I or class II. Class III includes horse racing, dog racing, jai alai, casino gaming, and slot machines.

#### Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on the next page for the period for which you make payments. For example, if you make payments weekly, use Table 1; if you make payments monthly, use Table 4. If the total payments to an individual for the year are \$12,400 or less, no withholding is required.

*Example.* A tribal member is paid monthly. The monthly payment is \$5,000. Use Table 4, Monthly Distribution Period, to figure the withholding. Subtract \$4,377 from the \$5,000 payment for a remainder of \$623.00. Multiply this amount by 22% for a total of \$137.06. Add \$384.80 for a total withholding of \$521.86.

**Depositing and reporting withholding.** Combine the Indian gaming withholding with all other nonpayroll withholding (for example, backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld using electronic funds transfer. See *Depositing Taxes* in Pub. 15 for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on Form 945. Also, report the payments and withholding to tribal members and to the IRS on Form 1099-MISC.

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#### **Tables for Withholding on Distributions of Indian Casino Profits to Tribal Members**

### Tables for All Individuals (For Payments Made in 2020)

Table 1—W	EEKLY DI	STRIBUTION PERIOD			Table 2—BIWEEKLY DISTRIBUTION PERIOD						
If the amoun payment is:		The amount of income tax to withhold is:			If the amount of the payment is:		The amount of income ta to withhold is:	х			
Not over	\$238	\$0			Not over	\$477	\$0				
Over—	But not over—		f excess o	over—	Over—	But not over—		of exces	s over—		
\$238	\$428	10%		\$238	\$477	\$857	10%		\$477		
\$428	\$1,010	\$19.00 plus 12%		\$428	\$857	\$2,020	\$37.98 plus 12%		\$857		
\$1,010	\$1,883	\$88.84 plus 22%		\$1,010	\$2,020	\$3,766	\$177.60 plus 22%		\$2,020		
\$1,883		\$280.90 plus 24%		\$1,883	\$3,766		\$561.74 plus 24%		\$3,766		

Table 3—SI	EMIMONTH	ILY DISTRIBUTION PERIOD		Table 4—MONTHLY DISTRIBUTION PERIOD						
If the amoun payment is:		The amount of income tax to withhold is:		If the amount of the payment is:		The amount of income tax to withhold is:				
Not over	\$517	\$0		Not over	\$1,033	\$0				
	But not				But not					
Over—	over—	of exce	ss over—	Over—	over—		of exces	s over—		
\$517	\$928	10%	\$517	\$1,033	\$1,856	10% .		\$1,033		
\$928	\$2,189	\$41.10 plus 12%	\$928	\$1,856	\$4,377	\$82.30 plus 12% .		\$1,856		
\$2,189	\$4,080	\$192.42 plus 22%	\$2,189	\$4,377	\$8,160	\$384.80 plus 22% .		\$4,377		
\$4,080		\$608.44 plus 24%	\$4,080	\$8,160		\$1,217.12 plus 24% .		\$8,160		

Table 5—Q	UARTERL	Y DISTRIBUTION PERIOD		Table 6—SEMIANNUAL DISTRIBUTION PERIOD						
If the amour payment is:		The amount of income tax to withhold is:		If the amoun payment is:	t of the	The amount of income tax to withhold is:				
Not over	\$3,100	\$0		Not over	\$6,200	\$0				
Over—	But not over—	of exc	ess over—	Over—	But not over—		of exces	ss over—		
\$3,100	\$5,569	10%	. \$3,100	\$6,200	\$11,138	10% .		\$6,200		
\$5,569	\$13,131	\$246.90 plus 12%	. \$5,569	\$11,138	\$26,263	\$493.75 plus 12% .		\$11,138		
\$13,131	\$24,481	\$1,154.34 plus 22%	. \$13,131	\$26,263	\$48,963	\$2,308.75 plus 22% .		\$26,263		
\$24,481		\$3,651.34 plus 24%	. \$24,481	\$48,963		\$7,302.75 plus 24% .		\$48,963		

Table 7—A	NNUAL DIS	STRIBUTION PERIOD		Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD						
If the amoun payment is:		The amount of income tax to withhold is:		If the amount payment is:	of the	The amount of income tax to withhold is:				
Not over	\$12,400	\$0		Not over	\$47.70	\$0				
Over—	But not over—	o	of excess over—	Over—	But not over—		of excess over-	_		
\$12,400	\$22,275	10%	\$12,400	\$47.70	\$85.70	10% .	\$47.70	0		
\$22,275	\$52,525	\$987.50 plus 12%	\$22,275	\$85.70	\$202.00	\$3.80 plus 12% .	\$85.70	J		
\$52,525	\$97,925	\$4,617.50 plus 22%	\$52,525	\$202.00	\$376.60	\$17.76 plus 22% .	\$202.00	J		
\$97,925		\$14,605.50 plus 24%	\$97,925	\$376.60		\$56.17 plus 24% .	\$376.60	C		

#### **How To Get Tax Help**

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

**Preparing and filing your tax return.** Go to <u>IRS.gov/</u> <u>EmploymentEfile</u> for more information on filing your employment tax returns electronically.

Employers can register to use Business Services Online. The SSA offers online service for fast, free, and secure online Form W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Wage and Tax Statement. Employers can go to <u>SSA.gov/employer</u> for more information.



**Getting answers to your tax questions.** On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to <u>IRS.gov/Help</u> for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to <u>IRS.gov/Forms</u> to search for our forms, instructions, and publications. You will find details on 2019 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

**Tax reform.** Tax reform legislation affects individuals, businesses, tax-exempt and government entities. Go to <a href="https://example.com/research/resear

IRS social media. Go to <a href="IRS.gov/SocialMedia">IRS.gov/SocialMedia</a> to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- Youtube.com/irsvideos.
- Youtube.com/irsvideosmultilingua.
- Youtube.com/irsvideosASL.

**Watching IRS videos.** The IRS Video portal (*IRSVideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For tax-payers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- Spanish (IRS.gov/Spanish).
- Chinese (IRS.gov/Chinese).
- Korean (IRS.gov/Korean).
- Russian (IRS.gov/Russian).
- Vietnamese (IRS.gov/Vietnamese).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print most of the forms and publications you may need. You can also download and view popular tax publications and instructions (including Pub. 15–T) on mobile devices as an eBook at no charge at *IRS.gov/eBooks*. Or you can go to *IRS.gov/OrderForms* to place an order and have forms mailed to you within 10 business days.

**Getting a transcript or copy of a return.** You can get a copy of your tax transcript or a copy of your return by calling 800-829-4933 or by mailing Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

#### Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to *IRS.gov/IDProtection* for information.
- If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit <u>IRS.gov/IdentityTheft</u> to learn what steps you should take

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to IRS.gov/Payments to make a payment using any of the following options.

- <u>Debit or Credit Card</u>: Choose an approved payment processor to pay online, by phone, and by mobile device.
- <u>Electronic Funds Withdrawal</u>: Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- <u>Electronic Federal Tax Payment System</u>: Best option for businesses. Enrollment is required.
- <u>Check or Money Order</u>: Mail your payment to the address listed on the notice or instructions.

- <u>Cash</u>: You may be able to pay your taxes with cash at a participating retail store.
- <u>Same-Day Wire</u>: You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

What if I can't pay now? Go to <u>IRS.gov/Payments</u> for more information about your options.

- Apply for an <u>online payment agreement</u> (<u>IRS.gov/OPA</u>) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the <u>Offer in Compromise Pre-Qualifier</u> to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to <u>IRS.gov/OIC</u>.

**Understanding an IRS notice or letter.** Go to <u>IRS.gov/Notices</u> to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to IRS.gov/LetUsHelp for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to IRS.gov/TACLocator to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

# The Taxpayer Advocate Service (TAS) Is Here To Help You

#### What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the <u>Taxpayer Bill of Rights</u>.

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to

<u>TaxpayerAdvocate.IRS.gov</u> to help you understand <u>what these rights mean to you</u> and how they apply. These are **your** rights. Know them. Use them.

#### What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

#### **How Can You Reach TAS?**

TAS has offices <u>in every state</u>, <u>the District of Columbia</u>, <u>and Puerto Rico</u>. Your local advocate's number is in your local directory and at <u>TaxpayerAdvocate.IRS.gov/Contact-Us</u>. You can also call them at 877-777-4778.

#### **How Else Does TAS Help Taxpayers?**

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at *IRS.gov/SAMS*.

TAS also has a website, <u>Tax Reform Changes</u>, which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to <u>TaxChanges.us</u> for more information.

#### TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.