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**(Circular A),  
Agricultural  
Employer's  
Tax Guide**

**(Including 2005 Wage  
Withholding and Advance  
Earned Income Credit  
Payment Tables)**



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**What's New**

**Additional federal holiday.** January 20, 2005, is Inauguration Day and has been designated as a federal holiday for tax purposes. Tax returns due on that day may be filed on the next business day. Also, January 20, 2005, is not a banking day under federal tax deposit rules.

**Social Security and Medicare taxes for 2005.** The social security wage base for 2005 is \$90,000. There is no wage base limit for Medicare tax. The tax rate remains 6.2% for social security and 1.45% for Medicare tax.

**Increase to FUTA tax deposit threshold.** The Treasury Department recently amended Regulations section 31.6302(c)-3 to increase the accumulated FUTA tax deposit threshold from \$100 to \$500. The \$500 threshold applies to FUTA tax deposits required for taxes reported on Forms 940, 940-EZ, and 940-PR, Employer's Annual Federal Unemployment (FUTA) Tax Return for tax periods beginning after December 31, 2004. For more information about this and other important tax changes, see Publication 553, Highlights of 2004 Tax Changes.

**Household employees.** Household employees, such as a maid, babysitter, gardener, or cook, who perform domestic service on a farm operated for profit are not agricultural employees. However, they may still be employees for social security, Medicare, and federal unemployment taxes. See the Instructions for Schedule H (Form 1040).

**New Form W-4 in Spanish.** If your Spanish-speaking employees prefer, they may claim withholding allowances using Form W-4(SP), Certificado de Exención de la Retención del(la) Empleado(a), in place of Form W-4, Employee's Withholding Allowance Certificate. Instructions, in Spanish, for completing Form W-4 or Form W-4(SP) are available in Publication 579SP, *Cómo Preparar la Declaración de Impuesto Federal*. See *Quick and Easy Access to Tax Help and Forms* on page 56 for information on obtaining Form W-4(SP), Publication 579SP, and other tax forms and publications.

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## Reminders

**Electronic payment.** Now, more than ever before, businesses can enjoy the benefits of paying their taxes electronically. Whether you rely on a tax professional or handle your own taxes, IRS offers you convenient programs to make it easier.

Spend less time and worry on taxes and more time running your business. Use Electronic Federal Tax Payment System (EFTPS) to your benefit.

For EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477.

Use the electronic options available from IRS and make filing and paying taxes easier.

**Change of address.** If you changed your business mailing address or business location, notify the IRS by filing Form 8822, Change of Address. For information on how to change your address for deposit coupons, see *Making deposits with FTD coupons* in section 7.

**Web-based application for an EIN.** You can apply for an employer identification number (EIN) online by visiting the IRS website at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

**When you hire a new employee.** Ask each new employee to complete the 2005 Form W-4, Employee's Withholding Allowance Certificate. Also, ask the employee to show you his or her social security card so that you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a duplicate or corrected card. If the employee does not have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See section 1.

**Eligibility for employment.** You must verify that each new employee is legally eligible to work in the United States. This includes completing the U.S. Citizenship and Immigration Services (USCIS) **Form I-9**, Employment Eligibility Verification. You can get the form from USCIS offices or by calling 1-800-870-3676. Contact the USCIS at 1-800-375-5283, or visit the USCIS website at [www.uscis.gov](http://www.uscis.gov) for further information.

**New hire reporting.** You are required to report any new employee to a designated state new hire registry. Many states accept a copy of Form W-4 with employer information added. Call the Office of Child Support Enforcement at 202-401-9267 or visit its website at [www.acf.hhs.gov/programs/cse/newhire/](http://www.acf.hhs.gov/programs/cse/newhire/) for more information.

**When a crew leader furnishes workers to you.** Record the crew leader's name, address, and EIN. See sections 2, 10, and 11.

**Information returns.** You generally must furnish Form W-2, Wage and Tax Statement, to each employee by January 31. You also may have to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For general information about Forms 1099 and for information about required electronic or magnetic media filing, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G. Also see the separate instructions for each information return that you file (for example, 2005 Instructions for Form 1099-MISC). Do not use Form 1099 to report wages or other compensation you paid to employees; report these on Form W-2. See the separate Instructions for Forms W-2 and W-3 for details.

**Private delivery services.** You can use certain private delivery services designated by the IRS to send tax returns and payments. The list includes only the following.

- DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 am; DHL Next Day 12:00 pm; DHL Next Day 3:00 pm; and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

Your private delivery service can tell you how to get written proof of the mailing date.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

**Unresolved tax issues.** If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide:

- A “fresh look” at a new or ongoing problem,
- Timely acknowledgment,
- The name and phone number of the individual assigned to your case,
- Updates on progress,
- Timeframes for action,
- Speedy resolution, and
- Courteous service.

When contacting the Taxpayer Advocate, you should provide the following information:

- Your name, address, and employer identification number (EIN).
- The name and telephone number of an authorized contact person and the hours when he or she can be reached.
- The type of tax return and year(s) involved.
- A detailed description of the problem.
- Previous attempts to solve the problem and the office that had been contacted.
- A description of the hardship that you are facing (if applicable).

You may contact a Taxpayer Advocate online at [www.irs.gov/advocate](http://www.irs.gov/advocate) or by calling a toll-free number, 1-877-777-4778. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If you prefer, you may call, write, or

fax the Taxpayer Advocate office in your area. See Publication 1546, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

**Information reporting call site.** The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 1-866-455-7438 (toll free) or 304-263-8700 (not toll free). The call site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov).

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. 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.

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## Calendar

The following are important dates and responsibilities. See section 7 for information about depositing taxes reported on Forms 941, 943, and 945. Also see Publication 509, Tax Calendars for 2005.

**Note.** If any date shown below falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. For any due date, you will meet the “file” or “furnish” requirement if the form is properly addressed and mailed First-Class or sent by an IRS-designated delivery service by the due date. See *Private delivery services* on page 2.

### By January 31

- File Form 943, Employer’s Annual Federal Tax Return for Agricultural Employees, with the Internal Revenue Service. See section 8. If you deposited all Form 943 taxes when due, you have 10 additional days to file.
- Furnish each employee with a completed Form W-2, Wage and Tax Statement.
- Furnish each recipient to whom you paid \$600 or more in nonemployee compensation with a completed Form 1099 (for example, Form 1099-MISC, Miscellaneous Income).
- File Form 940 or Form 940-EZ, Employer’s Annual Federal Unemployment (FUTA) Tax Return. See section 10. But if you deposited all the FUTA tax when due, you have 10 additional days to file.
- File Form 945, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld during 2004.

### By February 15

Ask for a new Form W-4 from each employee who claimed exemption from income tax withholding last year.

### On February 16

Begin withholding income tax for any employee who previously claimed exemption from income tax withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold as if he or she is single, with zero withholding allowances. The Form W-4 previously given to you claiming exemption is now expired. See section 5.

### By February 28

**File Forms 1099 and 1096.** File Copy A of all Forms 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the IRS. For electronically filed returns, see *By March 31* below.

**File Forms W-2 and W-3.** File Copy A of all Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, or your magnetic media wage report to the Social Security Administration (SSA). For electronically filed returns, see *By March 31* below.

### By March 31

**File electronic Forms W-2 and 1099.** File electronic (not magnetic media or paper) Forms W-2 with the SSA and Forms 1099 with the IRS. See Social Security's Employer Reporting Instructions and Information web page at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) for more information about filing Forms W-2 and W-2c electronically.

### By April 30, July 31, October 31, and January 31

**Deposit FUTA taxes.** Deposit FUTA tax due if it is more than \$500.

### Before December 1

Remind employees to submit a new Form W-4 if their withholding allowances have changed or will change for the next year.

### On December 31

Form W-5, Earned Income Credit Advance Payment Certificate, expires. Employees who want to receive advance payments of the earned income credit for the next year must give you a new Form W-5.

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## Introduction

This publication is for employers of agricultural workers (farmworkers). It contains information that you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, FUTA tax, and withheld federal income tax.

If you have nonfarm employees, see Publication 15 (Circular E), Employer's Tax Guide. If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see Publication 80 (Circular SS). Publication 15-A, Employer's Supplemental Tax Guide, contains more employment-re-

lated information, including information about sick pay and pension income. Publication 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of non-cash compensation.

**Ordering publications and forms.** See Form 7018-A, Employer's Order Blank for 2005 Forms, and *Quick and Easy Access to Tax Help and Forms* at the end of this publication.

**Telephone help.** You can call the IRS with your employment tax questions at 1-800-829-4933.

**Help for people with disabilities.** Telephone help is available using TTY/TDD equipment. You can call 1-800-829-4059 with any question or to order forms and publications. See your tax package for the hours of operation.

**Comments and Suggestions.** We welcome your comments about this publication and your suggestions for future editions. You can email us while visiting our website at [www.irs.gov](http://www.irs.gov). You can also write to us at the following address:

Internal Revenue Service  
TE-GE Forms and Publications Branch  
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Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

## Useful Items

You may want to see:

### Publication

- 15** Employer's Tax Guide (Circular E)
- 15-A** Employer's Supplemental Tax Guide
- 15-B** Employer's Tax Guide to Fringe Benefits
- 225** Farmer's Tax Guide
- 535** Business Expenses
- 583** Starting a Business and Keeping Records
- 1635** Understanding Your EIN

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## 1. Taxpayer Identification Numbers

If you are required to withhold any income, social security, or Medicare taxes, you will need an employer identification number (EIN) for yourself and you will need the social

security number (SSN) of each employee and the name of each employee exactly as shown on the employee's social security card.

**Employer identification number (EIN).** The EIN is a nine-digit number that the IRS issues. The digits are arranged as follows: 00-0000000. It is used to identify the tax accounts of employers and certain others who have no employees. Use your EIN on all of the items that you send to the IRS and SSA.

If you do not have an EIN, request one on Form SS-4, Application for Employer Identification Number. The Instructions for Form SS-4 contain information on how to apply for an EIN online or by mail, fax, or telephone. You may apply for an EIN online by visiting the IRS website at [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz).

If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied for it in the space shown for the number. If you took over another employer's business, do not use that employer's EIN.

See *Depositing without an EIN* in section 7 if you must make a tax deposit and you do not have an EIN.

You should have only one EIN. If you have more than one, notify the IRS office where you file your return. List the EINs that you have, the name and address to which each number was assigned, and the address of your principal place of business. The IRS will tell you which EIN to use.

For more information, see Publication 1635, *Understanding Your EIN*, or Publication 583, *Starting a Business and Keeping Records*.

**Social security number.** An employee's social security number (SSN) consists of nine digits arranged as follows: 000-00-0000. You must obtain each employee's name and SSN exactly as shown on the employee's social security card because you must enter them on Form W-2. You may, but are not required to, photocopy the social security card if the employee provides it. If you do not show the employee's correct name and SSN on Form W-2, you may owe a penalty unless you have reasonable cause. See Publication 1586, *Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs*.

Any employee without a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation. You can get Form SS-5 at SSA offices, by calling 1-800-772-1213, or from the SSA website at [www.socialsecurity.gov/online/ss-5.html](http://www.socialsecurity.gov/online/ss-5.html). The employee must complete and sign Form SS-5; it cannot be filed by the employer.

If you file Form W-2 on paper and your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. If you are filing on magnetic media or electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee's SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to five forms W-2c per Form W-3c may be created and submitted to the SSA over the

Internet. For more information, visit Social Security's Employer Reporting Instructions and Information web page at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). Advise your employee to correct the SSN on his or her original Form W-2.

**Note.** Record the name and number of each employee exactly as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a corrected card from the SSA. Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name.

If your employee is given a new social security card following an adjustment to his or her resident status that shows a different name or SSN, file a Form W-2c for the most current year only.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** Do not accept an ITIN in place of an SSN for employee identification or for work. An ITIN is only available to resident and nonresident aliens who are not eligible for U.S. employment and need identification for other tax purposes. You can identify an ITIN because it is a 9-digit number beginning with the number "9" with either a "7" or "8" as the fourth digit and is formatted like an SSN (for example, 9NN-7N-NNNN).



*An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN.*

**Verification of social security numbers.** The SSA offers employers and authorized reporting agents three methods for verifying employee SSNs. Both methods match employee names and SSNs.

- **Telephone verification.** To verify up to five names and numbers, call 1-800-772-6270.
- **Telephone verification.** To verify up to 50 names and numbers, contact your local social security office.
- **Large volume verification.** The Employee Verification Service (EVS) may be used to verify more than 50 employee names and SSNs. Paper listings are limited to 300 verifications. Preregistration is required for EVS or requests made on magnetic media. For more information, call the EVS Information Line at 410-965-7140 or visit Social Security's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

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## 2. Who Are Employees?

Generally, employees are defined either under common law or under statutes for certain situations.

**Employee status under common law.** Generally, a worker who performs services for you is your employee if you have the right to control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed. Get Publication 15-A, Employer's Supplemental Tax Guide, for more information on how to determine whether an individual providing services is an independent contractor or an employee.

You are responsible for withholding and paying employment taxes for your employees. You are also required to file employment tax returns. These requirements do not apply to amounts that you pay to independent contractors. The rules discussed in this publication apply only to workers who are your employees.

In general, you are an employer of farmworkers if your employees:

- Raise or harvest agricultural or horticultural products on your farm,
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment,
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of up to 20 unincorporated operators, all of the commodity), or
- Do work for you related to cotton ginning, turpentine, or gum resin products.

For this purpose, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, as well as plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

Farmwork does not include reselling activities that do not involve any substantial activity of raising agricultural or horticultural commodities, such as a retail store or a greenhouse used primarily for display or storage.

The table on page 21, *How Do Employment Taxes Apply to Farmwork?* distinguishes between farm and non-farm activities, and also addresses rules that apply in special situations.

## Crew Leaders

If you are a crew leader, you are an employer of farmworkers. A crew leader is a person who furnishes and pays (either on his or her own behalf or on behalf of the farm operator) workers to do farmwork for the farm operator. If there is no written agreement between you and the farm operator stating that you are his or her employee and if you pay the workers (either for yourself or for the farm operator), then you are a crew leader. For FUTA tax rules, see section 10.

## 3. Taxable Wages

Cash wages that you pay to employees for farmwork are subject to social security and Medicare taxes. If the wages are subject to social security and Medicare taxes, they are also subject to federal income tax withholding. You may also be liable for FUTA tax, which is not withheld by you or paid by the employee. FUTA tax is discussed in section 10. Cash wages include checks, money orders, etc. Do not count as cash wages the value of food, lodging, and other noncash items.

For more information on what payments are considered taxable wages, see Publication 15 (Circular E).

**Commodity wages.** Commodity wages are not cash and are not subject to social security and Medicare taxes or income tax withholding. However, noncash payments, including commodity wages, are treated as cash wages (see above) if the substance of the transaction is a cash payment. These noncash payments are subject to social security and Medicare taxes and income tax withholding.

**Family members.** Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, *How Do Employment Taxes Apply to Farmwork?* on page 21.

**Household employees.** The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,400 in 2005.

Social security and Medicare taxes do not apply to cash wages for housework in your private home if it was done by your spouse or your child under age 21. Nor do the taxes apply to housework done by your parent unless:

- You have a child living in your home who is under age 18 or has a physical or mental condition that requires care by an adult for at least 4 continuous weeks in a calendar quarter, and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your child for at least 4 continuous weeks in the quarter.

For more information, see Publication 926, Household Employer's Tax Guide.



*Wages for household work may not be a deductible farm expense.* See Publication 225, Farmer's Tax Guide.

**Share farmers and alien workers.** You do not have to withhold or pay social security and Medicare taxes on amounts paid to share farmers under share-farming ar-

rangements or on wages paid to alien workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (that is, "H-2(A)" visa workers).

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## 4. Social Security and Medicare Taxes

Generally, you must withhold social security and Medicare taxes on all cash wage payments that you make to your employees.

### The \$150 Test or the \$2,500 Test

All cash wages that you pay to an employee during the year for farmwork are subject to social security and Medicare taxes and federal income tax withholding if either of the two tests below is met.

- You pay cash wages to an employee of \$150 or more in a year for farmwork (count all cash wages paid on a time, piecework, or other basis). The \$150 test applies separately to each farmworker that you employ. If you employ a family of workers, each member is treated separately. Do not count wages paid by other employers.
- The total that you pay for farmwork (cash and non-cash) to all your employees is \$2,500 or more during the year.

**Exceptions.** The \$150 and \$2,500 tests do not apply wages that you pay to a farmworker who receives less than \$150 in annual cash wages and the wages are not subject to social security and Medicare taxes, or federal income tax withholding, even if you pay \$2,500 or more in that year to all of your farmworkers if the farmworker:

- Is employed in agriculture as a hand-harvest laborer,
- Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,
- Commutes daily from his or her home to the farm, and
- Had been employed in agriculture less than 13 weeks in the preceding calendar year.

Amounts that you pay to these seasonal farmworkers, however, count toward the \$2,500-or-more test to determine whether wages that you pay to other farmworkers are subject to social security and Medicare taxes.

## Social Security and Medicare Tax Rates

For wages paid in 2005 the social security tax rate is 6.2%, for both the employee and employer, on the first \$90,000 paid to each employee. You must withhold at this rate from each employee and pay a matching amount.

The Medicare tax rate is 1.45% each for the employer and the employee on all wages. You must withhold at this rate from each employee and pay a matching amount.

**Employee share paid by employer.** If you would rather pay the employee's share of the social security and Medicare taxes without withholding them from his or her wages, you may do so. If you do not withhold the taxes, however, you must still pay them. Any **employee** social security and Medicare taxes that you pay is additional income to the employee. Include it in the employee's Form W-2, box 1, but do not count it as social security and Medicare wages, boxes 3 and 5. Also, do not count the additional income as wages for FUTA tax purposes.

Social security and Medicare taxes apply to most payments of sick pay, including payments made by third parties such as insurance companies. For details, see Publication 15-A.

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## 5. Income Tax Withholding

Farmers and crew leaders must withhold federal income tax from the wages of farmworkers if the wages are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages before taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of federal income tax withholding. They are discussed in section 13.

**Form W-4.** To know how much federal income tax to withhold from employees' wages, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Encourage your employees to file an updated Form W-4 for 2005, especially if they owed taxes or received a large refund when filing their 2004 tax return. Advise your employees to use the Withholding Calculator on the IRS website at [www.irs.gov/individuals](http://www.irs.gov/individuals) for help in determining how many withholding allowances to claim on their Form W-4.

If your Spanish-speaking employees prefer, they may claim withholding allowances using Form W-4(SP), Certificado de Exención de la Retención del(la) Empleado(a), in place of Form W-4, Employee's Withholding Allowance Certificate. Instructions, in Spanish, for completing Form W-4 or Form W-4(SP) are available in Publication 579SP, *Cómo Preparar la Declaración de Impuesto Federal*.

Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single,

with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a replacement Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date when you received the replacement Form W-4.

The amount of federal income tax withholding is based on marital status and withholding allowances. Your employees may not base their withholding amounts on a fixed dollar amount or percentage. However, the employee may specify a dollar amount to be withheld in addition to the amount of withholding based on filing status and withholding allowances claimed on Form W-4.

Employees may claim fewer withholding allowances than they are entitled to claim. They may do this to ensure that they have enough withholding or to offset other sources of taxable income that are not subject to withholding.

**Note.** A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.

Publication 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Publication 505 and Publication 919, How Do I Adjust My Tax Withholding, for your employees.

When you receive a new Form W-4, do not adjust withholding for pay periods before the effective date of the new form; that is, do not adjust withholding retroactively. Also, do not accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If they want additional withholding, they should submit a new Form W-4 and, if necessary, pay estimated tax by filing Form 1040-ES, Estimated Tax for Individuals.

**Exemption from federal income tax withholding.** An employee may claim exemption from federal income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages are still subject to social security and Medicare taxes.

An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Employers should begin withholding after that date for each employee who previously claimed exemption from withholding but who has not submitted a new Form W-4 for the current year. Withhold tax as if the employee is single with zero withholding allowances. However, if you have an earlier Form W-4 for this employee that is valid, withhold as you did before.

**Withholding on nonresident aliens.** In general, if you pay wages to nonresident aliens, you must withhold federal income tax (unless excepted by regulations), social security, and Medicare taxes as you would for a U.S. citizen. However, income tax withholding from the wages of nonresident aliens is subject to the special rules shown in *Form W-4* below. You must also give a Form W-2 to the nonresident alien and file a copy with the SSA. The wages

are subject to FUTA tax as well. See Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to these general rules.

**Form W-4.** When completing Form W-4, nonresident aliens are required to:

- Not claim exemption from income tax withholding,
- Request withholding as if they are single, regardless of their actual marital status,
- Claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or South Korea, he or she may claim more than one allowance, and
- Request an additional income tax withholding amount, depending on the payroll period, as follows:

| <u>Payroll Period</u>   | <u>Additional Withholding</u> |
|---|-------------------------------|
| Weekly  | \$ 7.60                       |
| Biweekly  | 15.30                         |
| Semimonthly   | 16.60                         |
| Monthly   | 33.10                         |
| Quarterly   | 99.40                         |
| Semiannually  | 198.80                        |
| Annually  | 397.50                        |
| Daily or Miscellaneous<br>(each day of the<br>payroll period) | 1.50                          |

For more information, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

**Sending certain Forms W-4 to the IRS.** Generally, you must send to the IRS copies of certain Forms W-4 that you received during the quarter from employees still employed by you at the end of the quarter. Send copies when the employee claims (a) more than 10 withholding allowances or (b) exemption from withholding and his or her wages would normally be more than \$200 per week. You are not required to send any other Forms W-4 unless the IRS notifies you in writing to do so.

Each quarter, send to the IRS copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 that you send in. You may use box 9 to identify the office responsible for processing the employee's payroll information. Also, send copies of any written statements from employees in support of the claims made on their Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to the IRS more often if you like. Include a cover letter giving your name, address, EIN, and the number of forms included. In certain cases, the IRS may notify you in writing that you must submit specified Forms W-4 more frequently to the IRS. Send the copies to the IRS office where you file



your Form 943, Employer's Annual Federal Tax Return for Agricultural Employees.

Base federal withholding on the Forms W-4 that you send in unless the IRS notifies you in writing that you should do otherwise. If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. You will get a copy of the notice to give to the employee. Also, the employee will get a similar notice directly from the IRS. If the employee later gives you a new Form W-4, follow it only if (a) exempt status is not claimed or (b) the number of withholding allowances is equal to or less than the number in the IRS notice. Otherwise, disregard it and do not submit it to the IRS. Continue to follow the IRS notice.

If the employee prepares a new Form W-4 explaining any difference with the IRS notice, he or she may submit it either to the IRS or to you. If submitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the notice until the IRS tells you to follow the new Form W-4.

**Filing Form W-4 on magnetic media or electronically.** Form W-4 information may be filed with the IRS on magnetic media or electronically. If you wish to file electronically, you must submit Form 4419, Application for Filing Information Returns Electronically/Magnetically, to request authorization. See Publication 1245, Specification for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically. To get additional information about magnetic or electronic filing, call the IRS Martinsburg Computing Center at 1-866-455-7438 (toll free) or 304-263-8700 (not toll free).

**Note.** Any Forms W-4 with employee supporting statements that you are required to submit to the IRS must be submitted on paper. They cannot be submitted on magnetic media or electronically.

**Invalid Forms W-4.** Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language declaring that the form is true, correct, and complete. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

If you receive an invalid Form W-4, do not use it to figure withholding. Tell the employee that it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee was single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

**Amounts exempt from levy on wages, salary, and other income.** If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668-(W)(c) or 668-W(c)(DO)), you must withhold amounts as described in the instructions for these forms. Publication 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income—Form 668-W(c), 668-W(c)(DO), and 668-W(ICS) 2005, shows the exempt amount. If a levy

issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

## How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Percentage method. See pages 22–23.
- Wage bracket tables. See pages 24–43. Also see section 13 for directions on how to use the tables for employees claiming more than 10 allowances.
- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

Employers with automated payroll systems will find the two alternative formula tables and the two alternative wage bracket percentage method tables in Publication 15-A useful.

If an employee wants additional federal tax withheld, have the employee show the extra amount on Form W-4.

**Supplemental wages.** Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan.

If you pay supplemental wages with regular wages but do not specify the amount of each, withhold federal income tax as if the total was a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the federal income tax withholding method depends partly on whether you withhold income tax from your employee's regular wages.

1. If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages.
  - a. Withhold a flat 25% from each payment.
  - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total was a single payment. Subtract the tax already withheld

from the regular wages. Withhold the remaining tax from the supplemental wages.

2. If you did not withhold income tax from the employee's regular wages, use method 1b above. (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)



*Separate rules apply to any supplemental wages exceeding \$1,000,000 that you pay to an individual during the year. See section 7 in Publication 15 (Circular E), Employer's Tax Guide.*

Regardless of the method that you use to withhold income tax on supplemental wages, they are generally subject to social security, Medicare, and FUTA taxes.

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## 6. Advance Earned Income Credit (EIC) Payment

An employee who expects to be eligible for the earned income credit (EIC) and who expects to have a qualifying child is entitled to receive EIC payments with his or her pay during the year. To get these payments, the employee must give you a properly completed Form W-5, Earned Income Credit Advance Payment Certificate, using either the paper form or the approved electronic format. You are required to make advance EIC payments to employees who give you a properly completed Form W-5, except that you are not required to make these payments to farmworkers paid on a daily basis.

Certain employees who do not have a qualifying child may be able to claim the EIC on their tax return. However, they cannot get advance EIC payments.

For 2005, the advance payment can be as much as \$1,597. The tables that begin on page 44 reflect that limit.

**Form W-5.** Form W-5 states the eligibility requirements for receiving advance EIC payments. On Form W-5, an employee states that he or she expects to be eligible to claim the EIC and shows whether he or she has another Form W-5 in effect with any other current employer.

You must include advance EIC payments with the wages that you pay to eligible employees who give you a signed and completed Form W-5. Form W-5 is effective for the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the employee gives you the form. It remains in effect until the end of the year or until the employee revokes it or gives you a new one. Employees must give you a new Form W-5 each year.

An employee may have only one Form W-5 in effect with a current employer at one time. If an employee is married and his or her spouse also works, each spouse should file a separate Form W-5.

For more information, see Form W-5 or Publication 15 (Circular E).

**How to figure the advance EIC payment.** Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 44. There are separate tables for employees whose spouses have a Form W-5 in effect.

**Note.** During 2005, if you pay an employee total wages of at least \$31,030 (\$33,030 if married filing jointly) you must stop making advance EIC payments to that employee for the rest of the year.

**Paying the advance EIC to employees.** Advance EIC payments are not wages and are not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes that you withhold from the employee's wages. You add the advance EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box 9 on Form W-2. Do not include this amount as wages in box 1.

**Employer's returns.** Show the total payments that you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes on line 9. See the Instructions for Form 943. Reduce the amounts reported on line 15 of Form 943 or on Form 943-A, Agricultural Employer's Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld federal income tax and employee and employer social security and Medicare taxes. Advance EIC payments are treated as deposits of these taxes on the day that you pay wages (including the advance EIC payment) to your employees. The payments are treated as deposits of these taxes in the following order: first to the amount of federal income tax withholding, then to withheld employee social security and Medicare taxes, and last, to the employer's share of social security and Medicare taxes. For more information, see Publication 15 (Circular E).

## Required Notice to Employees

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 2004 were less than \$34,458 (\$35,458 if married filing jointly) that they may be eligible to claim the credit for 2004. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

You will meet the notification requirement if you issue to the employee IRS Form W-2 with the EIC notice on the back of Copy B, or a substitute Form W-2 with the same statement. You may also meet the requirement by providing Notice 797, Possible Federal Tax Refund Due to the

Earned Income Credit (EIC), or your own statement that contains the same wording.

If a substitute Form W-2 is given to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2005.

## 7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld (minus any advance earned income credit payments) during the year by mailing or delivering a check, money order, or cash to an authorized financial institution. However, some employers must deposit using the Electronic Federal Tax Payment System (EFTPS). See *How To Deposit* on page 13.

**Payment with return.** You may make payments with Forms 943 or 945 instead of depositing if one of the following applies.

- You report less than a \$2,500 tax liability for the year (line 11 of Form 943 or line 4 of Form 945) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure to deposit penalties.
- You are a monthly schedule depositor and make a payment in accordance with the *Accuracy of Deposits Rule* discussed later. This payment may be \$2,500 or more.



*Only monthly schedule depositors, defined later, are allowed to make an Accuracy of Deposits Rule payment with the return. Semiweekly schedule depositors must timely deposit the amount. See Accuracy of Deposits Rule and How To Deposit later in this section.*

## When To Deposit

**Note.** If you employ both farm and nonfarm workers, do not combine the taxes reportable on Form 941 and Form 943 to decide whether to make a deposit. See *Employers of Both Farm and Nonfarm Workers* on page 15.

The rules for determining when to deposit Form 943 taxes are discussed below. (Separate rules apply to federal unemployment (FUTA) tax. See section 10.) Under these

rules, you are classified as either a monthly schedule depositor or a semiweekly schedule depositor.

The terms “monthly schedule depositor” and “semi-weekly schedule depositor” do not refer to how often your business pays its employees or how often that you are required to make deposits. The terms identify which set of rules you must follow when you incur a tax liability.

The deposit schedule that you must use for a calendar year is determined from the total taxes (not reduced by any advance EIC payments) reported on your Form 943 (line 9) for the lookback period, discussed next.

- If you reported \$50,000 or less of Form 943 taxes for the lookback period, you are a monthly schedule depositor.
- If you reported more than \$50,000 of Form 943 taxes for the lookback period, you are a semiweekly schedule depositor.

**Lookback period.** The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2005 is 2003.

**Example of deposit schedule based on lookback period.** Rose Co. reported taxes on Form 943 as follows.

|      |   |          |
|------|---|----------|
| 2003 | — | \$48,000 |
| 2004 | — | \$60,000 |

Rose Co. is a monthly schedule depositor for 2005 because its taxes for the lookback period (\$48,000 for calendar year 2003) were not more than \$50,000. However, for 2006, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 2004) exceeded \$50,000.

**Adjustments to lookback period taxes.** To determine your taxes for the lookback period, use only the tax that you reported on the original return (Form 943, line 9). Do not include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 943, the adjustments are included in the total tax for the period in which the adjustments are reported.

**Example of adjustments.** An employer originally reported total tax of \$45,000 for the lookback period in 2003. The employer discovered during March 2004 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 2004 Form 943. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is treated as part of the 2004 taxes.

**Deposit period.** The term “deposit period” refers to the period during which tax liabilities are accumulated for each required deposit due date. For monthly schedule depositors, the deposit period is a calendar month. The deposit

periods for semiweekly schedule depositors are Wednesday through Friday and Saturday through Tuesday.

## Monthly Deposit Schedule

If the total tax reported on line 9 of Form 943 for the lookback period is \$50,000 or less, you are a monthly schedule depositor for the current year. You must deposit Form 943 taxes on payments made during a calendar month by the 15th day of the following month.

**Monthly schedule example.** Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during January 2005, but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the January paydays by February 15. Red Co. does not have a deposit requirement for February (that is, due by March 15) because no wages were paid in February and, therefore, it did not have a tax liability for February.

**New employers.** During the first and second calendar years of your business as an agricultural employer, your taxes for the lookback period are considered to be zero. Therefore, you are a monthly schedule depositor for the first and second calendar years of your agricultural business (but see the *\$100,000 Next-Day Deposit Rule* below).

## Semiweekly Deposit Schedule

You are a semiweekly schedule depositor for a calendar year if the total taxes on line 9 of Form 943 during your lookback period were more than \$50,000. Under the semiweekly deposit schedule, deposit Form 943 taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit amounts accumulated for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.

**Note.** Semiweekly schedule depositors **must** complete Form 943-A and submit it with Form 943.

## Semiweekly Deposit Schedule

| IF the payday falls on a...              | THEN deposit taxes by the following... |
|--|--|
| Wednesday, Thursday, and/or Friday       | Wednesday                              |
| Saturday, Sunday, Monday, and/or Tuesday | Friday                                 |

**Semiweekly schedule example.** Green, Inc., a semiweekly schedule depositor, pays wages on the last day of each month. Green, Inc. will deposit only once a month, but the deposit will be made under the semiweekly deposit

schedule as follows. Green, Inc.'s tax liability for the May 31, 2005 (Tuesday) wage payment must be deposited by June 3, 2005 (Friday).

**Semiweekly deposit period spanning two quarters.** If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Wednesday August 31, 2005 (second quarter), and another pay date on Friday, September 2, 2005 (third quarter), two **separate deposits** will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Wednesday, September 7, 2005 (3 banking days from the end of the semiweekly deposit period).

## Deposits on Banking Days Only

If a deposit is required to be made on a day that is not a banking day, the deposit is considered on time if it is made by the next banking day. In addition to federal and state bank holidays, Saturdays and Sundays are treated as nonbanking days. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday (if Monday is a banking day).

**Semiweekly schedule depositors** will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have 1 additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

## \$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on line 11) on any day during a deposit period, you must deposit the tax by the close of the next banking day, whether you are a monthly or a semiweekly schedule depositor.

For purposes of the \$100,000 rule, do not continue accumulating a tax liability after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated a liability of \$95,000 on a Tuesday (of a Saturday-through-Tuesday deposit period) and accumulated a \$10,000 liability on Wednesday, the \$100,000 next-day deposit rule does not apply because the \$10,000 is accumulated in the next deposit period. Thus, \$95,000 must be deposited on Friday and \$10,000 must be deposited on the following Wednesday.

In addition, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must

deposit this amount on Tuesday, the next banking day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, Fir Co. does not have to deposit the \$30,000 until Friday (following the semi-weekly deposit schedule).



*If you are a monthly schedule depositor and you accumulate a \$100,000 tax liability on any day, you become a semiweekly schedule depositor on the next day and remain so for the remainder of the calendar year and for the following calendar year.*

**Example of the \$100,000 next-day deposit rule.** Elm, Inc., started business on May 2, 2005. Because Elm, Inc., is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On May 8, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On May 13 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on May 13, it must deposit \$110,000 by May 16 (Monday), the next banking day.

## Accuracy of Deposits Rule

You are required to deposit 100% of your tax liability on or before the deposit due date. However, penalties will not be applied for depositing less than 100% if both of the following conditions are met.

1. Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited and
2. The deposit shortfall is paid or deposited by the shortfall make-up date as described below.

### Makeup Date for Deposit Shortfall:

- **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- **Semiweekly Schedule Depositor**—Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2005, the shortfall make-up date is March 16, 2005 (Wednesday).

## How To Deposit

The two methods of depositing employment taxes are discussed below. See *Payment with return* on page 11 for

exceptions explaining when taxes may be paid with the tax return instead of being deposited.

**Electronic deposit requirement (EFTPS).** You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2005 if:

- Your total deposits of such taxes in 2003 were more than \$200,000 or
- You were required to use EFTPS in 2004.

If you are required to use EFTPS and use Form 8109 instead, you may be subject to a 10% penalty. EFTPS is a free service provided by the Department of Treasury. If you are not required to use EFTPS, you may participate voluntarily. To get more information or to enroll in EFTPS, call 1-800-555-4477 or 1-800-945-8400. You can also visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov).

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments.

**Depositing on time.** For deposits made by EFTPS to be on time, you must initiate the transaction at least 1 business day before the date that the deposit is due.

**Deposit record.** For your records, an Electronic Funds Transfer (EFT) Trace Number will be provided with each successful payment that can be used as a receipt or to trace the payment.

**Making deposits with FTD coupons.** If you are not making deposits by EFTPS, use Form 8109, Federal Tax Deposit Coupon, to make the deposits at an authorized financial institution.

For new employers, if you would like to receive a Federal Tax Deposit (FTD) coupon booklet call 1-800-829-4933. Allow 5 to 6 weeks for delivery. The IRS will keep track of the number of FTD coupons that you use and automatically will send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, call 1-800-829-4933. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on Form 8109-C, FTD Address Change, which is in the FTD coupon book. (Filing Form 8109-C will not change your address of record; it will change only the address where the FTD coupons are mailed.) The FTD coupons will be preprinted with your name, address, and EIN. They have entry spaces for indicating the type of tax and the tax period for which the deposit is made.

It is very important to clearly mark the correct type of tax and tax period on each FTD coupon. This information is used by the IRS to credit your account.

If you have branch offices depositing taxes, give them FTD coupons and complete instructions so that they can deposit the taxes when due.

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to a failure to deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See *Deposit Penalties* later for penalty amounts.

**How to deposit with an FTD coupon.** Mail or deliver each FTD coupon and a single payment covering the taxes to be deposited to an authorized depository. An authorized depository is a financial institution (for example, a commercial bank) that is authorized to accept federal tax deposits. Follow the instructions in the FTD coupon book. Make your check or money order payable to the depository. To help ensure proper crediting of your account, include your EIN, the type of tax (for example, Form 943), and the tax period to which the payment applies on your check or money order.

Authorized depositories must accept cash, a postal money order drawn to the order of the depository, or a check or draft drawn on and to the order of the depository. You may deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment. Be sure that the financial institution where you make deposits is an authorized depository. Deposits made at an unauthorized institution may be subject to the failure to deposit penalty.

If you prefer, you may mail your coupon and payment to: Financial Agent, Federal Tax Deposit Processing, P.O. Box 970030, St. Louis, MO 63197. Make your check or money order payable to "Financial Agent."

**Depositing on time.** The IRS determines if deposits are on time by the date that they are received by an authorized depository. To be considered timely, the funds must be available to the depository on the deposit due date before the institution's daily cutoff deadline. Contact your local depository for information concerning check clearance and cutoff schedules. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

**Note.** If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be received by the authorized depository by its due date to be timely. See section 7502(e)(3).

**Depositing without an EIN.** If you have applied for an EIN but have not received it and you must make a deposit, make the deposit with the IRS. Do not make the deposit at an authorized depository. Make it payable to the "United States Treasury" and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send your deposit with an explanation to your local IRS office or the office where you file Form 943 or Form 945. The addresses are provided in the separate instructions for Forms 943 and 945 and are also available on the IRS website at [www.irs.gov](http://www.irs.gov). Do not use

Form 8109-B, Federal Tax Deposit Coupon, in this situation.

**Depositing without Form 8109.** If you do not have a preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. You may get this form by calling 1-800-829-4933. Be sure to have your EIN ready when you call. You will not be able to obtain Form 8109-B by calling 1-800-TAX-FORM.

Use Form 8109-B to make deposits **only if**:

- You are a new employer and you have been assigned an EIN, but you have not received your initial supply of Forms 8109 or
- You have not received your resupply of preprinted Forms 8109.

**Deposit record.** For your records, a stub is provided with each FTD coupon in the coupon book. The FTD coupon itself will not be returned. It is used to credit your account. Your check, bank receipt, or money order is your receipt.

## Deposit Penalties

Penalties may apply if you do not make required deposits on time, if you make deposits for less than the required amount, or if you do not use EFTPS when required. The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. For amounts not properly deposited or not deposited on time, the penalty rates are:

**2%** - Deposits made 1 to 5 days late.

**5%** - Deposits made 6 to 15 days late.

**10%** - Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.

**10%** - Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return. But see *Depositing without an EIN* above and *Payment with return* on page 11 for exceptions.

**10%** - Amounts subject to electronic deposit requirements but not deposited using EFTPS.

**15%** - Amounts still unpaid more than 10 days after the date of the first notice that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

**Note.** Late deposit penalty amounts are determined using calendar days, starting from the due date of the liability.

**Order in which deposits are applied.** Deposits generally are applied to the most recent tax liability within the year. If

you receive a failure-to-deposit penalty notice, you may designate how your payment is to be applied in order to minimize the amount of the penalty. Follow the instructions on the penalty notice that you received. For examples on how the IRS will apply deposits and more information on designating deposits, see Rev. Proc. 2001-58. You can find Rev. Proc. 2001-58 on page 579 of Internal Revenue Bulletin 2001-50 at [www.irs.gov/pub/irs-irbs/irb01-50.pdf](http://www.irs.gov/pub/irs-irbs/irb01-50.pdf).

**Example:** Cedar, Inc., is required to make a deposit of \$1,000 on June 15 and \$1,500 on July 15. It does not make the deposit on June 15. On July 15, Cedar, Inc., deposits \$2,000. Under the deposits rule, which applies deposits to the most recent tax liability, \$1,500 of the deposit is applied to the July 15 deposit and the remaining \$500 is applied to the June deposit. Accordingly, \$500 of the June 15 liability remains undeposited. The penalty on this underdeposit will apply as explained above.

**Trust fund recovery penalty.** If income, social security, and Medicare taxes that must be withheld are not withheld or are not deposited or paid to the United States Treasury, the trust fund recovery penalty may apply. The penalty is the full amount of the unpaid trust fund tax. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business.

The trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so.

A **responsible** person can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or an employee of a sole proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

**Willfully** means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows that the required actions are not taking place.

**“Averaged” failure to deposit penalty.** IRS may assess an “averaged” failure to deposit (FTD) penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete line 15 of Form 943 when your tax liability (line 11) shown on Form 943 was \$2,500 or more. IRS may also assess this penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability (line 11) shown on Form 943 was \$2,500 or more and you did any of the following.

- Completed line 15 of Form 943 instead of Form 943-A,
- Failed to attach a properly completed Form 943-A, or
- Completed Form 943-A incorrectly, for example, by entering tax deposits instead of tax liabilities in the numbered spaces.

IRS figures the penalty by allocating your total tax liability on line 11, Form 943 equally throughout the tax period. Your deposits and payments may not be counted as timely because IRS does not know the actual dates of your tax liabilities.

You can avoid the penalty by reviewing your return before filing it. Follow these steps before filing your Form 943.

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on line 15.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on line 15 of Form 943 or on line M of Form 943-A equals your tax liability shown on line 11 of Form 943.
- Do not show negative amounts on line 15 or Form 943-A. If a prior period adjustment results in a decrease in your tax liability, reduce your liability for the day you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.

**Note.** For the reasons discussed above, IRS may also assess an “averaged” failure-to-deposit penalty on Forms 941 and 945.

## Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 taxes). Form 943 taxes and Form 941 taxes are not combined for purposes of applying any of the deposit schedule rules.

If a deposit is due, deposit the Form 941 taxes and the Form 943 taxes with separate FTD coupons, or by making separate EFTPS deposits. For example, if you are a monthly schedule depositor for both Forms 941 and 943 taxes and your tax liability at the end of June is \$1,500 reportable on Form 941 and \$1,200 reportable on Form 943, deposit both amounts by July 15. Use one FTD coupon to deposit the \$1,500 of Form 941 taxes and another FTD coupon to deposit the \$1,200 of Form 943 taxes.

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## 8. Form 943

You must file Form 943 for each calendar year beginning with the first year that you pay \$2,500 or more for farmwork or you employ a farmworker who meets the \$150 test

explained in section 4. Do not report these wages on Form 941.

After you file your first return, each year the IRS will send you a Form 943 preaddressed with your name, address, and EIN. If you do not receive the preaddressed form, request a blank form from the IRS. If you use a blank form, show your name and EIN exactly as they appeared on previous returns.

**Household employees.** If you file Form 943 and pay wages to household workers who work on your for-profit farm, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, or if your household worker does not work on your for-profit farm, report the wages of these workers separately on Schedule H (Form 1040), Household Employment Taxes. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Publication 926, Household Employer's Tax Guide, for more information about household workers.

**Penalties.** For each month or part of a month that a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month that the tax is paid late (disregarding any extensions of the payment deadline), a penalty of 0.5% of the amount of unpaid tax may apply. (This penalty is 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty.) The maximum amount of this penalty is also 25% of the tax due. If both penalties apply in any month, the failure-to-file penalty is reduced by the amount of the failure-to-pay penalty. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you file or pay late, attach an explanation to your Form 943. (**Note.** In addition to any penalties, interest accrues from the due date of the tax on any unpaid balance.)

If income, social security, or Medicare taxes that must be withheld are not withheld or are not paid, you may be personally liable for the trust fund recovery penalty. See *Trust fund recovery penalty* in section 7.

Use of a reporting agent or other third-party payroll service provider does not relieve an employer of the responsibility to ensure that tax returns are filed and all taxes are paid or deposited correctly and on time.

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## 9. Reporting Adjustments on Form 943

There are two types of adjustments: current year adjustments and prior year adjustments. See the Instructions for Form 943 for more information on how to report these adjustments.

### Current Year Adjustments

In certain cases, amounts reported as social security and Medicare taxes on lines 3 and 5 of Form 943 must be adjusted to arrive at your correct tax liability. The most common situation involves differences in cents totals due to rounding. Other situations when current year adjustments may be necessary include third-party sick pay, group-term life insurance for former employees, and the uncollected employee share of social security and Medicare taxes on tips. See Publication 15 (Circular E) for more information on these adjustments.

If you withhold an incorrect amount of income tax from an employee, you may adjust the amount withheld in later pay periods during the **same year** to compensate for the error.

### Prior Year Adjustments

Generally, you can correct social security and Medicare errors on prior year Forms 943 by making an adjustment on your Form 943 for the year during which the error was discovered. The adjustment increases or decreases your tax liability for the year in which it is reported (the year the error was discovered) and is interest free. The net adjustments reported on Form 943 may include any number of corrections for one or more previous years, including both overpayments and underpayments.

You are **required** to provide background information and certifications supporting prior year adjustments. File with Form 943 a Form 941c, Supporting Statement To Correct Information, or attach a statement that shows the following:

- What the error was,
- The year in which each error was made and the amount of each error,
- The date on which you found each error,
- That you repaid the employee tax or received from each affected employee written consent to this refund or credit if the entry corrects an overcollection, and
- If the entry corrects social security and Medicare taxes overcollected in an earlier year, that you received from the employee a written statement that he or she will not claim a refund or credit for the amount.



Do not file Form 941c separately. The IRS will not be able to process your adjustments on Form 943 without this supporting information. See the instructions for Form 941c for more information.

**Income tax withholding adjustments.** You cannot adjust the amount reported as federal income tax withheld for a prior year return, even if you withheld the wrong amount. However, you may adjust prior year income tax withholding to correct an **administrative error**. An administrative error occurs if the amount you entered on Form 943 is not the amount that you actually withheld. Examples include mathematical or transposition errors. In these cases, you should adjust the return to show the amount actually withheld.

The administrative error adjustment corrects only the amount reported on Form 943 to agree with the actual amount withheld from wages in that year.

You may also need to correct Forms W-2 for the prior year if they do not show the actual withholding by filing Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements. Beginning in January 2005, Forms W-2c may be created and submitted to SSA over the internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**Social security and Medicare tax adjustments.** Correct prior year social security and Medicare tax errors by making an adjustment on line 8 of Form 943 for the year during which the error was discovered.

If you withheld no tax or less than the correct amount, you may correct the mistake by withholding the tax from a later payment to the same employee.

If you withheld employee tax when no tax is due or if you withheld more than the correct amount, you must repay the employee.

**Filing a claim for overreported prior year liabilities.** If you discover an error on a prior year return resulting in a tax overpayment, you may file Form 843, Claim for Refund and Request for Abatement, for a refund. This form also can be used to request an abatement of an overassessment of employment taxes, interest, and/or penalties. You must file Form 941c, or an equivalent statement, with Form 843. See the separate Instructions for Form 843.

**Note.** For purposes of filing Form 843, a Form 943 filed on time is considered to be filed on April 15 of the year after the end of the tax year. Generally, a claim may be filed within 3 years after that date.

**Collecting underwithheld taxes from employees.** If you withheld no income, social security, or Medicare taxes or less than the right amount from an employee's wages, you can make it up from later pay to that employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld income tax must be recovered from the employee on or before the last day of the calendar year.

**Refunding amounts incorrectly withheld from employees.** If you withheld more than the right amount of income, social security, or Medicare taxes from wages paid, give the employee any excess. The excess income tax withholding must be reimbursed to the employee before the end of the calendar year. Keep in your records the employee's written receipt showing the date and amount of the repayment. If you do not have a receipt, you must report and pay each excess amount when you file Form 943 for the year in which you withheld too much tax.

**Filing corrections to Form W-2 and W-3 statements.** When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file Forms W-2c and Form W-3c. Beginning in January 2005, Forms W-2c may be created and submitted to SSA over the internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

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## 10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), along with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. Only the employer pays FUTA tax; it is not withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2004, you must file Form 940 or Form 940-EZ, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2003 or 2004 or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2003 or 20 or more different weeks in 2004.

To determine whether you meet either test above, you must count wages paid to aliens admitted on a temporary basis to the United States to perform farmwork, also known as "H-2(A)" visa workers. However, wages paid to "H-2(A)" visa workers are not subject to the FUTA tax.

Generally, farmworkers supplied by a **crew leader** are considered employees of the farm operator for purposes of the FUTA tax unless (a) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act or (b) substantially all of the workers supplied by the crew leader operate or maintain tractors, harvesting or cropdusting machines or other machines provided by the crew leader. Therefore, if (a) or (b) applies, the farmworkers are generally employees of the crew leader.

You must deposit FUTA tax with an authorized financial institution. (If you are subject to the electronic deposit requirements, you must use EFTPS. See section 7.) The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See *Deposit rules for FUTA tax* below.

**FUTA tax rate.** For 2004 and 2005, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages that you pay to each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax that you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Forms 940 and 940-EZ take state credits into account.

**Note.** If you have acquired a business from someone else, you may be able to claim a special credit as a successor employer. See the Instructions for Form 940.

**Deposit rules for FUTA tax.** Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the amount of wages paid to each employee during the quarter. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$500, deposit the FUTA tax with an authorized financial institution, or by using EFTPS, explained in section 7, by the last day of the month following the end of the quarter. If the amount is \$500 or less, you do not have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter. To help ensure proper crediting to your account, write your employer identification number, "Form 940," and the tax period the deposit applies to on your check or money order.

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than \$500, deposit the whole amount by January 31. If the tax (minus any deposits) is \$500 or less, you may either deposit the tax or pay it with the return by January 31.

**Form 940 or Form 940-EZ.** By January 31, file Form 940 or Form 940-EZ. If you make deposits on time in full payment of the tax due for the year, you have 10 additional days to file.

Form 940-EZ is a simpler version of Form 940. You can generally use Form 940-EZ if:

- You paid state unemployment taxes (contributions) to only one state,
- You made the payments to the state by the due date of Form 940 or Form 940-EZ, and
- All wages subject to FUTA tax were also subject to state unemployment tax, and

- You did not pay unemployment contributions to a credit reduction state.

If you do not meet these conditions, file Form 940 instead.

Once you have filed a Form 940 or Form 940-EZ, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one by calling 1-800-829-4933 in time to receive it and file when due.

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## 11. Records You Should Keep

Every employer subject to employment taxes must keep all related records available for inspection for at least 4 years after the due date for the return period to which the records relate, or the date the taxes are paid, whichever is later. You may keep the records in whatever form you choose.

### Keep a record of the following information.

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, annuity, and pension payments.
- Fair market value and dates of all noncash payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Dates and amounts of tax deposits that you made and acknowledgment numbers for deposits made by EFTPS.
- Fringe benefits provided, including substantiation.

### Keep copies of the following documents.

- Forms W-4, W-4P, and W-4S.
- Forms W-5.
- Forms W-2, including employee copies of any Forms W-2 that were returned to you as undeliverable.
- Returns that you filed.

If a **crew leader** furnished you with farmworkers, you must keep a record of the name, permanent mailing address, and EIN of the crew leader. If the crew leader has no permanent mailing address, record his or her present address.

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## 12. Reconciling Wage Reporting Forms

When there are discrepancies between amounts reported on Form 943 filed with the IRS and Forms W-2 and W-3 filed with the SSA, the IRS must contact you to resolve the discrepancies. This costs time and money for the Government and for you.

### To help reduce discrepancies:

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943,
2. Report social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943,
3. Report social security taxes on Form W-2 in the box for social security tax withheld (box 4), not as social security wages,
4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld (box 6), not as Medicare wages,
5. Make sure that social security wages for each employee do not exceed the annual social security wage base, and
6. Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.

### To reduce the discrepancies between amounts reported on Forms W-2, W-3, and 943:

1. Be sure that the amounts on Form W-3 are the total amounts from Forms W-2, excluding any amounts from Forms W-2 that were marked void, and
2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for the following items.
  - Income tax withholding, social security wages, and Medicare wages.
  - Social security and Medicare taxes. The amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
  - Advance earned income credit (EIC).

Amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation so that you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.

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## 13. Income Tax Withholding Methods

There are several methods to figure federal income tax withholding for employees. The most common are the wage bracket method and the percentage method.

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 24 through 43) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

**Note.** If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances (shown in the table on page 20) before using the percentage method tables on pages 22 and 23.

**Adjusting wage bracket withholding for employees claiming over 10 withholding allowances.** To adapt the wage bracket tables for employees who are claiming over 10 allowances, follow these steps.

1. Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. (The allowance values are in the *Percentage Method—2005 Amount for One Withholding Allowance* table on page 20.)
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use the other methods described below.

### Percentage Method

If you do not want to use the wage bracket tables on pages 24 through 43 to figure how much income tax to withhold, you can use the percentage method based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method.

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on page 22 or 23.

### Percentage Method—2005 Amount for One Withholding Allowance

| Payroll Period  | One Withholding Allowance |
|---|---------------------------|
| Weekly . . . . .  | \$ 61.54                  |
| Biweekly . . . . .  | 123.08                    |
| Semimonthly . . . . .   | 133.33                    |
| Monthly . . . . .   | 266.67                    |
| Quarterly . . . . .   | 800.00                    |
| Semiannually . . . . .  | 1,600.00                  |
| Annually . . . . .  | 3,200.00                  |
| Daily or Miscellaneous (each day of the payroll period) . . . . . | 12.31                     |

**Example.** An unmarried employee is paid \$600 weekly. This employee has a Form W-4 in effect claiming two withholding allowances. Using the percentage method, figure the income tax withholding as follows:

|   |                 |
|---|-----------------|
| 1. Total wage payment . . . . .   | \$600.00        |
| 2. One allowance . . . . .  | \$61.54         |
| 3. Allowances claimed on Form W-4 . . . . .                                     | <u>2</u>        |
| 4. Line 2 times line 3 . . . . .  | <u>123.08</u>   |
| 5. Amount subject to withholding (subtract line 4 from line 1) . . . . .        | 476.92          |
| 6. Tax to be withheld on \$476.92 from Table 1—single person, page 22 . . . . . | <u>\$ 57.04</u> |

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.

**Annual income tax withholding.** Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

**Example.** A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$12,800 (the value of four withholding allowances annually) for a balance of \$39,200. Using *Table 7—Annual Payroll Period* on page 23, the annual withholding is \$3,950.00. Divide the annual amount by 52. The weekly income tax to withhold is \$75.96.

## Alternative Methods of Income Tax Withholding

Rather than the *Percentage Method* or *Wage Bracket Method* described above, you can use an alternative method to withhold income tax. Section 9 of Publication 15-A, *Employer's Supplemental Tax Guide*, describes these alternative methods.

**Rounding.** If you use the percentage method or alternative methods for income tax withholding, you may round the tax for the pay period to the nearest dollar. The wage bracket tables are already rounded for you.

If rounding is used, it must be used consistently. Round withheld tax amounts to the nearest whole dollar by (a) dropping amounts under 50 cents and (b) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2, and \$2.80 becomes \$3.

## 14. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the *Wage Bracket Method* or the *Percentage Method* as explained below. With either method, the number of withholding allowances that an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4. See section 6 for an explanation of the advance EIC.

### Wage Bracket Method

If you use the wage bracket tables on pages 46 through 51, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions using the appropriate table. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

### Percentage Method

If you do not want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC payment, you can use the percentage computation based on the appropriate rate table.

Find the employee's gross wages before any deductions in the appropriate table on pages 44 or 45. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

**Rounding.** The wage bracket tables for advance EIC payments have been rounded to whole dollar amounts.

If you use the percentage method for advance EIC payments, the payments may be rounded to the nearest

dollar. The rules for rounding discussed in section 13 also apply to advance EIC payments.

## 15. How Do Employment Taxes Apply to Farmwork?

|  | <b>Income Tax Withholding, Social Security, and Medicare</b>   | <b>Federal Unemployment Tax</b>  |
|--|--|--|
| <p><b>Farm Employment Includes:</b></p> <ol style="list-style-type: none"> <li>1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife.</li> <li>2. Work on a farm if major farm duties are in management or maintenance, etc., of farm tools or equipment or salvaging timber, or clearing brush or other debris, left by hurricane.</li> <li>3. Work in connection with the production and harvesting of turpentine and other oleoresinous products.</li> <li>4. Cotton ginning.</li> <li>5. Operating or maintenance of ditches, reservoirs, canals, or waterways used only for supplying or storing water for farming purposes and not owned or operated for profit.</li> <li>6. Processing, packaging, etc., any commodity in its unmanufactured state if employed by farm operator who produced over half of commodity processed or by group of up to 20 unincorporated farm operators if they produced all the commodity.</li> <li>7. Hatching poultry on a farm.*</li> <li>8. Production or harvesting of maple syrup.</li> </ol> | <p>Taxable if \$150 test or \$2,500 test is met. See section 4.</p>  | <p>Taxable if either test in section 10 is met.</p>  |
| <p><b>Farm Employment Does Not Include:</b></p> <ol style="list-style-type: none"> <li>1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.</li> <li>2. Operating or maintenance of ditches, canals, reservoirs or waterways not meeting tests in (5) above.</li> <li>3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state if group of farm operators do not meet the tests in (6) above.</li> <li>4. Household employment</li> </ol>  | <p>Taxable under general employment rules. Farm rules do not apply.</p>  | <p>Taxable under general FUTA rules. Farm rules do not apply.</p>  |
| <p><b>Special Employment Situations:</b></p> <ol style="list-style-type: none"> <li>1. Services not in the course of employer's trade or business on farm operated for profit (cash payments only).</li> <li>2. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor ("H-2(A)" workers).</li> <li>3. Family employment.</li> </ol>  | <p>Taxable if \$150 test or \$2,500 test is met (see section 4), unless performed by parent employed by child.</p> <p>Exempt.</p> <p>Exempt for employer's child under age 18, but counted for \$150 test or \$2,500 test. Taxable for spouse of employer.</p> | <p>Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.</p> <p>Exempt.</p> <p>Exempt if services performed by employer's parent or spouse or by employer's child under age 21.</p> |
| <p>*Hatching poultry off the farm is not considered farmwork for income tax withholding, social security, and Medicare. It is considered farmwork for federal unemployment tax.</p>  |  |  |

**Tables for Percentage Method of Withholding**  
(For Wages Paid in 2005)

**TABLE 1—WEEKLY Payroll Period**

| <b>(a) SINGLE person</b> (including head of household)—               |                      |  |                        | <b>(b) MARRIED person</b> —   |                      |  |                        |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        | If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        |
| Not over \$51 . . . . .   |                      | \$0                                      |                        | Not over \$154 . . . . .  |                      | \$0                                      |                        |
| <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> | <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> |
| \$51  | —\$188 . . . . .     | 10%                                      | —\$51                  | \$154   | —\$435 . . . . .     | 10%                                      | —\$154                 |
| \$188   | —\$606 . . . . .     | \$13.70 plus 15%                         | —\$188                 | \$435   | —\$1,273 . . . . .   | \$28.10 plus 15%                         | —\$435                 |
| \$606   | —\$1,341 . . . . .   | \$76.40 plus 25%                         | —\$606                 | \$1,273   | —\$2,322 . . . . .   | \$153.80 plus 25%                        | —\$1,273               |
| \$1,341   | —\$2,922 . . . . .   | \$260.15 plus 28%                        | —\$1,341               | \$2,322   | —\$3,646 . . . . .   | \$416.05 plus 28%                        | —\$2,322               |
| \$2,922   | —\$6,313 . . . . .   | \$702.83 plus 33%                        | —\$2,922               | \$3,646   | —\$6,409 . . . . .   | \$786.77 plus 33%                        | —\$3,646               |
| \$6,313   | . . . . .            | \$1,821.86 plus 35%                      | —\$6,313               | \$6,409   | . . . . .            | \$1,698.56 plus 35%                      | —\$6,409               |

**TABLE 2—BIWEEKLY Payroll Period**

| <b>(a) SINGLE person</b> (including head of household)—               |                      |  |                        | <b>(b) MARRIED person</b> —   |                      |  |                        |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        | If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        |
| Not over \$102 . . . . .  |                      | \$0                                      |                        | Not over \$308 . . . . .  |                      | \$0                                      |                        |
| <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> | <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> |
| \$102   | —\$377 . . . . .     | 10%                                      | —\$102                 | \$308   | —\$869 . . . . .     | 10%                                      | —\$308                 |
| \$377   | —\$1,212 . . . . .   | \$27.50 plus 15%                         | —\$377                 | \$869   | —\$2,546 . . . . .   | \$56.10 plus 15%                         | —\$869                 |
| \$1,212   | —\$2,683 . . . . .   | \$152.75 plus 25%                        | —\$1,212               | \$2,546   | —\$4,644 . . . . .   | \$307.65 plus 25%                        | —\$2,546               |
| \$2,683   | —\$5,844 . . . . .   | \$520.50 plus 28%                        | —\$2,683               | \$4,644   | —\$7,292 . . . . .   | \$832.15 plus 28%                        | —\$4,644               |
| \$5,844   | —\$12,625 . . . . .  | \$1,405.58 plus 33%                      | —\$5,844               | \$7,292   | —\$12,817 . . . . .  | \$1,573.59 plus 33%                      | —\$7,292               |
| \$12,625  | . . . . .            | \$3,643.31 plus 35%                      | —\$12,625              | \$12,817  | . . . . .            | \$3,396.84 plus 35%                      | —\$12,817              |

**TABLE 3—SEMIMONTHLY Payroll Period**

| <b>(a) SINGLE person</b> (including head of household)—               |                      |  |                        | <b>(b) MARRIED person</b> —   |                      |  |                        |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        | If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        |
| Not over \$110 . . . . .  |                      | \$0                                      |                        | Not over \$333 . . . . .  |                      | \$0                                      |                        |
| <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> | <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> |
| \$110   | —\$408 . . . . .     | 10%                                      | —\$110                 | \$333   | —\$942 . . . . .     | 10%                                      | —\$333                 |
| \$408   | —\$1,313 . . . . .   | \$29.80 plus 15%                         | —\$408                 | \$942   | —\$2,758 . . . . .   | \$60.90 plus 15%                         | —\$942                 |
| \$1,313   | —\$2,906 . . . . .   | \$165.55 plus 25%                        | —\$1,313               | \$2,758   | —\$5,031 . . . . .   | \$333.30 plus 25%                        | —\$2,758               |
| \$2,906   | —\$6,331 . . . . .   | \$563.80 plus 28%                        | —\$2,906               | \$5,031   | —\$7,900 . . . . .   | \$901.55 plus 28%                        | —\$5,031               |
| \$6,331   | —\$13,677 . . . . .  | \$1,522.80 plus 33%                      | —\$6,331               | \$7,900   | —\$13,885 . . . . .  | \$1,704.87 plus 33%                      | —\$7,900               |
| \$13,677  | . . . . .            | \$3,946.98 plus 35%                      | —\$13,677              | \$13,885  | . . . . .            | \$3,679.92 plus 35%                      | —\$13,885              |

**TABLE 4—MONTHLY Payroll Period**

| <b>(a) SINGLE person</b> (including head of household)—               |                      |  |                        | <b>(b) MARRIED person</b> —   |                      |  |                        |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        | If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                        |
| Not over \$221 . . . . .  |                      | \$0                                      |                        | Not over \$667 . . . . .  |                      | \$0                                      |                        |
| <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> | <b>Over—</b>  | <b>But not over—</b> |  | <b>of excess over—</b> |
| \$221   | —\$817 . . . . .     | 10%                                      | —\$221                 | \$667   | —\$1,883 . . . . .   | 10%                                      | —\$667                 |
| \$817   | —\$2,625 . . . . .   | \$59.60 plus 15%                         | —\$817                 | \$1,883   | —\$5,517 . . . . .   | \$121.60 plus 15%                        | —\$1,883               |
| \$2,625   | —\$5,813 . . . . .   | \$330.80 plus 25%                        | —\$2,625               | \$5,517   | —\$10,063 . . . . .  | \$666.70 plus 25%                        | —\$5,517               |
| \$5,813   | —\$12,663 . . . . .  | \$1,127.80 plus 28%                      | —\$5,813               | \$10,063  | —\$15,800 . . . . .  | \$1,803.20 plus 28%                      | —\$10,063              |
| \$12,663  | —\$27,354 . . . . .  | \$3,045.80 plus 33%                      | —\$12,663              | \$15,800  | —\$27,771 . . . . .  | \$3,409.56 plus 33%                      | —\$15,800              |
| \$27,354  | . . . . .            | \$7,893.83 plus 35%                      | —\$27,354              | \$27,771  | . . . . .            | \$7,359.99 plus 35%                      | —\$27,771              |

**Tables for Percentage Method of Withholding (Continued)**  
(For Wages Paid in 2005)

**TABLE 5—QUARTERLY Payroll Period**

| <b>(a) SINGLE person</b> (including head of household)—               |                     |  |                 | <b>(b) MARRIED person</b> —   |                     |  |                 |
|---|---------------------|--|-----------------|---|---------------------|--|-----------------|
| If the amount of wages (after subtracting withholding allowances) is: |                     | The amount of income tax to withhold is: |                 | If the amount of wages (after subtracting withholding allowances) is: |                     | The amount of income tax to withhold is: |                 |
| Not over \$663 . . . . .  |                     | \$0                                      |                 | Not over \$2,000 . . . . .  |                     | \$0                                      |                 |
| Over—   | But not over—       |  | of excess over— | Over—   | But not over—       |  | of excess over— |
| \$663   | —\$2,450 . . . . .  | 10%                                      | —\$663          | \$2,000   | —\$5,650 . . . . .  | 10%                                      | —\$2,000        |
| \$2,450   | —\$7,875 . . . . .  | \$178.70 plus 15%                        | —\$2,450        | \$5,650   | —\$16,550 . . . . . | \$365.00 plus 15%                        | —\$5,650        |
| \$7,875   | —\$17,438 . . . . . | \$992.45 plus 25%                        | —\$7,875        | \$16,550  | —\$30,188 . . . . . | \$2,000.00 plus 25%                      | —\$16,550       |
| \$17,438  | —\$37,988 . . . . . | \$3,383.20 plus 28%                      | —\$17,438       | \$30,188  | —\$47,400 . . . . . | \$5,409.50 plus 28%                      | —\$30,188       |
| \$37,988  | —\$82,063 . . . . . | \$9,137.20 plus 33%                      | —\$37,988       | \$47,400  | —\$83,313 . . . . . | \$10,228.86 plus 33%                     | —\$47,400       |
| \$82,063  | . . . . .           | \$23,681.95 plus 35%                     | —\$82,063       | \$83,313  | . . . . .           | \$22,080.15 plus 35%                     | —\$83,313       |

**TABLE 6—SEMIANNUAL Payroll Period**

| <b>(a) SINGLE person</b> (including head of household)—               |                      |  |                 | <b>(b) MARRIED person</b> —   |                      |  |                 |
|---|----------------------|--|-----------------|---|----------------------|--|-----------------|
| If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                 | If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                 |
| Not over \$1,325 . . . . .  |                      | \$0                                      |                 | Not over \$4,000 . . . . .  |                      | \$0                                      |                 |
| Over—   | But not over—        |  | of excess over— | Over—   | But not over—        |  | of excess over— |
| \$1,325   | —\$4,900 . . . . .   | 10%                                      | —\$1,325        | \$4,000   | —\$11,300 . . . . .  | 10%                                      | —\$4,000        |
| \$4,900   | —\$15,750 . . . . .  | \$357.50 plus 15%                        | —\$4,900        | \$11,300  | —\$33,100 . . . . .  | \$730.00 plus 15%                        | —\$11,300       |
| \$15,750  | —\$34,875 . . . . .  | \$1,985.00 plus 25%                      | —\$15,750       | \$33,100  | —\$60,375 . . . . .  | \$4,000.00 plus 25%                      | —\$33,100       |
| \$34,875  | —\$75,975 . . . . .  | \$6,766.25 plus 28%                      | —\$34,875       | \$60,375  | —\$94,800 . . . . .  | \$10,818.75 plus 28%                     | —\$60,375       |
| \$75,975  | —\$164,125 . . . . . | \$18,274.25 plus 33%                     | —\$75,975       | \$94,800  | —\$166,625 . . . . . | \$20,457.75 plus 33%                     | —\$94,800       |
| \$164,125   | . . . . .            | \$47,363.75 plus 35%                     | —\$164,125      | \$166,625   | . . . . .            | \$44,160.00 plus 35%                     | —\$166,625      |

**TABLE 7—ANNUAL Payroll Period**

| <b>(a) SINGLE person</b> (including head of household)—               |                      |  |                 | <b>(b) MARRIED person</b> —   |                      |  |                 |
|---|----------------------|--|-----------------|---|----------------------|--|-----------------|
| If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                 | If the amount of wages (after subtracting withholding allowances) is: |                      | The amount of income tax to withhold is: |                 |
| Not over \$2,650 . . . . .  |                      | \$0                                      |                 | Not over \$8,000 . . . . .  |                      | \$0                                      |                 |
| Over—   | But not over—        |  | of excess over— | Over—   | But not over—        |  | of excess over— |
| \$2,650   | —\$9,800 . . . . .   | 10%                                      | —\$2,650        | \$8,000   | —\$22,600 . . . . .  | 10%                                      | —\$8,000        |
| \$9,800   | —\$31,500 . . . . .  | \$715.00 plus 15%                        | —\$9,800        | \$22,600  | —\$66,200 . . . . .  | \$1,460.00 plus 15%                      | —\$22,600       |
| \$31,500  | —\$69,750 . . . . .  | \$3,970.00 plus 25%                      | —\$31,500       | \$66,200  | —\$120,750 . . . . . | \$8,000.00 plus 25%                      | —\$66,200       |
| \$69,750  | —\$151,950 . . . . . | \$13,532.50 plus 28%                     | —\$69,750       | \$120,750   | —\$189,600 . . . . . | \$21,637.50 plus 28%                     | —\$120,750      |
| \$151,950   | —\$328,250 . . . . . | \$36,548.50 plus 33%                     | —\$151,950      | \$189,600   | —\$333,250 . . . . . | \$40,915.50 plus 33%                     | —\$189,600      |
| \$328,250   | . . . . .            | \$94,727.50 plus 35%                     | —\$328,250      | \$333,250   | . . . . .            | \$88,320.00 plus 35%                     | —\$333,250      |

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

| <b>(a) SINGLE person</b> (including head of household)—   |                       |  |                 | <b>(b) MARRIED person</b> —   |                       |  |                 |
|---|-----------------------|--|-----------------|---|-----------------------|--|-----------------|
| If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: |                       | The amount of income tax to withhold per day is: |                 | If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: |                       | The amount of income tax to withhold per day is: |                 |
| Not over \$10.20 . . . . .  |                       | \$0  |                 | Not over \$30.80 . . . . .  |                       | \$0  |                 |
| Over—   | But not over—         |  | of excess over— | Over—   | But not over—         |  | of excess over— |
| \$10.20   | —\$37.70 . . . . .    | 10%  | —\$10.20        | \$30.80   | —\$86.90 . . . . .    | 10%  | —\$30.80        |
| \$37.70   | —\$121.20 . . . . .   | \$2.75 plus 15%                                  | —\$37.70        | \$86.90   | —\$254.60 . . . . .   | \$5.61 plus 15%                                  | —\$86.90        |
| \$121.20  | —\$268.30 . . . . .   | \$15.28 plus 25%                                 | —\$121.20       | \$254.60  | —\$464.40 . . . . .   | \$30.77 plus 25%                                 | —\$254.60       |
| \$268.30  | —\$584.40 . . . . .   | \$52.06 plus 28%                                 | —\$268.30       | \$464.40  | —\$729.20 . . . . .   | \$83.22 plus 28%                                 | —\$464.40       |
| \$584.40  | —\$1,262.50 . . . . . | \$140.57 plus 33%                                | —\$584.40       | \$729.20  | —\$1,281.70 . . . . . | \$157.36 plus 33%                                | —\$729.20       |
| \$1,262.50  | . . . . .             | \$364.34 plus 35%                                | —\$1,262.50     | \$1,281.70  | . . . . .             | \$339.69 plus 35%                                | —\$1,281.70     |

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2005)

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



**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |      |      |      |      |      |      |      |     |     |     |
|-------------------|---------------|--|------|------|------|------|------|------|------|-----|-----|-----|
| At least          | But less than | 0  | 1    | 2    | 3    | 4    | 5    | 6    | 7    | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |      |      |      |      |      |      |      |     |     |     |
| <b>\$600</b>      | <b>\$610</b>  | \$76   | \$67 | \$58 | \$49 | \$39 | \$30 | \$21 | \$12 | \$6 | \$0 | \$0 |
| <b>610</b>        | <b>620</b>    | 79   | 69   | 59   | 50   | 41   | 32   | 22   | 13   | 7   | 1   | 0   |
| <b>620</b>        | <b>630</b>    | 81   | 70   | 61   | 52   | 42   | 33   | 24   | 15   | 8   | 2   | 0   |
| <b>630</b>        | <b>640</b>    | 84   | 72   | 62   | 53   | 44   | 35   | 25   | 16   | 9   | 3   | 0   |
| <b>640</b>        | <b>650</b>    | 86   | 73   | 64   | 55   | 45   | 36   | 27   | 18   | 10  | 4   | 0   |
| <b>650</b>        | <b>660</b>    | 89   | 75   | 65   | 56   | 47   | 38   | 28   | 19   | 11  | 5   | 0   |
| <b>660</b>        | <b>670</b>    | 91   | 76   | 67   | 58   | 48   | 39   | 30   | 21   | 12  | 6   | 0   |
| <b>670</b>        | <b>680</b>    | 94   | 78   | 68   | 59   | 50   | 41   | 31   | 22   | 13  | 7   | 1   |
| <b>680</b>        | <b>690</b>    | 96   | 81   | 70   | 61   | 51   | 42   | 33   | 24   | 14  | 8   | 2   |
| <b>690</b>        | <b>700</b>    | 99   | 83   | 71   | 62   | 53   | 44   | 34   | 25   | 16  | 9   | 3   |
| <b>700</b>        | <b>710</b>    | 101  | 86   | 73   | 64   | 54   | 45   | 36   | 27   | 17  | 10  | 4   |
| <b>710</b>        | <b>720</b>    | 104  | 88   | 74   | 65   | 56   | 47   | 37   | 28   | 19  | 11  | 5   |
| <b>720</b>        | <b>730</b>    | 106  | 91   | 76   | 67   | 57   | 48   | 39   | 30   | 20  | 12  | 6   |
| <b>730</b>        | <b>740</b>    | 109  | 93   | 78   | 68   | 59   | 50   | 40   | 31   | 22  | 13  | 7   |
| <b>740</b>        | <b>750</b>    | 111  | 96   | 80   | 70   | 60   | 51   | 42   | 33   | 23  | 14  | 8   |
| <b>750</b>        | <b>760</b>    | 114  | 98   | 83   | 71   | 62   | 53   | 43   | 34   | 25  | 16  | 9   |
| <b>760</b>        | <b>770</b>    | 116  | 101  | 85   | 73   | 63   | 54   | 45   | 36   | 26  | 17  | 10  |
| <b>770</b>        | <b>780</b>    | 119  | 103  | 88   | 74   | 65   | 56   | 46   | 37   | 28  | 19  | 11  |
| <b>780</b>        | <b>790</b>    | 121  | 106  | 90   | 76   | 66   | 57   | 48   | 39   | 29  | 20  | 12  |
| <b>790</b>        | <b>800</b>    | 124  | 108  | 93   | 78   | 68   | 59   | 49   | 40   | 31  | 22  | 13  |
| <b>800</b>        | <b>810</b>    | 126  | 111  | 95   | 80   | 69   | 60   | 51   | 42   | 32  | 23  | 14  |
| <b>810</b>        | <b>820</b>    | 129  | 113  | 98   | 83   | 71   | 62   | 52   | 43   | 34  | 25  | 15  |
| <b>820</b>        | <b>830</b>    | 131  | 116  | 100  | 85   | 72   | 63   | 54   | 45   | 35  | 26  | 17  |
| <b>830</b>        | <b>840</b>    | 134  | 118  | 103  | 88   | 74   | 65   | 55   | 46   | 37  | 28  | 18  |
| <b>840</b>        | <b>850</b>    | 136  | 121  | 105  | 90   | 75   | 66   | 57   | 48   | 38  | 29  | 20  |
| <b>850</b>        | <b>860</b>    | 139  | 123  | 108  | 93   | 77   | 68   | 58   | 49   | 40  | 31  | 21  |
| <b>860</b>        | <b>870</b>    | 141  | 126  | 110  | 95   | 80   | 69   | 60   | 51   | 41  | 32  | 23  |
| <b>870</b>        | <b>880</b>    | 144  | 128  | 113  | 98   | 82   | 71   | 61   | 52   | 43  | 34  | 24  |
| <b>880</b>        | <b>890</b>    | 146  | 131  | 115  | 100  | 85   | 72   | 63   | 54   | 44  | 35  | 26  |
| <b>890</b>        | <b>900</b>    | 149  | 133  | 118  | 103  | 87   | 74   | 64   | 55   | 46  | 37  | 27  |
| <b>900</b>        | <b>910</b>    | 151  | 136  | 120  | 105  | 90   | 75   | 66   | 57   | 47  | 38  | 29  |
| <b>910</b>        | <b>920</b>    | 154  | 138  | 123  | 108  | 92   | 77   | 67   | 58   | 49  | 40  | 30  |
| <b>920</b>        | <b>930</b>    | 156  | 141  | 125  | 110  | 95   | 79   | 69   | 60   | 50  | 41  | 32  |
| <b>930</b>        | <b>940</b>    | 159  | 143  | 128  | 113  | 97   | 82   | 70   | 61   | 52  | 43  | 33  |
| <b>940</b>        | <b>950</b>    | 161  | 146  | 130  | 115  | 100  | 84   | 72   | 63   | 53  | 44  | 35  |
| <b>950</b>        | <b>960</b>    | 164  | 148  | 133  | 118  | 102  | 87   | 73   | 64   | 55  | 46  | 36  |
| <b>960</b>        | <b>970</b>    | 166  | 151  | 135  | 120  | 105  | 89   | 75   | 66   | 56  | 47  | 38  |
| <b>970</b>        | <b>980</b>    | 169  | 153  | 138  | 123  | 107  | 92   | 76   | 67   | 58  | 49  | 39  |
| <b>980</b>        | <b>990</b>    | 171  | 156  | 140  | 125  | 110  | 94   | 79   | 69   | 59  | 50  | 41  |
| <b>990</b>        | <b>1,000</b>  | 174  | 158  | 143  | 128  | 112  | 97   | 81   | 70   | 61  | 52  | 42  |
| <b>1,000</b>      | <b>1,010</b>  | 176  | 161  | 145  | 130  | 115  | 99   | 84   | 72   | 62  | 53  | 44  |
| <b>1,010</b>      | <b>1,020</b>  | 179  | 163  | 148  | 133  | 117  | 102  | 86   | 73   | 64  | 55  | 45  |
| <b>1,020</b>      | <b>1,030</b>  | 181  | 166  | 150  | 135  | 120  | 104  | 89   | 75   | 65  | 56  | 47  |
| <b>1,030</b>      | <b>1,040</b>  | 184  | 168  | 153  | 138  | 122  | 107  | 91   | 76   | 67  | 58  | 48  |
| <b>1,040</b>      | <b>1,050</b>  | 186  | 171  | 155  | 140  | 125  | 109  | 94   | 78   | 68  | 59  | 50  |
| <b>1,050</b>      | <b>1,060</b>  | 189  | 173  | 158  | 143  | 127  | 112  | 96   | 81   | 70  | 61  | 51  |
| <b>1,060</b>      | <b>1,070</b>  | 191  | 176  | 160  | 145  | 130  | 114  | 99   | 83   | 71  | 62  | 53  |
| <b>1,070</b>      | <b>1,080</b>  | 194  | 178  | 163  | 148  | 132  | 117  | 101  | 86   | 73  | 64  | 54  |
| <b>1,080</b>      | <b>1,090</b>  | 196  | 181  | 165  | 150  | 135  | 119  | 104  | 88   | 74  | 65  | 56  |
| <b>1,090</b>      | <b>1,100</b>  | 199  | 183  | 168  | 153  | 137  | 122  | 106  | 91   | 76  | 67  | 57  |
| <b>1,100</b>      | <b>1,110</b>  | 201  | 186  | 170  | 155  | 140  | 124  | 109  | 93   | 78  | 68  | 59  |
| <b>1,110</b>      | <b>1,120</b>  | 204  | 188  | 173  | 158  | 142  | 127  | 111  | 96   | 81  | 70  | 60  |
| <b>1,120</b>      | <b>1,130</b>  | 206  | 191  | 175  | 160  | 145  | 129  | 114  | 98   | 83  | 71  | 62  |
| <b>1,130</b>      | <b>1,140</b>  | 209  | 193  | 178  | 163  | 147  | 132  | 116  | 101  | 86  | 73  | 63  |
| <b>1,140</b>      | <b>1,150</b>  | 211  | 196  | 180  | 165  | 150  | 134  | 119  | 103  | 88  | 74  | 65  |
| <b>1,150</b>      | <b>1,160</b>  | 214  | 198  | 183  | 168  | 152  | 137  | 121  | 106  | 91  | 76  | 66  |
| <b>1,160</b>      | <b>1,170</b>  | 216  | 201  | 185  | 170  | 155  | 139  | 124  | 108  | 93  | 78  | 68  |
| <b>1,170</b>      | <b>1,180</b>  | 219  | 203  | 188  | 173  | 157  | 142  | 126  | 111  | 96  | 80  | 69  |
| <b>1,180</b>      | <b>1,190</b>  | 221  | 206  | 190  | 175  | 160  | 144  | 129  | 113  | 98  | 83  | 71  |
| <b>1,190</b>      | <b>1,200</b>  | 224  | 208  | 193  | 178  | 162  | 147  | 131  | 116  | 101 | 85  | 72  |
| <b>1,200</b>      | <b>1,210</b>  | 226  | 211  | 195  | 180  | 165  | 149  | 134  | 118  | 103 | 88  | 74  |
| <b>1,210</b>      | <b>1,220</b>  | 229  | 213  | 198  | 183  | 167  | 152  | 136  | 121  | 106 | 90  | 75  |
| <b>1,220</b>      | <b>1,230</b>  | 231  | 216  | 200  | 185  | 170  | 154  | 139  | 123  | 108 | 93  | 77  |
| <b>1,230</b>      | <b>1,240</b>  | 234  | 218  | 203  | 188  | 172  | 157  | 141  | 126  | 111 | 95  | 80  |
| <b>1,240</b>      | <b>1,250</b>  | 236  | 221  | 205  | 190  | 175  | 159  | 144  | 128  | 113 | 98  | 82  |

**\$1,250 and over** Use Table 1(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

**MARRIED Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 2005)**

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

**MARRIED Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 2005)**

| If the wages are— |               | And the number of withholding allowances claimed is— |      |      |      |      |      |      |      |      |     |     |
|-------------------|---------------|--|------|------|------|------|------|------|------|------|-----|-----|
| At least          | But less than | 0  | 1    | 2    | 3    | 4    | 5    | 6    | 7    | 8    | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |      |      |      |      |      |      |      |      |     |     |
| <b>\$740</b>      | <b>\$750</b>  | \$75   | \$65 | \$56 | \$47 | \$38 | \$28 | \$22 | \$16 | \$10 | \$4 | \$0 |
| <b>750</b>        | <b>760</b>    | 76   | 67   | 58   | 48   | 39   | 30   | 23   | 17   | 11   | 5   | 0   |
| <b>760</b>        | <b>770</b>    | 78   | 68   | 59   | 50   | 41   | 31   | 24   | 18   | 12   | 6   | 0   |
| <b>770</b>        | <b>780</b>    | 79   | 70   | 61   | 51   | 42   | 33   | 25   | 19   | 13   | 7   | 1   |
| <b>780</b>        | <b>790</b>    | 81   | 71   | 62   | 53   | 44   | 34   | 26   | 20   | 14   | 8   | 2   |
| <b>790</b>        | <b>800</b>    | 82   | 73   | 64   | 54   | 45   | 36   | 27   | 21   | 15   | 9   | 3   |
| <b>800</b>        | <b>810</b>    | 84   | 74   | 65   | 56   | 47   | 37   | 28   | 22   | 16   | 10  | 4   |
| <b>810</b>        | <b>820</b>    | 85   | 76   | 67   | 57   | 48   | 39   | 30   | 23   | 17   | 11  | 5   |
| <b>820</b>        | <b>830</b>    | 87   | 77   | 68   | 59   | 50   | 40   | 31   | 24   | 18   | 12  | 6   |
| <b>830</b>        | <b>840</b>    | 88   | 79   | 70   | 60   | 51   | 42   | 33   | 25   | 19   | 13  | 7   |
| <b>840</b>        | <b>850</b>    | 90   | 80   | 71   | 62   | 53   | 43   | 34   | 26   | 20   | 14  | 8   |
| <b>850</b>        | <b>860</b>    | 91   | 82   | 73   | 63   | 54   | 45   | 36   | 27   | 21   | 15  | 9   |
| <b>860</b>        | <b>870</b>    | 93   | 83   | 74   | 65   | 56   | 46   | 37   | 28   | 22   | 16  | 10  |
| <b>870</b>        | <b>880</b>    | 94   | 85   | 76   | 66   | 57   | 48   | 39   | 30   | 23   | 17  | 11  |
| <b>880</b>        | <b>890</b>    | 96   | 86   | 77   | 68   | 59   | 49   | 40   | 31   | 24   | 18  | 12  |
| <b>890</b>        | <b>900</b>    | 97   | 88   | 79   | 69   | 60   | 51   | 42   | 33   | 25   | 19  | 13  |
| <b>900</b>        | <b>910</b>    | 99   | 89   | 80   | 71   | 62   | 52   | 43   | 34   | 26   | 20  | 14  |
| <b>910</b>        | <b>920</b>    | 100  | 91   | 82   | 72   | 63   | 54   | 45   | 36   | 27   | 21  | 15  |
| <b>920</b>        | <b>930</b>    | 102  | 92   | 83   | 74   | 65   | 55   | 46   | 37   | 28   | 22  | 16  |
| <b>930</b>        | <b>940</b>    | 103  | 94   | 85   | 75   | 66   | 57   | 48   | 39   | 29   | 23  | 17  |
| <b>940</b>        | <b>950</b>    | 105  | 95   | 86   | 77   | 68   | 58   | 49   | 40   | 31   | 24  | 18  |
| <b>950</b>        | <b>960</b>    | 106  | 97   | 88   | 78   | 69   | 60   | 51   | 42   | 32   | 25  | 19  |
| <b>960</b>        | <b>970</b>    | 108  | 98   | 89   | 80   | 71   | 61   | 52   | 43   | 34   | 26  | 20  |
| <b>970</b>        | <b>980</b>    | 109  | 100  | 91   | 81   | 72   | 63   | 54   | 45   | 35   | 27  | 21  |
| <b>980</b>        | <b>990</b>    | 111  | 101  | 92   | 83   | 74   | 64   | 55   | 46   | 37   | 28  | 22  |
| <b>990</b>        | <b>1,000</b>  | 112  | 103  | 94   | 84   | 75   | 66   | 57   | 48   | 38   | 29  | 23  |
| <b>1,000</b>      | <b>1,010</b>  | 114  | 104  | 95   | 86   | 77   | 67   | 58   | 49   | 40   | 31  | 24  |
| <b>1,010</b>      | <b>1,020</b>  | 115  | 106  | 97   | 87   | 78   | 69   | 60   | 51   | 41   | 32  | 25  |
| <b>1,020</b>      | <b>1,030</b>  | 117  | 107  | 98   | 89   | 80   | 70   | 61   | 52   | 43   | 34  | 26  |
| <b>1,030</b>      | <b>1,040</b>  | 118  | 109  | 100  | 90   | 81   | 72   | 63   | 54   | 44   | 35  | 27  |
| <b>1,040</b>      | <b>1,050</b>  | 120  | 110  | 101  | 92   | 83   | 73   | 64   | 55   | 46   | 37  | 28  |
| <b>1,050</b>      | <b>1,060</b>  | 121  | 112  | 103  | 93   | 84   | 75   | 66   | 57   | 47   | 38  | 29  |
| <b>1,060</b>      | <b>1,070</b>  | 123  | 113  | 104  | 95   | 86   | 76   | 67   | 58   | 49   | 40  | 30  |
| <b>1,070</b>      | <b>1,080</b>  | 124  | 115  | 106  | 96   | 87   | 78   | 69   | 60   | 50   | 41  | 32  |
| <b>1,080</b>      | <b>1,090</b>  | 126  | 116  | 107  | 98   | 89   | 79   | 70   | 61   | 52   | 43  | 33  |
| <b>1,090</b>      | <b>1,100</b>  | 127  | 118  | 109  | 99   | 90   | 81   | 72   | 63   | 53   | 44  | 35  |
| <b>1,100</b>      | <b>1,110</b>  | 129  | 119  | 110  | 101  | 92   | 82   | 73   | 64   | 55   | 46  | 36  |
| <b>1,110</b>      | <b>1,120</b>  | 130  | 121  | 112  | 102  | 93   | 84   | 75   | 66   | 56   | 47  | 38  |
| <b>1,120</b>      | <b>1,130</b>  | 132  | 122  | 113  | 104  | 95   | 85   | 76   | 67   | 58   | 49  | 39  |
| <b>1,130</b>      | <b>1,140</b>  | 133  | 124  | 115  | 105  | 96   | 87   | 78   | 69   | 59   | 50  | 41  |
| <b>1,140</b>      | <b>1,150</b>  | 135  | 125  | 116  | 107  | 98   | 88   | 79   | 70   | 61   | 52  | 42  |
| <b>1,150</b>      | <b>1,160</b>  | 136  | 127  | 118  | 108  | 99   | 90   | 81   | 72   | 62   | 53  | 44  |
| <b>1,160</b>      | <b>1,170</b>  | 138  | 128  | 119  | 110  | 101  | 91   | 82   | 73   | 64   | 55  | 45  |
| <b>1,170</b>      | <b>1,180</b>  | 139  | 130  | 121  | 111  | 102  | 93   | 84   | 75   | 65   | 56  | 47  |
| <b>1,180</b>      | <b>1,190</b>  | 141  | 131  | 122  | 113  | 104  | 94   | 85   | 76   | 67   | 58  | 48  |
| <b>1,190</b>      | <b>1,200</b>  | 142  | 133  | 124  | 114  | 105  | 96   | 87   | 78   | 68   | 59  | 50  |
| <b>1,200</b>      | <b>1,210</b>  | 144  | 134  | 125  | 116  | 107  | 97   | 88   | 79   | 70   | 61  | 51  |
| <b>1,210</b>      | <b>1,220</b>  | 145  | 136  | 127  | 117  | 108  | 99   | 90   | 81   | 71   | 62  | 53  |
| <b>1,220</b>      | <b>1,230</b>  | 147  | 137  | 128  | 119  | 110  | 100  | 91   | 82   | 73   | 64  | 54  |
| <b>1,230</b>      | <b>1,240</b>  | 148  | 139  | 130  | 120  | 111  | 102  | 93   | 84   | 74   | 65  | 56  |
| <b>1,240</b>      | <b>1,250</b>  | 150  | 140  | 131  | 122  | 113  | 103  | 94   | 85   | 76   | 67  | 57  |
| <b>1,250</b>      | <b>1,260</b>  | 151  | 142  | 133  | 123  | 114  | 105  | 96   | 87   | 77   | 68  | 59  |
| <b>1,260</b>      | <b>1,270</b>  | 153  | 143  | 134  | 125  | 116  | 106  | 97   | 88   | 79   | 70  | 60  |
| <b>1,270</b>      | <b>1,280</b>  | 154  | 145  | 136  | 126  | 117  | 108  | 99   | 90   | 80   | 71  | 62  |
| <b>1,280</b>      | <b>1,290</b>  | 157  | 146  | 137  | 128  | 119  | 109  | 100  | 91   | 82   | 73  | 63  |
| <b>1,290</b>      | <b>1,300</b>  | 159  | 148  | 139  | 129  | 120  | 111  | 102  | 93   | 83   | 74  | 65  |
| <b>1,300</b>      | <b>1,310</b>  | 162  | 149  | 140  | 131  | 122  | 112  | 103  | 94   | 85   | 76  | 66  |
| <b>1,310</b>      | <b>1,320</b>  | 164  | 151  | 142  | 132  | 123  | 114  | 105  | 96   | 86   | 77  | 68  |
| <b>1,320</b>      | <b>1,330</b>  | 167  | 152  | 143  | 134  | 125  | 115  | 106  | 97   | 88   | 79  | 69  |
| <b>1,330</b>      | <b>1,340</b>  | 169  | 154  | 145  | 135  | 126  | 117  | 108  | 99   | 89   | 80  | 71  |
| <b>1,340</b>      | <b>1,350</b>  | 172  | 156  | 146  | 137  | 128  | 118  | 109  | 100  | 91   | 82  | 72  |
| <b>1,350</b>      | <b>1,360</b>  | 174  | 159  | 148  | 138  | 129  | 120  | 111  | 102  | 92   | 83  | 74  |
| <b>1,360</b>      | <b>1,370</b>  | 177  | 161  | 149  | 140  | 131  | 121  | 112  | 103  | 94   | 85  | 75  |
| <b>1,370</b>      | <b>1,380</b>  | 179  | 164  | 151  | 141  | 132  | 123  | 114  | 105  | 95   | 86  | 77  |
| <b>1,380</b>      | <b>1,390</b>  | 182  | 166  | 152  | 143  | 134  | 124  | 115  | 106  | 97   | 88  | 78  |
| <b>1,390</b>      | <b>1,400</b>  | 184  | 169  | 154  | 144  | 135  | 126  | 117  | 108  | 98   | 89  | 80  |

**\$1,400 and over**

Use Table 1(b) for a **MARRIED** person on page 22. Also see the instructions on page 19.

**SINGLE Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2005)**

| If the wages are— |               | And the number of withholding allowances claimed is— |     |     |     |     |     |     |     |     |     |     |
|-------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least          | But less than | 0  | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |     |     |     |     |     |     |     |     |     |     |
| \$0               | \$105         | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 105               | 110           | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 110               | 115           | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 115               | 120           | 2  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 120               | 125           | 2  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 125               | 130           | 3  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 130               | 135           | 3  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 135               | 140           | 4  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 140               | 145           | 4  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 145               | 150           | 5  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 150               | 155           | 5  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 155               | 160           | 6  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 160               | 165           | 6  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 165               | 170           | 7  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 170               | 175           | 7  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 175               | 180           | 8  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 180               | 185           | 8  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 185               | 190           | 9  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 190               | 195           | 9  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 195               | 200           | 10   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 200               | 205           | 10   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 205               | 210           | 11   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 210               | 215           | 11   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 215               | 220           | 12   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 220               | 225           | 12   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 225               | 230           | 13   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 230               | 235           | 13   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 235               | 240           | 14   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 240               | 245           | 14   | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 245               | 250           | 15   | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 250               | 260           | 15   | 3   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 260               | 270           | 16   | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 270               | 280           | 17   | 5   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 280               | 290           | 18   | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 290               | 300           | 19   | 7   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 300               | 310           | 20   | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 310               | 320           | 21   | 9   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 320               | 330           | 22   | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 330               | 340           | 23   | 11  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 340               | 350           | 24   | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 350               | 360           | 25   | 13  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 360               | 370           | 26   | 14  | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 370               | 380           | 27   | 15  | 3   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 380               | 390           | 29   | 16  | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 390               | 400           | 30   | 17  | 5   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 400               | 410           | 32   | 18  | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 410               | 420           | 33   | 19  | 7   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 420               | 430           | 35   | 20  | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 430               | 440           | 36   | 21  | 9   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 440               | 450           | 38   | 22  | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 450               | 460           | 39   | 23  | 11  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 460               | 470           | 41   | 24  | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 470               | 480           | 42   | 25  | 13  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 480               | 490           | 44   | 26  | 14  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 490               | 500           | 45   | 27  | 15  | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 500               | 520           | 47   | 29  | 16  | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 520               | 540           | 50   | 32  | 18  | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 540               | 560           | 53   | 35  | 20  | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 560               | 580           | 56   | 38  | 22  | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 580               | 600           | 59   | 41  | 24  | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 600               | 620           | 62   | 44  | 26  | 14  | 2   | 0   | 0   | 0   | 0   | 0   | 0   |
| 620               | 640           | 65   | 47  | 29  | 16  | 4   | 0   | 0   | 0   | 0   | 0   | 0   |
| 640               | 660           | 68   | 50  | 32  | 18  | 6   | 0   | 0   | 0   | 0   | 0   | 0   |
| 660               | 680           | 71   | 53  | 35  | 20  | 8   | 0   | 0   | 0   | 0   | 0   | 0   |
| 680               | 700           | 74   | 56  | 38  | 22  | 10  | 0   | 0   | 0   | 0   | 0   | 0   |
| 700               | 720           | 77   | 59  | 41  | 24  | 12  | 0   | 0   | 0   | 0   | 0   | 0   |
| 720               | 740           | 80   | 62  | 44  | 26  | 14  | 1   | 0   | 0   | 0   | 0   | 0   |
| 740               | 760           | 83   | 65  | 47  | 28  | 16  | 3   | 0   | 0   | 0   | 0   | 0   |
| 760               | 780           | 86   | 68  | 50  | 31  | 18  | 5   | 0   | 0   | 0   | 0   | 0   |
| 780               | 800           | 89   | 71  | 53  | 34  | 20  | 7   | 0   | 0   | 0   | 0   | 0   |

**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |      |      |      |      |     |     |     |     |     |     |
|-------------------|---------------|--|------|------|------|------|-----|-----|-----|-----|-----|-----|
| At least          | But less than | 0  | 1    | 2    | 3    | 4    | 5   | 6   | 7   | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |      |      |      |      |     |     |     |     |     |     |
| <b>\$800</b>      | <b>\$820</b>  | \$92   | \$74 | \$56 | \$37 | \$22 | \$9 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <b>820</b>        | <b>840</b>    | 95   | 77   | 59   | 40   | 24   | 11  | 0   | 0   | 0   | 0   | 0   |
| <b>840</b>        | <b>860</b>    | 98   | 80   | 62   | 43   | 26   | 13  | 1   | 0   | 0   | 0   | 0   |
| <b>860</b>        | <b>880</b>    | 101  | 83   | 65   | 46   | 28   | 15  | 3   | 0   | 0   | 0   | 0   |
| <b>880</b>        | <b>900</b>    | 104  | 86   | 68   | 49   | 31   | 17  | 5   | 0   | 0   | 0   | 0   |
| <b>900</b>        | <b>920</b>    | 107  | 89   | 71   | 52   | 34   | 19  | 7   | 0   | 0   | 0   | 0   |
| <b>920</b>        | <b>940</b>    | 110  | 92   | 74   | 55   | 37   | 21  | 9   | 0   | 0   | 0   | 0   |
| <b>940</b>        | <b>960</b>    | 113  | 95   | 77   | 58   | 40   | 23  | 11  | 0   | 0   | 0   | 0   |
| <b>960</b>        | <b>980</b>    | 116  | 98   | 80   | 61   | 43   | 25  | 13  | 1   | 0   | 0   | 0   |
| <b>980</b>        | <b>1,000</b>  | 119  | 101  | 83   | 64   | 46   | 27  | 15  | 3   | 0   | 0   | 0   |
| <b>1,000</b>      | <b>1,020</b>  | 122  | 104  | 86   | 67   | 49   | 30  | 17  | 5   | 0   | 0   | 0   |
| <b>1,020</b>      | <b>1,040</b>  | 125  | 107  | 89   | 70   | 52   | 33  | 19  | 7   | 0   | 0   | 0   |
| <b>1,040</b>      | <b>1,060</b>  | 128  | 110  | 92   | 73   | 55   | 36  | 21  | 9   | 0   | 0   | 0   |
| <b>1,060</b>      | <b>1,080</b>  | 131  | 113  | 95   | 76   | 58   | 39  | 23  | 11  | 0   | 0   | 0   |
| <b>1,080</b>      | <b>1,100</b>  | 134  | 116  | 98   | 79   | 61   | 42  | 25  | 13  | 0   | 0   | 0   |
| <b>1,100</b>      | <b>1,120</b>  | 137  | 119  | 101  | 82   | 64   | 45  | 27  | 15  | 2   | 0   | 0   |
| <b>1,120</b>      | <b>1,140</b>  | 140  | 122  | 104  | 85   | 67   | 48  | 30  | 17  | 4   | 0   | 0   |
| <b>1,140</b>      | <b>1,160</b>  | 143  | 125  | 107  | 88   | 70   | 51  | 33  | 19  | 6   | 0   | 0   |
| <b>1,160</b>      | <b>1,180</b>  | 146  | 128  | 110  | 91   | 73   | 54  | 36  | 21  | 8   | 0   | 0   |
| <b>1,180</b>      | <b>1,200</b>  | 149  | 131  | 113  | 94   | 76   | 57  | 39  | 23  | 10  | 0   | 0   |
| <b>1,200</b>      | <b>1,220</b>  | 152  | 134  | 116  | 97   | 79   | 60  | 42  | 25  | 12  | 0   | 0   |
| <b>1,220</b>      | <b>1,240</b>  | 157  | 137  | 119  | 100  | 82   | 63  | 45  | 27  | 14  | 2   | 0   |
| <b>1,240</b>      | <b>1,260</b>  | 162  | 140  | 122  | 103  | 85   | 66  | 48  | 29  | 16  | 4   | 0   |
| <b>1,260</b>      | <b>1,280</b>  | 167  | 143  | 125  | 106  | 88   | 69  | 51  | 32  | 18  | 6   | 0   |
| <b>1,280</b>      | <b>1,300</b>  | 172  | 146  | 128  | 109  | 91   | 72  | 54  | 35  | 20  | 8   | 0   |
| <b>1,300</b>      | <b>1,320</b>  | 177  | 149  | 131  | 112  | 94   | 75  | 57  | 38  | 22  | 10  | 0   |
| <b>1,320</b>      | <b>1,340</b>  | 182  | 152  | 134  | 115  | 97   | 78  | 60  | 41  | 24  | 12  | 0   |
| <b>1,340</b>      | <b>1,360</b>  | 187  | 157  | 137  | 118  | 100  | 81  | 63  | 44  | 26  | 14  | 2   |
| <b>1,360</b>      | <b>1,380</b>  | 192  | 162  | 140  | 121  | 103  | 84  | 66  | 47  | 29  | 16  | 4   |
| <b>1,380</b>      | <b>1,400</b>  | 197  | 167  | 143  | 124  | 106  | 87  | 69  | 50  | 32  | 18  | 6   |
| <b>1,400</b>      | <b>1,420</b>  | 202  | 172  | 146  | 127  | 109  | 90  | 72  | 53  | 35  | 20  | 8   |
| <b>1,420</b>      | <b>1,440</b>  | 207  | 177  | 149  | 130  | 112  | 93  | 75  | 56  | 38  | 22  | 10  |
| <b>1,440</b>      | <b>1,460</b>  | 212  | 182  | 152  | 133  | 115  | 96  | 78  | 59  | 41  | 24  | 12  |
| <b>1,460</b>      | <b>1,480</b>  | 217  | 187  | 156  | 136  | 118  | 99  | 81  | 62  | 44  | 26  | 14  |
| <b>1,480</b>      | <b>1,500</b>  | 222  | 192  | 161  | 139  | 121  | 102 | 84  | 65  | 47  | 28  | 16  |
| <b>1,500</b>      | <b>1,520</b>  | 227  | 197  | 166  | 142  | 124  | 105 | 87  | 68  | 50  | 31  | 18  |
| <b>1,520</b>      | <b>1,540</b>  | 232  | 202  | 171  | 145  | 127  | 108 | 90  | 71  | 53  | 34  | 20  |
| <b>1,540</b>      | <b>1,560</b>  | 237  | 207  | 176  | 148  | 130  | 111 | 93  | 74  | 56  | 37  | 22  |
| <b>1,560</b>      | <b>1,580</b>  | 242  | 212  | 181  | 151  | 133  | 114 | 96  | 77  | 59  | 40  | 24  |
| <b>1,580</b>      | <b>1,600</b>  | 247  | 217  | 186  | 155  | 136  | 117 | 99  | 80  | 62  | 43  | 26  |
| <b>1,600</b>      | <b>1,620</b>  | 252  | 222  | 191  | 160  | 139  | 120 | 102 | 83  | 65  | 46  | 28  |
| <b>1,620</b>      | <b>1,640</b>  | 257  | 227  | 196  | 165  | 142  | 123 | 105 | 86  | 68  | 49  | 31  |
| <b>1,640</b>      | <b>1,660</b>  | 262  | 232  | 201  | 170  | 145  | 126 | 108 | 89  | 71  | 52  | 34  |
| <b>1,660</b>      | <b>1,680</b>  | 267  | 237  | 206  | 175  | 148  | 129 | 111 | 92  | 74  | 55  | 37  |
| <b>1,680</b>      | <b>1,700</b>  | 272  | 242  | 211  | 180  | 151  | 132 | 114 | 95  | 77  | 58  | 40  |
| <b>1,700</b>      | <b>1,720</b>  | 277  | 247  | 216  | 185  | 154  | 135 | 117 | 98  | 80  | 61  | 43  |
| <b>1,720</b>      | <b>1,740</b>  | 282  | 252  | 221  | 190  | 159  | 138 | 120 | 101 | 83  | 64  | 46  |
| <b>1,740</b>      | <b>1,760</b>  | 287  | 257  | 226  | 195  | 164  | 141 | 123 | 104 | 86  | 67  | 49  |
| <b>1,760</b>      | <b>1,780</b>  | 292  | 262  | 231  | 200  | 169  | 144 | 126 | 107 | 89  | 70  | 52  |
| <b>1,780</b>      | <b>1,800</b>  | 297  | 267  | 236  | 205  | 174  | 147 | 129 | 110 | 92  | 73  | 55  |
| <b>1,800</b>      | <b>1,820</b>  | 302  | 272  | 241  | 210  | 179  | 150 | 132 | 113 | 95  | 76  | 58  |
| <b>1,820</b>      | <b>1,840</b>  | 307  | 277  | 246  | 215  | 184  | 153 | 135 | 116 | 98  | 79  | 61  |
| <b>1,840</b>      | <b>1,860</b>  | 312  | 282  | 251  | 220  | 189  | 158 | 138 | 119 | 101 | 82  | 64  |
| <b>1,860</b>      | <b>1,880</b>  | 317  | 287  | 256  | 225  | 194  | 163 | 141 | 122 | 104 | 85  | 67  |
| <b>1,880</b>      | <b>1,900</b>  | 322  | 292  | 261  | 230  | 199  | 168 | 144 | 125 | 107 | 88  | 70  |
| <b>1,900</b>      | <b>1,920</b>  | 327  | 297  | 266  | 235  | 204  | 173 | 147 | 128 | 110 | 91  | 73  |
| <b>1,920</b>      | <b>1,940</b>  | 332  | 302  | 271  | 240  | 209  | 178 | 150 | 131 | 113 | 94  | 76  |
| <b>1,940</b>      | <b>1,960</b>  | 337  | 307  | 276  | 245  | 214  | 183 | 153 | 134 | 116 | 97  | 79  |
| <b>1,960</b>      | <b>1,980</b>  | 342  | 312  | 281  | 250  | 219  | 188 | 158 | 137 | 119 | 100 | 82  |
| <b>1,980</b>      | <b>2,000</b>  | 347  | 317  | 286  | 255  | 224  | 193 | 163 | 140 | 122 | 103 | 85  |
| <b>2,000</b>      | <b>2,020</b>  | 352  | 322  | 291  | 260  | 229  | 198 | 168 | 143 | 125 | 106 | 88  |
| <b>2,020</b>      | <b>2,040</b>  | 357  | 327  | 296  | 265  | 234  | 203 | 173 | 146 | 128 | 109 | 91  |
| <b>2,040</b>      | <b>2,060</b>  | 362  | 332  | 301  | 270  | 239  | 208 | 178 | 149 | 131 | 112 | 94  |
| <b>2,060</b>      | <b>2,080</b>  | 367  | 337  | 306  | 275  | 244  | 213 | 183 | 152 | 134 | 115 | 97  |
| <b>2,080</b>      | <b>2,100</b>  | 372  | 342  | 311  | 280  | 249  | 218 | 188 | 157 | 137 | 118 | 100 |

\$2,100 and over

Use Table 2(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2005)**

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

**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |       |      |      |      |      |      |      |      |     |     |
|-------------------|---------------|--|-------|------|------|------|------|------|------|------|-----|-----|
| At least          | But less than | 0  | 1     | 2    | 3    | 4    | 5    | 6    | 7    | 8    | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |       |      |      |      |      |      |      |      |     |     |
| \$1,380           | \$1,400       | \$134  | \$116 | \$97 | \$79 | \$60 | \$47 | \$34 | \$22 | \$10 | \$0 | \$0 |
| 1,400             | 1,420         | 137  | 119   | 100  | 82   | 63   | 49   | 36   | 24   | 12   | 0   | 0   |
| 1,420             | 1,440         | 140  | 122   | 103  | 85   | 66   | 51   | 38   | 26   | 14   | 1   | 0   |
| 1,440             | 1,460         | 143  | 125   | 106  | 88   | 69   | 53   | 40   | 28   | 16   | 3   | 0   |
| 1,460             | 1,480         | 146  | 128   | 109  | 91   | 72   | 55   | 42   | 30   | 18   | 5   | 0   |
| 1,480             | 1,500         | 149  | 131   | 112  | 94   | 75   | 57   | 44   | 32   | 20   | 7   | 0   |
| 1,500             | 1,520         | 152  | 134   | 115  | 97   | 78   | 60   | 46   | 34   | 22   | 9   | 0   |
| 1,520             | 1,540         | 155  | 137   | 118  | 100  | 81   | 63   | 48   | 36   | 24   | 11  | 0   |
| 1,540             | 1,560         | 158  | 140   | 121  | 103  | 84   | 66   | 50   | 38   | 26   | 13  | 1   |
| 1,560             | 1,580         | 161  | 143   | 124  | 106  | 87   | 69   | 52   | 40   | 28   | 15  | 3   |
| 1,580             | 1,600         | 164  | 146   | 127  | 109  | 90   | 72   | 54   | 42   | 30   | 17  | 5   |
| 1,600             | 1,620         | 167  | 149   | 130  | 112  | 93   | 75   | 57   | 44   | 32   | 19  | 7   |
| 1,620             | 1,640         | 170  | 152   | 133  | 115  | 96   | 78   | 60   | 46   | 34   | 21  | 9   |
| 1,640             | 1,660         | 173  | 155   | 136  | 118  | 99   | 81   | 63   | 48   | 36   | 23  | 11  |
| 1,660             | 1,680         | 176  | 158   | 139  | 121  | 102  | 84   | 66   | 50   | 38   | 25  | 13  |
| 1,680             | 1,700         | 179  | 161   | 142  | 124  | 105  | 87   | 69   | 52   | 40   | 27  | 15  |
| 1,700             | 1,720         | 182  | 164   | 145  | 127  | 108  | 90   | 72   | 54   | 42   | 29  | 17  |
| 1,720             | 1,740         | 185  | 167   | 148  | 130  | 111  | 93   | 75   | 56   | 44   | 31  | 19  |
| 1,740             | 1,760         | 188  | 170   | 151  | 133  | 114  | 96   | 78   | 59   | 46   | 33  | 21  |
| 1,760             | 1,780         | 191  | 173   | 154  | 136  | 117  | 99   | 81   | 62   | 48   | 35  | 23  |
| 1,780             | 1,800         | 194  | 176   | 157  | 139  | 120  | 102  | 84   | 65   | 50   | 37  | 25  |
| 1,800             | 1,820         | 197  | 179   | 160  | 142  | 123  | 105  | 87   | 68   | 52   | 39  | 27  |
| 1,820             | 1,840         | 200  | 182   | 163  | 145  | 126  | 108  | 90   | 71   | 54   | 41  | 29  |
| 1,840             | 1,860         | 203  | 185   | 166  | 148  | 129  | 111  | 93   | 74   | 56   | 43  | 31  |
| 1,860             | 1,880         | 206  | 188   | 169  | 151  | 132  | 114  | 96   | 77   | 59   | 45  | 33  |
| 1,880             | 1,900         | 209  | 191   | 172  | 154  | 135  | 117  | 99   | 80   | 62   | 47  | 35  |
| 1,900             | 1,920         | 212  | 194   | 175  | 157  | 138  | 120  | 102  | 83   | 65   | 49  | 37  |
| 1,920             | 1,940         | 215  | 197   | 178  | 160  | 141  | 123  | 105  | 86   | 68   | 51  | 39  |
| 1,940             | 1,960         | 218  | 200   | 181  | 163  | 144  | 126  | 108  | 89   | 71   | 53  | 41  |
| 1,960             | 1,980         | 221  | 203   | 184  | 166  | 147  | 129  | 111  | 92   | 74   | 55  | 43  |
| 1,980             | 2,000         | 224  | 206   | 187  | 169  | 150  | 132  | 114  | 95   | 77   | 58  | 45  |
| 2,000             | 2,020         | 227  | 209   | 190  | 172  | 153  | 135  | 117  | 98   | 80   | 61  | 47  |
| 2,020             | 2,040         | 230  | 212   | 193  | 175  | 156  | 138  | 120  | 101  | 83   | 64  | 49  |
| 2,040             | 2,060         | 233  | 215   | 196  | 178  | 159  | 141  | 123  | 104  | 86   | 67  | 51  |
| 2,060             | 2,080         | 236  | 218   | 199  | 181  | 162  | 144  | 126  | 107  | 89   | 70  | 53  |
| 2,080             | 2,100         | 239  | 221   | 202  | 184  | 165  | 147  | 129  | 110  | 92   | 73  | 55  |
| 2,100             | 2,120         | 242  | 224   | 205  | 187  | 168  | 150  | 132  | 113  | 95   | 76  | 58  |
| 2,120             | 2,140         | 245  | 227   | 208  | 190  | 171  | 153  | 135  | 116  | 98   | 79  | 61  |
| 2,140             | 2,160         | 248  | 230   | 211  | 193  | 174  | 156  | 138  | 119  | 101  | 82  | 64  |
| 2,160             | 2,180         | 251  | 233   | 214  | 196  | 177  | 159  | 141  | 122  | 104  | 85  | 67  |
| 2,180             | 2,200         | 254  | 236   | 217  | 199  | 180  | 162  | 144  | 125  | 107  | 88  | 70  |
| 2,200             | 2,220         | 257  | 239   | 220  | 202  | 183  | 165  | 147  | 128  | 110  | 91  | 73  |
| 2,220             | 2,240         | 260  | 242   | 223  | 205  | 186  | 168  | 150  | 131  | 113  | 94  | 76  |
| 2,240             | 2,260         | 263  | 245   | 226  | 208  | 189  | 171  | 153  | 134  | 116  | 97  | 79  |
| 2,260             | 2,280         | 266  | 248   | 229  | 211  | 192  | 174  | 156  | 137  | 119  | 100 | 82  |
| 2,280             | 2,300         | 269  | 251   | 232  | 214  | 195  | 177  | 159  | 140  | 122  | 103 | 85  |
| 2,300             | 2,320         | 272  | 254   | 235  | 217  | 198  | 180  | 162  | 143  | 125  | 106 | 88  |
| 2,320             | 2,340         | 275  | 257   | 238  | 220  | 201  | 183  | 165  | 146  | 128  | 109 | 91  |
| 2,340             | 2,360         | 278  | 260   | 241  | 223  | 204  | 186  | 168  | 149  | 131  | 112 | 94  |
| 2,360             | 2,380         | 281  | 263   | 244  | 226  | 207  | 189  | 171  | 152  | 134  | 115 | 97  |
| 2,380             | 2,400         | 284  | 266   | 247  | 229  | 210  | 192  | 174  | 155  | 137  | 118 | 100 |
| 2,400             | 2,420         | 287  | 269   | 250  | 232  | 213  | 195  | 177  | 158  | 140  | 121 | 103 |
| 2,420             | 2,440         | 290  | 272   | 253  | 235  | 216  | 198  | 180  | 161  | 143  | 124 | 106 |
| 2,440             | 2,460         | 293  | 275   | 256  | 238  | 219  | 201  | 183  | 164  | 146  | 127 | 109 |
| 2,460             | 2,480         | 296  | 278   | 259  | 241  | 222  | 204  | 186  | 167  | 149  | 130 | 112 |
| 2,480             | 2,500         | 299  | 281   | 262  | 244  | 225  | 207  | 189  | 170  | 152  | 133 | 115 |
| 2,500             | 2,520         | 302  | 284   | 265  | 247  | 228  | 210  | 192  | 173  | 155  | 136 | 118 |
| 2,520             | 2,540         | 305  | 287   | 268  | 250  | 231  | 213  | 195  | 176  | 158  | 139 | 121 |
| 2,540             | 2,560         | 309  | 290   | 271  | 253  | 234  | 216  | 198  | 179  | 161  | 142 | 124 |
| 2,560             | 2,580         | 314  | 293   | 274  | 256  | 237  | 219  | 201  | 182  | 164  | 145 | 127 |
| 2,580             | 2,600         | 319  | 296   | 277  | 259  | 240  | 222  | 204  | 185  | 167  | 148 | 130 |
| 2,600             | 2,620         | 324  | 299   | 280  | 262  | 243  | 225  | 207  | 188  | 170  | 151 | 133 |
| 2,620             | 2,640         | 329  | 302   | 283  | 265  | 246  | 228  | 210  | 191  | 173  | 154 | 136 |
| 2,640             | 2,660         | 334  | 305   | 286  | 268  | 249  | 231  | 213  | 194  | 176  | 157 | 139 |
| 2,660             | 2,680         | 339  | 308   | 289  | 271  | 252  | 234  | 216  | 197  | 179  | 160 | 142 |
| 2,680             | 2,700         | 344  | 313   | 292  | 274  | 255  | 237  | 219  | 200  | 182  | 163 | 145 |

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 22. Also see the instructions on page 19.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2005)**

| If the wages are— |               | And the number of withholding allowances claimed is— |     |     |     |     |     |     |     |     |     |     |
|-------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least          | But less than | 0  | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |     |     |     |     |     |     |     |     |     |     |
| \$0               | \$115         | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 115               | 120           | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 120               | 125           | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 125               | 130           | 2  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 130               | 135           | 2  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 135               | 140           | 3  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 140               | 145           | 3  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 145               | 150           | 4  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 150               | 155           | 4  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 155               | 160           | 5  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 160               | 165           | 5  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 165               | 170           | 6  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 170               | 175           | 6  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 175               | 180           | 7  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 180               | 185           | 7  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 185               | 190           | 8  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 190               | 195           | 8  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 195               | 200           | 9  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 200               | 205           | 9  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 205               | 210           | 10   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 210               | 215           | 10   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 215               | 220           | 11   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 220               | 225           | 11   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 225               | 230           | 12   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 230               | 235           | 12   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 235               | 240           | 13   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 240               | 245           | 13   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 245               | 250           | 14   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 250               | 260           | 14   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 260               | 270           | 15   | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 270               | 280           | 16   | 3   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 280               | 290           | 17   | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 290               | 300           | 18   | 5   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 300               | 310           | 19   | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 310               | 320           | 20   | 7   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 320               | 330           | 21   | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 330               | 340           | 22   | 9   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 340               | 350           | 23   | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 350               | 360           | 24   | 11  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 360               | 370           | 25   | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 370               | 380           | 26   | 13  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 380               | 390           | 27   | 14  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 390               | 400           | 28   | 15  | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 400               | 410           | 29   | 16  | 3   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 410               | 420           | 31   | 17  | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 420               | 430           | 32   | 18  | 5   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 430               | 440           | 34   | 19  | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 440               | 450           | 35   | 20  | 7   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 450               | 460           | 37   | 21  | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 460               | 470           | 38   | 22  | 9   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 470               | 480           | 40   | 23  | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 480               | 490           | 41   | 24  | 11  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 490               | 500           | 43   | 25  | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 500               | 520           | 45   | 27  | 13  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 520               | 540           | 48   | 29  | 15  | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 540               | 560           | 51   | 31  | 17  | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 560               | 580           | 54   | 34  | 19  | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 580               | 600           | 57   | 37  | 21  | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 600               | 620           | 60   | 40  | 23  | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 620               | 640           | 63   | 43  | 25  | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 640               | 660           | 66   | 46  | 27  | 14  | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 660               | 680           | 69   | 49  | 29  | 16  | 3   | 0   | 0   | 0   | 0   | 0   | 0   |
| 680               | 700           | 72   | 52  | 32  | 18  | 5   | 0   | 0   | 0   | 0   | 0   | 0   |
| 700               | 720           | 75   | 55  | 35  | 20  | 7   | 0   | 0   | 0   | 0   | 0   | 0   |
| 720               | 740           | 78   | 58  | 38  | 22  | 9   | 0   | 0   | 0   | 0   | 0   | 0   |
| 740               | 760           | 81   | 61  | 41  | 24  | 11  | 0   | 0   | 0   | 0   | 0   | 0   |
| 760               | 780           | 84   | 64  | 44  | 26  | 13  | 0   | 0   | 0   | 0   | 0   | 0   |
| 780               | 800           | 87   | 67  | 47  | 28  | 15  | 1   | 0   | 0   | 0   | 0   | 0   |
| 800               | 820           | 90   | 70  | 50  | 30  | 17  | 3   | 0   | 0   | 0   | 0   | 0   |
| 820               | 840           | 93   | 73  | 53  | 33  | 19  | 5   | 0   | 0   | 0   | 0   | 0   |



**SINGLE Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |      |      |      |      |     |     |     |     |     |     |
|-------------------|---------------|--|------|------|------|------|-----|-----|-----|-----|-----|-----|
| At least          | But less than | 0  | 1    | 2    | 3    | 4    | 5   | 6   | 7   | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |      |      |      |      |     |     |     |     |     |     |
| <b>\$840</b>      | <b>\$860</b>  | \$96   | \$76 | \$56 | \$36 | \$21 | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <b>860</b>        | <b>880</b>    | 99   | 79   | 59   | 39   | 23   | 9   | 0   | 0   | 0   | 0   | 0   |
| <b>880</b>        | <b>900</b>    | 102  | 82   | 62   | 42   | 25   | 11  | 0   | 0   | 0   | 0   | 0   |
| <b>900</b>        | <b>920</b>    | 105  | 85   | 65   | 45   | 27   | 13  | 0   | 0   | 0   | 0   | 0   |
| <b>920</b>        | <b>940</b>    | 108  | 88   | 68   | 48   | 29   | 15  | 2   | 0   | 0   | 0   | 0   |
| <b>940</b>        | <b>960</b>    | 111  | 91   | 71   | 51   | 31   | 17  | 4   | 0   | 0   | 0   | 0   |
| <b>960</b>        | <b>980</b>    | 114  | 94   | 74   | 54   | 34   | 19  | 6   | 0   | 0   | 0   | 0   |
| <b>980</b>        | <b>1,000</b>  | 117  | 97   | 77   | 57   | 37   | 21  | 8   | 0   | 0   | 0   | 0   |
| <b>1,000</b>      | <b>1,020</b>  | 120  | 100  | 80   | 60   | 40   | 23  | 10  | 0   | 0   | 0   | 0   |
| <b>1,020</b>      | <b>1,040</b>  | 123  | 103  | 83   | 63   | 43   | 25  | 12  | 0   | 0   | 0   | 0   |
| <b>1,040</b>      | <b>1,060</b>  | 126  | 106  | 86   | 66   | 46   | 27  | 14  | 1   | 0   | 0   | 0   |
| <b>1,060</b>      | <b>1,080</b>  | 129  | 109  | 89   | 69   | 49   | 29  | 16  | 3   | 0   | 0   | 0   |
| <b>1,080</b>      | <b>1,100</b>  | 132  | 112  | 92   | 72   | 52   | 32  | 18  | 5   | 0   | 0   | 0   |
| <b>1,100</b>      | <b>1,120</b>  | 135  | 115  | 95   | 75   | 55   | 35  | 20  | 7   | 0   | 0   | 0   |
| <b>1,120</b>      | <b>1,140</b>  | 138  | 118  | 98   | 78   | 58   | 38  | 22  | 9   | 0   | 0   | 0   |
| <b>1,140</b>      | <b>1,160</b>  | 141  | 121  | 101  | 81   | 61   | 41  | 24  | 11  | 0   | 0   | 0   |
| <b>1,160</b>      | <b>1,180</b>  | 144  | 124  | 104  | 84   | 64   | 44  | 26  | 13  | 0   | 0   | 0   |
| <b>1,180</b>      | <b>1,200</b>  | 147  | 127  | 107  | 87   | 67   | 47  | 28  | 15  | 1   | 0   | 0   |
| <b>1,200</b>      | <b>1,220</b>  | 150  | 130  | 110  | 90   | 70   | 50  | 30  | 17  | 3   | 0   | 0   |
| <b>1,220</b>      | <b>1,240</b>  | 153  | 133  | 113  | 93   | 73   | 53  | 33  | 19  | 5   | 0   | 0   |
| <b>1,240</b>      | <b>1,260</b>  | 156  | 136  | 116  | 96   | 76   | 56  | 36  | 21  | 7   | 0   | 0   |
| <b>1,260</b>      | <b>1,280</b>  | 159  | 139  | 119  | 99   | 79   | 59  | 39  | 23  | 9   | 0   | 0   |
| <b>1,280</b>      | <b>1,300</b>  | 162  | 142  | 122  | 102  | 82   | 62  | 42  | 25  | 11  | 0   | 0   |
| <b>1,300</b>      | <b>1,320</b>  | 165  | 145  | 125  | 105  | 85   | 65  | 45  | 27  | 13  | 0   | 0   |
| <b>1,320</b>      | <b>1,340</b>  | 170  | 148  | 128  | 108  | 88   | 68  | 48  | 29  | 15  | 2   | 0   |
| <b>1,340</b>      | <b>1,360</b>  | 175  | 151  | 131  | 111  | 91   | 71  | 51  | 31  | 17  | 4   | 0   |
| <b>1,360</b>      | <b>1,380</b>  | 180  | 154  | 134  | 114  | 94   | 74  | 54  | 34  | 19  | 6   | 0   |
| <b>1,380</b>      | <b>1,400</b>  | 185  | 157  | 137  | 117  | 97   | 77  | 57  | 37  | 21  | 8   | 0   |
| <b>1,400</b>      | <b>1,420</b>  | 190  | 160  | 140  | 120  | 100  | 80  | 60  | 40  | 23  | 10  | 0   |
| <b>1,420</b>      | <b>1,440</b>  | 195  | 163  | 143  | 123  | 103  | 83  | 63  | 43  | 25  | 12  | 0   |
| <b>1,440</b>      | <b>1,460</b>  | 200  | 166  | 146  | 126  | 106  | 86  | 66  | 46  | 27  | 14  | 1   |
| <b>1,460</b>      | <b>1,480</b>  | 205  | 171  | 149  | 129  | 109  | 89  | 69  | 49  | 29  | 16  | 3   |
| <b>1,480</b>      | <b>1,500</b>  | 210  | 176  | 152  | 132  | 112  | 92  | 72  | 52  | 32  | 18  | 5   |
| <b>1,500</b>      | <b>1,520</b>  | 215  | 181  | 155  | 135  | 115  | 95  | 75  | 55  | 35  | 20  | 7   |
| <b>1,520</b>      | <b>1,540</b>  | 220  | 186  | 158  | 138  | 118  | 98  | 78  | 58  | 38  | 22  | 9   |
| <b>1,540</b>      | <b>1,560</b>  | 225  | 191  | 161  | 141  | 121  | 101 | 81  | 61  | 41  | 24  | 11  |
| <b>1,560</b>      | <b>1,580</b>  | 230  | 196  | 164  | 144  | 124  | 104 | 84  | 64  | 44  | 26  | 13  |
| <b>1,580</b>      | <b>1,600</b>  | 235  | 201  | 168  | 147  | 127  | 107 | 87  | 67  | 47  | 28  | 15  |
| <b>1,600</b>      | <b>1,620</b>  | 240  | 206  | 173  | 150  | 130  | 110 | 90  | 70  | 50  | 30  | 17  |
| <b>1,620</b>      | <b>1,640</b>  | 245  | 211  | 178  | 153  | 133  | 113 | 93  | 73  | 53  | 33  | 19  |
| <b>1,640</b>      | <b>1,660</b>  | 250  | 216  | 183  | 156  | 136  | 116 | 96  | 76  | 56  | 36  | 21  |
| <b>1,660</b>      | <b>1,680</b>  | 255  | 221  | 188  | 159  | 139  | 119 | 99  | 79  | 59  | 39  | 23  |
| <b>1,680</b>      | <b>1,700</b>  | 260  | 226  | 193  | 162  | 142  | 122 | 102 | 82  | 62  | 42  | 25  |
| <b>1,700</b>      | <b>1,720</b>  | 265  | 231  | 198  | 165  | 145  | 125 | 105 | 85  | 65  | 45  | 27  |
| <b>1,720</b>      | <b>1,740</b>  | 270  | 236  | 203  | 170  | 148  | 128 | 108 | 88  | 68  | 48  | 29  |
| <b>1,740</b>      | <b>1,760</b>  | 275  | 241  | 208  | 175  | 151  | 131 | 111 | 91  | 71  | 51  | 31  |
| <b>1,760</b>      | <b>1,780</b>  | 280  | 246  | 213  | 180  | 154  | 134 | 114 | 94  | 74  | 54  | 34  |
| <b>1,780</b>      | <b>1,800</b>  | 285  | 251  | 218  | 185  | 157  | 137 | 117 | 97  | 77  | 57  | 37  |
| <b>1,800</b>      | <b>1,820</b>  | 290  | 256  | 223  | 190  | 160  | 140 | 120 | 100 | 80  | 60  | 40  |
| <b>1,820</b>      | <b>1,840</b>  | 295  | 261  | 228  | 195  | 163  | 143 | 123 | 103 | 83  | 63  | 43  |
| <b>1,840</b>      | <b>1,860</b>  | 300  | 266  | 233  | 200  | 166  | 146 | 126 | 106 | 86  | 66  | 46  |
| <b>1,860</b>      | <b>1,880</b>  | 305  | 271  | 238  | 205  | 171  | 149 | 129 | 109 | 89  | 69  | 49  |
| <b>1,880</b>      | <b>1,900</b>  | 310  | 276  | 243  | 210  | 176  | 152 | 132 | 112 | 92  | 72  | 52  |
| <b>1,900</b>      | <b>1,920</b>  | 315  | 281  | 248  | 215  | 181  | 155 | 135 | 115 | 95  | 75  | 55  |
| <b>1,920</b>      | <b>1,940</b>  | 320  | 286  | 253  | 220  | 186  | 158 | 138 | 118 | 98  | 78  | 58  |
| <b>1,940</b>      | <b>1,960</b>  | 325  | 291  | 258  | 225  | 191  | 161 | 141 | 121 | 101 | 81  | 61  |
| <b>1,960</b>      | <b>1,980</b>  | 330  | 296  | 263  | 230  | 196  | 164 | 144 | 124 | 104 | 84  | 64  |
| <b>1,980</b>      | <b>2,000</b>  | 335  | 301  | 268  | 235  | 201  | 168 | 147 | 127 | 107 | 87  | 67  |
| <b>2,000</b>      | <b>2,020</b>  | 340  | 306  | 273  | 240  | 206  | 173 | 150 | 130 | 110 | 90  | 70  |
| <b>2,020</b>      | <b>2,040</b>  | 345  | 311  | 278  | 245  | 211  | 178 | 153 | 133 | 113 | 93  | 73  |
| <b>2,040</b>      | <b>2,060</b>  | 350  | 316  | 283  | 250  | 216  | 183 | 156 | 136 | 116 | 96  | 76  |
| <b>2,060</b>      | <b>2,080</b>  | 355  | 321  | 288  | 255  | 221  | 188 | 159 | 139 | 119 | 99  | 79  |
| <b>2,080</b>      | <b>2,100</b>  | 360  | 326  | 293  | 260  | 226  | 193 | 162 | 142 | 122 | 102 | 82  |
| <b>2,100</b>      | <b>2,120</b>  | 365  | 331  | 298  | 265  | 231  | 198 | 165 | 145 | 125 | 105 | 85  |
| <b>2,120</b>      | <b>2,140</b>  | 370  | 336  | 303  | 270  | 236  | 203 | 170 | 148 | 128 | 108 | 88  |

\$2,140 and over

Use Table 3(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2005)**

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

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2005)**

| If the wages are— |                | And the number of withholding allowances claimed is— |       |      |      |      |      |      |      |     |     |     |
|-------------------|----------------|--|-------|------|------|------|------|------|------|-----|-----|-----|
| At least          | But less than  | 0  | 1     | 2    | 3    | 4    | 5    | 6    | 7    | 8   | 9   | 10  |
|                   |                | The amount of income tax to be withheld is—          |       |      |      |      |      |      |      |     |     |     |
| <b>\$1,420</b>    | <b>\$1,440</b> | \$134  | \$114 | \$94 | \$74 | \$56 | \$43 | \$30 | \$16 | \$3 | \$0 | \$0 |
| <b>1,440</b>      | <b>1,460</b>   | 137  | 117   | 97   | 77   | 58   | 45   | 32   | 18   | 5   | 0   | 0   |
| <b>1,460</b>      | <b>1,480</b>   | 140  | 120   | 100  | 80   | 60   | 47   | 34   | 20   | 7   | 0   | 0   |
| <b>1,480</b>      | <b>1,500</b>   | 143  | 123   | 103  | 83   | 63   | 49   | 36   | 22   | 9   | 0   | 0   |
| <b>1,500</b>      | <b>1,520</b>   | 146  | 126   | 106  | 86   | 66   | 51   | 38   | 24   | 11  | 0   | 0   |
| <b>1,520</b>      | <b>1,540</b>   | 149  | 129   | 109  | 89   | 69   | 53   | 40   | 26   | 13  | 0   | 0   |
| <b>1,540</b>      | <b>1,560</b>   | 152  | 132   | 112  | 92   | 72   | 55   | 42   | 28   | 15  | 2   | 0   |
| <b>1,560</b>      | <b>1,580</b>   | 155  | 135   | 115  | 95   | 75   | 57   | 44   | 30   | 17  | 4   | 0   |
| <b>1,580</b>      | <b>1,600</b>   | 158  | 138   | 118  | 98   | 78   | 59   | 46   | 32   | 19  | 6   | 0   |
| <b>1,600</b>      | <b>1,620</b>   | 161  | 141   | 121  | 101  | 81   | 61   | 48   | 34   | 21  | 8   | 0   |
| <b>1,620</b>      | <b>1,640</b>   | 164  | 144   | 124  | 104  | 84   | 64   | 50   | 36   | 23  | 10  | 0   |
| <b>1,640</b>      | <b>1,660</b>   | 167  | 147   | 127  | 107  | 87   | 67   | 52   | 38   | 25  | 12  | 0   |
| <b>1,660</b>      | <b>1,680</b>   | 170  | 150   | 130  | 110  | 90   | 70   | 54   | 40   | 27  | 14  | 0   |
| <b>1,680</b>      | <b>1,700</b>   | 173  | 153   | 133  | 113  | 93   | 73   | 56   | 42   | 29  | 16  | 2   |
| <b>1,700</b>      | <b>1,720</b>   | 176  | 156   | 136  | 116  | 96   | 76   | 58   | 44   | 31  | 18  | 4   |
| <b>1,720</b>      | <b>1,740</b>   | 179  | 159   | 139  | 119  | 99   | 79   | 60   | 46   | 33  | 20  | 6   |
| <b>1,740</b>      | <b>1,760</b>   | 182  | 162   | 142  | 122  | 102  | 82   | 62   | 48   | 35  | 22  | 8   |
| <b>1,760</b>      | <b>1,780</b>   | 185  | 165   | 145  | 125  | 105  | 85   | 65   | 50   | 37  | 24  | 10  |
| <b>1,780</b>      | <b>1,800</b>   | 188  | 168   | 148  | 128  | 108  | 88   | 68   | 52   | 39  | 26  | 12  |
| <b>1,800</b>      | <b>1,820</b>   | 191  | 171   | 151  | 131  | 111  | 91   | 71   | 54   | 41  | 28  | 14  |
| <b>1,820</b>      | <b>1,840</b>   | 194  | 174   | 154  | 134  | 114  | 94   | 74   | 56   | 43  | 30  | 16  |
| <b>1,840</b>      | <b>1,860</b>   | 197  | 177   | 157  | 137  | 117  | 97   | 77   | 58   | 45  | 32  | 18  |
| <b>1,860</b>      | <b>1,880</b>   | 200  | 180   | 160  | 140  | 120  | 100  | 80   | 60   | 47  | 34  | 20  |
| <b>1,880</b>      | <b>1,900</b>   | 203  | 183   | 163  | 143  | 123  | 103  | 83   | 63   | 49  | 36  | 22  |
| <b>1,900</b>      | <b>1,920</b>   | 206  | 186   | 166  | 146  | 126  | 106  | 86   | 66   | 51  | 38  | 24  |
| <b>1,920</b>      | <b>1,940</b>   | 209  | 189   | 169  | 149  | 129  | 109  | 89   | 69   | 53  | 40  | 26  |
| <b>1,940</b>      | <b>1,960</b>   | 212  | 192   | 172  | 152  | 132  | 112  | 92   | 72   | 55  | 42  | 28  |
| <b>1,960</b>      | <b>1,980</b>   | 215  | 195   | 175  | 155  | 135  | 115  | 95   | 75   | 57  | 44  | 30  |
| <b>1,980</b>      | <b>2,000</b>   | 218  | 198   | 178  | 158  | 138  | 118  | 98   | 78   | 59  | 46  | 32  |
| <b>2,000</b>      | <b>2,020</b>   | 221  | 201   | 181  | 161  | 141  | 121  | 101  | 81   | 61  | 48  | 34  |
| <b>2,020</b>      | <b>2,040</b>   | 224  | 204   | 184  | 164  | 144  | 124  | 104  | 84   | 64  | 50  | 36  |
| <b>2,040</b>      | <b>2,060</b>   | 227  | 207   | 187  | 167  | 147  | 127  | 107  | 87   | 67  | 52  | 38  |
| <b>2,060</b>      | <b>2,080</b>   | 230  | 210   | 190  | 170  | 150  | 130  | 110  | 90   | 70  | 54  | 40  |
| <b>2,080</b>      | <b>2,100</b>   | 233  | 213   | 193  | 173  | 153  | 133  | 113  | 93   | 73  | 56  | 42  |
| <b>2,100</b>      | <b>2,120</b>   | 236  | 216   | 196  | 176  | 156  | 136  | 116  | 96   | 76  | 58  | 44  |
| <b>2,120</b>      | <b>2,140</b>   | 239  | 219   | 199  | 179  | 159  | 139  | 119  | 99   | 79  | 60  | 46  |
| <b>2,140</b>      | <b>2,160</b>   | 242  | 222   | 202  | 182  | 162  | 142  | 122  | 102  | 82  | 62  | 48  |
| <b>2,160</b>      | <b>2,180</b>   | 245  | 225   | 205  | 185  | 165  | 145  | 125  | 105  | 85  | 65  | 50  |
| <b>2,180</b>      | <b>2,200</b>   | 248  | 228   | 208  | 188  | 168  | 148  | 128  | 108  | 88  | 68  | 52  |
| <b>2,200</b>      | <b>2,220</b>   | 251  | 231   | 211  | 191  | 171  | 151  | 131  | 111  | 91  | 71  | 54  |
| <b>2,220</b>      | <b>2,240</b>   | 254  | 234   | 214  | 194  | 174  | 154  | 134  | 114  | 94  | 74  | 56  |
| <b>2,240</b>      | <b>2,260</b>   | 257  | 237   | 217  | 197  | 177  | 157  | 137  | 117  | 97  | 77  | 58  |
| <b>2,260</b>      | <b>2,280</b>   | 260  | 240   | 220  | 200  | 180  | 160  | 140  | 120  | 100 | 80  | 60  |
| <b>2,280</b>      | <b>2,300</b>   | 263  | 243   | 223  | 203  | 183  | 163  | 143  | 123  | 103 | 83  | 63  |
| <b>2,300</b>      | <b>2,320</b>   | 266  | 246   | 226  | 206  | 186  | 166  | 146  | 126  | 106 | 86  | 66  |
| <b>2,320</b>      | <b>2,340</b>   | 269  | 249   | 229  | 209  | 189  | 169  | 149  | 129  | 109 | 89  | 69  |
| <b>2,340</b>      | <b>2,360</b>   | 272  | 252   | 232  | 212  | 192  | 172  | 152  | 132  | 112 | 92  | 72  |
| <b>2,360</b>      | <b>2,380</b>   | 275  | 255   | 235  | 215  | 195  | 175  | 155  | 135  | 115 | 95  | 75  |
| <b>2,380</b>      | <b>2,400</b>   | 278  | 258   | 238  | 218  | 198  | 178  | 158  | 138  | 118 | 98  | 78  |
| <b>2,400</b>      | <b>2,420</b>   | 281  | 261   | 241  | 221  | 201  | 181  | 161  | 141  | 121 | 101 | 81  |
| <b>2,420</b>      | <b>2,440</b>   | 284  | 264   | 244  | 224  | 204  | 184  | 164  | 144  | 124 | 104 | 84  |
| <b>2,440</b>      | <b>2,460</b>   | 287  | 267   | 247  | 227  | 207  | 187  | 167  | 147  | 127 | 107 | 87  |
| <b>2,460</b>      | <b>2,480</b>   | 290  | 270   | 250  | 230  | 210  | 190  | 170  | 150  | 130 | 110 | 90  |
| <b>2,480</b>      | <b>2,500</b>   | 293  | 273   | 253  | 233  | 213  | 193  | 173  | 153  | 133 | 113 | 93  |
| <b>2,500</b>      | <b>2,520</b>   | 296  | 276   | 256  | 236  | 216  | 196  | 176  | 156  | 136 | 116 | 96  |
| <b>2,520</b>      | <b>2,540</b>   | 299  | 279   | 259  | 239  | 219  | 199  | 179  | 159  | 139 | 119 | 99  |
| <b>2,540</b>      | <b>2,560</b>   | 302  | 282   | 262  | 242  | 222  | 202  | 182  | 162  | 142 | 122 | 102 |
| <b>2,560</b>      | <b>2,580</b>   | 305  | 285   | 265  | 245  | 225  | 205  | 185  | 165  | 145 | 125 | 105 |
| <b>2,580</b>      | <b>2,600</b>   | 308  | 288   | 268  | 248  | 228  | 208  | 188  | 168  | 148 | 128 | 108 |
| <b>2,600</b>      | <b>2,620</b>   | 311  | 291   | 271  | 251  | 231  | 211  | 191  | 171  | 151 | 131 | 111 |
| <b>2,620</b>      | <b>2,640</b>   | 314  | 294   | 274  | 254  | 234  | 214  | 194  | 174  | 154 | 134 | 114 |
| <b>2,640</b>      | <b>2,660</b>   | 317  | 297   | 277  | 257  | 237  | 217  | 197  | 177  | 157 | 137 | 117 |
| <b>2,660</b>      | <b>2,680</b>   | 320  | 300   | 280  | 260  | 240  | 220  | 200  | 180  | 160 | 140 | 120 |
| <b>2,680</b>      | <b>2,700</b>   | 323  | 303   | 283  | 263  | 243  | 223  | 203  | 183  | 163 | 143 | 123 |
| <b>2,700</b>      | <b>2,720</b>   | 326  | 306   | 286  | 266  | 246  | 226  | 206  | 186  | 166 | 146 | 126 |
| <b>2,720</b>      | <b>2,740</b>   | 329  | 309   | 289  | 269  | 249  | 229  | 209  | 189  | 169 | 149 | 129 |

**\$2,740 and over**

Use Table 3(b) for a **MARRIED** person on page 22. Also see the instructions on page 19.

**SINGLE Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2005)**

| If the wages are— |               | And the number of withholding allowances claimed is— |     |     |     |     |     |     |     |     |     |     |
|-------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least          | But less than | 0  | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |     |     |     |     |     |     |     |     |     |     |
|                   |               | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0               | \$230         | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 230               | 240           | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 240               | 250           | 2  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 250               | 260           | 3  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 260               | 270           | 4  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 270               | 280           | 5  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 280               | 290           | 6  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 290               | 300           | 7  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 300               | 320           | 9  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 320               | 340           | 11   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 340               | 360           | 13   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 360               | 380           | 15   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 380               | 400           | 17   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 400               | 420           | 19   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 420               | 440           | 21   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 440               | 460           | 23   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 460               | 480           | 25   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 480               | 500           | 27   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 500               | 520           | 29   | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 520               | 540           | 31   | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 540               | 560           | 33   | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 560               | 580           | 35   | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 580               | 600           | 37   | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 600               | 640           | 40   | 13  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 640               | 680           | 44   | 17  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 680               | 720           | 48   | 21  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 720               | 760           | 52   | 25  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 760               | 800           | 56   | 29  | 3   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 800               | 840           | 60   | 33  | 7   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 840               | 880           | 66   | 37  | 11  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 880               | 920           | 72   | 41  | 15  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 920               | 960           | 78   | 45  | 19  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 960               | 1,000         | 84   | 49  | 23  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,000             | 1,040         | 90   | 53  | 27  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,040             | 1,080         | 96   | 57  | 31  | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,080             | 1,120         | 102  | 62  | 35  | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,120             | 1,160         | 108  | 68  | 39  | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,160             | 1,200         | 114  | 74  | 43  | 16  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,200             | 1,240         | 120  | 80  | 47  | 20  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,240             | 1,280         | 126  | 86  | 51  | 24  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,280             | 1,320         | 132  | 92  | 55  | 28  | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,320             | 1,360         | 138  | 98  | 59  | 32  | 5   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,360             | 1,400         | 144  | 104 | 64  | 36  | 9   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,400             | 1,440         | 150  | 110 | 70  | 40  | 13  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,440             | 1,480         | 156  | 116 | 76  | 44  | 17  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,480             | 1,520         | 162  | 122 | 82  | 48  | 21  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,520             | 1,560         | 168  | 128 | 88  | 52  | 25  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,560             | 1,600         | 174  | 134 | 94  | 56  | 29  | 3   | 0   | 0   | 0   | 0   | 0   |
| 1,600             | 1,640         | 180  | 140 | 100 | 60  | 33  | 7   | 0   | 0   | 0   | 0   | 0   |
| 1,640             | 1,680         | 186  | 146 | 106 | 66  | 37  | 11  | 0   | 0   | 0   | 0   | 0   |
| 1,680             | 1,720         | 192  | 152 | 112 | 72  | 41  | 15  | 0   | 0   | 0   | 0   | 0   |
| 1,720             | 1,760         | 198  | 158 | 118 | 78  | 45  | 19  | 0   | 0   | 0   | 0   | 0   |
| 1,760             | 1,800         | 204  | 164 | 124 | 84  | 49  | 23  | 0   | 0   | 0   | 0   | 0   |
| 1,800             | 1,840         | 210  | 170 | 130 | 90  | 53  | 27  | 0   | 0   | 0   | 0   | 0   |
| 1,840             | 1,880         | 216  | 176 | 136 | 96  | 57  | 31  | 4   | 0   | 0   | 0   | 0   |
| 1,880             | 1,920         | 222  | 182 | 142 | 102 | 62  | 35  | 8   | 0   | 0   | 0   | 0   |
| 1,920             | 1,960         | 228  | 188 | 148 | 108 | 68  | 39  | 12  | 0   | 0   | 0   | 0   |
| 1,960             | 2,000         | 234  | 194 | 154 | 114 | 74  | 43  | 16  | 0   | 0   | 0   | 0   |
| 2,000             | 2,040         | 240  | 200 | 160 | 120 | 80  | 47  | 20  | 0   | 0   | 0   | 0   |
| 2,040             | 2,080         | 246  | 206 | 166 | 126 | 86  | 51  | 24  | 0   | 0   | 0   | 0   |
| 2,080             | 2,120         | 252  | 212 | 172 | 132 | 92  | 55  | 28  | 1   | 0   | 0   | 0   |
| 2,120             | 2,160         | 258  | 218 | 178 | 138 | 98  | 59  | 32  | 5   | 0   | 0   | 0   |
| 2,160             | 2,200         | 264  | 224 | 184 | 144 | 104 | 64  | 36  | 9   | 0   | 0   | 0   |
| 2,200             | 2,240         | 270  | 230 | 190 | 150 | 110 | 70  | 40  | 13  | 0   | 0   | 0   |
| 2,240             | 2,280         | 276  | 236 | 196 | 156 | 116 | 76  | 44  | 17  | 0   | 0   | 0   |
| 2,280             | 2,320         | 282  | 242 | 202 | 162 | 122 | 82  | 48  | 21  | 0   | 0   | 0   |
| 2,320             | 2,360         | 288  | 248 | 208 | 168 | 128 | 88  | 52  | 25  | 0   | 0   | 0   |
| 2,360             | 2,400         | 294  | 254 | 214 | 174 | 134 | 94  | 56  | 29  | 3   | 0   | 0   |
| 2,400             | 2,440         | 300  | 260 | 220 | 180 | 140 | 100 | 60  | 33  | 7   | 0   | 0   |
| 2,440             | 2,480         | 306  | 266 | 226 | 186 | 146 | 106 | 66  | 37  | 11  | 0   | 0   |

**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |       |       |       |       |       |      |      |      |     |     |
|-------------------|---------------|--|-------|-------|-------|-------|-------|------|------|------|-----|-----|
| At least          | But less than | 0  | 1     | 2     | 3     | 4     | 5     | 6    | 7    | 8    | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |       |       |       |       |       |      |      |      |     |     |
| \$2,480           | \$2,520       | \$312  | \$272 | \$232 | \$192 | \$152 | \$112 | \$72 | \$41 | \$15 | \$0 | \$0 |
| 2,520             | 2,560         | 318  | 278   | 238   | 198   | 158   | 118   | 78   | 45   | 19   | 0   | 0   |
| 2,560             | 2,600         | 324  | 284   | 244   | 204   | 164   | 124   | 84   | 49   | 23   | 0   | 0   |
| 2,600             | 2,640         | 330  | 290   | 250   | 210   | 170   | 130   | 90   | 53   | 27   | 0   | 0   |
| 2,640             | 2,680         | 340  | 296   | 256   | 216   | 176   | 136   | 96   | 57   | 31   | 4   | 0   |
| 2,680             | 2,720         | 350  | 302   | 262   | 222   | 182   | 142   | 102  | 62   | 35   | 8   | 0   |
| 2,720             | 2,760         | 360  | 308   | 268   | 228   | 188   | 148   | 108  | 68   | 39   | 12  | 0   |
| 2,760             | 2,800         | 370  | 314   | 274   | 234   | 194   | 154   | 114  | 74   | 43   | 16  | 0   |
| 2,800             | 2,840         | 380  | 320   | 280   | 240   | 200   | 160   | 120  | 80   | 47   | 20  | 0   |
| 2,840             | 2,880         | 390  | 326   | 286   | 246   | 206   | 166   | 126  | 86   | 51   | 24  | 0   |
| 2,880             | 2,920         | 400  | 333   | 292   | 252   | 212   | 172   | 132  | 92   | 55   | 28  | 1   |
| 2,920             | 2,960         | 410  | 343   | 298   | 258   | 218   | 178   | 138  | 98   | 59   | 32  | 5   |
| 2,960             | 3,000         | 420  | 353   | 304   | 264   | 224   | 184   | 144  | 104  | 64   | 36  | 9   |
| 3,000             | 3,040         | 430  | 363   | 310   | 270   | 230   | 190   | 150  | 110  | 70   | 40  | 13  |
| 3,040             | 3,080         | 440  | 373   | 316   | 276   | 236   | 196   | 156  | 116  | 76   | 44  | 17  |
| 3,080             | 3,120         | 450  | 383   | 322   | 282   | 242   | 202   | 162  | 122  | 82   | 48  | 21  |
| 3,120             | 3,160         | 460  | 393   | 328   | 288   | 248   | 208   | 168  | 128  | 88   | 52  | 25  |
| 3,160             | 3,200         | 470  | 403   | 336   | 294   | 254   | 214   | 174  | 134  | 94   | 56  | 29  |
| 3,200             | 3,240         | 480  | 413   | 346   | 300   | 260   | 220   | 180  | 140  | 100  | 60  | 33  |
| 3,240             | 3,280         | 490  | 423   | 356   | 306   | 266   | 226   | 186  | 146  | 106  | 66  | 37  |
| 3,280             | 3,320         | 500  | 433   | 366   | 312   | 272   | 232   | 192  | 152  | 112  | 72  | 41  |
| 3,320             | 3,360         | 510  | 443   | 376   | 318   | 278   | 238   | 198  | 158  | 118  | 78  | 45  |
| 3,360             | 3,400         | 520  | 453   | 386   | 324   | 284   | 244   | 204  | 164  | 124  | 84  | 49  |
| 3,400             | 3,440         | 530  | 463   | 396   | 330   | 290   | 250   | 210  | 170  | 130  | 90  | 53  |
| 3,440             | 3,480         | 540  | 473   | 406   | 340   | 296   | 256   | 216  | 176  | 136  | 96  | 57  |
| 3,480             | 3,520         | 550  | 483   | 416   | 350   | 302   | 262   | 222  | 182  | 142  | 102 | 62  |
| 3,520             | 3,560         | 560  | 493   | 426   | 360   | 308   | 268   | 228  | 188  | 148  | 108 | 68  |
| 3,560             | 3,600         | 570  | 503   | 436   | 370   | 314   | 274   | 234  | 194  | 154  | 114 | 74  |
| 3,600             | 3,640         | 580  | 513   | 446   | 380   | 320   | 280   | 240  | 200  | 160  | 120 | 80  |
| 3,640             | 3,680         | 590  | 523   | 456   | 390   | 326   | 286   | 246  | 206  | 166  | 126 | 86  |
| 3,680             | 3,720         | 600  | 533   | 466   | 400   | 333   | 292   | 252  | 212  | 172  | 132 | 92  |
| 3,720             | 3,760         | 610  | 543   | 476   | 410   | 343   | 298   | 258  | 218  | 178  | 138 | 98  |
| 3,760             | 3,800         | 620  | 553   | 486   | 420   | 353   | 304   | 264  | 224  | 184  | 144 | 104 |
| 3,800             | 3,840         | 630  | 563   | 496   | 430   | 363   | 310   | 270  | 230  | 190  | 150 | 110 |
| 3,840             | 3,880         | 640  | 573   | 506   | 440   | 373   | 316   | 276  | 236  | 196  | 156 | 116 |
| 3,880             | 3,920         | 650  | 583   | 516   | 450   | 383   | 322   | 282  | 242  | 202  | 162 | 122 |
| 3,920             | 3,960         | 660  | 593   | 526   | 460   | 393   | 328   | 288  | 248  | 208  | 168 | 128 |
| 3,960             | 4,000         | 670  | 603   | 536   | 470   | 403   | 336   | 294  | 254  | 214  | 174 | 134 |
| 4,000             | 4,040         | 680  | 613   | 546   | 480   | 413   | 346   | 300  | 260  | 220  | 180 | 140 |
| 4,040             | 4,080         | 690  | 623   | 556   | 490   | 423   | 356   | 306  | 266  | 226  | 186 | 146 |
| 4,080             | 4,120         | 700  | 633   | 566   | 500   | 433   | 366   | 312  | 272  | 232  | 192 | 152 |
| 4,120             | 4,160         | 710  | 643   | 576   | 510   | 443   | 376   | 318  | 278  | 238  | 198 | 158 |
| 4,160             | 4,200         | 720  | 653   | 586   | 520   | 453   | 386   | 324  | 284  | 244  | 204 | 164 |
| 4,200             | 4,240         | 730  | 663   | 596   | 530   | 463   | 396   | 330  | 290  | 250  | 210 | 170 |
| 4,240             | 4,280         | 740  | 673   | 606   | 540   | 473   | 406   | 340  | 296  | 256  | 216 | 176 |
| 4,280             | 4,320         | 750  | 683   | 616   | 550   | 483   | 416   | 350  | 302  | 262  | 222 | 182 |
| 4,320             | 4,360         | 760  | 693   | 626   | 560   | 493   | 426   | 360  | 308  | 268  | 228 | 188 |
| 4,360             | 4,400         | 770  | 703   | 636   | 570   | 503   | 436   | 370  | 314  | 274  | 234 | 194 |
| 4,400             | 4,440         | 780  | 713   | 646   | 580   | 513   | 446   | 380  | 320  | 280  | 240 | 200 |
| 4,440             | 4,480         | 790  | 723   | 656   | 590   | 523   | 456   | 390  | 326  | 286  | 246 | 206 |
| 4,480             | 4,520         | 800  | 733   | 666   | 600   | 533   | 466   | 400  | 333  | 292  | 252 | 212 |
| 4,520             | 4,560         | 810  | 743   | 676   | 610   | 543   | 476   | 410  | 343  | 298  | 258 | 218 |
| 4,560             | 4,600         | 820  | 753   | 686   | 620   | 553   | 486   | 420  | 353  | 304  | 264 | 224 |
| 4,600             | 4,640         | 830  | 763   | 696   | 630   | 563   | 496   | 430  | 363  | 310  | 270 | 230 |
| 4,640             | 4,680         | 840  | 773   | 706   | 640   | 573   | 506   | 440  | 373  | 316  | 276 | 236 |
| 4,680             | 4,720         | 850  | 783   | 716   | 650   | 583   | 516   | 450  | 383  | 322  | 282 | 242 |
| 4,720             | 4,760         | 860  | 793   | 726   | 660   | 593   | 526   | 460  | 393  | 328  | 288 | 248 |
| 4,760             | 4,800         | 870  | 803   | 736   | 670   | 603   | 536   | 470  | 403  | 336  | 294 | 254 |
| 4,800             | 4,840         | 880  | 813   | 746   | 680   | 613   | 546   | 480  | 413  | 346  | 300 | 260 |
| 4,840             | 4,880         | 890  | 823   | 756   | 690   | 623   | 556   | 490  | 423  | 356  | 306 | 266 |
| 4,880             | 4,920         | 900  | 833   | 766   | 700   | 633   | 566   | 500  | 433  | 366  | 312 | 272 |
| 4,920             | 4,960         | 910  | 843   | 776   | 710   | 643   | 576   | 510  | 443  | 376  | 318 | 278 |
| 4,960             | 5,000         | 920  | 853   | 786   | 720   | 653   | 586   | 520  | 453  | 386  | 324 | 284 |
| 5,000             | 5,040         | 930  | 863   | 796   | 730   | 663   | 596   | 530  | 463  | 396  | 330 | 290 |
| 5,040             | 5,080         | 940  | 873   | 806   | 740   | 673   | 606   | 540  | 473  | 406  | 340 | 296 |

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2005)**

| If the wages are— |               | And the number of withholding allowances claimed is— |     |     |     |     |     |     |     |     |     |     |
|-------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least          | But less than | 0  | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |     |     |     |     |     |     |     |     |     |     |
|                   |               | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0               | \$540         | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 540               | 560           | 0  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 560               | 580           | 0  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 580               | 600           | 0  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 600               | 640           | 0  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 640               | 680           | 0  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 680               | 720           | 3  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 720               | 760           | 7  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 760               | 800           | 11   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 800               | 840           | 15   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 840               | 880           | 19   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 880               | 920           | 23   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 920               | 960           | 27   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 960               | 1,000         | 31   | 5   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,000             | 1,040         | 35   | 9   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,040             | 1,080         | 39   | 13  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,080             | 1,120         | 43   | 17  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,120             | 1,160         | 47   | 21  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,160             | 1,200         | 51   | 25  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,200             | 1,240         | 55   | 29  | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,240             | 1,280         | 59   | 33  | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,280             | 1,320         | 63   | 37  | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,320             | 1,360         | 67   | 41  | 14  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,360             | 1,400         | 71   | 45  | 18  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,400             | 1,440         | 75   | 49  | 22  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,440             | 1,480         | 79   | 53  | 26  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,480             | 1,520         | 83   | 57  | 30  | 3   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,520             | 1,560         | 87   | 61  | 34  | 7   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,560             | 1,600         | 91   | 65  | 38  | 11  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,600             | 1,640         | 95   | 69  | 42  | 15  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,640             | 1,680         | 99   | 73  | 46  | 19  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,680             | 1,720         | 103  | 77  | 50  | 23  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,720             | 1,760         | 107  | 81  | 54  | 27  | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,760             | 1,800         | 111  | 85  | 58  | 31  | 5   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,800             | 1,840         | 115  | 89  | 62  | 35  | 9   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,840             | 1,880         | 119  | 93  | 66  | 39  | 13  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,880             | 1,920         | 124  | 97  | 70  | 43  | 17  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,920             | 1,960         | 130  | 101 | 74  | 47  | 21  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,960             | 2,000         | 136  | 105 | 78  | 51  | 25  | 0   | 0   | 0   | 0   | 0   | 0   |
| 2,000             | 2,040         | 142  | 109 | 82  | 55  | 29  | 2   | 0   | 0   | 0   | 0   | 0   |
| 2,040             | 2,080         | 148  | 113 | 86  | 59  | 33  | 6   | 0   | 0   | 0   | 0   | 0   |
| 2,080             | 2,120         | 154  | 117 | 90  | 63  | 37  | 10  | 0   | 0   | 0   | 0   | 0   |
| 2,120             | 2,160         | 160  | 121 | 94  | 67  | 41  | 14  | 0   | 0   | 0   | 0   | 0   |
| 2,160             | 2,200         | 166  | 126 | 98  | 71  | 45  | 18  | 0   | 0   | 0   | 0   | 0   |
| 2,200             | 2,240         | 172  | 132 | 102 | 75  | 49  | 22  | 0   | 0   | 0   | 0   | 0   |
| 2,240             | 2,280         | 178  | 138 | 106 | 79  | 53  | 26  | 0   | 0   | 0   | 0   | 0   |
| 2,280             | 2,320         | 184  | 144 | 110 | 83  | 57  | 30  | 3   | 0   | 0   | 0   | 0   |
| 2,320             | 2,360         | 190  | 150 | 114 | 87  | 61  | 34  | 7   | 0   | 0   | 0   | 0   |
| 2,360             | 2,400         | 196  | 156 | 118 | 91  | 65  | 38  | 11  | 0   | 0   | 0   | 0   |
| 2,400             | 2,440         | 202  | 162 | 122 | 95  | 69  | 42  | 15  | 0   | 0   | 0   | 0   |
| 2,440             | 2,480         | 208  | 168 | 128 | 99  | 73  | 46  | 19  | 0   | 0   | 0   | 0   |
| 2,480             | 2,520         | 214  | 174 | 134 | 103 | 77  | 50  | 23  | 0   | 0   | 0   | 0   |
| 2,520             | 2,560         | 220  | 180 | 140 | 107 | 81  | 54  | 27  | 1   | 0   | 0   | 0   |
| 2,560             | 2,600         | 226  | 186 | 146 | 111 | 85  | 58  | 31  | 5   | 0   | 0   | 0   |
| 2,600             | 2,640         | 232  | 192 | 152 | 115 | 89  | 62  | 35  | 9   | 0   | 0   | 0   |
| 2,640             | 2,680         | 238  | 198 | 158 | 119 | 93  | 66  | 39  | 13  | 0   | 0   | 0   |
| 2,680             | 2,720         | 244  | 204 | 164 | 124 | 97  | 70  | 43  | 17  | 0   | 0   | 0   |
| 2,720             | 2,760         | 250  | 210 | 170 | 130 | 101 | 74  | 47  | 21  | 0   | 0   | 0   |
| 2,760             | 2,800         | 256  | 216 | 176 | 136 | 105 | 78  | 51  | 25  | 0   | 0   | 0   |
| 2,800             | 2,840         | 262  | 222 | 182 | 142 | 109 | 82  | 55  | 29  | 2   | 0   | 0   |
| 2,840             | 2,880         | 268  | 228 | 188 | 148 | 113 | 86  | 59  | 33  | 6   | 0   | 0   |
| 2,880             | 2,920         | 274  | 234 | 194 | 154 | 117 | 90  | 63  | 37  | 10  | 0   | 0   |
| 2,920             | 2,960         | 280  | 240 | 200 | 160 | 121 | 94  | 67  | 41  | 14  | 0   | 0   |
| 2,960             | 3,000         | 286  | 246 | 206 | 166 | 126 | 98  | 71  | 45  | 18  | 0   | 0   |
| 3,000             | 3,040         | 292  | 252 | 212 | 172 | 132 | 102 | 75  | 49  | 22  | 0   | 0   |
| 3,040             | 3,080         | 298  | 258 | 218 | 178 | 138 | 106 | 79  | 53  | 26  | 0   | 0   |
| 3,080             | 3,120         | 304  | 264 | 224 | 184 | 144 | 110 | 83  | 57  | 30  | 3   | 0   |
| 3,120             | 3,160         | 310  | 270 | 230 | 190 | 150 | 114 | 87  | 61  | 34  | 7   | 0   |
| 3,160             | 3,200         | 316  | 276 | 236 | 196 | 156 | 118 | 91  | 65  | 38  | 11  | 0   |
| 3,200             | 3,240         | 322  | 282 | 242 | 202 | 162 | 122 | 95  | 69  | 42  | 15  | 0   |

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |       |       |       |       |       |      |      |      |      |     |
|-------------------|---------------|--|-------|-------|-------|-------|-------|------|------|------|------|-----|
| At least          | But less than | 0  | 1     | 2     | 3     | 4     | 5     | 6    | 7    | 8    | 9    | 10  |
|                   |               | The amount of income tax to be withheld is—          |       |       |       |       |       |      |      |      |      |     |
| \$3,240           | \$3,280       | \$328  | \$288 | \$248 | \$208 | \$168 | \$128 | \$99 | \$73 | \$46 | \$19 | \$0 |
| 3,280             | 3,320         | 334  | 294   | 254   | 214   | 174   | 134   | 103  | 77   | 50   | 23   | 0   |
| 3,320             | 3,360         | 340  | 300   | 260   | 220   | 180   | 140   | 107  | 81   | 54   | 27   | 1   |
| 3,360             | 3,400         | 346  | 306   | 266   | 226   | 186   | 146   | 111  | 85   | 58   | 31   | 5   |
| 3,400             | 3,440         | 352  | 312   | 272   | 232   | 192   | 152   | 115  | 89   | 62   | 35   | 9   |
| 3,440             | 3,480         | 358  | 318   | 278   | 238   | 198   | 158   | 119  | 93   | 66   | 39   | 13  |
| 3,480             | 3,520         | 364  | 324   | 284   | 244   | 204   | 164   | 124  | 97   | 70   | 43   | 17  |
| 3,520             | 3,560         | 370  | 330   | 290   | 250   | 210   | 170   | 130  | 101  | 74   | 47   | 21  |
| 3,560             | 3,600         | 376  | 336   | 296   | 256   | 216   | 176   | 136  | 105  | 78   | 51   | 25  |
| 3,600             | 3,640         | 382  | 342   | 302   | 262   | 222   | 182   | 142  | 109  | 82   | 55   | 29  |
| 3,640             | 3,680         | 388  | 348   | 308   | 268   | 228   | 188   | 148  | 113  | 86   | 59   | 33  |
| 3,680             | 3,720         | 394  | 354   | 314   | 274   | 234   | 194   | 154  | 117  | 90   | 63   | 37  |
| 3,720             | 3,760         | 400  | 360   | 320   | 280   | 240   | 200   | 160  | 121  | 94   | 67   | 41  |
| 3,760             | 3,800         | 406  | 366   | 326   | 286   | 246   | 206   | 166  | 126  | 98   | 71   | 45  |
| 3,800             | 3,840         | 412  | 372   | 332   | 292   | 252   | 212   | 172  | 132  | 102  | 75   | 49  |
| 3,840             | 3,880         | 418  | 378   | 338   | 298   | 258   | 218   | 178  | 138  | 106  | 79   | 53  |
| 3,880             | 3,920         | 424  | 384   | 344   | 304   | 264   | 224   | 184  | 144  | 110  | 83   | 57  |
| 3,920             | 3,960         | 430  | 390   | 350   | 310   | 270   | 230   | 190  | 150  | 114  | 87   | 61  |
| 3,960             | 4,000         | 436  | 396   | 356   | 316   | 276   | 236   | 196  | 156  | 118  | 91   | 65  |
| 4,000             | 4,040         | 442  | 402   | 362   | 322   | 282   | 242   | 202  | 162  | 122  | 95   | 69  |
| 4,040             | 4,080         | 448  | 408   | 368   | 328   | 288   | 248   | 208  | 168  | 128  | 99   | 73  |
| 4,080             | 4,120         | 454  | 414   | 374   | 334   | 294   | 254   | 214  | 174  | 134  | 103  | 77  |
| 4,120             | 4,160         | 460  | 420   | 380   | 340   | 300   | 260   | 220  | 180  | 140  | 107  | 81  |
| 4,160             | 4,200         | 466  | 426   | 386   | 346   | 306   | 266   | 226  | 186  | 146  | 111  | 85  |
| 4,200             | 4,240         | 472  | 432   | 392   | 352   | 312   | 272   | 232  | 192  | 152  | 115  | 89  |
| 4,240             | 4,280         | 478  | 438   | 398   | 358   | 318   | 278   | 238  | 198  | 158  | 119  | 93  |
| 4,280             | 4,320         | 484  | 444   | 404   | 364   | 324   | 284   | 244  | 204  | 164  | 124  | 97  |
| 4,320             | 4,360         | 490  | 450   | 410   | 370   | 330   | 290   | 250  | 210  | 170  | 130  | 101 |
| 4,360             | 4,400         | 496  | 456   | 416   | 376   | 336   | 296   | 256  | 216  | 176  | 136  | 105 |
| 4,400             | 4,440         | 502  | 462   | 422   | 382   | 342   | 302   | 262  | 222  | 182  | 142  | 109 |
| 4,440             | 4,480         | 508  | 468   | 428   | 388   | 348   | 308   | 268  | 228  | 188  | 148  | 113 |
| 4,480             | 4,520         | 514  | 474   | 434   | 394   | 354   | 314   | 274  | 234  | 194  | 154  | 117 |
| 4,520             | 4,560         | 520  | 480   | 440   | 400   | 360   | 320   | 280  | 240  | 200  | 160  | 121 |
| 4,560             | 4,600         | 526  | 486   | 446   | 406   | 366   | 326   | 286  | 246  | 206  | 166  | 126 |
| 4,600             | 4,640         | 532  | 492   | 452   | 412   | 372   | 332   | 292  | 252  | 212  | 172  | 132 |
| 4,640             | 4,680         | 538  | 498   | 458   | 418   | 378   | 338   | 298  | 258  | 218  | 178  | 138 |
| 4,680             | 4,720         | 544  | 504   | 464   | 424   | 384   | 344   | 304  | 264  | 224  | 184  | 144 |
| 4,720             | 4,760         | 550  | 510   | 470   | 430   | 390   | 350   | 310  | 270  | 230  | 190  | 150 |
| 4,760             | 4,800         | 556  | 516   | 476   | 436   | 396   | 356   | 316  | 276  | 236  | 196  | 156 |
| 4,800             | 4,840         | 562  | 522   | 482   | 442   | 402   | 362   | 322  | 282  | 242  | 202  | 162 |
| 4,840             | 4,880         | 568  | 528   | 488   | 448   | 408   | 368   | 328  | 288  | 248  | 208  | 168 |
| 4,880             | 4,920         | 574  | 534   | 494   | 454   | 414   | 374   | 334  | 294  | 254  | 214  | 174 |
| 4,920             | 4,960         | 580  | 540   | 500   | 460   | 420   | 380   | 340  | 300  | 260  | 220  | 180 |
| 4,960             | 5,000         | 586  | 546   | 506   | 466   | 426   | 386   | 346  | 306  | 266  | 226  | 186 |
| 5,000             | 5,040         | 592  | 552   | 512   | 472   | 432   | 392   | 352  | 312  | 272  | 232  | 192 |
| 5,040             | 5,080         | 598  | 558   | 518   | 478   | 438   | 398   | 358  | 318  | 278  | 238  | 198 |
| 5,080             | 5,120         | 604  | 564   | 524   | 484   | 444   | 404   | 364  | 324  | 284  | 244  | 204 |
| 5,120             | 5,160         | 610  | 570   | 530   | 490   | 450   | 410   | 370  | 330  | 290  | 250  | 210 |
| 5,160             | 5,200         | 616  | 576   | 536   | 496   | 456   | 416   | 376  | 336  | 296  | 256  | 216 |
| 5,200             | 5,240         | 622  | 582   | 542   | 502   | 462   | 422   | 382  | 342  | 302  | 262  | 222 |
| 5,240             | 5,280         | 628  | 588   | 548   | 508   | 468   | 428   | 388  | 348  | 308  | 268  | 228 |
| 5,280             | 5,320         | 634  | 594   | 554   | 514   | 474   | 434   | 394  | 354  | 314  | 274  | 234 |
| 5,320             | 5,360         | 640  | 600   | 560   | 520   | 480   | 440   | 400  | 360  | 320  | 280  | 240 |
| 5,360             | 5,400         | 646  | 606   | 566   | 526   | 486   | 446   | 406  | 366  | 326  | 286  | 246 |
| 5,400             | 5,440         | 652  | 612   | 572   | 532   | 492   | 452   | 412  | 372  | 332  | 292  | 252 |
| 5,440             | 5,480         | 658  | 618   | 578   | 538   | 498   | 458   | 418  | 378  | 338  | 298  | 258 |
| 5,480             | 5,520         | 664  | 624   | 584   | 544   | 504   | 464   | 424  | 384  | 344  | 304  | 264 |
| 5,520             | 5,560         | 673  | 630   | 590   | 550   | 510   | 470   | 430  | 390  | 350  | 310  | 270 |
| 5,560             | 5,600         | 683  | 636   | 596   | 556   | 516   | 476   | 436  | 396  | 356  | 316  | 276 |
| 5,600             | 5,640         | 693  | 642   | 602   | 562   | 522   | 482   | 442  | 402  | 362  | 322  | 282 |
| 5,640             | 5,680         | 703  | 648   | 608   | 568   | 528   | 488   | 448  | 408  | 368  | 328  | 288 |
| 5,680             | 5,720         | 713  | 654   | 614   | 574   | 534   | 494   | 454  | 414  | 374  | 334  | 294 |
| 5,720             | 5,760         | 723  | 660   | 620   | 580   | 540   | 500   | 460  | 420  | 380  | 340  | 300 |
| 5,760             | 5,800         | 733  | 666   | 626   | 586   | 546   | 506   | 466  | 426  | 386  | 346  | 306 |
| 5,800             | 5,840         | 743  | 676   | 632   | 592   | 552   | 512   | 472  | 432  | 392  | 352  | 312 |
| 5,840             | 5,880         | 753  | 686   | 638   | 598   | 558   | 518   | 478  | 438  | 398  | 358  | 318 |

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 22. Also see the instructions on page 19.

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
**(For Wages Paid in 2005)**

| If the wages are— |               | And the number of withholding allowances claimed is— |     |     |     |     |     |     |     |     |     |     |
|-------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least          | But less than | 0  | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  |
|                   |               | The amount of income tax to be withheld is—          |     |     |     |     |     |     |     |     |     |     |
| \$0               | \$15          | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15                | 18            | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 18                | 21            | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 21                | 24            | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 24                | 27            | 2  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 27                | 30            | 2  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 30                | 33            | 2  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 33                | 36            | 2  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 36                | 39            | 3  | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 39                | 42            | 3  | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 42                | 45            | 4  | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 45                | 48            | 4  | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 48                | 51            | 5  | 3   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 51                | 54            | 5  | 3   | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 54                | 57            | 5  | 4   | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 57                | 60            | 6  | 4   | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 60                | 63            | 6  | 4   | 3   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 63                | 66            | 7  | 5   | 3   | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 66                | 69            | 7  | 5   | 4   | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 69                | 72            | 8  | 6   | 4   | 2   | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 72                | 75            | 8  | 6   | 4   | 3   | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 75                | 78            | 9  | 7   | 5   | 3   | 2   | 0   | 0   | 0   | 0   | 0   | 0   |
| 78                | 81            | 9  | 7   | 5   | 3   | 2   | 1   | 0   | 0   | 0   | 0   | 0   |
| 81                | 84            | 9  | 8   | 6   | 4   | 2   | 1   | 0   | 0   | 0   | 0   | 0   |
| 84                | 87            | 10   | 8   | 6   | 4   | 3   | 1   | 0   | 0   | 0   | 0   | 0   |
| 87                | 90            | 10   | 9   | 7   | 5   | 3   | 2   | 0   | 0   | 0   | 0   | 0   |
| 90                | 93            | 11   | 9   | 7   | 5   | 3   | 2   | 1   | 0   | 0   | 0   | 0   |
| 93                | 96            | 11   | 9   | 8   | 6   | 4   | 2   | 1   | 0   | 0   | 0   | 0   |
| 96                | 99            | 12   | 10  | 8   | 6   | 4   | 3   | 1   | 0   | 0   | 0   | 0   |
| 99                | 102           | 12   | 10  | 8   | 7   | 5   | 3   | 2   | 0   | 0   | 0   | 0   |
| 102               | 105           | 13   | 11  | 9   | 7   | 5   | 3   | 2   | 1   | 0   | 0   | 0   |
| 105               | 108           | 13   | 11  | 9   | 8   | 6   | 4   | 2   | 1   | 0   | 0   | 0   |
| 108               | 111           | 14   | 12  | 10  | 8   | 6   | 4   | 3   | 1   | 0   | 0   | 0   |
| 111               | 114           | 14   | 12  | 10  | 8   | 7   | 5   | 3   | 2   | 0   | 0   | 0   |
| 114               | 117           | 14   | 13  | 11  | 9   | 7   | 5   | 3   | 2   | 1   | 0   | 0   |
| 117               | 120           | 15   | 13  | 11  | 9   | 7   | 6   | 4   | 2   | 1   | 0   | 0   |
| 120               | 123           | 15   | 13  | 12  | 10  | 8   | 6   | 4   | 3   | 1   | 0   | 0   |
| 123               | 126           | 16   | 14  | 12  | 10  | 8   | 7   | 5   | 3   | 2   | 0   | 0   |
| 126               | 129           | 17   | 14  | 13  | 11  | 9   | 7   | 5   | 3   | 2   | 1   | 0   |
| 129               | 132           | 18   | 15  | 13  | 11  | 9   | 7   | 6   | 4   | 2   | 1   | 0   |
| 132               | 135           | 18   | 15  | 13  | 12  | 10  | 8   | 6   | 4   | 2   | 1   | 0   |
| 135               | 138           | 19   | 16  | 14  | 12  | 10  | 8   | 6   | 5   | 3   | 2   | 0   |
| 138               | 141           | 20   | 17  | 14  | 12  | 11  | 9   | 7   | 5   | 3   | 2   | 1   |
| 141               | 144           | 21   | 18  | 15  | 13  | 11  | 9   | 7   | 6   | 4   | 2   | 1   |
| 144               | 147           | 21   | 18  | 15  | 13  | 12  | 10  | 8   | 6   | 4   | 2   | 1   |
| 147               | 150           | 22   | 19  | 16  | 14  | 12  | 10  | 8   | 6   | 5   | 3   | 2   |
| 150               | 153           | 23   | 20  | 17  | 14  | 12  | 11  | 9   | 7   | 5   | 3   | 2   |
| 153               | 156           | 24   | 21  | 17  | 15  | 13  | 11  | 9   | 7   | 6   | 4   | 2   |
| 156               | 159           | 24   | 21  | 18  | 15  | 13  | 11  | 10  | 8   | 6   | 4   | 2   |
| 159               | 162           | 25   | 22  | 19  | 16  | 14  | 12  | 10  | 8   | 6   | 5   | 3   |
| 162               | 165           | 26   | 23  | 20  | 17  | 14  | 12  | 11  | 9   | 7   | 5   | 3   |
| 165               | 168           | 27   | 24  | 20  | 17  | 15  | 13  | 11  | 9   | 7   | 5   | 4   |
| 168               | 171           | 27   | 24  | 21  | 18  | 15  | 13  | 11  | 10  | 8   | 6   | 4   |
| 171               | 174           | 28   | 25  | 22  | 19  | 16  | 14  | 12  | 10  | 8   | 6   | 5   |
| 174               | 177           | 29   | 26  | 23  | 20  | 17  | 14  | 12  | 10  | 9   | 7   | 5   |
| 177               | 180           | 30   | 27  | 23  | 20  | 17  | 15  | 13  | 11  | 9   | 7   | 5   |
| 180               | 183           | 30   | 27  | 24  | 21  | 18  | 15  | 13  | 11  | 10  | 8   | 6   |
| 183               | 186           | 31   | 28  | 25  | 22  | 19  | 16  | 14  | 12  | 10  | 8   | 6   |
| 186               | 189           | 32   | 29  | 26  | 23  | 20  | 16  | 14  | 12  | 10  | 9   | 7   |
| 189               | 192           | 33   | 30  | 26  | 23  | 20  | 17  | 15  | 13  | 11  | 9   | 7   |
| 192               | 195           | 33   | 30  | 27  | 24  | 21  | 18  | 15  | 13  | 11  | 10  | 8   |
| 195               | 198           | 34   | 31  | 28  | 25  | 22  | 19  | 16  | 14  | 12  | 10  | 8   |
| 198               | 201           | 35   | 32  | 29  | 26  | 23  | 19  | 16  | 14  | 12  | 10  | 9   |
| 201               | 204           | 36   | 33  | 29  | 26  | 23  | 20  | 17  | 15  | 13  | 11  | 9   |
| 204               | 207           | 36   | 33  | 30  | 27  | 24  | 21  | 18  | 15  | 13  | 11  | 9   |
| 207               | 210           | 37   | 34  | 31  | 28  | 25  | 22  | 19  | 16  | 14  | 12  | 10  |
| 210               | 213           | 38   | 35  | 32  | 29  | 26  | 22  | 19  | 16  | 14  | 12  | 10  |
| 213               | 216           | 39   | 36  | 32  | 29  | 26  | 23  | 20  | 17  | 15  | 13  | 11  |
| 216               | 219           | 39   | 36  | 33  | 30  | 27  | 24  | 21  | 18  | 15  | 13  | 11  |
| 219               | 222           | 40   | 37  | 34  | 31  | 28  | 25  | 22  | 19  | 15  | 14  | 12  |



**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |      |      |      |      |      |      |      |      |      |      |
|-------------------|---------------|--|------|------|------|------|------|------|------|------|------|------|
| At least          | But less than | 0  | 1    | 2    | 3    | 4    | 5    | 6    | 7    | 8    | 9    | 10   |
|                   |               | The amount of income tax to be withheld is—          |      |      |      |      |      |      |      |      |      |      |
| <b>\$222</b>      | <b>\$225</b>  | \$41   | \$38 | \$35 | \$32 | \$29 | \$25 | \$22 | \$19 | \$16 | \$14 | \$12 |
| <b>225</b>        | <b>228</b>    | 42   | 39   | 35   | 32   | 29   | 26   | 23   | 20   | 17   | 14   | 13   |
| <b>228</b>        | <b>231</b>    | 42   | 39   | 36   | 33   | 30   | 27   | 24   | 21   | 18   | 15   | 13   |
| <b>231</b>        | <b>234</b>    | 43   | 40   | 37   | 34   | 31   | 28   | 25   | 22   | 18   | 15   | 14   |
| <b>234</b>        | <b>237</b>    | 44   | 41   | 38   | 35   | 32   | 28   | 25   | 22   | 19   | 16   | 14   |
| <b>237</b>        | <b>240</b>    | 45   | 42   | 38   | 35   | 32   | 29   | 26   | 23   | 20   | 17   | 14   |
| <b>240</b>        | <b>243</b>    | 45   | 42   | 39   | 36   | 33   | 30   | 27   | 24   | 21   | 18   | 15   |
| <b>243</b>        | <b>246</b>    | 46   | 43   | 40   | 37   | 34   | 31   | 28   | 25   | 21   | 18   | 15   |
| <b>246</b>        | <b>249</b>    | 47   | 44   | 41   | 38   | 35   | 31   | 28   | 25   | 22   | 19   | 16   |
| <b>249</b>        | <b>252</b>    | 48   | 45   | 41   | 38   | 35   | 32   | 29   | 26   | 23   | 20   | 17   |
| <b>252</b>        | <b>255</b>    | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 27   | 24   | 21   | 18   |
| <b>255</b>        | <b>258</b>    | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 28   | 24   | 21   | 18   |
| <b>258</b>        | <b>261</b>    | 50   | 47   | 44   | 41   | 38   | 34   | 31   | 28   | 25   | 22   | 19   |
| <b>261</b>        | <b>264</b>    | 51   | 48   | 44   | 41   | 38   | 35   | 32   | 29   | 26   | 23   | 20   |
| <b>264</b>        | <b>267</b>    | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 27   | 24   | 21   |
| <b>267</b>        | <b>270</b>    | 52   | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 27   | 24   | 21   |
| <b>270</b>        | <b>273</b>    | 53   | 50   | 47   | 44   | 41   | 37   | 34   | 31   | 28   | 25   | 22   |
| <b>273</b>        | <b>276</b>    | 54   | 51   | 47   | 44   | 41   | 38   | 35   | 32   | 29   | 26   | 23   |
| <b>276</b>        | <b>279</b>    | 55   | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 27   | 24   |
| <b>279</b>        | <b>282</b>    | 55   | 52   | 49   | 46   | 43   | 40   | 37   | 34   | 30   | 27   | 24   |
| <b>282</b>        | <b>285</b>    | 56   | 53   | 50   | 47   | 44   | 40   | 37   | 34   | 31   | 28   | 25   |
| <b>285</b>        | <b>288</b>    | 57   | 54   | 50   | 47   | 44   | 41   | 38   | 35   | 32   | 29   | 26   |
| <b>288</b>        | <b>291</b>    | 58   | 55   | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 27   |
| <b>291</b>        | <b>294</b>    | 59   | 55   | 52   | 49   | 46   | 43   | 40   | 37   | 33   | 30   | 27   |
| <b>294</b>        | <b>297</b>    | 60   | 56   | 53   | 50   | 47   | 43   | 40   | 37   | 34   | 31   | 28   |
| <b>297</b>        | <b>300</b>    | 61   | 57   | 54   | 50   | 47   | 44   | 41   | 38   | 35   | 32   | 29   |
| <b>300</b>        | <b>303</b>    | 61   | 58   | 54   | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   |
| <b>303</b>        | <b>306</b>    | 62   | 59   | 55   | 52   | 49   | 46   | 43   | 40   | 36   | 33   | 30   |
| <b>306</b>        | <b>309</b>    | 63   | 60   | 56   | 53   | 50   | 46   | 43   | 40   | 37   | 34   | 31   |
| <b>309</b>        | <b>312</b>    | 64   | 60   | 57   | 54   | 50   | 47   | 44   | 41   | 38   | 35   | 32   |
| <b>312</b>        | <b>315</b>    | 65   | 61   | 58   | 54   | 51   | 48   | 45   | 42   | 39   | 36   | 33   |
| <b>315</b>        | <b>318</b>    | 66   | 62   | 59   | 55   | 52   | 49   | 46   | 43   | 39   | 36   | 33   |
| <b>318</b>        | <b>321</b>    | 66   | 63   | 60   | 56   | 53   | 49   | 46   | 43   | 40   | 37   | 34   |
| <b>321</b>        | <b>324</b>    | 67   | 64   | 60   | 57   | 53   | 50   | 47   | 44   | 41   | 38   | 35   |
| <b>324</b>        | <b>327</b>    | 68   | 65   | 61   | 58   | 54   | 51   | 48   | 45   | 42   | 39   | 36   |
| <b>327</b>        | <b>330</b>    | 69   | 65   | 62   | 59   | 55   | 52   | 49   | 46   | 42   | 39   | 36   |
| <b>330</b>        | <b>333</b>    | 70   | 66   | 63   | 59   | 56   | 53   | 49   | 46   | 43   | 40   | 37   |
| <b>333</b>        | <b>336</b>    | 71   | 67   | 64   | 60   | 57   | 53   | 50   | 47   | 44   | 41   | 38   |
| <b>336</b>        | <b>339</b>    | 71   | 68   | 65   | 61   | 58   | 54   | 51   | 48   | 45   | 42   | 39   |
| <b>339</b>        | <b>341</b>    | 72   | 69   | 65   | 62   | 58   | 55   | 52   | 48   | 45   | 42   | 39   |
| <b>341</b>        | <b>343</b>    | 73   | 69   | 66   | 62   | 59   | 55   | 52   | 49   | 46   | 43   | 40   |
| <b>343</b>        | <b>345</b>    | 73   | 70   | 66   | 63   | 59   | 56   | 53   | 49   | 46   | 43   | 40   |
| <b>345</b>        | <b>347</b>    | 74   | 70   | 67   | 63   | 60   | 57   | 53   | 50   | 47   | 44   | 41   |
| <b>347</b>        | <b>349</b>    | 74   | 71   | 67   | 64   | 61   | 57   | 54   | 50   | 47   | 44   | 41   |
| <b>349</b>        | <b>351</b>    | 75   | 71   | 68   | 65   | 61   | 58   | 54   | 51   | 48   | 45   | 42   |
| <b>351</b>        | <b>353</b>    | 75   | 72   | 69   | 65   | 62   | 58   | 55   | 51   | 48   | 45   | 42   |
| <b>353</b>        | <b>355</b>    | 76   | 73   | 69   | 66   | 62   | 59   | 55   | 52   | 49   | 46   | 43   |
| <b>355</b>        | <b>357</b>    | 77   | 73   | 70   | 66   | 63   | 59   | 56   | 52   | 49   | 46   | 43   |
| <b>357</b>        | <b>359</b>    | 77   | 74   | 70   | 67   | 63   | 60   | 56   | 53   | 50   | 47   | 44   |
| <b>359</b>        | <b>361</b>    | 78   | 74   | 71   | 67   | 64   | 61   | 57   | 54   | 50   | 47   | 44   |
| <b>361</b>        | <b>363</b>    | 78   | 75   | 71   | 68   | 65   | 61   | 58   | 54   | 51   | 48   | 45   |
| <b>363</b>        | <b>365</b>    | 79   | 75   | 72   | 69   | 65   | 62   | 58   | 55   | 51   | 48   | 45   |
| <b>365</b>        | <b>367</b>    | 79   | 76   | 73   | 69   | 66   | 62   | 59   | 55   | 52   | 49   | 46   |
| <b>367</b>        | <b>369</b>    | 80   | 77   | 73   | 70   | 66   | 63   | 59   | 56   | 52   | 49   | 46   |
| <b>369</b>        | <b>371</b>    | 81   | 77   | 74   | 70   | 67   | 63   | 60   | 56   | 53   | 50   | 47   |
| <b>371</b>        | <b>373</b>    | 81   | 78   | 74   | 71   | 67   | 64   | 60   | 57   | 54   | 50   | 47   |
| <b>373</b>        | <b>375</b>    | 82   | 78   | 75   | 71   | 68   | 64   | 61   | 58   | 54   | 51   | 48   |
| <b>375</b>        | <b>377</b>    | 82   | 79   | 75   | 72   | 68   | 65   | 62   | 58   | 55   | 51   | 48   |
| <b>377</b>        | <b>379</b>    | 83   | 79   | 76   | 72   | 69   | 66   | 62   | 59   | 55   | 52   | 49   |
| <b>379</b>        | <b>381</b>    | 83   | 80   | 76   | 73   | 70   | 66   | 63   | 59   | 56   | 52   | 49   |
| <b>381</b>        | <b>383</b>    | 84   | 80   | 77   | 74   | 70   | 67   | 63   | 60   | 56   | 53   | 50   |
| <b>383</b>        | <b>385</b>    | 84   | 81   | 78   | 74   | 71   | 67   | 64   | 60   | 57   | 53   | 50   |
| <b>385</b>        | <b>387</b>    | 85   | 82   | 78   | 75   | 71   | 68   | 64   | 61   | 57   | 54   | 51   |
| <b>387</b>        | <b>389</b>    | 86   | 82   | 79   | 75   | 72   | 68   | 65   | 61   | 58   | 55   | 51   |
| <b>389</b>        | <b>391</b>    | 86   | 83   | 79   | 76   | 72   | 69   | 65   | 62   | 59   | 55   | 52   |

**\$391 and over**

Use Table 8(a) for a **SINGLE** person on page 23. Also see the instructions on page 19.

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
**(For Wages Paid in 2005)**

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

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2005)

| If the wages are— |               | And the number of withholding allowances claimed is— |      |      |      |      |      |      |      |      |      |     |
|-------------------|---------------|--|------|------|------|------|------|------|------|------|------|-----|
| At least          | But less than | 0  | 1    | 2    | 3    | 4    | 5    | 6    | 7    | 8    | 9    | 10  |
|                   |               | The amount of income tax to be withheld is—          |      |      |      |      |      |      |      |      |      |     |
| <b>\$234</b>      | <b>\$237</b>  | \$28   | \$26 | \$24 | \$22 | \$21 | \$19 | \$17 | \$15 | \$13 | \$11 | \$9 |
| <b>237</b>        | <b>240</b>    | 28   | 27   | 25   | 23   | 21   | 19   | 17   | 15   | 14   | 12   | 10  |
| <b>240</b>        | <b>243</b>    | 29   | 27   | 25   | 23   | 21   | 20   | 18   | 16   | 14   | 12   | 10  |
| <b>243</b>        | <b>246</b>    | 29   | 27   | 26   | 24   | 22   | 20   | 18   | 16   | 14   | 13   | 11  |
| <b>246</b>        | <b>249</b>    | 30   | 28   | 26   | 24   | 22   | 20   | 19   | 17   | 15   | 13   | 11  |
| <b>249</b>        | <b>252</b>    | 30   | 28   | 26   | 25   | 23   | 21   | 19   | 17   | 15   | 14   | 12  |
| <b>252</b>        | <b>255</b>    | 31   | 29   | 27   | 25   | 23   | 21   | 20   | 18   | 16   | 14   | 12  |
| <b>255</b>        | <b>258</b>    | 31   | 29   | 27   | 26   | 24   | 22   | 20   | 18   | 16   | 14   | 13  |
| <b>258</b>        | <b>261</b>    | 32   | 30   | 28   | 26   | 24   | 22   | 20   | 19   | 17   | 15   | 13  |
| <b>261</b>        | <b>264</b>    | 33   | 30   | 28   | 26   | 25   | 23   | 21   | 19   | 17   | 15   | 13  |
| <b>264</b>        | <b>267</b>    | 33   | 31   | 29   | 27   | 25   | 23   | 21   | 19   | 18   | 16   | 14  |
| <b>267</b>        | <b>270</b>    | 34   | 31   | 29   | 27   | 25   | 24   | 22   | 20   | 18   | 16   | 14  |
| <b>270</b>        | <b>273</b>    | 35   | 32   | 30   | 28   | 26   | 24   | 22   | 20   | 19   | 17   | 15  |
| <b>273</b>        | <b>276</b>    | 36   | 33   | 30   | 28   | 26   | 25   | 23   | 21   | 19   | 17   | 15  |
| <b>276</b>        | <b>279</b>    | 36   | 33   | 31   | 29   | 27   | 25   | 23   | 21   | 19   | 18   | 16  |
| <b>279</b>        | <b>282</b>    | 37   | 34   | 31   | 29   | 27   | 25   | 24   | 22   | 20   | 18   | 16  |
| <b>282</b>        | <b>285</b>    | 38   | 35   | 32   | 30   | 28   | 26   | 24   | 22   | 20   | 18   | 17  |
| <b>285</b>        | <b>288</b>    | 39   | 36   | 33   | 30   | 28   | 26   | 24   | 23   | 21   | 19   | 17  |
| <b>288</b>        | <b>291</b>    | 39   | 36   | 33   | 30   | 29   | 27   | 25   | 23   | 21   | 19   | 18  |
| <b>291</b>        | <b>294</b>    | 40   | 37   | 34   | 31   | 29   | 27   | 25   | 24   | 22   | 20   | 18  |
| <b>294</b>        | <b>297</b>    | 41   | 38   | 35   | 32   | 30   | 28   | 26   | 24   | 22   | 20   | 18  |
| <b>297</b>        | <b>300</b>    | 42   | 39   | 36   | 33   | 30   | 28   | 26   | 24   | 23   | 21   | 19  |
| <b>300</b>        | <b>303</b>    | 42   | 39   | 36   | 33   | 30   | 29   | 27   | 25   | 23   | 21   | 19  |
| <b>303</b>        | <b>306</b>    | 43   | 40   | 37   | 34   | 31   | 29   | 27   | 25   | 23   | 22   | 20  |
| <b>306</b>        | <b>309</b>    | 44   | 41   | 38   | 35   | 32   | 29   | 28   | 26   | 24   | 22   | 20  |
| <b>309</b>        | <b>312</b>    | 45   | 42   | 39   | 36   | 32   | 30   | 28   | 26   | 24   | 23   | 21  |
| <b>312</b>        | <b>315</b>    | 45   | 42   | 39   | 36   | 33   | 30   | 29   | 27   | 25   | 23   | 21  |
| <b>315</b>        | <b>318</b>    | 46   | 43   | 40   | 37   | 34   | 31   | 29   | 27   | 25   | 23   | 22  |
| <b>318</b>        | <b>321</b>    | 47   | 44   | 41   | 38   | 35   | 32   | 29   | 28   | 26   | 24   | 22  |
| <b>321</b>        | <b>324</b>    | 48   | 45   | 42   | 39   | 35   | 32   | 30   | 28   | 26   | 24   | 22  |
| <b>324</b>        | <b>327</b>    | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 28   | 27   | 25   | 23  |
| <b>327</b>        | <b>330</b>    | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 29   | 27   | 25   | 23  |
| <b>330</b>        | <b>333</b>    | 50   | 47   | 44   | 41   | 38   | 35   | 32   | 29   | 28   | 26   | 24  |
| <b>333</b>        | <b>336</b>    | 51   | 48   | 45   | 42   | 38   | 35   | 32   | 30   | 28   | 26   | 24  |
| <b>336</b>        | <b>339</b>    | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 28   | 27   | 25  |
| <b>339</b>        | <b>341</b>    | 52   | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 29   | 27   | 25  |
| <b>341</b>        | <b>343</b>    | 53   | 50   | 46   | 43   | 40   | 37   | 34   | 31   | 29   | 27   | 25  |
| <b>343</b>        | <b>345</b>    | 53   | 50   | 47   | 44   | 41   | 38   | 35   | 32   | 29   | 28   | 26  |
| <b>345</b>        | <b>347</b>    | 54   | 51   | 47   | 44   | 41   | 38   | 35   | 32   | 30   | 28   | 26  |
| <b>347</b>        | <b>349</b>    | 54   | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 28   | 26  |
| <b>349</b>        | <b>351</b>    | 55   | 52   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 28   | 27  |
| <b>351</b>        | <b>353</b>    | 55   | 52   | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 29   | 27  |
| <b>353</b>        | <b>355</b>    | 56   | 53   | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 29   | 27  |
| <b>355</b>        | <b>357</b>    | 56   | 53   | 50   | 47   | 44   | 41   | 38   | 35   | 32   | 29   | 28  |
| <b>357</b>        | <b>359</b>    | 57   | 54   | 50   | 47   | 44   | 41   | 38   | 35   | 32   | 30   | 28  |
| <b>359</b>        | <b>361</b>    | 57   | 54   | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 28  |
| <b>361</b>        | <b>363</b>    | 58   | 55   | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30   | 28  |
| <b>363</b>        | <b>365</b>    | 58   | 55   | 52   | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 29  |
| <b>365</b>        | <b>367</b>    | 59   | 56   | 52   | 49   | 46   | 43   | 40   | 37   | 34   | 31   | 29  |
| <b>367</b>        | <b>369</b>    | 59   | 56   | 53   | 50   | 47   | 44   | 41   | 38   | 35   | 31   | 29  |
| <b>369</b>        | <b>371</b>    | 60   | 57   | 53   | 50   | 47   | 44   | 41   | 38   | 35   | 32   | 30  |
| <b>371</b>        | <b>373</b>    | 60   | 57   | 54   | 51   | 48   | 45   | 42   | 39   | 36   | 32   | 30  |
| <b>373</b>        | <b>375</b>    | 61   | 58   | 54   | 51   | 48   | 45   | 42   | 39   | 36   | 33   | 30  |
| <b>375</b>        | <b>377</b>    | 61   | 58   | 55   | 52   | 49   | 46   | 43   | 40   | 37   | 33   | 31  |
| <b>377</b>        | <b>379</b>    | 62   | 59   | 55   | 52   | 49   | 46   | 43   | 40   | 37   | 34   | 31  |
| <b>379</b>        | <b>381</b>    | 62   | 59   | 56   | 53   | 50   | 47   | 44   | 41   | 38   | 34   | 31  |
| <b>381</b>        | <b>383</b>    | 63   | 60   | 56   | 53   | 50   | 47   | 44   | 41   | 38   | 35   | 32  |
| <b>383</b>        | <b>385</b>    | 63   | 60   | 57   | 54   | 51   | 48   | 45   | 42   | 39   | 35   | 32  |
| <b>385</b>        | <b>387</b>    | 64   | 61   | 57   | 54   | 51   | 48   | 45   | 42   | 39   | 36   | 33  |
| <b>387</b>        | <b>389</b>    | 64   | 61   | 58   | 55   | 52   | 49   | 46   | 43   | 40   | 36   | 33  |
| <b>389</b>        | <b>391</b>    | 65   | 62   | 58   | 55   | 52   | 49   | 46   | 43   | 40   | 37   | 34  |
| <b>391</b>        | <b>393</b>    | 65   | 62   | 59   | 56   | 53   | 50   | 47   | 44   | 41   | 37   | 34  |
| <b>393</b>        | <b>395</b>    | 66   | 63   | 59   | 56   | 53   | 50   | 47   | 44   | 41   | 38   | 35  |
| <b>395</b>        | <b>397</b>    | 66   | 63   | 60   | 57   | 54   | 51   | 48   | 45   | 42   | 38   | 35  |
| <b>397</b>        | <b>399</b>    | 67   | 64   | 60   | 57   | 54   | 51   | 48   | 45   | 42   | 39   | 36  |
| <b>399</b>        | <b>401</b>    | 67   | 64   | 61   | 58   | 55   | 52   | 49   | 46   | 43   | 39   | 36  |

\$401 and over

Use Table 8(b) for a **MARRIED** person on page 23. Also see the instructions on page 19.

**Tables for Percentage Method of Advance EIC Payments**  
(For Wages Paid in 2005)

**Table 1. WEEKLY Payroll Period**

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>                               |               |  | <b>(b) MARRIED Without Spouse Filing Certificate</b>                 |               |  | <b>(c) MARRIED With Both Spouses Filing Certificate</b>              |               |  |
|--|---------------|--|--|---------------|--|--|---------------|--|
| If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         |
| Over—  | But not over— |  | Over—  | But not over— |  | Over—  | But not over— |  |
| \$0  | \$150         | 20.40% of wages                              | \$0  | \$150         | 20.40% of wages                              | \$0  | \$75          | 20.40% of wages                              |
| \$150  | \$276         | \$31   | \$150  | \$314         | \$31   | \$75   | \$157         | \$15   |
| \$276  |               | \$31 less 9.588% of wages in excess of \$276 | \$314  |               | \$31 less 9.588% of wages in excess of \$314 | \$157  |               | \$15 less 9.588% of wages in excess of \$157 |

**Table 2. BIWEEKLY Payroll Period**

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>                               |               |  | <b>(b) MARRIED Without Spouse Filing Certificate</b>                 |               |  | <b>(c) MARRIED With Both Spouses Filing Certificate</b>              |               |  |
|--|---------------|--|--|---------------|--|--|---------------|--|
| If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         |
| Over—  | But not over— |  | Over—  | But not over— |  | Over—  | But not over— |  |
| \$0  | \$301         | 20.40% of wages                              | \$0  | \$301         | 20.40% of wages                              | \$0  | \$150         | 20.40% of wages                              |
| \$301  | \$552         | \$61   | \$301  | \$629         | \$61   | \$150  | \$314         | \$31   |
| \$552  |               | \$61 less 9.588% of wages in excess of \$552 | \$629  |               | \$61 less 9.588% of wages in excess of \$629 | \$314  |               | \$31 less 9.588% of wages in excess of \$314 |

**Table 3. SEMIMONTHLY Payroll Period**

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>                               |               |  | <b>(b) MARRIED Without Spouse Filing Certificate</b>                 |               |  | <b>(c) MARRIED With Both Spouses Filing Certificate</b>              |               |  |
|--|---------------|--|--|---------------|--|--|---------------|--|
| If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         |
| Over—  | But not over— |  | Over—  | But not over— |  | Over—  | But not over— |  |
| \$0  | \$326         | 20.40% of wages                              | \$0  | \$326         | 20.40% of wages                              | \$0  | \$163         | 20.40% of wages                              |
| \$326  | \$598         | \$67   | \$326  | \$682         | \$67   | \$163  | \$341         | \$33   |
| \$598  |               | \$67 less 9.588% of wages in excess of \$598 | \$682  |               | \$67 less 9.588% of wages in excess of \$682 | \$341  |               | \$33 less 9.588% of wages in excess of \$341 |

**Table 4. MONTHLY Payroll Period**

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>                               |               |   | <b>(b) MARRIED Without Spouse Filing Certificate</b>                 |               |   | <b>(c) MARRIED With Both Spouses Filing Certificate</b>              |               |  |
|--|---------------|---|--|---------------|---|--|---------------|--|
| If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:         |
| Over—  | But not over— |   | Over—  | But not over— |   | Over—  | But not over— |  |
| \$0  | \$652         | 20.40% of wages                                 | \$0  | \$652         | 20.40% of wages                                 | \$0  | \$326         | 20.40% of wages                              |
| \$652  | \$1,197       | \$133   | \$652  | \$1,364       | \$133   | \$326  | \$682         | \$67   |
| \$1,197  |               | \$133 less 9.588% of wages in excess of \$1,197 | \$1,364  |               | \$133 less 9.588% of wages in excess of \$1,364 | \$682  |               | \$67 less 9.588% of wages in excess of \$682 |

**Tables for Percentage Method of Advance EIC Payments (Continued)**  
(For Wages Paid in 2005)

**Table 5. QUARTERLY Payroll Period**

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>                               |               |   | <b>(b) MARRIED Without Spouse Filing Certificate</b>                 |               |   | <b>(c) MARRIED With Both Spouses Filing Certificate</b>              |               |   |
|--|---------------|---|--|---------------|---|--|---------------|---|
| If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            |
| Over—  | But not over— |   | Over—  | But not over— |   | Over—  | But not over— |   |
| \$0  | \$1,957       | 20.40% of wages                                 | \$0  | \$1,957       | 20.40% of wages                                 | \$0  | \$978         | 20.40% of wages                                 |
| \$1,957  | \$3,592       | \$399   | \$1,957  | \$4,092       | \$399   | \$978  | \$2,046       | \$200   |
| \$3,592  |               | \$399 less 9.588% of wages in excess of \$3,592 | \$4,092  |               | \$399 less 9.588% of wages in excess of \$4,092 | \$2,046  |               | \$200 less 9.588% of wages in excess of \$2,046 |

**Table 6. SEMIANNUAL Payroll Period**

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>                               |               |   | <b>(b) MARRIED Without Spouse Filing Certificate</b>                 |               |   | <b>(c) MARRIED With Both Spouses Filing Certificate</b>              |               |   |
|--|---------------|---|--|---------------|---|--|---------------|---|
| If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            |
| Over—  | But not over— |   | Over—  | But not over— |   | Over—  | But not over— |   |
| \$0  | \$3,915       | 20.40% of wages                                 | \$0  | \$3,915       | 20.40% of wages                                 | \$0  | \$1,957       | 20.40% of wages                                 |
| \$3,915  | \$7,185       | \$799   | \$3,915  | \$8,185       | \$799   | \$1,957  | \$4,092       | \$399   |
| \$7,185  |               | \$799 less 9.588% of wages in excess of \$7,185 | \$8,185  |               | \$799 less 9.588% of wages in excess of \$8,185 | \$4,092  |               | \$399 less 9.588% of wages in excess of \$4,092 |

**Table 7. ANNUAL Payroll Period**

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>                               |               |  | <b>(b) MARRIED Without Spouse Filing Certificate</b>                 |               |  | <b>(c) MARRIED With Both Spouses Filing Certificate</b>              |               |   |
|--|---------------|--|--|---------------|--|--|---------------|---|
| If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:               | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:               | If the amount of wages (before deducting withholding allowances) is: |               | The amount of payment to be made is:            |
| Over—  | But not over— |  | Over—  | But not over— |  | Over—  | But not over— |   |
| \$0  | \$7,830       | 20.40% of wages                                    | \$0  | \$7,830       | 20.40% of wages                                    | \$0  | \$3,915       | 20.40% of wages                                 |
| \$7,830  | \$14,370      | \$1,597  | \$7,830  | \$16,370      | \$1,597  | \$3,915  | \$8,185       | \$799   |
| \$14,370   |               | \$1,597 less 9.588% of wages in excess of \$14,370 | \$16,370   |               | \$1,597 less 9.588% of wages in excess of \$16,370 | \$8,185  |               | \$799 less 9.588% of wages in excess of \$8,185 |

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

| <b>(a) SINGLE or HEAD OF HOUSEHOLD</b>   |               |   | <b>(b) MARRIED Without Spouse Filing Certificate</b>   |               |   | <b>(c) MARRIED With Both Spouses Filing Certificate</b>  |               |   |
|--|---------------|---|--|---------------|---|--|---------------|---|
| If the wages divided by the number of days in such period (before deducting withholding allowances) are: |               | The amount of payment to be made is the following amount multiplied by the number of days in such period: | If the wages divided by the number of days in such period (before deducting withholding allowances) are: |               | The amount of payment to be made is the following amount multiplied by the number of days in such period: | If the wages divided by the number of days in such period (before deducting withholding allowances) are: |               | The amount of payment to be made is the following amount multiplied by the number of days in such period: |
| Over—  | But not over— |   | Over—  | But not over— |   | Over—  | But not over— |   |
| \$0  | \$30          | 20.40% of wages   | \$0  | \$30          | 20.40% of wages   | \$0  | \$15          | 20.40% of wages   |
| \$30   | \$55          | \$6   | \$30   | \$62          | \$6   | \$15   | \$31          | \$3   |
| \$55   |               | \$6 less 9.588% of wages in excess of \$55  | \$62   |               | \$6 less 9.588% of wages in excess of \$62  | \$31   |               | \$3 less 9.588% of wages in excess of \$31  |

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2005)**

**WEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$65     | \$70          | \$13               | \$130    | \$135         | \$27               | \$355    | \$365         | \$22               | \$485    | \$495         | \$10               |
| 5        | 10            | 1                  | 70       | 75            | 14                 | 135      | 140           | 28                 | 365      | 375           | 21                 | 495      | 505           | 9                  |
| 10       | 15            | 2                  | 75       | 80            | 15                 | 140      | 145           | 29                 | 375      | 385           | 20                 | 505      | 515           | 8                  |
| 15       | 20            | 3                  | 80       | 85            | 16                 | 145      | 150           | 30                 | 385      | 395           | 19                 | 515      | 525           | 7                  |
| 20       | 25            | 4                  | 85       | 90            | 17                 | 150      | 275           | 31                 | 395      | 405           | 18                 | 525      | 535           | 6                  |
| 25       | 30            | 5                  | 90       | 95            | 18                 | 275      | 285           | 30                 | 405      | 415           | 17                 | 535      | 545           | 5                  |
| 30       | 35            | 6                  | 95       | 100           | 19                 | 285      | 295           | 29                 | 415      | 425           | 16                 | 545      | 555           | 4                  |
| 35       | 40            | 7                  | 100      | 105           | 20                 | 295      | 305           | 28                 | 425      | 435           | 15                 | 555      | 565           | 3                  |
| 40       | 45            | 8                  | 105      | 110           | 21                 | 305      | 315           | 27                 | 435      | 445           | 15                 | 565      | 575           | 2                  |
| 45       | 50            | 9                  | 110      | 115           | 22                 | 315      | 325           | 26                 | 445      | 455           | 14                 | 575      | 585           | 1                  |
| 50       | 55            | 10                 | 115      | 120           | 23                 | 325      | 335           | 25                 | 455      | 465           | 13                 | 585      | ---           | 0                  |
| 55       | 60            | 11                 | 120      | 125           | 24                 | 335      | 345           | 24                 | 465      | 475           | 12                 |          |               |                    |
| 60       | 65            | 12                 | 125      | 130           | 26                 | 345      | 355           | 23                 | 475      | 485           | 11                 |          |               |                    |

**MARRIED Without Spouse Filing Certificate**

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$65     | \$70          | \$13               | \$130    | \$135         | \$27               | \$390    | \$400         | \$23               | \$520    | \$530         | \$10               |
| 5        | 10            | 1                  | 70       | 75            | 14                 | 135      | 140           | 28                 | 400      | 410           | 22                 | 530      | 540           | 9                  |
| 10       | 15            | 2                  | 75       | 80            | 15                 | 140      | 145           | 29                 | 410      | 420           | 21                 | 540      | 550           | 8                  |
| 15       | 20            | 3                  | 80       | 85            | 16                 | 145      | 150           | 30                 | 420      | 430           | 20                 | 550      | 560           | 7                  |
| 20       | 25            | 4                  | 85       | 90            | 17                 | 150      | 310           | 31                 | 430      | 440           | 19                 | 560      | 570           | 6                  |
| 25       | 30            | 5                  | 90       | 95            | 18                 | 310      | 320           | 30                 | 440      | 450           | 18                 | 570      | 580           | 5                  |
| 30       | 35            | 6                  | 95       | 100           | 19                 | 320      | 330           | 29                 | 450      | 460           | 17                 | 580      | 590           | 4                  |
| 35       | 40            | 7                  | 100      | 105           | 20                 | 330      | 340           | 28                 | 460      | 470           | 16                 | 590      | 600           | 3                  |
| 40       | 45            | 8                  | 105      | 110           | 21                 | 340      | 350           | 27                 | 470      | 480           | 15                 | 600      | 610           | 2                  |
| 45       | 50            | 9                  | 110      | 115           | 22                 | 350      | 360           | 26                 | 480      | 490           | 14                 | 610      | 620           | 1                  |
| 50       | 55            | 10                 | 115      | 120           | 23                 | 360      | 370           | 25                 | 490      | 500           | 13                 | 620      | ---           | 0                  |
| 55       | 60            | 11                 | 120      | 125           | 24                 | 370      | 380           | 24                 | 500      | 510           | 12                 |          |               |                    |
| 60       | 65            | 12                 | 125      | 130           | 26                 | 380      | 390           | 24                 | 510      | 520           | 11                 |          |               |                    |

**MARRIED With Both Spouses Filing Certificate**

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$35     | \$40          | \$7                | \$70     | \$75          | \$14               | \$205    | \$215         | \$10               | \$275    | \$285         | \$3                |
| 5        | 10            | 1                  | 40       | 45            | 8                  | 75       | 155           | 15                 | 215      | 225           | 9                  | 285      | 295           | 2                  |
| 10       | 15            | 2                  | 45       | 50            | 9                  | 155      | 165           | 15                 | 225      | 235           | 8                  | 295      | 305           | 1                  |
| 15       | 20            | 3                  | 50       | 55            | 10                 | 165      | 175           | 14                 | 235      | 245           | 7                  | 305      | ---           | 0                  |
| 20       | 25            | 4                  | 55       | 60            | 11                 | 175      | 185           | 13                 | 245      | 255           | 6                  |          |               |                    |
| 25       | 30            | 5                  | 60       | 65            | 12                 | 185      | 195           | 12                 | 255      | 265           | 5                  |          |               |                    |
| 30       | 35            | 6                  | 65       | 70            | 13                 | 195      | 205           | 11                 | 265      | 275           | 4                  |          |               |                    |

**BIWEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

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

(continued on next page)

## BIWEEKLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$250    | \$255         | \$51               | \$590    | \$600         | \$57               | \$740    | \$750         | \$43               | \$890    | \$900         | \$28               | \$1,040  | \$1,050       | \$14               |
| 255      | 260           | 52                 | 600      | 610           | 56                 | 750      | 760           | 42                 | 900      | 910           | 27                 | 1,050    | 1,060         | 13                 |
| 260      | 265           | 53                 | 610      | 620           | 55                 | 760      | 770           | 41                 | 910      | 920           | 26                 | 1,060    | 1,070         | 12                 |
| 265      | 270           | 54                 | 620      | 630           | 54                 | 770      | 780           | 40                 | 920      | 930           | 25                 | 1,070    | 1,080         | 11                 |
| 270      | 275           | 55                 | 630      | 640           | 53                 | 780      | 790           | 39                 | 930      | 940           | 24                 | 1,080    | 1,090         | 10                 |
| 275      | 280           | 56                 | 640      | 650           | 52                 | 790      | 800           | 38                 | 940      | 950           | 23                 | 1,090    | 1,100         | 9                  |
| 280      | 285           | 57                 | 650      | 660           | 51                 | 800      | 810           | 37                 | 950      | 960           | 22                 | 1,100    | 1,110         | 8                  |
| 285      | 290           | 58                 | 660      | 670           | 50                 | 810      | 820           | 36                 | 960      | 970           | 21                 | 1,110    | 1,120         | 7                  |
| 290      | 295           | 59                 | 670      | 680           | 49                 | 820      | 830           | 35                 | 970      | 980           | 20                 | 1,120    | 1,130         | 6                  |
| 295      | 300           | 60                 | 680      | 690           | 48                 | 830      | 840           | 34                 | 980      | 990           | 19                 | 1,130    | 1,140         | 5                  |
| 300      | 550           | 61                 | 690      | 700           | 47                 | 840      | 850           | 33                 | 990      | 1,000         | 19                 | 1,140    | 1,150         | 4                  |
| 550      | 560           | 61                 | 700      | 710           | 46                 | 850      | 860           | 32                 | 1,000    | 1,010         | 18                 | 1,150    | 1,160         | 3                  |
| 560      | 570           | 60                 | 710      | 720           | 45                 | 860      | 870           | 31                 | 1,010    | 1,020         | 17                 | 1,160    | 1,170         | 2                  |
| 570      | 580           | 59                 | 720      | 730           | 44                 | 870      | 880           | 30                 | 1,020    | 1,030         | 16                 | 1,170    | 1,180         | 1                  |
| 580      | 590           | 58                 | 730      | 740           | 43                 | 880      | 890           | 29                 | 1,030    | 1,040         | 15                 | 1,180    | - - -         | 0                  |

### MARRIED Without Spouse Filing Certificate

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

### MARRIED With Both Spouses Filing Certificate

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$65     | \$70          | \$13               | \$130    | \$135         | \$27               | \$390    | \$400         | \$23               | \$520    | \$530         | \$10               |
| 5        | 10            | 1                  | 70       | 75            | 14                 | 135      | 140           | 28                 | 400      | 410           | 22                 | 530      | 540           | 9                  |
| 10       | 15            | 2                  | 75       | 80            | 15                 | 140      | 145           | 29                 | 410      | 420           | 21                 | 540      | 550           | 8                  |
| 15       | 20            | 3                  | 80       | 85            | 16                 | 145      | 150           | 30                 | 420      | 430           | 20                 | 550      | 560           | 7                  |
| 20       | 25            | 4                  | 85       | 90            | 17                 | 150      | 310           | 31                 | 430      | 440           | 19                 | 560      | 570           | 6                  |
| 25       | 30            | 5                  | 90       | 95            | 18                 | 310      | 320           | 30                 | 440      | 450           | 18                 | 570      | 580           | 5                  |
| 30       | 35            | 6                  | 95       | 100           | 19                 | 320      | 330           | 29                 | 450      | 460           | 17                 | 580      | 590           | 4                  |
| 35       | 40            | 7                  | 100      | 105           | 20                 | 330      | 340           | 28                 | 460      | 470           | 16                 | 590      | 600           | 3                  |
| 40       | 45            | 8                  | 105      | 110           | 21                 | 340      | 350           | 27                 | 470      | 480           | 15                 | 600      | 610           | 2                  |
| 45       | 50            | 9                  | 110      | 115           | 22                 | 350      | 360           | 26                 | 480      | 490           | 14                 | 610      | 620           | 1                  |
| 50       | 55            | 10                 | 115      | 120           | 23                 | 360      | 370           | 25                 | 490      | 500           | 13                 | 620      | 630           | 1                  |
| 55       | 60            | 11                 | 120      | 125           | 24                 | 370      | 380           | 24                 | 500      | 510           | 12                 | 630      | - - -         | 0                  |
| 60       | 65            | 12                 | 125      | 130           | 26                 | 380      | 390           | 23                 | 510      | 520           | 11                 |          |               |                    |

## SEMIMONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$140    | \$145         | \$29               | \$280    | \$285         | \$57               | \$775    | \$785         | \$49               | \$1,055  | \$1,065       | \$22               |
| 5        | 10            | 1                  | 145      | 150           | 30                 | 285      | 290           | 58                 | 785      | 795           | 48                 | 1,065    | 1,075         | 21                 |
| 10       | 15            | 2                  | 150      | 155           | 31                 | 290      | 295           | 59                 | 795      | 805           | 47                 | 1,075    | 1,085         | 20                 |
| 15       | 20            | 3                  | 155      | 160           | 32                 | 295      | 300           | 60                 | 805      | 815           | 46                 | 1,085    | 1,095         | 19                 |
| 20       | 25            | 4                  | 160      | 165           | 33                 | 300      | 305           | 61                 | 815      | 825           | 45                 | 1,095    | 1,105         | 18                 |
| 25       | 30            | 5                  | 165      | 170           | 34                 | 305      | 310           | 62                 | 825      | 835           | 44                 | 1,105    | 1,115         | 17                 |
| 30       | 35            | 6                  | 170      | 175           | 35                 | 310      | 315           | 63                 | 835      | 845           | 43                 | 1,115    | 1,125         | 16                 |
| 35       | 40            | 7                  | 175      | 180           | 36                 | 315      | 320           | 64                 | 845      | 855           | 42                 | 1,125    | 1,135         | 15                 |
| 40       | 45            | 8                  | 180      | 185           | 37                 | 320      | 325           | 65                 | 855      | 865           | 41                 | 1,135    | 1,145         | 14                 |
| 45       | 50            | 9                  | 185      | 190           | 38                 | 325      | 330           | 66                 | 865      | 875           | 40                 | 1,145    | 1,155         | 13                 |
| 50       | 55            | 10                 | 190      | 195           | 39                 | 330      | 335           | 67                 | 875      | 885           | 39                 | 1,155    | 1,165         | 12                 |
| 55       | 60            | 11                 | 195      | 200           | 40                 | 335      | 340           | 68                 | 885      | 895           | 38                 | 1,165    | 1,175         | 11                 |
| 60       | 65            | 12                 | 200      | 205           | 41                 | 340      | 345           | 69                 | 895      | 905           | 37                 | 1,175    | 1,185         | 10                 |
| 65       | 70            | 13                 | 205      | 210           | 42                 | 345      | 350           | 70                 | 905      | 915           | 36                 | 1,185    | 1,195         | 9                  |
| 70       | 75            | 14                 | 210      | 215           | 43                 | 350      | 355           | 71                 | 915      | 925           | 35                 | 1,195    | 1,205         | 8                  |
| 75       | 80            | 15                 | 215      | 220           | 44                 | 355      | 360           | 72                 | 925      | 935           | 34                 | 1,205    | 1,215         | 7                  |
| 80       | 85            | 16                 | 220      | 225           | 45                 | 360      | 365           | 73                 | 935      | 945           | 33                 | 1,215    | 1,225         | 6                  |
| 85       | 90            | 17                 | 225      | 230           | 46                 | 365      | 370           | 74                 | 945      | 955           | 32                 | 1,225    | 1,235         | 6                  |
| 90       | 95            | 18                 | 230      | 235           | 47                 | 370      | 375           | 75                 | 955      | 965           | 31                 | 1,235    | 1,245         | 5                  |
| 95       | 100           | 19                 | 235      | 240           | 48                 | 375      | 380           | 76                 | 965      | 975           | 30                 | 1,245    | 1,255         | 4                  |
| 100      | 105           | 20                 | 240      | 245           | 49                 | 380      | 385           | 77                 | 975      | 985           | 29                 | 1,255    | 1,265         | 3                  |
| 105      | 110           | 21                 | 245      | 250           | 50                 | 385      | 390           | 78                 | 985      | 995           | 28                 | 1,265    | 1,275         | 2                  |
| 110      | 115           | 22                 | 250      | 255           | 51                 | 390      | 395           | 79                 | 995      | 1,005         | 27                 | 1,275    | 1,285         | 1                  |
| 115      | 120           | 23                 | 255      | 260           | 52                 | 395      | 400           | 80                 | 1,005    | 1,015         | 26                 | 1,285    | - - -         | 0                  |
| 120      | 125           | 24                 | 260      | 265           | 53                 | 400      | 405           | 81                 | 1,015    | 1,025         | 25                 | - - -    | - - -         | -                  |
| 125      | 130           | 25                 | 265      | 270           | 54                 | 405      | 410           | 82                 | 1,025    | 1,035         | 24                 | - - -    | - - -         | -                  |
| 130      | 135           | 26                 | 270      | 275           | 55                 | 410      | 415           | 83                 | 1,035    | 1,045         | 23                 | - - -    | - - -         | -                  |
| 135      | 140           | 27                 | 275      | 280           | 56                 | 415      | 420           | 84                 | 1,045    | 1,055         | 22                 | - - -    | - - -         | -                  |

### MARRIED Without Spouse Filing Certificate

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$140    | \$145         | \$29               | \$280    | \$285         | \$57               | \$860    | \$870         | \$49               | \$1,140  | \$1,150       | \$22               |
| 5        | 10            | 1                  | 145      | 150           | 30                 | 285      | 290           | 58                 | 870      | 880           | 48                 | 1,150    | 1,160         | 21                 |
| 10       | 15            | 2                  | 150      | 155           | 31                 | 290      | 295           | 59                 | 880      | 890           | 47                 | 1,160    | 1,170         | 20                 |
| 15       | 20            | 3                  | 155      | 160           | 32                 | 295      | 300           | 60                 | 890      | 900           | 46                 | 1,170    | 1,180         | 19                 |
| 20       | 25            | 4                  | 160      | 165           | 33                 | 300      | 305           | 61                 | 900      | 910           | 45                 | 1,180    | 1,190         | 18                 |
| 25       | 30            | 5                  | 165      | 170           | 34                 | 305      | 310           | 62                 | 910      | 920           | 44                 | 1,190    | 1,200         | 17                 |
| 30       | 35            | 6                  | 170      | 175           | 35                 | 310      | 315           | 63                 | 920      | 930           | 43                 | 1,200    | 1,210         | 16                 |
| 35       | 40            | 7                  | 175      | 180           | 36                 | 315      | 320           | 64                 | 930      | 940           | 42                 | 1,210    | 1,220         | 15                 |
| 40       | 45            | 8                  | 180      | 185           | 37                 | 320      | 325           | 65                 | 940      | 950           | 41                 | 1,220    | 1,230         | 14                 |
| 45       | 50            | 9                  | 185      | 190           | 38                 | 325      | 330           | 66                 | 950      | 960           | 40                 | 1,230    | 1,240         | 13                 |
| 50       | 55            | 10                 | 190      | 195           | 39                 | 330      | 335           | 67                 | 960      | 970           | 39                 | 1,240    | 1,250         | 12                 |
| 55       | 60            | 11                 | 195      | 200           | 40                 | 335      | 340           | 68                 | 970      | 980           | 38                 | 1,250    | 1,260         | 11                 |
| 60       | 65            | 12                 | 200      | 205           | 41                 | 340      | 345           | 69                 | 980      | 990           | 37                 | 1,260    | 1,270         | 10                 |
| 65       | 70            | 13                 | 205      | 210           | 42                 | 345      | 350           | 70                 | 990      | 1,000         | 36                 | 1,270    | 1,280         | 9                  |
| 70       | 75            | 14                 | 210      | 215           | 43                 | 350      | 355           | 71                 | 1,000    | 1,010         | 35                 | 1,280    | 1,290         | 8                  |
| 75       | 80            | 15                 | 215      | 220           | 44                 | 355      | 360           | 72                 | 1,010    | 1,020         | 34                 | 1,290    | 1,300         | 7                  |
| 80       | 85            | 16                 | 220      | 225           | 45                 | 360      | 365           | 73                 | 1,020    | 1,030         | 33                 | 1,300    | 1,310         | 6                  |
| 85       | 90            | 17                 | 225      | 230           | 46                 | 365      | 370           | 74                 | 1,030    | 1,040         | 32                 | 1,310    | 1,320         | 5                  |
| 90       | 95            | 18                 | 230      | 235           | 47                 | 370      | 375           | 75                 | 1,040    | 1,050         | 31                 | 1,320    | 1,330         | 4                  |
| 95       | 100           | 19                 | 235      | 240           | 48                 | 375      | 380           | 76                 | 1,050    | 1,060         | 30                 | 1,330    | 1,340         | 3                  |
| 100      | 105           | 20                 | 240      | 245           | 49                 | 380      | 385           | 77                 | 1,060    | 1,070         | 29                 | 1,340    | 1,350         | 2                  |
| 105      | 110           | 21                 | 245      | 250           | 50                 | 385      | 390           | 78                 | 1,070    | 1,080         | 28                 | 1,350    | 1,360         | 1                  |
| 110      | 115           | 22                 | 250      | 255           | 51                 | 390      | 395           | 79                 | 1,080    | 1,090         | 27                 | 1,360    | 1,370         | 0                  |
| 115      | 120           | 23                 | 255      | 260           | 52                 | 395      | 400           | 80                 | 1,090    | 1,100         | 26                 | 1,370    | - - -         | -                  |
| 120      | 125           | 24                 | 260      | 265           | 53                 | 400      | 405           | 81                 | 1,100    | 1,110         | 25                 | - - -    | - - -         | -                  |
| 125      | 130           | 25                 | 265      | 270           | 54                 | 405      | 410           | 82                 | 1,110    | 1,120         | 24                 | - - -    | - - -         | -                  |
| 130      | 135           | 26                 | 270      | 275           | 55                 | 410      | 415           | 83                 | 1,120    | 1,130         | 23                 | - - -    | - - -         | -                  |
| 135      | 140           | 27                 | 275      | 280           | 56                 | 415      | 420           | 84                 | 1,130    | 1,140         | 22                 | - - -    | - - -         | -                  |



## SEMIMONTHLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$70     | \$75          | \$14               | \$140    | \$145         | \$29               | \$430    | \$440         | \$24               | \$570    | \$580         | \$10               |
| 5        | 10            | 1                  | 75       | 80            | 15                 | 145      | 150           | 30                 | 440      | 450           | 23                 | 580      | 590           | 9                  |
| 10       | 15            | 2                  | 80       | 85            | 16                 | 150      | 155           | 31                 | 450      | 460           | 22                 | 590      | 600           | 8                  |
| 15       | 20            | 3                  | 85       | 90            | 17                 | 155      | 160           | 32                 | 460      | 470           | 21                 | 600      | 610           | 8                  |
| 20       | 25            | 4                  | 90       | 95            | 18                 | 160      | 340           | 33                 | 470      | 480           | 20                 | 610      | 620           | 7                  |
| 25       | 30            | 5                  | 95       | 100           | 19                 | 340      | 350           | 32                 | 480      | 490           | 19                 | 620      | 630           | 6                  |
| 30       | 35            | 6                  | 100      | 105           | 20                 | 350      | 360           | 31                 | 490      | 500           | 18                 | 630      | 640           | 5                  |
| 35       | 40            | 7                  | 105      | 110           | 21                 | 360      | 370           | 31                 | 500      | 510           | 17                 | 640      | 650           | 4                  |
| 40       | 45            | 8                  | 110      | 115           | 22                 | 370      | 380           | 30                 | 510      | 520           | 16                 | 650      | 660           | 3                  |
| 45       | 50            | 9                  | 115      | 120           | 23                 | 380      | 390           | 29                 | 520      | 530           | 15                 | 660      | 670           | 2                  |
| 50       | 55            | 10                 | 120      | 125           | 24                 | 390      | 400           | 28                 | 530      | 540           | 14                 | 670      | 680           | 1                  |
| 55       | 60            | 11                 | 125      | 130           | 26                 | 400      | 410           | 27                 | 540      | 550           | 13                 | 680      | ---           | 0                  |
| 60       | 65            | 12                 | 130      | 135           | 27                 | 410      | 420           | 26                 | 550      | 560           | 12                 |          |               |                    |
| 65       | 70            | 13                 | 135      | 140           | 28                 | 420      | 430           | 25                 | 560      | 570           | 11                 |          |               |                    |

## MONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$0      | \$5           | \$0                | \$215    | \$220         | \$44               | \$430    | \$435         | \$88               | \$645    | \$650         | \$132              | \$1,605  | \$1,615       | \$93               |
| 5        | 10            | 1                  | 220      | 225           | 45                 | 435      | 440           | 89                 | 650      | 1,195         | 133                | 1,615    | 1,625         | 92                 |
| 10       | 15            | 2                  | 225      | 230           | 46                 | 440      | 445           | 90                 | 1,195    | 1,205         | 132                | 1,625    | 1,635         | 91                 |
| 15       | 20            | 3                  | 230      | 235           | 47                 | 445      | 450           | 91                 | 1,205    | 1,215         | 131                | 1,635    | 1,645         | 90                 |
| 20       | 25            | 4                  | 235      | 240           | 48                 | 450      | 455           | 92                 | 1,215    | 1,225         | 130                | 1,645    | 1,655         | 89                 |
| 25       | 30            | 5                  | 240      | 245           | 49                 | 455      | 460           | 93                 | 1,225    | 1,235         | 129                | 1,655    | 1,665         | 88                 |
| 30       | 35            | 6                  | 245      | 250           | 50                 | 460      | 465           | 94                 | 1,235    | 1,245         | 129                | 1,665    | 1,675         | 87                 |
| 35       | 40            | 7                  | 250      | 255           | 51                 | 465      | 470           | 95                 | 1,245    | 1,255         | 128                | 1,675    | 1,685         | 86                 |
| 40       | 45            | 8                  | 255      | 260           | 52                 | 470      | 475           | 96                 | 1,255    | 1,265         | 127                | 1,685    | 1,695         | 85                 |
| 45       | 50            | 9                  | 260      | 265           | 53                 | 475      | 480           | 97                 | 1,265    | 1,275         | 126                | 1,695    | 1,705         | 84                 |
| 50       | 55            | 10                 | 265      | 270           | 54                 | 480      | 485           | 98                 | 1,275    | 1,285         | 125                | 1,705    | 1,715         | 83                 |
| 55       | 60            | 11                 | 270      | 275           | 55                 | 485      | 490           | 99                 | 1,285    | 1,295         | 124                | 1,715    | 1,725         | 83                 |
| 60       | 65            | 12                 | 275      | 280           | 56                 | 490      | 495           | 100                | 1,295    | 1,305         | 123                | 1,725    | 1,735         | 82                 |
| 65       | 70            | 13                 | 280      | 285           | 57                 | 495      | 500           | 101                | 1,305    | 1,315         | 122                | 1,735    | 1,745         | 81                 |
| 70       | 75            | 14                 | 285      | 290           | 58                 | 500      | 505           | 102                | 1,315    | 1,325         | 121                | 1,745    | 1,755         | 80                 |
| 75       | 80            | 15                 | 290      | 295           | 59                 | 505      | 510           | 103                | 1,325    | 1,335         | 120                | 1,755    | 1,765         | 79                 |
| 80       | 85            | 16                 | 295      | 300           | 60                 | 510      | 515           | 104                | 1,335    | 1,345         | 119                | 1,765    | 1,775         | 78                 |
| 85       | 90            | 17                 | 300      | 305           | 61                 | 515      | 520           | 105                | 1,345    | 1,355         | 118                | 1,775    | 1,785         | 77                 |
| 90       | 95            | 18                 | 305      | 310           | 62                 | 520      | 525           | 106                | 1,355    | 1,365         | 117                | 1,785    | 1,795         | 76                 |
| 95       | 100           | 19                 | 310      | 315           | 63                 | 525      | 530           | 107                | 1,365    | 1,375         | 116                | 1,795    | 1,805         | 75                 |
| 100      | 105           | 20                 | 315      | 320           | 64                 | 530      | 535           | 108                | 1,375    | 1,385         | 115                | 1,805    | 1,815         | 74                 |
| 105      | 110           | 21                 | 320      | 325           | 65                 | 535      | 540           | 109                | 1,385    | 1,395         | 114                | 1,815    | 1,825         | 73                 |
| 110      | 115           | 22                 | 325      | 330           | 66                 | 540      | 545           | 110                | 1,395    | 1,405         | 113                | 1,825    | 1,835         | 72                 |
| 115      | 120           | 23                 | 330      | 335           | 67                 | 545      | 550           | 111                | 1,405    | 1,415         | 112                | 1,835    | 1,845         | 71                 |
| 120      | 125           | 24                 | 335      | 340           | 68                 | 550      | 555           | 112                | 1,415    | 1,425         | 111                | 1,845    | 1,855         | 70                 |
| 125      | 130           | 26                 | 340      | 345           | 69                 | 555      | 560           | 113                | 1,425    | 1,435         | 110                | 1,855    | 1,865         | 69                 |
| 130      | 135           | 27                 | 345      | 350           | 70                 | 560      | 565           | 114                | 1,435    | 1,445         | 109                | 1,865    | 1,875         | 68                 |
| 135      | 140           | 28                 | 350      | 355           | 71                 | 565      | 570           | 115                | 1,445    | 1,455         | 108                | 1,875    | 1,885         | 67                 |
| 140      | 145           | 29                 | 355      | 360           | 72                 | 570      | 575           | 116                | 1,455    | 1,465         | 107                | 1,885    | 1,895         | 66                 |
| 145      | 150           | 30                 | 360      | 365           | 73                 | 575      | 580           | 117                | 1,465    | 1,475         | 106                | 1,895    | 1,905         | 65                 |
| 150      | 155           | 31                 | 365      | 370           | 74                 | 580      | 585           | 118                | 1,475    | 1,485         | 106                | 1,905    | 1,915         | 64                 |
| 155      | 160           | 32                 | 370      | 375           | 75                 | 585      | 590           | 119                | 1,485    | 1,495         | 105                | 1,915    | 1,925         | 63                 |
| 160      | 165           | 33                 | 375      | 380           | 77                 | 590      | 595           | 120                | 1,495    | 1,505         | 104                | 1,925    | 1,935         | 62                 |
| 165      | 170           | 34                 | 380      | 385           | 78                 | 595      | 600           | 121                | 1,505    | 1,515         | 103                | 1,935    | 1,945         | 61                 |
| 170      | 175           | 35                 | 385      | 390           | 79                 | 600      | 605           | 122                | 1,515    | 1,525         | 102                | 1,945    | 1,955         | 60                 |
| 175      | 180           | 36                 | 390      | 395           | 80                 | 605      | 610           | 123                | 1,525    | 1,535         | 101                | 1,955    | 1,965         | 59                 |
| 180      | 185           | 37                 | 395      | 400           | 81                 | 610      | 615           | 124                | 1,535    | 1,545         | 100                | 1,965    | 1,975         | 59                 |
| 185      | 190           | 38                 | 400      | 405           | 82                 | 615      | 620           | 125                | 1,545    | 1,555         | 99                 | 1,975    | 1,985         | 58                 |
| 190      | 195           | 39                 | 405      | 410           | 83                 | 620      | 625           | 126                | 1,555    | 1,565         | 98                 | 1,985    | 1,995         | 57                 |
| 195      | 200           | 40                 | 410      | 415           | 84                 | 625      | 630           | 128                | 1,565    | 1,575         | 97                 | 1,995    | 2,005         | 56                 |
| 200      | 205           | 41                 | 415      | 420           | 85                 | 630      | 635           | 129                | 1,575    | 1,585         | 96                 | 2,005    | 2,015         | 55                 |
| 205      | 210           | 42                 | 420      | 425           | 86                 | 635      | 640           | 130                | 1,585    | 1,595         | 95                 | 2,015    | 2,025         | 54                 |
| 210      | 215           | 43                 | 425      | 430           | 87                 | 640      | 645           | 131                | 1,595    | 1,605         | 94                 |          |               |                    |

(Continued on next page)

**MONTHLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

| Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    | Wages—   |               |                    |
|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|----------|---------------|--------------------|
| At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made | At least | But less than | Payment to be made |
| \$2,025  | \$2,035       | \$53               | \$2,145  | \$2,155       | \$41               | \$2,265  | \$2,275       | \$30               | \$2,385  | \$2,395       | \$18               | \$2,505  | \$2,515       | \$7                |
| 2,035    | 2,045         | 52                 | 2,155    | 2,165         | 40                 | 2,275    | 2,285         | 29                 | 2,395    | 2,405         | 17                 | 2,515    | 2,525         | 6                  |
| 2,045    | 2,055         | 51                 | 2,165    | 2,175         | 39                 | 2,285    | 2,295         | 28                 | 2,405    | 2,415         | 16                 | 2,525    | 2,535         | 5                  |
| 2,055    | 2,065         | 50                 | 2,175    | 2,185         | 38                 | 2,295    | 2,305         | 27                 | 2,415    | 2,425         | 15                 | 2,535    | 2,545         | 4                  |
| 2,065    | 2,075         | 49                 | 2,185    | 2,195         | 37                 | 2,305    | 2,315         | 26                 | 2,425    | 2,435         | 14                 | 2,545    | 2,555         | 3                  |
| 2,075    | 2,085         | 48                 | 2,195    | 2,205         | 36                 | 2,315    | 2,325         | 25                 | 2,435    | 2,445         | 13                 | 2,555    | 2,565         | 2                  |
| 2,085    | 2,095         | 47                 | 2,205    | 2,215         | 36                 | 2,325    | 2,335         | 24                 | 2,445    | 2,455         | 13                 | 2,565    | 2,575         | 1                  |
| 2,095    | 2,105         | 46                 | 2,215    | 2,225         | 35                 | 2,335    | 2,345         | 23                 | 2,455    | 2,465         | 12                 | 2,575    | - - -         | 0                  |
| 2,105    | 2,115         | 45                 | 2,225    | 2,235         | 34                 | 2,345    | 2,355         | 22                 | 2,465    | 2,475         | 11                 |          |               |                    |
| 2,115    | 2,125         | 44                 | 2,235    | 2,245         | 33                 | 2,355    | 2,365         | 21                 | 2,475    | 2,485         | 10                 |          |               |                    |
| 2,125    | 2,135         | 43                 | 2,245    | 2,255         | 32                 | 2,365    | 2,375         | 20                 | 2,485    | 2,495         | 9                  |          |               |                    |
| 2,135    | 2,145         | 42                 | 2,255    | 2,265         | 31                 | 2,375    | 2,385         | 19                 | 2,495    | 2,505         | 8                  |          |               |                    |

**MARRIED Without Spouse Filing Certificate**

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

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