



TWO EARNERS/TWO OR MORE JOBS

Married filing jointly, both working/individual earning wages from two jobs

| | | |
|--------------|-------|----|
| Weekly | | 2 |
| Bi-Weekly | | 5 |
| Semi-monthly | | 8 |
| Monthly | | 11 |

ONE EARNER/ONE JOB

Single, head of household or married with nonemployed spouse

| | | |
|--------------|-------|----|
| Weekly | | 14 |
| Bi-Weekly | | 17 |
| Semi-monthly | | 20 |
| Monthly | | 23 |

| WEEKLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|------------------------------|---------------|---|---|---|---|---|---|---|---|---|---|----|
| 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: | | | | | | | | | | |
| | | or more | | | | | | | | | | |
| 40 | 44 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 48 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 52 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 56 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 60 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 64 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 68 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 72 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 76 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 80 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 84 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 88 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 92 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | 96 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 100 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 104 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 108 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 112 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 116 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | 120 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 124 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | 128 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | 132 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | 136 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 140 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 144 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | 148 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | 152 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | 156 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 | 160 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 164 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | 168 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 168 | 172 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | 176 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | 180 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 184 | 5 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | 188 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | 192 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 196 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | 200 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

| WEEKLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|-----------------------|---------------|---|----|---|---|---|---|---|---|---|---|------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 200 | 205 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 6 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 6 | 5 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 6 | 5 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 250 | 255 | 7 | 6 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |
| 255 | 260 | 7 | 6 | 5 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 |
| 260 | 265 | 7 | 6 | 5 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 265 | 270 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 270 | 275 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 275 | 280 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 280 | 285 | 8 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 285 | 290 | 8 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 290 | 295 | 8 | 7 | 6 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 |
| 295 | 300 | 8 | 7 | 6 | 5 | 3 | 2 | 2 | 1 | 0 | 0 | 0 |
| 300 | 305 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 305 | 310 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 310 | 315 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 315 | 320 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 320 | 325 | 9 | 8 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 325 | 330 | 9 | 8 | 7 | 6 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 330 | 335 | 9 | 8 | 7 | 6 | 4 | 3 | 2 | 1 | 1 | 0 | 0 |
| 335 | 340 | 9 | 8 | 7 | 6 | 5 | 3 | 3 | 2 | 1 | 0 | 0 |
| 340 | 345 | 10 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 345 | 350 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 350 | 355 | 10 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 355 | 360 | 10 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 360 | 365 | 10 | 9 | 8 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 365 | 370 | 10 | 9 | 8 | 7 | 6 | 4 | 3 | 2 | 1 | 1 | 0 |
| 370 | 375 | 11 | 9 | 8 | 7 | 6 | 5 | 3 | 2 | 2 | 1 | 0 |
| 375 | 380 | 11 | 10 | 8 | 7 | 6 | 5 | 3 | 3 | 2 | 1 | 0 |
| 380 | 385 | 11 | 10 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
| 385 | 390 | 11 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
| 390 | 395 | 11 | 10 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
| 395 | 400 | 12 | 10 | 9 | 8 | 7 | 5 | 4 | 3 | 2 | 1 | 0 |

| WEEKLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|------------------------------|---------------|---|----|----|----|----|----|----|----|----|----|----|
| 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: | | | | | | | | | | |
| | | or more | | | | | | | | | | |
| 400 | 410 | 12 | 10 | 9 | 8 | 7 | 6 | 4 | 3 | 2 | 1 | 0 |
| 410 | 420 | 12 | 11 | 10 | 8 | 7 | 6 | 5 | 3 | 3 | 2 | 1 |
| 420 | 430 | 12 | 11 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 |
| 430 | 440 | 13 | 11 | 10 | 9 | 8 | 7 | 5 | 4 | 3 | 2 | 1 |
| 440 | 450 | 13 | 12 | 10 | 9 | 8 | 7 | 6 | 4 | 3 | 2 | 1 |
| 450 | 460 | 14 | 12 | 11 | 10 | 8 | 7 | 6 | 5 | 4 | 3 | 2 |
| 460 | 470 | 14 | 13 | 11 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 |
| 470 | 480 | 14 | 13 | 12 | 10 | 9 | 8 | 7 | 5 | 4 | 3 | 2 |
| 480 | 490 | 15 | 13 | 12 | 11 | 9 | 8 | 7 | 6 | 4 | 3 | 2 |
| 490 | 500 | 15 | 14 | 12 | 11 | 10 | 8 | 7 | 6 | 5 | 4 | 3 |
| 500 | 510 | 15 | 14 | 13 | 11 | 10 | 9 | 8 | 6 | 5 | 4 | 3 |
| 510 | 520 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 7 | 5 | 4 | 3 |
| 520 | 530 | 16 | 15 | 13 | 12 | 11 | 9 | 8 | 7 | 6 | 4 | 3 |
| 530 | 540 | 16 | 15 | 14 | 12 | 11 | 10 | 8 | 7 | 6 | 5 | 4 |
| 540 | 550 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 8 | 6 | 5 | 4 |
| 550 | 560 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 7 | 5 | 4 |
| 560 | 570 | 17 | 16 | 15 | 13 | 12 | 11 | 9 | 8 | 7 | 6 | 5 |
| 570 | 580 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 8 | 7 | 6 | 5 |
| 580 | 590 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 8 | 6 | 5 |
| 590 | 600 | 19 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 7 | 5 |
| 600 | 610 | 19 | 18 | 16 | 15 | 13 | 12 | 11 | 9 | 8 | 7 | 6 |
| 610 | 620 | 20 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 9 | 7 | 6 |
| 620 | 630 | 20 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 8 | 6 |
| 630 | 640 | 21 | 19 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 7 |
| 640 | 650 | 21 | 19 | 18 | 16 | 15 | 13 | 12 | 11 | 9 | 8 | 7 |
| 650 | 660 | 22 | 20 | 18 | 17 | 15 | 14 | 12 | 11 | 10 | 9 | 7 |
| 660 | 670 | 22 | 20 | 18 | 17 | 16 | 14 | 13 | 11 | 10 | 9 | 8 |
| 670 | 680 | 22 | 21 | 19 | 17 | 16 | 15 | 13 | 12 | 10 | 9 | 8 |
| 680 | 690 | 23 | 21 | 19 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 8 |
| 690 | 700 | 23 | 22 | 20 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 |
| 700 | 800 | 26 | 24 | 22 | 21 | 19 | 17 | 16 | 14 | 13 | 12 | 10 |
| 800 | 900 | 31 | 29 | 27 | 25 | 23 | 22 | 20 | 18 | 17 | 15 | 14 |
| 900 | 1000 | 36 | 34 | 32 | 30 | 28 | 26 | 25 | 23 | 21 | 19 | 17 |
| 1000 | 1100 | 41 | 39 | 37 | 35 | 33 | 31 | 29 | 27 | 26 | 24 | 22 |
| 1100 | 1200 | 46 | 44 | 42 | 40 | 38 | 36 | 34 | 32 | 30 | 29 | 27 |
| 1200 | 1300 | 51 | 49 | 47 | 45 | 43 | 41 | 39 | 37 | 35 | 33 | 31 |
| 1300 | 1400 | 56 | 54 | 52 | 50 | 48 | 46 | 44 | 42 | 41 | 39 | 37 |
| 1400 | 1500 | 61 | 59 | 57 | 55 | 54 | 52 | 50 | 48 | 46 | 44 | 42 |

\$1500 and over See Tables for Percentage Method of Withholding

| BI-WEEKLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|--------------------------|---------------|---|---|---|---|---|---|---|---|---|---|------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 80 | 85 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 90 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 95 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 100 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 105 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 255 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 255 | 260 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 265 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 | 270 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 275 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | 280 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| BI-WEEKLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|---------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 280 | 290 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 8 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 9 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 10 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 10 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 11 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 11 | 9 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 12 | 10 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 13 | 11 | 8 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 |
| 490 | 500 | 13 | 11 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 500 | 520 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 520 | 540 | 14 | 12 | 10 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 |
| 540 | 560 | 15 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 560 | 580 | 16 | 13 | 11 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 |
| 580 | 600 | 16 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 |
| 600 | 620 | 17 | 14 | 12 | 10 | 7 | 5 | 4 | 2 | 0 | 0 | 0 |
| 620 | 640 | 18 | 15 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 640 | 660 | 18 | 16 | 13 | 11 | 8 | 6 | 4 | 3 | 1 | 0 | 0 |
| 660 | 680 | 19 | 16 | 14 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 |
| 680 | 700 | 19 | 17 | 15 | 12 | 10 | 7 | 5 | 4 | 2 | 0 | 0 |
| 700 | 720 | 20 | 18 | 15 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 |
| 720 | 740 | 21 | 18 | 16 | 13 | 11 | 9 | 6 | 5 | 3 | 1 | 0 |
| 740 | 760 | 21 | 19 | 16 | 14 | 12 | 9 | 7 | 5 | 3 | 1 | 0 |
| 760 | 780 | 22 | 20 | 17 | 15 | 12 | 10 | 7 | 5 | 4 | 2 | 0 |
| 780 | 800 | 23 | 20 | 18 | 15 | 13 | 10 | 8 | 6 | 4 | 2 | 0 |
| 800 | 820 | 24 | 21 | 18 | 16 | 14 | 11 | 9 | 6 | 5 | 3 | 1 |
| 820 | 840 | 24 | 22 | 19 | 17 | 14 | 12 | 9 | 7 | 5 | 3 | 1 |
| 840 | 860 | 25 | 22 | 20 | 17 | 15 | 12 | 10 | 8 | 6 | 4 | 2 |

| BI-WEEKLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|---------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 860 | 880 | 26 | 23 | 20 | 18 | 15 | 13 | 11 | 8 | 6 | 4 | 2 |
| 880 | 900 | 26 | 24 | 21 | 18 | 16 | 14 | 11 | 9 | 6 | 5 | 3 |
| 900 | 920 | 27 | 24 | 22 | 19 | 17 | 14 | 12 | 9 | 7 | 5 | 3 |
| 920 | 940 | 28 | 25 | 22 | 20 | 17 | 15 | 12 | 10 | 8 | 6 | 4 |
| 940 | 960 | 29 | 26 | 23 | 20 | 18 | 16 | 13 | 11 | 8 | 6 | 4 |
| 960 | 980 | 29 | 27 | 24 | 21 | 19 | 16 | 14 | 11 | 9 | 7 | 5 |
| 980 | 1000 | 30 | 27 | 24 | 22 | 19 | 17 | 14 | 12 | 10 | 7 | 5 |
| 1000 | 1020 | 31 | 28 | 25 | 22 | 20 | 17 | 15 | 13 | 10 | 8 | 6 |
| 1020 | 1040 | 31 | 29 | 26 | 23 | 20 | 18 | 16 | 13 | 11 | 8 | 6 |
| 1040 | 1060 | 32 | 29 | 27 | 24 | 21 | 19 | 16 | 14 | 11 | 9 | 7 |
| 1060 | 1080 | 33 | 30 | 27 | 25 | 22 | 19 | 17 | 14 | 12 | 10 | 7 |
| 1080 | 1100 | 33 | 31 | 28 | 25 | 23 | 20 | 18 | 15 | 13 | 10 | 8 |
| 1100 | 1120 | 34 | 31 | 29 | 26 | 23 | 21 | 18 | 16 | 13 | 11 | 8 |
| 1120 | 1140 | 35 | 32 | 29 | 27 | 24 | 21 | 19 | 16 | 14 | 11 | 9 |
| 1140 | 1160 | 36 | 33 | 30 | 27 | 25 | 22 | 19 | 17 | 15 | 12 | 10 |
| 1160 | 1180 | 36 | 34 | 31 | 28 | 25 | 23 | 20 | 18 | 15 | 13 | 10 |
| 1180 | 1200 | 37 | 34 | 32 | 29 | 26 | 23 | 21 | 18 | 16 | 13 | 11 |
| 1200 | 1220 | 38 | 35 | 32 | 30 | 27 | 24 | 21 | 19 | 16 | 14 | 12 |
| 1220 | 1240 | 39 | 36 | 33 | 30 | 28 | 25 | 22 | 19 | 17 | 15 | 12 |
| 1240 | 1260 | 40 | 37 | 34 | 31 | 28 | 26 | 23 | 20 | 18 | 15 | 13 |
| 1260 | 1280 | 41 | 38 | 34 | 32 | 29 | 26 | 24 | 21 | 18 | 16 | 13 |
| 1280 | 1300 | 42 | 39 | 35 | 32 | 30 | 27 | 24 | 21 | 19 | 17 | 14 |
| 1300 | 1320 | 43 | 39 | 36 | 33 | 30 | 28 | 25 | 22 | 20 | 17 | 15 |
| 1320 | 1420 | 46 | 42 | 39 | 35 | 32 | 30 | 27 | 24 | 22 | 19 | 17 |
| 1420 | 1520 | 51 | 47 | 43 | 40 | 36 | 33 | 31 | 28 | 25 | 22 | 20 |
| 1520 | 1620 | 55 | 52 | 48 | 44 | 41 | 37 | 34 | 31 | 29 | 26 | 23 |
| 1620 | 1720 | 60 | 56 | 53 | 49 | 46 | 42 | 38 | 35 | 32 | 30 | 27 |
| 1720 | 1820 | 65 | 61 | 58 | 54 | 50 | 47 | 43 | 39 | 36 | 33 | 30 |
| 1820 | 1920 | 70 | 66 | 62 | 59 | 55 | 51 | 48 | 44 | 40 | 37 | 34 |
| 1920 | 2020 | 75 | 71 | 67 | 63 | 60 | 56 | 52 | 49 | 45 | 42 | 38 |
| 2020 | 2120 | 80 | 76 | 72 | 69 | 65 | 61 | 57 | 54 | 50 | 46 | 43 |
| 2120 | 2220 | 85 | 82 | 78 | 74 | 70 | 66 | 62 | 58 | 55 | 51 | 47 |
| 2220 | 2320 | 91 | 87 | 83 | 79 | 75 | 71 | 67 | 63 | 59 | 56 | 52 |
| 2320 | 2420 | 96 | 92 | 88 | 84 | 80 | 76 | 72 | 68 | 64 | 60 | 57 |
| 2420 | 2520 | 101 | 97 | 93 | 89 | 85 | 81 | 77 | 73 | 69 | 65 | 62 |
| 2520 | 2620 | 106 | 102 | 98 | 94 | 90 | 86 | 82 | 78 | 74 | 71 | 67 |
| 2620 | 2720 | 111 | 107 | 103 | 99 | 95 | 91 | 87 | 84 | 80 | 76 | 72 |
| 2720 | 2820 | 116 | 112 | 108 | 104 | 100 | 97 | 93 | 89 | 85 | 81 | 77 |
| 2820 | 2920 | 121 | 117 | 113 | 110 | 106 | 102 | 98 | 94 | 90 | 86 | 82 |
| 2920 | 3020 | 126 | 122 | 119 | 115 | 111 | 107 | 103 | 99 | 95 | 91 | 87 |

\$3020 and over See Tables for Percentage Method of Withholding

| SEMI-MONTHLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|------------------------------------|---------------|---|---|---|---|---|---|---|---|---|---|------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 85 | 90 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 95 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 100 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 105 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 255 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 255 | 260 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 265 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 | 270 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 275 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | 280 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| SEMI-MONTHLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|------------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 290 | 300 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 9 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 10 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 10 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 11 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 11 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 11 | 9 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 12 | 10 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 12 | 10 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 500 | 510 | 13 | 11 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 510 | 520 | 14 | 11 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 520 | 530 | 14 | 11 | 9 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 530 | 540 | 14 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 540 | 550 | 15 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 550 | 560 | 15 | 12 | 10 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 560 | 570 | 15 | 13 | 10 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 |
| 570 | 580 | 16 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 580 | 590 | 16 | 13 | 11 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 590 | 600 | 16 | 14 | 11 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 600 | 620 | 17 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 |
| 620 | 640 | 17 | 15 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 |
| 640 | 660 | 18 | 15 | 13 | 10 | 7 | 6 | 4 | 2 | 0 | 0 | 0 |
| 660 | 680 | 19 | 16 | 13 | 11 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 680 | 700 | 19 | 17 | 14 | 11 | 9 | 6 | 4 | 3 | 1 | 0 | 0 |
| 700 | 720 | 20 | 17 | 15 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 |
| 720 | 740 | 21 | 18 | 15 | 13 | 10 | 7 | 5 | 3 | 1 | 0 | 0 |
| 740 | 760 | 21 | 19 | 16 | 13 | 11 | 8 | 6 | 4 | 2 | 0 | 0 |
| 760 | 780 | 22 | 19 | 17 | 14 | 11 | 9 | 6 | 4 | 2 | 0 | 0 |

| SEMI-MONTHLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|------------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 780 | 800 | 22 | 20 | 17 | 15 | 12 | 9 | 7 | 5 | 3 | 1 | 0 |
| 800 | 820 | 23 | 20 | 18 | 15 | 13 | 10 | 7 | 5 | 3 | 1 | 0 |
| 820 | 840 | 24 | 21 | 18 | 16 | 13 | 11 | 8 | 6 | 4 | 2 | 0 |
| 840 | 860 | 25 | 22 | 19 | 16 | 14 | 11 | 9 | 6 | 4 | 2 | 0 |
| 860 | 880 | 25 | 22 | 20 | 17 | 14 | 12 | 9 | 7 | 5 | 3 | 1 |
| 880 | 900 | 26 | 23 | 20 | 18 | 15 | 12 | 10 | 7 | 5 | 3 | 1 |
| 900 | 920 | 27 | 24 | 21 | 18 | 16 | 13 | 10 | 8 | 6 | 4 | 2 |
| 920 | 940 | 27 | 24 | 22 | 19 | 16 | 14 | 11 | 8 | 6 | 4 | 2 |
| 940 | 960 | 28 | 25 | 22 | 20 | 17 | 14 | 12 | 9 | 7 | 5 | 3 |
| 960 | 980 | 29 | 26 | 23 | 20 | 18 | 15 | 12 | 10 | 7 | 5 | 3 |
| 980 | 1000 | 30 | 27 | 24 | 21 | 18 | 16 | 13 | 10 | 8 | 6 | 4 |
| 1000 | 1020 | 30 | 27 | 24 | 21 | 19 | 16 | 14 | 11 | 8 | 6 | 4 |
| 1020 | 1040 | 31 | 28 | 25 | 22 | 19 | 17 | 14 | 12 | 9 | 7 | 5 |
| 1040 | 1060 | 32 | 29 | 26 | 23 | 20 | 17 | 15 | 12 | 10 | 7 | 5 |
| 1060 | 1080 | 32 | 29 | 26 | 23 | 21 | 18 | 15 | 13 | 10 | 8 | 6 |
| 1080 | 1100 | 33 | 30 | 27 | 24 | 21 | 19 | 16 | 13 | 11 | 8 | 6 |
| 1100 | 1120 | 34 | 31 | 28 | 25 | 22 | 19 | 17 | 14 | 11 | 9 | 7 |
| 1120 | 1140 | 34 | 32 | 29 | 26 | 23 | 20 | 17 | 15 | 12 | 9 | 7 |
| 1140 | 1160 | 35 | 32 | 29 | 26 | 23 | 21 | 18 | 15 | 13 | 10 | 7 |
| 1160 | 1180 | 36 | 33 | 30 | 27 | 24 | 21 | 19 | 16 | 13 | 11 | 8 |
| 1180 | 1200 | 37 | 34 | 31 | 28 | 25 | 22 | 19 | 17 | 14 | 11 | 9 |
| 1200 | 1220 | 37 | 34 | 31 | 28 | 26 | 23 | 20 | 17 | 15 | 12 | 9 |
| 1220 | 1240 | 38 | 35 | 32 | 29 | 26 | 23 | 21 | 18 | 15 | 13 | 10 |
| 1240 | 1260 | 39 | 36 | 33 | 30 | 27 | 24 | 21 | 19 | 16 | 13 | 11 |
| 1260 | 1280 | 40 | 36 | 34 | 31 | 28 | 25 | 22 | 19 | 17 | 14 | 11 |
| 1280 | 1300 | 41 | 37 | 34 | 31 | 28 | 25 | 22 | 20 | 17 | 15 | 12 |
| 1300 | 1320 | 42 | 38 | 35 | 32 | 29 | 26 | 23 | 20 | 18 | 15 | 13 |
| 1320 | 1340 | 43 | 39 | 36 | 33 | 30 | 27 | 24 | 21 | 18 | 16 | 13 |
| 1340 | 1360 | 43 | 40 | 36 | 33 | 30 | 28 | 25 | 22 | 19 | 16 | 14 |
| 1360 | 1380 | 44 | 40 | 37 | 34 | 31 | 28 | 25 | 22 | 20 | 17 | 14 |
| 1380 | 1480 | 47 | 43 | 39 | 36 | 33 | 30 | 27 | 24 | 22 | 19 | 16 |
| 1480 | 1580 | 52 | 48 | 44 | 40 | 37 | 34 | 31 | 28 | 25 | 22 | 19 |
| 1580 | 1680 | 57 | 53 | 49 | 45 | 41 | 37 | 34 | 32 | 29 | 26 | 23 |
| 1680 | 1780 | 61 | 57 | 54 | 50 | 46 | 42 | 38 | 35 | 32 | 29 | 26 |
| 1780 | 1880 | 66 | 62 | 58 | 54 | 50 | 46 | 43 | 39 | 36 | 33 | 30 |
| 1880 | 1980 | 71 | 67 | 63 | 59 | 55 | 51 | 47 | 43 | 39 | 36 | 33 |
| 1980 | 2080 | 76 | 72 | 68 | 64 | 60 | 56 | 52 | 48 | 44 | 40 | 37 |
| 2080 | 2180 | 81 | 77 | 73 | 68 | 65 | 61 | 57 | 53 | 49 | 45 | 41 |
| 2180 | 2280 | 86 | 82 | 78 | 74 | 69 | 65 | 61 | 57 | 54 | 50 | 46 |
| 2280 | 2380 | 92 | 87 | 83 | 79 | 74 | 70 | 66 | 62 | 58 | 54 | 50 |
| 2380 | 2480 | 97 | 92 | 88 | 84 | 80 | 75 | 71 | 67 | 63 | 59 | 55 |
| 2480 | 2580 | 102 | 97 | 93 | 89 | 85 | 80 | 76 | 72 | 68 | 64 | 60 |
| 2580 | 2680 | 107 | 103 | 98 | 94 | 90 | 86 | 81 | 77 | 73 | 68 | 65 |

\$2680 and over See Tables for Percentage Method of Withholding

| MONTHLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|-------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 170 | 180 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 190 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 200 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 13 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 14 | 10 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 16 | 11 | 7 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 17 | 12 | 8 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 18 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 19 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 19 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 20 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 21 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 21 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |

| MONTHLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|-------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 840 | 860 | 22 | 17 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 22 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 23 | 18 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 24 | 18 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 24 | 19 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 25 | 20 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 26 | 20 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1000 | 26 | 21 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1000 | 1020 | 27 | 22 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1020 | 1040 | 27 | 22 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 |
| 1040 | 1060 | 28 | 23 | 18 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 |
| 1060 | 1080 | 29 | 24 | 18 | 13 | 10 | 6 | 2 | 0 | 0 | 0 | 0 |
| 1080 | 1100 | 29 | 24 | 19 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 |
| 1100 | 1140 | 30 | 25 | 20 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 |
| 1140 | 1180 | 32 | 26 | 21 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 |
| 1180 | 1220 | 33 | 28 | 22 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 |
| 1220 | 1260 | 34 | 29 | 24 | 18 | 14 | 10 | 6 | 2 | 0 | 0 | 0 |
| 1260 | 1300 | 35 | 30 | 25 | 20 | 14 | 11 | 7 | 3 | 0 | 0 | 0 |
| 1300 | 1340 | 37 | 31 | 26 | 21 | 16 | 11 | 8 | 4 | 0 | 0 | 0 |
| 1340 | 1380 | 38 | 33 | 27 | 22 | 17 | 12 | 8 | 5 | 1 | 0 | 0 |
| 1380 | 1420 | 39 | 34 | 29 | 23 | 18 | 13 | 9 | 6 | 2 | 0 | 0 |
| 1420 | 1460 | 40 | 35 | 30 | 25 | 19 | 14 | 10 | 6 | 3 | 0 | 0 |
| 1460 | 1500 | 42 | 36 | 31 | 26 | 21 | 15 | 11 | 7 | 3 | 0 | 0 |
| 1500 | 1540 | 43 | 38 | 32 | 27 | 22 | 17 | 12 | 8 | 4 | 0 | 0 |
| 1540 | 1580 | 44 | 39 | 34 | 28 | 23 | 18 | 13 | 9 | 5 | 1 | 0 |
| 1580 | 1620 | 46 | 40 | 35 | 30 | 24 | 19 | 14 | 10 | 6 | 2 | 0 |
| 1620 | 1660 | 47 | 41 | 36 | 31 | 26 | 20 | 15 | 11 | 7 | 3 | 0 |
| 1660 | 1700 | 48 | 43 | 37 | 32 | 27 | 22 | 16 | 12 | 8 | 4 | 0 |
| 1700 | 1740 | 50 | 44 | 39 | 33 | 28 | 23 | 18 | 13 | 9 | 5 | 1 |
| 1740 | 1780 | 51 | 45 | 40 | 35 | 29 | 24 | 19 | 14 | 10 | 6 | 2 |
| 1780 | 1820 | 53 | 47 | 41 | 36 | 31 | 26 | 20 | 15 | 11 | 7 | 3 |
| 1820 | 1860 | 54 | 48 | 43 | 37 | 32 | 27 | 22 | 16 | 12 | 8 | 4 |
| 1860 | 1900 | 56 | 50 | 44 | 39 | 33 | 28 | 23 | 18 | 13 | 9 | 5 |
| 1900 | 1940 | 57 | 51 | 45 | 40 | 35 | 29 | 24 | 19 | 14 | 10 | 6 |
| 1940 | 1980 | 58 | 52 | 47 | 41 | 36 | 31 | 25 | 20 | 15 | 11 | 7 |
| 1980 | 2020 | 60 | 54 | 48 | 42 | 37 | 32 | 27 | 21 | 16 | 12 | 8 |
| 2020 | 2060 | 61 | 55 | 49 | 44 | 38 | 33 | 28 | 23 | 17 | 13 | 9 |
| 2060 | 2100 | 63 | 57 | 51 | 45 | 40 | 34 | 29 | 24 | 19 | 14 | 10 |
| 2100 | 2140 | 64 | 58 | 52 | 46 | 41 | 36 | 30 | 25 | 20 | 15 | 11 |
| 2140 | 2180 | 65 | 60 | 54 | 48 | 42 | 37 | 32 | 26 | 21 | 16 | 12 |

| MONTHLY PAYROLL PERIOD | | TWO EARNER/TWO OR MORE JOBS | | | | | | | | | | |
|-------------------------------|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 2180 | 2220 | 67 | 61 | 55 | 49 | 43 | 38 | 33 | 28 | 22 | 17 | 13 |
| 2220 | 2260 | 68 | 62 | 56 | 51 | 45 | 39 | 34 | 29 | 24 | 18 | 14 |
| 2260 | 2300 | 70 | 64 | 58 | 52 | 46 | 41 | 35 | 30 | 25 | 20 | 14 |
| 2300 | 2340 | 71 | 65 | 59 | 53 | 48 | 42 | 37 | 31 | 26 | 21 | 16 |
| 2340 | 2380 | 73 | 67 | 61 | 55 | 49 | 43 | 38 | 33 | 27 | 22 | 17 |
| 2380 | 2420 | 74 | 68 | 62 | 56 | 50 | 44 | 39 | 34 | 29 | 23 | 18 |
| 2420 | 2460 | 75 | 69 | 64 | 58 | 52 | 46 | 40 | 35 | 30 | 25 | 19 |
| 2460 | 2500 | 77 | 71 | 65 | 59 | 53 | 47 | 42 | 36 | 31 | 26 | 21 |
| 2500 | 2540 | 78 | 72 | 66 | 60 | 55 | 49 | 43 | 38 | 32 | 27 | 22 |
| 2540 | 2580 | 80 | 74 | 68 | 62 | 56 | 50 | 44 | 39 | 34 | 28 | 23 |
| 2580 | 2620 | 82 | 75 | 69 | 63 | 57 | 52 | 46 | 40 | 35 | 30 | 24 |
| 2620 | 2660 | 84 | 77 | 71 | 65 | 59 | 53 | 47 | 41 | 36 | 31 | 26 |
| 2660 | 2700 | 86 | 78 | 72 | 66 | 60 | 54 | 48 | 43 | 37 | 32 | 27 |
| 2700 | 2740 | 88 | 80 | 73 | 68 | 62 | 56 | 50 | 44 | 39 | 33 | 28 |
| 2740 | 2780 | 90 | 82 | 75 | 69 | 63 | 57 | 51 | 45 | 40 | 35 | 29 |
| 2780 | 2820 | 92 | 84 | 76 | 70 | 65 | 59 | 53 | 47 | 41 | 36 | 31 |
| 2820 | 2860 | 94 | 86 | 78 | 72 | 66 | 60 | 54 | 48 | 43 | 37 | 32 |
| 2860 | 2900 | 95 | 88 | 80 | 73 | 67 | 61 | 56 | 50 | 44 | 39 | 33 |
| 2900 | 2940 | 97 | 89 | 82 | 75 | 69 | 63 | 57 | 51 | 45 | 40 | 35 |
| 2940 | 2980 | 99 | 91 | 83 | 76 | 70 | 64 | 58 | 52 | 47 | 41 | 36 |
| 2980 | 3080 | 102 | 95 | 87 | 79 | 73 | 67 | 61 | 55 | 49 | 43 | 38 |
| 3080 | 3180 | 107 | 99 | 91 | 84 | 76 | 70 | 64 | 58 | 53 | 47 | 41 |
| 3180 | 3280 | 112 | 104 | 96 | 88 | 80 | 74 | 68 | 62 | 56 | 50 | 44 |
| 3280 | 3380 | 117 | 109 | 101 | 93 | 85 | 77 | 71 | 66 | 60 | 54 | 48 |
| 3380 | 3480 | 121 | 113 | 106 | 98 | 90 | 82 | 75 | 69 | 63 | 57 | 51 |
| 3480 | 3580 | 126 | 118 | 110 | 102 | 95 | 87 | 79 | 73 | 67 | 61 | 55 |
| 3580 | 3680 | 131 | 123 | 115 | 107 | 99 | 91 | 84 | 76 | 70 | 64 | 58 |
| 3680 | 3780 | 136 | 128 | 120 | 112 | 104 | 96 | 88 | 80 | 74 | 68 | 62 |
| 3780 | 3880 | 141 | 132 | 125 | 117 | 109 | 101 | 93 | 85 | 77 | 71 | 66 |
| 3880 | 3980 | 146 | 137 | 129 | 121 | 113 | 106 | 98 | 90 | 82 | 75 | 69 |
| 3980 | 4080 | 151 | 142 | 134 | 126 | 118 | 110 | 102 | 95 | 87 | 79 | 73 |
| 4080 | 4180 | 156 | 147 | 139 | 131 | 123 | 115 | 107 | 99 | 91 | 84 | 76 |
| 4180 | 4280 | 161 | 153 | 144 | 136 | 128 | 120 | 112 | 104 | 96 | 88 | 80 |
| 4280 | 4380 | 166 | 158 | 149 | 141 | 132 | 125 | 117 | 109 | 101 | 93 | 85 |
| 4380 | 4480 | 171 | 163 | 154 | 146 | 137 | 129 | 121 | 113 | 106 | 98 | 90 |
| 4480 | 4580 | 176 | 168 | 159 | 151 | 142 | 134 | 126 | 118 | 110 | 102 | 95 |
| 4580 | 4680 | 182 | 173 | 164 | 156 | 147 | 139 | 131 | 123 | 115 | 107 | 99 |
| 4680 | 4780 | 187 | 178 | 170 | 161 | 153 | 144 | 136 | 128 | 120 | 112 | 104 |
| 4780 | 4880 | 192 | 183 | 175 | 166 | 158 | 149 | 141 | 132 | 125 | 117 | 109 |
| 4880 | 4980 | 197 | 188 | 180 | 171 | 163 | 154 | 146 | 137 | 129 | 121 | 113 |
| 4980 | 5080 | 202 | 193 | 185 | 176 | 168 | 159 | 151 | 142 | 134 | 126 | 118 |
| 5080 | 5180 | 207 | 199 | 190 | 182 | 173 | 164 | 156 | 147 | 139 | 131 | 123 |
| 5180 | 5280 | 212 | 204 | 195 | 187 | 178 | 170 | 161 | 153 | 144 | 136 | 128 |

\$5280 and over See Tables for Percentage Method of Withholding

| WEEKLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|-----------------------|----------|---|---|---|---|---|---|---|---|---|---|------------|
| If the wages are | | And the number of withholding allowances claimed is | | | | | | | | | | |
| At | But Less | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| least | than | The amount of income tax to be withheld is: | | | | | | | | | | |
| 40 | 44 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 48 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 52 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 56 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 60 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 64 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 68 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 72 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 76 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 80 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 84 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 88 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 92 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | 96 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 100 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 104 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 108 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 112 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 116 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | 120 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 124 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | 128 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | 132 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | 136 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | 140 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 144 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | 148 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | 152 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | 156 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 | 160 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 164 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | 168 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 168 | 172 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | 176 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | 180 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 184 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 184 | 188 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | 192 | 4 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | 196 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 196 | 200 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

| WEEKLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|------------------------------|-----------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| If the wages are | | And the number of withholding allowances claimed is | | | | | | | | | | |
| At | But Less | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| least | than | The amount of income tax to be withheld is: | | | | | | | | | | |
| 200 | 205 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 6 | 4 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 250 | 255 | 6 | 5 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |
| 255 | 260 | 7 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 |
| 260 | 265 | 7 | 6 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 265 | 270 | 7 | 6 | 4 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 270 | 275 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 275 | 280 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 280 | 285 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 285 | 290 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 290 | 295 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 |
| 295 | 300 | 8 | 7 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 |
| 300 | 305 | 8 | 7 | 6 | 4 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 305 | 310 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 310 | 315 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 315 | 320 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 320 | 325 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 325 | 330 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 330 | 335 | 9 | 8 | 7 | 5 | 4 | 3 | 2 | 1 | 1 | 0 | 0 |
| 335 | 340 | 9 | 8 | 7 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 |
| 340 | 345 | 9 | 8 | 7 | 6 | 4 | 4 | 3 | 2 | 1 | 0 | 0 |
| 345 | 350 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 350 | 355 | 10 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 355 | 360 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 360 | 365 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 |
| 365 | 370 | 10 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 1 | 0 |
| 370 | 375 | 10 | 9 | 8 | 7 | 5 | 4 | 3 | 2 | 2 | 1 | 0 |
| 375 | 380 | 10 | 9 | 8 | 7 | 6 | 4 | 3 | 3 | 2 | 1 | 0 |
| 380 | 385 | 11 | 9 | 8 | 7 | 6 | 4 | 4 | 3 | 2 | 1 | 0 |
| 385 | 390 | 11 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
| 390 | 395 | 11 | 10 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
| 395 | 400 | 11 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |

| WEEKLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|------------------------------|---------------|---|----|----|----|----|----|----|----|----|----|------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 400 | 410 | 11 | 10 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
| 410 | 420 | 12 | 10 | 9 | 8 | 7 | 5 | 4 | 3 | 3 | 2 | 1 |
| 420 | 430 | 12 | 11 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 |
| 430 | 440 | 12 | 11 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 | 1 |
| 440 | 450 | 12 | 11 | 10 | 9 | 8 | 6 | 5 | 4 | 3 | 2 | 1 |
| 450 | 460 | 13 | 12 | 10 | 9 | 8 | 7 | 6 | 4 | 3 | 3 | 2 |
| 460 | 470 | 13 | 12 | 11 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 |
| 470 | 480 | 13 | 12 | 11 | 10 | 9 | 7 | 6 | 5 | 4 | 3 | 2 |
| 480 | 490 | 14 | 13 | 11 | 10 | 9 | 8 | 6 | 5 | 4 | 3 | 2 |
| 490 | 500 | 14 | 13 | 12 | 10 | 9 | 8 | 7 | 6 | 4 | 4 | 3 |
| 500 | 510 | 14 | 13 | 12 | 11 | 10 | 8 | 7 | 6 | 5 | 4 | 3 |
| 510 | 520 | 15 | 13 | 12 | 11 | 10 | 9 | 7 | 6 | 5 | 4 | 3 |
| 520 | 530 | 15 | 14 | 13 | 11 | 10 | 9 | 8 | 7 | 5 | 4 | 3 |
| 530 | 540 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 7 | 6 | 4 | 4 |
| 540 | 550 | 16 | 15 | 13 | 12 | 11 | 10 | 8 | 7 | 6 | 5 | 4 |
| 550 | 560 | 16 | 15 | 14 | 12 | 11 | 10 | 9 | 7 | 6 | 5 | 4 |
| 560 | 570 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 8 | 7 | 5 | 4 |
| 570 | 580 | 17 | 16 | 14 | 13 | 12 | 11 | 9 | 8 | 7 | 6 | 4 |
| 580 | 590 | 17 | 16 | 15 | 13 | 12 | 11 | 10 | 8 | 7 | 6 | 5 |
| 590 | 600 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 9 | 8 | 6 | 5 |
| 600 | 610 | 18 | 17 | 15 | 14 | 13 | 11 | 10 | 9 | 8 | 7 | 5 |
| 610 | 620 | 18 | 17 | 16 | 14 | 13 | 12 | 11 | 9 | 8 | 7 | 6 |
| 620 | 630 | 19 | 17 | 16 | 15 | 13 | 12 | 11 | 10 | 8 | 7 | 6 |
| 630 | 640 | 19 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 9 | 8 | 6 |
| 640 | 650 | 19 | 18 | 17 | 15 | 14 | 13 | 12 | 10 | 9 | 8 | 7 |
| 650 | 660 | 20 | 18 | 17 | 16 | 14 | 13 | 12 | 11 | 9 | 8 | 7 |
| 660 | 670 | 20 | 19 | 17 | 16 | 15 | 13 | 12 | 11 | 10 | 9 | 7 |
| 670 | 680 | 20 | 19 | 18 | 16 | 15 | 14 | 12 | 11 | 10 | 9 | 8 |
| 680 | 690 | 21 | 19 | 18 | 17 | 15 | 14 | 13 | 12 | 10 | 9 | 8 |
| 690 | 700 | 21 | 20 | 18 | 17 | 16 | 14 | 13 | 12 | 11 | 9 | 8 |
| 700 | 800 | 23 | 22 | 20 | 19 | 18 | 16 | 15 | 14 | 12 | 11 | 10 |
| 800 | 900 | 28 | 26 | 24 | 23 | 21 | 20 | 19 | 17 | 16 | 14 | 13 |
| 900 | 1000 | 32 | 31 | 29 | 27 | 25 | 23 | 22 | 21 | 19 | 18 | 17 |
| 1000 | 1100 | 37 | 35 | 33 | 32 | 30 | 28 | 26 | 24 | 23 | 22 | 20 |
| 1100 | 1200 | 42 | 40 | 38 | 36 | 35 | 33 | 31 | 29 | 27 | 25 | 24 |
| 1200 | 1300 | 47 | 45 | 43 | 41 | 39 | 37 | 36 | 34 | 32 | 30 | 28 |
| 1300 | 1400 | 52 | 50 | 48 | 46 | 44 | 42 | 40 | 39 | 37 | 35 | 33 |
| 1400 | 1500 | 57 | 55 | 53 | 51 | 49 | 47 | 45 | 43 | 41 | 40 | 38 |

\$1500 and over See Tables for Percentage Method of Withholding

| BI-WEEKLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|--------------------------|----------|---|---|---|---|---|---|---|---|---|---|------------|
| If the wages are | | And the number of withholding allowances claimed is | | | | | | | | | | |
| At | But Less | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| least | than | The amount of income tax to be withheld is: | | | | | | | | | | |
| 80 | 85 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 90 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 95 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 100 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 105 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 255 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 255 | 260 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 265 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 | 270 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 275 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | 280 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| BI-WEEKLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|--------------------------|----------|---|----|----|----|----|----|---|---|---|---|------------|
| If the wages are | | And the number of withholding allowances claimed is | | | | | | | | | | |
| At | But Less | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| least | than | The amount of income tax to be withheld is: | | | | | | | | | | |
| 280 | 290 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 7 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 8 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 8 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 8 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 9 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 9 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 9 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 10 | 8 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 11 | 8 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 11 | 9 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 12 | 9 | 7 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 12 | 10 | 8 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 |
| 490 | 500 | 13 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 500 | 520 | 13 | 11 | 8 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 520 | 540 | 14 | 11 | 9 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 |
| 540 | 560 | 14 | 12 | 9 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 560 | 580 | 15 | 12 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 |
| 580 | 600 | 16 | 13 | 11 | 8 | 7 | 5 | 3 | 1 | 0 | 0 | 0 |
| 600 | 620 | 16 | 14 | 11 | 9 | 7 | 5 | 4 | 2 | 0 | 0 | 0 |
| 620 | 640 | 17 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 640 | 660 | 17 | 15 | 13 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 |
| 660 | 680 | 18 | 16 | 13 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 |
| 680 | 700 | 19 | 16 | 14 | 11 | 9 | 7 | 5 | 4 | 2 | 0 | 0 |
| 700 | 720 | 19 | 17 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 |
| 720 | 740 | 20 | 18 | 15 | 13 | 10 | 8 | 6 | 5 | 3 | 1 | 0 |
| 740 | 760 | 21 | 18 | 16 | 13 | 11 | 9 | 7 | 5 | 3 | 1 | 0 |
| 760 | 780 | 21 | 19 | 16 | 14 | 12 | 9 | 7 | 5 | 4 | 2 | 0 |
| 780 | 800 | 22 | 19 | 17 | 15 | 12 | 10 | 8 | 6 | 4 | 2 | 0 |
| 800 | 820 | 22 | 20 | 18 | 15 | 13 | 10 | 8 | 6 | 5 | 3 | 1 |
| 820 | 840 | 23 | 21 | 18 | 16 | 13 | 11 | 9 | 7 | 5 | 3 | 1 |
| 840 | 860 | 24 | 21 | 19 | 16 | 14 | 12 | 9 | 7 | 6 | 4 | 2 |

| BI-WEEKLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|---------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 860 | 880 | 24 | 22 | 20 | 17 | 15 | 12 | 10 | 8 | 6 | 4 | 2 |
| 880 | 900 | 25 | 23 | 20 | 18 | 15 | 13 | 10 | 8 | 6 | 5 | 3 |
| 900 | 920 | 26 | 23 | 21 | 18 | 16 | 14 | 11 | 9 | 7 | 5 | 3 |
| 920 | 940 | 26 | 24 | 21 | 19 | 17 | 14 | 12 | 9 | 7 | 6 | 4 |
| 940 | 960 | 27 | 24 | 22 | 20 | 17 | 15 | 12 | 10 | 8 | 6 | 4 |
| 960 | 980 | 28 | 25 | 23 | 20 | 18 | 15 | 13 | 11 | 8 | 7 | 5 |
| 980 | 1000 | 28 | 26 | 23 | 21 | 18 | 16 | 14 | 11 | 9 | 7 | 5 |
| 1000 | 1020 | 29 | 26 | 24 | 22 | 19 | 17 | 14 | 12 | 9 | 7 | 6 |
| 1020 | 1040 | 30 | 27 | 25 | 22 | 20 | 17 | 15 | 12 | 10 | 8 | 6 |
| 1040 | 1060 | 30 | 28 | 25 | 23 | 20 | 18 | 15 | 13 | 11 | 8 | 7 |
| 1060 | 1080 | 31 | 28 | 26 | 23 | 21 | 19 | 16 | 14 | 11 | 9 | 7 |
| 1080 | 1100 | 32 | 29 | 26 | 24 | 22 | 19 | 17 | 14 | 12 | 9 | 8 |
| 1100 | 1120 | 32 | 30 | 27 | 25 | 22 | 20 | 17 | 15 | 13 | 10 | 8 |
| 1120 | 1140 | 33 | 30 | 28 | 25 | 23 | 20 | 18 | 16 | 13 | 11 | 9 |
| 1140 | 1160 | 34 | 31 | 28 | 26 | 23 | 21 | 19 | 16 | 14 | 11 | 9 |
| 1160 | 1180 | 35 | 32 | 29 | 27 | 24 | 22 | 19 | 17 | 14 | 12 | 10 |
| 1180 | 1200 | 35 | 33 | 30 | 27 | 25 | 22 | 20 | 17 | 15 | 13 | 10 |
| 1200 | 1220 | 36 | 33 | 31 | 28 | 25 | 23 | 21 | 18 | 16 | 13 | 11 |
| 1220 | 1240 | 37 | 34 | 31 | 29 | 26 | 24 | 21 | 19 | 16 | 14 | 11 |
| 1240 | 1260 | 37 | 35 | 32 | 29 | 27 | 24 | 22 | 19 | 17 | 15 | 12 |
| 1260 | 1280 | 38 | 35 | 33 | 30 | 27 | 25 | 22 | 20 | 18 | 15 | 13 |
| 1280 | 1300 | 39 | 36 | 33 | 31 | 28 | 25 | 23 | 21 | 18 | 16 | 13 |
| 1300 | 1320 | 40 | 37 | 34 | 31 | 29 | 26 | 24 | 21 | 19 | 16 | 14 |
| 1320 | 1420 | 42 | 39 | 36 | 34 | 31 | 28 | 26 | 23 | 21 | 18 | 16 |
| 1420 | 1520 | 45 | 43 | 40 | 37 | 34 | 32 | 29 | 26 | 24 | 21 | 19 |
| 1520 | 1620 | 49 | 46 | 43 | 41 | 38 | 35 | 32 | 30 | 27 | 25 | 22 |
| 1620 | 1720 | 54 | 50 | 47 | 44 | 41 | 39 | 36 | 33 | 31 | 28 | 25 |
| 1720 | 1820 | 59 | 55 | 51 | 48 | 45 | 42 | 40 | 37 | 34 | 31 | 29 |
| 1820 | 1920 | 63 | 60 | 56 | 52 | 49 | 46 | 43 | 40 | 38 | 35 | 32 |
| 1920 | 2020 | 68 | 64 | 61 | 57 | 54 | 50 | 47 | 44 | 41 | 38 | 36 |
| 2020 | 2120 | 73 | 69 | 65 | 62 | 58 | 55 | 51 | 47 | 45 | 42 | 39 |
| 2120 | 2220 | 77 | 74 | 70 | 67 | 63 | 59 | 56 | 52 | 48 | 46 | 43 |
| 2220 | 2320 | 82 | 79 | 75 | 71 | 68 | 64 | 60 | 57 | 53 | 50 | 46 |
| 2320 | 2420 | 87 | 83 | 80 | 76 | 72 | 69 | 65 | 62 | 58 | 54 | 51 |
| 2420 | 2520 | 92 | 88 | 84 | 81 | 77 | 73 | 70 | 66 | 63 | 59 | 55 |
| 2520 | 2620 | 97 | 93 | 90 | 86 | 82 | 78 | 75 | 71 | 67 | 64 | 60 |
| 2620 | 2720 | 103 | 99 | 95 | 91 | 87 | 83 | 79 | 76 | 72 | 68 | 65 |
| 2720 | 2820 | 108 | 104 | 100 | 96 | 92 | 88 | 84 | 80 | 77 | 73 | 69 |
| 2820 | 2920 | 113 | 109 | 105 | 101 | 97 | 93 | 89 | 85 | 81 | 78 | 74 |
| 2920 | 3020 | 118 | 114 | 110 | 106 | 102 | 98 | 94 | 90 | 86 | 83 | 79 |

\$3020 and over See Tables for Percentage Method of Withholding

| SEMI-MONTHLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|-----------------------------|---------------|---|---|---|---|---|---|---|---|---|---|------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 85 | 90 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 95 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 100 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 105 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 255 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 255 | 260 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 265 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 | 270 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 275 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 | 280 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| SEMI-MONTHLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|----|----|---|---|---|---|------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 340 | 350 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 8 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 12 | 9 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 500 | 510 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 510 | 520 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 |
| 520 | 530 | 13 | 11 | 8 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 530 | 540 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 540 | 550 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 550 | 560 | 14 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 | 0 |
| 560 | 570 | 15 | 12 | 9 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 |
| 570 | 580 | 15 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 580 | 590 | 15 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 590 | 600 | 15 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 |
| 600 | 620 | 16 | 13 | 11 | 8 | 7 | 5 | 3 | 1 | 0 | 0 | 0 |
| 620 | 640 | 17 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 | 0 |
| 640 | 660 | 17 | 15 | 12 | 9 | 7 | 6 | 4 | 2 | 0 | 0 | 0 |
| 660 | 680 | 18 | 15 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 |
| 680 | 700 | 18 | 16 | 13 | 11 | 8 | 6 | 4 | 3 | 1 | 0 | 0 |
| 700 | 720 | 19 | 16 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 | 0 |
| 720 | 740 | 20 | 17 | 14 | 12 | 9 | 7 | 5 | 3 | 1 | 0 | 0 |
| 740 | 760 | 20 | 18 | 15 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 |
| 760 | 780 | 21 | 18 | 16 | 13 | 10 | 8 | 6 | 4 | 2 | 0 | 0 |
| 780 | 800 | 22 | 19 | 16 | 14 | 11 | 9 | 7 | 5 | 3 | 1 | 0 |
| 800 | 820 | 22 | 20 | 17 | 14 | 12 | 9 | 7 | 5 | 3 | 1 | 0 |
| 820 | 840 | 23 | 20 | 18 | 15 | 12 | 10 | 8 | 6 | 4 | 2 | 0 |
| 840 | 860 | 23 | 21 | 18 | 16 | 13 | 10 | 8 | 6 | 4 | 2 | 0 |
| 860 | 880 | 24 | 21 | 19 | 16 | 14 | 11 | 9 | 7 | 5 | 3 | 1 |

| SEMI-MONTHLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|------------------------------------|----------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|
| 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 or more |
| | | The amount of income tax to be withheld is: | | | | | | | | | | |
| 880 | 900 | 25 | 22 | 19 | 17 | 14 | 12 | 9 | 7 | 5 | 3 | 1 |
| 900 | 920 | 25 | 23 | 20 | 17 | 15 | 12 | 10 | 8 | 6 | 4 | 2 |
| 920 | 940 | 26 | 23 | 21 | 18 | 15 | 13 | 10 | 8 | 6 | 4 | 2 |
| 940 | 960 | 27 | 24 | 21 | 19 | 16 | 14 | 11 | 9 | 7 | 5 | 3 |
| 960 | 980 | 27 | 25 | 22 | 19 | 17 | 14 | 12 | 9 | 7 | 5 | 3 |
| 980 | 1000 | 28 | 25 | 23 | 20 | 17 | 15 | 12 | 10 | 8 | 6 | 4 |
| 1000 | 1020 | 29 | 26 | 23 | 21 | 18 | 15 | 13 | 10 | 8 | 6 | 4 |
| 1020 | 1040 | 29 | 27 | 24 | 21 | 19 | 16 | 13 | 11 | 9 | 7 | 5 |
| 1040 | 1060 | 30 | 27 | 25 | 22 | 19 | 17 | 14 | 11 | 9 | 7 | 5 |
| 1060 | 1080 | 31 | 28 | 25 | 23 | 20 | 17 | 15 | 12 | 10 | 8 | 6 |
| 1080 | 1100 | 31 | 28 | 26 | 23 | 21 | 18 | 15 | 13 | 10 | 8 | 6 |
| 1100 | 1120 | 32 | 29 | 26 | 24 | 21 | 19 | 16 | 13 | 11 | 8 | 7 |
| 1120 | 1140 | 33 | 30 | 27 | 24 | 22 | 19 | 17 | 14 | 11 | 9 | 7 |
| 1140 | 1160 | 33 | 30 | 28 | 25 | 22 | 20 | 17 | 15 | 12 | 9 | 7 |
| 1160 | 1180 | 34 | 31 | 28 | 26 | 23 | 20 | 18 | 15 | 13 | 10 | 8 |
| 1180 | 1200 | 35 | 32 | 29 | 26 | 24 | 21 | 18 | 16 | 13 | 11 | 8 |
| 1200 | 1220 | 35 | 33 | 30 | 27 | 24 | 22 | 19 | 16 | 14 | 11 | 9 |
| 1220 | 1240 | 36 | 33 | 30 | 28 | 25 | 22 | 20 | 17 | 14 | 12 | 9 |
| 1240 | 1260 | 37 | 34 | 31 | 28 | 26 | 23 | 20 | 18 | 15 | 12 | 10 |
| 1260 | 1280 | 38 | 35 | 32 | 29 | 26 | 24 | 21 | 18 | 16 | 13 | 10 |
| 1280 | 1300 | 38 | 35 | 32 | 29 | 27 | 24 | 22 | 19 | 16 | 14 | 11 |
| 1300 | 1320 | 39 | 36 | 33 | 30 | 27 | 25 | 22 | 20 | 17 | 14 | 12 |
| 1320 | 1340 | 40 | 37 | 34 | 31 | 28 | 25 | 23 | 20 | 18 | 15 | 12 |
| 1340 | 1360 | 40 | 37 | 35 | 32 | 29 | 26 | 23 | 21 | 18 | 16 | 13 |
| 1360 | 1380 | 41 | 38 | 35 | 32 | 29 | 27 | 24 | 21 | 19 | 16 | 14 |
| 1380 | 1480 | 43 | 40 | 37 | 34 | 31 | 29 | 26 | 23 | 21 | 18 | 16 |
| 1480 | 1580 | 47 | 44 | 41 | 38 | 35 | 32 | 29 | 27 | 24 | 21 | 19 |
| 1580 | 1680 | 50 | 47 | 44 | 41 | 39 | 36 | 33 | 30 | 27 | 24 | 22 |
| 1680 | 1780 | 55 | 51 | 48 | 45 | 42 | 39 | 36 | 33 | 30 | 28 | 25 |
| 1780 | 1880 | 59 | 55 | 52 | 49 | 46 | 43 | 40 | 37 | 34 | 31 | 28 |
| 1880 | 1980 | 64 | 60 | 56 | 52 | 49 | 46 | 43 | 40 | 37 | 34 | 31 |
| 1980 | 2080 | 69 | 65 | 61 | 57 | 53 | 50 | 47 | 44 | 41 | 38 | 35 |
| 2080 | 2180 | 74 | 70 | 66 | 62 | 58 | 54 | 50 | 47 | 44 | 41 | 39 |
| 2180 | 2280 | 78 | 74 | 70 | 66 | 62 | 59 | 55 | 51 | 48 | 45 | 42 |
| 2280 | 2380 | 83 | 79 | 75 | 71 | 67 | 63 | 59 | 55 | 52 | 49 | 46 |
| 2380 | 2480 | 88 | 84 | 80 | 76 | 72 | 68 | 64 | 60 | 56 | 52 | 49 |
| 2480 | 2580 | 93 | 88 | 85 | 81 | 77 | 73 | 69 | 65 | 61 | 57 | 53 |
| 2580 | 2680 | 98 | 93 | 89 | 85 | 81 | 77 | 74 | 70 | 66 | 62 | 58 |

\$2680 and over See Tables for Percentage Method of Withholding

| MONTHLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|------------------------|----------|---|----|----|----|---|---|---|---|---|---|------------|
| If the wages are | | And the number of withholding allowances claimed is | | | | | | | | | | |
| At | But Less | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| least | than | The amount of income tax to be withheld is: | | | | | | | | | | |
| 170 | 180 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 190 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 200 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 6 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 13 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 14 | 10 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 15 | 11 | 7 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 16 | 12 | 8 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 18 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 18 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 20 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 20 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 21 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 21 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 22 | 18 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 23 | 18 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 | 0 |

| MONTHLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|------------------------|----------|---|----|----|----|----|----|----|----|----|----|------------|
| If the wages are | | And the number of withholding allowances claimed is | | | | | | | | | | |
| At | But Less | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| least | than | The amount of income tax to be withheld is: | | | | | | | | | | |
| 940 | 960 | 23 | 18 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 24 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1000 | 25 | 19 | 15 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1000 | 1020 | 25 | 20 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1020 | 1040 | 26 | 21 | 16 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 |
| 1040 | 1060 | 26 | 21 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 | 0 |
| 1060 | 1080 | 27 | 22 | 17 | 13 | 10 | 6 | 2 | 0 | 0 | 0 | 0 |
| 1080 | 1100 | 28 | 23 | 18 | 14 | 10 | 6 | 2 | 0 | 0 | 0 | 0 |
| 1100 | 1140 | 29 | 23 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0 | 0 |
| 1140 | 1180 | 30 | 25 | 20 | 16 | 12 | 8 | 4 | 0 | 0 | 0 | 0 |
| 1180 | 1220 | 31 | 26 | 21 | 17 | 13 | 9 | 5 | 1 | 0 | 0 | 0 |
| 1220 | 1260 | 32 | 27 | 22 | 17 | 14 | 10 | 6 | 2 | 0 | 0 | 0 |
| 1260 | 1300 | 34 | 28 | 23 | 18 | 14 | 11 | 7 | 3 | 0 | 0 | 0 |
| 1300 | 1340 | 35 | 30 | 25 | 19 | 15 | 11 | 8 | 4 | 0 | 0 | 0 |
| 1340 | 1380 | 36 | 31 | 26 | 21 | 16 | 12 | 8 | 5 | 1 | 0 | 0 |
| 1380 | 1420 | 38 | 32 | 27 | 22 | 17 | 13 | 9 | 6 | 2 | 0 | 0 |
| 1420 | 1460 | 39 | 34 | 28 | 23 | 18 | 14 | 10 | 6 | 3 | 0 | 0 |
| 1460 | 1500 | 40 | 35 | 30 | 24 | 19 | 15 | 11 | 7 | 3 | 0 | 0 |
| 1500 | 1540 | 41 | 36 | 31 | 26 | 20 | 16 | 12 | 8 | 4 | 0 | 0 |
| 1540 | 1580 | 43 | 37 | 32 | 27 | 22 | 17 | 13 | 9 | 5 | 1 | 0 |
| 1580 | 1620 | 44 | 39 | 33 | 28 | 23 | 18 | 14 | 10 | 6 | 2 | 0 |
| 1620 | 1660 | 45 | 40 | 35 | 29 | 24 | 19 | 15 | 11 | 7 | 3 | 0 |
| 1660 | 1700 | 46 | 41 | 36 | 31 | 25 | 20 | 16 | 12 | 8 | 4 | 0 |
| 1700 | 1740 | 48 | 42 | 37 | 32 | 27 | 21 | 17 | 13 | 9 | 5 | 1 |
| 1740 | 1780 | 49 | 44 | 38 | 33 | 28 | 23 | 18 | 14 | 10 | 6 | 2 |
| 1780 | 1820 | 50 | 45 | 40 | 34 | 29 | 24 | 19 | 15 | 11 | 7 | 3 |
| 1820 | 1860 | 51 | 46 | 41 | 36 | 30 | 25 | 20 | 16 | 12 | 8 | 4 |
| 1860 | 1900 | 53 | 47 | 42 | 37 | 32 | 26 | 21 | 17 | 13 | 9 | 5 |
| 1900 | 1940 | 54 | 49 | 43 | 38 | 33 | 28 | 22 | 18 | 14 | 10 | 6 |
| 1940 | 1980 | 55 | 50 | 45 | 39 | 34 | 29 | 24 | 19 | 15 | 11 | 7 |
| 1980 | 2020 | 56 | 51 | 46 | 41 | 35 | 30 | 25 | 20 | 16 | 12 | 8 |
| 2020 | 2060 | 58 | 52 | 47 | 42 | 37 | 31 | 26 | 21 | 17 | 13 | 9 |
| 2060 | 2100 | 59 | 54 | 48 | 43 | 38 | 33 | 27 | 22 | 18 | 14 | 10 |
| 2100 | 2140 | 60 | 55 | 50 | 44 | 39 | 34 | 29 | 23 | 19 | 15 | 11 |
| 2140 | 2180 | 62 | 56 | 51 | 46 | 40 | 35 | 30 | 25 | 20 | 16 | 12 |
| 2180 | 2220 | 63 | 57 | 52 | 47 | 42 | 36 | 31 | 26 | 21 | 17 | 13 |
| 2220 | 2260 | 65 | 59 | 53 | 48 | 43 | 38 | 32 | 27 | 22 | 17 | 14 |
| 2260 | 2300 | 66 | 60 | 55 | 49 | 44 | 39 | 34 | 28 | 23 | 18 | 14 |
| 2300 | 2340 | 67 | 62 | 56 | 51 | 46 | 40 | 35 | 30 | 24 | 19 | 15 |
| 2340 | 2380 | 69 | 63 | 57 | 52 | 47 | 42 | 36 | 31 | 26 | 21 | 16 |
| 2380 | 2420 | 70 | 64 | 59 | 53 | 48 | 43 | 38 | 32 | 27 | 22 | 17 |
| 2420 | 2460 | 72 | 66 | 60 | 55 | 49 | 44 | 39 | 34 | 28 | 23 | 18 |
| 2460 | 2500 | 73 | 67 | 61 | 56 | 51 | 45 | 40 | 35 | 30 | 24 | 19 |
| 2500 | 2540 | 74 | 69 | 63 | 57 | 52 | 47 | 41 | 36 | 31 | 26 | 20 |
| 2540 | 2580 | 76 | 70 | 64 | 58 | 53 | 48 | 43 | 37 | 32 | 27 | 22 |

| MONTHLY PAYROLL PERIOD | | ONE EARNER/ONE JOB | | | | | | | | | | |
|------------------------|----------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| If the wages are | | And the number of withholding allowances claimed is | | | | | | | | | | |
| At | But Less | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| least | than | The amount of income tax to be withheld is: | | | | | | | | | | |
| 2580 | 2620 | 77 | 71 | 66 | 60 | 54 | 49 | 44 | 39 | 33 | 28 | 23 |
| 2620 | 2660 | 79 | 73 | 67 | 61 | 56 | 50 | 45 | 40 | 35 | 29 | 24 |
| 2660 | 2700 | 80 | 74 | 68 | 62 | 57 | 52 | 46 | 41 | 36 | 31 | 25 |
| 2700 | 2740 | 82 | 76 | 70 | 64 | 58 | 53 | 48 | 42 | 37 | 32 | 27 |
| 2740 | 2780 | 83 | 77 | 71 | 65 | 59 | 54 | 49 | 44 | 38 | 33 | 28 |
| 2780 | 2820 | 84 | 79 | 73 | 67 | 61 | 55 | 50 | 45 | 40 | 34 | 29 |
| 2820 | 2860 | 86 | 80 | 74 | 68 | 62 | 57 | 51 | 46 | 41 | 36 | 30 |
| 2860 | 2900 | 87 | 81 | 75 | 70 | 64 | 58 | 53 | 47 | 42 | 37 | 32 |
| 2900 | 2940 | 89 | 83 | 77 | 71 | 65 | 59 | 54 | 49 | 43 | 38 | 33 |
| 2940 | 2980 | 90 | 84 | 78 | 72 | 66 | 61 | 55 | 50 | 45 | 39 | 34 |
| 2980 | 3080 | 93 | 87 | 81 | 75 | 69 | 63 | 57 | 52 | 47 | 42 | 36 |
| 3080 | 3180 | 96 | 90 | 84 | 78 | 72 | 67 | 61 | 55 | 50 | 45 | 40 |
| 3180 | 3280 | 100 | 94 | 88 | 82 | 76 | 70 | 64 | 58 | 53 | 48 | 43 |
| 3280 | 3380 | 103 | 97 | 91 | 85 | 80 | 74 | 68 | 62 | 56 | 51 | 46 |
| 3380 | 3480 | 108 | 101 | 95 | 89 | 83 | 77 | 71 | 65 | 60 | 54 | 49 |
| 3480 | 3580 | 113 | 105 | 98 | 93 | 87 | 81 | 75 | 69 | 63 | 57 | 52 |
| 3580 | 3680 | 117 | 109 | 102 | 96 | 90 | 84 | 78 | 72 | 67 | 61 | 55 |
| 3680 | 3780 | 122 | 114 | 106 | 100 | 94 | 88 | 82 | 76 | 70 | 64 | 58 |
| 3780 | 3880 | 127 | 119 | 111 | 103 | 97 | 91 | 85 | 80 | 74 | 68 | 62 |
| 3880 | 3980 | 131 | 124 | 116 | 108 | 101 | 95 | 89 | 83 | 77 | 71 | 65 |
| 3980 | 4080 | 136 | 128 | 120 | 113 | 105 | 98 | 93 | 87 | 81 | 75 | 69 |
| 4080 | 4180 | 141 | 133 | 125 | 117 | 109 | 102 | 96 | 90 | 84 | 78 | 72 |
| 4180 | 4280 | 146 | 138 | 130 | 122 | 114 | 106 | 100 | 94 | 88 | 82 | 76 |
| 4280 | 4380 | 150 | 142 | 135 | 127 | 119 | 111 | 103 | 97 | 91 | 85 | 80 |
| 4380 | 4480 | 155 | 147 | 139 | 131 | 124 | 116 | 108 | 101 | 95 | 89 | 83 |
| 4480 | 4580 | 160 | 152 | 144 | 136 | 128 | 120 | 113 | 105 | 98 | 93 | 87 |
| 4580 | 4680 | 164 | 157 | 149 | 141 | 133 | 125 | 117 | 109 | 102 | 96 | 90 |
| 4680 | 4780 | 169 | 161 | 153 | 146 | 138 | 130 | 122 | 114 | 106 | 100 | 94 |
| 4780 | 4880 | 174 | 166 | 158 | 150 | 142 | 135 | 127 | 119 | 111 | 103 | 97 |
| 4880 | 4980 | 179 | 171 | 163 | 155 | 147 | 139 | 131 | 124 | 116 | 108 | 101 |
| 4980 | 5080 | 184 | 176 | 168 | 160 | 152 | 144 | 136 | 128 | 120 | 113 | 105 |
| 5080 | 5180 | 189 | 180 | 172 | 164 | 157 | 149 | 141 | 133 | 125 | 117 | 109 |
| 5180 | 5280 | 194 | 185 | 177 | 169 | 161 | 153 | 146 | 138 | 130 | 122 | 114 |

§5280 and over See Tables for Percentage Method of Withholding