



**Notice 1036**

(Rev. November 1998)

**Early Release Copies of 1999 Income Tax Withholding and Advance Earned Income Credit Payment Tables**

Attached are early release copies of the tables that will appear in **Publication 15**, Circular E, Employer's Tax Guide (Revised January 1999). Pub. 15 will be mailed to employers and also will be available at IRS offices in late December. The following tables will be effective for wages paid in 1999:

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

**Percentage Method Income Tax Withholding Tables**

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 1999, they are:

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$52.88
Biweekly . . . . .	\$105.77
Semimonthly . . . . .	\$114.58
Monthly . . . . .	\$229.17
Quarterly . . . . .	\$687.50
Semiannually . . . . .	\$1,375.00
Annually . . . . .	\$2,750.00
Daily or Miscellaneous . . . . .	\$10.58

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

**Wage Bracket Income Tax Withholding Tables**

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

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

**Social Security Tax Wage Base**

For 1999, the wage base for withholding social security (old age, survivors, and disability insurance) is \$72,600. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

**Advance Earned Income Credit Payment Tables**

The percentage method and wage bracket method tables for the advance earned income credit (EIC) are based on gross wages and do not require the deduction for withholding allowances. Advance EIC payments apply only to employees eligible for the credit. Eligibility requirements are shown on **Form W-5**, Earned Income Credit Advance Payment Certificate, which the employee gives the employer.

When employers use the percentage method advance EIC payment tables, the payment for the pay period may be rounded to the nearest dollar as described for the percentage method income tax withholding tables. The wage bracket advance EIC payment table amounts have been rounded to whole dollar amounts.



**Tables for Percentage Method of Withholding**  
(For Wages Paid in 1999)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51 . . . . .		\$0		Not over \$124 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$525 . . . . .	15%	—\$51	\$124	—\$913 . . . . .	15%	—\$124
\$525	—\$1,125 . . . . .	\$71.10 plus 28%	—\$525	\$913	—\$1,894 . . . . .	\$118.35 plus 28%	—\$913
\$1,125	—\$2,535 . . . . .	\$239.10 plus 31%	—\$1,125	\$1,894	—\$3,135 . . . . .	\$393.03 plus 31%	—\$1,894
\$2,535	—\$5,475 . . . . .	\$676.20 plus 36%	—\$2,535	\$3,135	—\$5,531 . . . . .	\$777.74 plus 36%	—\$3,135
\$5,475	. . . . .	\$1,734.60 plus 39.6%	—\$5,475	\$5,531	. . . . .	\$1,640.30 plus 39.6%	—\$5,531

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102 . . . . .		\$0		Not over \$248 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$1,050 . . . . .	15%	—\$102	\$248	—\$1,827 . . . . .	15%	—\$248
\$1,050	—\$2,250 . . . . .	\$142.20 plus 28%	—\$1,050	\$1,827	—\$3,788 . . . . .	\$236.85 plus 28%	—\$1,827
\$2,250	—\$5,069 . . . . .	\$478.20 plus 31%	—\$2,250	\$3,788	—\$6,269 . . . . .	\$785.93 plus 31%	—\$3,788
\$5,069	—\$10,950 . . . . .	\$1,352.09 plus 36%	—\$5,069	\$6,269	—\$11,062 . . . . .	\$1,555.04 plus 36%	—\$6,269
\$10,950	. . . . .	\$3,469.25 plus 39.6%	—\$10,950	\$11,062	. . . . .	\$3,280.52 plus 39.6%	—\$11,062

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110 . . . . .		\$0		Not over \$269 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$1,138 . . . . .	15%	—\$110	\$269	—\$1,979 . . . . .	15%	—\$269
\$1,138	—\$2,438 . . . . .	\$154.20 plus 28%	—\$1,138	\$1,979	—\$4,104 . . . . .	\$256.50 plus 28%	—\$1,979
\$2,438	—\$5,492 . . . . .	\$518.20 plus 31%	—\$2,438	\$4,104	—\$6,792 . . . . .	\$851.50 plus 31%	—\$4,104
\$5,492	—\$11,863 . . . . .	\$1,464.94 plus 36%	—\$5,492	\$6,792	—\$11,983 . . . . .	\$1,684.78 plus 36%	—\$6,792
\$11,863	. . . . .	\$3,758.50 plus 39.6%	—\$11,863	\$11,983	. . . . .	\$3,553.54 plus 39.6%	—\$11,983

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221 . . . . .		\$0		Not over \$538 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$2,275 . . . . .	15%	—\$221	\$538	—\$3,958 . . . . .	15%	—\$538
\$2,275	—\$4,875 . . . . .	\$308.10 plus 28%	—\$2,275	\$3,958	—\$8,208 . . . . .	\$513.00 plus 28%	—\$3,958
\$4,875	—\$10,983 . . . . .	\$1,036.10 plus 31%	—\$4,875	\$8,208	—\$13,583 . . . . .	\$1,703.00 plus 31%	—\$8,208
\$10,983	—\$23,725 . . . . .	\$2,929.58 plus 36%	—\$10,983	\$13,583	—\$23,967 . . . . .	\$3,369.25 plus 36%	—\$13,583
\$23,725	. . . . .	\$7,516.70 plus 39.6%	—\$23,725	\$23,967	. . . . .	\$7,107.49 plus 39.6%	—\$23,967

**Tables for Percentage Method of Withholding (Continued)**  
(For Wages Paid in 1999)

**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 \$1,613 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$663	—\$6,825	. 15%	—\$663	\$1,613	—\$11,875	. 15%	—\$1,613
\$6,825	—\$14,625	. \$924.30 plus 28%	—\$6,825	\$11,875	—\$24,625	. \$1,539.30 plus 28%	—\$11,875
\$14,625	—\$32,950	. \$3,108.30 plus 31%	—\$14,625	\$24,625	—\$40,750	. \$5,109.30 plus 31%	—\$24,625
\$32,950	—\$71,175	. \$8,789.05 plus 36%	—\$32,950	\$40,750	—\$71,900	. \$10,108.05 plus 36%	—\$40,750
\$71,175		. \$22,550.05 plus 39.6%	—\$71,175	\$71,900		. \$21,322.05 plus 39.6%	—\$71,900

**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 \$3,225 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$1,325	—\$13,650	. 15%	—\$1,325	\$3,225	—\$23,750	. 15%	—\$3,225
\$13,650	—\$29,250	. \$1,848.75 plus 28%	—\$13,650	\$23,750	—\$49,250	. \$3,078.75 plus 28%	—\$23,750
\$29,250	—\$65,900	. \$6,216.75 plus 31%	—\$29,250	\$49,250	—\$81,500	. \$10,218.75 plus 31%	—\$49,250
\$65,900	—\$142,350	. \$17,578.25 plus 36%	—\$65,900	\$81,500	—\$143,800	. \$20,216.25 plus 36%	—\$81,500
\$142,350		. \$45,100.25 plus 39.6%	—\$142,350	\$143,800		. \$42,644.25 plus 39.6%	—\$143,800

**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 \$6,450 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$2,650	—\$27,300	. 15%	—\$2,650	\$6,450	—\$47,500	. 15%	—\$6,450
\$27,300	—\$58,500	. \$3,697.50 plus 28%	—\$27,300	\$47,500	—\$98,500	. \$6,157.50 plus 28%	—\$47,500
\$58,500	—\$131,800	. \$12,433.50 plus 31%	—\$58,500	\$98,500	—\$163,000	. \$20,437.50 plus 31%	—\$98,500
\$131,800	—\$284,700	. \$35,156.50 plus 36%	—\$131,800	\$163,000	—\$287,600	. \$40,432.50 plus 36%	—\$163,000
\$284,700		. \$90,200.50 plus 39.6%	—\$284,700	\$287,600		. \$85,288.50 plus 39.6%	—\$287,600

**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 \$24.80 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$10.20	—\$105.00	. 15%	—\$10.20	\$24.80	—\$182.70	. 15%	—\$24.80
\$105.00	—\$225.00	. \$14.22 plus 28%	—\$105.00	\$182.70	—\$378.80	. \$23.69 plus 28%	—\$182.70
\$225.00	—\$506.90	. \$47.82 plus 31%	—\$225.00	\$378.80	—\$626.90	. \$78.60 plus 31%	—\$378.80
\$506.90	—\$1,095.00	. \$135.21 plus 36%	—\$506.90	\$626.90	—\$1,106.20	. \$155.51 plus 36%	—\$626.90
\$1,095.00		. \$346.93 plus 39.6%	—\$1,095.00	\$1,106.20		. \$328.06 plus 39.6%	—\$1,106.20

**SINGLE Persons—WEEKLY Payroll Period**  
**(For Wages Paid in 1999)**

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	2	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	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	1	0	0	0	0	0	0	0	0	0
110	115	9	1	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	3	0	0	0	0	0	0	0	0	0
125	130	11	4	0	0	0	0	0	0	0	0	0
130	135	12	4	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	14	7	0	0	0	0	0	0	0	0	0
150	155	15	7	0	0	0	0	0	0	0	0	0
155	160	16	8	0	0	0	0	0	0	0	0	0
160	165	17	9	1	0	0	0	0	0	0	0	0
165	170	17	10	2	0	0	0	0	0	0	0	0
170	175	18	10	2	0	0	0	0	0	0	0	0
175	180	19	11	3	0	0	0	0	0	0	0	0
180	185	20	12	4	0	0	0	0	0	0	0	0
185	190	20	13	5	0	0	0	0	0	0	0	0
190	195	21	13	5	0	0	0	0	0	0	0	0
195	200	22	14	6	0	0	0	0	0	0	0	0
200	210	23	15	7	0	0	0	0	0	0	0	0
210	220	25	17	9	1	0	0	0	0	0	0	0
220	230	26	18	10	2	0	0	0	0	0	0	0
230	240	28	20	12	4	0	0	0	0	0	0	0
240	250	29	21	13	5	0	0	0	0	0	0	0
250	260	31	23	15	7	0	0	0	0	0	0	0
260	270	32	24	16	8	0	0	0	0	0	0	0
270	280	34	26	18	10	2	0	0	0	0	0	0
280	290	35	27	19	11	3	0	0	0	0	0	0
290	300	37	29	21	13	5	0	0	0	0	0	0
300	310	38	30	22	14	6	0	0	0	0	0	0
310	320	40	32	24	16	8	0	0	0	0	0	0
320	330	41	33	25	17	9	1	0	0	0	0	0
330	340	43	35	27	19	11	3	0	0	0	0	0
340	350	44	36	28	20	12	4	0	0	0	0	0
350	360	46	38	30	22	14	6	0	0	0	0	0
360	370	47	39	31	23	15	7	0	0	0	0	0
370	380	49	41	33	25	17	9	1	0	0	0	0
380	390	50	42	34	26	18	10	3	0	0	0	0
390	400	52	44	36	28	20	12	4	0	0	0	0
400	410	53	45	37	29	21	13	6	0	0	0	0
410	420	55	47	39	31	23	15	7	0	0	0	0
420	430	56	48	40	32	24	16	9	1	0	0	0
430	440	58	50	42	34	26	18	10	2	0	0	0
440	450	59	51	43	35	27	19	12	4	0	0	0
450	460	61	53	45	37	29	21	13	5	0	0	0
460	470	62	54	46	38	30	22	15	7	0	0	0
470	480	64	56	48	40	32	24	16	8	0	0	0
480	490	65	57	49	41	33	25	18	10	2	0	0
490	500	67	59	51	43	35	27	19	11	3	0	0
500	510	68	60	52	44	36	28	21	13	5	0	0
510	520	70	62	54	46	38	30	22	14	6	0	0
520	530	71	63	55	47	39	31	24	16	8	0	0
530	540	74	65	57	49	41	33	25	17	9	1	0
540	550	77	66	58	50	42	34	27	19	11	3	0
550	560	80	68	60	52	44	36	28	20	12	4	0
560	570	82	69	61	53	45	37	30	22	14	6	0
570	580	85	71	63	55	47	39	31	23	15	7	0
580	590	88	73	64	56	48	40	33	25	17	9	1
590	600	91	76	66	58	50	42	34	26	18	10	2

**SINGLE Persons—WEEKLY Payroll Period**  
(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	94	79	67	59	51	43	36	28	20	12	4
610	620	96	81	69	61	53	45	37	29	21	13	5
620	630	99	84	70	62	54	46	39	31	23	15	7
630	640	102	87	72	64	56	48	40	32	24	16	8
640	650	105	90	75	65	57	49	42	34	26	18	10
650	660	108	93	78	67	59	51	43	35	27	19	11
660	670	110	95	81	68	60	52	45	37	29	21	13
670	680	113	98	83	70	62	54	46	38	30	22	14
680	690	116	101	86	71	63	55	48	40	32	24	16
690	700	119	104	89	74	65	57	49	41	33	25	17
700	710	122	107	92	77	66	58	51	43	35	27	19
710	720	124	109	95	80	68	60	52	44	36	28	20
720	730	127	112	97	83	69	61	54	46	38	30	22
730	740	130	115	100	85	71	63	55	47	39	31	23
740	750	133	118	103	88	73	64	57	49	41	33	25
750	760	136	121	106	91	76	66	58	50	42	34	26
760	770	138	123	109	94	79	67	60	52	44	36	28
770	780	141	126	111	97	82	69	61	53	45	37	29
780	790	144	129	114	99	85	70	63	55	47	39	31
790	800	147	132	117	102	87	73	64	56	48	40	32
800	810	150	135	120	105	90	75	66	58	50	42	34
810	820	152	137	123	108	93	78	67	59	51	43	35
820	830	155	140	125	111	96	81	69	61	53	45	37
830	840	158	143	128	113	99	84	70	62	54	46	38
840	850	161	146	131	116	101	87	72	64	56	48	40
850	860	164	149	134	119	104	89	75	65	57	49	41
860	870	166	151	137	122	107	92	77	67	59	51	43
870	880	169	154	139	125	110	95	80	68	60	52	44
880	890	172	157	142	127	113	98	83	70	62	54	46
890	900	175	160	145	130	115	101	86	71	63	55	47
900	910	178	163	148	133	118	103	89	74	65	57	49
910	920	180	165	151	136	121	106	91	77	66	58	50
920	930	183	168	153	139	124	109	94	79	68	60	52
930	940	186	171	156	141	127	112	97	82	69	61	53
940	950	189	174	159	144	129	115	100	85	71	63	55
950	960	192	177	162	147	132	117	103	88	73	64	56
960	970	194	179	165	150	135	120	105	91	76	66	58
970	980	197	182	167	153	138	123	108	93	79	67	59
980	990	200	185	170	155	141	126	111	96	81	69	61
990	1,000	203	188	173	158	143	129	114	99	84	70	62
1,000	1,010	206	191	176	161	146	131	117	102	87	72	64
1,010	1,020	208	193	179	164	149	134	119	105	90	75	65
1,020	1,030	211	196	181	167	152	137	122	107	93	78	67
1,030	1,040	214	199	184	169	155	140	125	110	95	81	68
1,040	1,050	217	202	187	172	157	143	128	113	98	83	70
1,050	1,060	220	205	190	175	160	145	131	116	101	86	71
1,060	1,070	222	207	193	178	163	148	133	119	104	89	74
1,070	1,080	225	210	195	181	166	151	136	121	107	92	77
1,080	1,090	228	213	198	183	169	154	139	124	109	95	80
1,090	1,100	231	216	201	186	171	157	142	127	112	97	83
1,100	1,110	234	219	204	189	174	159	145	130	115	100	85
1,110	1,120	236	221	207	192	177	162	147	133	118	103	88
1,120	1,130	239	224	209	195	180	165	150	135	121	106	91
1,130	1,140	242	227	212	197	183	168	153	138	123	109	94
1,140	1,150	245	230	215	200	185	171	156	141	126	111	97
1,150	1,160	248	233	218	203	188	173	159	144	129	114	99
1,160	1,170	252	235	221	206	191	176	161	147	132	117	102
1,170	1,180	255	238	223	209	194	179	164	149	135	120	105
1,180	1,190	258	241	226	211	197	182	167	152	137	123	108
1,190	1,200	261	244	229	214	199	185	170	155	140	125	111
1,200	1,210	264	248	232	217	202	187	173	158	143	128	113
1,210	1,220	267	251	235	220	205	190	175	161	146	131	116
1,220	1,230	270	254	237	223	208	193	178	163	149	134	119
1,230	1,240	273	257	240	225	211	196	181	166	151	137	122
1,240	1,250	276	260	244	228	213	199	184	169	154	139	125

\$1,250 and over

Use Table 1(a) for a **SINGLE** person on page 34. Also see the instructions on page 32.

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1999)

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	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	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	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	9	1	0	0	0	0	0	0	0	0	0
185	190	10	2	0	0	0	0	0	0	0	0	0
190	195	10	2	0	0	0	0	0	0	0	0	0
195	200	11	3	0	0	0	0	0	0	0	0	0
200	210	12	4	0	0	0	0	0	0	0	0	0
210	220	14	6	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	17	9	1	0	0	0	0	0	0	0	0
240	250	18	10	2	0	0	0	0	0	0	0	0
250	260	20	12	4	0	0	0	0	0	0	0	0
260	270	21	13	5	0	0	0	0	0	0	0	0
270	280	23	15	7	0	0	0	0	0	0	0	0
280	290	24	16	8	0	0	0	0	0	0	0	0
290	300	26	18	10	2	0	0	0	0	0	0	0
300	310	27	19	11	3	0	0	0	0	0	0	0
310	320	29	21	13	5	0	0	0	0	0	0	0
320	330	30	22	14	6	0	0	0	0	0	0	0
330	340	32	24	16	8	0	0	0	0	0	0	0
340	350	33	25	17	9	1	0	0	0	0	0	0
350	360	35	27	19	11	3	0	0	0	0	0	0
360	370	36	28	20	12	4	0	0	0	0	0	0
370	380	38	30	22	14	6	0	0	0	0	0	0
380	390	39	31	23	15	7	0	0	0	0	0	0
390	400	41	33	25	17	9	1	0	0	0	0	0
400	410	42	34	26	18	10	2	0	0	0	0	0
410	420	44	36	28	20	12	4	0	0	0	0	0
420	430	45	37	29	21	13	5	0	0	0	0	0
430	440	47	39	31	23	15	7	0	0	0	0	0
440	450	48	40	32	24	16	8	1	0	0	0	0
450	460	50	42	34	26	18	10	2	0	0	0	0
460	470	51	43	35	27	19	11	4	0	0	0	0
470	480	53	45	37	29	21	13	5	0	0	0	0
480	490	54	46	38	30	22	14	7	0	0	0	0
490	500	56	48	40	32	24	16	8	0	0	0	0
500	510	57	49	41	33	25	17	10	2	0	0	0
510	520	59	51	43	35	27	19	11	3	0	0	0
520	530	60	52	44	36	28	20	13	5	0	0	0
530	540	62	54	46	38	30	22	14	6	0	0	0
540	550	63	55	47	39	31	23	16	8	0	0	0
550	560	65	57	49	41	33	25	17	9	1	0	0
560	570	66	58	50	42	34	26	19	11	3	0	0
570	580	68	60	52	44	36	28	20	12	4	0	0
580	590	69	61	53	45	37	29	22	14	6	0	0
590	600	71	63	55	47	39	31	23	15	7	0	0
600	610	72	64	56	48	40	32	25	17	9	1	0
610	620	74	66	58	50	42	34	26	18	10	2	0
620	630	75	67	59	51	43	35	28	20	12	4	0
630	640	77	69	61	53	45	37	29	21	13	5	0
640	650	78	70	62	54	46	38	31	23	15	7	0
650	660	80	72	64	56	48	40	32	24	16	8	0
660	670	81	73	65	57	49	41	34	26	18	10	2
670	680	83	75	67	59	51	43	35	27	19	11	3
680	690	84	76	68	60	52	44	37	29	21	13	5
690	700	86	78	70	62	54	46	38	30	22	14	6
700	710	87	79	71	63	55	47	40	32	24	16	8
710	720	89	81	73	65	57	49	41	33	25	17	9
720	730	90	82	74	66	58	50	43	35	27	19	11
730	740	92	84	76	68	60	52	44	36	28	20	12

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	93	85	77	69	61	53	46	38	30	22	14
750	760	95	87	79	71	63	55	47	39	31	23	15
760	770	96	88	80	72	64	56	49	41	33	25	17
770	780	98	90	82	74	66	58	50	42	34	26	18
780	790	99	91	83	75	67	59	52	44	36	28	20
790	800	101	93	85	77	69	61	53	45	37	29	21
800	810	102	94	86	78	70	62	55	47	39	31	23
810	820	104	96	88	80	72	64	56	48	40	32	24
820	830	105	97	89	81	73	65	58	50	42	34	26
830	840	107	99	91	83	75	67	59	51	43	35	27
840	850	108	100	92	84	76	68	61	53	45	37	29
850	860	110	102	94	86	78	70	62	54	46	38	30
860	870	111	103	95	87	79	71	64	56	48	40	32
870	880	113	105	97	89	81	73	65	57	49	41	33
880	890	114	106	98	90	82	74	67	59	51	43	35
890	900	116	108	100	92	84	76	68	60	52	44	36
900	910	117	109	101	93	85	77	70	62	54	46	38
910	920	119	111	103	95	87	79	71	63	55	47	39
920	930	122	112	104	96	88	80	73	65	57	49	41
930	940	124	114	106	98	90	82	74	66	58	50	42
940	950	127	115	107	99	91	83	76	68	60	52	44
950	960	130	117	109	101	93	85	77	69	61	53	45
960	970	133	118	110	102	94	86	79	71	63	55	47
970	980	136	121	112	104	96	88	80	72	64	56	48
980	990	138	124	113	105	97	89	82	74	66	58	50
990	1,000	141	126	115	107	99	91	83	75	67	59	51
1,000	1,010	144	129	116	108	100	92	85	77	69	61	53
1,010	1,020	147	132	118	110	102	94	86	78	70	62	54
1,020	1,030	150	135	120	111	103	95	88	80	72	64	56
1,030	1,040	152	138	123	113	105	97	89	81	73	65	57
1,040	1,050	155	140	126	114	106	98	91	83	75	67	59
1,050	1,060	158	143	128	116	108	100	92	84	76	68	60
1,060	1,070	161	146	131	117	109	101	94	86	78	70	62
1,070	1,080	164	149	134	119	111	103	95	87	79	71	63
1,080	1,090	166	152	137	122	112	104	97	89	81	73	65
1,090	1,100	169	154	140	125	114	106	98	90	82	74	66
1,100	1,110	172	157	142	128	115	107	100	92	84	76	68
1,110	1,120	175	160	145	130	117	109	101	93	85	77	69
1,120	1,130	178	163	148	133	118	110	103	95	87	79	71
1,130	1,140	180	166	151	136	121	112	104	96	88	80	72
1,140	1,150	183	168	154	139	124	113	106	98	90	82	74
1,150	1,160	186	171	156	142	127	115	107	99	91	83	75
1,160	1,170	189	174	159	144	130	116	109	101	93	85	77
1,170	1,180	192	177	162	147	132	118	110	102	94	86	78
1,180	1,190	194	180	165	150	135	120	112	104	96	88	80
1,190	1,200	197	182	168	153	138	123	113	105	97	89	81
1,200	1,210	200	185	170	156	141	126	115	107	99	91	83
1,210	1,220	203	188	173	158	144	129	116	108	100	92	84
1,220	1,230	206	191	176	161	146	132	118	110	102	94	86
1,230	1,240	208	194	179	164	149	134	120	111	103	95	87
1,240	1,250	211	196	182	167	152	137	122	113	105	97	89
1,250	1,260	214	199	184	170	155	140	125	114	106	98	90
1,260	1,270	217	202	187	172	158	143	128	116	108	100	92
1,270	1,280	220	205	190	175	160	146	131	117	109	101	93
1,280	1,290	222	208	193	178	163	148	134	119	111	103	95
1,290	1,300	225	210	196	181	166	151	136	122	112	104	96
1,300	1,310	228	213	198	184	169	154	139	124	114	106	98
1,310	1,320	231	216	201	186	172	157	142	127	115	107	99
1,320	1,330	234	219	204	189	174	160	145	130	117	109	101
1,330	1,340	236	222	207	192	177	162	148	133	118	110	102
1,340	1,350	239	224	210	195	180	165	150	136	121	112	104
1,350	1,360	242	227	212	198	183	168	153	138	124	113	105
1,360	1,370	245	230	215	200	186	171	156	141	126	115	107
1,370	1,380	248	233	218	203	188	174	159	144	129	116	108
1,380	1,390	250	236	221	206	191	176	162	147	132	118	110

\$1,390 and over

Use Table 1(b) for a **MARRIED person** on page 34. Also see the instructions on page 32.

**SINGLE Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 1999)**

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	2	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	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	16	0	0	0	0	0	0	0	0	0	0
210	215	17	1	0	0	0	0	0	0	0	0	0
215	220	17	1	0	0	0	0	0	0	0	0	0
220	225	18	2	0	0	0	0	0	0	0	0	0
225	230	19	3	0	0	0	0	0	0	0	0	0
230	235	20	4	0	0	0	0	0	0	0	0	0
235	240	20	4	0	0	0	0	0	0	0	0	0
240	245	21	5	0	0	0	0	0	0	0	0	0
245	250	22	6	0	0	0	0	0	0	0	0	0
250	260	23	7	0	0	0	0	0	0	0	0	0
260	270	24	9	0	0	0	0	0	0	0	0	0
270	280	26	10	0	0	0	0	0	0	0	0	0
280	290	27	12	0	0	0	0	0	0	0	0	0
290	300	29	13	0	0	0	0	0	0	0	0	0
300	310	30	15	0	0	0	0	0	0	0	0	0
310	320	32	16	0	0	0	0	0	0	0	0	0
320	330	33	18	2	0	0	0	0	0	0	0	0
330	340	35	19	3	0	0	0	0	0	0	0	0
340	350	36	21	5	0	0	0	0	0	0	0	0
350	360	38	22	6	0	0	0	0	0	0	0	0
360	370	39	24	8	0	0	0	0	0	0	0	0
370	380	41	25	9	0	0	0	0	0	0	0	0
380	390	42	27	11	0	0	0	0	0	0	0	0
390	400	44	28	12	0	0	0	0	0	0	0	0
400	410	45	30	14	0	0	0	0	0	0	0	0
410	420	47	31	15	0	0	0	0	0	0	0	0
420	430	48	33	17	1	0	0	0	0	0	0	0
430	440	50	34	18	2	0	0	0	0	0	0	0
440	450	51	36	20	4	0	0	0	0	0	0	0
450	460	53	37	21	5	0	0	0	0	0	0	0
460	470	54	39	23	7	0	0	0	0	0	0	0
470	480	56	40	24	8	0	0	0	0	0	0	0
480	490	57	42	26	10	0	0	0	0	0	0	0
490	500	59	43	27	11	0	0	0	0	0	0	0
500	520	61	45	29	14	0	0	0	0	0	0	0
520	540	64	48	32	17	1	0	0	0	0	0	0
540	560	67	51	35	20	4	0	0	0	0	0	0
560	580	70	54	38	23	7	0	0	0	0	0	0
580	600	73	57	41	26	10	0	0	0	0	0	0
600	620	76	60	44	29	13	0	0	0	0	0	0
620	640	79	63	47	32	16	0	0	0	0	0	0
640	660	82	66	50	35	19	3	0	0	0	0	0
660	680	85	69	53	38	22	6	0	0	0	0	0
680	700	88	72	56	41	25	9	0	0	0	0	0
700	720	91	75	59	44	28	12	0	0	0	0	0
720	740	94	78	62	47	31	15	0	0	0	0	0
740	760	97	81	65	50	34	18	2	0	0	0	0
760	780	100	84	68	53	37	21	5	0	0	0	0
780	800	103	87	71	56	40	24	8	0	0	0	0



# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	106	90	74	59	43	27	11	0	0	0	0
820	840	109	93	77	62	46	30	14	0	0	0	0
840	860	112	96	80	65	49	33	17	1	0	0	0
860	880	115	99	83	68	52	36	20	4	0	0	0
880	900	118	102	86	71	55	39	23	7	0	0	0
900	920	121	105	89	74	58	42	26	10	0	0	0
920	940	124	108	92	77	61	45	29	13	0	0	0
940	960	127	111	95	80	64	48	32	16	0	0	0
960	980	130	114	98	83	67	51	35	19	3	0	0
980	1,000	133	117	101	86	70	54	38	22	6	0	0
1,000	1,020	136	120	104	89	73	57	41	25	9	0	0
1,020	1,040	139	123	107	92	76	60	44	28	12	0	0
1,040	1,060	142	126	110	95	79	63	47	31	15	0	0
1,060	1,080	148	129	113	98	82	66	50	34	18	2	0
1,080	1,100	153	132	116	101	85	69	53	37	21	5	0
1,100	1,120	159	135	119	104	88	72	56	40	24	8	0
1,120	1,140	165	138	122	107	91	75	59	43	27	11	0
1,140	1,160	170	141	125	110	94	78	62	46	30	14	0
1,160	1,180	176	146	128	113	97	81	65	49	33	17	2
1,180	1,200	181	152	131	116	100	84	68	52	36	20	5
1,200	1,220	187	157	134	119	103	87	71	55	39	23	8
1,220	1,240	193	163	137	122	106	90	74	58	42	26	11
1,240	1,260	198	169	140	125	109	93	77	61	45	29	14
1,260	1,280	204	174	145	128	112	96	80	64	48	32	17
1,280	1,300	209	180	150	131	115	99	83	67	51	35	20
1,300	1,320	215	185	156	134	118	102	86	70	54	38	23
1,320	1,340	221	191	161	137	121	105	89	73	57	41	26
1,340	1,360	226	197	167	140	124	108	92	76	60	44	29
1,360	1,380	232	202	173	143	127	111	95	79	63	47	32
1,380	1,400	237	208	178	149	130	114	98	82	66	50	35
1,400	1,420	243	213	184	154	133	117	101	85	69	53	38
1,420	1,440	249	219	189	160	136	120	104	88	72	56	41
1,440	1,460	254	225	195	165	139	123	107	91	75	59	44
1,460	1,480	260	230	201	171	142	126	110	94	78	62	47
1,480	1,500	265	236	206	177	147	129	113	97	81	65	50
1,500	1,520	271	241	212	182	153	132	116	100	84	68	53
1,520	1,540	277	247	217	188	158	135	119	103	87	71	56
1,540	1,560	282	253	223	193	164	138	122	106	90	74	59
1,560	1,580	288	258	229	199	169	141	125	109	93	77	62
1,580	1,600	293	264	234	205	175	145	128	112	96	80	65
1,600	1,620	299	269	240	210	181	151	131	115	99	83	68
1,620	1,640	305	275	245	216	186	157	134	118	102	86	71
1,640	1,660	310	281	251	221	192	162	137	121	105	89	74
1,660	1,680	316	286	257	227	197	168	140	124	108	92	77
1,680	1,700	321	292	262	233	203	173	144	127	111	95	80
1,700	1,720	327	297	268	238	209	179	149	130	114	98	83
1,720	1,740	333	303	273	244	214	185	155	133	117	101	86
1,740	1,760	338	309	279	249	220	190	161	136	120	104	89
1,760	1,780	344	314	285	255	225	196	166	139	123	107	92
1,780	1,800	349	320	290	261	231	201	172	142	126	110	95
1,800	1,820	355	325	296	266	237	207	177	148	129	113	98
1,820	1,840	361	331	301	272	242	213	183	153	132	116	101
1,840	1,860	366	337	307	277	248	218	189	159	135	119	104
1,860	1,880	372	342	313	283	253	224	194	165	138	122	107
1,880	1,900	377	348	318	289	259	229	200	170	141	125	110
1,900	1,920	383	353	324	294	265	235	205	176	146	128	113
1,920	1,940	389	359	329	300	270	241	211	181	152	131	116
1,940	1,960	394	365	335	305	276	246	217	187	157	134	119
1,960	1,980	400	370	341	311	281	252	222	193	163	137	122
1,980	2,000	405	376	346	317	287	257	228	198	168	140	125
2,000	2,020	411	381	352	322	293	263	233	204	174	144	128
2,020	2,040	417	387	357	328	298	269	239	209	180	150	131
2,040	2,060	422	393	363	333	304	274	245	215	185	156	134
2,060	2,080	428	398	369	339	309	280	250	221	191	161	137
2,080	2,100	433	404	374	345	315	285	256	226	196	167	140

\$2,100 and over

Use Table 2(a) for a **SINGLE** person on page 34. Also see the instructions on page 32.

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 1999)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$250	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	310	9	0	0	0	0	0	0	0	0	0	0
310	320	10	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	13	0	0	0	0	0	0	0	0	0	0
340	350	15	0	0	0	0	0	0	0	0	0	0
350	360	16	0	0	0	0	0	0	0	0	0	0
360	370	18	2	0	0	0	0	0	0	0	0	0
370	380	19	3	0	0	0	0	0	0	0	0	0
380	390	21	5	0	0	0	0	0	0	0	0	0
390	400	22	6	0	0	0	0	0	0	0	0	0
400	410	24	8	0	0	0	0	0	0	0	0	0
410	420	25	9	0	0	0	0	0	0	0	0	0
420	430	27	11	0	0	0	0	0	0	0	0	0
430	440	28	12	0	0	0	0	0	0	0	0	0
440	450	30	14	0	0	0	0	0	0	0	0	0
450	460	31	15	0	0	0	0	0	0	0	0	0
460	470	33	17	1	0	0	0	0	0	0	0	0
470	480	34	18	2	0	0	0	0	0	0	0	0
480	490	36	20	4	0	0	0	0	0	0	0	0
490	500	37	21	5	0	0	0	0	0	0	0	0
500	520	39	23	8	0	0	0	0	0	0	0	0
520	540	42	26	11	0	0	0	0	0	0	0	0
540	560	45	29	14	0	0	0	0	0	0	0	0
560	580	48	32	17	1	0	0	0	0	0	0	0
580	600	51	35	20	4	0	0	0	0	0	0	0
600	620	54	38	23	7	0	0	0	0	0	0	0
620	640	57	41	26	10	0	0	0	0	0	0	0
640	660	60	44	29	13	0	0	0	0	0	0	0
660	680	63	47	32	16	0	0	0	0	0	0	0
680	700	66	50	35	19	3	0	0	0	0	0	0
700	720	69	53	38	22	6	0	0	0	0	0	0
720	740	72	56	41	25	9	0	0	0	0	0	0
740	760	75	59	44	28	12	0	0	0	0	0	0
760	780	78	62	47	31	15	0	0	0	0	0	0
780	800	81	65	50	34	18	2	0	0	0	0	0
800	820	84	68	53	37	21	5	0	0	0	0	0
820	840	87	71	56	40	24	8	0	0	0	0	0
840	860	90	74	59	43	27	11	0	0	0	0	0
860	880	93	77	62	46	30	14	0	0	0	0	0
880	900	96	80	65	49	33	17	1	0	0	0	0
900	920	99	83	68	52	36	20	4	0	0	0	0
920	940	102	86	71	55	39	23	7	0	0	0	0
940	960	105	89	74	58	42	26	10	0	0	0	0
960	980	108	92	77	61	45	29	13	0	0	0	0
980	1,000	111	95	80	64	48	32	16	0	0	0	0
1,000	1,020	114	98	83	67	51	35	19	3	0	0	0
1,020	1,040	117	101	86	70	54	38	22	6	0	0	0
1,040	1,060	120	104	89	73	57	41	25	9	0	0	0
1,060	1,080	123	107	92	76	60	44	28	12	0	0	0
1,080	1,100	126	110	95	79	63	47	31	15	0	0	0
1,100	1,120	129	113	98	82	66	50	34	18	2	0	0
1,120	1,140	132	116	101	85	69	53	37	21	5	0	0
1,140	1,160	135	119	104	88	72	56	40	24	8	0	0
1,160	1,180	138	122	107	91	75	59	43	27	11	0	0
1,180	1,200	141	125	110	94	78	62	46	30	14	0	0
1,200	1,220	144	128	113	97	81	65	49	33	17	2	0
1,220	1,240	147	131	116	100	84	68	52	36	20	5	0
1,240	1,260	150	134	119	103	87	71	55	39	23	8	0
1,260	1,280	153	137	122	106	90	74	58	42	26	11	0
1,280	1,300	156	140	125	109	93	77	61	45	29	14	0
1,300	1,320	159	143	128	112	96	80	64	48	32	17	1
1,320	1,340	162	146	131	115	99	83	67	51	35	20	4
1,340	1,360	165	149	134	118	102	86	70	54	38	23	7
1,360	1,380	168	152	137	121	105	89	73	57	41	26	10

## MARRIED Persons—BIWEEKLY Payroll Period (For Wages Paid in 1999)

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	171	155	140	124	108	92	76	60	44	29	13
1,400	1,420	174	158	143	127	111	95	79	63	47	32	16
1,420	1,440	177	161	146	130	114	98	82	66	50	35	19
1,440	1,460	180	164	149	133	117	101	85	69	53	38	22
1,460	1,480	183	167	152	136	120	104	88	72	56	41	25
1,480	1,500	186	170	155	139	123	107	91	75	59	44	28
1,500	1,520	189	173	158	142	126	110	94	78	62	47	31
1,520	1,540	192	176	161	145	129	113	97	81	65	50	34
1,540	1,560	195	179	164	148	132	116	100	84	68	53	37
1,560	1,580	198	182	167	151	135	119	103	87	71	56	40
1,580	1,600	201	185	170	154	138	122	106	90	74	59	43
1,600	1,620	204	188	173	157	141	125	109	93	77	62	46
1,620	1,640	207	191	176	160	144	128	112	96	80	65	49
1,640	1,660	210	194	179	163	147	131	115	99	83	68	52
1,660	1,680	213	197	182	166	150	134	118	102	86	71	55
1,680	1,700	216	200	185	169	153	137	121	105	89	74	58
1,700	1,720	219	203	188	172	156	140	124	108	92	77	61
1,720	1,740	222	206	191	175	159	143	127	111	95	80	64
1,740	1,760	225	209	194	178	162	146	130	114	98	83	67
1,760	1,780	228	212	197	181	165	149	133	117	101	86	70
1,780	1,800	231	215	200	184	168	152	136	120	104	89	73
1,800	1,820	234	218	203	187	171	155	139	123	107	92	76
1,820	1,840	238	221	206	190	174	158	142	126	110	95	79
1,840	1,860	243	224	209	193	177	161	145	129	113	98	82
1,860	1,880	249	227	212	196	180	164	148	132	116	101	85
1,880	1,900	254	230	215	199	183	167	151	135	119	104	88
1,900	1,920	260	233	218	202	186	170	154	138	122	107	91
1,920	1,940	266	236	221	205	189	173	157	141	125	110	94
1,940	1,960	271	242	224	208	192	176	160	144	128	113	97
1,960	1,980	277	247	227	211	195	179	163	147	131	116	100
1,980	2,000	282	253	230	214	198	182	166	150	134	119	103
2,000	2,020	288	258	233	217	201	185	169	153	137	122	106
2,020	2,040	294	264	236	220	204	188	172	156	140	125	109
2,040	2,060	299	270	240	223	207	191	175	159	143	128	112
2,060	2,080	305	275	246	226	210	194	178	162	146	131	115
2,080	2,100	310	281	251	229	213	197	181	165	149	134	118
2,100	2,120	316	286	257	232	216	200	184	168	152	137	121
2,120	2,140	322	292	262	235	219	203	187	171	155	140	124
2,140	2,160	327	298	268	238	222	206	190	174	158	143	127
2,160	2,180	333	303	274	244	225	209	193	177	161	146	130
2,180	2,200	338	309	279	250	228	212	196	180	164	149	133
2,200	2,220	344	314	285	255	231	215	199	183	167	152	136
2,220	2,240	350	320	290	261	234	218	202	186	170	155	139
2,240	2,260	355	326	296	266	237	221	205	189	173	158	142
2,260	2,280	361	331	302	272	242	224	208	192	176	161	145
2,280	2,300	366	337	307	278	248	227	211	195	179	164	148
2,300	2,320	372	342	313	283	254	230	214	198	182	167	151
2,320	2,340	378	348	318	289	259	233	217	201	185	170	154
2,340	2,360	383	354	324	294	265	236	220	204	188	173	157
2,360	2,380	389	359	330	300	270	241	223	207	191	176	160
2,380	2,400	394	365	335	306	276	246	226	210	194	179	163
2,400	2,420	400	370	341	311	282	252	229	213	197	182	166
2,420	2,440	406	376	346	317	287	258	232	216	200	185	169
2,440	2,460	411	382	352	322	293	263	235	219	203	188	172
2,460	2,480	417	387	358	328	298	269	239	222	206	191	175
2,480	2,500	422	393	363	334	304	274	245	225	209	194	178
2,500	2,520	428	398	369	339	310	280	250	228	212	197	181
2,520	2,540	434	404	374	345	315	286	256	231	215	200	184
2,540	2,560	439	410	380	350	321	291	262	234	218	203	187
2,560	2,580	445	415	386	356	326	297	267	238	221	206	190
2,580	2,600	450	421	391	362	332	302	273	243	224	209	193
2,600	2,620	456	426	397	367	338	308	278	249	227	212	196
2,620	2,640	462	432	402	373	343	314	284	254	230	215	199
2,640	2,660	467	438	408	378	349	319	290	260	233	218	202
2,660	2,680	473	443	414	384	354	325	295	266	236	221	205

\$2,680 and over

Use Table 2(b) for a MARRIED person on page 34. Also see the instructions on page 32.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 1999)**

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	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	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	0	0	0	0	0	0	0	0	0	0
230	235	18	1	0	0	0	0	0	0	0	0	0
235	240	19	2	0	0	0	0	0	0	0	0	0
240	245	20	3	0	0	0	0	0	0	0	0	0
245	250	21	3	0	0	0	0	0	0	0	0	0
250	260	22	5	0	0	0	0	0	0	0	0	0
260	270	23	6	0	0	0	0	0	0	0	0	0
270	280	25	8	0	0	0	0	0	0	0	0	0
280	290	26	9	0	0	0	0	0	0	0	0	0
290	300	28	11	0	0	0	0	0	0	0	0	0
300	310	29	12	0	0	0	0	0	0	0	0	0
310	320	31	14	0	0	0	0	0	0	0	0	0
320	330	32	15	0	0	0	0	0	0	0	0	0
330	340	34	17	0	0	0	0	0	0	0	0	0
340	350	35	18	1	0	0	0	0	0	0	0	0
350	360	37	20	2	0	0	0	0	0	0	0	0
360	370	38	21	4	0	0	0	0	0	0	0	0
370	380	40	23	5	0	0	0	0	0	0	0	0
380	390	41	24	7	0	0	0	0	0	0	0	0
390	400	43	26	8	0	0	0	0	0	0	0	0
400	410	44	27	10	0	0	0	0	0	0	0	0
410	420	46	29	11	0	0	0	0	0	0	0	0
420	430	47	30	13	0	0	0	0	0	0	0	0
430	440	49	32	14	0	0	0	0	0	0	0	0
440	450	50	33	16	0	0	0	0	0	0	0	0
450	460	52	35	17	0	0	0	0	0	0	0	0
460	470	53	36	19	2	0	0	0	0	0	0	0
470	480	55	38	20	3	0	0	0	0	0	0	0
480	490	56	39	22	5	0	0	0	0	0	0	0
490	500	58	41	23	6	0	0	0	0	0	0	0
500	520	60	43	26	8	0	0	0	0	0	0	0
520	540	63	46	29	11	0	0	0	0	0	0	0
540	560	66	49	32	14	0	0	0	0	0	0	0
560	580	69	52	35	17	0	0	0	0	0	0	0
580	600	72	55	38	20	3	0	0	0	0	0	0
600	620	75	58	41	23	6	0	0	0	0	0	0
620	640	78	61	44	26	9	0	0	0	0	0	0
640	660	81	64	47	29	12	0	0	0	0	0	0
660	680	84	67	50	32	15	0	0	0	0	0	0
680	700	87	70	53	35	18	1	0	0	0	0	0
700	720	90	73	56	38	21	4	0	0	0	0	0
720	740	93	76	59	41	24	7	0	0	0	0	0
740	760	96	79	62	44	27	10	0	0	0	0	0
760	780	99	82	65	47	30	13	0	0	0	0	0
780	800	102	85	68	50	33	16	0	0	0	0	0
800	820	105	88	71	53	36	19	2	0	0	0	0
820	840	108	91	74	56	39	22	5	0	0	0	0

# SINGLE Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	111	94	77	59	42	25	8	0	0	0	0
860	880	114	97	80	62	45	28	11	0	0	0	0
880	900	117	100	83	65	48	31	14	0	0	0	0
900	920	120	103	86	68	51	34	17	0	0	0	0
920	940	123	106	89	71	54	37	20	3	0	0	0
940	960	126	109	92	74	57	40	23	6	0	0	0
960	980	129	112	95	77	60	43	26	9	0	0	0
980	1,000	132	115	98	80	63	46	29	12	0	0	0
1,000	1,020	135	118	101	83	66	49	32	15	0	0	0
1,020	1,040	138	121	104	86	69	52	35	18	0	0	0
1,040	1,060	141	124	107	89	72	55	38	21	3	0	0
1,060	1,080	144	127	110	92	75	58	41	24	6	0	0
1,080	1,100	147	130	113	95	78	61	44	27	9	0	0
1,100	1,120	150	133	116	98	81	64	47	30	12	0	0
1,120	1,140	153	136	119	101	84	67	50	33	15	0	0
1,140	1,160	158	139	122	104	87	70	53	36	18	1	0
1,160	1,180	163	142	125	107	90	73	56	39	21	4	0
1,180	1,200	169	145	128	110	93	76	59	42	24	7	0
1,200	1,220	174	148	131	113	96	79	62	45	27	10	0
1,220	1,240	180	151	134	116	99	82	65	48	30	13	0
1,240	1,260	186	154	137	119	102	85	68	51	33	16	0
1,260	1,280	191	159	140	122	105	88	71	54	36	19	2
1,280	1,300	197	165	143	125	108	91	74	57	39	22	5
1,300	1,320	202	170	146	128	111	94	77	60	42	25	8
1,320	1,340	208	176	149	131	114	97	80	63	45	28	11
1,340	1,360	214	181	152	134	117	100	83	66	48	31	14
1,360	1,380	219	187	155	137	120	103	86	69	51	34	17
1,380	1,400	225	193	161	140	123	106	89	72	54	37	20
1,400	1,420	230	198	166	143	126	109	92	75	57	40	23
1,420	1,440	236	204	172	146	129	112	95	78	60	43	26
1,440	1,460	242	209	177	149	132	115	98	81	63	46	29
1,460	1,480	247	215	183	152	135	118	101	84	66	49	32
1,480	1,500	253	221	189	157	138	121	104	87	69	52	35
1,500	1,520	258	226	194	162	141	124	107	90	72	55	38
1,520	1,540	264	232	200	168	144	127	110	93	75	58	41
1,540	1,560	270	237	205	173	147	130	113	96	78	61	44
1,560	1,580	275	243	211	179	150	133	116	99	81	64	47
1,580	1,600	281	249	217	185	153	136	119	102	84	67	50
1,600	1,620	286	254	222	190	158	139	122	105	87	70	53
1,620	1,640	292	260	228	196	164	142	125	108	90	73	56
1,640	1,660	298	265	233	201	169	145	128	111	93	76	59
1,660	1,680	303	271	239	207	175	148	131	114	96	79	62
1,680	1,700	309	277	245	213	180	151	134	117	99	82	65
1,700	1,720	314	282	250	218	186	154	137	120	102	85	68
1,720	1,740	320	288	256	224	192	160	140	123	105	88	71
1,740	1,760	326	293	261	229	197	165	143	126	108	91	74
1,760	1,780	331	299	267	235	203	171	146	129	111	94	77
1,780	1,800	337	305	273	241	208	176	149	132	114	97	80
1,800	1,820	342	310	278	246	214	182	152	135	117	100	83
1,820	1,840	348	316	284	252	220	188	155	138	120	103	86
1,840	1,860	354	321	289	257	225	193	161	141	123	106	89
1,860	1,880	359	327	295	263	231	199	167	144	126	109	92
1,880	1,900	365	333	301	269	236	204	172	147	129	112	95
1,900	1,920	370	338	306	274	242	210	178	150	132	115	98
1,920	1,940	376	344	312	280	248	216	183	153	135	118	101
1,940	1,960	382	349	317	285	253	221	189	157	138	121	104
1,960	1,980	387	355	323	291	259	227	195	163	141	124	107
1,980	2,000	393	361	329	297	264	232	200	168	144	127	110
2,000	2,020	398	366	334	302	270	238	206	174	147	130	113
2,020	2,040	404	372	340	308	276	244	211	179	150	133	116
2,040	2,060	410	377	345	313	281	249	217	185	153	136	119
2,060	2,080	415	383	351	319	287	255	223	191	158	139	122
2,080	2,100	421	389	357	325	292	260	228	196	164	142	125
2,100	2,120	426	394	362	330	298	266	234	202	170	145	128
2,120	2,140	432	400	368	336	304	272	239	207	175	148	131

\$2,140 and over

Use Table 3(a) for a **SINGLE** person on page 34. Also see the instructions on page 32.

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 1999)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	0	0	0	0	0	0	0	0	0	0
390	400	19	2	0	0	0	0	0	0	0	0	0
400	410	20	3	0	0	0	0	0	0	0	0	0
410	420	22	5	0	0	0	0	0	0	0	0	0
420	430	23	6	0	0	0	0	0	0	0	0	0
430	440	25	8	0	0	0	0	0	0	0	0	0
440	450	26	9	0	0	0	0	0	0	0	0	0
450	460	28	11	0	0	0	0	0	0	0	0	0
460	470	29	12	0	0	0	0	0	0	0	0	0
470	480	31	14	0	0	0	0	0	0	0	0	0
480	490	32	15	0	0	0	0	0	0	0	0	0
490	500	34	17	0	0	0	0	0	0	0	0	0
500	520	36	19	2	0	0	0	0	0	0	0	0
520	540	39	22	5	0	0	0	0	0	0	0	0
540	560	42	25	8	0	0	0	0	0	0	0	0
560	580	45	28	11	0	0	0	0	0	0	0	0
580	600	48	31	14	0	0	0	0	0	0	0	0
600	620	51	34	17	0	0	0	0	0	0	0	0
620	640	54	37	20	3	0	0	0	0	0	0	0
640	660	57	40	23	6	0	0	0	0	0	0	0
660	680	60	43	26	9	0	0	0	0	0	0	0
680	700	63	46	29	12	0	0	0	0	0	0	0
700	720	66	49	32	15	0	0	0	0	0	0	0
720	740	69	52	35	18	0	0	0	0	0	0	0
740	760	72	55	38	21	3	0	0	0	0	0	0
760	780	75	58	41	24	6	0	0	0	0	0	0
780	800	78	61	44	27	9	0	0	0	0	0	0
800	820	81	64	47	30	12	0	0	0	0	0	0
820	840	84	67	50	33	15	0	0	0	0	0	0
840	860	87	70	53	36	18	1	0	0	0	0	0
860	880	90	73	56	39	21	4	0	0	0	0	0
880	900	93	76	59	42	24	7	0	0	0	0	0
900	920	96	79	62	45	27	10	0	0	0	0	0
920	940	99	82	65	48	30	13	0	0	0	0	0
940	960	102	85	68	51	33	16	0	0	0	0	0
960	980	105	88	71	54	36	19	2	0	0	0	0
980	1,000	108	91	74	57	39	22	5	0	0	0	0
1,000	1,020	111	94	77	60	42	25	8	0	0	0	0
1,020	1,040	114	97	80	63	45	28	11	0	0	0	0
1,040	1,060	117	100	83	66	48	31	14	0	0	0	0
1,060	1,080	120	103	86	69	51	34	17	0	0	0	0
1,080	1,100	123	106	89	72	54	37	20	3	0	0	0
1,100	1,120	126	109	92	75	57	40	23	6	0	0	0
1,120	1,140	129	112	95	78	60	43	26	9	0	0	0
1,140	1,160	132	115	98	81	63	46	29	12	0	0	0
1,160	1,180	135	118	101	84	66	49	32	15	0	0	0
1,180	1,200	138	121	104	87	69	52	35	18	1	0	0
1,200	1,220	141	124	107	90	72	55	38	21	4	0	0
1,220	1,240	144	127	110	93	75	58	41	24	7	0	0
1,240	1,260	147	130	113	96	78	61	44	27	10	0	0
1,260	1,280	150	133	116	99	81	64	47	30	13	0	0
1,280	1,300	153	136	119	102	84	67	50	33	16	0	0
1,300	1,320	156	139	122	105	87	70	53	36	19	2	0
1,320	1,340	159	142	125	108	90	73	56	39	22	5	0
1,340	1,360	162	145	128	111	93	76	59	42	25	8	0
1,360	1,380	165	148	131	114	96	79	62	45	28	11	0
1,380	1,400	168	151	134	117	99	82	65	48	31	14	0
1,400	1,420	171	154	137	120	102	85	68	51	34	17	0

## MARRIED Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,420	\$1,440	174	157	140	123	105	88	71	54	37	20	2
1,440	1,460	177	160	143	126	108	91	74	57	40	23	5
1,460	1,480	180	163	146	129	111	94	77	60	43	26	8
1,480	1,500	183	166	149	132	114	97	80	63	46	29	11
1,500	1,520	186	169	152	135	117	100	83	66	49	32	14
1,520	1,540	189	172	155	138	120	103	86	69	52	35	17
1,540	1,560	192	175	158	141	123	106	89	72	55	38	20
1,560	1,580	195	178	161	144	126	109	92	75	58	41	23
1,580	1,600	198	181	164	147	129	112	95	78	61	44	26
1,600	1,620	201	184	167	150	132	115	98	81	64	47	29
1,620	1,640	204	187	170	153	135	118	101	84	67	50	32
1,640	1,660	207	190	173	156	138	121	104	87	70	53	35
1,660	1,680	210	193	176	159	141	124	107	90	73	56	38
1,680	1,700	213	196	179	162	144	127	110	93	76	59	41
1,700	1,720	216	199	182	165	147	130	113	96	79	62	44
1,720	1,740	219	202	185	168	150	133	116	99	82	65	47
1,740	1,760	222	205	188	171	153	136	119	102	85	68	50
1,760	1,780	225	208	191	174	156	139	122	105	88	71	53
1,780	1,800	228	211	194	177	159	142	125	108	91	74	56
1,800	1,820	231	214	197	180	162	145	128	111	94	77	59
1,820	1,840	234	217	200	183	165	148	131	114	97	80	62
1,840	1,860	237	220	203	186	168	151	134	117	100	83	65
1,860	1,880	240	223	206	189	171	154	137	120	103	86	68
1,880	1,900	243	226	209	192	174	157	140	123	106	89	71
1,900	1,920	246	229	212	195	177	160	143	126	109	92	74
1,920	1,940	249	232	215	198	180	163	146	129	112	95	77
1,940	1,960	252	235	218	201	183	166	149	132	115	98	80
1,960	1,980	255	238	221	204	186	169	152	135	118	101	83
1,980	2,000	260	241	224	207	189	172	155	138	121	104	86
2,000	2,020	265	244	227	210	192	175	158	141	124	107	89
2,020	2,040	271	247	230	213	195	178	161	144	127	110	92
2,040	2,060	276	250	233	216	198	181	164	147	130	113	95
2,060	2,080	282	253	236	219	201	184	167	150	133	116	98
2,080	2,100	288	256	239	222	204	187	170	153	136	119	101
2,100	2,120	293	261	242	225	207	190	173	156	139	122	104
2,120	2,140	299	267	245	228	210	193	176	159	142	125	107
2,140	2,160	304	272	248	231	213	196	179	162	145	128	110
2,160	2,180	310	278	251	234	216	199	182	165	148	131	113
2,180	2,200	316	284	254	237	219	202	185	168	151	134	116
2,200	2,220	321	289	257	240	222	205	188	171	154	137	119
2,220	2,240	327	295	263	243	225	208	191	174	157	140	122
2,240	2,260	332	300	268	246	228	211	194	177	160	143	125
2,260	2,280	338	306	274	249	231	214	197	180	163	146	128
2,280	2,300	344	312	279	252	234	217	200	183	166	149	131
2,300	2,320	349	317	285	255	237	220	203	186	169	152	134
2,320	2,340	355	323	291	259	240	223	206	189	172	155	137
2,340	2,360	360	328	296	264	243	226	209	192	175	158	140
2,360	2,380	366	334	302	270	246	229	212	195	178	161	143
2,380	2,400	372	340	307	275	249	232	215	198	181	164	146
2,400	2,420	377	345	313	281	252	235	218	201	184	167	149
2,420	2,440	383	351	319	287	255	238	221	204	187	170	152
2,440	2,460	388	356	324	292	260	241	224	207	190	173	155
2,460	2,480	394	362	330	298	266	244	227	210	193	176	158
2,480	2,500	400	368	335	303	271	247	230	213	196	179	161
2,500	2,520	405	373	341	309	277	250	233	216	199	182	164
2,520	2,540	411	379	347	315	282	253	236	219	202	185	167
2,540	2,560	416	384	352	320	288	256	239	222	205	188	170
2,560	2,580	422	390	358	326	294	262	242	225	208	191	173
2,580	2,600	428	396	363	331	299	267	245	228	211	194	176
2,600	2,620	433	401	369	337	305	273	248	231	214	197	179
2,620	2,640	439	407	375	343	310	278	251	234	217	200	182
2,640	2,660	444	412	380	348	316	284	254	237	220	203	185
2,660	2,680	450	418	386	354	322	290	257	240	223	206	188
2,680	2,700	456	424	391	359	327	295	263	243	226	209	191
2,700	2,720	461	429	397	365	333	301	269	246	229	212	194

\$2,720 and over

Use Table 3(b) for a **MARRIED person** on page 34. Also see the instructions on page 32.

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	0	0	0	0	0	0	0	0	0	0
460	480	37	3	0	0	0	0	0	0	0	0	0
480	500	40	6	0	0	0	0	0	0	0	0	0
500	520	43	9	0	0	0	0	0	0	0	0	0
520	540	46	12	0	0	0	0	0	0	0	0	0
540	560	49	15	0	0	0	0	0	0	0	0	0
560	580	52	18	0	0	0	0	0	0	0	0	0
580	600	55	21	0	0	0	0	0	0	0	0	0
600	640	60	26	0	0	0	0	0	0	0	0	0
640	680	66	32	0	0	0	0	0	0	0	0	0
680	720	72	38	3	0	0	0	0	0	0	0	0
720	760	78	44	9	0	0	0	0	0	0	0	0
760	800	84	50	15	0	0	0	0	0	0	0	0
800	840	90	56	21	0	0	0	0	0	0	0	0
840	880	96	62	27	0	0	0	0	0	0	0	0
880	920	102	68	33	0	0	0	0	0	0	0	0
920	960	108	74	39	5	0	0	0	0	0	0	0
960	1,000	114	80	45	11	0	0	0	0	0	0	0
1,000	1,040	120	86	51	17	0	0	0	0	0	0	0
1,040	1,080	126	92	57	23	0	0	0	0	0	0	0
1,080	1,120	132	98	63	29	0	0	0	0	0	0	0
1,120	1,160	138	104	69	35	0	0	0	0	0	0	0
1,160	1,200	144	110	75	41	6	0	0	0	0	0	0
1,200	1,240	150	116	81	47	12	0	0	0	0	0	0
1,240	1,280	156	122	87	53	18	0	0	0	0	0	0
1,280	1,320	162	128	93	59	24	0	0	0	0	0	0
1,320	1,360	168	134	99	65	30	0	0	0	0	0	0
1,360	1,400	174	140	105	71	36	2	0	0	0	0	0
1,400	1,440	180	146	111	77	42	8	0	0	0	0	0
1,440	1,480	186	152	117	83	48	14	0	0	0	0	0
1,480	1,520	192	158	123	89	54	20	0	0	0	0	0
1,520	1,560	198	164	129	95	60	26	0	0	0	0	0
1,560	1,600	204	170	135	101	66	32	0	0	0	0	0
1,600	1,640	210	176	141	107	72	38	4	0	0	0	0
1,640	1,680	216	182	147	113	78	44	10	0	0	0	0
1,680	1,720	222	188	153	119	84	50	16	0	0	0	0
1,720	1,760	228	194	159	125	90	56	22	0	0	0	0
1,760	1,800	234	200	165	131	96	62	28	0	0	0	0
1,800	1,840	240	206	171	137	102	68	34	0	0	0	0
1,840	1,880	246	212	177	143	108	74	40	5	0	0	0
1,880	1,920	252	218	183	149	114	80	46	11	0	0	0
1,920	1,960	258	224	189	155	120	86	52	17	0	0	0
1,960	2,000	264	230	195	161	126	92	58	23	0	0	0
2,000	2,040	270	236	201	167	132	98	64	29	0	0	0
2,040	2,080	276	242	207	173	138	104	70	35	1	0	0
2,080	2,120	282	248	213	179	144	110	76	41	7	0	0
2,120	2,160	288	254	219	185	150	116	82	47	13	0	0
2,160	2,200	294	260	225	191	156	122	88	53	19	0	0
2,200	2,240	300	266	231	197	162	128	94	59	25	0	0
2,240	2,280	306	272	237	203	168	134	100	65	31	0	0
2,280	2,320	315	278	243	209	174	140	106	71	37	3	0
2,320	2,360	326	284	249	215	180	146	112	77	43	9	0
2,360	2,400	338	290	255	221	186	152	118	83	49	15	0
2,400	2,440	349	296	261	227	192	158	124	89	55	21	0



**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	360	302	267	233	198	164	130	95	61	27	0
2,480	2,520	371	308	273	239	204	170	136	101	67	33	0
2,520	2,560	382	318	279	245	210	176	142	107	73	39	4
2,560	2,600	394	329	285	251	216	182	148	113	79	45	10
2,600	2,640	405	341	291	257	222	188	154	119	85	51	16
2,640	2,680	416	352	297	263	228	194	160	125	91	57	22
2,680	2,720	427	363	303	269	234	200	166	131	97	63	28
2,720	2,760	438	374	310	275	240	206	172	137	103	69	34
2,760	2,800	450	385	321	281	246	212	178	143	109	75	40
2,800	2,840	461	397	332	287	252	218	184	149	115	81	46
2,840	2,880	472	408	344	293	258	224	190	155	121	87	52
2,880	2,920	483	419	355	299	264	230	196	161	127	93	58
2,920	2,960	494	430	366	305	270	236	202	167	133	99	64
2,960	3,000	506	441	377	313	276	242	208	173	139	105	70
3,000	3,040	517	453	388	324	282	248	214	179	145	111	76
3,040	3,080	528	464	400	335	288	254	220	185	151	117	82
3,080	3,120	539	475	411	347	294	260	226	191	157	123	88
3,120	3,160	550	486	422	358	300	266	232	197	163	129	94
3,160	3,200	562	497	433	369	306	272	238	203	169	135	100
3,200	3,240	573	509	444	380	316	278	244	209	175	141	106
3,240	3,280	584	520	456	391	327	284	250	215	181	147	112
3,280	3,320	595	531	467	403	338	290	256	221	187	153	118
3,320	3,360	606	542	478	414	350	296	262	227	193	159	124
3,360	3,400	618	553	489	425	361	302	268	233	199	165	130
3,400	3,440	629	565	500	436	372	308	274	239	205	171	136
3,440	3,480	640	576	512	447	383	319	280	245	211	177	142
3,480	3,520	651	587	523	459	394	330	286	251	217	183	148
3,520	3,560	662	598	534	470	406	341	292	257	223	189	154
3,560	3,600	674	609	545	481	417	353	298	263	229	195	160
3,600	3,640	685	621	556	492	428	364	304	269	235	201	166
3,640	3,680	696	632	568	503	439	375	311	275	241	207	172
3,680	3,720	707	643	579	515	450	386	322	281	247	213	178
3,720	3,760	718	654	590	526	462	397	333	287	253	219	184
3,760	3,800	730	665	601	537	473	409	345	293	259	225	190
3,800	3,840	741	677	612	548	484	420	356	299	265	231	196
3,840	3,880	752	688	624	559	495	431	367	305	271	237	202
3,880	3,920	763	699	635	571	506	442	378	314	277	243	208
3,920	3,960	774	710	646	582	518	453	389	325	283	249	214
3,960	4,000	786	721	657	593	529	465	401	336	289	255	220
4,000	4,040	797	733	668	604	540	476	412	348	295	261	226
4,040	4,080	808	744	680	615	551	487	423	359	301	267	232
4,080	4,120	819	755	691	627	562	498	434	370	307	273	238
4,120	4,160	830	766	702	638	574	509	445	381	317	279	244
4,160	4,200	842	777	713	649	585	521	457	392	328	285	250
4,200	4,240	853	789	724	660	596	532	468	404	339	291	256
4,240	4,280	864	800	736	671	607	543	479	415	351	297	262
4,280	4,320	875	811	747	683	618	554	490	426	362	303	268
4,320	4,360	886	822	758	694	630	565	501	437	373	309	274
4,360	4,400	898	833	769	705	641	577	513	448	384	320	280
4,400	4,440	909	845	780	716	652	588	524	460	395	331	286
4,440	4,480	920	856	792	727	663	599	535	471	407	342	292
4,480	4,520	931	867	803	739	674	610	546	482	418	354	298
4,520	4,560	942	878	814	750	686	621	557	493	429	365	304
4,560	4,600	954	889	825	761	697	633	569	504	440	376	312
4,600	4,640	965	901	836	772	708	644	580	516	451	387	323
4,640	4,680	976	912	848	783	719	655	591	527	463	398	334
4,680	4,720	987	923	859	795	730	666	602	538	474	410	345
4,720	4,760	998	934	870	806	742	677	613	549	485	421	357
4,760	4,800	1,010	945	881	817	753	689	625	560	496	432	368
4,800	4,840	1,021	957	892	828	764	700	636	572	507	443	379
4,840	4,880	1,032	968	904	839	775	711	647	583	519	454	390
4,880	4,920	1,044	979	915	851	786	722	658	594	530	466	401
4,920	4,960	1,056	990	926	862	798	733	669	605	541	477	413
4,960	5,000	1,069	1,001	937	873	809	745	681	616	552	488	424
5,000	5,040	1,081	1,013	948	884	820	756	692	628	563	499	435

\$5,040 and over

Use Table 4(a) for a **SINGLE** person on page 34. Also see the instructions on page 32.

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 1999)**

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	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	2	0	0	0	0	0	0	0	0	0
800	840	42	8	0	0	0	0	0	0	0	0	0
840	880	48	14	0	0	0	0	0	0	0	0	0
880	920	54	20	0	0	0	0	0	0	0	0	0
920	960	60	26	0	0	0	0	0	0	0	0	0
960	1,000	66	32	0	0	0	0	0	0	0	0	0
1,000	1,040	72	38	4	0	0	0	0	0	0	0	0
1,040	1,080	78	44	10	0	0	0	0	0	0	0	0
1,080	1,120	84	50	16	0	0	0	0	0	0	0	0
1,120	1,160	90	56	22	0	0	0	0	0	0	0	0
1,160	1,200	96	62	28	0	0	0	0	0	0	0	0
1,200	1,240	102	68	34	0	0	0	0	0	0	0	0
1,240	1,280	108	74	40	5	0	0	0	0	0	0	0
1,280	1,320	114	80	46	11	0	0	0	0	0	0	0
1,320	1,360	120	86	52	17	0	0	0	0	0	0	0
1,360	1,400	126	92	58	23	0	0	0	0	0	0	0
1,400	1,440	132	98	64	29	0	0	0	0	0	0	0
1,440	1,480	138	104	70	35	1	0	0	0	0	0	0
1,480	1,520	144	110	76	41	7	0	0	0	0	0	0
1,520	1,560	150	116	82	47	13	0	0	0	0	0	0
1,560	1,600	156	122	88	53	19	0	0	0	0	0	0
1,600	1,640	162	128	94	59	25	0	0	0	0	0	0
1,640	1,680	168	134	100	65	31	0	0	0	0	0	0
1,680	1,720	174	140	106	71	37	3	0	0	0	0	0
1,720	1,760	180	146	112	77	43	9	0	0	0	0	0
1,760	1,800	186	152	118	83	49	15	0	0	0	0	0
1,800	1,840	192	158	124	89	55	21	0	0	0	0	0
1,840	1,880	198	164	130	95	61	27	0	0	0	0	0
1,880	1,920	204	170	136	101	67	33	0	0	0	0	0
1,920	1,960	210	176	142	107	73	39	4	0	0	0	0
1,960	2,000	216	182	148	113	79	45	10	0	0	0	0
2,000	2,040	222	188	154	119	85	51	16	0	0	0	0
2,040	2,080	228	194	160	125	91	57	22	0	0	0	0
2,080	2,120	234	200	166	131	97	63	28	0	0	0	0
2,120	2,160	240	206	172	137	103	69	34	0	0	0	0
2,160	2,200	246	212	178	143	109	75	40	6	0	0	0
2,200	2,240	252	218	184	149	115	81	46	12	0	0	0
2,240	2,280	258	224	190	155	121	87	52	18	0	0	0
2,280	2,320	264	230	196	161	127	93	58	24	0	0	0
2,320	2,360	270	236	202	167	133	99	64	30	0	0	0
2,360	2,400	276	242	208	173	139	105	70	36	1	0	0
2,400	2,440	282	248	214	179	145	111	76	42	7	0	0
2,440	2,480	288	254	220	185	151	117	82	48	13	0	0
2,480	2,520	294	260	226	191	157	123	88	54	19	0	0
2,520	2,560	300	266	232	197	163	129	94	60	25	0	0
2,560	2,600	306	272	238	203	169	135	100	66	31	0	0
2,600	2,640	312	278	244	209	175	141	106	72	37	3	0
2,640	2,680	318	284	250	215	181	147	112	78	43	9	0
2,680	2,720	324	290	256	221	187	153	118	84	49	15	0
2,720	2,760	330	296	262	227	193	159	124	90	55	21	0
2,760	2,800	336	302	268	233	199	165	130	96	61	27	0
2,800	2,840	342	308	274	239	205	171	136	102	67	33	0
2,840	2,880	348	314	280	245	211	177	142	108	73	39	5
2,880	2,920	354	320	286	251	217	183	148	114	79	45	11
2,920	2,960	360	326	292	257	223	189	154	120	85	51	17
2,960	3,000	366	332	298	263	229	195	160	126	91	57	23
3,000	3,040	372	338	304	269	235	201	166	132	97	63	29
3,040	3,080	378	344	310	275	241	207	172	138	103	69	35
3,080	3,120	384	350	316	281	247	213	178	144	109	75	41
3,120	3,160	390	356	322	287	253	219	184	150	115	81	47
3,160	3,200	396	362	328	293	259	225	190	156	121	87	53
3,200	3,240	402	368	334	299	265	231	196	162	127	93	59

## MARRIED Persons—MONTHLY Payroll Period (For Wages Paid in 1999)

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	408	374	340	305	271	237	202	168	133	99	65
3,280	3,320	414	380	346	311	277	243	208	174	139	105	71
3,320	3,360	420	386	352	317	283	249	214	180	145	111	77
3,360	3,400	426	392	358	323	289	255	220	186	151	117	83
3,400	3,440	432	398	364	329	295	261	226	192	157	123	89
3,440	3,480	438	404	370	335	301	267	232	198	163	129	95
3,480	3,520	444	410	376	341	307	273	238	204	169	135	101
3,520	3,560	450	416	382	347	313	279	244	210	175	141	107
3,560	3,600	456	422	388	353	319	285	250	216	181	147	113
3,600	3,640	462	428	394	359	325	291	256	222	187	153	119
3,640	3,680	468	434	400	365	331	297	262	228	193	159	125
3,680	3,720	474	440	406	371	337	303	268	234	199	165	131
3,720	3,760	480	446	412	377	343	309	274	240	205	171	137
3,760	3,800	486	452	418	383	349	315	280	246	211	177	143
3,800	3,840	492	458	424	389	355	321	286	252	217	183	149
3,840	3,880	498	464	430	395	361	327	292	258	223	189	155
3,880	3,920	504	470	436	401	367	333	298	264	229	195	161
3,920	3,960	510	476	442	407	373	339	304	270	235	201	167
3,960	4,000	519	482	448	413	379	345	310	276	241	207	173
4,000	4,040	530	488	454	419	385	351	316	282	247	213	179
4,040	4,080	542	494	460	425	391	357	322	288	253	219	185
4,080	4,120	553	500	466	431	397	363	328	294	259	225	191
4,120	4,160	564	506	472	437	403	369	334	300	265	231	197
4,160	4,200	575	512	478	443	409	375	340	306	271	237	203
4,200	4,240	586	522	484	449	415	381	346	312	277	243	209
4,240	4,280	598	533	490	455	421	387	352	318	283	249	215
4,280	4,320	609	545	496	461	427	393	358	324	289	255	221
4,320	4,360	620	556	502	467	433	399	364	330	295	261	227
4,360	4,400	631	567	508	473	439	405	370	336	301	267	233
4,400	4,440	642	578	514	479	445	411	376	342	307	273	239
4,440	4,480	654	589	525	485	451	417	382	348	313	279	245
4,480	4,520	665	601	536	491	457	423	388	354	319	285	251
4,520	4,560	676	612	548	497	463	429	394	360	325	291	257
4,560	4,600	687	623	559	503	469	435	400	366	331	297	263
4,600	4,640	698	634	570	509	475	441	406	372	337	303	269
4,640	4,680	710	645	581	517	481	447	412	378	343	309	275
4,680	4,720	721	657	592	528	487	453	418	384	349	315	281
4,720	4,760	732	668	604	539	493	459	424	390	355	321	287
4,760	4,800	743	679	615	551	499	465	430	396	361	327	293
4,800	4,840	754	690	626	562	505	471	436	402	367	333	299
4,840	4,880	766	701	637	573	511	477	442	408	373	339	305
4,880	4,920	777	713	648	584	520	483	448	414	379	345	311
4,920	4,960	788	724	660	595	531	489	454	420	385	351	317
4,960	5,000	799	735	671	607	543	495	460	426	391	357	323
5,000	5,040	810	746	682	618	554	501	466	432	397	363	329
5,040	5,080	822	757	693	629	565	507	472	438	403	369	335
5,080	5,120	833	769	704	640	576	513	478	444	409	375	341
5,120	5,160	844	780	716	651	587	523	484	450	415	381	347
5,160	5,200	855	791	727	663	599	534	490	456	421	387	353
5,200	5,240	866	802	738	674	610	546	496	462	427	393	359
5,240	5,280	878	813	749	685	621	557	502	468	433	399	365
5,280	5,320	889	825	760	696	632	568	508	474	439	405	371
5,320	5,360	900	836	772	707	643	579	515	480	445	411	377
5,360	5,400	911	847	783	719	655	590	526	486	451	417	383
5,400	5,440	922	858	794	730	666	602	537	492	457	423	389
5,440	5,480	934	869	805	741	677	613	549	498	463	429	395
5,480	5,520	945	881	816	752	688	624	560	504	469	435	401
5,520	5,560	956	892	828	763	699	635	571	510	475	441	407
5,560	5,600	967	903	839	775	711	646	582	518	481	447	413
5,600	5,640	978	914	850	786	722	658	593	529	487	453	419
5,640	5,680	990	925	861	797	733	669	605	540	493	459	425
5,680	5,720	1,001	937	872	808	744	680	616	552	499	465	431
5,720	5,760	1,012	948	884	819	755	691	627	563	505	471	437
5,760	5,800	1,023	959	895	831	767	702	638	574	511	477	443
5,800	5,840	1,034	970	906	842	778	714	649	585	521	483	449

\$5,840 and over

Use Table 4(b) for a MARRIED person on page 34. Also see the instructions on page 32.

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 1999)

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	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	0	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	5	3	1	0	0	0	0	0	0	0	0
42	45	5	3	2	0	0	0	0	0	0	0	0
45	48	5	4	2	1	0	0	0	0	0	0	0
48	51	6	4	3	1	0	0	0	0	0	0	0
51	54	6	5	3	2	0	0	0	0	0	0	0
54	57	7	5	4	2	0	0	0	0	0	0	0
57	60	7	6	4	2	1	0	0	0	0	0	0
60	63	8	6	5	3	1	0	0	0	0	0	0
63	66	8	7	5	3	2	0	0	0	0	0	0
66	69	9	7	5	4	2	1	0	0	0	0	0
69	72	9	7	6	4	3	1	0	0	0	0	0
72	75	9	8	6	5	3	2	0	0	0	0	0
75	78	10	8	7	5	4	2	0	0	0	0	0
78	81	10	9	7	6	4	2	1	0	0	0	0
81	84	11	9	8	6	5	3	1	0	0	0	0
84	87	11	10	8	7	5	3	2	0	0	0	0
87	90	12	10	9	7	5	4	2	1	0	0	0
90	93	12	11	9	7	6	4	3	1	0	0	0
93	96	13	11	9	8	6	5	3	2	0	0	0
96	99	13	12	10	8	7	5	4	2	0	0	0
99	102	14	12	10	9	7	6	4	2	1	0	0
102	105	14	12	11	9	8	6	4	3	1	0	0
105	108	15	13	11	10	8	7	5	3	2	0	0
108	111	15	13	12	10	9	7	5	4	2	1	0
111	114	16	14	12	11	9	7	6	4	3	1	0
114	117	17	14	13	11	9	8	6	5	3	2	0
117	120	18	15	13	11	10	8	7	5	4	2	0
120	123	19	16	14	12	10	9	7	6	4	2	1
123	126	20	17	14	12	11	9	8	6	4	3	1
126	129	21	18	15	13	11	10	8	6	5	3	2
129	132	21	18	15	13	12	10	9	7	5	4	2
132	135	22	19	16	14	12	11	9	7	6	4	3
135	138	23	20	17	14	13	11	9	8	6	5	3
138	141	24	21	18	15	13	11	10	8	7	5	4
141	144	25	22	19	16	14	12	10	9	7	6	4
144	147	26	23	20	17	14	12	11	9	8	6	4
147	150	26	23	20	18	15	13	11	10	8	6	5
150	153	27	24	21	18	15	13	12	10	9	7	5
153	156	28	25	22	19	16	14	12	11	9	7	6
156	159	29	26	23	20	17	14	13	11	9	8	6
159	162	30	27	24	21	18	15	13	11	10	8	7
162	165	31	28	25	22	19	16	13	12	10	9	7
165	168	31	28	26	23	20	17	14	12	11	9	8
168	171	32	29	26	23	20	17	15	13	11	10	8
171	174	33	30	27	24	21	18	15	13	12	10	8
174	177	34	31	28	25	22	19	16	14	12	11	9
177	180	35	32	29	26	23	20	17	14	13	11	9
180	183	36	33	30	27	24	21	18	15	13	11	10
183	186	36	34	31	28	25	22	19	16	13	12	10
186	189	37	34	31	28	25	23	20	17	14	12	11
189	192	38	35	32	29	26	23	20	17	14	13	11
192	195	39	36	33	30	27	24	21	18	15	13	12
195	198	40	37	34	31	28	25	22	19	16	14	12
198	201	41	38	35	32	29	26	23	20	17	14	13
201	204	42	39	36	33	30	27	24	21	18	15	13
204	207	42	39	36	33	31	28	25	22	19	16	13
207	210	43	40	37	34	31	28	25	22	20	17	14
210	213	44	41	38	35	32	29	26	23	20	17	14
213	216	45	42	39	36	33	30	27	24	21	18	15
216	219	46	43	40	37	34	31	28	25	22	19	16
219	222	47	44	41	38	35	32	29	26	23	20	17

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$222	\$225	47	44	41	39	36	33	30	27	24	21	18
225	228	48	45	42	39	36	33	30	28	25	22	19
228	231	49	46	43	40	37	34	31	28	25	22	19
231	234	50	47	44	41	38	35	32	29	26	23	20
234	237	51	48	45	42	39	36	33	30	27	24	21
237	240	52	49	46	43	40	37	34	31	28	25	22
240	243	53	50	47	44	41	38	35	32	29	26	23
243	246	54	51	47	44	41	38	36	33	30	27	24
246	249	55	52	48	45	42	39	36	33	30	27	25
249	252	56	52	49	46	43	40	37	34	31	28	25
252	255	57	53	50	47	44	41	38	35	32	29	26
255	258	58	54	51	48	45	42	39	36	33	30	27
258	261	59	55	52	49	46	43	40	37	34	31	28
261	264	59	56	53	50	46	44	41	38	35	32	29
264	267	60	57	54	51	47	44	41	38	35	33	30
267	270	61	58	55	51	48	45	42	39	36	33	30
270	273	62	59	56	52	49	46	43	40	37	34	31
273	276	63	60	57	53	50	47	44	41	38	35	32
276	279	64	61	58	54	51	48	45	42	39	36	33
279	282	65	62	58	55	52	49	46	43	40	37	34
282	285	66	63	59	56	53	50	46	43	41	38	35
285	288	67	64	60	57	54	50	47	44	41	38	35
288	291	68	65	61	58	55	51	48	45	42	39	36
291	294	69	65	62	59	56	52	49	46	43	40	37
294	297	70	66	63	60	57	53	50	47	44	41	38
297	300	71	67	64	61	57	54	51	48	45	42	39
300	303	72	68	65	62	58	55	52	49	46	43	40
303	306	72	69	66	63	59	56	53	50	46	43	40
306	309	73	70	67	64	60	57	54	50	47	44	41
309	312	74	71	68	64	61	58	55	51	48	45	42
312	315	75	72	69	65	62	59	56	52	49	46	43
315	318	76	73	70	66	63	60	57	53	50	47	44
318	321	77	74	71	67	64	61	57	54	51	48	45
321	324	78	75	71	68	65	62	58	55	52	49	46
324	327	79	76	72	69	66	63	59	56	53	49	46
327	330	80	77	73	70	67	64	60	57	54	50	47
330	333	81	78	74	71	68	64	61	58	55	51	48
333	336	82	78	75	72	69	65	62	59	56	52	49
336	339	83	79	76	73	70	66	63	60	56	53	50
339	341	83	80	77	74	70	67	64	61	57	54	51
341	343	84	81	78	74	71	68	64	61	58	55	51
343	345	85	81	78	75	72	68	65	62	58	55	52
345	347	85	82	79	75	72	69	66	62	59	56	53
347	349	86	83	79	76	73	70	66	63	60	56	53
349	351	87	83	80	77	73	70	67	64	60	57	54
351	353	87	84	81	77	74	71	68	64	61	58	54
353	355	88	85	81	78	75	71	68	65	62	58	55
355	357	88	85	82	79	75	72	69	65	62	59	56
357	359	89	86	82	79	76	73	69	66	63	60	56
359	361	90	86	83	80	77	73	70	67	63	60	57
361	363	90	87	84	80	77	74	71	67	64	61	58
363	365	91	88	84	81	78	75	71	68	65	61	58
365	367	92	88	85	82	78	75	72	69	65	62	59
367	369	92	89	86	82	79	76	72	69	66	63	59
369	371	93	89	86	83	80	76	73	70	67	63	60
371	373	93	90	87	84	80	77	74	70	67	64	61
373	375	94	91	87	84	81	78	74	71	68	65	61
375	377	95	91	88	85	82	78	75	72	68	65	62
377	379	95	92	89	85	82	79	76	72	69	66	62
379	381	96	93	89	86	83	79	76	73	70	66	63
381	383	96	93	90	87	83	80	77	74	70	67	64
383	385	97	94	91	87	84	81	77	74	71	68	64
385	387	98	94	91	88	85	81	78	75	72	68	65
387	389	98	95	92	89	85	82	79	75	72	69	66
389	391	99	96	92	89	86	83	79	76	73	69	66

\$389 and over

Use Table 8(a) for a **SINGLE** person on page 35. Also see the instructions on page 32.

# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$27	0	0	0	0	0	0	0	0	0	0	0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	1	0	0	0	0	0	0	0	0	0	0
36	39	2	0	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	1	0	0	0	0	0	0	0	0	0
45	48	3	2	0	0	0	0	0	0	0	0	0
48	51	4	2	1	0	0	0	0	0	0	0	0
51	54	4	3	1	0	0	0	0	0	0	0	0
54	57	5	3	1	0	0	0	0	0	0	0	0
57	60	5	3	2	0	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	6	4	3	1	0	0	0	0	0	0	0
66	69	6	5	3	2	0	0	0	0	0	0	0
69	72	7	5	4	2	1	0	0	0	0	0	0
72	75	7	6	4	3	1	0	0	0	0	0	0
75	78	8	6	5	3	1	0	0	0	0	0	0
78	81	8	7	5	3	2	0	0	0	0	0	0
81	84	9	7	5	4	2	1	0	0	0	0	0
84	87	9	8	6	4	3	1	0	0	0	0	0
87	90	10	8	6	5	3	2	0	0	0	0	0
90	93	10	8	7	5	4	2	0	0	0	0	0
93	96	10	9	7	6	4	3	1	0	0	0	0
96	99	11	9	8	6	5	3	1	0	0	0	0
99	102	11	10	8	7	5	3	2	0	0	0	0
102	105	12	10	9	7	5	4	2	1	0	0	0
105	108	12	11	9	7	6	4	3	1	0	0	0
108	111	13	11	10	8	6	5	3	2	0	0	0
111	114	13	12	10	8	7	5	4	2	0	0	0
114	117	14	12	10	9	7	6	4	2	1	0	0
117	120	14	12	11	9	8	6	5	3	1	0	0
120	123	15	13	11	10	8	7	5	3	2	0	0
123	126	15	13	12	10	9	7	5	4	2	1	0
126	129	15	14	12	11	9	7	6	4	3	1	0
129	132	16	14	13	11	10	8	6	5	3	2	0
132	135	16	15	13	12	10	8	7	5	4	2	0
135	138	17	15	14	12	10	9	7	6	4	2	1
138	141	17	16	14	12	11	9	8	6	5	3	1
141	144	18	16	14	13	11	10	8	7	5	3	2
144	147	18	17	15	13	12	10	9	7	5	4	2
147	150	19	17	15	14	12	11	9	7	6	4	3
150	153	19	17	16	14	13	11	9	8	6	5	3
153	156	19	18	16	15	13	12	10	8	7	5	4
156	159	20	18	17	15	14	12	10	9	7	6	4
159	162	20	19	17	16	14	12	11	9	8	6	4
162	165	21	19	18	16	14	13	11	10	8	7	5
165	168	21	20	18	16	15	13	12	10	9	7	5
168	171	22	20	19	17	15	14	12	11	9	7	6
171	174	22	21	19	17	16	14	13	11	9	8	6
174	177	23	21	19	18	16	15	13	11	10	8	7
177	180	23	21	20	18	17	15	14	12	10	9	7
180	183	24	22	20	19	17	16	14	12	11	9	8
183	186	24	22	21	19	18	16	14	13	11	10	8
186	189	25	23	21	20	18	16	15	13	12	10	9
189	192	26	23	22	20	19	17	15	14	12	11	9
192	195	27	24	22	21	19	17	16	14	13	11	9
195	198	28	25	23	21	19	18	16	15	13	11	10
198	201	28	25	23	21	20	18	17	15	14	12	10
201	204	29	26	23	22	20	19	17	16	14	12	11
204	207	30	27	24	22	21	19	18	16	14	13	11
207	210	31	28	25	23	21	20	18	16	15	13	12
210	213	32	29	26	23	22	20	18	17	15	14	12
213	216	33	30	27	24	22	21	19	17	16	14	13
216	219	33	30	28	25	23	21	19	18	16	15	13
219	222	34	31	28	25	23	21	20	18	17	15	13
222	225	35	32	29	26	23	22	20	19	17	16	14
225	228	36	33	30	27	24	22	21	19	18	16	14
228	231	37	34	31	28	25	23	21	20	18	16	15
231	234	38	35	32	29	26	23	22	20	18	17	15

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 1999)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	38	36	33	30	27	24	22	20	19	17	16
237	240	39	36	33	30	27	25	23	21	19	18	16
240	243	40	37	34	31	28	25	23	21	20	18	17
243	246	41	38	35	32	29	26	23	22	20	19	17
246	249	42	39	36	33	30	27	24	22	21	19	18
249	252	43	40	37	34	31	28	25	23	21	20	18
252	255	44	41	38	35	32	29	26	23	22	20	18
255	258	44	41	38	35	33	30	27	24	22	20	19
258	261	45	42	39	36	33	30	27	24	23	21	19
261	264	46	43	40	37	34	31	28	25	23	21	20
264	267	47	44	41	38	35	32	29	26	23	22	20
267	270	48	45	42	39	36	33	30	27	24	22	21
270	273	49	46	43	40	37	34	31	28	25	23	21
273	276	49	46	43	41	38	35	32	29	26	23	22
276	279	50	47	44	41	38	35	32	29	27	24	22
279	282	51	48	45	42	39	36	33	30	27	24	22
282	285	52	49	46	43	40	37	34	31	28	25	23
285	288	53	50	47	44	41	38	35	32	29	26	23
288	291	54	51	48	45	42	39	36	33	30	27	24
291	294	54	51	49	46	43	40	37	34	31	28	25
294	297	55	52	49	46	43	40	37	35	32	29	26
297	300	56	53	50	47	44	41	38	35	32	29	26
300	303	57	54	51	48	45	42	39	36	33	30	27
303	306	58	55	52	49	46	43	40	37	34	31	28
306	309	59	56	53	50	47	44	41	38	35	32	29
309	312	59	57	54	51	48	45	42	39	36	33	30
312	315	60	57	54	51	48	46	43	40	37	34	31
315	318	61	58	55	52	49	46	43	40	37	34	32
318	321	62	59	56	53	50	47	44	41	38	35	32
321	324	63	60	57	54	51	48	45	42	39	36	33
324	327	64	61	58	55	52	49	46	43	40	37	34
327	330	65	62	59	56	53	50	47	44	41	38	35
330	333	65	62	59	56	54	51	48	45	42	39	36
333	336	66	63	60	57	54	51	48	45	42	40	37
336	339	67	64	61	58	55	52	49	46	43	40	37
339	341	68	65	62	59	56	53	50	47	44	41	38
341	343	68	65	62	59	56	53	51	48	45	42	39
343	345	69	66	63	60	57	54	51	48	45	42	39
345	347	69	66	63	61	58	55	52	49	46	43	40
347	349	70	67	64	61	58	55	52	49	46	43	40
349	351	71	68	65	62	59	56	53	50	47	44	41
351	353	71	68	65	62	59	56	53	50	47	44	41
353	355	72	69	66	63	60	57	54	51	48	45	42
355	357	72	69	66	63	60	57	54	51	49	46	43
357	359	73	70	67	64	61	58	55	52	49	46	43
359	361	73	70	67	64	61	59	56	53	50	47	44
361	363	74	71	68	65	62	59	56	53	50	47	44
363	365	74	71	69	66	63	60	57	54	51	48	45
365	367	75	72	69	66	63	60	57	54	51	48	45
367	369	76	73	70	67	64	61	58	55	52	49	46
369	371	76	73	70	67	64	61	58	55	52	49	47
371	373	77	74	71	68	65	62	59	56	53	50	47
373	375	77	74	71	68	65	62	59	57	54	51	48
375	377	78	75	72	69	66	63	60	57	54	51	48
377	379	78	75	72	69	67	64	61	58	55	52	49
379	381	79	76	73	70	67	64	61	58	55	52	49
381	383	80	77	74	71	68	65	62	59	56	53	50
383	385	80	77	74	71	68	65	62	59	56	53	50
385	387	81	78	75	72	69	66	63	60	57	54	51
387	389	81	78	75	72	69	66	63	60	57	55	52
389	391	82	79	76	73	70	67	64	61	58	55	52
391	393	83	79	76	73	70	67	65	62	59	56	53
393	395	83	80	77	74	71	68	65	62	59	56	53
395	397	84	81	77	75	72	69	66	63	60	57	54
397	399	85	81	78	75	72	69	66	63	60	57	54

\$399 and over

Use Table 8(b) for a **MARRIED person** on page 35. Also see the instructions on page 32.

**Tables for Percentage Method of Advance EIC Payments**  
(For Wages Paid in 1999)

**Table 1. WEEKLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$130 . . .	20.40% of wages
\$130	\$239 . . .	\$27
\$239	. . . . .	\$27 less 9.588% of wages in excess of \$239

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$65 . . .	20.40% of wages
\$65	\$119 . . .	\$13
\$119	. . . . .	\$13 less 9.588% of wages in excess of \$119

**Table 2. BIWEEKLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$261 . . .	20.40% of wages
\$261	\$479 . . .	\$53
\$479	. . . . .	\$53 less 9.588% of wages in excess of \$479

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$130 . . .	20.40% of wages
\$130	\$239 . . .	\$27
\$239	. . . . .	\$27 less 9.588% of wages in excess of \$239

**Table 3. SEMIMONTHLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$283 . . .	20.40% of wages
\$283	\$519 . . .	\$58
\$519	. . . . .	\$58 less 9.588% of wages in excess of \$519

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$141 . . .	20.40% of wages
\$141	\$259 . . .	\$29
\$259	. . . . .	\$29 less 9.588% of wages in excess of \$259

**Table 4. MONTHLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$566 . . .	20.40% of wages
\$566	\$1,038 . . .	\$115
\$1,038	. . . . .	\$115 less 9.588% of wages in excess of \$1,038

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$283 . . .	20.40% of wages
\$283	\$519 . . .	\$58
\$519	. . . . .	\$58 less 9.588% of wages in excess of \$519



**Tables for Percentage Method of Advance EIC Payments (Continued)**  
(For Wages Paid in 1999)

**Table 5. QUARTERLY Payroll Period**

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$1,700 . . .	20.40% of wages	\$0	\$850 . . .	20.40% of wages
\$1,700	\$3,115 . . .	\$347	\$850	\$1,557 . . .	\$173
\$3,115	. . . . .	\$347 less 9.588% of wages in excess of \$3,115	\$1,557	. . . . .	\$173 less 9.588% of wages in excess of \$1,557

**Table 6. SEMIANNUAL Payroll Period**

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$3,400 . . .	20.40% of wages	\$0	\$1,700 . . .	20.40% of wages
\$3,400	\$6,230 . . .	\$694	\$1,700	\$3,115 . . .	\$347
\$6,230	. . . . .	\$694 less 9.588% of wages in excess of \$6,230	\$3,115	. . . . .	\$347 less 9.588% of wages in excess of \$3,115

**Table 7. ANNUAL Payroll Period**

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$6,800 . . .	20.40% of wages	\$0	\$3,400 . . .	20.40% of wages
\$6,800	\$12,460 . . .	\$1,387	\$3,400	\$6,230 . . .	\$694
\$12,460	. . . . .	\$1,387 less 9.588% of wages in excess of \$12,460	\$6,230	. . . . .	\$694 less 9.588% of wages in excess of \$6,230

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

<b>(a) SINGLE or MARRIED Without Spouse Filing Certificate</b>			<b>(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$26 . . . . .	20.40% of wages	\$0	\$13 . . . . .	20.40% of wages
\$26	\$47 . . . . .	\$5	\$13	\$23 . . . . .	\$3
\$47	. . . . .	\$5 less 9.588% of wages in excess of \$47	\$23	. . . . .	\$3 less 9.588% of wages in excess of \$23



## BIWEEKLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$245	\$255	\$25	\$385	\$395	\$12
5	10	1	75	80	15	255	265	24	395	405	11
10	15	2	80	85	16	265	275	23	405	415	10
15	20	3	85	90	17	275	285	22	415	425	9
20	25	4	90	95	18	285	295	21	425	435	8
25	30	5	95	100	19	295	305	20	435	445	7
30	35	6	100	105	20	305	315	19	445	455	6
35	40	7	105	110	21	315	325	19	455	465	5
40	45	8	110	115	22	325	335	18	465	475	4
45	50	9	115	120	23	335	345	17	475	485	3
50	55	10	120	125	24	345	355	16	485	495	2
55	60	11	125	130	26	355	365	15	495	505	1
60	65	12	130	235	27	365	375	14	505	- - -	0
65	70	13	235	245	26	375	385	13			

## SEMIMONTHLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$150	\$155	\$31	\$545	\$555	\$54	\$835	\$845	\$27
5	10	1	155	160	32	555	565	53	845	855	26
10	15	2	160	165	33	565	575	52	855	865	25
15	20	3	165	170	34	575	585	51	865	875	24
20	25	4	170	175	35	585	595	51	875	885	23
25	30	5	175	180	36	595	605	50	885	895	22
30	35	6	180	185	37	605	615	49	895	905	21
35	40	7	185	190	38	615	625	48	905	915	20
40	45	8	190	195	39	625	635	47	915	925	19
45	50	9	195	200	40	635	645	46	925	935	18
50	55	10	200	205	41	645	655	45	935	945	17
55	60	11	205	210	42	655	665	44	945	955	16
60	65	12	210	215	43	665	675	43	955	965	15
65	70	13	215	220	44	675	685	42	965	975	14
70	75	14	220	225	45	685	695	41	975	985	13
75	80	15	225	230	46	695	705	40	985	995	12
80	85	16	230	235	47	705	715	39	995	1,005	11
85	90	17	235	240	48	715	725	38	1,005	1,015	10
90	95	18	240	245	49	725	735	37	1,015	1,025	9
95	100	19	245	250	50	735	745	36	1,025	1,035	8
100	105	20	250	255	51	745	755	35	1,035	1,045	7
105	110	21	255	260	52	755	765	34	1,045	1,055	6
110	115	22	260	265	53	765	775	33	1,055	1,065	5
115	120	23	265	270	54	775	785	32	1,065	1,075	4
120	125	24	270	275	55	785	795	31	1,075	1,085	4
125	130	26	275	280	56	795	805	30	1,085	1,095	3
130	135	27	280	515	57	805	815	29	1,095	1,105	2
135	140	28	515	525	57	815	825	28	1,105	1,115	1
140	145	29	525	535	56	825	835	28	1,115	- - -	0
145	150	30	535	545	55						

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$45	\$50	\$9	\$90	\$95	\$18	\$135	\$140	\$28
5	10	1	50	55	10	95	100	19	140	255	29
10	15	2	55	60	11	100	105	20	255	265	28
15	20	3	60	65	12	105	110	21	265	275	27
20	25	4	65	70	13	110	115	22	275	285	26
25	30	5	70	75	14	115	120	23	285	295	26
30	35	6	75	80	15	120	125	24	295	305	25
35	40	7	80	85	16	125	130	26	305	315	24
40	45	8	85	90	17	130	135	27	315	325	23

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## SEMIMONTHLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$325	\$335	\$22	\$385	\$395	\$16	\$445	\$455	\$10	\$505	\$515	\$4						
335	345	21	395	405	15	455	465	9	515	525	3						
345	355	20	405	415	14	465	475	8	525	535	3						
355	365	19	415	425	13	475	485	7	535	545	2						
365	375	18	425	435	12	485	495	6	545	555	1						
375	385	17	435	445	11	495	505	5	555	- - -	0						

## MONTHLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$0	\$5	\$0	\$250	\$255	\$51	\$500	\$505	\$102	\$1,395	\$1,405	\$80						
5	10	1	255	260	52	505	510	103	1,405	1,415	79						
10	15	2	260	265	53	510	515	104	1,415	1,425	79						
15	20	3	265	270	54	515	520	105	1,425	1,435	78						
20	25	4	270	275	55	520	525	106	1,435	1,445	77						
25	30	5	275	280	56	525	530	107	1,445	1,455	76						
30	35	6	280	285	57	530	535	108	1,455	1,465	75						
35	40	7	285	290	58	535	540	109	1,465	1,475	74						
40	45	8	290	295	59	540	545	110	1,475	1,485	73						
45	50	9	295	300	60	545	550	111	1,485	1,495	72						
50	55	10	300	305	61	550	555	112	1,495	1,505	71						
55	60	11	305	310	62	555	560	113	1,505	1,515	70						
60	65	12	310	315	63	560	565	114	1,515	1,525	69						
65	70	13	315	320	64	565	1,035	115	1,525	1,535	68						
70	75	14	320	325	65	1,035	1,045	115	1,535	1,545	67						
75	80	15	325	330	66	1,045	1,055	114	1,545	1,555	66						
80	85	16	330	335	67	1,055	1,065	113	1,555	1,565	65						
85	90	17	335	340	68	1,065	1,075	112	1,565	1,575	64						
90	95	18	340	345	69	1,075	1,085	111	1,575	1,585	63						
95	100	19	345	350	70	1,085	1,095	110	1,585	1,595	62						
100	105	20	350	355	71	1,095	1,105	109	1,595	1,605	61						
105	110	21	355	360	72	1,105	1,115	108	1,605	1,615	60						
110	115	22	360	365	73	1,115	1,125	107	1,615	1,625	59						
115	120	23	365	370	74	1,125	1,135	106	1,625	1,635	58						
120	125	24	370	375	75	1,135	1,145	105	1,635	1,645	57						
125	130	26	375	380	77	1,145	1,155	104	1,645	1,655	56						
130	135	27	380	385	78	1,155	1,165	103	1,655	1,665	55						
135	140	28	385	390	79	1,165	1,175	102	1,665	1,675	55						
140	145	29	390	395	80	1,175	1,185	102	1,675	1,685	54						
145	150	30	395	400	81	1,185	1,195	101	1,685	1,695	53						
150	155	31	400	405	82	1,195	1,205	100	1,695	1,705	52						
155	160	32	405	410	83	1,205	1,215	99	1,705	1,715	51						
160	165	33	410	415	84	1,215	1,225	98	1,715	1,725	50						
165	170	34	415	420	85	1,225	1,235	97	1,725	1,735	49						
170	175	35	420	425	86	1,235	1,245	96	1,735	1,745	48						
175	180	36	425	430	87	1,245	1,255	95	1,745	1,755	47						
180	185	37	430	435	88	1,255	1,265	94	1,755	1,765	46						
185	190	38	435	440	89	1,265	1,275	93	1,765	1,775	45						
190	195	39	440	445	90	1,275	1,285	92	1,775	1,785	44						
195	200	40	445	450	91	1,285	1,295	91	1,785	1,795	43						
200	205	41	450	455	92	1,295	1,305	90	1,795	1,805	42						
205	210	42	455	460	93	1,305	1,315	89	1,805	1,815	41						
210	215	43	460	465	94	1,315	1,325	88	1,815	1,825	40						
215	220	44	465	470	95	1,325	1,335	87	1,825	1,835	39						
220	225	45	470	475	96	1,335	1,345	86	1,835	1,845	38						
225	230	46	475	480	97	1,345	1,355	85	1,845	1,855	37						
230	235	47	480	485	98	1,355	1,365	84	1,855	1,865	36						
235	240	48	485	490	99	1,365	1,375	83	1,865	1,875	35						
240	245	49	490	495	100	1,375	1,385	82	1,875	1,885	34						
245	250	50	495	500	101	1,385	1,395	81	1,885	1,895	33						

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## MONTHLY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,895	\$1,905	\$32	\$1,985	\$1,995	\$24	\$2,075	\$2,085	\$15	\$2,165	\$2,175	\$7
1,905	1,915	32	1,995	2,005	23	2,085	2,095	14	2,175	2,185	6
1,915	1,925	31	2,005	2,015	22	2,095	2,105	13	2,185	2,195	5
1,925	1,935	30	2,015	2,025	21	2,105	2,115	12	2,195	2,205	4
1,935	1,945	29	2,025	2,035	20	2,115	2,125	11	2,205	2,215	3
1,945	1,955	28	2,035	2,045	19	2,125	2,135	10	2,215	2,225	2
1,955	1,965	27	2,045	2,055	18	2,135	2,145	9	2,225	2,235	1
1,965	1,975	26	2,055	2,065	17	2,145	2,155	9	2,235	- - -	0
1,975	1,985	25	2,065	2,075	16	2,155	2,165	8			

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$150	\$155	\$31	\$545	\$555	\$54	\$835	\$845	\$27
5	10	1	155	160	32	555	565	53	845	855	26
10	15	2	160	165	33	565	575	52	855	865	25
15	20	3	165	170	34	575	585	52	865	875	24
20	25	4	170	175	35	585	595	51	875	885	23
25	30	5	175	180	36	595	605	50	885	895	22
30	35	6	180	185	37	605	615	49	895	905	21
35	40	7	185	190	38	615	625	48	905	915	20
40	45	8	190	195	39	625	635	47	915	925	19
45	50	9	195	200	40	635	645	46	925	935	18
50	55	10	200	205	41	645	655	45	935	945	17
55	60	11	205	210	42	655	665	44	945	955	16
60	65	12	210	215	43	665	675	43	955	965	15
65	70	13	215	220	44	675	685	42	965	975	14
70	75	14	220	225	45	685	695	41	975	985	13
75	80	15	225	230	46	695	705	40	985	995	12
80	85	16	230	235	47	705	715	39	995	1,005	11
85	90	17	235	240	48	715	725	38	1,005	1,015	10
90	95	18	240	245	49	725	735	37	1,015	1,025	9
95	100	19	245	250	50	735	745	36	1,025	1,035	8
100	105	20	250	255	51	745	755	35	1,035	1,045	7
105	110	21	255	260	52	755	765	34	1,045	1,055	6
110	115	22	260	265	53	765	775	33	1,055	1,065	5
115	120	23	265	270	54	775	785	32	1,065	1,075	5
120	125	24	270	275	55	785	795	31	1,075	1,085	4
125	130	26	275	280	56	795	805	30	1,085	1,095	3
130	135	27	280	515	57	805	815	29	1,095	1,105	2
135	140	28	515	525	57	815	825	29	1,105	1,115	1
140	145	29	525	535	56	825	835	28	1,115	- - -	0
145	150	30	535	545	55						

## DAILY Payroll Period

### SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$15	\$20	\$3	\$45	\$55	\$5	\$75	\$85	\$2
5	10	1	20	25	4	55	65	4	85	95	1
10	15	2	25	45	5	65	75	3	95	- - -	0

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$10	\$20	\$2	\$30	\$40	\$1	\$40	- - -	\$0
5	10	1	20	30	2						