



Department of the Treasury  
Internal Revenue Service

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# New Withholding Tables

(For Wages Paid Through  
December 2004)



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## Introduction

This publication contains revised withholding rates and tables. Employers should begin using the withholding tables in this publication as soon as possible. The change is a result of the Jobs and Growth Tax Relief Reconciliation Act of 2003. This publication is a supplement to **Circular E (Pub. 15)**, Employer's Tax Guide, **Pub. 15-A**, Employer's Supplemental Tax Guide, and **Circular A (Pub. 51)**, Agricultural Employer's Tax Guide.



*Because this publication combines withholding tables from both Circular E (Pub. 15) and Pub. 15-A, your applicable table may be on a different page from that shown in those publications.*

## Notice to Employers

Make the notice on page 63 available to employees so that they will be aware of how the new law affects their withholding. A copy of **Form W-4**, Employee's Withholding Allowance Certificate, is included on pages 61 and 62. Employees may submit a new Form W-4 to ensure that the correct amount of tax is being withheld from their pay.

**Note:** *The 2003 Advance Earned Income Credit Payment Tables and the 2003 Form W-4 are not being revised.*

## Other 2003 Withholding Rate Changes

**Supplemental wages.** Effective for wages paid after May 28, 2003 (or as soon as possible thereafter), the supplemental wage flat withholding rate is decreased to 25%. See Circular E (Pub. 15) for more information on supplemental wages.

**Backup withholding.** Effective for payments after May 28, 2003 (or as soon as possible thereafter), the backup withholding rate is decreased to 28%. See the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, for more information on backup withholding.

# How To Use the Income Tax Withholding Payment Tables

## Income Tax Withholding

There are several ways to figure income tax withholding. The following methods of withholding are based on information that you get from your employees on **Form W-4**, Employee's Withholding Allowance Certificate.

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 5-24) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

**Note:** If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in Table 1 before using the percentage method tables (pages 3-4).

**Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances.** The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

To adapt the tables to more than 10 allowances:

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

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

### Percentage Method

If you do not want to use the wage bracket tables on pages 5 through 24 to figure how much income tax to withhold, you can use a percentage computation based on Table 1 and the appropriate rate table. This method works for any number of withholding allowances that the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the Percentage Method:

- 1) Multiply one withholding allowance for your payroll period (see **Table 1** below) by the number of allowances that the employee claims.
- 2) Subtract that amount from the employee's wages.
- 3) Determine the amount to withhold from the appropriate table on page 3 or 4.

**Table 1. Percentage Method—Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$59.62
Biweekly . . . . .	119.23
Semimonthly . . . . .	129.17
Monthly . . . . .	258.33
Quarterly . . . . .	775.00
Semiannually . . . . .	1,550.00
Annually . . . . .	3,100.00
Daily or miscellaneous (each day of the payroll period) . . . . .	11.92

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

1. Total wage payment . . . . .	\$600.00
2. One allowance . . . . .	\$59.62
3. Allowances claimed on Form W-4 . . . . .	2
4. Multiply line 2 by line 3 . . . . .	\$119.24
5. Amount subject to withholding (subtract line 4 from line 1) . . . . .	\$480.76
6. Tax to be withheld on \$480.76 from Table 1—single person, page 3 . . . . .	\$57.66

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

### Alternative Methods of Income Tax Withholding

Rather than the Percentage Method or Wage Bracket Method, you can use an alternative method to withhold income tax. See page 25 for more information.

### Whole-Dollar Withholding (Rounding)

The income tax withholding amounts in the Wage Bracket Tables (pages 5-24) have been rounded to whole-dollar amounts.

When employers use the Percentage Method (pages 3-4) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

**Tables for Percentage Method of Withholding**  
(For Wages Paid Through December 2004)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51 . . . . .		\$0		Not over \$154 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$187 . . . . .	10%	—\$51	\$154	—\$429 . . . . .	10%	—\$154
\$187	—\$592 . . . . .	\$13.60 plus 15%	—\$187	\$429	—\$1,245 . . . . .	\$27.50 plus 15%	—\$429
\$592	—\$1,317 . . . . .	\$74.35 plus 25%	—\$592	\$1,245	—\$2,270 . . . . .	\$149.90 plus 25%	—\$1,245
\$1,317	—\$2,860 . . . . .	\$255.60 plus 28%	—\$1,317	\$2,270	—\$3,568 . . . . .	\$406.15 plus 28%	—\$2,270
\$2,860	—\$6,177 . . . . .	\$687.64 plus 33%	—\$2,860	\$3,568	—\$6,271 . . . . .	\$769.59 plus 33%	—\$3,568
\$6,177	. . . . .	\$1,782.25 plus 35%	—\$6,177	\$6,271	. . . . .	\$1,661.58 plus 35%	—\$6,271

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102 . . . . .		\$0		Not over \$308 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$373 . . . . .	10%	—\$102	\$308	—\$858 . . . . .	10%	—\$308
\$373	—\$1,185 . . . . .	\$27.10 plus 15%	—\$373	\$858	—\$2,490 . . . . .	\$55.00 plus 15%	—\$858
\$1,185	—\$2,635 . . . . .	\$148.90 plus 25%	—\$1,185	\$2,490	—\$4,540 . . . . .	\$299.80 plus 25%	—\$2,490
\$2,635	—\$5,719 . . . . .	\$511.40 plus 28%	—\$2,635	\$4,540	—\$7,137 . . . . .	\$812.30 plus 28%	—\$4,540
\$5,719	—\$12,354 . . . . .	\$1,374.92 plus 33%	—\$5,719	\$7,137	—\$12,542 . . . . .	\$1,539.46 plus 33%	—\$7,137
\$12,354	. . . . .	\$3,564.47 plus 35%	—\$12,354	\$12,542	. . . . .	\$3,323.11 plus 35%	—\$12,542

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110 . . . . .		\$0		Not over \$333 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$404 . . . . .	10%	—\$110	\$333	—\$929 . . . . .	10%	—\$333
\$404	—\$1,283 . . . . .	\$29.40 plus 15%	—\$404	\$929	—\$2,698 . . . . .	\$59.60 plus 15%	—\$929
\$1,283	—\$2,854 . . . . .	\$161.25 plus 25%	—\$1,283	\$2,698	—\$4,919 . . . . .	\$324.95 plus 25%	—\$2,698
\$2,854	—\$6,196 . . . . .	\$554.00 plus 28%	—\$2,854	\$4,919	—\$7,731 . . . . .	\$880.20 plus 28%	—\$4,919
\$6,196	—\$13,383 . . . . .	\$1,489.76 plus 33%	—\$6,196	\$7,731	—\$13,588 . . . . .	\$1,667.56 plus 33%	—\$7,731
\$13,383	. . . . .	\$3,861.47 plus 35%	—\$13,383	\$13,588	. . . . .	\$3,600.37 plus 35%	—\$13,588

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221 . . . . .		\$0		Not over \$667 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$808 . . . . .	10%	—\$221	\$667	—\$1,858 . . . . .	10%	—\$667
\$808	—\$2,567 . . . . .	\$58.70 plus 15%	—\$808	\$1,858	—\$5,396 . . . . .	\$119.10 plus 15%	—\$1,858
\$2,567	—\$5,708 . . . . .	\$322.55 plus 25%	—\$2,567	\$5,396	—\$9,838 . . . . .	\$649.80 plus 25%	—\$5,396
\$5,708	—\$12,392 . . . . .	\$1,107.80 plus 28%	—\$5,708	\$9,838	—\$15,463 . . . . .	\$1,760.30 plus 28%	—\$9,838
\$12,392	—\$26,767 . . . . .	\$2,979.32 plus 33%	—\$12,392	\$15,463	—\$27,175 . . . . .	\$3,335.30 plus 33%	—\$15,463
\$26,767	. . . . .	\$7,723.07 plus 35%	—\$26,767	\$27,175	. . . . .	\$7,200.26 plus 35%	—\$27,175

# Tables for Percentage Method of Withholding (Continued)

(For Wages Paid Through December 2004)

## TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663 . . . . .		\$0		Not over \$2,000 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$663	—\$2,425 . . . . .	10%	—\$663	\$2,000	—\$5,575 . . . . .	10%	—\$2,000
\$2,425	—\$7,700 . . . . .	\$176.20 plus 15%	—\$2,425	\$5,575	—\$16,188 . . . . .	\$357.50 plus 15%	—\$5,575
\$7,700	—\$17,125 . . . . .	\$967.45 plus 25%	—\$7,700	\$16,188	—\$29,513 . . . . .	\$1,949.45 plus 25%	—\$16,188
\$17,125	—\$37,175 . . . . .	\$3,323.70 plus 28%	—\$17,125	\$29,513	—\$46,388 . . . . .	\$5,280.70 plus 28%	—\$29,513
\$37,175	—\$80,300 . . . . .	\$8,937.70 plus 33%	—\$37,175	\$46,388	—\$81,525 . . . . .	\$10,005.70 plus 33%	—\$46,388
\$80,300		\$23,168.95 plus 35%	—\$80,300	\$81,525		\$21,600.91 plus 35%	—\$81,525

## TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325 . . . . .		\$0		Not over \$4,000 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,325	—\$4,850 . . . . .	10%	—\$1,325	\$4,000	—\$11,150 . . . . .	10%	—\$4,000
\$4,850	—\$15,400 . . . . .	\$352.50 plus 15%	—\$4,850	\$11,150	—\$32,375 . . . . .	\$715.00 plus 15%	—\$11,150
\$15,400	—\$34,250 . . . . .	\$1,935.00 plus 25%	—\$15,400	\$32,375	—\$59,025 . . . . .	\$3,898.75 plus 25%	—\$32,375
\$34,250	—\$74,350 . . . . .	\$6,647.50 plus 28%	—\$34,250	\$59,025	—\$92,775 . . . . .	\$10,561.25 plus 28%	—\$59,025
\$74,350	—\$160,600 . . . . .	\$17,875.50 plus 33%	—\$74,350	\$92,775	—\$163,050 . . . . .	\$20,011.25 plus 33%	—\$92,775
\$160,600		\$46,338.00 plus 35%	—\$160,600	\$163,050		\$43,202.00 plus 35%	—\$163,050

## TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650 . . . . .		\$0		Not over \$8,000 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,650	—\$9,700 . . . . .	10%	—\$2,650	\$8,000	—\$22,300 . . . . .	10%	—\$8,000
\$9,700	—\$30,800 . . . . .	\$705.00 plus 15%	—\$9,700	\$22,300	—\$64,750 . . . . .	\$1,430.00 plus 15%	—\$22,300
\$30,800	—\$68,500 . . . . .	\$3,870.00 plus 25%	—\$30,800	\$64,750	—\$118,050 . . . . .	\$7,797.50 plus 25%	—\$64,750
\$68,500	—\$148,700 . . . . .	\$13,295.00 plus 28%	—\$68,500	\$118,050	—\$185,550 . . . . .	\$21,122.50 plus 28%	—\$118,050
\$148,700	—\$321,200 . . . . .	\$35,751.00 plus 33%	—\$148,700	\$185,550	—\$326,100 . . . . .	\$40,022.50 plus 33%	—\$185,550
\$321,200		\$92,676.00 plus 35%	—\$321,200	\$326,100		\$86,404.00 plus 35%	—\$326,100

## TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20 . . . . .		\$0		Not over \$30.80 . . . . .		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$10.20	—\$37.30 . . . . .	10%	—\$10.20	\$30.80	—\$85.80 . . . . .	10%	—\$30.80
\$37.30	—\$118.50 . . . . .	\$2.71 plus 15%	—\$37.30	\$85.80	—\$249.00 . . . . .	\$5.50 plus 15%	—\$85.80
\$118.50	—\$263.50 . . . . .	\$14.89 plus 25%	—\$118.50	\$249.00	—\$454.00 . . . . .	\$29.98 plus 25%	—\$249.00
\$263.50	—\$571.90 . . . . .	\$51.14 plus 28%	—\$263.50	\$454.00	—\$713.70 . . . . .	\$81.23 plus 28%	—\$454.00
\$571.90	—\$1,235.40 . . . . .	\$137.49 plus 33%	—\$571.90	\$713.70	—\$1,254.20 . . . . .	\$153.95 plus 33%	—\$713.70
\$1,235.40		\$356.45 plus 35%	—\$1,235.40	\$1,254.20		\$332.32 plus 35%	—\$1,254.20

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

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

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$600</b>	<b>\$610</b>	\$78	\$67	\$58	\$50	\$41	\$32	\$23	\$14	\$8	\$2	\$0
<b>610</b>	<b>620</b>	80	69	60	51	42	33	24	15	9	3	0
<b>620</b>	<b>630</b>	83	70	61	53	44	35	26	17	10	4	0
<b>630</b>	<b>640</b>	85	72	63	54	45	36	27	18	11	5	0
<b>640</b>	<b>650</b>	88	73	64	56	47	38	29	20	12	6	0
<b>650</b>	<b>660</b>	90	75	66	57	48	39	30	21	13	7	1
<b>660</b>	<b>670</b>	93	78	67	59	50	41	32	23	14	8	2
<b>670</b>	<b>680</b>	95	80	69	60	51	42	33	24	15	9	3
<b>680</b>	<b>690</b>	98	83	70	62	53	44	35	26	17	10	4
<b>690</b>	<b>700</b>	100	85	72	63	54	45	36	27	18	11	5
<b>700</b>	<b>710</b>	103	88	73	65	56	47	38	29	20	12	6
<b>710</b>	<b>720</b>	105	90	75	66	57	48	39	30	21	13	7
<b>720</b>	<b>730</b>	108	93	78	68	59	50	41	32	23	14	8
<b>730</b>	<b>740</b>	110	95	80	69	60	51	42	33	24	15	9
<b>740</b>	<b>750</b>	113	98	83	71	62	53	44	35	26	17	10
<b>750</b>	<b>760</b>	115	100	85	72	63	54	45	36	27	18	11
<b>760</b>	<b>770</b>	118	103	88	74	65	56	47	38	29	20	12
<b>770</b>	<b>780</b>	120	105	90	75	66	57	48	39	30	21	13
<b>780</b>	<b>790</b>	123	108	93	78	68	59	50	41	32	23	14
<b>790</b>	<b>800</b>	125	110	95	80	69	60	51	42	33	24	15
<b>800</b>	<b>810</b>	128	113	98	83	71	62	53	44	35	26	17
<b>810</b>	<b>820</b>	130	115	100	85	72	63	54	45	36	27	18
<b>820</b>	<b>830</b>	133	118	103	88	74	65	56	47	38	29	20
<b>830</b>	<b>840</b>	135	120	105	90	75	66	57	48	39	30	21
<b>840</b>	<b>850</b>	138	123	108	93	78	68	59	50	41	32	23
<b>850</b>	<b>860</b>	140	125	110	95	80	69	60	51	42	33	24
<b>860</b>	<b>870</b>	143	128	113	98	83	71	62	53	44	35	26
<b>870</b>	<b>880</b>	145	130	115	100	85	72	63	54	45	36	27
<b>880</b>	<b>890</b>	148	133	118	103	88	74	65	56	47	38	29
<b>890</b>	<b>900</b>	150	135	120	105	90	76	66	57	48	39	30
<b>900</b>	<b>910</b>	153	138	123	108	93	78	68	59	50	41	32
<b>910</b>	<b>920</b>	155	140	125	110	95	81	69	60	51	42	33
<b>920</b>	<b>930</b>	158	143	128	113	98	83	71	62	53	44	35
<b>930</b>	<b>940</b>	160	145	130	115	100	86	72	63	54	45	36
<b>940</b>	<b>950</b>	163	148	133	118	103	88	74	65	56	47	38
<b>950</b>	<b>960</b>	165	150	135	120	105	91	76	66	57	48	39
<b>960</b>	<b>970</b>	168	153	138	123	108	93	78	68	59	50	41
<b>970</b>	<b>980</b>	170	155	140	125	110	96	81	69	60	51	42
<b>980</b>	<b>990</b>	173	158	143	128	113	98	83	71	62	53	44
<b>990</b>	<b>1,000</b>	175	160	145	130	115	101	86	72	63	54	45
<b>1,000</b>	<b>1,010</b>	178	163	148	133	118	103	88	74	65	56	47
<b>1,010</b>	<b>1,020</b>	180	165	150	135	120	106	91	76	66	57	48
<b>1,020</b>	<b>1,030</b>	183	168	153	138	123	108	93	78	68	59	50
<b>1,030</b>	<b>1,040</b>	185	170	155	140	125	111	96	81	69	60	51
<b>1,040</b>	<b>1,050</b>	188	173	158	143	128	113	98	83	71	62	53
<b>1,050</b>	<b>1,060</b>	190	175	160	145	130	116	101	86	72	63	54
<b>1,060</b>	<b>1,070</b>	193	178	163	148	133	118	103	88	74	65	56
<b>1,070</b>	<b>1,080</b>	195	180	165	150	135	121	106	91	76	66	57
<b>1,080</b>	<b>1,090</b>	198	183	168	153	138	123	108	93	78	68	59
<b>1,090</b>	<b>1,100</b>	200	185	170	155	140	126	111	96	81	69	60
<b>1,100</b>	<b>1,110</b>	203	188	173	158	143	128	113	98	83	71	62
<b>1,110</b>	<b>1,120</b>	205	190	175	160	145	131	116	101	86	72	63
<b>1,120</b>	<b>1,130</b>	208	193	178	163	148	133	118	103	88	74	65
<b>1,130</b>	<b>1,140</b>	210	195	180	165	150	136	121	106	91	76	66
<b>1,140</b>	<b>1,150</b>	213	198	183	168	153	138	123	108	93	78	68
<b>1,150</b>	<b>1,160</b>	215	200	185	170	155	141	126	111	96	81	69
<b>1,160</b>	<b>1,170</b>	218	203	188	173	158	143	128	113	98	83	71
<b>1,170</b>	<b>1,180</b>	220	205	190	175	160	146	131	116	101	86	72
<b>1,180</b>	<b>1,190</b>	223	208	193	178	163	148	133	118	103	88	74
<b>1,190</b>	<b>1,200</b>	225	210	195	180	165	151	136	121	106	91	76
<b>1,200</b>	<b>1,210</b>	228	213	198	183	168	153	138	123	108	93	79
<b>1,210</b>	<b>1,220</b>	230	215	200	185	170	156	141	126	111	96	81
<b>1,220</b>	<b>1,230</b>	233	218	203	188	173	158	143	128	113	98	84
<b>1,230</b>	<b>1,240</b>	235	220	205	190	175	161	146	131	116	101	86
<b>1,240</b>	<b>1,250</b>	238	223	208	193	178	163	148	133	118	103	89

**\$1,250 and over**

Use Table 1(a) for a **SINGLE person** on page 3. Also see the instructions on page 2.

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

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

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$740</b>	<b>\$750</b>	\$75	\$66	\$57	\$48	\$39	\$30	\$23	\$17	\$11	\$5	\$0
<b>750</b>	<b>760</b>	76	67	59	50	41	32	24	18	12	6	1
<b>760</b>	<b>770</b>	78	69	60	51	42	33	25	19	13	7	2
<b>770</b>	<b>780</b>	79	70	62	53	44	35	26	20	14	8	3
<b>780</b>	<b>790</b>	81	72	63	54	45	36	27	21	15	9	4
<b>790</b>	<b>800</b>	82	73	65	56	47	38	29	22	16	10	5
<b>800</b>	<b>810</b>	84	75	66	57	48	39	30	23	17	11	6
<b>810</b>	<b>820</b>	85	76	68	59	50	41	32	24	18	12	7
<b>820</b>	<b>830</b>	87	78	69	60	51	42	33	25	19	13	8
<b>830</b>	<b>840</b>	88	79	71	62	53	44	35	26	20	14	9
<b>840</b>	<b>850</b>	90	81	72	63	54	45	36	27	21	15	10
<b>850</b>	<b>860</b>	91	82	74	65	56	47	38	29	22	16	11
<b>860</b>	<b>870</b>	93	84	75	66	57	48	39	30	23	17	12
<b>870</b>	<b>880</b>	94	85	77	68	59	50	41	32	24	18	13
<b>880</b>	<b>890</b>	96	87	78	69	60	51	42	33	25	19	14
<b>890</b>	<b>900</b>	97	88	80	71	62	53	44	35	26	20	15
<b>900</b>	<b>910</b>	99	90	81	72	63	54	45	36	27	21	16
<b>910</b>	<b>920</b>	100	91	83	74	65	56	47	38	29	22	17
<b>920</b>	<b>930</b>	102	93	84	75	66	57	48	39	30	23	18
<b>930</b>	<b>940</b>	103	94	86	77	68	59	50	41	32	24	19
<b>940</b>	<b>950</b>	105	96	87	78	69	60	51	42	33	25	20
<b>950</b>	<b>960</b>	106	97	89	80	71	62	53	44	35	26	21
<b>960</b>	<b>970</b>	108	99	90	81	72	63	54	45	36	27	22
<b>970</b>	<b>980</b>	109	100	92	83	74	65	56	47	38	29	23
<b>980</b>	<b>990</b>	111	102	93	84	75	66	57	48	39	30	24
<b>990</b>	<b>1,000</b>	112	103	95	86	77	68	59	50	41	32	25
<b>1,000</b>	<b>1,010</b>	114	105	96	87	78	69	60	51	42	33	26
<b>1,010</b>	<b>1,020</b>	115	106	98	89	80	71	62	53	44	35	27
<b>1,020</b>	<b>1,030</b>	117	108	99	90	81	72	63	54	45	36	28
<b>1,030</b>	<b>1,040</b>	118	109	101	92	83	74	65	56	47	38	29
<b>1,040</b>	<b>1,050</b>	120	111	102	93	84	75	66	57	48	39	31
<b>1,050</b>	<b>1,060</b>	121	112	104	95	86	77	68	59	50	41	32
<b>1,060</b>	<b>1,070</b>	123	114	105	96	87	78	69	60	51	42	34
<b>1,070</b>	<b>1,080</b>	124	115	107	98	89	80	71	62	53	44	35
<b>1,080</b>	<b>1,090</b>	126	117	108	99	90	81	72	63	54	45	37
<b>1,090</b>	<b>1,100</b>	127	118	110	101	92	83	74	65	56	47	38
<b>1,100</b>	<b>1,110</b>	129	120	111	102	93	84	75	66	57	48	40
<b>1,110</b>	<b>1,120</b>	130	121	113	104	95	86	77	68	59	50	41
<b>1,120</b>	<b>1,130</b>	132	123	114	105	96	87	78	69	60	51	43
<b>1,130</b>	<b>1,140</b>	133	124	116	107	98	89	80	71	62	53	44
<b>1,140</b>	<b>1,150</b>	135	126	117	108	99	90	81	72	63	54	46
<b>1,150</b>	<b>1,160</b>	136	127	119	110	101	92	83	74	65	56	47
<b>1,160</b>	<b>1,170</b>	138	129	120	111	102	93	84	75	66	57	49
<b>1,170</b>	<b>1,180</b>	139	130	122	113	104	95	86	77	68	59	50
<b>1,180</b>	<b>1,190</b>	141	132	123	114	105	96	87	78	69	60	52
<b>1,190</b>	<b>1,200</b>	142	133	125	116	107	98	89	80	71	62	53
<b>1,200</b>	<b>1,210</b>	144	135	126	117	108	99	90	81	72	63	55
<b>1,210</b>	<b>1,220</b>	145	136	128	119	110	101	92	83	74	65	56
<b>1,220</b>	<b>1,230</b>	147	138	129	120	111	102	93	84	75	66	58
<b>1,230</b>	<b>1,240</b>	148	139	131	122	113	104	95	86	77	68	59
<b>1,240</b>	<b>1,250</b>	150	141	132	123	114	105	96	87	78	69	61
<b>1,250</b>	<b>1,260</b>	152	142	134	125	116	107	98	89	80	71	62
<b>1,260</b>	<b>1,270</b>	155	144	135	126	117	108	99	90	81	72	64
<b>1,270</b>	<b>1,280</b>	157	145	137	128	119	110	101	92	83	74	65
<b>1,280</b>	<b>1,290</b>	160	147	138	129	120	111	102	93	84	75	67
<b>1,290</b>	<b>1,300</b>	162	148	140	131	122	113	104	95	86	77	68
<b>1,300</b>	<b>1,310</b>	165	150	141	132	123	114	105	96	87	78	70
<b>1,310</b>	<b>1,320</b>	167	153	143	134	125	116	107	98	89	80	71
<b>1,320</b>	<b>1,330</b>	170	155	144	135	126	117	108	99	90	81	73
<b>1,330</b>	<b>1,340</b>	172	158	146	137	128	119	110	101	92	83	74
<b>1,340</b>	<b>1,350</b>	175	160	147	138	129	120	111	102	93	84	76
<b>1,350</b>	<b>1,360</b>	177	163	149	140	131	122	113	104	95	86	77
<b>1,360</b>	<b>1,370</b>	180	165	150	141	132	123	114	105	96	87	79
<b>1,370</b>	<b>1,380</b>	182	168	153	143	134	125	116	107	98	89	80
<b>1,380</b>	<b>1,390</b>	185	170	155	144	135	126	117	108	99	90	82
<b>1,390</b>	<b>1,400</b>	187	173	158	146	137	128	119	110	101	92	83

**\$1,400 and over**

Use Table 1(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.



# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	1	0	0	0	0	0	0	0	0	0
230	235	13	1	0	0	0	0	0	0	0	0	0
235	240	14	2	0	0	0	0	0	0	0	0	0
240	245	14	2	0	0	0	0	0	0	0	0	0
245	250	15	3	0	0	0	0	0	0	0	0	0
250	260	15	3	0	0	0	0	0	0	0	0	0
260	270	16	4	0	0	0	0	0	0	0	0	0
270	280	17	5	0	0	0	0	0	0	0	0	0
280	290	18	6	0	0	0	0	0	0	0	0	0
290	300	19	7	0	0	0	0	0	0	0	0	0
300	310	20	8	0	0	0	0	0	0	0	0	0
310	320	21	9	0	0	0	0	0	0	0	0	0
320	330	22	10	0	0	0	0	0	0	0	0	0
330	340	23	11	0	0	0	0	0	0	0	0	0
340	350	24	12	0	0	0	0	0	0	0	0	0
350	360	25	13	1	0	0	0	0	0	0	0	0
360	370	26	14	2	0	0	0	0	0	0	0	0
370	380	27	15	3	0	0	0	0	0	0	0	0
380	390	29	16	4	0	0	0	0	0	0	0	0
390	400	30	17	5	0	0	0	0	0	0	0	0
400	410	32	18	6	0	0	0	0	0	0	0	0
410	420	33	19	7	0	0	0	0	0	0	0	0
420	430	35	20	8	0	0	0	0	0	0	0	0
430	440	36	21	9	0	0	0	0	0	0	0	0
440	450	38	22	10	0	0	0	0	0	0	0	0
450	460	39	23	11	0	0	0	0	0	0	0	0
460	470	41	24	12	1	0	0	0	0	0	0	0
470	480	42	25	13	2	0	0	0	0	0	0	0
480	490	44	26	14	3	0	0	0	0	0	0	0
490	500	45	28	15	4	0	0	0	0	0	0	0
500	520	48	30	17	5	0	0	0	0	0	0	0
520	540	51	33	19	7	0	0	0	0	0	0	0
540	560	54	36	21	9	0	0	0	0	0	0	0
560	580	57	39	23	11	0	0	0	0	0	0	0
580	600	60	42	25	13	1	0	0	0	0	0	0
600	620	63	45	27	15	3	0	0	0	0	0	0
620	640	66	48	30	17	5	0	0	0	0	0	0
640	660	69	51	33	19	7	0	0	0	0	0	0
660	680	72	54	36	21	9	0	0	0	0	0	0
680	700	75	57	39	23	11	0	0	0	0	0	0
700	720	78	60	42	25	13	1	0	0	0	0	0
720	740	81	63	45	27	15	3	0	0	0	0	0
740	760	84	66	48	30	17	5	0	0	0	0	0
760	780	87	69	51	33	19	7	0	0	0	0	0
780	800	90	72	54	36	21	9	0	0	0	0	0

# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$800</b>	<b>\$820</b>	\$93	\$75	\$57	\$39	\$23	\$11	\$0	\$0	\$0	\$0	\$0
<b>820</b>	<b>840</b>	96	78	60	42	25	13	1	0	0	0	0
<b>840</b>	<b>860</b>	99	81	63	45	27	15	3	0	0	0	0
<b>860</b>	<b>880</b>	102	84	66	48	30	17	5	0	0	0	0
<b>880</b>	<b>900</b>	105	87	69	51	33	19	7	0	0	0	0
<b>900</b>	<b>920</b>	108	90	72	54	36	21	9	0	0	0	0
<b>920</b>	<b>940</b>	111	93	75	57	39	23	11	0	0	0	0
<b>940</b>	<b>960</b>	114	96	78	60	42	25	13	1	0	0	0
<b>960</b>	<b>980</b>	117	99	81	63	45	27	15	3	0	0	0
<b>980</b>	<b>1,000</b>	120	102	84	66	48	30	17	5	0	0	0
<b>1,000</b>	<b>1,020</b>	123	105	87	69	51	33	19	7	0	0	0
<b>1,020</b>	<b>1,040</b>	126	108	90	72	54	36	21	9	0	0	0
<b>1,040</b>	<b>1,060</b>	129	111	93	75	57	39	23	11	0	0	0
<b>1,060</b>	<b>1,080</b>	132	114	96	78	60	42	25	13	1	0	0
<b>1,080</b>	<b>1,100</b>	135	117	99	81	63	45	27	15	3	0	0
<b>1,100</b>	<b>1,120</b>	138	120	102	84	66	48	30	17	5	0	0
<b>1,120</b>	<b>1,140</b>	141	123	105	87	69	51	33	19	7	0	0
<b>1,140</b>	<b>1,160</b>	144	126	108	90	72	54	36	21	9	0	0
<b>1,160</b>	<b>1,180</b>	147	129	111	93	75	57	39	23	11	0	0
<b>1,180</b>	<b>1,200</b>	150	132	114	96	78	60	42	25	13	2	0
<b>1,200</b>	<b>1,220</b>	155	135	117	99	81	63	45	27	15	4	0
<b>1,220</b>	<b>1,240</b>	160	138	120	102	84	66	48	30	17	6	0
<b>1,240</b>	<b>1,260</b>	165	141	123	105	87	69	51	33	19	8	0
<b>1,260</b>	<b>1,280</b>	170	144	126	108	90	72	54	36	21	10	0
<b>1,280</b>	<b>1,300</b>	175	147	129	111	93	75	57	39	23	12	0
<b>1,300</b>	<b>1,320</b>	180	150	132	114	96	78	60	42	25	14	2
<b>1,320</b>	<b>1,340</b>	185	155	135	117	99	81	63	45	28	16	4
<b>1,340</b>	<b>1,360</b>	190	160	138	120	102	84	66	48	31	18	6
<b>1,360</b>	<b>1,380</b>	195	165	141	123	105	87	69	51	34	20	8
<b>1,380</b>	<b>1,400</b>	200	170	144	126	108	90	72	54	37	22	10
<b>1,400</b>	<b>1,420</b>	205	175	147	129	111	93	75	57	40	24	12
<b>1,420</b>	<b>1,440</b>	210	180	151	132	114	96	78	60	43	26	14
<b>1,440</b>	<b>1,460</b>	215	185	156	135	117	99	81	63	46	28	16
<b>1,460</b>	<b>1,480</b>	220	190	161	138	120	102	84	66	49	31	18
<b>1,480</b>	<b>1,500</b>	225	195	166	141	123	105	87	69	52	34	20
<b>1,500</b>	<b>1,520</b>	230	200	171	144	126	108	90	72	55	37	22
<b>1,520</b>	<b>1,540</b>	235	205	176	147	129	111	93	75	58	40	24
<b>1,540</b>	<b>1,560</b>	240	210	181	151	132	114	96	78	61	43	26
<b>1,560</b>	<b>1,580</b>	245	215	186	156	135	117	99	81	64	46	28
<b>1,580</b>	<b>1,600</b>	250	220	191	161	138	120	102	84	67	49	31
<b>1,600</b>	<b>1,620</b>	255	225	196	166	141	123	105	87	70	52	34
<b>1,620</b>	<b>1,640</b>	260	230	201	171	144	126	108	90	73	55	37
<b>1,640</b>	<b>1,660</b>	265	235	206	176	147	129	111	93	76	58	40
<b>1,660</b>	<b>1,680</b>	270	240	211	181	151	132	114	96	79	61	43
<b>1,680</b>	<b>1,700</b>	275	245	216	186	156	135	117	99	82	64	46
<b>1,700</b>	<b>1,720</b>	280	250	221	191	161	138	120	102	85	67	49
<b>1,720</b>	<b>1,740</b>	285	255	226	196	166	141	123	105	88	70	52
<b>1,740</b>	<b>1,760</b>	290	260	231	201	171	144	126	108	91	73	55
<b>1,760</b>	<b>1,780</b>	295	265	236	206	176	147	129	111	94	76	58
<b>1,780</b>	<b>1,800</b>	300	270	241	211	181	151	132	114	97	79	61
<b>1,800</b>	<b>1,820</b>	305	275	246	216	186	156	135	117	100	82	64
<b>1,820</b>	<b>1,840</b>	310	280	251	221	191	161	138	120	103	85	67
<b>1,840</b>	<b>1,860</b>	315	285	256	226	196	166	141	123	106	88	70
<b>1,860</b>	<b>1,880</b>	320	290	261	231	201	171	144	126	109	91	73
<b>1,880</b>	<b>1,900</b>	325	295	266	236	206	176	147	129	112	94	76
<b>1,900</b>	<b>1,920</b>	330	300	271	241	211	181	151	132	115	97	79
<b>1,920</b>	<b>1,940</b>	335	305	276	246	216	186	156	135	118	100	82
<b>1,940</b>	<b>1,960</b>	340	310	281	251	221	191	161	138	121	103	85
<b>1,960</b>	<b>1,980</b>	345	315	286	256	226	196	166	141	124	106	88
<b>1,980</b>	<b>2,000</b>	350	320	291	261	231	201	171	144	127	109	91
<b>2,000</b>	<b>2,020</b>	355	325	296	266	236	206	176	147	130	112	94
<b>2,020</b>	<b>2,040</b>	360	330	301	271	241	211	181	152	133	115	97
<b>2,040</b>	<b>2,060</b>	365	335	306	276	246	216	186	157	136	118	100
<b>2,060</b>	<b>2,080</b>	370	340	311	281	251	221	191	162	139	121	103
<b>2,080</b>	<b>2,100</b>	375	345	316	286	256	226	196	167	142	124	106

**\$2,100 and over**

Use Table 2(a) for a **SINGLE** person on page 3. Also see the instructions on page 2.

# MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	260	0	0	0	0	0	0	0	0	0	0	0
260	270	0	0	0	0	0	0	0	0	0	0	0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	1	0	0	0	0	0	0	0	0	0
440	450	14	2	0	0	0	0	0	0	0	0	0
450	460	15	3	0	0	0	0	0	0	0	0	0
460	470	16	4	0	0	0	0	0	0	0	0	0
470	480	17	5	0	0	0	0	0	0	0	0	0
480	490	18	6	0	0	0	0	0	0	0	0	0
490	500	19	7	0	0	0	0	0	0	0	0	0
500	520	20	8	0	0	0	0	0	0	0	0	0
520	540	22	10	0	0	0	0	0	0	0	0	0
540	560	24	12	0	0	0	0	0	0	0	0	0
560	580	26	14	2	0	0	0	0	0	0	0	0
580	600	28	16	4	0	0	0	0	0	0	0	0
600	620	30	18	6	0	0	0	0	0	0	0	0
620	640	32	20	8	0	0	0	0	0	0	0	0
640	660	34	22	10	0	0	0	0	0	0	0	0
660	680	36	24	12	0	0	0	0	0	0	0	0
680	700	38	26	14	2	0	0	0	0	0	0	0
700	720	40	28	16	4	0	0	0	0	0	0	0
720	740	42	30	18	6	0	0	0	0	0	0	0
740	760	44	32	20	8	0	0	0	0	0	0	0
760	780	46	34	22	10	0	0	0	0	0	0	0
780	800	48	36	24	12	1	0	0	0	0	0	0
800	820	50	38	26	14	3	0	0	0	0	0	0
820	840	52	40	28	16	5	0	0	0	0	0	0
840	860	54	42	30	18	7	0	0	0	0	0	0
860	880	57	44	32	20	9	0	0	0	0	0	0
880	900	60	46	34	22	11	0	0	0	0	0	0
900	920	63	48	36	24	13	1	0	0	0	0	0
920	940	66	50	38	26	15	3	0	0	0	0	0
940	960	69	52	40	28	17	5	0	0	0	0	0
960	980	72	54	42	30	19	7	0	0	0	0	0
980	1,000	75	57	44	32	21	9	0	0	0	0	0
1,000	1,020	78	60	46	34	23	11	0	0	0	0	0
1,020	1,040	81	63	48	36	25	13	1	0	0	0	0
1,040	1,060	84	66	50	38	27	15	3	0	0	0	0
1,060	1,080	87	69	52	40	29	17	5	0	0	0	0
1,080	1,100	90	72	54	42	31	19	7	0	0	0	0
1,100	1,120	93	75	57	44	33	21	9	0	0	0	0
1,120	1,140	96	78	60	46	35	23	11	0	0	0	0
1,140	1,160	99	81	63	48	37	25	13	1	0	0	0
1,160	1,180	102	84	66	50	39	27	15	3	0	0	0
1,180	1,200	105	87	69	52	41	29	17	5	0	0	0
1,200	1,220	108	90	72	54	43	31	19	7	0	0	0
1,220	1,240	111	93	75	57	45	33	21	9	0	0	0
1,240	1,260	114	96	78	60	47	35	23	11	0	0	0
1,260	1,280	117	99	81	63	49	37	25	13	1	0	0
1,280	1,300	120	102	84	66	51	39	27	15	3	0	0
1,300	1,320	123	105	87	69	53	41	29	17	5	0	0
1,320	1,340	126	108	90	72	55	43	31	19	7	0	0
1,340	1,360	129	111	93	75	57	45	33	21	9	0	0
1,360	1,380	132	114	96	78	60	47	35	23	11	0	0

# MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2004)

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	\$135	\$117	\$99	\$81	\$63	\$49	\$37	\$25	\$13	\$1	\$0
1,400	1,420	138	120	102	84	66	51	39	27	15	3	0
1,420	1,440	141	123	105	87	69	53	41	29	17	5	0
1,440	1,460	144	126	108	90	72	55	43	31	19	7	0
1,460	1,480	147	129	111	93	75	57	45	33	21	9	0
1,480	1,500	150	132	114	96	78	60	47	35	23	11	0
1,500	1,520	153	135	117	99	81	63	49	37	25	13	1
1,520	1,540	156	138	120	102	84	66	51	39	27	15	3
1,540	1,560	159	141	123	105	87	69	53	41	29	17	5
1,560	1,580	162	144	126	108	90	72	55	43	31	19	7
1,580	1,600	165	147	129	111	93	75	58	45	33	21	9
1,600	1,620	168	150	132	114	96	78	61	47	35	23	11
1,620	1,640	171	153	135	117	99	81	64	49	37	25	13
1,640	1,660	174	156	138	120	102	84	67	51	39	27	15
1,660	1,680	177	159	141	123	105	87	70	53	41	29	17
1,680	1,700	180	162	144	126	108	90	73	55	43	31	19
1,700	1,720	183	165	147	129	111	93	76	58	45	33	21
1,720	1,740	186	168	150	132	114	96	79	61	47	35	23
1,740	1,760	189	171	153	135	117	99	82	64	49	37	25
1,760	1,780	192	174	156	138	120	102	85	67	51	39	27
1,780	1,800	195	177	159	141	123	105	88	70	53	41	29
1,800	1,820	198	180	162	144	126	108	91	73	55	43	31
1,820	1,840	201	183	165	147	129	111	94	76	58	45	33
1,840	1,860	204	186	168	150	132	114	97	79	61	47	35
1,860	1,880	207	189	171	153	135	117	100	82	64	49	37
1,880	1,900	210	192	174	156	138	120	103	85	67	51	39
1,900	1,920	213	195	177	159	141	123	106	88	70	53	41
1,920	1,940	216	198	180	162	144	126	109	91	73	55	43
1,940	1,960	219	201	183	165	147	129	112	94	76	58	45
1,960	1,980	222	204	186	168	150	132	115	97	79	61	47
1,980	2,000	225	207	189	171	153	135	118	100	82	64	49
2,000	2,020	228	210	192	174	156	138	121	103	85	67	51
2,020	2,040	231	213	195	177	159	141	124	106	88	70	53
2,040	2,060	234	216	198	180	162	144	127	109	91	73	55
2,060	2,080	237	219	201	183	165	147	130	112	94	76	58
2,080	2,100	240	222	204	186	168	150	133	115	97	79	61
2,100	2,120	243	225	207	189	171	153	136	118	100	82	64
2,120	2,140	246	228	210	192	174	156	139	121	103	85	67
2,140	2,160	249	231	213	195	177	159	142	124	106	88	70
2,160	2,180	252	234	216	198	180	162	145	127	109	91	73
2,180	2,200	255	237	219	201	183	165	148	130	112	94	76
2,200	2,220	258	240	222	204	186	168	151	133	115	97	79
2,220	2,240	261	243	225	207	189	171	154	136	118	100	82
2,240	2,260	264	246	228	210	192	174	157	139	121	103	85
2,260	2,280	267	249	231	213	195	177	160	142	124	106	88
2,280	2,300	270	252	234	216	198	180	163	145	127	109	91
2,300	2,320	273	255	237	219	201	183	166	148	130	112	94
2,320	2,340	276	258	240	222	204	186	169	151	133	115	97
2,340	2,360	279	261	243	225	207	189	172	154	136	118	100
2,360	2,380	282	264	246	228	210	192	175	157	139	121	103
2,380	2,400	285	267	249	231	213	195	178	160	142	124	106
2,400	2,420	288	270	252	234	216	198	181	163	145	127	109
2,420	2,440	291	273	255	237	219	201	184	166	148	130	112
2,440	2,460	294	276	258	240	222	204	187	169	151	133	115
2,460	2,480	297	279	261	243	225	207	190	172	154	136	118
2,480	2,500	300	282	264	246	228	210	193	175	157	139	121
2,500	2,520	305	285	267	249	231	213	196	178	160	142	124
2,520	2,540	310	288	270	252	234	216	199	181	163	145	127
2,540	2,560	315	291	273	255	237	219	202	184	166	148	130
2,560	2,580	320	294	276	258	240	222	205	187	169	151	133
2,580	2,600	325	297	279	261	243	225	208	190	172	154	136
2,600	2,620	330	300	282	264	246	228	211	193	175	157	139
2,620	2,640	335	305	285	267	249	231	214	196	178	160	142
2,640	2,660	340	310	288	270	252	234	217	199	181	163	145
2,660	2,680	345	315	291	273	255	237	220	202	184	166	148
2,680	2,700	350	320	294	276	258	240	223	205	187	169	151

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.

# SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	0	0	0	0	0	0	0	0	0	0
245	250	14	1	0	0	0	0	0	0	0	0	0
250	260	14	2	0	0	0	0	0	0	0	0	0
260	270	15	3	0	0	0	0	0	0	0	0	0
270	280	16	4	0	0	0	0	0	0	0	0	0
280	290	17	5	0	0	0	0	0	0	0	0	0
290	300	18	6	0	0	0	0	0	0	0	0	0
300	310	19	7	0	0	0	0	0	0	0	0	0
310	320	20	8	0	0	0	0	0	0	0	0	0
320	330	21	9	0	0	0	0	0	0	0	0	0
330	340	22	10	0	0	0	0	0	0	0	0	0
340	350	23	11	0	0	0	0	0	0	0	0	0
350	360	24	12	0	0	0	0	0	0	0	0	0
360	370	25	13	0	0	0	0	0	0	0	0	0
370	380	26	14	1	0	0	0	0	0	0	0	0
380	390	27	15	2	0	0	0	0	0	0	0	0
390	400	28	16	3	0	0	0	0	0	0	0	0
400	410	30	17	4	0	0	0	0	0	0	0	0
410	420	31	18	5	0	0	0	0	0	0	0	0
420	430	33	19	6	0	0	0	0	0	0	0	0
430	440	34	20	7	0	0	0	0	0	0	0	0
440	450	36	21	8	0	0	0	0	0	0	0	0
450	460	37	22	9	0	0	0	0	0	0	0	0
460	470	39	23	10	0	0	0	0	0	0	0	0
470	480	40	24	11	0	0	0	0	0	0	0	0
480	490	42	25	12	0	0	0	0	0	0	0	0
490	500	43	26	13	0	0	0	0	0	0	0	0
500	520	45	27	14	1	0	0	0	0	0	0	0
520	540	48	29	16	3	0	0	0	0	0	0	0
540	560	51	32	18	5	0	0	0	0	0	0	0
560	580	54	35	20	7	0	0	0	0	0	0	0
580	600	57	38	22	9	0	0	0	0	0	0	0
600	620	60	41	24	11	0	0	0	0	0	0	0
620	640	63	44	26	13	0	0	0	0	0	0	0
640	660	66	47	28	15	2	0	0	0	0	0	0
660	680	69	50	31	17	4	0	0	0	0	0	0
680	700	72	53	34	19	6	0	0	0	0	0	0
700	720	75	56	37	21	8	0	0	0	0	0	0
720	740	78	59	40	23	10	0	0	0	0	0	0
740	760	81	62	43	25	12	0	0	0	0	0	0
760	780	84	65	46	27	14	1	0	0	0	0	0
780	800	87	68	49	29	16	3	0	0	0	0	0
800	820	90	71	52	32	18	5	0	0	0	0	0
820	840	93	74	55	35	20	7	0	0	0	0	0

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2004)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	\$96	\$77	\$58	\$38	\$22	\$9	\$0	\$0	\$0	\$0	\$0
860	880	99	80	61	41	24	11	0	0	0	0	0
880	900	102	83	64	44	26	13	0	0	0	0	0
900	920	105	86	67	47	28	15	2	0	0	0	0
920	940	108	89	70	50	31	17	4	0	0	0	0
940	960	111	92	73	53	34	19	6	0	0	0	0
960	980	114	95	76	56	37	21	8	0	0	0	0
980	1,000	117	98	79	59	40	23	10	0	0	0	0
1,000	1,020	120	101	82	62	43	25	12	0	0	0	0
1,020	1,040	123	104	85	65	46	27	14	2	0	0	0
1,040	1,060	126	107	88	68	49	29	16	4	0	0	0
1,060	1,080	129	110	91	71	52	32	18	6	0	0	0
1,080	1,100	132	113	94	74	55	35	20	8	0	0	0
1,100	1,120	135	116	97	77	58	38	22	10	0	0	0
1,120	1,140	138	119	100	80	61	41	24	12	0	0	0
1,140	1,160	141	122	103	83	64	44	26	14	1	0	0
1,160	1,180	144	125	106	86	67	47	28	16	3	0	0
1,180	1,200	147	128	109	89	70	50	31	18	5	0	0
1,200	1,220	150	131	112	92	73	53	34	20	7	0	0
1,220	1,240	153	134	115	95	76	56	37	22	9	0	0
1,240	1,260	156	137	118	98	79	59	40	24	11	0	0
1,260	1,280	159	140	121	101	82	62	43	26	13	0	0
1,280	1,300	163	143	124	104	85	65	46	28	15	2	0
1,300	1,320	168	146	127	107	88	68	49	30	17	4	0
1,320	1,340	173	149	130	110	91	71	52	33	19	6	0
1,340	1,360	178	152	133	113	94	74	55	36	21	8	0
1,360	1,380	183	155	136	116	97	77	58	39	23	10	0
1,380	1,400	188	158	139	119	100	80	61	42	25	12	0
1,400	1,420	193	161	142	122	103	83	64	45	27	14	1
1,420	1,440	198	166	145	125	106	86	67	48	29	16	3
1,440	1,460	203	171	148	128	109	89	70	51	31	18	5
1,460	1,480	208	176	151	131	112	92	73	54	34	20	7
1,480	1,500	213	181	154	134	115	95	76	57	37	22	9
1,500	1,520	218	186	157	137	118	98	79	60	40	24	11
1,520	1,540	223	191	160	140	121	101	82	63	43	26	13
1,540	1,560	228	196	163	143	124	104	85	66	46	28	15
1,560	1,580	233	201	168	146	127	107	88	69	49	30	17
1,580	1,600	238	206	173	149	130	110	91	72	52	33	19
1,600	1,620	243	211	178	152	133	113	94	75	55	36	21
1,620	1,640	248	216	183	155	136	116	97	78	58	39	23
1,640	1,660	253	221	188	158	139	119	100	81	61	42	25
1,660	1,680	258	226	193	161	142	122	103	84	64	45	27
1,680	1,700	263	231	198	166	145	125	106	87	67	48	29
1,700	1,720	268	236	203	171	148	128	109	90	70	51	32
1,720	1,740	273	241	208	176	151	131	112	93	73	54	35
1,740	1,760	278	246	213	181	154	134	115	96	76	57	38
1,760	1,780	283	251	218	186	157	137	118	99	79	60	41
1,780	1,800	288	256	223	191	160	140	121	102	82	63	44
1,800	1,820	293	261	228	196	164	143	124	105	85	66	47
1,820	1,840	298	266	233	201	169	146	127	108	88	69	50
1,840	1,860	303	271	238	206	174	149	130	111	91	72	53
1,860	1,880	308	276	243	211	179	152	133	114	94	75	56
1,880	1,900	313	281	248	216	184	155	136	117	97	78	59
1,900	1,920	318	286	253	221	189	158	139	120	100	81	62
1,920	1,940	323	291	258	226	194	161	142	123	103	84	65
1,940	1,960	328	296	263	231	199	166	145	126	106	87	68
1,960	1,980	333	301	268	236	204	171	148	129	109	90	71
1,980	2,000	338	306	273	241	209	176	151	132	112	93	74
2,000	2,020	343	311	278	246	214	181	154	135	115	96	77
2,020	2,040	348	316	283	251	219	186	157	138	118	99	80
2,040	2,060	353	321	288	256	224	191	160	141	121	102	83
2,060	2,080	358	326	293	261	229	196	164	144	124	105	86
2,080	2,100	363	331	298	266	234	201	169	147	127	108	89
2,100	2,120	368	336	303	271	239	206	174	150	130	111	92
2,120	2,140	373	341	308	276	244	211	179	153	133	114	95

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 3. Also see the instructions on page 2.

# MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2004)

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

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2004)**

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	\$135	\$115	\$96	\$77	\$58	\$45	\$32	\$19	\$6	\$0	\$0
1,440	1,460	138	118	99	80	60	47	34	21	8	0	0
1,460	1,480	141	121	102	83	63	49	36	23	10	0	0
1,480	1,500	144	124	105	86	66	51	38	25	12	0	0
1,500	1,520	147	127	108	89	69	53	40	27	14	1	0
1,520	1,540	150	130	111	92	72	55	42	29	16	3	0
1,540	1,560	153	133	114	95	75	57	44	31	18	5	0
1,560	1,580	156	136	117	98	78	59	46	33	20	7	0
1,580	1,600	159	139	120	101	81	62	48	35	22	9	0
1,600	1,620	162	142	123	104	84	65	50	37	24	11	0
1,620	1,640	165	145	126	107	87	68	52	39	26	13	1
1,640	1,660	168	148	129	110	90	71	54	41	28	15	3
1,660	1,680	171	151	132	113	93	74	56	43	30	17	5
1,680	1,700	174	154	135	116	96	77	58	45	32	19	7
1,700	1,720	177	157	138	119	99	80	60	47	34	21	9
1,720	1,740	180	160	141	122	102	83	63	49	36	23	11
1,740	1,760	183	163	144	125	105	86	66	51	38	25	13
1,760	1,780	186	166	147	128	108	89	69	53	40	27	15
1,780	1,800	189	169	150	131	111	92	72	55	42	29	17
1,800	1,820	192	172	153	134	114	95	75	57	44	31	19
1,820	1,840	195	175	156	137	117	98	78	59	46	33	21
1,840	1,860	198	178	159	140	120	101	81	62	48	35	23
1,860	1,880	201	181	162	143	123	104	84	65	50	37	25
1,880	1,900	204	184	165	146	126	107	87	68	52	39	27
1,900	1,920	207	187	168	149	129	110	90	71	54	41	29
1,920	1,940	210	190	171	152	132	113	93	74	56	43	31
1,940	1,960	213	193	174	155	135	116	96	77	58	45	33
1,960	1,980	216	196	177	158	138	119	99	80	61	47	35
1,980	2,000	219	199	180	161	141	122	102	83	64	49	37
2,000	2,020	222	202	183	164	144	125	105	86	67	51	39
2,020	2,040	225	205	186	167	147	128	108	89	70	53	41
2,040	2,060	228	208	189	170	150	131	111	92	73	55	43
2,060	2,080	231	211	192	173	153	134	114	95	76	57	45
2,080	2,100	234	214	195	176	156	137	117	98	79	59	47
2,100	2,120	237	217	198	179	159	140	120	101	82	62	49
2,120	2,140	240	220	201	182	162	143	123	104	85	65	51
2,140	2,160	243	223	204	185	165	146	126	107	88	68	53
2,160	2,180	246	226	207	188	168	149	129	110	91	71	55
2,180	2,200	249	229	210	191	171	152	132	113	94	74	57
2,200	2,220	252	232	213	194	174	155	135	116	97	77	59
2,220	2,240	255	235	216	197	177	158	138	119	100	80	61
2,240	2,260	258	238	219	200	180	161	141	122	103	83	64
2,260	2,280	261	241	222	203	183	164	144	125	106	86	67
2,280	2,300	264	244	225	206	186	167	147	128	109	89	70
2,300	2,320	267	247	228	209	189	170	150	131	112	92	73
2,320	2,340	270	250	231	212	192	173	153	134	115	95	76
2,340	2,360	273	253	234	215	195	176	156	137	118	98	79
2,360	2,380	276	256	237	218	198	179	159	140	121	101	82
2,380	2,400	279	259	240	221	201	182	162	143	124	104	85
2,400	2,420	282	262	243	224	204	185	165	146	127	107	88
2,420	2,440	285	265	246	227	207	188	168	149	130	110	91
2,440	2,460	288	268	249	230	210	191	171	152	133	113	94
2,460	2,480	291	271	252	233	213	194	174	155	136	116	97
2,480	2,500	294	274	255	236	216	197	177	158	139	119	100
2,500	2,520	297	277	258	239	219	200	180	161	142	122	103
2,520	2,540	300	280	261	242	222	203	183	164	145	125	106
2,540	2,560	303	283	264	245	225	206	186	167	148	128	109
2,560	2,580	306	286	267	248	228	209	189	170	151	131	112
2,580	2,600	309	289	270	251	231	212	192	173	154	134	115
2,600	2,620	312	292	273	254	234	215	195	176	157	137	118
2,620	2,640	315	295	276	257	237	218	198	179	160	140	121
2,640	2,660	318	298	279	260	240	221	201	182	163	143	124
2,660	2,680	321	301	282	263	243	224	204	185	166	146	127
2,680	2,700	324	304	285	266	246	227	207	188	169	149	130
2,700	2,720	328	307	288	269	249	230	210	191	172	152	133
2,720	2,740	333	310	291	272	252	233	213	194	175	155	136

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.



# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

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	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	1	0	0	0	0	0	0	0	0	0
500	520	29	3	0	0	0	0	0	0	0	0	0
520	540	31	5	0	0	0	0	0	0	0	0	0
540	560	33	7	0	0	0	0	0	0	0	0	0
560	580	35	9	0	0	0	0	0	0	0	0	0
580	600	37	11	0	0	0	0	0	0	0	0	0
600	640	40	14	0	0	0	0	0	0	0	0	0
640	680	44	18	0	0	0	0	0	0	0	0	0
680	720	48	22	0	0	0	0	0	0	0	0	0
720	760	52	26	0	0	0	0	0	0	0	0	0
760	800	56	30	4	0	0	0	0	0	0	0	0
800	840	61	34	8	0	0	0	0	0	0	0	0
840	880	67	38	12	0	0	0	0	0	0	0	0
880	920	73	42	16	0	0	0	0	0	0	0	0
920	960	79	46	20	0	0	0	0	0	0	0	0
960	1,000	85	50	24	0	0	0	0	0	0	0	0
1,000	1,040	91	54	28	2	0	0	0	0	0	0	0
1,040	1,080	97	58	32	6	0	0	0	0	0	0	0
1,080	1,120	103	64	36	10	0	0	0	0	0	0	0
1,120	1,160	109	70	40	14	0	0	0	0	0	0	0
1,160	1,200	115	76	44	18	0	0	0	0	0	0	0
1,200	1,240	121	82	48	22	0	0	0	0	0	0	0
1,240	1,280	127	88	52	26	1	0	0	0	0	0	0
1,280	1,320	133	94	56	30	5	0	0	0	0	0	0
1,320	1,360	139	100	61	34	9	0	0	0	0	0	0
1,360	1,400	145	106	67	38	13	0	0	0	0	0	0
1,400	1,440	151	112	73	42	17	0	0	0	0	0	0
1,440	1,480	157	118	79	46	21	0	0	0	0	0	0
1,480	1,520	163	124	85	50	25	0	0	0	0	0	0
1,520	1,560	169	130	91	54	29	3	0	0	0	0	0
1,560	1,600	175	136	97	58	33	7	0	0	0	0	0
1,600	1,640	181	142	103	64	37	11	0	0	0	0	0
1,640	1,680	187	148	109	70	41	15	0	0	0	0	0
1,680	1,720	193	154	115	76	45	19	0	0	0	0	0
1,720	1,760	199	160	121	82	49	23	0	0	0	0	0
1,760	1,800	205	166	127	88	53	27	1	0	0	0	0
1,800	1,840	211	172	133	94	57	31	5	0	0	0	0
1,840	1,880	217	178	139	100	62	35	9	0	0	0	0
1,880	1,920	223	184	145	106	68	39	13	0	0	0	0
1,920	1,960	229	190	151	112	74	43	17	0	0	0	0
1,960	2,000	235	196	157	118	80	47	21	0	0	0	0
2,000	2,040	241	202	163	124	86	51	25	0	0	0	0
2,040	2,080	247	208	169	130	92	55	29	3	0	0	0
2,080	2,120	253	214	175	136	98	59	33	7	0	0	0
2,120	2,160	259	220	181	142	104	65	37	11	0	0	0
2,160	2,200	265	226	187	148	110	71	41	15	0	0	0
2,200	2,240	271	232	193	154	116	77	45	19	0	0	0
2,240	2,280	277	238	199	160	122	83	49	23	0	0	0
2,280	2,320	283	244	205	166	128	89	53	27	1	0	0
2,320	2,360	289	250	211	172	134	95	57	31	5	0	0
2,360	2,400	295	256	217	178	140	101	62	35	9	0	0
2,400	2,440	301	262	223	184	146	107	68	39	13	0	0
2,440	2,480	307	268	229	190	152	113	74	43	17	0	0

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$2,480</b>	<b>\$2,520</b>	\$313	\$274	\$235	\$196	\$158	\$119	\$80	\$47	\$21	\$0	\$0
<b>2,520</b>	<b>2,560</b>	319	280	241	202	164	125	86	51	25	0	0
<b>2,560</b>	<b>2,600</b>	326	286	247	208	170	131	92	55	29	3	0
<b>2,600</b>	<b>2,640</b>	336	292	253	214	176	137	98	59	33	7	0
<b>2,640</b>	<b>2,680</b>	346	298	259	220	182	143	104	65	37	11	0
<b>2,680</b>	<b>2,720</b>	356	304	265	226	188	149	110	71	41	15	0
<b>2,720</b>	<b>2,760</b>	366	310	271	232	194	155	116	77	45	19	0
<b>2,760</b>	<b>2,800</b>	376	316	277	238	200	161	122	83	49	23	0
<b>2,800</b>	<b>2,840</b>	386	322	283	244	206	167	128	89	53	27	2
<b>2,840</b>	<b>2,880</b>	396	331	289	250	212	173	134	95	57	31	6
<b>2,880</b>	<b>2,920</b>	406	341	295	256	218	179	140	101	63	35	10
<b>2,920</b>	<b>2,960</b>	416	351	301	262	224	185	146	107	69	39	14
<b>2,960</b>	<b>3,000</b>	426	361	307	268	230	191	152	113	75	43	18
<b>3,000</b>	<b>3,040</b>	436	371	313	274	236	197	158	119	81	47	22
<b>3,040</b>	<b>3,080</b>	446	381	319	280	242	203	164	125	87	51	26
<b>3,080</b>	<b>3,120</b>	456	391	327	286	248	209	170	131	93	55	30
<b>3,120</b>	<b>3,160</b>	466	401	337	292	254	215	176	137	99	60	34
<b>3,160</b>	<b>3,200</b>	476	411	347	298	260	221	182	143	105	66	38
<b>3,200</b>	<b>3,240</b>	486	421	357	304	266	227	188	149	111	72	42
<b>3,240</b>	<b>3,280</b>	496	431	367	310	272	233	194	155	117	78	46
<b>3,280</b>	<b>3,320</b>	506	441	377	316	278	239	200	161	123	84	50
<b>3,320</b>	<b>3,360</b>	516	451	387	322	284	245	206	167	129	90	54
<b>3,360</b>	<b>3,400</b>	526	461	397	332	290	251	212	173	135	96	58
<b>3,400</b>	<b>3,440</b>	536	471	407	342	296	257	218	179	141	102	63
<b>3,440</b>	<b>3,480</b>	546	481	417	352	302	263	224	185	147	108	69
<b>3,480</b>	<b>3,520</b>	556	491	427	362	308	269	230	191	153	114	75
<b>3,520</b>	<b>3,560</b>	566	501	437	372	314	275	236	197	159	120	81
<b>3,560</b>	<b>3,600</b>	576	511	447	382	320	281	242	203	165	126	87
<b>3,600</b>	<b>3,640</b>	586	521	457	392	328	287	248	209	171	132	93
<b>3,640</b>	<b>3,680</b>	596	531	467	402	338	293	254	215	177	138	99
<b>3,680</b>	<b>3,720</b>	606	541	477	412	348	299	260	221	183	144	105
<b>3,720</b>	<b>3,760</b>	616	551	487	422	358	305	266	227	189	150	111
<b>3,760</b>	<b>3,800</b>	626	561	497	432	368	311	272	233	195	156	117
<b>3,800</b>	<b>3,840</b>	636	571	507	442	378	317	278	239	201	162	123
<b>3,840</b>	<b>3,880</b>	646	581	517	452	388	323	284	245	207	168	129
<b>3,880</b>	<b>3,920</b>	656	591	527	462	398	333	290	251	213	174	135
<b>3,920</b>	<b>3,960</b>	666	601	537	472	408	343	296	257	219	180	141
<b>3,960</b>	<b>4,000</b>	676	611	547	482	418	353	302	263	225	186	147
<b>4,000</b>	<b>4,040</b>	686	621	557	492	428	363	308	269	231	192	153
<b>4,040</b>	<b>4,080</b>	696	631	567	502	438	373	314	275	237	198	159
<b>4,080</b>	<b>4,120</b>	706	641	577	512	448	383	320	281	243	204	165
<b>4,120</b>	<b>4,160</b>	716	651	587	522	458	393	328	287	249	210	171
<b>4,160</b>	<b>4,200</b>	726	661	597	532	468	403	338	293	255	216	177
<b>4,200</b>	<b>4,240</b>	736	671	607	542	478	413	348	299	261	222	183
<b>4,240</b>	<b>4,280</b>	746	681	617	552	488	423	358	305	267	228	189
<b>4,280</b>	<b>4,320</b>	756	691	627	562	498	433	368	311	273	234	195
<b>4,320</b>	<b>4,360</b>	766	701	637	572	508	443	378	317	279	240	201
<b>4,360</b>	<b>4,400</b>	776	711	647	582	518	453	388	324	285	246	207
<b>4,400</b>	<b>4,440</b>	786	721	657	592	528	463	398	334	291	252	213
<b>4,440</b>	<b>4,480</b>	796	731	667	602	538	473	408	344	297	258	219
<b>4,480</b>	<b>4,520</b>	806	741	677	612	548	483	418	354	303	264	225
<b>4,520</b>	<b>4,560</b>	816	751	687	622	558	493	428	364	309	270	231
<b>4,560</b>	<b>4,600</b>	826	761	697	632	568	503	438	374	315	276	237
<b>4,600</b>	<b>4,640</b>	836	771	707	642	578	513	448	384	321	282	243
<b>4,640</b>	<b>4,680</b>	846	781	717	652	588	523	458	394	329	288	249
<b>4,680</b>	<b>4,720</b>	856	791	727	662	598	533	468	404	339	294	255
<b>4,720</b>	<b>4,760</b>	866	801	737	672	608	543	478	414	349	300	261
<b>4,760</b>	<b>4,800</b>	876	811	747	682	618	553	488	424	359	306	267
<b>4,800</b>	<b>4,840</b>	886	821	757	692	628	563	498	434	369	312	273
<b>4,840</b>	<b>4,880</b>	896	831	767	702	638	573	508	444	379	318	279
<b>4,880</b>	<b>4,920</b>	906	841	777	712	648	583	518	454	389	325	285
<b>4,920</b>	<b>4,960</b>	916	851	787	722	658	593	528	464	399	335	291
<b>4,960</b>	<b>5,000</b>	926	861	797	732	668	603	538	474	409	345	297
<b>5,000</b>	<b>5,040</b>	936	871	807	742	678	613	548	484	419	355	303
<b>5,040</b>	<b>5,080</b>	946	881	817	752	688	623	558	494	429	365	309

**\$5,080 and over**

Use Table 4(a) for a **SINGLE person** on page 3. Also see the instructions on page 2.

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

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	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	2	0	0	0	0	0	0	0	0	0
960	1,000	31	6	0	0	0	0	0	0	0	0	0
1,000	1,040	35	10	0	0	0	0	0	0	0	0	0
1,040	1,080	39	14	0	0	0	0	0	0	0	0	0
1,080	1,120	43	18	0	0	0	0	0	0	0	0	0
1,120	1,160	47	22	0	0	0	0	0	0	0	0	0
1,160	1,200	51	26	0	0	0	0	0	0	0	0	0
1,200	1,240	55	30	4	0	0	0	0	0	0	0	0
1,240	1,280	59	34	8	0	0	0	0	0	0	0	0
1,280	1,320	63	38	12	0	0	0	0	0	0	0	0
1,320	1,360	67	42	16	0	0	0	0	0	0	0	0
1,360	1,400	71	46	20	0	0	0	0	0	0	0	0
1,400	1,440	75	50	24	0	0	0	0	0	0	0	0
1,440	1,480	79	54	28	2	0	0	0	0	0	0	0
1,480	1,520	83	58	32	6	0	0	0	0	0	0	0
1,520	1,560	87	62	36	10	0	0	0	0	0	0	0
1,560	1,600	91	66	40	14	0	0	0	0	0	0	0
1,600	1,640	95	70	44	18	0	0	0	0	0	0	0
1,640	1,680	99	74	48	22	0	0	0	0	0	0	0
1,680	1,720	103	78	52	26	0	0	0	0	0	0	0
1,720	1,760	107	82	56	30	4	0	0	0	0	0	0
1,760	1,800	111	86	60	34	8	0	0	0	0	0	0
1,800	1,840	115	90	64	38	12	0	0	0	0	0	0
1,840	1,880	119	94	68	42	16	0	0	0	0	0	0
1,880	1,920	125	98	72	46	20	0	0	0	0	0	0
1,920	1,960	131	102	76	50	24	0	0	0	0	0	0
1,960	2,000	137	106	80	54	28	2	0	0	0	0	0
2,000	2,040	143	110	84	58	32	6	0	0	0	0	0
2,040	2,080	149	114	88	62	36	10	0	0	0	0	0
2,080	2,120	155	118	92	66	40	14	0	0	0	0	0
2,120	2,160	161	123	96	70	44	18	0	0	0	0	0
2,160	2,200	167	129	100	74	48	22	0	0	0	0	0
2,200	2,240	173	135	104	78	52	26	0	0	0	0	0
2,240	2,280	179	141	108	82	56	30	4	0	0	0	0
2,280	2,320	185	147	112	86	60	34	8	0	0	0	0
2,320	2,360	191	153	116	90	64	38	12	0	0	0	0
2,360	2,400	197	159	120	94	68	42	16	0	0	0	0
2,400	2,440	203	165	126	98	72	46	20	0	0	0	0
2,440	2,480	209	171	132	102	76	50	24	0	0	0	0
2,480	2,520	215	177	138	106	80	54	28	3	0	0	0
2,520	2,560	221	183	144	110	84	58	32	7	0	0	0
2,560	2,600	227	189	150	114	88	62	36	11	0	0	0
2,600	2,640	233	195	156	118	92	66	40	15	0	0	0
2,640	2,680	239	201	162	123	96	70	44	19	0	0	0
2,680	2,720	245	207	168	129	100	74	48	23	0	0	0
2,720	2,760	251	213	174	135	104	78	52	27	1	0	0
2,760	2,800	257	219	180	141	108	82	56	31	5	0	0
2,800	2,840	263	225	186	147	112	86	60	35	9	0	0
2,840	2,880	269	231	192	153	116	90	64	39	13	0	0
2,880	2,920	275	237	198	159	120	94	68	43	17	0	0
2,920	2,960	281	243	204	165	126	98	72	47	21	0	0
2,960	3,000	287	249	210	171	132	102	76	51	25	0	0
3,000	3,040	293	255	216	177	138	106	80	55	29	3	0
3,040	3,080	299	261	222	183	144	110	84	59	33	7	0
3,080	3,120	305	267	228	189	150	114	88	63	37	11	0
3,120	3,160	311	273	234	195	156	118	92	67	41	15	0
3,160	3,200	317	279	240	201	162	124	96	71	45	19	0
3,200	3,240	323	285	246	207	168	130	100	75	49	23	0

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$3,240</b>	<b>\$3,280</b>	\$329	\$291	\$252	\$213	\$174	\$136	\$104	\$79	\$53	\$27	\$1
<b>3,280</b>	<b>3,320</b>	335	297	258	219	180	142	108	83	57	31	5
<b>3,320</b>	<b>3,360</b>	341	303	264	225	186	148	112	87	61	35	9
<b>3,360</b>	<b>3,400</b>	347	309	270	231	192	154	116	91	65	39	13
<b>3,400</b>	<b>3,440</b>	353	315	276	237	198	160	121	95	69	43	17
<b>3,440</b>	<b>3,480</b>	359	321	282	243	204	166	127	99	73	47	21
<b>3,480</b>	<b>3,520</b>	365	327	288	249	210	172	133	103	77	51	25
<b>3,520</b>	<b>3,560</b>	371	333	294	255	216	178	139	107	81	55	29
<b>3,560</b>	<b>3,600</b>	377	339	300	261	222	184	145	111	85	59	33
<b>3,600</b>	<b>3,640</b>	383	345	306	267	228	190	151	115	89	63	37
<b>3,640</b>	<b>3,680</b>	389	351	312	273	234	196	157	119	93	67	41
<b>3,680</b>	<b>3,720</b>	395	357	318	279	240	202	163	124	97	71	45
<b>3,720</b>	<b>3,760</b>	401	363	324	285	246	208	169	130	101	75	49
<b>3,760</b>	<b>3,800</b>	407	369	330	291	252	214	175	136	105	79	53
<b>3,800</b>	<b>3,840</b>	413	375	336	297	258	220	181	142	109	83	57
<b>3,840</b>	<b>3,880</b>	419	381	342	303	264	226	187	148	113	87	61
<b>3,880</b>	<b>3,920</b>	425	387	348	309	270	232	193	154	117	91	65
<b>3,920</b>	<b>3,960</b>	431	393	354	315	276	238	199	160	121	95	69
<b>3,960</b>	<b>4,000</b>	437	399	360	321	282	244	205	166	127	99	73
<b>4,000</b>	<b>4,040</b>	443	405	366	327	288	250	211	172	133	103	77
<b>4,040</b>	<b>4,080</b>	449	411	372	333	294	256	217	178	139	107	81
<b>4,080</b>	<b>4,120</b>	455	417	378	339	300	262	223	184	145	111	85
<b>4,120</b>	<b>4,160</b>	461	423	384	345	306	268	229	190	151	115	89
<b>4,160</b>	<b>4,200</b>	467	429	390	351	312	274	235	196	157	119	93
<b>4,200</b>	<b>4,240</b>	473	435	396	357	318	280	241	202	163	125	97
<b>4,240</b>	<b>4,280</b>	479	441	402	363	324	286	247	208	169	131	101
<b>4,280</b>	<b>4,320</b>	485	447	408	369	330	292	253	214	175	137	105
<b>4,320</b>	<b>4,360</b>	491	453	414	375	336	298	259	220	181	143	109
<b>4,360</b>	<b>4,400</b>	497	459	420	381	342	304	265	226	187	149	113
<b>4,400</b>	<b>4,440</b>	503	465	426	387	348	310	271	232	193	155	117
<b>4,440</b>	<b>4,480</b>	509	471	432	393	354	316	277	238	199	161	122
<b>4,480</b>	<b>4,520</b>	515	477	438	399	360	322	283	244	205	167	128
<b>4,520</b>	<b>4,560</b>	521	483	444	405	366	328	289	250	211	173	134
<b>4,560</b>	<b>4,600</b>	527	489	450	411	372	334	295	256	217	179	140
<b>4,600</b>	<b>4,640</b>	533	495	456	417	378	340	301	262	223	185	146
<b>4,640</b>	<b>4,680</b>	539	501	462	423	384	346	307	268	229	191	152
<b>4,680</b>	<b>4,720</b>	545	507	468	429	390	352	313	274	235	197	158
<b>4,720</b>	<b>4,760</b>	551	513	474	435	396	358	319	280	241	203	164
<b>4,760</b>	<b>4,800</b>	557	519	480	441	402	364	325	286	247	209	170
<b>4,800</b>	<b>4,840</b>	563	525	486	447	408	370	331	292	253	215	176
<b>4,840</b>	<b>4,880</b>	569	531	492	453	414	376	337	298	259	221	182
<b>4,880</b>	<b>4,920</b>	575	537	498	459	420	382	343	304	265	227	188
<b>4,920</b>	<b>4,960</b>	581	543	504	465	426	388	349	310	271	233	194
<b>4,960</b>	<b>5,000</b>	587	549	510	471	432	394	355	316	277	239	200
<b>5,000</b>	<b>5,040</b>	593	555	516	477	438	400	361	322	283	245	206
<b>5,040</b>	<b>5,080</b>	599	561	522	483	444	406	367	328	289	251	212
<b>5,080</b>	<b>5,120</b>	605	567	528	489	450	412	373	334	295	257	218
<b>5,120</b>	<b>5,160</b>	611	573	534	495	456	418	379	340	301	263	224
<b>5,160</b>	<b>5,200</b>	617	579	540	501	462	424	385	346	307	269	230
<b>5,200</b>	<b>5,240</b>	623	585	546	507	468	430	391	352	313	275	236
<b>5,240</b>	<b>5,280</b>	629	591	552	513	474	436	397	358	319	281	242
<b>5,280</b>	<b>5,320</b>	635	597	558	519	480	442	403	364	325	287	248
<b>5,320</b>	<b>5,360</b>	641	603	564	525	486	448	409	370	331	293	254
<b>5,360</b>	<b>5,400</b>	647	609	570	531	492	454	415	376	337	299	260
<b>5,400</b>	<b>5,440</b>	656	615	576	537	498	460	421	382	343	305	266
<b>5,440</b>	<b>5,480</b>	666	621	582	543	504	466	427	388	349	311	272
<b>5,480</b>	<b>5,520</b>	676	627	588	549	510	472	433	394	355	317	278
<b>5,520</b>	<b>5,560</b>	686	633	594	555	516	478	439	400	361	323	284
<b>5,560</b>	<b>5,600</b>	696	639	600	561	522	484	445	406	367	329	290
<b>5,600</b>	<b>5,640</b>	706	645	606	567	528	490	451	412	373	335	296
<b>5,640</b>	<b>5,680</b>	716	651	612	573	534	496	457	418	379	341	302
<b>5,680</b>	<b>5,720</b>	726	661	618	579	540	502	463	424	385	347	308
<b>5,720</b>	<b>5,760</b>	736	671	624	585	546	508	469	430	391	353	314
<b>5,760</b>	<b>5,800</b>	746	681	630	591	552	514	475	436	397	359	320
<b>5,800</b>	<b>5,840</b>	756	691	636	597	558	520	481	442	403	365	326
<b>5,840</b>	<b>5,880</b>	766	701	642	603	564	526	487	448	409	371	332

**\$5,880 and over** Use Table 4(b) for a **MARRIED** person on page 3. Also see the instructions on page 2.

# SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

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

# SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$219</b>	<b>\$222</b>	\$40	\$37	\$34	\$31	\$28	\$25	\$23	\$20	\$17	\$14	\$12
<b>222</b>	<b>225</b>	41	38	35	32	29	26	23	20	17	15	13
<b>225</b>	<b>228</b>	42	39	36	33	30	27	24	21	18	15	13
<b>228</b>	<b>231</b>	43	40	37	34	31	28	25	22	19	16	14
<b>231</b>	<b>234</b>	43	40	37	34	31	28	26	23	20	17	14
<b>234</b>	<b>237</b>	44	41	38	35	32	29	26	23	20	17	15
<b>237</b>	<b>240</b>	45	42	39	36	33	30	27	24	21	18	15
<b>240</b>	<b>243</b>	46	43	40	37	34	31	28	25	22	19	16
<b>243</b>	<b>246</b>	46	43	40	37	34	31	29	26	23	20	17
<b>246</b>	<b>249</b>	47	44	41	38	35	32	29	26	23	20	17
<b>249</b>	<b>252</b>	48	45	42	39	36	33	30	27	24	21	18
<b>252</b>	<b>255</b>	49	46	43	40	37	34	31	28	25	22	19
<b>255</b>	<b>258</b>	49	46	43	40	37	34	32	29	26	23	20
<b>258</b>	<b>261</b>	50	47	44	41	38	35	32	29	26	23	20
<b>261</b>	<b>264</b>	51	48	45	42	39	36	33	30	27	24	21
<b>264</b>	<b>267</b>	52	49	46	43	40	37	34	31	28	25	22
<b>267</b>	<b>270</b>	53	49	46	43	40	37	35	32	29	26	23
<b>270</b>	<b>273</b>	53	50	47	44	41	38	35	32	29	26	23
<b>273</b>	<b>276</b>	54	51	48	45	42	39	36	33	30	27	24
<b>276</b>	<b>279</b>	55	52	49	46	43	40	37	34	31	28	25
<b>279</b>	<b>282</b>	56	53	49	46	43	40	38	35	32	29	26
<b>282</b>	<b>285</b>	57	53	50	47	44	41	38	35	32	29	26
<b>285</b>	<b>288</b>	58	54	51	48	45	42	39	36	33	30	27
<b>288</b>	<b>291</b>	58	55	52	49	46	43	40	37	34	31	28
<b>291</b>	<b>294</b>	59	56	53	49	46	43	41	38	35	32	29
<b>294</b>	<b>297</b>	60	57	53	50	47	44	41	38	35	32	29
<b>297</b>	<b>300</b>	61	58	54	51	48	45	42	39	36	33	30
<b>300</b>	<b>303</b>	62	58	55	52	49	46	43	40	37	34	31
<b>303</b>	<b>306</b>	63	59	56	53	49	46	44	41	38	35	32
<b>306</b>	<b>309</b>	63	60	57	53	50	47	44	41	38	35	32
<b>309</b>	<b>312</b>	64	61	58	54	51	48	45	42	39	36	33
<b>312</b>	<b>315</b>	65	62	58	55	52	49	46	43	40	37	34
<b>315</b>	<b>318</b>	66	63	59	56	53	49	47	44	41	38	35
<b>318</b>	<b>321</b>	67	63	60	57	53	50	47	44	41	38	35
<b>321</b>	<b>324</b>	68	64	61	58	54	51	48	45	42	39	36
<b>324</b>	<b>327</b>	69	65	62	58	55	52	49	46	43	40	37
<b>327</b>	<b>330</b>	69	66	63	59	56	53	50	47	44	41	38
<b>330</b>	<b>333</b>	70	67	64	60	57	53	50	47	44	41	38
<b>333</b>	<b>336</b>	71	68	64	61	58	54	51	48	45	42	39
<b>336</b>	<b>339</b>	72	69	65	62	59	55	52	49	46	43	40
<b>339</b>	<b>341</b>	73	69	66	63	59	56	53	49	46	43	40
<b>341</b>	<b>343</b>	73	70	66	63	60	56	53	50	47	44	41
<b>343</b>	<b>345</b>	74	70	67	64	60	57	54	50	47	44	41
<b>345</b>	<b>347</b>	74	71	68	64	61	58	54	51	48	45	42
<b>347</b>	<b>349</b>	75	71	68	65	61	58	55	51	48	45	42
<b>349</b>	<b>351</b>	75	72	69	65	62	59	55	52	49	46	43
<b>351</b>	<b>353</b>	76	73	69	66	63	59	56	53	49	46	43
<b>353</b>	<b>355</b>	76	73	70	66	63	60	56	53	50	47	44
<b>355</b>	<b>357</b>	77	74	70	67	64	60	57	54	50	47	44
<b>357</b>	<b>359</b>	78	74	71	68	64	61	58	54	51	48	45
<b>359</b>	<b>361</b>	78	75	71	68	65	61	58	55	51	48	45
<b>361</b>	<b>363</b>	79	75	72	69	65	62	59	55	52	49	46
<b>363</b>	<b>365</b>	79	76	73	69	66	63	59	56	53	49	46
<b>365</b>	<b>367</b>	80	77	73	70	66	63	60	56	53	50	47
<b>367</b>	<b>369</b>	80	77	74	70	67	64	60	57	54	50	47
<b>369</b>	<b>371</b>	81	78	74	71	68	64	61	58	54	51	48
<b>371</b>	<b>373</b>	82	78	75	72	68	65	61	58	55	51	48
<b>373</b>	<b>375</b>	82	79	75	72	69	65	62	59	55	52	49
<b>375</b>	<b>377</b>	83	79	76	73	69	66	63	59	56	53	49
<b>377</b>	<b>379</b>	83	80	77	73	70	67	63	60	56	53	50
<b>379</b>	<b>381</b>	84	80	77	74	70	67	64	60	57	54	50
<b>381</b>	<b>383</b>	84	81	78	74	71	68	64	61	58	54	51
<b>383</b>	<b>385</b>	85	82	78	75	72	68	65	62	58	55	52
<b>385</b>	<b>387</b>	85	82	79	75	72	69	65	62	59	55	52
<b>387</b>	<b>389</b>	86	83	79	76	73	69	66	63	59	56	53
<b>389</b>	<b>391</b>	87	83	80	77	73	70	67	63	60	57	53

**\$391 and over**

Use Table 8(a) for a **SINGLE person** on page 4. Also see the instructions on page 2.

# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

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

# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid Through December 2004)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$234</b>	<b>\$237</b>	\$28	\$26	\$24	\$23	\$21	\$19	\$17	\$15	\$14	\$12	\$10
<b>237</b>	<b>240</b>	28	27	25	23	21	19	18	16	14	12	11
<b>240</b>	<b>243</b>	29	27	25	23	22	20	18	16	15	13	11
<b>243</b>	<b>246</b>	29	28	26	24	22	20	19	17	15	13	11
<b>246</b>	<b>249</b>	30	28	26	24	23	21	19	17	15	14	12
<b>249</b>	<b>252</b>	30	28	27	25	23	21	19	18	16	14	12
<b>252</b>	<b>255</b>	31	29	27	25	24	22	20	18	16	15	13
<b>255</b>	<b>258</b>	32	29	28	26	24	22	20	19	17	15	13
<b>258</b>	<b>261</b>	33	30	28	26	24	23	21	19	17	15	14
<b>261</b>	<b>264</b>	33	30	28	27	25	23	21	19	18	16	14
<b>264</b>	<b>267</b>	34	31	29	27	25	24	22	20	18	16	15
<b>267</b>	<b>270</b>	35	32	29	28	26	24	22	20	19	17	15
<b>270</b>	<b>273</b>	36	33	30	28	26	24	23	21	19	17	15
<b>273</b>	<b>276</b>	36	33	30	28	27	25	23	21	20	18	16
<b>276</b>	<b>279</b>	37	34	31	29	27	25	24	22	20	18	16
<b>279</b>	<b>282</b>	38	35	32	29	28	26	24	22	20	19	17
<b>282</b>	<b>285</b>	39	36	33	30	28	26	24	23	21	19	17
<b>285</b>	<b>288</b>	39	36	33	30	28	27	25	23	21	20	18
<b>288</b>	<b>291</b>	40	37	34	31	29	27	25	24	22	20	18
<b>291</b>	<b>294</b>	41	38	35	32	29	28	26	24	22	20	19
<b>294</b>	<b>297</b>	42	39	36	33	30	28	26	24	23	21	19
<b>297</b>	<b>300</b>	42	39	36	33	30	28	27	25	23	21	20
<b>300</b>	<b>303</b>	43	40	37	34	31	29	27	25	24	22	20
<b>303</b>	<b>306</b>	44	41	38	35	32	29	28	26	24	22	20
<b>306</b>	<b>309</b>	45	42	39	36	33	30	28	26	24	23	21
<b>309</b>	<b>312</b>	45	42	39	36	33	30	28	27	25	23	21
<b>312</b>	<b>315</b>	46	43	40	37	34	31	29	27	25	24	22
<b>315</b>	<b>318</b>	47	44	41	38	35	32	29	28	26	24	22
<b>318</b>	<b>321</b>	48	45	42	39	36	33	30	28	26	24	23
<b>321</b>	<b>324</b>	48	45	42	39	36	33	30	28	27	25	23
<b>324</b>	<b>327</b>	49	46	43	40	37	34	31	29	27	25	24
<b>327</b>	<b>330</b>	50	47	44	41	38	35	32	29	28	26	24
<b>330</b>	<b>333</b>	51	48	45	42	39	36	33	30	28	26	24
<b>333</b>	<b>336</b>	51	48	45	42	39	36	33	30	29	27	25
<b>336</b>	<b>339</b>	52	49	46	43	40	37	34	31	29	27	25
<b>339</b>	<b>341</b>	53	50	47	44	41	38	35	32	29	28	26
<b>341</b>	<b>343</b>	53	50	47	44	41	38	35	32	30	28	26
<b>343</b>	<b>345</b>	54	51	48	45	42	39	36	33	30	28	26
<b>345</b>	<b>347</b>	54	51	48	45	42	39	36	33	30	28	27
<b>347</b>	<b>349</b>	55	52	49	46	43	40	37	34	31	29	27
<b>349</b>	<b>351</b>	55	52	49	46	43	40	37	34	31	29	27
<b>351</b>	<b>353</b>	56	53	50	47	44	41	38	35	32	29	28
<b>353</b>	<b>355</b>	56	53	50	47	44	41	38	35	32	30	28
<b>355</b>	<b>357</b>	57	54	51	48	45	42	39	36	33	30	28
<b>357</b>	<b>359</b>	57	54	51	48	45	42	39	36	33	30	28
<b>359</b>	<b>361</b>	58	55	52	49	46	43	40	37	34	31	29
<b>361</b>	<b>363</b>	58	55	52	49	46	43	40	37	34	31	29
<b>363</b>	<b>365</b>	59	56	53	50	47	44	41	38	35	32	29
<b>365</b>	<b>367</b>	59	56	53	50	47	44	41	38	35	32	30
<b>367</b>	<b>369</b>	60	57	54	51	48	45	42	39	36	33	30
<b>369</b>	<b>371</b>	60	57	54	51	48	45	42	39	36	33	30
<b>371</b>	<b>373</b>	61	58	55	52	49	46	43	40	37	34	31
<b>373</b>	<b>375</b>	61	58	55	52	49	46	43	40	37	34	31
<b>375</b>	<b>377</b>	62	59	56	53	50	47	44	41	38	35	32
<b>377</b>	<b>379</b>	62	59	56	53	50	47	44	41	38	35	32
<b>379</b>	<b>381</b>	63	60	57	54	51	48	45	42	39	36	33
<b>381</b>	<b>383</b>	63	60	57	54	51	48	45	42	39	36	33
<b>383</b>	<b>385</b>	64	61	58	55	52	49	46	43	40	37	34
<b>385</b>	<b>387</b>	64	61	58	55	52	49	46	43	40	37	34
<b>387</b>	<b>389</b>	65	62	59	56	53	50	47	44	41	38	35
<b>389</b>	<b>391</b>	65	62	59	56	53	50	47	44	41	38	35
<b>391</b>	<b>393</b>	66	63	60	57	54	51	48	45	42	39	36
<b>393</b>	<b>395</b>	66	63	60	57	54	51	48	45	42	39	36
<b>395</b>	<b>397</b>	67	64	61	58	55	52	49	46	43	40	37
<b>397</b>	<b>399</b>	67	64	61	58	55	52	49	46	43	40	37
<b>399</b>	<b>401</b>	68	65	62	59	56	53	50	47	44	41	38

**\$401 and over**

Use Table 8(b) for a **MARRIED person** on page 4. Also see the instructions on page 2.



## Alternative Methods for Figuring Withholding

You may use various methods of figuring **income tax** withholding. Use the method that best suits your payroll system and employees. **Pub. 15-A**, Employer's Supplemental Tax Guide, describes these alternatives, including annualized wages, average estimated wages, cumulative wages, and part-year employment.

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

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

## Formula Tables for Percentage Method Withholding (for Automated Payroll Systems)

Two Formula Tables for Percentage Method Withholding are on pages 26 and 27. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

### MARRIED PERSON (Weekly Payroll Period)

If wages exceeding the allowance amount are over \$154 but not over \$429:	
Method:	Income Tax Withheld:
Percentage (page 3)	10% of excess over \$154
Alternative 1 (page 26)	10% of such wages minus \$15.40
Alternative 2 (page 27)	Such wages minus \$154, times 10% of remainder

When employers use the Percentage Method or the Formula Tables for Percentage Method Withholding, 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 whole dollar by: **(a)** dropping amounts under 50 cents and **(b)** increasing amounts from 50 to 99 cents to the next higher dollar. This rounding will be considered to meet the tolerances under section 3402(h)(4).

(For Wages Paid Through December 2004)

# Alternative 1.—Tables for Percentage Method Withholding Computations

**Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$59.62)**

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$51 . . . . .	0%	\$0	\$0	—\$154 . . . . .	0%	\$0
\$51	—\$187 . . . . .	10% less	\$5.10	\$154	—\$429 . . . . .	10% less	\$15.40
\$187	—\$592 . . . . .	15% less	\$14.45	\$429	—\$1,245 . . . . .	15% less	\$36.85
\$592	—\$1,317 . . . . .	25% less	\$73.65	\$1,245	—\$2,270 . . . . .	25% less	\$161.35
\$1,317	—\$2,860 . . . . .	28% less	\$113.16	\$2,270	—\$3,568 . . . . .	28% less	\$229.45
\$2,860	—\$6,177 . . . . .	33% less	\$256.16	\$3,568	—\$6,271 . . . . .	33% less	\$407.85
\$6,177	— . . . . .	35% less	\$379.70	\$6,271	— . . . . .	35% less	\$533.27

**Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$119.23)**

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$102 . . . . .	0%	\$0	\$0	—\$308 . . . . .	0%	\$0
\$102	—\$373 . . . . .	10% less	\$10.20	\$308	—\$858 . . . . .	10% less	\$30.80
\$373	—\$1,185 . . . . .	15% less	\$28.85	\$858	—\$2,490 . . . . .	15% less	\$73.70
\$1,185	—\$2,635 . . . . .	25% less	\$147.35	\$2,490	—\$4,540 . . . . .	25% less	\$322.70
\$2,635	—\$5,719 . . . . .	28% less	\$226.40	\$4,540	—\$7,137 . . . . .	28% less	\$458.90
\$5,719	—\$12,354 . . . . .	33% less	\$512.35	\$7,137	—\$12,542 . . . . .	33% less	\$815.75
\$12,354	— . . . . .	35% less	\$759.43	\$12,542	— . . . . .	35% less	\$1,066.59

**Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$129.17)**

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$110 . . . . .	0%	\$0	\$0	—\$333 . . . . .	0%	\$0
\$110	—\$404 . . . . .	10% less	\$11.00	\$333	—\$929 . . . . .	10% less	\$33.30
\$404	—\$1,283 . . . . .	15% less	\$31.20	\$929	—\$2,698 . . . . .	15% less	\$79.75
\$1,283	—\$2,854 . . . . .	25% less	\$159.50	\$2,698	—\$4,919 . . . . .	25% less	\$349.55
\$2,854	—\$6,196 . . . . .	28% less	\$245.12	\$4,919	—\$7,731 . . . . .	28% less	\$497.12
\$6,196	—\$13,383 . . . . .	33% less	\$554.92	\$7,731	—\$13,588 . . . . .	33% less	\$883.67
\$13,383	— . . . . .	35% less	\$822.58	\$13,588	— . . . . .	35% less	\$1,155.43

**Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$258.33)**

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$221 . . . . .	0%	\$0	\$0	—\$667 . . . . .	0%	\$0
\$221	—\$808 . . . . .	10% less	\$22.10	\$667	—\$1,858 . . . . .	10% less	\$66.70
\$808	—\$2,567 . . . . .	15% less	\$62.50	\$1,858	—\$5,396 . . . . .	15% less	\$159.60
\$2,567	—\$5,708 . . . . .	25% less	\$319.20	\$5,396	—\$9,838 . . . . .	25% less	\$699.20
\$5,708	—\$12,392 . . . . .	28% less	\$490.44	\$9,838	—\$15,463 . . . . .	28% less	\$994.34
\$12,392	—\$26,767 . . . . .	33% less	\$1,110.04	\$15,463	—\$27,175 . . . . .	33% less	\$1,767.49
\$26,767	— . . . . .	35% less	\$1,645.38	\$27,175	— . . . . .	35% less	\$2,310.99

**Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.92)**

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0.00	—\$10.20 . . . . .	0%	\$0	\$0.00	—\$30.80 . . . . .	0%	\$0
\$10.20	—\$37.30 . . . . .	10% less	\$1.02	\$30.80	—\$85.80 . . . . .	10% less	\$3.08
\$37.30	—\$118.50 . . . . .	15% less	\$2.89	\$85.80	—\$249.00 . . . . .	15% less	\$7.37
\$118.50	—\$263.50 . . . . .	25% less	\$14.74	\$249.00	—\$454.00 . . . . .	25% less	\$32.27
\$263.50	—\$571.90 . . . . .	28% less	\$22.64	\$454.00	—\$713.70 . . . . .	28% less	\$45.89
\$571.90	—\$1,235.40 . . . . .	33% less	\$51.24	\$713.70	—\$1,254.20 . . . . .	33% less	\$81.57
\$1,235.40	— . . . . .	35% less	\$75.94	\$1,254.20	— . . . . .	35% less	\$106.65

**Note.**—The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 69.38 to 69.375) to eliminate separate half rounding operations.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the

combined bracket rates, e.g., \$0 to \$51 and \$51 to \$187 combined to read, Over \$0, But not over \$187.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

(For Wages Paid Through December 2004)

# Alternative 2.—Tables for Percentage Method Withholding Computations

### Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$59.62)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$51	\$0.00	0%	\$0	—\$154	\$0.00	0%
\$51	—\$187	minus \$51.00	10%	\$154	—\$429	minus \$154.00	10%
\$187	—\$592	minus \$96.33	15%	\$429	—\$1,245	minus \$245.67	15%
\$592	—\$1,317	minus \$294.60	25%	\$1,245	—\$2,270	minus \$645.40	25%
\$1,317	—\$2,860	minus \$404.14	28%	\$2,270	—\$3,568	minus \$819.46	28%
\$2,860	—\$6,177	minus \$776.24	33%	\$3,568	—\$6,271	minus \$1,235.91	33%
\$6,177	—	minus \$1,084.86	35%	\$6,271	—	minus \$1,523.63	35%

### Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$119.23)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$102	\$0.00	0%	\$0	—\$308	\$0.00	0%
\$102	—\$373	minus \$102.00	10%	\$308	—\$858	minus \$308.00	10%
\$373	—\$1,185	minus \$192.33	15%	\$858	—\$2,490	minus \$491.33	15%
\$1,185	—\$2,635	minus \$589.40	25%	\$2,490	—\$4,540	minus \$1,290.80	25%
\$2,635	—\$5,719	minus \$808.57	28%	\$4,540	—\$7,137	minus \$1,638.93	28%
\$5,719	—\$12,354	minus \$1,552.58	33%	\$7,137	—\$12,542	minus \$2,471.97	33%
\$12,354	—	minus \$2,169.80	35%	\$12,542	—	minus \$3,047.40	35%

### Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$129.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$110	\$0.00	0%	\$0	—\$333	\$0.00	0%
\$110	—\$404	minus \$110.00	10%	\$333	—\$929	minus \$333.00	10%
\$404	—\$1,283	minus \$208.00	15%	\$929	—\$2,698	minus \$531.67	15%
\$1,283	—\$2,854	minus \$638.00	25%	\$2,698	—\$4,919	minus \$1,398.20	25%
\$2,854	—\$6,196	minus \$875.43	28%	\$4,919	—\$7,731	minus \$1,775.43	28%
\$6,196	—\$13,383	minus \$1,681.58	33%	\$7,731	—\$13,588	minus \$2,677.79	33%
\$13,383	—	minus \$2,350.23	35%	\$13,588	—	minus \$3,301.23	35%

### Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$258.33)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$221	\$0.00	0%	\$0	—\$667	\$0.00	0%
\$221	—\$808	minus \$221.00	10%	\$667	—\$1,858	minus \$667.00	10%
\$808	—\$2,567	minus \$416.67	15%	\$1,858	—\$5,396	minus \$1,064.00	15%
\$2,567	—\$5,708	minus \$1,276.80	25%	\$5,396	—\$9,838	minus \$2,796.80	25%
\$5,708	—\$12,392	minus \$1,751.57	28%	\$9,838	—\$15,463	minus \$3,551.21	28%
\$12,392	—\$26,767	minus \$3,363.76	33%	\$15,463	—\$27,175	minus \$5,356.03	33%
\$26,767	—	minus \$4,701.09	35%	\$27,175	—	minus \$6,602.83	35%

### Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.92)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0.00	—\$10.20	\$0.00	0%	\$0.00	—\$30.80	\$0.00	0%
\$10.20	—\$37.30	minus \$10.20	10%	\$30.80	—\$85.80	minus \$30.80	10%
\$37.30	—\$118.50	minus \$19.23	15%	\$85.80	—\$249.00	minus \$49.13	15%
\$118.50	—\$263.50	minus \$58.94	25%	\$249.00	—\$454.00	minus \$129.08	25%
\$263.50	—\$571.90	minus \$80.86	28%	\$454.00	—\$713.70	minus \$163.89	28%
\$571.90	—\$1,235.40	minus \$155.26	33%	\$713.70	—\$1,254.20	minus \$247.18	33%
\$1,235.40	—	minus \$216.97	35%	\$1,254.20	—	minus \$304.71	35%

**Note.**—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., \$0 to \$51 and \$51 to \$187 combined to read, Over \$0, But not over \$187.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

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## Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

The **Wage Bracket Percentage Method Tables** show the gross wage brackets that apply to each withholding percentage rate for employees with up to nine withholding allowances. These tables also show the computation factors for each number of withholding allowances and the applicable wage bracket. The computation factors are used to figure the amount of withholding tax by a percentage method.

Two kinds of **Wage Bracket Percentage Method Tables** are shown. Each has tables for married and single persons for weekly, biweekly, semimonthly, and monthly payroll periods.

The difference between the two kinds of tables is the reduction factor to be subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for **Computing Income Tax Withholding From Gross Wages** on pages 29-32, the reduction factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the **Alternative 2—Tables for Percentage Method With-**

**holding Computations** on page 27. In the tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount** on pages 33-36, the reduction factor does not include an amount for the number of allowances claimed.

Use the kind of wage bracket table that best suits your payroll system. For example, some payroll systems automatically subtract from wages the allowance amount for each employee before finding the amount of tax to withhold. The tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount** can be used in these systems. The reduction factors in these tables do not include the allowance amount that was automatically subtracted before applying the table factors in the calculation. For other systems that do not separately subtract the allowance amount, use the tables for **Computing Income Tax Withholding From Gross Wages**.

When employers use the **Wage Bracket Percentage Method Tables**, the tax for the 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 whole dollar by: **(a)** dropping amounts under 50 cents and **(b)** increasing amounts from 50 to 99 cents to the next higher dollar. Such rounding will be deemed to meet the tolerances under section 3402(h)(4).

(For Wages Paid Through December 2004)

# Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

## Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$187.00	subtract \$51.00	10%	\$0.00	\$429.00	subtract \$154.00	10%
	\$187.00	\$592.00	subtract \$96.33	15%	\$429.00	\$1,245.00	subtract \$245.67	15%
	\$592.00	\$1,317.00	subtract \$294.60	25%	\$1,245.00	\$2,270.00	subtract \$645.40	25%
	\$1,317.00	\$2,860.00	subtract \$404.14	28%	\$2,270.00	\$3,568.00	subtract \$819.46	28%
	\$2,860.00	\$6,177.00	subtract \$776.24	33%	\$3,568.00	\$6,271.00	subtract \$1,235.91	33%
	\$6,177.00	.....	subtract \$1,084.86	35%	\$6,271.00	.....	subtract \$1,523.63	35%
1	\$0.00	\$246.62	subtract \$110.62	10%	\$0.00	\$488.62	subtract \$213.62	10%
	\$246.62	\$651.62	subtract \$155.95	15%	\$488.62	\$1,304.62	subtract \$305.29	15%
	\$651.62	\$1,376.62	subtract \$354.22	25%	\$1,304.62	\$2,329.62	subtract \$705.02	25%
	\$1,376.62	\$2,919.62	subtract \$463.76	28%	\$2,329.62	\$3,627.62	subtract \$879.08	28%
	\$2,919.62	\$6,236.62	subtract \$835.86	33%	\$3,627.62	\$6,330.62	subtract \$1,295.53	33%
	\$6,236.62	.....	subtract \$1,144.48	35%	\$6,330.62	.....	subtract \$1,583.25	35%
2	\$0.00	\$306.24	subtract \$170.24	10%	\$0.00	\$548.24	subtract \$273.24	10%
	\$306.24	\$711.24	subtract \$215.57	15%	\$548.24	\$1,364.24	subtract \$364.91	15%
	\$711.24	\$1,436.24	subtract \$413.84	25%	\$1,364.24	\$2,389.24	subtract \$764.64	25%
	\$1,436.24	\$2,979.24	subtract \$523.38	28%	\$2,389.24	\$3,687.24	subtract \$938.70	28%
	\$2,979.24	\$6,296.24	subtract \$895.48	33%	\$3,687.24	\$6,390.24	subtract \$1,355.15	33%
	\$6,296.24	.....	subtract \$1,204.10	35%	\$6,390.24	.....	subtract \$1,642.87	35%
3	\$0.00	\$365.86	subtract \$229.86	10%	\$0.00	\$607.86	subtract \$332.86	10%
	\$365.86	\$770.86	subtract \$275.19	15%	\$607.86	\$1,423.86	subtract \$424.53	15%
	\$770.86	\$1,495.86	subtract \$473.46	25%	\$1,423.86	\$2,448.86	subtract \$824.26	25%
	\$1,495.86	\$3,038.86	subtract \$583.00	28%	\$2,448.86	\$3,746.86	subtract \$998.32	28%
	\$3,038.86	\$6,355.86	subtract \$955.10	33%	\$3,746.86	\$6,449.86	subtract \$1,414.77	33%
	\$6,355.86	.....	subtract \$1,263.72	35%	\$6,449.86	.....	subtract \$1,702.49	35%
4	\$0.00	\$425.48	subtract \$289.48	10%	\$0.00	\$667.48	subtract \$392.48	10%
	\$425.48	\$830.48	subtract \$334.81	15%	\$667.48	\$1,483.48	subtract \$484.15	15%
	\$830.48	\$1,555.48	subtract \$533.08	25%	\$1,483.48	\$2,508.48	subtract \$883.88	25%
	\$1,555.48	\$3,098.48	subtract \$642.62	28%	\$2,508.48	\$3,806.48	subtract \$1,057.94	28%
	\$3,098.48	\$6,415.48	subtract \$1,014.72	33%	\$3,806.48	\$6,509.48	subtract \$1,474.39	33%
	\$6,415.48	.....	subtract \$1,323.34	35%	\$6,509.48	.....	subtract \$1,762.11	35%
5	\$0.00	\$485.10	subtract \$349.10	10%	\$0.00	\$727.10	subtract \$452.10	10%
	\$485.10	\$890.10	subtract \$394.43	15%	\$727.10	\$1,543.10	subtract \$543.77	15%
	\$890.10	\$1,615.10	subtract \$592.70	25%	\$1,543.10	\$2,568.10	subtract \$943.50	25%
	\$1,615.10	\$3,158.10	subtract \$702.24	28%	\$2,568.10	\$3,866.10	subtract \$1,117.56	28%
	\$3,158.10	\$6,475.10	subtract \$1,074.34	33%	\$3,866.10	\$6,569.10	subtract \$1,534.01	33%
	\$6,475.10	.....	subtract \$1,382.96	35%	\$6,569.10	.....	subtract \$1,821.73	35%
6	\$0.00	\$544.72	subtract \$408.72	10%	\$0.00	\$786.72	subtract \$511.72	10%
	\$544.72	\$949.72	subtract \$454.05	15%	\$786.72	\$1,602.72	subtract \$603.39	15%
	\$949.72	\$1,674.72	subtract \$652.32	25%	\$1,602.72	\$2,627.72	subtract \$1,003.12	25%
	\$1,674.72	\$3,217.72	subtract \$761.86	28%	\$2,627.72	\$3,925.72	subtract \$1,177.18	28%
	\$3,217.72	\$6,534.72	subtract \$1,133.96	33%	\$3,925.72	\$6,628.72	subtract \$1,593.63	33%
	\$6,534.72	.....	subtract \$1,442.58	35%	\$6,628.72	.....	subtract \$1,881.35	35%
7	\$0.00	\$604.34	subtract \$468.34	10%	\$0.00	\$846.34	subtract \$571.34	10%
	\$604.34	\$1,009.34	subtract \$513.67	15%	\$846.34	\$1,662.34	subtract \$663.01	15%
	\$1,009.34	\$1,734.34	subtract \$711.94	25%	\$1,662.34	\$2,687.34	subtract \$1,062.74	25%
	\$1,734.34	\$3,277.34	subtract \$821.48	28%	\$2,687.34	\$3,985.34	subtract \$1,236.80	28%
	\$3,277.34	\$6,594.34	subtract \$1,193.58	33%	\$3,985.34	\$6,688.34	subtract \$1,653.25	33%
	\$6,594.34	.....	subtract \$1,502.20	35%	\$6,688.34	.....	subtract \$1,940.97	35%
8	\$0.00	\$663.96	subtract \$527.96	10%	\$0.00	\$905.96	subtract \$630.96	10%
	\$663.96	\$1,068.96	subtract \$573.29	15%	\$905.96	\$1,721.96	subtract \$722.63	15%
	\$1,068.96	\$1,793.96	subtract \$771.56	25%	\$1,721.96	\$2,746.96	subtract \$1,122.36	25%
	\$1,793.96	\$3,336.96	subtract \$881.10	28%	\$2,746.96	\$4,044.96	subtract \$1,296.42	28%
	\$3,336.96	\$6,653.96	subtract \$1,253.20	33%	\$4,044.96	\$6,747.96	subtract \$1,712.87	33%
	\$6,653.96	.....	subtract \$1,561.82	35%	\$6,747.96	.....	subtract \$2,000.59	35%
9 <sup>2</sup>	\$0.00	\$723.58	subtract \$587.58	10%	\$0.00	\$965.58	subtract \$690.58	10%
	\$723.58	\$1,128.58	subtract \$632.91	15%	\$965.58	\$1,781.58	subtract \$782.25	15%
	\$1,128.58	\$1,853.58	subtract \$831.18	25%	\$1,781.58	\$2,806.58	subtract \$1,181.98	25%
	\$1,853.58	\$3,396.58	subtract \$940.72	28%	\$2,806.58	\$4,104.58	subtract \$1,356.04	28%
	\$3,396.58	\$6,713.58	subtract \$1,312.82	33%	\$4,104.58	\$6,807.58	subtract \$1,772.49	33%
	\$6,713.58	.....	subtract \$1,621.44	35%	\$6,807.58	.....	subtract \$2,060.21	35%

### Instructions

- For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- Subtract the amount shown in column C from the employee's gross wages.
- Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the gross wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$59.62 for each additional allowance claimed.

## Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

### Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons					
	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—		
	Over	But not over			Over	But not over				
	A	B	C	D	A	B	C	D		
<b>0</b>	\$0.00	\$373.00	subtract	\$102.00	10%	\$0.00	\$858.00	subtract	\$308.00	10%
	\$373.00	\$1,185.00	subtract	\$192.33	15%	\$858.00	\$2,490.00	subtract	\$491.33	15%
	\$1,185.00	\$2,635.00	subtract	\$589.40	25%	\$2,490.00	\$4,540.00	subtract	\$1,290.80	25%
	\$2,635.00	\$5,719.00	subtract	\$808.57	28%	\$4,540.00	\$7,137.00	subtract	\$1,638.93	28%
	\$5,719.00	\$12,354.00	subtract	\$1,552.58	33%	\$7,137.00	\$12,542.00	subtract	\$2,471.97	33%
\$12,354.00	.....	subtract	\$2,169.80	35%	\$12,542.00	.....	subtract	\$3,047.40	35%	
<b>1</b>	\$0.00	\$492.23	subtract	\$221.23	10%	\$0.00	\$977.23	subtract	\$427.23	10%
	\$492.23	\$1,304.23	subtract	\$311.56	15%	\$977.23	\$2,609.23	subtract	\$610.56	15%
	\$1,304.23	\$2,754.23	subtract	\$708.63	25%	\$2,609.23	\$4,659.23	subtract	\$1,410.03	25%
	\$2,754.23	\$5,838.23	subtract	\$927.80	28%	\$4,659.23	\$7,256.23	subtract	\$1,758.16	28%
	\$5,838.23	\$12,473.23	subtract	\$1,671.81	33%	\$7,256.23	\$12,661.23	subtract	\$2,591.20	33%
\$12,473.23	.....	subtract	\$2,289.03	35%	\$12,661.23	.....	subtract	\$3,166.63	35%	
<b>2</b>	\$0.00	\$611.46	subtract	\$340.46	10%	\$0.00	\$1,096.46	subtract	\$546.46	10%
	\$611.46	\$1,423.46	subtract	\$430.79	15%	\$1,096.46	\$2,728.46	subtract	\$729.79	15%
	\$1,423.46	\$2,873.46	subtract	\$827.86	25%	\$2,728.46	\$4,778.46	subtract	\$1,529.26	25%
	\$2,873.46	\$5,957.46	subtract	\$1,047.03	28%	\$4,778.46	\$7,375.46	subtract	\$1,877.39	28%
	\$5,957.46	\$12,592.46	subtract	\$1,791.04	33%	\$7,375.46	\$12,780.46	subtract	\$2,710.43	33%
\$12,592.46	.....	subtract	\$2,408.26	35%	\$12,780.46	.....	subtract	\$3,285.86	35%	
<b>3</b>	\$0.00	\$730.69	subtract	\$459.69	10%	\$0.00	\$1,215.69	subtract	\$665.69	10%
	\$730.69	\$1,542.69	subtract	\$550.02	15%	\$1,215.69	\$2,847.69	subtract	\$849.02	15%
	\$1,542.69	\$2,992.69	subtract	\$947.09	25%	\$2,847.69	\$4,897.69	subtract	\$1,648.49	25%
	\$2,992.69	\$6,076.69	subtract	\$1,166.26	28%	\$4,897.69	\$7,494.69	subtract	\$1,996.62	28%
	\$6,076.69	\$12,711.69	subtract	\$1,910.27	33%	\$7,494.69	\$12,899.69	subtract	\$2,829.66	33%
\$12,711.69	.....	subtract	\$2,527.49	35%	\$12,899.69	.....	subtract	\$3,405.09	35%	
<b>4</b>	\$0.00	\$849.92	subtract	\$578.92	10%	\$0.00	\$1,334.92	subtract	\$784.92	10%
	\$849.92	\$1,661.92	subtract	\$669.25	15%	\$1,334.92	\$2,966.92	subtract	\$968.25	15%
	\$1,661.92	\$3,111.92	subtract	\$1,066.32	25%	\$2,966.92	\$5,016.92	subtract	\$1,767.72	25%
	\$3,111.92	\$6,195.92	subtract	\$1,285.49	28%	\$5,016.92	\$7,613.92	subtract	\$2,115.85	28%
	\$6,195.92	\$12,830.92	subtract	\$2,029.50	33%	\$7,613.92	\$13,018.92	subtract	\$2,948.89	33%
\$12,830.92	.....	subtract	\$2,646.72	35%	\$13,018.92	.....	subtract	\$3,524.32	35%	
<b>5</b>	\$0.00	\$969.15	subtract	\$698.15	10%	\$0.00	\$1,454.15	subtract	\$904.15	10%
	\$969.15	\$1,781.15	subtract	\$788.48	15%	\$1,454.15	\$3,086.15	subtract	\$1,087.48	15%
	\$1,781.15	\$3,231.15	subtract	\$1,185.55	25%	\$3,086.15	\$5,136.15	subtract	\$1,886.95	25%
	\$3,231.15	\$6,315.15	subtract	\$1,404.72	28%	\$5,136.15	\$7,733.15	subtract	\$2,235.08	28%
	\$6,315.15	\$12,950.15	subtract	\$2,148.73	33%	\$7,733.15	\$13,138.15	subtract	\$3,068.12	33%
\$12,950.15	.....	subtract	\$2,765.95	35%	\$13,138.15	.....	subtract	\$3,643.55	35%	
<b>6</b>	\$0.00	\$1,088.38	subtract	\$817.38	10%	\$0.00	\$1,573.38	subtract	\$1,023.38	10%
	\$1,088.38	\$1,900.38	subtract	\$907.71	15%	\$1,573.38	\$3,205.38	subtract	\$1,206.71	15%
	\$1,900.38	\$3,350.38	subtract	\$1,304.78	25%	\$3,205.38	\$5,255.38	subtract	\$2,006.18	25%
	\$3,350.38	\$6,434.38	subtract	\$1,523.95	28%	\$5,255.38	\$7,852.38	subtract	\$2,354.31	28%
	\$6,434.38	\$13,069.38	subtract	\$2,267.96	33%	\$7,852.38	\$13,257.38	subtract	\$3,187.35	33%
\$13,069.38	.....	subtract	\$2,885.18	35%	\$13,257.38	.....	subtract	\$3,762.78	35%	
<b>7</b>	\$0.00	\$1,207.61	subtract	\$936.61	10%	\$0.00	\$1,692.61	subtract	\$1,142.61	10%
	\$1,207.61	\$2,019.61	subtract	\$1,026.94	15%	\$1,692.61	\$3,324.61	subtract	\$1,325.94	15%
	\$2,019.61	\$3,469.61	subtract	\$1,424.01	25%	\$3,324.61	\$5,374.61	subtract	\$2,125.41	25%
	\$3,469.61	\$6,553.61	subtract	\$1,643.18	28%	\$5,374.61	\$7,971.61	subtract	\$2,473.54	28%
	\$6,553.61	\$13,188.61	subtract	\$2,387.19	33%	\$7,971.61	\$13,376.61	subtract	\$3,306.58	33%
\$13,188.61	.....	subtract	\$3,004.41	35%	\$13,376.61	.....	subtract	\$3,882.01	35%	
<b>8</b>	\$0.00	\$1,326.84	subtract	\$1,055.84	10%	\$0.00	\$1,811.84	subtract	\$1,261.84	10%
	\$1,326.84	\$2,138.84	subtract	\$1,146.17	15%	\$1,811.84	\$3,443.84	subtract	\$1,445.17	15%
	\$2,138.84	\$3,588.84	subtract	\$1,543.24	25%	\$3,443.84	\$5,493.84	subtract	\$2,244.64	25%
	\$3,588.84	\$6,672.84	subtract	\$1,762.41	28%	\$5,493.84	\$8,090.84	subtract	\$2,592.77	28%
	\$6,672.84	\$13,307.84	subtract	\$2,506.42	33%	\$8,090.84	\$13,495.84	subtract	\$3,425.81	33%
\$13,307.84	.....	subtract	\$3,123.64	35%	\$13,495.84	.....	subtract	\$4,001.24	35%	
<b>9<sup>2</sup></b>	\$0.00	\$1,446.07	subtract	\$1,175.07	10%	\$0.00	\$1,931.07	subtract	\$1,381.07	10%
	\$1,446.07	\$2,258.07	subtract	\$1,265.40	15%	\$1,931.07	\$3,563.07	subtract	\$1,564.40	15%
	\$2,258.07	\$3,708.07	subtract	\$1,662.47	25%	\$3,563.07	\$5,613.07	subtract	\$2,363.87	25%
	\$3,708.07	\$6,792.07	subtract	\$1,881.64	28%	\$5,613.07	\$8,210.07	subtract	\$2,712.00	28%
	\$6,792.07	\$13,427.07	subtract	\$2,625.65	33%	\$8,210.07	\$13,615.07	subtract	\$3,545.04	33%
\$13,427.07	.....	subtract	\$3,242.87	35%	\$13,615.07	.....	subtract	\$4,120.47	35%	

#### Instructions

**A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

**B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

**C.** Subtract the amount shown in column C from the employee's gross wages.

**D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the gross wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$119.23 for each additional allowance claimed.

(For Wages Paid Through December 2004)

# Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

## Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$404.00	subtract \$110.00	10%	\$0.00	\$929.00	subtract \$333.00	10%
	\$404.00	\$1,283.00	subtract \$208.00	15%	\$929.00	\$2,698.00	subtract \$531.67	15%
	\$1,283.00	\$2,854.00	subtract \$638.00	25%	\$2,698.00	\$4,919.00	subtract \$1,398.20	25%
	\$2,854.00	\$6,196.00	subtract \$875.43	28%	\$4,919.00	\$7,731.00	subtract \$1,775.43	28%
	\$6,196.00	\$13,383.00	subtract \$1,681.58	33%	\$7,731.00	\$13,588.00	subtract \$2,677.79	33%
\$13,383.00	.....	subtract \$2,350.23	35%	\$13,588.00	.....	subtract \$3,301.23	35%	
1	\$0.00	\$533.17	subtract \$239.17	10%	\$0.00	\$1,058.17	subtract \$462.17	10%
	\$533.17	\$1,412.17	subtract \$337.17	15%	\$1,058.17	\$2,827.17	subtract \$660.84	15%
	\$1,412.17	\$2,983.17	subtract \$767.17	25%	\$2,827.17	\$5,048.17	subtract \$1,527.37	25%
	\$2,983.17	\$6,325.17	subtract \$1,004.60	28%	\$5,048.17	\$7,860.17	subtract \$1,904.60	28%
	\$6,325.17	\$13,512.17	subtract \$1,810.75	33%	\$7,860.17	\$13,717.17	subtract \$2,806.96	33%
\$13,512.17	.....	subtract \$2,479.40	35%	\$13,717.17	.....	subtract \$3,430.40	35%	
2	\$0.00	\$662.34	subtract \$368.34	10%	\$0.00	\$1,187.34	subtract \$591.34	10%
	\$662.34	\$1,541.34	subtract \$466.34	15%	\$1,187.34	\$2,956.34	subtract \$790.01	15%
	\$1,541.34	\$3,112.34	subtract \$896.34	25%	\$2,956.34	\$5,177.34	subtract \$1,656.54	25%
	\$3,112.34	\$6,454.34	subtract \$1,133.77	28%	\$5,177.34	\$7,989.34	subtract \$2,033.77	28%
	\$6,454.34	\$13,641.34	subtract \$1,939.92	33%	\$7,989.34	\$13,846.34	subtract \$2,936.13	33%
\$13,641.34	.....	subtract \$2,608.57	35%	\$13,846.34	.....	subtract \$3,559.57	35%	
3	\$0.00	\$791.51	subtract \$497.51	10%	\$0.00	\$1,316.51	subtract \$720.51	10%
	\$791.51	\$1,670.51	subtract \$595.51	15%	\$1,316.51	\$3,085.51	subtract \$919.18	15%
	\$1,670.51	\$3,241.51	subtract \$1,025.51	25%	\$3,085.51	\$5,306.51	subtract \$1,785.71	25%
	\$3,241.51	\$6,583.51	subtract \$1,262.94	28%	\$5,306.51	\$8,118.51	subtract \$2,162.94	28%
	\$6,583.51	\$13,770.51	subtract \$2,069.09	33%	\$8,118.51	\$13,975.51	subtract \$3,065.30	33%
\$13,770.51	.....	subtract \$2,737.74	35%	\$13,975.51	.....	subtract \$3,688.74	35%	
4	\$0.00	\$920.68	subtract \$626.68	10%	\$0.00	\$1,445.68	subtract \$849.68	10%
	\$920.68	\$1,799.68	subtract \$724.68	15%	\$1,445.68	\$3,214.68	subtract \$1,048.35	15%
	\$1,799.68	\$3,370.68	subtract \$1,154.68	25%	\$3,214.68	\$5,435.68	subtract \$1,914.88	25%
	\$3,370.68	\$6,712.68	subtract \$1,392.11	28%	\$5,435.68	\$8,247.68	subtract \$2,292.11	28%
	\$6,712.68	\$13,899.68	subtract \$2,198.26	33%	\$8,247.68	\$14,104.68	subtract \$3,194.47	33%
\$13,899.68	.....	subtract \$2,866.91	35%	\$14,104.68	.....	subtract \$3,817.91	35%	
5	\$0.00	\$1,049.85	subtract \$755.85	10%	\$0.00	\$1,574.85	subtract \$978.85	10%
	\$1,049.85	\$1,928.85	subtract \$853.85	15%	\$1,574.85	\$3,343.85	subtract \$1,177.52	15%
	\$1,928.85	\$3,499.85	subtract \$1,283.85	25%	\$3,343.85	\$5,564.85	subtract \$2,044.05	25%
	\$3,499.85	\$6,841.85	subtract \$1,521.28	28%	\$5,564.85	\$8,376.85	subtract \$2,421.28	28%
	\$6,841.85	\$14,028.85	subtract \$2,327.43	33%	\$8,376.85	\$14,233.85	subtract \$3,323.64	33%
\$14,028.85	.....	subtract \$2,996.08	35%	\$14,233.85	.....	subtract \$3,947.08	35%	
6	\$0.00	\$1,179.02	subtract \$885.02	10%	\$0.00	\$1,704.02	subtract \$1,108.02	10%
	\$1,179.02	\$2,058.02	subtract \$983.02	15%	\$1,704.02	\$3,473.02	subtract \$1,306.69	15%
	\$2,058.02	\$3,629.02	subtract \$1,413.02	25%	\$3,473.02	\$5,694.02	subtract \$2,173.22	25%
	\$3,629.02	\$6,971.02	subtract \$1,650.45	28%	\$5,694.02	\$8,506.02	subtract \$2,550.45	28%
	\$6,971.02	\$14,158.02	subtract \$2,456.60	33%	\$8,506.02	\$14,363.02	subtract \$3,452.81	33%
\$14,158.02	.....	subtract \$3,125.25	35%	\$14,363.02	.....	subtract \$4,076.25	35%	
7	\$0.00	\$1,308.19	subtract \$1,014.19	10%	\$0.00	\$1,833.19	subtract \$1,237.19	10%
	\$1,308.19	\$2,187.19	subtract \$1,112.19	15%	\$1,833.19	\$3,602.19	subtract \$1,435.86	15%
	\$2,187.19	\$3,758.19	subtract \$1,542.19	25%	\$3,602.19	\$5,823.19	subtract \$2,302.39	25%
	\$3,758.19	\$7,100.19	subtract \$1,779.62	28%	\$5,823.19	\$8,635.19	subtract \$2,679.62	28%
	\$7,100.19	\$14,287.19	subtract \$2,585.77	33%	\$8,635.19	\$14,492.19	subtract \$3,581.98	33%
\$14,287.19	.....	subtract \$3,254.42	35%	\$14,492.19	.....	subtract \$4,205.42	35%	
8	\$0.00	\$1,437.36	subtract \$1,143.36	10%	\$0.00	\$1,962.36	subtract \$1,366.36	10%
	\$1,437.36	\$2,316.36	subtract \$1,241.36	15%	\$1,962.36	\$3,731.36	subtract \$1,565.03	15%
	\$2,316.36	\$3,887.36	subtract \$1,671.36	25%	\$3,731.36	\$5,952.36	subtract \$2,431.56	25%
	\$3,887.36	\$7,229.36	subtract \$1,908.79	28%	\$5,952.36	\$8,764.36	subtract \$2,808.79	28%
	\$7,229.36	\$14,416.36	subtract \$2,714.94	33%	\$8,764.36	\$14,621.36	subtract \$3,711.15	33%
\$14,416.36	.....	subtract \$3,383.59	35%	\$14,621.36	.....	subtract \$4,334.59	35%	
9 <sup>2</sup>	\$0.00	\$1,566.53	subtract \$1,272.53	10%	\$0.00	\$2,091.53	subtract \$1,495.53	10%
	\$1,566.53	\$2,445.53	subtract \$1,370.53	15%	\$2,091.53	\$3,860.53	subtract \$1,694.20	15%
	\$2,445.53	\$4,016.53	subtract \$1,800.53	25%	\$3,860.53	\$6,081.53	subtract \$2,560.73	25%
	\$4,016.53	\$7,358.53	subtract \$2,037.96	28%	\$6,081.53	\$8,893.53	subtract \$2,937.96	28%
	\$7,358.53	\$14,545.53	subtract \$2,844.11	33%	\$8,893.53	\$14,750.53	subtract \$3,840.32	33%
\$14,545.53	.....	subtract \$3,512.76	35%	\$14,750.53	.....	subtract \$4,463.76	35%	

### Instructions

- For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- Subtract the amount shown in column C from the employee's gross wages.
- Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the gross wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$129.17 for each additional allowance claimed.

## Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

### Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—	And gross wages are—		from gross wages <sup>1</sup>	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
<b>0</b>	\$0.00	\$808.00	subtract \$221.00	10%	\$0.00	\$1,858.00	subtract \$667.00	10%
	\$808.00	\$2,567.00	subtract \$416.67	15%	\$1,858.00	\$5,396.00	subtract \$1,064.00	15%
	\$2,567.00	\$5,708.00	subtract \$1,276.80	25%	\$5,396.00	\$9,838.00	subtract \$2,796.80	25%
	\$5,708.00	\$12,392.00	subtract \$1,751.57	28%	\$9,838.00	\$15,463.00	subtract \$3,551.21	28%
	\$12,392.00	\$26,767.00	subtract \$3,363.76	33%	\$15,463.00	\$27,175.00	subtract \$5,356.03	33%
	\$26,767.00	.....	subtract \$4,701.09	35%	\$27,175.00	.....	subtract \$6,602.83	35%
<b>1</b>	\$0.00	\$1,066.33	subtract \$479.33	10%	\$0.00	\$2,116.33	subtract \$925.33	10%
	\$1,066.33	\$2,825.33	subtract \$675.00	15%	\$2,116.33	\$5,654.33	subtract \$1,322.33	15%
	\$2,825.33	\$5,966.33	subtract \$1,535.13	25%	\$5,654.33	\$10,096.33	subtract \$3,055.13	25%
	\$5,966.33	\$12,650.33	subtract \$2,009.90	28%	\$10,096.33	\$15,721.33	subtract \$3,809.54	28%
	\$12,650.33	\$27,025.33	subtract \$3,622.09	33%	\$15,721.33	\$27,433.33	subtract \$5,614.36	33%
	\$27,025.33	.....	subtract \$4,959.42	35%	\$27,433.33	.....	subtract \$6,861.16	35%
<b>2</b>	\$0.00	\$1,324.66	subtract \$737.66	10%	\$0.00	\$2,374.66	subtract \$1,183.66	10%
	\$1,324.66	\$3,083.66	subtract \$933.33	15%	\$2,374.66	\$5,912.66	subtract \$1,580.66	15%
	\$3,083.66	\$6,224.66	subtract \$1,793.46	25%	\$5,912.66	\$10,354.66	subtract \$3,313.46	25%
	\$6,224.66	\$12,908.66	subtract \$2,268.23	28%	\$10,354.66	\$15,979.66	subtract \$4,067.87	28%
	\$12,908.66	\$27,283.66	subtract \$3,880.42	33%	\$15,979.66	\$27,691.66	subtract \$5,872.69	33%
	\$27,283.66	.....	subtract \$5,217.75	35%	\$27,691.66	.....	subtract \$7,119.49	35%
<b>3</b>	\$0.00	\$1,582.99	subtract \$995.99	10%	\$0.00	\$2,632.99	subtract \$1,441.99	10%
	\$1,582.99	\$3,341.99	subtract \$1,191.66	15%	\$2,632.99	\$6,170.99	subtract \$1,838.99	15%
	\$3,341.99	\$6,482.99	subtract \$2,051.79	25%	\$6,170.99	\$10,612.99	subtract \$3,571.79	25%
	\$6,482.99	\$13,166.99	subtract \$2,526.56	28%	\$10,612.99	\$16,237.99	subtract \$4,326.20	28%
	\$13,166.99	\$27,541.99	subtract \$4,138.75	33%	\$16,237.99	\$27,949.99	subtract \$6,131.02	33%
	\$27,541.99	.....	subtract \$5,476.08	35%	\$27,949.99	.....	subtract \$7,377.82	35%
<b>4</b>	\$0.00	\$1,841.32	subtract \$1,254.32	10%	\$0.00	\$2,891.32	subtract \$1,700.32	10%
	\$1,841.32	\$3,600.32	subtract \$1,449.99	15%	\$2,891.32	\$6,429.32	subtract \$2,097.32	15%
	\$3,600.32	\$6,741.32	subtract \$2,310.12	25%	\$6,429.32	\$10,871.32	subtract \$3,830.12	25%
	\$6,741.32	\$13,425.32	subtract \$2,784.89	28%	\$10,871.32	\$16,496.32	subtract \$4,584.53	28%
	\$13,425.32	\$27,800.32	subtract \$4,397.08	33%	\$16,496.32	\$28,208.32	subtract \$6,389.35	33%
	\$27,800.32	.....	subtract \$5,734.41	35%	\$28,208.32	.....	subtract \$7,636.15	35%
<b>5</b>	\$0.00	\$2,099.65	subtract \$1,512.65	10%	\$0.00	\$3,149.65	subtract \$1,958.65	10%
	\$2,099.65	\$3,858.65	subtract \$1,708.32	15%	\$3,149.65	\$6,687.65	subtract \$2,355.65	15%
	\$3,858.65	\$6,999.65	subtract \$2,568.45	25%	\$6,687.65	\$11,129.65	subtract \$4,088.45	25%
	\$6,999.65	\$13,683.65	subtract \$3,043.22	28%	\$11,129.65	\$16,754.65	subtract \$4,842.86	28%
	\$13,683.65	\$28,058.65	subtract \$4,655.41	33%	\$16,754.65	\$28,466.65	subtract \$6,647.68	33%
	\$28,058.65	.....	subtract \$5,992.74	35%	\$28,466.65	.....	subtract \$7,894.48	35%
<b>6</b>	\$0.00	\$2,357.98	subtract \$1,770.98	10%	\$0.00	\$3,407.98	subtract \$2,216.98	10%
	\$2,357.98	\$4,116.98	subtract \$1,966.65	15%	\$3,407.98	\$6,945.98	subtract \$2,613.98	15%
	\$4,116.98	\$7,257.98	subtract \$2,826.78	25%	\$6,945.98	\$11,387.98	subtract \$4,346.78	25%
	\$7,257.98	\$13,941.98	subtract \$3,301.55	28%	\$11,387.98	\$17,012.98	subtract \$5,101.19	28%
	\$13,941.98	\$28,316.98	subtract \$4,913.74	33%	\$17,012.98	\$28,724.98	subtract \$6,906.01	33%
	\$28,316.98	.....	subtract \$6,251.07	35%	\$28,724.98	.....	subtract \$8,152.81	35%
<b>7</b>	\$0.00	\$2,616.31	subtract \$2,029.31	10%	\$0.00	\$3,666.31	subtract \$2,475.31	10%
	\$2,616.31	\$4,375.31	subtract \$2,224.98	15%	\$3,666.31	\$7,204.31	subtract \$2,872.31	15%
	\$4,375.31	\$7,516.31	subtract \$3,085.11	25%	\$7,204.31	\$11,646.31	subtract \$4,605.11	25%
	\$7,516.31	\$14,200.31	subtract \$3,559.88	28%	\$11,646.31	\$17,271.31	subtract \$5,359.52	28%
	\$14,200.31	\$28,575.31	subtract \$5,172.07	33%	\$17,271.31	\$28,983.31	subtract \$7,164.34	33%
	\$28,575.31	.....	subtract \$6,509.40	35%	\$28,983.31	.....	subtract \$8,411.14	35%
<b>8</b>	\$0.00	\$2,874.64	subtract \$2,287.64	10%	\$0.00	\$3,924.64	subtract \$2,733.64	10%
	\$2,874.64	\$4,633.64	subtract \$2,483.31	15%	\$3,924.64	\$7,462.64	subtract \$3,130.64	15%
	\$4,633.64	\$7,774.64	subtract \$3,343.44	25%	\$7,462.64	\$11,904.64	subtract \$4,863.44	25%
	\$7,774.64	\$14,458.64	subtract \$3,818.21	28%	\$11,904.64	\$17,529.64	subtract \$5,617.85	28%
	\$14,458.64	\$28,833.64	subtract \$5,430.40	33%	\$17,529.64	\$29,241.64	subtract \$7,422.67	33%
	\$28,833.64	.....	subtract \$6,767.73	35%	\$29,241.64	.....	subtract \$8,669.47	35%
<b>9<sup>2</sup></b>	\$0.00	\$3,132.97	subtract \$2,545.97	10%	\$0.00	\$4,182.97	subtract \$2,991.97	10%
	\$3,132.97	\$4,891.97	subtract \$2,741.64	15%	\$4,182.97	\$7,720.97	subtract \$3,388.97	15%
	\$4,891.97	\$8,032.97	subtract \$3,601.77	25%	\$7,720.97	\$12,162.97	subtract \$5,121.77	25%
	\$8,032.97	\$14,716.97	subtract \$4,076.54	28%	\$12,162.97	\$17,787.97	subtract \$5,876.18	28%
	\$14,716.97	\$29,091.97	subtract \$5,688.73	33%	\$17,787.97	\$29,499.97	subtract \$7,681.00	33%
	\$29,091.97	.....	subtract \$7,026.06	35%	\$29,499.97	.....	subtract \$8,927.80	35%

#### Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's gross wages.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the gross wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$258.33 for each additional allowance claimed.



(For Wages Paid Through December 2004)

# Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

## Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$187.00	subtract \$51.00	10%	\$0	\$429.00	subtract \$154.00	10%
	\$187.00	\$592.00	subtract \$96.33	15%	\$429.00	\$1,245.00	subtract \$245.67	15%
	\$592.00	\$1,317.00	subtract \$294.60	25%	\$1,245.00	\$2,270.00	subtract \$645.40	25%
	\$1,317.00	\$2,860.00	subtract \$404.14	28%	\$2,270.00	\$3,568.00	subtract \$819.46	28%
	\$2,860.00	\$6,177.00	subtract \$776.24	33%	\$3,568.00	\$6,271.00	subtract \$1,235.91	33%
	\$6,177.00	.....	subtract \$1,084.86	35%	\$6,271.00	.....	subtract \$1,523.63	35%
1	\$0	\$246.62	subtract \$51.00	10%	\$0	\$488.62	subtract \$154.00	10%
	\$246.62	\$651.62	subtract \$96.33	15%	\$488.62	\$1,304.62	subtract \$245.67	15%
	\$651.62	\$1,376.62	subtract \$294.60	25%	\$1,304.62	\$2,329.62	subtract \$645.40	25%
	\$1,376.62	\$2,919.62	subtract \$404.14	28%	\$2,329.62	\$3,627.62	subtract \$819.46	28%
	\$2,919.62	\$6,236.62	subtract \$776.24	33%	\$3,627.62	\$6,330.62	subtract \$1,235.91	33%
	\$6,236.62	.....	subtract \$1,084.86	35%	\$6,330.62	.....	subtract \$1,523.63	35%
2	\$0	\$306.24	subtract \$51.00	10%	\$0	\$548.24	subtract \$154.00	10%
	\$306.24	\$711.24	subtract \$96.33	15%	\$548.24	\$1,364.24	subtract \$245.67	15%
	\$711.24	\$1,436.24	subtract \$294.60	25%	\$1,364.24	\$2,389.24	subtract \$645.40	25%
	\$1,436.24	\$2,979.24	subtract \$404.14	28%	\$2,389.24	\$3,687.24	subtract \$819.46	28%
	\$2,979.24	\$6,296.24	subtract \$776.24	33%	\$3,687.24	\$6,390.24	subtract \$1,235.91	33%
	\$6,296.24	.....	subtract \$1,084.86	35%	\$6,390.24	.....	subtract \$1,523.63	35%
3	\$0	\$365.86	subtract \$51.00	10%	\$0	\$607.86	subtract \$154.00	10%
	\$365.86	\$770.86	subtract \$96.33	15%	\$607.86	\$1,423.86	subtract \$245.67	15%
	\$770.86	\$1,495.86	subtract \$294.60	25%	\$1,423.86	\$2,448.86	subtract \$645.40	25%
	\$1,495.86	\$3,038.86	subtract \$404.14	28%	\$2,448.86	\$3,746.86	subtract \$819.46	28%
	\$3,038.86	\$6,355.86	subtract \$776.24	33%	\$3,746.86	\$6,449.86	subtract \$1,235.91	33%
	\$6,355.86	.....	subtract \$1,084.86	35%	\$6,449.86	.....	subtract \$1,523.63	35%
4	\$0	\$425.48	subtract \$51.00	10%	\$0	\$667.48	subtract \$154.00	10%
	\$425.48	\$830.48	subtract \$96.33	15%	\$667.48	\$1,483.48	subtract \$245.67	15%
	\$830.48	\$1,555.48	subtract \$294.60	25%	\$1,483.48	\$2,508.48	subtract \$645.40	25%
	\$1,555.48	\$3,098.48	subtract \$404.14	28%	\$2,508.48	\$3,806.48	subtract \$819.46	28%
	\$3,098.48	\$6,415.48	subtract \$776.24	33%	\$3,806.48	\$6,509.48	subtract \$1,235.91	33%
	\$6,415.48	.....	subtract \$1,084.86	35%	\$6,509.48	.....	subtract \$1,523.63	35%
5	\$0	\$485.10	subtract \$51.00	10%	\$0	\$727.10	subtract \$154.00	10%
	\$485.10	\$890.10	subtract \$96.33	15%	\$727.10	\$1,543.10	subtract \$245.67	15%
	\$890.10	\$1,615.10	subtract \$294.60	25%	\$1,543.10	\$2,568.10	subtract \$645.40	25%
	\$1,615.10	\$3,158.10	subtract \$404.14	28%	\$2,568.10	\$3,866.10	subtract \$819.46	28%
	\$3,158.10	\$6,475.10	subtract \$776.24	33%	\$3,866.10	\$6,569.10	subtract \$1,235.91	33%
	\$6,475.10	.....	subtract \$1,084.86	35%	\$6,569.10	.....	subtract \$1,523.63	35%
6	\$0	\$544.72	subtract \$51.00	10%	\$0	\$786.72	subtract \$154.00	10%
	\$544.72	\$949.72	subtract \$96.33	15%	\$786.72	\$1,602.72	subtract \$245.67	15%
	\$949.72	\$1,674.72	subtract \$294.60	25%	\$1,602.72	\$2,627.72	subtract \$645.40	25%
	\$1,674.72	\$3,217.72	subtract \$404.14	28%	\$2,627.72	\$3,925.72	subtract \$819.46	28%
	\$3,217.72	\$6,534.72	subtract \$776.24	33%	\$3,925.72	\$6,628.72	subtract \$1,235.91	33%
	\$6,534.72	.....	subtract \$1,084.86	35%	\$6,628.72	.....	subtract \$1,523.63	35%
7	\$0	\$604.34	subtract \$51.00	10%	\$0	\$846.34	subtract \$154.00	10%
	\$604.34	\$1,009.34	subtract \$96.33	15%	\$846.34	\$1,662.34	subtract \$245.67	15%
	\$1,009.34	\$1,734.34	subtract \$294.60	25%	\$1,662.34	\$2,687.34	subtract \$645.40	25%
	\$1,734.34	\$3,277.34	subtract \$404.14	28%	\$2,687.34	\$3,985.34	subtract \$819.46	28%
	\$3,277.34	\$6,594.34	subtract \$776.24	33%	\$3,985.34	\$6,688.34	subtract \$1,235.91	33%
	\$6,594.34	.....	subtract \$1,084.86	35%	\$6,688.34	.....	subtract \$1,523.63	35%
8	\$0	\$663.96	subtract \$51.00	10%	\$0	\$905.96	subtract \$154.00	10%
	\$663.96	\$1,068.96	subtract \$96.33	15%	\$905.96	\$1,721.96	subtract \$245.67	15%
	\$1,068.96	\$1,793.96	subtract \$294.60	25%	\$1,721.96	\$2,746.96	subtract \$645.40	25%
	\$1,793.96	\$3,336.96	subtract \$404.14	28%	\$2,746.96	\$4,044.96	subtract \$819.46	28%
	\$3,336.96	\$6,653.96	subtract \$776.24	33%	\$4,044.96	\$6,747.96	subtract \$1,235.91	33%
	\$6,653.96	.....	subtract \$1,084.86	35%	\$6,747.96	.....	subtract \$1,523.63	35%
9 <sup>2</sup>	\$0	\$723.58	subtract \$51.00	10%	\$0	\$965.58	subtract \$154.00	10%
	\$723.58	\$1,128.58	subtract \$96.33	15%	\$965.58	\$1,781.58	subtract \$245.67	15%
	\$1,128.58	\$1,853.58	subtract \$294.60	25%	\$1,781.58	\$2,806.58	subtract \$645.40	25%
	\$1,853.58	\$3,396.58	subtract \$404.14	28%	\$2,806.58	\$4,104.58	subtract \$819.46	28%
	\$3,396.58	\$6,713.58	subtract \$776.24	33%	\$4,104.58	\$6,807.58	subtract \$1,235.91	33%
	\$6,713.58	.....	subtract \$1,084.86	35%	\$6,807.58	.....	subtract \$1,523.63	35%

### Instructions

**A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

**B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

**C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

**Caution.**—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

**D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the excess wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$59.62 for each additional allowance claimed.

## Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

### Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
<b>0</b>	\$0	\$373.00	subtract \$102.00	10%	\$0	\$858.00	subtract \$308.00	10%
	\$373.00	\$1,185.00	subtract \$192.33	15%	\$858.00	\$2,490.00	subtract \$491.33	15%
	\$1,185.00	\$2,635.00	subtract \$589.40	25%	\$2,490.00	\$4,540.00	subtract \$1,290.80	25%
	\$2,635.00	\$5,719.00	subtract \$808.57	28%	\$4,540.00	\$7,137.00	subtract \$1,638.93	28%
	\$5,719.00	\$12,354.00	subtract \$1,552.58	33%	\$7,137.00	\$12,542.00	subtract \$2,471.97	33%
	\$12,354.00	.....	subtract \$2,169.80	35%	\$12,542.00	.....	subtract \$3,047.40	35%
<b>1</b>	\$0	\$492.23	subtract \$102.00	10%	\$0	\$977.23	subtract \$308.00	10%
	\$492.23	\$1,304.23	subtract \$192.33	15%	\$977.23	\$2,609.23	subtract \$491.33	15%
	\$1,304.23	\$2,754.23	subtract \$589.40	25%	\$2,609.23	\$4,659.23	subtract \$1,290.80	25%
	\$2,754.23	\$5,838.23	subtract \$808.57	28%	\$4,659.23	\$7,256.23	subtract \$1,638.93	28%
	\$5,838.23	\$12,473.23	subtract \$1,552.58	33%	\$7,256.23	\$12,661.23	subtract \$2,471.97	33%
	\$12,473.23	.....	subtract \$2,169.80	35%	\$12,661.23	.....	subtract \$3,047.40	35%
<b>2</b>	\$0	\$611.46	subtract \$102.00	10%	\$0	\$1,096.46	subtract \$308.00	10%
	\$611.46	\$1,423.46	subtract \$192.33	15%	\$1,096.46	\$2,728.46	subtract \$491.33	15%
	\$1,423.46	\$2,873.46	subtract \$589.40	25%	\$2,728.46	\$4,778.46	subtract \$1,290.80	25%
	\$2,873.46	\$5,957.46	subtract \$808.57	28%	\$4,778.46	\$7,375.46	subtract \$1,638.93	28%
	\$5,957.46	\$12,592.46	subtract \$1,552.58	33%	\$7,375.46	\$12,780.46	subtract \$2,471.97	33%
	\$12,592.46	.....	subtract \$2,169.80	35%	\$12,780.46	.....	subtract \$3,047.40	35%
<b>3</b>	\$0	\$730.69	subtract \$102.00	10%	\$0	\$1,215.69	subtract \$308.00	10%
	\$730.69	\$1,542.69	subtract \$192.33	15%	\$1,215.69	\$2,847.69	subtract \$491.33	15%
	\$1,542.69	\$2,992.69	subtract \$589.40	25%	\$2,847.69	\$4,897.69	subtract \$1,290.80	25%
	\$2,992.69	\$6,076.69	subtract \$808.57	28%	\$4,897.69	\$7,494.69	subtract \$1,638.93	28%
	\$6,076.69	\$12,711.69	subtract \$1,552.58	33%	\$7,494.69	\$12,899.69	subtract \$2,471.97	33%
	\$12,711.69	.....	subtract \$2,169.80	35%	\$12,899.69	.....	subtract \$3,047.40	35%
<b>4</b>	\$0	\$849.92	subtract \$102.00	10%	\$0	\$1,334.92	subtract \$308.00	10%
	\$849.92	\$1,661.92	subtract \$192.33	15%	\$1,334.92	\$2,966.92	subtract \$491.33	15%
	\$1,661.92	\$3,111.92	subtract \$589.40	25%	\$2,966.92	\$5,016.92	subtract \$1,290.80	25%
	\$3,111.92	\$6,195.92	subtract \$808.57	28%	\$5,016.92	\$7,613.92	subtract \$1,638.93	28%
	\$6,195.92	\$12,830.92	subtract \$1,552.58	33%	\$7,613.92	\$13,018.92	subtract \$2,471.97	33%
	\$12,830.92	.....	subtract \$2,169.80	35%	\$13,018.92	.....	subtract \$3,047.40	35%
<b>5</b>	\$0	\$969.15	subtract \$102.00	10%	\$0	\$1,454.15	subtract \$308.00	10%
	\$969.15	\$1,781.15	subtract \$192.33	15%	\$1,454.15	\$3,086.15	subtract \$491.33	15%
	\$1,781.15	\$3,231.15	subtract \$589.40	25%	\$3,086.15	\$5,136.15	subtract \$1,290.80	25%
	\$3,231.15	\$6,315.15	subtract \$808.57	28%	\$5,136.15	\$7,733.15	subtract \$1,638.93	28%
	\$6,315.15	\$12,950.15	subtract \$1,552.58	33%	\$7,733.15	\$13,138.15	subtract \$2,471.97	33%
	\$12,950.15	.....	subtract \$2,169.80	35%	\$13,138.15	.....	subtract \$3,047.40	35%
<b>6</b>	\$0	\$1,088.38	subtract \$102.00	10%	\$0	\$1,573.38	subtract \$308.00	10%
	\$1,088.38	\$1,900.38	subtract \$192.33	15%	\$1,573.38	\$3,205.38	subtract \$491.33	15%
	\$1,900.38	\$3,350.38	subtract \$589.40	25%	\$3,205.38	\$5,255.38	subtract \$1,290.80	25%
	\$3,350.38	\$6,434.38	subtract \$808.57	28%	\$5,255.38	\$7,852.38	subtract \$1,638.93	28%
	\$6,434.38	\$13,069.38	subtract \$1,552.58	33%	\$7,852.38	\$13,257.38	subtract \$2,471.97	33%
	\$13,069.38	.....	subtract \$2,169.80	35%	\$13,257.38	.....	subtract \$3,047.40	35%
<b>7</b>	\$0	\$1,207.61	subtract \$102.00	10%	\$0	\$1,692.61	subtract \$308.00	10%
	\$1,207.61	\$2,019.61	subtract \$192.33	15%	\$1,692.61	\$3,324.61	subtract \$491.33	15%
	\$2,019.61	\$3,469.61	subtract \$589.40	25%	\$3,324.61	\$5,374.61	subtract \$1,290.80	25%
	\$3,469.61	\$6,553.61	subtract \$808.57	28%	\$5,374.61	\$7,971.61	subtract \$1,638.93	28%
	\$6,553.61	\$13,188.61	subtract \$1,552.58	33%	\$7,971.61	\$13,376.61	subtract \$2,471.97	33%
	\$13,188.61	.....	subtract \$2,169.80	35%	\$13,376.61	.....	subtract \$3,047.40	35%
<b>8</b>	\$0	\$1,326.84	subtract \$102.00	10%	\$0	\$1,811.84	subtract \$308.00	10%
	\$1,326.84	\$2,138.84	subtract \$192.33	15%	\$1,811.84	\$3,443.84	subtract \$491.33	15%
	\$2,138.84	\$3,588.84	subtract \$589.40	25%	\$3,443.84	\$5,493.84	subtract \$1,290.80	25%
	\$3,588.84	\$6,672.84	subtract \$808.57	28%	\$5,493.84	\$8,090.84	subtract \$1,638.93	28%
	\$6,672.84	\$13,307.84	subtract \$1,552.58	33%	\$8,090.84	\$13,495.84	subtract \$2,471.97	33%
	\$13,307.84	.....	subtract \$2,169.80	35%	\$13,495.84	.....	subtract \$3,047.40	35%
<b>9<sup>2</sup></b>	\$0	\$1,446.07	subtract \$102.00	10%	\$0	\$1,931.07	subtract \$308.00	10%
	\$1,446.07	\$2,258.07	subtract \$192.33	15%	\$1,931.07	\$3,563.07	subtract \$491.33	15%
	\$2,258.07	\$3,708.07	subtract \$589.40	25%	\$3,563.07	\$5,613.07	subtract \$1,290.80	25%
	\$3,708.07	\$6,792.07	subtract \$808.57	28%	\$5,613.07	\$8,210.07	subtract \$1,638.93	28%
	\$6,792.07	\$13,427.07	subtract \$1,552.58	33%	\$8,210.07	\$13,615.07	subtract \$2,471.97	33%
	\$13,427.07	.....	subtract \$2,169.80	35%	\$13,615.07	.....	subtract \$3,047.40	35%

#### Instructions

**A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

**B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

**C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

**Caution.**—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

**D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the excess wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$119.23 for each additional allowance claimed.

(For Wages Paid Through December 2004)

# Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

## Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$404.00	subtract \$110.00	10%	\$0	\$929.00	subtract \$333.00	10%
	\$404.00	\$1,283.00	subtract \$208.00	15%	\$929.00	\$2,698.00	subtract \$531.67	15%
	\$1,283.00	\$2,854.00	subtract \$638.00	25%	\$2,698.00	\$4,919.00	subtract \$1,398.20	25%
	\$2,854.00	\$6,196.00	subtract \$875.43	28%	\$4,919.00	\$7,731.00	subtract \$1,775.43	28%
	\$6,196.00	\$13,383.00	subtract \$1,681.58	33%	\$7,731.00	\$13,588.00	subtract \$2,677.79	33%
	\$13,383.00	.....	subtract \$2,350.23	35%	\$13,588.00	.....	subtract \$3,301.23	35%
1	\$0	\$533.17	subtract \$110.00	10%	\$0	\$1,058.17	subtract \$333.00	10%
	\$533.17	\$1,412.17	subtract \$208.00	15%	\$1,058.17	\$2,827.17	subtract \$531.67	15%
	\$1,412.17	\$2,983.17	subtract \$638.00	25%	\$2,827.17	\$5,048.17	subtract \$1,398.20	25%
	\$2,983.17	\$6,325.17	subtract \$875.43	28%	\$5,048.17	\$7,860.17	subtract \$1,775.43	28%
	\$6,325.17	\$13,512.17	subtract \$1,681.58	33%	\$7,860.17	\$13,717.17	subtract \$2,677.79	33%
	\$13,512.17	.....	subtract \$2,350.23	35%	\$13,717.17	.....	subtract \$3,301.23	35%
2	\$0	\$662.34	subtract \$110.00	10%	\$0	\$1,187.34	subtract \$333.00	10%
	\$662.34	\$1,541.34	subtract \$208.00	15%	\$1,187.34	\$2,956.34	subtract \$531.67	15%
	\$1,541.34	\$3,112.34	subtract \$638.00	25%	\$2,956.34	\$5,177.34	subtract \$1,398.20	25%
	\$3,112.34	\$6,454.34	subtract \$875.43	28%	\$5,177.34	\$7,989.34	subtract \$1,775.43	28%
	\$6,454.34	\$13,641.34	subtract \$1,681.58	33%	\$7,989.34	\$13,846.34	subtract \$2,677.79	33%
	\$13,641.34	.....	subtract \$2,350.23	35%	\$13,846.34	.....	subtract \$3,301.23	35%
3	\$0	\$791.51	subtract \$110.00	10%	\$0	\$1,316.51	subtract \$333.00	10%
	\$791.51	\$1,670.51	subtract \$208.00	15%	\$1,316.51	\$3,085.51	subtract \$531.67	15%
	\$1,670.51	\$3,241.51	subtract \$638.00	25%	\$3,085.51	\$5,306.51	subtract \$1,398.20	25%
	\$3,241.51	\$6,583.51	subtract \$875.43	28%	\$5,306.51	\$8,118.51	subtract \$1,775.43	28%
	\$6,583.51	\$13,770.51	subtract \$1,681.58	33%	\$8,118.51	\$13,975.51	subtract \$2,677.79	33%
	\$13,770.51	.....	subtract \$2,350.23	35%	\$13,975.51	.....	subtract \$3,301.23	35%
4	\$0	\$920.68	subtract \$110.00	10%	\$0	\$1,445.68	subtract \$333.00	10%
	\$920.68	\$1,799.68	subtract \$208.00	15%	\$1,445.68	\$3,214.68	subtract \$531.67	15%
	\$1,799.68	\$3,370.68	subtract \$638.00	25%	\$3,214.68	\$5,435.68	subtract \$1,398.20	25%
	\$3,370.68	\$6,712.68	subtract \$875.43	28%	\$5,435.68	\$8,247.68	subtract \$1,775.43	28%
	\$6,712.68	\$13,899.68	subtract \$1,681.58	33%	\$8,247.68	\$14,104.68	subtract \$2,677.79	33%
	\$13,899.68	.....	subtract \$2,350.23	35%	\$14,104.68	.....	subtract \$3,301.23	35%
5	\$0	\$1,049.85	subtract \$110.00	10%	\$0	\$1,574.85	subtract \$333.00	10%
	\$1,049.85	\$1,928.85	subtract \$208.00	15%	\$1,574.85	\$3,343.85	subtract \$531.67	15%
	\$1,928.85	\$3,499.85	subtract \$638.00	25%	\$3,343.85	\$5,564.85	subtract \$1,398.20	25%
	\$3,499.85	\$6,841.85	subtract \$875.43	28%	\$5,564.85	\$8,376.85	subtract \$1,775.43	28%
	\$6,841.85	\$14,028.85	subtract \$1,681.58	33%	\$8,376.85	\$14,233.85	subtract \$2,677.79	33%
	\$14,028.85	.....	subtract \$2,350.23	35%	\$14,233.85	.....	subtract \$3,301.23	35%
6	\$0	\$1,179.02	subtract \$110.00	10%	\$0	\$1,704.02	subtract \$333.00	10%
	\$1,179.02	\$2,058.02	subtract \$208.00	15%	\$1,704.02	\$3,473.02	subtract \$531.67	15%
	\$2,058.02	\$3,629.02	subtract \$638.00	25%	\$3,473.02	\$5,694.02	subtract \$1,398.20	25%
	\$3,629.02	\$6,971.02	subtract \$875.43	28%	\$5,694.02	\$8,506.02	subtract \$1,775.43	28%
	\$6,971.02	\$14,158.02	subtract \$1,681.58	33%	\$8,506.02	\$14,363.02	subtract \$2,677.79	33%
	\$14,158.02	.....	subtract \$2,350.23	35%	\$14,363.02	.....	subtract \$3,301.23	35%
7	\$0	\$1,308.19	subtract \$110.00	10%	\$0	\$1,833.19	subtract \$333.00	10%
	\$1,308.19	\$2,187.19	subtract \$208.00	15%	\$1,833.19	\$3,602.19	subtract \$531.67	15%
	\$2,187.19	\$3,758.19	subtract \$638.00	25%	\$3,602.19	\$5,823.19	subtract \$1,398.20	25%
	\$3,758.19	\$7,100.19	subtract \$875.43	28%	\$5,823.19	\$8,635.19	subtract \$1,775.43	28%
	\$7,100.19	\$14,287.19	subtract \$1,681.58	33%	\$8,635.19	\$14,492.19	subtract \$2,677.79	33%
	\$14,287.19	.....	subtract \$2,350.23	35%	\$14,492.19	.....	subtract \$3,301.23	35%
8	\$0	\$1,437.36	subtract \$110.00	10%	\$0	\$1,962.36	subtract \$333.00	10%
	\$1,437.36	\$2,316.36	subtract \$208.00	15%	\$1,962.36	\$3,731.36	subtract \$531.67	15%
	\$2,316.36	\$3,887.36	subtract \$638.00	25%	\$3,731.36	\$5,952.36	subtract \$1,398.20	25%
	\$3,887.36	\$7,229.36	subtract \$875.43	28%	\$5,952.36	\$8,764.36	subtract \$1,775.43	28%
	\$7,229.36	\$14,416.36	subtract \$1,681.58	33%	\$8,764.36	\$14,621.36	subtract \$2,677.79	33%
	\$14,416.36	.....	subtract \$2,350.23	35%	\$14,621.36	.....	subtract \$3,301.23	35%
9 <sup>2</sup>	\$0	\$1,566.53	subtract \$110.00	10%	\$0	\$2,091.53	subtract \$333.00	10%
	\$1,566.53	\$2,445.53	subtract \$208.00	15%	\$2,091.53	\$3,860.53	subtract \$531.67	15%
	\$2,445.53	\$4,016.53	subtract \$638.00	25%	\$3,860.53	\$6,081.53	subtract \$1,398.20	25%
	\$4,016.53	\$7,358.53	subtract \$875.43	28%	\$6,081.53	\$8,893.53	subtract \$1,775.43	28%
	\$7,358.53	\$14,545.53	subtract \$1,681.58	33%	\$8,893.53	\$14,750.53	subtract \$2,677.79	33%
	\$14,545.53	.....	subtract \$2,350.23	35%	\$14,750.53	.....	subtract \$3,301.23	35%

### Instructions

**A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

**B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

**C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

**Caution.**—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

**D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the excess wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$129.17 for each additional allowance claimed.

## Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

### Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—	And gross wages are—		from excess wages <sup>1</sup>	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
<b>0</b>	\$0	\$808.00	subtract \$221.00	10%	\$0	\$1,858.00	subtract \$667.00	10%
	\$808.00	\$2,567.00	subtract \$416.67	15%	\$1,858.00	\$5,396.00	subtract \$1,064.00	15%
	\$2,567.00	\$5,708.00	subtract \$1,276.80	25%	\$5,396.00	\$9,838.00	subtract \$2,796.80	25%
	\$5,708.00	\$12,392.00	subtract \$1,751.57	28%	\$9,838.00	\$15,463.00	subtract \$3,551.21	28%
	\$12,392.00	\$26,767.00	subtract \$3,363.76	33%	\$15,463.00	\$27,175.00	subtract \$5,356.03	33%
	\$26,767.00	.....	subtract \$4,701.09	35%	\$27,175.00	.....	subtract \$6,602.83	35%
<b>1</b>	\$0	\$1,066.33	subtract \$221.00	10%	\$0	\$2,116.33	subtract \$667.00	10%
	\$1,066.33	\$2,825.33	subtract \$416.67	15%	\$2,116.33	\$5,654.33	subtract \$1,064.00	15%
	\$2,825.33	\$5,966.33	subtract \$1,276.80	25%	\$5,654.33	\$10,096.33	subtract \$2,796.80	25%
	\$5,966.33	\$12,650.33	subtract \$1,751.57	28%	\$10,096.33	\$15,721.33	subtract \$3,551.21	28%
	\$12,650.33	\$27,025.33	subtract \$3,363.76	33%	\$15,721.33	\$27,433.33	subtract \$5,356.03	33%
	\$27,025.33	.....	subtract \$4,701.09	35%	\$27,433.33	.....	subtract \$6,602.83	35%
<b>2</b>	\$0	\$1,324.66	subtract \$221.00	10%	\$0	\$2,374.66	subtract \$667.00	10%
	\$1,324.66	\$3,083.66	subtract \$416.67	15%	\$2,374.66	\$5,912.66	subtract \$1,064.00	15%
	\$3,083.66	\$6,224.66	subtract \$1,276.80	25%	\$5,912.66	\$10,354.66	subtract \$2,796.80	25%
	\$6,224.66	\$12,908.66	subtract \$1,751.57	28%	\$10,354.66	\$15,979.66	subtract \$3,551.21	28%
	\$12,908.66	\$27,283.66	subtract \$3,363.76	33%	\$15,979.66	\$27,691.66	subtract \$5,356.03	33%
	\$27,283.66	.....	subtract \$4,701.09	35%	\$27,691.66	.....	subtract \$6,602.83	35%
<b>3</b>	\$0	\$1,582.99	subtract \$221.00	10%	\$0	\$2,632.99	subtract \$667.00	10%
	\$1,582.99	\$3,341.99	subtract \$416.67	15%	\$2,632.99	\$6,170.99	subtract \$1,064.00	15%
	\$3,341.99	\$6,482.99	subtract \$1,276.80	25%	\$6,170.99	\$10,612.99	subtract \$2,796.80	25%
	\$6,482.99	\$13,166.99	subtract \$1,751.57	28%	\$10,612.99	\$16,237.99	subtract \$3,551.21	28%
	\$13,166.99	\$27,541.99	subtract \$3,363.76	33%	\$16,237.99	\$27,949.99	subtract \$5,356.03	33%
	\$27,541.99	.....	subtract \$4,701.09	35%	\$27,949.99	.....	subtract \$6,602.83	35%
<b>4</b>	\$0	\$1,841.32	subtract \$221.00	10%	\$0	\$2,891.32	subtract \$667.00	10%
	\$1,841.32	\$3,600.32	subtract \$416.67	15%	\$2,891.32	\$6,429.32	subtract \$1,064.00	15%
	\$3,600.32	\$6,741.32	subtract \$1,276.80	25%	\$6,429.32	\$10,871.32	subtract \$2,796.80	25%
	\$6,741.32	\$13,425.32	subtract \$1,751.57	28%	\$10,871.32	\$16,496.32	subtract \$3,551.21	28%
	\$13,425.32	\$27,800.32	subtract \$3,363.76	33%	\$16,496.32	\$28,208.32	subtract \$5,356.03	33%
	\$27,800.32	.....	subtract \$4,701.09	35%	\$28,208.32	.....	subtract \$6,602.83	35%
<b>5</b>	\$0	\$2,099.65	subtract \$221.00	10%	\$0	\$3,149.65	subtract \$667.00	10%
	\$2,099.65	\$3,858.65	subtract \$416.67	15%	\$3,149.65	\$6,687.65	subtract \$1,064.00	15%
	\$3,858.65	\$6,999.65	subtract \$1,276.80	25%	\$6,687.65	\$11,129.65	subtract \$2,796.80	25%
	\$6,999.65	\$13,683.65	subtract \$1,751.57	28%	\$11,129.65	\$16,754.65	subtract \$3,551.21	28%
	\$13,683.65	\$28,058.65	subtract \$3,363.76	33%	\$16,754.65	\$28,466.65	subtract \$5,356.03	33%
	\$28,058.65	.....	subtract \$4,701.09	35%	\$28,466.65	.....	subtract \$6,602.83	35%
<b>6</b>	\$0	\$2,357.98	subtract \$221.00	10%	\$0	\$3,407.98	subtract \$667.00	10%
	\$2,357.98	\$4,116.98	subtract \$416.67	15%	\$3,407.98	\$6,945.98	subtract \$1,064.00	15%
	\$4,116.98	\$7,257.98	subtract \$1,276.80	25%	\$6,945.98	\$11,387.98	subtract \$2,796.80	25%
	\$7,257.98	\$13,941.98	subtract \$1,751.57	28%	\$11,387.98	\$17,012.98	subtract \$3,551.21	28%
	\$13,941.98	\$28,316.98	subtract \$3,363.76	33%	\$17,012.98	\$28,724.98	subtract \$5,356.03	33%
	\$28,316.98	.....	subtract \$4,701.09	35%	\$28,724.98	.....	subtract \$6,602.83	35%
<b>7</b>	\$0	\$2,616.31	subtract \$221.00	10%	\$0	\$3,666.31	subtract \$667.00	10%
	\$2,616.31	\$4,375.31	subtract \$416.67	15%	\$3,666.31	\$7,204.31	subtract \$1,064.00	15%
	\$4,375.31	\$7,516.31	subtract \$1,276.80	25%	\$7,204.31	\$11,646.31	subtract \$2,796.80	25%
	\$7,516.31	\$14,200.31	subtract \$1,751.57	28%	\$11,646.31	\$17,271.31	subtract \$3,551.21	28%
	\$14,200.31	\$28,575.31	subtract \$3,363.76	33%	\$17,271.31	\$28,983.31	subtract \$5,356.03	33%
	\$28,575.31	.....	subtract \$4,701.09	35%	\$28,983.31	.....	subtract \$6,602.83	35%
<b>8</b>	\$0	\$2,874.64	subtract \$221.00	10%	\$0	\$3,924.64	subtract \$667.00	10%
	\$2,874.64	\$4,633.64	subtract \$416.67	15%	\$3,924.64	\$7,462.64	subtract \$1,064.00	15%
	\$4,633.64	\$7,774.64	subtract \$1,276.80	25%	\$7,462.64	\$11,904.64	subtract \$2,796.80	25%
	\$7,774.64	\$14,458.64	subtract \$1,751.57	28%	\$11,904.64	\$17,529.64	subtract \$3,551.21	28%
	\$14,458.64	\$28,833.64	subtract \$3,363.76	33%	\$17,529.64	\$29,241.64	subtract \$5,356.03	33%
	\$28,833.64	.....	subtract \$4,701.09	35%	\$29,241.64	.....	subtract \$6,602.83	35%
<b>9<sup>2</sup></b>	\$0	\$3,132.97	subtract \$221.00	10%	\$0	\$4,182.97	subtract \$667.00	10%
	\$3,132.97	\$4,891.97	subtract \$416.67	15%	\$4,182.97	\$7,720.97	subtract \$1,064.00	15%
	\$4,891.97	\$8,032.97	subtract \$1,276.80	25%	\$7,720.97	\$12,162.97	subtract \$2,796.80	25%
	\$8,032.97	\$14,716.97	subtract \$1,751.57	28%	\$12,162.97	\$17,787.97	subtract \$3,551.21	28%
	\$14,716.97	\$29,091.97	subtract \$3,363.76	33%	\$17,787.97	\$29,499.97	subtract \$5,356.03	33%
	\$29,091.97	.....	subtract \$4,701.09	35%	\$29,499.97	.....	subtract \$6,602.83	35%

#### Instructions

**A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

**B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

**C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

**Caution.**—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

**D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

<sup>1</sup> If the excess wages are less than the amount to be subtracted, the withholding is zero.

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$258.33 for each additional allowance claimed.

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## Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, you may use the combined tables on pages 38-57.

Combined withholding tables for single and married taxpayers are shown for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods. The payroll period and marital status of the employee determine the table to be used.

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication. For wages that do not exceed \$87,000, the combined social security tax rate and Medicare tax rate is 7.65% each for both the employee and the employer for wages paid in 2003. You can figure the employee social security tax by multiplying the wages by 6.2%, and you can

figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for social security and Medicare taxes and income tax withholding are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$87,000 in 2003) in a calendar year, you may no longer use the combined tables.

If you use the combined withholding tables, use the following steps to find the amounts to report on your **Form 941**, Employer's Quarterly Federal Tax Return.

- 1) Employee social security tax withheld. Multiply the wages by 6.2%.
- 2) Employee Medicare tax withheld. Multiply the wages by 1.45%.
- 3) Income tax withheld. Subtract the amounts from steps 1 and 2 from the total tax withheld.

You can figure the amounts to be shown on **Form W-2**, Wage and Tax Statement, in the same way.

**Note:** Do **not** use the tables on pages 38-57 to withhold income tax **only**. Instead, use the tables on pages 5-24.

**SINGLE Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$0</b>	<b>\$55</b>	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<b>55</b>	<b>60</b>	\$5.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40
<b>60</b>	<b>65</b>	5.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
<b>65</b>	<b>70</b>	7.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
<b>70</b>	<b>75</b>	7.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
<b>75</b>	<b>80</b>	8.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
<b>80</b>	<b>85</b>	9.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
<b>85</b>	<b>90</b>	10.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
<b>90</b>	<b>95</b>	11.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
<b>95</b>	<b>100</b>	12.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
<b>100</b>	<b>105</b>	12.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
<b>105</b>	<b>110</b>	14.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
<b>110</b>	<b>115</b>	14.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
<b>115</b>	<b>120</b>	15.99	9.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
<b>120</b>	<b>125</b>	16.37	10.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
<b>125</b>	<b>130</b>	17.75	11.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
<b>130</b>	<b>135</b>	18.14	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
<b>135</b>	<b>140</b>	19.52	13.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
<b>140</b>	<b>145</b>	19.90	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
<b>145</b>	<b>150</b>	21.28	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
<b>150</b>	<b>155</b>	21.67	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
<b>155</b>	<b>160</b>	23.05	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
<b>160</b>	<b>165</b>	23.43	17.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
<b>165</b>	<b>170</b>	24.81	18.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
<b>170</b>	<b>175</b>	25.20	19.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
<b>175</b>	<b>180</b>	26.58	20.58	14.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
<b>180</b>	<b>185</b>	26.96	20.96	14.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
<b>185</b>	<b>190</b>	28.34	22.34	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
<b>190</b>	<b>195</b>	28.73	22.73	16.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
<b>195</b>	<b>200</b>	30.11	24.11	18.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
<b>200</b>	<b>210</b>	31.68	24.68	18.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
<b>210</b>	<b>220</b>	34.45	26.45	20.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
<b>220</b>	<b>230</b>	36.21	28.21	22.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
<b>230</b>	<b>240</b>	38.98	29.98	23.98	18.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
<b>240</b>	<b>250</b>	40.74	31.74	25.74	20.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
<b>250</b>	<b>260</b>	43.51	34.51	27.51	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
<b>260</b>	<b>270</b>	45.27	36.27	29.27	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
<b>270</b>	<b>280</b>	48.04	39.04	31.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
<b>280</b>	<b>290</b>	49.80	40.80	32.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
<b>290</b>	<b>300</b>	52.57	43.57	34.57	29.57	23.57	22.57	22.57	22.57	22.57	22.57	22.57
<b>300</b>	<b>310</b>	54.33	45.33	36.33	31.33	25.33	23.33	23.33	23.33	23.33	23.33	23.33
<b>310</b>	<b>320</b>	57.10	48.10	39.10	33.10	27.10	24.10	24.10	24.10	24.10	24.10	24.10
<b>320</b>	<b>330</b>	58.86	49.86	40.86	34.86	28.86	24.86	24.86	24.86	24.86	24.86	24.86
<b>330</b>	<b>340</b>	61.63	52.63	43.63	36.63	30.63	25.63	25.63	25.63	25.63	25.63	25.63
<b>340</b>	<b>350</b>	63.39	54.39	45.39	38.39	32.39	26.39	26.39	26.39	26.39	26.39	26.39
<b>350</b>	<b>360</b>	66.16	57.16	48.16	40.16	34.16	28.16	27.16	27.16	27.16	27.16	27.16
<b>360</b>	<b>370</b>	67.92	58.92	49.92	41.92	35.92	29.92	27.92	27.92	27.92	27.92	27.92
<b>370</b>	<b>380</b>	70.69	61.69	52.69	43.69	37.69	31.69	28.69	28.69	28.69	28.69	28.69
<b>380</b>	<b>390</b>	72.45	63.45	54.45	46.45	39.45	33.45	29.45	29.45	29.45	29.45	29.45
<b>390</b>	<b>400</b>	75.22	66.22	57.22	48.22	41.22	35.22	30.22	30.22	30.22	30.22	30.22
<b>400</b>	<b>410</b>	76.98	67.98	58.98	50.98	42.98	36.98	30.98	30.98	30.98	30.98	30.98
<b>410</b>	<b>420</b>	79.75	70.75	61.75	52.75	44.75	38.75	32.75	31.75	31.75	31.75	31.75
<b>420</b>	<b>430</b>	81.51	72.51	63.51	55.51	46.51	40.51	34.51	32.51	32.51	32.51	32.51
<b>430</b>	<b>440</b>	84.28	75.28	66.28	57.28	48.28	42.28	36.28	33.28	33.28	33.28	33.28
<b>440</b>	<b>450</b>	86.04	77.04	68.04	60.04	51.04	44.04	38.04	34.04	34.04	34.04	34.04
<b>450</b>	<b>460</b>	88.81	79.81	70.81	61.81	52.81	45.81	39.81	34.81	34.81	34.81	34.81
<b>460</b>	<b>470</b>	90.57	81.57	72.57	64.57	55.57	47.57	41.57	35.57	35.57	35.57	35.57
<b>470</b>	<b>480</b>	93.34	84.34	75.34	66.34	57.34	49.34	43.34	37.34	36.34	36.34	36.34
<b>480</b>	<b>490</b>	95.10	86.10	77.10	69.10	60.10	51.10	45.10	39.10	37.10	37.10	37.10
<b>490</b>	<b>500</b>	97.87	88.87	79.87	70.87	61.87	52.87	46.87	40.87	37.87	37.87	37.87
<b>500</b>	<b>510</b>	99.63	90.63	81.63	73.63	64.63	55.63	48.63	42.63	38.63	38.63	38.63
<b>510</b>	<b>520</b>	102.40	93.40	84.40	75.40	66.40	57.40	50.40	44.40	39.40	39.40	39.40
<b>520</b>	<b>530</b>	104.16	95.16	86.16	78.16	69.16	60.16	52.16	46.16	40.16	40.16	40.16
<b>530</b>	<b>540</b>	106.93	97.93	88.93	79.93	70.93	61.93	53.93	47.93	41.93	40.93	40.93
<b>540</b>	<b>550</b>	108.69	99.69	90.69	82.69	73.69	64.69	55.69	49.69	43.69	41.69	41.69
<b>550</b>	<b>560</b>	111.46	102.46	93.46	84.46	75.46	66.46	57.46	51.46	45.46	42.46	42.46
<b>560</b>	<b>570</b>	113.22	104.22	95.22	87.22	78.22	69.22	60.22	53.22	47.22	43.22	43.22
<b>570</b>	<b>580</b>	115.99	106.99	97.99	88.99	79.99	70.99	61.99	54.99	48.99	43.99	43.99
<b>580</b>	<b>590</b>	117.75	108.75	99.75	91.75	82.75	73.75	64.75	56.75	50.75	44.75	44.75
<b>590</b>	<b>600</b>	120.52	111.52	102.52	93.52	84.52	75.52	66.52	58.52	52.52	46.52	45.52

(Continued on next page)

# SINGLE Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$600</b>	<b>\$610</b>	\$124.28	\$113.28	\$104.28	\$96.28	\$87.28	\$78.28	\$69.28	\$60.28	\$54.28	\$48.28	\$46.28
<b>610</b>	<b>620</b>	127.05	116.05	107.05	98.05	89.05	80.05	71.05	62.05	56.05	50.05	47.05
<b>620</b>	<b>630</b>	130.81	117.81	108.81	100.81	91.81	82.81	73.81	64.81	57.81	51.81	47.81
<b>630</b>	<b>640</b>	133.58	120.58	111.58	102.58	93.58	84.58	75.58	66.58	59.58	53.58	48.58
<b>640</b>	<b>650</b>	137.34	122.34	113.34	105.34	96.34	87.34	78.34	69.34	61.34	55.34	49.34
<b>650</b>	<b>660</b>	140.11	125.11	116.11	107.11	98.11	89.11	80.11	71.11	63.11	57.11	51.11
<b>660</b>	<b>670</b>	143.87	128.87	117.87	109.87	100.87	91.87	82.87	73.87	64.87	58.87	52.87
<b>670</b>	<b>680</b>	146.64	131.64	120.64	111.64	102.64	93.64	84.64	75.64	66.64	60.64	54.64
<b>680</b>	<b>690</b>	150.40	135.40	122.40	114.40	105.40	96.40	87.40	78.40	69.40	62.40	56.40
<b>690</b>	<b>700</b>	153.17	138.17	125.17	116.17	107.17	98.17	89.17	80.17	71.17	64.17	58.17
<b>700</b>	<b>710</b>	156.93	141.93	126.93	118.93	109.93	100.93	91.93	82.93	73.93	65.93	59.93
<b>710</b>	<b>720</b>	159.70	144.70	129.70	120.70	111.70	102.70	93.70	84.70	75.70	67.70	61.70
<b>720</b>	<b>730</b>	163.46	148.46	133.46	123.46	114.46	105.46	96.46	87.46	78.46	69.46	63.46
<b>730</b>	<b>740</b>	166.23	151.23	136.23	125.23	116.23	107.23	98.23	89.23	80.23	71.23	65.23
<b>740</b>	<b>750</b>	169.99	154.99	139.99	127.99	118.99	109.99	100.99	91.99	82.99	73.99	66.99
<b>750</b>	<b>760</b>	172.76	157.76	142.76	129.76	120.76	111.76	102.76	93.76	84.76	75.76	68.76
<b>760</b>	<b>770</b>	176.52	161.52	146.52	132.52	123.52	114.52	105.52	96.52	87.52	78.52	70.52
<b>770</b>	<b>780</b>	179.29	164.29	149.29	134.29	125.29	116.29	107.29	98.29	89.29	80.29	72.29
<b>780</b>	<b>790</b>	183.05	168.05	153.05	138.05	128.05	119.05	110.05	101.05	92.05	83.05	74.05
<b>790</b>	<b>800</b>	185.82	170.82	155.82	140.82	129.82	120.82	111.82	102.82	93.82	84.82	75.82
<b>800</b>	<b>810</b>	189.58	174.58	159.58	144.58	132.58	123.58	114.58	105.58	96.58	87.58	78.58
<b>810</b>	<b>820</b>	192.35	177.35	162.35	147.35	134.35	125.35	116.35	107.35	98.35	89.35	80.35
<b>820</b>	<b>830</b>	196.11	181.11	166.11	151.11	137.11	128.11	119.11	110.11	101.11	92.11	83.11
<b>830</b>	<b>840</b>	198.88	183.88	168.88	153.88	138.88	129.88	120.88	111.88	102.88	93.88	84.88
<b>840</b>	<b>850</b>	202.64	187.64	172.64	157.64	142.64	132.64	123.64	114.64	105.64	96.64	87.64
<b>850</b>	<b>860</b>	205.41	190.41	175.41	160.41	145.41	134.41	125.41	116.41	107.41	98.41	89.41
<b>860</b>	<b>870</b>	209.17	194.17	179.17	164.17	149.17	137.17	128.17	119.17	110.17	101.17	92.17
<b>870</b>	<b>880</b>	211.94	196.94	181.94	166.94	151.94	138.94	129.94	120.94	111.94	102.94	93.94
<b>880</b>	<b>890</b>	215.70	200.70	185.70	170.70	155.70	141.70	132.70	123.70	114.70	105.70	96.70
<b>890</b>	<b>900</b>	218.47	203.47	188.47	173.47	158.47	144.47	134.47	125.47	116.47	107.47	98.47
<b>900</b>	<b>910</b>	222.23	207.23	192.23	177.23	162.23	147.23	137.23	128.23	119.23	110.23	101.23
<b>910</b>	<b>920</b>	225.00	210.00	195.00	180.00	165.00	151.00	139.00	130.00	121.00	112.00	103.00
<b>920</b>	<b>930</b>	228.76	213.76	198.76	183.76	168.76	153.76	141.76	132.76	123.76	114.76	105.76
<b>930</b>	<b>940</b>	231.53	216.53	201.53	186.53	171.53	157.53	143.53	134.53	125.53	116.53	107.53
<b>940</b>	<b>950</b>	235.29	220.29	205.29	190.29	175.29	160.29	146.29	137.29	128.29	119.29	110.29
<b>950</b>	<b>960</b>	238.06	223.06	208.06	193.06	178.06	164.06	149.06	139.06	130.06	121.06	112.06
<b>960</b>	<b>970</b>	241.82	226.82	211.82	196.82	181.82	166.82	151.82	141.82	132.82	123.82	114.82
<b>970</b>	<b>980</b>	244.59	229.59	214.59	199.59	184.59	170.59	155.59	143.59	134.59	125.59	116.59
<b>980</b>	<b>990</b>	248.35	233.35	218.35	203.35	188.35	173.35	158.35	146.35	137.35	128.35	119.35
<b>990</b>	<b>1,000</b>	251.12	236.12	221.12	206.12	191.12	177.12	162.12	148.12	139.12	130.12	121.12
<b>1,000</b>	<b>1,010</b>	254.88	239.88	224.88	209.88	194.88	179.88	164.88	150.88	141.88	132.88	123.88
<b>1,010</b>	<b>1,020</b>	257.65	242.65	227.65	212.65	197.65	183.65	168.65	153.65	143.65	134.65	125.65
<b>1,020</b>	<b>1,030</b>	261.41	246.41	231.41	216.41	201.41	186.41	171.41	156.41	146.41	137.41	128.41
<b>1,030</b>	<b>1,040</b>	264.18	249.18	234.18	219.18	204.18	190.18	175.18	160.18	148.18	139.18	130.18
<b>1,040</b>	<b>1,050</b>	267.94	252.94	237.94	222.94	207.94	192.94	177.94	162.94	150.94	141.94	132.94
<b>1,050</b>	<b>1,060</b>	270.71	255.71	240.71	225.71	210.71	196.71	181.71	166.71	152.71	143.71	134.71
<b>1,060</b>	<b>1,070</b>	274.47	259.47	244.47	229.47	214.47	199.47	184.47	169.47	155.47	146.47	137.47
<b>1,070</b>	<b>1,080</b>	277.24	262.24	247.24	232.24	217.24	203.24	188.24	173.24	158.24	148.24	139.24
<b>1,080</b>	<b>1,090</b>	281.00	266.00	251.00	236.00	221.00	206.00	191.00	176.00	161.00	151.00	142.00
<b>1,090</b>	<b>1,100</b>	283.77	268.77	253.77	238.77	223.77	209.77	194.77	179.77	164.77	152.77	143.77
<b>1,100</b>	<b>1,110</b>	287.53	272.53	257.53	242.53	227.53	212.53	197.53	182.53	167.53	155.53	146.53
<b>1,110</b>	<b>1,120</b>	290.30	275.30	260.30	245.30	230.30	216.30	201.30	186.30	171.30	157.30	148.30
<b>1,120</b>	<b>1,130</b>	294.06	279.06	264.06	249.06	234.06	219.06	204.06	189.06	174.06	160.06	151.06
<b>1,130</b>	<b>1,140</b>	296.83	281.83	266.83	251.83	236.83	222.83	207.83	192.83	177.83	162.83	152.83
<b>1,140</b>	<b>1,150</b>	300.59	285.59	270.59	255.59	240.59	225.59	210.59	195.59	180.59	165.59	155.59
<b>1,150</b>	<b>1,160</b>	303.36	288.36	273.36	258.36	243.36	229.36	214.36	199.36	184.36	169.36	157.36
<b>1,160</b>	<b>1,170</b>	307.12	292.12	277.12	262.12	247.12	232.12	217.12	202.12	187.12	172.12	160.12
<b>1,170</b>	<b>1,180</b>	309.89	294.89	279.89	264.89	249.89	235.89	220.89	205.89	190.89	175.89	161.89
<b>1,180</b>	<b>1,190</b>	313.65	298.65	283.65	268.65	253.65	238.65	223.65	208.65	193.65	178.65	164.65
<b>1,190</b>	<b>1,200</b>	316.42	301.42	286.42	271.42	256.42	242.42	227.42	212.42	197.42	182.42	167.42
<b>1,200</b>	<b>1,210</b>	320.18	305.18	290.18	275.18	260.18	245.18	230.18	215.18	200.18	185.18	171.18
<b>1,210</b>	<b>1,220</b>	322.95	307.95	292.95	277.95	262.95	248.95	233.95	218.95	203.95	188.95	173.95
<b>1,220</b>	<b>1,230</b>	326.71	311.71	296.71	281.71	266.71	251.71	236.71	221.71	206.71	191.71	177.71
<b>1,230</b>	<b>1,240</b>	329.48	314.48	299.48	284.48	269.48	255.48	240.48	225.48	210.48	195.48	180.48
<b>1,240</b>	<b>1,250</b>	333.24	318.24	303.24	288.24	273.24	258.24	243.24	228.24	213.24	198.24	184.24

\$1,250 and over

Do not use this table. See page 37 for instructions.

**MARRIED Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75
130	135	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	13.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	13.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	15.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	15.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	16.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	17.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	18.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	19.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	20.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	22.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	24.21	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	25.98	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	27.74	21.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	29.51	23.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	31.27	25.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	33.04	27.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	34.80	28.80	22.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	36.57	30.57	24.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	38.33	32.33	26.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	40.10	34.10	28.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	41.86	35.86	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	43.63	37.63	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	45.39	39.39	33.39	27.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	47.16	41.16	35.16	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	48.92	42.92	36.92	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	50.69	44.69	38.69	32.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	52.45	46.45	40.45	34.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	54.22	48.22	42.22	36.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	55.98	49.98	43.98	37.98	31.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	57.75	51.75	45.75	39.75	33.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	59.51	53.51	47.51	41.51	35.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	61.28	55.28	49.28	43.28	37.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	64.04	57.04	51.04	45.04	39.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	65.81	58.81	52.81	46.81	40.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	68.57	60.57	54.57	48.57	42.57	36.57	35.57	35.57	35.57	35.57	35.57
470	480	70.34	62.34	56.34	50.34	44.34	38.34	36.34	36.34	36.34	36.34	36.34
480	490	73.10	64.10	58.10	52.10	46.10	40.10	37.10	37.10	37.10	37.10	37.10
490	500	74.87	65.87	59.87	53.87	47.87	41.87	37.87	37.87	37.87	37.87	37.87
500	510	77.63	68.63	61.63	55.63	49.63	43.63	38.63	38.63	38.63	38.63	38.63
510	520	79.40	70.40	63.40	57.40	51.40	45.40	39.40	39.40	39.40	39.40	39.40
520	530	82.16	73.16	65.16	59.16	53.16	47.16	41.16	40.16	40.16	40.16	40.16
530	540	83.93	74.93	66.93	60.93	54.93	48.93	42.93	40.93	40.93	40.93	40.93
540	550	86.69	77.69	68.69	62.69	56.69	50.69	44.69	41.69	41.69	41.69	41.69
550	560	88.46	79.46	71.46	64.46	58.46	52.46	46.46	42.46	42.46	42.46	42.46
560	570	91.22	82.22	73.22	66.22	60.22	54.22	48.22	43.22	43.22	43.22	43.22
570	580	92.99	83.99	75.99	67.99	61.99	55.99	49.99	43.99	43.99	43.99	43.99
580	590	95.75	86.75	77.75	69.75	63.75	57.75	51.75	45.75	44.75	44.75	44.75
590	600	97.52	88.52	80.52	71.52	65.52	59.52	53.52	47.52	45.52	45.52	45.52
600	610	100.28	91.28	82.28	73.28	67.28	61.28	55.28	49.28	46.28	46.28	46.28
610	620	102.05	93.05	85.05	76.05	69.05	63.05	57.05	51.05	47.05	47.05	47.05
620	630	104.81	95.81	86.81	77.81	70.81	64.81	58.81	52.81	47.81	47.81	47.81
630	640	106.58	97.58	89.58	80.58	72.58	66.58	60.58	54.58	48.58	48.58	48.58
640	650	109.34	100.34	91.34	82.34	74.34	68.34	62.34	56.34	50.34	49.34	49.34
650	660	111.11	102.11	94.11	85.11	76.11	70.11	64.11	58.11	52.11	50.11	50.11
660	670	113.87	104.87	95.87	86.87	77.87	71.87	65.87	59.87	53.87	50.87	50.87
670	680	115.64	106.64	98.64	89.64	80.64	73.64	67.64	61.64	55.64	51.64	51.64
680	690	118.40	109.40	100.40	91.40	82.40	75.40	69.40	63.40	57.40	52.40	52.40
690	700	120.17	111.17	103.17	94.17	85.17	77.17	71.17	65.17	59.17	53.17	53.17
700	710	122.93	113.93	104.93	95.93	86.93	78.93	72.93	66.93	60.93	54.93	53.93
710	720	124.70	115.70	107.70	98.70	89.70	80.70	74.70	68.70	62.70	56.70	54.70
720	730	127.46	118.46	109.46	100.46	91.46	82.46	76.46	70.46	64.46	58.46	55.46
730	740	129.23	120.23	112.23	103.23	94.23	85.23	78.23	72.23	66.23	60.23	56.23

(Continued on next page)



# MARRIED Persons—WEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

And 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, social security, and Medicare taxes to be withheld is—												
<b>\$740</b>	<b>\$750</b>	\$131.99	\$122.99	\$113.99	\$104.99	\$95.99	\$86.99	\$79.99	\$73.99	\$67.99	\$61.99	\$56.99
<b>750</b>	<b>760</b>	133.76	124.76	116.76	107.76	98.76	89.76	81.76	75.76	69.76	63.76	58.76
<b>760</b>	<b>770</b>	136.52	127.52	118.52	109.52	100.52	91.52	83.52	77.52	71.52	65.52	60.52
<b>770</b>	<b>780</b>	138.29	129.29	121.29	112.29	103.29	94.29	85.29	79.29	73.29	67.29	62.29
<b>780</b>	<b>790</b>	141.05	132.05	123.05	114.05	105.05	96.05	87.05	81.05	75.05	69.05	64.05
<b>790</b>	<b>800</b>	142.82	133.82	125.82	116.82	107.82	98.82	89.82	82.82	76.82	70.82	65.82
<b>800</b>	<b>810</b>	145.58	136.58	127.58	118.58	109.58	100.58	91.58	84.58	78.58	72.58	67.58
<b>810</b>	<b>820</b>	147.35	138.35	130.35	121.35	112.35	103.35	94.35	86.35	80.35	74.35	69.35
<b>820</b>	<b>830</b>	150.11	141.11	132.11	123.11	114.11	105.11	96.11	88.11	82.11	76.11	71.11
<b>830</b>	<b>840</b>	151.88	142.88	134.88	125.88	116.88	107.88	98.88	89.88	83.88	77.88	72.88
<b>840</b>	<b>850</b>	154.64	145.64	136.64	127.64	118.64	109.64	100.64	91.64	85.64	79.64	74.64
<b>850</b>	<b>860</b>	156.41	147.41	139.41	130.41	121.41	112.41	103.41	94.41	87.41	81.41	76.41
<b>860</b>	<b>870</b>	159.17	150.17	141.17	132.17	123.17	114.17	105.17	96.17	89.17	83.17	78.17
<b>870</b>	<b>880</b>	160.94	151.94	143.94	134.94	125.94	116.94	107.94	98.94	90.94	84.94	79.94
<b>880</b>	<b>890</b>	163.70	154.70	145.70	136.70	127.70	118.70	109.70	100.70	92.70	86.70	81.70
<b>890</b>	<b>900</b>	165.47	156.47	148.47	139.47	130.47	121.47	112.47	103.47	94.47	88.47	83.47
<b>900</b>	<b>910</b>	168.23	159.23	150.23	141.23	132.23	123.23	114.23	105.23	96.23	90.23	85.23
<b>910</b>	<b>920</b>	170.00	161.00	153.00	144.00	135.00	126.00	117.00	108.00	99.00	92.00	87.00
<b>920</b>	<b>930</b>	172.76	163.76	154.76	145.76	136.76	127.76	118.76	109.76	100.76	93.76	88.76
<b>930</b>	<b>940</b>	174.53	165.53	157.53	148.53	139.53	130.53	121.53	112.53	103.53	95.53	90.53
<b>940</b>	<b>950</b>	177.29	168.29	159.29	150.29	141.29	132.29	123.29	114.29	105.29	97.29	92.29
<b>950</b>	<b>960</b>	179.06	170.06	162.06	153.06	144.06	135.06	126.06	117.06	108.06	99.06	94.06
<b>960</b>	<b>970</b>	181.82	172.82	163.82	154.82	145.82	136.82	127.82	118.82	109.82	100.82	95.82
<b>970</b>	<b>980</b>	183.59	174.59	166.59	157.59	148.59	139.59	130.59	121.59	112.59	103.59	97.59
<b>980</b>	<b>990</b>	186.35	177.35	168.35	159.35	150.35	141.35	132.35	123.35	114.35	105.35	99.35
<b>990</b>	<b>1,000</b>	188.12	179.12	171.12	162.12	153.12	144.12	135.12	126.12	117.12	108.12	101.12
<b>1,000</b>	<b>1,010</b>	190.88	181.88	172.88	163.88	154.88	145.88	136.88	127.88	118.88	109.88	102.88
<b>1,010</b>	<b>1,020</b>	192.65	183.65	175.65	166.65	157.65	148.65	139.65	130.65	121.65	112.65	104.65
<b>1,020</b>	<b>1,030</b>	195.41	186.41	177.41	168.41	159.41	150.41	141.41	132.41	123.41	114.41	106.41
<b>1,030</b>	<b>1,040</b>	197.18	188.18	180.18	171.18	162.18	153.18	144.18	135.18	126.18	117.18	108.18
<b>1,040</b>	<b>1,050</b>	199.94	190.94	181.94	172.94	163.94	154.94	145.94	136.94	127.94	118.94	110.94
<b>1,050</b>	<b>1,060</b>	201.71	192.71	184.71	175.71	166.71	157.71	148.71	139.71	130.71	121.71	112.71
<b>1,060</b>	<b>1,070</b>	204.47	195.47	186.47	177.47	168.47	159.47	150.47	141.47	132.47	123.47	115.47
<b>1,070</b>	<b>1,080</b>	206.24	197.24	189.24	180.24	171.24	162.24	153.24	144.24	135.24	126.24	117.24
<b>1,080</b>	<b>1,090</b>	209.00	200.00	191.00	182.00	173.00	164.00	155.00	146.00	137.00	128.00	120.00
<b>1,090</b>	<b>1,100</b>	210.77	201.77	193.77	184.77	175.77	166.77	157.77	148.77	139.77	130.77	121.77
<b>1,100</b>	<b>1,110</b>	213.53	204.53	195.53	186.53	177.53	168.53	159.53	150.53	141.53	132.53	124.53
<b>1,110</b>	<b>1,120</b>	215.30	206.30	198.30	189.30	180.30	171.30	162.30	153.30	144.30	135.30	126.30
<b>1,120</b>	<b>1,130</b>	218.06	209.06	200.06	191.06	182.06	173.06	164.06	155.06	146.06	137.06	129.06
<b>1,130</b>	<b>1,140</b>	219.83	210.83	202.83	193.83	184.83	175.83	166.83	157.83	148.83	139.83	130.83
<b>1,140</b>	<b>1,150</b>	222.59	213.59	204.59	195.59	186.59	177.59	168.59	159.59	150.59	141.59	133.59
<b>1,150</b>	<b>1,160</b>	224.36	215.36	207.36	198.36	189.36	180.36	171.36	162.36	153.36	144.36	135.36
<b>1,160</b>	<b>1,170</b>	227.12	218.12	209.12	200.12	191.12	182.12	173.12	164.12	155.12	146.12	138.12
<b>1,170</b>	<b>1,180</b>	228.89	219.89	211.89	202.89	193.89	184.89	175.89	166.89	157.89	148.89	139.89
<b>1,180</b>	<b>1,190</b>	231.65	222.65	213.65	204.65	195.65	186.65	177.65	168.65	159.65	150.65	142.65
<b>1,190</b>	<b>1,200</b>	233.42	224.42	216.42	207.42	198.42	189.42	180.42	171.42	162.42	153.42	144.42
<b>1,200</b>	<b>1,210</b>	236.18	227.18	218.18	209.18	200.18	191.18	182.18	173.18	164.18	155.18	147.18
<b>1,210</b>	<b>1,220</b>	237.95	228.95	220.95	211.95	202.95	193.95	184.95	175.95	166.95	157.95	148.95
<b>1,220</b>	<b>1,230</b>	240.71	231.71	222.71	213.71	204.71	195.71	186.71	177.71	168.71	159.71	151.71
<b>1,230</b>	<b>1,240</b>	242.48	233.48	225.48	216.48	207.48	198.48	189.48	180.48	171.48	162.48	153.48
<b>1,240</b>	<b>1,250</b>	245.24	236.24	227.24	218.24	209.24	200.24	191.24	182.24	173.24	164.24	156.24
<b>1,250</b>	<b>1,260</b>	248.01	238.01	230.01	221.01	212.01	203.01	194.01	185.01	176.01	167.01	158.01
<b>1,260</b>	<b>1,270</b>	251.77	240.77	231.77	222.77	213.77	204.77	195.77	186.77	177.77	168.77	160.77
<b>1,270</b>	<b>1,280</b>	254.54	242.54	234.54	225.54	216.54	207.54	198.54	189.54	180.54	171.54	162.54
<b>1,280</b>	<b>1,290</b>	258.30	245.30	236.30	227.30	218.30	209.30	200.30	191.30	182.30	173.30	165.30
<b>1,290</b>	<b>1,300</b>	261.07	247.07	239.07	230.07	221.07	212.07	203.07	194.07	185.07	176.07	167.07
<b>1,300</b>	<b>1,310</b>	264.83	249.83	240.83	231.83	222.83	213.83	204.83	195.83	186.83	177.83	169.83
<b>1,310</b>	<b>1,320</b>	267.60	253.60	243.60	234.60	225.60	216.60	207.60	198.60	189.60	180.60	171.60
<b>1,320</b>	<b>1,330</b>	271.36	256.36	245.36	236.36	227.36	218.36	209.36	200.36	191.36	182.36	174.36
<b>1,330</b>	<b>1,340</b>	274.13	260.13	248.13	239.13	230.13	221.13	212.13	203.13	194.13	185.13	176.13
<b>1,340</b>	<b>1,350</b>	277.89	262.89	249.89	240.89	231.89	222.89	213.89	204.89	195.89	186.89	178.89
<b>1,350</b>	<b>1,360</b>	280.66	266.66	252.66	243.66	234.66	225.66	216.66	207.66	198.66	189.66	180.66
<b>1,360</b>	<b>1,370</b>	284.42	269.42	254.42	245.42	236.42	227.42	218.42	209.42	200.42	191.42	183.42
<b>1,370</b>	<b>1,380</b>	287.19	273.19	258.19	248.19	239.19	230.19	221.19	212.19	203.19	194.19	185.19
<b>1,380</b>	<b>1,390</b>	290.95	275.95	260.95	249.95	240.95	231.95	222.95	213.95	204.95	195.95	187.95

\$1,390 and over

Do not use this table. See page 37 for instructions.

**SINGLE Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$0</b>	<b>\$105</b>	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<b>105</b>	<b>110</b>	\$9.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22
<b>110</b>	<b>115</b>	9.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
<b>115</b>	<b>120</b>	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
<b>120</b>	<b>125</b>	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
<b>125</b>	<b>130</b>	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
<b>130</b>	<b>135</b>	13.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
<b>135</b>	<b>140</b>	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
<b>140</b>	<b>145</b>	14.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
<b>145</b>	<b>150</b>	16.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
<b>150</b>	<b>155</b>	16.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
<b>155</b>	<b>160</b>	18.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
<b>160</b>	<b>165</b>	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
<b>165</b>	<b>170</b>	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
<b>170</b>	<b>175</b>	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
<b>175</b>	<b>180</b>	21.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
<b>180</b>	<b>185</b>	21.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
<b>185</b>	<b>190</b>	23.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
<b>190</b>	<b>195</b>	23.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
<b>195</b>	<b>200</b>	25.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
<b>200</b>	<b>205</b>	25.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
<b>205</b>	<b>210</b>	26.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
<b>210</b>	<b>215</b>	27.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
<b>215</b>	<b>220</b>	28.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
<b>220</b>	<b>225</b>	29.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
<b>225</b>	<b>230</b>	30.40	18.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
<b>230</b>	<b>235</b>	30.79	18.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
<b>235</b>	<b>240</b>	32.17	20.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
<b>240</b>	<b>245</b>	32.55	20.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
<b>245</b>	<b>250</b>	33.93	21.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
<b>250</b>	<b>260</b>	34.51	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
<b>260</b>	<b>270</b>	36.27	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
<b>270</b>	<b>280</b>	38.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
<b>280</b>	<b>290</b>	39.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
<b>290</b>	<b>300</b>	41.57	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
<b>300</b>	<b>310</b>	43.33	31.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
<b>310</b>	<b>320</b>	45.10	33.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
<b>320</b>	<b>330</b>	46.86	34.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
<b>330</b>	<b>340</b>	48.63	36.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
<b>340</b>	<b>350</b>	50.39	38.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
<b>350</b>	<b>360</b>	52.16	40.16	28.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
<b>360</b>	<b>370</b>	53.92	41.92	29.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
<b>370</b>	<b>380</b>	55.69	43.69	31.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
<b>380</b>	<b>390</b>	58.45	45.45	33.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
<b>390</b>	<b>400</b>	60.22	47.22	35.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
<b>400</b>	<b>410</b>	62.98	48.98	36.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
<b>410</b>	<b>420</b>	64.75	50.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
<b>420</b>	<b>430</b>	67.51	52.51	40.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
<b>430</b>	<b>440</b>	69.28	54.28	42.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
<b>440</b>	<b>450</b>	72.04	56.04	44.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
<b>450</b>	<b>460</b>	73.81	57.81	45.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
<b>460</b>	<b>470</b>	76.57	59.57	47.57	36.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
<b>470</b>	<b>480</b>	78.34	61.34	49.34	38.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
<b>480</b>	<b>490</b>	81.10	63.10	51.10	40.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
<b>490</b>	<b>500</b>	82.87	65.87	52.87	41.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
<b>500</b>	<b>520</b>	87.02	69.02	56.02	44.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
<b>520</b>	<b>540</b>	91.55	73.55	59.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
<b>540</b>	<b>560</b>	96.08	78.08	63.08	51.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
<b>560</b>	<b>580</b>	100.61	82.61	66.61	54.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
<b>580</b>	<b>600</b>	105.14	87.14	70.14	58.14	46.14	45.14	45.14	45.14	45.14	45.14	45.14
<b>600</b>	<b>620</b>	109.67	91.67	73.67	61.67	49.67	46.67	46.67	46.67	46.67	46.67	46.67
<b>620</b>	<b>640</b>	114.20	96.20	78.20	65.20	53.20	48.20	48.20	48.20	48.20	48.20	48.20
<b>640</b>	<b>660</b>	118.73	100.73	82.73	68.73	56.73	49.73	49.73	49.73	49.73	49.73	49.73
<b>660</b>	<b>680</b>	123.26	105.26	87.26	72.26	60.26	51.26	51.26	51.26	51.26	51.26	51.26
<b>680</b>	<b>700</b>	127.79	109.79	91.79	75.79	63.79	52.79	52.79	52.79	52.79	52.79	52.79
<b>700</b>	<b>720</b>	132.32	114.32	96.32	79.32	67.32	55.32	54.32	54.32	54.32	54.32	54.32
<b>720</b>	<b>740</b>	136.85	118.85	100.85	82.85	70.85	58.85	55.85	55.85	55.85	55.85	55.85
<b>740</b>	<b>760</b>	141.38	123.38	105.38	87.38	74.38	62.38	57.38	57.38	57.38	57.38	57.38
<b>760</b>	<b>780</b>	145.91	127.91	109.91	91.91	77.91	65.91	58.91	58.91	58.91	58.91	58.91
<b>780</b>	<b>800</b>	150.44	132.44	114.44	96.44	81.44	69.44	60.44	60.44	60.44	60.44	60.44

(Continued on next page)

# SINGLE Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$800</b>	<b>\$820</b>	\$154.97	\$136.97	\$118.97	\$100.97	\$84.97	\$72.97	\$61.97	\$61.97	\$61.97	\$61.97	\$61.97
<b>820</b>	<b>840</b>	159.50	141.50	123.50	105.50	88.50	76.50	64.50	63.50	63.50	63.50	63.50
<b>840</b>	<b>860</b>	164.03	146.03	128.03	110.03	92.03	80.03	68.03	65.03	65.03	65.03	65.03
<b>860</b>	<b>880</b>	168.56	150.56	132.56	114.56	96.56	83.56	71.56	66.56	66.56	66.56	66.56
<b>880</b>	<b>900</b>	173.09	155.09	137.09	119.09	101.09	87.09	75.09	68.09	68.09	68.09	68.09
<b>900</b>	<b>920</b>	177.62	159.62	141.62	123.62	105.62	90.62	78.62	69.62	69.62	69.62	69.62
<b>920</b>	<b>940</b>	182.15	164.15	146.15	128.15	110.15	94.15	82.15	71.15	71.15	71.15	71.15
<b>940</b>	<b>960</b>	186.68	168.68	150.68	132.68	114.68	97.68	85.68	73.68	72.68	72.68	72.68
<b>960</b>	<b>980</b>	191.21	173.21	155.21	137.21	119.21	101.21	89.21	77.21	74.21	74.21	74.21
<b>980</b>	<b>1,000</b>	195.74	177.74	159.74	141.74	123.74	105.74	92.74	80.74	75.74	75.74	75.74
<b>1,000</b>	<b>1,020</b>	200.27	182.27	164.27	146.27	128.27	110.27	96.27	84.27	77.27	77.27	77.27
<b>1,020</b>	<b>1,040</b>	204.80	186.80	168.80	150.80	132.80	114.80	99.80	87.80	78.80	78.80	78.80
<b>1,040</b>	<b>1,060</b>	209.33	191.33	173.33	155.33	137.33	119.33	103.33	91.33	80.33	80.33	80.33
<b>1,060</b>	<b>1,080</b>	213.86	195.86	177.86	159.86	141.86	123.86	106.86	94.86	82.86	81.86	81.86
<b>1,080</b>	<b>1,100</b>	218.39	200.39	182.39	164.39	146.39	128.39	110.39	98.39	86.39	83.39	83.39
<b>1,100</b>	<b>1,120</b>	222.92	204.92	186.92	168.92	150.92	132.92	114.92	101.92	89.92	84.92	84.92
<b>1,120</b>	<b>1,140</b>	227.45	209.45	191.45	173.45	155.45	137.45	119.45	105.45	93.45	86.45	86.45
<b>1,140</b>	<b>1,160</b>	231.98	213.98	195.98	177.98	159.98	141.98	123.98	108.98	96.98	87.98	87.98
<b>1,160</b>	<b>1,180</b>	236.51	218.51	200.51	182.51	164.51	146.51	128.51	112.51	100.51	89.51	89.51
<b>1,180</b>	<b>1,200</b>	241.04	223.04	205.04	187.04	169.04	151.04	133.04	116.04	104.04	93.04	91.04
<b>1,200</b>	<b>1,220</b>	247.57	227.57	209.57	191.57	173.57	155.57	137.57	119.57	107.57	96.57	92.57
<b>1,220</b>	<b>1,240</b>	254.10	232.10	214.10	196.10	178.10	160.10	142.10	124.10	111.10	100.10	94.10
<b>1,240</b>	<b>1,260</b>	260.63	236.63	218.63	200.63	182.63	164.63	146.63	128.63	114.63	103.63	95.63
<b>1,260</b>	<b>1,280</b>	267.16	241.16	223.16	205.16	187.16	169.16	151.16	133.16	118.16	107.16	97.16
<b>1,280</b>	<b>1,300</b>	273.69	245.69	227.69	209.69	191.69	173.69	155.69	137.69	121.69	110.69	98.69
<b>1,300</b>	<b>1,320</b>	280.22	250.22	232.22	214.22	196.22	178.22	160.22	142.22	125.22	114.22	102.22
<b>1,320</b>	<b>1,340</b>	286.75	256.75	236.75	218.75	200.75	182.75	164.75	146.75	129.75	117.75	105.75
<b>1,340</b>	<b>1,360</b>	293.28	263.28	241.28	223.28	205.28	187.28	169.28	151.28	134.28	121.28	109.28
<b>1,360</b>	<b>1,380</b>	299.81	269.81	245.81	227.81	209.81	191.81	173.81	155.81	138.81	124.81	112.81
<b>1,380</b>	<b>1,400</b>	306.34	276.34	250.34	232.34	214.34	196.34	178.34	160.34	143.34	128.34	116.34
<b>1,400</b>	<b>1,420</b>	312.87	282.87	254.87	236.87	218.87	200.87	182.87	164.87	147.87	131.87	119.87
<b>1,420</b>	<b>1,440</b>	319.40	289.40	260.40	241.40	223.40	205.40	187.40	169.40	152.40	135.40	123.40
<b>1,440</b>	<b>1,460</b>	325.93	295.93	266.93	245.93	227.93	209.93	191.93	173.93	156.93	138.93	126.93
<b>1,460</b>	<b>1,480</b>	332.46	302.46	273.46	250.46	232.46	214.46	196.46	178.46	161.46	143.46	130.46
<b>1,480</b>	<b>1,500</b>	338.99	308.99	279.99	254.99	236.99	218.99	200.99	182.99	165.99	147.99	133.99
<b>1,500</b>	<b>1,520</b>	345.52	315.52	286.52	259.52	241.52	223.52	205.52	187.52	170.52	152.52	137.52
<b>1,520</b>	<b>1,540</b>	352.05	322.05	293.05	264.05	246.05	228.05	210.05	192.05	175.05	157.05	141.05
<b>1,540</b>	<b>1,560</b>	358.58	328.58	299.58	269.58	250.58	232.58	214.58	196.58	179.58	161.58	144.58
<b>1,560</b>	<b>1,580</b>	365.11	335.11	306.11	276.11	255.11	237.11	219.11	201.11	184.11	166.11	148.11
<b>1,580</b>	<b>1,600</b>	371.64	341.64	312.64	282.64	259.64	241.64	223.64	205.64	188.64	170.64	152.64
<b>1,600</b>	<b>1,620</b>	378.17	348.17	319.17	289.17	264.17	246.17	228.17	210.17	193.17	175.17	157.17
<b>1,620</b>	<b>1,640</b>	384.70	354.70	325.70	295.70	268.70	250.70	232.70	214.70	197.70	179.70	161.70
<b>1,640</b>	<b>1,660</b>	391.23	361.23	332.23	302.23	273.23	255.23	237.23	219.23	202.23	184.23	166.23
<b>1,660</b>	<b>1,680</b>	397.76	367.76	338.76	308.76	278.76	259.76	241.76	223.76	206.76	188.76	170.76
<b>1,680</b>	<b>1,700</b>	404.29	374.29	345.29	315.29	285.29	264.29	246.29	228.29	211.29	193.29	175.29
<b>1,700</b>	<b>1,720</b>	410.82	380.82	351.82	321.82	291.82	268.82	250.82	232.82	215.82	197.82	179.82
<b>1,720</b>	<b>1,740</b>	417.35	387.35	358.35	328.35	298.35	273.35	255.35	237.35	220.35	202.35	184.35
<b>1,740</b>	<b>1,760</b>	423.88	393.88	364.88	334.88	304.88	277.88	259.88	241.88	224.88	206.88	188.88
<b>1,760</b>	<b>1,780</b>	430.41	400.41	371.41	341.41	311.41	282.41	264.41	246.41	229.41	211.41	193.41
<b>1,780</b>	<b>1,800</b>	436.94	406.94	377.94	347.94	317.94	287.94	268.94	250.94	233.94	215.94	197.94
<b>1,800</b>	<b>1,820</b>	443.47	413.47	384.47	354.47	324.47	294.47	273.47	255.47	238.47	220.47	202.47
<b>1,820</b>	<b>1,840</b>	450.00	420.00	391.00	361.00	331.00	301.00	278.00	260.00	243.00	225.00	207.00
<b>1,840</b>	<b>1,860</b>	456.53	426.53	397.53	367.53	337.53	307.53	282.53	264.53	247.53	229.53	211.53
<b>1,860</b>	<b>1,880</b>	463.06	433.06	404.06	374.06	344.06	314.06	287.06	269.06	252.06	234.06	216.06
<b>1,880</b>	<b>1,900</b>	469.59	439.59	410.59	380.59	350.59	320.59	291.59	273.59	256.59	238.59	220.59
<b>1,900</b>	<b>1,920</b>	476.12	446.12	417.12	387.12	357.12	327.12	297.12	278.12	261.12	243.12	225.12
<b>1,920</b>	<b>1,940</b>	482.65	452.65	423.65	393.65	363.65	333.65	303.65	282.65	265.65	247.65	229.65
<b>1,940</b>	<b>1,960</b>	489.18	459.18	430.18	400.18	370.18	340.18	310.18	287.18	270.18	252.18	234.18
<b>1,960</b>	<b>1,980</b>	495.71	465.71	436.71	406.71	376.71	346.71	316.71	291.71	274.71	256.71	238.71
<b>1,980</b>	<b>2,000</b>	502.24	472.24	443.24	413.24	383.24	353.24	323.24	296.24	279.24	261.24	243.24
<b>2,000</b>	<b>2,020</b>	508.77	478.77	449.77	419.77	389.77	359.77	329.77	300.77	283.77	265.77	247.77
<b>2,020</b>	<b>2,040</b>	515.30	485.30	456.30	426.30	396.30	366.30	336.30	307.30	288.30	270.30	252.30
<b>2,040</b>	<b>2,060</b>	521.83	491.83	462.83	432.83	402.83	372.83	342.83	313.83	292.83	274.83	256.83
<b>2,060</b>	<b>2,080</b>	528.36	498.36	469.36	439.36	409.36	379.36	349.36	320.36	297.36	279.36	261.36
<b>2,080</b>	<b>2,100</b>	534.89	504.89	475.89	445.89	415.89	385.89	355.89	326.89	301.89	283.89	265.89

\$2,100 and over

Do not use this table. See page 37 for instructions.

**MARRIED Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51
260	270	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	25.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	26.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	28.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	30.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	32.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	33.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	35.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	37.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	39.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	40.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	42.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	44.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	46.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	48.04	36.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	49.81	37.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	51.57	39.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	53.34	41.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	55.10	43.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	56.87	44.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	59.02	47.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	62.55	50.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	66.08	54.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	69.61	57.61	45.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	73.14	61.14	49.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	76.67	64.67	52.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	80.20	68.20	56.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	83.73	71.73	59.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	87.26	75.26	63.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	90.79	78.79	66.79	54.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	94.32	82.32	70.32	58.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	97.85	85.85	73.85	61.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	101.38	89.38	77.38	65.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	104.91	92.91	80.91	68.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	108.44	96.44	84.44	72.44	61.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	111.97	99.97	87.97	75.97	64.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	115.50	103.50	91.50	79.50	68.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	119.03	107.03	95.03	83.03	72.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	123.56	110.56	98.56	86.56	75.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	128.09	114.09	102.09	90.09	79.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	132.62	117.62	105.62	93.62	82.62	70.62	69.62	69.62	69.62	69.62	69.62
920	940	137.15	121.15	109.15	97.15	86.15	74.15	71.15	71.15	71.15	71.15	71.15
940	960	141.68	124.68	112.68	100.68	89.68	77.68	72.68	72.68	72.68	72.68	72.68
960	980	146.21	128.21	116.21	104.21	93.21	81.21	74.21	74.21	74.21	74.21	74.21
980	1,000	150.74	132.74	119.74	107.74	96.74	84.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	155.27	137.27	123.27	111.27	100.27	88.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	159.80	141.80	126.80	114.80	103.80	91.80	79.80	78.80	78.80	78.80	78.80
1,040	1,060	164.33	146.33	130.33	118.33	107.33	95.33	83.33	80.33	80.33	80.33	80.33
1,060	1,080	168.86	150.86	133.86	121.86	110.86	98.86	86.86	81.86	81.86	81.86	81.86
1,080	1,100	173.39	155.39	137.39	125.39	114.39	102.39	90.39	83.39	83.39	83.39	83.39
1,100	1,120	177.92	159.92	141.92	128.92	117.92	105.92	93.92	84.92	84.92	84.92	84.92
1,120	1,140	182.45	164.45	146.45	132.45	121.45	109.45	97.45	86.45	86.45	86.45	86.45
1,140	1,160	186.98	168.98	150.98	135.98	124.98	112.98	100.98	88.98	87.98	87.98	87.98
1,160	1,180	191.51	173.51	155.51	139.51	128.51	116.51	104.51	92.51	89.51	89.51	89.51
1,180	1,200	196.04	178.04	160.04	143.04	132.04	120.04	108.04	96.04	91.04	91.04	91.04
1,200	1,220	200.57	182.57	164.57	146.57	135.57	123.57	111.57	99.57	92.57	92.57	92.57
1,220	1,240	205.10	187.10	169.10	151.10	139.10	127.10	115.10	103.10	94.10	94.10	94.10
1,240	1,260	209.63	191.63	173.63	155.63	142.63	130.63	118.63	106.63	95.63	95.63	95.63
1,260	1,280	214.16	196.16	178.16	160.16	146.16	134.16	122.16	110.16	98.16	97.16	97.16
1,280	1,300	218.69	200.69	182.69	164.69	149.69	137.69	125.69	113.69	101.69	98.69	98.69
1,300	1,320	223.22	205.22	187.22	169.22	153.22	141.22	129.22	117.22	105.22	100.22	100.22
1,320	1,340	227.75	209.75	191.75	173.75	157.75	145.75	133.75	120.75	108.75	101.75	101.75
1,340	1,360	232.28	214.28	196.28	178.28	162.28	148.28	136.28	124.28	112.28	103.28	103.28
1,360	1,380	236.81	218.81	200.81	182.81	166.81	151.81	139.81	127.81	115.81	104.81	104.81

(Continued on next page)

# MARRIED Persons—BIWEEKLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$1,380</b>	<b>\$1,400</b>	\$241.34	\$223.34	\$205.34	\$187.34	\$169.34	\$155.34	\$143.34	\$131.34	\$119.34	\$107.34	\$106.34
<b>1,400</b>	<b>1,420</b>	245.87	227.87	209.87	191.87	173.87	158.87	146.87	134.87	122.87	110.87	107.87
<b>1,420</b>	<b>1,440</b>	250.40	232.40	214.40	196.40	178.40	162.40	150.40	138.40	126.40	114.40	109.40
<b>1,440</b>	<b>1,460</b>	254.93	236.93	218.93	200.93	182.93	165.93	153.93	141.93	129.93	117.93	110.93
<b>1,460</b>	<b>1,480</b>	259.46	241.46	223.46	205.46	187.46	169.46	157.46	145.46	133.46	121.46	112.46
<b>1,480</b>	<b>1,500</b>	263.99	245.99	227.99	209.99	191.99	173.99	160.99	148.99	136.99	124.99	113.99
<b>1,500</b>	<b>1,520</b>	268.52	250.52	232.52	214.52	196.52	178.52	164.52	152.52	140.52	128.52	116.52
<b>1,520</b>	<b>1,540</b>	273.05	255.05	237.05	219.05	201.05	183.05	168.05	156.05	144.05	132.05	120.05
<b>1,540</b>	<b>1,560</b>	277.58	259.58	241.58	223.58	205.58	187.58	171.58	159.58	147.58	135.58	123.58
<b>1,560</b>	<b>1,580</b>	282.11	264.11	246.11	228.11	210.11	192.11	175.11	163.11	151.11	139.11	127.11
<b>1,580</b>	<b>1,600</b>	286.64	268.64	250.64	232.64	214.64	196.64	179.64	166.64	154.64	142.64	130.64
<b>1,600</b>	<b>1,620</b>	291.17	273.17	255.17	237.17	219.17	201.17	184.17	170.17	158.17	146.17	134.17
<b>1,620</b>	<b>1,640</b>	295.70	277.70	259.70	241.70	223.70	205.70	188.70	173.70	161.70	149.70	137.70
<b>1,640</b>	<b>1,660</b>	300.23	282.23	264.23	246.23	228.23	210.23	193.23	177.23	165.23	153.23	141.23
<b>1,660</b>	<b>1,680</b>	304.76	286.76	268.76	250.76	232.76	214.76	197.76	180.76	168.76	156.76	144.76
<b>1,680</b>	<b>1,700</b>	309.29	291.29	273.29	255.29	237.29	219.29	202.29	184.29	172.29	160.29	148.29
<b>1,700</b>	<b>1,720</b>	313.82	295.82	277.82	259.82	241.82	223.82	206.82	188.82	175.82	163.82	151.82
<b>1,720</b>	<b>1,740</b>	318.35	300.35	282.35	264.35	246.35	228.35	211.35	193.35	179.35	167.35	155.35
<b>1,740</b>	<b>1,760</b>	322.88	304.88	286.88	268.88	250.88	232.88	215.88	197.88	182.88	170.88	158.88
<b>1,760</b>	<b>1,780</b>	327.41	309.41	291.41	273.41	255.41	237.41	220.41	202.41	186.41	174.41	162.41
<b>1,780</b>	<b>1,800</b>	331.94	313.94	295.94	277.94	259.94	241.94	224.94	206.94	189.94	177.94	165.94
<b>1,800</b>	<b>1,820</b>	336.47	318.47	300.47	282.47	264.47	246.47	229.47	211.47	193.47	181.47	169.47
<b>1,820</b>	<b>1,840</b>	341.00	323.00	305.00	287.00	269.00	251.00	234.00	216.00	198.00	185.00	173.00
<b>1,840</b>	<b>1,860</b>	345.53	327.53	309.53	291.53	273.53	255.53	238.53	220.53	202.53	188.53	176.53
<b>1,860</b>	<b>1,880</b>	350.06	332.06	314.06	296.06	278.06	260.06	243.06	225.06	207.06	192.06	180.06
<b>1,880</b>	<b>1,900</b>	354.59	336.59	318.59	300.59	282.59	264.59	247.59	229.59	211.59	195.59	183.59
<b>1,900</b>	<b>1,920</b>	359.12	341.12	323.12	305.12	287.12	269.12	252.12	234.12	216.12	199.12	187.12
<b>1,920</b>	<b>1,940</b>	363.65	345.65	327.65	309.65	291.65	273.65	256.65	238.65	220.65	202.65	190.65
<b>1,940</b>	<b>1,960</b>	368.18	350.18	332.18	314.18	296.18	278.18	261.18	243.18	225.18	207.18	194.18
<b>1,960</b>	<b>1,980</b>	372.71	354.71	336.71	318.71	300.71	282.71	265.71	247.71	229.71	211.71	197.71
<b>1,980</b>	<b>2,000</b>	377.24	359.24	341.24	323.24	305.24	287.24	270.24	252.24	234.24	216.24	201.24
<b>2,000</b>	<b>2,020</b>	381.77	363.77	345.77	327.77	309.77	291.77	274.77	256.77	238.77	220.77	204.77
<b>2,020</b>	<b>2,040</b>	386.30	368.30	350.30	332.30	314.30	296.30	279.30	261.30	243.30	225.30	208.30
<b>2,040</b>	<b>2,060</b>	390.83	372.83	354.83	336.83	318.83	300.83	283.83	265.83	247.83	229.83	211.83
<b>2,060</b>	<b>2,080</b>	395.36	377.36	359.36	341.36	323.36	305.36	288.36	270.36	252.36	234.36	216.36
<b>2,080</b>	<b>2,100</b>	399.89	381.89	363.89	345.89	327.89	309.89	292.89	274.89	256.89	238.89	220.89
<b>2,100</b>	<b>2,120</b>	404.42	386.42	368.42	350.42	332.42	314.42	297.42	279.42	261.42	243.42	225.42
<b>2,120</b>	<b>2,140</b>	408.95	390.95	372.95	354.95	336.95	318.95	301.95	283.95	265.95	247.95	229.95
<b>2,140</b>	<b>2,160</b>	413.48	395.48	377.48	359.48	341.48	323.48	306.48	288.48	270.48	252.48	234.48
<b>2,160</b>	<b>2,180</b>	418.01	400.01	382.01	364.01	346.01	328.01	311.01	293.01	275.01	257.01	239.01
<b>2,180</b>	<b>2,200</b>	422.54	404.54	386.54	368.54	350.54	332.54	315.54	297.54	279.54	261.54	243.54
<b>2,200</b>	<b>2,220</b>	427.07	409.07	391.07	373.07	355.07	337.07	320.07	302.07	284.07	266.07	248.07
<b>2,220</b>	<b>2,240</b>	431.60	413.60	395.60	377.60	359.60	341.60	324.60	306.60	288.60	270.60	252.60
<b>2,240</b>	<b>2,260</b>	436.13	418.13	400.13	382.13	364.13	346.13	329.13	311.13	293.13	275.13	257.13
<b>2,260</b>	<b>2,280</b>	440.66	422.66	404.66	386.66	368.66	350.66	333.66	315.66	297.66	279.66	261.66
<b>2,280</b>	<b>2,300</b>	445.19	427.19	409.19	391.19	373.19	355.19	338.19	320.19	302.19	284.19	266.19
<b>2,300</b>	<b>2,320</b>	449.72	431.72	413.72	395.72	377.72	359.72	342.72	324.72	306.72	288.72	270.72
<b>2,320</b>	<b>2,340</b>	454.25	436.25	418.25	400.25	382.25	364.25	347.25	329.25	311.25	293.25	275.25
<b>2,340</b>	<b>2,360</b>	458.78	440.78	422.78	404.78	386.78	368.78	351.78	333.78	315.78	297.78	279.78
<b>2,360</b>	<b>2,380</b>	463.31	445.31	427.31	409.31	391.31	373.31	356.31	338.31	320.31	302.31	284.31
<b>2,380</b>	<b>2,400</b>	467.84	449.84	431.84	413.84	395.84	377.84	360.84	342.84	324.84	306.84	288.84
<b>2,400</b>	<b>2,420</b>	472.37	454.37	436.37	418.37	400.37	382.37	365.37	347.37	329.37	311.37	293.37
<b>2,420</b>	<b>2,440</b>	476.90	458.90	440.90	422.90	404.90	386.90	369.90	351.90	333.90	315.90	297.90
<b>2,440</b>	<b>2,460</b>	481.43	463.43	445.43	427.43	409.43	391.43	374.43	356.43	338.43	320.43	302.43
<b>2,460</b>	<b>2,480</b>	485.96	467.96	449.96	431.96	413.96	395.96	378.96	360.96	342.96	324.96	306.96
<b>2,480</b>	<b>2,500</b>	490.49	472.49	454.49	436.49	418.49	400.49	383.49	365.49	347.49	329.49	311.49
<b>2,500</b>	<b>2,520</b>	497.02	477.02	459.02	441.02	423.02	405.02	388.02	370.02	352.02	334.02	316.02
<b>2,520</b>	<b>2,540</b>	503.55	481.55	463.55	445.55	427.55	409.55	392.55	374.55	356.55	338.55	320.55
<b>2,540</b>	<b>2,560</b>	510.08	486.08	468.08	450.08	432.08	414.08	397.08	379.08	361.08	343.08	325.08
<b>2,560</b>	<b>2,580</b>	516.61	490.61	472.61	454.61	436.61	418.61	401.61	383.61	365.61	347.61	329.61
<b>2,580</b>	<b>2,600</b>	523.14	495.14	477.14	459.14	441.14	423.14	406.14	388.14	370.14	352.14	334.14
<b>2,600</b>	<b>2,620</b>	529.67	499.67	481.67	463.67	445.67	427.67	410.67	392.67	374.67	356.67	338.67
<b>2,620</b>	<b>2,640</b>	536.20	506.20	486.20	468.20	450.20	432.20	415.20	397.20	379.20	361.20	343.20
<b>2,640</b>	<b>2,660</b>	542.73	512.73	490.73	472.73	454.73	436.73	419.73	401.73	383.73	365.73	347.73
<b>2,660</b>	<b>2,680</b>	549.26	519.26	495.26	477.26	459.26	441.26	424.26	406.26	388.26	370.26	352.26

\$2,680 and over

Do not use this table. See page 37 for instructions.

**SINGLE Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$0</b>	<b>\$115</b>	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<b>115</b>	<b>120</b>	\$9.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99
<b>120</b>	<b>125</b>	10.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
<b>125</b>	<b>130</b>	11.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
<b>130</b>	<b>135</b>	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
<b>135</b>	<b>140</b>	13.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
<b>140</b>	<b>145</b>	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
<b>145</b>	<b>150</b>	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
<b>150</b>	<b>155</b>	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
<b>155</b>	<b>160</b>	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
<b>160</b>	<b>165</b>	17.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
<b>165</b>	<b>170</b>	18.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
<b>170</b>	<b>175</b>	19.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
<b>175</b>	<b>180</b>	20.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
<b>180</b>	<b>185</b>	20.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
<b>185</b>	<b>190</b>	22.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
<b>190</b>	<b>195</b>	22.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
<b>195</b>	<b>200</b>	24.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
<b>200</b>	<b>205</b>	24.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
<b>205</b>	<b>210</b>	25.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
<b>210</b>	<b>215</b>	26.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
<b>215</b>	<b>220</b>	27.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
<b>220</b>	<b>225</b>	28.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
<b>225</b>	<b>230</b>	29.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
<b>230</b>	<b>235</b>	29.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
<b>235</b>	<b>240</b>	31.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
<b>240</b>	<b>245</b>	31.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
<b>245</b>	<b>250</b>	32.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
<b>250</b>	<b>260</b>	33.51	21.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
<b>260</b>	<b>270</b>	35.27	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
<b>270</b>	<b>280</b>	37.04	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
<b>280</b>	<b>290</b>	38.80	26.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
<b>290</b>	<b>300</b>	40.57	28.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
<b>300</b>	<b>310</b>	42.33	30.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
<b>310</b>	<b>320</b>	44.10	32.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
<b>320</b>	<b>330</b>	45.86	33.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
<b>330</b>	<b>340</b>	47.63	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
<b>340</b>	<b>350</b>	49.39	37.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
<b>350</b>	<b>360</b>	51.16	39.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
<b>360</b>	<b>370</b>	52.92	40.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
<b>370</b>	<b>380</b>	54.69	42.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
<b>380</b>	<b>390</b>	56.45	44.45	31.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
<b>390</b>	<b>400</b>	58.22	46.22	33.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
<b>400</b>	<b>410</b>	60.98	47.98	34.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
<b>410</b>	<b>420</b>	62.75	49.75	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
<b>420</b>	<b>430</b>	65.51	51.51	38.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
<b>430</b>	<b>440</b>	67.28	53.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
<b>440</b>	<b>450</b>	70.04	55.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
<b>450</b>	<b>460</b>	71.81	56.81	43.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
<b>460</b>	<b>470</b>	74.57	58.57	45.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
<b>470</b>	<b>480</b>	76.34	60.34	47.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
<b>480</b>	<b>490</b>	79.10	62.10	49.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
<b>490</b>	<b>500</b>	80.87	63.87	50.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
<b>500</b>	<b>520</b>	84.02	66.02	53.02	40.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
<b>520</b>	<b>540</b>	88.55	69.55	56.55	43.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
<b>540</b>	<b>560</b>	93.08	74.08	60.08	47.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
<b>560</b>	<b>580</b>	97.61	78.61	63.61	50.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
<b>580</b>	<b>600</b>	102.14	83.14	67.14	54.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
<b>600</b>	<b>620</b>	106.67	87.67	70.67	57.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
<b>620</b>	<b>640</b>	111.20	92.20	74.20	61.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
<b>640</b>	<b>660</b>	115.73	96.73	77.73	64.73	51.73	49.73	49.73	49.73	49.73	49.73	49.73
<b>660</b>	<b>680</b>	120.26	101.26	82.26	68.26	55.26	51.26	51.26	51.26	51.26	51.26	51.26
<b>680</b>	<b>700</b>	124.79	105.79	86.79	71.79	58.79	52.79	52.79	52.79	52.79	52.79	52.79
<b>700</b>	<b>720</b>	129.32	110.32	91.32	75.32	62.32	54.32	54.32	54.32	54.32	54.32	54.32
<b>720</b>	<b>740</b>	133.85	114.85	95.85	78.85	65.85	55.85	55.85	55.85	55.85	55.85	55.85
<b>740</b>	<b>760</b>	138.38	119.38	100.38	82.38	69.38	57.38	57.38	57.38	57.38	57.38	57.38
<b>760</b>	<b>780</b>	142.91	123.91	104.91	85.91	72.91	59.91	58.91	58.91	58.91	58.91	58.91
<b>780</b>	<b>800</b>	147.44	128.44	109.44	89.44	76.44	63.44	60.44	60.44	60.44	60.44	60.44
<b>800</b>	<b>820</b>	151.97	132.97	113.97	93.97	79.97	66.97	61.97	61.97	61.97	61.97	61.97
<b>820</b>	<b>840</b>	156.50	137.50	118.50	98.50	83.50	70.50	63.50	63.50	63.50	63.50	63.50

(Continued on next page)

**SINGLE Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$840</b>	<b>\$860</b>	\$161.03	\$142.03	\$123.03	\$103.03	\$87.03	\$74.03	\$65.03	\$65.03	\$65.03	\$65.03	\$65.03
<b>860</b>	<b>880</b>	165.56	146.56	127.56	107.56	90.56	77.56	66.56	66.56	66.56	66.56	66.56
<b>880</b>	<b>900</b>	170.09	151.09	132.09	112.09	94.09	81.09	68.09	68.09	68.09	68.09	68.09
<b>900</b>	<b>920</b>	174.62	155.62	136.62	116.62	97.62	84.62	71.62	69.62	69.62	69.62	69.62
<b>920</b>	<b>940</b>	179.15	160.15	141.15	121.15	102.15	88.15	75.15	71.15	71.15	71.15	71.15
<b>940</b>	<b>960</b>	183.68	164.68	145.68	125.68	106.68	91.68	78.68	72.68	72.68	72.68	72.68
<b>960</b>	<b>980</b>	188.21	169.21	150.21	130.21	111.21	95.21	82.21	74.21	74.21	74.21	74.21
<b>980</b>	<b>1,000</b>	192.74	173.74	154.74	134.74	115.74	98.74	85.74	75.74	75.74	75.74	75.74
<b>1,000</b>	<b>1,020</b>	197.27	178.27	159.27	139.27	120.27	102.27	89.27	77.27	77.27	77.27	77.27
<b>1,020</b>	<b>1,040</b>	201.80	182.80	163.80	143.80	124.80	105.80	92.80	80.80	78.80	78.80	78.80
<b>1,040</b>	<b>1,060</b>	206.33	187.33	168.33	148.33	129.33	109.33	96.33	84.33	80.33	80.33	80.33
<b>1,060</b>	<b>1,080</b>	210.86	191.86	172.86	152.86	133.86	113.86	99.86	87.86	81.86	81.86	81.86
<b>1,080</b>	<b>1,100</b>	215.39	196.39	177.39	157.39	138.39	118.39	103.39	91.39	83.39	83.39	83.39
<b>1,100</b>	<b>1,120</b>	219.92	200.92	181.92	161.92	142.92	122.92	106.92	94.92	84.92	84.92	84.92
<b>1,120</b>	<b>1,140</b>	224.45	205.45	186.45	166.45	147.45	127.45	110.45	98.45	86.45	86.45	86.45
<b>1,140</b>	<b>1,160</b>	228.98	209.98	190.98	170.98	151.98	131.98	113.98	101.98	88.98	87.98	87.98
<b>1,160</b>	<b>1,180</b>	233.51	214.51	195.51	175.51	156.51	136.51	117.51	105.51	92.51	89.51	89.51
<b>1,180</b>	<b>1,200</b>	238.04	219.04	200.04	180.04	161.04	141.04	122.04	109.04	96.04	91.04	91.04
<b>1,200</b>	<b>1,220</b>	242.57	223.57	204.57	184.57	165.57	145.57	126.57	112.57	99.57	92.57	92.57
<b>1,220</b>	<b>1,240</b>	247.10	228.10	209.10	189.10	170.10	150.10	131.10	116.10	103.10	94.10	94.10
<b>1,240</b>	<b>1,260</b>	251.63	232.63	213.63	193.63	174.63	154.63	135.63	119.63	106.63	95.63	95.63
<b>1,260</b>	<b>1,280</b>	256.16	237.16	218.16	198.16	179.16	159.16	140.16	123.16	110.16	97.16	97.16
<b>1,280</b>	<b>1,300</b>	261.69	241.69	222.69	202.69	183.69	163.69	144.69	126.69	113.69	100.69	98.69
<b>1,300</b>	<b>1,320</b>	266.22	246.22	227.22	207.22	188.22	168.22	149.22	130.22	117.22	104.22	100.22
<b>1,320</b>	<b>1,340</b>	274.75	250.75	231.75	211.75	192.75	172.75	153.75	134.75	120.75	107.75	101.75
<b>1,340</b>	<b>1,360</b>	281.28	255.28	236.28	216.28	197.28	177.28	158.28	139.28	124.28	111.28	103.28
<b>1,360</b>	<b>1,380</b>	287.81	259.81	240.81	220.81	201.81	181.81	162.81	143.81	127.81	114.81	104.81
<b>1,380</b>	<b>1,400</b>	294.34	264.34	245.34	225.34	206.34	186.34	167.34	148.34	131.34	118.34	106.34
<b>1,400</b>	<b>1,420</b>	300.87	268.87	249.87	229.87	210.87	190.87	171.87	152.87	134.87	121.87	108.87
<b>1,420</b>	<b>1,440</b>	307.40	275.40	254.40	234.40	215.40	195.40	176.40	157.40	138.40	125.40	112.40
<b>1,440</b>	<b>1,460</b>	313.93	281.93	258.93	238.93	219.93	199.93	180.93	161.93	141.93	128.93	115.93
<b>1,460</b>	<b>1,480</b>	320.46	288.46	263.46	243.46	224.46	204.46	185.46	166.46	146.46	132.46	119.46
<b>1,480</b>	<b>1,500</b>	326.99	294.99	267.99	247.99	228.99	208.99	189.99	170.99	150.99	135.99	122.99
<b>1,500</b>	<b>1,520</b>	333.52	301.52	272.52	252.52	233.52	213.52	194.52	175.52	155.52	139.52	126.52
<b>1,520</b>	<b>1,540</b>	340.05	308.05	277.05	257.05	238.05	218.05	199.05	180.05	160.05	143.05	130.05
<b>1,540</b>	<b>1,560</b>	346.58	314.58	281.58	261.58	242.58	222.58	203.58	184.58	164.58	146.58	133.58
<b>1,560</b>	<b>1,580</b>	353.11	321.11	288.11	268.11	247.11	227.11	208.11	189.11	169.11	150.11	137.11
<b>1,580</b>	<b>1,600</b>	359.64	327.64	294.64	270.64	251.64	231.64	212.64	193.64	173.64	154.64	140.64
<b>1,600</b>	<b>1,620</b>	366.17	334.17	301.17	275.17	256.17	236.17	217.17	198.17	178.17	159.17	144.17
<b>1,620</b>	<b>1,640</b>	372.70	340.70	307.70	279.70	260.70	240.70	221.70	202.70	182.70	163.70	147.70
<b>1,640</b>	<b>1,660</b>	379.23	347.23	314.23	284.23	265.23	245.23	226.23	207.23	187.23	168.23	151.23
<b>1,660</b>	<b>1,680</b>	385.76	353.76	320.76	288.76	269.76	249.76	230.76	211.76	191.76	172.76	154.76
<b>1,680</b>	<b>1,700</b>	392.29	360.29	327.29	295.29	274.29	254.29	235.29	216.29	196.29	177.29	158.29
<b>1,700</b>	<b>1,720</b>	398.82	366.82	333.82	301.82	278.82	258.82	239.82	220.82	200.82	181.82	162.82
<b>1,720</b>	<b>1,740</b>	405.35	373.35	340.35	308.35	283.35	263.35	244.35	225.35	205.35	186.35	167.35
<b>1,740</b>	<b>1,760</b>	411.88	379.88	346.88	314.88	287.88	267.88	248.88	229.88	209.88	190.88	171.88
<b>1,760</b>	<b>1,780</b>	418.41	386.41	353.41	321.41	292.41	272.41	253.41	234.41	214.41	195.41	176.41
<b>1,780</b>	<b>1,800</b>	424.94	392.94	359.94	327.94	296.94	276.94	257.94	238.94	218.94	199.94	180.94
<b>1,800</b>	<b>1,820</b>	431.47	399.47	366.47	334.47	302.47	281.47	262.47	243.47	223.47	204.47	185.47
<b>1,820</b>	<b>1,840</b>	438.00	406.00	373.00	341.00	309.00	286.00	267.00	248.00	228.00	209.00	190.00
<b>1,840</b>	<b>1,860</b>	444.53	412.53	379.53	347.53	315.53	290.53	271.53	252.53	232.53	213.53	194.53
<b>1,860</b>	<b>1,880</b>	451.06	419.06	386.06	354.06	322.06	295.06	276.06	257.06	237.06	218.06	199.06
<b>1,880</b>	<b>1,900</b>	457.59	425.59	392.59	360.59	328.59	299.59	280.59	261.59	241.59	222.59	203.59
<b>1,900</b>	<b>1,920</b>	464.12	432.12	399.12	367.12	335.12	304.12	285.12	266.12	246.12	227.12	208.12
<b>1,920</b>	<b>1,940</b>	470.65	438.65	405.65	373.65	341.65	308.65	289.65	270.65	250.65	231.65	212.65
<b>1,940</b>	<b>1,960</b>	477.18	445.18	412.18	380.18	348.18	315.18	294.18	275.18	255.18	236.18	217.18
<b>1,960</b>	<b>1,980</b>	483.71	451.71	418.71	386.71	354.71	321.71	298.71	279.71	259.71	240.71	221.71
<b>1,980</b>	<b>2,000</b>	490.24	458.24	425.24	393.24	361.24	328.24	303.24	284.24	264.24	245.24	226.24
<b>2,000</b>	<b>2,020</b>	496.77	464.77	431.77	399.77	367.77	334.77	307.77	288.77	268.77	249.77	230.77
<b>2,020</b>	<b>2,040</b>	503.30	471.30	438.30	406.30	374.30	341.30	312.30	293.30	273.30	254.30	235.30
<b>2,040</b>	<b>2,060</b>	509.83	477.83	444.83	412.83	380.83	347.83	316.83	297.83	277.83	258.83	239.83
<b>2,060</b>	<b>2,080</b>	516.36	484.36	451.36	419.36	387.36	354.36	322.36	302.36	282.36	263.36	244.36
<b>2,080</b>	<b>2,100</b>	522.89	490.89	457.89	425.89	393.89	360.89	328.89	306.89	286.89	267.89	248.89
<b>2,100</b>	<b>2,120</b>	529.42	497.42	464.42	432.42	400.42	367.42	335.42	311.42	291.42	272.42	253.42
<b>2,120</b>	<b>2,140</b>	535.95	503.95	470.95	438.95	406.95	373.95	341.95	315.95	295.95	276.95	257.95

\$2,140 and over

Do not use this table. See page 37 for instructions.

**MARRIED Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04
280	290	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	32.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	34.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	36.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	37.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	39.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	41.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	43.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	45.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	46.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	48.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	50.34	37.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	52.10	39.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	53.87	40.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	57.02	44.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	60.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	64.08	51.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	67.61	54.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	71.14	58.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	74.67	61.67	48.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	78.20	65.20	52.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	81.73	68.73	55.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	85.26	72.26	59.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	88.79	75.79	62.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	92.32	79.32	66.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	95.85	82.85	69.85	56.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	99.38	86.38	73.38	60.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	102.91	89.91	76.91	63.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	106.44	93.44	80.44	67.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	109.97	96.97	83.97	70.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	113.50	100.50	87.50	74.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	117.03	104.03	91.03	78.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	120.56	107.56	94.56	81.56	68.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	124.09	111.09	98.09	85.09	72.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	127.62	114.62	101.62	88.62	75.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	131.15	118.15	105.15	92.15	79.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	135.68	121.68	108.68	95.68	82.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	140.21	125.21	112.21	99.21	86.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	144.74	128.74	115.74	102.74	89.74	76.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	149.27	132.27	119.27	106.27	93.27	80.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	153.80	135.80	122.80	109.80	96.80	83.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	158.33	139.33	126.33	113.33	100.33	87.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	162.86	142.86	129.86	116.86	103.86	90.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	167.39	147.39	133.39	120.39	107.39	94.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	171.92	151.92	136.92	123.92	110.92	97.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	176.45	156.45	140.45	127.45	114.45	101.45	88.45	86.45	86.45	86.45	86.45
1,140	1,160	180.98	160.98	143.98	130.98	117.98	104.98	91.98	87.98	87.98	87.98	87.98
1,160	1,180	185.51	165.51	147.51	134.51	121.51	108.51	95.51	89.51	89.51	89.51	89.51
1,180	1,200	190.04	170.04	151.04	138.04	125.04	112.04	99.04	91.04	91.04	91.04	91.04
1,200	1,220	194.57	174.57	155.57	141.57	128.57	115.57	102.57	92.57	92.57	92.57	92.57
1,220	1,240	199.10	179.10	160.10	145.10	132.10	119.10	106.10	94.10	94.10	94.10	94.10
1,240	1,260	203.63	183.63	164.63	148.63	135.63	122.63	109.63	96.63	95.63	95.63	95.63
1,260	1,280	208.16	188.16	169.16	152.16	139.16	126.16	113.16	100.16	97.16	97.16	97.16
1,280	1,300	212.69	192.69	173.69	155.69	142.69	129.69	116.69	103.69	98.69	98.69	98.69
1,300	1,320	217.22	197.22	178.22	159.22	146.22	133.22	120.22	107.22	100.22	100.22	100.22
1,320	1,340	221.75	201.75	182.75	163.75	149.75	136.75	123.75	110.75	101.75	101.75	101.75
1,340	1,360	226.28	206.28	187.28	168.28	153.28	140.28	127.28	114.28	103.28	103.28	103.28
1,360	1,380	230.81	210.81	191.81	172.81	156.81	143.81	130.81	117.81	104.81	104.81	104.81
1,380	1,400	235.34	215.34	196.34	177.34	160.34	147.34	134.34	121.34	108.34	106.34	106.34
1,400	1,420	239.87	219.87	200.87	181.87	163.87	150.87	137.87	124.87	111.87	107.87	107.87

(Continued on next page)



**MARRIED Persons—SEMIMONTHLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$1,420</b>	<b>\$1,440</b>	\$244.40	\$224.40	\$205.40	\$186.40	\$167.40	\$154.40	\$141.40	\$128.40	\$115.40	\$109.40	\$109.40
<b>1,440</b>	<b>1,460</b>	248.93	228.93	209.93	190.93	170.93	157.93	144.93	131.93	118.93	110.93	110.93
<b>1,460</b>	<b>1,480</b>	253.46	233.46	214.46	195.46	175.46	161.46	148.46	135.46	122.46	112.46	112.46
<b>1,480</b>	<b>1,500</b>	257.99	237.99	218.99	199.99	179.99	164.99	151.99	138.99	125.99	113.99	113.99
<b>1,500</b>	<b>1,520</b>	262.52	242.52	223.52	204.52	184.52	168.52	155.52	142.52	129.52	116.52	115.52
<b>1,520</b>	<b>1,540</b>	267.05	247.05	228.05	209.05	189.05	172.05	159.05	146.05	133.05	120.05	117.05
<b>1,540</b>	<b>1,560</b>	271.58	251.58	232.58	213.58	193.58	175.58	162.58	149.58	136.58	123.58	118.58
<b>1,560</b>	<b>1,580</b>	276.11	256.11	237.11	218.11	198.11	179.11	166.11	153.11	140.11	127.11	120.11
<b>1,580</b>	<b>1,600</b>	280.64	260.64	241.64	222.64	202.64	183.64	169.64	156.64	143.64	130.64	121.64
<b>1,600</b>	<b>1,620</b>	285.17	265.17	246.17	227.17	207.17	188.17	173.17	160.17	147.17	134.17	123.17
<b>1,620</b>	<b>1,640</b>	289.70	269.70	250.70	231.70	211.70	192.70	176.70	163.70	150.70	137.70	125.70
<b>1,640</b>	<b>1,660</b>	294.23	274.23	255.23	236.23	216.23	197.23	180.23	167.23	154.23	141.23	129.23
<b>1,660</b>	<b>1,680</b>	298.76	278.76	259.76	240.76	220.76	201.76	183.76	170.76	157.76	144.76	132.76
<b>1,680</b>	<b>1,700</b>	303.29	283.29	264.29	245.29	225.29	206.29	187.29	174.29	161.29	148.29	136.29
<b>1,700</b>	<b>1,720</b>	307.82	287.82	268.82	249.82	229.82	210.82	190.82	177.82	164.82	151.82	139.82
<b>1,720</b>	<b>1,740</b>	312.35	292.35	273.35	254.35	234.35	215.35	195.35	181.35	168.35	155.35	143.35
<b>1,740</b>	<b>1,760</b>	316.88	296.88	277.88	258.88	238.88	219.88	199.88	184.88	171.88	158.88	146.88
<b>1,760</b>	<b>1,780</b>	321.41	301.41	282.41	263.41	243.41	224.41	204.41	188.41	175.41	162.41	150.41
<b>1,780</b>	<b>1,800</b>	325.94	305.94	286.94	267.94	247.94	228.94	208.94	191.94	178.94	165.94	153.94
<b>1,800</b>	<b>1,820</b>	330.47	310.47	291.47	272.47	252.47	233.47	213.47	195.47	182.47	169.47	157.47
<b>1,820</b>	<b>1,840</b>	335.00	315.00	296.00	277.00	257.00	238.00	218.00	199.00	186.00	173.00	161.00
<b>1,840</b>	<b>1,860</b>	339.53	319.53	300.53	281.53	261.53	242.53	222.53	203.53	189.53	176.53	164.53
<b>1,860</b>	<b>1,880</b>	344.06	324.06	305.06	286.06	266.06	247.06	227.06	208.06	193.06	180.06	168.06
<b>1,880</b>	<b>1,900</b>	348.59	328.59	309.59	290.59	270.59	251.59	231.59	212.59	196.59	183.59	171.59
<b>1,900</b>	<b>1,920</b>	353.12	333.12	314.12	295.12	275.12	256.12	236.12	217.12	200.12	187.12	175.12
<b>1,920</b>	<b>1,940</b>	357.65	337.65	318.65	299.65	279.65	260.65	240.65	221.65	203.65	190.65	178.65
<b>1,940</b>	<b>1,960</b>	362.18	342.18	323.18	304.18	284.18	265.18	245.18	226.18	207.18	194.18	182.18
<b>1,960</b>	<b>1,980</b>	366.71	346.71	327.71	308.71	288.71	269.71	249.71	230.71	211.71	197.71	185.71
<b>1,980</b>	<b>2,000</b>	371.24	351.24	332.24	313.24	293.24	274.24	254.24	235.24	216.24	201.24	189.24
<b>2,000</b>	<b>2,020</b>	375.77	355.77	336.77	317.77	297.77	278.77	258.77	239.77	220.77	204.77	192.77
<b>2,020</b>	<b>2,040</b>	380.30	360.30	341.30	322.30	302.30	283.30	263.30	244.30	225.30	208.30	196.30
<b>2,040</b>	<b>2,060</b>	384.83	364.83	345.83	326.83	306.83	287.83	267.83	248.83	229.83	211.83	199.83
<b>2,060</b>	<b>2,080</b>	389.36	369.36	350.36	331.36	311.36	292.36	272.36	253.36	234.36	215.36	203.36
<b>2,080</b>	<b>2,100</b>	393.89	373.89	354.89	335.89	315.89	296.89	276.89	257.89	238.89	218.89	206.89
<b>2,100</b>	<b>2,120</b>	398.42	378.42	359.42	340.42	320.42	301.42	281.42	262.42	243.42	223.42	210.42
<b>2,120</b>	<b>2,140</b>	402.95	382.95	363.95	344.95	324.95	305.95	285.95	266.95	247.95	227.95	213.95
<b>2,140</b>	<b>2,160</b>	407.48	387.48	368.48	349.48	329.48	310.48	290.48	271.48	252.48	232.48	217.48
<b>2,160</b>	<b>2,180</b>	412.01	392.01	373.01	354.01	334.01	315.01	295.01	276.01	257.01	237.01	221.01
<b>2,180</b>	<b>2,200</b>	416.54	396.54	377.54	358.54	338.54	319.54	299.54	280.54	261.54	241.54	224.54
<b>2,200</b>	<b>2,220</b>	421.07	401.07	382.07	363.07	343.07	324.07	304.07	285.07	266.07	246.07	228.07
<b>2,220</b>	<b>2,240</b>	425.60	405.60	386.60	367.60	347.60	328.60	308.60	289.60	270.60	250.60	231.60
<b>2,240</b>	<b>2,260</b>	430.13	410.13	391.13	372.13	352.13	333.13	313.13	294.13	275.13	255.13	236.13
<b>2,260</b>	<b>2,280</b>	434.66	414.66	395.66	376.66	356.66	337.66	317.66	298.66	279.66	259.66	240.66
<b>2,280</b>	<b>2,300</b>	439.19	419.19	400.19	381.19	361.19	342.19	322.19	303.19	284.19	264.19	245.19
<b>2,300</b>	<b>2,320</b>	443.72	423.72	404.72	385.72	365.72	346.72	326.72	307.72	288.72	268.72	249.72
<b>2,320</b>	<b>2,340</b>	448.25	428.25	409.25	390.25	370.25	351.25	331.25	312.25	293.25	273.25	254.25
<b>2,340</b>	<b>2,360</b>	452.78	432.78	413.78	394.78	374.78	355.78	335.78	316.78	297.78	277.78	258.78
<b>2,360</b>	<b>2,380</b>	457.31	437.31	418.31	399.31	379.31	360.31	340.31	321.31	302.31	282.31	263.31
<b>2,380</b>	<b>2,400</b>	461.84	441.84	422.84	403.84	383.84	364.84	344.84	325.84	306.84	286.84	267.84
<b>2,400</b>	<b>2,420</b>	466.37	446.37	427.37	408.37	388.37	369.37	349.37	330.37	311.37	291.37	272.37
<b>2,420</b>	<b>2,440</b>	470.90	450.90	431.90	412.90	392.90	373.90	353.90	334.90	315.90	295.90	276.90
<b>2,440</b>	<b>2,460</b>	475.43	455.43	436.43	417.43	397.43	378.43	358.43	339.43	320.43	300.43	281.43
<b>2,460</b>	<b>2,480</b>	479.96	459.96	440.96	421.96	401.96	382.96	362.96	343.96	324.96	304.96	285.96
<b>2,480</b>	<b>2,500</b>	484.49	464.49	445.49	426.49	406.49	387.49	367.49	348.49	329.49	309.49	290.49
<b>2,500</b>	<b>2,520</b>	489.02	469.02	450.02	431.02	411.02	392.02	372.02	353.02	334.02	314.02	295.02
<b>2,520</b>	<b>2,540</b>	493.55	473.55	454.55	435.55	415.55	396.55	376.55	357.55	338.55	318.55	299.55
<b>2,540</b>	<b>2,560</b>	498.08	478.08	459.08	440.08	420.08	401.08	381.08	362.08	343.08	323.08	304.08
<b>2,560</b>	<b>2,580</b>	502.61	482.61	463.61	444.61	424.61	405.61	385.61	366.61	347.61	327.61	308.61
<b>2,580</b>	<b>2,600</b>	507.14	487.14	468.14	449.14	429.14	410.14	390.14	371.14	352.14	332.14	313.14
<b>2,600</b>	<b>2,620</b>	511.67	491.67	472.67	453.67	433.67	414.67	394.67	375.67	356.67	336.67	317.67
<b>2,620</b>	<b>2,640</b>	516.20	496.20	477.20	458.20	438.20	419.20	399.20	380.20	361.20	341.20	322.20
<b>2,640</b>	<b>2,660</b>	520.73	500.73	481.73	462.73	442.73	423.73	403.73	384.73	365.73	345.73	326.73
<b>2,660</b>	<b>2,680</b>	525.26	505.26	486.26	467.26	447.26	428.26	408.26	389.26	370.26	350.26	331.26
<b>2,680</b>	<b>2,700</b>	529.79	509.79	490.79	471.79	451.79	432.79	412.79	393.79	374.79	354.79	335.79
<b>2,700</b>	<b>2,720</b>	535.32	514.32	495.32	476.32	456.32	437.32	417.32	398.32	379.32	359.32	340.32

\$2,720 and over

Do not use this table. See page 37 for instructions.

**SINGLE Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21
230	240	18.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	20.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	32.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	36.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	39.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	43.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	46.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	50.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	53.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	57.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	60.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	64.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	68.02	38.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	71.55	45.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	75.08	49.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	78.61	52.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	82.14	56.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	87.43	61.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	94.49	68.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	101.55	75.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	108.61	82.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	115.67	89.67	63.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	123.73	96.73	70.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	132.79	103.79	77.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	141.85	110.85	84.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	150.91	117.91	91.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	159.97	124.97	98.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	169.03	132.03	106.03	80.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	178.09	139.09	113.09	87.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	187.15	148.15	120.15	94.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	196.21	157.21	127.21	101.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	205.27	166.27	134.27	108.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	214.33	175.33	141.33	115.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	223.39	184.39	148.39	122.39	97.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	232.45	193.45	155.45	129.45	104.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	241.51	202.51	163.51	136.51	111.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	250.57	211.57	172.57	143.57	118.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	259.63	220.63	181.63	150.63	125.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	268.69	229.69	190.69	157.69	132.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	277.75	238.75	199.75	164.75	139.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	286.81	247.81	208.81	171.81	146.81	120.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	295.87	256.87	217.87	178.87	153.87	127.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	304.93	265.93	226.93	187.93	160.93	134.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	313.99	274.99	235.99	196.99	167.99	141.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	323.05	284.05	245.05	206.05	175.05	149.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	332.11	293.11	254.11	215.11	182.11	156.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	341.17	302.17	263.17	224.17	189.17	163.17	137.17	136.17	136.17	136.17	136.17
1,800	1,840	350.23	311.23	272.23	233.23	196.23	170.23	144.23	139.23	139.23	139.23	139.23
1,840	1,880	359.29	320.29	281.29	242.29	204.29	177.29	151.29	142.29	142.29	142.29	142.29
1,880	1,920	368.35	329.35	290.35	251.35	213.35	184.35	158.35	145.35	145.35	145.35	145.35
1,920	1,960	377.41	338.41	299.41	260.41	222.41	191.41	165.41	148.41	148.41	148.41	148.41
1,960	2,000	386.47	347.47	308.47	269.47	231.47	198.47	172.47	151.47	151.47	151.47	151.47
2,000	2,040	395.53	356.53	317.53	278.53	240.53	205.53	179.53	154.53	154.53	154.53	154.53
2,040	2,080	404.59	365.59	326.59	287.59	249.59	212.59	186.59	160.59	157.59	157.59	157.59
2,080	2,120	413.65	374.65	335.65	296.65	258.65	219.65	193.65	167.65	160.65	160.65	160.65
2,120	2,160	422.71	383.71	344.71	305.71	267.71	228.71	200.71	174.71	163.71	163.71	163.71
2,160	2,200	431.77	392.77	353.77	314.77	276.77	237.77	207.77	181.77	166.77	166.77	166.77
2,200	2,240	440.83	401.83	362.83	323.83	285.83	246.83	214.83	188.83	169.83	169.83	169.83
2,240	2,280	449.89	410.89	371.89	332.89	294.89	255.89	221.89	195.89	172.89	172.89	172.89
2,280	2,320	458.95	419.95	380.95	341.95	303.95	264.95	228.95	202.95	176.95	175.95	175.95
2,320	2,360	468.01	429.01	390.01	351.01	313.01	274.01	236.01	210.01	184.01	179.01	179.01
2,360	2,400	477.07	438.07	399.07	360.07	322.07	283.07	244.07	217.07	191.07	182.07	182.07
2,400	2,440	486.13	447.13	408.13	369.13	331.13	292.13	253.13	224.13	198.13	185.13	185.13

(Continued on next page)

**SINGLE Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
<b>\$2,440</b>	<b>\$2,480</b>	\$495.19	\$456.19	\$417.19	\$378.19	\$340.19	\$301.19	\$262.19	\$231.19	\$205.19	\$188.19	\$188.19
<b>2,480</b>	<b>2,520</b>	504.25	465.25	426.25	387.25	349.25	310.25	271.25	238.25	212.25	191.25	191.25
<b>2,520</b>	<b>2,560</b>	513.31	474.31	435.31	396.31	358.31	319.31	280.31	245.31	219.31	194.31	194.31
<b>2,560</b>	<b>2,600</b>	523.37	483.37	444.37	405.37	367.37	328.37	289.37	252.37	226.37	200.37	197.37
<b>2,600</b>	<b>2,640</b>	536.43	492.43	453.43	414.43	376.43	337.43	298.43	259.43	233.43	207.43	200.43
<b>2,640</b>	<b>2,680</b>	549.49	501.49	462.49	423.49	385.49	346.49	307.49	268.49	240.49	214.49	203.49
<b>2,680</b>	<b>2,720</b>	562.55	510.55	471.55	432.55	394.55	355.55	316.55	277.55	247.55	221.55	206.55
<b>2,720</b>	<b>2,760</b>	575.61	519.61	480.61	441.61	403.61	364.61	325.61	286.61	254.61	228.61	209.61
<b>2,760</b>	<b>2,800</b>	588.67	528.67	489.67	450.67	412.67	373.67	334.67	295.67	261.67	235.67	212.67
<b>2,800</b>	<b>2,840</b>	601.73	537.73	498.73	459.73	421.73	382.73	343.73	304.73	268.73	242.73	217.73
<b>2,840</b>	<b>2,880</b>	614.79	549.79	507.79	468.79	430.79	391.79	352.79	313.79	275.79	249.79	224.79
<b>2,880</b>	<b>2,920</b>	627.85	562.85	516.85	477.85	439.85	400.85	361.85	322.85	284.85	256.85	231.85
<b>2,920</b>	<b>2,960</b>	640.91	575.91	525.91	486.91	448.91	409.91	370.91	331.91	293.91	263.91	238.91
<b>2,960</b>	<b>3,000</b>	653.97	588.97	534.97	495.97	457.97	418.97	379.97	340.97	302.97	270.97	245.97
<b>3,000</b>	<b>3,040</b>	667.03	602.03	544.03	505.03	467.03	428.03	389.03	350.03	312.03	278.03	253.03
<b>3,040</b>	<b>3,080</b>	680.09	615.09	553.09	514.09	476.09	437.09	398.09	359.09	321.09	285.09	260.09
<b>3,080</b>	<b>3,120</b>	693.15	628.15	564.15	523.15	485.15	446.15	407.15	368.15	330.15	292.15	267.15
<b>3,120</b>	<b>3,160</b>	706.21	641.21	577.21	532.21	494.21	455.21	416.21	377.21	339.21	300.21	274.21
<b>3,160</b>	<b>3,200</b>	719.27	654.27	590.27	541.27	503.27	464.27	425.27	386.27	348.27	309.27	281.27
<b>3,200</b>	<b>3,240</b>	732.33	667.33	603.33	550.33	512.33	473.33	434.33	395.33	357.33	318.33	288.33
<b>3,240</b>	<b>3,280</b>	745.39	680.39	616.39	559.39	521.39	482.39	443.39	404.39	366.39	327.39	295.39
<b>3,280</b>	<b>3,320</b>	758.45	693.45	629.45	568.45	530.45	491.45	452.45	413.45	375.45	336.45	302.45
<b>3,320</b>	<b>3,360</b>	771.51	706.51	642.51	577.51	539.51	500.51	461.51	422.51	384.51	345.51	309.51
<b>3,360</b>	<b>3,400</b>	784.57	719.57	655.57	590.57	548.57	509.57	470.57	431.57	393.57	354.57	316.57
<b>3,400</b>	<b>3,440</b>	797.63	732.63	668.63	603.63	557.63	518.63	479.63	440.63	402.63	363.63	324.63
<b>3,440</b>	<b>3,480</b>	810.69	745.69	681.69	616.69	566.69	527.69	488.69	449.69	411.69	372.69	333.69
<b>3,480</b>	<b>3,520</b>	823.75	758.75	694.75	629.75	575.75	536.75	497.75	458.75	420.75	381.75	342.75
<b>3,520</b>	<b>3,560</b>	836.81	771.81	707.81	642.81	584.81	545.81	506.81	467.81	429.81	390.81	351.81
<b>3,560</b>	<b>3,600</b>	849.87	784.87	720.87	655.87	593.87	554.87	515.87	476.87	438.87	399.87	360.87
<b>3,600</b>	<b>3,640</b>	862.93	797.93	733.93	668.93	604.93	563.93	524.93	485.93	447.93	408.93	369.93
<b>3,640</b>	<b>3,680</b>	875.99	810.99	746.99	681.99	617.99	572.99	533.99	494.99	456.99	417.99	378.99
<b>3,680</b>	<b>3,720</b>	889.05	824.05	760.05	695.05	631.05	582.05	543.05	504.05	466.05	427.05	388.05
<b>3,720</b>	<b>3,760</b>	902.11	837.11	773.11	708.11	644.11	591.11	552.11	513.11	475.11	436.11	397.11
<b>3,760</b>	<b>3,800</b>	915.17	850.17	786.17	721.17	657.17	600.17	561.17	522.17	484.17	445.17	406.17
<b>3,800</b>	<b>3,840</b>	928.23	863.23	799.23	734.23	670.23	609.23	570.23	531.23	493.23	454.23	415.23
<b>3,840</b>	<b>3,880</b>	941.29	876.29	812.29	747.29	683.29	618.29	579.29	540.29	502.29	463.29	424.29
<b>3,880</b>	<b>3,920</b>	954.35	889.35	825.35	760.35	696.35	631.35	588.35	549.35	511.35	472.35	433.35
<b>3,920</b>	<b>3,960</b>	967.41	902.41	838.41	773.41	709.41	644.41	597.41	558.41	520.41	481.41	442.41
<b>3,960</b>	<b>4,000</b>	980.47	915.47	851.47	786.47	722.47	657.47	606.47	567.47	529.47	490.47	451.47
<b>4,000</b>	<b>4,040</b>	993.53	928.53	864.53	799.53	735.53	670.53	615.53	576.53	538.53	499.53	460.53
<b>4,040</b>	<b>4,080</b>	1,006.59	941.59	877.59	812.59	748.59	683.59	624.59	585.59	547.59	508.59	469.59
<b>4,080</b>	<b>4,120</b>	1,019.65	954.65	890.65	825.65	761.65	696.65	633.65	594.65	556.65	517.65	478.65
<b>4,120</b>	<b>4,160</b>	1,032.71	967.71	903.71	838.71	774.71	709.71	644.71	603.71	565.71	526.71	487.71
<b>4,160</b>	<b>4,200</b>	1,045.77	980.77	916.77	851.77	787.77	722.77	657.77	612.77	574.77	535.77	496.77
<b>4,200</b>	<b>4,240</b>	1,058.83	993.83	929.83	864.83	800.83	735.83	670.83	621.83	583.83	544.83	505.83
<b>4,240</b>	<b>4,280</b>	1,071.89	1,006.89	942.89	877.89	813.89	748.89	683.89	630.89	592.89	553.89	514.89
<b>4,280</b>	<b>4,320</b>	1,084.95	1,019.95	955.95	890.95	826.95	761.95	696.95	639.95	601.95	562.95	523.95
<b>4,320</b>	<b>4,360</b>	1,098.01	1,033.01	969.01	904.01	840.01	775.01	710.01	649.01	611.01	572.01	533.01
<b>4,360</b>	<b>4,400</b>	1,111.07	1,046.07	982.07	917.07	853.07	788.07	723.07	659.07	620.07	581.07	542.07
<b>4,400</b>	<b>4,440</b>	1,124.13	1,059.13	995.13	930.13	866.13	801.13	736.13	672.13	629.13	590.13	551.13
<b>4,440</b>	<b>4,480</b>	1,137.19	1,072.19	1,008.19	943.19	879.19	814.19	749.19	685.19	638.19	599.19	560.19
<b>4,480</b>	<b>4,520</b>	1,150.25	1,085.25	1,021.25	956.25	892.25	827.25	762.25	698.25	647.25	608.25	569.25
<b>4,520</b>	<b>4,560</b>	1,163.31	1,098.31	1,034.31	969.31	905.31	840.31	775.31	711.31	656.31	617.31	578.31
<b>4,560</b>	<b>4,600</b>	1,176.37	1,111.37	1,047.37	982.37	918.37	853.37	788.37	724.37	665.37	626.37	587.37
<b>4,600</b>	<b>4,640</b>	1,189.43	1,124.43	1,060.43	995.43	931.43	866.43	801.43	737.43	674.43	635.43	596.43
<b>4,640</b>	<b>4,680</b>	1,202.49	1,137.49	1,073.49	1,008.49	944.49	879.49	814.49	750.49	685.49	644.49	605.49
<b>4,680</b>	<b>4,720</b>	1,215.55	1,150.55	1,086.55	1,021.55	957.55	892.55	827.55	763.55	698.55	653.55	614.55
<b>4,720</b>	<b>4,760</b>	1,228.61	1,163.61	1,099.61	1,034.61	970.61	905.61	840.61	776.61	711.61	662.61	623.61
<b>4,760</b>	<b>4,800</b>	1,241.67	1,176.67	1,112.67	1,047.67	983.67	918.67	853.67	789.67	724.67	671.67	632.67
<b>4,800</b>	<b>4,840</b>	1,254.73	1,189.73	1,125.73	1,060.73	996.73	931.73	866.73	802.73	737.73	680.73	641.73
<b>4,840</b>	<b>4,880</b>	1,267.79	1,202.79	1,138.79	1,073.79	1,009.79	944.79	879.79	815.79	750.79	689.79	650.79
<b>4,880</b>	<b>4,920</b>	1,280.85	1,215.85	1,151.85	1,086.85	1,022.85	957.85	892.85	828.85	763.85	699.85	659.85
<b>4,920</b>	<b>4,960</b>	1,293.91	1,228.91	1,164.91	1,099.91	1,035.91	970.91	905.91	841.91	776.91	712.91	668.91
<b>4,960</b>	<b>5,000</b>	1,306.97	1,241.97	1,177.97	1,112.97	1,048.97	983.97	918.97	854.97	789.97	725.97	677.97
<b>5,000</b>	<b>5,040</b>	1,320.03	1,255.03	1,191.03	1,126.03	1,062.03	997.03	932.03	868.03	803.03	739.03	687.03

\$5,040 and over

Do not use this table. See page 37 for instructions.

**MARRIED Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
\$0	\$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08
560	580	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	56.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	63.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	70.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	77.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	84.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	91.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	98.91	73.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	105.97	80.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	113.03	88.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	120.09	95.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	127.15	102.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	134.21	109.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	141.27	116.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	148.33	123.33	97.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	155.39	130.39	104.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	162.45	137.45	111.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	169.51	144.51	118.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	176.57	151.57	125.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	183.63	158.63	132.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	190.69	165.69	139.69	113.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	197.75	172.75	146.75	120.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	204.81	179.81	153.81	127.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	211.87	186.87	160.87	134.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	218.93	193.93	167.93	141.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	225.99	200.99	174.99	148.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	233.05	208.05	182.05	156.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	240.11	215.11	189.11	163.11	137.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	247.17	222.17	196.17	170.17	144.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	254.23	229.23	203.23	177.23	151.23	139.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	261.29	236.29	210.29	184.29	158.29	142.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	270.35	243.35	217.35	191.35	165.35	145.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	279.41	250.41	224.41	198.41	172.41	148.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	288.47	257.47	231.47	205.47	179.47	153.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	297.53	264.53	238.53	212.53	186.53	160.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	306.59	271.59	245.59	219.59	193.59	167.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	315.65	278.65	252.65	226.65	200.65	174.65	160.65	160.65	160.65	160.65	160.65
2,120	2,160	324.71	286.71	259.71	233.71	207.71	181.71	163.71	163.71	163.71	163.71	163.71
2,160	2,200	333.77	295.77	266.77	240.77	214.77	188.77	166.77	166.77	166.77	166.77	166.77
2,200	2,240	342.83	304.83	273.83	247.83	221.83	195.83	169.83	169.83	169.83	169.83	169.83
2,240	2,280	351.89	313.89	280.89	254.89	228.89	202.89	176.89	172.89	172.89	172.89	172.89
2,280	2,320	360.95	322.95	287.95	261.95	235.95	209.95	183.95	175.95	175.95	175.95	175.95
2,320	2,360	370.01	332.01	295.01	269.01	243.01	217.01	191.01	179.01	179.01	179.01	179.01
2,360	2,400	379.07	341.07	302.07	276.07	250.07	224.07	198.07	182.07	182.07	182.07	182.07
2,400	2,440	388.13	350.13	311.13	283.13	257.13	231.13	205.13	185.13	185.13	185.13	185.13
2,440	2,480	397.19	359.19	320.19	290.19	264.19	238.19	212.19	188.19	188.19	188.19	188.19
2,480	2,520	406.25	368.25	329.25	297.25	271.25	245.25	219.25	194.25	191.25	191.25	191.25
2,520	2,560	415.31	377.31	338.31	304.31	278.31	252.31	226.31	201.31	194.31	194.31	194.31
2,560	2,600	424.37	386.37	347.37	311.37	285.37	259.37	233.37	208.37	197.37	197.37	197.37
2,600	2,640	433.43	395.43	356.43	318.43	292.43	266.43	240.43	215.43	200.43	200.43	200.43
2,640	2,680	442.49	404.49	365.49	326.49	299.49	273.49	247.49	222.49	203.49	203.49	203.49
2,680	2,720	451.55	413.55	374.55	335.55	306.55	280.55	254.55	229.55	206.55	206.55	206.55
2,720	2,760	460.61	422.61	383.61	344.61	313.61	287.61	261.61	236.61	210.61	209.61	209.61
2,760	2,800	469.67	431.67	392.67	353.67	320.67	294.67	268.67	243.67	217.67	212.67	212.67
2,800	2,840	478.73	440.73	401.73	362.73	327.73	301.73	275.73	250.73	224.73	215.73	215.73
2,840	2,880	487.79	449.79	410.79	371.79	334.79	308.79	282.79	257.79	231.79	218.79	218.79
2,880	2,920	496.85	458.85	419.85	380.85	341.85	315.85	289.85	264.85	238.85	221.85	221.85
2,920	2,960	505.91	467.91	428.91	389.91	350.91	322.91	296.91	271.91	245.91	224.91	224.91
2,960	3,000	514.97	476.97	437.97	398.97	359.97	329.97	303.97	278.97	252.97	227.97	227.97
3,000	3,040	524.03	486.03	447.03	408.03	369.03	337.03	311.03	286.03	260.03	234.03	231.03
3,040	3,080	533.09	495.09	456.09	417.09	378.09	344.09	318.09	293.09	267.09	241.09	234.09
3,080	3,120	542.15	504.15	465.15	426.15	387.15	351.15	325.15	300.15	274.15	248.15	237.15
3,120	3,160	551.21	513.21	474.21	435.21	396.21	358.21	332.21	307.21	281.21	255.21	240.21
3,160	3,200	560.27	522.27	483.27	444.27	405.27	367.27	339.27	314.27	288.27	262.27	243.27
3,200	3,240	569.33	531.33	492.33	453.33	414.33	376.33	346.33	321.33	295.33	269.33	246.33

(Continued on next page)

# MARRIED Persons—MONTHLY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

And 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, social security, and Medicare taxes to be withheld is—												
<b>\$3,240</b>	<b>\$3,280</b>	\$578.39	\$540.39	\$501.39	\$462.39	\$423.39	\$385.39	\$353.39	\$328.39	\$302.39	\$276.39	\$250.39
<b>3,280</b>	<b>3,320</b>	587.45	549.45	510.45	471.45	432.45	394.45	360.45	335.45	309.45	283.45	257.45
<b>3,320</b>	<b>3,360</b>	596.51	558.51	519.51	480.51	441.51	403.51	367.51	342.51	316.51	290.51	264.51
<b>3,360</b>	<b>3,400</b>	605.57	567.57	528.57	489.57	450.57	412.57	374.57	349.57	323.57	297.57	271.57
<b>3,400</b>	<b>3,440</b>	614.63	576.63	537.63	498.63	459.63	421.63	382.63	356.63	330.63	304.63	278.63
<b>3,440</b>	<b>3,480</b>	623.69	585.69	546.69	507.69	468.69	430.69	391.69	363.69	337.69	311.69	285.69
<b>3,480</b>	<b>3,520</b>	632.75	594.75	555.75	516.75	477.75	439.75	400.75	370.75	344.75	318.75	292.75
<b>3,520</b>	<b>3,560</b>	641.81	603.81	564.81	525.81	486.81	448.81	409.81	377.81	351.81	325.81	299.81
<b>3,560</b>	<b>3,600</b>	650.87	612.87	573.87	534.87	495.87	457.87	418.87	384.87	358.87	332.87	306.87
<b>3,600</b>	<b>3,640</b>	659.93	621.93	582.93	543.93	504.93	466.93	427.93	391.93	365.93	339.93	313.93
<b>3,640</b>	<b>3,680</b>	668.99	630.99	591.99	552.99	513.99	475.99	436.99	398.99	372.99	346.99	320.99
<b>3,680</b>	<b>3,720</b>	678.05	640.05	601.05	562.05	523.05	485.05	446.05	407.05	380.05	354.05	328.05
<b>3,720</b>	<b>3,760</b>	687.11	649.11	610.11	571.11	532.11	494.11	455.11	416.11	387.11	361.11	335.11
<b>3,760</b>	<b>3,800</b>	696.17	658.17	619.17	580.17	541.17	503.17	464.17	425.17	394.17	368.17	342.17
<b>3,800</b>	<b>3,840</b>	705.23	667.23	628.23	589.23	550.23	512.23	473.23	434.23	401.23	375.23	349.23
<b>3,840</b>	<b>3,880</b>	714.29	676.29	637.29	598.29	559.29	521.29	482.29	443.29	408.29	382.29	356.29
<b>3,880</b>	<b>3,920</b>	723.35	685.35	646.35	607.35	568.35	530.35	491.35	452.35	415.35	389.35	363.35
<b>3,920</b>	<b>3,960</b>	732.41	694.41	655.41	616.41	577.41	539.41	500.41	461.41	422.41	396.41	370.41
<b>3,960</b>	<b>4,000</b>	741.47	703.47	664.47	625.47	586.47	548.47	509.47	470.47	431.47	403.47	377.47
<b>4,000</b>	<b>4,040</b>	750.53	712.53	673.53	634.53	595.53	557.53	518.53	479.53	440.53	410.53	384.53
<b>4,040</b>	<b>4,080</b>	759.59	721.59	682.59	643.59	604.59	566.59	527.59	488.59	449.59	417.59	391.59
<b>4,080</b>	<b>4,120</b>	768.65	730.65	691.65	652.65	613.65	575.65	536.65	497.65	458.65	424.65	398.65
<b>4,120</b>	<b>4,160</b>	777.71	739.71	700.71	661.71	622.71	584.71	545.71	506.71	467.71	431.71	405.71
<b>4,160</b>	<b>4,200</b>	786.77	748.77	709.77	670.77	631.77	593.77	554.77	515.77	476.77	438.77	412.77
<b>4,200</b>	<b>4,240</b>	795.83	757.83	718.83	679.83	640.83	602.83	563.83	524.83	485.83	447.83	419.83
<b>4,240</b>	<b>4,280</b>	804.89	766.89	727.89	688.89	649.89	611.89	572.89	533.89	494.89	456.89	426.89
<b>4,280</b>	<b>4,320</b>	813.95	775.95	736.95	697.95	658.95	620.95	581.95	542.95	503.95	465.95	433.95
<b>4,320</b>	<b>4,360</b>	823.01	785.01	746.01	707.01	668.01	630.01	591.01	552.01	513.01	475.01	441.01
<b>4,360</b>	<b>4,400</b>	832.07	794.07	755.07	716.07	677.07	639.07	600.07	561.07	522.07	484.07	448.07
<b>4,400</b>	<b>4,440</b>	841.13	803.13	764.13	725.13	686.13	648.13	609.13	570.13	531.13	493.13	455.13
<b>4,440</b>	<b>4,480</b>	850.19	812.19	773.19	734.19	695.19	657.19	618.19	579.19	540.19	502.19	463.19
<b>4,480</b>	<b>4,520</b>	859.25	821.25	782.25	743.25	704.25	666.25	627.25	588.25	549.25	511.25	472.25
<b>4,520</b>	<b>4,560</b>	868.31	830.31	791.31	752.31	713.31	675.31	636.31	597.31	558.31	520.31	481.31
<b>4,560</b>	<b>4,600</b>	877.37	839.37	800.37	761.37	722.37	684.37	645.37	606.37	567.37	529.37	490.37
<b>4,600</b>	<b>4,640</b>	886.43	848.43	809.43	770.43	731.43	693.43	654.43	615.43	576.43	538.43	499.43
<b>4,640</b>	<b>4,680</b>	895.49	857.49	818.49	779.49	740.49	702.49	663.49	624.49	585.49	547.49	508.49
<b>4,680</b>	<b>4,720</b>	904.55	866.55	827.55	788.55	749.55	711.55	672.55	633.55	594.55	556.55	517.55
<b>4,720</b>	<b>4,760</b>	913.61	875.61	836.61	797.61	758.61	720.61	681.61	642.61	603.61	565.61	526.61
<b>4,760</b>	<b>4,800</b>	922.67	884.67	845.67	806.67	767.67	729.67	690.67	651.67	612.67	574.67	535.67
<b>4,800</b>	<b>4,840</b>	931.73	893.73	854.73	815.73	776.73	738.73	699.73	660.73	621.73	583.73	544.73
<b>4,840</b>	<b>4,880</b>	940.79	902.79	863.79	824.79	785.79	747.79	708.79	669.79	630.79	592.79	553.79
<b>4,880</b>	<b>4,920</b>	949.85	911.85	872.85	833.85	794.85	756.85	717.85	678.85	639.85	601.85	562.85
<b>4,920</b>	<b>4,960</b>	958.91	920.91	881.91	842.91	803.91	765.91	726.91	687.91	648.91	610.91	571.91
<b>4,960</b>	<b>5,000</b>	967.97	929.97	890.97	851.97	812.97	774.97	735.97	696.97	657.97	619.97	580.97
<b>5,000</b>	<b>5,040</b>	977.03	939.03	900.03	861.03	822.03	784.03	745.03	706.03	667.03	629.03	590.03
<b>5,040</b>	<b>5,080</b>	986.09	948.09	909.09	870.09	831.09	793.09	754.09	715.09	676.09	638.09	599.09
<b>5,080</b>	<b>5,120</b>	995.15	957.15	918.15	879.15	840.15	802.15	763.15	724.15	685.15	647.15	608.15
<b>5,120</b>	<b>5,160</b>	1,004.21	966.21	927.21	888.21	849.21	811.21	772.21	733.21	694.21	656.21	617.21
<b>5,160</b>	<b>5,200</b>	1,013.27	975.27	936.27	897.27	858.27	820.27	781.27	742.27	703.27	665.27	626.27
<b>5,200</b>	<b>5,240</b>	1,022.33	984.33	945.33	906.33	867.33	829.33	790.33	751.33	712.33	674.33	635.33
<b>5,240</b>	<b>5,280</b>	1,031.39	993.39	954.39	915.39	876.39	838.39	799.39	760.39	721.39	683.39	644.39
<b>5,280</b>	<b>5,320</b>	1,040.45	1,002.45	963.45	924.45	885.45	847.45	808.45	769.45	730.45	692.45	653.45
<b>5,320</b>	<b>5,360</b>	1,049.51	1,011.51	972.51	933.51	894.51	856.51	817.51	778.51	739.51	701.51	662.51
<b>5,360</b>	<b>5,400</b>	1,058.57	1,020.57	981.57	942.57	903.57	865.57	826.57	787.57	748.57	710.57	671.57
<b>5,400</b>	<b>5,440</b>	1,070.63	1,029.63	990.63	951.63	912.63	874.63	835.63	796.63	757.63	719.63	680.63
<b>5,440</b>	<b>5,480</b>	1,083.69	1,038.69	999.69	960.69	921.69	883.69	844.69	805.69	766.69	728.69	689.69
<b>5,480</b>	<b>5,520</b>	1,096.75	1,047.75	1,008.75	969.75	930.75	892.75	853.75	814.75	775.75	737.75	698.75
<b>5,520</b>	<b>5,560</b>	1,109.81	1,056.81	1,017.81	978.81	939.81	901.81	862.81	823.81	784.81	746.81	707.81
<b>5,560</b>	<b>5,600</b>	1,122.87	1,065.87	1,026.87	987.87	948.87	910.87	871.87	832.87	793.87	755.87	716.87
<b>5,600</b>	<b>5,640</b>	1,135.93	1,074.93	1,035.93	996.93	957.93	919.93	880.93	841.93	802.93	764.93	725.93
<b>5,640</b>	<b>5,680</b>	1,148.99	1,083.99	1,044.99	1,005.99	966.99	928.99	889.99	850.99	811.99	773.99	734.99
<b>5,680</b>	<b>5,720</b>	1,162.05	1,097.05	1,054.05	1,015.05	976.05	938.05	899.05	860.05	821.05	783.05	744.05
<b>5,720</b>	<b>5,760</b>	1,175.11	1,110.11	1,063.11	1,024.11	985.11	947.11	908.11	869.11	830.11	792.11	753.11
<b>5,760</b>	<b>5,800</b>	1,188.17	1,123.17	1,072.17	1,033.17	994.17	956.17	917.17	878.17	839.17	801.17	762.17
<b>5,800</b>	<b>5,840</b>	1,201.23	1,136.23	1,081.23	1,042.23	1,003.23	965.23	926.23	887.23	848.23	810.23	771.23

\$5,840 and over

Do not use this table. See page 37 for instructions.

**SINGLE Persons—DAILY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	2.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	4.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	4.41	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	5.87	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	6.10	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	7.56	5.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	8.79	6.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	9.02	7.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	8.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	10.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	9.70	7.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	11.93	9.93	7.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	12.16	10.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	13.39	11.39	9.39	7.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	13.62	11.62	10.62	8.62	7.62	6.62	6.62	6.62	6.62	6.62	6.62
75	78	14.85	12.85	10.85	8.85	7.85	6.85	6.85	6.85	6.85	6.85	6.85
78	81	15.08	13.08	11.08	10.08	8.08	7.08	7.08	7.08	7.08	7.08	7.08
81	84	15.31	14.31	12.31	10.31	8.31	7.31	7.31	7.31	7.31	7.31	7.31
84	87	16.54	14.54	12.54	11.54	9.54	8.54	8.54	8.54	8.54	8.54	8.54
87	90	16.77	15.77	13.77	11.77	9.77	8.77	8.77	8.77	8.77	8.77	8.77
90	93	18.00	16.00	14.00	12.00	11.00	9.00	9.00	9.00	9.00	9.00	9.00
93	96	18.23	17.23	15.23	13.23	11.23	9.23	9.23	9.23	9.23	9.23	9.23
96	99	19.46	17.46	15.46	13.46	12.46	10.46	10.46	10.46	10.46	10.46	10.46
99	102	19.69	17.69	16.69	14.69	12.69	10.69	10.69	10.69	10.69	10.69	10.69
102	105	20.92	18.92	16.92	14.92	12.92	11.92	11.92	11.92	11.92	11.92	11.92
105	108	21.15	19.15	18.15	16.15	14.15	12.15	12.15	12.15	12.15	12.15	12.15
108	111	22.38	20.38	18.38	16.38	14.38	13.38	13.38	13.38	13.38	13.38	13.38
111	114	22.61	20.61	18.61	17.61	15.61	13.61	13.61	13.61	13.61	13.61	13.61
114	117	22.84	21.84	19.84	17.84	15.84	13.84	13.84	13.84	13.84	13.84	13.84
117	120	24.07	22.07	20.07	19.07	17.07	15.07	15.07	15.07	15.07	15.07	15.07
120	123	25.29	23.29	21.29	19.29	17.29	15.29	15.29	15.29	15.29	15.29	15.29
123	126	25.52	23.52	21.52	19.52	18.52	16.52	16.52	16.52	16.52	16.52	16.52
126	129	26.75	23.75	22.75	20.75	18.75	16.75	16.75	16.75	16.75	16.75	16.75
129	132	27.98	24.98	22.98	20.98	19.98	17.98	17.98	17.98	17.98	17.98	17.98
132	135	29.21	26.21	24.21	22.21	20.21	18.21	18.21	18.21	18.21	18.21	18.21
135	138	29.44	26.44	24.44	22.44	20.44	19.44	19.44	19.44	19.44	19.44	19.44
138	141	30.67	27.67	24.67	23.67	21.67	19.67	19.67	19.67	19.67	19.67	19.67
141	144	31.90	28.90	25.90	23.90	21.90	20.90	20.90	20.90	20.90	20.90	20.90
144	147	33.13	30.13	27.13	25.13	23.13	21.13	21.13	21.13	21.13	21.13	21.13
147	150	33.36	30.36	27.36	25.36	23.36	21.36	21.36	21.36	21.36	21.36	21.36
150	153	34.59	31.59	28.59	25.59	24.59	22.59	22.59	22.59	22.59	22.59	22.59
153	156	35.82	32.82	29.82	26.82	24.82	22.82	22.82	22.82	22.82	22.82	22.82
156	159	37.05	34.05	31.05	28.05	26.05	24.05	24.05	24.05	24.05	24.05	24.05
159	162	37.28	34.28	31.28	28.28	26.28	24.28	24.28	24.28	24.28	24.28	24.28
162	165	38.51	35.51	32.51	29.51	26.51	25.51	25.51	25.51	25.51	25.51	25.51
165	168	39.74	36.74	33.74	30.74	27.74	25.74	25.74	25.74	25.74	25.74	25.74
168	171	40.97	37.97	34.97	31.97	28.97	26.97	26.97	26.97	26.97	26.97	26.97
171	174	41.20	38.20	35.20	32.20	29.20	27.20	27.20	27.20	27.20	27.20	27.20
174	177	42.43	39.43	36.43	33.43	30.43	27.43	27.43	27.43	27.43	27.43	27.43
177	180	43.66	40.66	37.66	34.66	31.66	28.66	28.66	28.66	28.66	28.66	28.66
180	183	44.88	41.88	38.88	35.88	32.88	29.88	29.88	29.88	29.88	29.88	29.88
183	186	45.11	42.11	39.11	36.11	33.11	30.11	30.11	30.11	30.11	30.11	30.11
186	189	46.34	43.34	40.34	37.34	34.34	31.34	31.34	31.34	31.34	31.34	31.34
189	192	47.57	44.57	41.57	38.57	35.57	32.57	32.57	32.57	32.57	32.57	32.57
192	195	48.80	45.80	42.80	39.80	36.80	33.80	33.80	33.80	33.80	33.80	33.80
195	198	49.03	46.03	43.03	40.03	37.03	34.03	34.03	34.03	34.03	34.03	34.03
198	201	50.26	47.26	44.26	41.26	38.26	35.26	35.26	35.26	35.26	35.26	35.26
201	204	51.49	48.49	45.49	42.49	39.49	36.49	36.49	36.49	36.49	36.49	36.49
204	207	52.72	49.72	46.72	43.72	40.72	37.72	37.72	37.72	37.72	37.72	37.72
207	210	52.95	49.95	46.95	43.95	40.95	37.95	37.95	37.95	37.95	37.95	37.95
210	213	54.18	51.18	48.18	45.18	42.18	39.18	39.18	39.18	39.18	39.18	39.18
213	216	55.41	52.41	49.41	46.41	43.41	40.41	40.41	40.41	40.41	40.41	40.41
216	219	56.64	53.64	50.64	47.64	44.64	41.64	41.64	41.64	41.64	41.64	41.64

(Continued on next page)

**SINGLE Persons—DAILY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$219</b>	<b>\$222</b>	\$56.87	\$53.87	\$50.87	\$47.87	\$44.87	\$41.87	\$39.87	\$36.87	\$33.87	\$30.87	\$28.87
<b>222</b>	<b>225</b>	58.10	55.10	52.10	49.10	46.10	43.10	40.10	37.10	34.10	32.10	30.10
<b>225</b>	<b>228</b>	59.33	56.33	53.33	50.33	47.33	44.33	41.33	38.33	35.33	32.33	30.33
<b>228</b>	<b>231</b>	60.56	57.56	54.56	51.56	48.56	45.56	42.56	39.56	36.56	33.56	31.56
<b>231</b>	<b>234</b>	60.79	57.79	54.79	51.79	48.79	45.79	43.79	40.79	37.79	34.79	31.79
<b>234</b>	<b>237</b>	62.02	59.02	56.02	53.02	50.02	47.02	44.02	41.02	38.02	35.02	33.02
<b>237</b>	<b>240</b>	63.25	60.25	57.25	54.25	51.25	48.25	45.25	42.25	39.25	36.25	33.25
<b>240</b>	<b>243</b>	64.47	61.47	58.47	55.47	52.47	49.47	46.47	43.47	40.47	37.47	34.47
<b>243</b>	<b>246</b>	64.70	61.70	58.70	55.70	52.70	49.70	47.70	44.70	41.70	38.70	35.70
<b>246</b>	<b>249</b>	65.93	62.93	59.93	56.93	53.93	50.93	47.93	44.93	41.93	38.93	35.93
<b>249</b>	<b>252</b>	67.16	64.16	61.16	58.16	55.16	52.16	49.16	46.16	43.16	40.16	37.16
<b>252</b>	<b>255</b>	68.39	65.39	62.39	59.39	56.39	53.39	50.39	47.39	44.39	41.39	38.39
<b>255</b>	<b>258</b>	68.62	65.62	62.62	59.62	56.62	53.62	51.62	48.62	45.62	42.62	39.62
<b>258</b>	<b>261</b>	69.85	66.85	63.85	60.85	57.85	54.85	51.85	48.85	45.85	42.85	39.85
<b>261</b>	<b>264</b>	71.08	68.08	65.08	62.08	59.08	56.08	53.08	50.08	47.08	44.08	41.08
<b>264</b>	<b>267</b>	72.31	69.31	66.31	63.31	60.31	57.31	54.31	51.31	48.31	45.31	42.31
<b>267</b>	<b>270</b>	73.54	69.54	66.54	63.54	60.54	57.54	55.54	52.54	49.54	46.54	43.54
<b>270</b>	<b>273</b>	73.77	70.77	67.77	64.77	61.77	58.77	55.77	52.77	49.77	46.77	43.77
<b>273</b>	<b>276</b>	75.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00
<b>276</b>	<b>279</b>	76.23	73.23	70.23	67.23	64.23	61.23	58.23	55.23	52.23	49.23	46.23
<b>279</b>	<b>282</b>	77.46	74.46	70.46	67.46	64.46	61.46	59.46	56.46	53.46	50.46	47.46
<b>282</b>	<b>285</b>	78.69	74.69	71.69	68.69	65.69	62.69	59.69	56.69	53.69	50.69	47.69
<b>285</b>	<b>288</b>	79.92	75.92	72.92	69.92	66.92	63.92	60.92	57.92	54.92	51.92	48.92
<b>288</b>	<b>291</b>	80.15	77.15	74.15	71.15	68.15	65.15	62.15	59.15	56.15	53.15	50.15
<b>291</b>	<b>294</b>	81.38	78.38	75.38	71.38	68.38	65.38	63.38	60.38	57.38	54.38	51.38
<b>294</b>	<b>297</b>	82.61	79.61	75.61	72.61	69.61	66.61	63.61	60.61	57.61	54.61	51.61
<b>297</b>	<b>300</b>	83.84	80.84	76.84	73.84	70.84	67.84	64.84	61.84	58.84	55.84	52.84
<b>300</b>	<b>303</b>	85.06	81.06	78.06	75.06	72.06	69.06	66.06	63.06	60.06	57.06	54.06
<b>303</b>	<b>306</b>	86.29	82.29	79.29	76.29	72.29	69.29	67.29	64.29	61.29	58.29	55.29
<b>306</b>	<b>309</b>	86.52	83.52	80.52	76.52	73.52	70.52	67.52	64.52	61.52	58.52	55.52
<b>309</b>	<b>312</b>	87.75	84.75	81.75	77.75	74.75	71.75	68.75	65.75	62.75	59.75	56.75
<b>312</b>	<b>315</b>	88.98	85.98	81.98	78.98	75.98	72.98	69.98	66.98	63.98	60.98	57.98
<b>315</b>	<b>318</b>	90.21	87.21	83.21	80.21	77.21	73.21	71.21	68.21	65.21	62.21	59.21
<b>318</b>	<b>321</b>	91.44	87.44	84.44	81.44	77.44	74.44	71.44	68.44	65.44	62.44	59.44
<b>321</b>	<b>324</b>	92.67	88.67	85.67	82.67	78.67	75.67	72.67	69.67	66.67	63.67	60.67
<b>324</b>	<b>327</b>	93.90	89.90	86.90	82.90	79.90	76.90	73.90	70.90	67.90	64.90	61.90
<b>327</b>	<b>330</b>	94.13	91.13	88.13	84.13	81.13	78.13	75.13	72.13	69.13	66.13	63.13
<b>330</b>	<b>333</b>	95.36	92.36	89.36	85.36	82.36	78.36	75.36	72.36	69.36	66.36	63.36
<b>333</b>	<b>336</b>	96.59	93.59	89.59	86.59	83.59	79.59	76.59	73.59	70.59	67.59	64.59
<b>336</b>	<b>339</b>	97.82	94.82	90.82	87.82	84.82	80.82	77.82	74.82	71.82	68.82	65.82
<b>339</b>	<b>341</b>	99.01	95.01	92.01	89.01	85.01	82.01	79.01	75.01	72.01	69.01	66.01
<b>341</b>	<b>343</b>	99.16	96.16	92.16	89.16	86.16	82.16	79.16	76.16	73.16	70.16	67.16
<b>343</b>	<b>345</b>	100.32	96.32	93.32	90.32	86.32	83.32	80.32	76.32	73.32	70.32	67.32
<b>345</b>	<b>347</b>	100.47	97.47	94.47	90.47	87.47	84.47	80.47	77.47	74.47	71.47	68.47
<b>347</b>	<b>349</b>	101.62	97.62	94.62	91.62	87.62	84.62	81.62	77.62	74.62	71.62	68.62
<b>349</b>	<b>351</b>	101.78	98.78	95.78	91.78	88.78	85.78	81.78	78.78	75.78	72.78	69.78
<b>351</b>	<b>353</b>	102.93	99.93	95.93	92.93	89.93	85.93	82.93	79.93	75.93	72.93	69.93
<b>353</b>	<b>355</b>	103.08	100.08	97.08	93.08	90.08	87.08	83.08	80.08	77.08	74.08	71.08
<b>355</b>	<b>357</b>	104.23	101.23	97.23	94.23	91.23	87.23	84.23	81.23	77.23	74.23	71.23
<b>357</b>	<b>359</b>	105.39	101.39	98.39	95.39	91.39	88.39	85.39	81.39	78.39	75.39	72.39
<b>359</b>	<b>361</b>	105.54	102.54	98.54	95.54	92.54	88.54	85.54	82.54	78.54	75.54	72.54
<b>361</b>	<b>363</b>	106.69	102.69	99.69	96.69	92.69	89.69	86.69	82.69	79.69	76.69	73.69
<b>363</b>	<b>365</b>	106.85	103.85	100.85	96.85	93.85	90.85	86.85	83.85	80.85	76.85	73.85
<b>365</b>	<b>367</b>	108.00	105.00	101.00	98.00	94.00	91.00	88.00	84.00	81.00	78.00	75.00
<b>367</b>	<b>369</b>	108.15	105.15	102.15	98.15	95.15	92.15	88.15	85.15	82.15	78.15	75.15
<b>369</b>	<b>371</b>	109.31	106.31	102.31	99.31	96.31	92.31	89.31	86.31	82.31	79.31	76.31
<b>371</b>	<b>373</b>	110.46	106.46	103.46	100.46	96.46	93.46	89.46	86.46	83.46	79.46	76.46
<b>373</b>	<b>375</b>	110.61	107.61	103.61	100.61	97.61	93.61	90.61	87.61	83.61	80.61	77.61
<b>375</b>	<b>377</b>	111.76	107.76	104.76	101.76	97.76	94.76	91.76	87.76	84.76	81.76	77.76
<b>377</b>	<b>379</b>	111.92	108.92	105.92	101.92	98.92	95.92	91.92	88.92	84.92	81.92	78.92
<b>379</b>	<b>381</b>	113.07	109.07	106.07	103.07	99.07	96.07	93.07	89.07	86.07	83.07	79.07
<b>381</b>	<b>383</b>	113.22	110.22	107.22	103.22	100.22	97.22	93.22	90.22	87.22	83.22	80.22
<b>383</b>	<b>385</b>	114.38	111.38	107.38	104.38	101.38	97.38	94.38	91.38	87.38	84.38	81.38
<b>385</b>	<b>387</b>	114.53	111.53	108.53	104.53	101.53	98.53	94.53	91.53	88.53	84.53	81.53
<b>387</b>	<b>389</b>	115.68	112.68	108.68	105.68	102.68	98.68	95.68	92.68	88.68	85.68	82.68
<b>389</b>	<b>391</b>	116.84	112.84	109.84	106.84	102.84	99.84	96.84	92.84	89.84	86.84	82.84

\$391 and over

Do not use this table. See page 37 for instructions.

**MARRIED Persons—DAILY Payroll Period (Caution: See Note on page 37.)**  
**(For Wages Paid Through December 2004)**

And 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, social security, and Medicare taxes to be withheld is—												
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	7.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	7.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	7.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	9.39	8.39	7.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	9.62	8.62	7.62	6.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	10.85	8.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
81	84	11.31	10.31	9.31	8.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
84	87	11.54	10.54	9.54	8.54	7.54	6.54	6.54	6.54	6.54	6.54	6.54
87	90	12.77	11.77	9.77	8.77	7.77	6.77	6.77	6.77	6.77	6.77	6.77
90	93	13.00	12.00	11.00	9.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
93	96	14.23	12.23	11.23	10.23	9.23	7.23	7.23	7.23	7.23	7.23	7.23
96	99	14.46	12.46	11.46	10.46	9.46	8.46	7.46	7.46	7.46	7.46	7.46
99	102	15.69	13.69	12.69	10.69	9.69	8.69	7.69	7.69	7.69	7.69	7.69
102	105	15.92	13.92	12.92	11.92	10.92	8.92	7.92	7.92	7.92	7.92	7.92
105	108	17.15	15.15	13.15	12.15	11.15	10.15	8.15	8.15	8.15	8.15	8.15
108	111	17.38	15.38	13.38	12.38	11.38	10.38	9.38	8.38	8.38	8.38	8.38
111	114	18.61	16.61	14.61	13.61	11.61	10.61	9.61	8.61	8.61	8.61	8.61
114	117	18.84	16.84	14.84	13.84	12.84	11.84	9.84	8.84	8.84	8.84	8.84
117	120	19.07	18.07	16.07	14.07	13.07	12.07	11.07	9.07	9.07	9.07	9.07
120	123	20.29	18.29	16.29	14.29	13.29	12.29	11.29	10.29	9.29	9.29	9.29
123	126	20.52	19.52	17.52	15.52	14.52	12.52	11.52	10.52	9.52	9.52	9.52
126	129	21.75	19.75	17.75	15.75	14.75	13.75	12.75	10.75	9.75	9.75	9.75
129	132	21.98	19.98	18.98	16.98	14.98	13.98	12.98	11.98	9.98	9.98	9.98
132	135	23.21	21.21	19.21	17.21	16.21	14.21	13.21	12.21	11.21	10.21	10.21
135	138	23.44	21.44	20.44	18.44	16.44	15.44	13.44	12.44	11.44	10.44	10.44
138	141	24.67	22.67	20.67	18.67	16.67	15.67	14.67	13.67	11.67	10.67	10.67
141	144	24.90	22.90	20.90	19.90	17.90	15.90	14.90	13.90	12.90	10.90	10.90
144	147	25.13	24.13	22.13	20.13	18.13	17.13	15.13	14.13	13.13	12.13	11.13
147	150	26.36	24.36	22.36	21.36	19.36	17.36	16.36	14.36	13.36	12.36	11.36
150	153	26.59	25.59	23.59	21.59	19.59	17.59	16.59	15.59	14.59	12.59	11.59
153	156	27.82	25.82	23.82	21.82	20.82	18.82	16.82	15.82	14.82	13.82	11.82
156	159	28.05	26.05	25.05	23.05	21.05	19.05	18.05	16.05	15.05	14.05	13.05
159	162	29.28	27.28	25.28	23.28	22.28	20.28	18.28	17.28	15.28	14.28	13.28
162	165	29.51	27.51	26.51	24.51	22.51	20.51	18.51	17.51	16.51	15.51	13.51
165	168	30.74	28.74	26.74	24.74	22.74	21.74	19.74	17.74	16.74	15.74	14.74
168	171	30.97	28.97	26.97	25.97	23.97	21.97	19.97	18.97	16.97	15.97	14.97
171	174	32.20	30.20	28.20	26.20	24.20	23.20	21.20	19.20	18.20	16.20	15.20
174	177	32.43	30.43	28.43	27.43	25.43	23.43	21.43	19.43	18.43	17.43	16.43
177	180	32.66	31.66	29.66	27.66	25.66	23.66	22.66	20.66	18.66	17.66	16.66
180	183	33.88	31.88	29.88	27.88	26.88	24.88	22.88	20.88	19.88	17.88	16.88
183	186	34.11	33.11	31.11	29.11	27.11	25.11	24.11	22.11	20.11	19.11	17.11
186	189	35.34	33.34	31.34	29.34	28.34	26.34	24.34	22.34	20.34	19.34	18.34
189	192	35.57	33.57	32.57	30.57	28.57	26.57	24.57	23.57	21.57	19.57	18.57
192	195	36.80	34.80	32.80	30.80	29.80	27.80	25.80	23.80	21.80	20.80	18.80
195	198	37.03	35.03	34.03	32.03	30.03	28.03	26.03	25.03	23.03	21.03	20.03
198	201	38.26	36.26	34.26	32.26	30.26	29.26	27.26	25.26	23.26	21.26	20.26
201	204	38.49	36.49	34.49	33.49	31.49	29.49	27.49	25.49	24.49	22.49	20.49
204	207	38.72	37.72	35.72	33.72	31.72	30.72	28.72	26.72	24.72	22.72	21.72
207	210	39.95	37.95	35.95	34.95	32.95	30.95	28.95	26.95	25.95	23.95	21.95
210	213	40.18	39.18	37.18	35.18	33.18	31.18	30.18	28.18	26.18	24.18	22.18
213	216	41.41	39.41	37.41	35.41	34.41	32.41	30.41	28.41	27.41	25.41	23.41
216	219	41.64	39.64	38.64	36.64	34.64	32.64	31.64	29.64	27.64	25.64	23.64
219	222	42.87	40.87	38.87	36.87	35.87	33.87	31.87	29.87	27.87	26.87	24.87
222	225	43.10	41.10	40.10	38.10	36.10	34.10	32.10	31.10	29.10	27.10	25.10
225	228	44.33	42.33	40.33	38.33	36.33	35.33	33.33	31.33	29.33	28.33	26.33
228	231	44.56	42.56	40.56	39.56	37.56	35.56	33.56	32.56	30.56	28.56	26.56
231	234	45.79	43.79	41.79	39.79	37.79	36.79	34.79	32.79	30.79	28.79	27.79

(Continued on next page)



# MARRIED Persons—DAILY Payroll Period (Caution: See Note on page 37.)

(For Wages Paid Through December 2004)

And 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, social security, and Medicare taxes to be withheld is—										
<b>\$234</b>	<b>\$237</b>	\$46.02	\$44.02	\$42.02	\$41.02	\$39.02	\$37.02	\$35.02	\$33.02	\$32.02	\$30.02	\$28.02
<b>237</b>	<b>240</b>	46.25	45.25	43.25	41.25	39.25	37.25	36.25	34.25	32.25	30.25	29.25
<b>240</b>	<b>243</b>	47.47	45.47	43.47	41.47	40.47	38.47	36.47	34.47	33.47	31.47	29.47
<b>243</b>	<b>246</b>	47.70	46.70	44.70	42.70	40.70	38.70	37.70	35.70	33.70	31.70	29.70
<b>246</b>	<b>249</b>	48.93	46.93	44.93	42.93	41.93	39.93	37.93	35.93	33.93	32.93	30.93
<b>249</b>	<b>252</b>	49.16	47.16	46.16	44.16	42.16	40.16	38.16	37.16	35.16	33.16	31.16
<b>252</b>	<b>255</b>	50.39	48.39	46.39	44.39	43.39	41.39	39.39	37.39	35.39	34.39	32.39
<b>255</b>	<b>258</b>	51.62	48.62	47.62	45.62	43.62	41.62	39.62	38.62	36.62	34.62	32.62
<b>258</b>	<b>261</b>	52.85	49.85	47.85	45.85	43.85	42.85	40.85	38.85	36.85	34.85	33.85
<b>261</b>	<b>264</b>	53.08	50.08	48.08	47.08	45.08	43.08	41.08	39.08	38.08	36.08	34.08
<b>264</b>	<b>267</b>	54.31	51.31	49.31	47.31	45.31	44.31	42.31	40.31	38.31	36.31	35.31
<b>267</b>	<b>270</b>	55.54	52.54	49.54	48.54	46.54	44.54	42.54	40.54	39.54	37.54	35.54
<b>270</b>	<b>273</b>	56.77	53.77	50.77	48.77	46.77	44.77	43.77	41.77	39.77	37.77	35.77
<b>273</b>	<b>276</b>	57.00	54.00	51.00	49.00	48.00	46.00	44.00	42.00	41.00	39.00	37.00
<b>276</b>	<b>279</b>	58.23	55.23	52.23	50.23	48.23	46.23	45.23	43.23	41.23	39.23	37.23
<b>279</b>	<b>282</b>	59.46	56.46	53.46	50.46	49.46	47.46	45.46	43.46	41.46	40.46	38.46
<b>282</b>	<b>285</b>	60.69	57.69	54.69	51.69	49.69	47.69	45.69	44.69	42.69	40.69	38.69
<b>285</b>	<b>288</b>	60.92	57.92	54.92	51.92	49.92	48.92	46.92	44.92	42.92	41.92	39.92
<b>288</b>	<b>291</b>	62.15	59.15	56.15	53.15	51.15	49.15	47.15	46.15	44.15	42.15	40.15
<b>291</b>	<b>294</b>	63.38	60.38	57.38	54.38	51.38	50.38	48.38	46.38	44.38	42.38	41.38
<b>294</b>	<b>297</b>	64.61	61.61	58.61	55.61	52.61	50.61	48.61	46.61	45.61	43.61	41.61
<b>297</b>	<b>300</b>	64.84	61.84	58.84	55.84	52.84	50.84	49.84	47.84	45.84	43.84	42.84
<b>300</b>	<b>303</b>	66.06	63.06	60.06	57.06	54.06	52.06	50.06	48.06	47.06	45.06	43.06
<b>303</b>	<b>306</b>	67.29	64.29	61.29	58.29	55.29	52.29	51.29	49.29	47.29	45.29	43.29
<b>306</b>	<b>309</b>	68.52	65.52	62.52	59.52	56.52	53.52	51.52	49.52	47.52	46.52	44.52
<b>309</b>	<b>312</b>	68.75	65.75	62.75	59.75	56.75	53.75	51.75	50.75	48.75	46.75	44.75
<b>312</b>	<b>315</b>	69.98	66.98	63.98	60.98	57.98	54.98	52.98	50.98	48.98	47.98	45.98
<b>315</b>	<b>318</b>	71.21	68.21	65.21	62.21	59.21	56.21	53.21	52.21	50.21	48.21	46.21
<b>318</b>	<b>321</b>	72.44	69.44	66.44	63.44	60.44	57.44	54.44	52.44	50.44	48.44	47.44
<b>321</b>	<b>324</b>	72.67	69.67	66.67	63.67	60.67	57.67	54.67	52.67	51.67	49.67	47.67
<b>324</b>	<b>327</b>	73.90	70.90	67.90	64.90	61.90	58.90	55.90	53.90	51.90	49.90	48.90
<b>327</b>	<b>330</b>	75.13	72.13	69.13	66.13	63.13	60.13	57.13	54.13	53.13	51.13	49.13
<b>330</b>	<b>333</b>	76.36	73.36	70.36	67.36	64.36	61.36	58.36	55.36	53.36	51.36	49.36
<b>333</b>	<b>336</b>	76.59	73.59	70.59	67.59	64.59	61.59	58.59	55.59	54.59	52.59	50.59
<b>336</b>	<b>339</b>	77.82	74.82	71.82	68.82	65.82	62.82	59.82	56.82	54.82	52.82	50.82
<b>339</b>	<b>341</b>	79.01	76.01	73.01	70.01	67.01	64.01	61.01	58.01	55.01	54.01	52.01
<b>341</b>	<b>343</b>	79.16	76.16	73.16	70.16	67.16	64.16	61.16	58.16	56.16	54.16	52.16
<b>343</b>	<b>345</b>	80.32	77.32	74.32	71.32	68.32	65.32	62.32	59.32	56.32	54.32	52.32
<b>345</b>	<b>347</b>	80.47	77.47	74.47	71.47	68.47	65.47	62.47	59.47	56.47	54.47	53.47
<b>347</b>	<b>349</b>	81.62	78.62	75.62	72.62	69.62	66.62	63.62	60.62	57.62	55.62	53.62
<b>349</b>	<b>351</b>	81.78	78.78	75.78	72.78	69.78	66.78	63.78	60.78	57.78	55.78	53.78
<b>351</b>	<b>353</b>	82.93	79.93	76.93	73.93	70.93	67.93	64.93	61.93	58.93	55.93	54.93
<b>353</b>	<b>355</b>	83.08	80.08	77.08	74.08	71.08	68.08	65.08	62.08	59.08	57.08	55.08
<b>355</b>	<b>357</b>	84.23	81.23	78.23	75.23	72.23	69.23	66.23	63.23	60.23	57.23	55.23
<b>357</b>	<b>359</b>	84.39	81.39	78.39	75.39	72.39	69.39	66.39	63.39	60.39	57.39	55.39
<b>359</b>	<b>361</b>	85.54	82.54	79.54	76.54	73.54	70.54	67.54	64.54	61.54	58.54	56.54
<b>361</b>	<b>363</b>	85.69	82.69	79.69	76.69	73.69	70.69	67.69	64.69	61.69	58.69	56.69
<b>363</b>	<b>365</b>	86.85	83.85	80.85	77.85	74.85	71.85	68.85	65.85	62.85	59.85	56.85
<b>365</b>	<b>367</b>	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	58.00
<b>367</b>	<b>369</b>	88.15	85.15	82.15	79.15	76.15	73.15	70.15	67.15	64.15	61.15	58.15
<b>369</b>	<b>371</b>	88.31	85.31	82.31	79.31	76.31	73.31	70.31	67.31	64.31	61.31	58.31
<b>371</b>	<b>373</b>	89.46	86.46	83.46	80.46	77.46	74.46	71.46	68.46	65.46	62.46	59.46
<b>373</b>	<b>375</b>	89.61	86.61	83.61	80.61	77.61	74.61	71.61	68.61	65.61	62.61	59.61
<b>375</b>	<b>377</b>	90.76	87.76	84.76	81.76	78.76	75.76	72.76	69.76	66.76	63.76	60.76
<b>377</b>	<b>379</b>	90.92	87.92	84.92	81.92	78.92	75.92	72.92	69.92	66.92	63.92	60.92
<b>379</b>	<b>381</b>	92.07	89.07	86.07	83.07	80.07	77.07	74.07	71.07	68.07	65.07	62.07
<b>381</b>	<b>383</b>	92.22	89.22	86.22	83.22	80.22	77.22	74.22	71.22	68.22	65.22	62.22
<b>383</b>	<b>385</b>	93.38	90.38	87.38	84.38	81.38	78.38	75.38	72.38	69.38	66.38	63.38
<b>385</b>	<b>387</b>	93.53	90.53	87.53	84.53	81.53	78.53	75.53	72.53	69.53	66.53	63.53
<b>387</b>	<b>389</b>	94.68	91.68	88.68	85.68	82.68	79.68	76.68	73.68	70.68	67.68	64.68
<b>389</b>	<b>391</b>	94.84	91.84	88.84	85.84	82.84	79.84	76.84	73.84	70.84	67.84	64.84
<b>391</b>	<b>393</b>	95.99	92.99	89.99	86.99	83.99	80.99	77.99	74.99	71.99	68.99	65.99
<b>393</b>	<b>395</b>	96.14	93.14	90.14	87.14	84.14	81.14	78.14	75.14	72.14	69.14	66.14
<b>395</b>	<b>397</b>	97.29	94.29	91.29	88.29	85.29	82.29	79.29	76.29	73.29	70.29	67.29
<b>397</b>	<b>399</b>	97.45	94.45	91.45	88.45	85.45	82.45	79.45	76.45	73.45	70.45	67.45

\$399 and over

Do not use this table. See page 37 for instructions.

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

If you make certain payments to members of Indian tribes from gaming profits, you must withhold Federal income tax. You must withhold if: **(a)** the total payment to a member for the year is over \$8,000 and **(b)** the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

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

**Class II.** Class II includes: **(a)** bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo, and **(b)** card games that are authorized by the state or that are not explicitly prohibited by the state and played at a location within the state.

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

### Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on page 59 for the period for

which you make payments. For example, if you make payments weekly, use Table 1; if you make payments monthly, use Table 4. If the total payments to an individual for the year are \$8,000 or less, no withholding is required.

**Example:** A tribal member is paid monthly. The monthly payment is \$5,000. Using Table 4, Monthly Distribution Period, figure the withholding as follows:

Subtract \$3,092 from the \$5,000 payment for a remainder of \$1,908. Multiply this amount by 25%, for a total of \$477.00. Add \$333.95, for total withholding of \$810.95.

**Depositing and reporting withholding.** Combine the Indian gaming withholding with all other nonpayroll withholding (e.g., backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld by electronic funds transfer or at an authorized financial institution using **Form 8109**, Federal Tax Deposit Coupon. See **Circular E (Pub. 15)**, Employer's Tax Guide, for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on **Form 945**, Annual Return of Withheld Federal Income Tax. For more information, see Form 945 and its instructions. Also, report the payments and withholding to tribal members and to the IRS on **Form 1099-MISC**, Miscellaneous Income (see the **Instructions for Forms 1099-MISC**).

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

## Tables for All Individuals

(For Payments Made Through December 2004)

**Table 1—WEEKLY DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$154	\$0	
Over—	But not over—	of excess over—	
\$154	\$291	10%	\$154
\$291	\$713	\$13.70 plus 15%	\$291
\$713	\$1,509	\$77.00 plus 25%	\$713
\$1,509	.....	\$276.00 plus 28%	\$1,509

**Table 2—BIWEEKLY DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$308	\$0	
Over—	But not over—	of excess over—	
\$308	\$583	10%	\$308
\$583	\$1,427	\$27.50 plus 15%	\$583
\$1,427	\$3,017	\$154.10 plus 25%	\$1,427
\$3,017	.....	\$551.60 plus 28%	\$3,017

**Table 3—SEMIMONTHLY DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$333	\$0	
Over—	But not over—	of excess over—	
\$333	\$631	10%	\$333
\$631	\$1,546	\$29.80 plus 15%	\$631
\$1,546	\$3,269	\$167.05 plus 25%	\$1,546
\$3,269	.....	\$597.80 plus 28%	\$3,269

**Table 4—MONTHLY DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$667	\$0	
Over—	But not over—	of excess over—	
\$667	\$1,263	10%	\$667
\$1,263	\$3,092	\$59.60 plus 15%	\$1,263
\$3,092	\$6,538	\$333.95 plus 25%	\$3,092
\$6,538	.....	\$1,195.45 plus 28%	\$6,538

**Table 5—QUARTERLY DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$2,000	\$0	
Over—	But not over—	of excess over—	
\$2,000	\$3,788	10%	\$2,000
\$3,788	\$9,275	\$178.80 plus 15%	\$3,788
\$9,275	\$19,613	\$1,001.85 plus 25%	\$9,275
\$19,613	.....	\$3,586.35 plus 28%	\$19,613

**Table 6—SEMIANNUAL DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$4,000	\$0	
Over—	But not over—	of excess over—	
\$4,000	\$7,575	10%	\$4,000
\$7,575	\$18,550	\$357.50 plus 15%	\$7,575
\$18,550	\$39,225	\$2,003.75 plus 25%	\$18,550
\$39,225	.....	\$7,172.50 plus 28%	\$39,225

**Table 7—ANNUAL DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$8,000	\$0	
Over—	But not over—	of excess over—	
\$8,000	\$15,150	10%	\$8,000
\$15,150	\$37,100	\$715.00 plus 15%	\$15,150
\$37,100	\$78,450	\$4,007.50 plus 25%	\$37,100
\$78,450	.....	\$14,345.00 plus 28%	\$78,450

**Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD**

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$30.80	\$0	
Over—	But not over—	of excess over—	
\$30.80	\$58.30	10%	\$30.80
\$58.30	\$142.70	\$2.75 plus 15%	\$58.30
\$142.70	\$301.70	\$15.41 plus 25%	\$142.70
\$301.70	.....	\$55.16 plus 28%	\$301.70



# Form W-4 (2003)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

**Exemption from withholding.** If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2003 expires February 16, 2004. See **Pub. 505**, Tax Withholding and Estimated Tax.

**Note:** You cannot claim exemption from withholding if: (a) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized

deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. **However, you may claim fewer (or zero) allowances.**

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919**, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

**Form 1040-ES**, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

**Two earners/two jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

**Nonresident alien.** If you are a nonresident alien, see the **Instructions for Form 8233** before completing this Form W-4.

**Check your withholding.** After your Form W-4 takes effect, use **Pub. 919** to see how the dollar amount you are having withheld compares to your projected total tax for 2003. See **Pub. 919**, especially if your earnings exceed \$125,000 (Single) or \$175,000 (Married).

**Recent name change?** If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

## Personal Allowances Worksheet (Keep for your records.)

**A** Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . **A** \_\_\_\_\_

**B** Enter "1" if:   
 { • You are single and have only one job; or   
 • You are married, have only one job, and your spouse does not work; or   
 • Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. } . . . **B** \_\_\_\_\_

**C** Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** \_\_\_\_\_

**D** Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . **D** \_\_\_\_\_

**E** Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . . **E** \_\_\_\_\_

**F** Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit . . . **F** \_\_\_\_\_

**(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)**

**G Child Tax Credit** (including additional child tax credit):   
 • If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus **1 additional** if you have three to five eligible children or **2 additional** if you have six or more eligible children.   
 • If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children, "2" if you have three eligible children, "3" if you have four eligible children, or "4" if you have five or more eligible children. **G** \_\_\_\_\_

**H** Add lines A through G and enter total here. **Note: This may be different from the number of exemptions you claim on your tax return.** ▶ **H** \_\_\_\_\_

For accuracy, complete all worksheets that apply.   
 { • If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.   
 • If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$35,000, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.   
 • If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form <b>W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>	OMB No. 1545-0010 <b>2003</b>
▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.			
1 Type or print your first name and middle initial		Last name	
Home address (number and street or rural route)		2 Your social security number	
City or town, state, and ZIP code		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</b>	
		4 <b>If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card.</b> ▶ <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____	
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____	
7 I claim exemption from withholding for 2003, and I certify that I meet <b>both</b> of the following conditions for exemption: • Last year I had a right to a refund of <b>all</b> Federal income tax withheld because I had <b>no</b> tax liability <b>and</b> • This year I expect a refund of <b>all</b> Federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶		7 _____	
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.			
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	
		10 Employer identification number	

Deductions and Adjustments Worksheet

Note: Use this worksheet only if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2003 tax return.

- 1 Enter an estimate of your 2003 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2003, you may have to reduce your itemized deductions if your income is over \$139,500 (\$69,750 if married filing separately). See Worksheet 3 in Pub. 919 for details.)
2 Enter: \$7,950 if married filing jointly or qualifying widow(er); \$7,000 if head of household; \$4,750 if single; \$3,975 if married filing separately
3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your 2003 adjustments to income, including alimony, deductible IRA contributions, and student loan interest
5 Add lines 3 and 4 and enter the total. Include any amount for credits from Worksheet 7 in Pub. 919
6 Enter an estimate of your 2003 nonwage income (such as dividends or interest)
7 Subtract line 6 from line 5. Enter the result, but not less than "-0-"
8 Divide the amount on line 7 by \$3,000 and enter the result here. Drop any fraction
9 Enter the number from the Personal Allowances Worksheet, line H, page 1
10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1.

Two-Earner/Two-Job Worksheet

Note: Use this worksheet only if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)
2 Find the number in Table 1 below that applies to the lowest paying job and enter it here
3 If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet

Note: If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet
5 Enter the number from line 1 of this worksheet
6 Subtract line 5 from line 4
7 Find the amount in Table 2 below that applies to the highest paying job and enter it here
8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed
9 Divide line 8 by the number of pay periods remaining in 2003. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2002. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck

Table 1: Two-Earner/Two-Job Worksheet

Table with 8 columns: Married Filing Jointly (If wages from LOWEST paying job are, Enter on line 2 above) and All Others (If wages from LOWEST paying job are, Enter on line 2 above). Rows show wage brackets and corresponding numbers.

Table 2: Two-Earner/Two-Job Worksheet

Table with 4 columns: Married Filing Jointly (If wages from HIGHEST paying job are, Enter on line 7 above) and All Others (If wages from HIGHEST paying job are, Enter on line 7 above). Rows show wage brackets and corresponding numbers.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.

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# Notice to Employees

## Changes in Income Tax Withholding

New withholding tables may reduce the amount of income tax withheld from your wages.

The reductions in tax withholding are due to the reduction in the current 27% and higher tax brackets and widening of the 10% tax bracket.

The new tables, prescribed by the Department of the Treasury, reflect a change resulting from the Jobs and Growth Tax Relief Reconciliation Act of 2003.

If you do not want to have your withholding reduced, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer. You may claim fewer withholding allowances on line 5 or request additional amounts to be withheld on line 6. For additional help, get IRS **Publication 919**, How Do I Adjust My Tax Withholding? or visit the IRS website at [www.irs.gov](http://www.irs.gov) and use the "Withholding Calculator."

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