



**Notice 1036**

(Rev. December 2006)

**Early Release Copies of 2007 Income Tax Withholding and Advance Earned Income Credit Payment Tables**

Attached are early release copies of the tables that will appear in Publication 15 (Circular E), Employer’s Tax Guide (Revised January 2007). Publication 15 will be mailed to employers and available at IRS offices in late December. The following tables will be effective for wages paid in 2007.

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

Also, Publication 15 will be available on the IRS website in December.

**Percentage Method Income Tax Withholding Tables**

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2007, they are:

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . . .	\$ 65.38
Biweekly . . . . .	\$130.77
Semimonthly . . . . .	\$141.67
Monthly . . . . .	\$283.33
Quarterly . . . . .	\$850.00
Semiannually . . . . .	\$1,700.00
Annually . . . . .	\$3,400.00
Daily or Miscellaneous . . . . .	\$ 13.08

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

**Wage Bracket Income Tax Withholding Tables**

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

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

**Social Security Tax Wage Base**

For 2007, the wage base for withholding social security (old age, survivors, and disability insurance) is \$97,500. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

**Advance Earned Income Credit Payment Tables**

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

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

**Tables for Percentage Method of Withholding**  
(For Wages Paid in 2007)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51 . . . . .		\$0		Not over \$154 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$51	—\$195 . . . . .	10%	—\$51	\$154	—\$449 . . . . .	10%	—\$154
\$195	—\$645 . . . . .	\$14.40 plus 15%	—\$195	\$449	—\$1,360 . . . . .	\$29.50 plus 15%	—\$449
\$645	—\$1,482 . . . . .	\$81.90 plus 25%	—\$645	\$1,360	—\$2,573 . . . . .	\$166.15 plus 25%	—\$1,360
\$1,482	—\$3,131 . . . . .	\$291.15 plus 28%	—\$1,482	\$2,573	—\$3,907 . . . . .	\$469.40 plus 28%	—\$2,573
\$3,131	—\$6,763 . . . . .	\$752.87 plus 33%	—\$3,131	\$3,907	—\$6,865 . . . . .	\$842.92 plus 33%	—\$3,907
\$6,763	. . . . .	\$1,951.43 plus 35%	—\$6,763	\$6,865	. . . . .	\$1,819.06 plus 35%	—\$6,865

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102 . . . . .		\$0		Not over \$308 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$102	—\$389 . . . . .	10%	—\$102	\$308	—\$898 . . . . .	10%	—\$308
\$389	—\$1,289 . . . . .	\$28.70 plus 15%	—\$389	\$898	—\$2,719 . . . . .	\$59.00 plus 15%	—\$898
\$1,289	—\$2,964 . . . . .	\$163.70 plus 25%	—\$1,289	\$2,719	—\$5,146 . . . . .	\$332.15 plus 25%	—\$2,719
\$2,964	—\$6,262 . . . . .	\$582.45 plus 28%	—\$2,964	\$5,146	—\$7,813 . . . . .	\$938.90 plus 28%	—\$5,146
\$6,262	—\$13,525 . . . . .	\$1,505.89 plus 33%	—\$6,262	\$7,813	—\$13,731 . . . . .	\$1,685.66 plus 33%	—\$7,813
\$13,525	. . . . .	\$3,902.68 plus 35%	—\$13,525	\$13,731	. . . . .	\$3,638.60 plus 35%	—\$13,731

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110 . . . . .		\$0		Not over \$333 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$110	—\$422 . . . . .	10%	—\$110	\$333	—\$973 . . . . .	10%	—\$333
\$422	—\$1,397 . . . . .	\$31.20 plus 15%	—\$422	\$973	—\$2,946 . . . . .	\$64.00 plus 15%	—\$973
\$1,397	—\$3,211 . . . . .	\$177.45 plus 25%	—\$1,397	\$2,946	—\$5,575 . . . . .	\$359.95 plus 25%	—\$2,946
\$3,211	—\$6,783 . . . . .	\$630.95 plus 28%	—\$3,211	\$5,575	—\$8,465 . . . . .	\$1,017.20 plus 28%	—\$5,575
\$6,783	—\$14,652 . . . . .	\$1,631.11 plus 33%	—\$6,783	\$8,465	—\$14,875 . . . . .	\$1,826.40 plus 33%	—\$8,465
\$14,652	. . . . .	\$4,227.88 plus 35%	—\$14,652	\$14,875	. . . . .	\$3,941.70 plus 35%	—\$14,875

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221 . . . . .		\$0		Not over \$667 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$221	—\$843 . . . . .	10%	—\$221	\$667	—\$1,946 . . . . .	10%	—\$667
\$843	—\$2,793 . . . . .	\$62.20 plus 15%	—\$843	\$1,946	—\$5,892 . . . . .	\$127.90 plus 15%	—\$1,946
\$2,793	—\$6,423 . . . . .	\$354.70 plus 25%	—\$2,793	\$5,892	—\$11,150 . . . . .	\$719.80 plus 25%	—\$5,892
\$6,423	—\$13,567 . . . . .	\$1,262.20 plus 28%	—\$6,423	\$11,150	—\$16,929 . . . . .	\$2,034.30 plus 28%	—\$11,150
\$13,567	—\$29,304 . . . . .	\$3,262.52 plus 33%	—\$13,567	\$16,929	—\$29,750 . . . . .	\$3,652.42 plus 33%	—\$16,929
\$29,304	. . . . .	\$8,455.73 plus 35%	—\$29,304	\$29,750	. . . . .	\$7,883.35 plus 35%	—\$29,750

**Tables for Percentage Method of Withholding (Continued)**  
(For Wages Paid in 2007)

**TABLE 5—QUARTERLY Payroll Period**

**(a) SINGLE person** (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
Not over \$663 . . . . \$0

Over—	But not over—		of excess over—
\$663	—\$2,530	. 10%	—\$663
\$2,530	—\$8,380	. \$186.70 plus 15%	—\$2,530
\$8,380	—\$19,269	. \$1,064.20 plus 25%	—\$8,380
\$19,269	—\$40,700	. \$3,786.45 plus 28%	—\$19,269
\$40,700	—\$87,913	. \$9,787.13 plus 33%	—\$40,700
\$87,913		. \$25,367.42 plus 35%	—\$87,913

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
Not over \$2,000 . . . . \$0

Over—	But not over—		of excess over—
\$2,000	—\$5,838	. 10%	—\$2,000
\$5,838	—\$17,675	. \$383.80 plus 15%	—\$5,838
\$17,675	—\$33,450	. \$2,159.35 plus 25%	—\$17,675
\$33,450	—\$50,788	. \$6,103.10 plus 28%	—\$33,450
\$50,788	—\$89,250	. \$10,957.74 plus 33%	—\$50,788
\$89,250		. \$23,650.20 plus 35%	—\$89,250

**TABLE 6—SEMIANNUAL Payroll Period**

**(a) SINGLE person** (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
Not over \$1,325 . . . . \$0

Over—	But not over—		of excess over—
\$1,325	—\$5,060	. 10%	—\$1,325
\$5,060	—\$16,760	. \$373.50 plus 15%	—\$5,060
\$16,760	—\$38,538	. \$2,128.50 plus 25%	—\$16,760
\$38,538	—\$81,400	. \$7,573.00 plus 28%	—\$38,538
\$81,400	—\$175,825	. \$19,574.36 plus 33%	—\$81,400
\$175,825		. \$50,734.61 plus 35%	—\$175,825

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
Not over \$4,000 . . . . \$0

Over—	But not over—		of excess over—
\$4,000	—\$11,675	. 10%	—\$4,000
\$11,675	—\$35,350	. \$767.50 plus 15%	—\$11,675
\$35,350	—\$66,900	. \$4,318.75 plus 25%	—\$35,350
\$66,900	—\$101,575	. \$12,206.25 plus 28%	—\$66,900
\$101,575	—\$178,500	. \$21,915.25 plus 33%	—\$101,575
\$178,500		. \$47,300.50 plus 35%	—\$178,500

**TABLE 7—ANNUAL Payroll Period**

**(a) SINGLE person** (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
Not over \$2,650 . . . . \$0

Over—	But not over—		of excess over—
\$2,650	—\$10,120	. 10%	—\$2,650
\$10,120	—\$33,520	. \$747.00 plus 15%	—\$10,120
\$33,520	—\$77,075	. \$4,257.00 plus 25%	—\$33,520
\$77,075	—\$162,800	. \$15,145.75 plus 28%	—\$77,075
\$162,800	—\$351,650	. \$39,148.75 plus 33%	—\$162,800
\$351,650		. \$101,469.25 plus 35%	—\$351,650

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:  
Not over \$8,000 . . . . \$0

Over—	But not over—		of excess over—
\$8,000	—\$23,350	. 10%	—\$8,000
\$23,350	—\$70,700	. \$1,535.00 plus 15%	—\$23,350
\$70,700	—\$133,800	. \$8,637.50 plus 25%	—\$70,700
\$133,800	—\$203,150	. \$24,412.50 plus 28%	—\$133,800
\$203,150	—\$357,000	. \$43,830.50 plus 33%	—\$203,150
\$357,000		. \$94,601.00 plus 35%	—\$357,000

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

**(a) SINGLE person** (including head of household)—

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

Over—	But not over—		of excess over—
\$10.20	—\$38.90	. 10%	—\$10.20
\$38.90	—\$128.90	. \$2.87 plus 15%	—\$38.90
\$128.90	—\$296.40	. \$16.37 plus 25%	—\$128.90
\$296.40	—\$626.20	. \$58.25 plus 28%	—\$296.40
\$626.20	—\$1,352.50	. \$150.59 plus 33%	—\$626.20
\$1,352.50		. \$390.27 plus 35%	—\$1,352.50

**(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:  
Not over \$30.80 . . . . \$0

Over—	But not over—		of excess over—
\$30.80	—\$89.80	. 10%	—\$30.80
\$89.80	—\$271.90	. \$5.90 plus 15%	—\$89.80
\$271.90	—\$514.60	. \$33.22 plus 25%	—\$271.90
\$514.60	—\$781.30	. \$93.90 plus 28%	—\$514.60
\$781.30	—\$1,373.10	. \$168.58 plus 33%	—\$781.30
\$1,373.10		. \$363.87 plus 35%	—\$1,373.10

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2007)

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

# SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2007)

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

**\$1,250 and over**

Use Table 1(a) for a **SINGLE person** on page 36. Also see the instructions on page 34.

# MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2007)

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	1	0	0	0	0	0	0	0	0	0	0
150	155	1	0	0	0	0	0	0	0	0	0	0
155	160	1	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	0	0	0	0	0	0	0	0	0
290	300	14	8	1	0	0	0	0	0	0	0	0
300	310	15	9	2	0	0	0	0	0	0	0	0
310	320	16	10	3	0	0	0	0	0	0	0	0
320	330	17	11	4	0	0	0	0	0	0	0	0
330	340	18	12	5	0	0	0	0	0	0	0	0
340	350	19	13	6	0	0	0	0	0	0	0	0
350	360	20	14	7	1	0	0	0	0	0	0	0
360	370	21	15	8	2	0	0	0	0	0	0	0
370	380	22	16	9	3	0	0	0	0	0	0	0
380	390	23	17	10	4	0	0	0	0	0	0	0
390	400	24	18	11	5	0	0	0	0	0	0	0
400	410	25	19	12	6	0	0	0	0	0	0	0
410	420	26	20	13	7	0	0	0	0	0	0	0
420	430	27	21	14	8	1	0	0	0	0	0	0
430	440	28	22	15	9	2	0	0	0	0	0	0
440	450	29	23	16	10	3	0	0	0	0	0	0
450	460	30	24	17	11	4	0	0	0	0	0	0
460	470	32	25	18	12	5	0	0	0	0	0	0
470	480	33	26	19	13	6	0	0	0	0	0	0
480	490	35	27	20	14	7	0	0	0	0	0	0
490	500	36	28	21	15	8	1	0	0	0	0	0
500	510	38	29	22	16	9	2	0	0	0	0	0
510	520	39	30	23	17	10	3	0	0	0	0	0
520	530	41	31	24	18	11	4	0	0	0	0	0
530	540	42	33	25	19	12	5	0	0	0	0	0
540	550	44	34	26	20	13	6	0	0	0	0	0
550	560	45	36	27	21	14	7	1	0	0	0	0
560	570	47	37	28	22	15	8	2	0	0	0	0
570	580	48	39	29	23	16	9	3	0	0	0	0
580	590	50	40	30	24	17	10	4	0	0	0	0
590	600	51	42	32	25	18	11	5	0	0	0	0
600	610	53	43	33	26	19	12	6	0	0	0	0
610	620	54	45	35	27	20	13	7	0	0	0	0
620	630	56	46	36	28	21	14	8	1	0	0	0
630	640	57	48	38	29	22	15	9	2	0	0	0
640	650	59	49	39	30	23	16	10	3	0	0	0
650	660	60	51	41	31	24	17	11	4	0	0	0
660	670	62	52	42	32	25	18	12	5	0	0	0
670	680	63	54	44	34	26	19	13	6	0	0	0
680	690	65	55	45	35	27	20	14	7	1	0	0
690	700	66	57	47	37	28	21	15	8	2	0	0
700	710	68	58	48	38	29	22	16	9	3	0	0
710	720	69	60	50	40	30	23	17	10	4	0	0
720	730	71	61	51	41	32	24	18	11	5	0	0
730	740	72	63	53	43	33	25	19	12	6	0	0

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid in 2007)

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>	\$74	\$64	\$54	\$44	\$35	\$26	\$20	\$13	\$7	\$0	\$0
<b>750</b>	<b>760</b>	75	66	56	46	36	27	21	14	8	1	0
<b>760</b>	<b>770</b>	77	67	57	47	38	28	22	15	9	2	0
<b>770</b>	<b>780</b>	78	69	59	49	39	29	23	16	10	3	0
<b>780</b>	<b>790</b>	80	70	60	50	41	31	24	17	11	4	0
<b>790</b>	<b>800</b>	81	72	62	52	42	32	25	18	12	5	0
<b>800</b>	<b>810</b>	83	73	63	53	44	34	26	19	13	6	0
<b>810</b>	<b>820</b>	84	75	65	55	45	35	27	20	14	7	1
<b>820</b>	<b>830</b>	86	76	66	56	47	37	28	21	15	8	2
<b>830</b>	<b>840</b>	87	78	68	58	48	38	29	22	16	9	3
<b>840</b>	<b>850</b>	89	79	69	59	50	40	30	23	17	10	4
<b>850</b>	<b>860</b>	90	81	71	61	51	41	32	24	18	11	5
<b>860</b>	<b>870</b>	92	82	72	62	53	43	33	25	19	12	6
<b>870</b>	<b>880</b>	93	84	74	64	54	44	35	26	20	13	7
<b>880</b>	<b>890</b>	95	85	75	65	56	46	36	27	21	14	8
<b>890</b>	<b>900</b>	96	87	77	67	57	47	38	28	22	15	9
<b>900</b>	<b>910</b>	98	88	78	68	59	49	39	29	23	16	10
<b>910</b>	<b>920</b>	99	90	80	70	60	50	41	31	24	17	11
<b>920</b>	<b>930</b>	101	91	81	71	62	52	42	32	25	18	12
<b>930</b>	<b>940</b>	102	93	83	73	63	53	44	34	26	19	13
<b>940</b>	<b>950</b>	104	94	84	74	65	55	45	35	27	20	14
<b>950</b>	<b>960</b>	105	96	86	76	66	56	47	37	28	21	15
<b>960</b>	<b>970</b>	107	97	87	77	68	58	48	38	29	22	16
<b>970</b>	<b>980</b>	108	99	89	79	69	59	50	40	30	23	17
<b>980</b>	<b>990</b>	110	100	90	80	71	61	51	41	31	24	18
<b>990</b>	<b>1,000</b>	111	102	92	82	72	62	53	43	33	25	19
<b>1,000</b>	<b>1,010</b>	113	103	93	83	74	64	54	44	34	26	20
<b>1,010</b>	<b>1,020</b>	114	105	95	85	75	65	56	46	36	27	21
<b>1,020</b>	<b>1,030</b>	116	106	96	86	77	67	57	47	37	28	22
<b>1,030</b>	<b>1,040</b>	117	108	98	88	78	68	59	49	39	29	23
<b>1,040</b>	<b>1,050</b>	119	109	99	89	80	70	60	50	40	31	24
<b>1,050</b>	<b>1,060</b>	120	111	101	91	81	71	62	52	42	32	25
<b>1,060</b>	<b>1,070</b>	122	112	102	92	83	73	63	53	43	34	26
<b>1,070</b>	<b>1,080</b>	123	114	104	94	84	74	65	55	45	35	27
<b>1,080</b>	<b>1,090</b>	125	115	105	95	86	76	66	56	46	37	28
<b>1,090</b>	<b>1,100</b>	126	117	107	97	87	77	68	58	48	38	29
<b>1,100</b>	<b>1,110</b>	128	118	108	98	89	79	69	59	49	40	30
<b>1,110</b>	<b>1,120</b>	129	120	110	100	90	80	71	61	51	41	31
<b>1,120</b>	<b>1,130</b>	131	121	111	101	92	82	72	62	52	43	33
<b>1,130</b>	<b>1,140</b>	132	123	113	103	93	83	74	64	54	44	34
<b>1,140</b>	<b>1,150</b>	134	124	114	104	95	85	75	65	55	46	36
<b>1,150</b>	<b>1,160</b>	135	126	116	106	96	86	77	67	57	47	37
<b>1,160</b>	<b>1,170</b>	137	127	117	107	98	88	78	68	58	49	39
<b>1,170</b>	<b>1,180</b>	138	129	119	109	99	89	80	70	60	50	40
<b>1,180</b>	<b>1,190</b>	140	130	120	110	101	91	81	71	61	52	42
<b>1,190</b>	<b>1,200</b>	141	132	122	112	102	92	83	73	63	53	43
<b>1,200</b>	<b>1,210</b>	143	133	123	113	104	94	84	74	64	55	45
<b>1,210</b>	<b>1,220</b>	144	135	125	115	105	95	86	76	66	56	46
<b>1,220</b>	<b>1,230</b>	146	136	126	116	107	97	87	77	67	58	48
<b>1,230</b>	<b>1,240</b>	147	138	128	118	108	98	89	79	69	59	49
<b>1,240</b>	<b>1,250</b>	149	139	129	119	110	100	90	80	70	61	51
<b>1,250</b>	<b>1,260</b>	150	141	131	121	111	101	92	82	72	62	52
<b>1,260</b>	<b>1,270</b>	152	142	132	122	113	103	93	83	73	64	54
<b>1,270</b>	<b>1,280</b>	153	144	134	124	114	104	95	85	75	65	55
<b>1,280</b>	<b>1,290</b>	155	145	135	125	116	106	96	86	76	67	57
<b>1,290</b>	<b>1,300</b>	156	147	137	127	117	107	98	88	78	68	58
<b>1,300</b>	<b>1,310</b>	158	148	138	128	119	109	99	89	79	70	60
<b>1,310</b>	<b>1,320</b>	159	150	140	130	120	110	101	91	81	71	61
<b>1,320</b>	<b>1,330</b>	161	151	141	131	122	112	102	92	82	73	63
<b>1,330</b>	<b>1,340</b>	162	153	143	133	123	113	104	94	84	74	64
<b>1,340</b>	<b>1,350</b>	164	154	144	134	125	115	105	95	85	76	66
<b>1,350</b>	<b>1,360</b>	165	156	146	136	126	116	107	97	87	77	67
<b>1,360</b>	<b>1,370</b>	167	157	147	137	128	118	108	98	88	79	69
<b>1,370</b>	<b>1,380</b>	170	159	149	139	129	119	110	100	90	80	70
<b>1,380</b>	<b>1,390</b>	172	160	150	140	131	121	111	101	91	82	72
<b>1,390</b>	<b>1,400</b>	175	162	152	142	132	122	113	103	93	83	73

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 36. Also see the instructions on page 34.

# SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	14	0	0	0	0	0	0	0	0	0	0
240	245	14	1	0	0	0	0	0	0	0	0	0
245	250	15	1	0	0	0	0	0	0	0	0	0
250	260	15	2	0	0	0	0	0	0	0	0	0
260	270	16	3	0	0	0	0	0	0	0	0	0
270	280	17	4	0	0	0	0	0	0	0	0	0
280	290	18	5	0	0	0	0	0	0	0	0	0
290	300	19	6	0	0	0	0	0	0	0	0	0
300	310	20	7	0	0	0	0	0	0	0	0	0
310	320	21	8	0	0	0	0	0	0	0	0	0
320	330	22	9	0	0	0	0	0	0	0	0	0
330	340	23	10	0	0	0	0	0	0	0	0	0
340	350	24	11	0	0	0	0	0	0	0	0	0
350	360	25	12	0	0	0	0	0	0	0	0	0
360	370	26	13	0	0	0	0	0	0	0	0	0
370	380	27	14	1	0	0	0	0	0	0	0	0
380	390	28	15	2	0	0	0	0	0	0	0	0
390	400	30	16	3	0	0	0	0	0	0	0	0
400	410	31	17	4	0	0	0	0	0	0	0	0
410	420	33	18	5	0	0	0	0	0	0	0	0
420	430	34	19	6	0	0	0	0	0	0	0	0
430	440	36	20	7	0	0	0	0	0	0	0	0
440	450	37	21	8	0	0	0	0	0	0	0	0
450	460	39	22	9	0	0	0	0	0	0	0	0
460	470	40	23	10	0	0	0	0	0	0	0	0
470	480	42	24	11	0	0	0	0	0	0	0	0
480	490	43	25	12	0	0	0	0	0	0	0	0
490	500	45	26	13	0	0	0	0	0	0	0	0
500	520	47	28	15	2	0	0	0	0	0	0	0
520	540	50	30	17	4	0	0	0	0	0	0	0
540	560	53	33	19	6	0	0	0	0	0	0	0
560	580	56	36	21	8	0	0	0	0	0	0	0
580	600	59	39	23	10	0	0	0	0	0	0	0
600	620	62	42	25	12	0	0	0	0	0	0	0
620	640	65	45	27	14	1	0	0	0	0	0	0
640	660	68	48	29	16	3	0	0	0	0	0	0
660	680	71	51	32	18	5	0	0	0	0	0	0
680	700	74	54	35	20	7	0	0	0	0	0	0
700	720	77	57	38	22	9	0	0	0	0	0	0
720	740	80	60	41	24	11	0	0	0	0	0	0
740	760	83	63	44	26	13	0	0	0	0	0	0
760	780	86	66	47	28	15	1	0	0	0	0	0
780	800	89	69	50	30	17	3	0	0	0	0	0



**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$800</b>	<b>\$820</b>	\$92	\$72	\$53	\$33	\$19	\$5	\$0	\$0	\$0	\$0	\$0
<b>820</b>	<b>840</b>	95	75	56	36	21	7	0	0	0	0	0
<b>840</b>	<b>860</b>	98	78	59	39	23	9	0	0	0	0	0
<b>860</b>	<b>880</b>	101	81	62	42	25	11	0	0	0	0	0
<b>880</b>	<b>900</b>	104	84	65	45	27	13	0	0	0	0	0
<b>900</b>	<b>920</b>	107	87	68	48	29	15	2	0	0	0	0
<b>920</b>	<b>940</b>	110	90	71	51	31	17	4	0	0	0	0
<b>940</b>	<b>960</b>	113	93	74	54	34	19	6	0	0	0	0
<b>960</b>	<b>980</b>	116	96	77	57	37	21	8	0	0	0	0
<b>980</b>	<b>1,000</b>	119	99	80	60	40	23	10	0	0	0	0
<b>1,000</b>	<b>1,020</b>	122	102	83	63	43	25	12	0	0	0	0
<b>1,020</b>	<b>1,040</b>	125	105	86	66	46	27	14	1	0	0	0
<b>1,040</b>	<b>1,060</b>	128	108	89	69	49	30	16	3	0	0	0
<b>1,060</b>	<b>1,080</b>	131	111	92	72	52	33	18	5	0	0	0
<b>1,080</b>	<b>1,100</b>	134	114	95	75	55	36	20	7	0	0	0
<b>1,100</b>	<b>1,120</b>	137	117	98	78	58	39	22	9	0	0	0
<b>1,120</b>	<b>1,140</b>	140	120	101	81	61	42	24	11	0	0	0
<b>1,140</b>	<b>1,160</b>	143	123	104	84	64	45	26	13	0	0	0
<b>1,160</b>	<b>1,180</b>	146	126	107	87	67	48	28	15	2	0	0
<b>1,180</b>	<b>1,200</b>	149	129	110	90	70	51	31	17	4	0	0
<b>1,200</b>	<b>1,220</b>	152	132	113	93	73	54	34	19	6	0	0
<b>1,220</b>	<b>1,240</b>	155	135	116	96	76	57	37	21	8	0	0
<b>1,240</b>	<b>1,260</b>	158	138	119	99	79	60	40	23	10	0	0
<b>1,260</b>	<b>1,280</b>	161	141	122	102	82	63	43	25	12	0	0
<b>1,280</b>	<b>1,300</b>	164	144	125	105	85	66	46	27	14	1	0
<b>1,300</b>	<b>1,320</b>	169	147	128	108	88	69	49	30	16	3	0
<b>1,320</b>	<b>1,340</b>	174	150	131	111	91	72	52	33	18	5	0
<b>1,340</b>	<b>1,360</b>	179	153	134	114	94	75	55	36	20	7	0
<b>1,360</b>	<b>1,380</b>	184	156	137	117	97	78	58	39	22	9	0
<b>1,380</b>	<b>1,400</b>	189	159	140	120	100	81	61	42	24	11	0
<b>1,400</b>	<b>1,420</b>	194	162	143	123	103	84	64	45	26	13	0
<b>1,420</b>	<b>1,440</b>	199	166	146	126	106	87	67	48	28	15	2
<b>1,440</b>	<b>1,460</b>	204	171	149	129	109	90	70	51	31	17	4
<b>1,460</b>	<b>1,480</b>	209	176	152	132	112	93	73	54	34	19	6
<b>1,480</b>	<b>1,500</b>	214	181	155	135	115	96	76	57	37	21	8
<b>1,500</b>	<b>1,520</b>	219	186	158	138	118	99	79	60	40	23	10
<b>1,520</b>	<b>1,540</b>	224	191	161	141	121	102	82	63	43	25	12
<b>1,540</b>	<b>1,560</b>	229	196	164	144	124	105	85	66	46	27	14
<b>1,560</b>	<b>1,580</b>	234	201	169	147	127	108	88	69	49	29	16
<b>1,580</b>	<b>1,600</b>	239	206	174	150	130	111	91	72	52	32	18
<b>1,600</b>	<b>1,620</b>	244	211	179	153	133	114	94	75	55	35	20
<b>1,620</b>	<b>1,640</b>	249	216	184	156	136	117	97	78	58	38	22
<b>1,640</b>	<b>1,660</b>	254	221	189	159	139	120	100	81	61	41	24
<b>1,660</b>	<b>1,680</b>	259	226	194	162	142	123	103	84	64	44	26
<b>1,680</b>	<b>1,700</b>	264	231	199	166	145	126	106	87	67	47	28
<b>1,700</b>	<b>1,720</b>	269	236	204	171	148	129	109	90	70	50	31
<b>1,720</b>	<b>1,740</b>	274	241	209	176	151	132	112	93	73	53	34
<b>1,740</b>	<b>1,760</b>	279	246	214	181	154	135	115	96	76	56	37
<b>1,760</b>	<b>1,780</b>	284	251	219	186	157	138	118	99	79	59	40
<b>1,780</b>	<b>1,800</b>	289	256	224	191	160	141	121	102	82	62	43
<b>1,800</b>	<b>1,820</b>	294	261	229	196	163	144	124	105	85	65	46
<b>1,820</b>	<b>1,840</b>	299	266	234	201	168	147	127	108	88	68	49
<b>1,840</b>	<b>1,860</b>	304	271	239	206	173	150	130	111	91	71	52
<b>1,860</b>	<b>1,880</b>	309	276	244	211	178	153	133	114	94	74	55
<b>1,880</b>	<b>1,900</b>	314	281	249	216	183	156	136	117	97	77	58
<b>1,900</b>	<b>1,920</b>	319	286	254	221	188	159	139	120	100	80	61
<b>1,920</b>	<b>1,940</b>	324	291	259	226	193	162	142	123	103	83	64
<b>1,940</b>	<b>1,960</b>	329	296	264	231	198	165	145	126	106	86	67
<b>1,960</b>	<b>1,980</b>	334	301	269	236	203	170	148	129	109	89	70
<b>1,980</b>	<b>2,000</b>	339	306	274	241	208	175	151	132	112	92	73
<b>2,000</b>	<b>2,020</b>	344	311	279	246	213	180	154	135	115	95	76
<b>2,020</b>	<b>2,040</b>	349	316	284	251	218	185	157	138	118	98	79
<b>2,040</b>	<b>2,060</b>	354	321	289	256	223	190	160	141	121	101	82
<b>2,060</b>	<b>2,080</b>	359	326	294	261	228	195	163	144	124	104	85
<b>2,080</b>	<b>2,100</b>	364	331	299	266	233	200	168	147	127	107	88

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 36. Also see the instructions on page 34.

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid in 2007)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	260	0	0	0	0	0	0	0	0	0	0	0
260	270	0	0	0	0	0	0	0	0	0	0	0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	0	0	0	0	0	0	0	0	0	0
440	450	14	1	0	0	0	0	0	0	0	0	0
450	460	15	2	0	0	0	0	0	0	0	0	0
460	470	16	3	0	0	0	0	0	0	0	0	0
470	480	17	4	0	0	0	0	0	0	0	0	0
480	490	18	5	0	0	0	0	0	0	0	0	0
490	500	19	6	0	0	0	0	0	0	0	0	0
500	520	20	7	0	0	0	0	0	0	0	0	0
520	540	22	9	0	0	0	0	0	0	0	0	0
540	560	24	11	0	0	0	0	0	0	0	0	0
560	580	26	13	0	0	0	0	0	0	0	0	0
580	600	28	15	2	0	0	0	0	0	0	0	0
600	620	30	17	4	0	0	0	0	0	0	0	0
620	640	32	19	6	0	0	0	0	0	0	0	0
640	660	34	21	8	0	0	0	0	0	0	0	0
660	680	36	23	10	0	0	0	0	0	0	0	0
680	700	38	25	12	0	0	0	0	0	0	0	0
700	720	40	27	14	1	0	0	0	0	0	0	0
720	740	42	29	16	3	0	0	0	0	0	0	0
740	760	44	31	18	5	0	0	0	0	0	0	0
760	780	46	33	20	7	0	0	0	0	0	0	0
780	800	48	35	22	9	0	0	0	0	0	0	0
800	820	50	37	24	11	0	0	0	0	0	0	0
820	840	52	39	26	13	0	0	0	0	0	0	0
840	860	54	41	28	15	2	0	0	0	0	0	0
860	880	56	43	30	17	4	0	0	0	0	0	0
880	900	58	45	32	19	6	0	0	0	0	0	0
900	920	61	47	34	21	8	0	0	0	0	0	0
920	940	64	49	36	23	10	0	0	0	0	0	0
940	960	67	51	38	25	12	0	0	0	0	0	0
960	980	70	53	40	27	14	1	0	0	0	0	0
980	1,000	73	55	42	29	16	3	0	0	0	0	0
1,000	1,020	76	57	44	31	18	5	0	0	0	0	0
1,020	1,040	79	59	46	33	20	7	0	0	0	0	0
1,040	1,060	82	62	48	35	22	9	0	0	0	0	0
1,060	1,080	85	65	50	37	24	11	0	0	0	0	0
1,080	1,100	88	68	52	39	26	13	0	0	0	0	0
1,100	1,120	91	71	54	41	28	15	2	0	0	0	0
1,120	1,140	94	74	56	43	30	17	4	0	0	0	0
1,140	1,160	97	77	58	45	32	19	6	0	0	0	0
1,160	1,180	100	80	61	47	34	21	8	0	0	0	0
1,180	1,200	103	83	64	49	36	23	10	0	0	0	0
1,200	1,220	106	86	67	51	38	25	12	0	0	0	0
1,220	1,240	109	89	70	53	40	27	14	1	0	0	0
1,240	1,260	112	92	73	55	42	29	16	3	0	0	0
1,260	1,280	115	95	76	57	44	31	18	5	0	0	0
1,280	1,300	118	98	79	59	46	33	20	7	0	0	0
1,300	1,320	121	101	82	62	48	35	22	9	0	0	0
1,320	1,340	124	104	85	65	50	37	24	11	0	0	0
1,340	1,360	127	107	88	68	52	39	26	13	0	0	0
1,360	1,380	130	110	91	71	54	41	28	15	2	0	0

**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid in 2007)

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	\$133	\$113	\$94	\$74	\$56	\$43	\$30	\$17	\$4	\$0	\$0
1,400	1,420	136	116	97	77	58	45	32	19	6	0	0
1,420	1,440	139	119	100	80	60	47	34	21	8	0	0
1,440	1,460	142	122	103	83	63	49	36	23	10	0	0
1,460	1,480	145	125	106	86	66	51	38	25	12	0	0
1,480	1,500	148	128	109	89	69	53	40	27	14	1	0
1,500	1,520	151	131	112	92	72	55	42	29	16	3	0
1,520	1,540	154	134	115	95	75	57	44	31	18	5	0
1,540	1,560	157	137	118	98	78	59	46	33	20	7	0
1,560	1,580	160	140	121	101	81	62	48	35	22	9	0
1,580	1,600	163	143	124	104	84	65	50	37	24	11	0
1,600	1,620	166	146	127	107	87	68	52	39	26	13	0
1,620	1,640	169	149	130	110	90	71	54	41	28	15	1
1,640	1,660	172	152	133	113	93	74	56	43	30	17	3
1,660	1,680	175	155	136	116	96	77	58	45	32	19	5
1,680	1,700	178	158	139	119	99	80	60	47	34	21	7
1,700	1,720	181	161	142	122	102	83	63	49	36	23	9
1,720	1,740	184	164	145	125	105	86	66	51	38	25	11
1,740	1,760	187	167	148	128	108	89	69	53	40	27	13
1,760	1,780	190	170	151	131	111	92	72	55	42	29	15
1,780	1,800	193	173	154	134	114	95	75	57	44	31	17
1,800	1,820	196	176	157	137	117	98	78	59	46	33	19
1,820	1,840	199	179	160	140	120	101	81	62	48	35	21
1,840	1,860	202	182	163	143	123	104	84	65	50	37	23
1,860	1,880	205	185	166	146	126	107	87	68	52	39	25
1,880	1,900	208	188	169	149	129	110	90	71	54	41	27
1,900	1,920	211	191	172	152	132	113	93	74	56	43	29
1,920	1,940	214	194	175	155	135	116	96	77	58	45	31
1,940	1,960	217	197	178	158	138	119	99	80	60	47	33
1,960	1,980	220	200	181	161	141	122	102	83	63	49	35
1,980	2,000	223	203	184	164	144	125	105	86	66	51	37
2,000	2,020	226	206	187	167	147	128	108	89	69	53	39
2,020	2,040	229	209	190	170	150	131	111	92	72	55	41
2,040	2,060	232	212	193	173	153	134	114	95	75	57	43
2,060	2,080	235	215	196	176	156	137	117	98	78	59	45
2,080	2,100	238	218	199	179	159	140	120	101	81	61	47
2,100	2,120	241	221	202	182	162	143	123	104	84	64	49
2,120	2,140	244	224	205	185	165	146	126	107	87	67	51
2,140	2,160	247	227	208	188	168	149	129	110	90	70	53
2,160	2,180	250	230	211	191	171	152	132	113	93	73	55
2,180	2,200	253	233	214	194	174	155	135	116	96	76	57
2,200	2,220	256	236	217	197	177	158	138	119	99	79	60
2,220	2,240	259	239	220	200	180	161	141	122	102	82	63
2,240	2,260	262	242	223	203	183	164	144	125	105	85	66
2,260	2,280	265	245	226	206	186	167	147	128	108	88	69
2,280	2,300	268	248	229	209	189	170	150	131	111	91	72
2,300	2,320	271	251	232	212	192	173	153	134	114	94	75
2,320	2,340	274	254	235	215	195	176	156	137	117	97	78
2,340	2,360	277	257	238	218	198	179	159	140	120	100	81
2,360	2,380	280	260	241	221	201	182	162	143	123	103	84
2,380	2,400	283	263	244	224	204	185	165	146	126	106	87
2,400	2,420	286	266	247	227	207	188	168	149	129	109	90
2,420	2,440	289	269	250	230	210	191	171	152	132	112	93
2,440	2,460	292	272	253	233	213	194	174	155	135	115	96
2,460	2,480	295	275	256	236	216	197	177	158	138	118	99
2,480	2,500	298	278	259	239	219	200	180	161	141	121	102
2,500	2,520	301	281	262	242	222	203	183	164	144	124	105
2,520	2,540	304	284	265	245	225	206	186	167	147	127	108
2,540	2,560	307	287	268	248	228	209	189	170	150	130	111
2,560	2,580	310	290	271	251	231	212	192	173	153	133	114
2,580	2,600	313	293	274	254	234	215	195	176	156	136	117
2,600	2,620	316	296	277	257	237	218	198	179	159	139	120
2,620	2,640	319	299	280	260	240	221	201	182	162	142	123
2,640	2,660	322	302	283	263	243	224	204	185	165	145	126
2,660	2,680	325	305	286	266	246	227	207	188	168	148	129
2,680	2,700	328	308	289	269	249	230	210	191	171	151	132

\$2,700 and over

Use Table 2(b) for a MARRIED person on page 36. Also see the instructions on page 34.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	0	0	0	0	0	0	0	0	0	0
245	250	14	0	0	0	0	0	0	0	0	0	0
250	260	14	0	0	0	0	0	0	0	0	0	0
260	270	15	1	0	0	0	0	0	0	0	0	0
270	280	16	2	0	0	0	0	0	0	0	0	0
280	290	17	3	0	0	0	0	0	0	0	0	0
290	300	18	4	0	0	0	0	0	0	0	0	0
300	310	19	5	0	0	0	0	0	0	0	0	0
310	320	20	6	0	0	0	0	0	0	0	0	0
320	330	21	7	0	0	0	0	0	0	0	0	0
330	340	22	8	0	0	0	0	0	0	0	0	0
340	350	23	9	0	0	0	0	0	0	0	0	0
350	360	24	10	0	0	0	0	0	0	0	0	0
360	370	25	11	0	0	0	0	0	0	0	0	0
370	380	26	12	0	0	0	0	0	0	0	0	0
380	390	27	13	0	0	0	0	0	0	0	0	0
390	400	28	14	0	0	0	0	0	0	0	0	0
400	410	29	15	1	0	0	0	0	0	0	0	0
410	420	30	16	2	0	0	0	0	0	0	0	0
420	430	32	17	3	0	0	0	0	0	0	0	0
430	440	33	18	4	0	0	0	0	0	0	0	0
440	450	35	19	5	0	0	0	0	0	0	0	0
450	460	36	20	6	0	0	0	0	0	0	0	0
460	470	38	21	7	0	0	0	0	0	0	0	0
470	480	39	22	8	0	0	0	0	0	0	0	0
480	490	41	23	9	0	0	0	0	0	0	0	0
490	500	42	24	10	0	0	0	0	0	0	0	0
500	520	44	26	12	0	0	0	0	0	0	0	0
520	540	47	28	14	0	0	0	0	0	0	0	0
540	560	50	30	16	1	0	0	0	0	0	0	0
560	580	53	32	18	3	0	0	0	0	0	0	0
580	600	56	35	20	5	0	0	0	0	0	0	0
600	620	59	38	22	7	0	0	0	0	0	0	0
620	640	62	41	24	9	0	0	0	0	0	0	0
640	660	65	44	26	11	0	0	0	0	0	0	0
660	680	68	47	28	13	0	0	0	0	0	0	0
680	700	71	50	30	15	1	0	0	0	0	0	0
700	720	74	53	32	17	3	0	0	0	0	0	0
720	740	77	56	35	19	5	0	0	0	0	0	0
740	760	80	59	38	21	7	0	0	0	0	0	0
760	780	83	62	41	23	9	0	0	0	0	0	0
780	800	86	65	44	25	11	0	0	0	0	0	0
800	820	89	68	47	27	13	0	0	0	0	0	0
820	840	92	71	50	29	15	1	0	0	0	0	0

# SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2007)

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	\$95	\$74	\$53	\$32	\$17	\$3	\$0	\$0	\$0	\$0	\$0
860	880	98	77	56	35	19	5	0	0	0	0	0
880	900	101	80	59	38	21	7	0	0	0	0	0
900	920	104	83	62	41	23	9	0	0	0	0	0
920	940	107	86	65	44	25	11	0	0	0	0	0
940	960	110	89	68	47	27	13	0	0	0	0	0
960	980	113	92	71	50	29	15	1	0	0	0	0
980	1,000	116	95	74	53	31	17	3	0	0	0	0
1,000	1,020	119	98	77	56	34	19	5	0	0	0	0
1,020	1,040	122	101	80	59	37	21	7	0	0	0	0
1,040	1,060	125	104	83	62	40	23	9	0	0	0	0
1,060	1,080	128	107	86	65	43	25	11	0	0	0	0
1,080	1,100	131	110	89	68	46	27	13	0	0	0	0
1,100	1,120	134	113	92	71	49	29	15	1	0	0	0
1,120	1,140	137	116	95	74	52	31	17	3	0	0	0
1,140	1,160	140	119	98	77	55	34	19	5	0	0	0
1,160	1,180	143	122	101	80	58	37	21	7	0	0	0
1,180	1,200	146	125	104	83	61	40	23	9	0	0	0
1,200	1,220	149	128	107	86	64	43	25	11	0	0	0
1,220	1,240	152	131	110	89	67	46	27	13	0	0	0
1,240	1,260	155	134	113	92	70	49	29	15	1	0	0
1,260	1,280	158	137	116	95	73	52	31	17	3	0	0
1,280	1,300	161	140	119	98	76	55	34	19	5	0	0
1,300	1,320	164	143	122	101	79	58	37	21	7	0	0
1,320	1,340	167	146	125	104	82	61	40	23	9	0	0
1,340	1,360	170	149	128	107	85	64	43	25	11	0	0
1,360	1,380	173	152	131	110	88	67	46	27	13	0	0
1,380	1,400	176	155	134	113	91	70	49	29	15	0	0
1,400	1,420	181	158	137	116	94	73	52	31	17	2	0
1,420	1,440	186	161	140	119	97	76	55	34	19	4	0
1,440	1,460	191	164	143	122	100	79	58	37	21	6	0
1,460	1,480	196	167	146	125	103	82	61	40	23	8	0
1,480	1,500	201	170	149	128	106	85	64	43	25	10	0
1,500	1,520	206	173	152	131	109	88	67	46	27	12	0
1,520	1,540	211	176	155	134	112	91	70	49	29	14	0
1,540	1,560	216	180	158	137	115	94	73	52	31	16	2
1,560	1,580	221	185	161	140	118	97	76	55	33	18	4
1,580	1,600	226	190	164	143	121	100	79	58	36	20	6
1,600	1,620	231	195	167	146	124	103	82	61	39	22	8
1,620	1,640	236	200	170	149	127	106	85	64	42	24	10
1,640	1,660	241	205	173	152	130	109	88	67	45	26	12
1,660	1,680	246	210	176	155	133	112	91	70	48	28	14
1,680	1,700	251	215	180	158	136	115	94	73	51	30	16
1,700	1,720	256	220	185	161	139	118	97	76	54	33	18
1,720	1,740	261	225	190	164	142	121	100	79	57	36	20
1,740	1,760	266	230	195	167	145	124	103	82	60	39	22
1,760	1,780	271	235	200	170	148	127	106	85	63	42	24
1,780	1,800	276	240	205	173	151	130	109	88	66	45	26
1,800	1,820	281	245	210	176	154	133	112	91	69	48	28
1,820	1,840	286	250	215	179	157	136	115	94	72	51	30
1,840	1,860	291	255	220	184	160	139	118	97	75	54	33
1,860	1,880	296	260	225	189	163	142	121	100	78	57	36
1,880	1,900	301	265	230	194	166	145	124	103	81	60	39
1,900	1,920	306	270	235	199	169	148	127	106	84	63	42
1,920	1,940	311	275	240	204	172	151	130	109	87	66	45
1,940	1,960	316	280	245	209	175	154	133	112	90	69	48
1,960	1,980	321	285	250	214	179	157	136	115	93	72	51
1,980	2,000	326	290	255	219	184	160	139	118	96	75	54
2,000	2,020	331	295	260	224	189	163	142	121	99	78	57
2,020	2,040	336	300	265	229	194	166	145	124	102	81	60
2,040	2,060	341	305	270	234	199	169	148	127	105	84	63
2,060	2,080	346	310	275	239	204	172	151	130	108	87	66
2,080	2,100	351	315	280	244	209	175	154	133	111	90	69
2,100	2,120	356	320	285	249	214	179	157	136	114	93	72
2,120	2,140	361	325	290	254	219	184	160	139	117	96	75

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 36. Also see the instructions on page 34.

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

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	0	0	0	0	0	0	0	0	0	0
480	490	15	1	0	0	0	0	0	0	0	0	0
490	500	16	2	0	0	0	0	0	0	0	0	0
500	520	18	4	0	0	0	0	0	0	0	0	0
520	540	20	6	0	0	0	0	0	0	0	0	0
540	560	22	8	0	0	0	0	0	0	0	0	0
560	580	24	10	0	0	0	0	0	0	0	0	0
580	600	26	12	0	0	0	0	0	0	0	0	0
600	620	28	14	0	0	0	0	0	0	0	0	0
620	640	30	16	1	0	0	0	0	0	0	0	0
640	660	32	18	3	0	0	0	0	0	0	0	0
660	680	34	20	5	0	0	0	0	0	0	0	0
680	700	36	22	7	0	0	0	0	0	0	0	0
700	720	38	24	9	0	0	0	0	0	0	0	0
720	740	40	26	11	0	0	0	0	0	0	0	0
740	760	42	28	13	0	0	0	0	0	0	0	0
760	780	44	30	15	1	0	0	0	0	0	0	0
780	800	46	32	17	3	0	0	0	0	0	0	0
800	820	48	34	19	5	0	0	0	0	0	0	0
820	840	50	36	21	7	0	0	0	0	0	0	0
840	860	52	38	23	9	0	0	0	0	0	0	0
860	880	54	40	25	11	0	0	0	0	0	0	0
880	900	56	42	27	13	0	0	0	0	0	0	0
900	920	58	44	29	15	1	0	0	0	0	0	0
920	940	60	46	31	17	3	0	0	0	0	0	0
940	960	62	48	33	19	5	0	0	0	0	0	0
960	980	64	50	35	21	7	0	0	0	0	0	0
980	1,000	67	52	37	23	9	0	0	0	0	0	0
1,000	1,020	70	54	39	25	11	0	0	0	0	0	0
1,020	1,040	73	56	41	27	13	0	0	0	0	0	0
1,040	1,060	76	58	43	29	15	1	0	0	0	0	0
1,060	1,080	79	60	45	31	17	3	0	0	0	0	0
1,080	1,100	82	62	47	33	19	5	0	0	0	0	0
1,100	1,120	85	64	49	35	21	7	0	0	0	0	0
1,120	1,140	88	66	51	37	23	9	0	0	0	0	0
1,140	1,160	91	69	53	39	25	11	0	0	0	0	0
1,160	1,180	94	72	55	41	27	13	0	0	0	0	0
1,180	1,200	97	75	57	43	29	15	1	0	0	0	0
1,200	1,220	100	78	59	45	31	17	3	0	0	0	0
1,220	1,240	103	81	61	47	33	19	5	0	0	0	0
1,240	1,260	106	84	63	49	35	21	7	0	0	0	0
1,260	1,280	109	87	66	51	37	23	9	0	0	0	0
1,280	1,300	112	90	69	53	39	25	11	0	0	0	0
1,300	1,320	115	93	72	55	41	27	13	0	0	0	0
1,320	1,340	118	96	75	57	43	29	15	1	0	0	0
1,340	1,360	121	99	78	59	45	31	17	3	0	0	0
1,360	1,380	124	102	81	61	47	33	19	5	0	0	0
1,380	1,400	127	105	84	63	49	35	21	7	0	0	0
1,400	1,420	130	108	87	66	51	37	23	9	0	0	0

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

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	\$133	\$111	\$90	\$69	\$53	\$39	\$25	\$11	\$0	\$0	\$0
1,440	1,460	136	114	93	72	55	41	27	13	0	0	0
1,460	1,480	139	117	96	75	57	43	29	15	0	0	0
1,480	1,500	142	120	99	78	59	45	31	17	2	0	0
1,500	1,520	145	123	102	81	61	47	33	19	4	0	0
1,520	1,540	148	126	105	84	63	49	35	21	6	0	0
1,540	1,560	151	129	108	87	66	51	37	23	8	0	0
1,560	1,580	154	132	111	90	69	53	39	25	10	0	0
1,580	1,600	157	135	114	93	72	55	41	27	12	0	0
1,600	1,620	160	138	117	96	75	57	43	29	14	0	0
1,620	1,640	163	141	120	99	78	59	45	31	16	2	0
1,640	1,660	166	144	123	102	81	61	47	33	18	4	0
1,660	1,680	169	147	126	105	84	63	49	35	20	6	0
1,680	1,700	172	150	129	108	87	65	51	37	22	8	0
1,700	1,720	175	153	132	111	90	68	53	39	24	10	0
1,720	1,740	178	156	135	114	93	71	55	41	26	12	0
1,740	1,760	181	159	138	117	96	74	57	43	28	14	0
1,760	1,780	184	162	141	120	99	77	59	45	30	16	2
1,780	1,800	187	165	144	123	102	80	61	47	32	18	4
1,800	1,820	190	168	147	126	105	83	63	49	34	20	6
1,820	1,840	193	171	150	129	108	86	65	51	36	22	8
1,840	1,860	196	174	153	132	111	89	68	53	38	24	10
1,860	1,880	199	177	156	135	114	92	71	55	40	26	12
1,880	1,900	202	180	159	138	117	95	74	57	42	28	14
1,900	1,920	205	183	162	141	120	98	77	59	44	30	16
1,920	1,940	208	186	165	144	123	101	80	61	46	32	18
1,940	1,960	211	189	168	147	126	104	83	63	48	34	20
1,960	1,980	214	192	171	150	129	107	86	65	50	36	22
1,980	2,000	217	195	174	153	132	110	89	68	52	38	24
2,000	2,020	220	198	177	156	135	113	92	71	54	40	26
2,020	2,040	223	201	180	159	138	116	95	74	56	42	28
2,040	2,060	226	204	183	162	141	119	98	77	58	44	30
2,060	2,080	229	207	186	165	144	122	101	80	60	46	32
2,080	2,100	232	210	189	168	147	125	104	83	62	48	34
2,100	2,120	235	213	192	171	150	128	107	86	65	50	36
2,120	2,140	238	216	195	174	153	131	110	89	68	52	38
2,140	2,160	241	219	198	177	156	134	113	92	71	54	40
2,160	2,180	244	222	201	180	159	137	116	95	74	56	42
2,180	2,200	247	225	204	183	162	140	119	98	77	58	44
2,200	2,220	250	228	207	186	165	143	122	101	80	60	46
2,220	2,240	253	231	210	189	168	146	125	104	83	62	48
2,240	2,260	256	234	213	192	171	149	128	107	86	64	50
2,260	2,280	259	237	216	195	174	152	131	110	89	67	52
2,280	2,300	262	240	219	198	177	155	134	113	92	70	54
2,300	2,320	265	243	222	201	180	158	137	116	95	73	56
2,320	2,340	268	246	225	204	183	161	140	119	98	76	58
2,340	2,360	271	249	228	207	186	164	143	122	101	79	60
2,360	2,380	274	252	231	210	189	167	146	125	104	82	62
2,380	2,400	277	255	234	213	192	170	149	128	107	85	64
2,400	2,420	280	258	237	216	195	173	152	131	110	88	67
2,420	2,440	283	261	240	219	198	176	155	134	113	91	70
2,440	2,460	286	264	243	222	201	179	158	137	116	94	73
2,460	2,480	289	267	246	225	204	182	161	140	119	97	76
2,480	2,500	292	270	249	228	207	185	164	143	122	100	79
2,500	2,520	295	273	252	231	210	188	167	146	125	103	82
2,520	2,540	298	276	255	234	213	191	170	149	128	106	85
2,540	2,560	301	279	258	237	216	194	173	152	131	109	88
2,560	2,580	304	282	261	240	219	197	176	155	134	112	91
2,580	2,600	307	285	264	243	222	200	179	158	137	115	94
2,600	2,620	310	288	267	246	225	203	182	161	140	118	97
2,620	2,640	313	291	270	249	228	206	185	164	143	121	100
2,640	2,660	316	294	273	252	231	209	188	167	146	124	103
2,660	2,680	319	297	276	255	234	212	191	170	149	127	106
2,680	2,700	322	300	279	258	237	215	194	173	152	130	109
2,700	2,720	325	303	282	261	240	218	197	176	155	133	112
2,720	2,740	328	306	285	264	243	221	200	179	158	136	115

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 36. Also see the instructions on page 34.

**SINGLE Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	0	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	0	0	0	0	0	0	0	0	0	0
500	520	29	1	0	0	0	0	0	0	0	0	0
520	540	31	3	0	0	0	0	0	0	0	0	0
540	560	33	5	0	0	0	0	0	0	0	0	0
560	580	35	7	0	0	0	0	0	0	0	0	0
580	600	37	9	0	0	0	0	0	0	0	0	0
600	640	40	12	0	0	0	0	0	0	0	0	0
640	680	44	16	0	0	0	0	0	0	0	0	0
680	720	48	20	0	0	0	0	0	0	0	0	0
720	760	52	24	0	0	0	0	0	0	0	0	0
760	800	56	28	0	0	0	0	0	0	0	0	0
800	840	60	32	3	0	0	0	0	0	0	0	0
840	880	65	36	7	0	0	0	0	0	0	0	0
880	920	71	40	11	0	0	0	0	0	0	0	0
920	960	77	44	15	0	0	0	0	0	0	0	0
960	1,000	83	48	19	0	0	0	0	0	0	0	0
1,000	1,040	89	52	23	0	0	0	0	0	0	0	0
1,040	1,080	95	56	27	0	0	0	0	0	0	0	0
1,080	1,120	101	60	31	3	0	0	0	0	0	0	0
1,120	1,160	107	64	35	7	0	0	0	0	0	0	0
1,160	1,200	113	70	39	11	0	0	0	0	0	0	0
1,200	1,240	119	76	43	15	0	0	0	0	0	0	0
1,240	1,280	125	82	47	19	0	0	0	0	0	0	0
1,280	1,320	131	88	51	23	0	0	0	0	0	0	0
1,320	1,360	137	94	55	27	0	0	0	0	0	0	0
1,360	1,400	143	100	59	31	3	0	0	0	0	0	0
1,400	1,440	149	106	64	35	7	0	0	0	0	0	0
1,440	1,480	155	112	70	39	11	0	0	0	0	0	0
1,480	1,520	161	118	76	43	15	0	0	0	0	0	0
1,520	1,560	167	124	82	47	19	0	0	0	0	0	0
1,560	1,600	173	130	88	51	23	0	0	0	0	0	0
1,600	1,640	179	136	94	55	27	0	0	0	0	0	0
1,640	1,680	185	142	100	59	31	2	0	0	0	0	0
1,680	1,720	191	148	106	63	35	6	0	0	0	0	0
1,720	1,760	197	154	112	69	39	10	0	0	0	0	0
1,760	1,800	203	160	118	75	43	14	0	0	0	0	0
1,800	1,840	209	166	124	81	47	18	0	0	0	0	0
1,840	1,880	215	172	130	87	51	22	0	0	0	0	0
1,880	1,920	221	178	136	93	55	26	0	0	0	0	0
1,920	1,960	227	184	142	99	59	30	2	0	0	0	0
1,960	2,000	233	190	148	105	63	34	6	0	0	0	0
2,000	2,040	239	196	154	111	69	38	10	0	0	0	0
2,040	2,080	245	202	160	117	75	42	14	0	0	0	0
2,080	2,120	251	208	166	123	81	46	18	0	0	0	0
2,120	2,160	257	214	172	129	87	50	22	0	0	0	0
2,160	2,200	263	220	178	135	93	54	26	0	0	0	0
2,200	2,240	269	226	184	141	99	58	30	2	0	0	0
2,240	2,280	275	232	190	147	105	62	34	6	0	0	0
2,280	2,320	281	238	196	153	111	68	38	10	0	0	0
2,320	2,360	287	244	202	159	117	74	42	14	0	0	0
2,360	2,400	293	250	208	165	123	80	46	18	0	0	0
2,400	2,440	299	256	214	171	129	86	50	22	0	0	0



**SINGLE Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	\$305	\$262	\$220	\$177	\$135	\$92	\$54	\$26	\$0	\$0	\$0
2,480	2,520	311	268	226	183	141	98	58	30	1	0	0
2,520	2,560	317	274	232	189	147	104	62	34	5	0	0
2,560	2,600	323	280	238	195	153	110	68	38	9	0	0
2,600	2,640	329	286	244	201	159	116	74	42	13	0	0
2,640	2,680	335	292	250	207	165	122	80	46	17	0	0
2,680	2,720	341	298	256	213	171	128	86	50	21	0	0
2,720	2,760	347	304	262	219	177	134	92	54	25	0	0
2,760	2,800	353	310	268	225	183	140	98	58	29	1	0
2,800	2,840	361	316	274	231	189	146	104	62	33	5	0
2,840	2,880	371	322	280	237	195	152	110	67	37	9	0
2,880	2,920	381	328	286	243	201	158	116	73	41	13	0
2,920	2,960	391	334	292	249	207	164	122	79	45	17	0
2,960	3,000	401	340	298	255	213	170	128	85	49	21	0
3,000	3,040	411	346	304	261	219	176	134	91	53	25	0
3,040	3,080	421	352	310	267	225	182	140	97	57	29	1
3,080	3,120	431	361	316	273	231	188	146	103	61	33	5
3,120	3,160	441	371	322	279	237	194	152	109	67	37	9
3,160	3,200	451	381	328	285	243	200	158	115	73	41	13
3,200	3,240	461	391	334	291	249	206	164	121	79	45	17
3,240	3,280	471	401	340	297	255	212	170	127	85	49	21
3,280	3,320	481	411	346	303	261	218	176	133	91	53	25
3,320	3,360	491	421	352	309	267	224	182	139	97	57	29
3,360	3,400	501	431	360	315	273	230	188	145	103	61	33
3,400	3,440	511	441	370	321	279	236	194	151	109	66	37
3,440	3,480	521	451	380	327	285	242	200	157	115	72	41
3,480	3,520	531	461	390	333	291	248	206	163	121	78	45
3,520	3,560	541	471	400	339	297	254	212	169	127	84	49
3,560	3,600	551	481	410	345	303	260	218	175	133	90	53
3,600	3,640	561	491	420	351	309	266	224	181	139	96	57
3,640	3,680	571	501	430	359	315	272	230	187	145	102	61
3,680	3,720	581	511	440	369	321	278	236	193	151	108	66
3,720	3,760	591	521	450	379	327	284	242	199	157	114	72
3,760	3,800	601	531	460	389	333	290	248	205	163	120	78
3,800	3,840	611	541	470	399	339	296	254	211	169	126	84
3,840	3,880	621	551	480	409	345	302	260	217	175	132	90
3,880	3,920	631	561	490	419	351	308	266	223	181	138	96
3,920	3,960	641	571	500	429	358	314	272	229	187	144	102
3,960	4,000	651	581	510	439	368	320	278	235	193	150	108
4,000	4,040	661	591	520	449	378	326	284	241	199	156	114
4,040	4,080	671	601	530	459	388	332	290	247	205	162	120
4,080	4,120	681	611	540	469	398	338	296	253	211	168	126
4,120	4,160	691	621	550	479	408	344	302	259	217	174	132
4,160	4,200	701	631	560	489	418	350	308	265	223	180	138
4,200	4,240	711	641	570	499	428	357	314	271	229	186	144
4,240	4,280	721	651	580	509	438	367	320	277	235	192	150
4,280	4,320	731	661	590	519	448	377	326	283	241	198	156
4,320	4,360	741	671	600	529	458	387	332	289	247	204	162
4,360	4,400	751	681	610	539	468	397	338	295	253	210	168
4,400	4,440	761	691	620	549	478	407	344	301	259	216	174
4,440	4,480	771	701	630	559	488	417	350	307	265	222	180
4,480	4,520	781	711	640	569	498	427	356	313	271	228	186
4,520	4,560	791	721	650	579	508	437	366	319	277	234	192
4,560	4,600	801	731	660	589	518	447	376	325	283	240	198
4,600	4,640	811	741	670	599	528	457	386	331	289	246	204
4,640	4,680	821	751	680	609	538	467	396	337	295	252	210
4,680	4,720	831	761	690	619	548	477	406	343	301	258	216
4,720	4,760	841	771	700	629	558	487	416	349	307	264	222
4,760	4,800	851	781	710	639	568	497	426	356	313	270	228
4,800	4,840	861	791	720	649	578	507	436	366	319	276	234
4,840	4,880	871	801	730	659	588	517	446	376	325	282	240
4,880	4,920	881	811	740	669	598	527	456	386	331	288	246
4,920	4,960	891	821	750	679	608	537	466	396	337	294	252
4,960	5,000	901	831	760	689	618	547	476	406	343	300	258
5,000	5,040	911	841	770	699	628	557	486	416	349	306	264
5,040	5,080	921	851	780	709	638	567	496	426	355	312	270

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 36. Also see the instructions on page 34.

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid in 2007)**

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	0	0	0	0	0	0	0	0	0	0
960	1,000	31	3	0	0	0	0	0	0	0	0	0
1,000	1,040	35	7	0	0	0	0	0	0	0	0	0
1,040	1,080	39	11	0	0	0	0	0	0	0	0	0
1,080	1,120	43	15	0	0	0	0	0	0	0	0	0
1,120	1,160	47	19	0	0	0	0	0	0	0	0	0
1,160	1,200	51	23	0	0	0	0	0	0	0	0	0
1,200	1,240	55	27	0	0	0	0	0	0	0	0	0
1,240	1,280	59	31	3	0	0	0	0	0	0	0	0
1,280	1,320	63	35	7	0	0	0	0	0	0	0	0
1,320	1,360	67	39	11	0	0	0	0	0	0	0	0
1,360	1,400	71	43	15	0	0	0	0	0	0	0	0
1,400	1,440	75	47	19	0	0	0	0	0	0	0	0
1,440	1,480	79	51	23	0	0	0	0	0	0	0	0
1,480	1,520	83	55	27	0	0	0	0	0	0	0	0
1,520	1,560	87	59	31	2	0	0	0	0	0	0	0
1,560	1,600	91	63	35	6	0	0	0	0	0	0	0
1,600	1,640	95	67	39	10	0	0	0	0	0	0	0
1,640	1,680	99	71	43	14	0	0	0	0	0	0	0
1,680	1,720	103	75	47	18	0	0	0	0	0	0	0
1,720	1,760	107	79	51	22	0	0	0	0	0	0	0
1,760	1,800	111	83	55	26	0	0	0	0	0	0	0
1,800	1,840	115	87	59	30	2	0	0	0	0	0	0
1,840	1,880	119	91	63	34	6	0	0	0	0	0	0
1,880	1,920	123	95	67	38	10	0	0	0	0	0	0
1,920	1,960	127	99	71	42	14	0	0	0	0	0	0
1,960	2,000	133	103	75	46	18	0	0	0	0	0	0
2,000	2,040	139	107	79	50	22	0	0	0	0	0	0
2,040	2,080	145	111	83	54	26	0	0	0	0	0	0
2,080	2,120	151	115	87	58	30	2	0	0	0	0	0
2,120	2,160	157	119	91	62	34	6	0	0	0	0	0
2,160	2,200	163	123	95	66	38	10	0	0	0	0	0
2,200	2,240	169	127	99	70	42	14	0	0	0	0	0
2,240	2,280	175	133	103	74	46	18	0	0	0	0	0
2,280	2,320	181	139	107	78	50	22	0	0	0	0	0
2,320	2,360	187	145	111	82	54	26	0	0	0	0	0
2,360	2,400	193	151	115	86	58	30	1	0	0	0	0
2,400	2,440	199	157	119	90	62	34	5	0	0	0	0
2,440	2,480	205	163	123	94	66	38	9	0	0	0	0
2,480	2,520	211	169	127	98	70	42	13	0	0	0	0
2,520	2,560	217	175	132	102	74	46	17	0	0	0	0
2,560	2,600	223	181	138	106	78	50	21	0	0	0	0
2,600	2,640	229	187	144	110	82	54	25	0	0	0	0
2,640	2,680	235	193	150	114	86	58	29	1	0	0	0
2,680	2,720	241	199	156	118	90	62	33	5	0	0	0
2,720	2,760	247	205	162	122	94	66	37	9	0	0	0
2,760	2,800	253	211	168	126	98	70	41	13	0	0	0
2,800	2,840	259	217	174	132	102	74	45	17	0	0	0
2,840	2,880	265	223	180	138	106	78	49	21	0	0	0
2,880	2,920	271	229	186	144	110	82	53	25	0	0	0
2,920	2,960	277	235	192	150	114	86	57	29	1	0	0
2,960	3,000	283	241	198	156	118	90	61	33	5	0	0
3,000	3,040	289	247	204	162	122	94	65	37	9	0	0
3,040	3,080	295	253	210	168	126	98	69	41	13	0	0
3,080	3,120	301	259	216	174	131	102	73	45	17	0	0
3,120	3,160	307	265	222	180	137	106	77	49	21	0	0
3,160	3,200	313	271	228	186	143	110	81	53	25	0	0
3,200	3,240	319	277	234	192	149	114	85	57	29	0	0

## MARRIED Persons—MONTHLY Payroll Period (For Wages Paid in 2007)

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>	\$325	\$283	\$240	\$198	\$155	\$118	\$89	\$61	\$33	\$4	\$0
<b>3,280</b>	<b>3,320</b>	331	289	246	204	161	122	93	65	37	8	0
<b>3,320</b>	<b>3,360</b>	337	295	252	210	167	126	97	69	41	12	0
<b>3,360</b>	<b>3,400</b>	343	301	258	216	173	131	101	73	45	16	0
<b>3,400</b>	<b>3,440</b>	349	307	264	222	179	137	105	77	49	20	0
<b>3,440</b>	<b>3,480</b>	355	313	270	228	185	143	109	81	53	24	0
<b>3,480</b>	<b>3,520</b>	361	319	276	234	191	149	113	85	57	28	0
<b>3,520</b>	<b>3,560</b>	367	325	282	240	197	155	117	89	61	32	4
<b>3,560</b>	<b>3,600</b>	373	331	288	246	203	161	121	93	65	36	8
<b>3,600</b>	<b>3,640</b>	379	337	294	252	209	167	125	97	69	40	12
<b>3,640</b>	<b>3,680</b>	385	343	300	258	215	173	130	101	73	44	16
<b>3,680</b>	<b>3,720</b>	391	349	306	264	221	179	136	105	77	48	20
<b>3,720</b>	<b>3,760</b>	397	355	312	270	227	185	142	109	81	52	24
<b>3,760</b>	<b>3,800</b>	403	361	318	276	233	191	148	113	85	56	28
<b>3,800</b>	<b>3,840</b>	409	367	324	282	239	197	154	117	89	60	32
<b>3,840</b>	<b>3,880</b>	415	373	330	288	245	203	160	121	93	64	36
<b>3,880</b>	<b>3,920</b>	421	379	336	294	251	209	166	125	97	68	40
<b>3,920</b>	<b>3,960</b>	427	385	342	300	257	215	172	130	101	72	44
<b>3,960</b>	<b>4,000</b>	433	391	348	306	263	221	178	136	105	76	48
<b>4,000</b>	<b>4,040</b>	439	397	354	312	269	227	184	142	109	80	52
<b>4,040</b>	<b>4,080</b>	445	403	360	318	275	233	190	148	113	84	56
<b>4,080</b>	<b>4,120</b>	451	409	366	324	281	239	196	154	117	88	60
<b>4,120</b>	<b>4,160</b>	457	415	372	330	287	245	202	160	121	92	64
<b>4,160</b>	<b>4,200</b>	463	421	378	336	293	251	208	166	125	96	68
<b>4,200</b>	<b>4,240</b>	469	427	384	342	299	257	214	172	129	100	72
<b>4,240</b>	<b>4,280</b>	475	433	390	348	305	263	220	178	135	104	76
<b>4,280</b>	<b>4,320</b>	481	439	396	354	311	269	226	184	141	108	80
<b>4,320</b>	<b>4,360</b>	487	445	402	360	317	275	232	190	147	112	84
<b>4,360</b>	<b>4,400</b>	493	451	408	366	323	281	238	196	153	116	88
<b>4,400</b>	<b>4,440</b>	499	457	414	372	329	287	244	202	159	120	92
<b>4,440</b>	<b>4,480</b>	505	463	420	378	335	293	250	208	165	124	96
<b>4,480</b>	<b>4,520</b>	511	469	426	384	341	299	256	214	171	129	100
<b>4,520</b>	<b>4,560</b>	517	475	432	390	347	305	262	220	177	135	104
<b>4,560</b>	<b>4,600</b>	523	481	438	396	353	311	268	226	183	141	108
<b>4,600</b>	<b>4,640</b>	529	487	444	402	359	317	274	232	189	147	112
<b>4,640</b>	<b>4,680</b>	535	493	450	408	365	323	280	238	195	153	116
<b>4,680</b>	<b>4,720</b>	541	499	456	414	371	329	286	244	201	159	120
<b>4,720</b>	<b>4,760</b>	547	505	462	420	377	335	292	250	207	165	124
<b>4,760</b>	<b>4,800</b>	553	511	468	426	383	341	298	256	213	171	128
<b>4,800</b>	<b>4,840</b>	559	517	474	432	389	347	304	262	219	177	134
<b>4,840</b>	<b>4,880</b>	565	523	480	438	395	353	310	268	225	183	140
<b>4,880</b>	<b>4,920</b>	571	529	486	444	401	359	316	274	231	189	146
<b>4,920</b>	<b>4,960</b>	577	535	492	450	407	365	322	280	237	195	152
<b>4,960</b>	<b>5,000</b>	583	541	498	456	413	371	328	286	243	201	158
<b>5,000</b>	<b>5,040</b>	589	547	504	462	419	377	334	292	249	207	164
<b>5,040</b>	<b>5,080</b>	595	553	510	468	425	383	340	298	255	213	170
<b>5,080</b>	<b>5,120</b>	601	559	516	474	431	389	346	304	261	219	176
<b>5,120</b>	<b>5,160</b>	607	565	522	480	437	395	352	310	267	225	182
<b>5,160</b>	<b>5,200</b>	613	571	528	486	443	401	358	316	273	231	188
<b>5,200</b>	<b>5,240</b>	619	577	534	492	449	407	364	322	279	237	194
<b>5,240</b>	<b>5,280</b>	625	583	540	498	455	413	370	328	285	243	200
<b>5,280</b>	<b>5,320</b>	631	589	546	504	461	419	376	334	291	249	206
<b>5,320</b>	<b>5,360</b>	637	595	552	510	467	425	382	340	297	255	212
<b>5,360</b>	<b>5,400</b>	643	601	558	516	473	431	388	346	303	261	218
<b>5,400</b>	<b>5,440</b>	649	607	564	522	479	437	394	352	309	267	224
<b>5,440</b>	<b>5,480</b>	655	613	570	528	485	443	400	358	315	273	230
<b>5,480</b>	<b>5,520</b>	661	619	576	534	491	449	406	364	321	279	236
<b>5,520</b>	<b>5,560</b>	667	625	582	540	497	455	412	370	327	285	242
<b>5,560</b>	<b>5,600</b>	673	631	588	546	503	461	418	376	333	291	248
<b>5,600</b>	<b>5,640</b>	679	637	594	552	509	467	424	382	339	297	254
<b>5,640</b>	<b>5,680</b>	685	643	600	558	515	473	430	388	345	303	260
<b>5,680</b>	<b>5,720</b>	691	649	606	564	521	479	436	394	351	309	266
<b>5,720</b>	<b>5,760</b>	697	655	612	570	527	485	442	400	357	315	272
<b>5,760</b>	<b>5,800</b>	703	661	618	576	533	491	448	406	363	321	278
<b>5,800</b>	<b>5,840</b>	709	667	624	582	539	497	454	412	369	327	284
<b>5,840</b>	<b>5,880</b>	715	673	630	588	545	503	460	418	375	333	290

**\$5,880 and over**

Use Table 4(b) for a **MARRIED** person on page 36. Also see the instructions on page 34.

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
**(For Wages Paid in 2007)**

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

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2007)

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—										
\$219	\$222	\$39	\$36	\$33	\$29	\$26	\$23	\$20	\$16	\$14	\$12	\$10
222	225	40	37	33	30	27	24	20	17	15	13	11
225	228	41	37	34	31	28	24	21	18	15	13	11
228	231	42	38	35	32	28	25	22	19	16	14	12
231	234	42	39	36	32	29	26	23	19	16	14	12
234	237	43	40	36	33	30	27	23	20	17	15	13
237	240	44	40	37	34	31	27	24	21	18	15	13
240	243	45	41	38	35	31	28	25	22	18	16	14
243	246	45	42	39	35	32	29	26	22	19	16	14
246	249	46	43	39	36	33	30	26	23	20	17	15
249	252	47	43	40	37	34	30	27	24	21	17	15
252	255	48	44	41	38	34	31	28	25	21	18	15
255	258	48	45	42	38	35	32	29	25	22	19	16
258	261	49	46	42	39	36	33	29	26	23	20	16
261	264	50	46	43	40	37	33	30	27	24	20	17
264	267	51	47	44	41	37	34	31	28	24	21	18
267	270	51	48	45	41	38	35	32	28	25	22	19
270	273	52	49	45	42	39	36	32	29	26	23	19
273	276	53	49	46	43	40	36	33	30	27	23	20
276	279	54	50	47	44	40	37	34	31	27	24	21
279	282	54	51	48	44	41	38	35	31	28	25	22
282	285	55	52	48	45	42	39	35	32	29	26	22
285	288	56	52	49	46	43	39	36	33	30	26	23
288	291	57	53	50	47	43	40	37	34	30	27	24
291	294	57	54	51	47	44	41	38	34	31	28	25
294	297	58	55	51	48	45	42	38	35	32	29	25
297	300	59	55	52	49	46	42	39	36	33	29	26
300	303	60	56	53	50	46	43	40	37	33	30	27
303	306	61	57	54	50	47	44	41	37	34	31	28
306	309	61	58	54	51	48	45	41	38	35	32	28
309	312	62	59	55	52	49	45	42	39	36	32	29
312	315	63	59	56	53	49	46	43	40	36	33	30
315	318	64	60	57	53	50	47	44	40	37	34	31
318	321	65	61	57	54	51	48	44	41	38	35	31
321	324	66	62	58	55	52	48	45	42	39	35	32
324	327	66	63	59	56	52	49	46	43	39	36	33
327	330	67	64	60	56	53	50	47	43	40	37	34
330	333	68	64	61	57	54	51	47	44	41	38	34
333	336	69	65	62	58	55	51	48	45	42	38	35
336	339	70	66	62	59	55	52	49	46	42	39	36
339	341	70	67	63	59	56	53	50	46	43	40	36
341	343	71	67	64	60	57	53	50	47	43	40	37
343	345	72	68	64	61	57	54	51	47	44	41	37
345	347	72	68	65	61	58	54	51	48	44	41	38
347	349	73	69	65	62	58	55	52	48	45	42	38
349	351	73	70	66	62	59	55	52	49	45	42	39
351	353	74	70	66	63	59	56	53	49	46	43	39
353	355	74	71	67	63	60	56	53	50	46	43	40
355	357	75	71	68	64	60	57	54	50	47	44	40
357	359	75	72	68	65	61	57	54	51	47	44	41
359	361	76	72	69	65	61	58	55	51	48	45	41
361	363	77	73	69	66	62	58	55	52	48	45	42
363	365	77	74	70	66	63	59	56	52	49	46	42
365	367	78	74	70	67	63	59	56	53	49	46	43
367	369	78	75	71	67	64	60	57	53	50	47	43
369	371	79	75	72	68	64	61	57	54	50	47	44
371	373	79	76	72	68	65	61	58	54	51	48	44
373	375	80	76	73	69	65	62	58	55	51	48	45
375	377	81	77	73	70	66	62	59	55	52	49	45
377	379	81	77	74	70	66	63	59	56	52	49	46
379	381	82	78	74	71	67	63	60	56	53	50	46
381	383	82	79	75	71	68	64	60	57	53	50	47
383	385	83	79	75	72	68	64	61	57	54	51	47
385	387	83	80	76	72	69	65	61	58	54	51	48
387	389	84	80	77	73	69	66	62	58	55	52	48
389	391	84	81	77	73	70	66	62	59	55	52	49

\$391 and over

Use Table 8(a) for a **SINGLE** person on page 37. Also see the instructions on page 34.

# MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2007)

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	1	0	0	0	0	0	0	0	0	0
60	63	3	2	0	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	1	0	0	0	0	0	0	0	0
72	75	4	3	2	0	0	0	0	0	0	0	0
75	78	5	3	2	1	0	0	0	0	0	0	0
78	81	5	4	2	1	0	0	0	0	0	0	0
81	84	5	4	3	1	0	0	0	0	0	0	0
84	87	5	4	3	2	0	0	0	0	0	0	0
87	90	6	4	3	2	1	0	0	0	0	0	0
90	93	6	5	3	2	1	0	0	0	0	0	0
93	96	7	5	4	2	1	0	0	0	0	0	0
96	99	7	5	4	3	1	0	0	0	0	0	0
99	102	8	6	4	3	2	0	0	0	0	0	0
102	105	8	6	5	3	2	1	0	0	0	0	0
105	108	8	6	5	4	2	1	0	0	0	0	0
108	111	9	7	5	4	3	1	0	0	0	0	0
111	114	9	7	6	4	3	2	0	0	0	0	0
114	117	10	8	6	5	3	2	1	0	0	0	0
117	120	10	8	6	5	4	2	1	0	0	0	0
120	123	11	9	7	5	4	3	1	0	0	0	0
123	126	11	9	7	5	4	3	2	0	0	0	0
126	129	12	10	8	6	4	3	2	1	0	0	0
129	132	12	10	8	6	5	3	2	1	0	0	0
132	135	12	10	9	7	5	4	2	1	0	0	0
135	138	13	11	9	7	5	4	3	1	0	0	0
138	141	13	11	9	7	6	4	3	2	0	0	0
141	144	14	12	10	8	6	5	3	2	1	0	0
144	147	14	12	10	8	6	5	4	2	1	0	0
147	150	15	13	11	9	7	5	4	3	1	0	0
150	153	15	13	11	9	7	6	4	3	2	0	0
153	156	16	14	12	10	8	6	5	3	2	1	0
156	159	16	14	12	10	8	6	5	4	2	1	0
159	162	17	15	13	11	9	7	5	4	3	1	0
162	165	17	15	13	11	9	7	5	4	3	2	0
165	168	17	15	13	12	10	8	6	4	3	2	0
168	171	18	16	14	12	10	8	6	5	3	2	1
171	174	18	16	14	12	10	9	7	5	4	2	1
174	177	19	17	15	13	11	9	7	5	4	3	1
177	180	19	17	15	13	11	9	7	6	4	3	2
180	183	20	18	16	14	12	10	8	6	5	3	2
183	186	20	18	16	14	12	10	8	6	5	4	2
186	189	21	19	17	15	13	11	9	7	5	4	3
189	192	21	19	17	15	13	11	9	7	6	4	3
192	195	21	19	18	16	14	12	10	8	6	5	3
195	198	22	20	18	16	14	12	10	8	6	5	3
198	201	22	20	18	16	15	13	11	9	7	5	4
201	204	23	21	19	17	15	13	11	9	7	5	4
204	207	23	21	19	17	15	13	11	10	8	6	4
207	210	24	22	20	18	16	14	12	10	8	6	5
210	213	24	22	20	18	16	14	12	10	8	7	5
213	216	25	23	21	19	17	15	13	11	9	7	5
216	219	25	23	21	19	17	15	13	11	9	7	6
219	222	26	24	22	20	18	16	14	12	10	8	6
222	225	26	24	22	20	18	16	14	12	10	8	6
225	228	26	24	22	21	19	17	15	13	11	9	7
228	231	27	25	23	21	19	17	15	13	11	9	7
231	234	27	25	23	21	19	18	16	14	12	10	8

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid in 2007)

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

\$401 and over

Use Table 8(b) for a **MARRIED** person on page 37. Also see the instructions on page 34.

## Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 2007)

### Table 1. WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$161	20.40% of wages	\$0	\$161	20.40% of wages	\$0	\$80	20.40% of wages
\$161	\$295	\$33	\$161	\$334	\$33	\$80	\$167	\$16
\$295		\$33 less 9.588% of wages in excess of \$295	\$334		\$33 less 9.588% of wages in excess of \$334	\$167		\$16 less 9.588% of wages in excess of \$167

### Table 2. BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$322	20.40% of wages	\$0	\$322	20.40% of wages	\$0	\$161	20.40% of wages
\$322	\$591	\$66	\$322	\$668	\$66	\$161	\$334	\$33
\$591		\$66 less 9.588% of wages in excess of \$591	\$668		\$66 less 9.588% of wages in excess of \$668	\$334		\$33 less 9.588% of wages in excess of \$334

### Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$349	20.40% of wages	\$0	\$349	20.40% of wages	\$0	\$174	20.40% of wages
\$349	\$641	\$71	\$349	\$724	\$71	\$174	\$362	\$35
\$641		\$71 less 9.588% of wages in excess of \$641	\$724		\$71 less 9.588% of wages in excess of \$724	\$362		\$35 less 9.588% of wages in excess of \$362

### Table 4. MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$699	20.40% of wages	\$0	\$699	20.40% of wages	\$0	\$349	20.40% of wages
\$699	\$1,282	\$143	\$699	\$1,449	\$143	\$349	\$724	\$71
\$1,282		\$143 less 9.588% of wages in excess of \$1,282	\$1,449		\$143 less 9.588% of wages in excess of \$1,449	\$724		\$71 less 9.588% of wages in excess of \$724



**Tables for Percentage Method of Advance EIC Payments (Continued)**  
(For Wages Paid in 2007)

**Table 5. QUARTERLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$2,097	20.40% of wages	\$0	\$2,097	20.40% of wages	\$0	\$1,048	20.40% of wages
\$2,097	\$3,847	\$428	\$2,097	\$4,347	\$428	\$1,048	\$2,173	\$214
\$3,847		\$428 less 9.588% of wages in excess of \$3,847	\$4,347		\$428 less 9.588% of wages in excess of \$4,347	\$2,173		\$214 less 9.588% of wages in excess of \$2,173

**Table 6. SEMIANNUAL Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$4,195	20.40% of wages	\$0	\$4,195	20.40% of wages	\$0	\$2,097	20.40% of wages
\$4,195	\$7,695	\$856	\$4,195	\$8,695	\$856	\$2,097	\$4,347	\$428
\$7,695		\$856 less 9.588% of wages in excess of \$7,695	\$8,695		\$856 less 9.588% of wages in excess of \$8,695	\$4,347		\$428 less 9.588% of wages in excess of \$4,347

**Table 7. ANNUAL Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$8,390	20.40% of wages	\$0	\$8,390	20.40% of wages	\$0	\$4,195	20.40% of wages
\$8,390	\$15,390	\$1,712	\$8,390	\$17,390	\$1,712	\$4,195	\$8,695	\$856
\$15,390		\$1,712 less 9.588% of wages in excess of \$15,390	\$17,390		\$1,712 less 9.588% of wages in excess of \$17,390	\$8,695		\$856 less 9.588% of wages in excess of \$8,695

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

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$32	20.40% of wages	\$0	\$32	20.40% of wages	\$0	\$16	20.40% of wages
\$32	\$59	\$7	\$32	\$66	\$7	\$16	\$33	\$3
\$59		\$7 less 9.588% of wages in excess of \$59	\$66		\$7 less 9.588% of wages in excess of \$66	\$33		\$3 less 9.588% of wages in excess of \$33

## Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2007)

### WEEKLY Payroll Period

#### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$385	\$395	\$23	\$525	\$535	\$10
5	10	1	75	80	15	145	150	30	395	405	22	535	545	9
10	15	2	80	85	16	150	155	31	405	415	22	545	555	8
15	20	3	85	90	17	155	160	32	415	425	21	555	565	7
20	25	4	90	95	18	160	295	33	425	435	20	565	575	6
25	30	5	95	100	19	295	305	32	435	445	19	575	585	5
30	35	6	100	105	20	305	315	31	445	455	18	585	595	4
35	40	7	105	110	21	315	325	30	455	465	17	595	605	3
40	45	8	110	115	22	325	335	29	465	475	16	605	615	2
45	50	9	115	120	23	335	345	28	475	485	15	615	625	1
50	55	10	120	125	24	345	355	27	485	495	14	625	- - -	0
55	60	11	125	130	26	355	365	26	495	505	13			
60	65	12	130	135	27	365	375	25	505	515	12			
65	70	13	135	140	28	375	385	24	515	525	11			

#### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$420	\$430	\$24	\$560	\$570	\$10
5	10	1	75	80	15	145	150	30	430	440	23	570	580	9
10	15	2	80	85	16	150	155	31	440	450	22	580	590	8
15	20	3	85	90	17	155	160	32	450	460	21	590	600	7
20	25	4	90	95	18	160	330	33	460	470	20	600	610	7
25	30	5	95	100	19	330	340	32	470	480	19	610	620	6
30	35	6	100	105	20	340	350	31	480	490	18	620	630	5
35	40	7	105	110	21	350	360	30	490	500	17	630	640	4
40	45	8	110	115	22	360	370	30	500	510	16	640	650	3
45	50	9	115	120	23	370	380	29	510	520	15	650	660	2
50	55	10	120	125	24	380	390	28	520	530	14	660	670	1
55	60	11	125	130	26	390	400	27	530	540	13	670	- - -	0
60	65	12	130	135	27	400	410	26	540	550	12			
65	70	13	135	140	28	410	420	25	550	560	11			

#### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$70	\$75	\$14	\$205	\$215	\$12	\$275	\$285	\$5
5	10	1	40	45	8	75	80	15	215	225	11	285	295	4
10	15	2	45	50	9	80	165	16	225	235	10	295	305	3
15	20	3	50	55	10	165	175	16	235	245	9	305	315	2
20	25	4	55	60	11	175	185	15	245	255	8	315	325	1
25	30	5	60	65	12	185	195	14	255	265	7	325	- - -	0
30	35	6	65	70	13	195	205	13	265	275	6			

### BIWEEKLY Payroll Period

#### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$60	\$65	\$12	\$120	\$125	\$24	\$180	\$185	\$37	\$240	\$245	\$49
5	10	1	65	70	13	125	130	26	185	190	38	245	250	50
10	15	2	70	75	14	130	135	27	190	195	39	250	255	51
15	20	3	75	80	15	135	140	28	195	200	40	255	260	52
20	25	4	80	85	16	140	145	29	200	205	41	260	265	53
25	30	5	85	90	17	145	150	30	205	210	42	265	270	54
30	35	6	90	95	18	150	155	31	210	215	43	270	275	55
35	40	7	95	100	19	155	160	32	215	220	44	275	280	56
40	45	8	100	105	20	160	165	33	220	225	45	280	285	57
45	50	9	105	110	21	165	170	34	225	230	46	285	290	58
50	55	10	110	115	22	170	175	35	230	235	47	290	295	59
55	60	11	115	120	23	175	180	36	235	240	48			

(continued on next page)

## BIWEEKLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$295	\$300	\$60	\$680	\$690	\$56	\$830	\$840	\$42	\$980	\$990	\$28	\$1,130	\$1,140	\$13
300	305	61	690	700	55	840	850	41	990	1,000	27	1,140	1,150	12
305	310	62	700	710	55	850	860	40	1,000	1,010	26	1,150	1,160	11
310	315	63	710	720	54	860	870	39	1,010	1,020	25	1,160	1,170	10
315	320	64	720	730	53	870	880	38	1,020	1,030	24	1,170	1,180	9
320	590	65	730	740	52	880	890	37	1,030	1,040	23	1,180	1,190	9
590	600	65	740	750	51	890	900	36	1,040	1,050	22	1,190	1,200	8
600	610	64	750	760	50	900	910	35	1,050	1,060	21	1,200	1,210	7
610	620	63	760	770	49	910	920	34	1,060	1,070	20	1,210	1,220	6
620	630	62	770	780	48	920	930	33	1,070	1,080	19	1,220	1,230	5
630	640	61	780	790	47	930	940	32	1,080	1,090	18	1,230	1,240	4
640	650	60	790	800	46	940	950	32	1,090	1,100	17	1,240	1,250	3
650	660	59	800	810	45	950	960	31	1,100	1,110	16	1,250	1,260	2
660	670	58	810	820	44	960	970	30	1,110	1,120	15	1,260	1,270	1
670	680	57	820	830	43	970	980	29	1,120	1,130	14	1,270	- - -	0

### MARRIED Without Spouse Filing Certificate

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

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$420	\$430	\$24	\$560	\$570	\$10
5	10	1	75	80	15	145	150	30	430	440	23	570	580	9
10	15	2	80	85	16	150	155	31	440	450	22	580	590	8
15	20	3	85	90	17	155	160	32	450	460	21	590	600	7
20	25	4	90	95	18	160	165	33	460	470	20	600	610	7
25	30	5	95	100	19	165	170	32	470	480	19	610	620	6
30	35	6	100	105	20	170	175	31	480	490	18	620	630	5
35	40	7	105	110	21	175	180	30	490	500	17	630	640	4
40	45	8	110	115	22	180	185	29	500	510	16	640	650	3
45	50	9	115	120	23	185	190	28	510	520	15	650	660	2
50	55	10	120	125	24	190	195	27	520	530	14	660	670	1
55	60	11	125	130	26	195	200	26	530	540	13	670	- - -	0
60	65	12	130	135	27	200	205	25	540	550	12	- - -	- - -	0
65	70	13	135	140	28	205	210	24	550	560	11	- - -	- - -	0

## SEMIMONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$810	\$820	\$54	\$1,100	\$1,110	\$26
5	10	1	150	155	31	295	300	60	820	830	53	1,110	1,120	25
10	15	2	155	160	32	300	305	61	830	840	52	1,120	1,130	24
15	20	3	160	165	33	305	310	62	840	850	51	1,130	1,140	24
20	25	4	165	170	34	310	315	63	850	860	50	1,140	1,150	23
25	30	5	170	175	35	315	320	64	860	870	49	1,150	1,160	22
30	35	6	175	180	36	320	325	65	870	880	48	1,160	1,170	21
35	40	7	180	185	37	325	330	66	880	890	47	1,170	1,180	20
40	45	8	185	190	38	330	335	67	890	900	47	1,180	1,190	19
45	50	9	190	195	39	335	340	68	900	910	46	1,190	1,200	18
50	55	10	195	200	40	340	345	69	910	920	45	1,200	1,210	17
55	60	11	200	205	41	345	350	70	920	930	44	1,210	1,220	16
60	65	12	205	210	42	350	355	71	930	940	43	1,220	1,230	15
65	70	13	210	215	43	355	360	72	940	950	42	1,230	1,240	14
70	75	14	215	220	44	360	365	73	950	960	41	1,240	1,250	13
75	80	15	220	225	45	365	370	74	960	970	40	1,250	1,260	12
80	85	16	225	230	46	370	375	75	970	980	39	1,260	1,270	11
85	90	17	230	235	47	375	380	76	980	990	38	1,270	1,280	10
90	95	18	235	240	48	380	385	77	990	1,000	37	1,280	1,290	9
95	100	19	240	245	49	385	390	78	1,000	1,010	36	1,290	1,300	8
100	105	20	245	250	50	390	395	79	1,010	1,020	35	1,300	1,310	7
105	110	21	250	255	51	395	400	80	1,020	1,030	34	1,310	1,320	6
110	115	22	255	260	52	400	405	81	1,030	1,040	33	1,320	1,330	5
115	120	23	260	265	53	405	410	82	1,040	1,050	32	1,330	1,340	4
120	125	24	265	270	54	410	415	83	1,050	1,060	31	1,340	1,350	3
125	130	25	270	275	55	415	420	84	1,060	1,070	30	1,350	1,360	2
130	135	26	275	280	56	420	425	85	1,070	1,080	29	1,360	1,370	1
135	140	27	280	285	57	425	430	86	1,080	1,090	28	1,370	1,380	1
140	145	28	285	290	58	430	435	87	1,090	1,100	27	1,380	- - -	0

### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$890	\$900	\$55	\$1,180	\$1,190	\$27
5	10	1	150	155	31	295	300	60	900	910	54	1,190	1,200	26
10	15	2	155	160	32	300	305	61	910	920	53	1,200	1,210	25
15	20	3	160	165	33	305	310	62	920	930	52	1,210	1,220	24
20	25	4	165	170	34	310	315	63	930	940	51	1,220	1,230	23
25	30	5	170	175	35	315	320	64	940	950	50	1,230	1,240	22
30	35	6	175	180	36	320	325	65	950	960	49	1,240	1,250	21
35	40	7	180	185	37	325	330	66	960	970	48	1,250	1,260	20
40	45	8	185	190	38	330	335	67	970	980	47	1,260	1,270	19
45	50	9	190	195	39	335	340	68	980	990	46	1,270	1,280	18
50	55	10	195	200	40	340	345	69	990	1,000	45	1,280	1,290	17
55	60	11	200	205	41	345	350	70	1,000	1,010	44	1,290	1,300	16
60	65	12	205	210	42	350	355	71	1,010	1,020	43	1,300	1,310	15
65	70	13	210	215	43	355	360	72	1,020	1,030	42	1,310	1,320	14
70	75	14	215	220	44	360	365	73	1,030	1,040	41	1,320	1,330	13
75	80	15	220	225	45	365	370	74	1,040	1,050	40	1,330	1,340	12
80	85	16	225	230	46	370	375	75	1,050	1,060	39	1,340	1,350	11
85	90	17	230	235	47	375	380	76	1,060	1,070	38	1,350	1,360	10
90	95	18	235	240	48	380	385	77	1,070	1,080	37	1,360	1,370	9
95	100	19	240	245	49	385	390	78	1,080	1,090	36	1,370	1,380	8
100	105	20	245	250	50	390	395	79	1,090	1,100	35	1,380	1,390	8
105	110	21	250	255	51	395	400	80	1,100	1,110	34	1,390	1,400	7
110	115	22	255	260	52	400	405	81	1,110	1,120	33	1,400	1,410	6
115	120	23	260	265	53	405	410	82	1,120	1,130	32	1,410	1,420	5
120	125	24	265	270	54	410	415	83	1,130	1,140	31	1,420	1,430	4
125	130	25	270	275	55	415	420	84	1,140	1,150	30	1,430	1,440	3
130	135	26	275	280	56	420	425	85	1,150	1,160	29	1,440	1,450	2
135	140	27	280	285	57	425	430	86	1,160	1,170	28	1,450	1,460	1
140	145	28	285	290	58	430	435	87	1,170	1,180	27	1,460	- - -	0

## SEMIMONTHLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	\$31	\$460	\$470	\$25	\$610	\$620	\$11
5	10	1	80	85	16	155	160	32	470	480	24	620	630	10
10	15	2	85	90	17	160	165	33	480	490	23	630	640	9
15	20	3	90	95	18	165	170	34	490	500	22	640	650	8
20	25	4	95	100	19	170	360	35	500	510	22	650	660	7
25	30	5	100	105	20	360	370	35	510	520	21	660	670	6
30	35	6	105	110	21	370	380	34	520	530	20	670	680	5
35	40	7	110	115	22	380	390	33	530	540	19	680	690	4
40	45	8	115	120	23	390	400	32	540	550	18	690	700	3
45	50	9	120	125	24	400	410	31	550	560	17	700	710	2
50	55	10	125	130	26	410	420	30	560	570	16	710	720	1
55	60	11	130	135	27	420	430	29	570	580	15	720	- - -	0
60	65	12	135	140	28	430	440	28	580	590	14			
65	70	13	140	145	29	440	450	27	590	600	13			
70	75	14	145	150	30	450	460	26	600	610	12			

## MONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$225	\$230	\$46	\$450	\$455	\$92	\$675	\$680	\$138	\$1,680	\$1,690	\$104
5	10	1	230	235	47	455	460	93	680	685	139	1,690	1,700	103
10	15	2	235	240	48	460	465	94	685	690	140	1,700	1,710	102
15	20	3	240	245	49	465	470	95	690	695	141	1,710	1,720	101
20	25	4	245	250	50	470	475	96	695	1,280	142	1,720	1,730	100
25	30	5	250	255	51	475	480	97	1,280	1,290	142	1,730	1,740	99
30	35	6	255	260	52	480	485	98	1,290	1,300	141	1,740	1,750	98
35	40	7	260	265	53	485	490	99	1,300	1,310	140	1,750	1,760	97
40	45	8	265	270	54	490	495	100	1,310	1,320	139	1,760	1,770	96
45	50	9	270	275	55	495	500	101	1,320	1,330	138	1,770	1,780	95
50	55	10	275	280	56	500	505	102	1,330	1,340	137	1,780	1,790	94
55	60	11	280	285	57	505	510	103	1,340	1,350	136	1,790	1,800	93
60	65	12	285	290	58	510	515	104	1,350	1,360	135	1,800	1,810	92
65	70	13	290	295	59	515	520	105	1,360	1,370	134	1,810	1,820	91
70	75	14	295	300	60	520	525	106	1,370	1,380	133	1,820	1,830	90
75	80	15	300	305	61	525	530	107	1,380	1,390	132	1,830	1,840	89
80	85	16	305	310	62	530	535	108	1,390	1,400	131	1,840	1,850	88
85	90	17	310	315	63	535	540	109	1,400	1,410	130	1,850	1,860	87
90	95	18	315	320	64	540	545	110	1,410	1,420	129	1,860	1,870	86
95	100	19	320	325	65	545	550	111	1,420	1,430	129	1,870	1,880	85
100	105	20	325	330	66	550	555	112	1,430	1,440	128	1,880	1,890	84
105	110	21	330	335	67	555	560	113	1,440	1,450	127	1,890	1,900	83
110	115	22	335	340	68	560	565	114	1,450	1,460	126	1,900	1,910	83
115	120	23	340	345	69	565	570	115	1,460	1,470	125	1,910	1,920	82
120	125	24	345	350	70	570	575	116	1,470	1,480	124	1,920	1,930	81
125	130	26	350	355	71	575	580	117	1,480	1,490	123	1,930	1,940	80
130	135	27	355	360	72	580	585	118	1,490	1,500	122	1,940	1,950	79
135	140	28	360	365	73	585	590	119	1,500	1,510	121	1,950	1,960	78
140	145	29	365	370	74	590	595	120	1,510	1,520	120	1,960	1,970	77
145	150	30	370	375	75	595	600	121	1,520	1,530	119	1,970	1,980	76
150	155	31	375	380	77	600	605	122	1,530	1,540	118	1,980	1,990	75
155	160	32	380	385	78	605	610	123	1,540	1,550	117	1,990	2,000	74
160	165	33	385	390	79	610	615	124	1,550	1,560	116	2,000	2,010	73
165	170	34	390	395	80	615	620	125	1,560	1,570	115	2,010	2,020	72
170	175	35	395	400	81	620	625	126	1,570	1,580	114	2,020	2,030	71
175	180	36	400	405	82	625	630	128	1,580	1,590	113	2,030	2,040	70
180	185	37	405	410	83	630	635	129	1,590	1,600	112	2,040	2,050	69
185	190	38	410	415	84	635	640	130	1,600	1,610	111	2,050	2,060	68
190	195	39	415	420	85	640	645	131	1,610	1,620	110	2,060	2,070	67
195	200	40	420	425	86	645	650	132	1,620	1,630	109	2,070	2,080	66
200	205	41	425	430	87	650	655	133	1,630	1,640	108	2,080	2,090	65
205	210	42	430	435	88	655	660	134	1,640	1,650	107	2,090	2,100	64
210	215	43	435	440	89	660	665	135	1,650	1,660	106	2,100	2,110	63
215	220	44	440	445	90	665	670	136	1,660	1,670	106	2,110	2,120	62
220	225	45	445	450	91	670	675	137	1,670	1,680	105	2,120	2,130	61

(Continued on next page)

## MONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$2,130	\$2,140	\$60	\$2,260	\$2,270	\$48	\$2,390	\$2,400	\$36	\$2,520	\$2,530	\$23	\$2,650	\$2,660	\$11
2,140	2,150	59	2,270	2,280	47	2,400	2,410	35	2,530	2,540	22	2,660	2,670	10
2,150	2,160	59	2,280	2,290	46	2,410	2,420	34	2,540	2,550	21	2,670	2,680	9
2,160	2,170	58	2,290	2,300	45	2,420	2,430	33	2,550	2,560	20	2,680	2,690	8
2,170	2,180	57	2,300	2,310	44	2,430	2,440	32	2,560	2,570	19	2,690	2,700	7
2,180	2,190	56	2,310	2,320	43	2,440	2,450	31	2,570	2,580	18	2,700	2,710	6
2,190	2,200	55	2,320	2,330	42	2,450	2,460	30	2,580	2,590	17	2,710	2,720	5
2,200	2,210	54	2,330	2,340	41	2,460	2,470	29	2,590	2,600	16	2,720	2,730	4
2,210	2,220	53	2,340	2,350	40	2,470	2,480	28	2,600	2,610	15	2,730	2,740	3
2,220	2,230	52	2,350	2,360	39	2,480	2,490	27	2,610	2,620	14	2,740	2,750	2
2,230	2,240	51	2,360	2,370	38	2,490	2,500	26	2,620	2,630	13	2,750	2,760	1
2,240	2,250	50	2,370	2,380	37	2,500	2,510	25	2,630	2,640	13	2,760	- - -	0
2,250	2,260	49	2,380	2,390	36	2,510	2,520	24	2,640	2,650	12			

### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$230	\$235	\$47	\$460	\$465	\$94	\$690	\$695	\$141	\$1,885	\$1,895	\$100
5	10	1	235	240	48	465	470	95	695	1,445	142	1,895	1,905	99
10	15	2	240	245	49	470	475	96	1,445	1,455	142	1,905	1,915	98
15	20	3	245	250	50	475	480	97	1,455	1,465	141	1,915	1,925	97
20	25	4	250	255	51	480	485	98	1,465	1,475	140	1,925	1,935	96
25	30	5	255	260	52	485	490	99	1,475	1,485	139	1,935	1,945	95
30	35	6	260	265	53	490	495	100	1,485	1,495	138	1,945	1,955	94
35	40	7	265	270	54	495	500	101	1,495	1,505	137	1,955	1,965	93
40	45	8	270	275	55	500	505	102	1,505	1,515	136	1,965	1,975	92
45	50	9	275	280	56	505	510	103	1,515	1,525	135	1,975	1,985	91
50	55	10	280	285	57	510	515	104	1,525	1,535	134	1,985	1,995	90
55	60	11	285	290	58	515	520	105	1,535	1,545	133	1,995	2,005	89
60	65	12	290	295	59	520	525	106	1,545	1,555	133	2,005	2,015	88
65	70	13	295	300	60	525	530	107	1,555	1,565	132	2,015	2,025	87
70	75	14	300	305	61	530	535	108	1,565	1,575	131	2,025	2,035	86
75	80	15	305	310	62	535	540	109	1,575	1,585	130	2,035	2,045	86
80	85	16	310	315	63	540	545	110	1,585	1,595	129	2,045	2,055	85
85	90	17	315	320	64	545	550	111	1,595	1,605	128	2,055	2,065	84
90	95	18	320	325	65	550	555	112	1,605	1,615	127	2,065	2,075	83
95	100	19	325	330	66	555	560	113	1,615	1,625	126	2,075	2,085	82
100	105	20	330	335	67	560	565	114	1,625	1,635	125	2,085	2,095	81
105	110	21	335	340	68	565	570	115	1,635	1,645	124	2,095	2,105	80
110	115	22	340	345	69	570	575	116	1,645	1,655	123	2,105	2,115	79
115	120	23	345	350	70	575	580	117	1,655	1,665	122	2,115	2,125	78
120	125	24	350	355	71	580	585	118	1,665	1,675	121	2,125	2,135	77
125	130	26	355	360	72	585	590	119	1,675	1,685	120	2,135	2,145	76
130	135	27	360	365	73	590	595	120	1,685	1,695	119	2,145	2,155	75
135	140	28	365	370	74	595	600	121	1,695	1,705	118	2,155	2,165	74
140	145	29	370	375	75	600	605	122	1,705	1,715	117	2,165	2,175	73
145	150	30	375	380	77	605	610	123	1,715	1,725	116	2,175	2,185	72
150	155	31	380	385	78	610	615	124	1,725	1,735	115	2,185	2,195	71
155	160	32	385	390	79	615	620	125	1,735	1,745	114	2,195	2,205	70
160	165	33	390	395	80	620	625	126	1,745	1,755	113	2,205	2,215	69
165	170	34	395	400	81	625	630	128	1,755	1,765	112	2,215	2,225	68
170	175	35	400	405	82	630	635	129	1,765	1,775	111	2,225	2,235	67
175	180	36	405	410	83	635	640	130	1,775	1,785	110	2,235	2,245	66
180	185	37	410	415	84	640	645	131	1,785	1,795	110	2,245	2,255	65
185	190	38	415	420	85	645	650	132	1,795	1,805	109	2,255	2,265	64
190	195	39	420	425	86	650	655	133	1,805	1,815	108	2,265	2,275	63
195	200	40	425	430	87	655	660	134	1,815	1,825	107	2,275	2,285	63
200	205	41	430	435	88	660	665	135	1,825	1,835	106	2,285	2,295	62
205	210	42	435	440	89	665	670	136	1,835	1,845	105	2,295	2,305	61
210	215	43	440	445	90	670	675	137	1,845	1,855	104	2,305	2,315	60
215	220	44	445	450	91	675	680	138	1,855	1,865	103	2,315	2,325	59
220	225	45	450	455	92	680	685	139	1,865	1,875	102	2,325	2,335	58
225	230	46	455	460	93	685	690	140	1,875	1,885	101			

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## MONTHLY Payroll Period

### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$2,335	\$2,345	\$57	\$2,455	\$2,465	\$45	\$2,575	\$2,585	\$34	\$2,695	\$2,705	\$22	\$2,815	\$2,825	\$11
2,345	2,355	56	2,465	2,475	44	2,585	2,595	33	2,705	2,715	21	2,825	2,835	10
2,355	2,365	55	2,475	2,485	43	2,595	2,605	32	2,715	2,725	20	2,835	2,845	9
2,365	2,375	54	2,485	2,495	42	2,605	2,615	31	2,725	2,735	19	2,845	2,855	8
2,375	2,385	53	2,495	2,505	41	2,615	2,625	30	2,735	2,745	18	2,855	2,865	7
2,385	2,395	52	2,505	2,515	40	2,625	2,635	29	2,745	2,755	17	2,865	2,875	6
2,395	2,405	51	2,515	2,525	40	2,635	2,645	28	2,755	2,765	17	2,875	2,885	5
2,405	2,415	50	2,525	2,535	39	2,645	2,655	27	2,765	2,775	16	2,885	2,895	4
2,415	2,425	49	2,535	2,545	38	2,655	2,665	26	2,775	2,785	15	2,895	2,905	3
2,425	2,435	48	2,545	2,555	37	2,665	2,675	25	2,785	2,795	14	2,905	2,915	2
2,435	2,445	47	2,555	2,565	36	2,675	2,685	24	2,795	2,805	13	2,915	2,925	1
2,445	2,455	46	2,565	2,575	35	2,685	2,695	23	2,805	2,815	12	2,925	- - -	0

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$890	\$900	\$55	\$1,180	\$1,190	\$27
5	10	1	150	155	31	295	300	60	900	910	54	1,190	1,200	26
10	15	2	155	160	32	300	305	61	910	920	53	1,200	1,210	25
15	20	3	160	165	33	305	310	62	920	930	52	1,210	1,220	24
20	25	4	165	170	34	310	315	63	930	940	51	1,220	1,230	23
25	30	5	170	175	35	315	320	64	940	950	50	1,230	1,240	22
30	35	6	175	180	36	320	325	65	950	960	49	1,240	1,250	21
35	40	7	180	185	37	325	330	66	960	970	48	1,250	1,260	20
40	45	8	185	190	38	330	335	67	970	980	47	1,260	1,270	19
45	50	9	190	195	39	335	340	68	980	990	46	1,270	1,280	18
50	55	10	195	200	40	340	345	69	990	1,000	45	1,280	1,290	17
55	60	11	200	205	41	345	720	70	1,000	1,010	44	1,290	1,300	16
60	65	12	205	210	42	720	730	71	1,010	1,020	43	1,300	1,310	15
65	70	13	210	215	43	730	740	70	1,020	1,030	42	1,310	1,320	14
70	75	14	215	220	44	740	750	69	1,030	1,040	41	1,320	1,330	13
75	80	15	220	225	45	750	760	68	1,040	1,050	40	1,330	1,340	12
80	85	16	225	230	46	760	770	67	1,050	1,060	39	1,340	1,350	11
85	90	17	230	235	47	770	780	66	1,060	1,070	38	1,350	1,360	10
90	95	18	235	240	48	780	790	65	1,070	1,080	37	1,360	1,370	9
95	100	19	240	245	49	790	800	64	1,080	1,090	36	1,370	1,380	8
100	105	20	245	250	50	800	810	63	1,090	1,100	35	1,380	1,390	8
105	110	21	250	255	51	810	820	62	1,100	1,110	34	1,390	1,400	7
110	115	22	255	260	52	820	830	61	1,110	1,120	33	1,400	1,410	6
115	120	23	260	265	53	830	840	60	1,120	1,130	32	1,410	1,420	5
120	125	24	265	270	54	840	850	59	1,130	1,140	32	1,420	1,430	4
125	130	26	270	275	55	850	860	58	1,140	1,150	31	1,430	1,440	3
130	135	27	275	280	56	860	870	57	1,150	1,160	30	1,440	1,450	2
135	140	28	280	285	57	870	880	56	1,160	1,170	29	1,450	1,460	1
140	145	29	285	290	58	880	890	55	1,170	1,180	28	1,460	- - -	0

## DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate								
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$75	\$5	\$0	\$5	\$0	\$75	\$85	\$5	\$0	\$5	\$0
5	10	1	75	85	4	5	10	1	85	95	4	5	10	1
10	15	2	85	95	3	10	15	2	95	105	3	10	15	2
15	20	3	95	105	2	15	20	3	105	115	2	15	30	3
20	25	4	105	115	1	20	25	4	115	125	1	60	- - -	0
25	30	5	115	- - -	0	25	30	5	125	- - -	0			
30	55	6				30	65	6						
55	65	6				65	75	6						