



## Early Release Copies of New Wage Withholding and Advance Earned Income Credit Payment Tables

Attached are early release copies of the new income tax withholding and advance earned income credit payment tables. Effective immediately, these tables replace the corresponding tables previously included in Publication 15 (Circular E), Employer's Tax Guide. These tables will be published in Publication 15-T, New Wage Withholding and Advance Earned Income Credit Payment Tables (For Wages Paid Through December 2009). The Publication 15-T will be mailed in March to employers who previously were mailed Publication 15. Publication 15-T should be used by employers in conjunction with the information in Publication 15. Agricultural employers who use Publication 51 (Circular A), Agricultural Employer's Tax Guide, should also use these tables in lieu of the corresponding tables in Publication 51, and use Publication 15-T in conjunction with the information in Publication 51. Likewise, updated tables are included for Publication 15-A, Employer's Supplemental Tax Guide.

These new tables have been developed due to changes to the tax law made in the American Recovery and Reinvestment Act of 2009. The IRS asks that employers begin using these tables in lieu of the applicable previously published tables as soon as possible, but no later than April 1, 2009.

Employees do not need to fill out a new Form W-4. These new tables have been developed to apply for withholding for all employees and to take into account all current tax provisions.

The following tables are included in this notice.

- Tables for Percentage Method of Withholding.
- Tables for Percentage Method of Advance EIC Payments.
- Tables for Wage Bracket Method for Income Tax Withholding.
- Tables for Wage Bracket Method of Advance EIC Payments.
- Alternative 1. Tables for Percentage Method of Withholding Computations.
- Alternative 2. Tables for Percentage Method of Withholding Computations.
- Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages.
- Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount.
- Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables.

## Percentage Method Income Tax Withholding Tables

The wage amounts shown in the percentage method income tax withholding tables are net wages after the

deduction for total withholding allowances. The withholding allowance amounts by payroll period have not changed. They are:

Payroll Period	One Withholding Allowance
Weekly	\$ 70.19
Biweekly	\$140.38
Semimonthly	\$152.08
Monthly	\$304.17
Quarterly	\$912.50
Semiannually	\$1,825.00
Annually	\$3,650.00
Daily or Miscellaneous	\$ 14.04

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 amount 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 may also be used.

## 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 Through December 2009)

**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:			If the amount of wages (after subtracting withholding allowances) is:		
The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Not over \$138 . . . . . \$0			Not over \$303 . . . . . \$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>
\$138	—\$200 . . . 10%	—\$138	\$303	—\$470 . . . 10%	—\$303
\$200	—\$696 . . . \$6.20 plus 15%	—\$200	\$470	—\$1,455 . . . \$16.70 plus 15%	—\$470
\$696	—\$1,279 . . . \$80.60 plus 25%	—\$696	\$1,455	—\$2,272 . . . \$164.45 plus 25%	—\$1,455
\$1,279	—\$3,338 . . . \$226.35 plus 28%	—\$1,279	\$2,272	—\$4,165 . . . \$368.70 plus 28%	—\$2,272
\$3,338	—\$7,212 . . . \$802.87 plus 33%	—\$3,338	\$4,165	—\$7,321 . . . \$898.74 plus 33%	—\$4,165
\$7,212	—\$2,081.29 plus 35%	—\$7,212	\$7,321	—\$1,940.22 plus 35%	—\$7,321

**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:			If the amount of wages (after subtracting withholding allowances) is:		
The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Not over \$276 . . . . . \$0			Not over \$606 . . . . . \$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>
\$276	—\$400 . . . 10%	—\$276	\$606	—\$940 . . . 10%	—\$606
\$400	—\$1,392 . . . \$12.40 plus 15%	—\$400	\$940	—\$2,910 . . . \$33.40 plus 15%	—\$940
\$1,392	—\$2,559 . . . \$161.20 plus 25%	—\$1,392	\$2,910	—\$4,543 . . . \$328.90 plus 25%	—\$2,910
\$2,559	—\$6,677 . . . \$452.95 plus 28%	—\$2,559	\$4,543	—\$8,331 . . . \$737.15 plus 28%	—\$4,543
\$6,677	—\$14,423 . . . \$1,605.99 plus 33%	—\$6,677	\$8,331	—\$14,642 . . . \$1,797.79 plus 33%	—\$8,331
\$14,423	—\$4,162.17 plus 35%	—\$14,423	\$14,642	—\$3,880.42 plus 35%	—\$14,642

**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:			If the amount of wages (after subtracting withholding allowances) is:		
The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Not over \$299 . . . . . \$0			Not over \$656 . . . . . \$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>
\$299	—\$433 . . . 10%	—\$299	\$656	—\$1,019 . . . 10%	—\$656
\$433	—\$1,508 . . . \$13.40 plus 15%	—\$433	\$1,019	—\$3,152 . . . \$36.30 plus 15%	—\$1,019
\$1,508	—\$2,772 . . . \$174.65 plus 25%	—\$1,508	\$3,152	—\$4,922 . . . \$356.25 plus 25%	—\$3,152
\$2,772	—\$7,233 . . . \$490.65 plus 28%	—\$2,772	\$4,922	—\$9,025 . . . \$798.75 plus 28%	—\$4,922
\$7,233	—\$15,625 . . . \$1,739.73 plus 33%	—\$7,233	\$9,025	—\$15,863 . . . \$1,947.59 plus 33%	—\$9,025
\$15,625	—\$4,509.09 plus 35%	—\$15,625	\$15,863	—\$4,204.13 plus 35%	—\$15,863

**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:			If the amount of wages (after subtracting withholding allowances) is:		
The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Not over \$598 . . . . . \$0			Not over \$1,313 . . . . . \$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>
\$598	—\$867 . . . 10%	—\$598	\$1,313	—\$2,038 . . . 10%	—\$1,313
\$867	—\$3,017 . . . \$26.90 plus 15%	—\$867	\$2,038	—\$6,304 . . . \$72.50 plus 15%	—\$2,038
\$3,017	—\$5,544 . . . \$349.40 plus 25%	—\$3,017	\$6,304	—\$9,844 . . . \$712.40 plus 25%	—\$6,304
\$5,544	—\$14,467 . . . \$981.15 plus 28%	—\$5,544	\$9,844	—\$18,050 . . . \$1,597.40 plus 28%	—\$9,844
\$14,467	—\$31,250 . . . \$3,479.59 plus 33%	—\$14,467	\$18,050	—\$31,725 . . . \$3,895.08 plus 33%	—\$18,050
\$31,250	—\$9,017.98 plus 35%	—\$31,250	\$31,725	—\$8,407.83 plus 35%	—\$31,725

**Tables for Percentage Method of Withholding (continued)**  
(For Wages Paid Through December 2009)

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,795 . . . . .		\$0		Not over \$3,938 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$1,795	—\$2,600 . . . . .	10%	—\$1,795	\$3,938	—\$6,113 . . . . .	10%	—\$3,938
\$2,600	—\$9,050 . . . . .	\$80.50 plus 15%	—\$2,600	\$6,113	—\$18,913 . . . . .	\$217.50 plus 15%	—\$6,113
\$9,050	—\$16,633 . . . . .	\$1,048.00 plus 25%	—\$9,050	\$18,913	—\$29,533 . . . . .	\$2,137.50 plus 25%	—\$18,913
\$16,633	—\$43,400 . . . . .	\$2,943.75 plus 28%	—\$16,633	\$29,533	—\$54,150 . . . . .	\$4,792.50 plus 28%	—\$29,533
\$43,400	—\$93,750 . . . . .	\$10,438.51 plus 33%	—\$43,400	\$54,150	—\$95,175 . . . . .	\$11,685.26 plus 33%	—\$54,150
\$93,750 . . . . .		\$27,054.01 plus 35%	—\$93,750	\$95,175 . . . . .		\$25,223.51 plus 35%	—\$95,175

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,590 . . . . .		\$0		Not over \$7,875 . . . . .		\$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>
\$3,590	—\$5,200 . . . . .	10%	—\$3,590	\$7,875	—\$12,225 . . . . .	10%	—\$7,875
\$5,200	—\$18,100 . . . . .	\$161.00 plus 15%	—\$5,200	\$12,225	—\$37,825 . . . . .	\$435.00 plus 15%	—\$12,225
\$18,100	—\$33,265 . . . . .	\$2,096.00 plus 25%	—\$18,100	\$37,825	—\$59,065 . . . . .	\$4,275.00 plus 25%	—\$37,825
\$33,265	—\$86,800 . . . . .	\$5,887.25 plus 28%	—\$33,265	\$59,065	—\$108,300 . . . . .	\$9,585.00 plus 28%	—\$59,065
\$86,800	—\$187,500 . . . . .	\$20,877.05 plus 33%	—\$86,800	\$108,300	—\$190,350 . . . . .	\$23,370.80 plus 33%	—\$108,300
\$187,500 . . . . .		\$54,108.05 plus 35%	—\$187,500	\$190,350 . . . . .		\$50,447.30 plus 35%	—\$190,350

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$7,180 . . . . .		\$0		Not over \$15,750 . . . . .		\$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>
\$7,180	—\$10,400 . . . . .	10%	—\$7,180	\$15,750	—\$24,450 . . . . .	10%	—\$15,750
\$10,400	—\$36,200 . . . . .	\$322.00 plus 15%	—\$10,400	\$24,450	—\$75,650 . . . . .	\$870.00 plus 15%	—\$24,450
\$36,200	—\$66,530 . . . . .	\$4,192.00 plus 25%	—\$36,200	\$75,650	—\$118,130 . . . . .	\$8,550.00 plus 25%	—\$75,650
\$66,530	—\$173,600 . . . . .	\$11,774.50 plus 28%	—\$66,530	\$118,130	—\$216,600 . . . . .	\$19,170.00 plus 28%	—\$118,130
\$173,600	—\$375,000 . . . . .	\$41,754.10 plus 33%	—\$173,600	\$216,600	—\$380,700 . . . . .	\$46,741.60 plus 33%	—\$216,600
\$375,000 . . . . .		\$108,216.10 plus 35%	—\$375,000	\$380,700 . . . . .		\$100,894.60 plus 35%	—\$380,700

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

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$27.60 . . . . .		\$0		Not over \$60.60 . . . . .		\$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>
\$27.60	—\$40.00 . . . . .	10%	—\$27.60	\$60.60	—\$94.00 . . . . .	10%	—\$60.60
\$40.00	—\$139.20 . . . . .	\$1.24 plus 15%	—\$40.00	\$94.00	—\$291.00 . . . . .	\$3.34 plus 15%	—\$94.00
\$139.20	—\$255.90 . . . . .	\$16.12 plus 25%	—\$139.20	\$291.00	—\$454.30 . . . . .	\$32.89 plus 25%	—\$291.00
\$255.90	—\$667.70 . . . . .	\$45.30 plus 28%	—\$255.90	\$454.30	—\$833.10 . . . . .	\$73.72 plus 28%	—\$454.30
\$667.70	—\$1,442.30 . . . . .	\$160.60 plus 33%	—\$667.70	\$833.10	—\$1,464.20 . . . . .	\$179.78 plus 33%	—\$833.10
\$1,442.30 . . . . .		\$416.22 plus 35%	—\$1,442.30	\$1,464.20 . . . . .		\$388.04 plus 35%	—\$1,464.20

## Tables for Percentage Method of Advance EIC Payments

(For Wages Paid Through December 2009)

### 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:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$172 . . . . .	\$0	\$172 . . . . .	\$0	\$86 . . . . .
\$172	\$315 . . . . .	\$172	\$411 . . . . .	\$86	\$205 . . . . .
\$315	. . . . .	\$411	. . . . .	\$205	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$35		\$35		\$18
	\$35 less 9.588% of wages in excess of \$315		\$35 less 9.588% of wages in excess of \$411		\$18 less 9.588% of wages in excess of \$205

### 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:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$344 . . . . .	\$0	\$344 . . . . .	\$0	\$172 . . . . .
\$344	\$631 . . . . .	\$344	\$823 . . . . .	\$172	\$411 . . . . .
\$631	. . . . .	\$823	. . . . .	\$411	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$70		\$70		\$35
	\$70 less 9.588% of wages in excess of \$631		\$70 less 9.588% of wages in excess of \$823		\$35 less 9.588% of wages in excess of \$411

### 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:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$372 . . . . .	\$0	\$372 . . . . .	\$0	\$186 . . . . .
\$372	\$684 . . . . .	\$372	\$892 . . . . .	\$186	\$446 . . . . .
\$684	. . . . .	\$892	. . . . .	\$446	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$76		\$76		\$38
	\$76 less 9.588% of wages in excess of \$684		\$76 less 9.588% of wages in excess of \$892		\$38 less 9.588% of wages in excess of \$446

### 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:
<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>Over—</b>	<b>But not over—</b>
\$0	\$745 . . . . .	\$0	\$745 . . . . .	\$0	\$372 . . . . .
\$745	\$1,368 . . . . .	\$745	\$1,785 . . . . .	\$372	\$892 . . . . .
\$1,368	. . . . .	\$1,785	. . . . .	\$892	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$152		\$152		\$76
	\$152 less 9.588% of wages in excess of \$1,368		\$152 less 9.588% of wages in excess of \$1,785		\$76 less 9.588% of wages in excess of \$892

**Tables for Percentage Method of Advance EIC Payments (continued)**  
(For Wages Paid Through December 2009)

**TABLE 5—QUARTERLY 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:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$2,237 . . . . .	20.40% of wages	\$0	\$2,237 . . . . .	20.40% of wages	\$0	\$1,118 . . . . .	20.40% of wages
\$2,237	\$4,105 . . . . .	\$456	\$2,237	\$5,355 . . . . .	\$456	\$1,118	\$2,677 . . . . .	\$228
\$4,105	. . . . .	\$456 less 9.588% of wages in excess of \$4,105	\$5,355	. . . . .	\$456 less 9.588% of wages in excess of \$5,355	\$2,677	. . . . .	\$228 less 9.588% of wages in excess of \$2,677

**TABLE 6—SEMIANNUAL 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:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$4,475 . . . . .	20.40% of wages	\$0	\$4,475 . . . . .	20.40% of wages	\$0	\$2,237 . . . . .	20.40% of wages
\$4,475	\$8,210 . . . . .	\$913	\$4,475	\$10,710 . . . . .	\$913	\$2,237	\$5,355 . . . . .	\$456
\$8,210	. . . . .	\$913 less 9.588% of wages in excess of \$8,210	\$10,710	. . . . .	\$913 less 9.588% of wages in excess of \$10,710	\$5,355	. . . . .	\$456 less 9.588% of wages in excess of \$5,355

**TABLE 7—ANNUAL 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:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$8,950 . . . . .	20.40% of wages	\$0	\$8,950 . . . . .	20.40% of wages	\$0	\$4,475 . . . . .	20.40% of wages
\$8,950	\$16,420 . . . . .	\$1,826	\$8,950	\$21,420 . . . . .	\$1,826	\$4,475	\$10,710 . . . . .	\$913
\$16,420	. . . . .	\$1,826 less 9.588% of wages in excess of \$16,420	\$21,420	. . . . .	\$1,826 less 9.588% of wages in excess of \$21,420	\$10,710	. . . . .	\$913 less 9.588% of wages in excess of \$10,710

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

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
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:
<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>		<b>Over—</b>	<b>But not over—</b>	
\$0	\$34 . . . . .	20.40% of wages	\$0	\$34 . . . . .	20.40% of wages	\$0	\$17 . . . . .	20.40% of wages
\$34	\$63 . . . . .	\$7	\$34	\$82 . . . . .	\$7	\$17	\$41 . . . . .	\$3
\$63	. . . . .	\$7 less 9.588% of wages in excess of \$63	\$82	. . . . .	\$7 less 9.588% of wages in excess of \$82	\$41	. . . . .	\$3 less 9.588% of wages in excess of \$41

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-WEEKLY Payroll Period  
(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										
\$0	\$55	0	0	0	0	0	0	0	0	0	0	0
55	60	0	0	0	0	0	0	0	0	0	0	0
60	65	0	0	0	0	0	0	0	0	0	0	0
65	70	0	0	0	0	0	0	0	0	0	0	0
70	75	0	0	0	0	0	0	0	0	0	0	0
75	80	0	0	0	0	0	0	0	0	0	0	0
80	85	0	0	0	0	0	0	0	0	0	0	0
85	90	0	0	0	0	0	0	0	0	0	0	0
90	95	0	0	0	0	0	0	0	0	0	0	0
95	100	0	0	0	0	0	0	0	0	0	0	0
100	105	0	0	0	0	0	0	0	0	0	0	0
105	110	0	0	0	0	0	0	0	0	0	0	0
110	115	0	0	0	0	0	0	0	0	0	0	0
115	120	0	0	0	0	0	0	0	0	0	0	0
120	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	2	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	4	0	0	0	0	0	0	0	0	0	0
185	190	5	0	0	0	0	0	0	0	0	0	0
190	195	5	0	0	0	0	0	0	0	0	0	0
195	200	6	0	0	0	0	0	0	0	0	0	0
200	210	7	0	0	0	0	0	0	0	0	0	0
210	220	8	1	0	0	0	0	0	0	0	0	0
220	230	10	2	0	0	0	0	0	0	0	0	0
230	240	11	3	0	0	0	0	0	0	0	0	0
240	250	13	4	0	0	0	0	0	0	0	0	0
250	260	14	5	0	0	0	0	0	0	0	0	0
260	270	16	6	0	0	0	0	0	0	0	0	0
270	280	17	7	0	0	0	0	0	0	0	0	0
280	290	19	8	1	0	0	0	0	0	0	0	0
290	300	20	10	2	0	0	0	0	0	0	0	0
300	310	22	11	3	0	0	0	0	0	0	0	0
310	320	23	13	4	0	0	0	0	0	0	0	0
320	330	25	14	5	0	0	0	0	0	0	0	0
330	340	26	16	6	0	0	0	0	0	0	0	0
340	350	28	17	7	0	0	0	0	0	0	0	0
350	360	29	19	8	1	0	0	0	0	0	0	0
360	370	31	20	10	2	0	0	0	0	0	0	0
370	380	32	22	11	3	0	0	0	0	0	0	0
380	390	34	23	13	4	0	0	0	0	0	0	0
390	400	35	25	14	5	0	0	0	0	0	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-WEEKLY Payroll Period  
(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
400	410	37	26	16	6	0	0	0	0	0	0	0
410	420	38	28	17	7	0	0	0	0	0	0	0
420	430	40	29	19	8	1	0	0	0	0	0	0
430	440	41	31	20	10	2	0	0	0	0	0	0
440	450	43	32	22	11	3	0	0	0	0	0	0
450	460	44	34	23	13	4	0	0	0	0	0	0
460	470	46	35	25	14	5	0	0	0	0	0	0
470	480	47	37	26	16	6	0	0	0	0	0	0
480	490	49	38	28	17	7	0	0	0	0	0	0
490	500	50	40	29	19	8	1	0	0	0	0	0
500	510	52	41	31	20	10	2	0	0	0	0	0
510	520	53	43	32	22	11	3	0	0	0	0	0
520	530	55	44	34	23	13	4	0	0	0	0	0
530	540	56	46	35	25	14	5	0	0	0	0	0
540	550	58	47	37	26	16	6	0	0	0	0	0
550	560	59	49	38	28	17	7	0	0	0	0	0
560	570	61	50	40	29	19	8	1	0	0	0	0
570	580	62	52	41	31	20	10	2	0	0	0	0
580	590	64	53	43	32	22	11	3	0	0	0	0
590	600	65	55	44	34	23	13	4	0	0	0	0
600	610	67	56	46	35	25	14	5	0	0	0	0
610	620	68	58	47	37	26	16	6	0	0	0	0
620	630	70	59	49	38	28	17	7	0	0	0	0
630	640	71	61	50	40	29	19	8	1	0	0	0
640	650	73	62	52	41	31	20	10	2	0	0	0
650	660	74	64	53	43	32	22	11	3	0	0	0
660	670	76	65	55	44	34	23	13	4	0	0	0
670	680	77	67	56	46	35	25	14	5	0	0	0
680	690	79	68	58	47	37	26	16	6	0	0	0
690	700	80	70	59	49	38	28	17	7	0	0	0
700	710	83	71	61	50	40	29	19	8	1	0	0
710	720	85	73	62	52	41	31	20	10	2	0	0
720	730	88	74	64	53	43	32	22	11	3	0	0
730	740	90	76	65	55	44	34	23	13	4	0	0
740	750	93	77	67	56	46	35	25	14	5	0	0
750	760	95	79	68	58	47	37	26	16	6	0	0
760	770	98	80	70	59	49	38	28	17	7	0	0
770	780	100	83	71	61	50	40	29	19	8	1	0
780	790	103	85	73	62	52	41	31	20	10	2	0
790	800	105	88	74	64	53	43	32	22	11	3	0
800	810	108	90	76	65	55	44	34	23	13	4	0
810	820	110	93	77	67	56	46	35	25	14	5	0
820	830	113	95	79	68	58	47	37	26	16	6	0
830	840	115	98	80	70	59	49	38	28	17	7	0
840	850	118	100	83	71	61	50	40	29	19	8	1
850	860	120	103	85	73	62	52	41	31	20	10	2
860	870	123	105	88	74	64	53	43	32	22	11	3
870	880	125	108	90	76	65	55	44	34	23	13	4
880	890	128	110	93	77	67	56	46	35	25	14	5
890	900	130	113	95	79	68	58	47	37	26	16	6

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-WEEKLY Payroll Period  
(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										
900	910	133	115	98	80	70	59	49	38	28	17	7
910	920	135	118	100	83	71	61	50	40	29	19	8
920	930	138	120	103	85	73	62	52	41	31	20	10
930	940	140	123	105	88	74	64	53	43	32	22	11
940	950	143	125	108	90	76	65	55	44	34	23	13
950	960	145	128	110	93	77	67	56	46	35	25	14
960	970	148	130	113	95	79	68	58	47	37	26	16
970	980	150	133	115	98	80	70	59	49	38	28	17
980	990	153	135	118	100	83	71	61	50	40	29	19
990	1000	155	138	120	103	85	73	62	52	41	31	20
1000	1010	158	140	123	105	88	74	64	53	43	32	22
1010	1020	160	143	125	108	90	76	65	55	44	34	23
1020	1030	163	145	128	110	93	77	67	56	46	35	25
1030	1040	165	148	130	113	95	79	68	58	47	37	26
1040	1050	168	150	133	115	98	80	70	59	49	38	28
1050	1060	170	153	135	118	100	83	71	61	50	40	29
1060	1070	173	155	138	120	103	85	73	62	52	41	31
1070	1080	175	158	140	123	105	88	74	64	53	43	32
1080	1090	178	160	143	125	108	90	76	65	55	44	34
1090	1100	180	163	145	128	110	93	77	67	56	46	35
1100	1110	183	165	148	130	113	95	79	68	58	47	37
1110	1120	185	168	150	133	115	98	80	70	59	49	38
1120	1130	188	170	153	135	118	100	83	71	61	50	40
1130	1140	190	173	155	138	120	103	85	73	62	52	41
1140	1150	193	175	158	140	123	105	88	74	64	53	43
1150	1160	195	178	160	143	125	108	90	76	65	55	44
1160	1170	198	180	163	145	128	110	93	77	67	56	46
1170	1180	200	183	165	148	130	113	95	79	68	58	47
1180	1190	203	185	168	150	133	115	98	80	70	59	49
1190	1200	205	188	170	153	135	118	100	82	71	61	50
1200	1210	208	190	173	155	138	120	103	85	73	62	52
1210	1220	210	193	175	158	140	123	105	87	74	64	53
1220	1230	213	195	178	160	143	125	108	90	76	65	55
1230	1240	215	198	180	163	145	128	110	92	77	67	56
1240	1250	218	200	183	165	148	130	113	95	79	68	58



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- WEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
\$0	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	0	0	0	0	0	0	0	0	0	0	0
130	135	0	0	0	0	0	0	0	0	0	0	0
135	140	0	0	0	0	0	0	0	0	0	0	0
140	145	0	0	0	0	0	0	0	0	0	0	0
145	150	0	0	0	0	0	0	0	0	0	0	0
150	155	0	0	0	0	0	0	0	0	0	0	0
155	160	0	0	0	0	0	0	0	0	0	0	0
160	165	0	0	0	0	0	0	0	0	0	0	0
165	170	0	0	0	0	0	0	0	0	0	0	0
170	175	0	0	0	0	0	0	0	0	0	0	0
175	180	0	0	0	0	0	0	0	0	0	0	0
180	185	0	0	0	0	0	0	0	0	0	0	0
185	190	0	0	0	0	0	0	0	0	0	0	0
190	195	0	0	0	0	0	0	0	0	0	0	0
195	200	0	0	0	0	0	0	0	0	0	0	0
200	210	0	0	0	0	0	0	0	0	0	0	0
210	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	0	0	0	0	0	0	0	0	0	0	0
240	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	1	0	0	0	0	0	0	0	0	0
390	400	9	2	0	0	0	0	0	0	0	0	0
400	410	10	3	0	0	0	0	0	0	0	0	0
410	420	11	4	0	0	0	0	0	0	0	0	0
420	430	12	5	0	0	0	0	0	0	0	0	0
430	440	13	6	0	0	0	0	0	0	0	0	0
440	450	14	7	0	0	0	0	0	0	0	0	0
450	460	15	8	1	0	0	0	0	0	0	0	0
460	470	16	9	2	0	0	0	0	0	0	0	0
470	480	17	10	3	0	0	0	0	0	0	0	0
480	490	19	11	4	0	0	0	0	0	0	0	0
490	500	20	12	5	0	0	0	0	0	0	0	0
500	510	22	13	6	0	0	0	0	0	0	0	0
510	520	23	14	7	0	0	0	0	0	0	0	0
520	530	25	15	8	1	0	0	0	0	0	0	0
530	540	26	16	9	2	0	0	0	0	0	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- WEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
540	550	28	17	10	3	0	0	0	0	0	0	0
550	560	29	19	11	4	0	0	0	0	0	0	0
560	570	31	20	12	5	0	0	0	0	0	0	0
570	580	32	22	13	6	0	0	0	0	0	0	0
580	590	34	23	14	7	0	0	0	0	0	0	0
590	600	35	25	15	8	1	0	0	0	0	0	0
600	610	37	26	16	9	2	0	0	0	0	0	0
610	620	38	28	17	10	3	0	0	0	0	0	0
620	630	40	29	19	11	4	0	0	0	0	0	0
630	640	41	31	20	12	5	0	0	0	0	0	0
640	650	43	32	22	13	6	0	0	0	0	0	0
650	660	44	34	23	14	7	0	0	0	0	0	0
660	670	46	35	25	15	8	1	0	0	0	0	0
670	680	47	37	26	16	9	2	0	0	0	0	0
680	690	49	38	28	17	10	3	0	0	0	0	0
690	700	50	40	29	19	11	4	0	0	0	0	0
700	710	52	41	31	20	12	5	0	0	0	0	0
710	720	53	43	32	22	13	6	0	0	0	0	0
720	730	55	44	34	23	14	7	0	0	0	0	0
730	740	56	46	35	25	15	8	1	0	0	0	0
740	750	58	47	37	26	16	9	2	0	0	0	0
750	760	59	49	38	28	17	10	3	0	0	0	0
760	770	61	50	40	29	19	11	4	0	0	0	0
770	780	62	52	41	31	20	12	5	0	0	0	0
780	790	64	53	43	32	22	13	6	0	0	0	0
790	800	65	55	44	34	23	14	7	0	0	0	0
800	810	67	56	46	35	25	15	8	1	0	0	0
810	820	68	58	47	37	26	16	9	2	0	0	0
820	830	70	59	49	38	28	17	10	3	0	0	0
830	840	71	61	50	40	29	19	11	4	0	0	0
840	850	73	62	52	41	31	20	12	5	0	0	0
850	860	74	64	53	43	32	22	13	6	0	0	0
860	870	76	65	55	44	34	23	14	7	0	0	0
870	880	77	67	56	46	35	25	15	8	1	0	0
880	890	79	68	58	47	37	26	16	9	2	0	0
890	900	80	70	59	49	38	28	17	10	3	0	0
900	910	82	71	61	50	40	29	19	11	4	0	0
910	920	83	73	62	52	41	31	20	12	5	0	0
920	930	85	74	64	53	43	32	22	13	6	0	0
930	940	86	76	65	55	44	34	23	14	7	0	0
940	950	88	77	67	56	46	35	25	15	8	1	0
950	960	89	79	68	58	47	37	26	16	9	2	0
960	970	91	80	70	59	49	38	28	17	10	3	0
970	980	92	82	71	61	50	40	29	19	11	4	0
980	990	94	83	73	62	52	41	31	20	12	5	0
990	1000	95	85	74	64	53	43	32	22	13	6	0
1000	1010	97	86	76	65	55	44	34	23	14	7	0
1010	1020	98	88	77	67	56	46	35	25	15	8	1
1020	1030	100	89	79	68	58	47	37	26	16	9	2
1030	1040	101	91	80	70	59	49	38	28	17	10	3

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- WEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
1040	1050	103	92	82	71	61	50	40	29	19	11	4
1050	1060	104	94	83	73	62	52	41	31	20	12	5
1060	1070	106	95	85	74	64	53	43	32	22	13	6
1070	1080	107	97	86	76	65	55	44	34	23	14	7
1080	1090	109	98	88	77	67	56	46	35	25	15	8
1090	1100	110	100	89	79	68	58	47	37	26	16	9
1100	1110	112	101	91	80	70	59	49	38	28	17	10
1110	1120	113	103	92	82	71	61	50	40	29	19	11
1120	1130	115	104	94	83	73	62	52	41	31	20	12
1130	1140	116	106	95	85	74	64	53	43	32	22	13
1140	1150	118	107	97	86	76	65	55	44	34	23	14
1150	1160	119	109	98	88	77	67	56	46	35	25	15
1160	1170	121	110	100	89	79	68	58	47	37	26	16
1170	1180	122	112	101	91	80	70	59	49	38	28	17
1180	1190	124	113	103	92	82	71	61	50	40	29	19
1190	1200	125	115	104	94	83	73	62	52	41	31	20
1200	1210	127	116	106	95	85	74	64	53	43	32	22
1210	1220	128	118	107	97	86	76	65	55	44	34	23
1220	1230	130	119	109	98	88	77	67	56	46	35	25
1230	1240	131	121	110	100	89	79	68	58	47	37	26
1240	1250	133	122	112	101	91	80	70	59	49	38	28
1250	1260	134	124	113	103	92	82	71	61	50	40	29
1260	1270	136	125	115	104	94	83	73	62	52	41	31
1270	1280	137	127	116	106	95	85	74	64	53	43	32
1280	1290	139	128	118	107	97	86	76	65	55	44	34
1290	1300	140	130	119	109	98	88	77	67	56	46	35
1300	1310	142	131	121	110	100	89	79	68	58	47	37
1310	1320	143	133	122	112	101	91	80	70	59	49	38
1320	1330	145	134	124	113	103	92	82	71	61	50	40
1330	1340	146	136	125	115	104	94	83	73	62	52	41
1340	1350	148	137	127	116	106	95	85	74	64	53	43
1350	1360	149	139	128	118	107	97	86	76	65	55	44
1360	1370	151	140	130	119	109	98	88	77	67	56	46
1370	1380	152	142	131	121	110	100	89	79	68	58	47
1380	1390	154	143	133	122	112	101	91	80	70	59	49
1390	1400	155	145	134	124	113	103	92	82	71	61	50



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-BIWEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										
450	460	21	4	0	0	0	0	0	0	0	0	0
460	470	22	5	0	0	0	0	0	0	0	0	0
470	480	24	6	0	0	0	0	0	0	0	0	0
480	490	25	7	0	0	0	0	0	0	0	0	0
490	500	27	8	0	0	0	0	0	0	0	0	0
500	520	29	9	0	0	0	0	0	0	0	0	0
520	540	32	11	0	0	0	0	0	0	0	0	0
540	560	35	14	0	0	0	0	0	0	0	0	0
560	580	38	17	1	0	0	0	0	0	0	0	0
580	600	41	20	3	0	0	0	0	0	0	0	0
600	620	44	23	5	0	0	0	0	0	0	0	0
620	640	47	26	7	0	0	0	0	0	0	0	0
640	660	50	29	9	0	0	0	0	0	0	0	0
660	680	53	32	11	0	0	0	0	0	0	0	0
680	700	56	35	14	0	0	0	0	0	0	0	0
700	720	59	38	17	1	0	0	0	0	0	0	0
720	740	62	41	20	3	0	0	0	0	0	0	0
740	760	65	44	23	5	0	0	0	0	0	0	0
760	780	68	47	26	7	0	0	0	0	0	0	0
780	800	71	50	29	9	0	0	0	0	0	0	0
800	820	74	53	32	11	0	0	0	0	0	0	0
820	840	77	56	35	14	0	0	0	0	0	0	0
840	860	80	59	38	17	1	0	0	0	0	0	0
860	880	83	62	41	20	3	0	0	0	0	0	0
880	900	86	65	44	23	5	0	0	0	0	0	0
900	920	89	68	47	26	7	0	0	0	0	0	0
920	940	92	71	50	29	9	0	0	0	0	0	0
940	960	95	74	53	32	11	0	0	0	0	0	0
960	980	98	77	56	35	14	0	0	0	0	0	0
980	1000	101	80	59	38	17	1	0	0	0	0	0
1000	1020	104	83	62	41	20	3	0	0	0	0	0
1020	1040	107	86	65	44	23	5	0	0	0	0	0
1040	1060	110	89	68	47	26	7	0	0	0	0	0
1060	1080	113	92	71	50	29	9	0	0	0	0	0
1080	1100	116	95	74	53	32	11	0	0	0	0	0
1100	1120	119	98	77	56	35	14	0	0	0	0	0
1120	1140	122	101	80	59	38	17	1	0	0	0	0
1140	1160	125	104	83	62	41	20	3	0	0	0	0
1160	1180	128	107	86	65	44	23	5	0	0	0	0
1180	1200	131	110	89	68	47	26	7	0	0	0	0
1200	1220	134	113	92	71	50	29	9	0	0	0	0
1220	1240	137	116	95	74	53	32	11	0	0	0	0
1240	1260	140	119	98	77	56	35	14	0	0	0	0
1260	1280	143	122	101	80	59	38	17	1	0	0	0
1280	1300	146	125	104	83	62	41	20	3	0	0	0
1300	1320	149	128	107	86	65	44	23	5	0	0	0
1320	1340	152	131	110	89	68	47	26	7	0	0	0
1340	1360	155	134	113	92	71	50	29	9	0	0	0
1360	1380	158	137	116	95	74	53	32	11	0	0	0
1380	1400	161	140	119	98	77	56	35	13	0	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-BIWEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
1400	1420	166	143	122	101	80	59	38	16	1	0	0
1420	1440	171	146	125	104	83	62	41	19	3	0	0
1440	1460	176	149	128	107	86	65	44	22	5	0	0
1460	1480	181	152	131	110	89	68	47	25	7	0	0
1480	1500	186	155	134	113	92	71	50	28	9	0	0
1500	1520	191	158	137	116	95	74	53	31	11	0	0
1520	1540	196	161	140	119	98	77	56	34	13	0	0
1540	1560	201	166	143	122	101	80	59	37	16	1	0
1560	1580	206	171	146	125	104	83	62	40	19	3	0
1580	1600	211	176	149	128	107	86	65	43	22	5	0
1600	1620	216	181	152	131	110	89	68	46	25	7	0
1620	1640	221	186	155	134	113	92	71	49	28	9	0
1640	1660	226	191	158	137	116	95	74	52	31	11	0
1660	1680	231	196	161	140	119	98	77	55	34	13	0
1680	1700	236	201	165	143	122	101	80	58	37	16	1
1700	1720	241	206	170	146	125	104	83	61	40	19	3
1720	1740	246	211	175	149	128	107	86	64	43	22	5
1740	1760	251	216	180	152	131	110	89	67	46	25	7
1760	1780	256	221	185	155	134	113	92	70	49	28	9
1780	1800	261	226	190	158	137	116	95	73	52	31	11
1800	1820	266	231	195	161	140	119	98	76	55	34	13
1820	1840	271	236	200	165	143	122	101	79	58	37	16
1840	1860	276	241	205	170	146	125	104	82	61	40	19
1860	1880	281	246	210	175	149	128	107	85	64	43	22
1880	1900	286	251	215	180	152	131	110	88	67	46	25
1900	1920	291	256	220	185	155	134	113	91	70	49	28
1920	1940	296	261	225	190	158	137	116	94	73	52	31
1940	1960	301	266	230	195	161	140	119	97	76	55	34
1960	1980	306	271	235	200	165	143	122	100	79	58	37
1980	2000	311	276	240	205	170	146	125	103	82	61	40
2000	2020	316	281	245	210	175	149	128	106	85	64	43
2020	2040	321	286	250	215	180	152	131	109	88	67	46
2040	2060	326	291	255	220	185	155	134	112	91	70	49
2060	2080	331	296	260	225	190	158	137	115	94	73	52
2080	2100	336	301	265	230	195	161	140	118	97	76	55



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- BIWEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										
980	1000	41	24	10	0	0	0	0	0	0	0	0
1000	1020	44	26	12	0	0	0	0	0	0	0	0
1020	1040	47	28	14	0	0	0	0	0	0	0	0
1040	1060	50	30	16	2	0	0	0	0	0	0	0
1060	1080	53	32	18	4	0	0	0	0	0	0	0
1080	1100	56	35	20	6	0	0	0	0	0	0	0
1100	1120	59	38	22	8	0	0	0	0	0	0	0
1120	1140	62	41	24	10	0	0	0	0	0	0	0
1140	1160	65	44	26	12	0	0	0	0	0	0	0
1160	1180	68	47	28	14	0	0	0	0	0	0	0
1180	1200	71	50	30	16	2	0	0	0	0	0	0
1200	1220	74	53	32	18	4	0	0	0	0	0	0
1220	1240	77	56	35	20	6	0	0	0	0	0	0
1240	1260	80	59	38	22	8	0	0	0	0	0	0
1260	1280	83	62	41	24	10	0	0	0	0	0	0
1280	1300	86	65	44	26	12	0	0	0	0	0	0
1300	1320	89	68	47	28	14	0	0	0	0	0	0
1320	1340	92	71	50	30	16	2	0	0	0	0	0
1340	1360	95	74	53	32	18	4	0	0	0	0	0
1360	1380	98	77	56	35	20	6	0	0	0	0	0
1380	1400	101	80	59	38	22	8	0	0	0	0	0
1400	1420	104	83	62	41	24	10	0	0	0	0	0
1420	1440	107	86	65	44	26	12	0	0	0	0	0
1440	1460	110	89	68	47	28	14	0	0	0	0	0
1460	1480	113	92	71	50	30	16	2	0	0	0	0
1480	1500	116	95	74	53	32	18	4	0	0	0	0
1500	1520	119	98	77	56	35	20	6	0	0	0	0
1520	1540	122	101	80	59	38	22	8	0	0	0	0
1540	1560	125	104	83	62	41	24	10	0	0	0	0
1560	1580	128	107	86	65	44	26	12	0	0	0	0
1580	1600	131	110	89	68	47	28	14	0	0	0	0
1600	1620	134	113	92	71	50	30	16	2	0	0	0
1620	1640	137	116	95	74	53	32	18	4	0	0	0
1640	1660	140	119	98	77	56	35	20	6	0	0	0
1660	1680	143	122	101	80	59	38	22	8	0	0	0
1680	1700	146	125	104	83	62	41	24	10	0	0	0
1700	1720	149	128	107	86	65	44	26	12	0	0	0
1720	1740	152	131	110	89	68	47	28	14	0	0	0
1740	1760	155	134	113	92	71	50	30	16	2	0	0
1760	1780	158	137	116	95	74	53	32	18	4	0	0
1780	1800	161	140	119	98	77	56	35	20	6	0	0
1800	1820	164	143	122	101	80	59	38	22	8	0	0
1820	1840	167	146	125	104	83	62	41	24	10	0	0
1840	1860	170	149	128	107	86	65	44	26	12	0	0
1860	1880	173	152	131	110	89	68	47	28	14	0	0
1880	1900	176	155	134	113	92	71	50	30	16	2	0
1900	1920	179	158	137	116	95	74	53	32	18	4	0
1920	1940	182	161	140	119	98	77	56	35	20	6	0
1940	1960	185	164	143	122	101	80	59	38	22	8	0
1960	1980	188	167	146	125	104	83	62	41	24	10	0



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- BIWEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										
1980	2000	191	170	149	128	107	86	65	44	26	12	0
2000	2020	194	173	152	131	110	89	68	47	28	14	0
2020	2040	197	176	155	134	113	92	71	50	30	16	2
2040	2060	200	179	158	137	116	95	74	53	32	18	4
2060	2080	203	182	161	140	119	98	77	56	34	20	6
2080	2100	206	185	164	143	122	101	80	59	37	22	8
2100	2120	209	188	167	146	125	104	83	62	40	24	10
2120	2140	212	191	170	149	128	107	86	65	43	26	12
2140	2160	215	194	173	152	131	110	89	68	46	28	14
2160	2180	218	197	176	155	134	113	92	71	49	30	16
2180	2200	221	200	179	158	137	116	95	74	52	32	18
2200	2220	224	203	182	161	140	119	98	77	55	34	20
2220	2240	227	206	185	164	143	122	101	80	58	37	22
2240	2260	230	209	188	167	146	125	104	83	61	40	24
2260	2280	233	212	191	170	149	128	107	86	64	43	26
2280	2300	236	215	194	173	152	131	110	89	67	46	28
2300	2320	239	218	197	176	155	134	113	92	70	49	30
2320	2340	242	221	200	179	158	137	116	95	73	52	32
2340	2360	245	224	203	182	161	140	119	98	76	55	34
2360	2380	248	227	206	185	164	143	122	101	79	58	37
2380	2400	251	230	209	188	167	146	125	104	82	61	40
2400	2420	254	233	212	191	170	149	128	107	85	64	43
2420	2440	257	236	215	194	173	152	131	110	88	67	46
2440	2460	260	239	218	197	176	155	134	113	91	70	49
2460	2480	263	242	221	200	179	158	137	116	94	73	52
2480	2500	266	245	224	203	182	161	140	119	97	76	55
2500	2520	269	248	227	206	185	164	143	122	100	79	58
2520	2540	272	251	230	209	188	167	146	125	103	82	61
2540	2560	275	254	233	212	191	170	149	128	106	85	64
2560	2580	278	257	236	215	194	173	152	131	109	88	67
2580	2600	281	260	239	218	197	176	155	134	112	91	70
2600	2620	284	263	242	221	200	179	158	137	115	94	73
2620	2640	287	266	245	224	203	182	161	140	118	97	76
2640	2660	290	269	248	227	206	185	164	143	121	100	79
2660	2680	293	272	251	230	209	188	167	146	124	103	82
2680	2700	296	275	254	233	212	191	170	149	127	106	85



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
470	480	20	2	0	0	0	0	0	0	0	0	0
480	490	21	3	0	0	0	0	0	0	0	0	0
490	500	23	4	0	0	0	0	0	0	0	0	0
500	520	25	6	0	0	0	0	0	0	0	0	0
520	540	28	8	0	0	0	0	0	0	0	0	0
540	560	31	10	0	0	0	0	0	0	0	0	0
560	580	34	12	0	0	0	0	0	0	0	0	0
580	600	37	14	0	0	0	0	0	0	0	0	0
600	620	40	17	1	0	0	0	0	0	0	0	0
620	640	43	20	3	0	0	0	0	0	0	0	0
640	660	46	23	5	0	0	0	0	0	0	0	0
660	680	49	26	7	0	0	0	0	0	0	0	0
680	700	52	29	9	0	0	0	0	0	0	0	0
700	720	55	32	11	0	0	0	0	0	0	0	0
720	740	58	35	13	0	0	0	0	0	0	0	0
740	760	61	38	15	0	0	0	0	0	0	0	0
760	780	64	41	18	1	0	0	0	0	0	0	0
780	800	67	44	21	3	0	0	0	0	0	0	0
800	820	70	47	24	5	0	0	0	0	0	0	0
820	840	73	50	27	7	0	0	0	0	0	0	0
840	860	76	53	30	9	0	0	0	0	0	0	0
860	880	79	56	33	11	0	0	0	0	0	0	0
880	900	82	59	36	13	0	0	0	0	0	0	0
900	920	85	62	39	16	0	0	0	0	0	0	0
920	940	88	65	42	19	2	0	0	0	0	0	0
940	960	91	68	45	22	4	0	0	0	0	0	0
960	980	94	71	48	25	6	0	0	0	0	0	0
980	1000	97	74	51	28	8	0	0	0	0	0	0
1000	1020	100	77	54	31	10	0	0	0	0	0	0
1020	1040	103	80	57	34	12	0	0	0	0	0	0
1040	1060	106	83	60	37	15	0	0	0	0	0	0
1060	1080	109	86	63	40	18	1	0	0	0	0	0
1080	1100	112	89	66	43	21	3	0	0	0	0	0
1100	1120	115	92	69	46	24	5	0	0	0	0	0
1120	1140	118	95	72	49	27	7	0	0	0	0	0
1140	1160	121	98	75	52	30	9	0	0	0	0	0
1160	1180	124	101	78	55	33	11	0	0	0	0	0
1180	1200	127	104	81	58	36	13	0	0	0	0	0
1200	1220	130	107	84	61	39	16	0	0	0	0	0
1220	1240	133	110	87	64	42	19	2	0	0	0	0
1240	1260	136	113	90	67	45	22	4	0	0	0	0
1260	1280	139	116	93	70	48	25	6	0	0	0	0
1280	1300	142	119	96	73	51	28	8	0	0	0	0
1300	1320	145	122	99	76	54	31	10	0	0	0	0
1320	1340	148	125	102	79	57	34	12	0	0	0	0
1340	1360	151	128	105	82	60	37	14	0	0	0	0
1360	1380	154	131	108	85	63	40	17	1	0	0	0
1380	1400	157	134	111	88	66	43	20	3	0	0	0
1400	1420	160	137	114	91	69	46	23	5	0	0	0
1420	1440	163	140	117	94	72	49	26	7	0	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-SEMIMONTHLY Payroll Period  
(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
1440	1460	166	143	120	97	75	52	29	9	0	0	0
1460	1480	169	146	123	100	78	55	32	11	0	0	0
1480	1500	172	149	126	103	81	58	35	13	0	0	0
1500	1520	175	152	129	106	84	61	38	15	0	0	0
1520	1540	180	155	132	109	87	64	41	18	1	0	0
1540	1560	185	158	135	112	90	67	44	21	3	0	0
1560	1580	190	161	138	115	93	70	47	24	5	0	0
1580	1600	195	164	141	118	96	73	50	27	7	0	0
1600	1620	200	167	144	121	99	76	53	30	9	0	0
1620	1640	205	170	147	124	102	79	56	33	11	0	0
1640	1660	210	173	150	127	105	82	59	36	13	0	0
1660	1680	215	177	153	130	108	85	62	39	16	0	0
1680	1700	220	182	156	133	111	88	65	42	19	2	0
1700	1720	225	187	159	136	114	91	68	45	22	4	0
1720	1740	230	192	162	139	117	94	71	48	25	6	0
1740	1760	235	197	165	142	120	97	74	51	28	8	0
1760	1780	240	202	168	145	123	100	77	54	31	10	0
1780	1800	245	207	171	148	126	103	80	57	34	12	0
1800	1820	250	212	174	151	129	106	83	60	37	15	0
1820	1840	255	217	179	154	132	109	86	63	40	18	1
1840	1860	260	222	184	157	135	112	89	66	43	21	3
1860	1880	265	227	189	160	138	115	92	69	46	24	5
1880	1900	270	232	194	163	141	118	95	72	49	27	7
1900	1920	275	237	199	166	144	121	98	75	52	30	9
1920	1940	280	242	204	169	147	124	101	78	55	33	11
1940	1960	285	247	209	172	150	127	104	81	58	36	13
1960	1980	290	252	214	176	153	130	107	84	61	39	16
1980	2000	295	257	219	181	156	133	110	87	64	42	19
2000	2020	300	262	224	186	159	136	113	90	67	45	22
2020	2040	305	267	229	191	162	139	116	93	70	48	25
2040	2060	310	272	234	196	165	142	119	96	73	51	28
2060	2080	315	277	239	201	168	145	122	99	76	54	31
2080	2100	320	282	244	206	171	148	125	102	79	57	34
2100	2120	325	287	249	211	174	151	128	105	82	60	37
2120	2140	330	292	254	216	178	154	131	108	85	63	40



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
1020	1040	38	22	7	0	0	0	0	0	0	0	0
1040	1060	41	24	9	0	0	0	0	0	0	0	0
1060	1080	44	26	11	0	0	0	0	0	0	0	0
1080	1100	47	28	13	0	0	0	0	0	0	0	0
1100	1120	50	30	15	0	0	0	0	0	0	0	0
1120	1140	53	32	17	2	0	0	0	0	0	0	0
1140	1160	56	34	19	4	0	0	0	0	0	0	0
1160	1180	59	36	21	6	0	0	0	0	0	0	0
1180	1200	62	39	23	8	0	0	0	0	0	0	0
1200	1220	65	42	25	10	0	0	0	0	0	0	0
1220	1240	68	45	27	12	0	0	0	0	0	0	0
1240	1260	71	48	29	14	0	0	0	0	0	0	0
1260	1280	74	51	31	16	1	0	0	0	0	0	0
1280	1300	77	54	33	18	3	0	0	0	0	0	0
1300	1320	80	57	35	20	5	0	0	0	0	0	0
1320	1340	83	60	37	22	7	0	0	0	0	0	0
1340	1360	86	63	40	24	9	0	0	0	0	0	0
1360	1380	89	66	43	26	11	0	0	0	0	0	0
1380	1400	92	69	46	28	13	0	0	0	0	0	0
1400	1420	95	72	49	30	15	0	0	0	0	0	0
1420	1440	98	75	52	32	17	1	0	0	0	0	0
1440	1460	101	78	55	34	19	3	0	0	0	0	0
1460	1480	104	81	58	36	21	5	0	0	0	0	0
1480	1500	107	84	61	39	23	7	0	0	0	0	0
1500	1520	110	87	64	42	25	9	0	0	0	0	0
1520	1540	113	90	67	45	27	11	0	0	0	0	0
1540	1560	116	93	70	48	29	13	0	0	0	0	0
1560	1580	119	96	73	51	31	15	0	0	0	0	0
1580	1600	122	99	76	54	33	17	2	0	0	0	0
1600	1620	125	102	79	57	35	19	4	0	0	0	0
1620	1640	128	105	82	60	37	21	6	0	0	0	0
1640	1660	131	108	85	63	40	23	8	0	0	0	0
1660	1680	134	111	88	66	43	25	10	0	0	0	0
1680	1700	137	114	91	69	46	27	12	0	0	0	0
1700	1720	140	117	94	72	49	29	14	0	0	0	0
1720	1740	143	120	97	75	52	31	16	1	0	0	0
1740	1760	146	123	100	78	55	33	18	3	0	0	0
1760	1780	149	126	103	81	58	35	20	5	0	0	0
1780	1800	152	129	106	84	61	38	22	7	0	0	0
1800	1820	155	132	109	87	64	41	24	9	0	0	0
1820	1840	158	135	112	90	67	44	26	11	0	0	0
1840	1860	161	138	115	93	70	47	28	13	0	0	0
1860	1880	164	141	118	96	73	50	30	15	0	0	0
1880	1900	167	144	121	99	76	53	32	17	2	0	0
1900	1920	170	147	124	102	79	56	34	19	4	0	0
1920	1940	173	150	127	105	82	59	36	21	6	0	0
1940	1960	176	153	130	108	85	62	39	23	8	0	0
1960	1980	179	156	133	111	88	65	42	25	10	0	0
1980	2000	182	159	136	114	91	68	45	27	12	0	0
2000	2020	185	162	139	117	94	71	48	29	14	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
2020	2040	188	165	142	120	97	74	51	31	16	1	0
2040	2060	191	168	145	123	100	77	54	33	18	3	0
2060	2080	194	171	148	126	103	80	57	35	20	5	0
2080	2100	197	174	151	129	106	83	60	37	22	7	0
2100	2120	200	177	154	132	109	86	63	40	24	9	0
2120	2140	203	180	157	135	112	89	66	43	26	11	0
2140	2160	206	183	160	138	115	92	69	46	28	13	0
2160	2180	209	186	163	141	118	95	72	49	30	15	0
2180	2200	212	189	166	144	121	98	75	52	32	17	1
2200	2220	215	192	169	147	124	101	78	55	34	19	3
2220	2240	218	195	172	150	127	104	81	58	36	21	5
2240	2260	221	198	175	153	130	107	84	61	38	23	7
2260	2280	224	201	178	156	133	110	87	64	41	25	9
2280	2300	227	204	181	159	136	113	90	67	44	27	11
2300	2320	230	207	184	162	139	116	93	70	47	29	13
2320	2340	233	210	187	165	142	119	96	73	50	31	15
2340	2360	236	213	190	168	145	122	99	76	53	33	17
2360	2380	239	216	193	171	148	125	102	79	56	35	19
2380	2400	242	219	196	174	151	128	105	82	59	37	21
2400	2420	245	222	199	177	154	131	108	85	62	40	23
2420	2440	248	225	202	180	157	134	111	88	65	43	25
2440	2460	251	228	205	183	160	137	114	91	68	46	27
2460	2480	254	231	208	186	163	140	117	94	71	49	29
2480	2500	257	234	211	189	166	143	120	97	74	52	31
2500	2520	260	237	214	192	169	146	123	100	77	55	33
2520	2540	263	240	217	195	172	149	126	103	80	58	35
2540	2560	266	243	220	198	175	152	129	106	83	61	38
2560	2580	269	246	223	201	178	155	132	109	86	64	41
2580	2600	272	249	226	204	181	158	135	112	89	67	44
2600	2620	275	252	229	207	184	161	138	115	92	70	47
2620	2640	278	255	232	210	187	164	141	118	95	73	50
2640	2660	281	258	235	213	190	167	144	121	98	76	53
2660	2680	284	261	238	216	193	170	147	124	101	79	56
2680	2700	287	264	241	219	196	173	150	127	104	82	59
2700	2720	290	267	244	222	199	176	153	130	107	85	62
2720	2740	293	270	247	225	202	179	156	133	110	88	65

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										
\$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	0	0	0	0	0	0	0	0	0	0	0
240	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	320	0	0	0	0	0	0	0	0	0	0	0
320	340	0	0	0	0	0	0	0	0	0	0	0
340	360	0	0	0	0	0	0	0	0	0	0	0
360	380	0	0	0	0	0	0	0	0	0	0	0
380	400	0	0	0	0	0	0	0	0	0	0	0
400	420	0	0	0	0	0	0	0	0	0	0	0
420	440	0	0	0	0	0	0	0	0	0	0	0
440	460	0	0	0	0	0	0	0	0	0	0	0
460	480	0	0	0	0	0	0	0	0	0	0	0
480	500	0	0	0	0	0	0	0	0	0	0	0
500	520	0	0	0	0	0	0	0	0	0	0	0
520	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	2	0	0	0	0	0	0	0	0	0	0
640	680	6	0	0	0	0	0	0	0	0	0	0
680	720	10	0	0	0	0	0	0	0	0	0	0
720	760	14	0	0	0	0	0	0	0	0	0	0
760	800	18	0	0	0	0	0	0	0	0	0	0
800	840	22	0	0	0	0	0	0	0	0	0	0
840	880	26	0	0	0	0	0	0	0	0	0	0
880	920	32	0	0	0	0	0	0	0	0	0	0
920	960	38	4	0	0	0	0	0	0	0	0	0
960	1000	44	8	0	0	0	0	0	0	0	0	0
1000	1040	50	12	0	0	0	0	0	0	0	0	0
1040	1080	56	16	0	0	0	0	0	0	0	0	0
1080	1120	62	20	0	0	0	0	0	0	0	0	0
1120	1160	68	24	0	0	0	0	0	0	0	0	0
1160	1200	74	28	0	0	0	0	0	0	0	0	0
1200	1240	80	34	1	0	0	0	0	0	0	0	0
1240	1280	86	40	5	0	0	0	0	0	0	0	0
1280	1320	92	46	9	0	0	0	0	0	0	0	0
1320	1360	98	52	13	0	0	0	0	0	0	0	0
1360	1400	104	58	17	0	0	0	0	0	0	0	0
1400	1440	110	64	21	0	0	0	0	0	0	0	0
1440	1480	116	70	25	0	0	0	0	0	0	0	0
1480	1520	122	76	31	0	0	0	0	0	0	0	0
1520	1560	128	82	37	3	0	0	0	0	0	0	0
1560	1600	134	88	43	7	0	0	0	0	0	0	0
1600	1640	140	94	49	11	0	0	0	0	0	0	0



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
The amount of income tax withheld shall be:												
1640	1680	146	100	55	15	0	0	0	0	0	0	0
1680	1720	152	106	61	19	0	0	0	0	0	0	0
1720	1760	158	112	67	23	0	0	0	0	0	0	0
1760	1800	164	118	73	27	0	0	0	0	0	0	0
1800	1840	170	124	79	33	1	0	0	0	0	0	0
1840	1880	176	130	85	39	5	0	0	0	0	0	0
1880	1920	182	136	91	45	9	0	0	0	0	0	0
1920	1960	188	142	97	51	13	0	0	0	0	0	0
1960	2000	194	148	103	57	17	0	0	0	0	0	0
2000	2040	200	154	109	63	21	0	0	0	0	0	0
2040	2080	206	160	115	69	25	0	0	0	0	0	0
2080	2120	212	166	121	75	29	0	0	0	0	0	0
2120	2160	218	172	127	81	35	2	0	0	0	0	0
2160	2200	224	178	133	87	41	6	0	0	0	0	0
2200	2240	230	184	139	93	47	10	0	0	0	0	0
2240	2280	236	190	145	99	53	14	0	0	0	0	0
2280	2320	242	196	151	105	59	18	0	0	0	0	0
2320	2360	248	202	157	111	65	22	0	0	0	0	0
2360	2400	254	208	163	117	71	26	0	0	0	0	0
2400	2440	260	214	169	123	77	32	0	0	0	0	0
2440	2480	266	220	175	129	83	38	4	0	0	0	0
2480	2520	272	226	181	135	89	44	8	0	0	0	0
2520	2560	278	232	187	141	95	50	12	0	0	0	0
2560	2600	284	238	193	147	101	56	16	0	0	0	0
2600	2640	290	244	199	153	107	62	20	0	0	0	0
2640	2680	296	250	205	159	113	68	24	0	0	0	0
2680	2720	302	256	211	165	119	74	28	0	0	0	0
2720	2760	308	262	217	171	125	80	34	1	0	0	0
2760	2800	314	268	223	177	131	86	40	5	0	0	0
2800	2840	320	274	229	183	137	92	46	9	0	0	0
2840	2880	326	280	235	189	143	98	52	13	0	0	0
2880	2920	332	286	241	195	149	104	58	17	0	0	0
2920	2960	338	292	247	201	155	110	64	21	0	0	0
2960	3000	344	298	253	207	161	116	70	25	0	0	0
3000	3040	350	304	259	213	167	122	76	30	0	0	0
3040	3080	360	310	265	219	173	128	82	36	3	0	0
3080	3120	370	316	271	225	179	134	88	42	7	0	0
3120	3160	380	322	277	231	185	140	94	48	11	0	0
3160	3200	390	328	283	237	191	146	100	54	15	0	0
3200	3240	400	334	289	243	197	152	106	60	19	0	0
3240	3280	410	340	295	249	203	158	112	66	23	0	0
3280	3320	420	346	301	255	209	164	118	72	27	0	0
3320	3360	430	354	307	261	215	170	124	78	33	0	0
3360	3400	440	364	313	267	221	176	130	84	39	4	0
3400	3440	450	374	319	273	227	182	136	90	45	8	0
3440	3480	460	384	325	279	233	188	142	96	51	12	0
3480	3520	470	394	331	285	239	194	148	102	57	16	0
3520	3560	480	404	337	291	245	200	154	108	63	20	0
3560	3600	490	414	343	297	251	206	160	114	69	24	0
3600	3640	500	424	349	303	257	212	166	120	75	29	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
The amount of income tax withheld shall be:												
3640	3680	510	434	358	309	263	218	172	126	81	35	2
3680	3720	520	444	368	315	269	224	178	132	87	41	6
3720	3760	530	454	378	321	275	230	184	138	93	47	10
3760	3800	540	464	388	327	281	236	190	144	99	53	14
3800	3840	550	474	398	333	287	242	196	150	105	59	18
3840	3880	560	484	408	339	293	248	202	156	111	65	22
3880	3920	570	494	418	345	299	254	208	162	117	71	26
3920	3960	580	504	428	352	305	260	214	168	123	77	32
3960	4000	590	514	438	362	311	266	220	174	129	83	38
4000	4040	600	524	448	372	317	272	226	180	135	89	44
4040	4080	610	534	458	382	323	278	232	186	141	95	50
4080	4120	620	544	468	392	329	284	238	192	147	101	56
4120	4160	630	554	478	402	335	290	244	198	153	107	62
4160	4200	640	564	488	412	341	296	250	204	159	113	68
4200	4240	650	574	498	422	347	302	256	210	165	119	74
4240	4280	660	584	508	432	356	308	262	216	171	125	80
4280	4320	670	594	518	442	366	314	268	222	177	131	86
4320	4360	680	604	528	452	376	320	274	228	183	137	92
4360	4400	690	614	538	462	386	326	280	234	189	143	98
4400	4440	700	624	548	472	396	332	286	240	195	149	104
4440	4480	710	634	558	482	406	338	292	246	201	155	110
4480	4520	720	644	568	492	416	344	298	252	207	161	116
4520	4560	730	654	578	502	426	350	304	258	213	167	122
4560	4600	740	664	588	512	436	360	310	264	219	173	128
4600	4640	750	674	598	522	446	370	316	270	225	179	134
4640	4680	760	684	608	532	456	380	322	276	231	185	140
4680	4720	770	694	618	542	466	390	328	282	237	191	146
4720	4760	780	704	628	552	476	400	334	288	243	197	152
4760	4800	790	714	638	562	486	410	340	294	249	203	158
4800	4840	800	724	648	572	496	420	346	300	255	209	164
4840	4880	810	734	658	582	506	430	354	306	261	215	170
4880	4920	820	744	668	592	516	440	364	312	267	221	176
4920	4960	830	754	678	602	526	450	374	318	273	227	182
4960	5000	840	764	688	612	536	460	384	324	279	233	188
5000	5040	850	774	698	622	546	470	394	330	285	239	194
5040	5080	860	784	708	632	556	480	404	336	291	245	200

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
\$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	0	0	0	0	0	0	0	0	0	0	0
720	760	0	0	0	0	0	0	0	0	0	0	0
760	800	0	0	0	0	0	0	0	0	0	0	0
800	840	0	0	0	0	0	0	0	0	0	0	0
840	880	0	0	0	0	0	0	0	0	0	0	0
880	920	0	0	0	0	0	0	0	0	0	0	0
920	960	0	0	0	0	0	0	0	0	0	0	0
960	1000	0	0	0	0	0	0	0	0	0	0	0
1000	1040	0	0	0	0	0	0	0	0	0	0	0
1040	1080	0	0	0	0	0	0	0	0	0	0	0
1080	1120	0	0	0	0	0	0	0	0	0	0	0
1120	1160	0	0	0	0	0	0	0	0	0	0	0
1160	1200	0	0	0	0	0	0	0	0	0	0	0
1200	1240	0	0	0	0	0	0	0	0	0	0	0
1240	1280	0	0	0	0	0	0	0	0	0	0	0
1280	1320	0	0	0	0	0	0	0	0	0	0	0
1320	1360	3	0	0	0	0	0	0	0	0	0	0
1360	1400	7	0	0	0	0	0	0	0	0	0	0
1400	1440	11	0	0	0	0	0	0	0	0	0	0
1440	1480	15	0	0	0	0	0	0	0	0	0	0
1480	1520	19	0	0	0	0	0	0	0	0	0	0
1520	1560	23	0	0	0	0	0	0	0	0	0	0
1560	1600	27	0	0	0	0	0	0	0	0	0	0
1600	1640	31	0	0	0	0	0	0	0	0	0	0
1640	1680	35	4	0	0	0	0	0	0	0	0	0
1680	1720	39	8	0	0	0	0	0	0	0	0	0
1720	1760	43	12	0	0	0	0	0	0	0	0	0
1760	1800	47	16	0	0	0	0	0	0	0	0	0
1800	1840	51	20	0	0	0	0	0	0	0	0	0
1840	1880	55	24	0	0	0	0	0	0	0	0	0
1880	1920	59	28	0	0	0	0	0	0	0	0	0
1920	1960	63	32	2	0	0	0	0	0	0	0	0
1960	2000	67	36	6	0	0	0	0	0	0	0	0
2000	2040	71	40	10	0	0	0	0	0	0	0	0
2040	2080	76	44	14	0	0	0	0	0	0	0	0
2080	2120	82	48	18	0	0	0	0	0	0	0	0
2120	2160	88	52	22	0	0	0	0	0	0	0	0
2160	2200	94	56	26	0	0	0	0	0	0	0	0
2200	2240	100	60	30	0	0	0	0	0	0	0	0
2240	2280	106	64	34	4	0	0	0	0	0	0	0
2280	2320	112	68	38	8	0	0	0	0	0	0	0
2320	2360	118	72	42	12	0	0	0	0	0	0	0
2360	2400	124	78	46	16	0	0	0	0	0	0	0
2400	2440	130	84	50	20	0	0	0	0	0	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
2440	2480	136	90	54	24	0	0	0	0	0	0	0
2480	2520	142	96	58	28	0	0	0	0	0	0	0
2520	2560	148	102	62	32	1	0	0	0	0	0	0
2560	2600	154	108	66	36	5	0	0	0	0	0	0
2600	2640	160	114	70	40	9	0	0	0	0	0	0
2640	2680	166	120	75	44	13	0	0	0	0	0	0
2680	2720	172	126	81	48	17	0	0	0	0	0	0
2720	2760	178	132	87	52	21	0	0	0	0	0	0
2760	2800	184	138	93	56	25	0	0	0	0	0	0
2800	2840	190	144	99	60	29	0	0	0	0	0	0
2840	2880	196	150	105	64	33	3	0	0	0	0	0
2880	2920	202	156	111	68	37	7	0	0	0	0	0
2920	2960	208	162	117	72	41	11	0	0	0	0	0
2960	3000	214	168	123	77	45	15	0	0	0	0	0
3000	3040	220	174	129	83	49	19	0	0	0	0	0
3040	3080	226	180	135	89	53	23	0	0	0	0	0
3080	3120	232	186	141	95	57	27	0	0	0	0	0
3120	3160	238	192	147	101	61	31	0	0	0	0	0
3160	3200	244	198	153	107	65	35	4	0	0	0	0
3200	3240	250	204	159	113	69	39	8	0	0	0	0
3240	3280	256	210	165	119	73	43	12	0	0	0	0
3280	3320	262	216	171	125	79	47	16	0	0	0	0
3320	3360	268	222	177	131	85	51	20	0	0	0	0
3360	3400	274	228	183	137	91	55	24	0	0	0	0
3400	3440	280	234	189	143	97	59	28	0	0	0	0
3440	3480	286	240	195	149	103	63	32	2	0	0	0
3480	3520	292	246	201	155	109	67	36	6	0	0	0
3520	3560	298	252	207	161	115	71	40	10	0	0	0
3560	3600	304	258	213	167	121	76	44	14	0	0	0
3600	3640	310	264	219	173	127	82	48	18	0	0	0
3640	3680	316	270	225	179	133	88	52	22	0	0	0
3680	3720	322	276	231	185	139	94	56	26	0	0	0
3720	3760	328	282	237	191	145	100	60	30	0	0	0
3760	3800	334	288	243	197	151	106	64	34	3	0	0
3800	3840	340	294	249	203	157	112	68	38	7	0	0
3840	3880	346	300	255	209	163	118	72	42	11	0	0
3880	3920	352	306	261	215	169	124	78	46	15	0	0
3920	3960	358	312	267	221	175	130	84	50	19	0	0
3960	4000	364	318	273	227	181	136	90	54	23	0	0
4000	4040	370	324	279	233	187	142	96	58	27	0	0
4040	4080	376	330	285	239	193	148	102	62	31	1	0
4080	4120	382	336	291	245	199	154	108	66	35	5	0
4120	4160	388	342	297	251	205	160	114	70	39	9	0
4160	4200	394	348	303	257	211	166	120	75	43	13	0
4200	4240	400	354	309	263	217	172	126	81	47	17	0
4240	4280	406	360	315	269	223	178	132	87	51	21	0
4280	4320	412	366	321	275	229	184	138	93	55	25	0
4320	4360	418	372	327	281	235	190	144	99	59	29	0
4360	4400	424	378	333	287	241	196	150	105	63	33	3
4400	4440	430	384	339	293	247	202	156	111	67	37	7

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
4440	4480	436	390	345	299	253	208	162	117	71	41	11
4480	4520	442	396	351	305	259	214	168	123	77	45	15
4520	4560	448	402	357	311	265	220	174	129	83	49	19
4560	4600	454	408	363	317	271	226	180	135	89	53	23
4600	4640	460	414	369	323	277	232	186	141	95	57	27
4640	4680	466	420	375	329	283	238	192	147	101	61	31
4680	4720	472	426	381	335	289	244	198	153	107	65	35
4720	4760	478	432	387	341	295	250	204	159	113	69	39
4760	4800	484	438	393	347	301	256	210	165	119	73	43
4800	4840	490	444	399	353	307	262	216	171	125	79	47
4840	4880	496	450	405	359	313	268	222	177	131	85	51
4880	4920	502	456	411	365	319	274	228	183	137	91	55
4920	4960	508	462	417	371	325	280	234	189	143	97	59
4960	5000	514	468	423	377	331	286	240	195	149	103	63
5000	5040	520	474	429	383	337	292	246	201	155	109	67
5040	5080	526	480	435	389	343	298	252	207	161	115	71
5080	5120	532	486	441	395	349	304	258	213	167	121	76
5120	5160	538	492	447	401	355	310	264	219	173	127	82
5160	5200	544	498	453	407	361	316	270	225	179	133	88
5200	5240	550	504	459	413	367	322	276	231	185	139	94
5240	5280	556	510	465	419	373	328	282	237	191	145	100
5280	5320	562	516	471	425	379	334	288	243	197	151	106
5320	5360	568	522	477	431	385	340	294	249	203	157	112
5360	5400	574	528	483	437	391	346	300	255	209	163	118
5400	5440	580	534	489	443	397	352	306	261	215	169	124
5440	5480	586	540	495	449	403	358	312	267	221	175	130
5480	5520	592	546	501	455	409	364	318	273	227	181	136
5520	5560	598	552	507	461	415	370	324	279	233	187	142
5560	5600	604	558	513	467	421	376	330	285	239	193	148
5600	5640	610	564	519	473	427	382	336	291	245	199	154
5640	5680	616	570	525	479	433	388	342	297	251	205	160
5680	5720	622	576	531	485	439	394	348	303	257	211	166
5720	5760	628	582	537	491	445	400	354	309	263	217	172
5760	5800	634	588	543	497	451	406	360	315	269	223	178
5800	5840	640	594	549	503	457	412	366	321	275	229	184
5840	5880	646	600	555	509	463	418	372	327	281	235	190

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-DAILY/MISCELLANEOUS Payroll Period**  
**(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
\$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	0	0	0	0	0	0	0	0	0	0	0
18	21	0	0	0	0	0	0	0	0	0	0	0
21	24	0	0	0	0	0	0	0	0	0	0	0
24	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	1	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	2	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	3	1	0	0	0	0	0	0	0	0	0
51	54	3	1	0	0	0	0	0	0	0	0	0
54	57	4	1	0	0	0	0	0	0	0	0	0
57	60	4	2	0	0	0	0	0	0	0	0	0
60	63	4	2	1	0	0	0	0	0	0	0	0
63	66	5	3	1	0	0	0	0	0	0	0	0
66	69	5	3	1	0	0	0	0	0	0	0	0
69	72	6	4	2	0	0	0	0	0	0	0	0
72	75	6	4	2	0	0	0	0	0	0	0	0
75	78	7	5	3	1	0	0	0	0	0	0	0
78	81	7	5	3	1	0	0	0	0	0	0	0
81	84	8	6	3	1	0	0	0	0	0	0	0
84	87	8	6	4	2	0	0	0	0	0	0	0
87	90	9	6	4	2	0	0	0	0	0	0	0
90	93	9	7	5	3	1	0	0	0	0	0	0
93	96	9	7	5	3	1	0	0	0	0	0	0
96	99	10	8	6	4	1	0	0	0	0	0	0
99	102	10	8	6	4	2	0	0	0	0	0	0
102	105	11	9	7	4	2	1	0	0	0	0	0
105	108	11	9	7	5	3	1	0	0	0	0	0
108	111	12	10	7	5	3	1	0	0	0	0	0
111	114	12	10	8	6	4	2	0	0	0	0	0
114	117	13	10	8	6	4	2	0	0	0	0	0
117	120	13	11	9	7	5	2	1	0	0	0	0
120	123	13	11	9	7	5	3	1	0	0	0	0
123	126	14	12	10	8	5	3	1	0	0	0	0
126	129	14	12	10	8	6	4	2	0	0	0	0
129	132	15	13	11	8	6	4	2	0	0	0	0
132	135	15	13	11	9	7	5	3	1	0	0	0
135	138	16	14	12	9	7	5	3	1	0	0	0
138	141	16	14	12	10	8	6	4	1	0	0	0
141	144	17	15	12	10	8	6	4	2	0	0	0
144	147	18	15	13	11	9	7	4	2	1	0	0
147	150	18	15	13	11	9	7	5	3	1	0	0
150	153	19	16	14	12	10	7	5	3	1	0	0
153	156	20	16	14	12	10	8	6	4	2	0	0
156	159	21	17	15	13	10	8	6	4	2	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-DAILY/MISCELLANEOUS Payroll Period**  
**(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
159	162	21	18	15	13	11	9	7	5	2	1	0
162	165	22	19	16	13	11	9	7	5	3	1	0
165	168	23	19	16	14	12	10	8	5	3	1	0
168	171	24	20	17	14	12	10	8	6	4	2	0
171	174	24	21	17	15	13	11	8	6	4	2	0
174	177	25	22	18	15	13	11	9	7	5	3	1
177	180	26	22	19	16	14	11	9	7	5	3	1
180	183	27	23	20	16	14	12	10	8	6	4	1
183	186	27	24	20	17	14	12	10	8	6	4	2
186	189	28	25	21	18	15	13	11	9	7	4	2
189	192	29	25	22	18	15	13	11	9	7	5	3
192	195	30	26	23	19	16	14	12	10	7	5	3
195	198	30	27	23	20	16	14	12	10	8	6	4
198	201	31	28	24	21	17	15	13	10	8	6	4
201	204	32	28	25	21	18	15	13	11	9	7	5
204	207	33	29	26	22	19	16	13	11	9	7	5
207	210	33	30	26	23	19	16	14	12	10	8	5
210	213	34	31	27	24	20	17	14	12	10	8	6
213	216	35	31	28	24	21	17	15	13	11	8	6
216	219	36	32	29	25	22	18	15	13	11	9	7
219	222	36	33	29	26	22	19	16	14	11	9	7
222	225	37	34	30	27	23	20	16	14	12	10	8
225	228	38	34	31	27	24	20	17	14	12	10	8
228	231	39	35	32	28	25	21	18	15	13	11	9
231	234	39	36	32	29	25	22	18	15	13	11	9
234	237	40	37	33	30	26	23	19	16	14	12	10
237	240	41	37	34	30	27	23	20	16	14	12	10
240	243	42	38	35	31	28	24	21	17	15	13	10
243	246	42	39	35	32	28	25	21	18	15	13	11
246	249	43	40	36	33	29	26	22	19	16	13	11
249	252	44	40	37	33	30	26	23	19	16	14	12
252	255	45	41	38	34	31	27	24	20	17	14	12
255	258	45	42	38	35	31	28	24	21	17	15	13
258	261	46	43	39	36	32	29	25	22	18	15	13
261	264	47	43	40	36	33	29	26	22	19	16	14
264	267	48	44	41	37	34	30	27	23	20	16	14
267	270	49	45	41	38	34	31	27	24	20	17	14
270	273	50	46	42	39	35	32	28	25	21	18	15
273	276	50	47	43	39	36	32	29	25	22	18	15
276	279	51	47	44	40	37	33	30	26	23	19	16
279	282	52	48	44	41	37	34	30	27	23	20	16
282	285	53	49	45	42	38	35	31	28	24	21	17
285	288	54	50	46	42	39	35	32	28	25	21	18
288	291	55	51	47	43	40	36	33	29	26	22	19
291	294	56	52	48	44	40	37	33	30	26	23	19
294	297	56	52	49	45	41	38	34	31	27	24	20
297	300	57	53	49	45	42	38	35	31	28	24	21
300	303	58	54	50	46	43	39	36	32	29	25	22
303	306	59	55	51	47	43	40	36	33	29	26	22
306	309	60	56	52	48	44	41	37	34	30	27	23

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**SINGLE Persons-DAILY/MISCELLANEOUS Payroll Period  
(For Wages Paid Through December 2009)**

<b>Wages</b>		<b>Number of Withholding Allowances</b>										
<b>At least</b>	<b>But less than</b>	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
309	312	61	57	53	49	45	41	38	34	31	27	24
312	315	61	57	54	50	46	42	39	35	32	28	25
315	318	62	58	54	50	47	43	39	36	32	29	25
318	321	63	59	55	51	47	44	40	37	33	30	26
321	324	64	60	56	52	48	44	41	37	34	30	27
324	327	65	61	57	53	49	45	42	38	35	31	28
327	330	66	62	58	54	50	46	42	39	35	32	28
330	333	66	63	59	55	51	47	43	40	36	33	29
333	336	67	63	59	56	52	48	44	40	37	33	30
336	339	68	64	60	56	52	48	45	41	38	34	31
339	341	69	65	61	57	53	49	45	42	38	35	31
341	343	69	65	62	58	54	50	46	42	39	35	32
343	345	70	66	62	58	54	50	46	43	39	36	32
345	347	71	67	63	59	55	51	47	43	40	36	33
347	349	71	67	63	59	55	51	47	44	40	37	33
349	351	72	68	64	60	56	52	48	44	41	37	34
351	353	72	68	64	60	56	53	49	45	41	38	34
353	355	73	69	65	61	57	53	49	45	42	38	35
355	357	73	69	65	62	58	54	50	46	42	39	35
357	359	74	70	66	62	58	54	50	46	43	39	36
359	361	74	71	67	63	59	55	51	47	43	40	36
361	363	75	71	67	63	59	55	51	47	44	40	37
363	365	76	72	68	64	60	56	52	48	44	41	37
365	367	76	72	68	64	60	56	53	49	45	41	38
367	369	77	73	69	65	61	57	53	49	45	42	38
369	371	77	73	69	65	62	58	54	50	46	42	39
371	373	78	74	70	66	62	58	54	50	46	43	39
373	375	78	74	70	67	63	59	55	51	47	43	40
375	377	79	75	71	67	63	59	55	51	47	44	40
377	379	79	76	72	68	64	60	56	52	48	44	41
379	381	80	76	72	68	64	60	56	53	49	45	41
381	383	81	77	73	69	65	61	57	53	49	45	42
383	385	81	77	73	69	65	62	58	54	50	46	42
385	387	82	78	74	70	66	62	58	54	50	46	43
387	389	82	78	74	70	67	63	59	55	51	47	43
389	391	83	79	75	71	67	63	59	55	51	47	44



**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- DAILY/MISCELLANEOUS Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
\$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	0	0	0	0	0	0	0	0	0	0	0
39	42	0	0	0	0	0	0	0	0	0	0	0
42	45	0	0	0	0	0	0	0	0	0	0	0
45	48	0	0	0	0	0	0	0	0	0	0	0
48	51	0	0	0	0	0	0	0	0	0	0	0
51	54	0	0	0	0	0	0	0	0	0	0	0
54	57	0	0	0	0	0	0	0	0	0	0	0
57	60	0	0	0	0	0	0	0	0	0	0	0
60	63	0	0	0	0	0	0	0	0	0	0	0
63	66	0	0	0	0	0	0	0	0	0	0	0
66	69	1	0	0	0	0	0	0	0	0	0	0
69	72	1	0	0	0	0	0	0	0	0	0	0
72	75	1	0	0	0	0	0	0	0	0	0	0
75	78	2	0	0	0	0	0	0	0	0	0	0
78	81	2	0	0	0	0	0	0	0	0	0	0
81	84	2	1	0	0	0	0	0	0	0	0	0
84	87	2	1	0	0	0	0	0	0	0	0	0
87	90	3	1	0	0	0	0	0	0	0	0	0
90	93	3	2	0	0	0	0	0	0	0	0	0
93	96	3	2	1	0	0	0	0	0	0	0	0
96	99	4	2	1	0	0	0	0	0	0	0	0
99	102	4	3	1	0	0	0	0	0	0	0	0
102	105	5	3	1	0	0	0	0	0	0	0	0
105	108	5	3	2	0	0	0	0	0	0	0	0
108	111	6	4	2	1	0	0	0	0	0	0	0
111	114	6	4	2	1	0	0	0	0	0	0	0
114	117	7	4	3	1	0	0	0	0	0	0	0
117	120	7	5	3	2	0	0	0	0	0	0	0
120	123	7	5	3	2	0	0	0	0	0	0	0
123	126	8	6	4	2	1	0	0	0	0	0	0
126	129	8	6	4	2	1	0	0	0	0	0	0
129	132	9	7	5	3	1	0	0	0	0	0	0
132	135	9	7	5	3	2	0	0	0	0	0	0
135	138	10	8	6	3	2	1	0	0	0	0	0
138	141	10	8	6	4	2	1	0	0	0	0	0
141	144	11	9	6	4	3	1	0	0	0	0	0
144	147	11	9	7	5	3	1	0	0	0	0	0
147	150	12	9	7	5	3	2	0	0	0	0	0
150	153	12	10	8	6	4	2	1	0	0	0	0
153	156	12	10	8	6	4	2	1	0	0	0	0
156	159	13	11	9	7	4	3	1	0	0	0	0
159	162	13	11	9	7	5	3	2	0	0	0	0
162	165	14	12	10	7	5	3	2	0	0	0	0
165	168	14	12	10	8	6	4	2	1	0	0	0
168	171	15	13	10	8	6	4	2	1	0	0	0
171	174	15	13	11	9	7	5	3	1	0	0	0

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- DAILY/MISCELLANEOUS Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
174	177	16	13	11	9	7	5	3	2	0	0	0
177	180	16	14	12	10	8	5	3	2	1	0	0
180	183	16	14	12	10	8	6	4	2	1	0	0
183	186	17	15	13	11	8	6	4	3	1	0	0
186	189	17	15	13	11	9	7	5	3	1	0	0
189	192	18	16	14	11	9	7	5	3	2	0	0
192	195	18	16	14	12	10	8	6	4	2	1	0
195	198	19	17	15	12	10	8	6	4	2	1	0
198	201	19	17	15	13	11	9	7	4	3	1	0
201	204	20	18	15	13	11	9	7	5	3	2	0
204	207	20	18	16	14	12	10	7	5	3	2	0
207	210	21	18	16	14	12	10	8	6	4	2	1
210	213	21	19	17	15	13	10	8	6	4	2	1
213	216	21	19	17	15	13	11	9	7	5	3	1
216	219	22	20	18	16	13	11	9	7	5	3	2
219	222	22	20	18	16	14	12	10	8	5	3	2
222	225	23	21	19	16	14	12	10	8	6	4	2
225	228	23	21	19	17	15	13	11	8	6	4	3
228	231	24	22	19	17	15	13	11	9	7	5	3
231	234	24	22	20	18	16	14	11	9	7	5	3
234	237	25	22	20	18	16	14	12	10	8	6	4
237	240	25	23	21	19	17	14	12	10	8	6	4
240	243	25	23	21	19	17	15	13	11	9	7	4
243	246	26	24	22	20	17	15	13	11	9	7	5
246	249	26	24	22	20	18	16	14	12	10	7	5
249	252	27	25	23	20	18	16	14	12	10	8	6
252	255	27	25	23	21	19	17	15	13	10	8	6
255	258	28	26	24	21	19	17	15	13	11	9	7
258	261	28	26	24	22	20	18	16	13	11	9	7
261	264	29	27	24	22	20	18	16	14	12	10	8
264	267	29	27	25	23	21	19	16	14	12	10	8
267	270	30	27	25	23	21	19	17	15	13	11	8
270	273	30	28	26	24	22	19	17	15	13	11	9
273	276	30	28	26	24	22	20	18	16	14	11	9
276	279	31	29	27	25	22	20	18	16	14	12	10
279	282	31	29	27	25	23	21	19	17	14	12	10
282	285	32	30	28	25	23	21	19	17	15	13	11
285	288	32	30	28	26	24	22	20	17	15	13	11
288	291	33	31	28	26	24	22	20	18	16	14	12
291	294	33	31	29	27	25	23	20	18	16	14	12
294	297	34	31	29	27	25	23	21	19	17	15	13
297	300	35	32	30	28	26	23	21	19	17	15	13
300	303	36	32	30	28	26	24	22	20	18	16	13
303	306	36	33	31	29	26	24	22	20	18	16	14
306	309	37	34	31	29	27	25	23	21	19	16	14
309	312	38	34	32	29	27	25	23	21	19	17	15
312	315	39	35	32	30	28	26	24	22	19	17	15
315	318	39	36	33	30	28	26	24	22	20	18	16
318	321	40	37	33	31	29	27	25	22	20	18	16
321	324	41	37	34	31	29	27	25	23	21	19	17

**Wage Bracket Table for Income Tax Withholding (Circular E)**

**MARRIED Persons -- DAILY/MISCELLANEOUS Payroll Period**  
**(For Wages Paid Through December 2009)**

Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:												
324	327	42	38	35	32	30	28	25	23	21	19	17
327	330	42	39	35	32	30	28	26	24	22	20	17
330	333	43	40	36	33	31	28	26	24	22	20	18
333	336	44	40	37	33	31	29	27	25	23	20	18
336	339	45	41	38	34	31	29	27	25	23	21	19
339	341	45	42	38	35	32	30	28	26	23	21	19
341	343	46	42	39	35	32	30	28	26	24	22	19
343	345	46	43	39	36	32	30	28	26	24	22	20
345	347	47	43	40	36	33	31	29	26	24	22	20
347	349	47	44	40	37	33	31	29	27	25	22	20
349	351	48	44	41	37	34	31	29	27	25	23	21
351	353	48	45	41	38	34	32	29	27	25	23	21
353	355	49	45	42	38	35	32	30	28	25	23	21
355	357	49	46	42	39	35	32	30	28	26	24	22
357	359	50	46	43	39	36	32	30	28	26	24	22
359	361	50	47	43	40	36	33	31	29	26	24	22
361	363	51	47	44	40	37	33	31	29	27	25	22
363	365	51	48	44	41	37	34	31	29	27	25	23
365	367	52	48	45	41	38	34	32	29	27	25	23
367	369	52	49	45	42	38	35	32	30	28	25	23
369	371	53	49	46	42	39	35	32	30	28	26	24
371	373	53	50	46	43	39	36	32	30	28	26	24
373	375	54	50	47	43	40	36	33	31	28	26	24
375	377	54	51	47	44	40	37	33	31	29	27	25
377	379	55	51	48	44	41	37	34	31	29	27	25
379	381	55	52	48	45	41	38	34	32	29	27	25
381	383	56	52	49	45	42	38	35	32	30	28	25
383	385	56	53	49	46	42	39	35	32	30	28	26
385	387	57	53	50	46	43	39	36	32	30	28	26
387	389	57	54	50	47	43	40	36	33	31	28	26
389	391	58	54	51	47	44	40	37	33	31	29	27
391	393	58	55	51	48	44	41	37	34	31	29	27
393	395	59	55	52	48	45	41	38	34	31	29	27
395	397	59	56	52	49	45	42	38	35	32	30	28
397	399	60	56	53	49	46	42	39	35	32	30	28
399	401	60	57	53	50	46	43	39	36	32	30	28

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**WEEKLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
\$0	\$5	\$0	\$0	\$5	\$0	\$0	\$5	\$0
5	10	1	5	10	1	5	10	1
10	15	2	10	15	2	10	15	2
15	20	3	15	20	3	15	20	3
20	25	4	20	25	4	20	25	4
25	30	5	25	30	5	25	30	5
30	35	6	30	35	6	30	35	6
35	40	7	35	40	7	35	40	7
40	45	8	40	45	8	40	45	8
45	50	9	45	50	9	45	50	9
50	55	10	50	55	10	50	55	10
55	60	11	55	60	11	55	60	11
60	65	12	60	65	12	60	65	12
65	70	13	65	70	13	65	70	13
70	75	14	70	75	14	70	75	14
75	80	15	75	80	15	75	80	15
80	85	16	80	85	16	80	85	16
85	90	17	85	90	17	85	205	17
90	95	18	90	95	18	205	215	17
95	100	19	95	100	19	215	225	16
100	105	20	100	105	20	225	235	15
105	110	21	105	110	21	235	245	14
110	115	22	110	115	22	245	255	13
115	120	23	115	120	23	255	265	12
120	125	24	120	125	24	265	275	11
125	130	26	125	130	26	275	285	10
130	135	27	130	135	27	285	295	9
135	140	28	135	140	28	295	305	8
140	145	29	140	145	29	305	315	7
145	150	30	145	150	30	315	325	6
150	155	31	150	155	31	325	335	5
155	160	32	155	160	32	335	345	4
160	165	33	160	165	33	345	355	3
165	170	34	165	170	34	355	365	2
170	315	35	170	410	35	365	375	1
315	325	34	410	420	34	375	--	0
325	335	33	420	430	33			
335	345	32	430	440	32			
345	355	31	440	450	31			
355	365	30	450	460	31			
365	375	29	460	470	30			
375	385	28	470	480	29			
385	395	28	480	490	28			
395	405	27	490	500	27			
405	415	26	500	510	26			
415	425	25	510	520	25			
425	435	24	520	530	24			
435	445	23	530	540	23			
445	455	22	540	550	22			
455	465	21	550	560	21			
465	475	20	560	570	20			
475	485	19	570	580	19			
485	495	18	580	590	18			
495	505	17	590	600	17			
505	515	16	600	610	16			
515	525	15	610	620	15			
525	535	14	620	630	14			
535	545	13	630	640	13			
545	555	12	640	650	12			
555	565	11	650	660	11			
565	575	10	660	670	10			
575	585	9	670	680	9			
585	595	8	680	690	8			
595	605	7	690	700	7			
605	615	6	700	710	7			
615	625	5	710	720	6			
625	635	5	720	730	5			
635	645	4	730	740	4			
645	655	3	740	750	3			
655	665	2	750	760	2			
665	675	1	760	770	1			
675	--	0	770	--	0			

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**BIWEEKLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
\$0	\$5	\$0	\$0	\$5	\$0	\$0	\$5	\$0
5	10	1	5	10	1	5	10	1
10	15	2	10	15	2	10	15	2
15	20	3	15	20	3	15	20	3
20	25	4	20	25	4	20	25	4
25	30	5	25	30	5	25	30	5
30	35	6	30	35	6	30	35	6
35	40	7	35	40	7	35	40	7
40	45	8	40	45	8	40	45	8
45	50	9	45	50	9	45	50	9
50	55	10	50	55	10	50	55	10
55	60	11	55	60	11	55	60	11
60	65	12	60	65	12	60	65	12
65	70	13	65	70	13	65	70	13
70	75	14	70	75	14	70	75	14
75	80	15	75	80	15	75	80	15
80	85	16	80	85	16	80	85	16
85	90	17	85	90	17	85	90	17
90	95	18	90	95	18	90	95	18
95	100	19	95	100	19	95	100	19
100	105	20	100	105	20	100	105	20
105	110	21	105	110	21	105	110	21
110	115	22	110	115	22	110	115	22
115	120	23	115	120	23	115	120	23
120	125	24	120	125	24	120	125	24
125	130	26	125	130	26	125	130	26
130	135	27	130	135	27	130	135	27
135	140	28	135	140	28	135	140	28
140	145	29	140	145	29	140	145	29
145	150	30	145	150	30	145	150	30
150	155	31	150	155	31	150	155	31
155	160	32	155	160	32	155	160	32
160	165	33	160	165	33	160	165	33
165	170	34	165	170	34	165	170	34
170	175	35	170	175	35	170	175	35
175	180	36	175	180	36	410	420	34
180	185	37	180	185	37	420	430	33
185	190	38	185	190	38	430	440	32
190	195	39	190	195	39	440	450	31
195	200	40	195	200	40	450	460	31
200	205	41	200	205	41	460	470	30
205	210	42	205	210	42	470	480	29
210	215	43	210	215	43	480	490	28
215	220	44	215	220	44	490	500	27
220	225	45	220	225	45	500	510	26
225	230	46	225	230	46	510	520	25
230	235	47	230	235	47	520	530	24
235	240	48	235	240	48	530	540	23
240	245	49	240	245	49	540	550	22
245	250	50	245	250	50	550	560	21
250	255	51	250	255	51	560	570	20
255	260	52	255	260	52	570	580	19
260	265	53	260	265	53	580	590	18
265	270	54	265	270	54	590	600	17
270	275	55	270	275	55	600	610	16
275	280	56	275	280	56	610	620	15
280	285	57	280	285	57	620	630	14
285	290	58	285	290	58	630	640	13
290	295	59	290	295	59	640	650	12
295	300	60	295	300	60	650	660	11
300	305	61	300	305	61	660	670	10
305	310	62	305	310	62	670	680	9
310	315	63	310	315	63	680	690	8
315	320	64	315	320	64	690	700	7
320	325	65	320	325	65	700	710	7
325	330	66	325	330	66	710	720	6
330	335	67	330	335	67	720	730	5
335	340	68	335	340	68	730	740	4
340	630	69	340	820	69	740	750	3
630	640	69	820	830	70	750	760	2
640	650	68	830	840	69	760	770	1
650	660	68	840	850	68	770	--	0
660	670	67	850	860	67			

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**BIWEEKLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
670	680	66	860	870	66			
680	690	65	870	880	65			
690	700	64	880	890	64			
700	710	63	890	900	63			
710	720	62	900	910	62			
720	730	61	910	920	61			
730	740	60	920	930	60			
740	750	59	930	940	59			
750	760	58	940	950	58			
760	770	57	950	960	57			
770	780	56	960	970	56			
780	790	55	970	980	55			
790	800	54	980	990	54			
800	810	53	990	1,000	53			
810	820	52	1,000	1,010	52			
820	830	51	1,010	1,020	51			
830	840	50	1,020	1,030	50			
840	850	49	1,030	1,040	50			
850	860	48	1,040	1,050	49			
860	870	47	1,050	1,060	48			
870	880	46	1,060	1,070	47			
880	890	45	1,070	1,080	46			
890	900	44	1,080	1,090	45			
900	910	44	1,090	1,100	44			
910	920	43	1,100	1,110	43			
920	930	42	1,110	1,120	42			
930	940	41	1,120	1,130	41			
940	950	40	1,130	1,140	40			
950	960	39	1,140	1,150	39			
960	970	38	1,150	1,160	38			
970	980	37	1,160	1,170	37			
980	990	36	1,170	1,180	36			
990	1,000	35	1,180	1,190	35			
1,000	1,010	34	1,190	1,200	34			
1,010	1,020	33	1,200	1,210	33			
1,020	1,030	32	1,210	1,220	32			
1,030	1,040	31	1,220	1,230	31			
1,040	1,050	30	1,230	1,240	30			
1,050	1,060	29	1,240	1,250	29			
1,060	1,070	28	1,250	1,260	28			
1,070	1,080	27	1,260	1,270	27			
1,080	1,090	26	1,270	1,280	26			
1,090	1,100	25	1,280	1,290	26			
1,100	1,110	24	1,290	1,300	25			
1,110	1,120	23	1,300	1,310	24			
1,120	1,130	22	1,310	1,320	23			
1,130	1,140	21	1,320	1,330	22			
1,140	1,150	21	1,330	1,340	21			
1,150	1,160	20	1,340	1,350	20			
1,160	1,170	19	1,350	1,360	19			
1,170	1,180	18	1,360	1,370	18			
1,180	1,190	17	1,370	1,380	17			
1,190	1,200	16	1,380	1,390	16			
1,200	1,210	15	1,390	1,400	15			
1,210	1,220	14	1,400	1,410	14			
1,220	1,230	13	1,410	1,420	13			
1,230	1,240	12	1,420	1,430	12			
1,240	1,250	11	1,430	1,440	11			
1,250	1,260	10	1,440	1,450	10			
1,260	1,270	9	1,450	1,460	9			
1,270	1,280	8	1,460	1,470	8			
1,280	1,290	7	1,470	1,480	7			
1,290	1,300	6	1,480	1,490	6			
1,300	1,310	5	1,490	1,500	5			
1,310	1,320	4	1,500	1,510	4			
1,320	1,330	3	1,510	1,520	3			
1,330	1,340	2	1,520	1,530	3			
1,340	1,350	1	1,530	1,540	2			
1,350	1,360	0	1,540	1,550	1			
			1,550	--	0			

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**SEMIMONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
\$0	\$5	\$0	\$0	\$5	\$0	\$0	\$5	\$0
5	10	1	5	10	1	5	10	1
10	15	2	10	15	2	10	15	2
15	20	3	15	20	3	15	20	3
20	25	4	20	25	4	20	25	4
25	30	5	25	30	5	25	30	5
30	35	6	30	35	6	30	35	6
35	40	7	35	40	7	35	40	7
40	45	8	40	45	8	40	45	8
45	50	9	45	50	9	45	50	9
50	55	10	50	55	10	50	55	10
55	60	11	55	60	11	55	60	11
60	65	12	60	65	12	60	65	12
65	70	13	65	70	13	65	70	13
70	75	14	70	75	14	70	75	14
75	80	15	75	80	15	75	80	15
80	85	16	80	85	16	80	85	16
85	90	17	85	90	17	85	90	17
90	95	18	90	95	18	90	95	18
95	100	19	95	100	19	95	100	19
100	105	20	100	105	20	100	105	20
105	110	21	105	110	21	105	110	21
110	115	22	110	115	22	110	115	22
115	120	23	115	120	23	115	120	23
120	125	24	120	125	24	120	125	24
125	130	26	125	130	26	125	130	26
130	135	27	130	135	27	130	135	27
135	140	28	135	140	28	135	140	28
140	145	29	140	145	29	140	145	29
145	150	30	145	150	30	145	150	30
150	155	31	150	155	31	150	155	31
155	160	32	155	160	32	155	160	32
160	165	33	160	165	33	160	165	33
165	170	34	165	170	34	165	170	34
170	175	35	170	175	35	170	175	35
175	180	36	175	180	36	175	180	36
180	185	37	180	185	37	180	185	37
185	190	38	185	190	38	185	445	38
190	195	39	190	195	39	445	455	37
195	200	40	195	200	40	455	465	36
200	205	41	200	205	41	465	475	35
205	210	42	205	210	42	475	485	34
210	215	43	210	215	43	485	495	33
215	220	44	215	220	44	495	505	32
220	225	45	220	225	45	505	515	31
225	230	46	225	230	46	515	525	30
230	235	47	230	235	47	525	535	30
235	240	48	235	240	48	535	545	29
240	245	49	240	245	49	545	555	28
245	250	50	245	250	50	555	565	27
250	255	51	250	255	51	565	575	26
255	260	52	255	260	52	575	585	25
260	265	53	260	265	53	585	595	24
265	270	54	265	270	54	595	605	23
270	275	55	270	275	55	605	615	22
275	280	56	275	280	56	615	625	21
280	285	57	280	285	57	625	635	20
285	290	58	285	290	58	635	645	19
290	295	59	290	295	59	645	655	18
295	300	60	295	300	60	655	665	17
300	305	61	300	305	61	665	675	16
305	310	62	305	310	62	675	685	15
310	315	63	310	315	63	685	695	14
315	320	64	315	320	64	695	705	13
320	325	65	320	325	65	705	715	12
325	330	66	325	330	66	715	725	11
330	335	67	330	335	67	725	735	10
335	340	68	335	340	68	735	745	9
340	345	69	340	345	69	745	755	8
345	350	70	345	350	70	755	765	7
350	355	71	350	355	71	765	775	7
355	360	72	355	360	72	775	785	6
360	365	73	360	365	73	785	795	5

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**SEMIMONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
365	370	74	365	370	74	795	805	4
370	680	75	370	890	75	805	815	3
680	690	76	890	900	75	815	825	2
690	700	75	900	910	74	825	835	1
700	710	74	910	920	73	835	--	0
710	720	73	920	930	72			
720	730	72	930	940	72			
730	740	71	940	950	71			
740	750	70	950	960	70			
750	760	69	960	970	69			
760	770	68	970	980	68			
770	780	67	980	990	67			
780	790	66	990	1,000	66			
790	800	65	1,000	1,010	65			
800	810	64	1,010	1,020	64			
810	820	63	1,020	1,030	63			
820	830	62	1,030	1,040	62			
830	840	61	1,040	1,050	61			
840	850	60	1,050	1,060	60			
850	860	59	1,060	1,070	59			
860	870	58	1,070	1,080	58			
870	880	57	1,080	1,090	57			
880	890	56	1,090	1,100	56			
890	900	55	1,100	1,110	55			
900	910	54	1,110	1,120	54			
910	920	53	1,120	1,130	53			
920	930	53	1,130	1,140	52			
930	940	52	1,140	1,150	51			
940	950	51	1,150	1,160	50			
950	960	50	1,160	1,170	49			
960	970	49	1,170	1,180	49			
970	980	48	1,180	1,190	48			
980	990	47	1,190	1,200	47			
990	1,000	46	1,200	1,210	46			
1,000	1,010	45	1,210	1,220	45			
1,010	1,020	44	1,220	1,230	44			
1,020	1,030	43	1,230	1,240	43			
1,030	1,040	42	1,240	1,250	42			
1,040	1,050	41	1,250	1,260	41			
1,050	1,060	40	1,260	1,270	40			
1,060	1,070	39	1,270	1,280	39			
1,070	1,080	38	1,280	1,290	38			
1,080	1,090	37	1,290	1,300	37			
1,090	1,100	36	1,300	1,310	36			
1,100	1,110	35	1,310	1,320	35			
1,110	1,120	34	1,320	1,330	34			
1,120	1,130	33	1,330	1,340	33			
1,130	1,140	32	1,340	1,350	32			
1,140	1,150	31	1,350	1,360	31			
1,150	1,160	30	1,360	1,370	30			
1,160	1,170	30	1,370	1,380	29			
1,170	1,180	29	1,380	1,390	28			
1,180	1,190	28	1,390	1,400	27			
1,190	1,200	27	1,400	1,410	26			
1,200	1,210	26	1,410	1,420	26			
1,210	1,220	25	1,420	1,430	25			
1,220	1,230	24	1,430	1,440	24			
1,230	1,240	23	1,440	1,450	23			
1,240	1,250	22	1,450	1,460	22			
1,250	1,260	21	1,460	1,470	21			
1,260	1,270	20	1,470	1,480	20			
1,270	1,280	19	1,480	1,490	19			
1,280	1,290	18	1,490	1,500	18			
1,290	1,300	17	1,500	1,510	17			
1,300	1,310	16	1,510	1,520	16			
1,310	1,320	15	1,520	1,530	15			
1,320	1,330	14	1,530	1,540	14			
1,330	1,340	13	1,540	1,550	13			
1,340	1,350	12	1,550	1,560	12			
1,350	1,360	11	1,560	1,570	11			
1,360	1,370	10	1,570	1,580	10			
1,370	1,380	9	1,580	1,590	9			



**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**SEMIMONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
1,380	1,390	8	1,590	1,600	8			
1,390	1,400	7	1,600	1,610	7			
1,400	1,410	6	1,610	1,620	6			
1,410	1,420	6	1,620	1,630	5			
1,420	1,430	5	1,630	1,640	4			
1,430	1,440	4	1,640	1,650	3			
1,440	1,450	3	1,650	1,660	2			
1,450	1,460	2	1,660	1,670	2			
1,460	1,470	1	1,670	1,680	1			
1,470	--	0	1,680	--	0			

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**MONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
\$0	\$5	\$0	\$0	\$5	\$0	\$0	\$5	\$0
5	10	1	5	10	1	5	10	1
10	15	2	10	15	2	10	15	2
15	20	3	15	20	3	15	20	3
20	25	4	20	25	4	20	25	4
25	30	5	25	30	5	25	30	5
30	35	6	30	35	6	30	35	6
35	40	7	35	40	7	35	40	7
40	45	8	40	45	8	40	45	8
45	50	9	45	50	9	45	50	9
50	55	10	50	55	10	50	55	10
55	60	11	55	60	11	55	60	11
60	65	12	60	65	12	60	65	12
65	70	13	65	70	13	65	70	13
70	75	14	70	75	14	70	75	14
75	80	15	75	80	15	75	80	15
80	85	16	80	85	16	80	85	16
85	90	17	85	90	17	85	90	17
90	95	18	90	95	18	90	95	18
95	100	19	95	100	19	95	100	19
100	105	20	100	105	20	100	105	20
105	110	21	105	110	21	105	110	21
110	115	22	110	115	22	110	115	22
115	120	23	115	120	23	115	120	23
120	125	24	120	125	24	120	125	24
125	130	26	125	130	26	125	130	26
130	135	27	130	135	27	130	135	27
135	140	28	135	140	28	135	140	28
140	145	29	140	145	29	140	145	29
145	150	30	145	150	30	145	150	30
150	155	31	150	155	31	150	155	31
155	160	32	155	160	32	155	160	32
160	165	33	160	165	33	160	165	33
165	170	34	165	170	34	165	170	34
170	175	35	170	175	35	170	175	35
175	180	36	175	180	36	175	180	36
180	185	37	180	185	37	180	185	37
185	190	38	185	190	38	185	190	38
190	195	39	190	195	39	190	195	39
195	200	40	195	200	40	195	200	40
200	205	41	200	205	41	200	205	41
205	210	42	205	210	42	205	210	42
210	215	43	210	215	43	210	215	43
215	220	44	215	220	44	215	220	44
220	225	45	220	225	45	220	225	45
225	230	46	225	230	46	225	230	46
230	235	47	230	235	47	230	235	47
235	240	48	235	240	48	235	240	48
240	245	49	240	245	49	240	245	49
245	250	50	245	250	50	245	250	50
250	255	51	250	255	51	250	255	51
255	260	52	255	260	52	255	260	52
260	265	53	260	265	53	260	265	53
265	270	54	265	270	54	265	270	54
270	275	55	270	275	55	270	275	55
275	280	56	275	280	56	275	280	56
280	285	57	280	285	57	280	285	57
285	290	58	285	290	58	285	290	58
290	295	59	290	295	59	290	295	59
295	300	60	295	300	60	295	300	60
300	305	61	300	305	61	300	305	61
305	310	62	305	310	62	305	310	62
310	315	63	310	315	63	310	315	63
315	320	64	315	320	64	315	320	64
320	325	65	320	325	65	320	325	65
325	330	66	325	330	66	325	330	66
330	335	67	330	335	67	330	335	67
335	340	68	335	340	68	335	340	68
340	345	69	340	345	69	340	345	69
345	350	70	345	350	70	345	350	70
350	355	71	350	355	71	350	355	71
355	360	72	355	360	72	355	360	72
360	365	73	360	365	73	360	365	73

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**MONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
365	370	74	365	370	74	365	370	74
370	375	75	370	375	75	370	890	75
375	380	77	375	380	77	890	900	75
380	385	78	380	385	78	900	910	74
385	390	79	385	390	79	910	920	73
390	395	80	390	395	80	920	930	72
395	400	81	395	400	81	930	940	72
400	405	82	400	405	82	940	950	71
405	410	83	405	410	83	950	960	70
410	415	84	410	415	84	960	970	69
415	420	85	415	420	85	970	980	68
420	425	86	420	425	86	980	990	67
425	430	87	425	430	87	990	1,000	66
430	435	88	430	435	88	1,000	1,010	65
435	440	89	435	440	89	1,010	1,020	64
440	445	90	440	445	90	1,020	1,030	63
445	450	91	445	450	91	1,030	1,040	62
450	455	92	450	455	92	1,040	1,050	61
455	460	93	455	460	93	1,050	1,060	60
460	465	94	460	465	94	1,060	1,070	59
465	470	95	465	470	95	1,070	1,080	58
470	475	96	470	475	96	1,080	1,090	57
475	480	97	475	480	97	1,090	1,100	56
480	485	98	480	485	98	1,100	1,110	55
485	490	99	485	490	99	1,110	1,120	54
490	495	100	490	495	100	1,120	1,130	53
495	500	101	495	500	101	1,130	1,140	52
500	505	102	500	505	102	1,140	1,150	51
505	510	103	505	510	103	1,150	1,160	50
510	515	104	510	515	104	1,160	1,170	49
515	520	105	515	520	105	1,170	1,180	49
520	525	106	520	525	106	1,180	1,190	48
525	530	107	525	530	107	1,190	1,200	47
530	535	108	530	535	108	1,200	1,210	46
535	540	109	535	540	109	1,210	1,220	45
540	545	110	540	545	110	1,220	1,230	44
545	550	111	545	550	111	1,230	1,240	43
550	555	112	550	555	112	1,240	1,250	42
555	560	113	555	560	113	1,250	1,260	41
560	565	114	560	565	114	1,260	1,270	40
565	570	115	565	570	115	1,270	1,280	39
570	575	116	570	575	116	1,280	1,290	38
575	580	117	575	580	117	1,290	1,300	37
580	585	118	580	585	118	1,300	1,310	36
585	590	119	585	590	119	1,310	1,320	35
590	595	120	590	595	120	1,320	1,330	34
595	600	121	595	600	121	1,330	1,340	33
600	605	122	600	605	122	1,340	1,350	32
605	610	123	605	610	123	1,350	1,360	31
610	615	124	610	615	124	1,360	1,370	30
615	620	125	615	620	125	1,370	1,380	29
620	625	126	620	625	126	1,380	1,390	28
625	630	128	625	630	128	1,390	1,400	27
630	635	129	630	635	129	1,400	1,410	26
635	640	130	635	640	130	1,410	1,420	26
640	645	131	640	645	131	1,420	1,430	25
645	650	132	645	650	132	1,430	1,440	24
650	655	133	650	655	133	1,440	1,450	23
655	660	134	655	660	134	1,450	1,460	22
660	665	135	660	665	135	1,460	1,470	21
665	670	136	665	670	136	1,470	1,480	20
670	675	137	670	675	137	1,480	1,490	19
675	680	138	675	680	138	1,490	1,500	18
680	685	139	680	685	139	1,500	1,510	17
685	690	140	685	690	140	1,510	1,520	16
690	695	141	690	695	141	1,520	1,530	15
695	700	142	695	700	142	1,530	1,540	14
700	705	143	700	705	143	1,540	1,550	13
705	710	144	705	710	144	1,550	1,560	12
710	715	145	710	715	145	1,560	1,570	11
715	720	146	715	720	146	1,570	1,580	10
720	725	147	720	725	147	1,580	1,590	9

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**MONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
725	730	148	725	730	148	1,590	1,600	8
730	735	149	730	735	149	1,600	1,610	7
735	740	150	735	740	150	1,610	1,620	6
740	745	151	740	745	151	1,620	1,630	5
745	1,365	152	745	1,785	152	1,630	1,640	4
1,365	1,375	152	1,785	1,795	151	1,640	1,650	3
1,375	1,385	151	1,795	1,805	150	1,650	1,660	2
1,385	1,395	150	1,805	1,815	149	1,660	1,670	2
1,395	1,405	149	1,815	1,825	148	1,670	1,680	1
1,405	1,415	148	1,825	1,835	147	1,680	--	0
1,415	1,425	147	1,835	1,845	146			
1,425	1,435	146	1,845	1,855	145			
1,435	1,445	145	1,855	1,865	144			
1,445	1,455	144	1,865	1,875	144			
1,455	1,465	143	1,875	1,885	143			
1,465	1,475	142	1,885	1,895	142			
1,475	1,485	141	1,895	1,905	141			
1,485	1,495	140	1,905	1,915	140			
1,495	1,505	139	1,915	1,925	139			
1,505	1,515	138	1,925	1,935	138			
1,515	1,525	137	1,935	1,945	137			
1,525	1,535	136	1,945	1,955	136			
1,535	1,545	135	1,955	1,965	135			
1,545	1,555	134	1,965	1,975	134			
1,555	1,565	133	1,975	1,985	133			
1,565	1,575	132	1,985	1,995	132			
1,575	1,585	131	1,995	2,005	131			
1,585	1,595	130	2,005	2,015	130			
1,595	1,605	129	2,015	2,025	129			
1,605	1,615	129	2,025	2,035	128			
1,615	1,625	128	2,035	2,045	127			
1,625	1,635	127	2,045	2,055	126			
1,635	1,645	126	2,055	2,065	125			
1,645	1,655	125	2,065	2,075	124			
1,655	1,665	124	2,075	2,085	123			
1,665	1,675	123	2,085	2,095	122			
1,675	1,685	122	2,095	2,105	121			
1,685	1,695	121	2,105	2,115	121			
1,695	1,705	120	2,115	2,125	120			
1,705	1,715	119	2,125	2,135	119			
1,715	1,725	118	2,135	2,145	118			
1,725	1,735	117	2,145	2,155	117			
1,735	1,745	116	2,155	2,165	116			
1,745	1,755	115	2,165	2,175	115			
1,755	1,765	114	2,175	2,185	114			
1,765	1,775	113	2,185	2,195	113			
1,775	1,785	112	2,195	2,205	112			
1,785	1,795	111	2,205	2,215	111			
1,795	1,805	110	2,215	2,225	110			
1,805	1,815	109	2,225	2,235	109			
1,815	1,825	108	2,235	2,245	108			
1,825	1,835	107	2,245	2,255	107			
1,835	1,845	106	2,255	2,265	106			
1,845	1,855	106	2,265	2,275	105			
1,855	1,865	105	2,275	2,285	104			
1,865	1,875	104	2,285	2,295	103			
1,875	1,885	103	2,295	2,305	102			
1,885	1,895	102	2,305	2,315	101			
1,895	1,905	101	2,315	2,325	100			
1,905	1,915	100	2,325	2,335	99			
1,915	1,925	99	2,335	2,345	98			
1,925	1,935	98	2,345	2,355	98			
1,935	1,945	97	2,355	2,365	97			
1,945	1,955	96	2,365	2,375	96			
1,955	1,965	95	2,375	2,385	95			
1,965	1,975	94	2,385	2,395	94			
1,975	1,985	93	2,395	2,405	93			
1,985	1,995	92	2,405	2,415	92			
1,995	2,005	91	2,415	2,425	91			
2,005	2,015	90	2,425	2,435	90			
2,015	2,025	89	2,435	2,445	89			
2,025	2,035	88	2,445	2,455	88			

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**MONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
2,035	2,045	87	2,455	2,465	87			
2,045	2,055	86	2,465	2,475	86			
2,055	2,065	85	2,475	2,485	85			
2,065	2,075	84	2,485	2,495	84			
2,075	2,085	83	2,495	2,505	83			
2,085	2,095	82	2,505	2,515	82			
2,095	2,105	82	2,515	2,525	81			
2,105	2,115	81	2,525	2,535	80			
2,115	2,125	80	2,535	2,545	79			
2,125	2,135	79	2,545	2,555	78			
2,135	2,145	78	2,555	2,565	77			
2,145	2,155	77	2,565	2,575	76			
2,155	2,165	76	2,575	2,585	75			
2,165	2,175	75	2,585	2,595	75			
2,175	2,185	74	2,595	2,605	74			
2,185	2,195	73	2,605	2,615	73			
2,195	2,205	72	2,615	2,625	72			
2,205	2,215	71	2,625	2,635	71			
2,215	2,225	70	2,635	2,645	70			
2,225	2,235	69	2,645	2,655	69			
2,235	2,245	68	2,655	2,665	68			
2,245	2,255	67	2,665	2,675	67			
2,255	2,265	66	2,675	2,685	66			
2,265	2,275	65	2,685	2,695	65			
2,275	2,285	64	2,695	2,705	64			
2,285	2,295	63	2,705	2,715	63			
2,295	2,305	62	2,715	2,725	62			
2,305	2,315	61	2,725	2,735	61			
2,315	2,325	60	2,735	2,745	60			
2,325	2,335	59	2,745	2,755	59			
2,335	2,345	59	2,755	2,765	58			
2,345	2,355	58	2,765	2,775	57			
2,355	2,365	57	2,775	2,785	56			
2,365	2,375	56	2,785	2,795	55			
2,375	2,385	55	2,795	2,805	54			
2,385	2,395	54	2,805	2,815	53			
2,395	2,405	53	2,815	2,825	52			
2,405	2,415	52	2,825	2,835	51			
2,415	2,425	51	2,835	2,845	51			
2,425	2,435	50	2,845	2,855	50			
2,435	2,445	49	2,855	2,865	49			
2,445	2,455	48	2,865	2,875	48			
2,455	2,465	47	2,875	2,885	47			
2,465	2,475	46	2,885	2,895	46			
2,475	2,485	45	2,895	2,905	45			
2,485	2,495	44	2,905	2,915	44			
2,495	2,505	43	2,915	2,925	43			
2,505	2,515	42	2,925	2,935	42			
2,515	2,525	41	2,935	2,945	41			
2,525	2,535	40	2,945	2,955	40			
2,535	2,545	39	2,955	2,965	39			
2,545	2,555	38	2,965	2,975	38			
2,555	2,565	37	2,975	2,985	37			
2,565	2,575	36	2,985	2,995	36			
2,575	2,585	36	2,995	3,005	35			
2,585	2,595	35	3,005	3,015	34			
2,595	2,605	34	3,015	3,025	33			
2,605	2,615	33	3,025	3,035	32			
2,615	2,625	32	3,035	3,045	31			
2,625	2,635	31	3,045	3,055	30			
2,635	2,645	30	3,055	3,065	29			
2,645	2,655	29	3,065	3,075	28			
2,655	2,665	28	3,075	3,085	28			
2,665	2,675	27	3,085	3,095	27			
2,675	2,685	26	3,095	3,105	26			
2,685	2,695	25	3,105	3,115	25			
2,695	2,705	24	3,115	3,125	24			
2,705	2,715	23	3,125	3,135	23			
2,715	2,725	22	3,135	3,145	22			
2,725	2,735	21	3,145	3,155	21			
2,735	2,745	20	3,155	3,165	20			
2,745	2,755	19	3,165	3,175	19			

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**MONTHLY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
2,755	2,765	18	3,175	3,185	18			
2,765	2,775	17	3,185	3,195	17			
2,775	2,785	16	3,195	3,205	16			
2,785	2,795	15	3,205	3,215	15			
2,795	2,805	14	3,215	3,225	14			
2,805	2,815	13	3,225	3,235	13			
2,815	2,825	13	3,235	3,245	12			
2,825	2,835	12	3,245	3,255	11			
2,835	2,845	11	3,255	3,265	10			
2,845	2,855	10	3,265	3,275	9			
2,855	2,865	9	3,275	3,285	8			
2,865	2,875	8	3,285	3,295	7			
2,875	2,885	7	3,295	3,305	6			
2,885	2,895	6	3,305	3,315	5			
2,895	2,905	5	3,315	3,325	5			
2,905	2,915	4	3,325	3,335	4			
2,915	2,925	3	3,335	3,345	3			
2,925	2,935	2	3,345	3,355	2			
2,935	2,945	1	3,355	3,365	1			
2,945	2,955	0	3,365	--	0			

**Tables for Wage Bracket Method of Advance EIC Payments  
(For Wages Paid Through December 2009)**

**DAILY Payroll Period**

SINGLE Or Head Of Household			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate		
Wages		Payment to be made	Wages		Payment to be made	Wages		Payment to be made
At least	But less than		At least	But less than		At least	But less than	
\$0	\$5	\$0	\$0	\$5	\$0	\$0	\$5	\$0
5	10	1	5	10	1	5	10	1
10	15	2	10	15	2	10	15	2
15	20	3	15	20	3	15	40	3
20	25	4	20	25	4	40	50	3
25	30	5	25	30	5	50	60	2
30	60	6	30	80	6	60	70	1
60	70	6	80	90	6	70	--	0
70	80	5	90	100	5			
80	90	4	100	110	4			
90	100	3	110	120	3			
100	110	3	120	130	2			
110	120	2	130	140	1			
120	130	1	140	150	1			
130	--	0	150	--	0			

**Pub 15-A: Alternative Tax Withholding Methods and Tables**  
**(For Wages Paid Through December 2009)**  
**Alternative 1.--Tables for Percentage Method of Withholding Computations**

Table A(1): WEEKLY Payroll Period					Amount for each allowance claimed is: <b>\$70.19</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Of such Wage-	From Product		Over-	But not over-	Of such Wage-	From Product	
\$0	\$138	0%	0		\$0	\$303	0%	0	
\$138	\$200	10% less	\$13.80		\$303	\$470	10% less	\$30.30	
\$200	\$696	15% less	\$23.80		\$470	\$1,455	15% less	\$53.80	
\$696	\$1,279	25% less	\$93.40		\$1,455	\$2,272	25% less	\$199.30	
\$1,279	\$3,338	28% less	\$131.77		\$2,272	\$4,165	28% less	\$267.46	
\$3,338	\$7,212	33% less	\$298.67		\$4,165	\$7,321	33% less	\$475.71	
\$7,212	-	35% less	\$442.91		\$7,321	-	35% less	\$622.13	

Table B(1): BIWEEKLY Payroll Period					Amount for each allowance claimed is: <b>\$140.38</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Of such Wage-	From Product		Over-	But not over-	Of such Wage-	From Product	
\$0	\$276	0%	0		\$0	\$606	0%	0	
\$276	\$400	10% less	\$27.60		\$606	\$940	10% less	\$60.60	
\$400	\$1,392	15% less	\$47.60		\$940	\$2,910	15% less	\$107.60	
\$1,392	\$2,559	25% less	\$186.80		\$2,910	\$4,543	25% less	\$398.60	
\$2,559	\$6,677	28% less	\$263.57		\$4,543	\$8,331	28% less	\$534.89	
\$6,677	\$14,423	33% less	\$597.42		\$8,331	\$14,642	33% less	\$951.44	
\$14,423	-	35% less	\$885.88		\$14,642	-	35% less	\$1,244.28	

Table C(1): SEMIMONTHLY Payroll Period					Amount for each allowance claimed is: <b>\$152.08</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Of such Wage-	From Product		Over-	But not over-	Of such Wage-	From Product	
\$0	\$299	0%	0		\$0	\$656	0%	0	
\$299	\$433	10% less	\$29.90		\$656	\$1,019	10% less	\$65.60	
\$433	\$1,508	15% less	\$51.55		\$1,019	\$3,152	15% less	\$116.55	
\$1,508	\$2,772	25% less	\$202.35		\$3,152	\$4,922	25% less	\$431.75	
\$2,772	\$7,233	28% less	\$285.51		\$4,922	\$9,025	28% less	\$579.41	
\$7,233	\$15,625	33% less	\$647.16		\$9,025	\$15,863	33% less	\$1,030.66	
\$15,625	-	35% less	\$959.66		\$15,863	-	35% less	\$1,347.92	





**Pub 15-A: Alternative Tax Withholding Methods and Tables**  
**(For Wages Paid Through December 2009)**  
**Alternative 2.--Tables for Percentage Method of Withholding Computations**

Table A(2): WEEKLY Payroll Period					Amount for each allowance claimed is: <b>\$70.19</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Such Wage-	Times		Over-	But not over-	Such Wage-	Times	
\$0	\$138	minus	\$0.00	0%	\$0	\$303	minus	\$0.00	0%
\$138	\$200	minus	\$138.00	10%	\$303	\$470	minus	\$303.00	10%
\$200	\$696	minus	\$158.67	15%	\$470	\$1,455	minus	\$358.67	15%
\$696	\$1,279	minus	\$373.60	25%	\$1,455	\$2,272	minus	\$797.20	25%
\$1,279	\$3,338	minus	\$470.61	28%	\$2,272	\$4,165	minus	\$955.21	28%
\$3,338	\$7,212	minus	\$905.06	33%	\$4,165	\$7,321	minus	\$1,441.55	33%
\$7,212	-	minus	\$1,265.46	35%	\$7,321	-	minus	\$1,777.51	35%

Table B(2): BIWEEKLY Payroll Period					Amount for each allowance claimed is: <b>\$140.38</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Such Wage-	Times		Over-	But not over-	Such Wage-	Times	
\$0	\$276	minus	\$0.00	0%	\$0	\$606	minus	\$0.00	0%
\$276	\$400	minus	\$276.00	10%	\$606	\$940	minus	\$606.00	10%
\$400	\$1,392	minus	\$317.33	15%	\$940	\$2,910	minus	\$717.33	15%
\$1,392	\$2,559	minus	\$747.20	25%	\$2,910	\$4,543	minus	\$1,594.40	25%
\$2,559	\$6,677	minus	\$941.32	28%	\$4,543	\$8,331	minus	\$1,910.32	28%
\$6,677	\$14,423	minus	\$1,810.36	33%	\$8,331	\$14,642	minus	\$2,883.15	33%
\$14,423	-	minus	\$2,531.09	35%	\$14,642	-	minus	\$3,555.09	35%

Table C(2): SEMIMONTHLY Payroll Period					Amount for each allowance claimed is: <b>\$152.08</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Such Wage-	Times		Over-	But not over-	Such Wage-	Times	
\$0	\$299	minus	\$0.00	0%	\$0	\$656	minus	\$0.00	0%
\$299	\$433	minus	\$299.00	10%	\$656	\$1,019	minus	\$656.00	10%
\$433	\$1,508	minus	\$343.67	15%	\$1,019	\$3,152	minus	\$777.00	15%
\$1,508	\$2,772	minus	\$809.40	25%	\$3,152	\$4,922	minus	\$1,727.00	25%
\$2,772	\$7,233	minus	\$1,019.68	28%	\$4,922	\$9,025	minus	\$2,069.32	28%
\$7,233	\$15,625	minus	\$1,961.09	33%	\$9,025	\$15,863	minus	\$3,123.21	33%
\$15,625	-	minus	\$2,741.89	35%	\$15,863	-	minus	\$3,851.20	35%

**Pub 15-A: Alternative Tax Withholding Methods and Tables**  
**(For Wages Paid Through December 2009)**  
**Alternative 2.--Tables for Percentage Method of Withholding Computations**

Table D(2): MONTHLY Payroll Period					Amount for each allowance claimed is: <b>\$304.17</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Such Wage-	Times		Over-	But not over-	Such Wage-	Times	
\$0	\$598	minus	\$0.00	0%	\$0	\$1,313	minus	\$0.00	0%
\$598	\$867	minus	\$598.00	10%	\$1,313	\$2,038	minus	\$1,313.00	10%
\$867	\$3,017	minus	\$687.67	15%	\$2,038	\$6,304	minus	\$1,554.67	15%
\$3,017	\$5,544	minus	\$1,619.40	25%	\$6,304	\$9,844	minus	\$3,454.40	25%
\$5,544	\$14,467	minus	\$2,039.89	28%	\$9,844	\$18,050	minus	\$4,139.00	28%
\$14,467	\$31,250	minus	\$3,922.79	33%	\$18,050	\$31,725	minus	\$6,246.73	33%
\$31,250	-	minus	\$5,484.34	35%	\$31,725	-	minus	\$7,702.63	35%

Table E(2): DAILY or MISC. Payroll Period					Amount for each allowance claimed is: <b>\$14.04</b>				
Single Person					Married Person				
If the wage in excess of allowance amount is:		The income tax to be withheld shall be:			If the wage in excess of allowance amount is:		The income tax to be withheld shall be:		
Over-	But not over-	Such Wage-	Times		Over-	But not over-	Such Wage-	Times	
\$0.00	\$27.60	minus	\$0.00	0%	\$0.00	\$60.60	minus	\$0.00	0%
\$27.60	\$40.00	minus	\$27.60	10%	\$60.60	\$94.00	minus	\$60.60	10%
\$40.00	\$139.20	minus	\$31.73	15%	\$94.00	\$291.00	minus	\$71.73	15%
\$139.20	\$255.90	minus	\$74.72	25%	\$291.00	\$454.30	minus	\$159.44	25%
\$255.90	\$667.70	minus	\$94.11	28%	\$454.30	\$833.10	minus	\$191.01	28%
\$667.70	\$1,442.30	minus	\$181.03	33%	\$833.10	\$1,464.20	minus	\$288.31	33%
\$1,442.30	-	minus	\$253.10	35%	\$1,464.20	-	minus	\$355.51	35%

Pub 15-A: Alternative Tax Withholding Methods and Tables (For Wages Paid Through December 2009) Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages										
Weekly Payroll Period										
If the number of allowances is:	Single Persons					Married Persons				
	And gross wages are:					And gross wages are:				
	Over	But not over	From gross wages 1	Multiply result by		Over	But not over	From gross wages 1	Multiply result by	
A	B	C	D		A	B	C	D		
0	\$0.00	\$200.00	subtract	\$138.00	10%	\$0.00	\$470.00	subtract	\$303.00	10%
	\$200.00	\$696.00	subtract	\$158.67	15%	\$470.00	\$1,455.00	subtract	\$358.67	15%
	\$696.00	\$1,279.00	subtract	\$373.60	25%	\$1,455.00	\$2,272.00	subtract	\$797.20	25%
	\$1,279.00	\$3,338.00	subtract	\$470.61	28%	\$2,272.00	\$4,165.00	subtract	\$955.21	28%
	\$3,338.00	\$7,212.00	subtract	\$905.06	33%	\$4,165.00	\$7,321.00	subtract	\$1,441.55	33%
\$7,212.00	--	subtract	\$1,265.46	35%	\$7,321.00	--	subtract	\$1,777.51	35%	
1	\$0.00	\$270.19	subtract	\$208.19	10%	\$0.00	\$540.19	subtract	\$373.19	10%
	\$270.19	\$766.19	subtract	\$228.86	15%	\$540.19	\$1,525.19	subtract	\$428.86	15%
	\$766.19	\$1,349.19	subtract	\$443.79	25%	\$1,525.19	\$2,342.19	subtract	\$867.39	25%
	\$1,349.19	\$3,408.19	subtract	\$540.80	28%	\$2,342.19	\$4,235.19	subtract	\$1,025.40	28%
	\$3,408.19	\$7,282.19	subtract	\$975.25	33%	\$4,235.19	\$7,391.19	subtract	\$1,511.74	33%
\$7,282.19	--	subtract	\$1,335.65	35%	\$7,391.19	--	subtract	\$1,847.70	35%	
2	\$0.00	\$340.38	subtract	\$278.38	10%	\$0.00	\$610.38	subtract	\$443.38	10%
	\$340.38	\$836.38	subtract	\$299.05	15%	\$610.38	\$1,595.38	subtract	\$499.05	15%
	\$836.38	\$1,419.38	subtract	\$513.98	25%	\$1,595.38	\$2,412.38	subtract	\$937.58	25%
	\$1,419.38	\$3,478.38	subtract	\$610.99	28%	\$2,412.38	\$4,305.38	subtract	\$1,095.59	28%
	\$3,478.38	\$7,352.38	subtract	\$1,045.44	33%	\$4,305.38	\$7,461.38	subtract	\$1,581.93	33%
\$7,352.38	--	subtract	\$1,405.84	35%	\$7,461.38	--	subtract	\$1,917.89	35%	
3	\$0.00	\$410.57	subtract	\$348.57	10%	\$0.00	\$680.57	subtract	\$513.57	10%
	\$410.57	\$906.57	subtract	\$369.24	15%	\$680.57	\$1,665.57	subtract	\$569.24	15%
	\$906.57	\$1,489.57	subtract	\$584.17	25%	\$1,665.57	\$2,482.57	subtract	\$1,007.77	25%
	\$1,489.57	\$3,548.57	subtract	\$681.18	28%	\$2,482.57	\$4,375.57	subtract	\$1,165.78	28%
	\$3,548.57	\$7,422.57	subtract	\$1,115.63	33%	\$4,375.57	\$7,531.57	subtract	\$1,652.12	33%
\$7,422.57	--	subtract	\$1,476.03	35%	\$7,531.57	--	subtract	\$1,988.08	35%	
4	\$0.00	\$480.76	subtract	\$418.76	10%	\$0.00	\$750.76	subtract	\$583.76	10%
	\$480.76	\$976.76	subtract	\$439.43	15%	\$750.76	\$1,735.76	subtract	\$639.43	15%
	\$976.76	\$1,559.76	subtract	\$654.36	25%	\$1,735.76	\$2,552.76	subtract	\$1,077.96	25%
	\$1,559.76	\$3,618.76	subtract	\$751.37	28%	\$2,552.76	\$4,445.76	subtract	\$1,235.97	28%
	\$3,618.76	\$7,492.76	subtract	\$1,185.82	33%	\$4,445.76	\$7,601.76	subtract	\$1,722.31	33%
\$7,492.76	--	subtract	\$1,546.22	35%	\$7,601.76	--	subtract	\$2,058.27	35%	
5	\$0.00	\$550.95	subtract	\$488.95	10%	\$0.00	\$820.95	subtract	\$653.95	10%
	\$550.95	\$1,046.95	subtract	\$509.62	15%	\$820.95	\$1,805.95	subtract	\$709.62	15%
	\$1,046.95	\$1,629.95	subtract	\$724.55	25%	\$1,805.95	\$2,622.95	subtract	\$1,148.15	25%
	\$1,629.95	\$3,688.95	subtract	\$821.56	28%	\$2,622.95	\$4,515.95	subtract	\$1,306.16	28%
	\$3,688.95	\$7,562.95	subtract	\$1,256.01	33%	\$4,515.95	\$7,671.95	subtract	\$1,792.50	33%
\$7,562.95	--	subtract	\$1,616.41	35%	\$7,671.95	--	subtract	\$2,128.46	35%	

**Pub 15-A: Alternative Tax Withholding Methods and Tables**  
**(For Wages Paid Through December 2009)**  
**Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages**

Weekly Payroll Period									
	Single Persons				Married Persons				
	And gross wages are:				And gross wages are:				
If the number of allowances is:	Over	But not over	From gross wages <sup>1</sup>	Multiply result by	Over	But not over	From gross wages <sup>1</sup>	Multiply result by	
	A	B	C	D	A	B	C	D	
6	\$0.00	\$621.14	subtract \$559.14	10%	\$0.00	\$891.14	subtract \$724.14	10%	
	\$621.14	\$1,117.14	subtract \$579.81	15%	\$891.14	\$1,876.14	subtract \$779.81	15%	
	\$1,117.14	\$1,700.14	subtract \$794.74	25%	\$1,876.14	\$2,693.14	subtract \$1,218.34	25%	
	\$1,700.14	\$3,759.14	subtract \$891.75	28%	\$2,693.14	\$4,586.14	subtract \$1,376.35	28%	
	\$3,759.14	\$7,633.14	subtract \$1,326.20	33%	\$4,586.14	\$7,742.14	subtract \$1,862.69	33%	
	\$7,633.14	--	subtract \$1,686.60	35%	\$7,742.14	--	subtract \$2,198.65	35%	
7	\$0.00	\$691.33	subtract \$629.33	10%	\$0.00	\$961.33	subtract \$794.33	10%	
	\$691.33	\$1,187.33	subtract \$650.00	15%	\$961.33	\$1,946.33	subtract \$850.00	15%	
	\$1,187.33	\$1,770.33	subtract \$864.93	25%	\$1,946.33	\$2,763.33	subtract \$1,288.53	25%	
	\$1,770.33	\$3,829.33	subtract \$961.94	28%	\$2,763.33	\$4,656.33	subtract \$1,446.54	28%	
	\$3,829.33	\$7,703.33	subtract \$1,396.39	33%	\$4,656.33	\$7,812.33	subtract \$1,932.88	33%	
	\$7,703.33	--	subtract \$1,756.79	35%	\$7,812.33	--	subtract \$2,268.84	35%	
8	\$0.00	\$761.52	subtract \$699.52	10%	\$0.00	\$1,031.52	subtract \$864.52	10%	
	\$761.52	\$1,257.52	subtract \$720.19	15%	\$1,031.52	\$2,016.52	subtract \$920.19	15%	
	\$1,257.52	\$1,840.52	subtract \$935.12	25%	\$2,016.52	\$2,833.52	subtract \$1,358.72	25%	
	\$1,840.52	\$3,899.52	subtract \$1,032.13	28%	\$2,833.52	\$4,726.52	subtract \$1,516.73	28%	
	\$3,899.52	\$7,773.52	subtract \$1,466.58	33%	\$4,726.52	\$7,882.52	subtract \$2,003.07	33%	
	\$7,773.52	--	subtract \$1,826.98	35%	\$7,882.52	--	subtract \$2,339.03	35%	
9	\$0.00	\$831.71	subtract \$769.71	10%	\$0.00	\$1,101.71	subtract \$934.71	10%	
	\$831.71	\$1,327.71	subtract \$790.38	15%	\$1,101.71	\$2,086.71	subtract \$990.38	15%	
	\$1,327.71	\$1,910.71	subtract \$1,005.31	25%	\$2,086.71	\$2,903.71	subtract \$1,428.91	25%	
	\$1,910.71	\$3,969.71	subtract \$1,102.32	28%	\$2,903.71	\$4,796.71	subtract \$1,586.92	28%	
	\$3,969.71	\$7,843.71	subtract \$1,536.77	33%	\$4,796.71	\$7,952.71	subtract \$2,073.26	33%	
see note 2	\$7,843.71	--	subtract \$1,897.17	35%	\$7,952.71	--	subtract \$2,409.22	35%	

**Instructions:**

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

B. Read across the selected subsection and locate the bracket applicable to the employees gross wage in columns A and B.

C. Subtract the amount shown in column C from the employees gross wage.

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

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

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by **\$70.19** for each additional allowance claimed.

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

<b>Biweekly Payroll Period</b>										
	Single Persons				Married Persons					
	And gross wages are:				And gross wages are:					
If the number of allowances is:	Over	But not over	From gross wages 1	Multiply result by	Over	But not over	From gross wages 1	Multiply result by	D	
	A	B	C	D	A	B	C	D		
0	\$0.00	\$400.00	subtract	\$276.00	10%	\$0.00	\$940.00	subtract	\$606.00	10%
	\$400.00	\$1,392.00	subtract	\$317.33	15%	\$940.00	\$2,910.00	subtract	\$717.33	15%
	\$1,392.00	\$2,559.00	subtract	\$747.20	25%	\$2,910.00	\$4,543.00	subtract	\$1,594.40	25%
	\$2,559.00	\$6,677.00	subtract	\$941.32	28%	\$4,543.00	\$8,331.00	subtract	\$1,910.32	28%
	\$6,677.00	\$14,423.00	subtract	\$1,810.36	33%	\$8,331.00	\$14,642.00	subtract	\$2,883.15	33%
	\$14,423.00	--	subtract	\$2,531.09	35%	\$14,642.00	--	subtract	\$3,555.09	35%
1	\$0.00	\$540.38	subtract	\$416.38	10%	\$0.00	\$1,080.38	subtract	\$746.38	10%
	\$540.38	\$1,532.38	subtract	\$457.71	15%	\$1,080.38	\$3,050.38	subtract	\$857.71	15%
	\$1,532.38	\$2,699.38	subtract	\$887.58	25%	\$3,050.38	\$4,683.38	subtract	\$1,734.78	25%
	\$2,699.38	\$6,817.38	subtract	\$1,081.70	28%	\$4,683.38	\$8,471.38	subtract	\$2,050.70	28%
	\$6,817.38	\$14,563.38	subtract	\$1,950.74	33%	\$8,471.38	\$14,782.38	subtract	\$3,023.53	33%
	\$14,563.38	--	subtract	\$2,671.47	35%	\$14,782.38	--	subtract	\$3,695.47	35%
2	\$0.00	\$680.76	subtract	\$556.76	10%	\$0.00	\$1,220.76	subtract	\$886.76	10%
	\$680.76	\$1,672.76	subtract	\$598.09	15%	\$1,220.76	\$3,190.76	subtract	\$998.09	15%
	\$1,672.76	\$2,839.76	subtract	\$1,027.96	25%	\$3,190.76	\$4,823.76	subtract	\$1,875.16	25%
	\$2,839.76	\$6,957.76	subtract	\$1,222.08	28%	\$4,823.76	\$8,611.76	subtract	\$2,191.08	28%
	\$6,957.76	\$14,703.76	subtract	\$2,091.12	33%	\$8,611.76	\$14,922.76	subtract	\$3,163.91	33%
	\$14,703.76	--	subtract	\$2,811.85	35%	\$14,922.76	--	subtract	\$3,835.85	35%
3	\$0.00	\$821.14	subtract	\$697.14	10%	\$0.00	\$1,361.14	subtract	\$1,027.14	10%
	\$821.14	\$1,813.14	subtract	\$738.47	15%	\$1,361.14	\$3,331.14	subtract	\$1,138.47	15%
	\$1,813.14	\$2,980.14	subtract	\$1,168.34	25%	\$3,331.14	\$4,964.14	subtract	\$2,015.54	25%
	\$2,980.14	\$7,098.14	subtract	\$1,362.46	28%	\$4,964.14	\$8,752.14	subtract	\$2,331.46	28%
	\$7,098.14	\$14,844.14	subtract	\$2,231.50	33%	\$8,752.14	\$15,063.14	subtract	\$3,304.29	33%
	\$14,844.14	--	subtract	\$2,952.23	35%	\$15,063.14	--	subtract	\$3,976.23	35%
4	\$0.00	\$961.52	subtract	\$837.52	10%	\$0.00	\$1,501.52	subtract	\$1,167.52	10%
	\$961.52	\$1,953.52	subtract	\$878.85	15%	\$1,501.52	\$3,471.52	subtract	\$1,278.85	15%
	\$1,953.52	\$3,120.52	subtract	\$1,308.72	25%	\$3,471.52	\$5,104.52	subtract	\$2,155.92	25%
	\$3,120.52	\$7,238.52	subtract	\$1,502.84	28%	\$5,104.52	\$8,892.52	subtract	\$2,471.84	28%
	\$7,238.52	\$14,984.52	subtract	\$2,371.88	33%	\$8,892.52	\$15,203.52	subtract	\$3,444.67	33%
	\$14,984.52	--	subtract	\$3,092.61	35%	\$15,203.52	--	subtract	\$4,116.61	35%
5	\$0.00	\$1,101.90	subtract	\$977.90	10%	\$0.00	\$1,641.90	subtract	\$1,307.90	10%
	\$1,101.90	\$2,093.90	subtract	\$1,019.23	15%	\$1,641.90	\$3,611.90	subtract	\$1,419.23	15%
	\$2,093.90	\$3,260.90	subtract	\$1,449.10	25%	\$3,611.90	\$5,244.90	subtract	\$2,296.30	25%
	\$3,260.90	\$7,378.90	subtract	\$1,643.22	28%	\$5,244.90	\$9,032.90	subtract	\$2,612.22	28%
	\$7,378.90	\$15,124.90	subtract	\$2,512.26	33%	\$9,032.90	\$15,343.90	subtract	\$3,585.05	33%
	\$15,124.90	--	subtract	\$3,232.99	35%	\$15,343.90	--	subtract	\$4,256.99	35%

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

<b>Biweekly Payroll Period</b>												
Single Persons					Married Persons							
And gross wages are:					And gross wages are:							
If the number of allowances is:	Over		But not over		From gross wages <sup>1</sup>	Multiply result by	Over		But not over		From gross wages <sup>1</sup>	Multiply result by
	A	B	C	D			A	B	C	D		
6	\$0.00	\$1,242.28	subtract	\$1,118.28	10%	\$0.00	\$1,782.28	subtract	\$1,448.28	10%		
	\$1,242.28	\$2,234.28	subtract	\$1,159.61	15%	\$1,782.28	\$3,752.28	subtract	\$1,559.61	15%		
	\$2,234.28	\$3,401.28	subtract	\$1,589.48	25%	\$3,752.28	\$5,385.28	subtract	\$2,436.68	25%		
	\$3,401.28	\$7,519.28	subtract	\$1,783.60	28%	\$5,385.28	\$9,173.28	subtract	\$2,752.60	28%		
	\$7,519.28	\$15,265.28	subtract	\$2,652.64	33%	\$9,173.28	\$15,484.28	subtract	\$3,725.43	33%		
	\$15,265.28	--	subtract	\$3,373.37	35%	\$15,484.28	--	subtract	\$4,397.37	35%		
7	\$0.00	\$1,382.66	subtract	\$1,258.66	10%	\$0.00	\$1,922.66	subtract	\$1,588.66	10%		
	\$1,382.66	\$2,374.66	subtract	\$1,299.99	15%	\$1,922.66	\$3,892.66	subtract	\$1,699.99	15%		
	\$2,374.66	\$3,541.66	subtract	\$1,729.86	25%	\$3,892.66	\$5,525.66	subtract	\$2,577.06	25%		
	\$3,541.66	\$7,659.66	subtract	\$1,923.98	28%	\$5,525.66	\$9,313.66	subtract	\$2,892.98	28%		
	\$7,659.66	\$15,405.66	subtract	\$2,793.02	33%	\$9,313.66	\$15,624.66	subtract	\$3,865.81	33%		
	\$15,405.66	--	subtract	\$3,513.75	35%	\$15,624.66	--	subtract	\$4,537.75	35%		
8	\$0.00	\$1,523.04	subtract	\$1,399.04	10%	\$0.00	\$2,063.04	subtract	\$1,729.04	10%		
	\$1,523.04	\$2,515.04	subtract	\$1,440.37	15%	\$2,063.04	\$4,033.04	subtract	\$1,840.37	15%		
	\$2,515.04	\$3,682.04	subtract	\$1,870.24	25%	\$4,033.04	\$5,666.04	subtract	\$2,717.44	25%		
	\$3,682.04	\$7,800.04	subtract	\$2,064.36	28%	\$5,666.04	\$9,454.04	subtract	\$3,033.36	28%		
	\$7,800.04	\$15,546.04	subtract	\$2,933.40	33%	\$9,454.04	\$15,765.04	subtract	\$4,006.19	33%		
	\$15,546.04	--	subtract	\$3,654.13	35%	\$15,765.04	--	subtract	\$4,678.13	35%		
9	\$0.00	\$1,663.42	subtract	\$1,539.42	10%	\$0.00	\$2,203.42	subtract	\$1,869.42	10%		
	\$1,663.42	\$2,655.42	subtract	\$1,580.75	15%	\$2,203.42	\$4,173.42	subtract	\$1,980.75	15%		
	\$2,655.42	\$3,822.42	subtract	\$2,010.62	25%	\$4,173.42	\$5,806.42	subtract	\$2,857.82	25%		
	\$3,822.42	\$7,940.42	subtract	\$2,204.74	28%	\$5,806.42	\$9,594.42	subtract	\$3,173.74	28%		
	\$7,940.42	\$15,686.42	subtract	\$3,073.78	33%	\$9,594.42	\$15,905.42	subtract	\$4,146.57	33%		
see note 2	\$15,686.42	--	subtract	\$3,794.51	35%	\$15,905.42	--	subtract	\$4,818.51	35%		

**Instructions:**

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

B. Read across the selected subsection and locate the bracket applicable to the employees gross wage in columns A and B.

C. Subtract the amount shown in column C from the employees gross wage.

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

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

<sup>2</sup> You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by **\$140.38** for each additional allowance claimed.

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

**Semimonthly Payroll Period**

		Single Persons				Married Persons			
		And gross wages are:				And gross wages are:			
If the number of allowances is:	Over	But not over	From gross wages 1	Multiply result by	Over	But not over	From gross wages 1	Multiply result by	
	A	B	C	D	A	B	C	D	
0	\$0.00	\$433.00	subtract \$299.00	10%	\$0.00	\$1,019.00	subtract \$656.00	10%	
	\$433.00	\$1,508.00	subtract \$343.67	15%	\$1,019.00	\$3,152.00	subtract \$777.00	15%	
	\$1,508.00	\$2,772.00	subtract \$809.40	25%	\$3,152.00	\$4,922.00	subtract \$1,727.00	25%	
	\$2,772.00	\$7,233.00	subtract \$1,019.68	28%	\$4,922.00	\$9,025.00	subtract \$2,069.32	28%	
	\$7,233.00	\$15,625.00	subtract \$1,961.09	33%	\$9,025.00	\$15,863.00	subtract \$3,123.21	33%	
	\$15,625.00	--	subtract \$2,741.89	35%	\$15,863.00	--	subtract \$3,851.20	35%	
1	\$0.00	\$585.08	subtract \$451.08	10%	\$0.00	\$1,171.08	subtract \$808.08	10%	
	\$585.08	\$1,660.08	subtract \$495.75	15%	\$1,171.08	\$3,304.08	subtract \$929.08	15%	
	\$1,660.08	\$2,924.08	subtract \$961.48	25%	\$3,304.08	\$5,074.08	subtract \$1,879.08	25%	
	\$2,924.08	\$7,385.08	subtract \$1,171.76	28%	\$5,074.08	\$9,177.08	subtract \$2,221.40	28%	
	\$7,385.08	\$15,777.08	subtract \$2,113.17	33%	\$9,177.08	\$16,015.08	subtract \$3,275.29	33%	
	\$15,777.08	--	subtract \$2,893.97	35%	\$16,015.08	--	subtract \$4,003.28	35%	
2	\$0.00	\$737.16	subtract \$603.16	10%	\$0.00	\$1,323.16	subtract \$960.16	10%	
	\$737.16	\$1,812.16	subtract \$647.83	15%	\$1,323.16	\$3,456.16	subtract \$1,081.16	15%	
	\$1,812.16	\$3,076.16	subtract \$1,113.56	25%	\$3,456.16	\$5,226.16	subtract \$2,031.16	25%	
	\$3,076.16	\$7,537.16	subtract \$1,323.84	28%	\$5,226.16	\$9,329.16	subtract \$2,373.48	28%	
	\$7,537.16	\$15,929.16	subtract \$2,265.25	33%	\$9,329.16	\$16,167.16	subtract \$3,427.37	33%	
	\$15,929.16	--	subtract \$3,046.05	35%	\$16,167.16	--	subtract \$4,155.36	35%	
3	\$0.00	\$889.24	subtract \$755.24	10%	\$0.00	\$1,475.24	subtract \$1,112.24	10%	
	\$889.24	\$1,964.24	subtract \$799.91	15%	\$1,475.24	\$3,608.24	subtract \$1,233.24	15%	
	\$1,964.24	\$3,228.24	subtract \$1,265.64	25%	\$3,608.24	\$5,378.24	subtract \$2,183.24	25%	
	\$3,228.24	\$7,689.24	subtract \$1,475.92	28%	\$5,378.24	\$9,481.24	subtract \$2,525.56	28%	
	\$7,689.24	\$16,081.24	subtract \$2,417.33	33%	\$9,481.24	\$16,319.24	subtract \$3,579.45	33%	
	\$16,081.24	--	subtract \$3,198.13	35%	\$16,319.24	--	subtract \$4,307.44	35%	
4	\$0.00	\$1,041.32	subtract \$907.32	10%	\$0.00	\$1,627.32	subtract \$1,264.32	10%	
	\$1,041.32	\$2,116.32	subtract \$951.99	15%	\$1,627.32	\$3,760.32	subtract \$1,385.32	15%	
	\$2,116.32	\$3,380.32	subtract \$1,417.72	25%	\$3,760.32	\$5,530.32	subtract \$2,335.32	25%	
	\$3,380.32	\$7,841.32	subtract \$1,628.00	28%	\$5,530.32	\$9,633.32	subtract \$2,677.64	28%	
	\$7,841.32	\$16,233.32	subtract \$2,569.41	33%	\$9,633.32	\$16,471.32	subtract \$3,731.53	33%	
	\$16,233.32	--	subtract \$3,350.21	35%	\$16,471.32	--	subtract \$4,459.52	35%	
5	\$0.00	\$1,193.40	subtract \$1,059.40	10%	\$0.00	\$1,779.40	subtract \$1,416.40	10%	
	\$1,193.40	\$2,268.40	subtract \$1,104.07	15%	\$1,779.40	\$3,912.40	subtract \$1,537.40	15%	
	\$2,268.40	\$3,532.40	subtract \$1,569.80	25%	\$3,912.40	\$5,682.40	subtract \$2,487.40	25%	
	\$3,532.40	\$7,993.40	subtract \$1,780.08	28%	\$5,682.40	\$9,785.40	subtract \$2,829.72	28%	
	\$7,993.40	\$16,385.40	subtract \$2,721.49	33%	\$9,785.40	\$16,623.40	subtract \$3,883.61	33%	
	\$16,385.40	--	subtract \$3,502.29	35%	\$16,623.40	--	subtract \$4,611.60	35%	



**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

<b>Semimonthly Payroll Period</b>										
	Single Persons					Married Persons				
	And gross wages are:					And gross wages are:				
If the number of allowances is:	Over	But not over	From gross wages 1	Multiply result by		Over	But not over	From gross wages 1	Multiply result by	
is:	A	B	C	D		A	B	C	D	
6	\$0.00	\$1,345.48	subtract	\$1,211.48	10%	\$0.00	\$1,931.48	subtract	\$1,568.48	10%
	\$1,345.48	\$2,420.48	subtract	\$1,256.15	15%	\$1,931.48	\$4,064.48	subtract	\$1,689.48	15%
	\$2,420.48	\$3,684.48	subtract	\$1,721.88	25%	\$4,064.48	\$5,834.48	subtract	\$2,639.48	25%
	\$3,684.48	\$8,145.48	subtract	\$1,932.16	28%	\$5,834.48	\$9,937.48	subtract	\$2,981.80	28%
	\$8,145.48	\$16,537.48	subtract	\$2,873.57	33%	\$9,937.48	\$16,775.48	subtract	\$4,035.69	33%
	\$16,537.48	--	subtract	\$3,654.37	35%	\$16,775.48	--	subtract	\$4,763.68	35%
7	\$0.00	\$1,497.56	subtract	\$1,363.56	10%	\$0.00	\$2,083.56	subtract	\$1,720.56	10%
	\$1,497.56	\$2,572.56	subtract	\$1,408.23	15%	\$2,083.56	\$4,216.56	subtract	\$1,841.56	15%
	\$2,572.56	\$3,836.56	subtract	\$1,873.96	25%	\$4,216.56	\$5,986.56	subtract	\$2,791.56	25%
	\$3,836.56	\$8,297.56	subtract	\$2,084.24	28%	\$5,986.56	\$10,089.56	subtract	\$3,133.88	28%
	\$8,297.56	\$16,689.56	subtract	\$3,025.65	33%	\$10,089.56	\$16,927.56	subtract	\$4,187.77	33%
	\$16,689.56	--	subtract	\$3,806.45	35%	\$16,927.56	--	subtract	\$4,915.76	35%
8	\$0.00	\$1,649.64	subtract	\$1,515.64	10%	\$0.00	\$2,235.64	subtract	\$1,872.64	10%
	\$1,649.64	\$2,724.64	subtract	\$1,560.31	15%	\$2,235.64	\$4,368.64	subtract	\$1,993.64	15%
	\$2,724.64	\$3,988.64	subtract	\$2,026.04	25%	\$4,368.64	\$6,138.64	subtract	\$2,943.64	25%
	\$3,988.64	\$8,449.64	subtract	\$2,236.32	28%	\$6,138.64	\$10,241.64	subtract	\$3,285.96	28%
	\$8,449.64	\$16,841.64	subtract	\$3,177.73	33%	\$10,241.64	\$17,079.64	subtract	\$4,339.85	33%
	\$16,841.64	--	subtract	\$3,958.53	35%	\$17,079.64	--	subtract	\$5,067.84	35%
9	\$0.00	\$1,801.72	subtract	\$1,667.72	10%	\$0.00	\$2,387.72	subtract	\$2,024.72	10%
	\$1,801.72	\$2,876.72	subtract	\$1,712.39	15%	\$2,387.72	\$4,520.72	subtract	\$2,145.72	15%
	\$2,876.72	\$4,140.72	subtract	\$2,178.12	25%	\$4,520.72	\$6,290.72	subtract	\$3,095.72	25%
	\$4,140.72	\$8,601.72	subtract	\$2,388.40	28%	\$6,290.72	\$10,393.72	subtract	\$3,438.04	28%
see note 2	\$8,601.72	\$16,993.72	subtract	\$3,329.81	33%	\$10,393.72	\$17,231.72	subtract	\$4,491.93	33%
	\$16,993.72	--	subtract	\$4,110.61	35%	\$17,231.72	--	subtract	\$5,219.92	35%

**Instructions:**

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

B. Read across the selected subsection and locate the bracket applicable to the employees gross wage in columns A and B.

C. Subtract the amount shown in column C from the employees gross wage.

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

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

2 You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by **\$152.08** for each additional allowance claimed.

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

<b>Monthly Payroll Period</b>										
	Single Persons				Married Persons					
	And gross wages are:				And gross wages are:					
If the number of allowances is:	Over	But not over	From gross wages 1	Multiply result by	Over	But not over	From gross wages 1	Multiply result by	D	
is:	A	B	C	D	A	B	C	D	D	
0	\$0.00	\$867.00	subtract	\$598.00	10%	\$0.00	\$2,038.00	subtract	\$1,313.00	10%
	\$867.00	\$3,017.00	subtract	\$687.67	15%	\$2,038.00	\$6,304.00	subtract	\$1,554.67	15%
	\$3,017.00	\$5,544.00	subtract	\$1,619.40	25%	\$6,304.00	\$9,844.00	subtract	\$3,454.40	25%
	\$5,544.00	\$14,467.00	subtract	\$2,039.89	28%	\$9,844.00	\$18,050.00	subtract	\$4,139.00	28%
	\$14,467.00	\$31,250.00	subtract	\$3,922.79	33%	\$18,050.00	\$31,725.00	subtract	\$6,246.73	33%
	\$31,250.00	--	subtract	\$5,484.34	35%	\$31,725.00	--	subtract	\$7,702.63	35%
1	\$0.00	\$1,171.17	subtract	\$902.17	10%	\$0.00	\$2,342.17	subtract	\$1,617.17	10%
	\$1,171.17	\$3,321.17	subtract	\$991.84	15%	\$2,342.17	\$6,608.17	subtract	\$1,858.84	15%
	\$3,321.17	\$5,848.17	subtract	\$1,923.57	25%	\$6,608.17	\$10,148.17	subtract	\$3,758.57	25%
	\$5,848.17	\$14,771.17	subtract	\$2,344.06	28%	\$10,148.17	\$18,354.17	subtract	\$4,443.17	28%
	\$14,771.17	\$31,554.17	subtract	\$4,226.96	33%	\$18,354.17	\$32,029.17	subtract	\$6,550.90	33%
	\$31,554.17	--	subtract	\$5,788.51	35%	\$32,029.17	--	subtract	\$8,006.80	35%
2	\$0.00	\$1,475.34	subtract	\$1,206.34	10%	\$0.00	\$2,646.34	subtract	\$1,921.34	10%
	\$1,475.34	\$3,625.34	subtract	\$1,296.01	15%	\$2,646.34	\$6,912.34	subtract	\$2,163.01	15%
	\$3,625.34	\$6,152.34	subtract	\$2,227.74	25%	\$6,912.34	\$10,452.34	subtract	\$4,062.74	25%
	\$6,152.34	\$15,075.34	subtract	\$2,648.23	28%	\$10,452.34	\$18,658.34	subtract	\$4,747.34	28%
	\$15,075.34	\$31,858.34	subtract	\$4,531.13	33%	\$18,658.34	\$32,333.34	subtract	\$6,855.07	33%
	\$31,858.34	--	subtract	\$6,092.68	35%	\$32,333.34	--	subtract	\$8,310.97	35%
3	\$0.00	\$1,779.51	subtract	\$1,510.51	10%	\$0.00	\$2,950.51	subtract	\$2,225.51	10%
	\$1,779.51	\$3,929.51	subtract	\$1,600.18	15%	\$2,950.51	\$7,216.51	subtract	\$2,467.18	15%
	\$3,929.51	\$6,456.51	subtract	\$2,531.91	25%	\$7,216.51	\$10,756.51	subtract	\$4,366.91	25%
	\$6,456.51	\$15,379.51	subtract	\$2,952.40	28%	\$10,756.51	\$18,962.51	subtract	\$5,051.51	28%
	\$15,379.51	\$32,162.51	subtract	\$4,835.30	33%	\$18,962.51	\$32,637.51	subtract	\$7,159.24	33%
	\$32,162.51	--	subtract	\$6,396.85	35%	\$32,637.51	--	subtract	\$8,615.14	35%
4	\$0.00	\$2,083.68	subtract	\$1,814.68	10%	\$0.00	\$3,254.68	subtract	\$2,529.68	10%
	\$2,083.68	\$4,233.68	subtract	\$1,904.35	15%	\$3,254.68	\$7,520.68	subtract	\$2,771.35	15%
	\$4,233.68	\$6,760.68	subtract	\$2,836.08	25%	\$7,520.68	\$11,060.68	subtract	\$4,671.08	25%
	\$6,760.68	\$15,683.68	subtract	\$3,256.57	28%	\$11,060.68	\$19,266.68	subtract	\$5,355.68	28%
	\$15,683.68	\$32,466.68	subtract	\$5,139.47	33%	\$19,266.68	\$32,941.68	subtract	\$7,463.41	33%
	\$32,466.68	--	subtract	\$6,701.02	35%	\$32,941.68	--	subtract	\$8,919.31	35%
5	\$0.00	\$2,387.85	subtract	\$2,118.85	10%	\$0.00	\$3,558.85	subtract	\$2,833.85	10%
	\$2,387.85	\$4,537.85	subtract	\$2,208.52	15%	\$3,558.85	\$7,824.85	subtract	\$3,075.52	15%
	\$4,537.85	\$7,064.85	subtract	\$3,140.25	25%	\$7,824.85	\$11,364.85	subtract	\$4,975.25	25%
	\$7,064.85	\$15,987.85	subtract	\$3,560.74	28%	\$11,364.85	\$19,570.85	subtract	\$5,659.85	28%
	\$15,987.85	\$32,770.85	subtract	\$5,443.64	33%	\$19,570.85	\$33,245.85	subtract	\$7,767.58	33%
	\$32,770.85	--	subtract	\$7,005.19	35%	\$33,245.85	--	subtract	\$9,223.48	35%

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

Monthly Payroll Period										
	Single Persons					Married Persons				
	And gross wages are:					And gross wages are:				
If the number of allowances is:	Over	But not over	From gross wages 1	Multiply result by		Over	But not over	From gross wages 1	Multiply result by	
	A	B	C	D		A	B	C	D	
6	\$0.00	\$2,692.02	subtract	\$2,423.02	10%	\$0.00	\$3,863.02	subtract	\$3,138.02	10%
	\$2,692.02	\$4,842.02	subtract	\$2,512.69	15%	\$3,863.02	\$8,129.02	subtract	\$3,379.69	15%
	\$4,842.02	\$7,369.02	subtract	\$3,444.42	25%	\$8,129.02	\$11,669.02	subtract	\$5,279.42	25%
	\$7,369.02	\$16,292.02	subtract	\$3,864.91	28%	\$11,669.02	\$19,875.02	subtract	\$5,964.02	28%
	\$16,292.02	\$33,075.02	subtract	\$5,747.81	33%	\$19,875.02	\$33,550.02	subtract	\$8,071.75	33%
	\$33,075.02	--	subtract	\$7,309.36	35%	\$33,550.02	--	subtract	\$9,527.65	35%
7	\$0.00	\$2,996.19	subtract	\$2,727.19	10%	\$0.00	\$4,167.19	subtract	\$3,442.19	10%
	\$2,996.19	\$5,146.19	subtract	\$2,816.86	15%	\$4,167.19	\$8,433.19	subtract	\$3,683.86	15%
	\$5,146.19	\$7,673.19	subtract	\$3,748.59	25%	\$8,433.19	\$11,973.19	subtract	\$5,583.59	25%
	\$7,673.19	\$16,596.19	subtract	\$4,169.08	28%	\$11,973.19	\$20,179.19	subtract	\$6,268.19	28%
	\$16,596.19	\$33,379.19	subtract	\$6,051.98	33%	\$20,179.19	\$33,854.19	subtract	\$8,375.92	33%
	\$33,379.19	--	subtract	\$7,613.53	35%	\$33,854.19	--	subtract	\$9,831.82	35%
8	\$0.00	\$3,300.36	subtract	\$3,031.36	10%	\$0.00	\$4,471.36	subtract	\$3,746.36	10%
	\$3,300.36	\$5,450.36	subtract	\$3,121.03	15%	\$4,471.36	\$8,737.36	subtract	\$3,988.03	15%
	\$5,450.36	\$7,977.36	subtract	\$4,052.76	25%	\$8,737.36	\$12,277.36	subtract	\$5,887.76	25%
	\$7,977.36	\$16,900.36	subtract	\$4,473.25	28%	\$12,277.36	\$20,483.36	subtract	\$6,572.36	28%
	\$16,900.36	\$33,683.36	subtract	\$6,356.15	33%	\$20,483.36	\$34,158.36	subtract	\$8,680.09	33%
	\$33,683.36	--	subtract	\$7,917.70	35%	\$34,158.36	--	subtract	\$10,135.99	35%
9	\$0.00	\$3,604.53	subtract	\$3,335.53	10%	\$0.00	\$4,775.53	subtract	\$4,050.53	10%
	\$3,604.53	\$5,754.53	subtract	\$3,425.20	15%	\$4,775.53	\$9,041.53	subtract	\$4,292.20	15%
	\$5,754.53	\$8,281.53	subtract	\$4,356.93	25%	\$9,041.53	\$12,581.53	subtract	\$6,191.93	25%
	\$8,281.53	\$17,204.53	subtract	\$4,777.42	28%	\$12,581.53	\$20,787.53	subtract	\$6,876.53	28%
	\$17,204.53	\$33,987.53	subtract	\$6,660.32	33%	\$20,787.53	\$34,462.53	subtract	\$8,984.26	33%
see note 2	\$33,987.53	--	subtract	\$8,221.87	35%	\$34,462.53	--	subtract	\$10,440.16	35%

**Instructions:**

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

B. Read across the selected subsection and locate the bracket applicable to the employees gross wage in columns A and B.

C. Subtract the amount shown in column C from the employees gross wage.

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

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

2 You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by **\$304.17** for each additional allowance claimed.

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

Weekly Payroll Period										
	Single Persons					Married Persons				
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by		And gross wages are:		From excess wages 1	Multiply result by	
	Over	But not over				Over	But not over			
	A	B	C	D		A	B	C	D	
0	\$0.00	\$200.00	subtract \$138.00	10%		\$0.00	\$470.00	subtract \$303.00	10%	
	\$200.00	\$696.00	subtract \$158.67	15%		\$470.00	\$1,455.00	subtract \$358.67	15%	
	\$696.00	\$1,279.00	subtract \$373.60	25%		\$1,455.00	\$2,272.00	subtract \$797.20	25%	
	\$1,279.00	\$3,338.00	subtract \$470.61	28%		\$2,272.00	\$4,165.00	subtract \$955.21	28%	
	\$3,338.00	\$7,212.00	subtract \$905.06	33%		\$4,165.00	\$7,321.00	subtract \$1,441.55	33%	
	\$7,212.00	--	subtract \$1,265.46	35%		\$7,321.00	--	subtract \$1,777.51	35%	
1	\$0.00	\$270.19	subtract \$138.00	10%		\$0.00	\$540.19	subtract \$303.00	10%	
	\$270.19	\$766.19	subtract \$158.67	15%		\$540.19	\$1,525.19	subtract \$358.67	15%	
	\$766.19	\$1,349.19	subtract \$373.60	25%		\$1,525.19	\$2,342.19	subtract \$797.20	25%	
	\$1,349.19	\$3,408.19	subtract \$470.61	28%		\$2,342.19	\$4,235.19	subtract \$955.21	28%	
	\$3,408.19	\$7,282.19	subtract \$905.06	33%		\$4,235.19	\$7,391.19	subtract \$1,441.55	33%	
	\$7,282.19	--	subtract \$1,265.46	35%		\$7,391.19	--	subtract \$1,777.51	35%	
2	\$0.00	\$340.38	subtract \$138.00	10%		\$0.00	\$610.38	subtract \$303.00	10%	
	\$340.38	\$836.38	subtract \$158.67	15%		\$610.38	\$1,595.38	subtract \$358.67	15%	
	\$836.38	\$1,419.38	subtract \$373.60	25%		\$1,595.38	\$2,412.38	subtract \$797.20	25%	
	\$1,419.38	\$3,478.38	subtract \$470.61	28%		\$2,412.38	\$4,305.38	subtract \$955.21	28%	
	\$3,478.38	\$7,352.38	subtract \$905.06	33%		\$4,305.38	\$7,461.38	subtract \$1,441.55	33%	
	\$7,352.38	--	subtract \$1,265.46	35%		\$7,461.38	--	subtract \$1,777.51	35%	
3	\$0.00	\$410.57	subtract \$138.00	10%		\$0.00	\$680.57	subtract \$303.00	10%	
	\$410.57	\$906.57	subtract \$158.67	15%		\$680.57	\$1,665.57	subtract \$358.67	15%	
	\$906.57	\$1,489.57	subtract \$373.60	25%		\$1,665.57	\$2,482.57	subtract \$797.20	25%	
	\$1,489.57	\$3,548.57	subtract \$470.61	28%		\$2,482.57	\$4,375.57	subtract \$955.21	28%	
	\$3,548.57	\$7,422.57	subtract \$905.06	33%		\$4,375.57	\$7,531.57	subtract \$1,441.55	33%	
	\$7,422.57	--	subtract \$1,265.46	35%		\$7,531.57	--	subtract \$1,777.51	35%	
4	\$0.00	\$480.76	subtract \$138.00	10%		\$0.00	\$750.76	subtract \$303.00	10%	
	\$480.76	\$976.76	subtract \$158.67	15%		\$750.76	\$1,735.76	subtract \$358.67	15%	
	\$976.76	\$1,559.76	subtract \$373.60	25%		\$1,735.76	\$2,552.76	subtract \$797.20	25%	
	\$1,559.76	\$3,618.76	subtract \$470.61	28%		\$2,552.76	\$4,445.76	subtract \$955.21	28%	
	\$3,618.76	\$7,492.76	subtract \$905.06	33%		\$4,445.76	\$7,601.76	subtract \$1,441.55	33%	
	\$7,492.76	--	subtract \$1,265.46	35%		\$7,601.76	--	subtract \$1,777.51	35%	
5	\$0.00	\$550.95	subtract \$138.00	10%		\$0.00	\$820.95	subtract \$303.00	10%	
	\$550.95	\$1,046.95	subtract \$158.67	15%		\$820.95	\$1,805.95	subtract \$358.67	15%	
	\$1,046.95	\$1,629.95	subtract \$373.60	25%		\$1,805.95	\$2,622.95	subtract \$797.20	25%	
	\$1,629.95	\$3,688.95	subtract \$470.61	28%		\$2,622.95	\$4,515.95	subtract \$955.21	28%	
	\$3,688.95	\$7,562.95	subtract \$905.06	33%		\$4,515.95	\$7,671.95	subtract \$1,441.55	33%	
	\$7,562.95	--	subtract \$1,265.46	35%		\$7,671.95	--	subtract \$1,777.51	35%	

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

Weekly Payroll Period										
	Single Persons					Married Persons				
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by		And gross wages are:		From excess wages 1		Multiply result by
	Over	But not over				Over	But not over			
A	B	C	D	A	B	C	D			
6	\$0.00	\$621.14	subtract \$138.00	10%	\$0.00	\$891.14	subtract \$303.00	10%		
	\$621.14	\$1,117.14	subtract \$158.67	15%	\$891.14	\$1,876.14	subtract \$358.67	15%		
	\$1,117.14	\$1,700.14	subtract \$373.60	25%	\$1,876.14	\$2,693.14	subtract \$797.20	25%		
	\$1,700.14	\$3,759.14	subtract \$470.61	28%	\$2,693.14	\$4,586.14	subtract \$955.21	28%		
	\$3,759.14	\$7,633.14	subtract \$905.06	33%	\$4,586.14	\$7,742.14	subtract \$1,441.55	33%		
	\$7,633.14	--	subtract \$1,265.46	35%	\$7,742.14	--	subtract \$1,777.51	35%		
7	\$0.00	\$691.33	subtract \$138.00	10%	\$0.00	\$961.33	subtract \$303.00	10%		
	\$691.33	\$1,187.33	subtract \$158.67	15%	\$961.33	\$1,946.33	subtract \$358.67	15%		
	\$1,187.33	\$1,770.33	subtract \$373.60	25%	\$1,946.33	\$2,763.33	subtract \$797.20	25%		
	\$1,770.33	\$3,829.33	subtract \$470.61	28%	\$2,763.33	\$4,656.33	subtract \$955.21	28%		
	\$3,829.33	\$7,703.33	subtract \$905.06	33%	\$4,656.33	\$7,812.33	subtract \$1,441.55	33%		
	\$7,703.33	--	subtract \$1,265.46	35%	\$7,812.33	--	subtract \$1,777.51	35%		
8	\$0.00	\$761.52	subtract \$138.00	10%	\$0.00	\$1,031.52	subtract \$303.00	10%		
	\$761.52	\$1,257.52	subtract \$158.67	15%	\$1,031.52	\$2,016.52	subtract \$358.67	15%		
	\$1,257.52	\$1,840.52	subtract \$373.60	25%	\$2,016.52	\$2,833.52	subtract \$797.20	25%		
	\$1,840.52	\$3,899.52	subtract \$470.61	28%	\$2,833.52	\$4,726.52	subtract \$955.21	28%		
	\$3,899.52	\$7,773.52	subtract \$905.06	33%	\$4,726.52	\$7,882.52	subtract \$1,441.55	33%		
	\$7,773.52	--	subtract \$1,265.46	35%	\$7,882.52	--	subtract \$1,777.51	35%		
9	\$0.00	\$831.71	subtract \$138.00	10%	\$0.00	\$1,101.71	subtract \$303.00	10%		
	\$831.71	\$1,327.71	subtract \$158.67	15%	\$1,101.71	\$2,086.71	subtract \$358.67	15%		
	\$1,327.71	\$1,910.71	subtract \$373.60	25%	\$2,086.71	\$2,903.71	subtract \$797.20	25%		
	\$1,910.71	\$3,969.71	subtract \$470.61	28%	\$2,903.71	\$4,796.71	subtract \$955.21	28%		
	\$3,969.71	\$7,843.71	subtract \$905.06	33%	\$4,796.71	\$7,952.71	subtract \$1,441.55	33%		
	\$7,843.71	--	subtract \$1,265.46	35%	\$7,952.71	--	subtract \$1,777.51	35%		

1. If the excess wages are less than the amount to be subtracted, the withholding is zero.
2. You can expand these tables for additional allowances. To do this, increase the wages bracket amounts in this subsection by \$70.19 for each additional allowance claimed.

**Instructions:**

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
  - B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
  - C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed.)
  - D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.
- Caution!! The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

<b>Biweekly Payroll Period</b>									
	<b>Single Persons</b>				<b>Married Persons</b>				
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by			From excess wages 1	Multiply result by	
	Over	But not over			Over	But not over			
	A	B	C	D	A	B	C	D	
0	\$0.00	\$400.00	subtract \$276.00	10%	\$0.00	\$940.00	subtract \$606.00	10%	
	\$400.00	\$1,392.00	subtract \$317.33	15%	\$940.00	\$2,910.00	subtract \$717.33	15%	
	\$1,392.00	\$2,559.00	subtract \$747.20	25%	\$2,910.00	\$4,543.00	subtract \$1,594.40	25%	
	\$2,559.00	\$6,677.00	subtract \$941.32	28%	\$4,543.00	\$8,331.00	subtract \$1,910.32	28%	
	\$6,677.00	\$14,423.00	subtract \$1,810.36	33%	\$8,331.00	\$14,642.00	subtract \$2,883.15	33%	
	\$14,423.00	--	subtract \$2,531.09	35%	\$14,642.00	--	subtract \$3,555.09	35%	
1	\$0.00	\$540.38	subtract \$276.00	10%	\$0.00	\$1,080.38	subtract \$606.00	10%	
	\$540.38	\$1,532.38	subtract \$317.33	15%	\$1,080.38	\$3,050.38	subtract \$717.33	15%	
	\$1,532.38	\$2,699.38	subtract \$747.20	25%	\$3,050.38	\$4,683.38	subtract \$1,594.40	25%	
	\$2,699.38	\$6,817.38	subtract \$941.32	28%	\$4,683.38	\$8,471.38	subtract \$1,910.32	28%	
	\$6,817.38	\$14,563.38	subtract \$1,810.36	33%	\$8,471.38	\$14,782.38	subtract \$2,883.15	33%	
	\$14,563.38	--	subtract \$2,531.09	35%	\$14,782.38	--	subtract \$3,555.09	35%	
2	\$0.00	\$680.76	subtract \$276.00	10%	\$0.00	\$1,220.76	subtract \$606.00	10%	
	\$680.76	\$1,672.76	subtract \$317.33	15%	\$1,220.76	\$3,190.76	subtract \$717.33	15%	
	\$1,672.76	\$2,839.76	subtract \$747.20	25%	\$3,190.76	\$4,823.76	subtract \$1,594.40	25%	
	\$2,839.76	\$6,957.76	subtract \$941.32	28%	\$4,823.76	\$8,611.76	subtract \$1,910.32	28%	
	\$6,957.76	\$14,703.76	subtract \$1,810.36	33%	\$8,611.76	\$14,922.76	subtract \$2,883.15	33%	
	\$14,703.76	--	subtract \$2,531.09	35%	\$14,922.76	--	subtract \$3,555.09	35%	
3	\$0.00	\$821.14	subtract \$276.00	10%	\$0.00	\$1,361.14	subtract \$606.00	10%	
	\$821.14	\$1,813.14	subtract \$317.33	15%	\$1,361.14	\$3,331.14	subtract \$717.33	15%	
	\$1,813.14	\$2,980.14	subtract \$747.20	25%	\$3,331.14	\$4,964.14	subtract \$1,594.40	25%	
	\$2,980.14	\$7,098.14	subtract \$941.32	28%	\$4,964.14	\$8,752.14	subtract \$1,910.32	28%	
	\$7,098.14	\$14,844.14	subtract \$1,810.36	33%	\$8,752.14	\$15,063.14	subtract \$2,883.15	33%	
	\$14,844.14	--	subtract \$2,531.09	35%	\$15,063.14	--	subtract \$3,555.09	35%	
4	\$0.00	\$961.52	subtract \$276.00	10%	\$0.00	\$1,501.52	subtract \$606.00	10%	
	\$961.52	\$1,953.52	subtract \$317.33	15%	\$1,501.52	\$3,471.52	subtract \$717.33	15%	
	\$1,953.52	\$3,120.52	subtract \$747.20	25%	\$3,471.52	\$5,104.52	subtract \$1,594.40	25%	
	\$3,120.52	\$7,238.52	subtract \$941.32	28%	\$5,104.52	\$8,892.52	subtract \$1,910.32	28%	
	\$7,238.52	\$14,984.52	subtract \$1,810.36	33%	\$8,892.52	\$15,203.52	subtract \$2,883.15	33%	
	\$14,984.52	--	subtract \$2,531.09	35%	\$15,203.52	--	subtract \$3,555.09	35%	
5	\$0.00	\$1,101.90	subtract \$276.00	10%	\$0.00	\$1,641.90	subtract \$606.00	10%	
	\$1,101.90	\$2,093.90	subtract \$317.33	15%	\$1,641.90	\$3,611.90	subtract \$717.33	15%	
	\$2,093.90	\$3,260.90	subtract \$747.20	25%	\$3,611.90	\$5,244.90	subtract \$1,594.40	25%	
	\$3,260.90	\$7,378.90	subtract \$941.32	28%	\$5,244.90	\$9,032.90	subtract \$1,910.32	28%	
	\$7,378.90	\$15,124.90	subtract \$1,810.36	33%	\$9,032.90	\$15,343.90	subtract \$2,883.15	33%	
	\$15,124.90	--	subtract \$2,531.09	35%	\$15,343.90	--	subtract \$3,555.09	35%	

**Pub 15-A: Alternative Tax Withholding Methods and Tables  
(For Wages Paid Through December 2009)**

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

<b>Biweekly Payroll Period</b>									
	<b>Single Persons</b>					<b>Married Persons</b>			
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by			From excess wages 1	Multiply result by	
	Over	But not over			Over	But not over			
	A	B	C	D	A	B	C	D	
6	\$0.00	\$1,242.28	subtract \$276.00	10%	\$0.00	\$1,782.28	subtract \$606.00	10%	
	\$1,242.28	\$2,234.28	subtract \$317.33	15%	\$1,782.28	\$3,752.28	subtract \$717.33	15%	
	\$2,234.28	\$3,401.28	subtract \$747.20	25%	\$3,752.28	\$5,385.28	subtract \$1,594.40	25%	
	\$3,401.28	\$7,519.28	subtract \$941.32	28%	\$5,385.28	\$9,173.28	subtract \$1,910.32	28%	
	\$7,519.28	\$15,265.28	subtract \$1,810.36	33%	\$9,173.28	\$15,484.28	subtract \$2,883.15	33%	
	\$15,265.28	--	subtract \$2,531.09	35%	\$15,484.28	--	subtract \$3,555.09	35%	
7	\$0.00	\$1,382.66	subtract \$276.00	10%	\$0.00	\$1,922.66	subtract \$606.00	10%	
	\$1,382.66	\$2,374.66	subtract \$317.33	15%	\$1,922.66	\$3,892.66	subtract \$717.33	15%	
	\$2,374.66	\$3,541.66	subtract \$747.20	25%	\$3,892.66	\$5,525.66	subtract \$1,594.40	25%	
	\$3,541.66	\$7,659.66	subtract \$941.32	28%	\$5,525.66	\$9,313.66	subtract \$1,910.32	28%	
	\$7,659.66	\$15,405.66	subtract \$1,810.36	33%	\$9,313.66	\$15,624.66	subtract \$2,883.15	33%	
	\$15,405.66	--	subtract \$2,531.09	35%	\$15,624.66	--	subtract \$3,555.09	35%	
8	\$0.00	\$1,523.04	subtract \$276.00	10%	\$0.00	\$2,063.04	subtract \$606.00	10%	
	\$1,523.04	\$2,515.04	subtract \$317.33	15%	\$2,063.04	\$4,033.04	subtract \$717.33	15%	
	\$2,515.04	\$3,682.04	subtract \$747.20	25%	\$4,033.04	\$5,666.04	subtract \$1,594.40	25%	
	\$3,682.04	\$7,800.04	subtract \$941.32	28%	\$5,666.04	\$9,454.04	subtract \$1,910.32	28%	
	\$7,800.04	\$15,546.04	subtract \$1,810.36	33%	\$9,454.04	\$15,765.04	subtract \$2,883.15	33%	
	\$15,546.04	--	subtract \$2,531.09	35%	\$15,765.04	--	subtract \$3,555.09	35%	
9	\$0.00	\$1,663.42	subtract \$276.00	10%	\$0.00	\$2,203.42	subtract \$606.00	10%	
	\$1,663.42	\$2,655.42	subtract \$317.33	15%	\$2,203.42	\$4,173.42	subtract \$717.33	15%	
	\$2,655.42	\$3,822.42	subtract \$747.20	25%	\$4,173.42	\$5,806.42	subtract \$1,594.40	25%	
	\$3,822.42	\$7,940.42	subtract \$941.32	28%	\$5,806.42	\$9,594.42	subtract \$1,910.32	28%	
	\$7,940.42	\$15,686.42	subtract \$1,810.36	33%	\$9,594.42	\$15,905.42	subtract \$2,883.15	33%	
	\$15,686.42	--	subtract \$2,531.09	35%	\$15,905.42	--	subtract \$3,555.09	35%	

1. If the excess wages are less than the amount to be subtracted, the withholding is zero.
2. You can expand these tables for additional allowances. To do this, increase the wages bracket amounts in this subsection by \$140.38

**Instructions:**

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
  - B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
  - C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed.)
  - D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.
- Caution!! The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

**Semimonthly Payroll Period**

		Single Persons				Married Persons			
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by	And gross wages are:		From excess wages 1	Multiply result by	
	Over	But not over			Over	But not over			
	A	B			A	B			
0	\$0.00	\$433.00	subtract \$299.00	10%	\$0.00	\$1,019.00	subtract \$656.00	10%	
	\$433.00	\$1,508.00	subtract \$343.67	15%	\$1,019.00	\$3,152.00	subtract \$777.00	15%	
	\$1,508.00	\$2,772.00	subtract \$809.40	25%	\$3,152.00	\$4,922.00	subtract \$1,727.00	25%	
	\$2,772.00	\$7,233.00	subtract \$1,019.68	28%	\$4,922.00	\$9,025.00	subtract \$2,069.32	28%	
	\$7,233.00	\$15,625.00	subtract \$1,961.09	33%	\$9,025.00	\$15,863.00	subtract \$3,123.21	33%	
	\$15,625.00	--	subtract \$2,741.89	35%	\$15,863.00	--	subtract \$3,851.20	35%	
1	\$0.00	\$585.08	subtract \$299.00	10%	\$0.00	\$1,171.08	subtract \$656.00	10%	
	\$585.08	\$1,660.08	subtract \$343.67	15%	\$1,171.08	\$3,304.08	subtract \$777.00	15%	
	\$1,660.08	\$2,924.08	subtract \$809.40	25%	\$3,304.08	\$5,074.08	subtract \$1,727.00	25%	
	\$2,924.08	\$7,385.08	subtract \$1,019.68	28%	\$5,074.08	\$9,177.08	subtract \$2,069.32	28%	
	\$7,385.08	\$15,777.08	subtract \$1,961.09	33%	\$9,177.08	\$16,015.08	subtract \$3,123.21	33%	
	\$15,777.08	--	subtract \$2,741.89	35%	\$16,015.08	--	subtract \$3,851.20	35%	
2	\$0.00	\$737.16	subtract \$299.00	10%	\$0.00	\$1,323.16	subtract \$656.00	10%	
	\$737.16	\$1,812.16	subtract \$343.67	15%	\$1,323.16	\$3,456.16	subtract \$777.00	15%	
	\$1,812.16	\$3,076.16	subtract \$809.40	25%	\$3,456.16	\$5,226.16	subtract \$1,727.00	25%	
	\$3,076.16	\$7,537.16	subtract \$1,019.68	28%	\$5,226.16	\$9,329.16	subtract \$2,069.32	28%	
	\$7,537.16	\$15,929.16	subtract \$1,961.09	33%	\$9,329.16	\$16,167.16	subtract \$3,123.21	33%	
	\$15,929.16	--	subtract \$2,741.89	35%	\$16,167.16	--	subtract \$3,851.20	35%	
3	\$0.00	\$889.24	subtract \$299.00	10%	\$0.00	\$1,475.24	subtract \$656.00	10%	
	\$889.24	\$1,964.24	subtract \$343.67	15%	\$1,475.24	\$3,608.24	subtract \$777.00	15%	
	\$1,964.24	\$3,228.24	subtract \$809.40	25%	\$3,608.24	\$5,378.24	subtract \$1,727.00	25%	
	\$3,228.24	\$7,689.24	subtract \$1,019.68	28%	\$5,378.24	\$9,481.24	subtract \$2,069.32	28%	
	\$7,689.24	\$16,081.24	subtract \$1,961.09	33%	\$9,481.24	\$16,319.24	subtract \$3,123.21	33%	
	\$16,081.24	--	subtract \$2,741.89	35%	\$16,319.24	--	subtract \$3,851.20	35%	
4	\$0.00	\$1,041.32	subtract \$299.00	10%	\$0.00	\$1,627.32	subtract \$656.00	10%	
	\$1,041.32	\$2,116.32	subtract \$343.67	15%	\$1,627.32	\$3,760.32	subtract \$777.00	15%	
	\$2,116.32	\$3,380.32	subtract \$809.40	25%	\$3,760.32	\$5,530.32	subtract \$1,727.00	25%	
	\$3,380.32	\$7,841.32	subtract \$1,019.68	28%	\$5,530.32	\$9,633.32	subtract \$2,069.32	28%	
	\$7,841.32	\$16,233.32	subtract \$1,961.09	33%	\$9,633.32	\$16,471.32	subtract \$3,123.21	33%	
	\$16,233.32	--	subtract \$2,741.89	35%	\$16,471.32	--	subtract \$3,851.20	35%	
5	\$0.00	\$1,193.40	subtract \$299.00	10%	\$0.00	\$1,779.40	subtract \$656.00	10%	
	\$1,193.40	\$2,268.40	subtract \$343.67	15%	\$1,779.40	\$3,912.40	subtract \$777.00	15%	
	\$2,268.40	\$3,532.40	subtract \$809.40	25%	\$3,912.40	\$5,682.40	subtract \$1,727.00	25%	
	\$3,532.40	\$7,993.40	subtract \$1,019.68	28%	\$5,682.40	\$9,785.40	subtract \$2,069.32	28%	
	\$7,993.40	\$16,385.40	subtract \$1,961.09	33%	\$9,785.40	\$16,623.40	subtract \$3,123.21	33%	
	\$16,385.40	--	subtract \$2,741.89	35%	\$16,623.40	--	subtract \$3,851.20	35%	



**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

<b>Semimonthly Payroll Period</b>									
	Single Persons				Married Persons				
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by	And gross wages are:		From excess wages 1	Multiply result by	
	Over	But not over			Over	But not over			
	A	B	C	D	A	B	C	D	
6	\$0.00	\$1,345.48	subtract \$299.00	10%	\$0.00	\$1,931.48	subtract \$656.00	10%	
	\$1,345.48	\$2,420.48	subtract \$343.67	15%	\$1,931.48	\$4,064.48	subtract \$777.00	15%	
	\$2,420.48	\$3,684.48	subtract \$809.40	25%	\$4,064.48	\$5,834.48	subtract \$1,727.00	25%	
	\$3,684.48	\$8,145.48	subtract \$1,019.68	28%	\$5,834.48	\$9,937.48	subtract \$2,069.32	28%	
	\$8,145.48	\$16,537.48	subtract \$1,961.09	33%	\$9,937.48	\$16,775.48	subtract \$3,123.21	33%	
	\$16,537.48	--	subtract \$2,741.89	35%	\$16,775.48	--	subtract \$3,851.20	35%	
7	\$0.00	\$1,497.56	subtract \$299.00	10%	\$0.00	\$2,083.56	subtract \$656.00	10%	
	\$1,497.56	\$2,572.56	subtract \$343.67	15%	\$2,083.56	\$4,216.56	subtract \$777.00	15%	
	\$2,572.56	\$3,836.56	subtract \$809.40	25%	\$4,216.56	\$5,986.56	subtract \$1,727.00	25%	
	\$3,836.56	\$8,297.56	subtract \$1,019.68	28%	\$5,986.56	\$10,089.56	subtract \$2,069.32	28%	
	\$8,297.56	\$16,689.56	subtract \$1,961.09	33%	\$10,089.56	\$16,927.56	subtract \$3,123.21	33%	
	\$16,689.56	--	subtract \$2,741.89	35%	\$16,927.56	--	subtract \$3,851.20	35%	
8	\$0.00	\$1,649.64	subtract \$299.00	10%	\$0.00	\$2,235.64	subtract \$656.00	10%	
	\$1,649.64	\$2,724.64	subtract \$343.67	15%	\$2,235.64	\$4,368.64	subtract \$777.00	15%	
	\$2,724.64	\$3,988.64	subtract \$809.40	25%	\$4,368.64	\$6,138.64	subtract \$1,727.00	25%	
	\$3,988.64	\$8,449.64	subtract \$1,019.68	28%	\$6,138.64	\$10,241.64	subtract \$2,069.32	28%	
	\$8,449.64	\$16,841.64	subtract \$1,961.09	33%	\$10,241.64	\$17,079.64	subtract \$3,123.21	33%	
	\$16,841.64	--	subtract \$2,741.89	35%	\$17,079.64	--	subtract \$3,851.20	35%	
9	\$0.00	\$1,801.72	subtract \$299.00	10%	\$0.00	\$2,387.72	subtract \$656.00	10%	
	\$1,801.72	\$2,876.72	subtract \$343.67	15%	\$2,387.72	\$4,520.72	subtract \$777.00	15%	
	\$2,876.72	\$4,140.72	subtract \$809.40	25%	\$4,520.72	\$6,290.72	subtract \$1,727.00	25%	
	\$4,140.72	\$8,601.72	subtract \$1,019.68	28%	\$6,290.72	\$10,393.72	subtract \$2,069.32	28%	
	\$8,601.72	\$16,993.72	subtract \$1,961.09	33%	\$10,393.72	\$17,231.72	subtract \$3,123.21	33%	
	\$16,993.72	--	subtract \$2,741.89	35%	\$17,231.72	--	subtract \$3,851.20	35%	

1. If the excess wages are less than the amount to be subtracted, the withholding is zero.
2. You can expand these tables for additional allowances. To do this, increase the wages bracket amounts in this subsection by [\\$152.08](#)

**Instructions:**

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
  - B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
  - C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed.)
  - D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.
- Caution!! The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

<b>Monthly Payroll Period</b>										
<b>Single Persons</b>					<b>Married Persons</b>					
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by	And gross wages are:		From excess wages 1	Multiply result by		
	Over	But not over			Over	But not over				
	A	B			A	B				
	C	D		C	D		D			
0	\$0.00	\$867.00	subtract	\$598.00	10%	\$0.00	\$2,038.00	subtract	\$1,313.00	10%
	\$867.00	\$3,017.00	subtract	\$687.67	15%	\$2,038.00	\$6,304.00	subtract	\$1,554.67	15%
	\$3,017.00	\$5,544.00	subtract	\$1,619.40	25%	\$6,304.00	\$9,844.00	subtract	\$3,454.40	25%
	\$5,544.00	\$14,467.00	subtract	\$2,039.89	28%	\$9,844.00	\$18,050.00	subtract	\$4,139.00	28%
	\$14,467.00	\$31,250.00	subtract	\$3,922.79	33%	\$18,050.00	\$31,725.00	subtract	\$6,246.73	33%
	\$31,250.00	--	subtract	\$5,484.34	35%	\$31,725.00	--	subtract	\$7,702.63	35%
1	\$0.00	\$1,171.17	subtract	\$598.00	10%	\$0.00	\$2,342.17	subtract	\$1,313.00	10%
	\$1,171.17	\$3,321.17	subtract	\$687.67	15%	\$2,342.17	\$6,608.17	subtract	\$1,554.67	15%
	\$3,321.17	\$5,848.17	subtract	\$1,619.40	25%	\$6,608.17	\$10,148.17	subtract	\$3,454.40	25%
	\$5,848.17	\$14,771.17	subtract	\$2,039.89	28%	\$10,148.17	\$18,354.17	subtract	\$4,139.00	28%
	\$14,771.17	\$31,554.17	subtract	\$3,922.79	33%	\$18,354.17	\$32,029.17	subtract	\$6,246.73	33%
	\$31,554.17	--	subtract	\$5,484.34	35%	\$32,029.17	--	subtract	\$7,702.63	35%
2	\$0.00	\$1,475.34	subtract	\$598.00	10%	\$0.00	\$2,646.34	subtract	\$1,313.00	10%
	\$1,475.34	\$3,625.34	subtract	\$687.67	15%	\$2,646.34	\$6,912.34	subtract	\$1,554.67	15%
	\$3,625.34	\$6,152.34	subtract	\$1,619.40	25%	\$6,912.34	\$10,452.34	subtract	\$3,454.40	25%
	\$6,152.34	\$15,075.34	subtract	\$2,039.89	28%	\$10,452.34	\$18,658.34	subtract	\$4,139.00	28%
	\$15,075.34	\$31,858.34	subtract	\$3,922.79	33%	\$18,658.34	\$32,333.34	subtract	\$6,246.73	33%
	\$31,858.34	--	subtract	\$5,484.34	35%	\$32,333.34	--	subtract	\$7,702.63	35%
3	\$0.00	\$1,779.51	subtract	\$598.00	10%	\$0.00	\$2,950.51	subtract	\$1,313.00	10%
	\$1,779.51	\$3,929.51	subtract	\$687.67	15%	\$2,950.51	\$7,216.51	subtract	\$1,554.67	15%
	\$3,929.51	\$6,456.51	subtract	\$1,619.40	25%	\$7,216.51	\$10,756.51	subtract	\$3,454.40	25%
	\$6,456.51	\$15,379.51	subtract	\$2,039.89	28%	\$10,756.51	\$18,962.51	subtract	\$4,139.00	28%
	\$15,379.51	\$32,162.51	subtract	\$3,922.79	33%	\$18,962.51	\$32,637.51	subtract	\$6,246.73	33%
	\$32,162.51	--	subtract	\$5,484.34	35%	\$32,637.51	--	subtract	\$7,702.63	35%
4	\$0.00	\$2,083.68	subtract	\$598.00	10%	\$0.00	\$3,254.68	subtract	\$1,313.00	10%
	\$2,083.68	\$4,233.68	subtract	\$687.67	15%	\$3,254.68	\$7,520.68	subtract	\$1,554.67	15%
	\$4,233.68	\$6,760.68	subtract	\$1,619.40	25%	\$7,520.68	\$11,060.68	subtract	\$3,454.40	25%
	\$6,760.68	\$15,683.68	subtract	\$2,039.89	28%	\$11,060.68	\$19,266.68	subtract	\$4,139.00	28%
	\$15,683.68	\$32,466.68	subtract	\$3,922.79	33%	\$19,266.68	\$32,941.68	subtract	\$6,246.73	33%
	\$32,466.68	--	subtract	\$5,484.34	35%	\$32,941.68	--	subtract	\$7,702.63	35%
5	\$0.00	\$2,387.85	subtract	\$598.00	10%	\$0.00	\$3,558.85	subtract	\$1,313.00	10%
	\$2,387.85	\$4,537.85	subtract	\$687.67	15%	\$3,558.85	\$7,824.85	subtract	\$1,554.67	15%
	\$4,537.85	\$7,064.85	subtract	\$1,619.40	25%	\$7,824.85	\$11,364.85	subtract	\$3,454.40	25%
	\$7,064.85	\$15,987.85	subtract	\$2,039.89	28%	\$11,364.85	\$19,570.85	subtract	\$4,139.00	28%
	\$15,987.85	\$32,770.85	subtract	\$3,922.79	33%	\$19,570.85	\$33,245.85	subtract	\$6,246.73	33%
	\$32,770.85	--	subtract	\$5,484.34	35%	\$33,245.85	--	subtract	\$7,702.63	35%

**Pub 15-A: Alternative Tax Withholding Methods and Tables**

**(For Wages Paid Through December 2009)**

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

Monthly Payroll Period										
Single Persons					Married Persons					
If the number of allowances is:	And gross wages are:		From excess wages 1	Multiply result by	And gross wages are:		From excess wages 1	Multiply result by		
	Over	But not over			Over	But not over				
	A	B			A	B				
6	\$0.00	\$2,692.02	subtract	\$598.00	10%	\$0.00	\$3,863.02	subtract	\$1,313.00	10%
	\$2,692.02	\$4,842.02	subtract	\$687.67	15%	\$3,863.02	\$8,129.02	subtract	\$1,554.67	15%
	\$4,842.02	\$7,369.02	subtract	\$1,619.40	25%	\$8,129.02	\$11,669.02	subtract	\$3,454.40	25%
	\$7,369.02	\$16,292.02	subtract	\$2,039.89	28%	\$11,669.02	\$19,875.02	subtract	\$4,139.00	28%
	\$16,292.02	\$33,075.02	subtract	\$3,922.79	33%	\$19,875.02	\$33,550.02	subtract	\$6,246.73	33%
	\$33,075.02	--	subtract	\$5,484.34	35%	\$33,550.02	--	subtract	\$7,702.63	35%
7	\$0.00	\$2,996.19	subtract	\$598.00	10%	\$0.00	\$4,167.19	subtract	\$1,313.00	10%
	\$2,996.19	\$5,146.19	subtract	\$687.67	15%	\$4,167.19	\$8,433.19	subtract	\$1,554.67	15%
	\$5,146.19	\$7,673.19	subtract	\$1,619.40	25%	\$8,433.19	\$11,973.19	subtract	\$3,454.40	25%
	\$7,673.19	\$16,596.19	subtract	\$2,039.89	28%	\$11,973.19	\$20,179.19	subtract	\$4,139.00	28%
	\$16,596.19	\$33,379.19	subtract	\$3,922.79	33%	\$20,179.19	\$33,854.19	subtract	\$6,246.73	33%
	\$33,379.19	--	subtract	\$5,484.34	35%	\$33,854.19	--	subtract	\$7,702.63	35%
8	\$0.00	\$3,300.36	subtract	\$598.00	10%	\$0.00	\$4,471.36	subtract	\$1,313.00	10%
	\$3,300.36	\$5,450.36	subtract	\$687.67	15%	\$4,471.36	\$8,737.36	subtract	\$1,554.67	15%
	\$5,450.36	\$7,977.36	subtract	\$1,619.40	25%	\$8,737.36	\$12,277.36	subtract	\$3,454.40	25%
	\$7,977.36	\$16,900.36	subtract	\$2,039.89	28%	\$12,277.36	\$20,483.36	subtract	\$4,139.00	28%
	\$16,900.36	\$33,683.36	subtract	\$3,922.79	33%	\$20,483.36	\$34,158.36	subtract	\$6,246.73	33%
	\$33,683.36	--	subtract	\$5,484.34	35%	\$34,158.36	--	subtract	\$7,702.63	35%
9	\$0.00	\$3,604.53	subtract	\$598.00	10%	\$0.00	\$4,775.53	subtract	\$1,313.00	10%
	\$3,604.53	\$5,754.53	subtract	\$687.67	15%	\$4,775.53	\$9,041.53	subtract	\$1,554.67	15%
	\$5,754.53	\$8,281.53	subtract	\$1,619.40	25%	\$9,041.53	\$12,581.53	subtract	\$3,454.40	25%
	\$8,281.53	\$17,204.53	subtract	\$2,039.89	28%	\$12,581.53	\$20,787.53	subtract	\$4,139.00	28%
	\$17,204.53	\$33,987.53	subtract	\$3,922.79	33%	\$20,787.53	\$34,462.53	subtract	\$6,246.73	33%
see note 2	\$33,987.53	--	subtract	\$5,484.34	35%	\$34,462.53	--	subtract	\$7,702.63	35%

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

2. You can expand these tables for additional allowances. To do this, increase the wages bracket amounts in this subsection by [\\$304.17](#)

Instructions:

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

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

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

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

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



Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- WEEKLY Payroll Period												
(For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
400	410	67.98	56.98	46.98	36.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	69.75	59.75	48.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	72.51	61.51	51.51	40.51	33.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	74.28	64.28	53.28	43.28	35.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	77.04	66.04	56.04	45.04	37.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	78.81	68.81	57.81	47.81	38.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	81.57	70.57	60.57	49.57	40.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	83.34	73.34	62.34	52.34	42.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	86.10	75.10	65.10	54.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	87.87	77.87	66.87	56.87	45.87	38.87	37.87	37.87	37.87	37.87	37.87
500	510	90.63	79.63	69.63	58.63	48.63	40.63	38.63	38.63	38.63	38.63	38.63
510	520	92.40	82.40	71.40	61.40	50.40	42.40	39.40	39.40	39.40	39.40	39.40
520	530	95.16	84.16	74.16	63.16	53.16	44.16	40.16	40.16	40.16	40.16	40.16
530	540	96.93	86.93	75.93	65.93	54.93	45.93	40.93	40.93	40.93	40.93	40.93
540	550	99.69	88.69	78.69	67.69	57.69	47.69	41.69	41.69	41.69	41.69	41.69
550	560	101.46	91.46	80.46	70.46	59.46	49.46	42.46	42.46	42.46	42.46	42.46
560	570	104.22	93.22	83.22	72.22	62.22	51.22	44.22	43.22	43.22	43.22	43.22
570	580	105.99	95.99	84.99	74.99	63.99	53.99	45.99	43.99	43.99	43.99	43.99
580	590	108.75	97.75	87.75	76.75	66.75	55.75	47.75	44.75	44.75	44.75	44.75
590	600	110.52	100.52	89.52	79.52	68.52	58.52	49.52	45.52	45.52	45.52	45.52
600	610	113.28	102.28	92.28	81.28	71.28	60.28	51.28	46.28	46.28	46.28	46.28
610	620	115.05	105.05	94.05	84.05	73.05	63.05	53.05	47.05	47.05	47.05	47.05
620	630	117.81	106.81	96.81	85.81	75.81	64.81	54.81	47.81	47.81	47.81	47.81
630	640	119.58	109.58	98.58	88.58	77.58	67.58	56.58	49.58	48.58	48.58	48.58
640	650	122.34	111.34	101.34	90.34	80.34	69.34	59.34	51.34	49.34	49.34	49.34
650	660	124.11	114.11	103.11	93.11	82.11	72.11	61.11	53.11	50.11	50.11	50.11
660	670	126.87	115.87	105.87	94.87	84.87	73.87	63.87	54.87	50.87	50.87	50.87
670	680	128.64	118.64	107.64	97.64	86.64	76.64	65.64	56.64	51.64	51.64	51.64
680	690	131.40	120.40	110.40	99.40	89.40	78.40	68.40	58.40	52.40	52.40	52.40
690	700	133.17	123.17	112.17	102.17	91.17	81.17	70.17	60.17	53.17	53.17	53.17
700	710	136.93	124.93	114.93	103.93	93.93	82.93	72.93	61.93	54.93	53.93	53.93
710	720	139.70	127.70	116.70	106.70	95.70	85.70	74.70	64.70	56.70	54.70	54.70
720	730	143.46	129.46	119.46	108.46	98.46	87.46	77.46	66.46	58.46	55.46	55.46
730	740	146.23	132.23	121.23	111.23	100.23	90.23	79.23	69.23	60.23	56.23	56.23
740	750	149.99	133.99	123.99	112.99	102.99	91.99	81.99	70.99	61.99	56.99	56.99
750	760	152.76	136.76	125.76	115.76	104.76	94.76	83.76	73.76	63.76	57.76	57.76
760	770	156.52	138.52	128.52	117.52	107.52	96.52	86.52	75.52	65.52	58.52	58.52
770	780	159.29	142.29	130.29	120.29	109.29	99.29	88.29	78.29	67.29	60.29	59.29
780	790	163.05	145.05	133.05	122.05	112.05	101.05	91.05	80.05	70.05	62.05	60.05
790	800	165.82	148.82	134.82	124.82	113.82	103.82	92.82	82.82	71.82	63.82	60.82
800	810	169.58	151.58	137.58	126.58	116.58	105.58	95.58	84.58	74.58	65.58	61.58
810	820	172.35	155.35	139.35	129.35	118.35	108.35	97.35	87.35	76.35	67.35	62.35
820	830	176.11	158.11	142.11	131.11	121.11	110.11	100.11	89.11	79.11	69.11	63.11
830	840	178.88	161.88	143.88	133.88	122.88	112.88	101.88	91.88	80.88	70.88	63.88
840	850	182.64	164.64	147.64	135.64	125.64	114.64	104.64	93.64	83.64	72.64	65.64
850	860	185.41	168.41	150.41	138.41	127.41	117.41	106.41	96.41	85.41	75.41	67.41
860	870	189.17	171.17	154.17	140.17	130.17	119.17	109.17	98.17	88.17	77.17	69.17
870	880	191.94	174.94	156.94	142.94	131.94	121.94	110.94	100.94	89.94	79.94	70.94
880	890	195.70	177.70	160.70	144.70	134.70	123.70	113.70	102.70	92.70	81.70	72.70
890	900	198.47	181.47	163.47	147.47	136.47	126.47	115.47	105.47	94.47	84.47	74.47

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- WEEKLY Payroll Period												
(For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income, social security, and Medicare taxes to be withheld is-										
900	910	202.23	184.23	167.23	149.23	139.23	128.23	118.23	107.23	97.23	86.23	76.23
910	920	205.00	188.00	170.00	153.00	141.00	131.00	120.00	110.00	99.00	89.00	78.00
920	930	208.76	190.76	173.76	155.76	143.76	132.76	122.76	111.76	101.76	90.76	80.76
930	940	211.53	194.53	176.53	159.53	145.53	135.53	124.53	114.53	103.53	93.53	82.53
940	950	215.29	197.29	180.29	162.29	148.29	137.29	127.29	116.29	106.29	95.29	85.29
950	960	218.06	201.06	183.06	166.06	150.06	140.06	129.06	119.06	108.06	98.06	87.06
960	970	221.82	203.82	186.82	168.82	152.82	141.82	131.82	120.82	110.82	99.82	89.82
970	980	224.59	207.59	189.59	172.59	154.59	144.59	133.59	123.59	112.59	102.59	91.59
980	990	228.35	210.35	193.35	175.35	158.35	146.35	136.35	125.35	115.35	104.35	94.35
990	1,000	231.12	214.12	196.12	179.12	161.12	149.12	138.12	128.12	117.12	107.12	96.12
1,000	1,010	234.88	216.88	199.88	181.88	164.88	150.88	140.88	129.88	119.88	108.88	98.88
1,010	1,020	237.65	220.65	202.65	185.65	167.65	153.65	142.65	132.65	121.65	111.65	100.65
1,020	1,030	241.41	223.41	206.41	188.41	171.41	155.41	145.41	134.41	124.41	113.41	103.41
1,030	1,040	244.18	227.18	209.18	192.18	174.18	158.18	147.18	137.18	126.18	116.18	105.18
1,040	1,050	247.94	229.94	212.94	194.94	177.94	159.94	149.94	138.94	128.94	117.94	107.94
1,050	1,060	250.71	233.71	215.71	198.71	180.71	163.71	151.71	141.71	130.71	120.71	109.71
1,060	1,070	254.47	236.47	219.47	201.47	184.47	166.47	154.47	143.47	133.47	122.47	112.47
1,070	1,080	257.24	240.24	222.24	205.24	187.24	170.24	156.24	146.24	135.24	125.24	114.24
1,080	1,090	261.00	243.00	226.00	208.00	191.00	173.00	159.00	148.00	138.00	127.00	117.00
1,090	1,100	263.77	246.77	228.77	211.77	193.77	176.77	160.77	150.77	139.77	129.77	118.77
1,100	1,110	267.53	249.53	232.53	214.53	197.53	179.53	163.53	152.53	142.53	131.53	121.53
1,110	1,120	270.30	253.30	235.30	218.30	200.30	183.30	165.30	155.30	144.30	134.30	123.30
1,120	1,130	274.06	256.06	239.06	221.06	204.06	186.06	169.06	157.06	147.06	136.06	126.06
1,130	1,140	276.83	259.83	241.83	224.83	206.83	189.83	171.83	159.83	148.83	138.83	127.83
1,140	1,150	280.59	262.59	245.59	227.59	210.59	192.59	175.59	161.59	151.59	140.59	130.59
1,150	1,160	283.36	266.36	248.36	231.36	213.36	196.36	178.36	164.36	153.36	143.36	132.36
1,160	1,170	287.12	269.12	252.12	234.12	217.12	199.12	182.12	166.12	156.12	145.12	135.12
1,170	1,180	289.89	272.89	254.89	237.89	219.89	202.89	184.89	168.89	157.89	147.89	136.89
1,180	1,190	293.65	275.65	258.65	240.65	223.65	205.65	188.65	170.65	160.65	149.65	139.65
1,190	1,200	296.42	279.42	261.42	244.42	226.42	209.42	191.42	173.42	162.42	152.42	141.42
1,200	1,210	300.18	282.18	265.18	247.18	230.18	212.18	195.18	177.18	165.18	154.18	144.18
1,210	1,220	302.95	285.95	267.95	250.95	232.95	215.95	197.95	179.95	166.95	156.95	145.95
1,220	1,230	306.71	288.71	271.71	253.71	236.71	218.71	201.71	183.71	169.71	158.71	148.71
1,230	1,240	309.48	292.48	274.48	257.48	239.48	222.48	204.48	186.48	171.48	161.48	150.48
1,240	1,250	313.24	295.24	278.24	260.24	243.24	225.24	208.24	190.24	174.24	163.24	153.24



Combined Income Tax, Employee Social Security Tax, and Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- WEEKLY Payroll Period												
(For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
540	550	69.69	58.69	51.69	44.69	41.69	41.69	41.69	41.69	41.69	41.69	41.69
550	560	71.46	61.46	53.46	46.46	42.46	42.46	42.46	42.46	42.46	42.46	42.46
560	570	74.22	63.22	55.22	48.22	43.22	43.22	43.22	43.22	43.22	43.22	43.22
570	580	75.99	65.99	56.99	49.99	43.99	43.99	43.99	43.99	43.99	43.99	43.99
580	590	78.75	67.75	58.75	51.75	44.75	44.75	44.75	44.75	44.75	44.75	44.75
590	600	80.52	70.52	60.52	53.52	46.52	45.52	45.52	45.52	45.52	45.52	45.52
600	610	83.28	72.28	62.28	55.28	48.28	46.28	46.28	46.28	46.28	46.28	46.28
610	620	85.05	75.05	64.05	57.05	50.05	47.05	47.05	47.05	47.05	47.05	47.05
620	630	87.81	76.81	66.81	58.81	51.81	47.81	47.81	47.81	47.81	47.81	47.81
630	640	89.58	79.58	68.58	60.58	53.58	48.58	48.58	48.58	48.58	48.58	48.58
640	650	92.34	81.34	71.34	62.34	55.34	49.34	49.34	49.34	49.34	49.34	49.34
650	660	94.11	84.11	73.11	64.11	57.11	50.11	50.11	50.11	50.11	50.11	50.11
660	670	96.87	85.87	75.87	65.87	58.87	51.87	50.87	50.87	50.87	50.87	50.87
670	680	98.64	88.64	77.64	67.64	60.64	53.64	51.64	51.64	51.64	51.64	51.64
680	690	101.40	90.40	80.40	69.40	62.40	55.40	52.40	52.40	52.40	52.40	52.40
690	700	103.17	93.17	82.17	72.17	64.17	57.17	53.17	53.17	53.17	53.17	53.17
700	710	105.93	94.93	84.93	73.93	65.93	58.93	53.93	53.93	53.93	53.93	53.93
710	720	107.70	97.70	86.70	76.70	67.70	60.70	54.70	54.70	54.70	54.70	54.70
720	730	110.46	99.46	89.46	78.46	69.46	62.46	55.46	55.46	55.46	55.46	55.46
730	740	112.23	102.23	91.23	81.23	71.23	64.23	57.23	56.23	56.23	56.23	56.23
740	750	114.99	103.99	93.99	82.99	72.99	65.99	58.99	56.99	56.99	56.99	56.99
750	760	116.76	106.76	95.76	85.76	74.76	67.76	60.76	57.76	57.76	57.76	57.76
760	770	119.52	108.52	98.52	87.52	77.52	69.52	62.52	58.52	58.52	58.52	58.52
770	780	121.29	111.29	100.29	90.29	79.29	71.29	64.29	59.29	59.29	59.29	59.29
780	790	124.05	113.05	103.05	92.05	82.05	73.05	66.05	60.05	60.05	60.05	60.05
790	800	125.82	115.82	104.82	94.82	83.82	74.82	67.82	60.82	60.82	60.82	60.82
800	810	128.58	117.58	107.58	96.58	86.58	76.58	69.58	62.58	61.58	61.58	61.58
810	820	130.35	120.35	109.35	99.35	88.35	78.35	71.35	64.35	62.35	62.35	62.35
820	830	133.11	122.11	112.11	101.11	91.11	80.11	73.11	66.11	63.11	63.11	63.11
830	840	134.88	124.88	113.88	103.88	92.88	82.88	74.88	67.88	63.88	63.88	63.88
840	850	137.64	126.64	116.64	105.64	95.64	84.64	76.64	69.64	64.64	64.64	64.64
850	860	139.41	129.41	118.41	108.41	97.41	87.41	78.41	71.41	65.41	65.41	65.41
860	870	142.17	131.17	121.17	110.17	100.17	89.17	80.17	73.17	66.17	66.17	66.17
870	880	143.94	133.94	122.94	112.94	101.94	91.94	81.94	74.94	67.94	66.94	66.94
880	890	146.70	135.70	125.70	114.70	104.70	93.70	83.70	76.70	69.70	67.70	67.70
890	900	148.47	138.47	127.47	117.47	106.47	96.47	85.47	78.47	71.47	68.47	68.47
900	910	151.23	140.23	130.23	119.23	109.23	98.23	88.23	80.23	73.23	69.23	69.23
910	920	153.00	143.00	132.00	122.00	111.00	101.00	90.00	82.00	75.00	70.00	70.00
920	930	155.76	144.76	134.76	123.76	113.76	102.76	92.76	83.76	76.76	70.76	70.76
930	940	157.53	147.53	136.53	126.53	115.53	105.53	94.53	85.53	78.53	71.53	71.53
940	950	160.29	149.29	139.29	128.29	118.29	107.29	97.29	87.29	80.29	73.29	72.29
950	960	162.06	152.06	141.06	131.06	120.06	110.06	99.06	89.06	82.06	75.06	73.06
960	970	164.82	153.82	143.82	132.82	122.82	111.82	101.82	90.82	83.82	76.82	73.82
970	980	166.59	156.59	145.59	135.59	124.59	114.59	103.59	93.59	85.59	78.59	74.59
980	990	169.35	158.35	148.35	137.35	127.35	116.35	106.35	95.35	87.35	80.35	75.35
990	1,000	171.12	161.12	150.12	140.12	129.12	119.12	108.12	98.12	89.12	82.12	76.12
1,000	1,010	173.88	162.88	152.88	141.88	131.88	120.88	110.88	99.88	90.88	83.88	76.88
1,010	1,020	175.65	165.65	154.65	144.65	133.65	123.65	112.65	102.65	92.65	85.65	78.65
1,020	1,030	178.41	167.41	157.41	146.41	136.41	125.41	115.41	104.41	94.41	87.41	80.41
1,030	1,040	180.18	170.18	159.18	149.18	138.18	128.18	117.18	107.18	96.18	89.18	82.18



Combined Income Tax, Employee Social Security Tax, and Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- WEEKLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
1,040	1,050	182.94	171.94	161.94	150.94	140.94	129.94	119.94	108.94	98.94	90.94	83.94
1,050	1,060	184.71	174.71	163.71	153.71	142.71	132.71	121.71	111.71	100.71	92.71	85.71
1,060	1,070	187.47	176.47	166.47	155.47	145.47	134.47	124.47	113.47	103.47	94.47	87.47
1,070	1,080	189.24	179.24	168.24	158.24	147.24	137.24	126.24	116.24	105.24	96.24	89.24
1,080	1,090	192.00	181.00	171.00	160.00	150.00	139.00	129.00	118.00	108.00	98.00	91.00
1,090	1,100	193.77	183.77	172.77	162.77	151.77	141.77	130.77	120.77	109.77	99.77	92.77
1,100	1,110	196.53	185.53	175.53	164.53	154.53	143.53	133.53	122.53	112.53	101.53	94.53
1,110	1,120	198.30	188.30	177.30	167.30	156.30	146.30	135.30	125.30	114.30	104.30	96.30
1,120	1,130	201.06	190.06	180.06	169.06	159.06	148.06	138.06	127.06	117.06	106.06	98.06
1,130	1,140	202.83	192.83	181.83	171.83	160.83	150.83	139.83	129.83	118.83	108.83	99.83
1,140	1,150	205.59	194.59	184.59	173.59	163.59	152.59	142.59	131.59	121.59	110.59	101.59
1,150	1,160	207.36	197.36	186.36	176.36	165.36	155.36	144.36	134.36	123.36	113.36	103.36
1,160	1,170	210.12	199.12	189.12	178.12	168.12	157.12	147.12	136.12	126.12	115.12	105.12
1,170	1,180	211.89	201.89	190.89	180.89	169.89	159.89	148.89	138.89	127.89	117.89	106.89
1,180	1,190	214.65	203.65	193.65	182.65	172.65	161.65	151.65	140.65	130.65	119.65	109.65
1,190	1,200	216.42	206.42	195.42	185.42	174.42	164.42	153.42	143.42	132.42	122.42	111.42
1,200	1,210	219.18	208.18	198.18	187.18	177.18	166.18	156.18	145.18	135.18	124.18	114.18
1,210	1,220	220.95	210.95	199.95	189.95	178.95	168.95	157.95	147.95	136.95	126.95	115.95
1,220	1,230	223.71	212.71	202.71	191.71	181.71	170.71	160.71	149.71	139.71	128.71	118.71
1,230	1,240	225.48	215.48	204.48	194.48	183.48	173.48	162.48	152.48	141.48	131.48	120.48
1,240	1,250	228.24	217.24	207.24	196.24	186.24	175.24	165.24	154.24	144.24	133.24	123.24
1,250	1,260	230.01	220.01	209.01	199.01	188.01	178.01	167.01	157.01	146.01	136.01	125.01
1,260	1,270	232.77	221.77	211.77	200.77	190.77	179.77	169.77	158.77	148.77	137.77	127.77
1,270	1,280	234.54	224.54	213.54	203.54	192.54	182.54	171.54	161.54	150.54	140.54	129.54
1,280	1,290	237.30	226.30	216.30	205.30	195.30	184.30	174.30	163.30	153.30	142.30	132.30
1,290	1,300	239.07	229.07	218.07	208.07	197.07	187.07	176.07	166.07	155.07	145.07	134.07
1,300	1,310	241.83	230.83	220.83	209.83	199.83	188.83	178.83	167.83	157.83	146.83	136.83
1,310	1,320	243.60	233.60	222.60	212.60	201.60	191.60	180.60	170.60	159.60	149.60	138.60
1,320	1,330	246.36	235.36	225.36	214.36	204.36	193.36	183.36	172.36	162.36	151.36	141.36
1,330	1,340	248.13	238.13	227.13	217.13	206.13	196.13	185.13	175.13	164.13	154.13	143.13
1,340	1,350	250.89	239.89	229.89	218.89	208.89	197.89	187.89	176.89	166.89	155.89	145.89
1,350	1,360	252.66	242.66	231.66	221.66	210.66	200.66	189.66	179.66	168.66	158.66	147.66
1,360	1,370	255.42	244.42	234.42	223.42	213.42	202.42	192.42	181.42	171.42	160.42	150.42
1,370	1,380	257.19	247.19	236.19	226.19	215.19	205.19	194.19	184.19	173.19	163.19	152.19
1,380	1,390	259.95	248.95	238.95	227.95	217.95	206.95	196.95	185.95	175.95	164.95	154.95



Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- BIWEEKLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
450	460	55.81	38.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	57.57	40.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	60.34	42.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	62.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	64.87	45.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	68.02	48.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	72.55	51.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	77.08	56.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	81.61	60.61	44.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	86.14	65.14	48.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	90.67	69.67	51.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	95.20	74.20	55.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	99.73	78.73	58.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	104.26	83.26	62.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	108.79	87.79	66.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	113.32	92.32	71.32	55.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	117.85	96.85	75.85	58.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	122.38	101.38	80.38	62.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	126.91	105.91	84.91	65.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	131.44	110.44	89.44	69.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	135.97	114.97	93.97	72.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	140.50	119.50	98.50	77.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	145.03	124.03	103.03	82.03	66.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	149.56	128.56	107.56	86.56	69.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	154.09	133.09	112.09	91.09	73.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	158.62	137.62	116.62	95.62	76.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	163.15	142.15	121.15	100.15	80.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	167.68	146.68	125.68	104.68	83.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	172.21	151.21	130.21	109.21	88.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	176.74	155.74	134.74	113.74	92.74	76.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	181.27	160.27	139.27	118.27	97.27	80.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	185.80	164.80	143.80	122.80	101.80	83.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	190.33	169.33	148.33	127.33	106.33	87.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	194.86	173.86	152.86	131.86	110.86	90.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	199.39	178.39	157.39	136.39	115.39	94.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	203.92	182.92	161.92	140.92	119.92	98.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	208.45	187.45	166.45	145.45	124.45	103.45	87.45	86.45	86.45	86.45	86.45
1,140	1,160	212.98	191.98	170.98	149.98	128.98	107.98	90.98	87.98	87.98	87.98	87.98
1,160	1,180	217.51	196.51	175.51	154.51	133.51	112.51	94.51	89.51	89.51	89.51	89.51
1,180	1,200	222.04	201.04	180.04	159.04	138.04	117.04	98.04	91.04	91.04	91.04	91.04
1,200	1,220	226.57	205.57	184.57	163.57	142.57	121.57	101.57	92.57	92.57	92.57	92.57
1,220	1,240	231.10	210.10	189.10	168.10	147.10	126.10	105.10	94.10	94.10	94.10	94.10
1,240	1,260	235.63	214.63	193.63	172.63	151.63	130.63	109.63	95.63	95.63	95.63	95.63
1,260	1,280	240.16	219.16	198.16	177.16	156.16	135.16	114.16	98.16	97.16	97.16	97.16
1,280	1,300	244.69	223.69	202.69	181.69	160.69	139.69	118.69	101.69	98.69	98.69	98.69
1,300	1,320	249.22	228.22	207.22	186.22	165.22	144.22	123.22	105.22	100.22	100.22	100.22
1,320	1,340	253.75	232.75	211.75	190.75	169.75	148.75	127.75	108.75	101.75	101.75	101.75
1,340	1,360	258.28	237.28	216.28	195.28	174.28	153.28	132.28	112.28	103.28	103.28	103.28
1,360	1,380	262.81	241.81	220.81	199.81	178.81	157.81	136.81	115.81	104.81	104.81	104.81
1,380	1,400	267.34	246.34	225.34	204.34	183.34	162.34	141.34	119.34	106.34	106.34	106.34

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- BIWEEKLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is-										
1,400	1,420	273.87	250.87	229.87	208.87	187.87	166.87	145.87	123.87	108.87	107.87	107.87
1,420	1,440	280.40	255.40	234.40	213.40	192.40	171.40	150.40	128.40	112.40	109.40	109.40
1,440	1,460	286.93	259.93	238.93	217.93	196.93	175.93	154.93	132.93	115.93	110.93	110.93
1,460	1,480	293.46	264.46	243.46	222.46	201.46	180.46	159.46	137.46	119.46	112.46	112.46
1,480	1,500	299.99	268.99	247.99	226.99	205.99	184.99	163.99	141.99	122.99	113.99	113.99
1,500	1,520	306.52	273.52	252.52	231.52	210.52	189.52	168.52	146.52	126.52	115.52	115.52
1,520	1,540	313.05	278.05	257.05	236.05	215.05	194.05	173.05	151.05	130.05	117.05	117.05
1,540	1,560	319.58	284.58	261.58	240.58	219.58	198.58	177.58	155.58	134.58	119.58	118.58
1,560	1,580	326.11	291.11	266.11	245.11	224.11	203.11	182.11	160.11	139.11	123.11	120.11
1,580	1,600	332.64	297.64	270.64	249.64	228.64	207.64	186.64	164.64	143.64	126.64	121.64
1,600	1,620	339.17	304.17	275.17	254.17	233.17	212.17	191.17	169.17	148.17	130.17	123.17
1,620	1,640	345.70	310.70	279.70	258.70	237.70	216.70	195.70	173.70	152.70	133.70	124.70
1,640	1,660	352.23	317.23	284.23	263.23	242.23	221.23	200.23	178.23	157.23	137.23	126.23
1,660	1,680	358.76	323.76	288.76	267.76	246.76	225.76	204.76	182.76	161.76	140.76	127.76
1,680	1,700	365.29	330.29	294.29	272.29	251.29	230.29	209.29	187.29	166.29	145.29	130.29
1,700	1,720	371.82	336.82	300.82	276.82	255.82	234.82	213.82	191.82	170.82	149.82	133.82
1,720	1,740	378.35	343.35	307.35	281.35	260.35	239.35	218.35	196.35	175.35	154.35	137.35
1,740	1,760	384.88	349.88	313.88	285.88	264.88	243.88	222.88	200.88	179.88	158.88	140.88
1,760	1,780	391.41	356.41	320.41	290.41	269.41	248.41	227.41	205.41	184.41	163.41	144.41
1,780	1,800	397.94	362.94	326.94	294.94	273.94	252.94	231.94	209.94	188.94	167.94	147.94
1,800	1,820	404.47	369.47	333.47	299.47	278.47	257.47	236.47	214.47	193.47	172.47	151.47
1,820	1,840	411.00	376.00	340.00	305.00	283.00	262.00	241.00	219.00	198.00	177.00	156.00
1,840	1,860	417.53	382.53	346.53	311.53	287.53	266.53	245.53	223.53	202.53	181.53	160.53
1,860	1,880	424.06	389.06	353.06	318.06	292.06	271.06	250.06	228.06	207.06	186.06	165.06
1,880	1,900	430.59	395.59	359.59	324.59	296.59	275.59	254.59	232.59	211.59	190.59	169.59
1,900	1,920	437.12	402.12	366.12	331.12	301.12	280.12	259.12	237.12	216.12	195.12	174.12
1,920	1,940	443.65	408.65	372.65	337.65	305.65	284.65	263.65	241.65	220.65	199.65	178.65
1,940	1,960	450.18	415.18	379.18	344.18	310.18	289.18	268.18	246.18	225.18	204.18	183.18
1,960	1,980	456.71	421.71	385.71	350.71	315.71	293.71	272.71	250.71	229.71	208.71	187.71
1,980	2,000	463.24	428.24	392.24	357.24	322.24	298.24	277.24	255.24	234.24	213.24	192.24
2,000	2,020	469.77	434.77	398.77	363.77	328.77	302.77	281.77	259.77	238.77	217.77	196.77
2,020	2,040	476.30	441.30	405.30	370.30	335.30	307.30	286.30	264.30	243.30	222.30	201.30
2,040	2,060	482.83	447.83	411.83	376.83	341.83	311.83	290.83	268.83	247.83	226.83	205.83
2,060	2,080	489.36	454.36	418.36	383.36	348.36	316.36	295.36	273.36	252.36	231.36	210.36
2,080	2,100	495.89	460.89	424.89	389.89	354.89	320.89	299.89	277.89	256.89	235.89	214.89



Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- BIWEEKLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
980	1,000	116.74	99.74	85.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	121.27	103.27	89.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	125.80	106.80	92.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	130.33	110.33	96.33	82.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	134.86	113.86	99.86	85.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	139.39	118.39	103.39	89.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	143.92	122.92	106.92	92.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	148.45	127.45	110.45	96.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45
1,140	1,160	152.98	131.98	113.98	99.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98
1,160	1,180	157.51	136.51	117.51	103.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51
1,180	1,200	162.04	141.04	121.04	107.04	93.04	91.04	91.04	91.04	91.04	91.04	91.04
1,200	1,220	166.57	145.57	124.57	110.57	96.57	92.57	92.57	92.57	92.57	92.57	92.57
1,220	1,240	171.10	150.10	129.10	114.10	100.10	94.10	94.10	94.10	94.10	94.10	94.10
1,240	1,260	175.63	154.63	133.63	117.63	103.63	95.63	95.63	95.63	95.63	95.63	95.63
1,260	1,280	180.16	159.16	138.16	121.16	107.16	97.16	97.16	97.16	97.16	97.16	97.16
1,280	1,300	184.69	163.69	142.69	124.69	110.69	98.69	98.69	98.69	98.69	98.69	98.69
1,300	1,320	189.22	168.22	147.22	128.22	114.22	100.22	100.22	100.22	100.22	100.22	100.22
1,320	1,340	193.75	172.75	151.75	131.75	117.75	103.75	101.75	101.75	101.75	101.75	101.75
1,340	1,360	198.28	177.28	156.28	135.28	121.28	107.28	103.28	103.28	103.28	103.28	103.28
1,360	1,380	202.81	181.81	160.81	139.81	124.81	110.81	104.81	104.81	104.81	104.81	104.81
1,380	1,400	207.34	186.34	165.34	144.34	128.34	114.34	106.34	106.34	106.34	106.34	106.34
1,400	1,420	211.87	190.87	169.87	148.87	131.87	117.87	107.87	107.87	107.87	107.87	107.87
1,420	1,440	216.40	195.40	174.40	153.40	135.40	121.40	109.40	109.40	109.40	109.40	109.40
1,440	1,460	220.93	199.93	178.93	157.93	138.93	124.93	110.93	110.93	110.93	110.93	110.93
1,460	1,480	225.46	204.46	183.46	162.46	142.46	128.46	114.46	112.46	112.46	112.46	112.46
1,480	1,500	229.99	208.99	187.99	166.99	145.99	131.99	117.99	113.99	113.99	113.99	113.99
1,500	1,520	234.52	213.52	192.52	171.52	150.52	135.52	121.52	115.52	115.52	115.52	115.52
1,520	1,540	239.05	218.05	197.05	176.05	155.05	139.05	125.05	117.05	117.05	117.05	117.05
1,540	1,560	243.58	222.58	201.58	180.58	159.58	142.58	128.58	118.58	118.58	118.58	118.58
1,560	1,580	248.11	227.11	206.11	185.11	164.11	146.11	132.11	120.11	120.11	120.11	120.11
1,580	1,600	252.64	231.64	210.64	189.64	168.64	149.64	135.64	121.64	121.64	121.64	121.64
1,600	1,620	257.17	236.17	215.17	194.17	173.17	153.17	139.17	125.17	123.17	123.17	123.17
1,620	1,640	261.70	240.70	219.70	198.70	177.70	156.70	142.70	128.70	124.70	124.70	124.70
1,640	1,660	266.23	245.23	224.23	203.23	182.23	161.23	146.23	132.23	126.23	126.23	126.23
1,660	1,680	270.76	249.76	228.76	207.76	186.76	165.76	149.76	135.76	127.76	127.76	127.76
1,680	1,700	275.29	254.29	233.29	212.29	191.29	170.29	153.29	139.29	129.29	129.29	129.29
1,700	1,720	279.82	258.82	237.82	216.82	195.82	174.82	156.82	142.82	130.82	130.82	130.82
1,720	1,740	284.35	263.35	242.35	221.35	200.35	179.35	160.35	146.35	132.35	132.35	132.35
1,740	1,760	288.88	267.88	246.88	225.88	204.88	183.88	163.88	149.88	135.88	133.88	133.88
1,760	1,780	293.41	272.41	251.41	230.41	209.41	188.41	167.41	153.41	139.41	135.41	135.41
1,780	1,800	297.94	276.94	255.94	234.94	213.94	192.94	171.94	156.94	142.94	136.94	136.94
1,800	1,820	302.47	281.47	260.47	239.47	218.47	197.47	176.47	160.47	146.47	138.47	138.47
1,820	1,840	307.00	286.00	265.00	244.00	223.00	202.00	181.00	164.00	150.00	140.00	140.00
1,840	1,860	311.53	290.53	269.53	248.53	227.53	206.53	185.53	167.53	153.53	141.53	141.53
1,860	1,880	316.06	295.06	274.06	253.06	232.06	211.06	190.06	171.06	157.06	143.06	143.06
1,880	1,900	320.59	299.59	278.59	257.59	236.59	215.59	194.59	174.59	160.59	146.59	144.59
1,900	1,920	325.12	304.12	283.12	262.12	241.12	220.12	199.12	178.12	164.12	150.12	146.12
1,920	1,940	329.65	308.65	287.65	266.65	245.65	224.65	203.65	182.65	167.65	153.65	147.65
1,940	1,960	334.18	313.18	292.18	271.18	250.18	229.18	208.18	187.18	171.18	157.18	149.18
1,960	1,980	338.71	317.71	296.71	275.71	254.71	233.71	212.71	191.71	174.71	160.71	150.71

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- BIWEEKLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
1,980	2,000	343.24	322.24	301.24	280.24	259.24	238.24	217.24	196.24	178.24	164.24	152.24
2,000	2,020	347.77	326.77	305.77	284.77	263.77	242.77	221.77	200.77	181.77	167.77	153.77
2,020	2,040	352.30	331.30	310.30	289.30	268.30	247.30	226.30	205.30	185.30	171.30	157.30
2,040	2,060	356.83	335.83	314.83	293.83	272.83	251.83	230.83	209.83	188.83	174.83	160.83
2,060	2,080	361.36	340.36	319.36	298.36	277.36	256.36	235.36	214.36	192.36	178.36	164.36
2,080	2,100	365.89	344.89	323.89	302.89	281.89	260.89	239.89	218.89	196.89	181.89	167.89
2,100	2,120	370.42	349.42	328.42	307.42	286.42	265.42	244.42	223.42	201.42	185.42	171.42
2,120	2,140	374.95	353.95	332.95	311.95	290.95	269.95	248.95	227.95	205.95	188.95	174.95
2,140	2,160	379.48	358.48	337.48	316.48	295.48	274.48	253.48	232.48	210.48	192.48	178.48
2,160	2,180	384.01	363.01	342.01	321.01	300.01	279.01	258.01	237.01	215.01	196.01	182.01
2,180	2,200	388.54	367.54	346.54	325.54	304.54	283.54	262.54	241.54	219.54	199.54	185.54
2,200	2,220	393.07	372.07	351.07	330.07	309.07	288.07	267.07	246.07	224.07	203.07	189.07
2,220	2,240	397.60	376.60	355.60	334.60	313.60	292.60	271.60	250.60	228.60	207.60	192.60
2,240	2,260	402.13	381.13	360.13	339.13	318.13	297.13	276.13	255.13	233.13	212.13	196.13
2,260	2,280	406.66	385.66	364.66	343.66	322.66	301.66	280.66	259.66	237.66	216.66	199.66
2,280	2,300	411.19	390.19	369.19	348.19	327.19	306.19	285.19	264.19	242.19	221.19	203.19
2,300	2,320	415.72	394.72	373.72	352.72	331.72	310.72	289.72	268.72	246.72	225.72	206.72
2,320	2,340	420.25	399.25	378.25	357.25	336.25	315.25	294.25	273.25	251.25	230.25	210.25
2,340	2,360	424.78	403.78	382.78	361.78	340.78	319.78	298.78	277.78	255.78	234.78	213.78
2,360	2,380	429.31	408.31	387.31	366.31	345.31	324.31	303.31	282.31	260.31	239.31	218.31
2,380	2,400	433.84	412.84	391.84	370.84	349.84	328.84	307.84	286.84	264.84	243.84	222.84
2,400	2,420	438.37	417.37	396.37	375.37	354.37	333.37	312.37	291.37	269.37	248.37	227.37
2,420	2,440	442.90	421.90	400.90	379.90	358.90	337.90	316.90	295.90	273.90	252.90	231.90
2,440	2,460	447.43	426.43	405.43	384.43	363.43	342.43	321.43	300.43	278.43	257.43	236.43
2,460	2,480	451.96	430.96	409.96	388.96	367.96	346.96	325.96	304.96	282.96	261.96	240.96
2,480	2,500	456.49	435.49	414.49	393.49	372.49	351.49	330.49	309.49	287.49	266.49	245.49
2,500	2,520	461.02	440.02	419.02	398.02	377.02	356.02	335.02	314.02	292.02	271.02	250.02
2,520	2,540	465.55	444.55	423.55	402.55	381.55	360.55	339.55	318.55	296.55	275.55	254.55
2,540	2,560	470.08	449.08	428.08	407.08	386.08	365.08	344.08	323.08	301.08	280.08	259.08
2,560	2,580	474.61	453.61	432.61	411.61	390.61	369.61	348.61	327.61	305.61	284.61	263.61
2,580	2,600	479.14	458.14	437.14	416.14	395.14	374.14	353.14	332.14	310.14	289.14	268.14
2,600	2,620	483.67	462.67	441.67	420.67	399.67	378.67	357.67	336.67	314.67	293.67	272.67
2,620	2,640	488.20	467.20	446.20	425.20	404.20	383.20	362.20	341.20	319.20	298.20	277.20
2,640	2,660	492.73	471.73	450.73	429.73	408.73	387.73	366.73	345.73	323.73	302.73	281.73
2,660	2,680	497.26	476.26	455.26	434.26	413.26	392.26	371.26	350.26	328.26	307.26	286.26





Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- SEMIMONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is-										
470	480	56.34	38.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	58.10	40.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	60.87	41.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	64.02	45.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	68.55	48.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	73.08	52.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	77.61	55.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	82.14	59.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	86.67	63.67	47.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	91.20	68.20	51.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	95.73	72.73	54.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	100.26	77.26	58.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	104.79	81.79	61.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	109.32	86.32	65.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	113.85	90.85	68.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	118.38	95.38	72.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	122.91	99.91	76.91	59.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	127.44	104.44	81.44	63.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	131.97	108.97	85.97	66.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	136.50	113.50	90.50	70.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	141.03	118.03	95.03	74.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	145.56	122.56	99.56	77.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	150.09	127.09	104.09	81.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	154.62	131.62	108.62	85.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	159.15	136.15	113.15	90.15	73.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	163.68	140.68	117.68	94.68	76.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	168.21	145.21	122.21	99.21	80.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	172.74	149.74	126.74	103.74	83.74	75.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	177.27	154.27	131.27	108.27	87.27	77.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	181.80	158.80	135.80	112.80	90.80	78.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	186.33	163.33	140.33	117.33	95.33	80.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	190.86	167.86	144.86	121.86	99.86	82.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	195.39	172.39	149.39	126.39	104.39	86.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	199.92	176.92	153.92	130.92	108.92	89.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	204.45	181.45	158.45	135.45	113.45	93.45	86.45	86.45	86.45	86.45	86.45
1,140	1,160	208.98	185.98	162.98	139.98	117.98	96.98	87.98	87.98	87.98	87.98	87.98
1,160	1,180	213.51	190.51	167.51	144.51	122.51	100.51	89.51	89.51	89.51	89.51	89.51
1,180	1,200	218.04	195.04	172.04	149.04	127.04	104.04	91.04	91.04	91.04	91.04	91.04
1,200	1,220	222.57	199.57	176.57	153.57	131.57	108.57	92.57	92.57	92.57	92.57	92.57
1,220	1,240	227.10	204.10	181.10	158.10	136.10	113.10	96.10	94.10	94.10	94.10	94.10
1,240	1,260	231.63	208.63	185.63	162.63	140.63	117.63	99.63	95.63	95.63	95.63	95.63
1,260	1,280	236.16	213.16	190.16	167.16	145.16	122.16	103.16	97.16	97.16	97.16	97.16
1,280	1,300	240.69	217.69	194.69	171.69	149.69	126.69	106.69	98.69	98.69	98.69	98.69
1,300	1,320	245.22	222.22	199.22	176.22	154.22	131.22	110.22	100.22	100.22	100.22	100.22
1,320	1,340	249.75	226.75	203.75	180.75	158.75	135.75	113.75	101.75	101.75	101.75	101.75
1,340	1,360	254.28	231.28	208.28	185.28	163.28	140.28	117.28	103.28	103.28	103.28	103.28
1,360	1,380	258.81	235.81	212.81	189.81	167.81	144.81	121.81	105.81	104.81	104.81	104.81
1,380	1,400	263.34	240.34	217.34	194.34	172.34	149.34	126.34	109.34	106.34	106.34	106.34
1,400	1,420	267.87	244.87	221.87	198.87	176.87	153.87	130.87	112.87	107.87	107.87	107.87
1,420	1,440	272.40	249.40	226.40	203.40	181.40	158.40	135.40	116.40	109.40	109.40	109.40

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- SEMIMONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is-										
1,440	1,460	276.93	253.93	230.93	207.93	185.93	162.93	139.93	119.93	110.93	110.93	110.93
1,460	1,480	281.46	258.46	235.46	212.46	190.46	167.46	144.46	123.46	112.46	112.46	112.46
1,480	1,500	285.99	262.99	239.99	216.99	194.99	171.99	148.99	126.99	113.99	113.99	113.99
1,500	1,520	290.52	267.52	244.52	221.52	199.52	176.52	153.52	130.52	115.52	115.52	115.52
1,520	1,540	297.05	272.05	249.05	226.05	204.05	181.05	158.05	135.05	118.05	117.05	117.05
1,540	1,560	303.58	276.58	253.58	230.58	208.58	185.58	162.58	139.58	121.58	118.58	118.58
1,560	1,580	310.11	281.11	258.11	235.11	213.11	190.11	167.11	144.11	125.11	120.11	120.11
1,580	1,600	316.64	285.64	262.64	239.64	217.64	194.64	171.64	148.64	128.64	121.64	121.64
1,600	1,620	323.17	290.17	267.17	244.17	222.17	199.17	176.17	153.17	132.17	123.17	123.17
1,620	1,640	329.70	294.70	271.70	248.70	226.70	203.70	180.70	157.70	135.70	124.70	124.70
1,640	1,660	336.23	299.23	276.23	253.23	231.23	208.23	185.23	162.23	139.23	126.23	126.23
1,660	1,680	342.76	304.76	280.76	257.76	235.76	212.76	189.76	166.76	143.76	127.76	127.76
1,680	1,700	349.29	311.29	285.29	262.29	240.29	217.29	194.29	171.29	148.29	131.29	129.29
1,700	1,720	355.82	317.82	289.82	266.82	244.82	221.82	198.82	175.82	152.82	134.82	130.82
1,720	1,740	362.35	324.35	294.35	271.35	249.35	226.35	203.35	180.35	157.35	138.35	132.35
1,740	1,760	368.88	330.88	298.88	275.88	253.88	230.88	207.88	184.88	161.88	141.88	133.88
1,760	1,780	375.41	337.41	303.41	280.41	258.41	235.41	212.41	189.41	166.41	145.41	135.41
1,780	1,800	381.94	343.94	307.94	284.94	262.94	239.94	216.94	193.94	170.94	148.94	136.94
1,800	1,820	388.47	350.47	312.47	289.47	267.47	244.47	221.47	198.47	175.47	153.47	138.47
1,820	1,840	395.00	357.00	319.00	294.00	272.00	249.00	226.00	203.00	180.00	158.00	141.00
1,840	1,860	401.53	363.53	325.53	298.53	276.53	253.53	230.53	207.53	184.53	162.53	144.53
1,860	1,880	408.06	370.06	332.06	303.06	281.06	258.06	235.06	212.06	189.06	167.06	148.06
1,880	1,900	414.59	376.59	338.59	307.59	285.59	262.59	239.59	216.59	193.59	171.59	151.59
1,900	1,920	421.12	383.12	345.12	312.12	290.12	267.12	244.12	221.12	198.12	176.12	155.12
1,920	1,940	427.65	389.65	351.65	316.65	294.65	271.65	248.65	225.65	202.65	180.65	158.65
1,940	1,960	434.18	396.18	358.18	321.18	299.18	276.18	253.18	230.18	207.18	185.18	162.18
1,960	1,980	440.71	402.71	364.71	326.71	303.71	280.71	257.71	234.71	211.71	189.71	166.71
1,980	2,000	447.24	409.24	371.24	333.24	308.24	285.24	262.24	239.24	216.24	194.24	171.24
2,000	2,020	453.77	415.77	377.77	339.77	312.77	289.77	266.77	243.77	220.77	198.77	175.77
2,020	2,040	460.30	422.30	384.30	346.30	317.30	294.30	271.30	248.30	225.30	203.30	180.30
2,040	2,060	466.83	428.83	390.83	352.83	321.83	298.83	275.83	252.83	229.83	207.83	184.83
2,060	2,080	473.36	435.36	397.36	359.36	326.36	303.36	280.36	257.36	234.36	212.36	189.36
2,080	2,100	479.89	441.89	403.89	365.89	330.89	307.89	284.89	261.89	238.89	216.89	193.89
2,100	2,120	486.42	448.42	410.42	372.42	335.42	312.42	289.42	266.42	243.42	221.42	198.42
2,120	2,140	492.95	454.95	416.95	378.95	340.95	316.95	293.95	270.95	247.95	225.95	202.95



Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- SEMI-MONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
1,020	1,040	116.80	100.80	85.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	121.33	104.33	89.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	125.86	107.86	92.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	130.39	111.39	96.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	134.92	114.92	99.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	139.45	118.45	103.45	88.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45
1,140	1,160	143.98	121.98	106.98	91.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98
1,160	1,180	148.51	125.51	110.51	95.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51
1,180	1,200	153.04	130.04	114.04	99.04	91.04	91.04	91.04	91.04	91.04	91.04	91.04
1,200	1,220	157.57	134.57	117.57	102.57	92.57	92.57	92.57	92.57	92.57	92.57	92.57
1,220	1,240	162.10	139.10	121.10	106.10	94.10	94.10	94.10	94.10	94.10	94.10	94.10
1,240	1,260	166.63	143.63	124.63	109.63	95.63	95.63	95.63	95.63	95.63	95.63	95.63
1,260	1,280	171.16	148.16	128.16	113.16	98.16	97.16	97.16	97.16	97.16	97.16	97.16
1,280	1,300	175.69	152.69	131.69	116.69	101.69	98.69	98.69	98.69	98.69	98.69	98.69
1,300	1,320	180.22	157.22	135.22	120.22	105.22	100.22	100.22	100.22	100.22	100.22	100.22
1,320	1,340	184.75	161.75	138.75	123.75	108.75	101.75	101.75	101.75	101.75	101.75	101.75
1,340	1,360	189.28	166.28	143.28	127.28	112.28	103.28	103.28	103.28	103.28	103.28	103.28
1,360	1,380	193.81	170.81	147.81	130.81	115.81	104.81	104.81	104.81	104.81	104.81	104.81
1,380	1,400	198.34	175.34	152.34	134.34	119.34	106.34	106.34	106.34	106.34	106.34	106.34
1,400	1,420	202.87	179.87	156.87	137.87	122.87	107.87	107.87	107.87	107.87	107.87	107.87
1,420	1,440	207.40	184.40	161.40	141.40	126.40	110.40	109.40	109.40	109.40	109.40	109.40
1,440	1,460	211.93	188.93	165.93	144.93	129.93	113.93	110.93	110.93	110.93	110.93	110.93
1,460	1,480	216.46	193.46	170.46	148.46	133.46	117.46	112.46	112.46	112.46	112.46	112.46
1,480	1,500	220.99	197.99	174.99	152.99	136.99	120.99	113.99	113.99	113.99	113.99	113.99
1,500	1,520	225.52	202.52	179.52	157.52	140.52	124.52	115.52	115.52	115.52	115.52	115.52
1,520	1,540	230.05	207.05	184.05	162.05	144.05	128.05	117.05	117.05	117.05	117.05	117.05
1,540	1,560	234.58	211.58	188.58	166.58	147.58	131.58	118.58	118.58	118.58	118.58	118.58
1,560	1,580	239.11	216.11	193.11	171.11	151.11	135.11	120.11	120.11	120.11	120.11	120.11
1,580	1,600	243.64	220.64	197.64	175.64	154.64	138.64	123.64	121.64	121.64	121.64	121.64
1,600	1,620	248.17	225.17	202.17	180.17	158.17	142.17	127.17	123.17	123.17	123.17	123.17
1,620	1,640	252.70	229.70	206.70	184.70	161.70	145.70	130.70	124.70	124.70	124.70	124.70
1,640	1,660	257.23	234.23	211.23	189.23	166.23	149.23	134.23	126.23	126.23	126.23	126.23
1,660	1,680	261.76	238.76	215.76	193.76	170.76	152.76	137.76	127.76	127.76	127.76	127.76
1,680	1,700	266.29	243.29	220.29	198.29	175.29	156.29	141.29	129.29	129.29	129.29	129.29
1,700	1,720	270.82	247.82	224.82	202.82	179.82	159.82	144.82	130.82	130.82	130.82	130.82
1,720	1,740	275.35	252.35	229.35	207.35	184.35	163.35	148.35	133.35	132.35	132.35	132.35
1,740	1,760	279.88	256.88	233.88	211.88	188.88	166.88	151.88	136.88	133.88	133.88	133.88
1,760	1,780	284.41	261.41	238.41	216.41	193.41	170.41	155.41	140.41	135.41	135.41	135.41
1,780	1,800	288.94	265.94	242.94	220.94	197.94	174.94	158.94	143.94	136.94	136.94	136.94
1,800	1,820	293.47	270.47	247.47	225.47	202.47	179.47	162.47	147.47	138.47	138.47	138.47
1,820	1,840	298.00	275.00	252.00	230.00	207.00	184.00	166.00	151.00	140.00	140.00	140.00
1,840	1,860	302.53	279.53	256.53	234.53	211.53	188.53	169.53	154.53	141.53	141.53	141.53
1,860	1,880	307.06	284.06	261.06	239.06	216.06	193.06	173.06	158.06	143.06	143.06	143.06
1,880	1,900	311.59	288.59	265.59	243.59	220.59	197.59	176.59	161.59	146.59	144.59	144.59
1,900	1,920	316.12	293.12	270.12	248.12	225.12	202.12	180.12	165.12	150.12	146.12	146.12
1,920	1,940	320.65	297.65	274.65	252.65	229.65	206.65	183.65	168.65	153.65	147.65	147.65
1,940	1,960	325.18	302.18	279.18	257.18	234.18	211.18	188.18	172.18	157.18	149.18	149.18
1,960	1,980	329.71	306.71	283.71	261.71	238.71	215.71	192.71	175.71	160.71	150.71	150.71
1,980	2,000	334.24	311.24	288.24	266.24	243.24	220.24	197.24	179.24	164.24	152.24	152.24
2,000	2,020	338.77	315.77	292.77	270.77	247.77	224.77	201.77	182.77	167.77	153.77	153.77

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- SEMI-MONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
2,020	2,040	343.30	320.30	297.30	275.30	252.30	229.30	206.30	186.30	171.30	156.30	155.30
2,040	2,060	347.83	324.83	301.83	279.83	256.83	233.83	210.83	189.83	174.83	159.83	156.83
2,060	2,080	352.36	329.36	306.36	284.36	261.36	238.36	215.36	193.36	178.36	163.36	158.36
2,080	2,100	356.89	333.89	310.89	288.89	265.89	242.89	219.89	196.89	181.89	166.89	159.89
2,100	2,120	361.42	338.42	315.42	293.42	270.42	247.42	224.42	201.42	185.42	170.42	161.42
2,120	2,140	365.95	342.95	319.95	297.95	274.95	251.95	228.95	205.95	188.95	173.95	162.95
2,140	2,160	370.48	347.48	324.48	302.48	279.48	256.48	233.48	210.48	192.48	177.48	164.48
2,160	2,180	375.01	352.01	329.01	307.01	284.01	261.01	238.01	215.01	196.01	181.01	166.01
2,180	2,200	379.54	356.54	333.54	311.54	288.54	265.54	242.54	219.54	199.54	184.54	168.54
2,200	2,220	384.07	361.07	338.07	316.07	293.07	270.07	247.07	224.07	203.07	188.07	172.07
2,220	2,240	388.60	365.60	342.60	320.60	297.60	274.60	251.60	228.60	206.60	191.60	175.60
2,240	2,260	393.13	370.13	347.13	325.13	302.13	279.13	256.13	233.13	210.13	195.13	179.13
2,260	2,280	397.66	374.66	351.66	329.66	306.66	283.66	260.66	237.66	214.66	198.66	182.66
2,280	2,300	402.19	379.19	356.19	334.19	311.19	288.19	265.19	242.19	219.19	202.19	186.19
2,300	2,320	406.72	383.72	360.72	338.72	315.72	292.72	269.72	246.72	223.72	205.72	189.72
2,320	2,340	411.25	388.25	365.25	343.25	320.25	297.25	274.25	251.25	228.25	209.25	193.25
2,340	2,360	415.78	392.78	369.78	347.78	324.78	301.78	278.78	255.78	232.78	212.78	196.78
2,360	2,380	420.31	397.31	374.31	352.31	329.31	306.31	283.31	260.31	237.31	216.31	200.31
2,380	2,400	424.84	401.84	378.84	356.84	333.84	310.84	287.84	264.84	241.84	219.84	203.84
2,400	2,420	429.37	406.37	383.37	361.37	338.37	315.37	292.37	269.37	246.37	224.37	207.37
2,420	2,440	433.90	410.90	387.90	365.90	342.90	319.90	296.90	273.90	250.90	228.90	210.90
2,440	2,460	438.43	415.43	392.43	370.43	347.43	324.43	301.43	278.43	255.43	233.43	214.43
2,460	2,480	442.96	419.96	396.96	374.96	351.96	328.96	305.96	282.96	259.96	237.96	217.96
2,480	2,500	447.49	424.49	401.49	379.49	356.49	333.49	310.49	287.49	264.49	242.49	221.49
2,500	2,520	452.02	429.02	406.02	384.02	361.02	338.02	315.02	292.02	269.02	247.02	225.02
2,520	2,540	456.55	433.55	410.55	388.55	365.55	342.55	319.55	296.55	273.55	251.55	228.55
2,540	2,560	461.08	438.08	415.08	393.08	370.08	347.08	324.08	301.08	278.08	256.08	233.08
2,560	2,580	465.61	442.61	419.61	397.61	374.61	351.61	328.61	305.61	282.61	260.61	237.61
2,580	2,600	470.14	447.14	424.14	402.14	379.14	356.14	333.14	310.14	287.14	265.14	242.14
2,600	2,620	474.67	451.67	428.67	406.67	383.67	360.67	337.67	314.67	291.67	269.67	246.67
2,620	2,640	479.20	456.20	433.20	411.20	388.20	365.20	342.20	319.20	296.20	274.20	251.20
2,640	2,660	483.73	460.73	437.73	415.73	392.73	369.73	346.73	323.73	300.73	278.73	255.73
2,660	2,680	488.26	465.26	442.26	420.26	397.26	374.26	351.26	328.26	305.26	283.26	260.26
2,680	2,700	492.79	469.79	446.79	424.79	401.79	378.79	355.79	332.79	309.79	287.79	264.79
2,700	2,720	497.32	474.32	451.32	429.32	406.32	383.32	360.32	337.32	314.32	292.32	269.32



Combined Income Tax, Employee Social Security Tax, And Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- MONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax, social security, and Medicare taxes to be withheld is-												
1,640	1,680	272.99	226.99	181.99	141.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	282.05	236.05	191.05	149.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	291.11	245.11	200.11	156.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	300.17	254.17	209.17	163.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	309.23	263.23	218.23	172.23	140.23	139.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	318.29	272.29	227.29	181.29	147.29	142.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	327.35	281.35	236.35	190.35	154.35	145.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	336.41	290.41	245.41	199.41	161.41	148.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	345.47	299.47	254.47	208.47	168.47	151.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	354.53	308.53	263.53	217.53	175.53	154.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	363.59	317.59	272.59	226.59	182.59	157.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	372.65	326.65	281.65	235.65	189.65	160.65	160.65	160.65	160.65	160.65	160.65
2,120	2,160	381.71	335.71	290.71	244.71	198.71	165.71	163.71	163.71	163.71	163.71	163.71
2,160	2,200	390.77	344.77	299.77	253.77	207.77	172.77	166.77	166.77	166.77	166.77	166.77
2,200	2,240	399.83	353.83	308.83	262.83	216.83	179.83	169.83	169.83	169.83	169.83	169.83
2,240	2,280	408.89	362.89	317.89	271.89	225.89	186.89	172.89	172.89	172.89	172.89	172.89
2,280	2,320	417.95	371.95	326.95	280.95	234.95	193.95	175.95	175.95	175.95	175.95	175.95
2,320	2,360	427.01	381.01	336.01	290.01	244.01	201.01	179.01	179.01	179.01	179.01	179.01
2,360	2,400	436.07	390.07	345.07	299.07	253.07	208.07	182.07	182.07	182.07	182.07	182.07
2,400	2,440	445.13	399.13	354.13	308.13	262.13	217.13	185.13	185.13	185.13	185.13	185.13
2,440	2,480	454.19	408.19	363.19	317.19	271.19	226.19	192.19	188.19	188.19	188.19	188.19
2,480	2,520	463.25	417.25	372.25	326.25	280.25	235.25	199.25	191.25	191.25	191.25	191.25
2,520	2,560	472.31	426.31	381.31	335.31	289.31	244.31	206.31	194.31	194.31	194.31	194.31
2,560	2,600	481.37	435.37	390.37	344.37	298.37	253.37	213.37	197.37	197.37	197.37	197.37
2,600	2,640	490.43	444.43	399.43	353.43	307.43	262.43	220.43	200.43	200.43	200.43	200.43
2,640	2,680	499.49	453.49	408.49	362.49	316.49	271.49	227.49	203.49	203.49	203.49	203.49
2,680	2,720	508.55	462.55	417.55	371.55	325.55	280.55	234.55	206.55	206.55	206.55	206.55
2,720	2,760	517.61	471.61	426.61	380.61	334.61	289.61	243.61	210.61	209.61	209.61	209.61
2,760	2,800	526.67	480.67	435.67	389.67	343.67	298.67	252.67	217.67	212.67	212.67	212.67
2,800	2,840	535.73	489.73	444.73	398.73	352.73	307.73	261.73	224.73	215.73	215.73	215.73
2,840	2,880	544.79	498.79	453.79	407.79	361.79	316.79	270.79	231.79	218.79	218.79	218.79
2,880	2,920	553.85	507.85	462.85	416.85	370.85	325.85	279.85	238.85	221.85	221.85	221.85
2,920	2,960	562.91	516.91	471.91	425.91	379.91	334.91	288.91	245.91	224.91	224.91	224.91
2,960	3,000	571.97	525.97	480.97	434.97	388.97	343.97	297.97	252.97	227.97	227.97	227.97
3,000	3,040	581.03	535.03	490.03	444.03	398.03	353.03	307.03	261.03	231.03	231.03	231.03
3,040	3,080	594.09	544.09	499.09	453.09	407.09	362.09	316.09	270.09	237.09	234.09	234.09
3,080	3,120	607.15	553.15	508.15	462.15	416.15	371.15	325.15	279.15	244.15	237.15	237.15
3,120	3,160	620.21	562.21	517.21	471.21	425.21	380.21	334.21	288.21	251.21	240.21	240.21
3,160	3,200	633.27	571.27	526.27	480.27	434.27	389.27	343.27	297.27	258.27	243.27	243.27
3,200	3,240	646.33	580.33	535.33	489.33	443.33	398.33	352.33	306.33	265.33	246.33	246.33
3,240	3,280	659.39	589.39	544.39	498.39	452.39	407.39	361.39	315.39	272.39	249.39	249.39
3,280	3,320	672.45	598.45	553.45	507.45	461.45	416.45	370.45	324.45	279.45	252.45	252.45
3,320	3,360	685.51	609.51	562.51	516.51	470.51	425.51	379.51	333.51	288.51	255.51	255.51
3,360	3,400	698.57	622.57	571.57	525.57	479.57	434.57	388.57	342.57	297.57	262.57	258.57
3,400	3,440	711.63	635.63	580.63	534.63	488.63	443.63	397.63	351.63	306.63	269.63	261.63
3,440	3,480	724.69	648.69	589.69	543.69	497.69	452.69	406.69	360.69	315.69	276.69	264.69
3,480	3,520	737.75	661.75	598.75	552.75	506.75	461.75	415.75	369.75	324.75	283.75	267.75
3,520	3,560	750.81	674.81	607.81	561.81	515.81	470.81	424.81	378.81	333.81	290.81	270.81
3,560	3,600	763.87	687.87	616.87	570.87	524.87	479.87	433.87	387.87	342.87	297.87	273.87
3,600	3,640	776.93	700.93	625.93	579.93	533.93	488.93	442.93	396.93	351.93	305.93	276.93

Combined Income Tax, Employee Social Security Tax, And Employee Medicare Tax Withholding Tables (Pub. 15-A)												
SINGLE Persons -- MONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax, social security, and Medicare taxes to be withheld is-												
3,640	3,680	789.99	713.99	637.99	588.99	542.99	497.99	451.99	405.99	360.99	314.99	281.99
3,680	3,720	803.05	727.05	651.05	598.05	552.05	507.05	461.05	415.05	370.05	324.05	289.05
3,720	3,760	816.11	740.11	664.11	607.11	561.11	516.11	470.11	424.11	379.11	333.11	296.11
3,760	3,800	829.17	753.17	677.17	616.17	570.17	525.17	479.17	433.17	388.17	342.17	303.17
3,800	3,840	842.23	766.23	690.23	625.23	579.23	534.23	488.23	442.23	397.23	351.23	310.23
3,840	3,880	855.29	779.29	703.29	634.29	588.29	543.29	497.29	451.29	406.29	360.29	317.29
3,880	3,920	868.35	792.35	716.35	643.35	597.35	552.35	506.35	460.35	415.35	369.35	324.35
3,920	3,960	881.41	805.41	729.41	653.41	606.41	561.41	515.41	469.41	424.41	378.41	333.41
3,960	4,000	894.47	818.47	742.47	666.47	615.47	570.47	524.47	478.47	433.47	387.47	342.47
4,000	4,040	907.53	831.53	755.53	679.53	624.53	579.53	533.53	487.53	442.53	396.53	351.53
4,040	4,080	920.59	844.59	768.59	692.59	633.59	588.59	542.59	496.59	451.59	405.59	360.59
4,080	4,120	933.65	857.65	781.65	705.65	642.65	597.65	551.65	505.65	460.65	414.65	369.65
4,120	4,160	946.71	870.71	794.71	718.71	651.71	606.71	560.71	514.71	469.71	423.71	378.71
4,160	4,200	959.77	883.77	807.77	731.77	660.77	615.77	569.77	523.77	478.77	432.77	387.77
4,200	4,240	972.83	896.83	820.83	744.83	669.83	624.83	578.83	532.83	487.83	441.83	396.83
4,240	4,280	985.89	909.89	833.89	757.89	681.89	633.89	587.89	541.89	496.89	450.89	405.89
4,280	4,320	998.95	922.95	846.95	770.95	694.95	642.95	596.95	550.95	505.95	459.95	414.95
4,320	4,360	1012.01	936.01	860.01	784.01	708.01	652.01	606.01	560.01	515.01	469.01	424.01
4,360	4,400	1025.07	949.07	873.07	797.07	721.07	661.07	615.07	569.07	524.07	478.07	433.07
4,400	4,440	1038.13	962.13	886.13	810.13	734.13	670.13	624.13	578.13	533.13	487.13	442.13
4,440	4,480	1051.19	975.19	899.19	823.19	747.19	679.19	633.19	587.19	542.19	496.19	451.19
4,480	4,520	1064.25	988.25	912.25	836.25	760.25	688.25	642.25	596.25	551.25	505.25	460.25
4,520	4,560	1077.31	1001.31	925.31	849.31	773.31	697.31	651.31	605.31	560.31	514.31	469.31
4,560	4,600	1090.37	1014.37	938.37	862.37	786.37	710.37	660.37	614.37	569.37	523.37	478.37
4,600	4,640	1103.43	1027.43	951.43	875.43	799.43	723.43	669.43	623.43	578.43	532.43	487.43
4,640	4,680	1116.49	1040.49	964.49	888.49	812.49	736.49	678.49	632.49	587.49	541.49	496.49
4,680	4,720	1129.55	1053.55	977.55	901.55	825.55	749.55	687.55	641.55	596.55	550.55	505.55
4,720	4,760	1142.61	1066.61	990.61	914.61	838.61	762.61	696.61	650.61	605.61	559.61	514.61
4,760	4,800	1155.67	1079.67	1003.67	927.67	851.67	775.67	705.67	659.67	614.67	568.67	523.67
4,800	4,840	1168.73	1092.73	1016.73	940.73	864.73	788.73	714.73	668.73	623.73	577.73	532.73
4,840	4,880	1181.79	1105.79	1029.79	953.79	877.79	801.79	725.79	677.79	632.79	586.79	541.79
4,880	4,920	1194.85	1118.85	1042.85	966.85	890.85	814.85	738.85	686.85	641.85	595.85	550.85
4,920	4,960	1207.91	1131.91	1055.91	979.91	903.91	827.91	751.91	695.91	650.91	604.91	559.91
4,960	5,000	1220.97	1144.97	1068.97	992.97	916.97	840.97	764.97	704.97	659.97	613.97	568.97
5,000	5,040	1234.03	1158.03	1082.03	1006.03	930.03	854.03	778.03	714.03	669.03	623.03	578.03





Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- MONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
2,440	2,480	324.19	278.19	242.19	212.19	188.19	188.19	188.19	188.19	188.19	188.19	188.19
2,480	2,520	333.25	287.25	249.25	219.25	191.25	191.25	191.25	191.25	191.25	191.25	191.25
2,520	2,560	342.31	296.31	256.31	226.31	195.31	194.31	194.31	194.31	194.31	194.31	194.31
2,560	2,600	351.37	305.37	263.37	233.37	202.37	197.37	197.37	197.37	197.37	197.37	197.37
2,600	2,640	360.43	314.43	270.43	240.43	209.43	200.43	200.43	200.43	200.43	200.43	200.43
2,640	2,680	369.49	323.49	278.49	247.49	216.49	203.49	203.49	203.49	203.49	203.49	203.49
2,680	2,720	378.55	332.55	287.55	254.55	223.55	206.55	206.55	206.55	206.55	206.55	206.55
2,720	2,760	387.61	341.61	296.61	261.61	230.61	209.61	209.61	209.61	209.61	209.61	209.61
2,760	2,800	396.67	350.67	305.67	268.67	237.67	212.67	212.67	212.67	212.67	212.67	212.67
2,800	2,840	405.73	359.73	314.73	275.73	244.73	215.73	215.73	215.73	215.73	215.73	215.73
2,840	2,880	414.79	368.79	323.79	282.79	251.79	221.79	218.79	218.79	218.79	218.79	218.79
2,880	2,920	423.85	377.85	332.85	289.85	258.85	228.85	221.85	221.85	221.85	221.85	221.85
2,920	2,960	432.91	386.91	341.91	296.91	265.91	235.91	224.91	224.91	224.91	224.91	224.91
2,960	3,000	441.97	395.97	350.97	304.97	272.97	242.97	227.97	227.97	227.97	227.97	227.97
3,000	3,040	451.03	405.03	360.03	314.03	280.03	250.03	231.03	231.03	231.03	231.03	231.03
3,040	3,080	460.09	414.09	369.09	323.09	287.09	257.09	234.09	234.09	234.09	234.09	234.09
3,080	3,120	469.15	423.15	378.15	332.15	294.15	264.15	237.15	237.15	237.15	237.15	237.15
3,120	3,160	478.21	432.21	387.21	341.21	301.21	271.21	240.21	240.21	240.21	240.21	240.21
3,160	3,200	487.27	441.27	396.27	350.27	308.27	278.27	247.27	243.27	243.27	243.27	243.27
3,200	3,240	496.33	450.33	405.33	359.33	315.33	285.33	254.33	246.33	246.33	246.33	246.33
3,240	3,280	505.39	459.39	414.39	368.39	322.39	292.39	261.39	249.39	249.39	249.39	249.39
3,280	3,320	514.45	468.45	423.45	377.45	331.45	299.45	268.45	252.45	252.45	252.45	252.45
3,320	3,360	523.51	477.51	432.51	386.51	340.51	306.51	275.51	255.51	255.51	255.51	255.51
3,360	3,400	532.57	486.57	441.57	395.57	349.57	313.57	282.57	258.57	258.57	258.57	258.57
3,400	3,440	541.63	495.63	450.63	404.63	358.63	320.63	289.63	261.63	261.63	261.63	261.63
3,440	3,480	550.69	504.69	459.69	413.69	367.69	327.69	296.69	266.69	264.69	264.69	264.69
3,480	3,520	559.75	513.75	468.75	422.75	376.75	334.75	303.75	273.75	267.75	267.75	267.75
3,520	3,560	568.81	522.81	477.81	431.81	385.81	341.81	310.81	280.81	270.81	270.81	270.81
3,560	3,600	577.87	531.87	486.87	440.87	394.87	349.87	317.87	287.87	273.87	273.87	273.87
3,600	3,640	586.93	540.93	495.93	449.93	403.93	358.93	324.93	294.93	276.93	276.93	276.93
3,640	3,680	595.99	549.99	504.99	458.99	412.99	367.99	331.99	301.99	279.99	279.99	279.99
3,680	3,720	605.05	559.05	514.05	468.05	422.05	377.05	339.05	309.05	283.05	283.05	283.05
3,720	3,760	614.11	568.11	523.11	477.11	431.11	386.11	346.11	316.11	286.11	286.11	286.11
3,760	3,800	623.17	577.17	532.17	486.17	440.17	395.17	353.17	323.17	292.17	289.17	289.17
3,800	3,840	632.23	586.23	541.23	495.23	449.23	404.23	360.23	330.23	299.23	292.23	292.23
3,840	3,880	641.29	595.29	550.29	504.29	458.29	413.29	367.29	337.29	306.29	295.29	295.29
3,880	3,920	650.35	604.35	559.35	513.35	467.35	422.35	376.35	344.35	313.35	298.35	298.35
3,920	3,960	659.41	613.41	568.41	522.41	476.41	431.41	385.41	351.41	320.41	301.41	301.41
3,960	4,000	668.47	622.47	577.47	531.47	485.47	440.47	394.47	358.47	327.47	304.47	304.47
4,000	4,040	677.53	631.53	586.53	540.53	494.53	449.53	403.53	365.53	334.53	307.53	307.53
4,040	4,080	686.59	640.59	595.59	549.59	503.59	458.59	412.59	372.59	341.59	311.59	310.59
4,080	4,120	695.65	649.65	604.65	558.65	512.65	467.65	421.65	379.65	348.65	318.65	313.65
4,120	4,160	704.71	658.71	613.71	567.71	521.71	476.71	430.71	386.71	355.71	325.71	316.71
4,160	4,200	713.77	667.77	622.77	576.77	530.77	485.77	439.77	394.77	362.77	332.77	319.77
4,200	4,240	722.83	676.83	631.83	585.83	539.83	494.83	448.83	403.83	369.83	339.83	322.83
4,240	4,280	731.89	685.89	640.89	594.89	548.89	503.89	457.89	412.89	376.89	346.89	325.89
4,280	4,320	740.95	694.95	649.95	603.95	557.95	512.95	466.95	421.95	383.95	353.95	328.95
4,320	4,360	750.01	704.01	659.01	613.01	567.01	522.01	476.01	431.01	391.01	361.01	332.01
4,360	4,400	759.07	713.07	668.07	622.07	576.07	531.07	485.07	440.07	398.07	368.07	338.07
4,400	4,440	768.13	722.13	677.13	631.13	585.13	540.13	494.13	449.13	405.13	375.13	345.13

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- MONTHLY Payroll Period (For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
4,440	4,480	777.19	731.19	686.19	640.19	594.19	549.19	503.19	458.19	412.19	382.19	352.19
4,480	4,520	786.25	740.25	695.25	649.25	603.25	558.25	512.25	467.25	421.25	389.25	359.25
4,520	4,560	795.31	749.31	704.31	658.31	612.31	567.31	521.31	476.31	430.31	396.31	366.31
4,560	4,600	804.37	758.37	713.37	667.37	621.37	576.37	530.37	485.37	439.37	403.37	373.37
4,600	4,640	813.43	767.43	722.43	676.43	630.43	585.43	539.43	494.43	448.43	410.43	380.43
4,640	4,680	822.49	776.49	731.49	685.49	639.49	594.49	548.49	503.49	457.49	417.49	387.49
4,680	4,720	831.55	785.55	740.55	694.55	648.55	603.55	557.55	512.55	466.55	424.55	394.55
4,720	4,760	840.61	794.61	749.61	703.61	657.61	612.61	566.61	521.61	475.61	431.61	401.61
4,760	4,800	849.67	803.67	758.67	712.67	666.67	621.67	575.67	530.67	484.67	438.67	408.67
4,800	4,840	858.73	812.73	767.73	721.73	675.73	630.73	584.73	539.73	493.73	447.73	415.73
4,840	4,880	867.79	821.79	776.79	730.79	684.79	639.79	593.79	548.79	502.79	456.79	422.79
4,880	4,920	876.85	830.85	785.85	739.85	693.85	648.85	602.85	557.85	511.85	465.85	429.85
4,920	4,960	885.91	839.91	794.91	748.91	702.91	657.91	611.91	566.91	520.91	474.91	436.91
4,960	5,000	894.97	848.97	803.97	757.97	711.97	666.97	620.97	575.97	529.97	483.97	443.97
5,000	5,040	904.03	858.03	813.03	767.03	721.03	676.03	630.03	585.03	539.03	493.03	451.03
5,040	5,080	913.09	867.09	822.09	776.09	730.09	685.09	639.09	594.09	548.09	502.09	458.09
5,080	5,120	922.15	876.15	831.15	785.15	739.15	694.15	648.15	603.15	557.15	511.15	466.15
5,120	5,160	931.21	885.21	840.21	794.21	748.21	703.21	657.21	612.21	566.21	520.21	475.21
5,160	5,200	940.27	894.27	849.27	803.27	757.27	712.27	666.27	621.27	575.27	529.27	484.27
5,200	5,240	949.33	903.33	858.33	812.33	766.33	721.33	675.33	630.33	584.33	538.33	493.33
5,240	5,280	958.39	912.39	867.39	821.39	775.39	730.39	684.39	639.39	593.39	547.39	502.39
5,280	5,320	967.45	921.45	876.45	830.45	784.45	739.45	693.45	648.45	602.45	556.45	511.45
5,320	5,360	976.51	930.51	885.51	839.51	793.51	748.51	702.51	657.51	611.51	565.51	520.51
5,360	5,400	985.57	939.57	894.57	848.57	802.57	757.57	711.57	666.57	620.57	574.57	529.57
5,400	5,440	994.63	948.63	903.63	857.63	811.63	766.63	720.63	675.63	629.63	583.63	538.63
5,440	5,480	1003.69	957.69	912.69	866.69	820.69	775.69	729.69	684.69	638.69	592.69	547.69
5,480	5,520	1012.75	966.75	921.75	875.75	829.75	784.75	738.75	693.75	647.75	601.75	556.75
5,520	5,560	1021.81	975.81	930.81	884.81	838.81	793.81	747.81	702.81	656.81	610.81	565.81
5,560	5,600	1030.87	984.87	939.87	893.87	847.87	802.87	756.87	711.87	665.87	619.87	574.87
5,600	5,640	1039.93	993.93	948.93	902.93	856.93	811.93	765.93	720.93	674.93	628.93	583.93
5,640	5,680	1048.99	1002.99	957.99	911.99	865.99	820.99	774.99	729.99	683.99	637.99	592.99
5,680	5,720	1058.05	1012.05	967.05	921.05	875.05	830.05	784.05	739.05	693.05	647.05	602.05
5,720	5,760	1067.11	1021.11	976.11	930.11	884.11	839.11	793.11	748.11	702.11	656.11	611.11
5,760	5,800	1076.17	1030.17	985.17	939.17	893.17	848.17	802.17	757.17	711.17	665.17	620.17
5,800	5,840	1085.23	1039.23	994.23	948.23	902.23	857.23	811.23	766.23	720.23	674.23	629.23

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub.15-A)													
SINGLE Persons -- DAILY Payroll Period													
(For Wages Paid Through December 2009)													
Wages		Number of Withholding Allowances											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income, social security, and Medicare taxes to be withheld is-											
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	
12	15	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	
15	18	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	
18	21	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	
21	24	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	
24	27	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	
27	30	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	
30	33	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	
33	36	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	
36	39	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	
39	42	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	
42	45	5.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	
45	48	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	
48	51	6.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	
51	54	7.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	
54	57	8.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	
57	60	8.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	
60	63	8.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	
63	66	9.93	7.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	
66	69	10.16	8.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	
69	72	11.39	9.39	7.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	
72	75	11.62	9.62	7.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	
75	78	12.85	10.85	8.85	6.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	
78	81	13.08	11.08	9.08	7.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	
81	84	14.31	12.31	9.31	7.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	
84	87	14.54	12.54	10.54	8.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	
87	90	15.77	12.77	10.77	8.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	
90	93	16.00	14.00	12.00	10.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	
93	96	16.23	14.23	12.23	10.23	8.23	7.23	7.23	7.23	7.23	7.23	7.23	
96	99	17.46	15.46	13.46	11.46	8.46	7.46	7.46	7.46	7.46	7.46	7.46	
99	102	17.69	15.69	13.69	11.69	9.69	7.69	7.69	7.69	7.69	7.69	7.69	
102	105	18.92	16.92	14.92	11.92	9.92	8.92	7.92	7.92	7.92	7.92	7.92	
105	108	19.15	17.15	15.15	13.15	11.15	9.15	8.15	8.15	8.15	8.15	8.15	
108	111	20.38	18.38	15.38	13.38	11.38	9.38	8.38	8.38	8.38	8.38	8.38	
111	114	20.61	18.61	16.61	14.61	12.61	10.61	8.61	8.61	8.61	8.61	8.61	
114	117	21.84	18.84	16.84	14.84	12.84	10.84	8.84	8.84	8.84	8.84	8.84	
117	120	22.07	20.07	18.07	16.07	14.07	11.07	10.07	9.07	9.07	9.07	9.07	
120	123	22.29	20.29	18.29	16.29	14.29	12.29	10.29	9.29	9.29	9.29	9.29	
123	126	23.52	21.52	19.52	17.52	14.52	12.52	10.52	9.52	9.52	9.52	9.52	
126	129	23.75	21.75	19.75	17.75	15.75	13.75	11.75	9.75	9.75	9.75	9.75	
129	132	24.98	22.98	20.98	17.98	15.98	13.98	11.98	9.98	9.98	9.98	9.98	
132	135	25.21	23.21	21.21	19.21	17.21	15.21	13.21	11.21	10.21	10.21	10.21	
135	138	26.44	24.44	22.44	19.44	17.44	15.44	13.44	11.44	10.44	10.44	10.44	
138	141	26.67	24.67	22.67	20.67	18.67	16.67	14.67	11.67	10.67	10.67	10.67	
141	144	27.90	25.90	22.90	20.90	18.90	16.90	14.90	12.90	10.90	10.90	10.90	
144	147	29.13	26.13	24.13	22.13	20.13	18.13	15.13	13.13	12.13	11.13	11.13	
147	150	29.36	26.36	24.36	22.36	20.36	18.36	16.36	14.36	12.36	11.36	11.36	
150	153	30.59	27.59	25.59	23.59	21.59	18.59	16.59	14.59	12.59	11.59	11.59	
153	156	31.82	27.82	25.82	23.82	21.82	19.82	17.82	15.82	13.82	11.82	11.82	
156	159	33.05	29.05	27.05	25.05	22.05	20.05	18.05	16.05	14.05	12.05	12.05	

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub.15-A)												
SINGLE Persons -- DAILY Payroll Period												
(For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is-										
159	162	33.28	30.28	27.28	25.28	23.28	21.28	19.28	17.28	14.28	13.28	12.28
162	165	34.51	31.51	28.51	25.51	23.51	21.51	19.51	17.51	15.51	13.51	12.51
165	168	35.74	31.74	28.74	26.74	24.74	22.74	20.74	17.74	15.74	13.74	12.74
168	171	36.97	32.97	29.97	26.97	24.97	22.97	20.97	18.97	16.97	14.97	12.97
171	174	37.20	34.20	30.20	28.20	26.20	24.20	21.20	19.20	17.20	15.20	13.20
174	177	38.43	35.43	31.43	28.43	26.43	24.43	22.43	20.43	18.43	16.43	14.43
177	180	39.66	35.66	32.66	29.66	27.66	24.66	22.66	20.66	18.66	16.66	14.66
180	183	40.88	36.88	33.88	29.88	27.88	25.88	23.88	21.88	19.88	17.88	14.88
183	186	41.11	38.11	34.11	31.11	28.11	26.11	24.11	22.11	20.11	18.11	16.11
186	189	42.34	39.34	35.34	32.34	29.34	27.34	25.34	23.34	21.34	18.34	16.34
189	192	43.57	39.57	36.57	32.57	29.57	27.57	25.57	23.57	21.57	19.57	17.57
192	195	44.80	40.80	37.80	33.80	30.80	28.80	26.80	24.80	21.80	19.80	17.80
195	198	45.03	42.03	38.03	35.03	31.03	29.03	27.03	25.03	23.03	21.03	19.03
198	201	46.26	43.26	39.26	36.26	32.26	30.26	28.26	25.26	23.26	21.26	19.26
201	204	47.49	43.49	40.49	36.49	33.49	30.49	28.49	26.49	24.49	22.49	20.49
204	207	48.72	44.72	41.72	37.72	34.72	31.72	28.72	26.72	24.72	22.72	20.72
207	210	48.95	45.95	41.95	38.95	34.95	31.95	29.95	27.95	25.95	23.95	20.95
210	213	50.18	47.18	43.18	40.18	36.18	33.18	30.18	28.18	26.18	24.18	22.18
213	216	51.41	47.41	44.41	40.41	37.41	33.41	31.41	29.41	27.41	24.41	22.41
216	219	52.64	48.64	45.64	41.64	38.64	34.64	31.64	29.64	27.64	25.64	23.64
219	222	52.87	49.87	45.87	42.87	38.87	35.87	32.87	30.87	27.87	25.87	23.87
222	225	54.10	51.10	47.10	44.10	40.10	37.10	33.10	31.10	29.10	27.10	25.10
225	228	55.33	51.33	48.33	44.33	41.33	37.33	34.33	31.33	29.33	27.33	25.33
228	231	56.56	52.56	49.56	45.56	42.56	38.56	35.56	32.56	30.56	28.56	26.56
231	234	56.79	53.79	49.79	46.79	42.79	39.79	35.79	32.79	30.79	28.79	26.79
234	237	58.02	55.02	51.02	48.02	44.02	41.02	37.02	34.02	32.02	30.02	28.02
237	240	59.25	55.25	52.25	48.25	45.25	41.25	38.25	34.25	32.25	30.25	28.25
240	243	60.47	56.47	53.47	49.47	46.47	42.47	39.47	35.47	33.47	31.47	28.47
243	246	60.70	57.70	53.70	50.70	46.70	43.70	39.70	36.70	33.70	31.70	29.70
246	249	61.93	58.93	54.93	51.93	47.93	44.93	40.93	37.93	34.93	31.93	29.93
249	252	63.16	59.16	56.16	52.16	49.16	45.16	42.16	38.16	35.16	33.16	31.16
252	255	64.39	60.39	57.39	53.39	50.39	46.39	43.39	39.39	36.39	33.39	31.39
255	258	64.62	61.62	57.62	54.62	50.62	47.62	43.62	40.62	36.62	34.62	32.62
258	261	65.85	62.85	58.85	55.85	51.85	48.85	44.85	41.85	37.85	34.85	32.85
261	264	67.08	63.08	60.08	56.08	53.08	49.08	46.08	42.08	39.08	36.08	34.08
264	267	68.31	64.31	61.31	57.31	54.31	50.31	47.31	43.31	40.31	36.31	34.31
267	270	69.54	65.54	61.54	58.54	54.54	51.54	47.54	44.54	40.54	37.54	34.54
270	273	70.77	66.77	62.77	59.77	55.77	52.77	48.77	45.77	41.77	38.77	35.77
273	276	71.00	68.00	64.00	60.00	57.00	53.00	50.00	46.00	43.00	39.00	36.00
276	279	72.23	68.23	65.23	61.23	58.23	54.23	51.23	47.23	44.23	40.23	37.23
279	282	73.46	69.46	65.46	62.46	58.46	55.46	51.46	48.46	44.46	41.46	37.46
282	285	74.69	70.69	66.69	63.69	59.69	56.69	52.69	49.69	45.69	42.69	38.69
285	288	75.92	71.92	67.92	63.92	60.92	56.92	53.92	49.92	46.92	42.92	39.92
288	291	77.15	73.15	69.15	65.15	62.15	58.15	55.15	51.15	48.15	44.15	41.15
291	294	78.38	74.38	70.38	66.38	62.38	59.38	55.38	52.38	48.38	45.38	41.38
294	297	78.61	74.61	71.61	67.61	63.61	60.61	56.61	53.61	49.61	46.61	42.61
297	300	79.84	75.84	71.84	67.84	64.84	60.84	57.84	53.84	50.84	46.84	43.84
300	303	81.06	77.06	73.06	69.06	66.06	62.06	59.06	55.06	52.06	48.06	45.06
303	306	82.29	78.29	74.29	70.29	66.29	63.29	59.29	56.29	52.29	49.29	45.29
306	309	83.52	79.52	75.52	71.52	67.52	64.52	60.52	57.52	53.52	50.52	46.52

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub.15-A)													
SINGLE Persons -- DAILY Payroll Period													
(For Wages Paid Through December 2009)													
Wages		Number of Withholding Allowances											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income, social security, and Medicare taxes to be withheld is-											
309	312	84.75	80.75	76.75	72.75	68.75	64.75	61.75	57.75	54.75	50.75	47.75	
312	315	84.98	80.98	77.98	73.98	69.98	65.98	62.98	58.98	55.98	51.98	48.98	
315	318	86.21	82.21	78.21	74.21	71.21	67.21	63.21	60.21	56.21	53.21	49.21	
318	321	87.44	83.44	79.44	75.44	71.44	68.44	64.44	61.44	57.44	54.44	50.44	
321	324	88.67	84.67	80.67	76.67	72.67	68.67	65.67	61.67	58.67	54.67	51.67	
324	327	89.90	85.90	81.90	77.90	73.90	69.90	66.90	62.90	59.90	55.90	52.90	
327	330	91.13	87.13	83.13	79.13	75.13	71.13	67.13	64.13	60.13	57.13	53.13	
330	333	91.36	88.36	84.36	80.36	76.36	72.36	68.36	65.36	61.36	58.36	54.36	
333	336	92.59	88.59	84.59	81.59	77.59	73.59	69.59	65.59	62.59	58.59	55.59	
336	339	93.82	89.82	85.82	81.82	77.82	73.82	70.82	66.82	63.82	59.82	56.82	
339	341	95.01	91.01	87.01	83.01	79.01	75.01	71.01	68.01	64.01	61.01	57.01	
341	343	95.16	91.16	88.16	84.16	80.16	76.16	72.16	68.16	65.16	61.16	58.16	
343	345	96.32	92.32	88.32	84.32	80.32	76.32	72.32	69.32	65.32	62.32	58.32	
345	347	97.47	93.47	89.47	85.47	81.47	77.47	73.47	69.47	66.47	62.47	59.47	
347	349	97.62	93.62	89.62	85.62	81.62	77.62	73.62	70.62	66.62	63.62	59.62	
349	351	98.78	94.78	90.78	86.78	82.78	78.78	74.78	70.78	67.78	63.78	60.78	
351	353	98.93	94.93	90.93	86.93	82.93	79.93	75.93	71.93	67.93	64.93	60.93	
353	355	100.08	96.08	92.08	88.08	84.08	80.08	76.08	72.08	69.08	65.08	62.08	
355	357	100.23	96.23	92.23	89.23	85.23	81.23	77.23	73.23	69.23	66.23	62.23	
357	359	101.39	97.39	93.39	89.39	85.39	81.39	77.39	73.39	70.39	66.39	63.39	
359	361	101.54	98.54	94.54	90.54	86.54	82.54	78.54	74.54	70.54	67.54	63.54	
361	363	102.69	98.69	94.69	90.69	86.69	82.69	78.69	74.69	71.69	67.69	64.69	
363	365	103.85	99.85	95.85	91.85	87.85	83.85	79.85	75.85	71.85	68.85	64.85	
365	367	104.00	100.00	96.00	92.00	88.00	84.00	81.00	77.00	73.00	69.00	66.00	
367	369	105.15	101.15	97.15	93.15	89.15	85.15	81.15	77.15	73.15	70.15	66.15	
369	371	105.31	101.31	97.31	93.31	90.31	86.31	82.31	78.31	74.31	70.31	67.31	
371	373	106.46	102.46	98.46	94.46	90.46	86.46	82.46	78.46	74.46	71.46	67.46	
373	375	106.61	102.61	98.61	95.61	91.61	87.61	83.61	79.61	75.61	71.61	68.61	
375	377	107.76	103.76	99.76	95.76	91.76	87.76	83.76	79.76	75.76	72.76	68.76	
377	379	107.92	104.92	100.92	96.92	92.92	88.92	84.92	80.92	76.92	72.92	69.92	
379	381	109.07	105.07	101.07	97.07	93.07	89.07	85.07	82.07	78.07	74.07	70.07	
381	383	110.22	106.22	102.22	98.22	94.22	90.22	86.22	82.22	78.22	74.22	71.22	
383	385	110.38	106.38	102.38	98.38	94.38	91.38	87.38	83.38	79.38	75.38	71.38	
385	387	111.53	107.53	103.53	99.53	95.53	91.53	87.53	83.53	79.53	75.53	72.53	
387	389	111.68	107.68	103.68	99.68	96.68	92.68	88.68	84.68	80.68	76.68	72.68	
389	391	112.84	108.84	104.84	100.84	96.84	92.84	88.84	84.84	80.84	76.84	73.84	

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- DAILY Payroll Period												
(For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	6.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	6.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	6.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	7.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	8.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
81	84	8.31	7.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
84	87	8.54	7.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54	6.54
87	90	9.77	7.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77	6.77
90	93	10.00	9.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
93	96	10.23	9.23	8.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23	7.23
96	99	11.46	9.46	8.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
99	102	11.69	10.69	8.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
102	105	12.92	10.92	8.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92	7.92
105	108	13.15	11.15	10.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15
108	111	14.38	12.38	10.38	9.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38
111	114	14.61	12.61	10.61	9.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
114	117	15.84	12.84	11.84	9.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84
117	120	16.07	14.07	12.07	11.07	9.07	9.07	9.07	9.07	9.07	9.07	9.07
120	123	16.29	14.29	12.29	11.29	9.29	9.29	9.29	9.29	9.29	9.29	9.29
123	126	17.52	15.52	13.52	11.52	10.52	9.52	9.52	9.52	9.52	9.52	9.52
126	129	17.75	15.75	13.75	11.75	10.75	9.75	9.75	9.75	9.75	9.75	9.75
129	132	18.98	16.98	14.98	12.98	10.98	9.98	9.98	9.98	9.98	9.98	9.98
132	135	19.21	17.21	15.21	13.21	12.21	10.21	10.21	10.21	10.21	10.21	10.21
135	138	20.44	18.44	16.44	13.44	12.44	11.44	10.44	10.44	10.44	10.44	10.44
138	141	20.67	18.67	16.67	14.67	12.67	11.67	10.67	10.67	10.67	10.67	10.67
141	144	21.90	19.90	16.90	14.90	13.90	11.90	10.90	10.90	10.90	10.90	10.90
144	147	22.13	20.13	18.13	16.13	14.13	12.13	11.13	11.13	11.13	11.13	11.13
147	150	23.36	20.36	18.36	16.36	14.36	13.36	11.36	11.36	11.36	11.36	11.36
150	153	23.59	21.59	19.59	17.59	15.59	13.59	12.59	11.59	11.59	11.59	11.59
153	156	23.82	21.82	19.82	17.82	15.82	13.82	12.82	11.82	11.82	11.82	11.82
156	159	25.05	23.05	21.05	19.05	16.05	15.05	13.05	12.05	12.05	12.05	12.05
159	162	25.28	23.28	21.28	19.28	17.28	15.28	14.28	12.28	12.28	12.28	12.28
162	165	26.51	24.51	22.51	19.51	17.51	15.51	14.51	12.51	12.51	12.51	12.51
165	168	26.74	24.74	22.74	20.74	18.74	16.74	14.74	13.74	12.74	12.74	12.74
168	171	27.97	25.97	22.97	20.97	18.97	16.97	14.97	13.97	12.97	12.97	12.97
171	174	28.20	26.20	24.20	22.20	20.20	18.20	16.20	14.20	13.20	13.20	13.20

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- DAILY Payroll Period												
(For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
174	177	29.43	26.43	24.43	22.43	20.43	18.43	16.43	15.43	13.43	13.43	13.43
177	180	29.66	27.66	25.66	23.66	21.66	18.66	16.66	15.66	14.66	13.66	13.66
180	183	29.88	27.88	25.88	23.88	21.88	19.88	17.88	15.88	14.88	13.88	13.88
183	186	31.11	29.11	27.11	25.11	22.11	20.11	18.11	17.11	15.11	14.11	14.11
186	189	31.34	29.34	27.34	25.34	23.34	21.34	19.34	17.34	15.34	14.34	14.34
189	192	32.57	30.57	28.57	25.57	23.57	21.57	19.57	17.57	16.57	14.57	14.57
192	195	32.80	30.80	28.80	26.80	24.80	22.80	20.80	18.80	16.80	15.80	14.80
195	198	34.03	32.03	30.03	27.03	25.03	23.03	21.03	19.03	17.03	16.03	15.03
198	201	34.26	32.26	30.26	28.26	26.26	24.26	22.26	19.26	18.26	16.26	15.26
201	204	35.49	33.49	30.49	28.49	26.49	24.49	22.49	20.49	18.49	17.49	15.49
204	207	35.72	33.72	31.72	29.72	27.72	25.72	22.72	20.72	18.72	17.72	15.72
207	210	36.95	33.95	31.95	29.95	27.95	25.95	23.95	21.95	19.95	17.95	16.95
210	213	37.18	35.18	33.18	31.18	29.18	26.18	24.18	22.18	20.18	18.18	17.18
213	216	37.41	35.41	33.41	31.41	29.41	27.41	25.41	23.41	21.41	19.41	17.41
216	219	38.64	36.64	34.64	32.64	29.64	27.64	25.64	23.64	21.64	19.64	18.64
219	222	38.87	36.87	34.87	32.87	30.87	28.87	26.87	24.87	21.87	19.87	18.87
222	225	40.10	38.10	36.10	33.10	31.10	29.10	27.10	25.10	23.10	21.10	19.10
225	228	40.33	38.33	36.33	34.33	32.33	30.33	28.33	25.33	23.33	21.33	20.33
228	231	41.56	39.56	36.56	34.56	32.56	30.56	28.56	26.56	24.56	22.56	20.56
231	234	41.79	39.79	37.79	35.79	33.79	31.79	28.79	26.79	24.79	22.79	20.79
234	237	43.02	40.02	38.02	36.02	34.02	32.02	30.02	28.02	26.02	24.02	22.02
237	240	43.25	41.25	39.25	37.25	35.25	32.25	30.25	28.25	26.25	24.25	22.25
240	243	43.47	41.47	39.47	37.47	35.47	33.47	31.47	29.47	27.47	25.47	22.47
243	246	44.70	42.70	40.70	38.70	35.70	33.70	31.70	29.70	27.70	25.70	23.70
246	249	44.93	42.93	40.93	38.93	36.93	34.93	32.93	30.93	28.93	25.93	23.93
249	252	46.16	44.16	42.16	39.16	37.16	35.16	33.16	31.16	29.16	27.16	25.16
252	255	46.39	44.39	42.39	40.39	38.39	36.39	34.39	32.39	29.39	27.39	25.39
255	258	47.62	45.62	43.62	40.62	38.62	36.62	34.62	32.62	30.62	28.62	26.62
258	261	47.85	45.85	43.85	41.85	39.85	37.85	35.85	32.85	30.85	28.85	26.85
261	264	49.08	47.08	44.08	42.08	40.08	38.08	36.08	34.08	32.08	30.08	28.08
264	267	49.31	47.31	45.31	43.31	41.31	39.31	36.31	34.31	32.31	30.31	28.31
267	270	50.54	47.54	45.54	43.54	41.54	39.54	37.54	35.54	33.54	31.54	28.54
270	273	50.77	48.77	46.77	44.77	42.77	39.77	37.77	35.77	33.77	31.77	29.77
273	276	51.00	49.00	47.00	45.00	43.00	41.00	39.00	37.00	35.00	32.00	30.00
276	279	52.23	50.23	48.23	46.23	43.23	41.23	39.23	37.23	35.23	33.23	31.23
279	282	52.46	50.46	48.46	46.46	44.46	42.46	40.46	38.46	35.46	33.46	31.46
282	285	53.69	51.69	49.69	46.69	44.69	42.69	40.69	38.69	36.69	34.69	32.69
285	288	53.92	51.92	49.92	47.92	45.92	43.92	41.92	38.92	36.92	34.92	32.92
288	291	55.15	53.15	50.15	48.15	46.15	44.15	42.15	40.15	38.15	36.15	34.15
291	294	55.38	53.38	51.38	49.38	47.38	45.38	42.38	40.38	38.38	36.38	34.38
294	297	56.61	53.61	51.61	49.61	47.61	45.61	43.61	41.61	39.61	37.61	35.61
297	300	57.84	54.84	52.84	50.84	48.84	45.84	43.84	41.84	39.84	37.84	35.84
300	303	59.06	55.06	53.06	51.06	49.06	47.06	45.06	43.06	41.06	39.06	36.06
303	306	59.29	56.29	54.29	52.29	49.29	47.29	45.29	43.29	41.29	39.29	37.29
306	309	60.52	57.52	54.52	52.52	50.52	48.52	46.52	44.52	42.52	39.52	37.52
309	312	61.75	57.75	55.75	52.75	50.75	48.75	46.75	44.75	42.75	40.75	38.75
312	315	62.98	58.98	55.98	53.98	51.98	49.98	47.98	45.98	42.98	40.98	38.98
315	318	63.21	60.21	57.21	54.21	52.21	50.21	48.21	46.21	44.21	42.21	40.21
318	321	64.44	61.44	57.44	55.44	53.44	51.44	49.44	46.44	44.44	42.44	40.44
321	324	65.67	61.67	58.67	55.67	53.67	51.67	49.67	47.67	45.67	43.67	41.67



Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables (Pub. 15-A)												
MARRIED Persons -- DAILY Payroll Period												
(For Wages Paid Through December 2009)												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is-												
324	327	66.90	62.90	59.90	56.90	54.90	52.90	49.90	47.90	45.90	43.90	41.90
327	330	67.13	64.13	60.13	57.13	55.13	53.13	51.13	49.13	47.13	45.13	42.13
330	333	68.36	65.36	61.36	58.36	56.36	53.36	51.36	49.36	47.36	45.36	43.36
333	336	69.59	65.59	62.59	58.59	56.59	54.59	52.59	50.59	48.59	45.59	43.59
336	339	70.82	66.82	63.82	59.82	56.82	54.82	52.82	50.82	48.82	46.82	44.82
339	341	71.01	68.01	64.01	61.01	58.01	56.01	54.01	52.01	49.01	47.01	45.01
341	343	72.16	68.16	65.16	61.16	58.16	56.16	54.16	52.16	50.16	48.16	45.16
343	345	72.32	69.32	65.32	62.32	58.32	56.32	54.32	52.32	50.32	48.32	46.32
345	347	73.47	69.47	66.47	62.47	59.47	57.47	55.47	52.47	50.47	48.47	46.47
347	349	73.62	70.62	66.62	63.62	59.62	57.62	55.62	53.62	51.62	48.62	46.62
349	351	74.78	70.78	67.78	63.78	60.78	57.78	55.78	53.78	51.78	49.78	47.78
351	353	74.93	71.93	67.93	64.93	60.93	58.93	55.93	53.93	51.93	49.93	47.93
353	355	76.08	72.08	69.08	65.08	62.08	59.08	57.08	55.08	52.08	50.08	48.08
355	357	76.23	73.23	69.23	66.23	62.23	59.23	57.23	55.23	53.23	51.23	49.23
357	359	77.39	73.39	70.39	66.39	63.39	59.39	57.39	55.39	53.39	51.39	49.39
359	361	77.54	74.54	70.54	67.54	63.54	60.54	58.54	56.54	53.54	51.54	49.54
361	363	78.69	74.69	71.69	67.69	64.69	60.69	58.69	56.69	54.69	52.69	49.69
363	365	78.85	75.85	71.85	68.85	64.85	61.85	58.85	56.85	54.85	52.85	50.85
365	367	80.00	76.00	73.00	69.00	66.00	62.00	60.00	57.00	55.00	53.00	51.00
367	369	80.15	77.15	73.15	70.15	66.15	63.15	60.15	58.15	56.15	53.15	51.15
369	371	81.31	77.31	74.31	70.31	67.31	63.31	60.31	58.31	56.31	54.31	52.31
371	373	81.46	78.46	74.46	71.46	67.46	64.46	60.46	58.46	56.46	54.46	52.46
373	375	82.61	78.61	75.61	71.61	68.61	64.61	61.61	59.61	56.61	54.61	52.61
375	377	82.76	79.76	75.76	72.76	68.76	65.76	61.76	59.76	57.76	55.76	53.76
377	379	83.92	79.92	76.92	72.92	69.92	65.92	62.92	59.92	57.92	55.92	53.92
379	381	84.07	81.07	77.07	74.07	70.07	67.07	63.07	61.07	58.07	56.07	54.07
381	383	85.22	81.22	78.22	74.22	71.22	67.22	64.22	61.22	59.22	57.22	54.22
383	385	85.38	82.38	78.38	75.38	71.38	68.38	64.38	61.38	59.38	57.38	55.38
385	387	86.53	82.53	79.53	75.53	72.53	68.53	65.53	61.53	59.53	57.53	55.53
387	389	86.68	83.68	79.68	76.68	72.68	69.68	65.68	62.68	60.68	57.68	55.68
389	391	87.84	83.84	80.84	76.84	73.84	69.84	66.84	62.84	60.84	58.84	56.84
391	393	87.99	84.99	80.99	77.99	73.99	70.99	66.99	63.99	60.99	58.99	56.99
393	395	89.14	85.14	82.14	78.14	75.14	71.14	68.14	64.14	61.14	59.14	57.14
395	397	89.29	86.29	82.29	79.29	75.29	72.29	68.29	65.29	62.29	60.29	58.29
397	399	90.45	86.45	83.45	79.45	76.45	72.45	69.45	65.45	62.45	60.45	58.45