



Department of the Treasury
Internal Revenue Service

Publication 15-T
(June 2001)
Cat. No. 32112B

New Withholding Tables for 2001

(For Wages Paid After
June 30, 2001)



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Contents

How To Use the Income Tax Withholding Tables	2
Revised 2001 Income Tax Withholding Tables:	
Percentage Method	3
Wage Bracket Method	5
Alternative Methods for Figuring Withholding:	
Formula Percentage Method Tables	25
Wage Bracket Percentage Method Tables ...	28
Combined Withholding Tables	37
Indian Gaming Casino Profit Tables	58
Form W-4	61
Notice to Employees	63

Introduction

This publication contains revised withholding rates and tables. Employers should begin using the withholding tables in this publication as soon as possible for **wages paid after June 30, 2001**. The change is a result of the Economic Growth and Tax Relief Reconciliation Act of 2001. This publication is a supplement to **Pub. 15**, Circular E, Employer's Tax Guide, **Pub. 15-A**, Employer's Supplemental Tax Guide, and **Pub. 51**, Circular A, Agricultural Employer's Tax Guide.

Note: The Advance Earned Income Credit Payment Tables are not being revised.

Notice to Employers

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

Note: Form W-4 is not being revised.

Other 2001 Withholding Rate Changes

Supplemental wages. Effective for wages paid after August 6, 2001 (or as soon as possible thereafter), the supplemental wage flat withholding rate is decreased to 27.5%. See Pub. 15 for more information on supplemental wages.

Backup withholding. Effective for payments after August 6, 2001 (or as soon as possible thereafter), the backup withholding rate is decreased to 30.5%. See the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, for more information on backup withholding.

How To Use the Income Tax Withholding Payment Tables

Income Tax Withholding

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

Wage Bracket Method

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

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

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

To adapt the tables to more than 10 allowances:

- 1) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in **Table 1, Percentage Method—2001 Amount for One Withholding Allowance** below.)
- 2) Subtract the result from the employee's wages.
- 3) On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

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

Use these steps to figure the income tax to withhold under the percentage method:

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

Table 1. Percentage Method—2001 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$55.77
Biweekly	111.54
Semimonthly	120.83
Monthly	241.67
Quarterly	725.00
Semiannually	1,450.00
Annually	2,900.00
Daily or miscellaneous (each day of the payroll period)	11.15

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

1. Total wage payment	\$600.00
2. One allowance	\$55.77
3. Allowances claimed on Form W-4	<u>2</u>
4. Multiply line 2 by line 3	<u>\$111.54</u>
5. Amount subject to withholding (subtract line 4 from line 1)	488.46
6. Tax to be withheld on \$488.46 from Table 1—single person, page 3	<u>\$65.62</u>

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

Alternative Methods of Income Tax Withholding

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

Whole-Dollar Withholding (Rounding)

The income tax withholding amounts in the wage bracket tables (pages 5-24) have been rounded to whole-dollar amounts.

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

Tables for Percentage Method of Withholding
(For Wages Paid in July-Dec 2001)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$124		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$552	15%	—51	\$124	—\$960	15%	—\$124
\$552	—\$1,196	\$75.15 plus 27%	—552	\$960	—\$2,023	\$125.40 plus 27%	—\$960
\$1,196	—\$2,662	\$249.03 plus 30%	—1,196	\$2,023	—\$3,292	\$412.41 plus 30%	—\$2,023
\$2,662	—\$5,750	\$688.83 plus 35%	—2,662	\$3,292	—\$5,809	\$793.11 plus 35%	—\$3,292
\$5,750	. . . . .	\$1,769.63 plus 38.6%	—5,750	\$5,809	. . . . .	\$1,674.06 plus 38.6%	—\$5,809

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$248		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$1,104	15%	—\$102	\$248	—\$1,919	15%	—\$248
\$1,104	—\$2,392	\$150.30 plus 27%	—\$1,104	\$1,919	—\$4,046	\$250.65 plus 27%	—\$1,919
\$2,392	—\$5,323	\$498.06 plus 30%	—\$2,392	\$4,046	—\$6,585	\$824.94 plus 30%	—\$4,046
\$5,323	—\$11,500	\$1,377.36 plus 35%	—\$5,323	\$6,585	—\$11,617	\$1,586.64 plus 35%	—\$6,585
\$11,500	. . . . .	\$3,539.31 plus 38.6%	—\$11,500	\$11,617	. . . . .	\$3,347.84 plus 38.6%	—\$11,617

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$269		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$1,196	15%	—\$110	\$269	—\$2,079	15%	—\$269
\$1,196	—\$2,592	\$162.90 plus 27%	—\$1,196	\$2,079	—\$4,383	\$271.50 plus 27%	—\$2,079
\$2,592	—\$5,767	\$539.82 plus 30%	—\$2,592	\$4,383	—\$7,133	\$893.58 plus 30%	—\$4,383
\$5,767	—\$12,458	\$1,492.32 plus 35%	—\$5,767	\$7,133	—\$12,585	\$1,718.58 plus 35%	—\$7,133
\$12,458	. . . . .	\$3,834.17 plus 38.6%	—\$12,458	\$12,585	. . . . .	\$3,626.78 plus 38.6%	—\$12,585

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$538		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$2,392	15%	—\$221	\$538	—\$4,158	15%	—\$538
\$2,392	—\$5,183	\$325.65 plus 27%	—\$2,392	\$4,158	—\$8,767	\$543.00 plus 27%	—\$4,158
\$5,183	—\$11,533	\$1,079.22 plus 30%	—\$5,183	\$8,767	—\$14,267	\$1,787.43 plus 30%	—\$8,767
\$11,533	—\$24,917	\$2,984.22 plus 35%	—\$11,533	\$14,267	—\$25,171	\$3,437.43 plus 35%	—\$14,267
\$24,917	. . . . .	\$7,668.62 plus 38.6%	—\$24,917	\$25,171	. . . . .	\$7,253.83 plus 38.6%	—\$25,171

Tables for Percentage Method of Withholding (Continued)

(For Wages Paid in July–Dec 2001)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$1,613		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$663	—\$7,175	15%	—\$663	\$1,613	—\$12,475	15%	—\$1,613
\$7,175	—\$15,550	\$976.80 plus 27%	—\$7,175	\$12,475	—\$26,300	\$1,629.30 plus 27%	—\$12,475
\$15,550	—\$34,600	\$3,238.05 plus 30%	—\$15,550	\$26,300	—\$42,800	\$5,362.05 plus 30%	—\$26,300
\$34,600	—\$74,750	\$8,953.05 plus 35%	—\$34,600	\$42,800	—\$75,513	\$10,312.05 plus 35%	—\$42,800
\$74,750	. . . . .	\$23,005.55 plus 38.6%	—\$74,750	\$75,513	. . . . .	\$21,761.60 plus 38.6%	—\$75,513

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$3,225		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,325	—\$14,350	15%	—\$1,325	\$3,225	—\$24,950	15%	—\$3,225
\$14,350	—\$31,100	\$1,953.75 plus 27%	—\$14,350	\$24,950	—\$52,600	\$3,258.75 plus 27%	—\$24,950
\$31,100	—\$69,200	\$6,476.25 plus 30%	—\$31,100	\$52,600	—\$85,600	\$10,724.25 plus 30%	—\$52,600
\$69,200	—\$149,500	\$17,906.25 plus 35%	—\$69,200	\$85,600	—\$151,025	\$20,624.25 plus 35%	—\$85,600
\$149,500	. . . . .	\$46,011.25 plus 38.6%	—\$149,500	\$151,025	. . . . .	\$43,523.00 plus 38.6%	—\$151,025

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$6,450		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,650	—\$28,700	15%	—\$2,650	\$6,450	—\$49,900	15%	—\$6,450
\$28,700	—\$62,200	\$3,907.50 plus 27%	—\$28,700	\$49,900	—\$105,200	\$6,517.50 plus 27%	—\$49,900
\$62,200	—\$138,400	\$12,952.50 plus 30%	—\$62,200	\$105,200	—\$171,200	\$21,448.50 plus 30%	—\$105,200
\$138,400	—\$299,000	\$35,812.50 plus 35%	—\$138,400	\$171,200	—\$302,050	\$41,248.50 plus 35%	—\$171,200
\$299,000	. . . . .	\$92,022.50 plus 38.6%	—\$299,000	\$302,050	. . . . .	\$87,046.00 plus 38.6%	—\$302,050

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$24.80		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$10.20	—\$110.40	15%	—\$10.20	\$24.80	—\$191.90	15%	—\$24.80
\$110.40	—\$239.20	\$15.03 plus 27%	—\$110.40	\$191.90	—\$404.60	\$25.07 plus 27%	—\$191.90
\$239.20	—\$532.30	\$49.81 plus 30%	—\$239.20	\$404.60	—\$658.50	\$82.50 plus 30%	—\$404.60
\$532.30	—\$1,150.00	\$137.74 plus 35%	—\$532.30	\$658.50	—\$1,161.70	\$158.67 plus 35%	—\$658.50
\$1,150.00	. . . . .	\$353.94 plus 38.6%	—\$1,150.00	\$1,161.70	. . . . .	\$334.79 plus 38.6%	—\$1,161.70

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$55	0	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	0	0	0	0	0	0	0	0	0	0
110	115	9	1	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	2	0	0	0	0	0	0	0	0	0
125	130	11	3	0	0	0	0	0	0	0	0	0
130	135	12	4	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	5	0	0	0	0	0	0	0	0	0
145	150	14	6	0	0	0	0	0	0	0	0	0
150	155	15	7	0	0	0	0	0	0	0	0	0
155	160	16	8	0	0	0	0	0	0	0	0	0
160	165	17	8	0	0	0	0	0	0	0	0	0
165	170	17	9	1	0	0	0	0	0	0	0	0
170	175	18	10	2	0	0	0	0	0	0	0	0
175	180	19	11	2	0	0	0	0	0	0	0	0
180	185	20	11	3	0	0	0	0	0	0	0	0
185	190	20	12	4	0	0	0	0	0	0	0	0
190	195	21	13	5	0	0	0	0	0	0	0	0
195	200	22	14	5	0	0	0	0	0	0	0	0
200	210	23	15	6	0	0	0	0	0	0	0	0
210	220	25	16	8	0	0	0	0	0	0	0	0
220	230	26	18	9	1	0	0	0	0	0	0	0
230	240	28	19	11	3	0	0	0	0	0	0	0
240	250	29	21	12	4	0	0	0	0	0	0	0
250	260	31	22	14	6	0	0	0	0	0	0	0
260	270	32	24	15	7	0	0	0	0	0	0	0
270	280	34	25	17	9	0	0	0	0	0	0	0
280	290	35	27	18	10	2	0	0	0	0	0	0
290	300	37	28	20	12	3	0	0	0	0	0	0
300	310	38	30	21	13	5	0	0	0	0	0	0
310	320	40	31	23	15	6	0	0	0	0	0	0
320	330	41	33	24	16	8	0	0	0	0	0	0
330	340	43	34	26	18	9	1	0	0	0	0	0
340	350	44	36	27	19	11	2	0	0	0	0	0
350	360	46	37	29	21	12	4	0	0	0	0	0
360	370	47	39	30	22	14	5	0	0	0	0	0
370	380	49	40	32	24	15	7	0	0	0	0	0
380	390	50	42	33	25	17	8	0	0	0	0	0
390	400	52	43	35	27	18	10	1	0	0	0	0
400	410	53	45	36	28	20	11	3	0	0	0	0
410	420	55	46	38	30	21	13	4	0	0	0	0
420	430	56	48	39	31	23	14	6	0	0	0	0
430	440	58	49	41	33	24	16	7	0	0	0	0
440	450	59	51	42	34	26	17	9	1	0	0	0
450	460	61	52	44	36	27	19	10	2	0	0	0
460	470	62	54	45	37	29	20	12	4	0	0	0
470	480	64	55	47	39	30	22	13	5	0	0	0
480	490	65	57	48	40	32	23	15	7	0	0	0
490	500	67	58	50	42	33	25	16	8	0	0	0
500	510	68	60	51	43	35	26	18	10	1	0	0
510	520	70	61	53	45	36	28	19	11	3	0	0
520	530	71	63	54	46	38	29	21	13	4	0	0
530	540	73	64	56	48	39	31	22	14	6	0	0
540	550	74	66	57	49	41	32	24	16	7	0	0
550	560	76	67	59	51	42	34	25	17	9	0	0
560	570	79	69	60	52	44	35	27	19	10	2	0
570	580	81	70	62	54	45	37	28	20	12	3	0
580	590	84	72	63	55	47	38	30	22	13	5	0
590	600	87	73	65	57	48	40	31	23	15	6	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	89	75	66	58	50	41	33	25	16	8	0
610	620	92	77	68	60	51	43	34	26	18	9	1
620	630	95	80	69	61	53	44	36	28	19	11	2
630	640	98	83	71	63	54	46	37	29	21	12	4
640	650	100	85	72	64	56	47	39	31	22	14	5
650	660	103	88	74	66	57	49	40	32	24	15	7
660	670	106	91	76	67	59	50	42	34	25	17	8
670	680	108	93	78	69	60	52	43	35	27	18	10
680	690	111	96	81	70	62	53	45	37	28	20	11
690	700	114	99	84	72	63	55	46	38	30	21	13
700	710	116	101	86	73	65	56	48	40	31	23	14
710	720	119	104	89	75	66	58	49	41	33	24	16
720	730	122	107	92	77	68	59	51	43	34	26	17
730	740	125	110	94	79	69	61	52	44	36	27	19
740	750	127	112	97	82	71	62	54	46	37	29	20
750	760	130	115	100	85	72	64	55	47	39	30	22
760	770	133	118	103	88	74	65	57	49	40	32	23
770	780	135	120	105	90	75	67	58	50	42	33	25
780	790	138	123	108	93	78	68	60	52	43	35	26
790	800	141	126	111	96	81	70	61	53	45	36	28
800	810	143	128	113	98	83	71	63	55	46	38	29
810	820	146	131	116	101	86	73	64	56	48	39	31
820	830	149	134	119	104	89	74	66	58	49	41	32
830	840	152	137	121	106	91	76	67	59	51	42	34
840	850	154	139	124	109	94	79	69	61	52	44	35
850	860	157	142	127	112	97	82	70	62	54	45	37
860	870	160	145	130	115	99	84	72	64	55	47	38
870	880	162	147	132	117	102	87	73	65	57	48	40
880	890	165	150	135	120	105	90	75	67	58	50	41
890	900	168	153	138	123	108	92	77	68	60	51	43
900	910	170	155	140	125	110	95	80	70	61	53	44
910	920	173	158	143	128	113	98	83	71	63	54	46
920	930	176	161	146	131	116	101	86	73	64	56	47
930	940	179	164	148	133	118	103	88	74	66	57	49
940	950	181	166	151	136	121	106	91	76	67	59	50
950	960	184	169	154	139	124	109	94	79	69	60	52
960	970	187	172	157	142	126	111	96	81	70	62	53
970	980	189	174	159	144	129	114	99	84	72	63	55
980	990	192	177	162	147	132	117	102	87	73	65	56
990	1,000	195	180	165	150	135	119	104	89	75	66	58
1,000	1,010	197	182	167	152	137	122	107	92	77	68	59
1,010	1,020	200	185	170	155	140	125	110	95	80	69	61
1,020	1,030	203	188	173	158	143	128	113	97	82	71	62
1,030	1,040	206	191	175	160	145	130	115	100	85	72	64
1,040	1,050	208	193	178	163	148	133	118	103	88	74	65
1,050	1,060	211	196	181	166	151	136	121	106	91	75	67
1,060	1,070	214	199	184	169	153	138	123	108	93	78	68
1,070	1,080	216	201	186	171	156	141	126	111	96	81	70
1,080	1,090	219	204	189	174	159	144	129	114	99	84	71
1,090	1,100	222	207	192	177	162	146	131	116	101	86	73
1,100	1,110	224	209	194	179	164	149	134	119	104	89	74
1,110	1,120	227	212	197	182	167	152	137	122	107	92	77
1,120	1,130	230	215	200	185	170	155	140	124	109	94	79
1,130	1,140	233	218	202	187	172	157	142	127	112	97	82
1,140	1,150	235	220	205	190	175	160	145	130	115	100	85
1,150	1,160	238	223	208	193	178	163	148	133	118	102	87
1,160	1,170	241	226	211	196	180	165	150	135	120	105	90
1,170	1,180	243	228	213	198	183	168	153	138	123	108	93
1,180	1,190	246	231	216	201	186	171	156	141	126	111	95
1,190	1,200	249	234	219	204	189	173	158	143	128	113	98
1,200	1,210	252	236	221	206	191	176	161	146	131	116	101
1,210	1,220	255	239	224	209	194	179	164	149	134	119	104
1,220	1,230	258	242	227	212	197	182	167	151	136	121	106
1,230	1,240	261	245	229	214	199	184	169	154	139	124	109
1,240	1,250	264	247	232	217	202	187	172	157	142	127	112

\$1,250 and over

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

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	10	1	0	0	0	0	0	0	0	0	0
190	195	10	2	0	0	0	0	0	0	0	0	0
195	200	11	3	0	0	0	0	0	0	0	0	0
200	210	12	4	0	0	0	0	0	0	0	0	0
210	220	14	5	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	17	8	0	0	0	0	0	0	0	0	0
240	250	18	10	1	0	0	0	0	0	0	0	0
250	260	20	11	3	0	0	0	0	0	0	0	0
260	270	21	13	4	0	0	0	0	0	0	0	0
270	280	23	14	6	0	0	0	0	0	0	0	0
280	290	24	16	7	0	0	0	0	0	0	0	0
290	300	26	17	9	1	0	0	0	0	0	0	0
300	310	27	19	10	2	0	0	0	0	0	0	0
310	320	29	20	12	4	0	0	0	0	0	0	0
320	330	30	22	13	5	0	0	0	0	0	0	0
330	340	32	23	15	7	0	0	0	0	0	0	0
340	350	33	25	16	8	0	0	0	0	0	0	0
350	360	35	26	18	10	1	0	0	0	0	0	0
360	370	36	28	19	11	3	0	0	0	0	0	0
370	380	38	29	21	13	4	0	0	0	0	0	0
380	390	39	31	22	14	6	0	0	0	0	0	0
390	400	41	32	24	16	7	0	0	0	0	0	0
400	410	42	34	25	17	9	0	0	0	0	0	0
410	420	44	35	27	19	10	2	0	0	0	0	0
420	430	45	37	28	20	12	3	0	0	0	0	0
430	440	47	38	30	22	13	5	0	0	0	0	0
440	450	48	40	31	23	15	6	0	0	0	0	0
450	460	50	41	33	25	16	8	0	0	0	0	0
460	470	51	43	34	26	18	9	1	0	0	0	0
470	480	53	44	36	28	19	11	2	0	0	0	0
480	490	54	46	37	29	21	12	4	0	0	0	0
490	500	56	47	39	31	22	14	5	0	0	0	0
500	510	57	49	40	32	24	15	7	0	0	0	0
510	520	59	50	42	34	25	17	8	0	0	0	0
520	530	60	52	43	35	27	18	10	2	0	0	0
530	540	62	53	45	37	28	20	11	3	0	0	0
540	550	63	55	46	38	30	21	13	5	0	0	0
550	560	65	56	48	40	31	23	14	6	0	0	0
560	570	66	58	49	41	33	24	16	8	0	0	0
570	580	68	59	51	43	34	26	17	9	1	0	0
580	590	69	61	52	44	36	27	19	11	2	0	0
590	600	71	62	54	46	37	29	20	12	4	0	0
600	610	72	64	55	47	39	30	22	14	5	0	0
610	620	74	65	57	49	40	32	23	15	7	0	0
620	630	75	67	58	50	42	33	25	17	8	0	0
630	640	77	68	60	52	43	35	26	18	10	1	0
640	650	78	70	61	53	45	36	28	20	11	3	0
650	660	80	71	63	55	46	38	29	21	13	4	0
660	670	81	73	64	56	48	39	31	23	14	6	0
670	680	83	74	66	58	49	41	32	24	16	7	0
680	690	84	76	67	59	51	42	34	26	17	9	0
690	700	86	77	69	61	52	44	35	27	19	10	2
700	710	87	79	70	62	54	45	37	29	20	12	3
710	720	89	80	72	64	55	47	38	30	22	13	5
720	730	90	82	73	65	57	48	40	32	23	15	6
730	740	92	83	75	67	58	50	41	33	25	16	8

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	93	85	76	68	60	51	43	35	26	18	9
750	760	95	86	78	70	61	53	44	36	28	19	11
760	770	96	88	79	71	63	54	46	38	29	21	12
770	780	98	89	81	73	64	56	47	39	31	22	14
780	790	99	91	82	74	66	57	49	41	32	24	15
790	800	101	92	84	76	67	59	50	42	34	25	17
800	810	102	94	85	77	69	60	52	44	35	27	18
810	820	104	95	87	79	70	62	53	45	37	28	20
820	830	105	97	88	80	72	63	55	47	38	30	21
830	840	107	98	90	82	73	65	56	48	40	31	23
840	850	108	100	91	83	75	66	58	50	41	33	24
850	860	110	101	93	85	76	68	59	51	43	34	26
860	870	111	103	94	86	78	69	61	53	44	36	27
870	880	113	104	96	88	79	71	62	54	46	37	29
880	890	114	106	97	89	81	72	64	56	47	39	30
890	900	116	107	99	91	82	74	65	57	49	40	32
900	910	117	109	100	92	84	75	67	59	50	42	33
910	920	119	110	102	94	85	77	68	60	52	43	35
920	930	120	112	103	95	87	78	70	62	53	45	36
930	940	122	113	105	97	88	80	71	63	55	46	38
940	950	123	115	106	98	90	81	73	65	56	48	39
950	960	125	116	108	100	91	83	74	66	58	49	41
960	970	127	118	109	101	93	84	76	68	59	51	42
970	980	129	119	111	103	94	86	77	69	61	52	44
980	990	132	121	112	104	96	87	79	71	62	54	45
990	1,000	135	122	114	106	97	89	80	72	64	55	47
1,000	1,010	138	124	115	107	99	90	82	74	65	57	48
1,010	1,020	140	125	117	109	100	92	83	75	67	58	50
1,020	1,030	143	128	118	110	102	93	85	77	68	60	51
1,030	1,040	146	131	120	112	103	95	86	78	70	61	53
1,040	1,050	148	133	121	113	105	96	88	80	71	63	54
1,050	1,060	151	136	123	115	106	98	89	81	73	64	56
1,060	1,070	154	139	124	116	108	99	91	83	74	66	57
1,070	1,080	156	141	126	118	109	101	92	84	76	67	59
1,080	1,090	159	144	129	119	111	102	94	86	77	69	60
1,090	1,100	162	147	132	121	112	104	95	87	79	70	62
1,100	1,110	165	150	134	122	114	105	97	89	80	72	63
1,110	1,120	167	152	137	124	115	107	98	90	82	73	65
1,120	1,130	170	155	140	125	117	108	100	92	83	75	66
1,130	1,140	173	158	143	128	118	110	101	93	85	76	68
1,140	1,150	175	160	145	130	120	111	103	95	86	78	69
1,150	1,160	178	163	148	133	121	113	104	96	88	79	71
1,160	1,170	181	166	151	136	123	114	106	98	89	81	72
1,170	1,180	183	168	153	138	124	116	107	99	91	82	74
1,180	1,190	186	171	156	141	126	117	109	101	92	84	75
1,190	1,200	189	174	159	144	129	119	110	102	94	85	77
1,200	1,210	192	177	161	146	131	120	112	104	95	87	78
1,210	1,220	194	179	164	149	134	122	113	105	97	88	80
1,220	1,230	197	182	167	152	137	123	115	107	98	90	81
1,230	1,240	200	185	170	155	139	125	116	108	100	91	83
1,240	1,250	202	187	172	157	142	127	118	110	101	93	84
1,250	1,260	205	190	175	160	145	130	119	111	103	94	86
1,260	1,270	208	193	178	163	148	133	121	113	104	96	87
1,270	1,280	210	195	180	165	150	135	122	114	106	97	89
1,280	1,290	213	198	183	168	153	138	124	116	107	99	90
1,290	1,300	216	201	186	171	156	141	126	117	109	100	92
1,300	1,310	219	204	188	173	158	143	128	119	110	102	93
1,310	1,320	221	206	191	176	161	146	131	120	112	103	95
1,320	1,330	224	209	194	179	164	149	134	122	113	105	96
1,330	1,340	227	212	197	182	166	151	136	123	115	106	98
1,340	1,350	229	214	199	184	169	154	139	125	116	108	99
1,350	1,360	232	217	202	187	172	157	142	127	118	109	101
1,360	1,370	235	220	205	190	175	160	144	129	119	111	102
1,370	1,380	237	222	207	192	177	162	147	132	121	112	104
1,380	1,390	240	225	210	195	180	165	150	135	122	114	105
1,390	1,400	243	228	213	198	183	168	153	137	124	115	107

\$1,400 and over

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

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	0	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	16	0	0	0	0	0	0	0	0	0	0
210	215	17	0	0	0	0	0	0	0	0	0	0
215	220	17	1	0	0	0	0	0	0	0	0	0
220	225	18	1	0	0	0	0	0	0	0	0	0
225	230	19	2	0	0	0	0	0	0	0	0	0
230	235	20	3	0	0	0	0	0	0	0	0	0
235	240	20	4	0	0	0	0	0	0	0	0	0
240	245	21	4	0	0	0	0	0	0	0	0	0
245	250	22	5	0	0	0	0	0	0	0	0	0
250	260	23	6	0	0	0	0	0	0	0	0	0
260	270	24	8	0	0	0	0	0	0	0	0	0
270	280	26	9	0	0	0	0	0	0	0	0	0
280	290	27	11	0	0	0	0	0	0	0	0	0
290	300	29	12	0	0	0	0	0	0	0	0	0
300	310	30	14	0	0	0	0	0	0	0	0	0
310	320	32	15	0	0	0	0	0	0	0	0	0
320	330	33	17	0	0	0	0	0	0	0	0	0
330	340	35	18	2	0	0	0	0	0	0	0	0
340	350	36	20	3	0	0	0	0	0	0	0	0
350	360	38	21	5	0	0	0	0	0	0	0	0
360	370	39	23	6	0	0	0	0	0	0	0	0
370	380	41	24	8	0	0	0	0	0	0	0	0
380	390	42	26	9	0	0	0	0	0	0	0	0
390	400	44	27	11	0	0	0	0	0	0	0	0
400	410	45	29	12	0	0	0	0	0	0	0	0
410	420	47	30	14	0	0	0	0	0	0	0	0
420	430	48	32	15	0	0	0	0	0	0	0	0
430	440	50	33	17	0	0	0	0	0	0	0	0
440	450	51	35	18	1	0	0	0	0	0	0	0
450	460	53	36	20	3	0	0	0	0	0	0	0
460	470	54	38	21	4	0	0	0	0	0	0	0
470	480	56	39	23	6	0	0	0	0	0	0	0
480	490	57	41	24	7	0	0	0	0	0	0	0
490	500	59	42	26	9	0	0	0	0	0	0	0
500	520	61	44	28	11	0	0	0	0	0	0	0
520	540	64	47	31	14	0	0	0	0	0	0	0
540	560	67	50	34	17	0	0	0	0	0	0	0
560	580	70	53	37	20	3	0	0	0	0	0	0
580	600	73	56	40	23	6	0	0	0	0	0	0
600	620	76	59	43	26	9	0	0	0	0	0	0
620	640	79	62	46	29	12	0	0	0	0	0	0
640	660	82	65	49	32	15	0	0	0	0	0	0
660	680	85	68	52	35	18	2	0	0	0	0	0
680	700	88	71	55	38	21	5	0	0	0	0	0
700	720	91	74	58	41	24	8	0	0	0	0	0
720	740	94	77	61	44	27	11	0	0	0	0	0
740	760	97	80	64	47	30	14	0	0	0	0	0
760	780	100	83	67	50	33	17	0	0	0	0	0
780	800	103	86	70	53	36	20	3	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	106	89	73	56	39	23	6	0	0	0	0
820	840	109	92	76	59	42	26	9	0	0	0	0
840	860	112	95	79	62	45	29	12	0	0	0	0
860	880	115	98	82	65	48	32	15	0	0	0	0
880	900	118	101	85	68	51	35	18	1	0	0	0
900	920	121	104	88	71	54	38	21	4	0	0	0
920	940	124	107	91	74	57	41	24	7	0	0	0
940	960	127	110	94	77	60	44	27	10	0	0	0
960	980	130	113	97	80	63	47	30	13	0	0	0
980	1,000	133	116	100	83	66	50	33	16	0	0	0
1,000	1,020	136	119	103	86	69	53	36	19	2	0	0
1,020	1,040	139	122	106	89	72	56	39	22	5	0	0
1,040	1,060	142	125	109	92	75	59	42	25	8	0	0
1,060	1,080	145	128	112	95	78	62	45	28	11	0	0
1,080	1,100	148	131	115	98	81	65	48	31	14	0	0
1,100	1,120	152	134	118	101	84	68	51	34	17	1	0
1,120	1,140	157	137	121	104	87	71	54	37	20	4	0
1,140	1,160	163	140	124	107	90	74	57	40	23	7	0
1,160	1,180	168	143	127	110	93	77	60	43	26	10	0
1,180	1,200	174	146	130	113	96	80	63	46	29	13	0
1,200	1,220	179	149	133	116	99	83	66	49	32	16	0
1,220	1,240	184	154	136	119	102	86	69	52	35	19	2
1,240	1,260	190	160	139	122	105	89	72	55	38	22	5
1,260	1,280	195	165	142	125	108	92	75	58	41	25	8
1,280	1,300	201	170	145	128	111	95	78	61	44	28	11
1,300	1,320	206	176	148	131	114	98	81	64	47	31	14
1,320	1,340	211	181	151	134	117	101	84	67	50	34	17
1,340	1,360	217	187	157	137	120	104	87	70	53	37	20
1,360	1,380	222	192	162	140	123	107	90	73	56	40	23
1,380	1,400	228	197	167	143	126	110	93	76	59	43	26
1,400	1,420	233	203	173	146	129	113	96	79	62	46	29
1,420	1,440	238	208	178	149	132	116	99	82	65	49	32
1,440	1,460	244	214	184	153	135	119	102	85	68	52	35
1,460	1,480	249	219	189	159	138	122	105	88	71	55	38
1,480	1,500	255	224	194	164	141	125	108	91	74	58	41
1,500	1,520	260	230	200	170	144	128	111	94	77	61	44
1,520	1,540	265	235	205	175	147	131	114	97	80	64	47
1,540	1,560	271	241	211	180	150	134	117	100	83	67	50
1,560	1,580	276	246	216	186	156	137	120	103	86	70	53
1,580	1,600	282	251	221	191	161	140	123	106	89	73	56
1,600	1,620	287	257	227	197	166	143	126	109	92	76	59
1,620	1,640	292	262	232	202	172	146	129	112	95	79	62
1,640	1,660	298	268	238	207	177	149	132	115	98	82	65
1,660	1,680	303	273	243	213	183	153	135	118	101	85	68
1,680	1,700	309	278	248	218	188	158	138	121	104	88	71
1,700	1,720	314	284	254	224	193	163	141	124	107	91	74
1,720	1,740	319	289	259	229	199	169	144	127	110	94	77
1,740	1,760	325	295	265	234	204	174	147	130	113	97	80
1,760	1,780	330	300	270	240	210	180	150	133	116	100	83
1,780	1,800	336	305	275	245	215	185	155	136	119	103	86
1,800	1,820	341	311	281	251	220	190	160	139	122	106	89
1,820	1,840	346	316	286	256	226	196	166	142	125	109	92
1,840	1,860	352	322	292	261	231	201	171	145	128	112	95
1,860	1,880	357	327	297	267	237	207	176	148	131	115	98
1,880	1,900	363	332	302	272	242	212	182	152	134	118	101
1,900	1,920	368	338	308	278	247	217	187	157	137	121	104
1,920	1,940	373	343	313	283	253	223	193	163	140	124	107
1,940	1,960	379	349	319	288	258	228	198	168	143	127	110
1,960	1,980	384	354	324	294	264	234	203	173	146	130	113
1,980	2,000	390	359	329	299	269	239	209	179	149	133	116
2,000	2,020	395	365	335	305	274	244	214	184	154	136	119
2,020	2,040	400	370	340	310	280	250	220	190	159	139	122
2,040	2,060	406	376	346	315	285	255	225	195	165	142	125
2,060	2,080	411	381	351	321	291	261	230	200	170	145	128
2,080	2,100	417	386	356	326	296	266	236	206	176	148	131

\$2,100 and over

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

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

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

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,380	\$1,400	171	155	138	121	104	88	71	54	37	21	4
1,400	1,420	174	158	141	124	107	91	74	57	40	24	7
1,420	1,440	177	161	144	127	110	94	77	60	43	27	10
1,440	1,460	180	164	147	130	113	97	80	63	46	30	13
1,460	1,480	183	167	150	133	116	100	83	66	49	33	16
1,480	1,500	186	170	153	136	119	103	86	69	52	36	19
1,500	1,520	189	173	156	139	122	106	89	72	55	39	22
1,520	1,540	192	176	159	142	125	109	92	75	58	42	25
1,540	1,560	195	179	162	145	128	112	95	78	61	45	28
1,560	1,580	198	182	165	148	131	115	98	81	64	48	31
1,580	1,600	201	185	168	151	134	118	101	84	67	51	34
1,600	1,620	204	188	171	154	137	121	104	87	70	54	37
1,620	1,640	207	191	174	157	140	124	107	90	73	57	40
1,640	1,660	210	194	177	160	143	127	110	93	76	60	43
1,660	1,680	213	197	180	163	146	130	113	96	79	63	46
1,680	1,700	216	200	183	166	149	133	116	99	82	66	49
1,700	1,720	219	203	186	169	152	136	119	102	85	69	52
1,720	1,740	222	206	189	172	155	139	122	105	88	72	55
1,740	1,760	225	209	192	175	158	142	125	108	91	75	58
1,760	1,780	228	212	195	178	161	145	128	111	94	78	61
1,780	1,800	231	215	198	181	164	148	131	114	97	81	64
1,800	1,820	234	218	201	184	167	151	134	117	100	84	67
1,820	1,840	237	221	204	187	170	154	137	120	103	87	70
1,840	1,860	240	224	207	190	173	157	140	123	106	90	73
1,860	1,880	243	227	210	193	176	160	143	126	109	93	76
1,880	1,900	246	230	213	196	179	163	146	129	112	96	79
1,900	1,920	249	233	216	199	182	166	149	132	115	99	82
1,920	1,940	254	236	219	202	185	169	152	135	118	102	85
1,940	1,960	259	239	222	205	188	172	155	138	121	105	88
1,960	1,980	264	242	225	208	191	175	158	141	124	108	91
1,980	2,000	270	245	228	211	194	178	161	144	127	111	94
2,000	2,020	275	248	231	214	197	181	164	147	130	114	97
2,020	2,040	281	251	234	217	200	184	167	150	133	117	100
2,040	2,060	286	256	237	220	203	187	170	153	136	120	103
2,060	2,080	291	261	240	223	206	190	173	156	139	123	106
2,080	2,100	297	267	243	226	209	193	176	159	142	126	109
2,100	2,120	302	272	246	229	212	196	179	162	145	129	112
2,120	2,140	308	277	249	232	215	199	182	165	148	132	115
2,140	2,160	313	283	253	235	218	202	185	168	151	135	118
2,160	2,180	318	288	258	238	221	205	188	171	154	138	121
2,180	2,200	324	294	264	241	224	208	191	174	157	141	124
2,200	2,220	329	299	269	244	227	211	194	177	160	144	127
2,220	2,240	335	304	274	247	230	214	197	180	163	147	130
2,240	2,260	340	310	280	250	233	217	200	183	166	150	133
2,260	2,280	345	315	285	255	236	220	203	186	169	153	136
2,280	2,300	351	321	291	260	239	223	206	189	172	156	139
2,300	2,320	356	326	296	266	242	226	209	192	175	159	142
2,320	2,340	362	331	301	271	245	229	212	195	178	162	145
2,340	2,360	367	337	307	277	248	232	215	198	181	165	148
2,360	2,380	372	342	312	282	252	235	218	201	184	168	151
2,380	2,400	378	348	318	287	257	238	221	204	187	171	154
2,400	2,420	383	353	323	293	263	241	224	207	190	174	157
2,420	2,440	389	358	328	298	268	244	227	210	193	177	160
2,440	2,460	394	364	334	304	274	247	230	213	196	180	163
2,460	2,480	399	369	339	309	279	250	233	216	199	183	166
2,480	2,500	405	375	345	314	284	254	236	219	202	186	169
2,500	2,520	410	380	350	320	290	260	239	222	205	189	172
2,520	2,540	416	385	355	325	295	265	242	225	208	192	175
2,540	2,560	421	391	361	331	301	270	245	228	211	195	178
2,560	2,580	426	396	366	336	306	276	248	231	214	198	181
2,580	2,600	432	402	372	341	311	281	251	234	217	201	184
2,600	2,620	437	407	377	347	317	287	256	237	220	204	187
2,620	2,640	443	412	382	352	322	292	262	240	223	207	190
2,640	2,660	448	418	388	358	328	297	267	243	226	210	193
2,660	2,680	453	423	393	363	333	303	273	246	229	213	196
2,680	2,700	459	429	399	368	338	308	278	249	232	216	199

\$2,700 and over

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

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	0	0	0	0	0	0	0	0	0	0
230	235	18	0	0	0	0	0	0	0	0	0	0
235	240	19	1	0	0	0	0	0	0	0	0	0
240	245	20	2	0	0	0	0	0	0	0	0	0
245	250	21	2	0	0	0	0	0	0	0	0	0
250	260	22	4	0	0	0	0	0	0	0	0	0
260	270	23	5	0	0	0	0	0	0	0	0	0
270	280	25	7	0	0	0	0	0	0	0	0	0
280	290	26	8	0	0	0	0	0	0	0	0	0
290	300	28	10	0	0	0	0	0	0	0	0	0
300	310	29	11	0	0	0	0	0	0	0	0	0
310	320	31	13	0	0	0	0	0	0	0	0	0
320	330	32	14	0	0	0	0	0	0	0	0	0
330	340	34	16	0	0	0	0	0	0	0	0	0
340	350	35	17	0	0	0	0	0	0	0	0	0
350	360	37	19	0	0	0	0	0	0	0	0	0
360	370	38	20	2	0	0	0	0	0	0	0	0
370	380	40	22	3	0	0	0	0	0	0	0	0
380	390	41	23	5	0	0	0	0	0	0	0	0
390	400	43	25	6	0	0	0	0	0	0	0	0
400	410	44	26	8	0	0	0	0	0	0	0	0
410	420	46	28	9	0	0	0	0	0	0	0	0
420	430	47	29	11	0	0	0	0	0	0	0	0
430	440	49	31	12	0	0	0	0	0	0	0	0
440	450	50	32	14	0	0	0	0	0	0	0	0
450	460	52	34	15	0	0	0	0	0	0	0	0
460	470	53	35	17	0	0	0	0	0	0	0	0
470	480	55	37	18	0	0	0	0	0	0	0	0
480	490	56	38	20	2	0	0	0	0	0	0	0
490	500	58	40	21	3	0	0	0	0	0	0	0
500	520	60	42	24	6	0	0	0	0	0	0	0
520	540	63	45	27	9	0	0	0	0	0	0	0
540	560	66	48	30	12	0	0	0	0	0	0	0
560	580	69	51	33	15	0	0	0	0	0	0	0
580	600	72	54	36	18	0	0	0	0	0	0	0
600	620	75	57	39	21	2	0	0	0	0	0	0
620	640	78	60	42	24	5	0	0	0	0	0	0
640	660	81	63	45	27	8	0	0	0	0	0	0
660	680	84	66	48	30	11	0	0	0	0	0	0
680	700	87	69	51	33	14	0	0	0	0	0	0
700	720	90	72	54	36	17	0	0	0	0	0	0
720	740	93	75	57	39	20	2	0	0	0	0	0
740	760	96	78	60	42	23	5	0	0	0	0	0
760	780	99	81	63	45	26	8	0	0	0	0	0
780	800	102	84	66	48	29	11	0	0	0	0	0
800	820	105	87	69	51	32	14	0	0	0	0	0
820	840	108	90	72	54	35	17	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	111	93	75	57	38	20	2	0	0	0	0
860	880	114	96	78	60	41	23	5	0	0	0	0
880	900	117	99	81	63	44	26	8	0	0	0	0
900	920	120	102	84	66	47	29	11	0	0	0	0
920	940	123	105	87	69	50	32	14	0	0	0	0
940	960	126	108	90	72	53	35	17	0	0	0	0
960	980	129	111	93	75	56	38	20	2	0	0	0
980	1,000	132	114	96	78	59	41	23	5	0	0	0
1,000	1,020	135	117	99	81	62	44	26	8	0	0	0
1,020	1,040	138	120	102	84	65	47	29	11	0	0	0
1,040	1,060	141	123	105	87	68	50	32	14	0	0	0
1,060	1,080	144	126	108	90	71	53	35	17	0	0	0
1,080	1,100	147	129	111	93	74	56	38	20	2	0	0
1,100	1,120	150	132	114	96	77	59	41	23	5	0	0
1,120	1,140	153	135	117	99	80	62	44	26	8	0	0
1,140	1,160	156	138	120	102	83	65	47	29	11	0	0
1,160	1,180	159	141	123	105	86	68	50	32	14	0	0
1,180	1,200	162	144	126	108	89	71	53	35	17	0	0
1,200	1,220	167	147	129	111	92	74	56	38	20	2	0
1,220	1,240	172	150	132	114	95	77	59	41	23	5	0
1,240	1,260	177	153	135	117	98	80	62	44	26	8	0
1,260	1,280	183	156	138	120	101	83	65	47	29	11	0
1,280	1,300	188	159	141	123	104	86	68	50	32	14	0
1,300	1,320	194	162	144	126	107	89	71	53	35	17	0
1,320	1,340	199	166	147	129	110	92	74	56	38	20	2
1,340	1,360	204	172	150	132	113	95	77	59	41	23	5
1,360	1,380	210	177	153	135	116	98	80	62	44	26	8
1,380	1,400	215	183	156	138	119	101	83	65	47	29	11
1,400	1,420	221	188	159	141	122	104	86	68	50	32	14
1,420	1,440	226	193	162	144	125	107	89	71	53	35	17
1,440	1,460	231	199	166	147	128	110	92	74	56	38	20
1,460	1,480	237	204	172	150	131	113	95	77	59	41	23
1,480	1,500	242	210	177	153	134	116	98	80	62	44	26
1,500	1,520	248	215	182	156	137	119	101	83	65	47	29
1,520	1,540	253	220	188	159	140	122	104	86	68	50	32
1,540	1,560	258	226	193	162	143	125	107	89	71	53	35
1,560	1,580	264	231	199	166	146	128	110	92	74	56	38
1,580	1,600	269	237	204	171	149	131	113	95	77	59	41
1,600	1,620	275	242	209	177	152	134	116	98	80	62	44
1,620	1,640	280	247	215	182	155	137	119	101	83	65	47
1,640	1,660	285	253	220	188	158	140	122	104	86	68	50
1,660	1,680	291	258	226	193	161	143	125	107	89	71	53
1,680	1,700	296	264	231	198	166	146	128	110	92	74	56
1,700	1,720	302	269	236	204	171	149	131	113	95	77	59
1,720	1,740	307	274	242	209	177	152	134	116	98	80	62
1,740	1,760	312	280	247	215	182	155	137	119	101	83	65
1,760	1,780	318	285	253	220	187	158	140	122	104	86	68
1,780	1,800	323	291	258	225	193	161	143	125	107	89	71
1,800	1,820	329	296	263	231	198	166	146	128	110	92	74
1,820	1,840	334	301	269	236	204	171	149	131	113	95	77
1,840	1,860	339	307	274	242	209	176	152	134	116	98	80
1,860	1,880	345	312	280	247	214	182	155	137	119	101	83
1,880	1,900	350	318	285	252	220	187	158	140	122	104	86
1,900	1,920	356	323	290	258	225	193	161	143	125	107	89
1,920	1,940	361	328	296	263	231	198	165	146	128	110	92
1,940	1,960	366	334	301	269	236	203	171	149	131	113	95
1,960	1,980	372	339	307	274	241	209	176	152	134	116	98
1,980	2,000	377	345	312	279	247	214	181	155	137	119	101
2,000	2,020	383	350	317	285	252	220	187	158	140	122	104
2,020	2,040	388	355	323	290	258	225	192	161	143	125	107
2,040	2,060	393	361	328	296	263	230	198	165	146	128	110
2,060	2,080	399	366	334	301	268	236	203	170	149	131	113
2,080	2,100	404	372	339	306	274	241	208	176	152	134	116
2,100	2,120	410	377	344	312	279	247	214	181	155	137	119
2,120	2,140	415	382	350	317	285	252	219	187	158	140	122

\$2,140 and over

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

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	0	0	0	0	0	0	0	0	0	0
390	400	19	1	0	0	0	0	0	0	0	0	0
400	410	20	2	0	0	0	0	0	0	0	0	0
410	420	22	4	0	0	0	0	0	0	0	0	0
420	430	23	5	0	0	0	0	0	0	0	0	0
430	440	25	7	0	0	0	0	0	0	0	0	0
440	450	26	8	0	0	0	0	0	0	0	0	0
450	460	28	10	0	0	0	0	0	0	0	0	0
460	470	29	11	0	0	0	0	0	0	0	0	0
470	480	31	13	0	0	0	0	0	0	0	0	0
480	490	32	14	0	0	0	0	0	0	0	0	0
490	500	34	16	0	0	0	0	0	0	0	0	0
500	520	36	18	0	0	0	0	0	0	0	0	0
520	540	39	21	3	0	0	0	0	0	0	0	0
540	560	42	24	6	0	0	0	0	0	0	0	0
560	580	45	27	9	0	0	0	0	0	0	0	0
580	600	48	30	12	0	0	0	0	0	0	0	0
600	620	51	33	15	0	0	0	0	0	0	0	0
620	640	54	36	18	0	0	0	0	0	0	0	0
640	660	57	39	21	3	0	0	0	0	0	0	0
660	680	60	42	24	6	0	0	0	0	0	0	0
680	700	63	45	27	9	0	0	0	0	0	0	0
700	720	66	48	30	12	0	0	0	0	0	0	0
720	740	69	51	33	15	0	0	0	0	0	0	0
740	760	72	54	36	18	0	0	0	0	0	0	0
760	780	75	57	39	21	3	0	0	0	0	0	0
780	800	78	60	42	24	6	0	0	0	0	0	0
800	820	81	63	45	27	9	0	0	0	0	0	0
820	840	84	66	48	30	12	0	0	0	0	0	0
840	860	87	69	51	33	15	0	0	0	0	0	0
860	880	90	72	54	36	18	0	0	0	0	0	0
880	900	93	75	57	39	21	3	0	0	0	0	0
900	920	96	78	60	42	24	6	0	0	0	0	0
920	940	99	81	63	45	27	9	0	0	0	0	0
940	960	102	84	66	48	30	12	0	0	0	0	0
960	980	105	87	69	51	33	15	0	0	0	0	0
980	1,000	108	90	72	54	36	18	0	0	0	0	0
1,000	1,020	111	93	75	57	39	21	2	0	0	0	0
1,020	1,040	114	96	78	60	42	24	5	0	0	0	0
1,040	1,060	117	99	81	63	45	27	8	0	0	0	0
1,060	1,080	120	102	84	66	48	30	11	0	0	0	0
1,080	1,100	123	105	87	69	51	33	14	0	0	0	0
1,100	1,120	126	108	90	72	54	36	17	0	0	0	0
1,120	1,140	129	111	93	75	57	39	20	2	0	0	0
1,140	1,160	132	114	96	78	60	42	23	5	0	0	0
1,160	1,180	135	117	99	81	63	45	26	8	0	0	0
1,180	1,200	138	120	102	84	66	48	29	11	0	0	0
1,200	1,220	141	123	105	87	69	51	32	14	0	0	0
1,220	1,240	144	126	108	90	72	54	35	17	0	0	0
1,240	1,260	147	129	111	93	75	57	38	20	2	0	0
1,260	1,280	150	132	114	96	78	60	41	23	5	0	0
1,280	1,300	153	135	117	99	81	63	44	26	8	0	0
1,300	1,320	156	138	120	102	84	66	47	29	11	0	0
1,320	1,340	159	141	123	105	87	69	50	32	14	0	0
1,340	1,360	162	144	126	108	90	72	53	35	17	0	0
1,360	1,380	165	147	129	111	93	75	56	38	20	2	0
1,380	1,400	168	150	132	114	96	78	59	41	23	5	0
1,400	1,420	171	153	135	117	99	81	62	44	26	8	0

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,420	\$1,440	174	156	138	120	102	84	65	47	29	11	0
1,440	1,460	177	159	141	123	105	87	68	50	32	14	0
1,460	1,480	180	162	144	126	108	90	71	53	35	17	0
1,480	1,500	183	165	147	129	111	93	74	56	38	20	2
1,500	1,520	186	168	150	132	114	96	77	59	41	23	5
1,520	1,540	189	171	153	135	117	99	80	62	44	26	8
1,540	1,560	192	174	156	138	120	102	83	65	47	29	11
1,560	1,580	195	177	159	141	123	105	86	68	50	32	14
1,580	1,600	198	180	162	144	126	108	89	71	53	35	17
1,600	1,620	201	183	165	147	129	111	92	74	56	38	20
1,620	1,640	204	186	168	150	132	114	95	77	59	41	23
1,640	1,660	207	189	171	153	135	117	98	80	62	44	26
1,660	1,680	210	192	174	156	138	120	101	83	65	47	29
1,680	1,700	213	195	177	159	141	123	104	86	68	50	32
1,700	1,720	216	198	180	162	144	126	107	89	71	53	35
1,720	1,740	219	201	183	165	147	129	110	92	74	56	38
1,740	1,760	222	204	186	168	150	132	113	95	77	59	41
1,760	1,780	225	207	189	171	153	135	116	98	80	62	44
1,780	1,800	228	210	192	174	156	138	119	101	83	65	47
1,800	1,820	231	213	195	177	159	141	122	104	86	68	50
1,820	1,840	234	216	198	180	162	144	125	107	89	71	53
1,840	1,860	237	219	201	183	165	147	128	110	92	74	56
1,860	1,880	240	222	204	186	168	150	131	113	95	77	59
1,880	1,900	243	225	207	189	171	153	134	116	98	80	62
1,900	1,920	246	228	210	192	174	156	137	119	101	83	65
1,920	1,940	249	231	213	195	177	159	140	122	104	86	68
1,940	1,960	252	234	216	198	180	162	143	125	107	89	71
1,960	1,980	255	237	219	201	183	165	146	128	110	92	74
1,980	2,000	258	240	222	204	186	168	149	131	113	95	77
2,000	2,020	261	243	225	207	189	171	152	134	116	98	80
2,020	2,040	264	246	228	210	192	174	155	137	119	101	83
2,040	2,060	267	249	231	213	195	177	158	140	122	104	86
2,060	2,080	270	252	234	216	198	180	161	143	125	107	89
2,080	2,100	274	255	237	219	201	183	164	146	128	110	92
2,100	2,120	280	258	240	222	204	186	167	149	131	113	95
2,120	2,140	285	261	243	225	207	189	170	152	134	116	98
2,140	2,160	291	264	246	228	210	192	173	155	137	119	101
2,160	2,180	296	267	249	231	213	195	176	158	140	122	104
2,180	2,200	301	270	252	234	216	198	179	161	143	125	107
2,200	2,220	307	274	255	237	219	201	182	164	146	128	110
2,220	2,240	312	280	258	240	222	204	185	167	149	131	113
2,240	2,260	318	285	261	243	225	207	188	170	152	134	116
2,260	2,280	323	290	264	246	228	210	191	173	155	137	119
2,280	2,300	328	296	267	249	231	213	194	176	158	140	122
2,300	2,320	334	301	270	252	234	216	197	179	161	143	125
2,320	2,340	339	307	274	255	237	219	200	182	164	146	128
2,340	2,360	345	312	279	258	240	222	203	185	167	149	131
2,360	2,380	350	317	285	261	243	225	206	188	170	152	134
2,380	2,400	355	323	290	264	246	228	209	191	173	155	137
2,400	2,420	361	328	296	267	249	231	212	194	176	158	140
2,420	2,440	366	334	301	270	252	234	215	197	179	161	143
2,440	2,460	372	339	306	274	255	237	218	200	182	164	146
2,460	2,480	377	344	312	279	258	240	221	203	185	167	149
2,480	2,500	382	350	317	285	261	243	224	206	188	170	152
2,500	2,520	388	355	323	290	264	246	227	209	191	173	155
2,520	2,540	393	361	328	295	267	249	230	212	194	176	158
2,540	2,560	399	366	333	301	270	252	233	215	197	179	161
2,560	2,580	404	371	339	306	274	255	236	218	200	182	164
2,580	2,600	409	377	344	312	279	258	239	221	203	185	167
2,600	2,620	415	382	350	317	284	261	242	224	206	188	170
2,620	2,640	420	388	355	322	290	264	245	227	209	191	173
2,640	2,660	426	393	360	328	295	267	248	230	212	194	176
2,660	2,680	431	398	366	333	301	270	251	233	215	197	179
2,680	2,700	436	404	371	339	306	273	254	236	218	200	182
2,700	2,720	442	409	377	344	311	279	257	239	221	203	185
2,720	2,740	447	415	382	349	317	284	260	242	224	206	188

\$2,740 and over

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

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	0	0	0	0	0	0	0	0	0	0
460	480	37	1	0	0	0	0	0	0	0	0	0
480	500	40	4	0	0	0	0	0	0	0	0	0
500	520	43	7	0	0	0	0	0	0	0	0	0
520	540	46	10	0	0	0	0	0	0	0	0	0
540	560	49	13	0	0	0	0	0	0	0	0	0
560	580	52	16	0	0	0	0	0	0	0	0	0
580	600	55	19	0	0	0	0	0	0	0	0	0
600	640	60	24	0	0	0	0	0	0	0	0	0
640	680	66	30	0	0	0	0	0	0	0	0	0
680	720	72	36	0	0	0	0	0	0	0	0	0
720	760	78	42	5	0	0	0	0	0	0	0	0
760	800	84	48	11	0	0	0	0	0	0	0	0
800	840	90	54	17	0	0	0	0	0	0	0	0
840	880	96	60	23	0	0	0	0	0	0	0	0
880	920	102	66	29	0	0	0	0	0	0	0	0
920	960	108	72	35	0	0	0	0	0	0	0	0
960	1,000	114	78	41	5	0	0	0	0	0	0	0
1,000	1,040	120	84	47	11	0	0	0	0	0	0	0
1,040	1,080	126	90	53	17	0	0	0	0	0	0	0
1,080	1,120	132	96	59	23	0	0	0	0	0	0	0
1,120	1,160	138	102	65	29	0	0	0	0	0	0	0
1,160	1,200	144	108	71	35	0	0	0	0	0	0	0
1,200	1,240	150	114	77	41	5	0	0	0	0	0	0
1,240	1,280	156	120	83	47	11	0	0	0	0	0	0
1,280	1,320	162	126	89	53	17	0	0	0	0	0	0
1,320	1,360	168	132	95	59	23	0	0	0	0	0	0
1,360	1,400	174	138	101	65	29	0	0	0	0	0	0
1,400	1,440	180	144	107	71	35	0	0	0	0	0	0
1,440	1,480	186	150	113	77	41	5	0	0	0	0	0
1,480	1,520	192	156	119	83	47	11	0	0	0	0	0
1,520	1,560	198	162	125	89	53	17	0	0	0	0	0
1,560	1,600	204	168	131	95	59	23	0	0	0	0	0
1,600	1,640	210	174	137	101	65	29	0	0	0	0	0
1,640	1,680	216	180	143	107	71	35	0	0	0	0	0
1,680	1,720	222	186	149	113	77	41	4	0	0	0	0
1,720	1,760	228	192	155	119	83	47	10	0	0	0	0
1,760	1,800	234	198	161	125	89	53	16	0	0	0	0
1,800	1,840	240	204	167	131	95	59	22	0	0	0	0
1,840	1,880	246	210	173	137	101	65	28	0	0	0	0
1,880	1,920	252	216	179	143	107	71	34	0	0	0	0
1,920	1,960	258	222	185	149	113	77	40	4	0	0	0
1,960	2,000	264	228	191	155	119	83	46	10	0	0	0
2,000	2,040	270	234	197	161	125	89	52	16	0	0	0
2,040	2,080	276	240	203	167	131	95	58	22	0	0	0
2,080	2,120	282	246	209	173	137	101	64	28	0	0	0
2,120	2,160	288	252	215	179	143	107	70	34	0	0	0
2,160	2,200	294	258	221	185	149	113	76	40	4	0	0
2,200	2,240	300	264	227	191	155	119	82	46	10	0	0
2,240	2,280	306	270	233	197	161	125	88	52	16	0	0
2,280	2,320	312	276	239	203	167	131	94	58	22	0	0
2,320	2,360	318	282	245	209	173	137	100	64	28	0	0
2,360	2,400	324	288	251	215	179	143	106	70	34	0	0
2,400	2,440	333	294	257	221	185	149	112	76	40	4	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	344	300	263	227	191	155	118	82	46	10	0
2,480	2,520	355	306	269	233	197	161	124	88	52	16	0
2,520	2,560	366	312	275	239	203	167	130	94	58	22	0
2,560	2,600	376	318	281	245	209	173	136	100	64	28	0
2,600	2,640	387	324	287	251	215	179	142	106	70	34	0
2,640	2,680	398	333	293	257	221	185	148	112	76	40	3
2,680	2,720	409	344	299	263	227	191	154	118	82	46	9
2,720	2,760	420	354	305	269	233	197	160	124	88	52	15
2,760	2,800	430	365	311	275	239	203	166	130	94	58	21
2,800	2,840	441	376	317	281	245	209	172	136	100	64	27
2,840	2,880	452	387	323	287	251	215	178	142	106	70	33
2,880	2,920	463	398	332	293	257	221	184	148	112	76	39
2,920	2,960	474	408	343	299	263	227	190	154	118	82	45
2,960	3,000	484	419	354	305	269	233	196	160	124	88	51
3,000	3,040	495	430	365	311	275	239	202	166	130	94	57
3,040	3,080	506	441	376	317	281	245	208	172	136	100	63
3,080	3,120	517	452	386	323	287	251	214	178	142	106	69
3,120	3,160	528	462	397	332	293	257	220	184	148	112	75
3,160	3,200	538	473	408	343	299	263	226	190	154	118	81
3,200	3,240	549	484	419	354	305	269	232	196	160	124	87
3,240	3,280	560	495	430	364	311	275	238	202	166	130	93
3,280	3,320	571	506	440	375	317	281	244	208	172	136	99
3,320	3,360	582	516	451	386	323	287	250	214	178	142	105
3,360	3,400	592	527	462	397	331	293	256	220	184	148	111
3,400	3,440	603	538	473	408	342	299	262	226	190	154	117
3,440	3,480	614	549	484	418	353	305	268	232	196	160	123
3,480	3,520	625	560	494	429	364	311	274	238	202	166	129
3,520	3,560	636	570	505	440	375	317	280	244	208	172	135
3,560	3,600	646	581	516	451	385	323	286	250	214	178	141
3,600	3,640	657	592	527	462	396	331	292	256	220	184	147
3,640	3,680	668	603	538	472	407	342	298	262	226	190	153
3,680	3,720	679	614	548	483	418	353	304	268	232	196	159
3,720	3,760	690	624	559	494	429	363	310	274	238	202	165
3,760	3,800	700	635	570	505	439	374	316	280	244	208	171
3,800	3,840	711	646	581	516	450	385	322	286	250	214	177
3,840	3,880	722	657	592	526	461	396	331	292	256	220	183
3,880	3,920	733	668	602	537	472	407	341	298	262	226	189
3,920	3,960	744	678	613	548	483	417	352	304	268	232	195
3,960	4,000	754	689	624	559	493	428	363	310	274	238	201
4,000	4,040	765	700	635	570	504	439	374	316	280	244	207
4,040	4,080	776	711	646	580	515	450	385	322	286	250	213
4,080	4,120	787	722	656	591	526	461	395	330	292	256	219
4,120	4,160	798	732	667	602	537	471	406	341	298	262	225
4,160	4,200	808	743	678	613	547	482	417	352	304	268	231
4,200	4,240	819	754	689	624	558	493	428	363	310	274	237
4,240	4,280	830	765	700	634	569	504	439	373	316	280	243
4,280	4,320	841	776	710	645	580	515	449	384	322	286	249
4,320	4,360	852	786	721	656	591	525	460	395	330	292	255
4,360	4,400	862	797	732	667	601	536	471	406	340	298	261
4,400	4,440	873	808	743	678	612	547	482	417	351	304	267
4,440	4,480	884	819	754	688	623	558	493	427	362	310	273
4,480	4,520	895	830	764	699	634	569	503	438	373	316	279
4,520	4,560	906	840	775	710	645	579	514	449	384	322	285
4,560	4,600	916	851	786	721	655	590	525	460	394	329	291
4,600	4,640	927	862	797	732	666	601	536	471	405	340	297
4,640	4,680	938	873	808	742	677	612	547	481	416	351	303
4,680	4,720	949	884	818	753	688	623	557	492	427	362	309
4,720	4,760	960	894	829	764	699	633	568	503	438	372	315
4,760	4,800	970	905	840	775	709	644	579	514	448	383	321
4,800	4,840	981	916	851	786	720	655	590	525	459	394	329
4,840	4,880	992	927	862	796	731	666	601	535	470	405	340
4,880	4,920	1,003	938	872	807	742	677	611	546	481	416	350
4,920	4,960	1,014	948	883	818	753	687	622	557	492	426	361
4,960	5,000	1,024	959	894	829	763	698	633	568	502	437	372
5,000	5,040	1,035	970	905	840	774	709	644	579	513	448	383

\$5,040 and over

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

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	0	0	0	0	0	0	0	0	0	0
800	840	42	6	0	0	0	0	0	0	0	0	0
840	880	48	12	0	0	0	0	0	0	0	0	0
880	920	54	18	0	0	0	0	0	0	0	0	0
920	960	60	24	0	0	0	0	0	0	0	0	0
960	1,000	66	30	0	0	0	0	0	0	0	0	0
1,000	1,040	72	36	0	0	0	0	0	0	0	0	0
1,040	1,080	78	42	6	0	0	0	0	0	0	0	0
1,080	1,120	84	48	12	0	0	0	0	0	0	0	0
1,120	1,160	90	54	18	0	0	0	0	0	0	0	0
1,160	1,200	96	60	24	0	0	0	0	0	0	0	0
1,200	1,240	102	66	30	0	0	0	0	0	0	0	0
1,240	1,280	108	72	36	0	0	0	0	0	0	0	0
1,280	1,320	114	78	42	6	0	0	0	0	0	0	0
1,320	1,360	120	84	48	12	0	0	0	0	0	0	0
1,360	1,400	126	90	54	18	0	0	0	0	0	0	0
1,400	1,440	132	96	60	24	0	0	0	0	0	0	0
1,440	1,480	138	102	66	30	0	0	0	0	0	0	0
1,480	1,520	144	108	72	36	0	0	0	0	0	0	0
1,520	1,560	150	114	78	42	5	0	0	0	0	0	0
1,560	1,600	156	120	84	48	11	0	0	0	0	0	0
1,600	1,640	162	126	90	54	17	0	0	0	0	0	0
1,640	1,680	168	132	96	60	23	0	0	0	0	0	0
1,680	1,720	174	138	102	66	29	0	0	0	0	0	0
1,720	1,760	180	144	108	72	35	0	0	0	0	0	0
1,760	1,800	186	150	114	78	41	5	0	0	0	0	0
1,800	1,840	192	156	120	84	47	11	0	0	0	0	0
1,840	1,880	198	162	126	90	53	17	0	0	0	0	0
1,880	1,920	204	168	132	96	59	23	0	0	0	0	0
1,920	1,960	210	174	138	102	65	29	0	0	0	0	0
1,960	2,000	216	180	144	108	71	35	0	0	0	0	0
2,000	2,040	222	186	150	114	77	41	5	0	0	0	0
2,040	2,080	228	192	156	120	83	47	11	0	0	0	0
2,080	2,120	234	198	162	126	89	53	17	0	0	0	0
2,120	2,160	240	204	168	132	95	59	23	0	0	0	0
2,160	2,200	246	210	174	138	101	65	29	0	0	0	0
2,200	2,240	252	216	180	144	107	71	35	0	0	0	0
2,240	2,280	258	222	186	150	113	77	41	5	0	0	0
2,280	2,320	264	228	192	156	119	83	47	11	0	0	0
2,320	2,360	270	234	198	162	125	89	53	17	0	0	0
2,360	2,400	276	240	204	168	131	95	59	23	0	0	0
2,400	2,440	282	246	210	174	137	101	65	29	0	0	0
2,440	2,480	288	252	216	180	143	107	71	35	0	0	0
2,480	2,520	294	258	222	186	149	113	77	41	4	0	0
2,520	2,560	300	264	228	192	155	119	83	47	10	0	0
2,560	2,600	306	270	234	198	161	125	89	53	16	0	0
2,600	2,640	312	276	240	204	167	131	95	59	22	0	0
2,640	2,680	318	282	246	210	173	137	101	65	28	0	0
2,680	2,720	324	288	252	216	179	143	107	71	34	0	0
2,720	2,760	330	294	258	222	185	149	113	77	40	4	0
2,760	2,800	336	300	264	228	191	155	119	83	46	10	0
2,800	2,840	342	306	270	234	197	161	125	89	52	16	0
2,840	2,880	348	312	276	240	203	167	131	95	58	22	0
2,880	2,920	354	318	282	246	209	173	137	101	64	28	0
2,920	2,960	360	324	288	252	215	179	143	107	70	34	0
2,960	3,000	366	330	294	258	221	185	149	113	76	40	4
3,000	3,040	372	336	300	264	227	191	155	119	82	46	10
3,040	3,080	378	342	306	270	233	197	161	125	88	52	16
3,080	3,120	384	348	312	276	239	203	167	131	94	58	22
3,120	3,160	390	354	318	282	245	209	173	137	100	64	28
3,160	3,200	396	360	324	288	251	215	179	143	106	70	34
3,200	3,240	402	366	330	294	257	221	185	149	112	76	40

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,240	\$3,280	408	372	336	300	263	227	191	155	118	82	46
3,280	3,320	414	378	342	306	269	233	197	161	124	88	52
3,320	3,360	420	384	348	312	275	239	203	167	130	94	58
3,360	3,400	426	390	354	318	281	245	209	173	136	100	64
3,400	3,440	432	396	360	324	287	251	215	179	142	106	70
3,440	3,480	438	402	366	330	293	257	221	185	148	112	76
3,480	3,520	444	408	372	336	299	263	227	191	154	118	82
3,520	3,560	450	414	378	342	305	269	233	197	160	124	88
3,560	3,600	456	420	384	348	311	275	239	203	166	130	94
3,600	3,640	462	426	390	354	317	281	245	209	172	136	100
3,640	3,680	468	432	396	360	323	287	251	215	178	142	106
3,680	3,720	474	438	402	366	329	293	257	221	184	148	112
3,720	3,760	480	444	408	372	335	299	263	227	190	154	118
3,760	3,800	486	450	414	378	341	305	269	233	196	160	124
3,800	3,840	492	456	420	384	347	311	275	239	202	166	130
3,840	3,880	498	462	426	390	353	317	281	245	208	172	136
3,880	3,920	504	468	432	396	359	323	287	251	214	178	142
3,920	3,960	510	474	438	402	365	329	293	257	220	184	148
3,960	4,000	516	480	444	408	371	335	299	263	226	190	154
4,000	4,040	522	486	450	414	377	341	305	269	232	196	160
4,040	4,080	528	492	456	420	383	347	311	275	238	202	166
4,080	4,120	534	498	462	426	389	353	317	281	244	208	172
4,120	4,160	540	504	468	432	395	359	323	287	250	214	178
4,160	4,200	549	510	474	438	401	365	329	293	256	220	184
4,200	4,240	560	516	480	444	407	371	335	299	262	226	190
4,240	4,280	571	522	486	450	413	377	341	305	268	232	196
4,280	4,320	581	528	492	456	419	383	347	311	274	238	202
4,320	4,360	592	534	498	462	425	389	353	317	280	244	208
4,360	4,400	603	540	504	468	431	395	359	323	286	250	214
4,400	4,440	614	549	510	474	437	401	365	329	292	256	220
4,440	4,480	625	559	516	480	443	407	371	335	298	262	226
4,480	4,520	635	570	522	486	449	413	377	341	304	268	232
4,520	4,560	646	581	528	492	455	419	383	347	310	274	238
4,560	4,600	657	592	534	498	461	425	389	353	316	280	244
4,600	4,640	668	603	540	504	467	431	395	359	322	286	250
4,640	4,680	679	613	548	510	473	437	401	365	328	292	256
4,680	4,720	689	624	559	516	479	443	407	371	334	298	262
4,720	4,760	700	635	570	522	485	449	413	377	340	304	268
4,760	4,800	711	646	580	528	491	455	419	383	346	310	274
4,800	4,840	722	657	591	534	497	461	425	389	352	316	280
4,840	4,880	733	667	602	540	503	467	431	395	358	322	286
4,880	4,920	743	678	613	548	509	473	437	401	364	328	292
4,920	4,960	754	689	624	558	515	479	443	407	370	334	298
4,960	5,000	765	700	634	569	521	485	449	413	376	340	304
5,000	5,040	776	711	645	580	527	491	455	419	382	346	310
5,040	5,080	787	721	656	591	533	497	461	425	388	352	316
5,080	5,120	797	732	667	602	539	503	467	431	394	358	322
5,120	5,160	808	743	678	612	547	509	473	437	400	364	328
5,160	5,200	819	754	688	623	558	515	479	443	406	370	334
5,200	5,240	830	765	699	634	569	521	485	449	412	376	340
5,240	5,280	841	775	710	645	580	527	491	455	418	382	346
5,280	5,320	851	786	721	656	590	533	497	461	424	388	352
5,320	5,360	862	797	732	666	601	539	503	467	430	394	358
5,360	5,400	873	808	742	677	612	547	509	473	436	400	364
5,400	5,440	884	819	753	688	623	558	515	479	442	406	370
5,440	5,480	895	829	764	699	634	568	521	485	448	412	376
5,480	5,520	905	840	775	710	644	579	527	491	454	418	382
5,520	5,560	916	851	786	720	655	590	533	497	460	424	388
5,560	5,600	927	862	796	731	666	601	539	503	466	430	394
5,600	5,640	938	873	807	742	677	612	546	509	472	436	400
5,640	5,680	949	883	818	753	688	622	557	515	478	442	406
5,680	5,720	959	894	829	764	698	633	568	521	484	448	412
5,720	5,760	970	905	840	774	709	644	579	527	490	454	418
5,760	5,800	981	916	850	785	720	655	589	533	496	460	424
5,800	5,840	992	927	861	796	731	666	600	539	502	466	430
5,840	5,880	1003	937	872	807	742	676	611	546	508	472	436

\$5,880 and over

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$12	0	0	0	0	0	0	0	0	0	0	0
12	15	0	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	0	0	0	0	0	0	0	0	0
36	39	4	2	1	0	0	0	0	0	0	0	0
39	42	5	3	1	0	0	0	0	0	0	0	0
42	45	5	3	2	0	0	0	0	0	0	0	0
45	48	5	4	2	0	0	0	0	0	0	0	0
48	51	6	4	3	1	0	0	0	0	0	0	0
51	54	6	5	3	1	0	0	0	0	0	0	0
54	57	7	5	3	2	0	0	0	0	0	0	0
57	60	7	6	4	2	1	0	0	0	0	0	0
60	63	8	6	4	3	1	0	0	0	0	0	0
63	66	8	6	5	3	1	0	0	0	0	0	0
66	69	9	7	5	4	2	0	0	0	0	0	0
69	72	9	7	6	4	2	1	0	0	0	0	0
72	75	9	8	6	4	3	1	0	0	0	0	0
75	78	10	8	7	5	3	2	0	0	0	0	0
78	81	10	9	7	5	4	2	0	0	0	0	0
81	84	11	9	8	6	4	2	1	0	0	0	0
84	87	11	10	8	6	5	3	1	0	0	0	0
87	90	12	10	8	7	5	3	2	0	0	0	0
90	93	12	11	9	7	6	4	2	0	0	0	0
93	96	13	11	9	8	6	4	3	1	0	0	0
96	99	13	11	10	8	6	5	3	1	0	0	0
99	102	14	12	10	9	7	5	4	2	0	0	0
102	105	14	12	11	9	7	6	4	2	1	0	0
105	108	14	13	11	9	8	6	4	3	1	0	0
108	111	15	13	12	10	8	7	5	3	2	0	0
111	114	16	14	12	10	9	7	5	4	2	0	0
114	117	16	14	12	11	9	7	6	4	2	1	0
117	120	17	15	13	11	10	8	6	5	3	1	0
120	123	18	15	13	12	10	8	7	5	3	2	0
123	126	19	16	14	12	10	9	7	5	4	2	0
126	129	20	17	14	13	11	9	8	6	4	3	1
129	132	20	17	15	13	11	10	8	6	5	3	1
132	135	21	18	15	13	12	10	8	7	5	3	2
135	138	22	19	16	14	12	11	9	7	6	4	2
138	141	23	20	17	14	13	11	9	8	6	4	3
141	144	24	21	18	15	13	11	10	8	6	5	3
144	147	25	21	18	15	14	12	10	9	7	5	4
147	150	25	22	19	16	14	12	11	9	7	6	4
150	153	26	23	20	17	15	13	11	9	8	6	4
153	156	27	24	21	18	15	13	12	10	8	7	5
156	159	28	25	22	19	16	14	12	10	9	7	5
159	162	29	26	23	20	17	14	13	11	9	7	6
162	165	29	26	23	20	17	15	13	11	10	8	6
165	168	30	27	24	21	18	15	13	12	10	8	7
168	171	31	28	25	22	19	16	14	12	11	9	7
171	174	32	29	26	23	20	17	14	13	11	9	8
174	177	33	30	27	24	21	18	15	13	11	10	8
177	180	33	30	27	24	21	18	15	14	12	10	9
180	183	34	31	28	25	22	19	16	14	12	11	9
183	186	35	32	29	26	23	20	17	14	13	11	9
186	189	36	33	30	27	24	21	18	15	13	12	10
189	192	37	34	31	28	25	22	19	16	14	12	10
192	195	37	34	31	28	25	22	19	16	14	12	11
195	198	38	35	32	29	26	23	20	17	15	13	11
198	201	39	36	33	30	27	24	21	18	15	13	12
201	204	40	37	34	31	28	25	22	19	16	14	12
204	207	41	38	35	32	29	26	23	20	17	14	13
207	210	42	39	35	32	29	26	23	20	17	15	13
210	213	42	39	36	33	30	27	24	21	18	15	13
213	216	43	40	37	34	31	28	25	22	19	16	14
216	219	44	41	38	35	32	29	26	23	20	17	14

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$219	\$222	45	42	39	36	33	30	27	24	21	18	15
222	225	46	43	40	37	34	31	28	24	21	18	15
225	228	46	43	40	37	34	31	28	25	22	19	16
228	231	47	44	41	38	35	32	29	26	23	20	17
231	234	48	45	42	39	36	33	30	27	24	21	18
234	237	49	46	43	40	37	34	31	28	25	22	19
237	240	50	47	44	41	38	35	32	29	26	23	20
240	243	50	47	44	41	38	35	32	29	26	23	20
243	246	51	48	45	42	39	36	33	30	27	24	21
246	249	52	49	46	43	40	37	34	31	28	25	22
249	252	53	50	47	44	41	38	35	32	29	26	23
252	255	54	51	48	45	42	39	36	33	30	27	24
255	258	55	52	48	45	42	39	36	33	30	27	24
258	261	56	53	49	46	43	40	37	34	31	28	25
261	264	57	53	50	47	44	41	38	35	32	29	26
264	267	58	54	51	48	45	42	39	36	33	30	27
267	270	59	55	52	49	46	43	40	37	34	31	28
270	273	59	56	53	49	46	43	40	37	34	31	28
273	276	60	57	54	50	47	44	41	38	35	32	29
276	279	61	58	55	51	48	45	42	39	36	33	30
279	282	62	59	56	52	49	46	43	40	37	34	31
282	285	63	60	56	53	50	47	44	41	38	35	32
285	288	64	61	57	54	51	48	45	41	38	35	32
288	291	65	62	58	55	52	48	45	42	39	36	33
291	294	66	62	59	56	52	49	46	43	40	37	34
294	297	67	63	60	57	53	50	47	44	41	38	35
297	300	68	64	61	58	54	51	48	45	42	39	36
300	303	68	65	62	58	55	52	49	46	43	40	37
303	306	69	66	63	59	56	53	49	46	43	40	37
306	309	70	67	64	60	57	54	50	47	44	41	38
309	312	71	68	65	61	58	54	51	48	45	42	39
312	315	72	69	65	62	59	55	52	49	46	43	40
315	318	73	70	66	63	60	56	53	50	47	44	41
318	321	74	71	67	64	61	57	54	50	47	44	41
321	324	75	71	68	65	61	58	55	51	48	45	42
324	327	76	72	69	66	62	59	56	52	49	46	43
327	330	77	73	70	67	63	60	57	53	50	47	44
330	333	77	74	71	67	64	61	57	54	51	48	45
333	336	78	75	72	68	65	62	58	55	52	48	45
336	339	79	76	73	69	66	63	59	56	53	49	46
339	341	80	77	73	70	67	63	60	57	53	50	47
341	343	81	77	74	71	67	64	61	57	54	51	47
343	345	81	78	75	71	68	65	61	58	54	51	48
345	347	82	79	75	72	68	65	62	58	55	52	49
347	349	82	79	76	72	69	66	62	59	56	52	49
349	351	83	80	76	73	70	66	63	60	56	53	50
351	353	84	80	77	74	70	67	64	60	57	54	50
353	355	84	81	78	74	71	68	64	61	57	54	51
355	357	85	82	78	75	71	68	65	61	58	55	51
357	359	85	82	79	75	72	69	65	62	59	55	52
359	361	86	83	79	76	73	69	66	63	59	56	53
361	363	87	83	80	77	73	70	67	63	60	57	53
363	365	87	84	81	77	74	71	67	64	60	57	54
365	367	88	85	81	78	74	71	68	64	61	58	54
367	369	88	85	82	78	75	72	68	65	62	58	55
369	371	89	86	82	79	76	72	69	66	62	59	56
371	373	90	86	83	80	76	73	70	66	63	60	56
373	375	90	87	84	80	77	74	70	67	63	60	57
375	377	91	88	84	81	77	74	71	67	64	61	57
377	379	91	88	85	81	78	75	71	68	65	61	58
379	381	92	89	85	82	79	75	72	69	65	62	59
381	383	93	89	86	83	79	76	73	69	66	63	59
383	385	93	90	87	83	80	77	73	70	66	63	60
385	387	94	91	87	84	80	77	74	70	67	64	60
387	389	94	91	88	84	81	78	74	71	68	64	61
389	391	95	92	88	85	82	78	75	72	68	65	62

\$391 and over

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in July–Dec 2001)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in July–Dec 2001)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	37	34	31	28	25	23	22	20	18	17	15
237	240	38	35	32	29	26	24	22	20	19	17	15
240	243	38	35	32	29	26	24	22	21	19	17	16
243	246	39	36	33	30	27	25	23	21	20	18	16
246	249	40	37	34	31	28	25	23	22	20	18	17
249	252	41	38	35	32	29	26	24	22	20	19	17
252	255	42	39	36	33	30	27	24	23	21	19	18
255	258	43	39	36	33	30	27	25	23	21	20	18
258	261	43	40	37	34	31	28	25	23	22	20	18
261	264	44	41	38	35	32	29	26	24	22	21	19
264	267	45	42	39	36	33	30	27	24	23	21	19
267	270	46	43	40	37	34	31	28	25	23	21	20
270	273	47	44	41	38	35	31	28	25	24	22	20
273	276	47	44	41	38	35	32	29	26	24	22	21
276	279	48	45	42	39	36	33	30	27	25	23	21
279	282	49	46	43	40	37	34	31	28	25	23	22
282	285	50	47	44	41	38	35	32	29	26	24	22
285	288	51	48	45	42	39	36	33	30	27	24	23
288	291	51	48	45	42	39	36	33	30	27	25	23
291	294	52	49	46	43	40	37	34	31	28	25	23
294	297	53	50	47	44	41	38	35	32	29	26	24
297	300	54	51	48	45	42	39	36	33	30	27	24
300	303	55	52	49	46	43	40	37	34	31	28	25
303	306	55	52	49	46	43	40	37	34	31	28	25
306	309	56	53	50	47	44	41	38	35	32	29	26
309	312	57	54	51	48	45	42	39	36	33	30	27
312	315	58	55	52	49	46	43	40	37	34	31	28
315	318	59	56	53	50	47	44	41	38	35	32	29
318	321	60	57	53	50	47	44	41	38	35	32	29
321	324	60	57	54	51	48	45	42	39	36	33	30
324	327	61	58	55	52	49	46	43	40	37	34	31
327	330	62	59	56	53	50	47	44	41	38	35	32
330	333	63	60	57	54	51	48	45	42	39	36	33
333	336	64	61	58	55	52	49	45	42	39	36	33
336	339	64	61	58	55	52	49	46	43	40	37	34
339	341	65	62	59	56	53	50	47	44	41	38	35
341	343	66	63	60	57	54	51	48	45	41	38	35
343	345	66	63	60	57	54	51	48	45	42	39	36
345	347	67	64	61	58	55	52	49	46	43	40	37
347	349	67	64	61	58	55	52	49	46	43	40	37
349	351	68	65	62	59	56	53	50	47	44	41	38
351	353	68	65	62	59	56	53	50	47	44	41	38
353	355	69	66	63	60	57	54	51	48	45	42	39
355	357	69	66	63	60	57	54	51	48	45	42	39
357	359	70	67	64	61	58	55	52	49	46	43	40
359	361	70	67	64	61	58	55	52	49	46	43	40
361	363	71	68	65	62	59	56	53	50	47	44	41
363	365	72	69	66	62	59	56	53	50	47	44	41
365	367	72	69	66	63	60	57	54	51	48	45	42
367	369	73	70	67	64	61	58	55	52	49	46	42
369	371	73	70	67	64	61	58	55	52	49	46	43
371	373	74	71	68	65	62	59	56	53	50	47	44
373	375	74	71	68	65	62	59	56	53	50	47	44
375	377	75	72	69	66	63	60	57	54	51	48	45
377	379	75	72	69	66	63	60	57	54	51	48	45
379	381	76	73	70	67	64	61	58	55	52	49	46
381	383	76	73	70	67	64	61	58	55	52	49	46
383	385	77	74	71	68	65	62	59	56	53	50	47
385	387	77	74	71	68	65	62	59	56	53	50	47
387	389	78	75	72	69	66	63	60	57	54	51	48
389	391	79	76	73	70	67	63	60	57	54	51	48
391	393	79	76	73	70	67	64	61	58	55	52	49
393	395	80	77	74	71	68	65	62	59	56	53	50
395	397	80	77	74	71	68	65	62	59	56	53	50
397	399	81	78	75	72	69	66	63	60	57	54	51
399	401	81	78	75	72	69	66	63	60	57	54	51

\$401 and over

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

Alternative Methods for Figuring Withholding

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

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

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

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

Two formula tables for percentage method withholding are on pages 26 and 27. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON (Weekly Payroll Period)

If wages exceeding the allowance amount are over \$124 but not over \$960:	
Method:	Income Tax Withheld:
Percentage (page 3)	15% of excess over \$124
Alternative 1 (page 26)	15% of such wages minus \$18.60
Alternative 2 (page 27)	Such wages minus \$124, times 15% of remainder

When employers use the percentage method or the formula tables for percentage method withholding, the tax for the pay period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. This rounding will be considered to meet the tolerances under section 3402(h)(4).

(For Wages Paid in July–Dec 2001)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$55.77)

Table with 8 columns: Single Person (Over/But not over), Income tax withheld (Of such wage/From product), Married Person (Over/But not over), Income tax withheld (Of such wage/From product). Rows show wage brackets from \$0 to \$5,750 with corresponding withholding amounts.

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$111.54)

Table with 8 columns: Single Person (Over/But not over), Income tax withheld (Of such wage/From product), Married Person (Over/But not over), Income tax withheld (Of such wage/From product). Rows show wage brackets from \$0 to \$11,500 with corresponding withholding amounts.

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$120.83)

Table with 8 columns: Single Person (Over/But not over), Income tax withheld (Of such wage/From product), Married Person (Over/But not over), Income tax withheld (Of such wage/From product). Rows show wage brackets from \$0 to \$12,458 with corresponding withholding amounts.

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$241.67)

Table with 8 columns: Single Person (Over/But not over), Income tax withheld (Of such wage/From product), Married Person (Over/But not over), Income tax withheld (Of such wage/From product). Rows show wage brackets from \$0 to \$24,917 with corresponding withholding amounts.

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.15)

Table with 8 columns: Single Person (Over/But not over), Income tax withheld (Of such wage/From product), Married Person (Over/But not over), Income tax withheld (Of such wage/From product). Rows show wage brackets from \$0 to \$1,150.00 with corresponding withholding amounts.

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.65 to 7.645; 73.89 to 73.885) to eliminate separate half rounding operations.

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

combined bracket rates, e.g., \$0 to \$51 and \$51 to \$552 combined to read, Over \$0, But not over \$552.

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

(For Wages Paid in July–Dec 2001)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$55.77)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$51	\$0.00	0%	\$0	—\$124	\$0.00	0%
\$51	—\$552	minus \$51.00	15%	\$124	—\$960	minus \$124.00	15%
\$552	—\$1,196	minus \$273.67	27%	\$960	—\$2,023	minus \$495.56	27%
\$1,196	—\$2,662	minus \$365.90	30%	\$2,023	—\$3,292	minus \$648.30	30%
\$2,662	—\$5,750	minus \$693.91	35%	\$3,292	—\$5,809	minus \$1,025.97	35%
\$5,750	—	minus \$1,165.47	38.6%	\$5,809	—	minus \$1,472.06	38.6%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$111.54)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$102	\$0.00	0%	\$0	—\$248	\$0.00	0%
\$102	—\$1,104	minus \$102.00	15%	\$248	—\$1,919	minus \$248.00	15%
\$1,104	—\$2,392	minus \$547.33	27%	\$1,919	—\$4,046	minus \$990.67	27%
\$2,392	—\$5,323	minus \$731.80	30%	\$4,046	—\$6,585	minus \$1,296.20	30%
\$5,323	—\$11,500	minus \$1,387.69	35%	\$6,585	—\$11,617	minus \$2,051.74	35%
\$11,500	—	minus \$2,330.80	38.6%	\$11,617	—	minus \$2,943.84	38.6%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$120.83)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$110	\$0.00	0%	\$0	—\$269	\$0.00	0%
\$110	—\$1,196	minus \$110.00	15%	\$269	—\$2,079	minus \$269.00	15%
\$1,196	—\$2,592	minus \$592.67	27%	\$2,079	—\$4,383	minus \$1,073.44	27%
\$2,592	—\$5,767	minus \$792.60	30%	\$4,383	—\$7,133	minus \$1,404.40	30%
\$5,767	—\$12,458	minus \$1,503.23	35%	\$7,133	—\$12,585	minus \$2,222.77	35%
\$12,458	—	minus \$2,524.92	38.6%	\$12,585	—	minus \$3,189.20	38.6%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$241.67)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$221	\$0.00	0%	\$0	—\$538	\$0.00	0%
\$221	—\$2,392	minus \$221.00	15%	\$538	—\$4,158	minus \$538.00	15%
\$2,392	—\$5,183	minus \$1,185.89	27%	\$4,158	—\$8,767	minus \$2,146.89	27%
\$5,183	—\$11,533	minus \$1,585.60	30%	\$8,767	—\$14,267	minus \$2,808.90	30%
\$11,533	—\$24,917	minus \$3,006.66	35%	\$14,267	—\$25,171	minus \$4,445.77	35%
\$24,917	—	minus \$5,050.11	38.6%	\$25,171	—	minus \$6,378.69	38.6%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$11.15)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0.00	—\$10.20	\$0.00	0%	\$0.00	—\$24.80	\$0.00	0%
\$10.20	—\$110.40	minus \$10.20	15%	\$24.80	—\$191.90	minus \$24.80	15%
\$110.40	—\$239.20	minus \$54.73	27%	\$191.90	—\$404.60	minus \$99.05	27%
\$239.20	—\$532.30	minus \$73.17	30%	\$404.60	—\$658.50	minus \$129.60	30%
\$532.30	—\$1,150.00	minus \$138.76	35%	\$658.50	—\$1,161.70	minus \$205.16	35%
\$1,150.00	—	minus \$233.06	38.6%	\$1,161.70	—	minus \$294.37	38.6%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., \$0 to \$51 and \$51 to \$552 combined to read, Over \$0, But not over \$552.

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

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

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

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

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

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

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

When employers use the **Wage Bracket Percentage Method Tables**, the tax for the period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. Such rounding will be deemed to meet the tolerances under section 3402(h)(4).

(For Wages Paid in July–Dec 2001)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$552.00	subtract \$51.00	15%	\$0.00	\$960.00	subtract \$124.00	15%
	\$552.00	\$1,196.00	subtract \$273.67	27%	\$960.00	\$2,023.00	subtract \$495.56	27%
	\$1,196.00	\$2,662.00	subtract \$365.90	30%	\$2,023.00	\$3,292.00	subtract \$648.30	30%
	\$2,662.00	\$5,750.00	subtract \$693.91	35%	\$3,292.00	\$5,809.00	subtract \$1,025.97	35%
	\$5,750.00	.....	subtract \$1,165.47	38.6%	\$5,809.00	.....	subtract \$1,472.06	38.6%
1	\$0.00	\$607.77	subtract \$106.77	15%	\$0.00	\$1,015.77	subtract \$179.77	15%
	\$607.77	\$1,251.77	subtract \$329.44	27%	\$1,015.77	\$2,078.77	subtract \$551.33	27%
	\$1,251.77	\$2,717.77	subtract \$421.67	30%	\$2,078.77	\$3,347.77	subtract \$704.07	30%
	\$2,717.77	\$5,805.77	subtract \$749.68	35%	\$3,347.77	\$5,864.77	subtract \$1,081.74	35%
	\$5,805.77	.....	subtract \$1,221.24	38.6%	\$5,864.77	.....	subtract \$1,527.83	38.6%
2	\$0.00	\$663.54	subtract \$162.54	15%	\$0.00	\$1,071.54	subtract \$235.54	15%
	\$663.54	\$1,307.54	subtract \$385.21	27%	\$1,071.54	\$2,134.54	subtract \$607.10	27%
	\$1,307.54	\$2,773.54	subtract \$477.44	30%	\$2,134.54	\$3,403.54	subtract \$759.84	30%
	\$2,773.54	\$5,861.54	subtract \$805.45	35%	\$3,403.54	\$5,920.54	subtract \$1,137.51	35%
	\$5,861.54	.....	subtract \$1,277.01	38.6%	\$5,920.54	.....	subtract \$1,583.60	38.6%
3	\$0.00	\$719.31	subtract \$218.31	15%	\$0.00	\$1,127.31	subtract \$291.31	15%
	\$719.31	\$1,363.31	subtract \$440.98	27%	\$1,127.31	\$2,190.31	subtract \$662.87	27%
	\$1,363.31	\$2,829.31	subtract \$533.21	30%	\$2,190.31	\$3,459.31	subtract \$815.61	30%
	\$2,829.31	\$5,917.31	subtract \$861.22	35%	\$3,459.31	\$5,976.31	subtract \$1,193.28	35%
	\$5,917.31	.....	subtract \$1,332.78	38.6%	\$5,976.31	.....	subtract \$1,639.37	38.6%
4	\$0.00	\$775.08	subtract \$274.08	15%	\$0.00	\$1,183.08	subtract \$347.08	15%
	\$775.08	\$1,419.08	subtract \$496.75	27%	\$1,183.08	\$2,246.08	subtract \$718.64	27%
	\$1,419.08	\$2,885.08	subtract \$588.98	30%	\$2,246.08	\$3,515.08	subtract \$871.38	30%
	\$2,885.08	\$5,973.08	subtract \$916.99	35%	\$3,515.08	\$6,032.08	subtract \$1,249.05	35%
	\$5,973.08	.....	subtract \$1,388.55	38.6%	\$6,032.08	.....	subtract \$1,695.14	38.6%
5	\$0.00	\$830.85	subtract \$329.85	15%	\$0.00	\$1,238.85	subtract \$402.85	15%
	\$830.85	\$1,474.85	subtract \$552.52	27%	\$1,238.85	\$2,301.85	subtract \$774.41	27%
	\$1,474.85	\$2,940.85	subtract \$644.75	30%	\$2,301.85	\$3,570.85	subtract \$927.15	30%
	\$2,940.85	\$6,028.85	subtract \$972.76	35%	\$3,570.85	\$6,087.85	subtract \$1,304.82	35%
	\$6,028.85	.....	subtract \$1,444.32	38.6%	\$6,087.85	.....	subtract \$1,750.91	38.6%
6	\$0.00	\$886.62	subtract \$385.62	15%	\$0.00	\$1,294.62	subtract \$458.62	15%
	\$886.62	\$1,530.62	subtract \$608.29	27%	\$1,294.62	\$2,357.62	subtract \$830.18	27%
	\$1,530.62	\$2,996.62	subtract \$700.52	30%	\$2,357.62	\$3,626.62	subtract \$982.92	30%
	\$2,996.62	\$6,084.62	subtract \$1,028.53	35%	\$3,626.62	\$6,143.62	subtract \$1,360.59	35%
	\$6,084.62	.....	subtract \$1,500.09	38.6%	\$6,143.62	.....	subtract \$1,806.68	38.6%
7	\$0.00	\$942.39	subtract \$441.39	15%	\$0.00	\$1,350.39	subtract \$514.39	15%
	\$942.39	\$1,586.39	subtract \$664.06	27%	\$1,350.39	\$2,413.39	subtract \$885.95	27%
	\$1,586.39	\$3,052.39	subtract \$756.29	30%	\$2,413.39	\$3,682.39	subtract \$1,038.69	30%
	\$3,052.39	\$6,140.39	subtract \$1,084.30	35%	\$3,682.39	\$6,199.39	subtract \$1,416.36	35%
	\$6,140.39	.....	subtract \$1,555.86	38.6%	\$6,199.39	.....	subtract \$1,862.45	38.6%
8	\$0.00	\$998.16	subtract \$497.16	15%	\$0.00	\$1,406.16	subtract \$570.16	15%
	\$998.16	\$1,642.16	subtract \$719.83	27%	\$1,406.16	\$2,469.16	subtract \$941.72	27%
	\$1,642.16	\$3,108.16	subtract \$812.06	30%	\$2,469.16	\$3,738.16	subtract \$1,094.46	30%
	\$3,108.16	\$6,196.16	subtract \$1,140.07	35%	\$3,738.16	\$6,255.16	subtract \$1,472.13	35%
	\$6,196.16	.....	subtract \$1,611.63	38.6%	\$6,255.16	.....	subtract \$1,918.22	38.6%
9²	\$0.00	\$1,053.93	subtract \$552.93	15%	\$0.00	\$1,461.93	subtract \$625.93	15%
	\$1,053.93	\$1,697.93	subtract \$775.60	27%	\$1,461.93	\$2,524.93	subtract \$997.49	27%
	\$1,697.93	\$3,163.93	subtract \$867.83	30%	\$2,524.93	\$3,793.93	subtract \$1,150.23	30%
	\$3,163.93	\$6,251.93	subtract \$1,195.84	35%	\$3,793.93	\$6,310.93	subtract \$1,527.90	35%
	\$6,251.93	.....	subtract \$1,667.40	38.6%	\$6,310.93	.....	subtract \$1,973.99	38.6%

Instructions

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

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 \$55.77 for each additional allowance claimed.

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,104.00	subtract \$102.00	15%	\$0.00	\$1,919.00	subtract \$248.00	15%
	\$1,104.00	\$2,392.00	subtract \$547.33	27%	\$1,919.00	\$4,046.00	subtract \$990.67	27%
	\$2,392.00	\$5,323.00	subtract \$731.80	30%	\$4,046.00	\$6,585.00	subtract \$1,296.20	30%
	\$5,323.00	\$11,500.00	subtract \$1,387.69	35%	\$6,585.00	\$11,617.00	subtract \$2,051.74	35%
	\$11,500.00	.....	subtract \$2,330.80	38.6%	\$11,617.00	.....	subtract \$2,943.84	38.6%
1	\$0.00	\$1,215.54	subtract \$213.54	15%	\$0.00	\$2,030.54	subtract \$359.54	15%
	\$1,215.54	\$2,503.54	subtract \$658.87	27%	\$2,030.54	\$4,157.54	subtract \$1,102.21	27%
	\$2,503.54	\$5,434.54	subtract \$843.34	30%	\$4,157.54	\$6,696.54	subtract \$1,407.74	30%
	\$5,434.54	\$11,611.54	subtract \$1,499.23	35%	\$6,696.54	\$11,728.54	subtract \$2,163.28	35%
	\$11,611.54	.....	subtract \$2,442.34	38.6%	\$11,728.54	.....	subtract \$3,055.38	38.6%
2	\$0.00	\$1,327.08	subtract \$325.08	15%	\$0.00	\$2,142.08	subtract \$471.08	15%
	\$1,327.08	\$2,615.08	subtract \$770.41	27%	\$2,142.08	\$4,269.08	subtract \$1,213.75	27%
	\$2,615.08	\$5,546.08	subtract \$954.88	30%	\$4,269.08	\$6,808.08	subtract \$1,519.28	30%
	\$5,546.08	\$11,723.08	subtract \$1,610.77	35%	\$6,808.08	\$11,840.08	subtract \$2,274.82	35%
	\$11,723.08	.....	subtract \$2,553.88	38.6%	\$11,840.08	.....	subtract \$3,166.92	38.6%
3	\$0.00	\$1,438.62	subtract \$436.62	15%	\$0.00	\$2,253.62	subtract \$582.62	15%
	\$1,438.62	\$2,726.62	subtract \$881.95	27%	\$2,253.62	\$4,380.62	subtract \$1,325.29	27%
	\$2,726.62	\$5,657.62	subtract \$1,066.42	30%	\$4,380.62	\$6,919.62	subtract \$1,630.82	30%
	\$5,657.62	\$11,834.62	subtract \$1,722.31	35%	\$6,919.62	\$11,951.62	subtract \$2,386.36	35%
	\$11,834.62	.....	subtract \$2,665.42	38.6%	\$11,951.62	.....	subtract \$3,278.46	38.6%
4	\$0.00	\$1,550.16	subtract \$548.16	15%	\$0.00	\$2,365.16	subtract \$694.16	15%
	\$1,550.16	\$2,838.16	subtract \$993.49	27%	\$2,365.16	\$4,492.16	subtract \$1,436.83	27%
	\$2,838.16	\$5,769.16	subtract \$1,177.96	30%	\$4,492.16	\$7,031.16	subtract \$1,742.36	30%
	\$5,769.16	\$11,946.16	subtract \$1,833.85	35%	\$7,031.16	\$12,063.16	subtract \$2,497.90	35%
	\$11,946.16	.....	subtract \$2,776.96	38.6%	\$12,063.16	.....	subtract \$3,390.00	38.6%
5	\$0.00	\$1,661.70	subtract \$659.70	15%	\$0.00	\$2,476.70	subtract \$805.70	15%
	\$1,661.70	\$2,949.70	subtract \$1,105.03	27%	\$2,476.70	\$4,603.70	subtract \$1,548.37	27%
	\$2,949.70	\$5,880.70	subtract \$1,289.50	30%	\$4,603.70	\$7,142.70	subtract \$1,853.90	30%
	\$5,880.70	\$12,057.70	subtract \$1,945.39	35%	\$7,142.70	\$12,174.70	subtract \$2,609.44	35%
	\$12,057.70	.....	subtract \$2,888.50	38.6%	\$12,174.70	.....	subtract \$3,501.54	38.6%
6	\$0.00	\$1,773.24	subtract \$771.24	15%	\$0.00	\$2,588.24	subtract \$917.24	15%
	\$1,773.24	\$3,061.24	subtract \$1,216.57	27%	\$2,588.24	\$4,715.24	subtract \$1,659.91	27%
	\$3,061.24	\$5,992.24	subtract \$1,401.04	30%	\$4,715.24	\$7,254.24	subtract \$1,965.44	30%
	\$5,992.24	\$12,169.24	subtract \$2,056.93	35%	\$7,254.24	\$12,286.24	subtract \$2,720.98	35%
	\$12,169.24	.....	subtract \$3,000.04	38.6%	\$12,286.24	.....	subtract \$3,613.08	38.6%
7	\$0.00	\$1,884.78	subtract \$882.78	15%	\$0.00	\$2,699.78	subtract \$1,028.78	15%
	\$1,884.78	\$3,172.78	subtract \$1,328.11	27%	\$2,699.78	\$4,826.78	subtract \$1,771.45	27%
	\$3,172.78	\$6,103.78	subtract \$1,512.58	30%	\$4,826.78	\$7,365.78	subtract \$2,076.98	30%
	\$6,103.78	\$12,280.78	subtract \$2,168.47	35%	\$7,365.78	\$12,397.78	subtract \$2,832.52	35%
	\$12,280.78	.....	subtract \$3,111.58	38.6%	\$12,397.78	.....	subtract \$3,724.62	38.6%
8	\$0.00	\$1,996.32	subtract \$994.32	15%	\$0.00	\$2,811.32	subtract \$1,140.32	15%
	\$1,996.32	\$3,284.32	subtract \$1,439.65	27%	\$2,811.32	\$4,938.32	subtract \$1,882.99	27%
	\$3,284.32	\$6,215.32	subtract \$1,624.12	30%	\$4,938.32	\$7,477.32	subtract \$2,188.52	30%
	\$6,215.32	\$12,392.32	subtract \$2,280.01	35%	\$7,477.32	\$12,509.32	subtract \$2,944.06	35%
	\$12,392.32	.....	subtract \$3,223.12	38.6%	\$12,509.32	.....	subtract \$3,836.16	38.6%
9²	\$0.00	\$2,107.86	subtract \$1,105.86	15%	\$0.00	\$2,922.86	subtract \$1,251.86	15%
	\$2,107.86	\$3,395.86	subtract \$1,551.19	27%	\$2,922.86	\$5,049.86	subtract \$1,994.53	27%
	\$3,395.86	\$6,326.86	subtract \$1,735.66	30%	\$5,049.86	\$7,588.86	subtract \$2,300.06	30%
	\$6,326.86	\$12,503.86	subtract \$2,391.55	35%	\$7,588.86	\$12,620.86	subtract \$3,055.60	35%
	\$12,503.86	.....	subtract \$3,334.66	38.6%	\$12,620.86	.....	subtract \$3,947.70	38.6%

Instructions

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

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

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

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

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 \$111.54 for each additional allowance claimed.

(For Wages Paid in July–Dec 2001)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,196.00	subtract \$110.00	15%	\$0.00	\$2,079.00	subtract \$269.00	15%
	\$1,196.00	\$2,592.00	subtract \$592.67	27%	\$2,079.00	\$4,383.00	subtract \$1,073.44	27%
	\$2,592.00	\$5,767.00	subtract \$792.60	30%	\$4,383.00	\$7,133.00	subtract \$1,404.40	30%
	\$5,767.00	\$12,458.00	subtract \$1,503.23	35%	\$7,133.00	\$12,585.00	subtract \$2,222.77	35%
	\$12,458.00	.....	subtract \$2,524.92	38.6%	\$12,585.00	.....	subtract \$3,189.20	38.6%
1	\$0.00	\$1,316.83	subtract \$230.83	15%	\$0.00	\$2,199.83	subtract \$389.83	15%
	\$1,316.83	\$2,712.83	subtract \$713.50	27%	\$2,199.83	\$4,503.83	subtract \$1,194.27	27%
	\$2,712.83	\$5,887.83	subtract \$913.43	30%	\$4,503.83	\$7,253.83	subtract \$1,525.23	30%
	\$5,887.83	\$12,578.83	subtract \$1,624.06	35%	\$7,253.83	\$12,705.83	subtract \$2,343.60	35%
	\$12,578.83	.....	subtract \$2,645.75	38.6%	\$12,705.83	.....	subtract \$3,310.03	38.6%
2	\$0.00	\$1,437.66	subtract \$351.66	15%	\$0.00	\$2,320.66	subtract \$510.66	15%
	\$1,437.66	\$2,833.66	subtract \$834.33	27%	\$2,320.66	\$4,624.66	subtract \$1,315.10	27%
	\$2,833.66	\$6,008.66	subtract \$1,034.26	30%	\$4,624.66	\$7,374.66	subtract \$1,646.06	30%
	\$6,008.66	\$12,699.66	subtract \$1,744.89	35%	\$7,374.66	\$12,826.66	subtract \$2,464.43	35%
	\$12,699.66	.....	subtract \$2,766.58	38.6%	\$12,826.66	.....	subtract \$3,430.86	38.6%
3	\$0.00	\$1,558.49	subtract \$472.49	15%	\$0.00	\$2,441.49	subtract \$631.49	15%
	\$1,558.49	\$2,954.49	subtract \$955.16	27%	\$2,441.49	\$4,745.49	subtract \$1,435.93	27%
	\$2,954.49	\$6,129.49	subtract \$1,155.09	30%	\$4,745.49	\$7,495.49	subtract \$1,766.89	30%
	\$6,129.49	\$12,820.49	subtract \$1,865.72	35%	\$7,495.49	\$12,947.49	subtract \$2,585.26	35%
	\$12,820.49	.....	subtract \$2,887.41	38.6%	\$12,947.49	.....	subtract \$3,551.69	38.6%
4	\$0.00	\$1,679.32	subtract \$593.32	15%	\$0.00	\$2,562.32	subtract \$752.32	15%
	\$1,679.32	\$3,075.32	subtract \$1,075.99	27%	\$2,562.32	\$4,866.32	subtract \$1,556.76	27%
	\$3,075.32	\$6,250.32	subtract \$1,275.92	30%	\$4,866.32	\$7,616.32	subtract \$1,887.72	30%
	\$6,250.32	\$12,941.32	subtract \$1,986.55	35%	\$7,616.32	\$13,068.32	subtract \$2,706.09	35%
	\$12,941.32	.....	subtract \$3,008.24	38.6%	\$13,068.32	.....	subtract \$3,672.52	38.6%
5	\$0.00	\$1,800.15	subtract \$714.15	15%	\$0.00	\$2,683.15	subtract \$873.15	15%
	\$1,800.15	\$3,196.15	subtract \$1,196.82	27%	\$2,683.15	\$4,987.15	subtract \$1,677.59	27%
	\$3,196.15	\$6,371.15	subtract \$1,396.75	30%	\$4,987.15	\$7,737.15	subtract \$2,008.55	30%
	\$6,371.15	\$13,062.15	subtract \$2,107.38	35%	\$7,737.15	\$13,189.15	subtract \$2,826.92	35%
	\$13,062.15	.....	subtract \$3,129.07	38.6%	\$13,189.15	.....	subtract \$3,793.35	38.6%
6	\$0.00	\$1,920.98	subtract \$834.98	15%	\$0.00	\$2,803.98	subtract \$993.98	15%
	\$1,920.98	\$3,316.98	subtract \$1,317.65	27%	\$2,803.98	\$5,107.98	subtract \$1,798.42	27%
	\$3,316.98	\$6,491.98	subtract \$1,517.58	30%	\$5,107.98	\$7,857.98	subtract \$2,129.38	30%
	\$6,491.98	\$13,182.98	subtract \$2,228.21	35%	\$7,857.98	\$13,309.98	subtract \$2,947.75	35%
	\$13,182.98	.....	subtract \$3,249.90	38.6%	\$13,309.98	.....	subtract \$3,914.18	38.6%
7	\$0.00	\$2,041.81	subtract \$955.81	15%	\$0.00	\$2,924.81	subtract \$1,114.81	15%
	\$2,041.81	\$3,437.81	subtract \$1,438.48	27%	\$2,924.81	\$5,228.81	subtract \$1,919.25	27%
	\$3,437.81	\$6,612.81	subtract \$1,638.41	30%	\$5,228.81	\$7,978.81	subtract \$2,250.21	30%
	\$6,612.81	\$13,303.81	subtract \$2,349.04	35%	\$7,978.81	\$13,430.81	subtract \$3,068.58	35%
	\$13,303.81	.....	subtract \$3,370.73	38.6%	\$13,430.81	.....	subtract \$4,035.01	38.6%
8	\$0.00	\$2,162.64	subtract \$1,076.64	15%	\$0.00	\$3,045.64	subtract \$1,235.64	15%
	\$2,162.64	\$3,558.64	subtract \$1,559.31	27%	\$3,045.64	\$5,349.64	subtract \$2,040.08	27%
	\$3,558.64	\$6,733.64	subtract \$1,759.24	30%	\$5,349.64	\$8,099.64	subtract \$2,371.04	30%
	\$6,733.64	\$13,424.64	subtract \$2,469.87	35%	\$8,099.64	\$13,551.64	subtract \$3,189.41	35%
	\$13,424.64	.....	subtract \$3,491.56	38.6%	\$13,551.64	.....	subtract \$4,155.84	38.6%
9²	\$0.00	\$2,283.47	subtract \$1,197.47	15%	\$0.00	\$3,166.47	subtract \$1,356.47	15%
	\$2,283.47	\$3,679.47	subtract \$1,680.14	27%	\$3,166.47	\$5,470.47	subtract \$2,160.91	27%
	\$3,679.47	\$6,854.47	subtract \$1,880.07	30%	\$5,470.47	\$8,220.47	subtract \$2,491.87	30%
	\$6,854.47	\$13,545.47	subtract \$2,590.70	35%	\$8,220.47	\$13,672.47	subtract \$3,310.24	35%
	\$13,545.47	.....	subtract \$3,612.39	38.6%	\$13,672.47	.....	subtract \$4,276.67	38.6%

Instructions

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

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 \$120.83 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$2,392.00	subtract \$221.00	15%	\$0.00	\$4,158.00	subtract \$538.00	15%
	\$2,392.00	\$5,183.00	subtract \$1,185.89	27%	\$4,158.00	\$8,767.00	subtract \$2,146.89	27%
	\$5,183.00	\$11,533.00	subtract \$1,585.60	30%	\$8,767.00	\$14,267.00	subtract \$2,808.90	30%
	\$11,533.00	\$24,917.00	subtract \$3,006.66	35%	\$14,267.00	\$25,171.00	subtract \$4,445.77	35%
	\$24,917.00	.....	subtract \$5,050.11	38.6%	\$25,171.00	.....	subtract \$6,378.69	38.6%
1	\$0.00	\$2,633.67	subtract \$462.67	15%	\$0.00	\$4,399.67	subtract \$779.67	15%
	\$2,633.67	\$5,424.67	subtract \$1,427.56	27%	\$4,399.67	\$9,008.67	subtract \$2,388.56	27%
	\$5,424.67	\$11,774.67	subtract \$1,827.27	30%	\$9,008.67	\$14,508.67	subtract \$3,050.57	30%
	\$11,774.67	\$25,158.67	subtract \$3,248.33	35%	\$14,508.67	\$25,412.67	subtract \$4,687.44	35%
	\$25,158.67	.....	subtract \$5,291.78	38.6%	\$25,412.67	.....	subtract \$6,620.36	38.6%
2	\$0.00	\$2,875.34	subtract \$704.34	15%	\$0.00	\$4,641.34	subtract \$1,021.34	15%
	\$2,875.34	\$5,666.34	subtract \$1,669.23	27%	\$4,641.34	\$9,250.34	subtract \$2,630.23	27%
	\$5,666.34	\$12,016.34	subtract \$2,068.94	30%	\$9,250.34	\$14,750.34	subtract \$3,292.24	30%
	\$12,016.34	\$25,400.34	subtract \$3,490.00	35%	\$14,750.34	\$25,654.34	subtract \$4,929.11	35%
	\$25,400.34	.....	subtract \$5,533.45	38.6%	\$25,654.34	.....	subtract \$6,862.03	38.6%
3	\$0.00	\$3,117.01	subtract \$946.01	15%	\$0.00	\$4,883.01	subtract \$1,263.01	15%
	\$3,117.01	\$5,908.01	subtract \$1,910.90	27%	\$4,883.01	\$9,492.01	subtract \$2,871.90	27%
	\$5,908.01	\$12,258.01	subtract \$2,310.61	30%	\$9,492.01	\$14,992.01	subtract \$3,533.91	30%
	\$12,258.01	\$25,642.01	subtract \$3,731.67	35%	\$14,992.01	\$25,896.01	subtract \$5,170.78	35%
	\$25,642.01	.....	subtract \$5,775.12	38.6%	\$25,896.01	.....	subtract \$7,103.70	38.6%
4	\$0.00	\$3,358.68	subtract \$1,187.68	15%	\$0.00	\$5,124.68	subtract \$1,504.68	15%
	\$3,358.68	\$6,149.68	subtract \$2,152.57	27%	\$5,124.68	\$9,733.68	subtract \$3,113.57	27%
	\$6,149.68	\$12,499.68	subtract \$2,552.28	30%	\$9,733.68	\$15,233.68	subtract \$3,775.58	30%
	\$12,499.68	\$25,883.68	subtract \$3,973.34	35%	\$15,233.68	\$26,137.68	subtract \$5,412.45	35%
	\$25,883.68	.....	subtract \$6,016.79	38.6%	\$26,137.68	.....	subtract \$7,345.37	38.6%
5	\$0.00	\$3,600.35	subtract \$1,429.35	15%	\$0.00	\$5,366.35	subtract \$1,746.35	15%
	\$3,600.35	\$6,391.35	subtract \$2,394.24	27%	\$5,366.35	\$9,975.35	subtract \$3,355.24	27%
	\$6,391.35	\$12,741.35	subtract \$2,793.95	30%	\$9,975.35	\$15,475.35	subtract \$4,017.25	30%
	\$12,741.35	\$26,125.35	subtract \$4,215.01	35%	\$15,475.35	\$26,379.35	subtract \$5,654.12	35%
	\$26,125.35	.....	subtract \$6,258.46	38.6%	\$26,379.35	.....	subtract \$7,587.04	38.6%
6	\$0.00	\$3,842.02	subtract \$1,671.02	15%	\$0.00	\$5,608.02	subtract \$1,988.02	15%
	\$3,842.02	\$6,633.02	subtract \$2,635.91	27%	\$5,608.02	\$10,217.02	subtract \$3,596.91	27%
	\$6,633.02	\$12,983.02	subtract \$3,035.62	30%	\$10,217.02	\$15,717.02	subtract \$4,258.92	30%
	\$12,983.02	\$26,367.02	subtract \$4,456.68	35%	\$15,717.02	\$26,621.02	subtract \$5,895.79	35%
	\$26,367.02	.....	subtract \$6,500.13	38.6%	\$26,621.02	.....	subtract \$7,828.71	38.6%
7	\$0.00	\$4,083.69	subtract \$1,912.69	15%	\$0.00	\$5,849.69	subtract \$2,229.69	15%
	\$4,083.69	\$6,874.69	subtract \$2,877.58	27%	\$5,849.69	\$10,458.69	subtract \$3,838.58	27%
	\$6,874.69	\$13,224.69	subtract \$3,277.29	30%	\$10,458.69	\$15,958.69	subtract \$4,500.59	30%
	\$13,224.69	\$26,608.69	subtract \$4,698.35	35%	\$15,958.69	\$26,862.69	subtract \$6,137.46	35%
	\$26,608.69	.....	subtract \$6,741.80	38.6%	\$26,862.69	.....	subtract \$8,070.38	38.6%
8	\$0.00	\$4,325.36	subtract \$2,154.36	15%	\$0.00	\$6,091.36	subtract \$2,471.36	15%
	\$4,325.36	\$7,116.36	subtract \$3,119.25	27%	\$6,091.36	\$10,700.36	subtract \$4,080.25	27%
	\$7,116.36	\$13,466.36	subtract \$3,518.96	30%	\$10,700.36	\$16,200.36	subtract \$4,742.26	30%
	\$13,466.36	\$26,850.36	subtract \$4,940.02	35%	\$16,200.36	\$27,104.36	subtract \$6,379.13	35%
	\$26,850.36	.....	subtract \$6,983.47	38.6%	\$27,104.36	.....	subtract \$8,312.05	38.6%
9²	\$0.00	\$4,567.03	subtract \$2,396.03	15%	\$0.00	\$6,333.03	subtract \$2,713.03	15%
	\$4,567.03	\$7,358.03	subtract \$3,360.92	27%	\$6,333.03	\$10,942.03	subtract \$4,321.92	27%
	\$7,358.03	\$13,708.03	subtract \$3,760.63	30%	\$10,942.03	\$16,442.03	subtract \$4,983.93	30%
	\$13,708.03	\$27,092.03	subtract \$5,181.69	35%	\$16,442.03	\$27,346.03	subtract \$6,620.80	35%
	\$27,092.03	.....	subtract \$7,225.14	38.6%	\$27,346.03	.....	subtract \$8,553.72	38.6%

Instructions

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

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

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

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

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 \$241.67 for each additional allowance claimed.

(For Wages Paid in July–Dec 2001)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages 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	\$552.00	subtract \$51.00	15%	\$0	\$960.00	subtract \$124.00	15%
	\$552.00	\$1,196.00	subtract \$273.67	27%	\$960.00	\$2,023.00	subtract \$495.56	27%
	\$1,196.00	\$2,662.00	subtract \$365.90	30%	\$2,023.00	\$3,292.00	subtract \$648.30	30%
	\$2,662.00	\$5,750.00	subtract \$693.91	35%	\$3,292.00	\$5,809.00	subtract \$1,025.97	35%
	\$5,750.00	.....	subtract \$1,165.47	38.6%	\$5,809.00	.....	subtract \$1,472.06	38.6%
1	\$0	\$607.77	subtract \$51.00	15%	\$0	\$1,015.77	subtract \$124.00	15%
	\$607.77	\$1,251.77	subtract \$273.67	27%	\$1,015.77	\$2,078.77	subtract \$495.56	27%
	\$1,251.77	\$2,717.77	subtract \$365.90	30%	\$2,078.77	\$3,347.77	subtract \$648.30	30%
	\$2,717.77	\$5,805.77	subtract \$693.91	35%	\$3,347.77	\$5,864.77	subtract \$1,025.97	35%
	\$5,805.77	.....	subtract \$1,165.47	38.6%	\$5,864.77	.....	subtract \$1,472.06	38.6%
2	\$0	\$663.54	subtract \$51.00	15%	\$0	\$1,071.54	subtract \$124.00	15%
	\$663.54	\$1,307.54	subtract \$273.67	27%	\$1,071.54	\$2,134.54	subtract \$495.56	27%
	\$1,307.54	\$2,773.54	subtract \$365.90	30%	\$2,134.54	\$3,403.54	subtract \$648.30	30%
	\$2,773.54	\$5,861.54	subtract \$693.91	35%	\$3,403.54	\$5,920.54	subtract \$1,025.97	35%
	\$5,861.54	.....	subtract \$1,165.47	38.6%	\$5,920.54	.....	subtract \$1,472.06	38.6%
3	\$0	\$719.31	subtract \$51.00	15%	\$0	\$1,127.31	subtract \$124.00	15%
	\$719.31	\$1,363.31	subtract \$273.67	27%	\$1,127.31	\$2,190.31	subtract \$495.56	27%
	\$1,363.31	\$2,829.31	subtract \$365.90	30%	\$2,190.31	\$3,459.31	subtract \$648.30	30%
	\$2,829.31	\$5,917.31	subtract \$693.91	35%	\$3,459.31	\$5,976.31	subtract \$1,025.97	35%
	\$5,917.31	.....	subtract \$1,165.47	38.6%	\$5,976.31	.....	subtract \$1,472.06	38.6%
4	\$0	\$775.08	subtract \$51.00	15%	\$0	\$1,183.08	subtract \$124.00	15%
	\$775.08	\$1,419.08	subtract \$273.67	27%	\$1,183.08	\$2,246.08	subtract \$495.56	27%
	\$1,419.08	\$2,885.08	subtract \$365.90	30%	\$2,246.08	\$3,515.08	subtract \$648.30	30%
	\$2,885.08	\$5,973.08	subtract \$693.91	35%	\$3,515.08	\$6,032.08	subtract \$1,025.97	35%
	\$5,973.08	.....	subtract \$1,165.47	38.6%	\$6,032.08	.....	subtract \$1,472.06	38.6%
5	\$0	\$830.85	subtract \$51.00	15%	\$0	\$1,238.85	subtract \$124.00	15%
	\$830.85	\$1,474.85	subtract \$273.67	27%	\$1,238.85	\$2,301.85	subtract \$495.56	27%
	\$1,474.85	\$2,940.85	subtract \$365.90	30%	\$2,301.85	\$3,570.85	subtract \$648.30	30%
	\$2,940.85	\$6,028.85	subtract \$693.91	35%	\$3,570.85	\$6,087.85	subtract \$1,025.97	35%
	\$6,028.85	.....	subtract \$1,165.47	38.6%	\$6,087.85	.....	subtract \$1,472.06	38.6%
6	\$0	\$886.62	subtract \$51.00	15%	\$0	\$1,294.62	subtract \$124.00	15%
	\$886.62	\$1,530.62	subtract \$273.67	27%	\$1,294.62	\$2,357.62	subtract \$495.56	27%
	\$1,530.62	\$2,996.62	subtract \$365.90	30%	\$2,357.62	\$3,626.62	subtract \$648.30	30%
	\$2,996.62	\$6,084.62	subtract \$693.91	35%	\$3,626.62	\$6,143.62	subtract \$1,025.97	35%
	\$6,084.62	.....	subtract \$1,165.47	38.6%	\$6,143.62	.....	subtract \$1,472.06	38.6%
7	\$0	\$942.39	subtract \$51.00	15%	\$0	\$1,350.39	subtract \$124.00	15%
	\$942.39	\$1,586.39	subtract \$273.67	27%	\$1,350.39	\$2,413.39	subtract \$495.56	27%
	\$1,586.39	\$3,052.39	subtract \$365.90	30%	\$2,413.39	\$3,682.39	subtract \$648.30	30%
	\$3,052.39	\$6,140.39	subtract \$693.91	35%	\$3,682.39	\$6,199.39	subtract \$1,025.97	35%
	\$6,140.39	.....	subtract \$1,165.47	38.6%	\$6,199.39	.....	subtract \$1,472.06	38.6%
8	\$0	\$998.16	subtract \$51.00	15%	\$0	\$1,406.16	subtract \$124.00	15%
	\$998.16	\$1,642.16	subtract \$273.67	27%	\$1,406.16	\$2,469.16	subtract \$495.56	27%
	\$1,642.16	\$3,108.16	subtract \$365.90	30%	\$2,469.16	\$3,738.16	subtract \$648.30	30%
	\$3,108.16	\$6,196.16	subtract \$693.91	35%	\$3,738.16	\$6,255.16	subtract \$1,025.97	35%
	\$6,196.16	.....	subtract \$1,165.47	38.6%	\$6,255.16	.....	subtract \$1,472.06	38.6%
9 ²	\$0	\$1,053.93	subtract \$51.00	15%	\$0	\$1,461.93	subtract \$124.00	15%
	\$1,053.93	\$1,697.93	subtract \$273.67	27%	\$1,461.93	\$2,524.93	subtract \$495.56	27%
	\$1,697.93	\$3,163.93	subtract \$365.90	30%	\$2,524.93	\$3,793.93	subtract \$648.30	30%
	\$3,163.93	\$6,251.93	subtract \$693.91	35%	\$3,793.93	\$6,310.93	subtract \$1,025.97	35%
	\$6,251.93	.....	subtract \$1,165.47	38.6%	\$6,310.93	.....	subtract \$1,472.06	38.6%

Instructions

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

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

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

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

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

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 wage bracket amounts in this subsection by \$55.77 for each additional allowance claimed.

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages 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	\$1,104.00	subtract \$102.00	15%	\$0	\$1,919.00	subtract \$248.00	15%
	\$1,104.00	\$2,392.00	subtract \$547.33	27%	\$1,919.00	\$4,046.00	subtract \$990.67	27%
	\$2,392.00	\$5,323.00	subtract \$731.80	30%	\$4,046.00	\$6,585.00	subtract \$1,296.20	30%
	\$5,323.00	\$11,500.00	subtract \$1,387.69	35%	\$6,585.00	\$11,617.00	subtract \$2,051.74	35%
	\$11,500.00	.....	subtract \$2,330.80	38.6%	\$11,617.00	.....	subtract \$2,943.84	38.6%
1	\$0	\$1,215.54	subtract \$102.00	15%	\$0	\$2,030.54	subtract \$248.00	15%
	\$1,215.54	\$2,503.54	subtract \$547.33	27%	\$2,030.54	\$4,157.54	subtract \$990.67	27%
	\$2,503.54	\$5,434.54	subtract \$731.80	30%	\$4,157.54	\$6,696.54	subtract \$1,296.20	30%
	\$5,434.54	\$11,611.54	subtract \$1,387.69	35%	\$6,696.54	\$11,728.54	subtract \$2,051.74	35%
	\$11,611.54	.....	subtract \$2,330.80	38.6%	\$11,728.54	.....	subtract \$2,943.84	38.6%
2	\$0	\$1,327.08	subtract \$102.00	15%	\$0	\$2,142.08	subtract \$248.00	15%
	\$1,327.08	\$2,615.08	subtract \$547.33	27%	\$2,142.08	\$4,269.08	subtract \$990.67	27%
	\$2,615.08	\$5,546.08	subtract \$731.80	30%	\$4,269.08	\$6,808.08	subtract \$1,296.20	30%
	\$5,546.08	\$11,723.08	subtract \$1,387.69	35%	\$6,808.08	\$11,840.08	subtract \$2,051.74	35%
	\$11,723.08	.....	subtract \$2,330.80	38.6%	\$11,840.08	.....	subtract \$2,943.84	38.6%
3	\$0	\$1,438.62	subtract \$102.00	15%	\$0	\$2,253.62	subtract \$248.00	15%
	\$1,438.62	\$2,726.62	subtract \$547.33	27%	\$2,253.62	\$4,380.62	subtract \$990.67	27%
	\$2,726.62	\$5,657.62	subtract \$731.80	30%	\$4,380.62	\$6,919.62	subtract \$1,296.20	30%
	\$5,657.62	\$11,834.62	subtract \$1,387.69	35%	\$6,919.62	\$11,951.62	subtract \$2,051.74	35%
	\$11,834.62	.....	subtract \$2,330.80	38.6%	\$11,951.62	.....	subtract \$2,943.84	38.6%
4	\$0	\$1,550.16	subtract \$102.00	15%	\$0	\$2,365.16	subtract \$248.00	15%
	\$1,550.16	\$2,838.16	subtract \$547.33	27%	\$2,365.16	\$4,492.16	subtract \$990.67	27%
	\$2,838.16	\$5,769.16	subtract \$731.80	30%	\$4,492.16	\$7,031.16	subtract \$1,296.20	30%
	\$5,769.16	\$11,946.16	subtract \$1,387.69	35%	\$7,031.16	\$12,063.16	subtract \$2,051.74	35%
	\$11,946.16	.....	subtract \$2,330.80	38.6%	\$12,063.16	.....	subtract \$2,943.84	38.6%
5	\$0	\$1,661.70	subtract \$102.00	15%	\$0	\$2,476.70	subtract \$248.00	15%
	\$1,661.70	\$2,949.70	subtract \$547.33	27%	\$2,476.70	\$4,603.70	subtract \$990.67	27%
	\$2,949.70	\$5,880.70	subtract \$731.80	30%	\$4,603.70	\$7,142.70	subtract \$1,296.20	30%
	\$5,880.70	\$12,057.70	subtract \$1,387.69	35%	\$7,142.70	\$12,174.70	subtract \$2,051.74	35%
	\$12,057.70	.....	subtract \$2,330.80	38.6%	\$12,174.70	.....	subtract \$2,943.84	38.6%
6	\$0	\$1,773.24	subtract \$102.00	15%	\$0	\$2,588.24	subtract \$248.00	15%
	\$1,773.24	\$3,061.24	subtract \$547.33	27%	\$2,588.24	\$4,715.24	subtract \$990.67	27%
	\$3,061.24	\$5,992.24	subtract \$731.80	30%	\$4,715.24	\$7,254.24	subtract \$1,296.20	30%
	\$5,992.24	\$12,169.24	subtract \$1,387.69	35%	\$7,254.24	\$12,286.24	subtract \$2,051.74	35%
	\$12,169.24	.....	subtract \$2,330.80	38.6%	\$12,286.24	.....	subtract \$2,943.84	38.6%
7	\$0	\$1,884.78	subtract \$102.00	15%	\$0	\$2,699.78	subtract \$248.00	15%
	\$1,884.78	\$3,172.78	subtract \$547.33	27%	\$2,699.78	\$4,826.78	subtract \$990.67	27%
	\$3,172.78	\$6,103.78	subtract \$731.80	30%	\$4,826.78	\$7,365.78	subtract \$1,296.20	30%
	\$6,103.78	\$12,280.78	subtract \$1,387.69	35%	\$7,365.78	\$12,397.78	subtract \$2,051.74	35%
	\$12,280.78	.....	subtract \$2,330.80	38.6%	\$12,397.78	.....	subtract \$2,943.84	38.6%
8	\$0	\$1,996.32	subtract \$102.00	15%	\$0	\$2,811.32	subtract \$248.00	15%
	\$1,996.32	\$3,284.32	subtract \$547.33	27%	\$2,811.32	\$4,938.32	subtract \$990.67	27%
	\$3,284.32	\$6,215.32	subtract \$731.80	30%	\$4,938.32	\$7,477.32	subtract \$1,296.20	30%
	\$6,215.32	\$12,392.32	subtract \$1,387.69	35%	\$7,477.32	\$12,509.32	subtract \$2,051.74	35%
	\$12,392.32	.....	subtract \$2,330.80	38.6%	\$12,509.32	.....	subtract \$2,943.84	38.6%
9²	\$0	\$2,107.86	subtract \$102.00	15%	\$0	\$2,922.86	subtract \$248.00	15%
	\$2,107.86	\$3,395.86	subtract \$547.33	27%	\$2,922.86	\$5,049.86	subtract \$990.67	27%
	\$3,395.86	\$6,326.86	subtract \$731.80	30%	\$5,049.86	\$7,588.86	subtract \$1,296.20	30%
	\$6,326.86	\$12,503.86	subtract \$1,387.69	35%	\$7,588.86	\$12,620.86	subtract \$2,051.74	35%
	\$12,503.86	.....	subtract \$2,330.80	38.6%	\$12,620.86	.....	subtract \$2,943.84	38.6%

Instructions

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

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

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

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

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

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 wage bracket amounts in this subsection by \$111.54 for each additional allowance claimed.

(For Wages Paid in July–Dec 2001)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages 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	\$1,196.00	subtract \$110.00	15%	\$0	\$2,079.00	subtract \$269.00	15%
	\$1,196.00	\$2,592.00	subtract \$592.67	27%	\$2,079.00	\$4,383.00	subtract \$1,073.44	27%
	\$2,592.00	\$5,767.00	subtract \$792.60	30%	\$4,383.00	\$7,133.00	subtract \$1,404.40	30%
	\$5,767.00	\$12,458.00	subtract \$1,503.23	35%	\$7,133.00	\$12,585.00	subtract \$2,222.77	35%
	\$12,458.00	.....	subtract \$2,524.92	38.6%	\$12,585.00	.....	subtract \$3,189.20	38.6%
1	\$0	\$1,316.83	subtract \$110.00	15%	\$0	\$2,199.83	subtract \$269.00	15%
	\$1,316.83	\$2,712.83	subtract \$592.67	27%	\$2,199.83	\$4,503.83	subtract \$1,073.44	27%
	\$2,712.83	\$5,887.83	subtract \$792.60	30%	\$4,503.83	\$7,253.83	subtract \$1,404.40	30%
	\$5,887.83	\$12,578.83	subtract \$1,503.23	35%	\$7,253.83	\$12,705.83	subtract \$2,222.77	35%
	\$12,578.83	.....	subtract \$2,524.92	38.6%	\$12,705.83	.....	subtract \$3,189.20	38.6%
2	\$0	\$1,437.66	subtract \$110.00	15%	\$0	\$2,320.66	subtract \$269.00	15%
	\$1,437.66	\$2,833.66	subtract \$592.67	27%	\$2,320.66	\$4,624.66	subtract \$1,073.44	27%
	\$2,833.66	\$6,008.66	subtract \$792.60	30%	\$4,624.66	\$7,374.66	subtract \$1,404.40	30%
	\$6,008.66	\$12,699.66	subtract \$1,503.23	35%	\$7,374.66	\$12,826.66	subtract \$2,222.77	35%
	\$12,699.66	.....	subtract \$2,524.92	38.6%	\$12,826.66	.....	subtract \$3,189.20	38.6%
3	\$0	\$1,558.49	subtract \$110.00	15%	\$0	\$2,441.49	subtract \$269.00	15%
	\$1,558.49	\$2,954.49	subtract \$592.67	27%	\$2,441.49	\$4,745.49	subtract \$1,073.44	27%
	\$2,954.49	\$6,129.49	subtract \$792.60	30%	\$4,745.49	\$7,495.49	subtract \$1,404.40	30%
	\$6,129.49	\$12,820.49	subtract \$1,503.23	35%	\$7,495.49	\$12,947.49	subtract \$2,222.77	35%
	\$12,820.49	.....	subtract \$2,524.92	38.6%	\$12,947.49	.....	subtract \$3,189.20	38.6%
4	\$0	\$1,679.32	subtract \$110.00	15%	\$0	\$2,562.32	subtract \$269.00	15%
	\$1,679.32	\$3,075.32	subtract \$592.67	27%	\$2,562.32	\$4,866.32	subtract \$1,073.44	27%
	\$3,075.32	\$6,250.32	subtract \$792.60	30%	\$4,866.32	\$7,616.32	subtract \$1,404.40	30%
	\$6,250.32	\$12,941.32	subtract \$1,503.23	35%	\$7,616.32	\$13,068.32	subtract \$2,222.77	35%
	\$12,941.32	.....	subtract \$2,524.92	38.6%	\$13,068.32	.....	subtract \$3,189.20	38.6%
5	\$0	\$1,800.15	subtract \$110.00	15%	\$0	\$2,683.15	subtract \$269.00	15%
	\$1,800.15	\$3,196.15	subtract \$592.67	27%	\$2,683.15	\$4,987.15	subtract \$1,073.44	27%
	\$3,196.15	\$6,371.15	subtract \$792.60	30%	\$4,987.15	\$7,737.15	subtract \$1,404.40	30%
	\$6,371.15	\$13,062.15	subtract \$1,503.23	35%	\$7,737.15	\$13,189.15	subtract \$2,222.77	35%
	\$13,062.15	.....	subtract \$2,524.92	38.6%	\$13,189.15	.....	subtract \$3,189.20	38.6%
6	\$0	\$1,920.98	subtract \$110.00	15%	\$0	\$2,803.98	subtract \$269.00	15%
	\$1,920.98	\$3,316.98	subtract \$592.67	27%	\$2,803.98	\$5,107.98	subtract \$1,073.44	27%
	\$3,316.98	\$6,491.98	subtract \$792.60	30%	\$5,107.98	\$7,857.98	subtract \$1,404.40	30%
	\$6,491.98	\$13,182.98	subtract \$1,503.23	35%	\$7,857.98	\$13,309.98	subtract \$2,222.77	35%
	\$13,182.98	.....	subtract \$2,524.92	38.6%	\$13,309.98	.....	subtract \$3,189.20	38.6%
7	\$0	\$2,041.81	subtract \$110.00	15%	\$0	\$2,924.81	subtract \$269.00	15%
	\$2,041.81	\$3,437.81	subtract \$592.67	27%	\$2,924.81	\$5,228.81	subtract \$1,073.44	27%
	\$3,437.81	\$6,612.81	subtract \$792.60	30%	\$5,228.81	\$7,978.81	subtract \$1,404.40	30%
	\$6,612.81	\$13,303.81	subtract \$1,503.23	35%	\$7,978.81	\$13,430.81	subtract \$2,222.77	35%
	\$13,303.81	.....	subtract \$2,524.92	38.6%	\$13,430.81	.....	subtract \$3,189.20	38.6%
8	\$0	\$2,162.64	subtract \$110.00	15%	\$0	\$3,045.64	subtract \$269.00	15%
	\$2,162.64	\$3,558.64	subtract \$592.67	27%	\$3,045.64	\$5,349.64	subtract \$1,073.44	27%
	\$3,558.64	\$6,733.64	subtract \$792.60	30%	\$5,349.64	\$8,099.64	subtract \$1,404.40	30%
	\$6,733.64	\$13,424.64	subtract \$1,503.23	35%	\$8,099.64	\$13,551.64	subtract \$2,222.77	35%
	\$13,424.64	.....	subtract \$2,524.92	38.6%	\$13,551.64	.....	subtract \$3,189.20	38.6%
9 ²	\$0	\$2,283.47	subtract \$110.00	15%	\$0	\$3,166.47	subtract \$269.00	15%
	\$2,283.47	\$3,679.47	subtract \$592.67	27%	\$3,166.47	\$5,470.47	subtract \$1,073.44	27%
	\$3,679.47	\$6,854.47	subtract \$792.60	30%	\$5,470.47	\$8,220.47	subtract \$1,404.40	30%
	\$6,854.47	\$13,545.47	subtract \$1,503.23	35%	\$8,220.47	\$13,672.47	subtract \$2,222.77	35%
	\$13,545.47	.....	subtract \$2,524.92	38.6%	\$13,672.47	.....	subtract \$3,189.20	38.6%

Instructions

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

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

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

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

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

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 wage bracket amounts in this subsection by \$120.83 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages 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	\$2,392.00	subtract \$221.00	15%	\$0	\$4,158.00	subtract \$538.00	15%
	\$2,392.00	\$5,183.00	subtract \$1,185.89	27%	\$4,158.00	\$8,767.00	subtract \$2,146.89	27%
	\$5,183.00	\$11,533.00	subtract \$1,585.60	30%	\$8,767.00	\$14,267.00	subtract \$2,808.90	30%
	\$11,533.00	\$24,917.00	subtract \$3,006.66	35%	\$14,267.00	\$25,171.00	subtract \$4,445.77	35%
	\$24,917.00	.....	subtract \$5,050.11	38.6%	\$25,171.00	.....	subtract \$6,378.69	38.6%
1	\$0	\$2,633.67	subtract \$221.00	15%	\$0	\$4,399.67	subtract \$538.00	15%
	\$2,633.67	\$5,424.67	subtract \$1,185.89	27%	\$4,399.67	\$9,008.67	subtract \$2,146.89	27%
	\$5,424.67	\$11,774.67	subtract \$1,585.60	30%	\$9,008.67	\$14,508.67	subtract \$2,808.90	30%
	\$11,774.67	\$25,158.67	subtract \$3,006.66	35%	\$14,508.67	\$25,412.67	subtract \$4,445.77	35%
	\$25,158.67	.....	subtract \$5,050.11	38.6%	\$25,412.67	.....	subtract \$6,378.69	38.6%
2	\$0	\$2,875.34	subtract \$221.00	15%	\$0	\$4,641.34	subtract \$538.00	15%
	\$2,875.34	\$5,666.34	subtract \$1,185.89	27%	\$4,641.34	\$9,250.34	subtract \$2,146.89	27%
	\$5,666.34	\$12,016.34	subtract \$1,585.60	30%	\$9,250.34	\$14,750.34	subtract \$2,808.90	30%
	\$12,016.34	\$25,400.34	subtract \$3,006.66	35%	\$14,750.34	\$25,654.34	subtract \$4,445.77	35%
	\$25,400.34	.....	subtract \$5,050.11	38.6%	\$25,654.34	.....	subtract \$6,378.69	38.6%
3	\$0	\$3,117.01	subtract \$221.00	15%	\$0	\$4,883.01	subtract \$538.00	15%
	\$3,117.01	\$5,908.01	subtract \$1,185.89	27%	\$4,883.01	\$9,492.01	subtract \$2,146.89	27%
	\$5,908.01	\$12,258.01	subtract \$1,585.60	30%	\$9,492.01	\$14,992.01	subtract \$2,808.90	30%
	\$12,258.01	\$25,642.01	subtract \$3,006.66	35%	\$14,992.01	\$25,896.01	subtract \$4,445.77	35%
	\$25,642.01	.....	subtract \$5,050.11	38.6%	\$25,896.01	.....	subtract \$6,378.69	38.6%
4	\$0	\$3,358.68	subtract \$221.00	15%	\$0	\$5,124.68	subtract \$538.00	15%
	\$3,358.68	\$6,149.68	subtract \$1,185.89	27%	\$5,124.68	\$9,733.68	subtract \$2,146.89	27%
	\$6,149.68	\$12,499.68	subtract \$1,585.60	30%	\$9,733.68	\$15,233.68	subtract \$2,808.90	30%
	\$12,499.68	\$25,883.68	subtract \$3,006.66	35%	\$15,233.68	\$26,137.68	subtract \$4,445.77	35%
	\$25,883.68	.....	subtract \$5,050.11	38.6%	\$26,137.68	.....	subtract \$6,378.69	38.6%
5	\$0	\$3,600.35	subtract \$221.00	15%	\$0	\$5,366.35	subtract \$538.00	15%
	\$3,600.35	\$6,391.35	subtract \$1,185.89	27%	\$5,366.35	\$9,975.35	subtract \$2,146.89	27%
	\$6,391.35	\$12,741.35	subtract \$1,585.60	30%	\$9,975.35	\$15,475.35	subtract \$2,808.90	30%
	\$12,741.35	\$26,125.35	subtract \$3,006.66	35%	\$15,475.35	\$26,379.35	subtract \$4,445.77	35%
	\$26,125.35	.....	subtract \$5,050.11	38.6%	\$26,379.35	.....	subtract \$6,378.69	38.6%
6	\$0	\$3,842.02	subtract \$221.00	15%	\$0	\$5,608.02	subtract \$538.00	15%
	\$3,842.02	\$6,633.02	subtract \$1,185.89	27%	\$5,608.02	\$10,217.02	subtract \$2,146.89	27%
	\$6,633.02	\$12,983.02	subtract \$1,585.60	30%	\$10,217.02	\$15,717.02	subtract \$2,808.90	30%
	\$12,983.02	\$26,367.02	subtract \$3,006.66	35%	\$15,717.02	\$26,621.02	subtract \$4,445.77	35%
	\$26,367.02	.....	subtract \$5,050.11	38.6%	\$26,621.02	.....	subtract \$6,378.69	38.6%
7	\$0	\$4,083.69	subtract \$221.00	15%	\$0	\$5,849.69	subtract \$538.00	15%
	\$4,083.69	\$6,874.69	subtract \$1,185.89	27%	\$5,849.69	\$10,458.69	subtract \$2,146.89	27%
	\$6,874.69	\$13,224.69	subtract \$1,585.60	30%	\$10,458.69	\$15,958.69	subtract \$2,808.90	30%
	\$13,224.69	\$26,608.69	subtract \$3,006.66	35%	\$15,958.69	\$26,862.69	subtract \$4,445.77	35%
	\$26,608.69	.....	subtract \$5,050.11	38.6%	\$26,862.69	.....	subtract \$6,378.69	38.6%
8	\$0	\$4,325.36	subtract \$221.00	15%	\$0	\$6,091.36	subtract \$538.00	15%
	\$4,325.36	\$7,116.36	subtract \$1,185.89	27%	\$6,091.36	\$10,700.36	subtract \$2,146.89	27%
	\$7,116.36	\$13,466.36	subtract \$1,585.60	30%	\$10,700.36	\$16,200.36	subtract \$2,808.90	30%
	\$13,466.36	\$26,850.36	subtract \$3,006.66	35%	\$16,200.36	\$27,104.36	subtract \$4,445.77	35%
	\$26,850.36	.....	subtract \$5,050.11	38.6%	\$27,104.36	.....	subtract \$6,378.69	38.6%
9²	\$0	\$4,567.03	subtract \$221.00	15%	\$0	\$6,333.03	subtract \$538.00	15%
	\$4,567.03	\$7,358.03	subtract \$1,185.89	27%	\$6,333.03	\$10,942.03	subtract \$2,146.89	27%
	\$7,358.03	\$13,708.03	subtract \$1,585.60	30%	\$10,942.03	\$16,442.03	subtract \$2,808.90	30%
	\$13,708.03	\$27,092.03	subtract \$3,006.66	35%	\$16,442.03	\$27,346.03	subtract \$4,445.77	35%
	\$27,092.03	.....	subtract \$5,050.11	38.6%	\$27,346.03	.....	subtract \$6,378.69	38.6%

Instructions

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

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

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

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

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

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 wage bracket amounts in this subsection by \$241.67 for each additional allowance claimed.

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

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

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

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication. For wages that do not exceed \$80,400, the combined social security tax rate and Medicare tax rate is 7.65% each for both the employee and the employer for wages paid in 2001. You can figure the employee social

security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for social security and Medicare taxes and income tax withholding are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$80,400 in 2001) in a calendar year, you may no longer use the combined tables.

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

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

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

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	5.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
60	65	6.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	7.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	8.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	9.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	11.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	11.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	13.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	14.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	15.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	16.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	17.61	9.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	18.99	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	20.37	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	20.75	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	22.14	14.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	23.52	15.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	24.90	15.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	25.28	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	26.67	18.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	28.05	20.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	29.43	20.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	29.81	21.81	13.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	31.20	23.20	15.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	32.58	24.58	15.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	33.96	24.96	16.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	34.34	26.34	18.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	35.73	27.73	19.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	37.11	29.11	20.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	38.68	30.68	21.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	41.45	32.45	24.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	43.21	35.21	26.21	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	45.98	36.98	28.98	20.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	47.74	39.74	30.74	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	50.51	41.51	33.51	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	52.27	44.27	35.27	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	55.04	46.04	38.04	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	56.80	48.80	39.80	31.80	23.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	59.57	50.57	42.57	34.57	25.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	61.33	53.33	44.33	36.33	28.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	64.10	55.10	47.10	39.10	30.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	65.86	57.86	48.86	40.86	32.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	68.63	59.63	51.63	43.63	34.63	26.63	25.63	25.63	25.63	25.63	25.63
340	350	70.39	62.39	53.39	45.39	37.39	28.39	26.39	26.39	26.39	26.39	26.39
350	360	73.16	64.16	56.16	48.16	39.16	31.16	27.16	27.16	27.16	27.16	27.16
360	370	74.92	66.92	57.92	49.92	41.92	32.92	27.92	27.92	27.92	27.92	27.92
370	380	77.69	68.69	60.69	52.69	43.69	35.69	28.69	28.69	28.69	28.69	28.69
380	390	79.45	71.45	62.45	54.45	46.45	37.45	29.45	29.45	29.45	29.45	29.45
390	400	82.22	73.22	65.22	57.22	48.22	40.22	31.22	30.22	30.22	30.22	30.22
400	410	83.98	75.98	66.98	58.98	50.98	41.98	33.98	30.98	30.98	30.98	30.98
410	420	86.75	77.75	69.75	61.75	52.75	44.75	35.75	31.75	31.75	31.75	31.75
420	430	88.51	80.51	71.51	63.51	55.51	46.51	38.51	32.51	32.51	32.51	32.51
430	440	91.28	82.28	74.28	66.28	57.28	49.28	40.28	33.28	33.28	33.28	33.28
440	450	93.04	85.04	76.04	68.04	60.04	51.04	43.04	35.04	34.04	34.04	34.04
450	460	95.81	86.81	78.81	70.81	61.81	53.81	44.81	36.81	34.81	34.81	34.81
460	470	97.57	89.57	80.57	72.57	64.57	55.57	47.57	39.57	35.57	35.57	35.57
470	480	100.34	91.34	83.34	75.34	66.34	58.34	49.34	41.34	36.34	36.34	36.34
480	490	102.10	94.10	85.10	77.10	69.10	60.10	52.10	44.10	37.10	37.10	37.10
490	500	104.87	95.87	87.87	79.87	70.87	62.87	53.87	45.87	37.87	37.87	37.87
500	510	106.63	98.63	89.63	81.63	73.63	64.63	56.63	48.63	39.63	38.63	38.63
510	520	109.40	100.40	92.40	84.40	75.40	67.40	58.40	50.40	42.40	39.40	39.40
520	530	111.16	103.16	94.16	86.16	78.16	69.16	61.16	53.16	44.16	40.16	40.16
530	540	113.93	104.93	96.93	88.93	79.93	71.93	62.93	54.93	46.93	40.93	40.93
540	550	115.69	107.69	98.69	90.69	82.69	73.69	65.69	57.69	48.69	41.69	41.69
550	560	118.46	109.46	101.46	93.46	84.46	76.46	67.46	59.46	51.46	42.46	42.46
560	570	122.22	112.22	103.22	95.22	87.22	78.22	70.22	62.22	53.22	45.22	43.22
570	580	124.99	113.99	105.99	97.99	88.99	80.99	71.99	63.99	55.99	46.99	43.99
580	590	128.75	116.75	107.75	99.75	91.75	82.75	74.75	66.75	57.75	49.75	44.75
590	600	132.52	118.52	110.52	102.52	93.52	85.52	76.52	68.52	60.52	51.52	45.52

(Continued on next page)

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$600	\$610	\$135.28	\$121.28	\$112.28	\$104.28	\$96.28	\$87.28	\$79.28	\$71.28	\$62.28	\$54.28	\$46.28
610	620	139.05	124.05	115.05	107.05	98.05	90.05	81.05	73.05	65.05	56.05	48.05
620	630	142.81	127.81	116.81	108.81	100.81	91.81	83.81	75.81	66.81	58.81	49.81
630	640	146.58	131.58	119.58	111.58	102.58	94.58	85.58	77.58	69.58	60.58	52.58
640	650	149.34	134.34	121.34	113.34	105.34	96.34	88.34	80.34	71.34	63.34	54.34
650	660	153.11	138.11	124.11	116.11	107.11	99.11	90.11	82.11	74.11	65.11	57.11
660	670	156.87	141.87	126.87	117.87	109.87	100.87	92.87	84.87	75.87	67.87	58.87
670	680	159.64	144.64	129.64	120.64	111.64	103.64	94.64	86.64	78.64	69.64	61.64
680	690	163.40	148.40	133.40	122.40	114.40	105.40	97.40	89.40	80.40	72.40	63.40
690	700	167.17	152.17	137.17	125.17	116.17	108.17	99.17	91.17	83.17	74.17	66.17
700	710	169.93	154.93	139.93	126.93	118.93	109.93	101.93	93.93	84.93	76.93	67.93
710	720	173.70	158.70	143.70	129.70	120.70	112.70	103.70	95.70	87.70	78.70	70.70
720	730	177.46	162.46	147.46	132.46	123.46	114.46	106.46	98.46	89.46	81.46	72.46
730	740	181.23	166.23	150.23	135.23	125.23	117.23	108.23	100.23	92.23	83.23	75.23
740	750	183.99	168.99	153.99	138.99	127.99	118.99	110.99	102.99	93.99	85.99	76.99
750	760	187.76	172.76	157.76	142.76	129.76	121.76	112.76	104.76	96.76	87.76	79.76
760	770	191.52	176.52	161.52	146.52	132.52	123.52	115.52	107.52	98.52	90.52	81.52
770	780	194.29	179.29	164.29	149.29	134.29	126.29	117.29	109.29	101.29	92.29	84.29
780	790	198.05	183.05	168.05	153.05	138.05	128.05	120.05	112.05	103.05	95.05	86.05
790	800	201.82	186.82	171.82	156.82	141.82	130.82	121.82	113.82	105.82	96.82	88.82
800	810	204.58	189.58	174.58	159.58	144.58	132.58	124.58	116.58	107.58	99.58	90.58
810	820	208.35	193.35	178.35	163.35	148.35	135.35	126.35	118.35	110.35	101.35	93.35
820	830	212.11	197.11	182.11	167.11	152.11	137.11	129.11	121.11	112.11	104.11	95.11
830	840	215.88	200.88	184.88	169.88	154.88	139.88	130.88	122.88	114.88	105.88	97.88
840	850	218.64	203.64	188.64	173.64	158.64	143.64	133.64	125.64	116.64	108.64	99.64
850	860	222.41	207.41	192.41	177.41	162.41	147.41	135.41	127.41	119.41	110.41	102.41
860	870	226.17	211.17	196.17	181.17	165.17	150.17	138.17	130.17	121.17	113.17	104.17
870	880	228.94	213.94	198.94	183.94	168.94	153.94	139.94	131.94	123.94	114.94	106.94
880	890	232.70	217.70	202.70	187.70	172.70	157.70	142.70	134.70	125.70	117.70	108.70
890	900	236.47	221.47	206.47	191.47	176.47	160.47	145.47	136.47	128.47	119.47	111.47
900	910	239.23	224.23	209.23	194.23	179.23	164.23	149.23	139.23	130.23	122.23	113.23
910	920	243.00	228.00	213.00	198.00	183.00	168.00	153.00	141.00	133.00	124.00	116.00
920	930	246.76	231.76	216.76	201.76	186.76	171.76	156.76	143.76	134.76	126.76	117.76
930	940	250.53	235.53	219.53	204.53	189.53	174.53	159.53	145.53	137.53	128.53	120.53
940	950	253.29	238.29	223.29	208.29	193.29	178.29	163.29	148.29	139.29	131.29	122.29
950	960	257.06	242.06	227.06	212.06	197.06	182.06	167.06	152.06	142.06	133.06	125.06
960	970	260.82	245.82	230.82	215.82	199.82	184.82	169.82	154.82	143.82	135.82	126.82
970	980	263.59	248.59	233.59	218.59	203.59	188.59	173.59	158.59	146.59	137.59	129.59
980	990	267.35	252.35	237.35	222.35	207.35	192.35	177.35	162.35	148.35	140.35	131.35
990	1,000	271.12	256.12	241.12	226.12	211.12	195.12	180.12	165.12	151.12	142.12	134.12
1,000	1,010	273.88	258.88	243.88	228.88	213.88	198.88	183.88	168.88	153.88	144.88	135.88
1,010	1,020	277.65	262.65	247.65	232.65	217.65	202.65	187.65	172.65	157.65	146.65	138.65
1,020	1,030	281.41	266.41	251.41	236.41	221.41	206.41	191.41	175.41	160.41	149.41	140.41
1,030	1,040	285.18	270.18	254.18	239.18	224.18	209.18	194.18	179.18	164.18	151.18	143.18
1,040	1,050	287.94	272.94	257.94	242.94	227.94	212.94	197.94	182.94	167.94	153.94	144.94
1,050	1,060	291.71	276.71	261.71	246.71	231.71	216.71	201.71	186.71	171.71	155.71	147.71
1,060	1,070	295.47	280.47	265.47	250.47	234.47	219.47	204.47	189.47	174.47	159.47	149.47
1,070	1,080	298.24	283.24	268.24	253.24	238.24	223.24	208.24	193.24	178.24	163.24	152.24
1,080	1,090	302.00	287.00	272.00	257.00	242.00	227.00	212.00	197.00	182.00	167.00	154.00
1,090	1,100	305.77	290.77	275.77	260.77	245.77	229.77	214.77	199.77	184.77	169.77	156.77
1,100	1,110	308.53	293.53	278.53	263.53	248.53	233.53	218.53	203.53	188.53	173.53	158.53
1,110	1,120	312.30	297.30	282.30	267.30	252.30	237.30	222.30	207.30	192.30	177.30	162.30
1,120	1,130	316.06	301.06	286.06	271.06	256.06	241.06	226.06	210.06	195.06	180.06	165.06
1,130	1,140	319.83	304.83	288.83	273.83	258.83	243.83	228.83	213.83	198.83	183.83	168.83
1,140	1,150	322.59	307.59	292.59	277.59	262.59	247.59	232.59	217.59	202.59	187.59	172.59
1,150	1,160	326.36	311.36	296.36	281.36	266.36	251.36	236.36	221.36	206.36	190.36	175.36
1,160	1,170	330.12	315.12	300.12	285.12	269.12	254.12	239.12	224.12	209.12	194.12	179.12
1,170	1,180	332.89	317.89	302.89	287.89	272.89	257.89	242.89	227.89	212.89	197.89	182.89
1,180	1,190	336.65	321.65	306.65	291.65	276.65	261.65	246.65	231.65	216.65	201.65	185.65
1,190	1,200	340.42	325.42	310.42	295.42	280.42	264.42	249.42	234.42	219.42	204.42	189.42
1,200	1,210	344.18	328.18	313.18	298.18	283.18	268.18	253.18	238.18	223.18	208.18	193.18
1,210	1,220	347.95	331.95	316.95	301.95	286.95	271.95	256.95	241.95	226.95	211.95	196.95
1,220	1,230	351.71	335.71	320.71	305.71	290.71	275.71	260.71	244.71	229.71	214.71	199.71
1,230	1,240	355.48	339.48	323.48	308.48	293.48	278.48	263.48	248.48	233.48	218.48	203.48
1,240	1,250	359.24	342.24	327.24	312.24	297.24	282.24	267.24	252.24	237.24	222.24	207.24

\$1,250 and over

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

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	10.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	11.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	12.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	21.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	22.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	24.34	15.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	24.73	16.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	26.11	18.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	27.68	19.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	30.45	21.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	32.21	24.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	34.98	25.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	36.74	28.74	19.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	39.51	30.51	22.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	41.27	33.27	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	44.04	35.04	27.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	45.80	37.80	28.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	48.57	39.57	31.57	23.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	50.33	42.33	33.33	25.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	53.10	44.10	36.10	28.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	54.86	46.86	37.86	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	57.63	48.63	40.63	32.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	59.39	51.39	42.39	34.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	62.16	53.16	45.16	37.16	28.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	63.92	55.92	46.92	38.92	30.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	66.69	57.69	49.69	41.69	32.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	68.45	60.45	51.45	43.45	35.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	71.22	62.22	54.22	46.22	37.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	72.98	64.98	55.98	47.98	39.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	75.75	66.75	58.75	50.75	41.75	33.75	31.75	31.75	31.75	31.75	31.75
420	430	77.51	69.51	60.51	52.51	44.51	35.51	32.51	32.51	32.51	32.51	32.51
430	440	80.28	71.28	63.28	55.28	46.28	38.28	33.28	33.28	33.28	33.28	33.28
440	450	82.04	74.04	65.04	57.04	49.04	40.04	34.04	34.04	34.04	34.04	34.04
450	460	84.81	75.81	67.81	59.81	50.81	42.81	34.81	34.81	34.81	34.81	34.81
460	470	86.57	78.57	69.57	61.57	53.57	44.57	36.57	35.57	35.57	35.57	35.57
470	480	89.34	80.34	72.34	64.34	55.34	47.34	38.34	36.34	36.34	36.34	36.34
480	490	91.10	83.10	74.10	66.10	58.10	49.10	41.10	37.10	37.10	37.10	37.10
490	500	93.87	84.87	76.87	68.87	59.87	51.87	42.87	37.87	37.87	37.87	37.87
500	510	95.63	87.63	78.63	70.63	62.63	53.63	45.63	38.63	38.63	38.63	38.63
510	520	98.40	89.40	81.40	73.40	64.40	56.40	47.40	39.40	39.40	39.40	39.40
520	530	100.16	92.16	83.16	75.16	67.16	58.16	50.16	42.16	40.16	40.16	40.16
530	540	102.93	93.93	85.93	77.93	68.93	60.93	51.93	43.93	40.93	40.93	40.93
540	550	104.69	96.69	87.69	79.69	71.69	62.69	54.69	46.69	41.69	41.69	41.69
550	560	107.46	98.46	90.46	82.46	73.46	65.46	56.46	48.46	42.46	42.46	42.46
560	570	109.22	101.22	92.22	84.22	76.22	67.22	59.22	51.22	43.22	43.22	43.22
570	580	111.99	102.99	94.99	86.99	77.99	69.99	60.99	52.99	44.99	43.99	43.99
580	590	113.75	105.75	96.75	88.75	80.75	71.75	63.75	55.75	46.75	44.75	44.75
590	600	116.52	107.52	99.52	91.52	82.52	74.52	65.52	57.52	49.52	45.52	45.52
600	610	118.28	110.28	101.28	93.28	85.28	76.28	68.28	60.28	51.28	46.28	46.28
610	620	121.05	112.05	104.05	96.05	87.05	79.05	70.05	62.05	54.05	47.05	47.05
620	630	122.81	114.81	105.81	97.81	89.81	80.81	72.81	64.81	55.81	47.81	47.81
630	640	125.58	116.58	108.58	100.58	91.58	83.58	74.58	66.58	58.58	49.58	48.58
640	650	127.34	119.34	110.34	102.34	94.34	85.34	77.34	69.34	60.34	52.34	49.34
650	660	130.11	121.11	113.11	105.11	96.11	88.11	79.11	71.11	63.11	54.11	50.11
660	670	131.87	123.87	114.87	106.87	98.87	89.87	81.87	73.87	64.87	56.87	50.87
670	680	134.64	125.64	117.64	109.64	100.64	92.64	83.64	75.64	67.64	58.64	51.64
680	690	136.40	128.40	119.40	111.40	103.40	94.40	86.40	78.40	69.40	61.40	52.40
690	700	139.17	130.17	122.17	114.17	105.17	97.17	88.17	80.17	72.17	63.17	55.17
700	710	140.93	132.93	123.93	115.93	107.93	98.93	90.93	82.93	73.93	65.93	56.93
710	720	143.70	134.70	126.70	118.70	109.70	101.70	92.70	84.70	76.70	67.70	59.70
720	730	145.46	137.46	128.46	120.46	112.46	103.46	95.46	87.46	78.46	70.46	61.46
730	740	148.23	139.23	131.23	123.23	114.23	106.23	97.23	89.23	81.23	72.23	64.23

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$740	\$750	\$149.99	\$141.99	\$132.99	\$124.99	\$116.99	\$107.99	\$99.99	\$91.99	\$82.99	\$74.99	\$65.99
750	760	152.76	143.76	135.76	127.76	118.76	110.76	101.76	93.76	85.76	76.76	68.76
760	770	154.52	146.52	137.52	129.52	121.52	112.52	104.52	96.52	87.52	79.52	70.52
770	780	157.29	148.29	140.29	132.29	123.29	115.29	106.29	98.29	90.29	81.29	73.29
780	790	159.05	151.05	142.05	134.05	126.05	117.05	109.05	101.05	92.05	84.05	75.05
790	800	161.82	152.82	144.82	136.82	127.82	119.82	110.82	102.82	94.82	85.82	77.82
800	810	163.58	155.58	146.58	138.58	130.58	121.58	113.58	105.58	96.58	88.58	79.58
810	820	166.35	157.35	149.35	141.35	132.35	124.35	115.35	107.35	99.35	90.35	82.35
820	830	168.11	160.11	151.11	143.11	135.11	126.11	118.11	110.11	101.11	93.11	84.11
830	840	170.88	161.88	153.88	145.88	136.88	128.88	119.88	111.88	103.88	94.88	86.88
840	850	172.64	164.64	155.64	147.64	139.64	130.64	122.64	114.64	105.64	97.64	88.64
850	860	175.41	166.41	158.41	150.41	141.41	133.41	124.41	116.41	108.41	99.41	91.41
860	870	177.17	169.17	160.17	152.17	144.17	135.17	127.17	119.17	110.17	102.17	93.17
870	880	179.94	170.94	162.94	154.94	145.94	137.94	128.94	120.94	112.94	103.94	95.94
880	890	181.70	173.70	164.70	156.70	148.70	139.70	131.70	123.70	114.70	106.70	97.70
890	900	184.47	175.47	167.47	159.47	150.47	142.47	133.47	125.47	117.47	108.47	100.47
900	910	186.23	178.23	169.23	161.23	153.23	144.23	136.23	128.23	119.23	111.23	102.23
910	920	189.00	180.00	172.00	164.00	155.00	147.00	138.00	130.00	122.00	113.00	105.00
920	930	190.76	182.76	173.76	165.76	157.76	148.76	140.76	132.76	123.76	115.76	106.76
930	940	193.53	184.53	176.53	168.53	159.53	151.53	142.53	134.53	126.53	117.53	109.53
940	950	195.29	187.29	178.29	170.29	162.29	153.29	145.29	137.29	128.29	120.29	111.29
950	960	198.06	189.06	181.06	173.06	164.06	156.06	147.06	139.06	131.06	122.06	114.06
960	970	200.82	191.82	182.82	174.82	166.82	157.82	149.82	141.82	132.82	124.82	115.82
970	980	203.59	193.59	185.59	177.59	168.59	160.59	151.59	143.59	135.59	126.59	118.59
980	990	207.35	196.35	187.35	179.35	171.35	162.35	154.35	146.35	137.35	129.35	120.35
990	1,000	211.12	198.12	190.12	182.12	173.12	165.12	156.12	148.12	140.12	131.12	123.12
1,000	1,010	214.88	200.88	191.88	183.88	175.88	166.88	158.88	150.88	141.88	133.88	124.88
1,010	1,020	217.65	202.65	194.65	186.65	177.65	169.65	160.65	152.65	144.65	135.65	127.65
1,020	1,030	221.41	206.41	196.41	188.41	180.41	171.41	163.41	155.41	146.41	138.41	129.41
1,030	1,040	225.18	210.18	199.18	191.18	182.18	174.18	165.18	157.18	149.18	140.18	132.18
1,040	1,050	227.94	212.94	200.94	192.94	184.94	175.94	167.94	159.94	150.94	142.94	133.94
1,050	1,060	231.71	216.71	203.71	195.71	186.71	178.71	169.71	161.71	153.71	144.71	136.71
1,060	1,070	235.47	220.47	205.47	197.47	189.47	180.47	172.47	164.47	155.47	147.47	138.47
1,070	1,080	238.24	223.24	208.24	200.24	191.24	183.24	174.24	166.24	158.24	149.24	141.24
1,080	1,090	242.00	227.00	212.00	202.00	194.00	185.00	177.00	169.00	160.00	152.00	143.00
1,090	1,100	245.77	230.77	215.77	204.77	195.77	187.77	178.77	170.77	162.77	153.77	145.77
1,100	1,110	249.53	234.53	218.53	206.53	198.53	189.53	181.53	173.53	164.53	156.53	147.53
1,110	1,120	252.30	237.30	222.30	209.30	200.30	192.30	183.30	175.30	167.30	158.30	150.30
1,120	1,130	256.06	241.06	226.06	211.06	203.06	194.06	186.06	178.06	169.06	161.06	152.06
1,130	1,140	259.83	244.83	229.83	214.83	204.83	196.83	187.83	179.83	171.83	162.83	154.83
1,140	1,150	262.59	247.59	232.59	217.59	207.59	198.59	190.59	182.59	173.59	165.59	156.59
1,150	1,160	266.36	251.36	236.36	221.36	209.36	201.36	192.36	184.36	176.36	167.36	159.36
1,160	1,170	270.12	255.12	240.12	225.12	212.12	203.12	195.12	187.12	178.12	170.12	161.12
1,170	1,180	272.89	257.89	242.89	227.89	213.89	205.89	196.89	188.89	180.89	171.89	163.89
1,180	1,190	276.65	261.65	246.65	231.65	216.65	207.65	199.65	191.65	182.65	174.65	165.65
1,190	1,200	280.42	265.42	250.42	235.42	220.42	210.42	201.42	193.42	185.42	176.42	168.42
1,200	1,210	284.18	269.18	253.18	238.18	223.18	212.18	204.18	196.18	187.18	179.18	170.18
1,210	1,220	286.95	271.95	256.95	241.95	226.95	214.95	205.95	197.95	189.95	180.95	172.95
1,220	1,230	290.71	275.71	260.71	245.71	230.71	216.71	208.71	200.71	191.71	183.71	174.71
1,230	1,240	294.48	279.48	264.48	249.48	233.48	219.48	210.48	202.48	194.48	185.48	177.48
1,240	1,250	297.24	282.24	267.24	252.24	237.24	222.24	213.24	205.24	196.24	188.24	179.24
1,250	1,260	301.01	286.01	271.01	256.01	241.01	226.01	215.01	207.01	199.01	190.01	182.01
1,260	1,270	304.77	289.77	274.77	259.77	244.77	229.77	217.77	209.77	200.77	192.77	183.77
1,270	1,280	307.54	292.54	277.54	262.54	247.54	232.54	219.54	211.54	203.54	194.54	186.54
1,280	1,290	311.30	296.30	281.30	266.30	251.30	236.30	222.30	214.30	205.30	197.30	188.30
1,290	1,300	315.07	300.07	285.07	270.07	255.07	240.07	225.07	216.07	208.07	199.07	191.07
1,300	1,310	318.83	303.83	287.83	272.83	257.83	242.83	227.83	218.83	209.83	201.83	192.83
1,310	1,320	321.60	306.60	291.60	276.60	261.60	246.60	231.60	220.60	212.60	203.60	195.60
1,320	1,330	325.36	310.36	295.36	280.36	265.36	250.36	235.36	223.36	214.36	206.36	197.36
1,330	1,340	329.13	314.13	299.13	284.13	268.13	253.13	238.13	225.13	217.13	208.13	200.13
1,340	1,350	331.89	316.89	301.89	286.89	271.89	256.89	241.89	227.89	218.89	210.89	201.89
1,350	1,360	335.66	320.66	305.66	290.66	275.66	260.66	245.66	230.66	221.66	212.66	204.66
1,360	1,370	339.42	324.42	309.42	294.42	279.42	264.42	248.42	233.42	223.42	215.42	206.42
1,370	1,380	342.19	327.19	312.19	297.19	282.19	267.19	252.19	237.19	226.19	217.19	209.19
1,380	1,390	345.95	330.95	315.95	300.95	285.95	270.95	255.95	240.95	227.95	219.95	210.95

\$1,390 and over

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

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	110	9.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	15.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	20.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	21.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	22.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	24.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	24.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	25.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	27.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	28.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	29.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	30.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	31.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	33.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	33.64	17.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	35.02	18.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	36.40	19.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	37.79	20.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	38.17	22.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	39.55	22.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	40.93	23.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	42.51	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	44.27	28.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	47.04	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	48.80	32.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	51.57	34.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	53.33	37.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	56.10	39.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	57.86	41.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	60.63	43.63	27.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	62.39	46.39	29.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	65.16	48.16	32.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	66.92	50.92	33.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	69.69	52.69	36.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	71.45	55.45	38.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	74.22	57.22	41.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	75.98	59.98	42.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	78.75	61.75	45.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	80.51	64.51	47.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	83.28	66.28	50.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	85.04	69.04	52.04	35.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	87.81	70.81	54.81	37.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	89.57	73.57	56.57	39.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	92.34	75.34	59.34	42.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	94.10	78.10	61.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	96.87	79.87	63.87	46.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	100.02	83.02	67.02	50.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	104.55	87.55	71.55	54.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	109.08	92.08	76.08	59.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	113.61	96.61	80.61	63.61	46.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	118.14	101.14	85.14	68.14	51.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	122.67	105.67	89.67	72.67	55.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	127.20	110.20	94.20	77.20	60.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	131.73	114.73	98.73	81.73	64.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	136.26	119.26	103.26	86.26	69.26	53.26	51.26	51.26	51.26	51.26	51.26
680	700	140.79	123.79	107.79	90.79	73.79	57.79	52.79	52.79	52.79	52.79	52.79
700	720	145.32	128.32	112.32	95.32	78.32	62.32	54.32	54.32	54.32	54.32	54.32
720	740	149.85	132.85	116.85	99.85	82.85	66.85	55.85	55.85	55.85	55.85	55.85
740	760	154.38	137.38	121.38	104.38	87.38	71.38	57.38	57.38	57.38	57.38	57.38
760	780	158.91	141.91	125.91	108.91	91.91	75.91	58.91	58.91	58.91	58.91	58.91
780	800	163.44	146.44	130.44	113.44	96.44	80.44	63.44	60.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$800	\$820	\$167.97	\$150.97	\$134.97	\$117.97	\$100.97	\$84.97	\$67.97	\$61.97	\$61.97	\$61.97	\$61.97
820	840	172.50	155.50	139.50	122.50	105.50	89.50	72.50	63.50	63.50	63.50	63.50
840	860	177.03	160.03	144.03	127.03	110.03	94.03	77.03	65.03	65.03	65.03	65.03
860	880	181.56	164.56	148.56	131.56	114.56	98.56	81.56	66.56	66.56	66.56	66.56
880	900	186.09	169.09	153.09	136.09	119.09	103.09	86.09	69.09	68.09	68.09	68.09
900	920	190.62	173.62	157.62	140.62	123.62	107.62	90.62	73.62	69.62	69.62	69.62
920	940	195.15	178.15	162.15	145.15	128.15	112.15	95.15	78.15	71.15	71.15	71.15
940	960	199.68	182.68	166.68	149.68	132.68	116.68	99.68	82.68	72.68	72.68	72.68
960	980	204.21	187.21	171.21	154.21	137.21	121.21	104.21	87.21	74.21	74.21	74.21
980	1,000	208.74	191.74	175.74	158.74	141.74	125.74	108.74	91.74	75.74	75.74	75.74
1,000	1,020	213.27	196.27	180.27	163.27	146.27	130.27	113.27	96.27	79.27	77.27	77.27
1,020	1,040	217.80	200.80	184.80	167.80	150.80	134.80	117.80	100.80	83.80	78.80	78.80
1,040	1,060	222.33	205.33	189.33	172.33	155.33	139.33	122.33	105.33	88.33	80.33	80.33
1,060	1,080	226.86	209.86	193.86	176.86	159.86	143.86	126.86	109.86	92.86	81.86	81.86
1,080	1,100	231.39	214.39	198.39	181.39	164.39	148.39	131.39	114.39	97.39	83.39	83.39
1,100	1,120	236.92	218.92	202.92	185.92	168.92	152.92	135.92	118.92	101.92	85.92	84.92
1,120	1,140	243.45	223.45	207.45	190.45	173.45	157.45	140.45	123.45	106.45	90.45	86.45
1,140	1,160	250.98	227.98	211.98	194.98	177.98	161.98	144.98	127.98	110.98	94.98	87.98
1,160	1,180	257.51	232.51	216.51	199.51	182.51	166.51	149.51	132.51	115.51	99.51	89.51
1,180	1,200	265.04	237.04	221.04	204.04	187.04	171.04	154.04	137.04	120.04	104.04	91.04
1,200	1,220	271.57	241.57	225.57	208.57	191.57	175.57	158.57	141.57	124.57	108.57	92.57
1,220	1,240	278.10	248.10	230.10	213.10	196.10	180.10	163.10	146.10	129.10	113.10	96.10
1,240	1,260	285.63	255.63	234.63	217.63	200.63	184.63	167.63	150.63	133.63	117.63	100.63
1,260	1,280	292.16	262.16	239.16	222.16	205.16	189.16	172.16	155.16	138.16	122.16	105.16
1,280	1,300	299.69	268.69	243.69	226.69	209.69	193.69	176.69	159.69	142.69	126.69	109.69
1,300	1,320	306.22	276.22	248.22	231.22	214.22	198.22	181.22	164.22	147.22	131.22	114.22
1,320	1,340	312.75	282.75	252.75	235.75	218.75	202.75	185.75	168.75	151.75	135.75	118.75
1,340	1,360	320.28	290.28	260.28	240.28	223.28	207.28	190.28	173.28	156.28	140.28	123.28
1,360	1,380	326.81	296.81	266.81	244.81	227.81	211.81	194.81	177.81	160.81	144.81	127.81
1,380	1,400	334.34	303.34	273.34	249.34	232.34	216.34	199.34	182.34	165.34	149.34	132.34
1,400	1,420	340.87	310.87	280.87	253.87	236.87	220.87	203.87	186.87	169.87	153.87	136.87
1,420	1,440	347.40	317.40	287.40	258.40	241.40	225.40	208.40	191.40	174.40	158.40	141.40
1,440	1,460	354.93	324.93	294.93	263.93	245.93	229.93	212.93	195.93	178.93	162.93	145.93
1,460	1,480	361.46	331.46	301.46	271.46	250.46	234.46	217.46	200.46	183.46	167.46	150.46
1,480	1,500	368.99	337.99	307.99	277.99	254.99	238.99	221.99	204.99	187.99	171.99	154.99
1,500	1,520	375.52	345.52	315.52	285.52	259.52	243.52	226.52	209.52	192.52	176.52	159.52
1,520	1,540	382.05	352.05	322.05	292.05	264.05	248.05	231.05	214.05	197.05	181.05	164.05
1,540	1,560	389.58	359.58	329.58	298.58	268.58	252.58	235.58	218.58	201.58	185.58	168.58
1,560	1,580	396.11	366.11	336.11	306.11	276.11	257.11	240.11	223.11	206.11	190.11	173.11
1,580	1,600	403.64	372.64	342.64	312.64	282.64	261.64	244.64	227.64	210.64	194.64	177.64
1,600	1,620	410.17	380.17	350.17	320.17	289.17	266.17	249.17	232.17	215.17	199.17	182.17
1,620	1,640	416.70	386.70	356.70	326.70	296.70	270.70	253.70	236.70	219.70	203.70	186.70
1,640	1,660	424.23	394.23	364.23	333.23	303.23	275.23	258.23	241.23	224.23	208.23	191.23
1,660	1,680	430.76	400.76	370.76	340.76	310.76	280.76	262.76	245.76	228.76	212.76	195.76
1,680	1,700	438.29	407.29	377.29	347.29	317.29	287.29	267.29	250.29	233.29	217.29	200.29
1,700	1,720	444.82	414.82	384.82	354.82	323.82	293.82	271.82	254.82	237.82	221.82	204.82
1,720	1,740	451.35	421.35	391.35	361.35	331.35	301.35	276.35	259.35	242.35	226.35	209.35
1,740	1,760	458.88	428.88	398.88	367.88	337.88	307.88	280.88	263.88	246.88	230.88	213.88
1,760	1,780	465.41	435.41	405.41	375.41	345.41	315.41	285.41	268.41	251.41	235.41	218.41
1,780	1,800	472.94	441.94	411.94	381.94	351.94	321.94	291.94	272.94	255.94	239.94	222.94
1,800	1,820	479.47	449.47	419.47	389.47	358.47	328.47	298.47	277.47	260.47	244.47	227.47
1,820	1,840	486.00	456.00	426.00	396.00	366.00	336.00	306.00	282.00	265.00	249.00	232.00
1,840	1,860	493.53	463.53	433.53	402.53	372.53	342.53	312.53	286.53	269.53	253.53	236.53
1,860	1,880	500.06	470.06	440.06	410.06	380.06	350.06	319.06	291.06	274.06	258.06	241.06
1,880	1,900	507.59	476.59	446.59	416.59	386.59	356.59	326.59	296.59	278.59	262.59	245.59
1,900	1,920	514.12	484.12	454.12	424.12	393.12	363.12	333.12	303.12	283.12	267.12	250.12
1,920	1,940	520.65	490.65	460.65	430.65	400.65	370.65	340.65	310.65	287.65	271.65	254.65
1,940	1,960	528.18	498.18	468.18	437.18	407.18	377.18	347.18	317.18	292.18	276.18	259.18
1,960	1,980	534.71	504.71	474.71	444.71	414.71	384.71	353.71	323.71	296.71	280.71	263.71
1,980	2,000	542.24	511.24	481.24	451.24	421.24	391.24	361.24	331.24	301.24	285.24	268.24
2,000	2,020	548.77	518.77	488.77	458.77	427.77	397.77	367.77	337.77	307.77	289.77	272.77
2,020	2,040	555.30	525.30	495.30	465.30	435.30	405.30	375.30	345.30	314.30	294.30	277.30
2,040	2,060	562.83	532.83	502.83	471.83	441.83	411.83	381.83	351.83	321.83	298.83	281.83
2,060	2,080	569.36	539.36	509.36	479.36	449.36	419.36	388.36	358.36	328.36	303.36	286.36
2,080	2,100	576.89	545.89	515.89	485.89	455.89	425.89	395.89	365.89	335.89	307.89	290.89

\$2,100 and over

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

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	20.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	32.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	34.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	36.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	38.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	41.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	43.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	45.92	28.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	47.69	30.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	50.45	33.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	52.22	35.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	54.98	37.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	56.75	39.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	59.51	42.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	61.28	44.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	64.04	47.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	65.81	48.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	68.57	51.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	70.34	53.34	37.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	73.10	56.10	39.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	74.87	57.87	41.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	78.02	62.02	45.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	82.55	66.55	49.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	87.08	71.08	54.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	91.61	75.61	58.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	96.14	80.14	63.14	46.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	100.67	84.67	67.67	50.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	105.20	89.20	72.20	55.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	109.73	93.73	76.73	59.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	114.26	98.26	81.26	64.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	118.79	102.79	85.79	68.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	123.32	107.32	90.32	73.32	56.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	127.85	111.85	94.85	77.85	60.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	132.38	116.38	99.38	82.38	65.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	136.91	120.91	103.91	86.91	69.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	141.44	125.44	108.44	91.44	74.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	145.97	129.97	112.97	95.97	78.97	62.97	61.97	61.97	61.97	61.97	61.97
820	840	150.50	134.50	117.50	100.50	83.50	67.50	63.50	63.50	63.50	63.50	63.50
840	860	155.03	139.03	122.03	105.03	88.03	72.03	65.03	65.03	65.03	65.03	65.03
860	880	159.56	143.56	126.56	109.56	92.56	76.56	66.56	66.56	66.56	66.56	66.56
880	900	164.09	148.09	131.09	114.09	97.09	81.09	68.09	68.09	68.09	68.09	68.09
900	920	168.62	152.62	135.62	118.62	101.62	85.62	69.62	69.62	69.62	69.62	69.62
920	940	173.15	157.15	140.15	123.15	106.15	90.15	73.15	71.15	71.15	71.15	71.15
940	960	177.68	161.68	144.68	127.68	110.68	94.68	77.68	72.68	72.68	72.68	72.68
960	980	182.21	166.21	149.21	132.21	115.21	99.21	82.21	74.21	74.21	74.21	74.21
980	1,000	186.74	170.74	153.74	136.74	119.74	103.74	86.74	75.74	75.74	75.74	75.74
1,000	1,020	191.27	175.27	158.27	141.27	124.27	108.27	91.27	77.27	77.27	77.27	77.27
1,020	1,040	195.80	179.80	162.80	145.80	128.80	112.80	95.80	78.80	78.80	78.80	78.80
1,040	1,060	200.33	184.33	167.33	150.33	133.33	117.33	100.33	83.33	80.33	80.33	80.33
1,060	1,080	204.86	188.86	171.86	154.86	137.86	121.86	104.86	87.86	81.86	81.86	81.86
1,080	1,100	209.39	193.39	176.39	159.39	142.39	126.39	109.39	92.39	83.39	83.39	83.39
1,100	1,120	213.92	197.92	180.92	163.92	146.92	130.92	113.92	96.92	84.92	84.92	84.92
1,120	1,140	218.45	202.45	185.45	168.45	151.45	135.45	118.45	101.45	86.45	86.45	86.45
1,140	1,160	222.98	206.98	189.98	172.98	155.98	139.98	122.98	105.98	88.98	87.98	87.98
1,160	1,180	227.51	211.51	194.51	177.51	160.51	144.51	127.51	110.51	93.51	89.51	89.51
1,180	1,200	232.04	216.04	199.04	182.04	165.04	149.04	132.04	115.04	98.04	91.04	91.04
1,200	1,220	236.57	220.57	203.57	186.57	169.57	153.57	136.57	119.57	102.57	92.57	92.57
1,220	1,240	241.10	225.10	208.10	191.10	174.10	158.10	141.10	124.10	107.10	94.10	94.10
1,240	1,260	245.63	229.63	212.63	195.63	178.63	162.63	145.63	128.63	111.63	95.63	95.63
1,260	1,280	250.16	234.16	217.16	200.16	183.16	167.16	150.16	133.16	116.16	100.16	97.16
1,280	1,300	254.69	238.69	221.69	204.69	187.69	171.69	154.69	137.69	120.69	104.69	98.69
1,300	1,320	259.22	243.22	226.22	209.22	192.22	176.22	159.22	142.22	125.22	109.22	100.22
1,320	1,340	263.75	247.75	230.75	213.75	196.75	180.75	163.75	146.75	129.75	113.75	101.75
1,340	1,360	268.28	252.28	235.28	218.28	201.28	185.28	168.28	151.28	134.28	118.28	103.28
1,360	1,380	272.81	256.81	239.81	222.81	205.81	189.81	172.81	155.81	138.81	122.81	105.81

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$1,380	\$1,400	\$277.34	\$261.34	\$244.34	\$227.34	\$210.34	\$194.34	\$177.34	\$160.34	\$143.34	\$127.34	\$110.34
1,400	1,420	281.87	265.87	248.87	231.87	214.87	198.87	181.87	164.87	147.87	131.87	114.87
1,420	1,440	286.40	270.40	253.40	236.40	219.40	203.40	186.40	169.40	152.40	136.40	119.40
1,440	1,460	290.93	274.93	257.93	240.93	223.93	207.93	190.93	173.93	156.93	140.93	123.93
1,460	1,480	295.46	279.46	262.46	245.46	228.46	212.46	195.46	178.46	161.46	145.46	128.46
1,480	1,500	299.99	283.99	266.99	249.99	232.99	216.99	199.99	182.99	165.99	149.99	132.99
1,500	1,520	304.52	288.52	271.52	254.52	237.52	221.52	204.52	187.52	170.52	154.52	137.52
1,520	1,540	309.05	293.05	276.05	259.05	242.05	226.05	209.05	192.05	175.05	159.05	142.05
1,540	1,560	313.58	297.58	280.58	263.58	246.58	230.58	213.58	196.58	179.58	163.58	146.58
1,560	1,580	318.11	302.11	285.11	268.11	251.11	235.11	218.11	201.11	184.11	168.11	151.11
1,580	1,600	322.64	306.64	289.64	272.64	255.64	239.64	222.64	205.64	188.64	172.64	155.64
1,600	1,620	327.17	311.17	294.17	277.17	260.17	244.17	227.17	210.17	193.17	177.17	160.17
1,620	1,640	331.70	315.70	298.70	281.70	264.70	248.70	231.70	214.70	197.70	181.70	164.70
1,640	1,660	336.23	320.23	303.23	286.23	269.23	253.23	236.23	219.23	202.23	186.23	169.23
1,660	1,680	340.76	324.76	307.76	290.76	273.76	257.76	240.76	223.76	206.76	190.76	173.76
1,680	1,700	345.29	329.29	312.29	295.29	278.29	262.29	245.29	228.29	211.29	195.29	178.29
1,700	1,720	349.82	333.82	316.82	299.82	282.82	266.82	249.82	232.82	215.82	199.82	182.82
1,720	1,740	354.35	338.35	321.35	304.35	287.35	271.35	254.35	237.35	220.35	204.35	187.35
1,740	1,760	358.88	342.88	325.88	308.88	291.88	275.88	258.88	241.88	224.88	208.88	191.88
1,760	1,780	363.41	347.41	330.41	313.41	296.41	280.41	263.41	246.41	229.41	213.41	196.41
1,780	1,800	367.94	351.94	334.94	317.94	300.94	284.94	267.94	250.94	233.94	217.94	200.94
1,800	1,820	372.47	356.47	339.47	322.47	305.47	289.47	272.47	255.47	238.47	222.47	205.47
1,820	1,840	377.00	361.00	344.00	327.00	310.00	294.00	277.00	260.00	243.00	227.00	210.00
1,840	1,860	381.53	365.53	348.53	331.53	314.53	298.53	281.53	264.53	247.53	231.53	214.53
1,860	1,880	386.06	370.06	353.06	336.06	319.06	303.06	286.06	269.06	252.06	236.06	219.06
1,880	1,900	390.59	374.59	357.59	340.59	323.59	307.59	290.59	273.59	256.59	240.59	223.59
1,900	1,920	395.12	379.12	362.12	345.12	328.12	312.12	295.12	278.12	261.12	245.12	228.12
1,920	1,940	401.65	383.65	366.65	349.65	332.65	316.65	299.65	282.65	265.65	249.65	232.65
1,940	1,960	408.18	388.18	371.18	354.18	337.18	321.18	304.18	287.18	270.18	254.18	237.18
1,960	1,980	414.71	392.71	375.71	358.71	341.71	325.71	308.71	291.71	274.71	258.71	241.71
1,980	2,000	422.24	397.24	380.24	363.24	346.24	330.24	313.24	296.24	279.24	263.24	246.24
2,000	2,020	428.77	401.77	384.77	367.77	350.77	334.77	317.77	300.77	283.77	267.77	250.77
2,020	2,040	436.30	406.30	389.30	372.30	355.30	339.30	322.30	305.30	288.30	272.30	255.30
2,040	2,060	442.83	412.83	393.83	376.83	359.83	343.83	326.83	309.83	292.83	276.83	259.83
2,060	2,080	449.36	419.36	398.36	381.36	364.36	348.36	331.36	314.36	297.36	281.36	264.36
2,080	2,100	456.89	426.89	402.89	385.89	368.89	352.89	335.89	318.89	301.89	285.89	268.89
2,100	2,120	463.42	433.42	407.42	390.42	373.42	357.42	340.42	323.42	306.42	290.42	273.42
2,120	2,140	470.95	439.95	411.95	394.95	377.95	361.95	344.95	327.95	310.95	294.95	277.95
2,140	2,160	477.48	447.48	417.48	399.48	382.48	366.48	349.48	332.48	315.48	299.48	282.48
2,160	2,180	484.01	454.01	424.01	404.01	387.01	371.01	354.01	337.01	320.01	304.01	287.01
2,180	2,200	491.54	461.54	431.54	408.54	391.54	375.54	358.54	341.54	324.54	308.54	291.54
2,200	2,220	498.07	468.07	438.07	413.07	396.07	380.07	363.07	346.07	329.07	313.07	296.07
2,220	2,240	505.60	474.60	444.60	417.60	400.60	384.60	367.60	350.60	333.60	317.60	300.60
2,240	2,260	512.13	482.13	452.13	422.13	405.13	389.13	372.13	355.13	338.13	322.13	305.13
2,260	2,280	518.66	488.66	458.66	428.66	409.66	393.66	376.66	359.66	342.66	326.66	309.66
2,280	2,300	526.19	496.19	466.19	435.19	414.19	398.19	381.19	364.19	347.19	331.19	314.19
2,300	2,320	532.72	502.72	472.72	442.72	418.72	402.72	385.72	368.72	351.72	335.72	318.72
2,320	2,340	540.25	509.25	479.25	449.25	423.25	407.25	390.25	373.25	356.25	340.25	323.25
2,340	2,360	546.78	516.78	486.78	456.78	427.78	411.78	394.78	377.78	360.78	344.78	327.78
2,360	2,380	553.31	523.31	493.31	463.31	433.31	416.31	399.31	382.31	365.31	349.31	332.31
2,380	2,400	560.84	530.84	500.84	469.84	439.84	420.84	403.84	386.84	369.84	353.84	336.84
2,400	2,420	567.37	537.37	507.37	477.37	447.37	425.37	408.37	391.37	374.37	358.37	341.37
2,420	2,440	574.90	543.90	513.90	483.90	453.90	429.90	412.90	395.90	378.90	362.90	345.90
2,440	2,460	581.43	551.43	521.43	491.43	461.43	434.43	417.43	400.43	383.43	367.43	350.43
2,460	2,480	587.96	557.96	527.96	497.96	467.96	438.96	421.96	404.96	387.96	371.96	354.96
2,480	2,500	595.49	565.49	535.49	504.49	474.49	444.49	426.49	409.49	392.49	376.49	359.49
2,500	2,520	602.02	572.02	542.02	512.02	482.02	452.02	431.02	414.02	397.02	381.02	364.02
2,520	2,540	609.55	578.55	548.55	518.55	488.55	458.55	435.55	418.55	401.55	385.55	368.55
2,540	2,560	616.08	586.08	556.08	526.08	496.08	465.08	440.08	423.08	406.08	390.08	373.08
2,560	2,580	622.61	592.61	562.61	532.61	502.61	472.61	444.61	427.61	410.61	394.61	377.61
2,580	2,600	630.14	600.14	570.14	539.14	509.14	479.14	449.14	432.14	415.14	399.14	382.14
2,600	2,620	636.67	606.67	576.67	546.67	516.67	486.67	455.67	436.67	419.67	403.67	386.67
2,620	2,640	644.20	613.20	583.20	553.20	523.20	493.20	463.20	441.20	424.20	408.20	391.20
2,640	2,660	650.73	620.73	590.73	560.73	530.73	499.73	469.73	445.73	428.73	412.73	395.73
2,660	2,680	657.26	627.26	597.26	567.26	537.26	507.26	477.26	450.26	433.26	417.26	400.26

\$2,680 and over

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

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$115	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
115	120	9.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	13.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	15.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	17.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	19.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	20.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	21.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	22.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	23.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	24.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	26.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	26.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	28.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	29.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	30.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	31.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	32.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	34.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	35.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	37.17	19.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	38.55	20.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	39.93	20.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	41.51	23.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	43.27	25.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	46.04	28.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	47.80	29.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	50.57	32.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	52.33	34.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	55.10	37.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	56.86	38.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	59.63	41.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	61.39	43.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	64.16	46.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	65.92	47.92	29.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	68.69	50.69	31.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	70.45	52.45	34.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	73.22	55.22	36.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	74.98	56.98	38.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	77.75	59.75	40.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	79.51	61.51	43.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	82.28	64.28	45.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	84.04	66.04	48.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	86.81	68.81	49.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	88.57	70.57	52.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	91.34	73.34	54.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	93.10	75.10	57.10	39.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	95.87	77.87	58.87	40.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	99.02	81.02	63.02	45.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	103.55	85.55	67.55	49.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	108.08	90.08	72.08	54.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	112.61	94.61	76.61	58.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	117.14	99.14	81.14	63.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	121.67	103.67	85.67	67.67	48.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	126.20	108.20	90.20	72.20	53.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	130.73	112.73	94.73	76.73	57.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	135.26	117.26	99.26	81.26	62.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	139.79	121.79	103.79	85.79	66.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	144.32	126.32	108.32	90.32	71.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	148.85	130.85	112.85	94.85	75.85	57.85	55.85	55.85	55.85	55.85	55.85
740	760	153.38	135.38	117.38	99.38	80.38	62.38	57.38	57.38	57.38	57.38	57.38
760	780	157.91	139.91	121.91	103.91	84.91	66.91	58.91	58.91	58.91	58.91	58.91
780	800	162.44	144.44	126.44	108.44	89.44	71.44	60.44	60.44	60.44	60.44	60.44
800	820	166.97	148.97	130.97	112.97	93.97	75.97	61.97	61.97	61.97	61.97	61.97
820	840	171.50	153.50	135.50	117.50	98.50	80.50	63.50	63.50	63.50	63.50	63.50

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$840	\$860	\$176.03	\$158.03	\$140.03	\$122.03	\$103.03	\$85.03	\$67.03	\$65.03	\$65.03	\$65.03	\$65.03
860	880	180.56	162.56	144.56	126.56	107.56	89.56	71.56	66.56	66.56	66.56	66.56
880	900	185.09	167.09	149.09	131.09	112.09	94.09	76.09	68.09	68.09	68.09	68.09
900	920	189.62	171.62	153.62	135.62	116.62	98.62	80.62	69.62	69.62	69.62	69.62
920	940	194.15	176.15	158.15	140.15	121.15	103.15	85.15	71.15	71.15	71.15	71.15
940	960	198.68	180.68	162.68	144.68	125.68	107.68	89.68	72.68	72.68	72.68	72.68
960	980	203.21	185.21	167.21	149.21	130.21	112.21	94.21	76.21	74.21	74.21	74.21
980	1,000	207.74	189.74	171.74	153.74	134.74	116.74	98.74	80.74	75.74	75.74	75.74
1,000	1,020	212.27	194.27	176.27	158.27	139.27	121.27	103.27	85.27	77.27	77.27	77.27
1,020	1,040	216.80	198.80	180.80	162.80	143.80	125.80	107.80	89.80	78.80	78.80	78.80
1,040	1,060	221.33	203.33	185.33	167.33	148.33	130.33	112.33	94.33	80.33	80.33	80.33
1,060	1,080	225.86	207.86	189.86	171.86	152.86	134.86	116.86	98.86	81.86	81.86	81.86
1,080	1,100	230.39	212.39	194.39	176.39	157.39	139.39	121.39	103.39	85.39	83.39	83.39
1,100	1,120	234.92	216.92	198.92	180.92	161.92	143.92	125.92	107.92	89.92	84.92	84.92
1,120	1,140	239.45	221.45	203.45	185.45	166.45	148.45	130.45	112.45	94.45	86.45	86.45
1,140	1,160	243.98	225.98	207.98	189.98	170.98	152.98	134.98	116.98	98.98	87.98	87.98
1,160	1,180	248.51	230.51	212.51	194.51	175.51	157.51	139.51	121.51	103.51	89.51	89.51
1,180	1,200	253.04	235.04	217.04	199.04	180.04	162.04	144.04	126.04	108.04	91.04	91.04
1,200	1,220	259.57	239.57	221.57	203.57	184.57	166.57	148.57	130.57	112.57	94.57	92.57
1,220	1,240	266.10	244.10	226.10	208.10	189.10	171.10	153.10	135.10	117.10	99.10	94.10
1,240	1,260	272.63	248.63	230.63	212.63	193.63	175.63	157.63	139.63	121.63	103.63	95.63
1,260	1,280	280.16	253.16	235.16	217.16	198.16	180.16	162.16	144.16	126.16	108.16	97.16
1,280	1,300	286.69	257.69	239.69	221.69	202.69	184.69	166.69	148.69	130.69	112.69	98.69
1,300	1,320	294.22	262.22	244.22	226.22	207.22	189.22	171.22	153.22	135.22	117.22	100.22
1,320	1,340	300.75	267.75	248.75	230.75	211.75	193.75	175.75	157.75	139.75	121.75	103.75
1,340	1,360	307.28	275.28	253.28	235.28	216.28	198.28	180.28	162.28	144.28	126.28	108.28
1,360	1,380	314.81	281.81	257.81	239.81	220.81	202.81	184.81	166.81	148.81	130.81	112.81
1,380	1,400	321.34	289.34	262.34	244.34	225.34	207.34	189.34	171.34	153.34	135.34	117.34
1,400	1,420	328.87	295.87	266.87	248.87	229.87	211.87	193.87	175.87	157.87	139.87	121.87
1,420	1,440	335.40	302.40	271.40	253.40	234.40	216.40	198.40	180.40	162.40	144.40	126.40
1,440	1,460	341.93	309.93	276.93	257.93	238.93	220.93	202.93	184.93	166.93	148.93	130.93
1,460	1,480	349.46	316.46	284.46	262.46	243.46	225.46	207.46	189.46	171.46	153.46	135.46
1,480	1,500	355.99	323.99	290.99	266.99	247.99	229.99	211.99	193.99	175.99	157.99	139.99
1,500	1,520	363.52	330.52	297.52	271.52	252.52	234.52	216.52	198.52	180.52	162.52	144.52
1,520	1,540	370.05	337.05	305.05	276.05	257.05	239.05	221.05	203.05	185.05	167.05	149.05
1,540	1,560	376.58	344.58	311.58	280.58	261.58	243.58	225.58	207.58	189.58	171.58	153.58
1,560	1,580	384.11	351.11	319.11	286.11	266.11	248.11	230.11	212.11	194.11	176.11	158.11
1,580	1,600	390.64	358.64	325.64	292.64	270.64	252.64	234.64	216.64	198.64	180.64	162.64
1,600	1,620	398.17	365.17	332.17	300.17	275.17	257.17	239.17	221.17	203.17	185.17	167.17
1,620	1,640	404.70	371.70	339.70	306.70	279.70	261.70	243.70	225.70	207.70	189.70	171.70
1,640	1,660	411.23	379.23	346.23	314.23	284.23	266.23	248.23	230.23	212.23	194.23	176.23
1,660	1,680	418.76	385.76	353.76	320.76	288.76	270.76	252.76	234.76	216.76	198.76	180.76
1,680	1,700	425.29	393.29	360.29	327.29	295.29	275.29	257.29	239.29	221.29	203.29	185.29
1,700	1,720	432.82	399.82	366.82	334.82	301.82	279.82	261.82	243.82	225.82	207.82	189.82
1,720	1,740	439.35	406.35	374.35	341.35	309.35	284.35	266.35	248.35	230.35	212.35	194.35
1,740	1,760	445.88	413.88	380.88	348.88	315.88	288.88	270.88	252.88	234.88	216.88	198.88
1,760	1,780	453.41	420.41	388.41	355.41	322.41	293.41	275.41	257.41	239.41	221.41	203.41
1,780	1,800	459.94	427.94	394.94	361.94	329.94	297.94	279.94	261.94	243.94	225.94	207.94
1,800	1,820	467.47	434.47	401.47	369.47	336.47	304.47	284.47	266.47	248.47	230.47	212.47
1,820	1,840	474.00	441.00	409.00	376.00	344.00	311.00	289.00	271.00	253.00	235.00	217.00
1,840	1,860	480.53	448.53	415.53	383.53	350.53	317.53	293.53	275.53	257.53	239.53	221.53
1,860	1,880	488.06	455.06	423.06	390.06	357.06	325.06	298.06	280.06	262.06	244.06	226.06
1,880	1,900	494.59	462.59	429.59	396.59	364.59	331.59	302.59	284.59	266.59	248.59	230.59
1,900	1,920	502.12	469.12	436.12	404.12	371.12	339.12	307.12	289.12	271.12	253.12	235.12
1,920	1,940	508.65	475.65	443.65	410.65	378.65	345.65	312.65	293.65	275.65	257.65	239.65
1,940	1,960	515.18	483.18	450.18	418.18	385.18	352.18	320.18	298.18	280.18	262.18	244.18
1,960	1,980	522.71	489.71	457.71	424.71	391.71	359.71	326.71	302.71	284.71	266.71	248.71
1,980	2,000	529.24	497.24	464.24	431.24	399.24	366.24	333.24	307.24	289.24	271.24	253.24
2,000	2,020	536.77	503.77	470.77	438.77	405.77	373.77	340.77	311.77	293.77	275.77	257.77
2,020	2,040	543.30	510.30	478.30	445.30	413.30	380.30	347.30	316.30	298.30	280.30	262.30
2,040	2,060	549.83	517.83	484.83	452.83	419.83	386.83	354.83	321.83	302.83	284.83	266.83
2,060	2,080	557.36	524.36	492.36	459.36	426.36	394.36	361.36	328.36	307.36	289.36	271.36
2,080	2,100	563.89	531.89	498.89	465.89	433.89	400.89	367.89	335.89	311.89	293.89	275.89
2,100	2,120	571.42	538.42	505.42	472.42	440.42	408.42	375.42	342.42	316.42	298.42	280.42
2,120	2,140	577.95	544.95	512.95	479.95	447.95	414.95	381.95	349.95	320.95	302.95	284.95

\$2,140 and over

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

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	22.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	23.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	28.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	32.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	37.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	40.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	41.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	44.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	46.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	49.22	31.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	50.98	32.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	53.75	35.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	55.51	37.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	58.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	60.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	62.81	44.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	64.57	46.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	67.34	49.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	69.10	51.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	71.87	53.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	75.02	57.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	79.55	61.55	43.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	84.08	66.08	48.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	88.61	70.61	52.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	93.14	75.14	57.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	97.67	79.67	61.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	102.20	84.20	66.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	106.73	88.73	70.73	52.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	111.26	93.26	75.26	57.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	115.79	97.79	79.79	61.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	120.32	102.32	84.32	66.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	124.85	106.85	88.85	70.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	129.38	111.38	93.38	75.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	133.91	115.91	97.91	79.91	61.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	138.44	120.44	102.44	84.44	66.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	142.97	124.97	106.97	88.97	70.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	147.50	129.50	111.50	93.50	75.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	152.03	134.03	116.03	98.03	80.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	156.56	138.56	120.56	102.56	84.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	161.09	143.09	125.09	107.09	89.09	71.09	68.09	68.09	68.09	68.09	68.09
900	920	165.62	147.62	129.62	111.62	93.62	75.62	69.62	69.62	69.62	69.62	69.62
920	940	170.15	152.15	134.15	116.15	98.15	80.15	71.15	71.15	71.15	71.15	71.15
940	960	174.68	156.68	138.68	120.68	102.68	84.68	72.68	72.68	72.68	72.68	72.68
960	980	179.21	161.21	143.21	125.21	107.21	89.21	74.21	74.21	74.21	74.21	74.21
980	1,000	183.74	165.74	147.74	129.74	111.74	93.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	188.27	170.27	152.27	134.27	116.27	98.27	79.27	77.27	77.27	77.27	77.27
1,020	1,040	192.80	174.80	156.80	138.80	120.80	102.80	83.80	78.80	78.80	78.80	78.80
1,040	1,060	197.33	179.33	161.33	143.33	125.33	107.33	88.33	80.33	80.33	80.33	80.33
1,060	1,080	201.86	183.86	165.86	147.86	129.86	111.86	92.86	81.86	81.86	81.86	81.86
1,080	1,100	206.39	188.39	170.39	152.39	134.39	116.39	97.39	83.39	83.39	83.39	83.39
1,100	1,120	210.92	192.92	174.92	156.92	138.92	120.92	101.92	84.92	84.92	84.92	84.92
1,120	1,140	215.45	197.45	179.45	161.45	143.45	125.45	106.45	88.45	86.45	86.45	86.45
1,140	1,160	219.98	201.98	183.98	165.98	147.98	129.98	110.98	92.98	87.98	87.98	87.98
1,160	1,180	224.51	206.51	188.51	170.51	152.51	134.51	115.51	97.51	89.51	89.51	89.51
1,180	1,200	229.04	211.04	193.04	175.04	157.04	139.04	120.04	102.04	91.04	91.04	91.04
1,200	1,220	233.57	215.57	197.57	179.57	161.57	143.57	124.57	106.57	92.57	92.57	92.57
1,220	1,240	238.10	220.10	202.10	184.10	166.10	148.10	129.10	111.10	94.10	94.10	94.10
1,240	1,260	242.63	224.63	206.63	188.63	170.63	152.63	133.63	115.63	97.63	95.63	95.63
1,260	1,280	247.16	229.16	211.16	193.16	175.16	157.16	138.16	120.16	102.16	97.16	97.16
1,280	1,300	251.69	233.69	215.69	197.69	179.69	161.69	142.69	124.69	106.69	98.69	98.69
1,300	1,320	256.22	238.22	220.22	202.22	184.22	166.22	147.22	129.22	111.22	100.22	100.22
1,320	1,340	260.75	242.75	224.75	206.75	188.75	170.75	151.75	133.75	115.75	101.75	101.75
1,340	1,360	265.28	247.28	229.28	211.28	193.28	175.28	156.28	138.28	120.28	103.28	103.28
1,360	1,380	269.81	251.81	233.81	215.81	197.81	179.81	160.81	142.81	124.81	106.81	104.81
1,380	1,400	274.34	256.34	238.34	220.34	202.34	184.34	165.34	147.34	129.34	111.34	106.34
1,400	1,420	278.87	260.87	242.87	224.87	206.87	188.87	169.87	151.87	133.87	115.87	107.87

(Continued on next page)

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$1,420	\$1,440	\$283.40	\$265.40	\$247.40	\$229.40	\$211.40	\$193.40	\$174.40	\$156.40	\$138.40	\$120.40	\$109.40
1,440	1,460	287.93	269.93	251.93	233.93	215.93	197.93	178.93	160.93	142.93	124.93	110.93
1,460	1,480	292.46	274.46	256.46	238.46	220.46	202.46	183.46	165.46	147.46	129.46	112.46
1,480	1,500	296.99	278.99	260.99	242.99	224.99	206.99	187.99	169.99	151.99	133.99	115.99
1,500	1,520	301.52	283.52	265.52	247.52	229.52	211.52	192.52	174.52	156.52	138.52	120.52
1,520	1,540	306.05	288.05	270.05	252.05	234.05	216.05	197.05	179.05	161.05	143.05	125.05
1,540	1,560	310.58	292.58	274.58	256.58	238.58	220.58	201.58	183.58	165.58	147.58	129.58
1,560	1,580	315.11	297.11	279.11	261.11	243.11	225.11	206.11	188.11	170.11	152.11	134.11
1,580	1,600	319.64	301.64	283.64	265.64	247.64	229.64	210.64	192.64	174.64	156.64	138.64
1,600	1,620	324.17	306.17	288.17	270.17	252.17	234.17	215.17	197.17	179.17	161.17	143.17
1,620	1,640	328.70	310.70	292.70	274.70	256.70	238.70	219.70	201.70	183.70	165.70	147.70
1,640	1,660	333.23	315.23	297.23	279.23	261.23	243.23	224.23	206.23	188.23	170.23	152.23
1,660	1,680	337.76	319.76	301.76	283.76	265.76	247.76	228.76	210.76	192.76	174.76	156.76
1,680	1,700	342.29	324.29	306.29	288.29	270.29	252.29	233.29	215.29	197.29	179.29	161.29
1,700	1,720	346.82	328.82	310.82	292.82	274.82	256.82	237.82	219.82	201.82	183.82	165.82
1,720	1,740	351.35	333.35	315.35	297.35	279.35	261.35	242.35	224.35	206.35	188.35	170.35
1,740	1,760	355.88	337.88	319.88	301.88	283.88	265.88	246.88	228.88	210.88	192.88	174.88
1,760	1,780	360.41	342.41	324.41	306.41	288.41	270.41	251.41	233.41	215.41	197.41	179.41
1,780	1,800	364.94	346.94	328.94	310.94	292.94	274.94	255.94	237.94	219.94	201.94	183.94
1,800	1,820	369.47	351.47	333.47	315.47	297.47	279.47	260.47	242.47	224.47	206.47	188.47
1,820	1,840	374.00	356.00	338.00	320.00	302.00	284.00	265.00	247.00	229.00	211.00	193.00
1,840	1,860	378.53	360.53	342.53	324.53	306.53	288.53	269.53	251.53	233.53	215.53	197.53
1,860	1,880	383.06	365.06	347.06	329.06	311.06	293.06	274.06	256.06	238.06	220.06	202.06
1,880	1,900	387.59	369.59	351.59	333.59	315.59	297.59	278.59	260.59	242.59	224.59	206.59
1,900	1,920	392.12	374.12	356.12	338.12	320.12	302.12	283.12	265.12	247.12	229.12	211.12
1,920	1,940	396.65	378.65	360.65	342.65	324.65	306.65	287.65	269.65	251.65	233.65	215.65
1,940	1,960	401.18	383.18	365.18	347.18	329.18	311.18	292.18	274.18	256.18	238.18	220.18
1,960	1,980	405.71	387.71	369.71	351.71	333.71	315.71	296.71	278.71	260.71	242.71	224.71
1,980	2,000	410.24	392.24	374.24	356.24	338.24	320.24	301.24	283.24	265.24	247.24	229.24
2,000	2,020	414.77	396.77	378.77	360.77	342.77	324.77	305.77	287.77	269.77	251.77	233.77
2,020	2,040	419.30	401.30	383.30	365.30	347.30	329.30	310.30	292.30	274.30	256.30	238.30
2,040	2,060	423.83	405.83	387.83	369.83	351.83	333.83	314.83	296.83	278.83	260.83	242.83
2,060	2,080	428.36	410.36	392.36	374.36	356.36	338.36	319.36	301.36	283.36	265.36	247.36
2,080	2,100	433.89	414.89	396.89	378.89	360.89	342.89	323.89	305.89	287.89	269.89	251.89
2,100	2,120	441.42	419.42	401.42	383.42	365.42	347.42	328.42	310.42	292.42	274.42	256.42
2,120	2,140	447.95	423.95	405.95	387.95	369.95	351.95	332.95	314.95	296.95	278.95	260.95
2,140	2,160	455.48	428.48	410.48	392.48	374.48	356.48	337.48	319.48	301.48	283.48	265.48
2,160	2,180	462.01	433.01	415.01	397.01	379.01	361.01	342.01	324.01	306.01	288.01	270.01
2,180	2,200	468.54	437.54	419.54	401.54	383.54	365.54	346.54	328.54	310.54	292.54	274.54
2,200	2,220	476.07	443.07	424.07	406.07	388.07	370.07	351.07	333.07	315.07	297.07	279.07
2,220	2,240	482.60	450.60	428.60	410.60	392.60	374.60	355.60	337.60	319.60	301.60	283.60
2,240	2,260	490.13	457.13	433.13	415.13	397.13	379.13	360.13	342.13	324.13	306.13	288.13
2,260	2,280	496.66	463.66	437.66	419.66	401.66	383.66	364.66	346.66	328.66	310.66	292.66
2,280	2,300	503.19	471.19	442.19	424.19	406.19	388.19	369.19	351.19	333.19	315.19	297.19
2,300	2,320	510.72	477.72	446.72	428.72	410.72	392.72	373.72	355.72	337.72	319.72	301.72
2,320	2,340	517.25	485.25	452.25	433.25	415.25	397.25	378.25	360.25	342.25	324.25	306.25
2,340	2,360	524.78	491.78	458.78	437.78	419.78	401.78	382.78	364.78	346.78	328.78	310.78
2,360	2,380	531.31	498.31	466.31	442.31	424.31	406.31	387.31	369.31	351.31	333.31	315.31
2,380	2,400	537.84	505.84	472.84	446.84	428.84	410.84	391.84	373.84	355.84	337.84	319.84
2,400	2,420	545.37	512.37	480.37	451.37	433.37	415.37	396.37	378.37	360.37	342.37	324.37
2,420	2,440	551.90	519.90	486.90	455.90	437.90	419.90	400.90	382.90	364.90	346.90	328.90
2,440	2,460	559.43	526.43	493.43	461.43	442.43	424.43	405.43	387.43	369.43	351.43	333.43
2,460	2,480	565.96	532.96	500.96	467.96	446.96	428.96	409.96	391.96	373.96	355.96	337.96
2,480	2,500	572.49	540.49	507.49	475.49	451.49	433.49	414.49	396.49	378.49	360.49	342.49
2,500	2,520	580.02	547.02	515.02	482.02	456.02	438.02	419.02	401.02	383.02	365.02	347.02
2,520	2,540	586.55	554.55	521.55	488.55	460.55	442.55	423.55	405.55	387.55	369.55	351.55
2,540	2,560	594.08	561.08	528.08	496.08	465.08	447.08	428.08	410.08	392.08	374.08	356.08
2,560	2,580	600.61	567.61	535.61	502.61	470.61	451.61	432.61	414.61	396.61	378.61	360.61
2,580	2,600	607.14	575.14	542.14	510.14	477.14	456.14	437.14	419.14	401.14	383.14	365.14
2,600	2,620	614.67	581.67	549.67	516.67	483.67	460.67	441.67	423.67	405.67	387.67	369.67
2,620	2,640	621.20	589.20	556.20	523.20	491.20	465.20	446.20	428.20	410.20	392.20	374.20
2,640	2,660	628.73	595.73	562.73	530.73	497.73	469.73	450.73	432.73	414.73	396.73	378.73
2,660	2,680	635.26	602.26	570.26	537.26	505.26	474.26	455.26	437.26	419.26	401.26	383.26
2,680	2,700	641.79	609.79	576.79	544.79	511.79	478.79	459.79	441.79	423.79	405.79	387.79
2,700	2,720	649.32	616.32	584.32	551.32	518.32	486.32	464.32	446.32	428.32	410.32	392.32

\$2,720 and over

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

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	29.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	31.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	33.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	36.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	41.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	45.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	50.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	54.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	59.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	63.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	68.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	72.96	36.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	77.49	41.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	82.02	46.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	86.55	50.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	91.08	55.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	95.61	59.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	100.14	64.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	107.43	71.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	116.49	80.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	125.55	89.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	134.61	98.61	61.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	143.67	107.67	70.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	152.73	116.73	79.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	161.79	125.79	88.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	170.85	134.85	97.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	179.91	143.91	106.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	188.97	152.97	115.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	198.03	162.03	125.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	207.09	171.09	134.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	216.15	180.15	143.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	225.21	189.21	152.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	234.27	198.27	161.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	243.33	207.33	170.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	252.39	216.39	179.39	143.39	107.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	261.45	225.45	188.45	152.45	116.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	270.51	234.51	197.51	161.51	125.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	279.57	243.57	206.57	170.57	134.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	288.63	252.63	215.63	179.63	143.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	297.69	261.69	224.69	188.69	152.69	116.69	116.69	116.69	116.69	116.69	116.69
1,480	1,520	306.75	270.75	233.75	197.75	161.75	125.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	315.81	279.81	242.81	206.81	170.81	134.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	324.87	288.87	251.87	215.87	179.87	143.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	333.93	297.93	260.93	224.93	188.93	152.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	342.99	306.99	269.99	233.99	197.99	161.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	352.05	316.05	279.05	243.05	207.05	171.05	134.05	130.05	130.05	130.05	130.05
1,720	1,760	361.11	325.11	288.11	252.11	216.11	180.11	143.11	133.11	133.11	133.11	133.11
1,760	1,800	370.17	334.17	297.17	261.17	225.17	189.17	152.17	136.17	136.17	136.17	136.17
1,800	1,840	379.23	343.23	306.23	270.23	234.23	198.23	161.23	139.23	139.23	139.23	139.23
1,840	1,880	388.29	352.29	315.29	279.29	243.29	207.29	170.29	142.29	142.29	142.29	142.29
1,880	1,920	397.35	361.35	324.35	288.35	252.35	216.35	179.35	145.35	145.35	145.35	145.35
1,920	1,960	406.41	370.41	333.41	297.41	261.41	225.41	188.41	152.41	148.41	148.41	148.41
1,960	2,000	415.47	379.47	342.47	306.47	270.47	234.47	197.47	161.47	151.47	151.47	151.47
2,000	2,040	424.53	388.53	351.53	315.53	279.53	243.53	206.53	170.53	154.53	154.53	154.53
2,040	2,080	433.59	397.59	360.59	324.59	288.59	252.59	215.59	179.59	157.59	157.59	157.59
2,080	2,120	442.65	406.65	369.65	333.65	297.65	261.65	224.65	188.65	160.65	160.65	160.65
2,120	2,160	451.71	415.71	378.71	342.71	306.71	270.71	233.71	197.71	163.71	163.71	163.71
2,160	2,200	460.77	424.77	387.77	351.77	315.77	279.77	242.77	206.77	170.77	166.77	166.77
2,200	2,240	469.83	433.83	396.83	360.83	324.83	288.83	251.83	215.83	179.83	169.83	169.83
2,240	2,280	478.89	442.89	405.89	369.89	333.89	297.89	260.89	224.89	188.89	172.89	172.89
2,280	2,320	487.95	451.95	414.95	378.95	342.95	306.95	269.95	233.95	197.95	175.95	175.95
2,320	2,360	497.01	461.01	424.01	388.01	352.01	316.01	279.01	243.01	207.01	179.01	179.01
2,360	2,400	506.07	470.07	433.07	397.07	361.07	325.07	288.07	252.07	216.07	182.07	182.07
2,400	2,440	518.13	479.13	442.13	406.13	370.13	334.13	297.13	261.13	225.13	189.13	185.13

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$2,440	\$2,480	\$532.19	\$488.19	\$451.19	\$415.19	\$379.19	\$343.19	\$306.19	\$270.19	\$234.19	\$198.19	\$188.19
2,480	2,520	546.25	497.25	460.25	424.25	388.25	352.25	315.25	279.25	243.25	207.25	191.25
2,520	2,560	560.31	506.31	469.31	433.31	397.31	361.31	324.31	288.31	252.31	216.31	194.31
2,560	2,600	573.37	515.37	478.37	442.37	406.37	370.37	333.37	297.37	261.37	225.37	197.37
2,600	2,640	587.43	524.43	487.43	451.43	415.43	379.43	342.43	306.43	270.43	234.43	200.43
2,640	2,680	601.49	536.49	496.49	460.49	424.49	388.49	351.49	315.49	279.49	243.49	206.49
2,680	2,720	615.55	550.55	505.55	469.55	433.55	397.55	360.55	324.55	288.55	252.55	215.55
2,720	2,760	629.61	563.61	514.61	478.61	442.61	406.61	369.61	333.61	297.61	261.61	224.61
2,760	2,800	642.67	577.67	523.67	487.67	451.67	415.67	378.67	342.67	306.67	270.67	233.67
2,800	2,840	656.73	591.73	532.73	496.73	460.73	424.73	387.73	351.73	315.73	279.73	242.73
2,840	2,880	670.79	605.79	541.79	505.79	469.79	433.79	396.79	360.79	324.79	288.79	251.79
2,880	2,920	684.85	619.85	553.85	514.85	478.85	442.85	405.85	369.85	333.85	297.85	260.85
2,920	2,960	698.91	632.91	567.91	523.91	487.91	451.91	414.91	378.91	342.91	306.91	269.91
2,960	3,000	711.97	646.97	581.97	532.97	496.97	460.97	423.97	387.97	351.97	315.97	278.97
3,000	3,040	726.03	661.03	596.03	542.03	506.03	470.03	433.03	397.03	361.03	325.03	288.03
3,040	3,080	740.09	675.09	610.09	551.09	515.09	479.09	442.09	406.09	370.09	334.09	297.09
3,080	3,120	754.15	689.15	623.15	560.15	524.15	488.15	451.15	415.15	379.15	343.15	306.15
3,120	3,160	768.21	702.21	637.21	572.21	533.21	497.21	460.21	424.21	388.21	352.21	315.21
3,160	3,200	781.27	716.27	651.27	586.27	542.27	506.27	469.27	433.27	397.27	361.27	324.27
3,200	3,240	795.33	730.33	665.33	600.33	551.33	515.33	478.33	442.33	406.33	370.33	333.33
3,240	3,280	809.39	744.39	679.39	613.39	560.39	524.39	487.39	451.39	415.39	379.39	342.39
3,280	3,320	823.45	758.45	692.45	627.45	569.45	533.45	496.45	460.45	424.45	388.45	351.45
3,320	3,360	837.51	771.51	706.51	641.51	578.51	542.51	505.51	469.51	433.51	397.51	360.51
3,360	3,400	850.57	785.57	720.57	655.57	589.57	551.57	514.57	478.57	442.57	406.57	369.57
3,400	3,440	864.63	799.63	734.63	669.63	603.63	560.63	523.63	487.63	451.63	415.63	378.63
3,440	3,480	878.69	813.69	748.69	682.69	617.69	569.69	532.69	496.69	460.69	424.69	387.69
3,480	3,520	892.75	827.75	761.75	696.75	631.75	578.75	541.75	505.75	469.75	433.75	396.75
3,520	3,560	906.81	840.81	775.81	710.81	645.81	587.81	550.81	514.81	478.81	442.81	405.81
3,560	3,600	919.87	854.87	789.87	724.87	658.87	596.87	559.87	523.87	487.87	451.87	414.87
3,600	3,640	933.93	868.93	803.93	738.93	672.93	607.93	568.93	532.93	496.93	460.93	423.93
3,640	3,680	947.99	882.99	817.99	751.99	686.99	621.99	577.99	541.99	505.99	469.99	432.99
3,680	3,720	962.05	897.05	831.05	766.05	701.05	636.05	587.05	551.05	515.05	479.05	442.05
3,720	3,760	976.11	910.11	845.11	780.11	715.11	649.11	596.11	560.11	524.11	488.11	451.11
3,760	3,800	989.17	924.17	859.17	794.17	728.17	663.17	605.17	569.17	533.17	497.17	460.17
3,800	3,840	1,003.23	938.23	873.23	808.23	742.23	677.23	614.23	578.23	542.23	506.23	469.23
3,840	3,880	1,017.29	952.29	887.29	821.29	756.29	691.29	626.29	587.29	551.29	515.29	478.29
3,880	3,920	1,031.35	966.35	900.35	835.35	770.35	705.35	639.35	596.35	560.35	524.35	487.35
3,920	3,960	1,045.41	979.41	914.41	849.41	784.41	718.41	653.41	605.41	569.41	533.41	496.41
3,960	4,000	1,058.47	993.47	928.47	863.47	797.47	732.47	667.47	614.47	578.47	542.47	505.47
4,000	4,040	1,072.53	1,007.53	942.53	877.53	811.53	746.53	681.53	623.53	587.53	551.53	514.53
4,040	4,080	1,086.59	1,021.59	956.59	890.59	825.59	760.59	695.59	632.59	596.59	560.59	523.59
4,080	4,120	1,100.65	1,035.65	969.65	904.65	839.65	774.65	708.65	643.65	605.65	569.65	532.65
4,120	4,160	1,114.71	1,048.71	983.71	918.71	853.71	787.71	722.71	657.71	614.71	578.71	541.71
4,160	4,200	1,127.77	1,062.77	997.77	932.77	866.77	801.77	736.77	671.77	623.77	587.77	550.77
4,200	4,240	1,141.83	1,076.83	1,011.83	946.83	880.83	815.83	750.83	685.83	632.83	596.83	559.83
4,240	4,280	1,155.89	1,090.89	1,025.89	959.89	894.89	829.89	764.89	698.89	641.89	605.89	568.89
4,280	4,320	1,169.95	1,104.95	1,038.95	973.95	908.95	843.95	777.95	712.95	650.95	614.95	577.95
4,320	4,360	1,184.01	1,118.01	1,053.01	988.01	923.01	857.01	792.01	727.01	662.01	624.01	587.01
4,360	4,400	1,197.07	1,132.07	1,067.07	1,002.07	936.07	871.07	806.07	741.07	675.07	633.07	596.07
4,400	4,440	1,211.13	1,146.13	1,081.13	1,016.13	950.13	885.13	820.13	755.13	689.13	642.13	605.13
4,440	4,480	1,225.19	1,160.19	1,095.19	1,029.19	964.19	899.19	834.19	768.19	703.19	651.19	614.19
4,480	4,520	1,239.25	1,174.25	1,108.25	1,043.25	978.25	913.25	847.25	782.25	717.25	660.25	623.25
4,520	4,560	1,253.31	1,187.31	1,122.31	1,057.31	992.31	926.31	861.31	796.31	731.31	669.31	632.31
4,560	4,600	1,266.37	1,201.37	1,136.37	1,071.37	1,005.37	940.37	875.37	810.37	744.37	679.37	641.37
4,600	4,640	1,280.43	1,215.43	1,150.43	1,085.43	1,019.43	954.43	889.43	824.43	758.43	693.43	650.43
4,640	4,680	1,294.49	1,229.49	1,164.49	1,098.49	1,033.49	968.49	903.49	837.49	772.49	707.49	659.49
4,680	4,720	1,308.55	1,243.55	1,177.55	1,112.55	1,047.55	982.55	916.55	851.55	786.55	721.55	668.55
4,720	4,760	1,322.61	1,256.61	1,191.61	1,126.61	1,061.61	995.61	930.61	865.61	800.61	734.61	677.61
4,760	4,800	1,335.67	1,270.67	1,205.67	1,140.67	1,074.67	1,009.67	944.67	879.67	813.67	748.67	686.67
4,800	4,840	1,349.73	1,284.73	1,219.73	1,154.73	1,088.73	1,023.73	958.73	893.73	827.73	762.73	697.73
4,840	4,880	1,363.79	1,298.79	1,233.79	1,167.79	1,102.79	1,037.79	972.79	906.79	841.79	776.79	711.79
4,880	4,920	1,377.85	1,312.85	1,246.85	1,181.85	1,116.85	1,051.85	985.85	920.85	855.85	790.85	724.85
4,920	4,960	1,391.91	1,325.91	1,260.91	1,195.91	1,130.91	1,064.91	999.91	934.91	869.91	803.91	738.91
4,960	5,000	1,404.97	1,339.97	1,274.97	1,209.97	1,143.97	1,078.97	1,013.97	948.97	882.97	817.97	752.97
5,000	5,040	1,419.03	1,354.03	1,289.03	1,224.03	1,158.03	1,093.03	1,028.03	963.03	897.03	832.03	767.03

\$5,040 and over

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

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	44.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	48.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	53.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	59.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	68.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	77.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	86.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	95.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	104.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	113.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	122.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	131.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	140.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	150.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	159.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	168.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	177.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	186.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	195.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	204.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	213.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	222.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	231.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	240.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	249.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	258.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	267.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	276.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	285.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	294.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	304.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	313.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	322.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	331.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	340.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	349.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	358.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	367.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	376.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	385.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	394.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65
2,120	2,160	403.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71
2,160	2,200	412.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77
2,200	2,240	421.83	169.83	169.83	169.83	169.83	169.83	169.83	169.83	169.83	169.83	169.83
2,240	2,280	430.89	172.89	172.89	172.89	172.89	172.89	172.89	172.89	172.89	172.89	172.89
2,280	2,320	439.95	175.95	175.95	175.95	175.95	175.95	175.95	175.95	175.95	175.95	175.95
2,320	2,360	449.01	179.01	179.01	179.01	179.01	179.01	179.01	179.01	179.01	179.01	179.01
2,360	2,400	458.07	182.07	182.07	182.07	182.07	182.07	182.07	182.07	182.07	182.07	182.07
2,400	2,440	467.13	185.13	185.13	185.13	185.13	185.13	185.13	185.13	185.13	185.13	185.13
2,440	2,480	476.19	188.19	188.19	188.19	188.19	188.19	188.19	188.19	188.19	188.19	188.19
2,480	2,520	485.25	191.25	191.25	191.25	191.25	191.25	191.25	191.25	191.25	191.25	191.25
2,520	2,560	494.31	194.31	194.31	194.31	194.31	194.31	194.31	194.31	194.31	194.31	194.31
2,560	2,600	503.37	197.37	197.37	197.37	197.37	197.37	197.37	197.37	197.37	197.37	197.37
2,600	2,640	512.43	200.43	200.43	200.43	200.43	200.43	200.43	200.43	200.43	200.43	200.43
2,640	2,680	521.49	203.49	203.49	203.49	203.49	203.49	203.49	203.49	203.49	203.49	203.49
2,680	2,720	530.55	206.55	206.55	206.55	206.55	206.55	206.55	206.55	206.55	206.55	206.55
2,720	2,760	539.61	209.61	209.61	209.61	209.61	209.61	209.61	209.61	209.61	209.61	209.61
2,760	2,800	548.67	212.67	212.67	212.67	212.67	212.67	212.67	212.67	212.67	212.67	212.67
2,800	2,840	557.73	215.73	215.73	215.73	215.73	215.73	215.73	215.73	215.73	215.73	215.73
2,840	2,880	566.79	218.79	218.79	218.79	218.79	218.79	218.79	218.79	218.79	218.79	218.79
2,880	2,920	575.85	221.85	221.85	221.85	221.85	221.85	221.85	221.85	221.85	221.85	221.85
2,920	2,960	584.91	224.91	224.91	224.91	224.91	224.91	224.91	224.91	224.91	224.91	224.91
2,960	3,000	593.97	227.97	227.97	227.97	227.97	227.97	227.97	227.97	227.97	227.97	227.97
3,000	3,040	603.03	231.03	231.03	231.03	231.03	231.03	231.03	231.03	231.03	231.03	231.03
3,040	3,080	612.09	234.09	234.09	234.09	234.09	234.09	234.09	234.09	234.09	234.09	234.09
3,080	3,120	621.15	237.15	237.15	237.15	237.15	237.15	237.15	237.15	237.15	237.15	237.15
3,120	3,160	630.21	240.21	240.21	240.21	240.21	240.21	240.21	240.21	240.21	240.21	240.21
3,160	3,200	639.27	243.27	243.27	243.27	243.27	243.27	243.27	243.27	243.27	243.27	243.27
3,200	3,240	648.33	246.33	246.33	246.33	246.33	246.33	246.33	246.33	246.33	246.33	246.33

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$3,240	\$3,280	\$657.39	\$621.39	\$585.39	\$549.39	\$512.39	\$476.39	\$440.39	\$404.39	\$367.39	\$331.39	\$295.39
3,280	3,320	666.45	630.45	594.45	558.45	521.45	485.45	449.45	413.45	376.45	340.45	304.45
3,320	3,360	675.51	639.51	603.51	567.51	530.51	494.51	458.51	422.51	385.51	349.51	313.51
3,360	3,400	684.57	648.57	612.57	576.57	539.57	503.57	467.57	431.57	394.57	358.57	322.57
3,400	3,440	693.63	657.63	621.63	585.63	548.63	512.63	476.63	440.63	403.63	367.63	331.63
3,440	3,480	702.69	666.69	630.69	594.69	557.69	521.69	485.69	449.69	412.69	376.69	340.69
3,480	3,520	711.75	675.75	639.75	603.75	566.75	530.75	494.75	458.75	421.75	385.75	349.75
3,520	3,560	720.81	684.81	648.81	612.81	575.81	539.81	503.81	467.81	430.81	394.81	358.81
3,560	3,600	729.87	693.87	657.87	621.87	584.87	548.87	512.87	476.87	439.87	403.87	367.87
3,600	3,640	738.93	702.93	666.93	630.93	593.93	557.93	521.93	485.93	448.93	412.93	376.93
3,640	3,680	747.99	711.99	675.99	639.99	602.99	566.99	530.99	494.99	457.99	421.99	385.99
3,680	3,720	757.05	721.05	685.05	649.05	612.05	576.05	540.05	504.05	467.05	431.05	395.05
3,720	3,760	766.11	730.11	694.11	658.11	621.11	585.11	549.11	513.11	476.11	440.11	404.11
3,760	3,800	775.17	739.17	703.17	667.17	630.17	594.17	558.17	522.17	485.17	449.17	413.17
3,800	3,840	784.23	748.23	712.23	676.23	639.23	603.23	567.23	531.23	494.23	458.23	422.23
3,840	3,880	793.29	757.29	721.29	685.29	648.29	612.29	576.29	540.29	503.29	467.29	431.29
3,880	3,920	802.35	766.35	730.35	694.35	657.35	621.35	585.35	549.35	512.35	476.35	440.35
3,920	3,960	811.41	775.41	739.41	703.41	666.41	630.41	594.41	558.41	521.41	485.41	449.41
3,960	4,000	820.47	784.47	748.47	712.47	675.47	639.47	603.47	567.47	530.47	494.47	458.47
4,000	4,040	829.53	793.53	757.53	721.53	684.53	648.53	612.53	576.53	539.53	503.53	467.53
4,040	4,080	838.59	802.59	766.59	730.59	693.59	657.59	621.59	585.59	548.59	512.59	476.59
4,080	4,120	847.65	811.65	775.65	739.65	702.65	666.65	630.65	594.65	557.65	521.65	485.65
4,120	4,160	856.71	820.71	784.71	748.71	711.71	675.71	639.71	603.71	566.71	530.71	494.71
4,160	4,200	865.77	829.77	793.77	757.77	720.77	684.77	648.77	612.77	576.77	540.77	504.77
4,200	4,240	874.83	838.83	802.83	766.83	729.83	693.83	657.83	621.83	584.83	548.83	512.83
4,240	4,280	883.89	847.89	811.89	775.89	738.89	702.89	666.89	630.89	593.89	557.89	521.89
4,280	4,320	892.95	856.95	820.95	784.95	747.95	711.95	675.95	639.95	602.95	566.95	530.95
4,320	4,360	901.01	865.01	829.01	793.01	756.01	720.01	684.01	648.01	612.01	576.01	540.01
4,360	4,400	909.07	873.07	837.07	801.07	764.07	728.07	692.07	656.07	620.07	584.07	548.07
4,400	4,440	918.13	882.13	846.13	810.13	773.13	737.13	701.13	665.13	629.13	593.13	557.13
4,440	4,480	927.19	891.19	855.19	819.19	782.19	746.19	710.19	674.19	638.19	602.19	566.19
4,480	4,520	936.25	900.25	864.25	828.25	791.25	755.25	719.25	683.25	647.25	611.25	575.25
4,520	4,560	945.31	909.31	873.31	837.31	800.31	764.31	728.31	692.31	656.31	620.31	584.31
4,560	4,600	954.37	918.37	882.37	846.37	809.37	773.37	737.37	701.37	665.37	629.37	593.37
4,600	4,640	963.43	927.43	891.43	855.43	818.43	782.43	746.43	710.43	674.43	638.43	602.43
4,640	4,680	972.49	936.49	900.49	864.49	827.49	791.49	755.49	719.49	683.49	647.49	611.49
4,680	4,720	981.55	945.55	909.55	873.55	836.55	800.55	764.55	728.55	692.55	656.55	620.55
4,720	4,760	990.61	954.61	918.61	882.61	845.61	809.61	773.61	737.61	701.61	665.61	629.61
4,760	4,800	999.67	963.67	927.67	891.67	854.67	818.67	782.67	746.67	710.67	674.67	638.67
4,800	4,840	1,008.73	972.73	936.73	900.73	863.73	827.73	791.73	755.73	719.73	683.73	647.73
4,840	4,880	1,017.79	981.79	945.79	909.79	872.79	836.79	800.79	764.79	728.79	692.79	656.79
4,880	4,920	1,026.85	990.85	954.85	918.85	881.85	845.85	809.85	773.85	737.85	701.85	665.85
4,920	4,960	1,035.91	999.91	963.91	927.91	890.91	854.91	818.91	782.91	746.91	710.91	674.91
4,960	5,000	1,044.97	1,008.97	972.97	936.97	899.97	863.97	827.97	791.97	755.97	719.97	683.97
5,000	5,040	1,054.03	1,018.03	982.03	946.03	909.03	873.03	837.03	801.03	765.03	729.03	693.03
5,040	5,080	1,063.09	1,027.09	991.09	955.09	918.09	882.09	846.09	810.09	774.09	738.09	702.09
5,080	5,120	1,072.15	1,036.15	999.15	963.15	926.15	890.15	854.15	818.15	782.15	746.15	710.15
5,120	5,160	1,081.21	1,045.21	1,009.21	973.21	936.21	900.21	864.21	828.21	792.21	756.21	720.21
5,160	5,200	1,090.27	1,054.27	1,018.27	982.27	945.27	909.27	873.27	837.27	801.27	765.27	729.27
5,200	5,240	1,099.33	1,063.33	1,027.33	991.33	954.33	918.33	882.33	846.33	810.33	774.33	738.33
5,240	5,280	1,108.39	1,072.39	1,036.39	999.39	962.39	926.39	890.39	854.39	818.39	782.39	746.39
5,280	5,320	1,117.45	1,081.45	1,045.45	1,009.45	973.45	937.45	901.45	865.45	829.45	793.45	757.45
5,320	5,360	1,126.51	1,090.51	1,054.51	1,018.51	982.51	946.51	910.51	874.51	838.51	802.51	766.51
5,360	5,400	1,135.57	1,099.57	1,063.57	1,027.57	991.57	955.57	919.57	883.57	847.57	811.57	775.57
5,400	5,440	1,144.63	1,108.63	1,072.63	1,036.63	999.63	963.63	927.63	891.63	855.63	819.63	783.63
5,440	5,480	1,153.69	1,117.69	1,081.69	1,045.69	1,009.69	973.69	937.69	901.69	865.69	829.69	793.69
5,480	5,520	1,162.75	1,126.75	1,090.75	1,054.75	1,018.75	982.75	946.75	910.75	874.75	838.75	802.75
5,520	5,560	1,171.81	1,135.81	1,099.81	1,063.81	1,027.81	991.81	955.81	919.81	883.81	847.81	811.81
5,560	5,600	1,180.87	1,144.87	1,108.87	1,072.87	1,036.87	1,000.87	964.87	928.87	892.87	856.87	820.87
5,600	5,640	1,189.93	1,153.93	1,117.93	1,081.93	1,045.93	1,009.93	973.93	937.93	901.93	865.93	829.93
5,640	5,680	1,198.99	1,162.99	1,126.99	1,090.99	1,054.99	1,018.99	982.99	946.99	910.99	874.99	838.99
5,680	5,720	1,208.05	1,172.05	1,136.05	1,100.05	1,064.05	1,028.05	992.05	956.05	920.05	884.05	848.05
5,720	5,760	1,217.11	1,181.11	1,145.11	1,109.11	1,073.11	1,037.11	1,001.11	965.11	929.11	893.11	857.11
5,760	5,800	1,226.17	1,190.17	1,154.17	1,118.17	1,082.17	1,046.17	1,010.17	974.17	938.17	902.17	866.17
5,800	5,840	1,235.23	1,200.23	1,164.23	1,128.23	1,092.23	1,056.23	1,020.23	984.23	948.23	912.23	876.23

\$5,840 and over

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

SINGLE Persons—DAILY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	3.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	2.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	5.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	5.41	4.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	6.64	4.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	6.87	4.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	8.10	6.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	8.33	6.33	5.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	8.56	7.56	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	9.79	7.79	6.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	10.02	9.02	7.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	11.25	9.25	7.25	6.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	11.48	10.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	12.70	10.70	8.70	7.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	12.93	10.93	9.93	7.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	14.16	12.16	10.16	9.16	7.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	14.39	12.39	11.39	9.39	7.39	6.39	5.39	5.39	5.39	5.39	5.39
72	75	14.62	13.62	11.62	9.62	8.62	6.62	5.62	5.62	5.62	5.62	5.62
75	78	15.85	13.85	12.85	10.85	8.85	7.85	5.85	5.85	5.85	5.85	5.85
78	81	16.08	15.08	13.08	11.08	10.08	8.08	6.08	6.08	6.08	6.08	6.08
81	84	17.31	15.31	14.31	12.31	10.31	8.31	7.31	6.31	6.31	6.31	6.31
84	87	17.54	16.54	14.54	12.54	11.54	9.54	7.54	6.54	6.54	6.54	6.54
87	90	18.77	16.77	14.77	13.77	11.77	9.77	8.77	6.77	6.77	6.77	6.77
90	93	19.00	18.00	16.00	14.00	13.00	11.00	9.00	7.00	7.00	7.00	7.00
93	96	20.23	18.23	16.23	15.23	13.23	11.23	10.23	8.23	7.23	7.23	7.23
96	99	20.46	18.46	17.46	15.46	13.46	12.46	10.46	8.46	7.46	7.46	7.46
99	102	21.69	19.69	17.69	16.69	14.69	12.69	11.69	9.69	7.69	7.69	7.69
102	105	21.92	19.92	18.92	16.92	14.92	13.92	11.92	9.92	8.92	7.92	7.92
105	108	22.15	21.15	19.15	17.15	16.15	14.15	12.15	11.15	9.15	8.15	8.15
108	111	23.38	21.38	20.38	18.38	16.38	15.38	13.38	11.38	10.38	8.38	8.38
111	114	24.61	22.61	20.61	18.61	17.61	15.61	13.61	12.61	10.61	8.61	8.61
114	117	24.84	22.84	20.84	19.84	17.84	15.84	14.84	12.84	10.84	9.84	8.84
117	120	26.07	24.07	22.07	20.07	19.07	17.07	15.07	14.07	12.07	10.07	9.07
120	123	27.29	24.29	22.29	21.29	19.29	17.29	16.29	14.29	12.29	11.29	9.29
123	126	28.52	25.52	23.52	21.52	19.52	18.52	16.52	14.52	13.52	11.52	9.52
126	129	29.75	26.75	23.75	22.75	20.75	18.75	17.75	15.75	13.75	12.75	10.75
129	132	29.98	26.98	24.98	22.98	20.98	19.98	17.98	15.98	14.98	12.98	10.98
132	135	31.21	28.21	25.21	23.21	22.21	20.21	18.21	17.21	15.21	13.21	12.21
135	138	32.44	29.44	26.44	24.44	22.44	21.44	19.44	17.44	16.44	14.44	12.44
138	141	33.67	30.67	27.67	24.67	23.67	21.67	19.67	18.67	16.67	14.67	13.67
141	144	34.90	31.90	28.90	25.90	23.90	21.90	20.90	18.90	16.90	15.90	13.90
144	147	36.13	32.13	29.13	26.13	25.13	23.13	21.13	20.13	18.13	16.13	15.13
147	150	36.36	33.36	30.36	27.36	25.36	23.36	22.36	20.36	18.36	17.36	15.36
150	153	37.59	34.59	31.59	28.59	26.59	24.59	22.59	20.59	19.59	17.59	15.59
153	156	38.82	35.82	32.82	29.82	26.82	24.82	23.82	21.82	19.82	18.82	16.82
156	159	40.05	37.05	34.05	31.05	28.05	26.05	24.05	22.05	21.05	19.05	17.05
159	162	41.28	38.28	35.28	32.28	29.28	26.28	25.28	23.28	21.28	19.28	18.28
162	165	41.51	38.51	35.51	32.51	29.51	27.51	25.51	23.51	22.51	20.51	18.51
165	168	42.74	39.74	36.74	33.74	30.74	27.74	25.74	24.74	22.74	20.74	19.74
168	171	43.97	40.97	37.97	34.97	31.97	28.97	26.97	24.97	23.97	21.97	19.97
171	174	45.20	42.20	39.20	36.20	33.20	30.20	27.20	26.20	24.20	22.20	21.20
174	177	46.43	43.43	40.43	37.43	34.43	31.43	28.43	26.43	24.43	23.43	21.43
177	180	46.66	43.66	40.66	37.66	34.66	31.66	28.66	27.66	25.66	23.66	22.66
180	183	47.88	44.88	41.88	38.88	35.88	32.88	29.88	27.88	25.88	24.88	22.88
183	186	49.11	46.11	43.11	40.11	37.11	34.11	31.11	28.11	27.11	25.11	23.11
186	189	50.34	47.34	44.34	41.34	38.34	35.34	32.34	29.34	27.34	26.34	24.34
189	192	51.57	48.57	45.57	42.57	39.57	36.57	33.57	30.57	28.57	26.57	24.57
192	195	51.80	48.80	45.80	42.80	39.80	36.80	33.80	30.80	28.80	26.80	25.80
195	198	53.03	50.03	47.03	44.03	41.03	38.03	35.03	32.03	30.03	28.03	26.03
198	201	54.26	51.26	48.26	45.26	42.26	39.26	36.26	33.26	30.26	28.26	27.26
201	204	55.49	52.49	49.49	46.49	43.49	40.49	37.49	34.49	31.49	29.49	27.49
204	207	56.72	53.72	50.72	47.72	44.72	41.72	38.72	35.72	32.72	29.72	28.72
207	210	57.95	54.95	50.95	47.95	44.95	41.95	38.95	35.95	32.95	30.95	28.95
210	213	58.18	55.18	52.18	49.18	46.18	43.18	40.18	37.18	34.18	31.18	29.18
213	216	59.41	56.41	53.41	50.41	47.41	44.41	41.41	38.41	35.41	32.41	30.41
216	219	60.64	57.64	54.64	51.64	48.64	45.64	42.64	39.64	36.64	33.64	30.64
219	222	61.87	58.87	55.87	52.87	49.87	46.87	43.87	40.87	37.87	34.87	31.87

(Continued on next page)

SINGLE Persons—DAILY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$222	\$225	\$63.10	\$60.10	\$57.10	\$54.10	\$51.10	\$48.10	\$45.10	\$41.10	\$38.10	\$35.10	\$32.10
225	228	63.33	60.33	57.33	54.33	51.33	48.33	45.33	42.33	39.33	36.33	33.33
228	231	64.56	61.56	58.56	55.56	52.56	49.56	46.56	43.56	40.56	37.56	34.56
231	234	65.79	62.79	59.79	56.79	53.79	50.79	47.79	44.79	41.79	38.79	35.79
234	237	67.02	64.02	61.02	58.02	55.02	52.02	49.02	46.02	43.02	40.02	37.02
237	240	68.25	65.25	62.25	59.25	56.25	53.25	50.25	47.25	44.25	41.25	38.25
240	243	68.47	65.47	62.47	59.47	56.47	53.47	50.47	47.47	44.47	41.47	38.47
243	246	69.70	66.70	63.70	60.70	57.70	54.70	51.70	48.70	45.70	42.70	39.70
246	249	70.93	67.93	64.93	61.93	58.93	55.93	52.93	49.93	46.93	43.93	40.93
249	252	72.16	69.16	66.16	63.16	60.16	57.16	54.16	51.16	48.16	45.16	42.16
252	255	73.39	70.39	67.39	64.39	61.39	58.39	55.39	52.39	49.39	46.39	43.39
255	258	74.62	71.62	67.62	64.62	61.62	58.62	55.62	52.62	49.62	46.62	43.62
258	261	75.85	72.85	68.85	65.85	62.85	59.85	56.85	53.85	50.85	47.85	44.85
261	264	77.08	73.08	70.08	67.08	64.08	61.08	58.08	55.08	52.08	49.08	46.08
264	267	78.31	74.31	71.31	68.31	65.31	62.31	59.31	56.31	53.31	50.31	47.31
267	270	79.54	75.54	72.54	69.54	66.54	63.54	60.54	57.54	54.54	51.54	48.54
270	273	79.77	76.77	73.77	69.77	66.77	63.77	60.77	57.77	54.77	51.77	48.77
273	276	81.00	78.00	75.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00
276	279	82.23	79.23	76.23	72.23	69.23	66.23	63.23	60.23	57.23	54.23	51.23
279	282	83.46	80.46	77.46	73.46	70.46	67.46	64.46	61.46	58.46	55.46	52.46
282	285	84.69	81.69	77.69	74.69	71.69	68.69	65.69	62.69	59.69	56.69	53.69
285	288	85.92	82.92	78.92	75.92	72.92	69.92	66.92	62.92	59.92	56.92	53.92
288	291	87.15	84.15	80.15	77.15	74.15	70.15	67.15	64.15	61.15	58.15	55.15
291	294	88.38	84.38	81.38	78.38	74.38	71.38	68.38	65.38	62.38	59.38	56.38
294	297	89.61	85.61	82.61	79.61	75.61	72.61	69.61	66.61	63.61	60.61	57.61
297	300	90.84	86.84	83.84	80.84	76.84	73.84	70.84	67.84	64.84	61.84	58.84
300	303	91.06	88.06	85.06	81.06	78.06	75.06	72.06	69.06	66.06	63.06	60.06
303	306	92.29	89.29	86.29	82.29	79.29	76.29	72.29	69.29	66.29	63.29	60.29
306	309	93.52	90.52	87.52	83.52	80.52	77.52	73.52	70.52	67.52	64.52	61.52
309	312	94.75	91.75	88.75	84.75	81.75	77.75	74.75	71.75	68.75	65.75	62.75
312	315	95.98	92.98	88.98	85.98	82.98	78.98	75.98	72.98	69.98	66.98	63.98
315	318	97.21	94.21	90.21	87.21	84.21	80.21	77.21	74.21	71.21	68.21	65.21
318	321	98.44	95.44	91.44	88.44	85.44	81.44	78.44	74.44	71.44	68.44	65.44
321	324	99.67	95.67	92.67	89.67	85.67	82.67	79.67	75.67	72.67	69.67	66.67
324	327	100.90	96.90	93.90	90.90	86.90	83.90	80.90	76.90	73.90	70.90	67.90
327	330	102.13	98.13	95.13	92.13	88.13	85.13	82.13	78.13	75.13	72.13	69.13
330	333	102.36	99.36	96.36	92.36	89.36	86.36	82.36	79.36	76.36	73.36	70.36
333	336	103.59	100.59	97.59	93.59	90.59	87.59	83.59	80.59	77.59	73.59	70.59
336	339	104.82	101.82	98.82	94.82	91.82	88.82	84.82	81.82	78.82	74.82	71.82
339	341	106.05	103.05	99.05	96.05	93.05	89.05	86.05	83.05	79.05	76.05	73.05
341	343	107.28	103.28	100.28	97.28	93.28	90.28	87.28	83.28	80.28	77.28	73.28
343	345	107.32	104.32	101.32	97.32	94.32	91.32	87.32	84.32	80.32	77.32	74.32
345	347	108.47	105.47	101.47	98.47	94.47	91.47	88.47	84.47	81.47	78.47	75.47
347	349	108.62	105.62	102.62	98.62	95.62	92.62	88.62	85.62	82.62	78.62	75.62
349	351	109.78	106.78	102.78	99.78	96.78	92.78	89.78	86.78	82.78	79.78	76.78
351	353	110.93	106.93	103.93	100.93	96.93	93.93	90.93	86.93	83.93	80.93	76.93
353	355	111.08	108.08	105.08	101.08	98.08	95.08	91.08	88.08	84.08	81.08	78.08
355	357	112.23	109.23	105.23	102.23	98.23	95.23	92.23	88.23	85.23	82.23	78.23
357	359	112.39	109.39	106.39	102.39	99.39	96.39	92.39	89.39	86.39	82.39	79.39
359	361	113.54	110.54	106.54	103.54	100.54	96.54	93.54	90.54	86.54	83.54	80.54
361	363	114.69	110.69	107.69	104.69	100.69	97.69	94.69	90.69	87.69	84.69	80.69
363	365	114.85	111.85	108.85	104.85	101.85	98.85	94.85	91.85	87.85	84.85	81.85
365	367	116.00	113.00	109.00	106.00	102.00	99.00	96.00	92.00	89.00	86.00	82.00
367	369	116.15	113.15	110.15	106.15	103.15	100.15	96.15	93.15	90.15	86.15	83.15
369	371	117.31	114.31	110.31	107.31	104.31	100.31	97.31	94.31	90.31	87.31	84.31
371	373	118.46	114.46	111.46	108.46	104.46	101.46	98.46	94.46	91.46	88.46	84.46
373	375	118.61	115.61	112.61	108.61	105.61	102.61	98.61	95.61	91.61	88.61	85.61
375	377	119.76	116.76	112.76	109.76	105.76	102.76	99.76	95.76	92.76	89.76	85.76
377	379	119.92	116.92	113.92	109.92	106.92	103.92	99.92	96.92	93.92	89.92	86.92
379	381	121.07	118.07	114.07	111.07	108.07	104.07	101.07	98.07	94.07	91.07	88.07
381	383	122.22	118.22	115.22	112.22	108.22	105.22	102.22	98.22	95.22	92.22	88.22
383	385	122.38	119.38	116.38	112.38	109.38	106.38	102.38	99.38	95.38	92.38	89.38
385	387	123.53	120.53	116.53	113.53	109.53	106.53	103.53	99.53	96.53	93.53	89.53
387	389	123.68	120.68	117.68	113.68	110.68	107.68	103.68	100.68	97.68	93.68	90.68
389	391	124.84	121.84	117.84	114.84	111.84	107.84	104.84	101.84	97.84	94.84	91.84

\$391 and over

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

MARRIED Persons—DAILY Payroll Period
(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	3.41	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	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	6.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	6.56	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	7.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	8.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	7.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	9.48	7.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	8.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	10.93	8.93	7.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	11.16	10.16	8.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	12.39	10.39	9.39	7.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	12.62	11.62	9.62	7.62	6.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	13.85	11.85	9.85	8.85	6.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	14.08	13.08	11.08	9.08	8.08	6.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	13.31	11.31	10.31	8.31	6.31	6.31	6.31	6.31	6.31	6.31
84	87	15.54	13.54	12.54	10.54	8.54	7.54	6.54	6.54	6.54	6.54	6.54
87	90	16.77	14.77	12.77	11.77	9.77	7.77	6.77	6.77	6.77	6.77	6.77
90	93	17.00	15.00	14.00	12.00	10.00	9.00	7.00	7.00	7.00	7.00	7.00
93	96	17.23	16.23	14.23	12.23	11.23	9.23	7.23	7.23	7.23	7.23	7.23
96	99	18.46	16.46	15.46	13.46	11.46	10.46	8.46	7.46	7.46	7.46	7.46
99	102	18.69	17.69	15.69	13.69	12.69	10.69	8.69	7.69	7.69	7.69	7.69
102	105	19.92	17.92	15.92	14.92	12.92	10.92	9.92	7.92	7.92	7.92	7.92
105	108	20.15	19.15	17.15	15.15	14.15	12.15	10.15	9.15	8.15	8.15	8.15
108	111	21.38	19.38	17.38	16.38	14.38	12.38	11.38	9.38	8.38	8.38	8.38
111	114	21.61	19.61	18.61	16.61	14.61	13.61	11.61	9.61	8.61	8.61	8.61
114	117	22.84	20.84	18.84	17.84	15.84	13.84	12.84	10.84	8.84	8.84	8.84
117	120	23.07	21.07	20.07	18.07	16.07	15.07	13.07	11.07	10.07	9.07	9.07
120	123	24.29	22.29	20.29	18.29	17.29	15.29	13.29	12.29	10.29	9.29	9.29
123	126	24.52	22.52	21.52	19.52	17.52	16.52	14.52	12.52	11.52	9.52	9.52
126	129	24.75	23.75	21.75	19.75	18.75	16.75	14.75	13.75	11.75	9.75	9.75
129	132	25.98	23.98	22.98	20.98	18.98	16.98	15.98	13.98	11.98	10.98	9.98
132	135	26.21	25.21	23.21	21.21	20.21	18.21	16.21	15.21	13.21	11.21	10.21
135	138	27.44	25.44	23.44	22.44	20.44	18.44	17.44	15.44	13.44	12.44	10.44
138	141	27.67	26.67	24.67	22.67	21.67	19.67	17.67	15.67	14.67	12.67	10.67
141	144	28.90	26.90	24.90	23.90	21.90	19.90	18.90	16.90	14.90	13.90	11.90
144	147	29.13	27.13	26.13	24.13	22.13	21.13	19.13	17.13	16.13	14.13	12.13
147	150	30.36	28.36	26.36	25.36	23.36	21.36	20.36	18.36	16.36	14.36	13.36
150	153	30.59	28.59	27.59	25.59	23.59	22.59	20.59	18.59	17.59	15.59	13.59
153	156	30.82	29.82	27.82	25.82	24.82	22.82	20.82	19.82	17.82	15.82	14.82
156	159	32.05	30.05	29.05	27.05	25.05	24.05	22.05	20.05	19.05	17.05	15.05
159	162	32.28	31.28	29.28	27.28	26.28	24.28	22.28	21.28	19.28	17.28	16.28
162	165	33.51	31.51	29.51	28.51	26.51	24.51	23.51	21.51	19.51	18.51	16.51
165	168	33.74	32.74	30.74	28.74	27.74	25.74	23.74	22.74	20.74	18.74	17.74
168	171	34.97	32.97	30.97	29.97	27.97	25.97	24.97	22.97	20.97	19.97	17.97
171	174	35.20	33.20	32.20	30.20	28.20	27.20	25.20	23.20	22.20	20.20	18.20
174	177	36.43	34.43	32.43	31.43	29.43	27.43	26.43	24.43	22.43	21.43	19.43
177	180	36.66	34.66	33.66	31.66	29.66	28.66	26.66	24.66	23.66	21.66	19.66
180	183	37.88	35.88	33.88	31.88	30.88	28.88	26.88	25.88	23.88	21.88	20.88
183	186	38.11	36.11	35.11	33.11	31.11	30.11	28.11	26.11	25.11	23.11	21.11
186	189	38.34	37.34	35.34	33.34	32.34	30.34	28.34	27.34	25.34	23.34	22.34
189	192	39.57	37.57	36.57	34.57	32.57	30.57	29.57	27.57	25.57	24.57	22.57
192	195	39.80	38.80	36.80	34.80	33.80	31.80	29.80	28.80	26.80	24.80	23.80
195	198	41.03	39.03	37.03	36.03	34.03	32.03	31.03	29.03	27.03	26.03	24.03
198	201	42.26	40.26	38.26	36.26	35.26	33.26	31.26	29.26	28.26	26.26	24.26
201	204	43.49	40.49	38.49	37.49	35.49	33.49	32.49	30.49	28.49	27.49	25.49
204	207	44.72	41.72	39.72	37.72	35.72	34.72	32.72	30.72	29.72	27.72	25.72
207	210	45.95	42.95	39.95	38.95	36.95	34.95	33.95	31.95	29.95	27.95	26.95
210	213	46.18	43.18	41.18	39.18	37.18	36.18	34.18	32.18	31.18	29.18	27.18
213	216	47.41	44.41	41.41	39.41	38.41	36.41	34.41	33.41	31.41	29.41	28.41
216	219	48.64	45.64	42.64	40.64	38.64	37.64	35.64	33.64	32.64	30.64	28.64
219	222	49.87	46.87	43.87	40.87	39.87	37.87	35.87	34.87	32.87	30.87	29.87
222	225	51.10	48.10	45.10	42.10	40.10	38.10	37.10	35.10	33.10	32.10	30.10
225	228	51.33	48.33	45.33	42.33	41.33	39.33	37.33	36.33	34.33	32.33	31.33
228	231	52.56	49.56	46.56	43.56	41.56	39.56	38.56	36.56	34.56	33.56	31.56
231	234	53.79	50.79	47.79	44.79	41.79	40.79	38.79	36.79	35.79	33.79	31.79

(Continued on next page)

MARRIED Persons—DAILY Payroll Period

(For Wages Paid in July–Dec 2001)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$234	\$237	\$55.02	\$52.02	\$49.02	\$46.02	\$43.02	\$41.02	\$40.02	\$38.02	\$36.02	\$35.02	\$33.02
237	240	56.25	53.25	50.25	47.25	44.25	42.25	40.25	38.25	37.25	35.25	33.25
240	243	56.47	53.47	50.47	47.47	44.47	42.47	40.47	39.47	37.47	35.47	34.47
243	246	57.70	54.70	51.70	48.70	45.70	43.70	41.70	39.70	38.70	36.70	34.70
246	249	58.93	55.93	52.93	49.93	46.93	43.93	41.93	40.93	38.93	36.93	35.93
249	252	60.16	57.16	54.16	51.16	48.16	45.16	43.16	41.16	39.16	38.16	36.16
252	255	61.39	58.39	55.39	52.39	49.39	46.39	43.39	42.39	40.39	38.39	37.39
255	258	62.62	59.62	56.62	53.62	50.62	47.62	44.62	42.62	40.62	39.62	37.62
258	261	62.85	59.85	56.85	53.85	50.85	47.85	44.85	42.85	41.85	39.85	37.85
261	264	64.08	61.08	58.08	55.08	52.08	49.08	46.08	44.08	42.08	41.08	39.08
264	267	65.31	62.31	59.31	56.31	53.31	50.31	47.31	44.31	43.31	41.31	39.31
267	270	66.54	63.54	60.54	57.54	54.54	51.54	48.54	45.54	43.54	41.54	40.54
270	273	67.77	64.77	61.77	58.77	55.77	51.77	48.77	45.77	44.77	42.77	40.77
273	276	68.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00	45.00	43.00	42.00
276	279	69.23	66.23	63.23	60.23	57.23	54.23	51.23	48.23	46.23	44.23	42.23
279	282	70.46	67.46	64.46	61.46	58.46	55.46	52.46	49.46	46.46	44.46	43.46
282	285	71.69	68.69	65.69	62.69	59.69	56.69	53.69	50.69	47.69	45.69	43.69
285	288	72.92	69.92	66.92	63.92	60.92	57.92	54.92	51.92	48.92	45.92	44.92
288	291	73.15	70.15	67.15	64.15	61.15	58.15	55.15	52.15	49.15	47.15	45.15
291	294	74.38	71.38	68.38	65.38	62.38	59.38	56.38	53.38	50.38	47.38	45.38
294	297	75.61	72.61	69.61	66.61	63.61	60.61	57.61	54.61	51.61	48.61	46.61
297	300	76.84	73.84	70.84	67.84	64.84	61.84	58.84	55.84	52.84	49.84	46.84
300	303	78.06	75.06	72.06	69.06	66.06	63.06	60.06	57.06	54.06	51.06	48.06
303	306	78.29	75.29	72.29	69.29	66.29	63.29	60.29	57.29	54.29	51.29	48.29
306	309	79.52	76.52	73.52	70.52	67.52	64.52	61.52	58.52	55.52	52.52	49.52
309	312	80.75	77.75	74.75	71.75	68.75	65.75	62.75	59.75	56.75	53.75	50.75
312	315	81.98	78.98	75.98	72.98	69.98	66.98	63.98	60.98	57.98	54.98	51.98
315	318	83.21	80.21	77.21	74.21	71.21	68.21	65.21	62.21	59.21	56.21	53.21
318	321	84.44	81.44	77.44	74.44	71.44	68.44	65.44	62.44	59.44	56.44	53.44
321	324	84.67	81.67	78.67	75.67	72.67	69.67	66.67	63.67	60.67	57.67	54.67
324	327	85.90	82.90	79.90	76.90	73.90	70.90	67.90	64.90	61.90	58.90	55.90
327	330	87.13	84.13	81.13	78.13	75.13	72.13	69.13	66.13	63.13	60.13	57.13
330	333	88.36	85.36	82.36	79.36	76.36	73.36	70.36	67.36	64.36	61.36	58.36
333	336	89.59	86.59	83.59	80.59	77.59	74.59	70.59	67.59	64.59	61.59	58.59
336	339	89.82	86.82	83.82	80.82	77.82	74.82	71.82	68.82	65.82	62.82	59.82
339	341	91.01	88.01	85.01	82.01	79.01	76.01	73.01	70.01	67.01	64.01	61.01
341	343	92.16	89.16	86.16	83.16	80.16	77.16	74.16	71.16	67.16	64.16	61.16
343	345	92.32	89.32	86.32	83.32	80.32	77.32	74.32	71.32	68.32	65.32	62.32
345	347	93.47	90.47	87.47	84.47	81.47	78.47	75.47	72.47	69.47	66.47	63.47
347	349	93.62	90.62	87.62	84.62	81.62	78.62	75.62	72.62	69.62	66.62	63.62
349	351	94.78	91.78	88.78	85.78	82.78	79.78	76.78	73.78	70.78	67.78	64.78
351	353	94.93	91.93	88.93	85.93	82.93	79.93	76.93	73.93	70.93	67.93	64.93
353	355	96.08	93.08	90.08	87.08	84.08	81.08	78.08	75.08	72.08	69.08	66.08
355	357	96.23	93.23	90.23	87.23	84.23	81.23	78.23	75.23	72.23	69.23	66.23
357	359	97.39	94.39	91.39	88.39	85.39	82.39	79.39	76.39	73.39	70.39	67.39
359	361	97.54	94.54	91.54	88.54	85.54	82.54	79.54	76.54	73.54	70.54	67.54
361	363	98.69	95.69	92.69	89.69	86.69	83.69	80.69	77.69	74.69	71.69	68.69
363	365	99.85	96.85	93.85	89.85	86.85	83.85	80.85	77.85	74.85	71.85	68.85
365	367	100.00	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00	73.00	70.00
367	369	101.15	98.15	95.15	92.15	89.15	86.15	83.15	80.15	77.15	74.15	70.15
369	371	101.31	98.31	95.31	92.31	89.31	86.31	83.31	80.31	77.31	74.31	71.31
371	373	102.46	99.46	96.46	93.46	90.46	87.46	84.46	81.46	78.46	75.46	72.46
373	375	102.61	99.61	96.61	93.61	90.61	87.61	84.61	81.61	78.61	75.61	72.61
375	377	103.76	100.76	97.76	94.76	91.76	88.76	85.76	82.76	79.76	76.76	73.76
377	379	103.92	100.92	97.92	94.92	91.92	88.92	85.92	82.92	79.92	76.92	73.92
379	381	105.07	102.07	99.07	96.07	93.07	90.07	87.07	84.07	81.07	78.07	75.07
381	383	105.22	102.22	99.22	96.22	93.22	90.22	87.22	84.22	81.22	78.22	75.22
383	385	106.38	103.38	100.38	97.38	94.38	91.38	88.38	85.38	82.38	79.38	76.38
385	387	106.53	103.53	100.53	97.53	94.53	91.53	88.53	85.53	82.53	79.53	76.53
387	389	107.68	104.68	101.68	98.68	95.68	92.68	89.68	86.68	83.68	80.68	77.68
389	391	108.84	105.84	102.84	99.84	96.84	92.84	89.84	86.84	83.84	80.84	77.84
391	393	108.99	105.99	102.99	99.99	96.99	93.99	90.99	87.99	84.99	81.99	78.99
393	395	110.14	107.14	104.14	101.14	98.14	95.14	92.14	89.14	86.14	83.14	80.14
395	397	110.29	107.29	104.29	101.29	98.29	95.29	92.29	89.29	86.29	83.29	80.29
397	399	111.45	108.45	105.45	102.45	99.45	96.45	93.45	90.45	87.45	84.45	81.45

\$399 and over

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

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

If you make certain payments to members of Indian tribes from gaming profits, you must withhold Federal income tax. You must withhold if (1) the total payment to a member for the year is over \$7,450 and (2) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

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

Class II. Class II includes (1) bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo, and (2) card games that are authorized by the state or that are not explicitly prohibited by the state and played at a location within the state.

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

Withholding Tables



*The withholding tables on page 59 are effective for payments made **after August 6, 2001** (or soon as possible thereafter).*

To figure the amount of tax to withhold each time you make a payment, use the table on page 59 for the period for which you make payments. For example, if you make payments weekly, use table 1; if you make payments monthly, use table 4. If the total payments to an individual for the year are \$7,450 or less, no withholding is required.

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

Subtract \$2,875 from the \$5,000 payment for a remainder of \$2,125. Multiply this amount by 27.5%, for a total of \$584.38. Add \$338.10, for total withholding of \$922.48.

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

Report Indian gaming withholding on **Form 945**, Annual Return of Withheld Federal Income Tax. For more information, see Form 945 and its instructions. Also, report the payments and withholding to tribal members and to the IRS on **Form 1099-MISC**, Miscellaneous Income (see the **Instructions for Forms 1099, 1098, 5498, and W-2G**).

Tables for Withholding on Distributions of Indian Casino Profits to Tribal Members

Tables for All Individuals

(For Payments after August 6—Dec. 2001)

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$143	\$0	
Over—	But not over—	of excess over—	
\$143	\$663	15.0%	\$143
\$663	\$1,404	\$78.00 plus 27.5%	\$663
\$1,404	-----	\$281.78 plus 30.5%	\$1,404

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$287	\$0	
Over—	But not over—	of excess over—	
\$287	\$1,327	15.0%	\$287
\$1,327	\$2,808	\$156.00 plus 27.5%	\$1,327
\$2,808	-----	\$563.28 plus 30.5%	\$2,808

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$310	\$0	
Over—	But not over—	of excess over—	
\$310	\$1,438	15.0%	\$310
\$1,438	\$3,042	\$169.20 plus 27.5%	\$1,438
\$3,042	-----	\$610.30 plus 30.5%	\$3,042

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$621	\$0	
Over—	But not over—	of excess over—	
\$621	\$2,875	15.0%	\$621
\$2,875	\$6,083	\$338.10 plus 27.5%	\$2,875
\$6,083	-----	\$1,220.30 plus 30.5%	\$6,083

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$1,863	\$0	
Over—	But not over—	of excess over—	
\$1,863	\$8,625	15.0%	\$1,863
\$8,625	\$18,250	\$1,014.30 plus 27.5%	\$8,625
\$18,250	-----	\$3,661.18 plus 30.5%	\$18,250

Table 6—SEMIANNUAL PAYROLL PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$3,725	\$0	
Over—	But not over—	of excess over—	
\$3,725	\$17,250	15.0%	\$3,725
\$17,250	\$36,500	\$2,028.75 plus 27.5%	\$17,250
\$36,500	-----	\$7,322.50 plus 30.5%	\$36,500

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$7,450	\$0	
Over—	But not over—	of excess over—	
\$7,450	\$34,500	15.0%	\$7,450
\$34,500	\$73,000	\$4,057.50 plus 27.5%	\$34,500
\$73,000	-----	\$14,645.00 plus 30.5%	\$73,000

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$28.70	\$0	
Over—	But not over—	of excess over—	
\$28.70	\$132.70	15.0%	\$28.70
\$132.70	\$280.80	\$15.60 plus 27.5%	\$132.70
\$280.80	-----	\$56.33 plus 30.5%	\$280.80

Form W-4 (2001)

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

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7, and sign the form to validate it. Your exemption for 2001 expires February 18, 2002.

Note: You cannot claim exemption from withholding if (1) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on their tax return.

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

income, or two-earner/two-job situations. Complete all worksheets that apply. They will help you figure the number of withholding allowances you are entitled to claim. **However, you may claim fewer (or zero) allowances.**

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

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

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends,

consider making estimated tax payments using **Form 1040-ES, Estimated Tax for Individuals.** Otherwise, you may owe additional tax.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2001. Get Pub. 919 especially if you used the **Two-Earner/Two-Job Worksheet** on page 2 and your earnings exceed \$150,000 (Single) or \$200,000 (Married).

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

Personal Allowances Worksheet (Keep for your records.)

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

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

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

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

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

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

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

G Child Tax Credit (including additional child tax credit):

- If your total income will be between \$18,000 and \$50,000 (\$23,000 and \$63,000 if married), enter "1" for each eligible child.
- If your total income will be between \$50,000 and \$80,000 (\$63,000 and \$115,000 if married), enter "1" if you have two eligible children, enter "2" if you have three or four eligible children, or enter "3" if you have five or more eligible children. **G** _____

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

For accuracy, complete all worksheets that apply.
 • If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
 • If you are **single**, have **more than one job** and your combined earnings from all jobs exceed \$35,000, or if you are **married** and have a **working spouse or more than one job** and the combined earnings from all jobs exceed \$60,000, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
 • If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

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

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0010 2001	
▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.					
1 Type or print your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)				3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.	
City or town, state, and ZIP code				4 If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card. ▶ <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2001, and I certify that I meet both of the following conditions for exemption: • Last year I had a right to a refund of all Federal income tax withheld because I had no tax liability and • This year I expect a refund of all Federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶					
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.					
Employee's signature (Form is not valid unless you sign it.) ▶				Date ▶	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)	10 Employer identification number	

Deductions and Adjustments Worksheet

Note: Use this worksheet only if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2001 tax return.

- 1 Enter an estimate of your 2001 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2001, you may have to reduce your itemized deductions if your income is over \$132,950 (\$66,475 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) . . . **1** \$ _____
- 2 Enter: $\left\{ \begin{array}{l} \$7,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$6,650 \text{ if head of household} \\ \$4,550 \text{ if single} \\ \$3,800 \text{ if married filing separately} \end{array} \right\}$ **2** \$ _____
- 3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter -0- **3** \$ _____
- 4 Enter an estimate of your 2001 adjustments to income, including alimony, deductible IRA contributions, and student loan interest **4** \$ _____
- 5 **Add** lines 3 and 4 and enter the total (Include any amount for credits from **Worksheet 7** in Pub. 919.) **5** \$ _____
- 6 Enter an estimate of your 2001 nonwage income (such as dividends or interest) **6** \$ _____
- 7 **Subtract** line 6 from line 5. Enter the result, but not less than -0- **7** \$ _____
- 8 **Divide** the amount on line 7 by \$3,000 and enter the result here. Drop any fraction **8** _____
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Two-Earner/Two-Job Worksheet

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

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

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

- 4 Enter the number from line 2 of this worksheet **4** _____
- 5 Enter the number from line 1 of this worksheet **5** _____
- 6 **Subtract** line 5 from line 4 **6** _____
- 7 Find the amount in **Table 2** below that applies to the **highest** paying job and enter it here **7** \$ _____
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
- 9 Divide line 8 by the number of pay periods remaining in 2001. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2000. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others			
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000	0	42,001 - 47,000	8	\$0 - \$6,000	0	65,001 - 80,000	8
4,001 - 8,000	1	47,001 - 55,000	9	6,001 - 12,000	1	80,001 - 105,000	9
8,001 - 14,000	2	55,001 - 65,000	10	12,001 - 17,000	2	105,001 and over	10
14,001 - 19,000	3	65,001 - 70,000	11	17,001 - 22,000	3		
19,001 - 25,000	4	70,001 - 90,000	12	22,001 - 28,000	4		
25,001 - 32,000	5	90,001 - 105,000	13	28,001 - 40,000	5		
32,001 - 38,000	6	105,001 - 115,000	14	40,001 - 50,000	6		
38,001 - 42,000	7	115,001 and over	15	50,001 - 65,000	7		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$50,000	\$440	\$0 - \$30,000	\$440
50,001 - 100,000	800	30,001 - 60,000	800
100,001 - 130,000	900	60,001 - 120,000	900
130,001 - 250,000	1,000	120,001 - 270,000	1,000
250,001 and over	1,100	270,001 and over	1,100

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 46 min.; **Learning about the law or the form**, 13 min.; **Preparing the form**, 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, give it to your employer.

Notice to Employees

Changes in Income Tax Withholding Effective July 1, 2001

New withholding tables may reduce the amount of income tax withheld from your wages paid after June 30, 2001.

The reductions in tax withholding are due to reduction in the current 28% and higher tax brackets effective July 1, 2001.

The new tables, prescribed by the Department of the Treasury, reflect a change resulting from the Economic Growth and Tax Relief Reconciliation Act of 2001.

If you do not want to have your withholding reduced, you may want to file a new **Form W-4**, Employee's Withholding Allowance Certificate, with your employer. You may claim fewer withholding allowances on line 5 or request additional amounts to be withheld on line 6.

