



Notice 1036

(Rev. November 2004)

Early Release Copies of 2005 Income Tax Withholding and Advance Earned Income Credit Payment Tables

Attached are early release copies of the tables that will appear in Publication 15, (Circular E), Employer’s Tax Guide (Revised January 2005). Publication 15 will be mailed to employers and available at IRS offices in late December. The following tables will be effective for wages paid in 2005. Also, Publication 15 will be available on the IRS website in December.

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

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2005, they are:

Payroll Period	One Withholding Allowance
Weekly	\$ 61.54
Biweekly	\$123.08
Semimonthly	\$133.33
Monthly	\$266.67
Quarterly	\$800.00
Semiannually	\$1,600.00
Annually	\$3,200.00
Daily or Miscellaneous	\$ 12.31

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

Wage Bracket Income Tax Withholding Tables

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

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

Social Security Tax Wage Base

For 2005, the wage base for withholding social security (old age, survivors, and disability insurance) is \$90,000. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Advance Earned Income Credit Payment Tables

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

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

Tables for Percentage Method of Withholding (For Wages Paid in 2005)

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 \$154		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$188	10%	—\$51	\$154	—\$435	10%	—\$154
\$188	—\$606	\$13.70 plus 15%	—\$188	\$435	—\$1,273	\$28.10 plus 15%	—\$435
\$606	—\$1,341	\$76.40 plus 25%	—\$606	\$1,273	—\$2,322	\$153.80 plus 25%	—\$1,273
\$1,341	—\$2,922	\$260.15 plus 28%	—\$1,341	\$2,322	—\$3,646	\$416.05 plus 28%	—\$2,322
\$2,922	—\$6,313	\$702.83 plus 33%	—\$2,922	\$3,646	—\$6,409	\$786.77 plus 33%	—\$3,646
\$6,313	. . . . .	\$1,821.86 plus 35%	—\$6,313	\$6,409	. . . . .	\$1,698.56 plus 35%	—\$6,409

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 \$308		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$377	10%	—\$102	\$308	—\$869	10%	—\$308
\$377	—\$1,212	\$27.50 plus 15%	—\$377	\$869	—\$2,546	\$56.10 plus 15%	—\$869
\$1,212	—\$2,683	\$152.75 plus 25%	—\$1,212	\$2,546	—\$4,644	\$307.65 plus 25%	—\$2,546
\$2,683	—\$5,844	\$520.50 plus 28%	—\$2,683	\$4,644	—\$7,292	\$832.15 plus 28%	—\$4,644
\$5,844	—\$12,625	\$1,405.58 plus 33%	—\$5,844	\$7,292	—\$12,817	\$1,573.59 plus 33%	—\$7,292
\$12,625	. . . . .	\$3,643.31 plus 35%	—\$12,625	\$12,817	. . . . .	\$3,396.84 plus 35%	—\$12,817

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 \$333		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$408	10%	—\$110	\$333	—\$942	10%	—\$333
\$408	—\$1,313	\$29.80 plus 15%	—\$408	\$942	—\$2,758	\$60.90 plus 15%	—\$942
\$1,313	—\$2,906	\$165.55 plus 25%	—\$1,313	\$2,758	—\$5,031	\$333.30 plus 25%	—\$2,758
\$2,906	—\$6,331	\$563.80 plus 28%	—\$2,906	\$5,031	—\$7,900	\$901.55 plus 28%	—\$5,031
\$6,331	—\$13,677	\$1,522.80 plus 33%	—\$6,331	\$7,900	—\$13,885	\$1,704.87 plus 33%	—\$7,900
\$13,677	. . . . .	\$3,946.98 plus 35%	—\$13,677	\$13,885	. . . . .	\$3,679.92 plus 35%	—\$13,885

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 \$667		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$817	10%	—\$221	\$667	—\$1,883	10%	—\$667
\$817	—\$2,625	\$59.60 plus 15%	—\$817	\$1,883	—\$5,517	\$121.60 plus 15%	—\$1,883
\$2,625	—\$5,813	\$330.80 plus 25%	—\$2,625	\$5,517	—\$10,063	\$666.70 plus 25%	—\$5,517
\$5,813	—\$12,663	\$1,127.80 plus 28%	—\$5,813	\$10,063	—\$15,800	\$1,803.20 plus 28%	—\$10,063
\$12,663	—\$27,354	\$3,045.80 plus 33%	—\$12,663	\$15,800	—\$27,771	\$3,409.56 plus 33%	—\$15,800
\$27,354	. . . . .	\$7,893.83 plus 35%	—\$27,354	\$27,771	. . . . .	\$7,359.99 plus 35%	—\$27,771

Tables for Percentage Method of Withholding (Continued)

(For Wages Paid in 2005)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$2,000		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$663	—\$2,450	10%	—\$663	\$2,000	—\$5,650	10%	—\$2,000
\$2,450	—\$7,875	\$178.70 plus 15%	—\$2,450	\$5,650	—\$16,550	\$365.00 plus 15%	—\$5,650
\$7,875	—\$17,438	\$992.45 plus 25%	—\$7,875	\$16,550	—\$30,188	\$2,000.00 plus 25%	—\$16,550
\$17,438	—\$37,988	\$3,383.20 plus 28%	—\$17,438	\$30,188	—\$47,400	\$5,409.50 plus 28%	—\$30,188
\$37,988	—\$82,063	\$9,137.20 plus 33%	—\$37,988	\$47,400	—\$83,313	\$10,228.86 plus 33%	—\$47,400
\$82,063	. . . . .	\$23,681.95 plus 35%	—\$82,063	\$83,313	. . . . .	\$22,080.15 plus 35%	—\$83,313

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$4,000		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,325	—\$4,900	10%	—\$1,325	\$4,000	—\$11,300	10%	—\$4,000
\$4,900	—\$15,750	\$357.50 plus 15%	—\$4,900	\$11,300	—\$33,100	\$730.00 plus 15%	—\$11,300
\$15,750	—\$34,875	\$1,985.00 plus 25%	—\$15,750	\$33,100	—\$60,375	\$4,000.00 plus 25%	—\$33,100
\$34,875	—\$75,975	\$6,766.25 plus 28%	—\$34,875	\$60,375	—\$94,800	\$10,818.75 plus 28%	—\$60,375
\$75,975	—\$164,125	\$18,274.25 plus 33%	—\$75,975	\$94,800	—\$166,625	\$20,457.75 plus 33%	—\$94,800
\$164,125	. . . . .	\$47,363.75 plus 35%	—\$164,125	\$166,625	. . . . .	\$44,160.00 plus 35%	—\$166,625

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$8,000		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,650	—\$9,800	10%	—\$2,650	\$8,000	—\$22,600	10%	—\$8,000
\$9,800	—\$31,500	\$715.00 plus 15%	—\$9,800	\$22,600	—\$66,200	\$1,460.00 plus 15%	—\$22,600
\$31,500	—\$69,750	\$3,970.00 plus 25%	—\$31,500	\$66,200	—\$120,750	\$8,000.00 plus 25%	—\$66,200
\$69,750	—\$151,950	\$13,532.50 plus 28%	—\$69,750	\$120,750	—\$189,600	\$21,637.50 plus 28%	—\$120,750
\$151,950	—\$328,250	\$36,548.50 plus 33%	—\$151,950	\$189,600	—\$333,250	\$40,915.50 plus 33%	—\$189,600
\$328,250	. . . . .	\$94,727.50 plus 35%	—\$328,250	\$333,250	. . . . .	\$88,320.00 plus 35%	—\$333,250

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$30.80		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$10.20	—\$37.70	10%	—\$10.20	\$30.80	—\$86.90	10%	—\$30.80
\$37.70	—\$121.20	\$2.75 plus 15%	—\$37.70	\$86.90	—\$254.60	\$5.61 plus 15%	—\$86.90
\$121.20	—\$268.30	\$15.28 plus 25%	—\$121.20	\$254.60	—\$464.40	\$30.77 plus 25%	—\$254.60
\$268.30	—\$584.40	\$52.06 plus 28%	—\$268.30	\$464.40	—\$729.20	\$83.22 plus 28%	—\$464.40
\$584.40	—\$1,262.50	\$140.57 plus 33%	—\$584.40	\$729.20	—\$1,281.70	\$157.36 plus 33%	—\$729.20
\$1,262.50	. . . . .	\$364.34 plus 35%	—\$1,262.50	\$1,281.70	. . . . .	\$339.69 plus 35%	—\$1,281.70

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2005)

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

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2005)

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

\$1,250 and over

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

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2005)

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

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2005)

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	\$75	\$65	\$56	\$47	\$38	\$28	\$22	\$16	\$10	\$4	\$0
750	760	76	67	58	48	39	30	23	17	11	5	0
760	770	78	68	59	50	41	31	24	18	12	6	0
770	780	79	70	61	51	42	33	25	19	13	7	1
780	790	81	71	62	53	44	34	26	20	14	8	2
790	800	82	73	64	54	45	36	27	21	15	9	3
800	810	84	74	65	56	47	37	28	22	16	10	4
810	820	85	76	67	57	48	39	30	23	17	11	5
820	830	87	77	68	59	50	40	31	24	18	12	6
830	840	88	79	70	60	51	42	33	25	19	13	7
840	850	90	80	71	62	53	43	34	26	20	14	8
850	860	91	82	73	63	54	45	36	27	21	15	9
860	870	93	83	74	65	56	46	37	28	22	16	10
870	880	94	85	76	66	57	48	39	30	23	17	11
880	890	96	86	77	68	59	49	40	31	24	18	12
890	900	97	88	79	69	60	51	42	33	25	19	13
900	910	99	89	80	71	62	52	43	34	26	20	14
910	920	100	91	82	72	63	54	45	36	27	21	15
920	930	102	92	83	74	65	55	46	37	28	22	16
930	940	103	94	85	75	66	57	48	39	29	23	17
940	950	105	95	86	77	68	58	49	40	31	24	18
950	960	106	97	88	78	69	60	51	42	32	25	19
960	970	108	98	89	80	71	61	52	43	34	26	20
970	980	109	100	91	81	72	63	54	45	35	27	21
980	990	111	101	92	83	74	64	55	46	37	28	22
990	1,000	112	103	94	84	75	66	57	48	38	29	23
1,000	1,010	114	104	95	86	77	67	58	49	40	31	24
1,010	1,020	115	106	97	87	78	69	60	51	41	32	25
1,020	1,030	117	107	98	89	80	70	61	52	43	34	26
1,030	1,040	118	109	100	90	81	72	63	54	44	35	27
1,040	1,050	120	110	101	92	83	73	64	55	46	37	28
1,050	1,060	121	112	103	93	84	75	66	57	47	38	29
1,060	1,070	123	113	104	95	86	76	67	58	49	40	30
1,070	1,080	124	115	106	96	87	78	69	60	50	41	32
1,080	1,090	126	116	107	98	89	79	70	61	52	43	33
1,090	1,100	127	118	109	99	90	81	72	63	53	44	35
1,100	1,110	129	119	110	101	92	82	73	64	55	46	36
1,110	1,120	130	121	112	102	93	84	75	66	56	47	38
1,120	1,130	132	122	113	104	95	85	76	67	58	49	39
1,130	1,140	133	124	115	105	96	87	78	69	59	50	41
1,140	1,150	135	125	116	107	98	88	79	70	61	52	42
1,150	1,160	136	127	118	108	99	90	81	72	62	53	44
1,160	1,170	138	128	119	110	101	91	82	73	64	55	45
1,170	1,180	139	130	121	111	102	93	84	75	65	56	47
1,180	1,190	141	131	122	113	104	94	85	76	67	58	48
1,190	1,200	142	133	124	114	105	96	87	78	68	59	50
1,200	1,210	144	134	125	116	107	97	88	79	70	61	51
1,210	1,220	145	136	127	117	108	99	90	81	71	62	53
1,220	1,230	147	137	128	119	110	100	91	82	73	64	54
1,230	1,240	148	139	130	120	111	102	93	84	74	65	56
1,240	1,250	150	140	131	122	113	103	94	85	76	67	57
1,250	1,260	151	142	133	123	114	105	96	87	77	68	59
1,260	1,270	153	143	134	125	116	106	97	88	79	70	60
1,270	1,280	154	145	136	126	117	108	99	90	80	71	62
1,280	1,290	157	146	137	128	119	109	100	91	82	73	63
1,290	1,300	159	148	139	129	120	111	102	93	83	74	65
1,300	1,310	162	149	140	131	122	112	103	94	85	76	66
1,310	1,320	164	151	142	132	123	114	105	96	86	77	68
1,320	1,330	167	152	143	134	125	115	106	97	88	79	69
1,330	1,340	169	154	145	135	126	117	108	99	89	80	71
1,340	1,350	172	156	146	137	128	118	109	100	91	82	72
1,350	1,360	174	159	148	138	129	120	111	102	92	83	74
1,360	1,370	177	161	149	140	131	121	112	103	94	85	75
1,370	1,380	179	164	151	141	132	123	114	105	95	86	77
1,380	1,390	182	166	152	143	134	124	115	106	97	88	78
1,390	1,400	184	169	154	144	135	126	117	108	98	89	80

\$1,400 and over

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

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2005)

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

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2005)

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	\$92	\$74	\$56	\$37	\$22	\$9	\$0	\$0	\$0	\$0	\$0
820	840	95	77	59	40	24	11	0	0	0	0	0
840	860	98	80	62	43	26	13	1	0	0	0	0
860	880	101	83	65	46	28	15	3	0	0	0	0
880	900	104	86	68	49	31	17	5	0	0	0	0
900	920	107	89	71	52	34	19	7	0	0	0	0
920	940	110	92	74	55	37	21	9	0	0	0	0
940	960	113	95	77	58	40	23	11	0	0	0	0
960	980	116	98	80	61	43	25	13	1	0	0	0
980	1,000	119	101	83	64	46	27	15	3	0	0	0
1,000	1,020	122	104	86	67	49	30	17	5	0	0	0
1,020	1,040	125	107	89	70	52	33	19	7	0	0	0
1,040	1,060	128	110	92	73	55	36	21	9	0	0	0
1,060	1,080	131	113	95	76	58	39	23	11	0	0	0
1,080	1,100	134	116	98	79	61	42	25	13	0	0	0
1,100	1,120	137	119	101	82	64	45	27	15	2	0	0
1,120	1,140	140	122	104	85	67	48	30	17	4	0	0
1,140	1,160	143	125	107	88	70	51	33	19	6	0	0
1,160	1,180	146	128	110	91	73	54	36	21	8	0	0
1,180	1,200	149	131	113	94	76	57	39	23	10	0	0
1,200	1,220	152	134	116	97	79	60	42	25	12	0	0
1,220	1,240	157	137	119	100	82	63	45	27	14	2	0
1,240	1,260	162	140	122	103	85	66	48	29	16	4	0
1,260	1,280	167	143	125	106	88	69	51	32	18	6	0
1,280	1,300	172	146	128	109	91	72	54	35	20	8	0
1,300	1,320	177	149	131	112	94	75	57	38	22	10	0
1,320	1,340	182	152	134	115	97	78	60	41	24	12	0
1,340	1,360	187	157	137	118	100	81	63	44	26	14	2
1,360	1,380	192	162	140	121	103	84	66	47	29	16	4
1,380	1,400	197	167	143	124	106	87	69	50	32	18	6
1,400	1,420	202	172	146	127	109	90	72	53	35	20	8
1,420	1,440	207	177	149	130	112	93	75	56	38	22	10
1,440	1,460	212	182	152	133	115	96	78	59	41	24	12
1,460	1,480	217	187	156	136	118	99	81	62	44	26	14
1,480	1,500	222	192	161	139	121	102	84	65	47	28	16
1,500	1,520	227	197	166	142	124	105	87	68	50	31	18
1,520	1,540	232	202	171	145	127	108	90	71	53	34	20
1,540	1,560	237	207	176	148	130	111	93	74	56	37	22
1,560	1,580	242	212	181	151	133	114	96	77	59	40	24
1,580	1,600	247	217	186	155	136	117	99	80	62	43	26
1,600	1,620	252	222	191	160	139	120	102	83	65	46	28
1,620	1,640	257	227	196	165	142	123	105	86	68	49	31
1,640	1,660	262	232	201	170	145	126	108	89	71	52	34
1,660	1,680	267	237	206	175	148	129	111	92	74	55	37
1,680	1,700	272	242	211	180	151	132	114	95	77	58	40
1,700	1,720	277	247	216	185	154	135	117	98	80	61	43
1,720	1,740	282	252	221	190	159	138	120	101	83	64	46
1,740	1,760	287	257	226	195	164	141	123	104	86	67	49
1,760	1,780	292	262	231	200	169	144	126	107	89	70	52
1,780	1,800	297	267	236	205	174	147	129	110	92	73	55
1,800	1,820	302	272	241	210	179	150	132	113	95	76	58
1,820	1,840	307	277	246	215	184	153	135	116	98	79	61
1,840	1,860	312	282	251	220	189	158	138	119	101	82	64
1,860	1,880	317	287	256	225	194	163	141	122	104	85	67
1,880	1,900	322	292	261	230	199	168	144	125	107	88	70
1,900	1,920	327	297	266	235	204	173	147	128	110	91	73
1,920	1,940	332	302	271	240	209	178	150	131	113	94	76
1,940	1,960	337	307	276	245	214	183	153	134	116	97	79
1,960	1,980	342	312	281	250	219	188	158	137	119	100	82
1,980	2,000	347	317	286	255	224	193	163	140	122	103	85
2,000	2,020	352	322	291	260	229	198	168	143	125	106	88
2,020	2,040	357	327	296	265	234	203	173	146	128	109	91
2,040	2,060	362	332	301	270	239	208	178	149	131	112	94
2,060	2,080	367	337	306	275	244	213	183	152	134	115	97
2,080	2,100	372	342	311	280	249	218	188	157	137	118	100

\$2,100 and over

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

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2005)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	260	0	0	0	0	0	0	0	0	0	0	0
260	270	0	0	0	0	0	0	0	0	0	0	0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	0	0	0	0	0	0	0	0	0	0
440	450	14	1	0	0	0	0	0	0	0	0	0
450	460	15	2	0	0	0	0	0	0	0	0	0
460	470	16	3	0	0	0	0	0	0	0	0	0
470	480	17	4	0	0	0	0	0	0	0	0	0
480	490	18	5	0	0	0	0	0	0	0	0	0
490	500	19	6	0	0	0	0	0	0	0	0	0
500	520	20	8	0	0	0	0	0	0	0	0	0
520	540	22	10	0	0	0	0	0	0	0	0	0
540	560	24	12	0	0	0	0	0	0	0	0	0
560	580	26	14	2	0	0	0	0	0	0	0	0
580	600	28	16	4	0	0	0	0	0	0	0	0
600	620	30	18	6	0	0	0	0	0	0	0	0
620	640	32	20	8	0	0	0	0	0	0	0	0
640	660	34	22	10	0	0	0	0	0	0	0	0
660	680	36	24	12	0	0	0	0	0	0	0	0
680	700	38	26	14	1	0	0	0	0	0	0	0
700	720	40	28	16	3	0	0	0	0	0	0	0
720	740	42	30	18	5	0	0	0	0	0	0	0
740	760	44	32	20	7	0	0	0	0	0	0	0
760	780	46	34	22	9	0	0	0	0	0	0	0
780	800	48	36	24	11	0	0	0	0	0	0	0
800	820	50	38	26	13	1	0	0	0	0	0	0
820	840	52	40	28	15	3	0	0	0	0	0	0
840	860	54	42	30	17	5	0	0	0	0	0	0
860	880	56	44	32	19	7	0	0	0	0	0	0
880	900	59	46	34	21	9	0	0	0	0	0	0
900	920	62	48	36	23	11	0	0	0	0	0	0
920	940	65	50	38	25	13	1	0	0	0	0	0
940	960	68	52	40	27	15	3	0	0	0	0	0
960	980	71	54	42	29	17	5	0	0	0	0	0
980	1,000	74	56	44	31	19	7	0	0	0	0	0
1,000	1,020	77	59	46	33	21	9	0	0	0	0	0
1,020	1,040	80	62	48	35	23	11	0	0	0	0	0
1,040	1,060	83	65	50	37	25	13	0	0	0	0	0
1,060	1,080	86	68	52	39	27	15	2	0	0	0	0
1,080	1,100	89	71	54	41	29	17	4	0	0	0	0
1,100	1,120	92	74	56	43	31	19	6	0	0	0	0
1,120	1,140	95	77	58	45	33	21	8	0	0	0	0
1,140	1,160	98	80	61	47	35	23	10	0	0	0	0
1,160	1,180	101	83	64	49	37	25	12	0	0	0	0
1,180	1,200	104	86	67	51	39	27	14	2	0	0	0
1,200	1,220	107	89	70	53	41	29	16	4	0	0	0
1,220	1,240	110	92	73	55	43	31	18	6	0	0	0
1,240	1,260	113	95	76	58	45	33	20	8	0	0	0
1,260	1,280	116	98	79	61	47	35	22	10	0	0	0
1,280	1,300	119	101	82	64	49	37	24	12	0	0	0
1,300	1,320	122	104	85	67	51	39	26	14	2	0	0
1,320	1,340	125	107	88	70	53	41	28	16	4	0	0
1,340	1,360	128	110	91	73	55	43	30	18	6	0	0
1,360	1,380	131	113	94	76	57	45	32	20	8	0	0

MARRIED Persons—BIWEEKLY Payroll Period (For Wages Paid in 2005)

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	\$134	\$116	\$97	\$79	\$60	\$47	\$34	\$22	\$10	\$0	\$0
1,400	1,420	137	119	100	82	63	49	36	24	12	0	0
1,420	1,440	140	122	103	85	66	51	38	26	14	1	0
1,440	1,460	143	125	106	88	69	53	40	28	16	3	0
1,460	1,480	146	128	109	91	72	55	42	30	18	5	0
1,480	1,500	149	131	112	94	75	57	44	32	20	7	0
1,500	1,520	152	134	115	97	78	60	46	34	22	9	0
1,520	1,540	155	137	118	100	81	63	48	36	24	11	0
1,540	1,560	158	140	121	103	84	66	50	38	26	13	1
1,560	1,580	161	143	124	106	87	69	52	40	28	15	3
1,580	1,600	164	146	127	109	90	72	54	42	30	17	5
1,600	1,620	167	149	130	112	93	75	57	44	32	19	7
1,620	1,640	170	152	133	115	96	78	60	46	34	21	9
1,640	1,660	173	155	136	118	99	81	63	48	36	23	11
1,660	1,680	176	158	139	121	102	84	66	50	38	25	13
1,680	1,700	179	161	142	124	105	87	69	52	40	27	15
1,700	1,720	182	164	145	127	108	90	72	54	42	29	17
1,720	1,740	185	167	148	130	111	93	75	56	44	31	19
1,740	1,760	188	170	151	133	114	96	78	59	46	33	21
1,760	1,780	191	173	154	136	117	99	81	62	48	35	23
1,780	1,800	194	176	157	139	120	102	84	65	50	37	25
1,800	1,820	197	179	160	142	123	105	87	68	52	39	27
1,820	1,840	200	182	163	145	126	108	90	71	54	41	29
1,840	1,860	203	185	166	148	129	111	93	74	56	43	31
1,860	1,880	206	188	169	151	132	114	96	77	59	45	33
1,880	1,900	209	191	172	154	135	117	99	80	62	47	35
1,900	1,920	212	194	175	157	138	120	102	83	65	49	37
1,920	1,940	215	197	178	160	141	123	105	86	68	51	39
1,940	1,960	218	200	181	163	144	126	108	89	71	53	41
1,960	1,980	221	203	184	166	147	129	111	92	74	55	43
1,980	2,000	224	206	187	169	150	132	114	95	77	58	45
2,000	2,020	227	209	190	172	153	135	117	98	80	61	47
2,020	2,040	230	212	193	175	156	138	120	101	83	64	49
2,040	2,060	233	215	196	178	159	141	123	104	86	67	51
2,060	2,080	236	218	199	181	162	144	126	107	89	70	53
2,080	2,100	239	221	202	184	165	147	129	110	92	73	55
2,100	2,120	242	224	205	187	168	150	132	113	95	76	58
2,120	2,140	245	227	208	190	171	153	135	116	98	79	61
2,140	2,160	248	230	211	193	174	156	138	119	101	82	64
2,160	2,180	251	233	214	196	177	159	141	122	104	85	67
2,180	2,200	254	236	217	199	180	162	144	125	107	88	70
2,200	2,220	257	239	220	202	183	165	147	128	110	91	73
2,220	2,240	260	242	223	205	186	168	150	131	113	94	76
2,240	2,260	263	245	226	208	189	171	153	134	116	97	79
2,260	2,280	266	248	229	211	192	174	156	137	119	100	82
2,280	2,300	269	251	232	214	195	177	159	140	122	103	85
2,300	2,320	272	254	235	217	198	180	162	143	125	106	88
2,320	2,340	275	257	238	220	201	183	165	146	128	109	91
2,340	2,360	278	260	241	223	204	186	168	149	131	112	94
2,360	2,380	281	263	244	226	207	189	171	152	134	115	97
2,380	2,400	284	266	247	229	210	192	174	155	137	118	100
2,400	2,420	287	269	250	232	213	195	177	158	140	121	103
2,420	2,440	290	272	253	235	216	198	180	161	143	124	106
2,440	2,460	293	275	256	238	219	201	183	164	146	127	109
2,460	2,480	296	278	259	241	222	204	186	167	149	130	112
2,480	2,500	299	281	262	244	225	207	189	170	152	133	115
2,500	2,520	302	284	265	247	228	210	192	173	155	136	118
2,520	2,540	305	287	268	250	231	213	195	176	158	139	121
2,540	2,560	309	290	271	253	234	216	198	179	161	142	124
2,560	2,580	314	293	274	256	237	219	201	182	164	145	127
2,580	2,600	319	296	277	259	240	222	204	185	167	148	130
2,600	2,620	324	299	280	262	243	225	207	188	170	151	133
2,620	2,640	329	302	283	265	246	228	210	191	173	154	136
2,640	2,660	334	305	286	268	249	231	213	194	176	157	139
2,660	2,680	339	308	289	271	252	234	216	197	179	160	142
2,680	2,700	344	313	292	274	255	237	219	200	182	163	145

\$2,700 and over

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

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2005)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	0	0	0	0	0	0	0	0	0	0
245	250	14	0	0	0	0	0	0	0	0	0	0
250	260	14	1	0	0	0	0	0	0	0	0	0
260	270	15	2	0	0	0	0	0	0	0	0	0
270	280	16	3	0	0	0	0	0	0	0	0	0
280	290	17	4	0	0	0	0	0	0	0	0	0
290	300	18	5	0	0	0	0	0	0	0	0	0
300	310	19	6	0	0	0	0	0	0	0	0	0
310	320	20	7	0	0	0	0	0	0	0	0	0
320	330	21	8	0	0	0	0	0	0	0	0	0
330	340	22	9	0	0	0	0	0	0	0	0	0
340	350	23	10	0	0	0	0	0	0	0	0	0
350	360	24	11	0	0	0	0	0	0	0	0	0
360	370	25	12	0	0	0	0	0	0	0	0	0
370	380	26	13	0	0	0	0	0	0	0	0	0
380	390	27	14	1	0	0	0	0	0	0	0	0
390	400	28	15	2	0	0	0	0	0	0	0	0
400	410	29	16	3	0	0	0	0	0	0	0	0
410	420	31	17	4	0	0	0	0	0	0	0	0
420	430	32	18	5	0	0	0	0	0	0	0	0
430	440	34	19	6	0	0	0	0	0	0	0	0
440	450	35	20	7	0	0	0	0	0	0	0	0
450	460	37	21	8	0	0	0	0	0	0	0	0
460	470	38	22	9	0	0	0	0	0	0	0	0
470	480	40	23	10	0	0	0	0	0	0	0	0
480	490	41	24	11	0	0	0	0	0	0	0	0
490	500	43	25	12	0	0	0	0	0	0	0	0
500	520	45	27	13	0	0	0	0	0	0	0	0
520	540	48	29	15	2	0	0	0	0	0	0	0
540	560	51	31	17	4	0	0	0	0	0	0	0
560	580	54	34	19	6	0	0	0	0	0	0	0
580	600	57	37	21	8	0	0	0	0	0	0	0
600	620	60	40	23	10	0	0	0	0	0	0	0
620	640	63	43	25	12	0	0	0	0	0	0	0
640	660	66	46	27	14	1	0	0	0	0	0	0
660	680	69	49	29	16	3	0	0	0	0	0	0
680	700	72	52	32	18	5	0	0	0	0	0	0
700	720	75	55	35	20	7	0	0	0	0	0	0
720	740	78	58	38	22	9	0	0	0	0	0	0
740	760	81	61	41	24	11	0	0	0	0	0	0
760	780	84	64	44	26	13	0	0	0	0	0	0
780	800	87	67	47	28	15	1	0	0	0	0	0
800	820	90	70	50	30	17	3	0	0	0	0	0
820	840	93	73	53	33	19	5	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2005)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	\$96	\$76	\$56	\$36	\$21	\$7	\$0	\$0	\$0	\$0	\$0
860	880	99	79	59	39	23	9	0	0	0	0	0
880	900	102	82	62	42	25	11	0	0	0	0	0
900	920	105	85	65	45	27	13	0	0	0	0	0
920	940	108	88	68	48	29	15	2	0	0	0	0
940	960	111	91	71	51	31	17	4	0	0	0	0
960	980	114	94	74	54	34	19	6	0	0	0	0
980	1,000	117	97	77	57	37	21	8	0	0	0	0
1,000	1,020	120	100	80	60	40	23	10	0	0	0	0
1,020	1,040	123	103	83	63	43	25	12	0	0	0	0
1,040	1,060	126	106	86	66	46	27	14	1	0	0	0
1,060	1,080	129	109	89	69	49	29	16	3	0	0	0
1,080	1,100	132	112	92	72	52	32	18	5	0	0	0
1,100	1,120	135	115	95	75	55	35	20	7	0	0	0
1,120	1,140	138	118	98	78	58	38	22	9	0	0	0
1,140	1,160	141	121	101	81	61	41	24	11	0	0	0
1,160	1,180	144	124	104	84	64	44	26	13	0	0	0
1,180	1,200	147	127	107	87	67	47	28	15	1	0	0
1,200	1,220	150	130	110	90	70	50	30	17	3	0	0
1,220	1,240	153	133	113	93	73	53	33	19	5	0	0
1,240	1,260	156	136	116	96	76	56	36	21	7	0	0
1,260	1,280	159	139	119	99	79	59	39	23	9	0	0
1,280	1,300	162	142	122	102	82	62	42	25	11	0	0
1,300	1,320	165	145	125	105	85	65	45	27	13	0	0
1,320	1,340	170	148	128	108	88	68	48	29	15	2	0
1,340	1,360	175	151	131	111	91	71	51	31	17	4	0
1,360	1,380	180	154	134	114	94	74	54	34	19	6	0
1,380	1,400	185	157	137	117	97	77	57	37	21	8	0
1,400	1,420	190	160	140	120	100	80	60	40	23	10	0
1,420	1,440	195	163	143	123	103	83	63	43	25	12	0
1,440	1,460	200	166	146	126	106	86	66	46	27	14	1
1,460	1,480	205	171	149	129	109	89	69	49	29	16	3
1,480	1,500	210	176	152	132	112	92	72	52	32	18	5
1,500	1,520	215	181	155	135	115	95	75	55	35	20	7
1,520	1,540	220	186	158	138	118	98	78	58	38	22	9
1,540	1,560	225	191	161	141	121	101	81	61	41	24	11
1,560	1,580	230	196	164	144	124	104	84	64	44	26	13
1,580	1,600	235	201	168	147	127	107	87	67	47	28	15
1,600	1,620	240	206	173	150	130	110	90	70	50	30	17
1,620	1,640	245	211	178	153	133	113	93	73	53	33	19
1,640	1,660	250	216	183	156	136	116	96	76	56	36	21
1,660	1,680	255	221	188	159	139	119	99	79	59	39	23
1,680	1,700	260	226	193	162	142	122	102	82	62	42	25
1,700	1,720	265	231	198	165	145	125	105	85	65	45	27
1,720	1,740	270	236	203	170	148	128	108	88	68	48	29
1,740	1,760	275	241	208	175	151	131	111	91	71	51	31
1,760	1,780	280	246	213	180	154	134	114	94	74	54	34
1,780	1,800	285	251	218	185	157	137	117	97	77	57	37
1,800	1,820	290	256	223	190	160	140	120	100	80	60	40
1,820	1,840	295	261	228	195	163	143	123	103	83	63	43
1,840	1,860	300	266	233	200	166	146	126	106	86	66	46
1,860	1,880	305	271	238	205	171	149	129	109	89	69	49
1,880	1,900	310	276	243	210	176	152	132	112	92	72	52
1,900	1,920	315	281	248	215	181	155	135	115	95	75	55
1,920	1,940	320	286	253	220	186	158	138	118	98	78	58
1,940	1,960	325	291	258	225	191	161	141	121	101	81	61
1,960	1,980	330	296	263	230	196	164	144	124	104	84	64
1,980	2,000	335	301	268	235	201	168	147	127	107	87	67
2,000	2,020	340	306	273	240	206	173	150	130	110	90	70
2,020	2,040	345	311	278	245	211	178	153	133	113	93	73
2,040	2,060	350	316	283	250	216	183	156	136	116	96	76
2,060	2,080	355	321	288	255	221	188	159	139	119	99	79
2,080	2,100	360	326	293	260	226	193	162	142	122	102	82
2,100	2,120	365	331	298	265	231	198	165	145	125	105	85
2,120	2,140	370	336	303	270	236	203	170	148	128	108	88

\$2,140 and over

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

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2005)

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

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2005)

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	\$134	\$114	\$94	\$74	\$56	\$43	\$30	\$16	\$3	\$0	\$0
1,440	1,460	137	117	97	77	58	45	32	18	5	0	0
1,460	1,480	140	120	100	80	60	47	34	20	7	0	0
1,480	1,500	143	123	103	83	63	49	36	22	9	0	0
1,500	1,520	146	126	106	86	66	51	38	24	11	0	0
1,520	1,540	149	129	109	89	69	53	40	26	13	0	0
1,540	1,560	152	132	112	92	72	55	42	28	15	2	0
1,560	1,580	155	135	115	95	75	57	44	30	17	4	0
1,580	1,600	158	138	118	98	78	59	46	32	19	6	0
1,600	1,620	161	141	121	101	81	61	48	34	21	8	0
1,620	1,640	164	144	124	104	84	64	50	36	23	10	0
1,640	1,660	167	147	127	107	87	67	52	38	25	12	0
1,660	1,680	170	150	130	110	90	70	54	40	27	14	0
1,680	1,700	173	153	133	113	93	73	56	42	29	16	2
1,700	1,720	176	156	136	116	96	76	58	44	31	18	4
1,720	1,740	179	159	139	119	99	79	60	46	33	20	6
1,740	1,760	182	162	142	122	102	82	62	48	35	22	8
1,760	1,780	185	165	145	125	105	85	65	50	37	24	10
1,780	1,800	188	168	148	128	108	88	68	52	39	26	12
1,800	1,820	191	171	151	131	111	91	71	54	41	28	14
1,820	1,840	194	174	154	134	114	94	74	56	43	30	16
1,840	1,860	197	177	157	137	117	97	77	58	45	32	18
1,860	1,880	200	180	160	140	120	100	80	60	47	34	20
1,880	1,900	203	183	163	143	123	103	83	63	49	36	22
1,900	1,920	206	186	166	146	126	106	86	66	51	38	24
1,920	1,940	209	189	169	149	129	109	89	69	53	40	26
1,940	1,960	212	192	172	152	132	112	92	72	55	42	28
1,960	1,980	215	195	175	155	135	115	95	75	57	44	30
1,980	2,000	218	198	178	158	138	118	98	78	59	46	32
2,000	2,020	221	201	181	161	141	121	101	81	61	48	34
2,020	2,040	224	204	184	164	144	124	104	84	64	50	36
2,040	2,060	227	207	187	167	147	127	107	87	67	52	38
2,060	2,080	230	210	190	170	150	130	110	90	70	54	40
2,080	2,100	233	213	193	173	153	133	113	93	73	56	42
2,100	2,120	236	216	196	176	156	136	116	96	76	58	44
2,120	2,140	239	219	199	179	159	139	119	99	79	60	46
2,140	2,160	242	222	202	182	162	142	122	102	82	62	48
2,160	2,180	245	225	205	185	165	145	125	105	85	65	50
2,180	2,200	248	228	208	188	168	148	128	108	88	68	52
2,200	2,220	251	231	211	191	171	151	131	111	91	71	54
2,220	2,240	254	234	214	194	174	154	134	114	94	74	56
2,240	2,260	257	237	217	197	177	157	137	117	97	77	58
2,260	2,280	260	240	220	200	180	160	140	120	100	80	60
2,280	2,300	263	243	223	203	183	163	143	123	103	83	63
2,300	2,320	266	246	226	206	186	166	146	126	106	86	66
2,320	2,340	269	249	229	209	189	169	149	129	109	89	69
2,340	2,360	272	252	232	212	192	172	152	132	112	92	72
2,360	2,380	275	255	235	215	195	175	155	135	115	95	75
2,380	2,400	278	258	238	218	198	178	158	138	118	98	78
2,400	2,420	281	261	241	221	201	181	161	141	121	101	81
2,420	2,440	284	264	244	224	204	184	164	144	124	104	84
2,440	2,460	287	267	247	227	207	187	167	147	127	107	87
2,460	2,480	290	270	250	230	210	190	170	150	130	110	90
2,480	2,500	293	273	253	233	213	193	173	153	133	113	93
2,500	2,520	296	276	256	236	216	196	176	156	136	116	96
2,520	2,540	299	279	259	239	219	199	179	159	139	119	99
2,540	2,560	302	282	262	242	222	202	182	162	142	122	102
2,560	2,580	305	285	265	245	225	205	185	165	145	125	105
2,580	2,600	308	288	268	248	228	208	188	168	148	128	108
2,600	2,620	311	291	271	251	231	211	191	171	151	131	111
2,620	2,640	314	294	274	254	234	214	194	174	154	134	114
2,640	2,660	317	297	277	257	237	217	197	177	157	137	117
2,660	2,680	320	300	280	260	240	220	200	180	160	140	120
2,680	2,700	323	303	283	263	243	223	203	183	163	143	123
2,700	2,720	326	306	286	266	246	226	206	186	166	146	126
2,720	2,740	329	309	289	269	249	229	209	189	169	149	129

\$2,740 and over

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

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 2005)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	0	0	0	0	0	0	0	0	0	0
500	520	29	2	0	0	0	0	0	0	0	0	0
520	540	31	4	0	0	0	0	0	0	0	0	0
540	560	33	6	0	0	0	0	0	0	0	0	0
560	580	35	8	0	0	0	0	0	0	0	0	0
580	600	37	10	0	0	0	0	0	0	0	0	0
600	640	40	13	0	0	0	0	0	0	0	0	0
640	680	44	17	0	0	0	0	0	0	0	0	0
680	720	48	21	0	0	0	0	0	0	0	0	0
720	760	52	25	0	0	0	0	0	0	0	0	0
760	800	56	29	3	0	0	0	0	0	0	0	0
800	840	60	33	7	0	0	0	0	0	0	0	0
840	880	66	37	11	0	0	0	0	0	0	0	0
880	920	72	41	15	0	0	0	0	0	0	0	0
920	960	78	45	19	0	0	0	0	0	0	0	0
960	1,000	84	49	23	0	0	0	0	0	0	0	0
1,000	1,040	90	53	27	0	0	0	0	0	0	0	0
1,040	1,080	96	57	31	4	0	0	0	0	0	0	0
1,080	1,120	102	62	35	8	0	0	0	0	0	0	0
1,120	1,160	108	68	39	12	0	0	0	0	0	0	0
1,160	1,200	114	74	43	16	0	0	0	0	0	0	0
1,200	1,240	120	80	47	20	0	0	0	0	0	0	0
1,240	1,280	126	86	51	24	0	0	0	0	0	0	0
1,280	1,320	132	92	55	28	1	0	0	0	0	0	0
1,320	1,360	138	98	59	32	5	0	0	0	0	0	0
1,360	1,400	144	104	64	36	9	0	0	0	0	0	0
1,400	1,440	150	110	70	40	13	0	0	0	0	0	0
1,440	1,480	156	116	76	44	17	0	0	0	0	0	0
1,480	1,520	162	122	82	48	21	0	0	0	0	0	0
1,520	1,560	168	128	88	52	25	0	0	0	0	0	0
1,560	1,600	174	134	94	56	29	3	0	0	0	0	0
1,600	1,640	180	140	100	60	33	7	0	0	0	0	0
1,640	1,680	186	146	106	66	37	11	0	0	0	0	0
1,680	1,720	192	152	112	72	41	15	0	0	0	0	0
1,720	1,760	198	158	118	78	45	19	0	0	0	0	0
1,760	1,800	204	164	124	84	49	23	0	0	0	0	0
1,800	1,840	210	170	130	90	53	27	0	0	0	0	0
1,840	1,880	216	176	136	96	57	31	4	0	0	0	0
1,880	1,920	222	182	142	102	62	35	8	0	0	0	0
1,920	1,960	228	188	148	108	68	39	12	0	0	0	0
1,960	2,000	234	194	154	114	74	43	16	0	0	0	0
2,000	2,040	240	200	160	120	80	47	20	0	0	0	0
2,040	2,080	246	206	166	126	86	51	24	0	0	0	0
2,080	2,120	252	212	172	132	92	55	28	1	0	0	0
2,120	2,160	258	218	178	138	98	59	32	5	0	0	0
2,160	2,200	264	224	184	144	104	64	36	9	0	0	0
2,200	2,240	270	230	190	150	110	70	40	13	0	0	0
2,240	2,280	276	236	196	156	116	76	44	17	0	0	0
2,280	2,320	282	242	202	162	122	82	48	21	0	0	0
2,320	2,360	288	248	208	168	128	88	52	25	0	0	0
2,360	2,400	294	254	214	174	134	94	56	29	3	0	0
2,400	2,440	300	260	220	180	140	100	60	33	7	0	0
2,440	2,480	306	266	226	186	146	106	66	37	11	0	0

SINGLE Persons—MONTHLY Payroll Period (For Wages Paid in 2005)

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—										
\$2,480	\$2,520	\$312	\$272	\$232	\$192	\$152	\$112	\$72	\$41	\$15	\$0	\$0
2,520	2,560	318	278	238	198	158	118	78	45	19	0	0
2,560	2,600	324	284	244	204	164	124	84	49	23	0	0
2,600	2,640	330	290	250	210	170	130	90	53	27	0	0
2,640	2,680	340	296	256	216	176	136	96	57	31	4	0
2,680	2,720	350	302	262	222	182	142	102	62	35	8	0
2,720	2,760	360	308	268	228	188	148	108	68	39	12	0
2,760	2,800	370	314	274	234	194	154	114	74	43	16	0
2,800	2,840	380	320	280	240	200	160	120	80	47	20	0
2,840	2,880	390	326	286	246	206	166	126	86	51	24	0
2,880	2,920	400	333	292	252	212	172	132	92	55	28	1
2,920	2,960	410	343	298	258	218	178	138	98	59	32	5
2,960	3,000	420	353	304	264	224	184	144	104	64	36	9
3,000	3,040	430	363	310	270	230	190	150	110	70	40	13
3,040	3,080	440	373	316	276	236	196	156	116	76	44	17
3,080	3,120	450	383	322	282	242	202	162	122	82	48	21
3,120	3,160	460	393	328	288	248	208	168	128	88	52	25
3,160	3,200	470	403	336	294	254	214	174	134	94	56	29
3,200	3,240	480	413	346	300	260	220	180	140	100	60	33
3,240	3,280	490	423	356	306	266	226	186	146	106	66	37
3,280	3,320	500	433	366	312	272	232	192	152	112	72	41
3,320	3,360	510	443	376	318	278	238	198	158	118	78	45
3,360	3,400	520	453	386	324	284	244	204	164	124	84	49
3,400	3,440	530	463	396	330	290	250	210	170	130	90	53
3,440	3,480	540	473	406	340	296	256	216	176	136	96	57
3,480	3,520	550	483	416	350	302	262	222	182	142	102	62
3,520	3,560	560	493	426	360	308	268	228	188	148	108	68
3,560	3,600	570	503	436	370	314	274	234	194	154	114	74
3,600	3,640	580	513	446	380	320	280	240	200	160	120	80
3,640	3,680	590	523	456	390	326	286	246	206	166	126	86
3,680	3,720	600	533	466	400	333	292	252	212	172	132	92
3,720	3,760	610	543	476	410	343	298	258	218	178	138	98
3,760	3,800	620	553	486	420	353	304	264	224	184	144	104
3,800	3,840	630	563	496	430	363	310	270	230	190	150	110
3,840	3,880	640	573	506	440	373	316	276	236	196	156	116
3,880	3,920	650	583	516	450	383	322	282	242	202	162	122
3,920	3,960	660	593	526	460	393	328	288	248	208	168	128
3,960	4,000	670	603	536	470	403	336	294	254	214	174	134
4,000	4,040	680	613	546	480	413	346	300	260	220	180	140
4,040	4,080	690	623	556	490	423	356	306	266	226	186	146
4,080	4,120	700	633	566	500	433	366	312	272	232	192	152
4,120	4,160	710	643	576	510	443	376	318	278	238	198	158
4,160	4,200	720	653	586	520	453	386	324	284	244	204	164
4,200	4,240	730	663	596	530	463	396	330	290	250	210	170
4,240	4,280	740	673	606	540	473	406	340	296	256	216	176
4,280	4,320	750	683	616	550	483	416	350	302	262	222	182
4,320	4,360	760	693	626	560	493	426	360	308	268	228	188
4,360	4,400	770	703	636	570	503	436	370	314	274	234	194
4,400	4,440	780	713	646	580	513	446	380	320	280	240	200
4,440	4,480	790	723	656	590	523	456	390	326	286	246	206
4,480	4,520	800	733	666	600	533	466	400	333	292	252	212
4,520	4,560	810	743	676	610	543	476	410	343	298	258	218
4,560	4,600	820	753	686	620	553	486	420	353	304	264	224
4,600	4,640	830	763	696	630	563	496	430	363	310	270	230
4,640	4,680	840	773	706	640	573	506	440	373	316	276	236
4,680	4,720	850	783	716	650	583	516	450	383	322	282	242
4,720	4,760	860	793	726	660	593	526	460	393	328	288	248
4,760	4,800	870	803	736	670	603	536	470	403	336	294	254
4,800	4,840	880	813	746	680	613	546	480	413	346	300	260
4,840	4,880	890	823	756	690	623	556	490	423	356	306	266
4,880	4,920	900	833	766	700	633	566	500	433	366	312	272
4,920	4,960	910	843	776	710	643	576	510	443	376	318	278
4,960	5,000	920	853	786	720	653	586	520	453	386	324	284
5,000	5,040	930	863	796	730	663	596	530	463	396	330	290
5,040	5,080	940	873	806	740	673	606	540	473	406	340	296

\$5,080 and over

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

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2005)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	560	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	1	0	0	0	0	0	0	0	0	0
960	1,000	31	5	0	0	0	0	0	0	0	0	0
1,000	1,040	35	9	0	0	0	0	0	0	0	0	0
1,040	1,080	39	13	0	0	0	0	0	0	0	0	0
1,080	1,120	43	17	0	0	0	0	0	0	0	0	0
1,120	1,160	47	21	0	0	0	0	0	0	0	0	0
1,160	1,200	51	25	0	0	0	0	0	0	0	0	0
1,200	1,240	55	29	2	0	0	0	0	0	0	0	0
1,240	1,280	59	33	6	0	0	0	0	0	0	0	0
1,280	1,320	63	37	10	0	0	0	0	0	0	0	0
1,320	1,360	67	41	14	0	0	0	0	0	0	0	0
1,360	1,400	71	45	18	0	0	0	0	0	0	0	0
1,400	1,440	75	49	22	0	0	0	0	0	0	0	0
1,440	1,480	79	53	26	0	0	0	0	0	0	0	0
1,480	1,520	83	57	30	3	0	0	0	0	0	0	0
1,520	1,560	87	61	34	7	0	0	0	0	0	0	0
1,560	1,600	91	65	38	11	0	0	0	0	0	0	0
1,600	1,640	95	69	42	15	0	0	0	0	0	0	0
1,640	1,680	99	73	46	19	0	0	0	0	0	0	0
1,680	1,720	103	77	50	23	0	0	0	0	0	0	0
1,720	1,760	107	81	54	27	1	0	0	0	0	0	0
1,760	1,800	111	85	58	31	5	0	0	0	0	0	0
1,800	1,840	115	89	62	35	9	0	0	0	0	0	0
1,840	1,880	119	93	66	39	13	0	0	0	0	0	0
1,880	1,920	124	97	70	43	17	0	0	0	0	0	0
1,920	1,960	130	101	74	47	21	0	0	0	0	0	0
1,960	2,000	136	105	78	51	25	0	0	0	0	0	0
2,000	2,040	142	109	82	55	29	2	0	0	0	0	0
2,040	2,080	148	113	86	59	33	6	0	0	0	0	0
2,080	2,120	154	117	90	63	37	10	0	0	0	0	0
2,120	2,160	160	121	94	67	41	14	0	0	0	0	0
2,160	2,200	166	126	98	71	45	18	0	0	0	0	0
2,200	2,240	172	132	102	75	49	22	0	0	0	0	0
2,240	2,280	178	138	106	79	53	26	0	0	0	0	0
2,280	2,320	184	144	110	83	57	30	3	0	0	0	0
2,320	2,360	190	150	114	87	61	34	7	0	0	0	0
2,360	2,400	196	156	118	91	65	38	11	0	0	0	0
2,400	2,440	202	162	122	95	69	42	15	0	0	0	0
2,440	2,480	208	168	128	99	73	46	19	0	0	0	0
2,480	2,520	214	174	134	103	77	50	23	0	0	0	0
2,520	2,560	220	180	140	107	81	54	27	1	0	0	0
2,560	2,600	226	186	146	111	85	58	31	5	0	0	0
2,600	2,640	232	192	152	115	89	62	35	9	0	0	0
2,640	2,680	238	198	158	119	93	66	39	13	0	0	0
2,680	2,720	244	204	164	124	97	70	43	17	0	0	0
2,720	2,760	250	210	170	130	101	74	47	21	0	0	0
2,760	2,800	256	216	176	136	105	78	51	25	0	0	0
2,800	2,840	262	222	182	142	109	82	55	29	2	0	0
2,840	2,880	268	228	188	148	113	86	59	33	6	0	0
2,880	2,920	274	234	194	154	117	90	63	37	10	0	0
2,920	2,960	280	240	200	160	121	94	67	41	14	0	0
2,960	3,000	286	246	206	166	126	98	71	45	18	0	0
3,000	3,040	292	252	212	172	132	102	75	49	22	0	0
3,040	3,080	298	258	218	178	138	106	79	53	26	0	0
3,080	3,120	304	264	224	184	144	110	83	57	30	3	0
3,120	3,160	310	270	230	190	150	114	87	61	34	7	0
3,160	3,200	316	276	236	196	156	118	91	65	38	11	0
3,200	3,240	322	282	242	202	162	122	95	69	42	15	0

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2005)

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	\$328	\$288	\$248	\$208	\$168	\$128	\$99	\$73	\$46	\$19	\$0
3,280	3,320	334	294	254	214	174	134	103	77	50	23	0
3,320	3,360	340	300	260	220	180	140	107	81	54	27	1
3,360	3,400	346	306	266	226	186	146	111	85	58	31	5
3,400	3,440	352	312	272	232	192	152	115	89	62	35	9
3,440	3,480	358	318	278	238	198	158	119	93	66	39	13
3,480	3,520	364	324	284	244	204	164	124	97	70	43	17
3,520	3,560	370	330	290	250	210	170	130	101	74	47	21
3,560	3,600	376	336	296	256	216	176	136	105	78	51	25
3,600	3,640	382	342	302	262	222	182	142	109	82	55	29
3,640	3,680	388	348	308	268	228	188	148	113	86	59	33
3,680	3,720	394	354	314	274	234	194	154	117	90	63	37
3,720	3,760	400	360	320	280	240	200	160	121	94	67	41
3,760	3,800	406	366	326	286	246	206	166	126	98	71	45
3,800	3,840	412	372	332	292	252	212	172	132	102	75	49
3,840	3,880	418	378	338	298	258	218	178	138	106	79	53
3,880	3,920	424	384	344	304	264	224	184	144	110	83	57
3,920	3,960	430	390	350	310	270	230	190	150	114	87	61
3,960	4,000	436	396	356	316	276	236	196	156	118	91	65
4,000	4,040	442	402	362	322	282	242	202	162	122	95	69
4,040	4,080	448	408	368	328	288	248	208	168	128	99	73
4,080	4,120	454	414	374	334	294	254	214	174	134	103	77
4,120	4,160	460	420	380	340	300	260	220	180	140	107	81
4,160	4,200	466	426	386	346	306	266	226	186	146	111	85
4,200	4,240	472	432	392	352	312	272	232	192	152	115	89
4,240	4,280	478	438	398	358	318	278	238	198	158	119	93
4,280	4,320	484	444	404	364	324	284	244	204	164	124	97
4,320	4,360	490	450	410	370	330	290	250	210	170	130	101
4,360	4,400	496	456	416	376	336	296	256	216	176	136	105
4,400	4,440	502	462	422	382	342	302	262	222	182	142	109
4,440	4,480	508	468	428	388	348	308	268	228	188	148	113
4,480	4,520	514	474	434	394	354	314	274	234	194	154	117
4,520	4,560	520	480	440	400	360	320	280	240	200	160	121
4,560	4,600	526	486	446	406	366	326	286	246	206	166	126
4,600	4,640	532	492	452	412	372	332	292	252	212	172	132
4,640	4,680	538	498	458	418	378	338	298	258	218	178	138
4,680	4,720	544	504	464	424	384	344	304	264	224	184	144
4,720	4,760	550	510	470	430	390	350	310	270	230	190	150
4,760	4,800	556	516	476	436	396	356	316	276	236	196	156
4,800	4,840	562	522	482	442	402	362	322	282	242	202	162
4,840	4,880	568	528	488	448	408	368	328	288	248	208	168
4,880	4,920	574	534	494	454	414	374	334	294	254	214	174
4,920	4,960	580	540	500	460	420	380	340	300	260	220	180
4,960	5,000	586	546	506	466	426	386	346	306	266	226	186
5,000	5,040	592	552	512	472	432	392	352	312	272	232	192
5,040	5,080	598	558	518	478	438	398	358	318	278	238	198
5,080	5,120	604	564	524	484	444	404	364	324	284	244	204
5,120	5,160	610	570	530	490	450	410	370	330	290	250	210
5,160	5,200	616	576	536	496	456	416	376	336	296	256	216
5,200	5,240	622	582	542	502	462	422	382	342	302	262	222
5,240	5,280	628	588	548	508	468	428	388	348	308	268	228
5,280	5,320	634	594	554	514	474	434	394	354	314	274	234
5,320	5,360	640	600	560	520	480	440	400	360	320	280	240
5,360	5,400	646	606	566	526	486	446	406	366	326	286	246
5,400	5,440	652	612	572	532	492	452	412	372	332	292	252
5,440	5,480	658	618	578	538	498	458	418	378	338	298	258
5,480	5,520	664	624	584	544	504	464	424	384	344	304	264
5,520	5,560	673	630	590	550	510	470	430	390	350	310	270
5,560	5,600	683	636	596	556	516	476	436	396	356	316	276
5,600	5,640	693	642	602	562	522	482	442	402	362	322	282
5,640	5,680	703	648	608	568	528	488	448	408	368	328	288
5,680	5,720	713	654	614	574	534	494	454	414	374	334	294
5,720	5,760	723	660	620	580	540	500	460	420	380	340	300
5,760	5,800	733	666	626	586	546	506	466	426	386	346	306
5,800	5,840	743	676	632	592	552	512	472	432	392	352	312
5,840	5,880	753	686	638	598	558	518	478	438	398	358	318

\$5,880 and over

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2005)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	2	1	0	0	0	0	0	0	0	0	0
36	39	3	2	0	0	0	0	0	0	0	0	0
39	42	3	2	1	0	0	0	0	0	0	0	0
42	45	4	2	1	0	0	0	0	0	0	0	0
45	48	4	2	1	0	0	0	0	0	0	0	0
48	51	5	3	1	0	0	0	0	0	0	0	0
51	54	5	3	2	1	0	0	0	0	0	0	0
54	57	5	4	2	1	0	0	0	0	0	0	0
57	60	6	4	2	1	0	0	0	0	0	0	0
60	63	6	4	3	1	0	0	0	0	0	0	0
63	66	7	5	3	2	1	0	0	0	0	0	0
66	69	7	5	4	2	1	0	0	0	0	0	0
69	72	8	6	4	2	1	0	0	0	0	0	0
72	75	8	6	4	3	1	0	0	0	0	0	0
75	78	9	7	5	3	2	0	0	0	0	0	0
78	81	9	7	5	3	2	1	0	0	0	0	0
81	84	9	8	6	4	2	1	0	0	0	0	0
84	87	10	8	6	4	3	1	0	0	0	0	0
87	90	10	9	7	5	3	2	0	0	0	0	0
90	93	11	9	7	5	3	2	1	0	0	0	0
93	96	11	9	8	6	4	2	1	0	0	0	0
96	99	12	10	8	6	4	3	1	0	0	0	0
99	102	12	10	8	7	5	3	2	0	0	0	0
102	105	13	11	9	7	5	3	2	1	0	0	0
105	108	13	11	9	8	6	4	2	1	0	0	0
108	111	14	12	10	8	6	4	3	1	0	0	0
111	114	14	12	10	8	7	5	3	2	0	0	0
114	117	14	13	11	9	7	5	3	2	1	0	0
117	120	15	13	11	9	7	6	4	2	1	0	0
120	123	15	13	12	10	8	6	4	3	1	0	0
123	126	16	14	12	10	8	7	5	3	2	0	0
126	129	17	14	13	11	9	7	5	3	2	1	0
129	132	18	15	13	11	9	7	6	4	2	1	0
132	135	18	15	13	12	10	8	6	4	2	1	0
135	138	19	16	14	12	10	8	6	5	3	2	0
138	141	20	17	14	12	11	9	7	5	3	2	1
141	144	21	18	15	13	11	9	7	6	4	2	1
144	147	21	18	15	13	12	10	8	6	4	2	1
147	150	22	19	16	14	12	10	8	6	5	3	2
150	153	23	20	17	14	12	11	9	7	5	3	2
153	156	24	21	17	15	13	11	9	7	6	4	2
156	159	24	21	18	15	13	11	10	8	6	4	2
159	162	25	22	19	16	14	12	10	8	6	5	3
162	165	26	23	20	17	14	12	11	9	7	5	3
165	168	27	24	20	17	15	13	11	9	7	5	4
168	171	27	24	21	18	15	13	11	10	8	6	4
171	174	28	25	22	19	16	14	12	10	8	6	5
174	177	29	26	23	20	17	14	12	10	9	7	5
177	180	30	27	23	20	17	15	13	11	9	7	5
180	183	30	27	24	21	18	15	13	11	10	8	6
183	186	31	28	25	22	19	16	14	12	10	8	6
186	189	32	29	26	23	20	16	14	12	10	9	7
189	192	33	30	26	23	20	17	15	13	11	9	7
192	195	33	30	27	24	21	18	15	13	11	10	8
195	198	34	31	28	25	22	19	16	14	12	10	8
198	201	35	32	29	26	23	19	16	14	12	10	9
201	204	36	33	29	26	23	20	17	15	13	11	9
204	207	36	33	30	27	24	21	18	15	13	11	9
207	210	37	34	31	28	25	22	19	16	14	12	10
210	213	38	35	32	29	26	22	19	16	14	12	10
213	216	39	36	32	29	26	23	20	17	15	13	11
216	219	39	36	33	30	27	24	21	18	15	13	11
219	222	40	37	34	31	28	25	22	19	15	14	12

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2005)

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

\$391 and over

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2005)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2005)

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

\$401 and over

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

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 2005)

Table 1. WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$150	20.40% of wages	\$0	\$150	20.40% of wages	\$0	\$75	20.40% of wages
\$150	\$276	\$31	\$150	\$314	\$31	\$75	\$157	\$15
\$276		\$31 less 9.588% of wages in excess of \$276	\$314		\$31 less 9.588% of wages in excess of \$314	\$157		\$15 less 9.588% of wages in excess of \$157

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$301	20.40% of wages	\$0	\$301	20.40% of wages	\$0	\$150	20.40% of wages
\$301	\$552	\$61	\$301	\$629	\$61	\$150	\$314	\$31
\$552		\$61 less 9.588% of wages in excess of \$552	\$629		\$61 less 9.588% of wages in excess of \$629	\$314		\$31 less 9.588% of wages in excess of \$314

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$326	20.40% of wages	\$0	\$326	20.40% of wages	\$0	\$163	20.40% of wages
\$326	\$598	\$67	\$326	\$682	\$67	\$163	\$341	\$33
\$598		\$67 less 9.588% of wages in excess of \$598	\$682		\$67 less 9.588% of wages in excess of \$682	\$341		\$33 less 9.588% of wages in excess of \$341

Table 4. MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$652	20.40% of wages	\$0	\$652	20.40% of wages	\$0	\$326	20.40% of wages
\$652	\$1,197	\$133	\$652	\$1,364	\$133	\$326	\$682	\$67
\$1,197		\$133 less 9.588% of wages in excess of \$1,197	\$1,364		\$133 less 9.588% of wages in excess of \$1,364	\$682		\$67 less 9.588% of wages in excess of \$682

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 2005)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$1,957	20.40% of wages	\$0	\$1,957	20.40% of wages	\$0	\$978	20.40% of wages
\$1,957	\$3,592	\$399	\$1,957	\$4,092	\$399	\$978	\$2,046	\$200
\$3,592		\$399 less 9.588% of wages in excess of \$3,592	\$4,092		\$399 less 9.588% of wages in excess of \$4,092	\$2,046		\$200 less 9.588% of wages in excess of \$2,046

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$3,915	20.40% of wages	\$0	\$3,915	20.40% of wages	\$0	\$1,957	20.40% of wages
\$3,915	\$7,185	\$799	\$3,915	\$8,185	\$799	\$1,957	\$4,092	\$399
\$7,185		\$799 less 9.588% of wages in excess of \$7,185	\$8,185		\$799 less 9.588% of wages in excess of \$8,185	\$4,092		\$399 less 9.588% of wages in excess of \$4,092

Table 7. ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$7,830	20.40% of wages	\$0	\$7,830	20.40% of wages	\$0	\$3,915	20.40% of wages
\$7,830	\$14,370	\$1,597	\$7,830	\$16,370	\$1,597	\$3,915	\$8,185	\$799
\$14,370		\$1,597 less 9.588% of wages in excess of \$14,370	\$16,370		\$1,597 less 9.588% of wages in excess of \$16,370	\$8,185		\$799 less 9.588% of wages in excess of \$8,185

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$30	20.40% of wages	\$0	\$30	20.40% of wages	\$0	\$15	20.40% of wages
\$30	\$55	\$6	\$30	\$62	\$6	\$15	\$31	\$3
\$55		\$6 less 9.588% of wages in excess of \$55	\$62		\$6 less 9.588% of wages in excess of \$62	\$31		\$3 less 9.588% of wages in excess of \$31

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2005)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$355	\$365	\$22	\$485	\$495	\$10
5	10	1	70	75	14	135	140	28	365	375	21	495	505	9
10	15	2	75	80	15	140	145	29	375	385	20	505	515	8
15	20	3	80	85	16	145	150	30	385	395	19	515	525	7
20	25	4	85	90	17	150	275	31	395	405	18	525	535	6
25	30	5	90	95	18	275	285	30	405	415	17	535	545	5
30	35	6	95	100	19	285	295	29	415	425	16	545	555	4
35	40	7	100	105	20	295	305	28	425	435	15	555	565	3
40	45	8	105	110	21	305	315	27	435	445	15	565	575	2
45	50	9	110	115	22	315	325	26	445	455	14	575	585	1
50	55	10	115	120	23	325	335	25	455	465	13	585	- - -	0
55	60	11	120	125	24	335	345	24	465	475	12			
60	65	12	125	130	26	345	355	23	475	485	11			

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$390	\$400	\$23	\$520	\$530	\$10
5	10	1	70	75	14	135	140	28	400	410	22	530	540	9
10	15	2	75	80	15	140	145	29	410	420	21	540	550	8
15	20	3	80	85	16	145	150	30	420	430	20	550	560	7
20	25	4	85	90	17	150	310	31	430	440	19	560	570	6
25	30	5	90	95	18	310	320	30	440	450	18	570	580	5
30	35	6	95	100	19	320	330	29	450	460	17	580	590	4
35	40	7	100	105	20	330	340	28	460	470	16	590	600	3
40	45	8	105	110	21	340	350	27	470	480	15	600	610	2
45	50	9	110	115	22	350	360	26	480	490	14	610	620	1
50	55	10	115	120	23	360	370	25	490	500	13	620	- - -	0
55	60	11	120	125	24	370	380	24	500	510	12			
60	65	12	125	130	26	380	390	24	510	520	11			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$70	\$75	\$14	\$205	\$215	\$10	\$275	\$285	\$3
5	10	1	40	45	8	75	155	15	215	225	9	285	295	2
10	15	2	45	50	9	155	165	15	225	235	8	295	305	1
15	20	3	50	55	10	165	175	14	235	245	7	305	- - -	0
20	25	4	55	60	11	175	185	13	245	255	6			
25	30	5	60	65	12	185	195	12	255	265	5			
30	35	6	65	70	13	195	205	11	265	275	4			

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

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

(continued on next page)

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$250	\$255	\$51	\$590	\$600	\$57	\$740	\$750	\$43	\$890	\$900	\$28	\$1,040	\$1,050	\$14
255	260	52	600	610	56	750	760	42	900	910	27	1,050	1,060	13
260	265	53	610	620	55	760	770	41	910	920	26	1,060	1,070	12
265	270	54	620	630	54	770	780	40	920	930	25	1,070	1,080	11
270	275	55	630	640	53	780	790	39	930	940	24	1,080	1,090	10
275	280	56	640	650	52	790	800	38	940	950	23	1,090	1,100	9
280	285	57	650	660	51	800	810	37	950	960	22	1,100	1,110	8
285	290	58	660	670	50	810	820	36	960	970	21	1,110	1,120	7
290	295	59	670	680	49	820	830	35	970	980	20	1,120	1,130	6
295	300	60	680	690	48	830	840	34	980	990	19	1,130	1,140	5
300	550	61	690	700	47	840	850	33	990	1,000	19	1,140	1,150	4
550	560	61	700	710	46	850	860	32	1,000	1,010	18	1,150	1,160	3
560	570	60	710	720	45	860	870	31	1,010	1,020	17	1,160	1,170	2
570	580	59	720	730	44	870	880	30	1,020	1,030	16	1,170	1,180	1
580	590	58	730	740	43	880	890	29	1,030	1,040	15	1,180	- - -	0

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$795	\$805	\$45	\$1,055	\$1,065	\$20
5	10	1	135	140	28	265	270	54	805	815	44	1,065	1,075	19
10	15	2	140	145	29	270	275	55	815	825	43	1,075	1,085	18
15	20	3	145	150	30	275	280	56	825	835	42	1,085	1,095	17
20	25	4	150	155	31	280	285	57	835	845	41	1,095	1,105	16
25	30	5	155	160	32	285	290	58	845	855	40	1,105	1,115	15
30	35	6	160	165	33	290	295	59	855	865	39	1,115	1,125	14
35	40	7	165	170	34	295	300	60	865	875	38	1,125	1,135	13
40	45	8	170	175	35	300	305	61	875	885	37	1,135	1,145	12
45	50	9	175	180	36	305	310	62	885	895	36	1,145	1,155	11
50	55	10	180	185	37	310	315	63	895	905	35	1,155	1,165	10
55	60	11	185	190	38	315	320	64	905	915	34	1,165	1,175	9
60	65	12	190	195	39	320	325	65	915	925	33	1,175	1,185	8
65	70	13	195	200	40	325	330	66	925	935	32	1,185	1,195	7
70	75	14	200	205	41	330	335	67	935	945	31	1,195	1,205	6
75	80	15	205	210	42	335	340	68	945	955	30	1,205	1,215	5
80	85	16	210	215	43	340	345	69	955	965	29	1,215	1,225	4
85	90	17	215	220	44	345	350	70	965	975	28	1,225	1,235	3
90	95	18	220	225	45	350	355	71	975	985	27	1,235	1,245	2
95	100	19	225	230	46	355	360	72	985	995	26	1,245	1,255	1
100	105	20	230	235	47	360	365	73	995	1,005	25	1,255	1,265	1
105	110	21	235	240	48	365	370	74	1,005	1,015	24	1,265	- - -	0
110	115	22	240	245	49	370	375	75	1,015	1,025	23			
115	120	23	245	250	50	375	380	76	1,025	1,035	22			
120	125	24	250	255	51	380	385	77	1,035	1,045	21			
125	130	26	255	260	52	385	390	78	1,045	1,055	20			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$390	\$400	\$23	\$520	\$530	\$10
5	10	1	70	75	14	135	140	28	400	410	22	530	540	9
10	15	2	75	80	15	140	145	29	410	420	21	540	550	8
15	20	3	80	85	16	145	150	30	420	430	20	550	560	7
20	25	4	85	90	17	150	310	31	430	440	19	560	570	6
25	30	5	90	95	18	310	320	30	440	450	18	570	580	5
30	35	6	95	100	19	320	330	29	450	460	17	580	590	4
35	40	7	100	105	20	330	340	28	460	470	16	590	600	3
40	45	8	105	110	21	340	350	27	470	480	15	600	610	2
45	50	9	110	115	22	350	360	26	480	490	14	610	620	1
50	55	10	115	120	23	360	370	25	490	500	13	620	630	1
55	60	11	120	125	24	370	380	24	500	510	12	630	- - -	0
60	65	12	125	130	26	380	390	23	510	520	11			

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$140	\$145	\$29	\$280	\$285	\$57	\$775	\$785	\$49	\$1,055	\$1,065	\$22
5	10	1	145	150	30	285	290	58	785	795	48	1,065	1,075	21
10	15	2	150	155	31	290	295	59	795	805	47	1,075	1,085	20
15	20	3	155	160	32	295	300	60	805	815	46	1,085	1,095	19
20	25	4	160	165	33	300	305	61	815	825	45	1,095	1,105	18
25	30	5	165	170	34	305	310	62	825	835	44	1,105	1,115	17
30	35	6	170	175	35	310	315	63	835	845	43	1,115	1,125	16
35	40	7	175	180	36	315	320	64	845	855	42	1,125	1,135	15
40	45	8	180	185	37	320	325	65	855	865	41	1,135	1,145	14
45	50	9	185	190	38	325	335	66	865	875	40	1,145	1,155	13
50	55	10	190	195	39	335	345	67	875	885	39	1,155	1,165	12
55	60	11	195	200	40	345	355	68	885	895	38	1,165	1,175	11
60	65	12	200	205	41	355	365	69	895	905	37	1,175	1,185	10
65	70	13	205	210	42	365	375	70	905	915	36	1,185	1,195	9
70	75	14	210	215	43	375	385	71	915	925	35	1,195	1,205	8
75	80	15	215	220	44	385	395	72	925	935	34	1,205	1,215	7
80	85	16	220	225	45	395	405	73	935	945	33	1,215	1,225	6
85	90	17	225	230	46	405	415	74	945	955	32	1,225	1,235	6
90	95	18	230	235	47	415	425	75	955	965	31	1,235	1,245	5
95	100	19	235	240	48	425	435	76	965	975	30	1,245	1,255	4
100	105	20	240	245	49	435	445	77	975	985	29	1,255	1,265	3
105	110	21	245	250	50	445	455	78	985	995	28	1,265	1,275	2
110	115	22	250	255	51	455	465	79	995	1,005	27	1,275	1,285	1
115	120	23	255	260	52	465	475	80	1,005	1,015	26	1,285	- - -	0
120	125	24	260	265	53	475	485	81	1,015	1,025	25	- - -	- - -	-
125	130	26	265	270	54	485	495	82	1,025	1,035	24	- - -	- - -	-
130	135	27	270	275	55	495	505	83	1,035	1,045	23	- - -	- - -	-
135	140	28	275	280	56	505	515	84	1,045	1,055	22	- - -	- - -	-

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$140	\$145	\$29	\$280	\$285	\$57	\$860	\$870	\$49	\$1,140	\$1,150	\$22
5	10	1	145	150	30	285	290	58	870	880	48	1,150	1,160	21
10	15	2	150	155	31	290	295	59	880	890	47	1,160	1,170	20
15	20	3	155	160	32	295	300	60	890	900	46	1,170	1,180	19
20	25	4	160	165	33	300	305	61	900	910	45	1,180	1,190	18
25	30	5	165	170	34	305	310	62	910	920	44	1,190	1,200	17
30	35	6	170	175	35	310	315	63	920	930	43	1,200	1,210	16
35	40	7	175	180	36	315	320	64	930	940	42	1,210	1,220	15
40	45	8	180	185	37	320	325	65	940	950	41	1,220	1,230	14
45	50	9	185	190	38	325	335	66	950	960	40	1,230	1,240	13
50	55	10	190	195	39	335	345	67	960	970	39	1,240	1,250	12
55	60	11	195	200	40	345	355	68	970	980	38	1,250	1,260	11
60	65	12	200	205	41	355	365	69	980	990	37	1,260	1,270	10
65	70	13	205	210	42	365	375	70	990	1,000	36	1,270	1,280	9
70	75	14	210	215	43	375	385	71	1,000	1,010	35	1,280	1,290	8
75	80	15	215	220	44	385	395	72	1,010	1,020	34	1,290	1,300	7
80	85	16	220	225	45	395	405	73	1,020	1,030	33	1,300	1,310	6
85	90	17	225	230	46	405	415	74	1,030	1,040	32	1,310	1,320	5
90	95	18	230	235	47	415	425	75	1,040	1,050	31	1,320	1,330	4
95	100	19	235	240	48	425	435	76	1,050	1,060	30	1,330	1,340	3
100	105	20	240	245	49	435	445	77	1,060	1,070	29	1,340	1,350	3
105	110	21	245	250	50	445	455	78	1,070	1,080	28	1,350	1,360	2
110	115	22	250	255	51	455	465	79	1,080	1,090	27	1,360	1,370	1
115	120	23	255	260	52	465	475	80	1,090	1,100	26	1,370	- - -	0
120	125	24	260	265	53	475	485	81	1,100	1,110	25	- - -	- - -	-
125	130	26	265	270	54	485	495	82	1,110	1,120	24	- - -	- - -	-
130	135	27	270	275	55	495	505	83	1,120	1,130	23	- - -	- - -	-
135	140	28	275	280	56	505	515	84	1,130	1,140	22	- - -	- - -	-

SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$430	\$440	\$24	\$570	\$580	\$10
5	10	1	75	80	15	145	150	30	440	450	23	580	590	9
10	15	2	80	85	16	150	155	31	450	460	22	590	600	8
15	20	3	85	90	17	155	160	32	460	470	21	600	610	8
20	25	4	90	95	18	160	340	33	470	480	20	610	620	7
25	30	5	95	100	19	340	350	32	480	490	19	620	630	6
30	35	6	100	105	20	350	360	31	490	500	18	630	640	5
35	40	7	105	110	21	360	370	31	500	510	17	640	650	4
40	45	8	110	115	22	370	380	30	510	520	16	650	660	3
45	50	9	115	120	23	380	390	29	520	530	15	660	670	2
50	55	10	120	125	24	390	400	28	530	540	14	670	680	1
55	60	11	125	130	26	400	410	27	540	550	13	680	- - -	0
60	65	12	130	135	27	410	420	26	550	560	12			
65	70	13	135	140	28	420	430	25	560	570	11			

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

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

(Continued on next page)

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$2,025	\$2,035	\$53	\$2,145	\$2,155	\$41	\$2,265	\$2,275	\$30	\$2,385	\$2,395	\$18	\$2,505	\$2,515	\$7
2,035	2,045	52	2,155	2,165	40	2,275	2,285	29	2,395	2,405	17	2,515	2,525	6
2,045	2,055	51	2,165	2,175	39	2,285	2,295	28	2,405	2,415	16	2,525	2,535	5
2,055	2,065	50	2,175	2,185	38	2,295	2,305	27	2,415	2,425	15	2,535	2,545	4
2,065	2,075	49	2,185	2,195	37	2,305	2,315	26	2,425	2,435	14	2,545	2,555	3
2,075	2,085	48	2,195	2,205	36	2,315	2,325	25	2,435	2,445	13	2,555	2,565	2
2,085	2,095	47	2,205	2,215	36	2,325	2,335	24	2,445	2,455	13	2,565	2,575	1
2,095	2,105	46	2,215	2,225	35	2,335	2,345	23	2,455	2,465	12	2,575	- - -	0
2,105	2,115	45	2,225	2,235	34	2,345	2,355	22	2,465	2,475	11			
2,115	2,125	44	2,235	2,245	33	2,355	2,365	21	2,475	2,485	10			
2,125	2,135	43	2,245	2,255	32	2,365	2,375	20	2,485	2,495	9			
2,135	2,145	42	2,255	2,265	31	2,375	2,385	19	2,495	2,505	8			

MARRIED Without Spouse Filing Certificate

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

(Continued on next page)

MONTHLY Payroll Period

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$2,300	\$2,310	\$42	\$2,390	\$2,400	\$34	\$2,480	\$2,490	\$25	\$2,570	\$2,580	\$17	\$2,660	\$2,670	\$8
2,310	2,320	41	2,400	2,410	33	2,490	2,500	24	2,580	2,590	16	2,670	2,680	7
2,320	2,330	40	2,410	2,420	32	2,500	2,510	23	2,590	2,600	15	2,680	2,690	6
2,330	2,340	40	2,420	2,430	31	2,510	2,520	22	2,600	2,610	14	2,690	2,700	5
2,340	2,350	39	2,430	2,440	30	2,520	2,530	21	2,610	2,620	13	2,700	2,710	4
2,350	2,360	38	2,440	2,450	29	2,530	2,540	20	2,620	2,630	12	2,710	2,720	3
2,360	2,370	37	2,450	2,460	28	2,540	2,550	19	2,630	2,640	11	2,720	2,730	2
2,370	2,380	36	2,460	2,470	27	2,550	2,560	18	2,640	2,650	10	2,730	2,740	1
2,380	2,390	35	2,470	2,480	26	2,560	2,570	17	2,650	2,660	9	2,740	- - -	0

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$140	\$145	\$29	\$280	\$285	\$57	\$860	\$870	\$49	\$1,140	\$1,150	\$22
5	10	1	145	150	30	285	290	58	870	880	48	1,150	1,160	21
10	15	2	150	155	31	290	295	59	880	890	47	1,160	1,170	20
15	20	3	155	160	32	295	300	60	890	900	46	1,170	1,180	19
20	25	4	160	165	33	300	305	61	900	910	45	1,180	1,190	18
25	30	5	165	170	34	305	310	62	910	920	44	1,190	1,200	17
30	35	6	170	175	35	310	315	63	920	930	43	1,200	1,210	16
35	40	7	175	180	36	315	320	64	930	940	42	1,210	1,220	15
40	45	8	180	185	37	320	325	65	940	950	41	1,220	1,230	14
45	50	9	185	190	38	325	680	66	950	960	40	1,230	1,240	13
50	55	10	190	195	39	680	690	66	960	970	39	1,240	1,250	12
55	60	11	195	200	40	690	700	65	970	980	38	1,250	1,260	11
60	65	12	200	205	41	700	710	64	980	990	37	1,260	1,270	10
65	70	13	205	210	42	710	720	63	990	1,000	36	1,270	1,280	9
70	75	14	210	215	43	720	730	62	1,000	1,010	35	1,280	1,290	8
75	80	15	215	220	44	730	740	61	1,010	1,020	34	1,290	1,300	7
80	85	16	220	225	45	740	750	60	1,020	1,030	33	1,300	1,310	6
85	90	17	225	230	46	750	760	59	1,030	1,040	32	1,310	1,320	5
90	95	18	230	235	47	760	770	58	1,040	1,050	31	1,320	1,330	4
95	100	19	235	240	48	770	780	57	1,050	1,060	30	1,330	1,340	4
100	105	20	240	245	49	780	790	56	1,060	1,070	29	1,340	1,350	3
105	110	21	245	250	50	790	800	55	1,070	1,080	28	1,350	1,360	2
110	115	22	250	255	51	800	810	54	1,080	1,090	27	1,360	1,370	1
115	120	23	255	260	52	810	820	53	1,090	1,100	27	1,370	- - -	0
120	125	24	260	265	53	820	830	52	1,100	1,110	26			
125	130	26	265	270	54	830	840	51	1,110	1,120	25			
130	135	27	270	275	55	840	850	50	1,120	1,130	24			
135	140	28	275	280	56	850	860	50	1,130	1,140	23			

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate											
Wages—			Wages—			Wages—			Wages—			Wages—					
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made			
\$0	\$5	\$0	\$65	\$75	\$4	\$0	\$5	\$0	\$70	\$80	\$5	\$0	\$5	\$0	\$30	\$40	\$2
5	10	1	75	85	3	5	10	1	80	90	4	5	10	1	40	50	1
10	15	2	85	95	2	10	15	2	90	100	3	10	15	2	50	- - -	0
15	20	3	95	105	1	15	20	3	100	110	2	15	30	3			
20	25	4	105	- - -	0	20	25	4	110	120	1						
25	30	5				25	30	5	120	- - -	0						
30	55	6				30	60	6									
55	65	5				60	70	5									