



Alternative Tax Withholding Methods and Tables

This supplement to **Circular E**, Employer's Tax Guide (Publication 15), contains alternative methods for computing income tax withholding, alternative income tax withholding tables, and combined income tax, employee social security tax, and employee Medicare tax withholding tables for wages paid in 1995.

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Alternative Methods for Figuring Income Tax Withholding

You may use various methods of figuring income tax withholding. The methods described below may be used instead of the common payroll methods. Use the method that best suits your payroll system and employees.

Annualized Wages.—Using your employee's annual wages, figure the withholding using the Percentage Method, TABLE 7-ANNUAL Payroll Period, in Circular E. Divide that amount by the number of payroll periods and the result will be the amount of withholding for each payroll period.

Average Estimated Wages.—You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, please see Regulations section 31.3402(h)(1)-1.

Cumulative Wages.—An employee may ask you, in writing, to withhold tax on cumulative wages. If so, and you have paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows:

Add the wages you have paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods used above. Use the percentage method shown in Circular E. Subtract the total withholding calculated from the total tax withheld during the calendar year. The excess is the amount to withhold for the current payroll period. (See Rev. Proc. 78-8, 1978-1 C.B. 562, for an example of the cumulative method.)

Part-Year Employment.—A part-year employee who figures income tax on a calendar-year basis may ask you to withhold tax by the part-year employment method. The request must be in writing and must contain the following information:

1. The last day of any employment during the calendar year with any prior employer;
2. A statement that the employee uses the calendar year accounting period; and
3. A statement that the employee reasonably anticipates that he or she will be employed for a total of no more than 245 days in all *terms of continuous employment* (defined below) during the current calendar year.

Complete the following steps to figure withholding tax by the part-year method:

1. Add the wages to be paid the employee for the current payroll period to any wages you have already paid the employee in the current term of continuous employment.
2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December

31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.

3. Divide the step 1 amount by the total number of payroll periods from step 2.

4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances.

5. Multiply the total number of payroll periods from step 2 by the step 4 amount.

6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

(See Regulations section 31.3402(h)(4)-1(c) for examples of the part-year method.)

Term of Continuous Employment.—A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A continuous term includes holidays, regular days off, and days off for illness or vacation. A continuous term begins on the first day an employee works for you and earns pay. It ends on the earlier of the employee's last day of work for you or, if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended, even if a new employment relationship is established with the same employer within 30 days.

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

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

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

Two formula tables for percentage method withholding are on pages 4 and 5. Employers with automated payroll systems will find these tables useful. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON

Weekly Payroll Period

If the wages exceeding the allowance amount are:

The amount of income tax to be withheld is:

<i>Over—</i>	<i>But not over—</i>		
\$123	\$828	Circular E (Rev. 1-95)	15% of excess over \$123
		Alternative 1 on page 4	15% of such wages, minus \$18.45
		Alternative 2 on page 5	Such wages minus \$123.00, 15% of remainder

When employers use the percentage method in Circular E or the formula tables for percentage method withholding in this publication, the tax for the pay period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3. Such rounding will be deemed to meet the tolerances under Internal Revenue Code section 3402(h)(4).

(For Wages Paid in 1995)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$48.08)

Table A(1) showing weekly payroll period calculations for single and married persons, including wage brackets and withholding amounts.

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$96.15)

Table B(1) showing biweekly payroll period calculations for single and married persons, including wage brackets and withholding amounts.

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$104.17)

Table C(1) showing semimonthly payroll period calculations for single and married persons, including wage brackets and withholding amounts.

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$208.33)

Table D(1) showing monthly payroll period calculations for single and married persons, including wage brackets and withholding amounts.

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.62)

Table E(1) showing daily or miscellaneous payroll period calculations for single and married persons, including wage brackets and withholding amounts.

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

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

combined bracket rates, e.g. \$0 to \$50 and \$50 to \$476 combined to read, Over \$0, But not over \$476.

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

(For Wages Paid in 1995)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$48.08)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$50	0	0	\$0	—\$123	0	0
\$50	—\$476	minus \$50.00	15%	\$123	—\$828	minus \$123.00	15%
\$476	—\$999	minus \$247.79	28%	\$828	—\$1,664	minus \$450.32	28%
\$999	—\$2,295	minus \$320.48	31%	\$1,664	—\$2,839	minus \$567.77	31%
\$2,295	—\$4,960	minus \$594.72	36%	\$2,839	—\$5,011	minus \$883.22	36%
\$4,960	—	minus \$991.57	39.6%	\$5,011	—	minus \$1,258.47	39.6%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$96.15)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$100	0	0	\$0	—\$246	0	0
\$100	—\$952	minus \$100.00	15%	\$246	—\$1,656	minus \$246.00	15%
\$952	—\$1,998	minus \$495.57	28%	\$1,656	—\$3,329	minus \$900.64	28%
\$1,998	—\$4,590	minus \$640.97	31%	\$3,329	—\$5,679	minus \$1,135.65	31%
\$4,590	—\$9,919	minus \$1,189.44	36%	\$5,679	—\$10,021	minus \$1,766.67	36%
\$9,919	—	minus \$1,983.04	39.6%	\$10,021	—	minus \$2,517.06	39.6%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$104.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$108	0	0	\$0	—\$267	0	0
\$108	—\$1,031	minus \$108.00	15%	\$267	—\$1,794	minus \$267.00	15%
\$1,031	—\$2,165	minus \$536.54	28%	\$1,794	—\$3,606	minus \$975.96	28%
\$2,165	—\$4,973	minus \$694.13	31%	\$3,606	—\$6,152	minus \$1,230.48	31%
\$4,973	—\$10,746	minus \$1,288.42	36%	\$6,152	—\$10,856	minus \$1,914.03	36%
\$10,746	—	minus \$2,148.20	39.6%	\$10,856	—	minus \$2,726.93	39.6%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$208.33)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$217	0	0	\$0	—\$533	0	0
\$217	—\$2,063	minus \$217.00	15%	\$533	—\$3,588	minus \$533.00	15%
\$2,063	—\$4,329	minus \$1,074.07	28%	\$3,588	—\$7,213	minus \$1,951.39	28%
\$4,329	—\$9,946	minus \$1,389.06	31%	\$7,213	—\$12,304	minus \$2,460.58	31%
\$9,946	—\$21,492	minus \$2,577.53	36%	\$12,304	—\$21,713	minus \$3,827.72	36%
\$21,492	—	minus \$4,297.03	39.6%	\$21,713	—	minus \$5,453.66	39.6%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.62)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$10.00	0	0	\$0	—\$24.60	0	0
\$10.00	—\$95.20	minus \$10.00	15%	\$24.60	—\$165.60	minus \$24.60	15%
\$95.20	—\$199.80	minus \$49.56	28%	\$165.60	—\$332.90	minus \$90.06	28%
\$199.80	—\$459.00	minus \$64.09	31%	\$332.90	—\$567.90	minus \$113.58	31%
\$459.00	—\$991.90	minus \$118.94	36%	\$567.90	—\$1,002.10	minus \$176.68	36%
\$991.90	—	minus \$198.31	39.6%	\$1,002.10	—	minus \$251.72	39.6%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., \$0 to \$50 and \$50 to \$476 combined to read, Over \$0, But not over \$476.

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

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

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

Two kinds of Wage Bracket Percentage Method Tables are shown. Each has tables for married and single persons for weekly, biweekly, semimonthly, and monthly payroll periods. Employers with automated payroll systems will find these tables useful.

The difference between the two kinds of tables is the reduction factor subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for Computing Income Tax Withholding From Gross Wages, the reduction factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the Alternative 2—Tables for Percentage Method Withholding Computations. In the tables for Computing Income Tax Withholding From Wages Exceeding Allowance Amount, the reduction factor does not include an amount for the number of allowances claimed.

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

When employers use the Wage Bracket Percentage Method Tables, the tax for the pay period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3. Such rounding will be deemed to meet the tolerances under Internal Revenue Code section 3402(h)(4).

(For Wages Paid in 1995)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$476.00	subtract \$50.00	15%	\$0.00	\$828.00	subtract \$123.00	15%
	\$476.00	\$999.00	subtract \$247.79	28%	\$828.00	\$1,664.00	subtract \$450.32	28%
	\$999.00	\$2,295.00	subtract \$320.48	31%	\$1,664.00	\$2,839.00	subtract \$567.77	31%
	\$2,295.00	\$4,960.00	subtract \$594.72	36%	\$2,839.00	\$5,011.00	subtract \$883.22	36%
	\$4,960.00	-----	subtract \$991.57	39.6%	\$5,011.00	-----	subtract \$1,258.47	39.6%
1	\$0.00	\$524.08	subtract \$98.08	15%	\$0.00	\$876.08	subtract \$171.08	15%
	\$524.08	\$1,047.08	subtract \$295.87	28%	\$876.08	\$1,712.08	subtract \$498.40	28%
	\$1,047.08	\$2,343.08	subtract \$368.56	31%	\$1,712.08	\$2,887.08	subtract \$615.85	31%
	\$2,343.08	\$5,008.08	subtract \$642.80	36%	\$2,887.08	\$5,059.08	subtract \$931.30	36%
	\$5,008.08	-----	subtract \$1,039.65	39.6%	\$5,059.08	-----	subtract \$1,306.55	39.6%
2	\$0.00	\$572.16	subtract \$146.16	15%	\$0.00	\$924.16	subtract \$219.16	15%
	\$572.16	\$1,095.16	subtract \$343.95	28%	\$924.16	\$1,760.16	subtract \$546.48	28%
	\$1,095.16	\$2,391.16	subtract \$416.64	31%	\$1,760.16	\$2,935.16	subtract \$663.93	31%
	\$2,391.16	\$5,056.16	subtract \$690.88	36%	\$2,935.16	\$5,107.16	subtract \$979.38	36%
	\$5,056.16	-----	subtract \$1,087.73	39.6%	\$5,107.16	-----	subtract \$1,354.63	39.6%
3	\$0.00	\$620.24	subtract \$194.24	15%	\$0.00	\$972.24	subtract \$267.24	15%
	\$620.24	\$1,143.24	subtract \$392.03	28%	\$972.24	\$1,808.24	subtract \$594.56	28%
	\$1,143.24	\$2,439.24	subtract \$464.72	31%	\$1,808.24	\$2,983.24	subtract \$712.01	31%
	\$2,439.24	\$5,104.24	subtract \$738.96	36%	\$2,983.24	\$5,155.24	subtract \$1,027.46	36%
	\$5,104.24	-----	subtract \$1,135.81	39.6%	\$5,155.24	-----	subtract \$1,402.71	39.6%
4	\$0.00	\$668.32	subtract \$242.32	15%	\$0.00	\$1,020.32	subtract \$315.32	15%
	\$668.32	\$1,191.32	subtract \$440.11	28%	\$1,020.32	\$1,856.32	subtract \$642.64	28%
	\$1,191.32	\$2,487.32	subtract \$512.80	31%	\$1,856.32	\$3,031.32	subtract \$760.09	31%
	\$2,487.32	\$5,152.32	subtract \$787.04	36%	\$3,031.32	\$5,203.32	subtract \$1,075.54	36%
	\$5,152.32	-----	subtract \$1,183.89	39.6%	\$5,203.32	-----	subtract \$1,450.79	39.6%
5	\$0.00	\$716.40	subtract \$290.40	15%	\$0.00	\$1,068.40	subtract \$363.40	15%
	\$716.40	\$1,239.40	subtract \$488.19	28%	\$1,068.40	\$1,904.40	subtract \$690.72	28%
	\$1,239.40	\$2,535.40	subtract \$560.88	31%	\$1,904.40	\$3,079.40	subtract \$808.17	31%
	\$2,535.40	\$5,200.40	subtract \$835.12	36%	\$3,079.40	\$5,251.40	subtract \$1,123.62	36%
	\$5,200.40	-----	subtract \$1,231.97	39.6%	\$5,251.40	-----	subtract \$1,498.87	39.6%
6	\$0.00	\$764.48	subtract \$338.48	15%	\$0.00	\$1,116.48	subtract \$411.48	15%
	\$764.48	\$1,287.48	subtract \$536.27	28%	\$1,116.48	\$1,952.48	subtract \$738.80	28%
	\$1,287.48	\$2,583.48	subtract \$608.96	31%	\$1,952.48	\$3,127.48	subtract \$856.25	31%
	\$2,583.48	\$5,248.48	subtract \$883.20	36%	\$3,127.48	\$5,299.48	subtract \$1,171.70	36%
	\$5,248.48	-----	subtract \$1,280.05	39.6%	\$5,299.48	-----	subtract \$1,546.95	39.6%
7	\$0.00	\$812.56	subtract \$386.56	15%	\$0.00	\$1,164.56	subtract \$459.56	15%
	\$812.56	\$1,335.56	subtract \$584.35	28%	\$1,164.56	\$2,000.56	subtract \$786.88	28%
	\$1,335.56	\$2,631.56	subtract \$657.04	31%	\$2,000.56	\$3,175.56	subtract \$904.33	31%
	\$2,631.56	\$5,296.56	subtract \$931.28	36%	\$3,175.56	\$5,347.56	subtract \$1,219.78	36%
	\$5,296.56	-----	subtract \$1,328.13	39.6%	\$5,347.56	-----	subtract \$1,595.03	39.6%
8	\$0.00	\$860.64	subtract \$434.64	15%	\$0.00	\$1,212.64	subtract \$507.64	15%
	\$860.64	\$1,383.64	subtract \$632.43	28%	\$1,212.64	\$2,048.64	subtract \$834.96	28%
	\$1,383.64	\$2,679.64	subtract \$705.12	31%	\$2,048.64	\$3,223.64	subtract \$952.41	31%
	\$2,679.64	\$5,344.64	subtract \$979.36	36%	\$3,223.64	\$5,395.64	subtract \$1,267.86	36%
	\$5,344.64	-----	subtract \$1,376.21	39.6%	\$5,395.64	-----	subtract \$1,643.11	39.6%
9²	\$0.00	\$908.72	subtract \$482.72	15%	\$0.00	\$1,260.72	subtract \$555.72	15%
	\$908.72	\$1,431.72	subtract \$680.51	28%	\$1,260.72	\$2,096.72	subtract \$883.04	28%
	\$1,431.72	\$2,727.72	subtract \$753.20	31%	\$2,096.72	\$3,271.72	subtract \$1,000.49	31%
	\$2,727.72	\$5,392.72	subtract \$1,027.44	36%	\$3,271.72	\$5,443.72	subtract \$1,315.94	36%
	\$5,392.72	-----	subtract \$1,424.29	39.6%	\$5,443.72	-----	subtract \$1,691.19	39.6%

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$48.08 for each additional allowance claimed.

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$952.00	subtract \$100.00	15%	\$0.00	\$1,656.00	subtract \$246.00	15%
	\$952.00	\$1,998.00	subtract \$495.57	28%	\$1,656.00	\$3,329.00	subtract \$900.64	28%
	\$1,998.00	\$4,590.00	subtract \$640.97	31%	\$3,329.00	\$5,679.00	subtract \$1,135.65	31%
	\$4,590.00	\$9,919.00	subtract \$1,189.44	36%	\$5,679.00	\$10,021.00	subtract \$1,766.67	36%
	\$9,919.00	-----	subtract \$1,983.04	39.6%	10,021.00	-----	subtract \$2,517.06	39.6%
1	\$0.00	\$1,048.15	subtract \$196.15	15%	\$0.00	\$1,752.15	subtract \$342.15	15%
	\$1,048.15	\$2,094.15	subtract \$591.72	28%	\$1,752.15	\$3,425.15	subtract \$996.79	28%
	\$2,094.15	\$4,686.15	subtract \$737.12	31%	\$3,425.15	\$5,775.15	subtract \$1,231.80	31%
	\$4,686.15	\$10,015.15	subtract \$1,285.59	36%	\$5,775.15	\$10,117.15	subtract \$1,862.82	36%
	\$10,015.15	-----	subtract \$2,079.19	39.6%	10,117.15	-----	subtract \$2,613.21	39.6%
2	\$0.00	\$1,144.30	subtract \$292.30	15%	\$0.00	\$1,848.30	subtract \$438.30	15%
	\$1,144.30	\$2,190.30	subtract \$687.87	28%	\$1,848.30	\$3,521.30	subtract \$1,092.94	28%
	\$2,190.30	\$4,782.30	subtract \$833.27	31%	\$3,521.30	\$5,871.30	subtract \$1,327.95	31%
	\$4,782.30	\$10,111.30	subtract \$1,381.74	36%	\$5,871.30	\$10,213.30	subtract \$1,958.97	36%
	\$10,111.30	-----	subtract \$2,175.34	39.6%	10,213.30	-----	subtract \$2,709.36	39.6%
3	\$0.00	\$1,240.45	subtract \$388.45	15%	\$0.00	\$1,944.45	subtract \$534.45	15%
	\$1,240.45	\$2,286.45	subtract \$784.02	28%	\$1,944.45	\$3,617.45	subtract \$1,189.09	28%
	\$2,286.45	\$4,878.45	subtract \$929.42	31%	\$3,617.45	\$5,967.45	subtract \$1,424.10	31%
	\$4,878.45	\$10,207.45	subtract \$1,477.89	36%	\$5,967.45	\$10,309.45	subtract \$2,055.12	36%
	\$10,207.45	-----	subtract \$2,271.49	39.6%	10,309.45	-----	subtract \$2,805.51	39.6%
4	\$0.00	\$1,336.60	subtract \$484.60	15%	\$0.00	\$2,040.60	subtract \$630.60	15%
	\$1,336.60	\$2,382.60	subtract \$880.17	28%	\$2,040.60	\$3,713.60	subtract \$1,285.24	28%
	\$2,382.60	\$4,974.60	subtract \$1,025.57	31%	\$3,713.60	\$6,063.60	subtract \$1,520.25	31%
	\$4,974.60	\$10,303.60	subtract \$1,574.04	36%	\$6,063.60	\$10,405.60	subtract \$2,151.27	36%
	\$10,303.60	-----	subtract \$2,367.64	39.6%	10,405.60	-----	subtract \$2,901.66	39.6%
5	\$0.00	\$1,432.75	subtract \$580.75	15%	\$0.00	\$2,136.75	subtract \$726.75	15%
	\$1,432.75	\$2,478.75	subtract \$976.32	28%	\$2,136.75	\$3,809.75	subtract \$1,381.39	28%
	\$2,478.75	\$5,070.75	subtract \$1,121.72	31%	\$3,809.75	\$6,159.75	subtract \$1,616.40	31%
	\$5,070.75	\$10,399.75	subtract \$1,670.19	36%	\$6,159.75	\$10,501.75	subtract \$2,247.42	36%
	\$10,399.75	-----	subtract \$2,463.79	39.6%	10,501.75	-----	subtract \$2,997.81	39.6%
6	\$0.00	\$1,528.90	subtract \$676.90	15%	\$0.00	\$2,232.90	subtract \$822.90	15%
	\$1,528.90	\$2,574.90	subtract \$1,072.47	28%	\$2,232.90	\$3,905.90	subtract \$1,477.54	28%
	\$2,574.90	\$5,166.90	subtract \$1,217.87	31%	\$3,905.90	\$6,255.90	subtract \$1,712.55	31%
	\$5,166.90	\$10,495.90	subtract \$1,766.34	36%	\$6,255.90	\$10,597.90	subtract \$2,343.57	36%
	\$10,495.90	-----	subtract \$2,559.94	39.6%	10,597.90	-----	subtract \$3,093.96	39.6%
7	\$0.00	\$1,625.05	subtract \$773.05	15%	\$0.00	\$2,329.05	subtract \$919.05	15%
	\$1,625.05	\$2,671.05	subtract \$1,168.62	28%	\$2,329.05	\$4,002.05	subtract \$1,573.69	28%
	\$2,671.05	\$5,263.05	subtract \$1,314.02	31%	\$4,002.05	\$6,352.05	subtract \$1,808.70	31%
	\$5,263.05	\$10,592.05	subtract \$1,862.49	36%	\$6,352.05	\$10,694.05	subtract \$2,439.72	36%
	\$10,592.05	-----	subtract \$2,656.09	39.6%	10,694.05	-----	subtract \$3,190.11	39.6%
8	\$0.00	\$1,721.20	subtract \$869.20	15%	\$0.00	\$2,425.20	subtract \$1,015.20	15%
	\$1,721.20	\$2,767.20	subtract \$1,264.77	28%	\$2,425.20	\$4,098.20	subtract \$1,669.84	28%
	\$2,767.20	\$5,359.20	subtract \$1,410.17	31%	\$4,098.20	\$6,448.20	subtract \$1,904.85	31%
	\$5,359.20	\$10,688.20	subtract \$1,958.64	36%	\$6,448.20	\$10,790.20	subtract \$2,535.87	36%
	\$10,688.20	-----	subtract \$2,752.24	39.6%	10,790.20	-----	subtract \$3,286.26	39.6%
9²	\$0.00	\$1,817.35	subtract \$965.35	15%	\$0.00	\$2,521.35	subtract \$1,111.35	15%
	\$1,817.35	\$2,863.35	subtract \$1,360.92	28%	\$2,521.35	\$4,194.35	subtract \$1,765.99	28%
	\$2,863.35	\$5,455.35	subtract \$1,506.32	31%	\$4,194.35	\$6,544.35	subtract \$2,001.00	31%
	\$5,455.35	\$10,784.35	subtract \$2,054.79	36%	\$6,544.35	\$10,886.35	subtract \$2,632.02	36%
	\$10,784.35	-----	subtract \$2,848.39	39.6%	10,886.35	-----	subtract \$3,382.41	39.6%

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$96.15 for each additional allowance claimed.

(For Wages Paid in 1995)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,031.00	subtract \$108.00	15%	\$0.00	\$1,794.00	subtract \$267.00	15%
	\$1,031.00	\$2,165.00	subtract \$536.54	28%	\$1,794.00	\$3,606.00	subtract \$975.96	28%
	\$2,165.00	\$4,973.00	subtract \$694.13	31%	\$3,606.00	\$6,152.00	subtract \$1,230.48	31%
	\$4,973.00	\$10,746.00	subtract \$1,288.42	36%	\$6,152.00	\$10,856.00	subtract \$1,914.03	36%
	\$10,746.00	-----	subtract \$2,148.20	39.6%	10,856.00	-----	subtract \$2,726.93	39.6%
1	\$0.00	\$1,135.17	subtract \$212.17	15%	\$0.00	\$1,898.17	subtract \$371.17	15%
	\$1,135.17	\$2,269.17	subtract \$640.71	28%	\$1,898.17	\$3,710.17	subtract \$1,080.13	28%
	\$2,269.17	\$5,077.17	subtract \$798.30	31%	\$3,710.17	\$6,256.17	subtract \$1,334.65	31%
	\$5,077.17	\$10,850.17	subtract \$1,392.59	36%	\$6,256.17	\$10,960.17	subtract \$2,018.20	36%
	\$10,850.17	-----	subtract \$2,252.37	39.6%	10,960.17	-----	subtract \$2,831.10	39.6%
2	\$0.00	\$1,239.34	subtract \$316.34	15%	\$0.00	\$2,002.34	subtract \$475.34	15%
	\$1,239.34	\$2,373.34	subtract \$744.88	28%	\$2,002.34	\$3,814.34	subtract \$1,184.30	28%
	\$2,373.34	\$5,181.34	subtract \$902.47	31%	\$3,814.34	\$6,360.34	subtract \$1,438.82	31%
	\$5,181.34	\$10,954.34	subtract \$1,496.76	36%	\$6,360.34	\$11,064.34	subtract \$2,122.37	36%
	\$10,954.34	-----	subtract \$2,356.54	39.6%	11,064.34	-----	subtract \$2,935.27	39.6%
3	\$0.00	\$1,343.51	subtract \$420.51	15%	\$0.00	\$2,106.51	subtract \$579.51	15%
	\$1,343.51	\$2,477.51	subtract \$849.05	28%	\$2,106.51	\$3,918.51	subtract \$1,288.47	28%
	\$2,477.51	\$5,285.51	subtract \$1,006.64	31%	\$3,918.51	\$6,464.51	subtract \$1,542.99	31%
	\$5,285.51	\$11,058.51	subtract \$1,600.93	36%	\$6,464.51	\$11,168.51	subtract \$2,226.54	36%
	\$11,058.51	-----	subtract \$2,460.71	39.6%	11,168.51	-----	subtract \$3,039.44	39.6%
4	\$0.00	\$1,447.68	subtract \$524.68	15%	\$0.00	\$2,210.68	subtract \$683.68	15%
	\$1,447.68	\$2,581.68	subtract \$953.22	28%	\$2,210.68	\$4,022.68	subtract \$1,392.64	28%
	\$2,581.68	\$5,389.68	subtract \$1,110.81	31%	\$4,022.68	\$6,568.68	subtract \$1,647.16	31%
	\$5,389.68	\$11,162.68	subtract \$1,705.10	36%	\$6,568.68	\$11,272.68	subtract \$2,330.71	36%
	\$11,162.68	-----	subtract \$2,564.88	39.6%	11,272.68	-----	subtract \$3,143.61	39.6%
5	\$0.00	\$1,551.85	subtract \$628.85	15%	\$0.00	\$2,314.85	subtract \$787.85	15%
	\$1,551.85	\$2,685.85	subtract \$1,057.39	28%	\$2,314.85	\$4,126.85	subtract \$1,496.81	28%
	\$2,685.85	\$5,493.85	subtract \$1,214.98	31%	\$4,126.85	\$6,672.85	subtract \$1,751.33	31%
	\$5,493.85	\$11,266.85	subtract \$1,809.27	36%	\$6,672.85	\$11,376.85	subtract \$2,434.88	36%
	\$11,266.85	-----	subtract \$2,669.05	39.6%	11,376.85	-----	subtract \$3,247.78	39.6%
6	\$0.00	\$1,656.02	subtract \$733.02	15%	\$0.00	\$2,419.02	subtract \$892.02	15%
	\$1,656.02	\$2,790.02	subtract \$1,161.56	28%	\$2,419.02	\$4,231.02	subtract \$1,600.98	28%
	\$2,790.02	\$5,598.02	subtract \$1,319.15	31%	\$4,231.02	\$6,777.02	subtract \$1,855.50	31%
	\$5,598.02	\$11,371.02	subtract \$1,913.44	36%	\$6,777.02	\$11,481.02	subtract \$2,539.05	36%
	\$11,371.02	-----	subtract \$2,773.22	39.6%	11,481.02	-----	subtract \$3,351.95	39.6%
7	\$0.00	\$1,760.19	subtract \$837.19	15%	\$0.00	\$2,523.19	subtract \$996.19	15%
	\$1,760.19	\$2,894.19	subtract \$1,265.73	28%	\$2,523.19	\$4,335.19	subtract \$1,705.15	28%
	\$2,894.19	\$5,702.19	subtract \$1,423.32	31%	\$4,335.19	\$6,881.19	subtract \$1,959.67	31%
	\$5,702.19	\$11,475.19	subtract \$2,017.61	36%	\$6,881.19	\$11,585.19	subtract \$2,643.22	36%
	\$11,475.19	-----	subtract \$2,877.39	39.6%	11,585.19	-----	subtract \$3,456.12	39.6%
8	\$0.00	\$1,864.36	subtract \$941.36	15%	\$0.00	\$2,627.36	subtract \$1,100.36	15%
	\$1,864.36	\$2,998.36	subtract \$1,369.90	28%	\$2,627.36	\$4,439.36	subtract \$1,809.32	28%
	\$2,998.36	\$5,806.36	subtract \$1,527.49	31%	\$4,439.36	\$6,985.36	subtract \$2,063.84	31%
	\$5,806.36	\$11,579.36	subtract \$2,121.78	36%	\$6,985.36	\$11,689.36	subtract \$2,747.39	36%
	\$11,579.36	-----	subtract \$2,981.56	39.6%	11,689.36	-----	subtract \$3,560.29	39.6%
9 ²	\$0.00	\$1,968.53	subtract \$1,045.53	15%	\$0.00	\$2,731.53	subtract \$1,204.53	15%
	\$1,968.53	\$3,102.53	subtract \$1,474.07	28%	\$2,731.53	\$4,543.53	subtract \$1,913.49	28%
	\$3,102.53	\$5,910.53	subtract \$1,631.66	31%	\$4,543.53	\$7,089.53	subtract \$2,168.01	31%
	\$5,910.53	\$11,683.53	subtract \$2,225.95	36%	\$7,089.53	\$11,793.53	subtract \$2,851.56	36%
	\$11,683.53	-----	subtract \$3,085.73	39.6%	11,793.53	-----	subtract \$3,664.46	39.6%

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$104.17 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$2,063.00	subtract \$217.00	15%	\$0.00	\$3,588.00	subtract \$533.00	15%
	\$2,063.00	\$4,329.00	subtract \$1,074.07	28%	\$3,588.00	\$7,213.00	subtract \$1,951.39	28%
	\$4,329.00	\$9,946.00	subtract \$1,389.06	31%	\$7,213.00	\$12,304.00	subtract \$2,460.58	31%
	\$9,946.00	\$21,492.00	subtract \$2,577.53	36%	\$21,492.00	\$21,713.00	subtract \$3,827.72	36%
	\$21,492.00	-----	subtract \$4,297.03	39.6%	21,713.00	-----	subtract \$5,453.66	39.6%
1	\$0.00	\$2,271.33	subtract \$425.33	15%	\$0.00	\$3,796.33	subtract \$741.33	15%
	\$2,271.33	\$4,537.33	subtract \$1,282.40	28%	\$3,796.33	\$7,421.33	subtract \$2,159.72	28%
	\$4,537.33	\$10,154.33	subtract \$1,597.39	31%	\$7,421.33	\$12,512.33	subtract \$2,668.91	31%
	\$10,154.33	\$21,700.33	subtract \$2,785.86	36%	\$21,700.33	\$21,921.33	subtract \$4,036.05	36%
	\$21,700.33	-----	subtract \$4,505.36	39.6%	21,921.33	-----	subtract \$5,661.99	39.6%
2	\$0.00	\$2,479.66	subtract \$633.66	15%	\$0.00	\$4,004.66	subtract \$949.66	15%
	\$2,479.66	\$4,745.66	subtract \$1,490.73	28%	\$4,004.66	\$7,629.66	subtract \$2,368.05	28%
	\$4,745.66	\$10,362.66	subtract \$1,805.72	31%	\$7,629.66	\$12,720.66	subtract \$2,877.24	31%
	\$10,362.66	\$21,908.66	subtract \$2,994.19	36%	\$21,908.66	\$22,129.66	subtract \$4,244.38	36%
	\$21,908.66	-----	subtract \$4,713.69	39.6%	22,129.66	-----	subtract \$5,870.32	39.6%
3	\$0.00	\$2,687.99	subtract \$841.99	15%	\$0.00	\$4,212.99	subtract \$1,157.99	15%
	\$2,687.99	\$4,953.99	subtract \$1,699.06	28%	\$4,212.99	\$7,837.99	subtract \$2,576.38	28%
	\$4,953.99	\$10,570.99	subtract \$2,014.05	31%	\$7,837.99	\$12,928.99	subtract \$3,085.57	31%
	\$10,570.99	\$22,116.99	subtract \$3,202.52	36%	\$22,116.99	\$22,337.99	subtract \$4,452.71	36%
	\$22,116.99	-----	subtract \$4,922.02	39.6%	22,337.99	-----	subtract \$6,078.65	39.6%
4	\$0.00	\$2,896.32	subtract \$1,050.32	15%	\$0.00	\$4,421.32	subtract \$1,366.32	15%
	\$2,896.32	\$5,162.32	subtract \$1,907.39	28%	\$4,421.32	\$8,046.32	subtract \$2,784.71	28%
	\$5,162.32	\$10,779.32	subtract \$2,222.38	31%	\$8,046.32	\$13,137.32	subtract \$3,293.90	31%
	\$10,779.32	\$22,325.32	subtract \$3,410.85	36%	\$22,325.32	\$22,546.32	subtract \$4,661.04	36%
	\$22,325.32	-----	subtract \$5,130.35	39.6%	22,546.32	-----	subtract \$6,286.98	39.6%
5	\$0.00	\$3,104.65	subtract \$1,258.65	15%	\$0.00	\$4,629.65	subtract \$1,574.65	15%
	\$3,104.65	\$5,370.65	subtract \$2,115.72	28%	\$4,629.65	\$8,254.65	subtract \$2,993.04	28%
	\$5,370.65	\$10,987.65	subtract \$2,430.71	31%	\$8,254.65	\$13,345.65	subtract \$3,502.23	31%
	\$10,987.65	\$22,533.65	subtract \$3,619.18	36%	\$22,533.65	\$22,754.65	subtract \$4,869.37	36%
	\$22,533.65	-----	subtract \$5,338.68	39.6%	22,754.65	-----	subtract \$6,495.31	39.6%
6	\$0.00	\$3,312.98	subtract \$1,466.98	15%	\$0.00	\$4,837.98	subtract \$1,782.98	15%
	\$3,312.98	\$5,578.98	subtract \$2,324.05	28%	\$4,837.98	\$8,462.98	subtract \$3,201.37	28%
	\$5,578.98	\$11,195.98	subtract \$2,639.04	31%	\$8,462.98	\$13,553.98	subtract \$3,710.56	31%
	\$11,195.98	\$22,741.98	subtract \$3,827.51	36%	\$22,741.98	\$22,962.98	subtract \$5,077.70	36%
	\$22,741.98	-----	subtract \$5,547.01	39.6%	22,962.98	-----	subtract \$6,703.64	39.6%
7	\$0.00	\$3,521.31	subtract \$1,675.31	15%	\$0.00	\$5,046.31	subtract \$1,991.31	15%
	\$3,521.31	\$5,787.31	subtract \$2,532.38	28%	\$5,046.31	\$8,671.31	subtract \$3,409.70	28%
	\$5,787.31	\$11,404.31	subtract \$2,847.37	31%	\$8,671.31	\$13,762.31	subtract \$3,918.89	31%
	\$11,404.31	\$22,950.31	subtract \$4,035.84	36%	\$22,950.31	\$23,171.31	subtract \$5,286.03	36%
	\$22,950.31	-----	subtract \$5,755.34	39.6%	23,171.31	-----	subtract \$6,911.97	39.6%
8	\$0.00	\$3,729.64	subtract \$1,883.64	15%	\$0.00	\$5,254.64	subtract \$2,199.64	15%
	\$3,729.64	\$5,995.64	subtract \$2,740.71	28%	\$5,254.64	\$8,879.64	subtract \$3,618.03	28%
	\$5,995.64	\$11,612.64	subtract \$3,055.70	31%	\$8,879.64	\$13,970.64	subtract \$4,127.22	31%
	\$11,612.64	\$23,158.64	subtract \$4,244.17	36%	\$23,158.64	\$23,379.64	subtract \$5,494.36	36%
	\$23,158.64	-----	subtract \$5,963.67	39.6%	23,379.64	-----	subtract \$7,120.30	39.6%
9²	\$0.00	\$3,937.97	subtract \$2,091.97	15%	\$0.00	\$5,462.97	subtract \$2,407.97	15%
	\$3,937.97	\$6,203.97	subtract \$2,949.04	28%	\$5,462.97	\$9,087.97	subtract \$3,826.36	28%
	\$6,203.97	\$11,820.97	subtract \$3,264.03	31%	\$9,087.97	\$14,178.97	subtract \$4,335.55	31%
	\$11,820.97	\$23,366.97	subtract \$4,452.50	36%	\$23,366.97	\$23,587.97	subtract \$5,702.69	36%
	\$23,366.97	-----	subtract \$6,172.00	39.6%	23,587.97	-----	subtract \$7,328.63	39.6%

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$208.33 for each additional allowance claimed.

(For Wages Paid in 1995)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$476.00	subtract \$50.00	15%	\$0.00	\$828.00	subtract \$123.00	15%
	\$476.00	\$999.00	subtract \$247.79	28%	\$828.00	\$1,664.00	subtract \$450.32	28%
	\$999.00	\$2,295.00	subtract \$320.48	31%	\$1,664.00	\$2,839.00	subtract \$567.77	31%
	\$2,295.00	\$4,960.00	subtract \$594.72	36%	\$2,839.00	\$5,011.00	subtract \$883.22	36%
	\$4,960.00	-----	subtract \$991.57	39.6%	\$5,011.00	-----	subtract \$1,258.47	39.6%
1	\$0.00	\$524.08	subtract \$50.00	15%	\$0.00	\$876.08	subtract \$123.00	15%
	\$524.08	\$1,047.08	subtract \$247.79	28%	\$876.08	\$1,712.08	subtract \$450.32	28%
	\$1,047.08	\$2,343.08	subtract \$320.48	31%	\$1,712.08	\$2,887.08	subtract \$567.77	31%
	\$2,343.08	\$5,008.08	subtract \$594.72	36%	\$2,887.08	\$5,059.08	subtract \$883.22	36%
	\$5,008.08	-----	subtract \$991.57	39.6%	\$5,059.08	-----	subtract \$1,258.47	39.6%
2	\$0.00	\$572.16	subtract \$50.00	15%	\$0.00	\$924.16	subtract \$123.00	15%
	\$572.16	\$1,095.16	subtract \$247.79	28%	\$924.16	\$1,760.16	subtract \$450.32	28%
	\$1,095.16	\$2,391.16	subtract \$320.48	31%	\$1,760.16	\$2,935.16	subtract \$567.77	31%
	\$2,391.16	\$5,056.16	subtract \$594.72	36%	\$2,935.16	\$5,107.16	subtract \$883.22	36%
	\$5,056.16	-----	subtract \$991.57	39.6%	\$5,107.16	-----	subtract \$1,258.47	39.6%
3	\$0.00	\$620.24	subtract \$50.00	15%	\$0.00	\$972.24	subtract \$123.00	15%
	\$620.24	\$1,143.24	subtract \$247.79	28%	\$972.24	\$1,808.24	subtract \$450.32	28%
	\$1,143.24	\$2,439.24	subtract \$320.48	31%	\$1,808.24	\$2,983.24	subtract \$567.77	31%
	\$2,439.24	\$5,104.24	subtract \$594.72	36%	\$2,983.24	\$5,155.24	subtract \$883.22	36%
	\$5,104.24	-----	subtract \$991.57	39.6%	\$5,155.24	-----	subtract \$1,258.47	39.6%
4	\$0.00	\$668.32	subtract \$50.00	15%	\$0.00	\$1,020.32	subtract \$123.00	15%
	\$668.32	\$1,191.32	subtract \$247.79	28%	\$1,020.32	\$1,856.32	subtract \$450.32	28%
	\$1,191.32	\$2,487.32	subtract \$320.48	31%	\$1,856.32	\$3,031.32	subtract \$567.77	31%
	\$2,487.32	\$5,152.32	subtract \$594.72	36%	\$3,031.32	\$5,203.32	subtract \$883.22	36%
	\$5,152.32	-----	subtract \$991.57	39.6%	\$5,203.32	-----	subtract \$1,258.47	39.6%
5	\$0.00	\$716.40	subtract \$50.00	15%	\$0.00	\$1,068.40	subtract \$123.00	15%
	\$716.40	\$1,239.40	subtract \$247.79	28%	\$1,068.40	\$1,904.40	subtract \$450.32	28%
	\$1,239.40	\$2,535.40	subtract \$320.48	31%	\$1,904.40	\$3,079.40	subtract \$567.77	31%
	\$2,535.40	\$5,200.40	subtract \$594.72	36%	\$3,079.40	\$5,251.40	subtract \$883.22	36%
	\$5,200.40	-----	subtract \$991.57	39.6%	\$5,251.40	-----	subtract \$1,258.47	39.6%
6	\$0.00	\$764.48	subtract \$50.00	15%	\$0.00	\$1,116.48	subtract \$123.00	15%
	\$764.48	\$1,287.48	subtract \$247.79	28%	\$1,116.48	\$1,952.48	subtract \$450.32	28%
	\$1,287.48	\$2,583.48	subtract \$320.48	31%	\$1,952.48	\$3,127.48	subtract \$567.77	31%
	\$2,583.48	\$5,248.48	subtract \$594.72	36%	\$3,127.48	\$5,299.48	subtract \$883.22	36%
	\$5,248.48	-----	subtract \$991.57	39.6%	\$5,299.48	-----	subtract \$1,258.47	39.6%
7	\$0.00	\$812.56	subtract \$50.00	15%	\$0.00	\$1,164.56	subtract \$123.00	15%
	\$812.56	\$1,335.56	subtract \$247.79	28%	\$1,164.56	\$2,000.56	subtract \$450.32	28%
	\$1,335.56	\$2,631.56	subtract \$320.48	31%	\$2,000.56	\$3,175.56	subtract \$567.77	31%
	\$2,631.56	\$5,296.56	subtract \$594.72	36%	\$3,175.56	\$5,347.56	subtract \$883.22	36%
	\$5,296.56	-----	subtract \$991.57	39.6%	\$5,347.56	-----	subtract \$1,258.47	39.6%
8	\$0.00	\$860.64	subtract \$50.00	15%	\$0.00	\$1,212.64	subtract \$123.00	15%
	\$860.64	\$1,383.64	subtract \$247.79	28%	\$1,212.64	\$2,048.64	subtract \$450.32	28%
	\$1,383.64	\$2,679.64	subtract \$320.48	31%	\$2,048.64	\$3,223.64	subtract \$567.77	31%
	\$2,679.64	\$5,344.64	subtract \$594.72	36%	\$3,223.64	\$5,395.64	subtract \$883.22	36%
	\$5,344.64	-----	subtract \$991.57	39.6%	\$5,395.64	-----	subtract \$1,258.47	39.6%
9 ²	\$0.00	\$908.72	subtract \$50.00	15%	\$0.00	\$1,260.72	subtract \$123.00	15%
	\$908.72	\$1,431.72	subtract \$247.79	28%	\$1,260.72	\$2,096.72	subtract \$450.32	28%
	\$1,431.72	\$2,727.72	subtract \$320.48	31%	\$2,096.72	\$3,271.72	subtract \$567.77	31%
	\$2,727.72	\$5,392.72	subtract \$594.72	36%	\$3,271.72	\$5,443.72	subtract \$883.22	36%
	\$5,392.72	-----	subtract \$991.57	39.6%	\$5,443.72	-----	subtract \$1,258.47	39.6%

Instructions

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

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$48.08 for each additional allowance claimed.

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$952.00	subtract \$100.00	15%	\$0.00	\$1,656.00	subtract \$246.00	15%
	\$952.00	\$1,998.00	subtract \$495.57	28%	\$1,656.00	\$3,329.00	subtract \$900.64	28%
	\$1,998.00	\$4,590.00	subtract \$640.97	31%	\$3,329.00	\$5,679.00	subtract \$1,135.65	31%
	\$4,590.00	\$9,919.00	subtract \$1,189.44	36%	\$5,679.00	\$10,021.00	subtract \$1,766.67	36%
	\$9,919.00	-----	subtract \$1,983.04	39.6%	\$10,021.00	-----	subtract \$2,517.06	39.6%
1	\$0.00	\$1,048.15	subtract \$100.00	15%	\$0.00	\$1,752.15	subtract \$246.00	15%
	\$1,048.15	\$2,094.15	subtract \$495.57	28%	\$1,752.15	\$3,425.15	subtract \$900.64	28%
	\$2,094.15	\$4,686.15	subtract \$640.97	31%	\$3,425.15	\$5,775.15	subtract \$1,135.65	31%
	\$4,686.15	\$10,015.15	subtract \$1,189.44	36%	\$5,775.15	\$10,117.15	subtract \$1,766.67	36%
	\$10,015.15	-----	subtract \$1,983.04	39.6%	\$10,117.15	-----	subtract \$2,517.06	39.6%
2	\$0.00	\$1,144.30	subtract \$100.00	15%	\$0.00	\$1,848.30	subtract \$246.00	15%
	\$1,144.30	\$2,190.30	subtract \$495.57	28%	\$1,848.30	\$3,521.30	subtract \$900.64	28%
	\$2,190.30	\$4,782.30	subtract \$640.97	31%	\$3,521.30	\$5,871.30	subtract \$1,135.65	31%
	\$4,782.30	\$10,111.30	subtract \$1,189.44	36%	\$5,871.30	\$10,213.30	subtract \$1,766.67	36%
	\$10,111.30	-----	subtract \$1,983.04	39.6%	\$10,213.30	-----	subtract \$2,517.06	39.6%
3	\$0.00	\$1,240.45	subtract \$100.00	15%	\$0.00	\$1,944.45	subtract \$246.00	15%
	\$1,240.45	\$2,286.45	subtract \$495.57	28%	\$1,944.45	\$3,617.45	subtract \$900.64	28%
	\$2,286.45	\$4,878.45	subtract \$640.97	31%	\$3,617.45	\$5,967.45	subtract \$1,135.65	31%
	\$4,878.45	\$10,207.45	subtract \$1,189.44	36%	\$5,967.45	\$10,309.45	subtract \$1,766.67	36%
	\$10,207.45	-----	subtract \$1,983.04	39.6%	\$10,309.45	-----	subtract \$2,517.06	39.6%
4	\$0.00	\$1,336.60	subtract \$100.00	15%	\$0.00	\$2,040.60	subtract \$246.00	15%
	\$1,336.60	\$2,382.60	subtract \$495.57	28%	\$2,040.60	\$3,713.60	subtract \$900.64	28%
	\$2,382.60	\$4,974.60	subtract \$640.97	31%	\$3,713.60	\$6,063.60	subtract \$1,135.65	31%
	\$4,974.60	\$10,303.60	subtract \$1,189.44	36%	\$6,063.60	\$10,405.60	subtract \$1,766.67	36%
	\$10,303.60	-----	subtract \$1,983.04	39.6%	\$10,405.60	-----	subtract \$2,517.06	39.6%
5	\$0.00	\$1,432.75	subtract \$100.00	15%	\$0.00	\$2,136.75	subtract \$246.00	15%
	\$1,432.75	\$2,478.75	subtract \$495.57	28%	\$2,136.75	\$3,809.75	subtract \$900.64	28%
	\$2,478.75	\$5,070.75	subtract \$640.97	31%	\$3,809.75	\$6,159.75	subtract \$1,135.65	31%
	\$5,070.75	\$10,399.75	subtract \$1,189.44	36%	\$6,159.75	\$10,501.75	subtract \$1,766.67	36%
	\$10,399.75	-----	subtract \$1,983.04	39.6%	\$10,501.75	-----	subtract \$2,517.06	39.6%
6	\$0.00	\$1,528.90	subtract \$100.00	15%	\$0.00	\$2,232.90	subtract \$246.00	15%
	\$1,528.90	\$2,574.90	subtract \$495.57	28%	\$2,232.90	\$3,905.90	subtract \$900.64	28%
	\$2,574.90	\$5,166.90	subtract \$640.97	31%	\$3,905.90	\$6,255.90	subtract \$1,135.65	31%
	\$5,166.90	\$10,495.90	subtract \$1,189.44	36%	\$6,255.90	\$10,597.90	subtract \$1,766.67	36%
	\$10,495.90	-----	subtract \$1,983.04	39.6%	\$10,597.90	-----	subtract \$2,517.06	39.6%
7	\$0.00	\$1,625.05	subtract \$100.00	15%	\$0.00	\$2,329.05	subtract \$246.00	15%
	\$1,625.05	\$2,671.05	subtract \$495.57	28%	\$2,329.05	\$4,002.05	subtract \$900.64	28%
	\$2,671.05	\$5,263.05	subtract \$640.97	31%	\$4,002.05	\$6,352.05	subtract \$1,135.65	31%
	\$5,263.05	\$10,592.05	subtract \$1,189.44	36%	\$6,352.05	\$10,694.05	subtract \$1,766.67	36%
	\$10,592.05	-----	subtract \$1,983.04	39.6%	\$10,694.05	-----	subtract \$2,517.06	39.6%
8	\$0.00	\$1,721.20	subtract \$100.00	15%	\$0.00	\$2,425.20	subtract \$246.00	15%
	\$1,721.20	\$2,767.20	subtract \$495.57	28%	\$2,425.20	\$4,098.20	subtract \$900.64	28%
	\$2,767.20	\$5,359.20	subtract \$640.97	31%	\$4,098.20	\$6,448.20	subtract \$1,135.65	31%
	\$5,359.20	\$10,688.20	subtract \$1,189.44	36%	\$6,448.20	\$10,790.20	subtract \$1,766.67	36%
	\$10,688.20	-----	subtract \$1,983.04	39.6%	\$10,790.20	-----	subtract \$2,517.06	39.6%
9²	\$0.00	\$1,817.35	subtract \$100.00	15%	\$0.00	\$2,521.35	subtract \$246.00	15%
	\$1,817.35	\$2,863.35	subtract \$495.57	28%	\$2,521.35	\$4,194.35	subtract \$900.64	28%
	\$2,863.35	\$5,455.35	subtract \$640.97	31%	\$4,194.35	\$6,544.35	subtract \$1,135.65	31%
	\$5,455.35	\$10,784.35	subtract \$1,189.44	36%	\$6,544.35	\$10,886.35	subtract \$1,766.67	36%
	\$10,784.35	-----	subtract \$1,983.04	39.6%	\$10,886.35	-----	subtract \$2,517.06	39.6%

Instructions

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

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

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

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

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

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$96.15 for each additional allowance claimed.

(For Wages Paid in 1995)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,031.00	subtract \$108.00	15%	\$0.00	\$1,794.00	subtract \$267.00	15%
	\$1,031.00	\$2,165.00	subtract \$536.54	28%	\$1,794.00	\$3,606.00	subtract \$975.96	28%
	\$2,165.00	\$4,973.00	subtract \$694.13	31%	\$3,606.00	\$6,152.00	subtract \$1,230.48	31%
	\$4,973.00	\$10,746.00	subtract \$1,288.42	36%	\$6,152.00	\$10,856.00	subtract \$1,914.03	36%
	\$10,746.00	-----	subtract \$2,148.20	39.6%	\$10,856.00	-----	subtract \$2,726.93	39.6%
1	\$0.00	\$1,135.17	subtract \$108.00	15%	\$0.00	\$1,898.17	subtract \$267.00	15%
	\$1,135.17	\$2,269.17	subtract \$536.54	28%	\$1,898.17	\$3,710.17	subtract \$975.96	28%
	\$2,269.17	\$5,077.17	subtract \$694.13	31%	\$3,710.17	\$6,256.17	subtract \$1,230.48	31%
	\$5,077.17	\$10,850.17	subtract \$1,288.42	36%	\$6,256.17	\$10,960.17	subtract \$1,914.03	36%
	\$10,850.17	-----	subtract \$2,148.20	39.6%	\$10,960.17	-----	subtract \$2,726.93	39.6%
2	\$0.00	\$1,239.34	subtract \$108.00	15%	\$0.00	\$2,002.34	subtract \$267.00	15%
	\$1,239.34	\$2,373.34	subtract \$536.54	28%	\$2,002.34	\$3,814.34	subtract \$975.96	28%
	\$2,373.34	\$5,181.34	subtract \$694.13	31%	\$3,814.34	\$6,360.34	subtract \$1,230.48	31%
	\$5,181.34	\$10,954.34	subtract \$1,288.42	36%	\$6,360.34	\$11,064.34	subtract \$1,914.03	36%
	\$10,954.34	-----	subtract \$2,148.20	39.6%	\$11,064.34	-----	subtract \$2,726.93	39.6%
3	\$0.00	\$1,343.51	subtract \$108.00	15%	\$0.00	\$2,106.51	subtract \$267.00	15%
	\$1,343.51	\$2,477.51	subtract \$536.54	28%	\$2,106.51	\$3,918.51	subtract \$975.96	28%
	\$2,477.51	\$5,285.51	subtract \$694.13	31%	\$3,918.51	\$6,464.51	subtract \$1,230.48	31%
	\$5,285.51	\$11,058.51	subtract \$1,288.42	36%	\$6,464.51	\$11,168.51	subtract \$1,914.03	36%
	\$11,058.51	-----	subtract \$2,148.20	39.6%	\$11,168.51	-----	subtract \$2,726.93	39.6%
4	\$0.00	\$1,447.68	subtract \$108.00	15%	\$0.00	\$2,210.68	subtract \$267.00	15%
	\$1,447.68	\$2,581.68	subtract \$536.54	28%	\$2,210.68	\$4,022.68	subtract \$975.96	28%
	\$2,581.68	\$5,389.68	subtract \$694.13	31%	\$4,022.68	\$6,568.68	subtract \$1,230.48	31%
	\$5,389.68	\$11,162.68	subtract \$1,288.42	36%	\$6,568.68	\$11,272.68	subtract \$1,914.03	36%
	\$11,162.68	-----	subtract \$2,148.20	39.6%	\$11,272.68	-----	subtract \$2,726.93	39.6%
5	\$0.00	\$1,551.85	subtract \$108.00	15%	\$0.00	\$2,314.85	subtract \$267.00	15%
	\$1,551.85	\$2,685.85	subtract \$536.54	28%	\$2,314.85	\$4,126.85	subtract \$975.96	28%
	\$2,685.85	\$5,493.85	subtract \$694.13	31%	\$4,126.85	\$6,672.85	subtract \$1,230.48	31%
	\$5,493.85	\$11,266.85	subtract \$1,288.42	36%	\$6,672.85	\$11,376.85	subtract \$1,914.03	36%
	\$11,266.85	-----	subtract \$2,148.20	39.6%	\$11,376.85	-----	subtract \$2,726.93	39.6%
6	\$0.00	\$1,656.02	subtract \$108.00	15%	\$0.00	\$2,419.02	subtract \$267.00	15%
	\$1,656.02	\$2,790.02	subtract \$536.54	28%	\$2,419.02	\$4,231.02	subtract \$975.96	28%
	\$2,790.02	\$5,598.02	subtract \$694.13	31%	\$4,231.02	\$6,777.02	subtract \$1,230.48	31%
	\$5,598.02	\$11,371.02	subtract \$1,288.42	36%	\$6,777.02	\$11,481.02	subtract \$1,914.03	36%
	\$11,371.02	-----	subtract \$2,148.20	39.6%	\$11,481.02	-----	subtract \$2,726.93	39.6%
7	\$0.00	\$1,760.19	subtract \$108.00	15%	\$0.00	\$2,523.19	subtract \$267.00	15%
	\$1,760.19	\$2,894.19	subtract \$536.54	28%	\$2,523.19	\$4,335.19	subtract \$975.96	28%
	\$2,894.19	\$5,702.19	subtract \$694.13	31%	\$4,335.19	\$6,881.19	subtract \$1,230.48	31%
	\$5,702.19	\$11,475.19	subtract \$1,288.42	36%	\$6,881.19	\$11,585.19	subtract \$1,914.03	36%
	\$11,475.19	-----	subtract \$2,148.20	39.6%	\$11,585.19	-----	subtract \$2,726.93	39.6%
8	\$0.00	\$1,864.36	subtract \$108.00	15%	\$0.00	\$2,627.36	subtract \$267.00	15%
	\$1,864.36	\$2,998.36	subtract \$536.54	28%	\$2,627.36	\$4,439.36	subtract \$975.96	28%
	\$2,998.36	\$5,806.36	subtract \$694.13	31%	\$4,439.36	\$6,985.36	subtract \$1,230.48	31%
	\$5,806.36	\$11,579.36	subtract \$1,288.42	36%	\$6,985.36	\$11,689.36	subtract \$1,914.03	36%
	\$11,579.36	-----	subtract \$2,148.20	39.6%	\$11,689.36	-----	subtract \$2,726.93	39.6%
9 ²	\$0.00	\$1,968.53	subtract \$108.00	15%	\$0.00	\$2,731.53	subtract \$267.00	15%
	\$1,968.53	\$3,102.53	subtract \$536.54	28%	\$2,731.53	\$4,543.53	subtract \$975.96	28%
	\$3,102.53	\$5,910.53	subtract \$694.13	31%	\$4,543.53	\$7,089.53	subtract \$1,230.48	31%
	\$5,910.53	\$11,683.53	subtract \$1,288.42	36%	\$7,089.53	\$11,793.53	subtract \$1,914.03	36%
	\$11,683.53	-----	subtract \$2,148.20	39.6%	\$11,793.53	-----	subtract \$2,726.93	39.6%

Instructions

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

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

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

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

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

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$104.17 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$2,063.00	subtract \$217.00	15%	\$0.00	\$3,588.00	subtract \$533.00	15%
	\$2,063.00	\$4,329.00	subtract \$1,074.07	28%	\$3,588.00	\$7,213.00	subtract \$1,951.39	28%
	\$4,329.00	\$9,946.00	subtract \$1,389.06	31%	\$7,213.00	\$12,304.00	subtract \$2,460.58	31%
	\$9,946.00	\$21,492.00	subtract \$2,577.53	36%	\$12,304.00	\$21,713.00	subtract \$3,827.72	36%
	\$21,492.00	-----	subtract \$4,297.03	39.6%	\$21,713.00	-----	subtract \$5,453.66	39.6%
1	\$0.00	\$2,271.33	subtract \$217.00	15%	\$0.00	\$3,796.33	subtract \$533.00	15%
	\$2,271.33	\$4,537.33	subtract \$1,074.07	28%	\$3,796.33	\$7,421.33	subtract \$1,951.39	28%
	\$4,537.33	\$10,154.33	subtract \$1,389.06	31%	\$7,421.33	\$12,512.33	subtract \$2,460.58	31%
	\$10,154.33	\$21,700.33	subtract \$2,577.53	36%	\$12,512.33	\$21,921.33	subtract \$3,827.72	36%
	\$21,700.33	-----	subtract \$4,297.03	39.6%	\$21,921.33	-----	subtract \$5,453.66	39.6%
2	\$0.00	\$2,479.66	subtract \$217.00	15%	\$0.00	\$4,004.66	subtract \$533.00	15%
	\$2,479.66	\$4,745.66	subtract \$1,074.07	28%	\$4,004.66	\$7,629.66	subtract \$1,951.39	28%
	\$4,745.66	\$10,362.66	subtract \$1,389.06	31%	\$7,629.66	\$12,720.66	subtract \$2,460.58	31%
	\$10,362.66	\$21,908.66	subtract \$2,577.53	36%	\$12,720.66	\$22,129.66	subtract \$3,827.72	36%
	\$21,908.66	-----	subtract \$4,297.03	39.6%	\$22,129.66	-----	subtract \$5,453.66	39.6%
3	\$0.00	\$2,687.99	subtract \$217.00	15%	\$0.00	\$4,212.99	subtract \$533.00	15%
	\$2,687.99	\$4,953.99	subtract \$1,074.07	28%	\$4,212.99	\$7,837.99	subtract \$1,951.39	28%
	\$4,953.99	\$10,570.99	subtract \$1,389.06	31%	\$7,837.99	\$12,928.99	subtract \$2,460.58	31%
	\$10,570.99	\$22,116.99	subtract \$2,577.53	36%	\$12,928.99	\$22,337.99	subtract \$3,827.72	36%
	\$22,116.99	-----	subtract \$4,297.03	39.6%	\$22,337.99	-----	subtract \$5,453.66	39.6%
4	\$0.00	\$2,896.32	subtract \$217.00	15%	\$0.00	\$4,421.32	subtract \$533.00	15%
	\$2,896.32	\$5,162.32	subtract \$1,074.07	28%	\$4,421.32	\$8,046.32	subtract \$1,951.39	28%
	\$5,162.32	\$10,779.32	subtract \$1,389.06	31%	\$8,046.32	\$13,137.32	subtract \$2,460.58	31%
	\$10,779.32	\$22,325.32	subtract \$2,577.53	36%	\$13,137.32	\$22,546.32	subtract \$3,827.72	36%
	\$22,325.32	-----	subtract \$4,297.03	39.6%	\$22,546.32	-----	subtract \$5,453.66	39.6%
5	\$0.00	\$3,104.65	subtract \$217.00	15%	\$0.00	\$4,629.65	subtract \$533.00	15%
	\$3,104.65	\$5,370.65	subtract \$1,074.07	28%	\$4,629.65	\$8,254.65	subtract \$1,951.39	28%
	\$5,370.65	\$10,987.65	subtract \$1,389.06	31%	\$8,254.65	\$13,345.65	subtract \$2,460.58	31%
	\$10,987.65	\$22,533.65	subtract \$2,577.53	36%	\$13,345.65	\$22,754.65	subtract \$3,827.72	36%
	\$22,533.65	-----	subtract \$4,297.03	39.6%	\$22,754.65	-----	subtract \$5,453.66	39.6%
6	\$0.00	\$3,312.98	subtract \$217.00	15%	\$0.00	\$4,837.98	subtract \$533.00	15%
	\$3,312.98	\$5,578.98	subtract \$1,074.07	28%	\$4,837.98	\$8,462.98	subtract \$1,951.39	28%
	\$5,578.98	\$11,195.98	subtract \$1,389.06	31%	\$8,462.98	\$13,553.98	subtract \$2,460.58	31%
	\$11,195.98	\$22,741.98	subtract \$2,577.53	36%	\$13,553.98	\$22,962.98	subtract \$3,827.72	36%
	\$22,741.98	-----	subtract \$4,297.03	39.6%	\$22,962.98	-----	subtract \$5,453.66	39.6%
7	\$0.00	\$3,521.31	subtract \$217.00	15%	\$0.00	\$5,046.31	subtract \$533.00	15%
	\$3,521.31	\$5,787.31	subtract \$1,074.07	28%	\$5,046.31	\$8,671.31	subtract \$1,951.39	28%
	\$5,787.31	\$11,404.31	subtract \$1,389.06	31%	\$8,671.31	\$13,762.31	subtract \$2,460.58	31%
	\$11,404.31	\$22,950.31	subtract \$2,577.53	36%	\$13,762.31	\$23,171.31	subtract \$3,827.72	36%
	\$22,950.31	-----	subtract \$4,297.03	39.6%	\$23,171.31	-----	subtract \$5,453.66	39.6%
8	\$0.00	\$3,729.64	subtract \$217.00	15%	\$0.00	\$5,254.64	subtract \$533.00	15%
	\$3,729.64	\$5,995.64	subtract \$1,074.07	28%	\$5,254.64	\$8,879.64	subtract \$1,951.39	28%
	\$5,995.64	\$11,612.64	subtract \$1,389.06	31%	\$8,879.64	\$13,970.64	subtract \$2,460.58	31%
	\$11,612.64	\$23,158.64	subtract \$2,577.53	36%	\$13,970.64	\$23,379.64	subtract \$3,827.72	36%
	\$23,158.64	-----	subtract \$4,297.03	39.6%	\$23,379.64	-----	subtract \$5,453.66	39.6%
9²	\$0.00	\$3,937.97	subtract \$217.00	15%	\$0.00	\$5,462.97	subtract \$533.00	15%
	\$3,937.97	\$6,203.97	subtract \$1,074.07	28%	\$5,462.97	\$9,087.97	subtract \$1,951.39	28%
	\$6,203.97	\$11,820.97	subtract \$1,389.06	31%	\$9,087.97	\$14,178.97	subtract \$2,460.58	31%
	\$11,820.97	\$23,366.97	subtract \$2,577.53	36%	\$14,178.97	\$23,587.97	subtract \$3,827.72	36%
	\$23,366.97	-----	subtract \$4,297.03	39.6%	\$23,587.97	-----	subtract \$5,453.66	39.6%

Instructions

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

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

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

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

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

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$208.33 for each additional allowance claimed.

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables for Wages Paid in 1995

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, the combined tables may be convenient.

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

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication or in Circular E. For wages that do not exceed \$61,200, the combined social security tax rate and Medicare tax rate is 7.65% for both the employer and the employee for wages paid in 1995. You can figure the employee social security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for income tax withholding, social security, and Medicare are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$61,200 for 1995) in a calendar year, you may no longer use the combined tables. Also, do not use the combined tables in other cases when the wages are not the same.

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

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

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

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	\$5.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40
60	65	6.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	8.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	8.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	9.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	11.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	12.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	13.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	14.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	15.84	8.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	17.22	9.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	17.61	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	18.99	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	20.37	13.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	21.75	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	22.14	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	23.52	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	24.90	17.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	26.28	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	26.67	19.67	12.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	28.05	21.05	14.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	29.43	22.43	14.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	30.81	22.81	15.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	31.20	24.20	17.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	32.58	25.58	18.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	33.96	26.96	18.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	35.34	27.34	20.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	35.73	28.73	21.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	37.11	30.11	23.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	38.68	31.68	24.68	17.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	41.45	34.45	26.45	19.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	43.21	36.21	29.21	22.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	45.98	38.98	30.98	23.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	47.74	40.74	33.74	26.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	50.51	43.51	35.51	28.51	21.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	52.27	45.27	38.27	31.27	23.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	55.04	48.04	40.04	33.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	56.80	49.80	42.80	35.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	59.57	52.57	44.57	37.57	30.57	23.57	22.57	22.57	22.57	22.57	22.57
300	310	61.33	54.33	47.33	40.33	32.33	25.33	23.33	23.33	23.33	23.33	23.33
310	320	64.10	57.10	49.10	42.10	35.10	28.10	24.10	24.10	24.10	24.10	24.10
320	330	65.86	58.86	51.86	44.86	36.86	29.86	24.86	24.86	24.86	24.86	24.86
330	340	68.63	61.63	53.63	46.63	39.63	32.63	25.63	25.63	25.63	25.63	25.63
340	350	70.39	63.39	56.39	49.39	41.39	34.39	27.39	26.39	26.39	26.39	26.39
350	360	73.16	66.16	58.16	51.16	44.16	37.16	29.16	27.16	27.16	27.16	27.16
360	370	74.92	67.92	60.92	53.92	45.92	38.92	31.92	27.92	27.92	27.92	27.92
370	380	77.69	70.69	62.69	55.69	48.69	41.69	33.69	28.69	28.69	28.69	28.69
380	390	79.45	72.45	65.45	58.45	50.45	43.45	36.45	29.45	29.45	29.45	29.45
390	400	82.22	75.22	67.22	60.22	53.22	46.22	38.22	31.22	30.22	30.22	30.22
400	410	83.98	76.98	69.98	62.98	54.98	47.98	40.98	33.98	30.98	30.98	30.98
410	420	86.75	79.75	71.75	64.75	57.75	50.75	42.75	35.75	31.75	31.75	31.75
420	430	88.51	81.51	74.51	67.51	59.51	52.51	45.51	38.51	32.51	32.51	32.51
430	440	91.28	84.28	76.28	69.28	62.28	55.28	47.28	40.28	33.28	33.28	33.28
440	450	93.04	86.04	79.04	72.04	64.04	57.04	50.04	43.04	36.04	34.04	34.04
450	460	95.81	88.81	80.81	73.81	66.81	59.81	51.81	44.81	37.81	34.81	34.81
460	470	97.57	90.57	83.57	76.57	68.57	61.57	54.57	47.57	40.57	35.57	35.57
470	480	100.34	93.34	85.34	78.34	71.34	64.34	56.34	49.34	42.34	36.34	36.34
480	490	103.10	95.10	88.10	81.10	73.10	66.10	59.10	52.10	45.10	37.10	37.10
490	500	106.87	97.87	89.87	82.87	75.87	68.87	60.87	53.87	46.87	39.87	37.87
500	510	110.63	99.63	92.63	85.63	77.63	70.63	63.63	56.63	49.63	41.63	38.63
510	520	114.40	102.40	94.40	87.40	80.40	73.40	65.40	58.40	51.40	44.40	39.40
520	530	118.16	104.16	97.16	90.16	82.16	75.16	68.16	61.16	54.16	46.16	40.16
530	540	120.93	107.93	98.93	91.93	84.93	77.93	69.93	62.93	55.93	48.93	41.93
540	550	124.69	111.69	101.69	94.69	86.69	79.69	72.69	65.69	58.69	50.69	43.69
550	560	128.46	115.46	103.46	96.46	89.46	82.46	74.46	67.46	60.46	53.46	46.46
560	570	132.22	118.22	106.22	99.22	91.22	84.22	77.22	70.22	63.22	55.22	48.22
570	580	135.99	121.99	108.99	100.99	93.99	86.99	78.99	71.99	64.99	57.99	50.99
580	590	138.75	125.75	112.75	103.75	95.75	88.75	81.75	74.75	67.75	59.75	52.75
590	600	142.52	129.52	115.52	105.52	98.52	91.52	83.52	76.52	69.52	62.52	55.52

(Continued on next page)

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$600	\$610	\$146.28	\$133.28	\$119.28	\$108.28	\$100.28	\$93.28	\$86.28	\$79.28	\$72.28	\$64.28	\$57.28
610	620	150.05	136.05	123.05	110.05	103.05	96.05	88.05	81.05	74.05	67.05	60.05
620	630	153.81	139.81	126.81	112.81	104.81	97.81	90.81	83.81	76.81	68.81	61.81
630	640	156.58	143.58	130.58	116.58	107.58	100.58	92.58	85.58	78.58	71.58	64.58
640	650	160.34	147.34	133.34	120.34	109.34	102.34	95.34	88.34	81.34	73.34	66.34
650	660	164.11	151.11	137.11	124.11	112.11	105.11	97.11	90.11	83.11	76.11	69.11
660	670	167.87	153.87	140.87	126.87	113.87	106.87	99.87	92.87	85.87	77.87	70.87
670	680	171.64	157.64	144.64	130.64	117.64	109.64	101.64	94.64	87.64	80.64	73.64
680	690	174.40	161.40	148.40	134.40	121.40	111.40	104.40	97.40	90.40	82.40	75.40
690	700	178.17	165.17	151.17	138.17	124.17	114.17	106.17	99.17	92.17	85.17	78.17
700	710	181.93	168.93	154.93	141.93	127.93	115.93	108.93	101.93	94.93	86.93	79.93
710	720	185.70	171.70	158.70	144.70	131.70	118.70	110.70	103.70	96.70	89.70	82.70
720	730	189.46	175.46	162.46	148.46	135.46	121.46	113.46	106.46	99.46	91.46	84.46
730	740	192.23	179.23	166.23	152.23	139.23	125.23	115.23	108.23	101.23	94.23	87.23
740	750	195.99	182.99	168.99	155.99	141.99	128.99	117.99	110.99	103.99	95.99	88.99
750	760	199.76	186.76	172.76	159.76	145.76	132.76	119.76	112.76	105.76	98.76	91.76
760	770	203.52	189.52	176.52	162.52	149.52	136.52	122.52	115.52	108.52	100.52	93.52
770	780	207.29	193.29	180.29	166.29	153.29	139.29	126.29	117.29	110.29	103.29	96.29
780	790	210.05	197.05	184.05	170.05	157.05	143.05	130.05	120.05	113.05	105.05	98.05
790	800	213.82	200.82	186.82	173.82	159.82	146.82	132.82	121.82	114.82	107.82	100.82
800	810	217.58	204.58	190.58	177.58	163.58	150.58	136.58	124.58	117.58	109.58	102.58
810	820	221.35	207.35	194.35	180.35	167.35	154.35	140.35	127.35	119.35	112.35	105.35
820	830	225.11	211.11	198.11	184.11	171.11	157.11	144.11	130.11	122.11	114.11	107.11
830	840	227.88	214.88	201.88	187.88	174.88	160.88	147.88	133.88	123.88	116.88	109.88
840	850	231.64	218.64	204.64	191.64	177.64	164.64	150.64	137.64	126.64	118.64	111.64
850	860	235.41	222.41	208.41	195.41	181.41	168.41	154.41	141.41	128.41	121.41	114.41
860	870	239.17	225.17	212.17	198.17	185.17	172.17	158.17	145.17	131.17	123.17	116.17
870	880	242.94	228.94	215.94	201.94	188.94	174.94	161.94	147.94	134.94	125.94	118.94
880	890	245.70	232.70	219.70	205.70	192.70	178.70	165.70	151.70	138.70	127.70	120.70
890	900	249.47	236.47	222.47	209.47	195.47	182.47	168.47	155.47	142.47	130.47	123.47
900	910	253.23	240.23	226.23	213.23	199.23	186.23	172.23	159.23	145.23	132.23	125.23
910	920	257.00	243.00	230.00	216.00	203.00	190.00	176.00	163.00	149.00	136.00	128.00
920	930	260.76	246.76	233.76	219.76	206.76	192.76	179.76	165.76	152.76	138.76	129.76
930	940	263.53	250.53	237.53	223.53	210.53	196.53	183.53	169.53	156.53	142.53	132.53
940	950	267.29	254.29	240.29	227.29	213.29	200.29	186.29	173.29	160.29	146.29	134.29
950	960	271.06	258.06	244.06	231.06	217.06	204.06	190.06	177.06	163.06	150.06	137.06
960	970	274.82	260.82	247.82	233.82	220.82	207.82	193.82	180.82	166.82	153.82	139.82
970	980	278.59	264.59	251.59	237.59	224.59	210.59	197.59	183.59	170.59	156.59	143.59
980	990	281.35	268.35	255.35	241.35	228.35	214.35	201.35	187.35	174.35	160.35	147.35
990	1,000	285.12	272.12	258.12	245.12	231.12	218.12	204.12	191.12	178.12	164.12	151.12
1,000	1,010	288.88	275.88	261.88	248.88	234.88	221.88	207.88	194.88	180.88	167.88	153.88
1,010	1,020	292.65	278.65	265.65	251.65	238.65	225.65	211.65	198.65	184.65	171.65	157.65
1,020	1,030	296.41	282.41	269.41	255.41	242.41	228.41	215.41	201.41	188.41	174.41	161.41
1,030	1,040	301.18	286.18	273.18	259.18	246.18	232.18	219.18	205.18	192.18	178.18	165.18
1,040	1,050	304.94	289.94	275.94	262.94	248.94	235.94	221.94	208.94	195.94	181.94	168.94
1,050	1,060	308.71	293.71	279.71	266.71	252.71	239.71	225.71	212.71	198.71	185.71	171.71
1,060	1,070	312.47	297.47	283.47	269.47	256.47	243.47	229.47	216.47	202.47	189.47	175.47
1,070	1,080	316.24	301.24	287.24	273.24	260.24	246.24	233.24	219.24	206.24	192.24	179.24
1,080	1,090	320.00	305.00	291.00	277.00	264.00	250.00	237.00	223.00	210.00	196.00	183.00
1,090	1,100	323.77	308.77	293.77	280.77	266.77	253.77	239.77	226.77	213.77	199.77	186.77
1,100	1,110	327.53	312.53	297.53	284.53	270.53	257.53	243.53	230.53	216.53	203.53	189.53
1,110	1,120	331.30	316.30	301.30	287.30	274.30	261.30	247.30	234.30	220.30	207.30	193.30
1,120	1,130	335.06	321.06	306.06	291.06	278.06	264.06	251.06	237.06	224.06	210.06	197.06
1,130	1,140	339.83	324.83	309.83	294.83	281.83	267.83	254.83	240.83	227.83	213.83	200.83
1,140	1,150	343.59	328.59	313.59	298.59	284.59	271.59	257.59	244.59	231.59	217.59	204.59
1,150	1,160	347.36	332.36	317.36	302.36	288.36	275.36	261.36	248.36	234.36	221.36	207.36
1,160	1,170	351.12	336.12	321.12	306.12	292.12	279.12	265.12	252.12	238.12	225.12	211.12
1,170	1,180	354.89	339.89	324.89	309.89	295.89	281.89	268.89	254.89	241.89	227.89	214.89
1,180	1,190	358.65	343.65	328.65	313.65	299.65	285.65	272.65	258.65	245.65	231.65	218.65
1,190	1,200	362.42	347.42	332.42	317.42	302.42	289.42	275.42	262.42	249.42	235.42	222.42
1,200	1,210	366.18	351.18	336.18	321.18	307.18	293.18	279.18	266.18	252.18	239.18	225.18
1,210	1,220	369.95	354.95	339.95	325.95	310.95	296.95	282.95	269.95	255.95	242.95	228.95
1,220	1,230	373.71	359.71	344.71	329.71	314.71	299.71	286.71	272.71	259.71	245.71	232.71
1,230	1,240	378.48	363.48	348.48	333.48	318.48	303.48	290.48	276.48	263.48	249.48	236.48
1,240	1,250	382.24	367.24	352.24	337.24	322.24	307.24	293.24	280.24	267.24	253.24	240.24

\$1,250 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	\$10.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75
130	135	11.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	12.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	21.58	14.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	22.96	15.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	24.34	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	24.73	17.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	26.11	19.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	27.68	20.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	30.45	23.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	32.21	25.21	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	34.98	27.98	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	36.74	29.74	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	39.51	32.51	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	41.27	34.27	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	44.04	37.04	29.04	22.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	45.80	38.80	31.80	24.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	48.57	41.57	33.57	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	50.33	43.33	36.33	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	53.10	46.10	38.10	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	54.86	47.86	40.86	33.86	25.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	57.63	50.63	42.63	35.63	28.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	59.39	52.39	45.39	38.39	30.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	62.16	55.16	47.16	40.16	33.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	63.92	56.92	49.92	42.92	34.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	66.69	59.69	51.69	44.69	37.69	30.69	28.69	28.69	28.69	28.69	28.69
380	390	68.45	61.45	54.45	47.45	39.45	32.45	29.45	29.45	29.45	29.45	29.45
390	400	71.22	64.22	56.22	49.22	42.22	35.22	30.22	30.22	30.22	30.22	30.22
400	410	72.98	65.98	58.98	51.98	43.98	36.98	30.98	30.98	30.98	30.98	30.98
410	420	75.75	68.75	60.75	53.75	46.75	39.75	32.75	31.75	31.75	31.75	31.75
420	430	77.51	70.51	63.51	56.51	48.51	41.51	34.51	32.51	32.51	32.51	32.51
430	440	80.28	73.28	65.28	58.28	51.28	44.28	37.28	33.28	33.28	33.28	33.28
440	450	82.04	75.04	68.04	61.04	53.04	46.04	39.04	34.04	34.04	34.04	34.04
450	460	84.81	77.81	69.81	62.81	55.81	48.81	41.81	34.81	34.81	34.81	34.81
460	470	86.57	79.57	72.57	65.57	57.57	50.57	43.57	36.57	35.57	35.57	35.57
470	480	89.34	82.34	74.34	67.34	60.34	53.34	46.34	38.34	36.34	36.34	36.34
480	490	91.10	84.10	77.10	70.10	62.10	55.10	48.10	41.10	37.10	37.10	37.10
490	500	93.87	86.87	78.87	71.87	64.87	57.87	50.87	42.87	37.87	37.87	37.87
500	510	95.63	88.63	81.63	74.63	66.63	59.63	52.63	45.63	38.63	38.63	38.63
510	520	98.40	91.40	83.40	76.40	69.40	62.40	55.40	47.40	40.40	39.40	39.40
520	530	100.16	93.16	86.16	79.16	71.16	64.16	57.16	50.16	43.16	40.16	40.16
530	540	102.93	95.93	87.93	80.93	73.93	66.93	59.93	51.93	44.93	40.93	40.93
540	550	104.69	97.69	90.69	83.69	75.69	68.69	61.69	54.69	47.69	41.69	41.69
550	560	107.46	100.46	92.46	85.46	78.46	71.46	64.46	56.46	49.46	42.46	42.46
560	570	109.22	102.22	95.22	88.22	80.22	73.22	66.22	59.22	52.22	44.22	43.22
570	580	111.99	104.99	96.99	89.99	82.99	75.99	68.99	60.99	53.99	46.99	43.99
580	590	113.75	106.75	99.75	92.75	84.75	77.75	70.75	63.75	56.75	48.75	44.75
590	600	116.52	109.52	101.52	94.52	87.52	80.52	73.52	65.52	58.52	51.52	45.52
600	610	118.28	111.28	104.28	97.28	89.28	82.28	75.28	68.28	61.28	53.28	46.28
610	620	121.05	114.05	106.05	99.05	92.05	85.05	78.05	70.05	63.05	56.05	49.05
620	630	122.81	115.81	108.81	101.81	93.81	86.81	79.81	72.81	65.81	57.81	50.81
630	640	125.58	118.58	110.58	103.58	96.58	89.58	82.58	74.58	67.58	60.58	53.58
640	650	127.34	120.34	113.34	106.34	98.34	91.34	84.34	77.34	70.34	62.34	55.34
650	660	130.11	123.11	115.11	108.11	101.11	94.11	87.11	79.11	72.11	65.11	58.11
660	670	131.87	124.87	117.87	110.87	102.87	95.87	88.87	81.87	74.87	66.87	59.87
670	680	134.64	127.64	119.64	112.64	105.64	98.64	91.64	83.64	76.64	69.64	62.64
680	690	136.40	129.40	122.40	115.40	107.40	100.40	93.40	86.40	79.40	71.40	64.40
690	700	139.17	132.17	124.17	117.17	110.17	103.17	96.17	88.17	81.17	74.17	67.17
700	710	140.93	133.93	126.93	119.93	111.93	104.93	97.93	90.93	83.93	75.93	68.93
710	720	143.70	136.70	128.70	121.70	114.70	107.70	100.70	92.70	85.70	78.70	71.70
720	730	145.46	138.46	131.46	124.46	116.46	109.46	102.46	95.46	88.46	80.46	73.46
730	740	148.23	141.23	133.23	126.23	119.23	112.23	105.23	97.23	90.23	83.23	76.23

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$740	\$750	\$149.99	\$142.99	\$135.99	\$128.99	\$120.99	\$113.99	\$106.99	\$99.99	\$92.99	\$84.99	\$77.99
750	760	152.76	145.76	137.76	130.76	123.76	116.76	109.76	101.76	94.76	87.76	80.76
760	770	154.52	147.52	140.52	133.52	125.52	118.52	111.52	104.52	97.52	89.52	82.52
770	780	157.29	150.29	142.29	135.29	128.29	121.29	114.29	106.29	99.29	92.29	85.29
780	790	159.05	152.05	145.05	138.05	130.05	123.05	116.05	109.05	102.05	94.05	87.05
790	800	161.82	154.82	146.82	139.82	132.82	125.82	118.82	110.82	103.82	96.82	89.82
800	810	163.58	156.58	149.58	142.58	134.58	127.58	120.58	113.58	106.58	98.58	91.58
810	820	166.35	159.35	151.35	144.35	137.35	130.35	123.35	115.35	108.35	101.35	94.35
820	830	168.11	161.11	154.11	147.11	139.11	132.11	125.11	118.11	111.11	103.11	96.11
830	840	171.88	163.88	155.88	148.88	141.88	134.88	127.88	119.88	112.88	105.88	98.88
840	850	175.64	165.64	158.64	151.64	143.64	136.64	129.64	122.64	115.64	107.64	100.64
850	860	178.41	168.41	160.41	153.41	146.41	139.41	132.41	124.41	117.41	110.41	103.41
860	870	182.17	170.17	163.17	156.17	148.17	141.17	134.17	127.17	120.17	112.17	105.17
870	880	185.94	172.94	164.94	157.94	150.94	143.94	136.94	128.94	121.94	114.94	107.94
880	890	189.70	175.70	167.70	160.70	152.70	145.70	138.70	131.70	124.70	116.70	109.70
890	900	193.47	179.47	169.47	162.47	155.47	148.47	141.47	133.47	126.47	119.47	112.47
900	910	196.23	183.23	172.23	165.23	157.23	150.23	143.23	136.23	129.23	121.23	114.23
910	920	200.00	187.00	174.00	167.00	160.00	153.00	146.00	138.00	131.00	124.00	117.00
920	930	203.76	189.76	176.76	169.76	161.76	154.76	147.76	140.76	133.76	125.76	118.76
930	940	207.53	193.53	180.53	171.53	164.53	157.53	150.53	142.53	135.53	128.53	121.53
940	950	211.29	197.29	184.29	174.29	166.29	159.29	152.29	145.29	138.29	130.29	123.29
950	960	214.06	201.06	187.06	176.06	169.06	162.06	155.06	147.06	140.06	133.06	126.06
960	970	217.82	204.82	190.82	178.82	170.82	163.82	156.82	149.82	142.82	134.82	127.82
970	980	221.59	207.59	194.59	181.59	173.59	166.59	159.59	151.59	144.59	137.59	130.59
980	990	225.35	211.35	198.35	184.35	175.35	168.35	161.35	154.35	147.35	139.35	132.35
990	1,000	229.12	215.12	202.12	188.12	178.12	171.12	164.12	156.12	149.12	142.12	135.12
1,000	1,010	231.88	218.88	204.88	191.88	179.88	172.88	165.88	158.88	151.88	143.88	136.88
1,010	1,020	235.65	222.65	208.65	195.65	182.65	175.65	168.65	160.65	153.65	146.65	139.65
1,020	1,030	239.41	225.41	212.41	199.41	185.41	177.41	170.41	163.41	156.41	148.41	141.41
1,030	1,040	243.18	229.18	216.18	202.18	189.18	180.18	173.18	165.18	158.18	151.18	144.18
1,040	1,050	246.94	232.94	219.94	205.94	192.94	181.94	174.94	167.94	160.94	152.94	145.94
1,050	1,060	249.71	236.71	222.71	209.71	195.71	184.71	177.71	169.71	162.71	155.71	148.71
1,060	1,070	253.47	240.47	226.47	213.47	199.47	186.47	179.47	172.47	165.47	157.47	150.47
1,070	1,080	257.24	243.24	230.24	217.24	203.24	190.24	182.24	174.24	167.24	160.24	153.24
1,080	1,090	261.00	247.00	234.00	220.00	207.00	193.00	184.00	177.00	170.00	162.00	155.00
1,090	1,100	264.77	250.77	237.77	223.77	210.77	196.77	186.77	178.77	171.77	164.77	157.77
1,100	1,110	267.53	254.53	240.53	227.53	213.53	200.53	188.53	181.53	174.53	166.53	159.53
1,110	1,120	271.30	258.30	244.30	231.30	217.30	204.30	191.30	183.30	176.30	169.30	162.30
1,120	1,130	275.06	261.06	248.06	235.06	221.06	208.06	194.06	186.06	179.06	171.06	164.06
1,130	1,140	278.83	264.83	251.83	237.83	224.83	210.83	197.83	187.83	180.83	173.83	166.83
1,140	1,150	282.59	268.59	255.59	241.59	228.59	214.59	201.59	190.59	183.59	175.59	168.59
1,150	1,160	285.36	272.36	258.36	245.36	231.36	218.36	205.36	192.36	185.36	178.36	171.36
1,160	1,170	289.12	276.12	262.12	249.12	235.12	222.12	208.12	195.12	188.12	180.12	173.12
1,170	1,180	292.89	278.89	265.89	252.89	238.89	225.89	211.89	198.89	189.89	182.89	175.89
1,180	1,190	296.65	282.65	269.65	255.65	242.65	228.65	215.65	201.65	192.65	184.65	177.65
1,190	1,200	300.42	286.42	273.42	259.42	246.42	232.42	219.42	205.42	194.42	187.42	180.42
1,200	1,210	303.18	290.18	276.18	263.18	249.18	236.18	223.18	209.18	197.18	189.18	182.18
1,210	1,220	306.95	293.95	279.95	266.95	252.95	239.95	225.95	212.95	198.95	191.95	184.95
1,220	1,230	310.71	296.71	283.71	270.71	256.71	243.71	229.71	216.71	202.71	193.71	186.71
1,230	1,240	314.48	300.48	287.48	273.48	260.48	246.48	233.48	219.48	206.48	196.48	189.48
1,240	1,250	318.24	304.24	291.24	277.24	264.24	250.24	237.24	223.24	210.24	198.24	191.24
1,250	1,260	321.01	308.01	294.01	281.01	267.01	254.01	241.01	227.01	214.01	201.01	194.01
1,260	1,270	324.77	311.77	297.77	284.77	270.77	257.77	243.77	230.77	216.77	203.77	195.77
1,270	1,280	328.54	314.54	301.54	288.54	274.54	261.54	247.54	234.54	220.54	207.54	198.54
1,280	1,290	332.30	318.30	305.30	291.30	278.30	264.30	251.30	237.30	224.30	211.30	200.30
1,290	1,300	336.07	322.07	309.07	295.07	282.07	268.07	255.07	241.07	228.07	214.07	203.07
1,300	1,310	338.83	325.83	311.83	298.83	284.83	271.83	258.83	244.83	231.83	217.83	204.83
1,310	1,320	342.60	329.60	315.60	302.60	288.60	275.60	261.60	248.60	234.60	221.60	207.60
1,320	1,330	346.36	332.36	319.36	306.36	292.36	279.36	265.36	252.36	238.36	225.36	211.36
1,330	1,340	350.13	336.13	323.13	309.13	296.13	282.13	269.13	255.13	242.13	229.13	215.13
1,340	1,350	353.89	339.89	326.89	312.89	299.89	285.89	272.89	258.89	245.89	231.89	218.89
1,350	1,360	356.66	343.66	329.66	316.66	302.66	289.66	276.66	262.66	249.66	235.66	222.66
1,360	1,370	360.42	347.42	333.42	320.42	306.42	293.42	279.42	266.42	252.42	239.42	225.42
1,370	1,380	364.19	350.19	337.19	324.19	310.19	297.19	283.19	270.19	256.19	243.19	229.19
1,380	1,390	367.95	353.95	340.95	326.95	313.95	299.95	286.95	272.95	259.95	246.95	232.95

\$1,390 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	110	\$9.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22
110	115	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	21.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	21.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	22.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	24.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	25.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	25.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	27.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	28.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	30.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	30.49	16.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	31.87	17.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	33.26	18.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	34.64	19.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	35.02	21.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	36.40	22.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	37.79	22.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	39.17	24.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	39.55	25.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	40.93	26.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	42.51	28.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	45.27	30.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	47.04	33.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	49.80	34.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	51.57	37.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	54.33	39.33	25.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	56.10	42.10	27.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	58.86	43.86	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	60.63	46.63	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	63.39	48.39	34.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	65.16	51.16	36.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	67.92	52.92	38.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	69.69	55.69	40.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	72.45	57.45	43.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	74.22	60.22	45.22	31.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	76.98	61.98	47.98	32.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	78.75	64.75	49.75	35.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	81.51	66.51	52.51	37.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	83.28	69.28	54.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	86.04	71.04	57.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	87.81	73.81	58.81	44.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	90.57	75.57	61.57	46.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	92.34	78.34	63.34	49.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	95.10	80.10	66.10	51.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	96.87	82.87	67.87	53.87	39.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	101.02	86.02	72.02	57.02	43.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	105.55	90.55	76.55	61.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	110.08	95.08	81.08	66.08	52.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	114.61	99.61	85.61	70.61	56.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	119.14	104.14	90.14	75.14	61.14	46.14	45.14	45.14	45.14	45.14	45.14
600	620	123.67	108.67	94.67	79.67	65.67	50.67	46.67	46.67	46.67	46.67	46.67
620	640	128.20	113.20	99.20	84.20	70.20	55.20	48.20	48.20	48.20	48.20	48.20
640	660	132.73	117.73	103.73	88.73	74.73	59.73	49.73	49.73	49.73	49.73	49.73
660	680	137.26	122.26	108.26	93.26	79.26	64.26	51.26	51.26	51.26	51.26	51.26
680	700	141.79	126.79	112.79	97.79	83.79	68.79	54.79	52.79	52.79	52.79	52.79
700	720	146.32	131.32	117.32	102.32	88.32	73.32	59.32	54.32	54.32	54.32	54.32
720	740	150.85	135.85	121.85	106.85	92.85	77.85	63.85	55.85	55.85	55.85	55.85
740	760	155.38	140.38	126.38	111.38	97.38	82.38	68.38	57.38	57.38	57.38	57.38
760	780	159.91	144.91	130.91	115.91	101.91	86.91	72.91	58.91	58.91	58.91	58.91
780	800	164.44	149.44	135.44	120.44	106.44	91.44	77.44	63.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$800	\$820	\$168.97	\$153.97	\$139.97	\$124.97	\$110.97	\$95.97	\$81.97	\$67.97	\$61.97	\$61.97	\$61.97
820	840	173.50	158.50	144.50	129.50	115.50	100.50	86.50	72.50	63.50	63.50	63.50
840	860	178.03	163.03	149.03	134.03	120.03	105.03	91.03	77.03	65.03	65.03	65.03
860	880	182.56	167.56	153.56	138.56	124.56	109.56	95.56	81.56	66.56	66.56	66.56
880	900	187.09	172.09	158.09	143.09	129.09	114.09	100.09	86.09	71.09	68.09	68.09
900	920	191.62	176.62	162.62	147.62	133.62	118.62	104.62	90.62	75.62	69.62	69.62
920	940	196.15	181.15	167.15	152.15	138.15	123.15	109.15	95.15	80.15	71.15	71.15
940	960	200.68	185.68	171.68	156.68	142.68	127.68	113.68	99.68	84.68	72.68	72.68
960	980	207.21	190.21	176.21	161.21	147.21	132.21	118.21	104.21	89.21	75.21	74.21
980	1,000	213.74	194.74	180.74	165.74	151.74	136.74	122.74	108.74	93.74	79.74	75.74
1,000	1,020	221.27	199.27	185.27	170.27	156.27	141.27	127.27	113.27	98.27	84.27	77.27
1,020	1,040	228.80	203.80	189.80	174.80	160.80	145.80	131.80	117.80	102.80	88.80	78.80
1,040	1,060	235.33	208.33	194.33	179.33	165.33	150.33	136.33	122.33	107.33	93.33	80.33
1,060	1,080	242.86	215.86	198.86	183.86	169.86	154.86	140.86	126.86	111.86	97.86	82.86
1,080	1,100	249.39	223.39	203.39	188.39	174.39	159.39	145.39	131.39	116.39	102.39	87.39
1,100	1,120	256.92	229.92	207.92	192.92	178.92	163.92	149.92	135.92	120.92	106.92	91.92
1,120	1,140	264.45	237.45	212.45	197.45	183.45	168.45	154.45	140.45	125.45	111.45	96.45
1,140	1,160	270.98	243.98	216.98	201.98	187.98	172.98	158.98	144.98	129.98	115.98	100.98
1,160	1,180	278.51	251.51	224.51	206.51	192.51	177.51	163.51	149.51	134.51	120.51	105.51
1,180	1,200	285.04	259.04	232.04	211.04	197.04	182.04	168.04	154.04	139.04	125.04	110.04
1,200	1,220	292.57	265.57	238.57	215.57	201.57	186.57	172.57	158.57	143.57	129.57	114.57
1,220	1,240	300.10	273.10	246.10	220.10	206.10	191.10	177.10	163.10	148.10	134.10	119.10
1,240	1,260	306.63	279.63	252.63	225.63	210.63	195.63	181.63	167.63	152.63	138.63	123.63
1,260	1,280	314.16	287.16	260.16	233.16	215.16	200.16	186.16	172.16	157.16	143.16	128.16
1,280	1,300	320.69	294.69	267.69	240.69	219.69	204.69	190.69	176.69	161.69	147.69	132.69
1,300	1,320	328.22	301.22	274.22	247.22	224.22	209.22	195.22	181.22	166.22	152.22	137.22
1,320	1,340	335.75	308.75	281.75	254.75	228.75	213.75	199.75	185.75	170.75	156.75	141.75
1,340	1,360	342.28	315.28	288.28	261.28	235.28	218.28	204.28	190.28	175.28	161.28	146.28
1,360	1,380	349.81	322.81	295.81	268.81	241.81	222.81	208.81	194.81	179.81	165.81	150.81
1,380	1,400	356.34	330.34	303.34	276.34	249.34	227.34	213.34	199.34	184.34	170.34	155.34
1,400	1,420	363.87	336.87	309.87	282.87	255.87	231.87	217.87	203.87	188.87	174.87	159.87
1,420	1,440	371.40	344.40	317.40	290.40	263.40	236.40	222.40	208.40	193.40	179.40	164.40
1,440	1,460	377.93	350.93	323.93	296.93	270.93	243.93	226.93	212.93	197.93	183.93	168.93
1,460	1,480	385.46	358.46	331.46	304.46	277.46	250.46	231.46	217.46	202.46	188.46	173.46
1,480	1,500	391.99	365.99	338.99	311.99	284.99	257.99	235.99	221.99	206.99	192.99	177.99
1,500	1,520	399.52	372.52	345.52	318.52	291.52	264.52	240.52	226.52	211.52	197.52	182.52
1,520	1,540	407.05	380.05	353.05	326.05	299.05	272.05	245.05	231.05	216.05	202.05	187.05
1,540	1,560	413.58	386.58	359.58	332.58	306.58	279.58	252.58	235.58	220.58	206.58	191.58
1,560	1,580	421.11	394.11	367.11	340.11	313.11	286.11	259.11	240.11	225.11	211.11	196.11
1,580	1,600	427.64	401.64	374.64	347.64	320.64	293.64	266.64	244.64	229.64	215.64	200.64
1,600	1,620	435.17	408.17	381.17	354.17	327.17	300.17	274.17	249.17	234.17	220.17	205.17
1,620	1,640	442.70	415.70	388.70	361.70	334.70	307.70	280.70	253.70	238.70	224.70	209.70
1,640	1,660	449.23	422.23	395.23	368.23	342.23	315.23	288.23	261.23	243.23	229.23	214.23
1,660	1,680	456.76	429.76	402.76	375.76	348.76	321.76	294.76	267.76	247.76	233.76	218.76
1,680	1,700	463.29	437.29	410.29	383.29	356.29	329.29	302.29	275.29	252.29	238.29	223.29
1,700	1,720	470.82	443.82	416.82	389.82	362.82	335.82	309.82	282.82	256.82	242.82	227.82
1,720	1,740	478.35	451.35	424.35	397.35	370.35	343.35	316.35	289.35	262.35	247.35	232.35
1,740	1,760	484.88	457.88	430.88	403.88	377.88	350.88	323.88	296.88	269.88	251.88	236.88
1,760	1,780	492.41	465.41	438.41	411.41	384.41	357.41	330.41	303.41	276.41	256.41	241.41
1,780	1,800	498.94	472.94	445.94	418.94	391.94	364.94	337.94	310.94	283.94	260.94	245.94
1,800	1,820	506.47	479.47	452.47	425.47	398.47	371.47	345.47	318.47	291.47	265.47	250.47
1,820	1,840	514.00	487.00	460.00	433.00	406.00	379.00	352.00	325.00	298.00	271.00	255.00
1,840	1,860	520.53	493.53	466.53	439.53	413.53	386.53	359.53	332.53	305.53	278.53	259.53
1,860	1,880	528.06	501.06	474.06	447.06	420.06	393.06	366.06	339.06	312.06	286.06	264.06
1,880	1,900	534.59	508.59	481.59	454.59	427.59	400.59	373.59	346.59	319.59	292.59	268.59
1,900	1,920	542.12	515.12	488.12	461.12	434.12	407.12	381.12	354.12	327.12	300.12	273.12
1,920	1,940	549.65	522.65	495.65	468.65	441.65	414.65	387.65	360.65	333.65	306.65	279.65
1,940	1,960	556.18	529.18	502.18	475.18	449.18	422.18	395.18	368.18	341.18	314.18	287.18
1,960	1,980	563.71	536.71	509.71	482.71	455.71	428.71	401.71	374.71	347.71	321.71	294.71
1,980	2,000	570.24	544.24	517.24	490.24	463.24	436.24	409.24	382.24	355.24	328.24	301.24
2,000	2,020	577.77	550.77	523.77	496.77	469.77	442.77	416.77	389.77	362.77	335.77	308.77
2,020	2,040	586.30	558.30	531.30	504.30	477.30	450.30	423.30	396.30	369.30	342.30	315.30
2,040	2,060	593.83	564.83	537.83	510.83	484.83	457.83	430.83	403.83	376.83	349.83	322.83
2,060	2,080	601.36	572.36	545.36	518.36	491.36	464.36	437.36	410.36	383.36	357.36	330.36
2,080	2,100	608.89	579.89	552.89	525.89	498.89	471.89	444.89	417.89	390.89	363.89	336.89

\$2,100 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	\$20.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51
260	270	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	32.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	34.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	36.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	38.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	41.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	43.16	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	45.92	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	47.69	33.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	50.45	35.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	52.22	38.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	54.98	39.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	56.75	42.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	59.51	44.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	61.28	47.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	64.04	49.04	35.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	65.81	51.81	36.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	68.57	53.57	39.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	70.34	56.34	41.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	73.10	58.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	74.87	60.87	45.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	79.02	64.02	50.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	83.55	68.55	54.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	88.08	73.08	59.08	44.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	92.61	77.61	63.61	48.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	97.14	82.14	68.14	53.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	101.67	86.67	72.67	57.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	106.20	91.20	77.20	62.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	110.73	95.73	81.73	66.73	52.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	115.26	100.26	86.26	71.26	57.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	119.79	104.79	90.79	75.79	61.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	124.32	109.32	95.32	80.32	66.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	128.85	113.85	99.85	84.85	70.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	133.38	118.38	104.38	89.38	75.38	60.38	57.38	57.38	57.38	57.38	57.38
760	780	137.91	122.91	108.91	93.91	79.91	64.91	58.91	58.91	58.91	58.91	58.91
780	800	142.44	127.44	113.44	98.44	84.44	69.44	60.44	60.44	60.44	60.44	60.44
800	820	146.97	131.97	117.97	102.97	88.97	73.97	61.97	61.97	61.97	61.97	61.97
820	840	151.50	136.50	122.50	107.50	93.50	78.50	64.50	63.50	63.50	63.50	63.50
840	860	156.03	141.03	127.03	112.03	98.03	83.03	69.03	65.03	65.03	65.03	65.03
860	880	160.56	145.56	131.56	116.56	102.56	87.56	73.56	66.56	66.56	66.56	66.56
880	900	165.09	150.09	136.09	121.09	107.09	92.09	78.09	68.09	68.09	68.09	68.09
900	920	169.62	154.62	140.62	125.62	111.62	96.62	82.62	69.62	69.62	69.62	69.62
920	940	174.15	159.15	145.15	130.15	116.15	101.15	87.15	73.15	71.15	71.15	71.15
940	960	178.68	163.68	149.68	134.68	120.68	105.68	91.68	77.68	72.68	72.68	72.68
960	980	183.21	168.21	154.21	139.21	125.21	110.21	96.21	82.21	74.21	74.21	74.21
980	1,000	187.74	172.74	158.74	143.74	129.74	114.74	100.74	86.74	75.74	75.74	75.74
1,000	1,020	192.27	177.27	163.27	148.27	134.27	119.27	105.27	91.27	77.27	77.27	77.27
1,020	1,040	196.80	181.80	167.80	152.80	138.80	123.80	109.80	95.80	80.80	78.80	78.80
1,040	1,060	201.33	186.33	172.33	157.33	143.33	128.33	114.33	100.33	85.33	80.33	80.33
1,060	1,080	205.86	190.86	176.86	161.86	147.86	132.86	118.86	104.86	89.86	81.86	81.86
1,080	1,100	210.39	195.39	181.39	166.39	152.39	137.39	123.39	109.39	94.39	83.39	83.39
1,100	1,120	214.92	199.92	185.92	170.92	156.92	141.92	127.92	113.92	98.92	84.92	84.92
1,120	1,140	219.45	204.45	190.45	175.45	161.45	146.45	132.45	118.45	103.45	89.45	86.45
1,140	1,160	223.98	208.98	194.98	179.98	165.98	150.98	136.98	122.98	107.98	93.98	87.98
1,160	1,180	228.51	213.51	199.51	184.51	170.51	155.51	141.51	127.51	112.51	98.51	89.51
1,180	1,200	233.04	218.04	204.04	189.04	175.04	160.04	146.04	132.04	117.04	103.04	91.04
1,200	1,220	237.57	222.57	208.57	193.57	179.57	164.57	150.57	136.57	121.57	107.57	92.57
1,220	1,240	242.10	227.10	213.10	198.10	184.10	169.10	155.10	141.10	126.10	112.10	97.10
1,240	1,260	246.63	231.63	217.63	202.63	188.63	173.63	159.63	145.63	130.63	116.63	101.63
1,260	1,280	251.16	236.16	222.16	207.16	193.16	178.16	164.16	150.16	135.16	121.16	106.16
1,280	1,300	255.69	240.69	226.69	211.69	197.69	182.69	168.69	154.69	139.69	125.69	110.69
1,300	1,320	260.22	245.22	231.22	216.22	202.22	187.22	173.22	159.22	144.22	130.22	115.22
1,320	1,340	264.75	249.75	235.75	220.75	206.75	191.75	177.75	163.75	148.75	134.75	119.75
1,340	1,360	269.28	254.28	240.28	225.28	211.28	196.28	182.28	168.28	153.28	139.28	124.28
1,360	1,380	273.81	258.81	244.81	229.81	215.81	200.81	186.81	172.81	157.81	143.81	128.81

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$1,380	\$1,400	\$278.34	\$263.34	\$249.34	\$234.34	\$220.34	\$205.34	\$191.34	\$177.34	\$162.34	\$148.34	\$133.34
1,400	1,420	282.87	267.87	253.87	238.87	224.87	209.87	195.87	181.87	166.87	152.87	137.87
1,420	1,440	287.40	272.40	258.40	243.40	229.40	214.40	200.40	186.40	171.40	157.40	142.40
1,440	1,460	291.93	276.93	262.93	247.93	233.93	218.93	204.93	190.93	175.93	161.93	146.93
1,460	1,480	296.46	281.46	267.46	252.46	238.46	223.46	209.46	195.46	180.46	166.46	151.46
1,480	1,500	300.99	285.99	271.99	256.99	242.99	227.99	213.99	199.99	184.99	170.99	155.99
1,500	1,520	305.52	290.52	276.52	261.52	247.52	232.52	218.52	204.52	189.52	175.52	160.52
1,520	1,540	310.05	295.05	281.05	266.05	252.05	237.05	223.05	209.05	194.05	180.05	165.05
1,540	1,560	314.58	299.58	285.58	270.58	256.58	241.58	227.58	213.58	198.58	184.58	169.58
1,560	1,580	319.11	304.11	290.11	275.11	261.11	246.11	232.11	218.11	203.11	189.11	174.11
1,580	1,600	323.64	308.64	294.64	279.64	265.64	250.64	236.64	222.64	207.64	193.64	178.64
1,600	1,620	328.17	313.17	299.17	284.17	270.17	255.17	241.17	227.17	212.17	198.17	183.17
1,620	1,640	332.70	317.70	303.70	288.70	274.70	259.70	245.70	231.70	216.70	202.70	187.70
1,640	1,660	337.23	322.23	308.23	293.23	279.23	264.23	250.23	236.23	221.23	207.23	192.23
1,660	1,680	342.76	326.76	312.76	297.76	283.76	268.76	254.76	240.76	225.76	211.76	196.76
1,680	1,700	350.29	331.29	317.29	302.29	288.29	273.29	259.29	245.29	230.29	216.29	201.29
1,700	1,720	357.82	335.82	321.82	306.82	292.82	277.82	263.82	249.82	234.82	220.82	205.82
1,720	1,740	364.35	340.35	326.35	311.35	297.35	282.35	268.35	254.35	239.35	225.35	210.35
1,740	1,760	371.88	344.88	330.88	315.88	301.88	286.88	272.88	258.88	243.88	229.88	214.88
1,760	1,780	378.41	352.41	335.41	320.41	306.41	291.41	277.41	263.41	248.41	234.41	219.41
1,780	1,800	385.94	358.94	339.94	324.94	310.94	295.94	281.94	267.94	252.94	238.94	223.94
1,800	1,820	393.47	366.47	344.47	329.47	315.47	300.47	286.47	272.47	257.47	243.47	228.47
1,820	1,840	400.00	373.00	349.00	334.00	320.00	305.00	291.00	277.00	262.00	248.00	233.00
1,840	1,860	407.53	380.53	353.53	338.53	324.53	309.53	295.53	281.53	266.53	252.53	237.53
1,860	1,880	414.06	388.06	361.06	343.06	329.06	314.06	300.06	286.06	271.06	257.06	242.06
1,880	1,900	421.59	394.59	367.59	347.59	333.59	318.59	304.59	290.59	275.59	261.59	246.59
1,900	1,920	429.12	402.12	375.12	352.12	338.12	323.12	309.12	295.12	280.12	266.12	251.12
1,920	1,940	435.65	408.65	381.65	356.65	342.65	327.65	313.65	299.65	284.65	270.65	255.65
1,940	1,960	443.18	416.18	389.18	362.18	347.18	332.18	318.18	304.18	289.18	275.18	260.18
1,960	1,980	449.71	423.71	396.71	369.71	351.71	336.71	322.71	308.71	293.71	279.71	264.71
1,980	2,000	457.24	430.24	403.24	376.24	356.24	341.24	327.24	313.24	298.24	284.24	269.24
2,000	2,020	464.77	437.77	410.77	383.77	360.77	345.77	331.77	317.77	302.77	288.77	273.77
2,020	2,040	471.30	444.30	417.30	390.30	365.30	350.30	336.30	322.30	307.30	293.30	278.30
2,040	2,060	478.83	451.83	424.83	397.83	370.83	354.83	340.83	326.83	311.83	297.83	282.83
2,060	2,080	485.36	459.36	432.36	405.36	378.36	359.36	345.36	331.36	316.36	302.36	287.36
2,080	2,100	492.89	465.89	438.89	411.89	384.89	363.89	349.89	335.89	320.89	306.89	291.89
2,100	2,120	500.42	473.42	446.42	419.42	392.42	368.42	354.42	340.42	325.42	311.42	296.42
2,120	2,140	506.95	479.95	452.95	425.95	399.95	372.95	358.95	344.95	329.95	315.95	300.95
2,140	2,160	514.48	487.48	460.48	433.48	406.48	379.48	363.48	349.48	334.48	320.48	305.48
2,160	2,180	521.01	495.01	468.01	441.01	414.01	387.01	368.01	354.01	339.01	325.01	310.01
2,180	2,200	528.54	501.54	474.54	447.54	420.54	393.54	372.54	358.54	343.54	329.54	314.54
2,200	2,220	536.07	509.07	482.07	455.07	428.07	401.07	377.07	363.07	348.07	334.07	319.07
2,220	2,240	542.60	515.60	488.60	461.60	435.60	408.60	381.60	367.60	352.60	338.60	323.60
2,240	2,260	550.13	523.13	496.13	469.13	442.13	415.13	388.13	372.13	357.13	343.13	328.13
2,260	2,280	556.66	530.66	503.66	476.66	449.66	422.66	395.66	376.66	361.66	347.66	332.66
2,280	2,300	564.19	537.19	510.19	483.19	456.19	429.19	402.19	381.19	366.19	352.19	337.19
2,300	2,320	571.72	544.72	517.72	490.72	463.72	436.72	409.72	385.72	370.72	356.72	341.72
2,320	2,340	578.25	551.25	524.25	497.25	471.25	444.25	417.25	390.25	375.25	361.25	346.25
2,340	2,360	585.78	558.78	531.78	504.78	477.78	450.78	423.78	396.78	379.78	365.78	350.78
2,360	2,380	592.31	566.31	539.31	512.31	485.31	458.31	431.31	404.31	384.31	370.31	355.31
2,380	2,400	599.84	572.84	545.84	518.84	491.84	464.84	437.84	411.84	388.84	374.84	359.84
2,400	2,420	607.37	580.37	553.37	526.37	499.37	472.37	445.37	418.37	393.37	379.37	364.37
2,420	2,440	613.90	586.90	559.90	532.90	506.90	479.90	452.90	425.90	398.90	383.90	368.90
2,440	2,460	621.43	594.43	567.43	540.43	513.43	486.43	459.43	432.43	405.43	388.43	373.43
2,460	2,480	627.96	601.96	574.96	547.96	520.96	493.96	466.96	439.96	412.96	392.96	377.96
2,480	2,500	635.49	608.49	581.49	554.49	527.49	500.49	473.49	447.49	420.49	397.49	382.49
2,500	2,520	643.02	616.02	589.02	562.02	535.02	508.02	481.02	454.02	427.02	402.02	387.02
2,520	2,540	649.55	622.55	595.55	568.55	542.55	515.55	488.55	461.55	434.55	407.55	391.55
2,540	2,560	657.08	630.08	603.08	576.08	549.08	522.08	495.08	468.08	441.08	415.08	396.08
2,560	2,580	663.61	637.61	610.61	583.61	556.61	529.61	502.61	475.61	448.61	421.61	400.61
2,580	2,600	671.14	644.14	617.14	590.14	563.14	536.14	509.14	483.14	456.14	429.14	405.14
2,600	2,620	678.67	651.67	624.67	597.67	570.67	543.67	516.67	489.67	462.67	435.67	409.67
2,620	2,640	685.20	658.20	631.20	604.20	578.20	551.20	524.20	497.20	470.20	443.20	416.20
2,640	2,660	692.73	665.73	638.73	611.73	584.73	557.73	530.73	503.73	476.73	450.73	423.73
2,660	2,680	699.26	673.26	646.26	619.26	592.26	565.26	538.26	511.26	484.26	457.26	430.26

\$2,680 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$110	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
110	115	\$9.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61
115	120	9.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	14.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	15.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	18.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	19.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	20.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	21.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	23.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	23.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	24.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	26.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	27.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	28.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	29.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	30.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	32.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	32.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	34.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	36.79	20.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	37.17	22.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	38.55	23.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	39.93	23.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	41.51	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	44.27	28.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	46.04	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	48.80	32.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	50.57	34.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	53.33	37.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	55.10	39.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	57.86	41.86	25.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	59.63	43.63	28.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	62.39	46.39	30.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	64.16	48.16	33.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	66.92	50.92	34.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	68.69	52.69	37.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	71.45	55.45	39.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	73.22	57.22	42.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	75.98	59.98	43.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	77.75	61.75	46.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	80.51	64.51	48.51	33.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	82.28	66.28	51.28	35.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	85.04	69.04	53.04	38.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	86.81	70.81	55.81	39.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	89.57	73.57	57.57	42.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	91.34	75.34	60.34	44.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	94.10	78.10	62.10	47.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	95.87	79.87	64.87	48.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	99.02	84.02	68.02	52.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	103.55	88.55	72.55	56.55	41.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	108.08	93.08	77.08	61.08	46.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	112.61	97.61	81.61	65.61	50.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	117.14	102.14	86.14	70.14	55.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	121.67	106.67	90.67	74.67	59.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	126.20	111.20	95.20	79.20	64.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	130.73	115.73	99.73	83.73	68.73	52.73	49.73	49.73	49.73	49.73	49.73
660	680	135.26	120.26	104.26	88.26	73.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	139.79	124.79	108.79	92.79	77.79	61.79	52.79	52.79	52.79	52.79	52.79
700	720	144.32	129.32	113.32	97.32	82.32	66.32	54.32	54.32	54.32	54.32	54.32
720	740	148.85	133.85	117.85	101.85	86.85	70.85	55.85	55.85	55.85	55.85	55.85
740	760	153.38	138.38	122.38	106.38	91.38	75.38	60.38	57.38	57.38	57.38	57.38
760	780	157.91	142.91	126.91	110.91	95.91	79.91	64.91	58.91	58.91	58.91	58.91
780	800	162.44	147.44	131.44	115.44	100.44	84.44	69.44	60.44	60.44	60.44	60.44
800	820	166.97	151.97	135.97	119.97	104.97	88.97	73.97	61.97	61.97	61.97	61.97

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$820	\$840	\$171.50	\$156.50	\$140.50	\$124.50	\$109.50	\$93.50	\$78.50	\$63.50	\$63.50	\$63.50	\$63.50
840	860	176.03	161.03	145.03	129.03	114.03	98.03	83.03	67.03	65.03	65.03	65.03
860	880	180.56	165.56	149.56	133.56	118.56	102.56	87.56	71.56	66.56	66.56	66.56
880	900	185.09	170.09	154.09	138.09	123.09	107.09	92.09	76.09	68.09	68.09	68.09
900	920	189.62	174.62	158.62	142.62	127.62	111.62	96.62	80.62	69.62	69.62	69.62
920	940	194.15	179.15	163.15	147.15	132.15	116.15	101.15	85.15	71.15	71.15	71.15
940	960	198.68	183.68	167.68	151.68	136.68	120.68	105.68	89.68	73.68	72.68	72.68
960	980	203.21	188.21	172.21	156.21	141.21	125.21	110.21	94.21	78.21	74.21	74.21
980	1,000	207.74	192.74	176.74	160.74	145.74	129.74	114.74	98.74	82.74	75.74	75.74
1,000	1,020	212.27	197.27	181.27	165.27	150.27	134.27	119.27	103.27	87.27	77.27	77.27
1,020	1,040	216.80	201.80	185.80	169.80	154.80	138.80	123.80	107.80	91.80	78.80	78.80
1,040	1,060	224.33	206.33	190.33	174.33	159.33	143.33	128.33	112.33	96.33	81.33	80.33
1,060	1,080	230.86	210.86	194.86	178.86	163.86	147.86	132.86	116.86	100.86	85.86	81.86
1,080	1,100	238.39	215.39	199.39	183.39	168.39	152.39	137.39	121.39	105.39	90.39	83.39
1,100	1,120	244.92	219.92	203.92	187.92	172.92	156.92	141.92	125.92	109.92	94.92	84.92
1,120	1,140	252.45	224.45	208.45	192.45	177.45	161.45	146.45	130.45	114.45	99.45	86.45
1,140	1,160	259.98	230.98	212.98	196.98	181.98	165.98	150.98	134.98	118.98	103.98	87.98
1,160	1,180	266.51	237.51	217.51	201.51	186.51	170.51	155.51	139.51	123.51	108.51	92.51
1,180	1,200	274.04	245.04	222.04	206.04	191.04	175.04	160.04	144.04	128.04	113.04	97.04
1,200	1,220	280.57	251.57	226.57	210.57	195.57	179.57	164.57	148.57	132.57	117.57	101.57
1,220	1,240	288.10	259.10	231.10	215.10	200.10	184.10	169.10	153.10	137.10	122.10	106.10
1,240	1,260	295.63	266.63	236.63	219.63	204.63	188.63	173.63	157.63	141.63	126.63	110.63
1,260	1,280	302.16	273.16	244.16	224.16	209.16	193.16	178.16	162.16	146.16	131.16	115.16
1,280	1,300	309.69	280.69	251.69	228.69	213.69	197.69	182.69	166.69	150.69	135.69	119.69
1,300	1,320	316.22	287.22	258.22	233.22	218.22	202.22	187.22	171.22	155.22	140.22	124.22
1,320	1,340	323.75	294.75	265.75	237.75	222.75	206.75	191.75	175.75	159.75	144.75	128.75
1,340	1,360	331.28	302.28	272.28	243.28	227.28	211.28	196.28	180.28	164.28	149.28	133.28
1,360	1,380	337.81	308.81	279.81	250.81	231.81	215.81	200.81	184.81	168.81	153.81	137.81
1,380	1,400	345.34	316.34	287.34	257.34	236.34	220.34	205.34	189.34	173.34	158.34	142.34
1,400	1,420	351.87	322.87	293.87	264.87	240.87	224.87	209.87	193.87	177.87	162.87	146.87
1,420	1,440	359.40	330.40	301.40	272.40	245.40	229.40	214.40	198.40	182.40	167.40	151.40
1,440	1,460	366.93	337.93	307.93	278.93	249.93	233.93	218.93	202.93	186.93	171.93	155.93
1,460	1,480	373.46	344.46	315.46	286.46	257.46	238.46	223.46	207.46	191.46	176.46	160.46
1,480	1,500	380.99	351.99	322.99	292.99	263.99	242.99	227.99	211.99	195.99	180.99	164.99
1,500	1,520	387.52	358.52	329.52	300.52	271.52	247.52	232.52	216.52	200.52	185.52	169.52
1,520	1,540	395.05	366.05	337.05	308.05	278.05	252.05	237.05	221.05	205.05	190.05	174.05
1,540	1,560	402.58	373.58	343.58	314.58	285.58	256.58	241.58	225.58	209.58	194.58	178.58
1,560	1,580	409.11	380.11	351.11	322.11	293.11	263.11	246.11	230.11	214.11	199.11	183.11
1,580	1,600	416.64	387.64	358.64	328.64	299.64	270.64	250.64	234.64	218.64	203.64	187.64
1,600	1,620	423.17	394.17	365.17	336.17	307.17	278.17	255.17	239.17	223.17	208.17	192.17
1,620	1,640	430.70	401.70	372.70	343.70	313.70	284.70	259.70	243.70	227.70	212.70	196.70
1,640	1,660	438.23	409.23	379.23	350.23	321.23	292.23	264.23	248.23	232.23	217.23	201.23
1,660	1,680	444.76	415.76	386.76	357.76	328.76	298.76	269.76	252.76	236.76	221.76	205.76
1,680	1,700	452.29	423.29	394.29	364.29	335.29	306.29	277.29	257.29	241.29	226.29	210.29
1,700	1,720	458.82	429.82	400.82	371.82	342.82	313.82	283.82	261.82	245.82	230.82	214.82
1,720	1,740	466.35	437.35	408.35	379.35	349.35	320.35	291.35	266.35	250.35	235.35	219.35
1,740	1,760	473.88	444.88	414.88	385.88	356.88	327.88	298.88	270.88	254.88	239.88	223.88
1,760	1,780	480.41	451.41	422.41	393.41	364.41	334.41	305.41	276.41	259.41	244.41	228.41
1,780	1,800	487.94	458.94	429.94	399.94	370.94	341.94	312.94	283.94	263.94	248.94	232.94
1,800	1,820	494.47	465.47	436.47	407.47	378.47	349.47	319.47	290.47	268.47	253.47	237.47
1,820	1,840	502.00	473.00	444.00	415.00	385.00	356.00	327.00	298.00	273.00	258.00	242.00
1,840	1,860	509.53	480.53	450.53	421.53	392.53	363.53	334.53	305.53	277.53	262.53	246.53
1,860	1,880	516.06	487.06	458.06	429.06	400.06	370.06	341.06	312.06	283.06	267.06	251.06
1,880	1,900	523.59	494.59	465.59	435.59	406.59	377.59	348.59	319.59	290.59	271.59	255.59
1,900	1,920	530.12	501.12	472.12	443.12	414.12	385.12	355.12	326.12	297.12	276.12	260.12
1,920	1,940	537.65	508.65	479.65	450.65	420.65	391.65	362.65	333.65	304.65	280.65	264.65
1,940	1,960	545.18	516.18	486.18	457.18	428.18	399.18	370.18	341.18	311.18	285.18	269.18
1,960	1,980	551.71	522.71	493.71	464.71	435.71	405.71	376.71	347.71	318.71	289.71	273.71
1,980	2,000	559.24	530.24	501.24	471.24	442.24	413.24	384.24	355.24	326.24	296.24	278.24
2,000	2,020	565.77	536.77	507.77	478.77	449.77	420.77	390.77	361.77	332.77	303.77	282.77
2,020	2,040	573.30	544.30	515.30	486.30	456.30	427.30	398.30	369.30	340.30	311.30	287.30
2,040	2,060	580.83	551.83	521.83	492.83	463.83	434.83	405.83	376.83	346.83	317.83	291.83
2,060	2,080	587.36	558.36	529.36	500.36	471.36	441.36	412.36	383.36	354.36	325.36	296.36
2,080	2,100	594.89	565.89	536.89	506.89	477.89	448.89	419.89	390.89	361.89	331.89	302.89
2,100	2,120	601.42	572.42	543.42	514.42	485.42	456.42	426.42	397.42	368.42	339.42	310.42

\$2,120 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	\$22.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04
280	290	24.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	33.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	38.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	40.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	42.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	44.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	47.45	31.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	49.22	34.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	51.98	35.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	53.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	56.51	40.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	58.28	43.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	61.04	45.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	62.81	47.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	65.57	49.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	67.34	52.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	70.10	54.10	39.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	71.87	56.87	40.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	76.02	60.02	44.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	80.55	64.55	48.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	85.08	69.08	53.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	89.61	73.61	57.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	94.14	78.14	62.14	47.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	98.67	82.67	66.67	51.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	103.20	87.20	71.20	56.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	107.73	91.73	75.73	60.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	112.26	96.26	80.26	65.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	116.79	100.79	84.79	69.79	53.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	121.32	105.32	89.32	74.32	58.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	125.85	109.85	93.85	78.85	62.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	130.38	114.38	98.38	83.38	67.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	134.91	118.91	102.91	87.91	71.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	139.44	123.44	107.44	92.44	76.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	143.97	127.97	111.97	96.97	80.97	64.97	61.97	61.97	61.97	61.97	61.97
820	840	148.50	132.50	116.50	101.50	85.50	69.50	63.50	63.50	63.50	63.50	63.50
840	860	153.03	137.03	121.03	106.03	90.03	74.03	65.03	65.03	65.03	65.03	65.03
860	880	157.56	141.56	125.56	110.56	94.56	78.56	66.56	66.56	66.56	66.56	66.56
880	900	162.09	146.09	130.09	115.09	99.09	83.09	68.09	68.09	68.09	68.09	68.09
900	920	166.62	150.62	134.62	119.62	103.62	87.62	72.62	69.62	69.62	69.62	69.62
920	940	171.15	155.15	139.15	124.15	108.15	92.15	77.15	71.15	71.15	71.15	71.15
940	960	175.68	159.68	143.68	128.68	112.68	96.68	81.68	72.68	72.68	72.68	72.68
960	980	180.21	164.21	148.21	133.21	117.21	101.21	86.21	74.21	74.21	74.21	74.21
980	1,000	184.74	168.74	152.74	137.74	121.74	105.74	90.74	75.74	75.74	75.74	75.74
1,000	1,020	189.27	173.27	157.27	142.27	126.27	110.27	95.27	79.27	77.27	77.27	77.27
1,020	1,040	193.80	177.80	161.80	146.80	130.80	114.80	99.80	83.80	78.80	78.80	78.80
1,040	1,060	198.33	182.33	166.33	151.33	135.33	119.33	104.33	88.33	80.33	80.33	80.33
1,060	1,080	202.86	186.86	170.86	155.86	139.86	123.86	108.86	92.86	81.86	81.86	81.86
1,080	1,100	207.39	191.39	175.39	160.39	144.39	128.39	113.39	97.39	83.39	83.39	83.39
1,100	1,120	211.92	195.92	179.92	164.92	148.92	132.92	117.92	101.92	86.92	84.92	84.92
1,120	1,140	216.45	200.45	184.45	169.45	153.45	137.45	122.45	106.45	91.45	86.45	86.45
1,140	1,160	220.98	204.98	188.98	173.98	157.98	141.98	126.98	110.98	95.98	87.98	87.98
1,160	1,180	225.51	209.51	193.51	178.51	162.51	146.51	131.51	115.51	100.51	89.51	89.51
1,180	1,200	230.04	214.04	198.04	183.04	167.04	151.04	136.04	120.04	105.04	91.04	91.04
1,200	1,220	234.57	218.57	202.57	187.57	171.57	155.57	140.57	124.57	109.57	93.57	92.57
1,220	1,240	239.10	223.10	207.10	192.10	176.10	160.10	145.10	129.10	114.10	98.10	94.10
1,240	1,260	243.63	227.63	211.63	196.63	180.63	164.63	149.63	133.63	118.63	102.63	95.63
1,260	1,280	248.16	232.16	216.16	201.16	185.16	169.16	154.16	138.16	123.16	107.16	97.16
1,280	1,300	252.69	236.69	220.69	205.69	189.69	173.69	158.69	142.69	127.69	111.69	98.69
1,300	1,320	257.22	241.22	225.22	210.22	194.22	178.22	163.22	147.22	132.22	116.22	100.22
1,320	1,340	261.75	245.75	229.75	214.75	198.75	182.75	167.75	151.75	136.75	120.75	104.75
1,340	1,360	266.28	250.28	234.28	219.28	203.28	187.28	172.28	156.28	141.28	125.28	109.28
1,360	1,380	270.81	254.81	238.81	223.81	207.81	191.81	176.81	160.81	145.81	129.81	113.81
1,380	1,400	275.34	259.34	243.34	228.34	212.34	196.34	181.34	165.34	150.34	134.34	118.34
1,400	1,420	279.87	263.87	247.87	232.87	216.87	200.87	185.87	169.87	154.87	138.87	122.87

(Continued on next page)

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$1,420	\$1,440	\$284.40	\$268.40	\$252.40	\$237.40	\$221.40	\$205.40	\$190.40	\$174.40	\$159.40	\$143.40	\$127.40
1,440	1,460	288.93	272.93	256.93	241.93	225.93	209.93	194.93	178.93	163.93	147.93	131.93
1,460	1,480	293.46	277.46	261.46	246.46	230.46	214.46	199.46	183.46	168.46	152.46	136.46
1,480	1,500	297.99	281.99	265.99	250.99	234.99	218.99	203.99	187.99	172.99	156.99	140.99
1,500	1,520	302.52	286.52	270.52	255.52	239.52	223.52	208.52	192.52	177.52	161.52	145.52
1,520	1,540	307.05	291.05	275.05	260.05	244.05	228.05	213.05	197.05	182.05	166.05	150.05
1,540	1,560	311.58	295.58	279.58	264.58	248.58	232.58	217.58	201.58	186.58	170.58	154.58
1,560	1,580	316.11	300.11	284.11	269.11	253.11	237.11	222.11	206.11	191.11	175.11	159.11
1,580	1,600	320.64	304.64	288.64	273.64	257.64	241.64	226.64	210.64	195.64	179.64	163.64
1,600	1,620	325.17	309.17	293.17	278.17	262.17	246.17	231.17	215.17	200.17	184.17	168.17
1,620	1,640	329.70	313.70	297.70	282.70	266.70	250.70	235.70	219.70	204.70	188.70	172.70
1,640	1,660	334.23	318.23	302.23	287.23	271.23	255.23	240.23	224.23	209.23	193.23	177.23
1,660	1,680	338.76	322.76	306.76	291.76	275.76	259.76	244.76	228.76	213.76	197.76	181.76
1,680	1,700	343.29	327.29	311.29	296.29	280.29	264.29	249.29	233.29	218.29	202.29	186.29
1,700	1,720	347.82	331.82	315.82	300.82	284.82	268.82	253.82	237.82	222.82	206.82	190.82
1,720	1,740	352.35	336.35	320.35	305.35	289.35	273.35	258.35	242.35	227.35	211.35	195.35
1,740	1,760	356.88	340.88	324.88	309.88	293.88	277.88	262.88	246.88	231.88	215.88	199.88
1,760	1,780	361.41	345.41	329.41	314.41	298.41	282.41	267.41	251.41	236.41	220.41	204.41
1,780	1,800	365.94	349.94	333.94	318.94	302.94	286.94	271.94	255.94	240.94	224.94	208.94
1,800	1,820	372.47	354.47	338.47	323.47	307.47	291.47	276.47	260.47	245.47	229.47	213.47
1,820	1,840	379.00	359.00	343.00	328.00	312.00	296.00	281.00	265.00	250.00	234.00	218.00
1,840	1,860	386.53	366.53	347.53	332.53	316.53	300.53	285.53	269.53	254.53	238.53	222.53
1,860	1,880	393.06	368.06	352.06	337.06	321.06	305.06	290.06	274.06	259.06	243.06	227.06
1,880	1,900	400.59	372.59	356.59	341.59	325.59	309.59	294.59	278.59	263.59	247.59	231.59
1,900	1,920	408.12	378.12	361.12	346.12	330.12	314.12	299.12	283.12	268.12	252.12	236.12
1,920	1,940	414.65	385.65	365.65	350.65	334.65	318.65	303.65	287.65	272.65	256.65	240.65
1,940	1,960	422.18	393.18	370.18	355.18	339.18	323.18	308.18	292.18	277.18	261.18	245.18
1,960	1,980	428.71	399.71	374.71	359.71	343.71	327.71	312.71	296.71	281.71	265.71	249.71
1,980	2,000	436.24	407.24	379.24	364.24	348.24	332.24	317.24	301.24	286.24	270.24	254.24
2,000	2,020	443.77	413.77	384.77	368.77	352.77	336.77	321.77	305.77	290.77	274.77	258.77
2,020	2,040	450.30	421.30	392.30	373.30	357.30	341.30	326.30	310.30	295.30	279.30	263.30
2,040	2,060	457.83	428.83	398.83	377.83	361.83	345.83	330.83	314.83	299.83	283.83	267.83
2,060	2,080	464.36	435.36	406.36	382.36	366.36	350.36	335.36	319.36	304.36	288.36	272.36
2,080	2,100	471.89	442.89	413.89	386.89	370.89	354.89	339.89	323.89	308.89	292.89	276.89
2,100	2,120	479.42	449.42	420.42	391.42	375.42	359.42	344.42	328.42	313.42	297.42	281.42
2,120	2,140	485.95	456.95	427.95	398.95	379.95	363.95	348.95	332.95	317.95	301.95	285.95
2,140	2,160	493.48	464.48	434.48	405.48	384.48	368.48	353.48	337.48	322.48	306.48	290.48
2,160	2,180	500.01	471.01	442.01	413.01	389.01	373.01	358.01	342.01	327.01	311.01	295.01
2,180	2,200	507.54	478.54	449.54	420.54	393.54	377.54	362.54	346.54	331.54	315.54	299.54
2,200	2,220	515.07	485.07	456.07	427.07	398.07	382.07	367.07	351.07	336.07	320.07	304.07
2,220	2,240	521.60	492.60	463.60	434.60	405.60	386.60	371.60	355.60	340.60	324.60	308.60
2,240	2,260	529.13	500.13	470.13	441.13	412.13	391.13	376.13	360.13	345.13	329.13	313.13
2,260	2,280	535.66	506.66	477.66	448.66	419.66	395.66	380.66	364.66	349.66	333.66	317.66
2,280	2,300	543.19	514.19	485.19	456.19	426.19	400.19	385.19	369.19	354.19	338.19	322.19
2,300	2,320	550.72	520.72	491.72	462.72	433.72	404.72	389.72	373.72	358.72	342.72	326.72
2,320	2,340	557.25	528.25	499.25	470.25	441.25	411.25	394.25	378.25	363.25	347.25	331.25
2,340	2,360	564.78	535.78	505.78	476.78	447.78	418.78	398.78	382.78	367.78	351.78	335.78
2,360	2,380	571.31	542.31	513.31	484.31	455.31	426.31	403.31	387.31	372.31	356.31	340.31
2,380	2,400	578.84	549.84	520.84	491.84	461.84	432.84	407.84	391.84	376.84	360.84	344.84
2,400	2,420	586.37	556.37	527.37	498.37	469.37	440.37	412.37	396.37	381.37	365.37	349.37
2,420	2,440	592.90	563.90	534.90	505.90	476.90	446.90	417.90	400.90	385.90	369.90	353.90
2,440	2,460	600.43	571.43	541.43	512.43	483.43	454.43	425.43	405.43	390.43	374.43	358.43
2,460	2,480	606.96	577.96	548.96	519.96	490.96	461.96	431.96	409.96	394.96	378.96	362.96
2,480	2,500	614.49	585.49	556.49	527.49	497.49	468.49	439.49	414.49	399.49	383.49	367.49
2,500	2,520	622.02	592.02	563.02	534.02	505.02	476.02	447.02	419.02	404.02	388.02	372.02
2,520	2,540	628.55	599.55	570.55	541.55	512.55	482.55	453.55	424.55	408.55	392.55	376.55
2,540	2,560	636.08	607.08	577.08	548.08	519.08	490.08	461.08	432.08	413.08	397.08	381.08
2,560	2,580	642.61	613.61	584.61	555.61	526.61	497.61	467.61	438.61	417.61	401.61	385.61
2,580	2,600	650.14	621.14	592.14	563.14	533.14	504.14	475.14	446.14	422.14	406.14	390.14
2,600	2,620	657.67	627.67	598.67	569.67	540.67	511.67	482.67	452.67	426.67	410.67	394.67
2,620	2,640	664.20	635.20	606.20	577.20	548.20	518.20	489.20	460.20	431.20	415.20	399.20
2,640	2,660	671.73	642.73	612.73	583.73	554.73	525.73	496.73	467.73	437.73	419.73	403.73
2,660	2,680	678.26	649.26	620.26	591.26	562.26	533.26	503.26	474.26	445.26	424.26	408.26
2,680	2,700	685.79	656.79	627.79	598.79	568.79	539.79	510.79	481.79	452.79	428.79	412.79
2,700	2,720	693.32	663.32	634.32	605.32	576.32	547.32	518.32	488.32	459.32	433.32	417.32

\$2,720 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	\$18.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21
230	240	20.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	31.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	34.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	37.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	42.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	46.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	51.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	55.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	60.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	64.90	33.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	69.43	38.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	73.96	42.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	78.49	47.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	83.02	52.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	87.55	56.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	92.08	61.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	96.61	65.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	101.14	70.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	108.43	76.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	117.49	85.49	54.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	126.55	94.55	63.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	135.61	103.61	72.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	144.67	112.67	81.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	153.73	121.73	90.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	162.79	130.79	99.79	68.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	171.85	139.85	108.85	77.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	180.91	148.91	117.91	86.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	189.97	157.97	126.97	95.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	199.03	167.03	136.03	105.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	208.09	176.09	145.09	114.09	83.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	217.15	185.15	154.15	123.15	92.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	226.21	194.21	163.21	132.21	101.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	235.27	203.27	172.27	141.27	110.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	244.33	212.33	181.33	150.33	119.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	253.39	221.39	190.39	159.39	128.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	262.45	230.45	199.45	168.45	137.45	105.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	271.51	239.51	208.51	177.51	146.51	114.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	280.57	248.57	217.57	186.57	155.57	123.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	289.63	257.63	226.63	195.63	164.63	132.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	298.69	266.69	235.69	204.69	173.69	141.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	307.75	275.75	244.75	213.75	182.75	150.75	119.75	114.75	114.75	114.75	114.75
1,520	1,560	316.81	284.81	253.81	222.81	191.81	159.81	128.81	117.81	117.81	117.81	117.81
1,560	1,600	325.87	293.87	262.87	231.87	200.87	168.87	137.87	120.87	120.87	120.87	120.87
1,600	1,640	334.93	302.93	271.93	240.93	209.93	177.93	146.93	123.93	123.93	123.93	123.93
1,640	1,680	343.99	311.99	280.99	249.99	218.99	186.99	155.99	126.99	126.99	126.99	126.99
1,680	1,720	353.05	321.05	290.05	259.05	228.05	196.05	165.05	134.05	130.05	130.05	130.05
1,720	1,760	362.11	330.11	299.11	268.11	237.11	205.11	174.11	143.11	133.11	133.11	133.11
1,760	1,800	371.17	339.17	308.17	277.17	246.17	214.17	183.17	152.17	136.17	136.17	136.17
1,800	1,840	380.23	348.23	317.23	286.23	255.23	223.23	192.23	161.23	139.23	139.23	139.23
1,840	1,880	389.29	357.29	326.29	295.29	264.29	232.29	201.29	170.29	142.29	142.29	142.29
1,880	1,920	398.35	366.35	335.35	304.35	273.35	241.35	210.35	179.35	148.35	145.35	145.35
1,920	1,960	407.41	375.41	344.41	313.41	282.41	250.41	219.41	188.41	157.41	148.41	148.41
1,960	2,000	416.47	384.47	353.47	322.47	291.47	259.47	228.47	197.47	166.47	151.47	151.47
2,000	2,040	425.53	393.53	362.53	331.53	300.53	268.53	237.53	206.53	175.53	154.53	154.53
2,040	2,080	434.59	402.59	371.59	340.59	309.59	277.59	246.59	215.59	184.59	157.59	157.59
2,080	2,120	447.65	411.65	380.65	349.65	318.65	286.65	255.65	224.65	193.65	161.65	160.65
2,120	2,160	462.71	420.71	389.71	358.71	327.71	295.71	264.71	233.71	202.71	170.71	163.71
2,160	2,200	476.77	429.77	398.77	367.77	336.77	304.77	273.77	242.77	211.77	179.77	166.77
2,200	2,240	490.83	438.83	407.83	376.83	345.83	313.83	282.83	251.83	220.83	188.83	169.83
2,240	2,280	504.89	447.89	416.89	385.89	354.89	322.89	291.89	260.89	229.89	197.89	172.89
2,280	2,320	518.95	460.95	425.95	394.95	363.95	331.95	300.95	269.95	238.95	206.95	175.95
2,320	2,360	534.01	475.01	435.01	404.01	373.01	341.01	310.01	279.01	248.01	216.01	185.01
2,360	2,400	548.07	489.07	444.07	413.07	382.07	350.07	319.07	288.07	257.07	225.07	194.07
2,400	2,440	562.13	504.13	453.13	422.13	391.13	359.13	328.13	297.13	266.13	234.13	203.13

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$2,440	\$2,480	\$576.19	\$518.19	\$462.19	\$431.19	\$400.19	\$368.19	\$337.19	\$306.19	\$275.19	\$243.19	\$212.19
2,480	2,520	590.25	532.25	474.25	440.25	409.25	377.25	346.25	315.25	284.25	252.25	221.25
2,520	2,560	605.31	546.31	488.31	449.31	418.31	386.31	355.31	324.31	293.31	261.31	230.31
2,560	2,600	619.37	560.37	502.37	458.37	427.37	395.37	364.37	333.37	302.37	270.37	239.37
2,600	2,640	633.43	575.43	516.43	467.43	436.43	404.43	373.43	342.43	311.43	279.43	248.43
2,640	2,680	647.49	589.49	531.49	476.49	445.49	413.49	382.49	351.49	320.49	288.49	257.49
2,680	2,720	661.55	603.55	545.55	486.55	454.55	422.55	391.55	360.55	329.55	297.55	266.55
2,720	2,760	676.61	617.61	559.61	501.61	463.61	431.61	400.61	369.61	338.61	306.61	275.61
2,760	2,800	690.67	631.67	573.67	515.67	472.67	440.67	409.67	378.67	347.67	315.67	284.67
2,800	2,840	704.73	646.73	587.73	529.73	481.73	449.73	418.73	387.73	356.73	324.73	293.73
2,840	2,880	718.79	660.79	602.79	543.79	490.79	458.79	427.79	396.79	365.79	333.79	302.79
2,880	2,920	732.85	674.85	616.85	557.85	499.85	467.85	436.85	405.85	374.85	342.85	311.85
2,920	2,960	747.91	688.91	630.91	572.91	513.91	471.91	445.91	414.91	383.91	351.91	320.91
2,960	3,000	761.97	702.97	644.97	586.97	527.97	485.97	454.97	423.97	392.97	360.97	329.97
3,000	3,040	776.03	718.03	659.03	601.03	543.03	495.03	464.03	433.03	402.03	370.03	339.03
3,040	3,080	790.09	732.09	674.09	615.09	557.09	504.09	473.09	442.09	411.09	379.09	348.09
3,080	3,120	804.15	746.15	688.15	629.15	571.15	513.15	482.15	451.15	420.15	388.15	357.15
3,120	3,160	819.21	760.21	702.21	644.21	585.21	527.21	491.21	460.21	429.21	397.21	366.21
3,160	3,200	833.27	774.27	716.27	658.27	599.27	541.27	500.27	469.27	438.27	406.27	375.27
3,200	3,240	847.33	789.33	730.33	672.33	614.33	555.33	509.33	478.33	447.33	415.33	384.33
3,240	3,280	861.39	803.39	745.39	686.39	628.39	570.39	518.39	487.39	456.39	424.39	393.39
3,280	3,320	875.45	817.45	759.45	700.45	642.45	584.45	527.45	496.45	465.45	433.45	402.45
3,320	3,360	890.51	831.51	773.51	715.51	656.51	598.51	540.51	505.51	474.51	442.51	411.51
3,360	3,400	904.57	845.57	787.57	729.57	670.57	612.57	554.57	514.57	483.57	451.57	420.57
3,400	3,440	918.63	860.63	801.63	743.63	685.63	626.63	568.63	523.63	492.63	460.63	429.63
3,440	3,480	932.69	874.69	816.69	757.69	699.69	641.69	582.69	532.69	501.69	469.69	438.69
3,480	3,520	946.75	888.75	830.75	771.75	713.75	655.75	596.75	541.75	510.75	478.75	447.75
3,520	3,560	961.81	902.81	844.81	786.81	727.81	669.81	611.81	552.81	519.81	487.81	456.81
3,560	3,600	975.87	916.87	858.87	800.87	741.87	683.87	625.87	566.87	528.87	496.87	465.87
3,600	3,640	989.93	931.93	872.93	814.93	756.93	697.93	639.93	581.93	537.93	505.93	474.93
3,640	3,680	1,003.99	945.99	887.99	828.99	770.99	712.99	653.99	595.99	546.99	514.99	483.99
3,680	3,720	1,018.05	960.05	902.05	843.05	785.05	727.05	668.05	610.05	556.05	524.05	493.05
3,720	3,760	1,033.11	974.11	916.11	858.11	799.11	741.11	683.11	624.11	566.11	533.11	502.11
3,760	3,800	1,047.17	988.17	930.17	872.17	813.17	755.17	697.17	638.17	580.17	542.17	511.17
3,800	3,840	1,061.23	1,003.23	944.23	886.23	828.23	769.23	711.23	653.23	594.23	551.23	520.23
3,840	3,880	1,075.29	1,017.29	959.29	900.29	842.29	784.29	725.29	667.29	609.29	560.29	529.29
3,880	3,920	1,089.35	1,031.35	973.35	914.35	856.35	798.35	739.35	681.35	623.35	565.35	534.35
3,920	3,960	1,104.41	1,045.41	987.41	929.41	870.41	812.41	754.41	695.41	637.41	579.41	547.41
3,960	4,000	1,118.47	1,059.47	1,001.47	943.47	884.47	826.47	768.47	709.47	651.47	593.47	556.47
4,000	4,040	1,132.53	1,074.53	1,015.53	957.53	898.53	840.53	782.53	724.53	665.53	607.53	565.53
4,040	4,080	1,146.59	1,088.59	1,030.59	971.59	913.59	855.59	796.59	738.59	680.59	621.59	574.59
4,080	4,120	1,160.65	1,102.65	1,044.65	985.65	927.65	869.65	810.65	752.65	694.65	635.65	583.65
4,120	4,160	1,175.71	1,116.71	1,058.71	1,000.71	941.71	883.71	825.71	766.71	708.71	650.71	592.71
4,160	4,200	1,189.77	1,130.77	1,072.77	1,014.77	955.77	897.77	839.77	780.77	722.77	664.77	605.77
4,200	4,240	1,203.83	1,145.83	1,086.83	1,028.83	970.83	911.83	853.83	795.83	736.83	678.83	620.83
4,240	4,280	1,217.89	1,159.89	1,101.89	1,042.89	984.89	926.89	867.89	809.89	751.89	692.89	634.89
4,280	4,320	1,231.95	1,173.95	1,115.95	1,056.95	998.95	940.95	881.95	823.95	765.95	706.95	648.95
4,320	4,360	1,247.01	1,188.01	1,130.01	1,072.01	1,013.01	955.01	897.01	838.01	780.01	722.01	663.01
4,360	4,400	1,262.07	1,202.07	1,144.07	1,086.07	1,027.07	969.07	911.07	852.07	794.07	736.07	677.07
4,400	4,440	1,278.13	1,217.13	1,158.13	1,100.13	1,042.13	983.13	925.13	867.13	808.13	750.13	692.13
4,440	4,480	1,293.19	1,231.19	1,173.19	1,114.19	1,056.19	998.19	939.19	881.19	823.19	764.19	706.19
4,480	4,520	1,309.25	1,245.25	1,187.25	1,128.25	1,070.25	1,012.25	953.25	895.25	837.25	778.25	720.25
4,520	4,560	1,324.31	1,259.31	1,201.31	1,143.31	1,084.31	1,026.31	968.31	909.31	851.31	793.31	734.31
4,560	4,600	1,339.37	1,275.37	1,215.37	1,157.37	1,098.37	1,040.37	982.37	923.37	865.37	807.37	748.37
4,600	4,640	1,355.43	1,290.43	1,229.43	1,171.43	1,113.43	1,054.43	996.43	938.43	879.43	821.43	763.43
4,640	4,680	1,370.49	1,306.49	1,244.49	1,185.49	1,127.49	1,069.49	1,010.49	952.49	894.49	835.49	777.49
4,680	4,720	1,386.55	1,321.55	1,258.55	1,199.55	1,141.55	1,083.55	1,024.55	966.55	908.55	849.55	791.55
4,720	4,760	1,401.61	1,336.61	1,272.61	1,214.61	1,155.61	1,097.61	1,039.61	980.61	922.61	864.61	805.61
4,760	4,800	1,416.67	1,352.67	1,287.67	1,228.67	1,169.67	1,111.67	1,053.67	994.67	936.67	878.67	819.67
4,800	4,840	1,432.73	1,367.73	1,303.73	1,242.73	1,184.73	1,125.73	1,067.73	1,009.73	950.73	892.73	834.73
4,840	4,880	1,447.79	1,383.79	1,318.79	1,256.79	1,198.79	1,140.79	1,081.79	1,023.79	965.79	906.79	848.79
4,880	4,920	1,463.85	1,398.85	1,333.85	1,270.85	1,212.85	1,154.85	1,095.85	1,037.85	979.85	920.85	862.85
4,920	4,960	1,478.91	1,413.91	1,349.91	1,285.91	1,226.91	1,168.91	1,110.91	1,051.91	993.91	935.91	876.91
4,960	5,000	1,493.97	1,429.97	1,364.97	1,300.97	1,240.97	1,182.97	1,124.97	1,065.97	1,007.97	949.97	890.97
5,000	5,040	1,510.03	1,445.03	1,381.03	1,316.03	1,256.03	1,197.03	1,139.03	1,081.03	1,022.03	964.03	906.03

\$5,040 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	\$45.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08
560	580	49.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	54.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	60.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	69.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	78.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	87.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	96.67	65.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	105.73	74.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	114.79	83.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	123.85	92.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	132.91	101.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	141.97	110.97	79.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	151.03	120.03	89.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	160.09	129.09	98.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	169.15	138.15	107.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	178.21	147.21	116.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	187.27	156.27	125.27	93.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	196.33	165.33	134.33	102.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	205.39	174.39	143.39	111.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	214.45	183.45	152.45	120.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	223.51	192.51	161.51	129.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	232.57	201.57	170.57	138.57	107.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	241.63	210.63	179.63	147.63	116.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	250.69	219.69	188.69	156.69	125.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	259.75	228.75	197.75	165.75	134.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	268.81	237.81	206.81	174.81	143.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	277.87	246.87	215.87	183.87	152.87	121.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	286.93	255.93	224.93	192.93	161.93	130.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	295.99	264.99	233.99	201.99	170.99	139.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	305.05	274.05	243.05	211.05	180.05	149.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	314.11	283.11	252.11	220.11	189.11	158.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	323.17	292.17	261.17	229.17	198.17	167.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	332.23	301.23	270.23	238.23	207.23	176.23	145.23	139.23	139.23	139.23	139.23
1,840	1,880	341.29	310.29	279.29	247.29	216.29	185.29	154.29	142.29	142.29	142.29	142.29
1,880	1,920	350.35	319.35	288.35	256.35	225.35	194.35	163.35	145.35	145.35	145.35	145.35
1,920	1,960	359.41	328.41	297.41	265.41	234.41	203.41	172.41	148.41	148.41	148.41	148.41
1,960	2,000	368.47	337.47	306.47	274.47	243.47	212.47	181.47	151.47	151.47	151.47	151.47
2,000	2,040	377.53	346.53	315.53	283.53	252.53	221.53	190.53	158.53	154.53	154.53	154.53
2,040	2,080	386.59	355.59	324.59	292.59	261.59	230.59	199.59	167.59	157.59	157.59	157.59
2,080	2,120	395.65	364.65	333.65	301.65	270.65	239.65	208.65	176.65	160.65	160.65	160.65
2,120	2,160	404.71	373.71	342.71	310.71	279.71	248.71	217.71	185.71	163.71	163.71	163.71
2,160	2,200	413.77	382.77	351.77	319.77	288.77	257.77	226.77	194.77	166.77	166.77	166.77
2,200	2,240	422.83	391.83	360.83	328.83	297.83	266.83	235.83	203.83	172.83	169.83	169.83
2,240	2,280	431.89	400.89	369.89	337.89	306.89	275.89	244.89	212.89	181.89	172.89	172.89
2,280	2,320	440.95	409.95	378.95	346.95	315.95	284.95	253.95	221.95	190.95	175.95	175.95
2,320	2,360	450.01	419.01	388.01	356.01	325.01	294.01	263.01	231.01	200.01	179.01	179.01
2,360	2,400	459.07	428.07	397.07	365.07	334.07	303.07	272.07	240.07	209.07	182.07	182.07
2,400	2,440	468.13	437.13	406.13	374.13	343.13	312.13	281.13	249.13	218.13	187.13	185.13
2,440	2,480	477.19	446.19	415.19	383.19	352.19	321.19	290.19	258.19	227.19	196.19	188.19
2,480	2,520	486.25	455.25	424.25	392.25	361.25	330.25	299.25	267.25	236.25	205.25	191.25
2,520	2,560	495.31	464.31	433.31	401.31	370.31	339.31	308.31	276.31	245.31	214.31	194.31
2,560	2,600	504.37	473.37	442.37	410.37	379.37	348.37	317.37	285.37	254.37	223.37	197.37
2,600	2,640	513.43	482.43	451.43	419.43	388.43	357.43	326.43	294.43	263.43	232.43	201.43
2,640	2,680	522.49	491.49	460.49	428.49	397.49	366.49	335.49	303.49	272.49	241.49	210.49
2,680	2,720	531.55	500.55	469.55	437.55	406.55	375.55	344.55	312.55	281.55	250.55	219.55
2,720	2,760	540.61	509.61	478.61	446.61	415.61	384.61	353.61	321.61	290.61	259.61	228.61
2,760	2,800	549.67	518.67	487.67	455.67	424.67	393.67	362.67	330.67	299.67	268.67	237.67
2,800	2,840	558.73	527.73	496.73	464.73	433.73	402.73	371.73	339.73	308.73	277.73	246.73
2,840	2,880	567.79	536.79	505.79	473.79	442.79	411.79	380.79	348.79	317.79	286.79	255.79
2,880	2,920	576.85	545.85	514.85	482.85	451.85	420.85	389.85	357.85	326.85	295.85	264.85
2,920	2,960	585.91	554.91	523.91	491.91	460.91	429.91	398.91	366.91	335.91	304.91	273.91
2,960	3,000	594.97	563.97	532.97	500.97	469.97	438.97	407.97	375.97	344.97	313.97	282.97
3,000	3,040	604.03	573.03	542.03	510.03	479.03	448.03	417.03	385.03	354.03	323.03	292.03
3,040	3,080	613.09	582.09	551.09	519.09	488.09	457.09	426.09	394.09	363.09	332.09	301.09
3,080	3,120	622.15	591.15	560.15	528.15	497.15	466.15	435.15	403.15	372.15	341.15	310.15
3,120	3,160	631.21	600.21	569.21	537.21	506.21	475.21	444.21	412.21	381.21	350.21	319.21
3,160	3,200	640.27	609.27	578.27	546.27	515.27	484.27	453.27	421.27	390.27	359.27	328.27
3,200	3,240	649.33	618.33	587.33	555.33	524.33	493.33	462.33	430.33	399.33	368.33	337.33

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$3,240	\$3,280	\$658.39	\$627.39	\$596.39	\$564.39	\$533.39	\$502.39	\$471.39	\$439.39	\$408.39	\$377.39	\$346.39
3,280	3,320	667.45	636.45	605.45	573.45	542.45	511.45	480.45	448.45	417.45	386.45	355.45
3,320	3,360	676.51	645.51	614.51	582.51	551.51	520.51	489.51	457.51	426.51	395.51	364.51
3,360	3,400	685.57	654.57	623.57	591.57	560.57	529.57	498.57	466.57	435.57	404.57	373.57
3,400	3,440	694.63	663.63	632.63	600.63	569.63	538.63	507.63	475.63	444.63	413.63	382.63
3,440	3,480	703.69	672.69	641.69	609.69	578.69	547.69	516.69	484.69	453.69	422.69	391.69
3,480	3,520	712.75	681.75	650.75	618.75	587.75	556.75	525.75	493.75	462.75	431.75	400.75
3,520	3,560	721.81	690.81	659.81	627.81	596.81	565.81	534.81	502.81	471.81	440.81	409.81
3,560	3,600	730.87	699.87	668.87	636.87	605.87	574.87	543.87	511.87	480.87	449.87	418.87
3,600	3,640	743.93	708.93	677.93	645.93	614.93	583.93	552.93	520.93	489.93	458.93	427.93
3,640	3,680	757.99	717.99	686.99	654.99	623.99	592.99	561.99	529.99	498.99	467.99	436.99
3,680	3,720	773.05	727.05	696.05	664.05	633.05	602.05	571.05	539.05	508.05	477.05	446.05
3,720	3,760	787.11	736.11	705.11	673.11	642.11	611.11	580.11	548.11	517.11	486.11	455.11
3,760	3,800	801.17	745.17	714.17	682.17	651.17	620.17	589.17	557.17	526.17	495.17	464.17
3,800	3,840	815.23	757.23	723.23	691.23	660.23	629.23	598.23	566.23	535.23	504.23	473.23
3,840	3,880	829.29	771.29	732.29	700.29	669.29	638.29	607.29	575.29	544.29	513.29	482.29
3,880	3,920	844.35	785.35	741.35	709.35	678.35	647.35	616.35	584.35	553.35	522.35	491.35
3,920	3,960	858.41	799.41	750.41	718.41	687.41	656.41	625.41	593.41	562.41	531.41	500.41
3,960	4,000	872.47	814.47	759.47	727.47	696.47	665.47	634.47	602.47	571.47	540.47	509.47
4,000	4,040	886.53	828.53	770.53	736.53	705.53	674.53	643.53	611.53	580.53	549.53	518.53
4,040	4,080	900.59	842.59	784.59	745.59	714.59	683.59	652.59	620.59	589.59	558.59	527.59
4,080	4,120	915.65	856.65	798.65	754.65	723.65	692.65	661.65	629.65	598.65	567.65	536.65
4,120	4,160	929.71	870.71	812.71	763.71	732.71	701.71	670.71	638.71	607.71	576.71	545.71
4,160	4,200	943.77	885.77	826.77	772.77	741.77	710.77	679.77	647.77	616.77	585.77	554.77
4,200	4,240	957.83	899.83	841.83	782.83	750.83	719.83	688.83	656.83	625.83	594.83	563.83
4,240	4,280	971.89	913.89	855.89	796.89	759.89	728.89	697.89	665.89	634.89	603.89	572.89
4,280	4,320	986.95	927.95	869.95	811.95	768.95	737.95	706.95	674.95	643.95	612.95	581.95
4,320	4,360	1,001.01	942.01	884.01	826.01	778.01	747.01	716.01	684.01	653.01	622.01	591.01
4,360	4,400	1,015.07	957.07	898.07	840.07	787.07	756.07	725.07	693.07	662.07	631.07	600.07
4,400	4,440	1,029.13	971.13	913.13	854.13	796.13	765.13	734.13	702.13	671.13	640.13	609.13
4,440	4,480	1,043.19	985.19	927.19	868.19	810.19	774.19	743.19	711.19	680.19	649.19	618.19
4,480	4,520	1,058.25	999.25	941.25	883.25	824.25	783.25	752.25	720.25	689.25	658.25	627.25
4,520	4,560	1,072.31	1,013.31	955.31	897.31	838.31	792.31	761.31	729.31	698.31	667.31	636.31
4,560	4,600	1,086.37	1,028.37	969.37	911.37	853.37	801.37	770.37	738.37	707.37	676.37	645.37
4,600	4,640	1,100.43	1,042.43	984.43	925.43	867.43	810.43	779.43	747.43	716.43	685.43	654.43
4,640	4,680	1,114.49	1,056.49	998.49	939.49	881.49	823.49	788.49	756.49	725.49	694.49	663.49
4,680	4,720	1,129.55	1,070.55	1,012.55	954.55	895.55	837.55	797.55	765.55	734.55	703.55	672.55
4,720	4,760	1,143.61	1,084.61	1,026.61	968.61	909.61	851.61	806.61	774.61	743.61	712.61	681.61
4,760	4,800	1,157.67	1,099.67	1,040.67	982.67	924.67	865.67	815.67	783.67	752.67	721.67	690.67
4,800	4,840	1,171.73	1,113.73	1,055.73	996.73	938.73	880.73	824.73	792.73	761.73	730.73	699.73
4,840	4,880	1,185.79	1,127.79	1,069.79	1,010.79	952.79	894.79	835.79	801.79	770.79	739.79	708.79
4,880	4,920	1,200.85	1,141.85	1,083.85	1,025.85	966.85	908.85	850.85	810.85	779.85	748.85	717.85
4,920	4,960	1,214.91	1,155.91	1,097.91	1,039.91	980.91	922.91	864.91	819.91	788.91	757.91	726.91
4,960	5,000	1,228.97	1,170.97	1,111.97	1,053.97	995.97	936.97	878.97	828.97	797.97	766.97	735.97
5,000	5,040	1,243.03	1,185.03	1,127.03	1,068.03	1,010.03	952.03	893.03	838.03	807.03	776.03	745.03
5,040	5,080	1,257.09	1,199.09	1,141.09	1,082.09	1,024.09	966.09	907.09	849.09	816.09	785.09	754.09
5,080	5,120	1,272.15	1,213.15	1,155.15	1,097.15	1,038.15	980.15	922.15	863.15	825.15	794.15	763.15
5,120	5,160	1,286.21	1,227.21	1,169.21	1,111.21	1,052.21	994.21	936.21	877.21	834.21	803.21	772.21
5,160	5,200	1,300.27	1,242.27	1,183.27	1,125.27	1,067.27	1,008.27	950.27	892.27	843.27	812.27	781.27
5,200	5,240	1,314.33	1,256.33	1,198.33	1,139.33	1,081.33	1,023.33	964.33	906.33	852.33	821.33	790.33
5,240	5,280	1,328.39	1,270.39	1,212.39	1,153.39	1,095.39	1,037.39	978.39	920.39	862.39	830.39	799.39
5,280	5,320	1,343.45	1,284.45	1,226.45	1,168.45	1,109.45	1,051.45	993.45	934.45	876.45	839.45	808.45
5,320	5,360	1,357.51	1,298.51	1,240.51	1,182.51	1,123.51	1,065.51	1,007.51	948.51	890.51	848.51	817.51
5,360	5,400	1,371.57	1,313.57	1,254.57	1,196.57	1,138.57	1,079.57	1,021.57	963.57	904.57	857.57	826.57
5,400	5,440	1,385.63	1,327.63	1,269.63	1,210.63	1,152.63	1,094.63	1,035.63	977.63	919.63	866.63	835.63
5,440	5,480	1,399.69	1,341.69	1,283.69	1,224.69	1,166.69	1,108.69	1,049.69	991.69	933.69	875.69	844.69
5,480	5,520	1,414.75	1,355.75	1,297.75	1,239.75	1,180.75	1,122.75	1,064.75	1,005.75	947.75	889.75	853.75
5,520	5,560	1,428.81	1,369.81	1,311.81	1,253.81	1,194.81	1,136.81	1,078.81	1,019.81	961.81	903.81	862.81
5,560	5,600	1,442.87	1,384.87	1,325.87	1,267.87	1,209.87	1,150.87	1,092.87	1,034.87	975.87	917.87	871.87
5,600	5,640	1,456.93	1,398.93	1,340.93	1,281.93	1,223.93	1,165.93	1,106.93	1,048.93	990.93	931.93	880.93
5,640	5,680	1,470.99	1,412.99	1,354.99	1,295.99	1,237.99	1,179.99	1,120.99	1,062.99	1,004.99	945.99	889.99
5,680	5,720	1,486.05	1,427.05	1,369.05	1,311.05	1,252.05	1,194.05	1,136.05	1,077.05	1,019.05	961.05	902.05
5,720	5,760	1,500.11	1,441.11	1,383.11	1,325.11	1,266.11	1,208.11	1,150.11	1,091.11	1,033.11	975.11	916.11
5,760	5,800	1,514.17	1,456.17	1,397.17	1,339.17	1,281.17	1,222.17	1,164.17	1,106.17	1,047.17	989.17	931.17
5,800	5,840	1,528.23	1,470.23	1,412.23	1,353.23	1,295.23	1,237.23	1,178.23	1,120.23	1,062.23	1,003.23	945.23

\$5,840 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$2.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	3.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	2.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	5.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	5.41	4.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	6.64	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	6.87	5.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	8.10	6.10	5.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	8.33	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	8.56	7.56	6.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	9.79	7.79	6.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	10.02	9.02	7.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	11.25	9.25	8.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	11.48	10.48	8.48	7.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	12.70	10.70	9.70	7.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70
63	66	12.93	11.93	9.93	8.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93
66	69	14.16	12.16	11.16	9.16	8.16	6.16	5.16	5.16	5.16	5.16	5.16
69	72	14.39	13.39	11.39	10.39	8.39	7.39	5.39	5.39	5.39	5.39	5.39
72	75	15.62	13.62	12.62	10.62	9.62	7.62	6.62	5.62	5.62	5.62	5.62
75	78	15.85	14.85	12.85	11.85	9.85	8.85	6.85	5.85	5.85	5.85	5.85
78	81	16.08	15.08	14.08	12.08	11.08	9.08	8.08	6.08	6.08	6.08	6.08
81	84	17.31	15.31	14.31	13.31	11.31	10.31	8.31	7.31	6.31	6.31	6.31
84	87	17.54	16.54	14.54	13.54	12.54	10.54	9.54	7.54	6.54	6.54	6.54
87	90	18.77	16.77	15.77	13.77	12.77	11.77	9.77	8.77	6.77	6.77	6.77
90	93	19.00	18.00	16.00	15.00	13.00	12.00	11.00	9.00	8.00	7.00	7.00
93	96	20.23	18.23	17.23	15.23	14.23	12.23	11.23	10.23	8.23	7.23	7.23
96	99	20.46	19.46	17.46	16.46	14.46	13.46	11.46	10.46	9.46	7.46	7.46
99	102	21.69	19.69	18.69	16.69	15.69	13.69	12.69	10.69	9.69	8.69	7.69
102	105	22.92	20.92	18.92	17.92	15.92	14.92	12.92	11.92	9.92	8.92	7.92
105	108	24.15	21.15	20.15	18.15	17.15	15.15	14.15	12.15	11.15	9.15	8.15
108	111	25.38	22.38	20.38	19.38	17.38	16.38	14.38	13.38	11.38	10.38	9.38
111	114	26.61	23.61	20.61	19.61	18.61	16.61	15.61	13.61	12.61	10.61	9.61
114	117	26.84	24.84	21.84	19.84	18.84	17.84	15.84	14.84	12.84	11.84	9.84
117	120	28.07	26.07	23.07	21.07	20.07	18.07	17.07	15.07	14.07	12.07	11.07
120	123	29.29	26.29	24.29	21.29	20.29	19.29	17.29	16.29	14.29	13.29	11.29
123	126	30.52	27.52	25.52	22.52	20.52	19.52	18.52	16.52	15.52	13.52	12.52
126	129	31.75	28.75	25.75	23.75	21.75	19.75	18.75	17.75	15.75	14.75	12.75
129	132	32.98	29.98	26.98	24.98	21.98	20.98	18.98	17.98	16.98	14.98	13.98
132	135	34.21	31.21	28.21	25.21	23.21	21.21	20.21	18.21	17.21	16.21	14.21
135	138	34.44	32.44	29.44	26.44	24.44	22.44	20.44	19.44	17.44	16.44	15.44
138	141	35.67	32.67	30.67	27.67	24.67	22.67	21.67	19.67	18.67	16.67	15.67
141	144	36.90	33.90	31.90	28.90	25.90	23.90	21.90	20.90	18.90	17.90	15.90
144	147	38.13	35.13	32.13	30.13	27.13	24.13	23.13	21.13	20.13	18.13	17.13
147	150	39.36	36.36	33.36	31.36	28.36	25.36	23.36	22.36	20.36	19.36	17.36
150	153	40.59	37.59	34.59	31.59	29.59	26.59	24.59	22.59	21.59	19.59	18.59
153	156	40.82	38.82	35.82	32.82	30.82	27.82	24.82	23.82	21.82	20.82	18.82
156	159	42.05	40.05	37.05	34.05	31.05	29.05	26.05	24.05	23.05	21.05	20.05
159	162	43.28	40.28	38.28	35.28	32.28	30.28	27.28	24.28	23.28	22.28	20.28
162	165	44.51	41.51	39.51	36.51	33.51	30.51	28.51	25.51	23.51	22.51	21.51
165	168	45.74	42.74	39.74	37.74	34.74	31.74	29.74	26.74	24.74	22.74	21.74
168	171	46.97	43.97	40.97	38.97	35.97	32.97	29.97	27.97	24.97	23.97	22.97
171	174	47.20	45.20	42.20	39.20	37.20	34.20	31.20	29.20	26.20	24.20	23.20
174	177	48.43	46.43	43.43	40.43	37.43	35.43	32.43	29.43	27.43	25.43	23.43
177	180	49.66	46.66	44.66	41.66	38.66	36.66	33.66	30.66	28.66	25.66	24.66
180	183	50.88	47.88	45.88	42.88	39.88	36.88	34.88	31.88	28.88	26.88	24.88
183	186	52.11	49.11	46.11	44.11	41.11	38.11	36.11	33.11	30.11	28.11	26.11
186	189	53.34	50.34	47.34	45.34	42.34	39.34	36.34	34.34	31.34	28.34	26.34
189	192	53.57	51.57	48.57	45.57	43.57	40.57	37.57	35.57	32.57	29.57	27.57
192	195	54.80	52.80	49.80	46.80	44.80	41.80	38.80	35.80	33.80	30.80	27.80
195	198	56.03	53.03	51.03	48.03	45.03	43.03	40.03	37.03	35.03	32.03	29.03
198	201	57.26	54.26	52.26	49.26	46.26	44.26	41.26	38.26	35.26	33.26	30.26
201	204	58.49	55.49	52.49	50.49	47.49	44.49	42.49	39.49	36.49	34.49	31.49
204	207	59.72	56.72	53.72	51.72	48.72	45.72	43.72	40.72	37.72	34.72	32.72
207	210	60.95	57.95	54.95	51.95	49.95	46.95	43.95	41.95	38.95	35.95	33.95
210	213	62.18	59.18	56.18	53.18	51.18	48.18	45.18	42.18	40.18	37.18	34.18
213	216	63.41	60.41	57.41	54.41	51.41	49.41	46.41	43.41	41.41	38.41	35.41
216	219	64.64	61.64	58.64	55.64	52.64	50.64	47.64	44.64	41.64	39.64	36.64

(Continued on next page)

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$219	\$222	\$64.87	\$62.87	\$59.87	\$56.87	\$53.87	\$50.87	\$48.87	\$45.87	\$42.87	\$40.87	\$37.87
222	225	66.10	63.10	60.10	58.10	55.10	52.10	50.10	47.10	44.10	41.10	39.10
225	228	67.33	64.33	61.33	58.33	56.33	53.33	50.33	48.33	45.33	42.33	40.33
228	231	68.56	65.56	62.56	59.56	57.56	54.56	51.56	49.56	46.56	43.56	40.56
231	234	69.79	66.79	63.79	60.79	57.79	55.79	52.79	49.79	46.79	43.79	41.79
234	237	71.02	68.02	65.02	62.02	59.02	57.02	54.02	51.02	49.02	46.02	43.02
237	240	72.25	69.25	66.25	63.25	60.25	57.25	55.25	52.25	49.25	47.25	44.25
240	243	73.47	70.47	67.47	64.47	61.47	58.47	56.47	53.47	50.47	48.47	45.47
243	246	74.70	71.70	68.70	65.70	62.70	59.70	56.70	54.70	51.70	48.70	46.70
246	249	75.93	72.93	69.93	66.93	63.93	60.93	57.93	55.93	52.93	49.93	47.93
249	252	77.16	74.16	71.16	68.16	65.16	62.16	59.16	56.16	54.16	51.16	48.16
252	255	78.39	75.39	72.39	69.39	66.39	63.39	60.39	57.39	55.39	52.39	49.39
255	258	79.62	76.62	73.62	70.62	67.62	64.62	61.62	58.62	55.62	53.62	50.62
258	261	80.85	77.85	74.85	71.85	68.85	65.85	62.85	59.85	56.85	54.85	51.85
261	264	82.08	79.08	76.08	73.08	70.08	67.08	64.08	61.08	58.08	55.08	53.08
264	267	82.31	79.31	76.31	73.31	71.31	68.31	65.31	62.31	59.31	56.31	54.31
267	270	83.54	80.54	77.54	74.54	71.54	68.54	65.54	63.54	60.54	57.54	54.54
270	273	84.77	81.77	78.77	75.77	72.77	69.77	66.77	63.77	61.77	58.77	55.77
273	276	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00	62.00	60.00	57.00
276	279	87.23	84.23	81.23	78.23	75.23	72.23	69.23	66.23	63.23	61.23	58.23
279	282	88.46	85.46	82.46	79.46	76.46	73.46	70.46	67.46	64.46	61.46	59.46
282	285	89.69	86.69	83.69	80.69	77.69	74.69	71.69	68.69	65.69	62.69	60.69
285	288	90.92	87.92	84.92	81.92	78.92	75.92	72.92	69.92	66.92	63.92	60.92
288	291	92.15	89.15	86.15	83.15	80.15	77.15	74.15	71.15	68.15	65.15	62.15
291	294	93.38	90.38	87.38	84.38	81.38	78.38	75.38	72.38	69.38	66.38	63.38
294	297	94.61	91.61	88.61	85.61	82.61	79.61	76.61	73.61	70.61	67.61	64.61
297	300	95.84	92.84	89.84	86.84	83.84	80.84	77.84	74.84	71.84	68.84	65.84
300	303	97.06	94.06	91.06	88.06	85.06	82.06	79.06	76.06	73.06	70.06	67.06
303	306	98.29	95.29	92.29	89.29	86.29	83.29	80.29	77.29	74.29	71.29	68.29
306	309	98.52	95.52	92.52	89.52	87.52	84.52	81.52	78.52	75.52	72.52	69.52
309	312	99.75	96.75	93.75	90.75	87.75	84.75	82.75	79.75	76.75	73.75	70.75
312	315	100.98	97.98	94.98	91.98	88.98	85.98	82.98	79.98	76.98	73.98	71.98
315	318	102.21	99.21	96.21	93.21	90.21	87.21	84.21	81.21	78.21	75.21	72.21
318	321	103.44	100.44	97.44	94.44	91.44	88.44	85.44	82.44	79.44	76.44	73.44
321	324	104.67	101.67	98.67	95.67	92.67	89.67	86.67	83.67	80.67	77.67	74.67
324	327	105.90	102.90	99.90	96.90	93.90	90.90	87.90	84.90	81.90	78.90	75.90
327	330	107.13	104.13	101.13	98.13	95.13	92.13	89.13	86.13	83.13	80.13	77.13
330	333	108.36	105.36	102.36	99.36	96.36	93.36	90.36	87.36	84.36	81.36	78.36
333	336	109.59	106.59	103.59	100.59	97.59	94.59	91.59	88.59	85.59	82.59	79.59
336	339	110.82	107.82	104.82	101.82	98.82	95.82	92.82	89.82	86.82	83.82	80.82
339	341	112.01	109.01	106.01	103.01	100.01	97.01	94.01	91.01	88.01	85.01	82.01
341	343	112.16	109.16	106.16	103.16	100.16	97.16	94.16	91.16	88.16	85.16	82.16
343	345	113.32	110.32	107.32	104.32	101.32	98.32	95.32	92.32	89.32	86.32	83.32
345	347	113.47	110.47	107.47	104.47	101.47	98.47	96.47	93.47	90.47	87.47	84.47
347	349	114.62	111.62	108.62	105.62	102.62	99.62	96.62	93.62	90.62	87.62	84.62
349	351	115.78	112.78	109.78	106.78	103.78	100.78	97.78	94.78	91.78	88.78	85.78
351	353	115.93	112.93	109.93	106.93	103.93	100.93	97.93	94.93	91.93	88.93	85.93
353	355	117.08	114.08	111.08	108.08	105.08	102.08	99.08	96.08	93.08	90.08	87.08
355	357	117.23	115.23	112.23	109.23	106.23	103.23	100.23	97.23	94.23	91.23	88.23
357	359	118.39	115.39	112.39	109.39	106.39	103.39	100.39	97.39	94.39	91.39	88.39
359	361	119.54	116.54	113.54	110.54	107.54	104.54	101.54	98.54	95.54	92.54	89.54
361	363	119.69	116.69	113.69	110.69	107.69	104.69	101.69	98.69	96.69	93.69	90.69
363	365	120.85	117.85	114.85	111.85	108.85	105.85	102.85	99.85	96.85	93.85	90.85
365	367	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00	92.00
367	369	122.15	119.15	116.15	113.15	110.15	107.15	104.15	101.15	98.15	95.15	92.15
369	371	123.31	120.31	117.31	114.31	111.31	108.31	105.31	102.31	99.31	96.31	93.31
371	373	123.46	120.46	117.46	114.46	111.46	108.46	105.46	102.46	100.46	97.46	94.46
373	375	124.61	121.61	118.61	115.61	112.61	109.61	106.61	103.61	100.61	97.61	94.61
375	377	125.76	122.76	119.76	116.76	113.76	110.76	107.76	104.76	101.76	98.76	95.76
377	379	125.92	122.92	119.92	116.92	113.92	110.92	107.92	104.92	101.92	98.92	96.92
379	381	127.07	124.07	121.07	118.07	115.07	112.07	109.07	106.07	103.07	100.07	97.07
381	383	128.22	125.22	122.22	119.22	116.22	113.22	110.22	107.22	104.22	101.22	98.22
383	385	128.38	125.38	122.38	119.38	116.38	113.38	110.38	107.38	104.38	101.38	98.38
385	387	129.53	126.53	123.53	120.53	117.53	114.53	111.53	108.53	105.53	102.53	99.53
387	389	129.68	126.68	123.68	120.68	117.68	115.68	112.68	109.68	106.68	103.68	100.68

\$389 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$3.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	6.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	6.56	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	7.79	5.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79
51	54	8.02	7.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	7.25	6.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	9.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	8.70	7.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	10.93	9.93	7.93	6.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	11.16	10.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	12.39	10.39	9.39	8.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	12.62	11.62	9.62	8.62	7.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	13.85	11.85	10.85	8.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85
78	81	14.08	13.08	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	13.31	12.31	10.31	9.31	7.31	6.31	6.31	6.31	6.31	6.31
84	87	15.54	14.54	12.54	11.54	9.54	8.54	6.54	6.54	6.54	6.54	6.54
87	90	16.77	14.77	13.77	11.77	10.77	8.77	7.77	6.77	6.77	6.77	6.77
90	93	17.00	16.00	14.00	13.00	11.00	10.00	8.00	7.00	7.00	7.00	7.00
93	96	17.23	16.23	15.23	13.23	12.23	10.23	9.23	7.23	7.23	7.23	7.23
96	99	18.46	16.46	15.46	14.46	12.46	11.46	9.46	8.46	7.46	7.46	7.46
99	102	18.69	17.69	15.69	14.69	13.69	11.69	10.69	8.69	7.69	7.69	7.69
102	105	19.92	17.92	16.92	15.92	13.92	12.92	10.92	9.92	7.92	7.92	7.92
105	108	20.15	19.15	17.15	16.15	15.15	13.15	12.15	10.15	9.15	8.15	8.15
108	111	21.38	19.38	18.38	16.38	15.38	14.38	12.38	11.38	9.38	8.38	8.38
111	114	21.61	20.61	18.61	17.61	15.61	14.61	13.61	11.61	10.61	8.61	8.61
114	117	22.84	20.84	19.84	17.84	16.84	14.84	13.84	12.84	10.84	9.84	8.84
117	120	23.07	22.07	20.07	19.07	17.07	16.07	14.07	13.07	12.07	10.07	9.07
120	123	24.29	22.29	21.29	19.29	18.29	16.29	15.29	13.29	12.29	11.29	9.29
123	126	24.52	23.52	21.52	20.52	18.52	17.52	15.52	14.52	12.52	11.52	10.52
126	129	24.75	23.75	22.75	20.75	19.75	17.75	16.75	14.75	13.75	11.75	10.75
129	132	25.98	23.98	22.98	21.98	19.98	18.98	16.98	15.98	13.98	12.98	10.98
132	135	26.21	25.21	23.21	22.21	21.21	19.21	18.21	16.21	15.21	13.21	12.21
135	138	27.44	25.44	24.44	22.44	21.44	20.44	18.44	17.44	15.44	14.44	12.44
138	141	27.67	26.67	24.67	23.67	21.67	20.67	19.67	17.67	16.67	14.67	13.67
141	144	28.90	26.90	25.90	23.90	22.90	20.90	19.90	18.90	16.90	15.90	13.90
144	147	29.13	28.13	26.13	25.13	23.13	22.13	20.13	19.13	18.13	16.13	15.13
147	150	30.36	28.36	27.36	25.36	24.36	22.36	21.36	19.36	18.36	17.36	15.36
150	153	30.59	29.59	27.59	26.59	24.59	23.59	21.59	20.59	18.59	17.59	16.59
153	156	30.82	29.82	28.82	26.82	25.82	23.82	22.82	20.82	19.82	18.82	16.82
156	159	32.05	30.05	29.05	28.05	26.05	25.05	23.05	22.05	20.05	19.05	18.05
159	162	32.28	31.28	29.28	28.28	27.28	25.28	24.28	22.28	21.28	19.28	18.28
162	165	33.51	31.51	30.51	29.51	27.51	26.51	24.51	23.51	21.51	20.51	18.51
165	168	33.74	32.74	30.74	29.74	28.74	26.74	25.74	23.74	22.74	20.74	19.74
168	171	34.97	32.97	31.97	29.97	28.97	27.97	25.97	24.97	22.97	21.97	19.97
171	174	36.20	34.20	32.20	31.20	29.20	28.20	27.20	25.20	24.20	22.20	21.20
174	177	37.43	34.43	33.43	31.43	30.43	28.43	27.43	26.43	24.43	23.43	21.43
177	180	38.66	35.66	33.66	32.66	30.66	29.66	27.66	26.66	25.66	23.66	22.66
180	183	39.88	36.88	34.88	32.88	31.88	29.88	28.88	26.88	25.88	24.88	22.88
183	186	40.11	38.11	35.11	34.11	32.11	31.11	29.11	28.11	26.11	25.11	24.11
186	189	41.34	39.34	36.34	34.34	33.34	31.34	30.34	28.34	27.34	25.34	24.34
189	192	42.57	39.57	37.57	35.57	33.57	32.57	30.57	29.57	27.57	26.57	24.57
192	195	43.80	40.80	38.80	35.80	34.80	32.80	31.80	29.80	28.80	26.80	25.80
195	198	45.03	42.03	39.03	37.03	35.03	34.03	32.03	31.03	29.03	28.03	26.03
198	201	46.26	43.26	40.26	38.26	35.26	34.26	33.26	31.26	30.26	28.26	27.26
201	204	46.49	44.49	41.49	38.49	36.49	34.49	33.49	32.49	30.49	29.49	27.49
204	207	47.72	45.72	42.72	39.72	37.72	35.72	33.72	32.72	31.72	29.72	28.72
207	210	48.95	45.95	43.95	40.95	37.95	35.95	34.95	32.95	31.95	30.95	28.95
210	213	50.18	47.18	45.18	42.18	39.18	37.18	35.18	34.18	32.18	31.18	30.18
213	216	51.41	48.41	45.41	43.41	40.41	37.41	36.41	34.41	33.41	32.41	30.41
216	219	52.64	49.64	46.64	44.64	41.64	38.64	36.64	35.64	33.64	32.64	31.64
219	222	53.87	50.87	47.87	44.87	42.87	39.87	37.87	35.87	34.87	32.87	31.87
222	225	54.10	52.10	49.10	46.10	44.10	41.10	38.10	37.10	35.10	34.10	32.10
225	228	55.33	53.33	50.33	47.33	44.33	42.33	39.33	37.33	36.33	34.33	33.33
228	231	56.56	53.56	51.56	48.56	45.56	43.56	40.56	38.56	36.56	35.56	33.56
231	234	57.79	54.79	51.79	49.79	46.79	43.79	41.79	38.79	37.79	35.79	34.79

(Continued on next page)

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1995)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$234	\$237	\$59.02	\$56.02	\$53.02	\$51.02	\$48.02	\$45.02	\$43.02	\$40.02	\$38.02	\$37.02	\$35.02
237	240	60.25	57.25	54.25	51.25	49.25	46.25	43.25	41.25	39.25	37.25	36.25
240	243	60.47	58.47	55.47	52.47	50.47	47.47	44.47	42.47	39.47	38.47	36.47
243	246	61.70	59.70	56.70	53.70	50.70	48.70	45.70	42.70	40.70	38.70	37.70
246	249	62.93	59.93	57.93	54.93	51.93	49.93	46.93	43.93	41.93	38.93	37.93
249	252	64.16	61.16	59.16	56.16	53.16	50.16	48.16	45.16	42.16	40.16	38.16
252	255	65.39	62.39	59.39	57.39	54.39	51.39	49.39	46.39	43.39	41.39	39.39
255	258	66.62	63.62	60.62	58.62	55.62	52.62	49.62	47.62	44.62	41.62	39.62
258	261	66.85	64.85	61.85	58.85	56.85	53.85	50.85	48.85	45.85	42.85	40.85
261	264	68.08	66.08	63.08	60.08	58.08	55.08	52.08	49.08	47.08	44.08	41.08
264	267	69.31	66.31	64.31	61.31	58.31	56.31	53.31	50.31	48.31	45.31	42.31
267	270	70.54	67.54	65.54	62.54	59.54	57.54	54.54	51.54	48.54	46.54	43.54
270	273	71.77	68.77	65.77	63.77	60.77	57.77	55.77	52.77	49.77	47.77	44.77
273	276	73.00	70.00	67.00	65.00	62.00	59.00	56.00	54.00	51.00	48.00	46.00
276	279	73.23	71.23	68.23	65.23	63.23	60.23	57.23	55.23	52.23	49.23	47.23
279	282	74.46	72.46	69.46	66.46	64.46	61.46	58.46	55.46	53.46	50.46	47.46
282	285	75.69	72.69	70.69	67.69	64.69	62.69	59.69	56.69	54.69	51.69	48.69
285	288	76.92	73.92	71.92	68.92	65.92	63.92	60.92	57.92	54.92	52.92	49.92
288	291	78.15	75.15	72.15	70.15	67.15	64.15	62.15	59.15	56.15	54.15	51.15
291	294	79.38	76.38	73.38	71.38	68.38	65.38	63.38	60.38	57.38	54.38	52.38
294	297	80.61	77.61	74.61	71.61	69.61	66.61	63.61	61.61	58.61	55.61	53.61
297	300	80.84	78.84	75.84	72.84	70.84	67.84	64.84	62.84	59.84	56.84	53.84
300	303	82.06	80.06	77.06	74.06	71.06	69.06	66.06	63.06	61.06	58.06	55.06
303	306	83.29	80.29	78.29	75.29	72.29	70.29	67.29	64.29	62.29	59.29	56.29
306	309	84.52	81.52	78.52	76.52	73.52	70.52	68.52	65.52	62.52	60.52	57.52
309	312	85.75	82.75	79.75	77.75	74.75	71.75	69.75	66.75	63.75	60.75	58.75
312	315	86.98	83.98	80.98	77.98	75.98	72.98	69.98	67.98	64.98	61.98	59.98
315	318	87.21	85.21	82.21	79.21	77.21	74.21	71.21	69.21	66.21	63.21	60.21
318	321	88.44	86.44	83.44	80.44	77.44	74.44	72.44	69.44	67.44	64.44	61.44
321	324	89.67	86.67	84.67	81.67	78.67	76.67	73.67	70.67	68.67	65.67	62.67
324	327	90.90	87.90	85.90	82.90	79.90	76.90	74.90	71.90	68.90	66.90	63.90
327	330	92.13	89.13	86.13	84.13	81.13	78.13	76.13	73.13	70.13	68.13	65.13
330	333	93.36	90.36	87.36	85.36	82.36	79.36	76.36	74.36	71.36	68.36	66.36
333	336	93.59	91.59	88.59	85.59	83.59	80.59	77.59	75.59	72.59	69.59	67.59
336	339	94.82	92.82	89.82	86.82	84.82	81.82	78.82	75.82	73.82	70.82	67.82
339	341	96.01	93.01	91.01	88.01	85.01	83.01	80.01	77.01	74.01	72.01	69.01
341	343	97.16	94.16	91.16	88.16	86.16	83.16	80.16	78.16	75.16	72.16	70.16
343	345	97.32	94.32	92.32	89.32	86.32	84.32	81.32	78.32	76.32	73.32	70.32
345	347	98.47	95.47	92.47	90.47	87.47	84.47	82.47	79.47	76.47	73.47	71.47
347	349	99.62	96.62	93.62	90.62	87.62	85.62	82.62	79.62	77.62	74.62	71.62
349	351	99.78	96.78	93.78	91.78	88.78	85.78	83.78	80.78	77.78	75.78	72.78
351	353	100.93	97.93	94.93	91.93	89.93	86.93	83.93	80.93	78.93	75.93	72.93
353	355	102.08	99.08	96.08	93.08	90.08	87.08	85.08	82.08	79.08	77.08	74.08
355	357	102.23	99.23	96.23	93.23	91.23	88.23	85.23	83.23	80.23	77.23	75.23
357	359	103.39	100.39	97.39	94.39	91.39	89.39	86.39	83.39	80.39	78.39	75.39
359	361	103.54	100.54	97.54	95.54	92.54	89.54	86.54	84.54	81.54	78.54	76.54
361	363	104.69	101.69	98.69	95.69	92.69	90.69	87.69	84.69	82.69	79.69	76.69
363	365	105.85	102.85	99.85	96.85	93.85	90.85	88.85	85.85	82.85	79.85	77.85
365	367	106.00	103.00	100.00	97.00	94.00	92.00	89.00	86.00	84.00	81.00	78.00
367	369	107.15	104.15	101.15	98.15	95.15	92.15	90.15	87.15	84.15	82.15	79.15
369	371	107.31	105.31	102.31	99.31	96.31	93.31	90.31	88.31	85.31	82.31	79.31
371	373	108.46	105.46	102.46	99.46	96.46	93.46	91.46	88.46	85.46	83.46	80.46
373	375	109.61	106.61	103.61	100.61	97.61	94.61	91.61	89.61	86.61	83.61	81.61
375	377	109.76	106.76	103.76	100.76	97.76	95.76	92.76	89.76	87.76	84.76	81.76
377	379	110.92	107.92	104.92	101.92	98.92	95.92	92.92	90.92	87.92	84.92	82.92
379	381	112.07	109.07	106.07	103.07	100.07	97.07	94.07	91.07	89.07	86.07	83.07
381	383	112.22	109.22	106.22	103.22	100.22	97.22	92.22	89.22	87.22	84.22	81.22
383	385	113.38	110.38	107.38	104.38	101.38	98.38	95.38	92.38	90.38	87.38	84.38
385	387	113.53	110.53	107.53	105.53	102.53	99.53	96.53	93.53	90.53	88.53	85.53
387	389	114.68	111.68	108.68	105.68	102.68	99.68	96.68	94.68	91.68	88.68	85.68
389	391	115.84	112.84	109.84	106.84	103.84	100.84	97.84	94.84	91.84	89.84	86.84
391	393	115.99	112.99	109.99	106.99	103.99	100.99	97.99	95.99	92.99	89.99	87.99
393	395	117.14	114.14	111.14	108.14	105.14	102.14	99.14	96.14	94.14	91.14	88.14
395	397	118.29	115.29	112.29	109.29	106.29	103.29	100.29	97.29	94.29	91.29	89.29
397	399	118.45	115.45	112.45	109.45	106.45	103.45	100.45	97.45	95.45	92.45	89.45

\$399 and over

Do not use this table. See page 17 for instructions.