

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2014)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$43		\$0		Not over \$163		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$43	—\$218	\$0.00 plus 10%	—\$43	\$163	—\$512	\$0.00 plus 10%	—\$163
\$218	—\$753	\$17.50 plus 15%	—\$218	\$512	—\$1,582	\$34.90 plus 15%	—\$512
\$753	—\$1,762	\$97.75 plus 25%	—\$753	\$1,582	—\$3,025	\$195.40 plus 25%	—\$1,582
\$1,762	—\$3,627	\$350.00 plus 28%	—\$1,762	\$3,025	—\$4,525	\$556.15 plus 28%	—\$3,025
\$3,627	—\$7,834	\$872.20 plus 33%	—\$3,627	\$4,525	—\$7,953	\$976.15 plus 33%	—\$4,525
\$7,834	—\$7,865	\$2,260.51 plus 35%	—\$7,834	\$7,953	—\$8,963	\$2,107.39 plus 35%	—\$7,953
\$7,865		\$2,271.36 plus 39.6%	—\$7,865	\$8,963		\$2,460.89 plus 39.6%	—\$8,963

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$87		\$0		Not over \$325		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$87	—\$436	\$0.00 plus 10%	—\$87	\$325	—\$1,023	\$0.00 plus 10%	—\$325
\$436	—\$1,506	\$34.90 plus 15%	—\$436	\$1,023	—\$3,163	\$69.80 plus 15%	—\$1,023
\$1,506	—\$3,523	\$195.40 plus 25%	—\$1,506	\$3,163	—\$6,050	\$390.80 plus 25%	—\$3,163
\$3,523	—\$7,254	\$699.65 plus 28%	—\$3,523	\$6,050	—\$9,050	\$1,112.55 plus 28%	—\$6,050
\$7,254	—\$15,667	\$1,744.33 plus 33%	—\$7,254	\$9,050	—\$15,906	\$1,952.55 plus 33%	—\$9,050
\$15,667	—\$15,731	\$4,520.62 plus 35%	—\$15,667	\$15,906	—\$17,925	\$4,215.03 plus 35%	—\$15,906
\$15,731		\$4,543.02 plus 39.6%	—\$15,731	\$17,925		\$4,921.68 plus 39.6%	—\$17,925

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$94		\$0		Not over \$352		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$94	—\$472	\$0.00 plus 10%	—\$94	\$352	—\$1,108	\$0.00 plus 10%	—\$352
\$472	—\$1,631	\$37.80 plus 15%	—\$472	\$1,108	—\$3,427	\$75.60 plus 15%	—\$1,108
\$1,631	—\$3,817	\$211.65 plus 25%	—\$1,631	\$3,427	—\$6,554	\$423.45 plus 25%	—\$3,427
\$3,817	—\$7,858	\$758.15 plus 28%	—\$3,817	\$6,554	—\$9,804	\$1,205.20 plus 28%	—\$6,554
\$7,858	—\$16,973	\$1,889.63 plus 33%	—\$7,858	\$9,804	—\$17,231	\$2,115.20 plus 33%	—\$9,804
\$16,973	—\$17,042	\$4,897.58 plus 35%	—\$16,973	\$17,231	—\$19,419	\$4,566.11 plus 35%	—\$17,231
\$17,042		\$4,921.73 plus 39.6%	—\$17,042	\$19,419		\$5,331.91 plus 39.6%	—\$19,419

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$188		\$0		Not over \$704		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$188	—\$944	\$0.00 plus 10%	—\$188	\$704	—\$2,217	\$0.00 plus 10%	—\$704
\$944	—\$3,263	\$75.60 plus 15%	—\$944	\$2,217	—\$6,854	\$151.30 plus 15%	—\$2,217
\$3,263	—\$7,633	\$423.45 plus 25%	—\$3,263	\$6,854	—\$13,108	\$846.85 plus 25%	—\$6,854
\$7,633	—\$15,717	\$1,515.95 plus 28%	—\$7,633	\$13,108	—\$19,608	\$2,410.35 plus 28%	—\$13,108
\$15,717	—\$33,946	\$3,779.47 plus 33%	—\$15,717	\$19,608	—\$34,463	\$4,230.35 plus 33%	—\$19,608
\$33,946	—\$34,083	\$9,795.04 plus 35%	—\$33,946	\$34,463	—\$38,838	\$9,132.50 plus 35%	—\$34,463
\$34,083		\$9,842.99 plus 39.6%	—\$34,083	\$38,838		\$10,663.75 plus 39.6%	—\$38,838

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2014)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$563		\$0		Not over \$2,113		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$563	—\$2,831	\$0.00 plus 10%	—\$563	\$2,113	—\$6,650	\$0.00 plus 10%	—\$2,113
\$2,831	—\$9,788	\$226.80 plus 15%	—\$2,831	\$6,650	—\$20,563	\$453.70 plus 15%	—\$6,650
\$9,788	—\$22,900	\$1,270.35 plus 25%	—\$9,788	\$20,563	—\$39,325	\$2,540.65 plus 25%	—\$20,563
\$22,900	—\$47,150	\$4,548.35 plus 28%	—\$22,900	\$39,325	—\$58,825	\$7,231.15 plus 28%	—\$39,325
\$47,150	—\$101,838	\$11,338.35 plus 33%	—\$47,150	\$58,825	—\$103,388	\$12,691.15 plus 33%	—\$58,825
\$101,838	—\$102,250	\$29,385.39 plus 35%	—\$101,838	\$103,388	—\$116,513	\$27,396.94 plus 35%	—\$103,388
\$102,250		\$29,529.59 plus 39.6%	—\$102,250	\$116,513		\$31,990.69 plus 39.6%	—\$116,513

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,125		\$0		Not over \$4,225		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,125	—\$5,663	\$0.00 plus 10%	—\$1,125	\$4,225	—\$13,300	\$0.00 plus 10%	—\$4,225
\$5,663	—\$19,575	\$453.80 plus 15%	—\$5,663	\$13,300	—\$41,125	\$907.50 plus 15%	—\$13,300
\$19,575	—\$45,800	\$2,540.60 plus 25%	—\$19,575	\$41,125	—\$78,650	\$5,081.25 plus 25%	—\$41,125
\$45,800	—\$94,300	\$9,096.85 plus 28%	—\$45,800	\$78,650	—\$117,650	\$14,462.50 plus 28%	—\$78,650
\$94,300	—\$203,675	\$22,676.85 plus 33%	—\$94,300	\$117,650	—\$206,775	\$25,382.50 plus 33%	—\$117,650
\$203,675	—\$204,500	\$58,770.60 plus 35%	—\$203,675	\$206,775	—\$233,025	\$54,793.75 plus 35%	—\$206,775
\$204,500		\$59,059.35 plus 39.6%	—\$204,500	\$233,025		\$63,981.25 plus 39.6%	—\$233,025

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,250		\$0		Not over \$8,450		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,250	—\$11,325	\$0.00 plus 10%	—\$2,250	\$8,450	—\$26,600	\$0.00 plus 10%	—\$8,450
\$11,325	—\$39,150	\$907.50 plus 15%	—\$11,325	\$26,600	—\$82,250	\$1,815.00 plus 15%	—\$26,600
\$39,150	—\$91,600	\$5,081.25 plus 25%	—\$39,150	\$82,250	—\$157,300	\$10,162.50 plus 25%	—\$82,250
\$91,600	—\$188,600	\$18,193.75 plus 28%	—\$91,600	\$157,300	—\$235,300	\$28,925.00 plus 28%	—\$157,300
\$188,600	—\$407,350	\$45,353.75 plus 33%	—\$188,600	\$235,300	—\$413,550	\$50,765.00 plus 33%	—\$235,300
\$407,350	—\$409,000	\$117,541.25 plus 35%	—\$407,350	\$413,550	—\$466,050	\$109,587.50 plus 35%	—\$413,550
\$409,000		\$118,118.75 plus 39.6%	—\$409,000	\$466,050		\$127,962.50 plus 39.6%	—\$466,050

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.70		\$0		Not over \$32.50		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.70	—\$43.60	\$0.00 plus 10%	—\$8.70	\$32.50	—\$102.30	\$0.00 plus 10%	—\$32.50
\$43.60	—\$150.60	\$3.49 plus 15%	—\$43.60	\$102.30	—\$316.30	\$6.98 plus 15%	—\$102.30
\$150.60	—\$352.30	\$19.54 plus 25%	—\$150.60	\$316.30	—\$605.00	\$39.08 plus 25%	—\$316.30
\$352.30	—\$725.40	\$69.97 plus 28%	—\$352.30	\$605.00	—\$905.00	\$111.26 plus 28%	—\$605.00
\$725.40	—\$1,566.70	\$174.44 plus 33%	—\$725.40	\$905.00	—\$1,590.60	\$195.26 plus 33%	—\$905.00
\$1,566.70	—\$1,573.10	\$452.07 plus 35%	—\$1,566.70	\$1,590.60	—\$1,792.50	\$421.51 plus 35%	—\$1,590.60
\$1,573.10		\$454.31 plus 39.6%	—\$1,573.10	\$1,792.50		\$492.18 plus 39.6%	—\$1,792.50

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

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

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

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

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 43. Also see the instructions on page 41.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$ 0	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	1	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	2	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	3	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	4	0	0	0	0	0	0	0	0	0	0
210	220	5	0	0	0	0	0	0	0	0	0	0
220	230	6	0	0	0	0	0	0	0	0	0	0
230	240	7	0	0	0	0	0	0	0	0	0	0
240	250	8	1	0	0	0	0	0	0	0	0	0
250	260	9	2	0	0	0	0	0	0	0	0	0
260	270	10	3	0	0	0	0	0	0	0	0	0
270	280	11	4	0	0	0	0	0	0	0	0	0
280	290	12	5	0	0	0	0	0	0	0	0	0
290	300	13	6	0	0	0	0	0	0	0	0	0
300	310	14	7	0	0	0	0	0	0	0	0	0
310	320	15	8	0	0	0	0	0	0	0	0	0
320	330	16	9	1	0	0	0	0	0	0	0	0
330	340	17	10	2	0	0	0	0	0	0	0	0
340	350	18	11	3	0	0	0	0	0	0	0	0
350	360	19	12	4	0	0	0	0	0	0	0	0
360	370	20	13	5	0	0	0	0	0	0	0	0
370	380	21	14	6	0	0	0	0	0	0	0	0
380	390	22	15	7	0	0	0	0	0	0	0	0
390	400	23	16	8	0	0	0	0	0	0	0	0
400	410	24	17	9	1	0	0	0	0	0	0	0
410	420	25	18	10	2	0	0	0	0	0	0	0
420	430	26	19	11	3	0	0	0	0	0	0	0
430	440	27	20	12	4	0	0	0	0	0	0	0
440	450	28	21	13	5	0	0	0	0	0	0	0
450	460	29	22	14	6	0	0	0	0	0	0	0
460	470	30	23	15	7	0	0	0	0	0	0	0
470	480	31	24	16	8	1	0	0	0	0	0	0
480	490	32	25	17	9	2	0	0	0	0	0	0
490	500	33	26	18	10	3	0	0	0	0	0	0
500	510	34	27	19	11	4	0	0	0	0	0	0
510	520	35	28	20	12	5	0	0	0	0	0	0
520	530	37	29	21	13	6	0	0	0	0	0	0
530	540	38	30	22	14	7	0	0	0	0	0	0
540	550	40	31	23	15	8	0	0	0	0	0	0
550	560	41	32	24	16	9	1	0	0	0	0	0
560	570	43	33	25	17	10	2	0	0	0	0	0
570	580	44	34	26	18	11	3	0	0	0	0	0
580	590	46	35	27	19	12	4	0	0	0	0	0
590	600	47	36	28	20	13	5	0	0	0	0	0
600	610	49	38	29	21	14	6	0	0	0	0	0
610	620	50	39	30	22	15	7	0	0	0	0	0
620	630	52	41	31	23	16	8	1	0	0	0	0
630	640	53	42	32	24	17	9	2	0	0	0	0
640	650	55	44	33	25	18	10	3	0	0	0	0
650	660	56	45	34	26	19	11	4	0	0	0	0
660	670	58	47	35	27	20	12	5	0	0	0	0
670	680	59	48	37	28	21	13	6	0	0	0	0
680	690	61	50	38	29	22	14	7	0	0	0	0
690	700	62	51	40	30	23	15	8	0	0	0	0
700	710	64	53	41	31	24	16	9	1	0	0	0
710	720	65	54	43	32	25	17	10	2	0	0	0
720	730	67	56	44	33	26	18	11	3	0	0	0
730	740	68	57	46	34	27	19	12	4	0	0	0
740	750	70	59	47	36	28	20	13	5	0	0	0
750	760	71	60	49	37	29	21	14	6	0	0	0
760	770	73	62	50	39	30	22	15	7	0	0	0
770	780	74	63	52	40	31	23	16	8	0	0	0
780	790	76	65	53	42	32	24	17	9	1	0	0
790	800	77	66	55	43	33	25	18	10	2	0	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$800	\$810	\$79	\$68	\$56	\$45	\$34	\$26	\$19	\$11	\$3	\$0	\$0
810	820	80	69	58	46	35	27	20	12	4	0	0
820	830	82	71	59	48	36	28	21	13	5	0	0
830	840	83	72	61	49	38	29	22	14	6	0	0
840	850	85	74	62	51	39	30	23	15	7	0	0
850	860	86	75	64	52	41	31	24	16	8	1	0
860	870	88	77	65	54	42	32	25	17	9	2	0
870	880	89	78	67	55	44	33	26	18	10	3	0
880	890	91	80	68	57	45	34	27	19	11	4	0
890	900	92	81	70	58	47	35	28	20	12	5	0
900	910	94	83	71	60	48	37	29	21	13	6	0
910	920	95	84	73	61	50	38	30	22	14	7	0
920	930	97	86	74	63	51	40	31	23	15	8	0
930	940	98	87	76	64	53	41	32	24	16	9	1
940	950	100	89	77	66	54	43	33	25	17	10	2
950	960	101	90	79	67	56	44	34	26	18	11	3
960	970	103	92	80	69	57	46	35	27	19	12	4
970	980	104	93	82	70	59	47	36	28	20	13	5
980	990	106	95	83	72	60	49	38	29	21	14	6
990	1,000	107	96	85	73	62	50	39	30	22	15	7
1,000	1,010	109	98	86	75	63	52	41	31	23	16	8
1,010	1,020	110	99	88	76	65	53	42	32	24	17	9
1,020	1,030	112	101	89	78	66	55	44	33	25	18	10
1,030	1,040	113	102	91	79	68	56	45	34	26	19	11
1,040	1,050	115	104	92	81	69	58	47	35	27	20	12
1,050	1,060	116	105	94	82	71	59	48	37	28	21	13
1,060	1,070	118	107	95	84	72	61	50	38	29	22	14
1,070	1,080	119	108	97	85	74	62	51	40	30	23	15
1,080	1,090	121	110	98	87	75	64	53	41	31	24	16
1,090	1,100	122	111	100	88	77	65	54	43	32	25	17
1,100	1,110	124	113	101	90	78	67	56	44	33	26	18
1,110	1,120	125	114	103	91	80	68	57	46	34	27	19
1,120	1,130	127	116	104	93	81	70	59	47	36	28	20
1,130	1,140	128	117	106	94	83	71	60	49	37	29	21
1,140	1,150	130	119	107	96	84	73	62	50	39	30	22
1,150	1,160	131	120	109	97	86	74	63	52	40	31	23
1,160	1,170	133	122	110	99	87	76	65	53	42	32	24
1,170	1,180	134	123	112	100	89	77	66	55	43	33	25
1,180	1,190	136	125	113	102	90	79	68	56	45	34	26
1,190	1,200	137	126	115	103	92	80	69	58	46	35	27
1,200	1,210	139	128	116	105	93	82	71	59	48	36	28
1,210	1,220	140	129	118	106	95	83	72	61	49	38	29
1,220	1,230	142	131	119	108	96	85	74	62	51	39	30
1,230	1,240	143	132	121	109	98	86	75	64	52	41	31
1,240	1,250	145	134	122	111	99	88	77	65	54	42	32
1,250	1,260	146	135	124	112	101	89	78	67	55	44	33
1,260	1,270	148	137	125	114	102	91	80	68	57	45	34
1,270	1,280	149	138	127	115	104	92	81	70	58	47	35
1,280	1,290	151	140	128	117	105	94	83	71	60	48	37
1,290	1,300	152	141	130	118	107	95	84	73	61	50	38
1,300	1,310	154	143	131	120	108	97	86	74	63	51	40
1,310	1,320	155	144	133	121	110	98	87	76	64	53	41
1,320	1,330	157	146	134	123	111	100	89	77	66	54	43
1,330	1,340	158	147	136	124	113	101	90	79	67	56	44
1,340	1,350	160	149	137	126	114	103	92	80	69	57	46
1,350	1,360	161	150	139	127	116	104	93	82	70	59	47
1,360	1,370	163	152	140	129	117	106	95	83	72	60	49
1,370	1,380	164	153	142	130	119	107	96	85	73	62	50
1,380	1,390	166	155	143	132	120	109	98	86	75	63	52
1,390	1,400	167	156	145	133	122	110	99	88	76	65	53
1,400	1,410	169	158	146	135	123	112	101	89	78	66	55
1,410	1,420	170	159	148	136	125	113	102	91	79	68	56
1,420	1,430	172	161	149	138	126	115	104	92	81	69	58
1,430	1,440	173	162	151	139	128	116	105	94	82	71	59
1,440	1,450	175	164	152	141	129	118	107	95	84	72	61
1,450	1,460	176	165	154	142	131	119	108	97	85	74	62
1,460	1,470	178	167	155	144	132	121	110	98	87	75	64
1,470	1,480	179	168	157	145	134	122	111	100	88	77	65

\$1,480 and over

Use Table 1(b) for a **MARRIED** person on page 43. Also see the instructions on page 41.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$ 0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	0	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	2	0	0	0	0	0	0	0	0	0
260	270	18	3	0	0	0	0	0	0	0	0	0
270	280	19	4	0	0	0	0	0	0	0	0	0
280	290	20	5	0	0	0	0	0	0	0	0	0
290	300	21	6	0	0	0	0	0	0	0	0	0
300	310	22	7	0	0	0	0	0	0	0	0	0
310	320	23	8	0	0	0	0	0	0	0	0	0
320	330	24	9	0	0	0	0	0	0	0	0	0
330	340	25	10	0	0	0	0	0	0	0	0	0
340	350	26	11	0	0	0	0	0	0	0	0	0
350	360	27	12	0	0	0	0	0	0	0	0	0
360	370	28	13	0	0	0	0	0	0	0	0	0
370	380	29	14	0	0	0	0	0	0	0	0	0
380	390	30	15	0	0	0	0	0	0	0	0	0
390	400	31	16	0	0	0	0	0	0	0	0	0
400	410	32	17	1	0	0	0	0	0	0	0	0
410	420	33	18	2	0	0	0	0	0	0	0	0
420	430	34	19	3	0	0	0	0	0	0	0	0
430	440	35	20	4	0	0	0	0	0	0	0	0
440	450	36	21	5	0	0	0	0	0	0	0	0
450	460	38	22	6	0	0	0	0	0	0	0	0
460	470	39	23	7	0	0	0	0	0	0	0	0
470	480	41	24	8	0	0	0	0	0	0	0	0
480	490	42	25	9	0	0	0	0	0	0	0	0
490	500	44	26	10	0	0	0	0	0	0	0	0
500	520	46	27	12	0	0	0	0	0	0	0	0
520	540	49	29	14	0	0	0	0	0	0	0	0
540	560	52	31	16	1	0	0	0	0	0	0	0
560	580	55	33	18	3	0	0	0	0	0	0	0
580	600	58	35	20	5	0	0	0	0	0	0	0
600	620	61	38	22	7	0	0	0	0	0	0	0
620	640	64	41	24	9	0	0	0	0	0	0	0
640	660	67	44	26	11	0	0	0	0	0	0	0
660	680	70	47	28	13	0	0	0	0	0	0	0
680	700	73	50	30	15	0	0	0	0	0	0	0
700	720	76	53	32	17	2	0	0	0	0	0	0
720	740	79	56	34	19	4	0	0	0	0	0	0
740	760	82	59	36	21	6	0	0	0	0	0	0
760	780	85	62	39	23	8	0	0	0	0	0	0
780	800	88	65	42	25	10	0	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$800	\$820	\$91	\$68	\$45	\$27	\$12	\$0	\$0	\$0	\$0	\$0	\$0
820	840	94	71	48	29	14	0	0	0	0	0	0
840	860	97	74	51	31	16	0	0	0	0	0	0
860	880	100	77	54	33	18	2	0	0	0	0	0
880	900	103	80	57	35	20	4	0	0	0	0	0
900	920	106	83	60	38	22	6	0	0	0	0	0
920	940	109	86	63	41	24	8	0	0	0	0	0
940	960	112	89	66	44	26	10	0	0	0	0	0
960	980	115	92	69	47	28	12	0	0	0	0	0
980	1,000	118	95	72	50	30	14	0	0	0	0	0
1,000	1,020	121	98	75	53	32	16	1	0	0	0	0
1,020	1,040	124	101	78	56	34	18	3	0	0	0	0
1,040	1,060	127	104	81	59	36	20	5	0	0	0	0
1,060	1,080	130	107	84	62	39	22	7	0	0	0	0
1,080	1,100	133	110	87	65	42	24	9	0	0	0	0
1,100	1,120	136	113	90	68	45	26	11	0	0	0	0
1,120	1,140	139	116	93	71	48	28	13	0	0	0	0
1,140	1,160	142	119	96	74	51	30	15	0	0	0	0
1,160	1,180	145	122	99	77	54	32	17	2	0	0	0
1,180	1,200	148	125	102	80	57	34	19	4	0	0	0
1,200	1,220	151	128	105	83	60	37	21	6	0	0	0
1,220	1,240	154	131	108	86	63	40	23	8	0	0	0
1,240	1,260	157	134	111	89	66	43	25	10	0	0	0
1,260	1,280	160	137	114	92	69	46	27	12	0	0	0
1,280	1,300	163	140	117	95	72	49	29	14	0	0	0
1,300	1,320	166	143	120	98	75	52	31	16	1	0	0
1,320	1,340	169	146	123	101	78	55	33	18	3	0	0
1,340	1,360	172	149	126	104	81	58	35	20	5	0	0
1,360	1,380	175	152	129	107	84	61	38	22	7	0	0
1,380	1,400	178	155	132	110	87	64	41	24	9	0	0
1,400	1,420	181	158	135	113	90	67	44	26	11	0	0
1,420	1,440	184	161	138	116	93	70	47	28	13	0	0
1,440	1,460	187	164	141	119	96	73	50	30	15	0	0
1,460	1,480	190	167	144	122	99	76	53	32	17	2	0
1,480	1,500	193	170	147	125	102	79	56	34	19	4	0
1,500	1,520	196	173	150	128	105	82	59	37	21	6	0
1,520	1,540	201	176	153	131	108	85	62	40	23	8	0
1,540	1,560	206	179	156	134	111	88	65	43	25	10	0
1,560	1,580	211	182	159	137	114	91	68	46	27	12	0
1,580	1,600	216	185	162	140	117	94	71	49	29	14	0
1,600	1,620	221	188	165	143	120	97	74	52	31	16	0
1,620	1,640	226	191	168	146	123	100	77	55	33	18	2
1,640	1,660	231	194	171	149	126	103	80	58	35	20	4
1,660	1,680	236	199	174	152	129	106	83	61	38	22	6
1,680	1,700	241	204	177	155	132	109	86	64	41	24	8
1,700	1,720	246	209	180	158	135	112	89	67	44	26	10
1,720	1,740	251	214	183	161	138	115	92	70	47	28	12
1,740	1,760	256	219	186	164	141	118	95	73	50	30	14
1,760	1,780	261	224	189	167	144	121	98	76	53	32	16
1,780	1,800	266	229	192	170	147	124	101	79	56	34	18
1,800	1,820	271	234	196	173	150	127	104	82	59	36	20
1,820	1,840	276	239	201	176	153	130	107	85	62	39	22
1,840	1,860	281	244	206	179	156	133	110	88	65	42	24
1,860	1,880	286	249	211	182	159	136	113	91	68	45	26
1,880	1,900	291	254	216	185	162	139	116	94	71	48	28
1,900	1,920	296	259	221	188	165	142	119	97	74	51	30
1,920	1,940	301	264	226	191	168	145	122	100	77	54	32
1,940	1,960	306	269	231	194	171	148	125	103	80	57	34
1,960	1,980	311	274	236	198	174	151	128	106	83	60	37
1,980	2,000	316	279	241	203	177	154	131	109	86	63	40
2,000	2,020	321	284	246	208	180	157	134	112	89	66	43
2,020	2,040	326	289	251	213	183	160	137	115	92	69	46
2,040	2,060	331	294	256	218	186	163	140	118	95	72	49
2,060	2,080	336	299	261	223	189	166	143	121	98	75	52
2,080	2,100	341	304	266	228	192	169	146	124	101	78	55

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 43. Also see the instructions on page 41.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$ 0	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330	340	1	0	0	0	0	0	0	0	0	0	0
340	350	2	0	0	0	0	0	0	0	0	0	0
350	360	3	0	0	0	0	0	0	0	0	0	0
360	370	4	0	0	0	0	0	0	0	0	0	0
370	380	5	0	0	0	0	0	0	0	0	0	0
380	390	6	0	0	0	0	0	0	0	0	0	0
390	400	7	0	0	0	0	0	0	0	0	0	0
400	410	8	0	0	0	0	0	0	0	0	0	0
410	420	9	0	0	0	0	0	0	0	0	0	0
420	430	10	0	0	0	0	0	0	0	0	0	0
430	440	11	0	0	0	0	0	0	0	0	0	0
440	450	12	0	0	0	0	0	0	0	0	0	0
450	460	13	0	0	0	0	0	0	0	0	0	0
460	470	14	0	0	0	0	0	0	0	0	0	0
470	480	15	0	0	0	0	0	0	0	0	0	0
480	490	16	1	0	0	0	0	0	0	0	0	0
490	500	17	2	0	0	0	0	0	0	0	0	0
500	520	19	3	0	0	0	0	0	0	0	0	0
520	540	21	5	0	0	0	0	0	0	0	0	0
540	560	23	7	0	0	0	0	0	0	0	0	0
560	580	25	9	0	0	0	0	0	0	0	0	0
580	600	27	11	0	0	0	0	0	0	0	0	0
600	620	29	13	0	0	0	0	0	0	0	0	0
620	640	31	15	0	0	0	0	0	0	0	0	0
640	660	33	17	2	0	0	0	0	0	0	0	0
660	680	35	19	4	0	0	0	0	0	0	0	0
680	700	37	21	6	0	0	0	0	0	0	0	0
700	720	39	23	8	0	0	0	0	0	0	0	0
720	740	41	25	10	0	0	0	0	0	0	0	0
740	760	43	27	12	0	0	0	0	0	0	0	0
760	780	45	29	14	0	0	0	0	0	0	0	0
780	800	47	31	16	1	0	0	0	0	0	0	0
800	820	49	33	18	3	0	0	0	0	0	0	0
820	840	51	35	20	5	0	0	0	0	0	0	0
840	860	53	37	22	7	0	0	0	0	0	0	0
860	880	55	39	24	9	0	0	0	0	0	0	0
880	900	57	41	26	11	0	0	0	0	0	0	0
900	920	59	43	28	13	0	0	0	0	0	0	0
920	940	61	45	30	15	0	0	0	0	0	0	0
940	960	63	47	32	17	2	0	0	0	0	0	0
960	980	65	49	34	19	4	0	0	0	0	0	0
980	1,000	67	51	36	21	6	0	0	0	0	0	0
1,000	1,020	69	53	38	23	8	0	0	0	0	0	0
1,020	1,040	71	55	40	25	10	0	0	0	0	0	0
1,040	1,060	74	57	42	27	12	0	0	0	0	0	0
1,060	1,080	77	59	44	29	14	0	0	0	0	0	0
1,080	1,100	80	61	46	31	16	1	0	0	0	0	0
1,100	1,120	83	63	48	33	18	3	0	0	0	0	0
1,120	1,140	86	65	50	35	20	5	0	0	0	0	0
1,140	1,160	89	67	52	37	22	7	0	0	0	0	0
1,160	1,180	92	69	54	39	24	9	0	0	0	0	0
1,180	1,200	95	72	56	41	26	11	0	0	0	0	0
1,200	1,220	98	75	58	43	28	13	0	0	0	0	0
1,220	1,240	101	78	60	45	30	15	0	0	0	0	0
1,240	1,260	104	81	62	47	32	17	1	0	0	0	0
1,260	1,280	107	84	64	49	34	19	3	0	0	0	0
1,280	1,300	110	87	66	51	36	21	5	0	0	0	0
1,300	1,320	113	90	68	53	38	23	7	0	0	0	0
1,320	1,340	116	93	70	55	40	25	9	0	0	0	0
1,340	1,360	119	96	73	57	42	27	11	0	0	0	0
1,360	1,380	122	99	76	59	44	29	13	0	0	0	0
1,380	1,400	125	102	79	61	46	31	15	0	0	0	0
1,400	1,420	128	105	82	63	48	33	17	2	0	0	0
1,420	1,440	131	108	85	65	50	35	19	4	0	0	0
1,440	1,460	134	111	88	67	52	37	21	6	0	0	0
1,460	1,480	137	114	91	69	54	39	23	8	0	0	0
1,480	1,500	140	117	94	71	56	41	25	10	0	0	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$1,500	\$1,520	\$143	\$120	\$97	\$74	\$58	\$43	\$27	\$12	\$0	\$0	\$0
1,520	1,540	146	123	100	77	60	45	29	14	0	0	0
1,540	1,560	149	126	103	80	62	47	31	16	1	0	0
1,560	1,580	152	129	106	83	64	49	33	18	3	0	0
1,580	1,600	155	132	109	86	66	51	35	20	5	0	0
1,600	1,620	158	135	112	89	68	53	37	22	7	0	0
1,620	1,640	161	138	115	92	70	55	39	24	9	0	0
1,640	1,660	164	141	118	95	73	57	41	26	11	0	0
1,660	1,680	167	144	121	98	76	59	43	28	13	0	0
1,680	1,700	170	147	124	101	79	61	45	30	15	0	0
1,700	1,720	173	150	127	104	82	63	47	32	17	2	0
1,720	1,740	176	153	130	107	85	65	49	34	19	4	0
1,740	1,760	179	156	133	110	88	67	51	36	21	6	0
1,760	1,780	182	159	136	113	91	69	53	38	23	8	0
1,780	1,800	185	162	139	116	94	71	55	40	25	10	0
1,800	1,820	188	165	142	119	97	74	57	42	27	12	0
1,820	1,840	191	168	145	122	100	77	59	44	29	14	0
1,840	1,860	194	171	148	125	103	80	61	46	31	16	1
1,860	1,880	197	174	151	128	106	83	63	48	33	18	3
1,880	1,900	200	177	154	131	109	86	65	50	35	20	5
1,900	1,920	203	180	157	134	112	89	67	52	37	22	7
1,920	1,940	206	183	160	137	115	92	69	54	39	24	9
1,940	1,960	209	186	163	140	118	95	72	56	41	26	11
1,960	1,980	212	189	166	143	121	98	75	58	43	28	13
1,980	2,000	215	192	169	146	124	101	78	60	45	30	15
2,000	2,020	218	195	172	149	127	104	81	62	47	32	17
2,020	2,040	221	198	175	152	130	107	84	64	49	34	19
2,040	2,060	224	201	178	155	133	110	87	66	51	36	21
2,060	2,080	227	204	181	158	136	113	90	68	53	38	23
2,080	2,100	230	207	184	161	139	116	93	70	55	40	25
2,100	2,120	233	210	187	164	142	119	96	73	57	42	27
2,120	2,140	236	213	190	167	145	122	99	76	59	44	29
2,140	2,160	239	216	193	170	148	125	102	79	61	46	31
2,160	2,180	242	219	196	173	151	128	105	82	63	48	33
2,180	2,200	245	222	199	176	154	131	108	85	65	50	35
2,200	2,220	248	225	202	179	157	134	111	88	67	52	37
2,220	2,240	251	228	205	182	160	137	114	91	69	54	39
2,240	2,260	254	231	208	185	163	140	117	94	72	56	41
2,260	2,280	257	234	211	188	166	143	120	97	75	58	43
2,280	2,300	260	237	214	191	169	146	123	100	78	60	45
2,300	2,320	263	240	217	194	172	149	126	103	81	62	47
2,320	2,340	266	243	220	197	175	152	129	106	84	64	49
2,340	2,360	269	246	223	200	178	155	132	109	87	66	51
2,360	2,380	272	249	226	203	181	158	135	112	90	68	53
2,380	2,400	275	252	229	206	184	161	138	115	93	70	55
2,400	2,420	278	255	232	209	187	164	141	118	96	73	57
2,420	2,440	281	258	235	212	190	167	144	121	99	76	59
2,440	2,460	284	261	238	215	193	170	147	124	102	79	61
2,460	2,480	287	264	241	218	196	173	150	127	105	82	63
2,480	2,500	290	267	244	221	199	176	153	130	108	85	65
2,500	2,520	293	270	247	224	202	179	156	133	111	88	67
2,520	2,540	296	273	250	227	205	182	159	136	114	91	69
2,540	2,560	299	276	253	230	208	185	162	139	117	94	71
2,560	2,580	302	279	256	233	211	188	165	142	120	97	74
2,580	2,600	305	282	259	236	214	191	168	145	123	100	77
2,600	2,620	308	285	262	239	217	194	171	148	126	103	80
2,620	2,640	311	288	265	242	220	197	174	151	129	106	83
2,640	2,660	314	291	268	245	223	200	177	154	132	109	86
2,660	2,680	317	294	271	248	226	203	180	157	135	112	89
2,680	2,700	320	297	274	251	229	206	183	160	138	115	92
2,700	2,720	323	300	277	254	232	209	186	163	141	118	95
2,720	2,740	326	303	280	257	235	212	189	166	144	121	98
2,740	2,760	329	306	283	260	238	215	192	169	147	124	101
2,760	2,780	332	309	286	263	241	218	195	172	150	127	104
2,780	2,800	335	312	289	266	244	221	198	175	153	130	107
2,800	2,820	338	315	292	269	247	224	201	178	156	133	110
2,820	2,840	341	318	295	272	250	227	204	181	159	136	113
2,840	2,860	344	321	298	275	253	230	207	184	162	139	116

\$2,860 and over

Use Table 2(b) for a **MARRIED** person on page 43. Also see the instructions on page 41.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$ 0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	7	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	8	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	10	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	11	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	12	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	13	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	14	0	0	0	0	0	0	0	0	0	0
235	240	14	0	0	0	0	0	0	0	0	0	0
240	245	15	0	0	0	0	0	0	0	0	0	0
245	250	15	0	0	0	0	0	0	0	0	0	0
250	260	16	0	0	0	0	0	0	0	0	0	0
260	270	17	1	0	0	0	0	0	0	0	0	0
270	280	18	2	0	0	0	0	0	0	0	0	0
280	290	19	3	0	0	0	0	0	0	0	0	0
290	300	20	4	0	0	0	0	0	0	0	0	0
300	310	21	5	0	0	0	0	0	0	0	0	0
310	320	22	6	0	0	0	0	0	0	0	0	0
320	330	23	7	0	0	0	0	0	0	0	0	0
330	340	24	8	0	0	0	0	0	0	0	0	0
340	350	25	9	0	0	0	0	0	0	0	0	0
350	360	26	10	0	0	0	0	0	0	0	0	0
360	370	27	11	0	0	0	0	0	0	0	0	0
370	380	28	12	0	0	0	0	0	0	0	0	0
380	390	29	13	0	0	0	0	0	0	0	0	0
390	400	30	14	0	0	0	0	0	0	0	0	0
400	410	31	15	0	0	0	0	0	0	0	0	0
410	420	32	16	0	0	0	0	0	0	0	0	0
420	430	33	17	0	0	0	0	0	0	0	0	0
430	440	34	18	1	0	0	0	0	0	0	0	0
440	450	35	19	2	0	0	0	0	0	0	0	0
450	460	36	20	3	0	0	0	0	0	0	0	0
460	470	37	21	4	0	0	0	0	0	0	0	0
470	480	38	22	5	0	0	0	0	0	0	0	0
480	490	40	23	6	0	0	0	0	0	0	0	0
490	500	41	24	7	0	0	0	0	0	0	0	0
500	520	44	25	9	0	0	0	0	0	0	0	0
520	540	47	27	11	0	0	0	0	0	0	0	0
540	560	50	29	13	0	0	0	0	0	0	0	0
560	580	53	31	15	0	0	0	0	0	0	0	0
580	600	56	33	17	0	0	0	0	0	0	0	0
600	620	59	35	19	2	0	0	0	0	0	0	0
620	640	62	37	21	4	0	0	0	0	0	0	0
640	660	65	40	23	6	0	0	0	0	0	0	0
660	680	68	43	25	8	0	0	0	0	0	0	0
680	700	71	46	27	10	0	0	0	0	0	0	0
700	720	74	49	29	12	0	0	0	0	0	0	0
720	740	77	52	31	14	0	0	0	0	0	0	0
740	760	80	55	33	16	0	0	0	0	0	0	0
760	780	83	58	35	18	2	0	0	0	0	0	0
780	800	86	61	37	20	4	0	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$800	\$820	\$89	\$64	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0
820	840	92	67	42	24	8	0	0	0	0	0	0
840	860	95	70	45	26	10	0	0	0	0	0	0
860	880	98	73	48	28	12	0	0	0	0	0	0
880	900	101	76	51	30	14	0	0	0	0	0	0
900	920	104	79	54	32	16	0	0	0	0	0	0
920	940	107	82	57	34	18	1	0	0	0	0	0
940	960	110	85	60	36	20	3	0	0	0	0	0
960	980	113	88	63	38	22	5	0	0	0	0	0
980	1,000	116	91	66	41	24	7	0	0	0	0	0
1,000	1,020	119	94	69	44	26	9	0	0	0	0	0
1,020	1,040	122	97	72	47	28	11	0	0	0	0	0
1,040	1,060	125	100	75	50	30	13	0	0	0	0	0
1,060	1,080	128	103	78	53	32	15	0	0	0	0	0
1,080	1,100	131	106	81	56	34	17	1	0	0	0	0
1,100	1,120	134	109	84	59	36	19	3	0	0	0	0
1,120	1,140	137	112	87	62	38	21	5	0	0	0	0
1,140	1,160	140	115	90	65	41	23	7	0	0	0	0
1,160	1,180	143	118	93	68	44	25	9	0	0	0	0
1,180	1,200	146	121	96	71	47	27	11	0	0	0	0
1,200	1,220	149	124	99	74	50	29	13	0	0	0	0
1,220	1,240	152	127	102	77	53	31	15	0	0	0	0
1,240	1,260	155	130	105	80	56	33	17	0	0	0	0
1,260	1,280	158	133	108	83	59	35	19	2	0	0	0
1,280	1,300	161	136	111	86	62	37	21	4	0	0	0
1,300	1,320	164	139	114	89	65	40	23	6	0	0	0
1,320	1,340	167	142	117	92	68	43	25	8	0	0	0
1,340	1,360	170	145	120	95	71	46	27	10	0	0	0
1,360	1,380	173	148	123	98	74	49	29	12	0	0	0
1,380	1,400	176	151	126	101	77	52	31	14	0	0	0
1,400	1,420	179	154	129	104	80	55	33	16	0	0	0
1,420	1,440	182	157	132	107	83	58	35	18	2	0	0
1,440	1,460	185	160	135	110	86	61	37	20	4	0	0
1,460	1,480	188	163	138	113	89	64	39	22	6	0	0
1,480	1,500	191	166	141	116	92	67	42	24	8	0	0
1,500	1,520	194	169	144	119	95	70	45	26	10	0	0
1,520	1,540	197	172	147	122	98	73	48	28	12	0	0
1,540	1,560	200	175	150	125	101	76	51	30	14	0	0
1,560	1,580	203	178	153	128	104	79	54	32	16	0	0
1,580	1,600	206	181	156	131	107	82	57	34	18	2	0
1,600	1,620	209	184	159	134	110	85	60	36	20	4	0
1,620	1,640	212	187	162	137	113	88	63	39	22	6	0
1,640	1,660	216	190	165	140	116	91	66	42	24	8	0
1,660	1,680	221	193	168	143	119	94	69	45	26	10	0
1,680	1,700	226	196	171	146	122	97	72	48	28	12	0
1,700	1,720	231	199	174	149	125	100	75	51	30	14	0
1,720	1,740	236	202	177	152	128	103	78	54	32	16	0
1,740	1,760	241	205	180	155	131	106	81	57	34	18	1
1,760	1,780	246	208	183	158	134	109	84	60	36	20	3
1,780	1,800	251	211	186	161	137	112	87	63	38	22	5
1,800	1,820	256	215	189	164	140	115	90	66	41	24	7
1,820	1,840	261	220	192	167	143	118	93	69	44	26	9
1,840	1,860	266	225	195	170	146	121	96	72	47	28	11
1,860	1,880	271	230	198	173	149	124	99	75	50	30	13
1,880	1,900	276	235	201	176	152	127	102	78	53	32	15
1,900	1,920	281	240	204	179	155	130	105	81	56	34	17
1,920	1,940	286	245	207	182	158	133	108	84	59	36	19
1,940	1,960	291	250	210	185	161	136	111	87	62	38	21
1,960	1,980	296	255	214	188	164	139	114	90	65	40	23
1,980	2,000	301	260	219	191	167	142	117	93	68	43	25
2,000	2,020	306	265	224	194	170	145	120	96	71	46	27
2,020	2,040	311	270	229	197	173	148	123	99	74	49	29
2,040	2,060	316	275	234	200	176	151	126	102	77	52	31
2,060	2,080	321	280	239	203	179	154	129	105	80	55	33
2,080	2,100	326	285	244	206	182	157	132	108	83	58	35
2,100	2,120	331	290	249	209	185	160	135	111	86	61	37
2,120	2,140	336	295	254	213	188	163	138	114	89	64	40

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 43. Also see the instructions on page 41.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$ 0	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	370	1	0	0	0	0	0	0	0	0	0	0
370	380	2	0	0	0	0	0	0	0	0	0	0
380	390	3	0	0	0	0	0	0	0	0	0	0
390	400	4	0	0	0	0	0	0	0	0	0	0
400	410	5	0	0	0	0	0	0	0	0	0	0
410	420	6	0	0	0	0	0	0	0	0	0	0
420	430	7	0	0	0	0	0	0	0	0	0	0
430	440	8	0	0	0	0	0	0	0	0	0	0
440	450	9	0	0	0	0	0	0	0	0	0	0
450	460	10	0	0	0	0	0	0	0	0	0	0
460	470	11	0	0	0	0	0	0	0	0	0	0
470	480	12	0	0	0	0	0	0	0	0	0	0
480	490	13	0	0	0	0	0	0	0	0	0	0
490	500	14	0	0	0	0	0	0	0	0	0	0
500	520	16	0	0	0	0	0	0	0	0	0	0
520	540	18	1	0	0	0	0	0	0	0	0	0
540	560	20	3	0	0	0	0	0	0	0	0	0
560	580	22	5	0	0	0	0	0	0	0	0	0
580	600	24	7	0	0	0	0	0	0	0	0	0
600	620	26	9	0	0	0	0	0	0	0	0	0
620	640	28	11	0	0	0	0	0	0	0	0	0
640	660	30	13	0	0	0	0	0	0	0	0	0
660	680	32	15	0	0	0	0	0	0	0	0	0
680	700	34	17	1	0	0	0	0	0	0	0	0
700	720	36	19	3	0	0	0	0	0	0	0	0
720	740	38	21	5	0	0	0	0	0	0	0	0
740	760	40	23	7	0	0	0	0	0	0	0	0
760	780	42	25	9	0	0	0	0	0	0	0	0
780	800	44	27	11	0	0	0	0	0	0	0	0
800	820	46	29	13	0	0	0	0	0	0	0	0
820	840	48	31	15	0	0	0	0	0	0	0	0
840	860	50	33	17	0	0	0	0	0	0	0	0
860	880	52	35	19	2	0	0	0	0	0	0	0
880	900	54	37	21	4	0	0	0	0	0	0	0
900	920	56	39	23	6	0	0	0	0	0	0	0
920	940	58	41	25	8	0	0	0	0	0	0	0
940	960	60	43	27	10	0	0	0	0	0	0	0
960	980	62	45	29	12	0	0	0	0	0	0	0
980	1,000	64	47	31	14	0	0	0	0	0	0	0
1,000	1,020	66	49	33	16	0	0	0	0	0	0	0
1,020	1,040	68	51	35	18	2	0	0	0	0	0	0
1,040	1,060	70	53	37	20	4	0	0	0	0	0	0
1,060	1,080	72	55	39	22	6	0	0	0	0	0	0
1,080	1,100	74	57	41	24	8	0	0	0	0	0	0
1,100	1,120	76	59	43	26	10	0	0	0	0	0	0
1,120	1,140	79	61	45	28	12	0	0	0	0	0	0
1,140	1,160	82	63	47	30	14	0	0	0	0	0	0
1,160	1,180	85	65	49	32	16	0	0	0	0	0	0
1,180	1,200	88	67	51	34	18	2	0	0	0	0	0
1,200	1,220	91	69	53	36	20	4	0	0	0	0	0
1,220	1,240	94	71	55	38	22	6	0	0	0	0	0
1,240	1,260	97	73	57	40	24	8	0	0	0	0	0
1,260	1,280	100	75	59	42	26	10	0	0	0	0	0
1,280	1,300	103	78	61	44	28	12	0	0	0	0	0
1,300	1,320	106	81	63	46	30	14	0	0	0	0	0
1,320	1,340	109	84	65	48	32	16	0	0	0	0	0
1,340	1,360	112	87	67	50	34	18	1	0	0	0	0
1,360	1,380	115	90	69	52	36	20	3	0	0	0	0
1,380	1,400	118	93	71	54	38	22	5	0	0	0	0
1,400	1,420	121	96	73	56	40	24	7	0	0	0	0
1,420	1,440	124	99	75	58	42	26	9	0	0	0	0
1,440	1,460	127	102	78	60	44	28	11	0	0	0	0
1,460	1,480	130	105	81	62	46	30	13	0	0	0	0
1,480	1,500	133	108	84	64	48	32	15	0	0	0	0
1,500	1,520	136	111	87	66	50	34	17	1	0	0	0
1,520	1,540	139	114	90	68	52	36	19	3	0	0	0
1,540	1,560	142	117	93	70	54	38	21	5	0	0	0
1,560	1,580	145	120	96	72	56	40	23	7	0	0	0
1,580	1,600	148	123	99	74	58	42	25	9	0	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$1,600	\$1,620	\$151	\$126	\$102	\$77	\$60	\$44	\$27	\$11	\$0	\$0	\$0
1,620	1,640	154	129	105	80	62	46	29	13	0	0	0
1,640	1,660	157	132	108	83	64	48	31	15	0	0	0
1,660	1,680	160	135	111	86	66	50	33	17	0	0	0
1,680	1,700	163	138	114	89	68	52	35	19	2	0	0
1,700	1,720	166	141	117	92	70	54	37	21	4	0	0
1,720	1,740	169	144	120	95	72	56	39	23	6	0	0
1,740	1,760	172	147	123	98	74	58	41	25	8	0	0
1,760	1,780	175	150	126	101	76	60	43	27	10	0	0
1,780	1,800	178	153	129	104	79	62	45	29	12	0	0
1,800	1,820	181	156	132	107	82	64	47	31	14	0	0
1,820	1,840	184	159	135	110	85	66	49	33	16	0	0
1,840	1,860	187	162	138	113	88	68	51	35	18	2	0
1,860	1,880	190	165	141	116	91	70	53	37	20	4	0
1,880	1,900	193	168	144	119	94	72	55	39	22	6	0
1,900	1,920	196	171	147	122	97	74	57	41	24	8	0
1,920	1,940	199	174	150	125	100	76	59	43	26	10	0
1,940	1,960	202	177	153	128	103	78	61	45	28	12	0
1,960	1,980	205	180	156	131	106	81	63	47	30	14	0
1,980	2,000	208	183	159	134	109	84	65	49	32	16	0
2,000	2,020	211	186	162	137	112	87	67	51	34	18	1
2,020	2,040	214	189	165	140	115	90	69	53	36	20	3
2,040	2,060	217	192	168	143	118	93	71	55	38	22	5
2,060	2,080	220	195	171	146	121	96	73	57	40	24	7
2,080	2,100	223	198	174	149	124	99	75	59	42	26	9
2,100	2,120	226	201	177	152	127	102	78	61	44	28	11
2,120	2,140	229	204	180	155	130	105	81	63	46	30	13
2,140	2,160	232	207	183	158	133	108	84	65	48	32	15
2,160	2,180	235	210	186	161	136	111	87	67	50	34	17
2,180	2,200	238	213	189	164	139	114	90	69	52	36	19
2,200	2,220	241	216	192	167	142	117	93	71	54	38	21
2,220	2,240	244	219	195	170	145	120	96	73	56	40	23
2,240	2,260	247	222	198	173	148	123	99	75	58	42	25
2,260	2,280	250	225	201	176	151	126	102	77	60	44	27
2,280	2,300	253	228	204	179	154	129	105	80	62	46	29
2,300	2,320	256	231	207	182	157	132	108	83	64	48	31
2,320	2,340	259	234	210	185	160	135	111	86	66	50	33
2,340	2,360	262	237	213	188	163	138	114	89	68	52	35
2,360	2,380	265	240	216	191	166	141	117	92	70	54	37
2,380	2,400	268	243	219	194	169	144	120	95	72	56	39
2,400	2,420	271	246	222	197	172	147	123	98	74	58	41
2,420	2,440	274	249	225	200	175	150	126	101	76	60	43
2,440	2,460	277	252	228	203	178	153	129	104	79	62	45
2,460	2,480	280	255	231	206	181	156	132	107	82	64	47
2,480	2,500	283	258	234	209	184	159	135	110	85	66	49
2,500	2,520	286	261	237	212	187	162	138	113	88	68	51
2,520	2,540	289	264	240	215	190	165	141	116	91	70	53
2,540	2,560	292	267	243	218	193	168	144	119	94	72	55
2,560	2,580	295	270	246	221	196	171	147	122	97	74	57
2,580	2,600	298	273	249	224	199	174	150	125	100	76	59
2,600	2,620	301	276	252	227	202	177	153	128	103	79	61
2,620	2,640	304	279	255	230	205	180	156	131	106	82	63
2,640	2,660	307	282	258	233	208	183	159	134	109	85	65
2,660	2,680	310	285	261	236	211	186	162	137	112	88	67
2,680	2,700	313	288	264	239	214	189	165	140	115	91	69
2,700	2,720	316	291	267	242	217	192	168	143	118	94	71
2,720	2,740	319	294	270	245	220	195	171	146	121	97	73
2,740	2,760	322	297	273	248	223	198	174	149	124	100	75
2,760	2,780	325	300	276	251	226	201	177	152	127	103	78
2,780	2,800	328	303	279	254	229	204	180	155	130	106	81
2,800	2,820	331	306	282	257	232	207	183	158	133	109	84
2,820	2,840	334	309	285	260	235	210	186	161	136	112	87
2,840	2,860	337	312	288	263	238	213	189	164	139	115	90
2,860	2,880	340	315	291	266	241	216	192	167	142	118	93
2,880	2,900	343	318	294	269	244	219	195	170	145	121	96
2,900	2,920	346	321	297	272	247	222	198	173	148	124	99

\$2,920 and over

Use Table 3(b) for a **MARRIED** person on page 43. Also see the instructions on page 41.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	12	0	0	0	0	0	0	0	0	0	0
320	340	14	0	0	0	0	0	0	0	0	0	0
340	360	16	0	0	0	0	0	0	0	0	0	0
360	380	18	0	0	0	0	0	0	0	0	0	0
380	400	20	0	0	0	0	0	0	0	0	0	0
400	420	22	0	0	0	0	0	0	0	0	0	0
420	440	24	0	0	0	0	0	0	0	0	0	0
440	460	26	0	0	0	0	0	0	0	0	0	0
460	480	28	0	0	0	0	0	0	0	0	0	0
480	500	30	0	0	0	0	0	0	0	0	0	0
500	520	32	0	0	0	0	0	0	0	0	0	0
520	540	34	1	0	0	0	0	0	0	0	0	0
540	560	36	3	0	0	0	0	0	0	0	0	0
560	580	38	5	0	0	0	0	0	0	0	0	0
580	600	40	7	0	0	0	0	0	0	0	0	0
600	640	43	10	0	0	0	0	0	0	0	0	0
640	680	47	14	0	0	0	0	0	0	0	0	0
680	720	51	18	0	0	0	0	0	0	0	0	0
720	760	55	22	0	0	0	0	0	0	0	0	0
760	800	59	26	0	0	0	0	0	0	0	0	0
800	840	63	30	0	0	0	0	0	0	0	0	0
840	880	67	34	1	0	0	0	0	0	0	0	0
880	920	71	38	5	0	0	0	0	0	0	0	0
920	960	75	42	9	0	0	0	0	0	0	0	0
960	1,000	81	46	13	0	0	0	0	0	0	0	0
1,000	1,040	87	50	17	0	0	0	0	0	0	0	0
1,040	1,080	93	54	21	0	0	0	0	0	0	0	0
1,080	1,120	99	58	25	0	0	0	0	0	0	0	0
1,120	1,160	105	62	29	0	0	0	0	0	0	0	0
1,160	1,200	111	66	33	1	0	0	0	0	0	0	0
1,200	1,240	117	70	37	5	0	0	0	0	0	0	0
1,240	1,280	123	74	41	9	0	0	0	0	0	0	0
1,280	1,320	129	80	45	13	0	0	0	0	0	0	0
1,320	1,360	135	86	49	17	0	0	0	0	0	0	0
1,360	1,400	141	92	53	21	0	0	0	0	0	0	0
1,400	1,440	147	98	57	25	0	0	0	0	0	0	0
1,440	1,480	153	104	61	29	0	0	0	0	0	0	0
1,480	1,520	159	110	65	33	0	0	0	0	0	0	0
1,520	1,560	165	116	69	37	4	0	0	0	0	0	0
1,560	1,600	171	122	73	41	8	0	0	0	0	0	0
1,600	1,640	177	128	78	45	12	0	0	0	0	0	0
1,640	1,680	183	134	84	49	16	0	0	0	0	0	0
1,680	1,720	189	140	90	53	20	0	0	0	0	0	0
1,720	1,760	195	146	96	57	24	0	0	0	0	0	0
1,760	1,800	201	152	102	61	28	0	0	0	0	0	0
1,800	1,840	207	158	108	65	32	0	0	0	0	0	0
1,840	1,880	213	164	114	69	36	3	0	0	0	0	0
1,880	1,920	219	170	120	73	40	7	0	0	0	0	0
1,920	1,960	225	176	126	77	44	11	0	0	0	0	0
1,960	2,000	231	182	132	83	48	15	0	0	0	0	0
2,000	2,040	237	188	138	89	52	19	0	0	0	0	0
2,040	2,080	243	194	144	95	56	23	0	0	0	0	0
2,080	2,120	249	200	150	101	60	27	0	0	0	0	0
2,120	2,160	255	206	156	107	64	31	0	0	0	0	0
2,160	2,200	261	212	162	113	68	35	2	0	0	0	0
2,200	2,240	267	218	168	119	72	39	6	0	0	0	0
2,240	2,280	273	224	174	125	76	43	10	0	0	0	0
2,280	2,320	279	230	180	131	82	47	14	0	0	0	0
2,320	2,360	285	236	186	137	88	51	18	0	0	0	0
2,360	2,400	291	242	192	143	94	55	22	0	0	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$2,400	\$2,440	\$297	\$248	\$198	\$149	\$100	\$59	\$26	\$0	\$0	\$0	\$0
2,440	2,480	303	254	204	155	106	63	30	0	0	0	0
2,480	2,520	309	260	210	161	112	67	34	1	0	0	0
2,520	2,560	315	266	216	167	118	71	38	5	0	0	0
2,560	2,600	321	272	222	173	124	75	42	9	0	0	0
2,600	2,640	327	278	228	179	130	80	46	13	0	0	0
2,640	2,680	333	284	234	185	136	86	50	17	0	0	0
2,680	2,720	339	290	240	191	142	92	54	21	0	0	0
2,720	2,760	345	296	246	197	148	98	58	25	0	0	0
2,760	2,800	351	302	252	203	154	104	62	29	0	0	0
2,800	2,840	357	308	258	209	160	110	66	33	0	0	0
2,840	2,880	363	314	264	215	166	116	70	37	4	0	0
2,880	2,920	369	320	270	221	172	122	74	41	8	0	0
2,920	2,960	375	326	276	227	178	128	79	45	12	0	0
2,960	3,000	381	332	282	233	184	134	85	49	16	0	0
3,000	3,040	387	338	288	239	190	140	91	53	20	0	0
3,040	3,080	393	344	294	245	196	146	97	57	24	0	0
3,080	3,120	399	350	300	251	202	152	103	61	28	0	0
3,120	3,160	405	356	306	257	208	158	109	65	32	0	0
3,160	3,200	411	362	312	263	214	164	115	69	36	3	0
3,200	3,240	417	368	318	269	220	170	121	73	40	7	0
3,240	3,280	423	374	324	275	226	176	127	77	44	11	0
3,280	3,320	433	380	330	281	232	182	133	83	48	15	0
3,320	3,360	443	386	336	287	238	188	139	89	52	19	0
3,360	3,400	453	392	342	293	244	194	145	95	56	23	0
3,400	3,440	463	398	348	299	250	200	151	101	60	27	0
3,440	3,480	473	404	354	305	256	206	157	107	64	31	0
3,480	3,520	483	410	360	311	262	212	163	113	68	35	2
3,520	3,560	493	416	366	317	268	218	169	119	72	39	6
3,560	3,600	503	422	372	323	274	224	175	125	76	43	10
3,600	3,640	513	431	378	329	280	230	181	131	82	47	14
3,640	3,680	523	441	384	335	286	236	187	137	88	51	18
3,680	3,720	533	451	390	341	292	242	193	143	94	55	22
3,720	3,760	543	461	396	347	298	248	199	149	100	59	26
3,760	3,800	553	471	402	353	304	254	205	155	106	63	30
3,800	3,840	563	481	408	359	310	260	211	161	112	67	34
3,840	3,880	573	491	414	365	316	266	217	167	118	71	38
3,880	3,920	583	501	420	371	322	272	223	173	124	75	42
3,920	3,960	593	511	428	377	328	278	229	179	130	81	46
3,960	4,000	603	521	438	383	334	284	235	185	136	87	50
4,000	4,040	613	531	448	389	340	290	241	191	142	93	54
4,040	4,080	623	541	458	395	346	296	247	197	148	99	58
4,080	4,120	633	551	468	401	352	302	253	203	154	105	62
4,120	4,160	643	561	478	407	358	308	259	209	160	111	66
4,160	4,200	653	571	488	413	364	314	265	215	166	117	70
4,200	4,240	663	581	498	419	370	320	271	221	172	123	74
4,240	4,280	673	591	508	426	376	326	277	227	178	129	79
4,280	4,320	683	601	518	436	382	332	283	233	184	135	85
4,320	4,360	693	611	528	446	388	338	289	239	190	141	91
4,360	4,400	703	621	538	456	394	344	295	245	196	147	97
4,400	4,440	713	631	548	466	400	350	301	251	202	153	103
4,440	4,480	723	641	558	476	406	356	307	257	208	159	109
4,480	4,520	733	651	568	486	412	362	313	263	214	165	115
4,520	4,560	743	661	578	496	418	368	319	269	220	171	121
4,560	4,600	753	671	588	506	424	374	325	275	226	177	127
4,600	4,640	763	681	598	516	434	380	331	281	232	183	133
4,640	4,680	773	691	608	526	444	386	337	287	238	189	139
4,680	4,720	783	701	618	536	454	392	343	293	244	195	145
4,720	4,760	793	711	628	546	464	398	349	299	250	201	151
4,760	4,800	803	721	638	556	474	404	355	305	256	207	157
4,800	4,840	813	731	648	566	484	410	361	311	262	213	163
4,840	4,880	823	741	658	576	494	416	367	317	268	219	169
4,880	4,920	833	751	668	586	504	422	373	323	274	225	175
4,920	4,960	843	761	678	596	514	431	379	329	280	231	181
4,960	5,000	853	771	688	606	524	441	385	335	286	237	187
5,000	5,040	863	781	698	616	534	451	391	341	292	243	193
5,040	5,080	873	791	708	626	544	461	397	347	298	249	199

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 43. Also see the instructions on page 41.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$ 0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	760	4	0	0	0	0	0	0	0	0	0	0
760	800	8	0	0	0	0	0	0	0	0	0	0
800	840	12	0	0	0	0	0	0	0	0	0	0
840	880	16	0	0	0	0	0	0	0	0	0	0
880	920	20	0	0	0	0	0	0	0	0	0	0
920	960	24	0	0	0	0	0	0	0	0	0	0
960	1,000	28	0	0	0	0	0	0	0	0	0	0
1,000	1,040	32	0	0	0	0	0	0	0	0	0	0
1,040	1,080	36	3	0	0	0	0	0	0	0	0	0
1,080	1,120	40	7	0	0	0	0	0	0	0	0	0
1,120	1,160	44	11	0	0	0	0	0	0	0	0	0
1,160	1,200	48	15	0	0	0	0	0	0	0	0	0
1,200	1,240	52	19	0	0	0	0	0	0	0	0	0
1,240	1,280	56	23	0	0	0	0	0	0	0	0	0
1,280	1,320	60	27	0	0	0	0	0	0	0	0	0
1,320	1,360	64	31	0	0	0	0	0	0	0	0	0
1,360	1,400	68	35	2	0	0	0	0	0	0	0	0
1,400	1,440	72	39	6	0	0	0	0	0	0	0	0
1,440	1,480	76	43	10	0	0	0	0	0	0	0	0
1,480	1,520	80	47	14	0	0	0	0	0	0	0	0
1,520	1,560	84	51	18	0	0	0	0	0	0	0	0
1,560	1,600	88	55	22	0	0	0	0	0	0	0	0
1,600	1,640	92	59	26	0	0	0	0	0	0	0	0
1,640	1,680	96	63	30	0	0	0	0	0	0	0	0
1,680	1,720	100	67	34	1	0	0	0	0	0	0	0
1,720	1,760	104	71	38	5	0	0	0	0	0	0	0
1,760	1,800	108	75	42	9	0	0	0	0	0	0	0
1,800	1,840	112	79	46	13	0	0	0	0	0	0	0
1,840	1,880	116	83	50	17	0	0	0	0	0	0	0
1,880	1,920	120	87	54	21	0	0	0	0	0	0	0
1,920	1,960	124	91	58	25	0	0	0	0	0	0	0
1,960	2,000	128	95	62	29	0	0	0	0	0	0	0
2,000	2,040	132	99	66	33	0	0	0	0	0	0	0
2,040	2,080	136	103	70	37	4	0	0	0	0	0	0
2,080	2,120	140	107	74	41	8	0	0	0	0	0	0
2,120	2,160	144	111	78	45	12	0	0	0	0	0	0
2,160	2,200	148	115	82	49	16	0	0	0	0	0	0
2,200	2,240	152	119	86	53	20	0	0	0	0	0	0
2,240	2,280	158	123	90	57	24	0	0	0	0	0	0
2,280	2,320	164	127	94	61	28	0	0	0	0	0	0
2,320	2,360	170	131	98	65	32	0	0	0	0	0	0
2,360	2,400	176	135	102	69	36	3	0	0	0	0	0
2,400	2,440	182	139	106	73	40	7	0	0	0	0	0
2,440	2,480	188	143	110	77	44	11	0	0	0	0	0
2,480	2,520	194	147	114	81	48	15	0	0	0	0	0
2,520	2,560	200	151	118	85	52	19	0	0	0	0	0
2,560	2,600	206	156	122	89	56	23	0	0	0	0	0
2,600	2,640	212	162	126	93	60	27	0	0	0	0	0
2,640	2,680	218	168	130	97	64	31	0	0	0	0	0
2,680	2,720	224	174	134	101	68	35	2	0	0	0	0
2,720	2,760	230	180	138	105	72	39	6	0	0	0	0
2,760	2,800	236	186	142	109	76	43	10	0	0	0	0
2,800	2,840	242	192	146	113	80	47	14	0	0	0	0
2,840	2,880	248	198	150	117	84	51	18	0	0	0	0
2,880	2,920	254	204	155	121	88	55	22	0	0	0	0
2,920	2,960	260	210	161	125	92	59	26	0	0	0	0
2,960	3,000	266	216	167	129	96	63	30	0	0	0	0
3,000	3,040	272	222	173	133	100	67	34	1	0	0	0
3,040	3,080	278	228	179	137	104	71	38	5	0	0	0
3,080	3,120	284	234	185	141	108	75	42	9	0	0	0
3,120	3,160	290	240	191	145	112	79	46	13	0	0	0
3,160	3,200	296	246	197	149	116	83	50	17	0	0	0
3,200	3,240	302	252	203	154	120	87	54	21	0	0	0
3,240	3,280	308	258	209	160	124	91	58	25	0	0	0
3,280	3,320	314	264	215	166	128	95	62	29	0	0	0
3,320	3,360	320	270	221	172	132	99	66	33	0	0	0
3,360	3,400	326	276	227	178	136	103	70	37	4	0	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$3,400	\$3,440	\$332	\$282	\$233	\$184	\$140	\$107	\$74	\$41	\$8	\$0	\$0
3,440	3,480	338	288	239	190	144	111	78	45	12	0	0
3,480	3,520	344	294	245	196	148	115	82	49	16	0	0
3,520	3,560	350	300	251	202	152	119	86	53	20	0	0
3,560	3,600	356	306	257	208	158	123	90	57	24	0	0
3,600	3,640	362	312	263	214	164	127	94	61	28	0	0
3,640	3,680	368	318	269	220	170	131	98	65	32	0	0
3,680	3,720	374	324	275	226	176	135	102	69	36	3	0
3,720	3,760	380	330	281	232	182	139	106	73	40	7	0
3,760	3,800	386	336	287	238	188	143	110	77	44	11	0
3,800	3,840	392	342	293	244	194	147	114	81	48	15	0
3,840	3,880	398	348	299	250	200	151	118	85	52	19	0
3,880	3,920	404	354	305	256	206	157	122	89	56	23	0
3,920	3,960	410	360	311	262	212	163	126	93	60	27	0
3,960	4,000	416	366	317	268	218	169	130	97	64	31	0
4,000	4,040	422	372	323	274	224	175	134	101	68	35	2
4,040	4,080	428	378	329	280	230	181	138	105	72	39	6
4,080	4,120	434	384	335	286	236	187	142	109	76	43	10
4,120	4,160	440	390	341	292	242	193	146	113	80	47	14
4,160	4,200	446	396	347	298	248	199	150	117	84	51	18
4,200	4,240	452	402	353	304	254	205	156	121	88	55	22
4,240	4,280	458	408	359	310	260	211	162	125	92	59	26
4,280	4,320	464	414	365	316	266	217	168	129	96	63	30
4,320	4,360	470	420	371	322	272	223	174	133	100	67	34
4,360	4,400	476	426	377	328	278	229	180	137	104	71	38
4,400	4,440	482	432	383	334	284	235	186	141	108	75	42
4,440	4,480	488	438	389	340	290	241	192	145	112	79	46
4,480	4,520	494	444	395	346	296	247	198	149	116	83	50
4,520	4,560	500	450	401	352	302	253	204	154	120	87	54
4,560	4,600	506	456	407	358	308	259	210	160	124	91	58
4,600	4,640	512	462	413	364	314	265	216	166	128	95	62
4,640	4,680	518	468	419	370	320	271	222	172	132	99	66
4,680	4,720	524	474	425	376	326	277	228	178	136	103	70
4,720	4,760	530	480	431	382	332	283	234	184	140	107	74
4,760	4,800	536	486	437	388	338	289	240	190	144	111	78
4,800	4,840	542	492	443	394	344	295	246	196	148	115	82
4,840	4,880	548	498	449	400	350	301	252	202	153	119	86
4,880	4,920	554	504	455	406	356	307	258	208	159	123	90
4,920	4,960	560	510	461	412	362	313	264	214	165	127	94
4,960	5,000	566	516	467	418	368	319	270	220	171	131	98
5,000	5,040	572	522	473	424	374	325	276	226	177	135	102
5,040	5,080	578	528	479	430	380	331	282	232	183	139	106
5,080	5,120	584	534	485	436	386	337	288	238	189	143	110
5,120	5,160	590	540	491	442	392	343	294	244	195	147	114
5,160	5,200	596	546	497	448	398	349	300	250	201	151	118
5,200	5,240	602	552	503	454	404	355	306	256	207	157	122
5,240	5,280	608	558	509	460	410	361	312	262	213	163	126
5,280	5,320	614	564	515	466	416	367	318	268	219	169	130
5,320	5,360	620	570	521	472	422	373	324	274	225	175	134
5,360	5,400	626	576	527	478	428	379	330	280	231	181	138
5,400	5,440	632	582	533	484	434	385	336	286	237	187	142
5,440	5,480	638	588	539	490	440	391	342	292	243	193	146
5,480	5,520	644	594	545	496	446	397	348	298	249	199	150
5,520	5,560	650	600	551	502	452	403	354	304	255	205	156
5,560	5,600	656	606	557	508	458	409	360	310	261	211	162
5,600	5,640	662	612	563	514	464	415	366	316	267	217	168
5,640	5,680	668	618	569	520	470	421	372	322	273	223	174
5,680	5,720	674	624	575	526	476	427	378	328	279	229	180
5,720	5,760	680	630	581	532	482	433	384	334	285	235	186
5,760	5,800	686	636	587	538	488	439	390	340	291	241	192
5,800	5,840	692	642	593	544	494	445	396	346	297	247	198
5,840	5,880	698	648	599	550	500	451	402	352	303	253	204
5,880	5,920	704	654	605	556	506	457	408	358	309	259	210
5,920	5,960	710	660	611	562	512	463	414	364	315	265	216
5,960	6,000	716	666	617	568	518	469	420	370	321	271	222
6,000	6,040	722	672	623	574	524	475	426	376	327	277	228
6,040	6,080	728	678	629	580	530	481	432	382	333	283	234
6,080	6,120	734	684	635	586	536	487	438	388	339	289	240

\$6,120 and over

Use Table 4(b) for a **MARRIED** person on page 43. Also see the instructions on page 41.

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	0	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	3	1	0	0	0	0	0	0	0	0	0
36	39	3	1	0	0	0	0	0	0	0	0	0
39	42	3	2	0	0	0	0	0	0	0	0	0
42	45	3	2	0	0	0	0	0	0	0	0	0
45	48	4	2	1	0	0	0	0	0	0	0	0
48	51	4	3	1	0	0	0	0	0	0	0	0
51	54	5	3	1	0	0	0	0	0	0	0	0
54	57	5	3	2	0	0	0	0	0	0	0	0
57	60	6	3	2	0	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	7	4	3	1	0	0	0	0	0	0	0
66	69	7	5	3	1	0	0	0	0	0	0	0
69	72	8	5	3	2	0	0	0	0	0	0	0
72	75	8	6	3	2	0	0	0	0	0	0	0
75	78	8	6	4	2	1	0	0	0	0	0	0
78	81	9	7	4	3	1	0	0	0	0	0	0
81	84	9	7	5	3	1	0	0	0	0	0	0
84	87	10	8	5	3	2	0	0	0	0	0	0
87	90	10	8	6	3	2	0	0	0	0	0	0
90	93	11	8	6	4	2	1	0	0	0	0	0
93	96	11	9	7	4	3	1	0	0	0	0	0
96	99	12	9	7	5	3	1	0	0	0	0	0
99	102	12	10	7	5	3	2	0	0	0	0	0
102	105	12	10	8	6	3	2	0	0	0	0	0
105	108	13	11	8	6	4	2	1	0	0	0	0
108	111	13	11	9	7	4	2	1	0	0	0	0
111	114	14	12	9	7	5	3	1	0	0	0	0
114	117	14	12	10	7	5	3	2	0	0	0	0
117	120	15	12	10	8	6	3	2	0	0	0	0
120	123	15	13	11	8	6	4	2	1	0	0	0
123	126	16	13	11	9	7	4	2	1	0	0	0
126	129	16	14	12	9	7	5	3	1	0	0	0
129	132	17	14	12	10	7	5	3	2	0	0	0
132	135	17	15	12	10	8	6	3	2	0	0	0
135	138	17	15	13	11	8	6	4	2	1	0	0
138	141	18	16	13	11	9	6	4	2	1	0	0
141	144	18	16	14	11	9	7	5	3	1	0	0
144	147	19	17	14	12	10	7	5	3	2	0	0
147	150	19	17	15	12	10	8	6	3	2	0	0
150	153	20	17	15	13	11	8	6	4	2	1	0
153	156	21	18	16	13	11	9	6	4	2	1	0
156	159	21	18	16	14	11	9	7	5	3	1	0
159	162	22	19	16	14	12	10	7	5	3	2	0
162	165	23	19	17	15	12	10	8	6	3	2	0
165	168	24	20	17	15	13	11	8	6	4	2	1
168	171	24	20	18	16	13	11	9	6	4	2	1
171	174	25	21	18	16	14	11	9	7	5	3	1
174	177	26	22	19	16	14	12	10	7	5	3	1
177	180	27	23	19	17	15	12	10	8	6	3	2
180	183	27	23	20	17	15	13	11	8	6	4	2
183	186	28	24	20	18	16	13	11	9	6	4	2
186	189	29	25	21	18	16	14	11	9	7	5	3
189	192	30	26	22	19	16	14	12	10	7	5	3
192	195	30	26	23	19	17	15	12	10	8	5	3
195	198	31	27	23	20	17	15	13	10	8	6	4
198	201	32	28	24	20	18	15	13	11	9	6	4
201	204	33	29	25	21	18	16	14	11	9	7	5
204	207	33	29	26	22	19	16	14	12	10	7	5
207	210	34	30	26	23	19	17	15	12	10	8	5
210	213	35	31	27	23	20	17	15	13	10	8	6
213	216	36	32	28	24	20	18	15	13	11	9	6
216	219	36	32	29	25	21	18	16	14	11	9	7
219	222	37	33	29	26	22	19	16	14	12	10	7
222	225	38	34	30	26	23	19	17	15	12	10	8

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$225	\$228	\$39	\$35	\$31	\$27	\$23	\$20	\$17	\$15	\$13	\$10	\$8
228	231	39	35	32	28	24	20	18	15	13	11	9
231	234	40	36	32	29	25	21	18	16	14	11	9
234	237	41	37	33	29	26	22	19	16	14	12	9
237	240	42	38	34	30	26	23	19	17	15	12	10
240	243	42	38	35	31	27	23	20	17	15	13	10
243	246	43	39	35	32	28	24	20	18	15	13	11
246	249	44	40	36	32	29	25	21	18	16	14	11
249	252	45	41	37	33	29	26	22	19	16	14	12
252	255	45	41	38	34	30	26	22	19	17	14	12
255	258	46	42	38	35	31	27	23	19	17	15	13
258	261	47	43	39	35	32	28	24	20	18	15	13
261	264	48	44	40	36	32	29	25	21	18	16	14
264	267	48	44	41	37	33	29	25	22	19	16	14
267	270	49	45	41	38	34	30	26	22	19	17	14
270	273	50	46	42	38	35	31	27	23	19	17	15
273	276	51	47	43	39	35	32	28	24	20	18	15
276	279	51	47	44	40	36	32	28	25	21	18	16
279	282	52	48	44	41	37	33	29	25	22	19	16
282	285	53	49	45	41	38	34	30	26	22	19	17
285	288	54	50	46	42	38	35	31	27	23	19	17
288	291	54	50	47	43	39	35	31	28	24	20	18
291	294	55	51	47	44	40	36	32	28	25	21	18
294	297	56	52	48	44	41	37	33	29	25	22	18
297	300	57	53	49	45	41	38	34	30	26	22	19
300	303	57	53	50	46	42	38	34	31	27	23	19
303	306	58	54	50	47	43	39	35	31	28	24	20
306	309	59	55	51	47	44	40	36	32	28	25	21
309	312	60	56	52	48	44	41	37	33	29	25	22
312	315	60	56	53	49	45	41	37	34	30	26	22
315	318	61	57	53	50	46	42	38	34	31	27	23
318	321	62	58	54	50	47	43	39	35	31	28	24
321	324	63	59	55	51	47	44	40	36	32	28	25
324	327	63	59	56	52	48	44	40	37	33	29	25
327	330	64	60	56	53	49	45	41	37	34	30	26
330	333	65	61	57	53	50	46	42	38	34	31	27
333	336	66	62	58	54	50	47	43	39	35	31	28
336	339	66	62	59	55	51	47	43	40	36	32	28
339	341	67	63	59	56	52	48	44	40	37	33	29
341	343	67	64	60	56	52	48	45	41	37	33	29
343	345	68	64	60	57	53	49	45	41	38	34	30
345	347	68	65	61	57	53	49	46	42	38	34	30
347	349	69	65	61	58	54	50	46	42	39	35	31
349	351	69	66	62	58	54	50	47	43	39	35	31
351	353	70	66	62	59	55	51	47	43	40	36	32
353	355	70	67	63	59	55	51	48	44	40	36	32
355	357	71	67	63	60	56	52	48	44	41	37	33
357	359	72	68	64	60	56	52	49	45	41	37	33
359	361	72	68	64	61	57	53	49	45	42	38	34
361	363	73	69	65	61	57	53	50	46	42	38	34
363	365	73	69	65	62	58	54	50	46	43	39	35
365	367	74	70	66	62	58	54	51	47	43	39	35
367	369	74	70	66	63	59	55	51	47	44	40	36
369	371	75	71	67	63	59	55	52	48	44	40	36
371	373	75	71	67	64	60	56	52	48	45	41	37
373	375	76	72	68	64	60	56	53	49	45	41	37
375	377	77	72	68	65	61	57	53	49	46	42	38
377	379	77	73	69	65	61	57	54	50	46	42	38
379	381	78	73	69	66	62	58	54	50	47	43	39
381	383	78	74	70	66	62	58	55	51	47	43	39
383	385	79	75	70	67	63	59	55	51	48	44	40
385	387	79	75	71	67	63	59	56	52	48	44	40
387	389	80	76	71	68	64	60	56	52	49	45	41
389	391	81	76	72	68	64	60	57	53	49	45	41
391	393	81	77	73	69	65	61	57	53	50	46	42

\$393 and over

Use Table 8(a) for a **SINGLE person** on page 44. Also see the instructions on page 41.

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	1	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	0	0	0	0	0	0	0	0	0	0
54	57	2	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	1	0	0	0	0	0	0	0	0	0
63	66	3	2	0	0	0	0	0	0	0	0	0
66	69	4	2	0	0	0	0	0	0	0	0	0
69	72	4	2	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	4	3	1	0	0	0	0	0	0	0	0
78	81	5	3	2	0	0	0	0	0	0	0	0
81	84	5	3	2	0	0	0	0	0	0	0	0
84	87	5	4	2	1	0	0	0	0	0	0	0
87	90	6	4	3	1	0	0	0	0	0	0	0
90	93	6	4	3	1	0	0	0	0	0	0	0
93	96	6	5	3	2	0	0	0	0	0	0	0
96	99	7	5	3	2	0	0	0	0	0	0	0
99	102	7	5	4	2	1	0	0	0	0	0	0
102	105	7	6	4	3	1	0	0	0	0	0	0
105	108	8	6	4	3	1	0	0	0	0	0	0
108	111	8	6	5	3	2	0	0	0	0	0	0
111	114	9	6	5	3	2	0	0	0	0	0	0
114	117	9	7	5	4	2	1	0	0	0	0	0
117	120	9	7	6	4	3	1	0	0	0	0	0
120	123	10	8	6	4	3	1	0	0	0	0	0
123	126	10	8	6	5	3	2	0	0	0	0	0
126	129	11	8	6	5	3	2	0	0	0	0	0
129	132	11	9	7	5	4	2	1	0	0	0	0
132	135	12	9	7	6	4	3	1	0	0	0	0
135	138	12	10	8	6	4	3	1	0	0	0	0
138	141	13	10	8	6	5	3	2	0	0	0	0
141	144	13	11	8	6	5	3	2	0	0	0	0
144	147	13	11	9	7	5	4	2	1	0	0	0
147	150	14	12	9	7	6	4	2	1	0	0	0
150	153	14	12	10	8	6	4	3	1	0	0	0
153	156	15	13	10	8	6	5	3	2	0	0	0
156	159	15	13	11	8	6	5	3	2	0	0	0
159	162	16	13	11	9	7	5	4	2	1	0	0
162	165	16	14	12	9	7	6	4	2	1	0	0
165	168	17	14	12	10	7	6	4	3	1	0	0
168	171	17	15	13	10	8	6	5	3	2	0	0
171	174	18	15	13	11	8	6	5	3	2	0	0
174	177	18	16	13	11	9	7	5	4	2	1	0
177	180	18	16	14	12	9	7	5	4	2	1	0
180	183	19	17	14	12	10	7	6	4	3	1	0
183	186	19	17	15	12	10	8	6	5	3	2	0
186	189	20	17	15	13	11	8	6	5	3	2	0
189	192	20	18	16	13	11	9	7	5	4	2	1
192	195	21	18	16	14	12	9	7	5	4	2	1
195	198	21	19	17	14	12	10	7	6	4	3	1
198	201	22	19	17	15	12	10	8	6	5	3	2
201	204	22	20	17	15	13	11	8	6	5	3	2
204	207	22	20	18	16	13	11	9	7	5	4	2
207	210	23	21	18	16	14	12	9	7	5	4	2
210	213	23	21	19	17	14	12	10	7	6	4	3
213	216	24	22	19	17	15	12	10	8	6	5	3
216	219	24	22	20	17	15	13	11	8	6	5	3
219	222	25	22	20	18	16	13	11	9	7	5	4
222	225	25	23	21	18	16	14	11	9	7	5	4
225	228	26	23	21	19	16	14	12	10	7	6	4
228	231	26	24	22	19	17	15	12	10	8	6	5
231	234	27	24	22	20	17	15	13	11	8	6	5
234	237	27	25	22	20	18	16	13	11	9	7	5
237	240	27	25	23	21	18	16	14	11	9	7	5
240	243	28	26	23	21	19	16	14	12	10	7	6
243	246	28	26	24	21	19	17	15	12	10	8	6

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2014)

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 tax to be withheld is—												
\$246	\$249	\$29	\$26	\$24	\$22	\$20	\$17	\$15	\$13	\$11	\$8	\$6
249	252	29	27	25	22	20	18	16	13	11	9	7
252	255	30	27	25	23	21	18	16	14	11	9	7
255	258	30	28	26	23	21	19	16	14	12	10	7
258	261	31	28	26	24	21	19	17	15	12	10	8
261	264	31	29	26	24	22	20	17	15	13	11	8
264	267	31	29	27	25	22	20	18	16	13	11	9
267	270	32	30	27	25	23	21	18	16	14	11	9
270	273	32	30	28	26	23	21	19	16	14	12	10
273	276	33	31	28	26	24	21	19	17	15	12	10
276	279	33	31	29	26	24	22	20	17	15	13	10
279	282	34	31	29	27	25	22	20	18	15	13	11
282	285	34	32	30	27	25	23	20	18	16	14	11
285	288	35	32	30	28	25	23	21	19	16	14	12
288	291	35	33	31	28	26	24	21	19	17	15	12
291	294	36	33	31	29	26	24	22	20	17	15	13
294	297	36	34	31	29	27	25	22	20	18	15	13
297	300	36	34	32	30	27	25	23	20	18	16	14
300	303	37	35	32	30	28	25	23	21	19	16	14
303	306	37	35	33	30	28	26	24	21	19	17	15
306	309	38	35	33	31	29	26	24	22	20	17	15
309	312	38	36	34	31	29	27	25	22	20	18	15
312	315	39	36	34	32	30	27	25	23	20	18	16
315	318	39	37	35	32	30	28	25	23	21	19	16
318	321	40	37	35	33	30	28	26	24	21	19	17
321	324	41	38	35	33	31	29	26	24	22	20	17
324	327	41	38	36	34	31	29	27	25	22	20	18
327	330	42	39	36	34	32	30	27	25	23	20	18
330	333	43	39	37	35	32	30	28	25	23	21	19
333	336	44	40	37	35	33	30	28	26	24	21	19
336	339	44	41	38	35	33	31	29	26	24	22	19
339	341	45	41	38	36	34	31	29	27	24	22	20
341	343	46	42	38	36	34	32	29	27	25	22	20
343	345	46	42	39	36	34	32	30	27	25	23	20
345	347	47	43	39	37	34	32	30	28	25	23	21
347	349	47	43	39	37	35	32	30	28	26	23	21
349	351	48	44	40	37	35	33	30	28	26	24	21
351	353	48	44	40	38	35	33	31	28	26	24	22
353	355	49	45	41	38	36	33	31	29	27	24	22
355	357	49	45	41	38	36	34	31	29	27	25	22
357	359	50	46	42	38	36	34	32	29	27	25	23
359	361	50	46	42	39	37	34	32	30	27	25	23
361	363	51	47	43	39	37	35	32	30	28	25	23
363	365	51	47	43	40	37	35	33	30	28	26	23
365	367	52	48	44	40	37	35	33	31	28	26	24
367	369	52	48	44	41	38	35	33	31	29	26	24
369	371	53	49	45	41	38	36	33	31	29	27	24
371	373	53	49	45	42	38	36	34	31	29	27	25
373	375	54	50	46	42	39	36	34	32	30	27	25
375	377	54	50	46	43	39	37	34	32	30	28	25
377	379	55	51	47	43	39	37	35	32	30	28	26
379	381	55	51	47	44	40	37	35	33	30	28	26
381	383	56	52	48	44	40	38	35	33	31	28	26
383	385	56	52	48	45	41	38	36	33	31	29	26
385	387	57	53	49	45	41	38	36	34	31	29	27
387	389	57	53	49	46	42	38	36	34	32	29	27
389	391	58	54	50	46	42	39	36	34	32	30	27
391	393	58	54	50	47	43	39	37	34	32	30	28
393	395	59	55	51	47	43	40	37	35	33	30	28
395	397	59	55	51	48	44	40	37	35	33	31	28
397	399	60	56	52	48	44	41	38	35	33	31	29
399	401	60	56	52	49	45	41	38	36	33	31	29
401	403	61	57	53	49	45	42	38	36	34	31	29
403	405	61	57	53	50	46	42	39	36	34	32	29
405	407	62	58	54	50	46	43	39	37	34	32	30

\$407 and over

Use Table 8(b) for a **MARRIED person** on page 44. Also see the instructions on page 41.