

Tables for Percentage Method of Withholding (continued)

(For Wages Paid in 2010)

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 \$1,513		\$.00		Not over \$3,438		\$.00	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,513	—\$2,606 . . . 10%		—\$1,513	\$3,438	—\$6,125 . . . 10%		—\$3,438
\$2,606	—\$9,013 . . . \$109.30 plus 15%		—\$2,606	\$6,125	—\$18,938 . . . \$268.70 plus 15%		—\$6,125
\$9,013	—\$16,925 . . . \$1,070.35 plus 25%		—\$9,013	\$18,938	—\$23,513 . . . \$2,190.65 plus 25%		—\$18,938
\$16,925	—\$21,113 . . . \$3,048.35 plus 27%		—\$16,925	\$23,513	—\$31,013 . . . \$3,334.40 plus 27%		—\$23,513
\$21,113	—\$21,925 . . . \$4,179.11 plus 30%		—\$21,113	\$31,013	—\$36,263 . . . \$5,359.40 plus 25%		—\$31,013
\$21,925	—\$43,475 . . . \$4,422.71 plus 28%		—\$21,925	\$36,263	—\$54,250 . . . \$6,671.90 plus 28%		—\$36,263
\$43,475	—\$93,925 . . . \$10,456.71 plus 33%		—\$43,475	\$54,250	—\$95,350 . . . \$11,708.26 plus 33%		—\$54,250
\$93,925	—\$27,105.21 plus 35%		—\$93,925	\$95,350	—\$25,271.26 plus 35%		—\$95,350

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 \$3,025		\$.00		Not over \$6,875		\$.00	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$3,025	—\$5,213 . . . 10%		—\$3,025	\$6,875	—\$12,250 . . . 10%		—\$6,875
\$5,213	—\$18,025 . . . \$218.80 plus 15%		—\$5,213	\$12,250	—\$37,875 . . . \$537.50 plus 15%		—\$12,250
\$18,025	—\$33,850 . . . \$2,140.60 plus 25%		—\$18,025	\$37,875	—\$47,025 . . . \$4,381.25 plus 25%		—\$37,875
\$33,850	—\$42,225 . . . \$6,096.85 plus 27%		—\$33,850	\$47,025	—\$62,025 . . . \$6,668.75 plus 27%		—\$47,025
\$42,225	—\$43,850 . . . \$8,358.10 plus 30%		—\$42,225	\$62,025	—\$72,525 . . . \$10,718.75 plus 25%		—\$62,025
\$43,850	—\$86,950 . . . \$8,845.60 plus 28%		—\$43,850	\$72,525	—\$108,500 . . . \$13,343.75 plus 28%		—\$72,525
\$86,950	—\$187,850 . . . \$20,913.60 plus 33%		—\$86,950	\$108,500	—\$190,700 . . . \$23,416.75 plus 33%		—\$108,500
\$187,850	—\$54,210.60 plus 35%		—\$187,850	\$190,700	—\$50,542.75 plus 35%		—\$190,700

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 \$6,050		\$.00		Not over \$13,750		\$.00	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$6,050	—\$10,425 . . . 10%		—\$6,050	\$13,750	—\$24,500 . . . 10%		—\$13,750
\$10,425	—\$36,050 . . . \$437.50 plus 15%		—\$10,425	\$24,500	—\$75,750 . . . \$1,075.00 plus 15%		—\$24,500
\$36,050	—\$67,700 . . . \$4,281.25 plus 25%		—\$36,050	\$75,750	—\$94,050 . . . \$8,762.50 plus 25%		—\$75,750
\$67,700	—\$84,450 . . . \$12,193.75 plus 27%		—\$67,700	\$94,050	—\$124,050 . . . \$13,337.50 plus 27%		—\$94,050
\$84,450	—\$87,700 . . . \$16,716.25 plus 30%		—\$84,450	\$124,050	—\$145,050 . . . \$21,437.50 plus 25%		—\$124,050
\$87,700	—\$173,900 . . . \$17,691.25 plus 28%		—\$87,700	\$145,050	—\$217,000 . . . \$26,687.50 plus 28%		—\$145,050
\$173,900	—\$375,700 . . . \$41,827.25 plus 33%		—\$173,900	\$217,000	—\$381,400 . . . \$46,833.50 plus 33%		—\$217,000
\$375,700	—\$108,421.25 plus 35%		—\$375,700	\$381,400	—\$101,085.50 plus 35%		—\$381,400

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 \$23.30		\$.00		Not over \$52.90		\$.00	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$23.30	—\$40.10 . . . 10%		—\$23.30	\$52.90	—\$94.20 . . . 10%		—\$52.90
\$40.10	—\$138.70 . . . \$1.68 plus 15%		—\$40.10	\$94.20	—\$291.30 . . . \$4.13 plus 15%		—\$94.20
\$138.70	—\$260.40 . . . \$16.47 plus 25%		—\$138.70	\$291.30	—\$361.70 . . . \$33.70 plus 25%		—\$291.30
\$260.40	—\$324.80 . . . \$46.90 plus 27%		—\$260.40	\$361.70	—\$477.10 . . . \$51.30 plus 27%		—\$361.70
\$324.80	—\$337.30 . . . \$64.29 plus 30%		—\$324.80	\$477.10	—\$557.90 . . . \$82.46 plus 25%		—\$477.10
\$337.30	—\$668.80 . . . \$68.04 plus 28%		—\$337.30	\$557.90	—\$834.60 . . . \$102.66 plus 28%		—\$557.90
\$668.80	—\$1,445.00 . . . \$160.86 plus 33%		—\$668.80	\$834.60	—\$1,466.90 . . . \$180.14 plus 33%		—\$834.60
\$1,445.00	—\$417.01 plus 35%		—\$1,445.00	\$1,466.90	—\$388.80 plus 35%		—\$1,466.90

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2010)

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	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	3	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	4	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	5	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	6	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	7	0	0	0	0	0	0	0	0	0	0
190	195	8	1	0	0	0	0	0	0	0	0	0
195	200	8	1	0	0	0	0	0	0	0	0	0
200	210	9	2	0	0	0	0	0	0	0	0	0
210	220	11	3	0	0	0	0	0	0	0	0	0
220	230	12	4	0	0	0	0	0	0	0	0	0
230	240	14	5	0	0	0	0	0	0	0	0	0
240	250	15	6	0	0	0	0	0	0	0	0	0
250	260	17	7	0	0	0	0	0	0	0	0	0
260	270	18	8	1	0	0	0	0	0	0	0	0
270	280	20	9	2	0	0	0	0	0	0	0	0
280	290	21	11	3	0	0	0	0	0	0	0	0
290	300	23	12	4	0	0	0	0	0	0	0	0
300	310	24	14	5	0	0	0	0	0	0	0	0
310	320	26	15	6	0	0	0	0	0	0	0	0
320	330	27	17	7	0	0	0	0	0	0	0	0
330	340	29	18	8	1	0	0	0	0	0	0	0
340	350	30	20	9	2	0	0	0	0	0	0	0
350	360	32	21	11	3	0	0	0	0	0	0	0
360	370	33	23	12	4	0	0	0	0	0	0	0
370	380	35	24	14	5	0	0	0	0	0	0	0
380	390	36	26	15	6	0	0	0	0	0	0	0
390	400	38	27	17	7	0	0	0	0	0	0	0
400	410	39	29	18	8	1	0	0	0	0	0	0
410	420	41	30	20	9	2	0	0	0	0	0	0
420	430	42	32	21	11	3	0	0	0	0	0	0
430	440	44	33	23	12	4	0	0	0	0	0	0
440	450	45	35	24	14	5	0	0	0	0	0	0
450	460	47	36	26	15	6	0	0	0	0	0	0
460	470	48	38	27	17	7	0	0	0	0	0	0
470	480	50	39	29	18	8	1	0	0	0	0	0
480	490	51	41	30	20	9	2	0	0	0	0	0
490	500	53	42	32	21	10	3	0	0	0	0	0
500	510	54	44	33	23	12	4	0	0	0	0	0
510	520	56	45	35	24	13	5	0	0	0	0	0
520	530	57	47	36	26	15	6	0	0	0	0	0
530	540	59	48	38	27	16	7	0	0	0	0	0
540	550	60	50	39	29	18	8	1	0	0	0	0
550	560	62	51	41	30	19	9	2	0	0	0	0
560	570	63	53	42	32	21	10	3	0	0	0	0
570	580	65	54	44	33	22	12	4	0	0	0	0
580	590	66	56	45	35	24	13	5	0	0	0	0
590	600	68	57	47	36	25	15	6	0	0	0	0
600	610	69	59	48	38	27	16	7	0	0	0	0
610	620	71	60	50	39	28	18	8	1	0	0	0
620	630	72	62	51	41	30	19	9	2	0	0	0
630	640	74	63	53	42	31	21	10	3	0	0	0
640	650	75	65	54	44	33	22	12	4	0	0	0
650	660	77	66	56	45	34	24	13	5	0	0	0
660	670	78	68	57	47	36	25	15	6	0	0	0
670	680	80	69	59	48	37	27	16	7	0	0	0
680	690	81	71	60	50	39	28	18	8	1	0	0
690	700	83	72	62	51	40	30	19	9	2	0	0
700	710	85	74	63	53	42	31	21	10	3	0	0
710	720	88	75	65	54	43	33	22	12	4	0	0
720	730	90	77	66	56	45	34	24	13	5	0	0
730	740	93	78	68	57	46	36	25	15	6	0	0
740	750	95	80	69	59	48	37	27	16	7	0	0
750	760	98	81	71	60	49	39	28	18	8	1	0
760	770	100	83	72	62	51	40	30	19	9	2	0
770	780	103	85	74	63	52	42	31	21	10	3	0
780	790	105	88	75	65	54	43	33	22	12	4	0
790	800	108	90	77	66	55	45	34	24	13	5	0
800	810	110	93	78	68	57	46	36	25	15	6	0
810	820	113	95	80	69	58	48	37	27	16	7	0
820	830	115	98	81	71	60	49	39	28	18	8	1
830	840	118	100	83	72	61	51	40	30	19	9	2
840	850	120	103	85	74	63	52	42	31	21	10	3
850	860	123	105	88	75	64	54	43	33	22	12	4
860	870	125	108	90	77	66	55	45	34	24	13	5
870	880	128	110	93	78	67	57	46	36	25	15	6

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$880	\$890	\$130	\$113	\$95	\$80	\$69	\$58	\$48	\$37	\$27	\$16	\$7
890	900	133	115	98	81	70	60	49	39	28	18	8
900	910	135	118	100	83	72	61	51	40	30	19	9
910	920	138	120	103	85	73	63	52	42	31	21	10
920	930	140	123	105	88	75	64	54	43	33	22	12
930	940	143	125	108	90	76	66	55	45	34	24	13
940	950	145	128	110	93	78	67	57	46	36	25	15
950	960	148	130	113	95	79	69	58	48	37	27	16
960	970	150	133	115	98	81	70	60	49	39	28	18
970	980	153	135	118	100	83	72	61	51	40	30	19
980	990	155	138	120	103	85	73	63	52	42	31	21
990	1000	158	140	123	105	88	75	64	54	43	33	22
1000	1010	160	143	125	108	90	76	66	55	45	34	24
1010	1020	163	145	128	110	93	78	67	57	46	36	25
1020	1030	165	148	130	113	95	79	69	58	48	37	27
1030	1040	168	150	133	115	98	81	70	60	49	39	28
1040	1050	170	153	135	118	100	83	72	61	51	40	30
1050	1060	173	155	138	120	103	85	73	63	52	42	31
1060	1070	175	158	140	123	105	88	75	64	54	43	33
1070	1080	178	160	143	125	108	90	76	66	55	45	34
1080	1090	180	163	145	128	110	93	78	67	57	46	36
1090	1100	183	165	148	130	113	95	79	69	58	48	37
1100	1110	185	168	150	133	115	98	81	70	60	49	39
1110	1120	188	170	153	135	118	100	82	72	61	51	40
1120	1130	190	173	155	138	120	103	85	73	63	52	42
1130	1140	193	175	158	140	123	105	87	75	64	54	43
1140	1150	195	178	160	143	125	108	90	76	66	55	45
1150	1160	198	180	163	145	128	110	92	78	67	57	46
1160	1170	200	183	165	148	130	113	95	79	69	58	48
1170	1180	203	185	168	150	133	115	97	81	70	60	49
1180	1190	205	188	170	153	135	118	100	82	72	61	51
1190	1200	208	190	173	155	138	120	102	85	73	63	52
1200	1210	210	193	175	158	140	123	105	87	75	64	54
1210	1220	213	195	178	160	143	125	107	90	76	66	55
1220	1230	215	198	180	163	145	128	110	92	78	67	57
1230	1240	218	200	183	165	148	130	112	95	79	69	58
1240	1250	220	203	185	168	150	133	115	97	81	70	60

\$1250 and over

Use Table 1(a) for a **SINGLE person** on page 39. Also see the instructions on page 37.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid Through December 2010)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	3	0	0	0	0	0	0	0	0	0	0
300	310	4	0	0	0	0	0	0	0	0	0	0
310	320	5	0	0	0	0	0	0	0	0	0	0
320	330	6	0	0	0	0	0	0	0	0	0	0
330	340	7	0	0	0	0	0	0	0	0	0	0
340	350	8	1	0	0	0	0	0	0	0	0	0
350	360	9	2	0	0	0	0	0	0	0	0	0
360	370	10	3	0	0	0	0	0	0	0	0	0
370	380	11	4	0	0	0	0	0	0	0	0	0
380	390	12	5	0	0	0	0	0	0	0	0	0
390	400	13	6	0	0	0	0	0	0	0	0	0
400	410	14	7	0	0	0	0	0	0	0	0	0
410	420	15	8	1	0	0	0	0	0	0	0	0
420	430	16	9	2	0	0	0	0	0	0	0	0
430	440	17	10	3	0	0	0	0	0	0	0	0
440	450	18	11	4	0	0	0	0	0	0	0	0
450	460	19	12	5	0	0	0	0	0	0	0	0
460	470	20	13	6	0	0	0	0	0	0	0	0
470	480	21	14	7	0	0	0	0	0	0	0	0
480	490	23	15	8	1	0	0	0	0	0	0	0
490	500	24	16	9	2	0	0	0	0	0	0	0
500	510	26	17	10	3	0	0	0	0	0	0	0
510	520	27	18	11	4	0	0	0	0	0	0	0
520	530	29	19	12	5	0	0	0	0	0	0	0
530	540	30	20	13	6	0	0	0	0	0	0	0
540	550	32	21	14	7	0	0	0	0	0	0	0
550	560	33	23	15	8	1	0	0	0	0	0	0
560	570	35	24	16	9	2	0	0	0	0	0	0
570	580	36	26	17	10	3	0	0	0	0	0	0
580	590	38	27	18	11	4	0	0	0	0	0	0
590	600	39	29	19	12	5	0	0	0	0	0	0
600	610	41	30	20	13	6	0	0	0	0	0	0
610	620	42	32	21	14	7	0	0	0	0	0	0
620	630	44	33	23	15	8	1	0	0	0	0	0
630	640	45	35	24	16	9	2	0	0	0	0	0
640	650	47	36	26	17	10	3	0	0	0	0	0
650	660	48	38	27	18	11	4	0	0	0	0	0
660	670	50	39	29	19	12	5	0	0	0	0	0
670	680	51	41	30	20	13	6	0	0	0	0	0
680	690	53	42	32	21	14	7	0	0	0	0	0
690	700	54	44	33	23	15	8	1	0	0	0	0
700	710	56	45	35	24	16	9	2	0	0	0	0
710	720	57	47	36	26	17	10	3	0	0	0	0
720	730	59	48	38	27	18	11	4	0	0	0	0
730	740	60	50	39	29	19	12	5	0	0	0	0
740	750	62	51	41	30	20	13	6	0	0	0	0
750	760	63	53	42	32	21	14	7	0	0	0	0
760	770	65	54	44	33	23	15	8	1	0	0	0
770	780	66	56	45	35	24	16	9	2	0	0	0
780	790	68	57	47	36	26	17	10	3	0	0	0
790	800	69	59	48	38	27	18	11	4	0	0	0
800	810	71	60	50	39	29	19	12	5	0	0	0
810	820	72	62	51	41	30	20	13	6	0	0	0
820	830	74	63	53	42	32	21	14	7	0	0	0
830	840	75	65	54	44	33	23	15	8	1	0	0
840	850	77	66	56	45	35	24	16	9	2	0	0
850	860	78	68	57	47	36	26	17	10	3	0	0
860	870	80	69	59	48	38	27	18	11	4	0	0
870	880	81	71	60	50	39	29	19	12	5	0	0
880	890	83	72	62	51	41	30	20	13	6	0	0
890	900	84	74	63	53	42	32	21	14	7	0	0
900	910	86	75	65	54	44	33	23	15	8	1	0
910	920	87	77	66	56	45	35	24	16	9	2	0
920	930	89	78	68	57	47	36	26	17	10	3	0
930	940	90	80	69	59	48	38	27	18	11	4	0
940	950	92	81	71	60	50	39	29	19	12	5	0
950	960	93	83	72	62	51	41	30	20	13	6	0
960	970	95	84	74	63	53	42	32	21	14	7	0
970	980	96	86	75	65	54	44	33	23	15	8	1
980	990	98	87	77	66	56	45	35	24	16	9	2
990	1000	99	89	78	68	57	47	36	26	17	10	3
1000	1010	101	90	80	69	59	48	38	27	18	11	4
1010	1020	102	92	81	71	60	50	39	29	19	12	5
1020	1030	104	93	83	72	62	51	41	30	20	13	6
1030	1040	105	95	84	74	63	53	42	32	21	14	7
1040	1050	107	96	86	75	65	54	44	33	23	15	8
1050	1060	108	98	87	77	66	56	45	35	24	16	9
1060	1070	110	99	89	78	68	57	47	36	26	17	10
1070	1080	111	101	90	80	69	59	48	38	27	18	11
1080	1090	113	102	92	81	71	60	50	39	29	19	12
1090	1100	114	104	93	83	72	62	51	41	30	20	13
1100	1110	116	105	95	84	74	63	53	42	32	21	14

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$1110	\$1120	\$117	\$107	\$96	\$86	\$75	\$65	\$54	\$44	\$33	\$22	\$15
1120	1130	119	108	98	87	77	66	56	45	35	24	16
1130	1140	120	110	99	89	78	68	57	47	36	25	17
1140	1150	122	111	101	90	80	69	59	48	38	27	18
1150	1160	123	113	102	92	81	71	60	50	39	28	19
1160	1170	125	114	104	93	83	72	62	51	41	30	20
1170	1180	126	116	105	95	84	74	63	53	42	31	21
1180	1190	128	117	107	96	86	75	65	54	44	33	22
1190	1200	129	119	108	98	87	77	66	56	45	34	24
1200	1210	131	120	110	99	89	78	68	57	47	36	25
1210	1220	132	122	111	101	90	80	69	59	48	37	27
1220	1230	134	123	113	102	92	81	71	60	50	39	28
1230	1240	135	125	114	104	93	83	72	62	51	40	30
1240	1250	137	126	116	105	95	84	74	63	53	42	31
1250	1260	138	128	117	107	96	86	75	65	54	43	33
1260	1270	140	129	119	108	98	87	77	66	56	45	34
1270	1280	141	131	120	110	99	89	78	68	57	46	36
1280	1290	143	132	122	111	101	90	80	69	59	48	37
1290	1300	144	134	123	113	102	92	81	71	60	49	39
1300	1310	146	135	125	114	104	93	83	72	62	51	40
1310	1320	147	137	126	116	105	95	84	74	63	52	42
1320	1330	149	138	128	117	107	96	86	75	65	54	43
1330	1340	150	140	129	119	108	98	87	77	66	55	45
1340	1350	152	141	131	120	110	99	89	78	68	57	46
1350	1360	153	143	132	122	111	101	90	80	69	58	48
1360	1370	155	144	134	123	113	102	92	81	71	60	49
1370	1380	156	146	135	125	114	104	93	83	72	61	51
1380	1390	158	147	137	126	116	105	95	84	74	63	52
1390	1400	159	149	138	128	117	107	96	86	75	64	54

\$1400 and over

Use Table 1(b) for a MARRIED person on page 39. Also see the instructions on page 37.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2010)

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	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	245	1	0	0	0	0	0	0	0	0	0	0
245	250	1	0	0	0	0	0	0	0	0	0	0
250	260	2	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	5	0	0	0	0	0	0	0	0	0	0
290	300	6	0	0	0	0	0	0	0	0	0	0
300	310	7	0	0	0	0	0	0	0	0	0	0
310	320	8	0	0	0	0	0	0	0	0	0	0
320	330	9	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	12	0	0	0	0	0	0	0	0	0	0
360	370	13	0	0	0	0	0	0	0	0	0	0
370	380	14	0	0	0	0	0	0	0	0	0	0
380	390	15	1	0	0	0	0	0	0	0	0	0
390	400	16	2	0	0	0	0	0	0	0	0	0
400	410	17	3	0	0	0	0	0	0	0	0	0
410	420	19	4	0	0	0	0	0	0	0	0	0
420	430	20	5	0	0	0	0	0	0	0	0	0
430	440	22	6	0	0	0	0	0	0	0	0	0
440	450	23	7	0	0	0	0	0	0	0	0	0
450	460	25	8	0	0	0	0	0	0	0	0	0
460	470	26	9	0	0	0	0	0	0	0	0	0
470	480	28	10	0	0	0	0	0	0	0	0	0
480	490	29	11	0	0	0	0	0	0	0	0	0
490	500	31	12	0	0	0	0	0	0	0	0	0
500	520	33	14	0	0	0	0	0	0	0	0	0
520	540	36	16	2	0	0	0	0	0	0	0	0
540	560	39	18	4	0	0	0	0	0	0	0	0
560	580	42	21	6	0	0	0	0	0	0	0	0
580	600	45	24	8	0	0	0	0	0	0	0	0
600	620	48	27	10	0	0	0	0	0	0	0	0
620	640	51	30	12	0	0	0	0	0	0	0	0
640	660	54	33	14	0	0	0	0	0	0	0	0
660	680	57	36	16	2	0	0	0	0	0	0	0
680	700	60	39	18	4	0	0	0	0	0	0	0
700	720	63	42	21	6	0	0	0	0	0	0	0
720	740	66	45	24	8	0	0	0	0	0	0	0
740	760	69	48	27	10	0	0	0	0	0	0	0
760	780	72	51	30	12	0	0	0	0	0	0	0
780	800	75	54	33	14	0	0	0	0	0	0	0
800	820	78	57	36	16	2	0	0	0	0	0	0
820	840	81	60	39	18	4	0	0	0	0	0	0
840	860	84	63	42	21	6	0	0	0	0	0	0
860	880	87	66	45	24	8	0	0	0	0	0	0
880	900	90	69	48	27	10	0	0	0	0	0	0
900	920	93	72	51	30	12	0	0	0	0	0	0
920	940	96	75	54	33	14	0	0	0	0	0	0
940	960	99	78	57	36	16	2	0	0	0	0	0
960	980	102	81	60	39	18	4	0	0	0	0	0
980	1000	105	84	63	42	21	6	0	0	0	0	0
1000	1020	108	87	66	45	24	8	0	0	0	0	0
1020	1040	111	90	69	48	27	10	0	0	0	0	0
1040	1060	114	93	72	51	30	12	0	0	0	0	0
1060	1080	117	96	75	54	33	14	0	0	0	0	0
1080	1100	120	99	78	57	36	16	2	0	0	0	0
1100	1120	123	102	81	60	39	18	4	0	0	0	0
1120	1140	126	105	84	63	42	21	6	0	0	0	0
1140	1160	129	108	87	66	45	24	8	0	0	0	0
1160	1180	132	111	90	69	48	27	10	0	0	0	0
1180	1200	135	114	93	72	51	30	12	0	0	0	0
1200	1220	138	117	96	75	54	33	14	0	0	0	0
1220	1240	141	120	99	78	57	36	16	1	0	0	0
1240	1260	144	123	102	81	60	39	18	3	0	0	0
1260	1280	147	126	105	84	63	42	21	5	0	0	0
1280	1300	150	129	108	87	66	45	24	7	0	0	0
1300	1320	153	132	111	90	69	48	27	9	0	0	0
1320	1340	156	135	114	93	72	51	30	11	0	0	0
1340	1360	159	138	117	96	75	54	33	13	0	0	0
1360	1380	162	141	120	99	78	57	36	15	1	0	0
1380	1400	166	144	123	102	81	60	39	18	3	0	0
1400	1420	171	147	126	105	84	63	42	21	5	0	0
1420	1440	176	150	129	108	87	66	45	24	7	0	0
1440	1460	181	153	132	111	90	69	48	27	9	0	0
1460	1480	186	156	135	114	93	72	51	30	11	0	0
1480	1500	191	159	138	117	96	75	54	33	13	0	0
1500	1520	196	162	141	120	99	78	57	36	15	1	0
1520	1540	201	165	144	123	102	81	60	39	18	3	0
1540	1560	206	170	147	126	105	84	63	42	21	5	0
1560	1580	211	175	150	129	108	87	66	45	24	7	0
1580	1600	216	180	153	132	111	90	69	48	27	9	0
1600	1620	221	185	156	135	114	93	72	51	30	11	0
1620	1640	226	190	159	138	117	96	75	54	33	13	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$1640	\$1660	\$231	\$195	\$162	\$141	\$120	\$99	\$78	\$57	\$36	\$15	\$1
1660	1680	236	200	165	144	123	102	81	60	39	18	3
1680	1700	241	205	170	147	126	105	84	63	42	21	5
1700	1720	246	210	175	150	129	108	87	66	45	24	7
1720	1740	251	215	180	153	132	111	90	69	48	27	9
1740	1760	256	220	185	156	135	114	93	72	51	30	11
1760	1780	261	225	190	159	138	117	96	75	54	33	13
1780	1800	266	230	195	162	141	120	99	78	57	36	15
1800	1820	271	235	200	165	144	123	102	81	60	39	18
1820	1840	276	240	205	170	147	126	105	84	63	42	21
1840	1860	281	245	210	175	150	129	108	87	66	45	24
1860	1880	286	250	215	180	153	132	111	90	69	48	27
1880	1900	291	255	220	185	156	135	114	93	72	51	30
1900	1920	296	260	225	190	159	138	117	96	75	54	33
1920	1940	301	265	230	195	162	141	120	99	78	57	36
1940	1960	306	270	235	200	165	144	123	102	81	60	39
1960	1980	311	275	240	205	170	147	126	105	84	63	42
1980	2000	316	280	245	210	175	150	129	108	87	66	45
2000	2020	321	285	250	215	180	153	132	111	90	69	48
2020	2040	326	290	255	220	185	156	135	114	93	72	51
2040	2060	331	295	260	225	190	159	138	117	96	75	54
2060	2080	336	300	265	230	195	162	141	120	99	78	57
2080	2100	341	305	270	235	200	165	144	123	102	81	60

\$2100 and over

Use Table 2(a) for a **SINGLE person** on page 39. Also see the instructions on page 37.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid Through December 2010)

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	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	4	0	0	0	0	0	0	0	0	0	0
580	600	6	0	0	0	0	0	0	0	0	0	0
600	620	8	0	0	0	0	0	0	0	0	0	0
620	640	10	0	0	0	0	0	0	0	0	0	0
640	660	12	0	0	0	0	0	0	0	0	0	0
660	680	14	0	0	0	0	0	0	0	0	0	0
680	700	16	2	0	0	0	0	0	0	0	0	0
700	720	18	4	0	0	0	0	0	0	0	0	0
720	740	20	6	0	0	0	0	0	0	0	0	0
740	760	22	8	0	0	0	0	0	0	0	0	0
760	780	24	10	0	0	0	0	0	0	0	0	0
780	800	26	12	0	0	0	0	0	0	0	0	0
800	820	28	14	0	0	0	0	0	0	0	0	0
820	840	30	16	2	0	0	0	0	0	0	0	0
840	860	32	18	4	0	0	0	0	0	0	0	0
860	880	34	20	6	0	0	0	0	0	0	0	0
880	900	36	22	8	0	0	0	0	0	0	0	0
900	920	38	24	10	0	0	0	0	0	0	0	0
920	940	40	26	12	0	0	0	0	0	0	0	0
940	960	43	28	14	0	0	0	0	0	0	0	0
960	980	46	30	16	2	0	0	0	0	0	0	0
980	1000	49	32	18	4	0	0	0	0	0	0	0
1000	1020	52	34	20	6	0	0	0	0	0	0	0
1020	1040	55	36	22	8	0	0	0	0	0	0	0
1040	1060	58	38	24	10	0	0	0	0	0	0	0
1060	1080	61	40	26	12	0	0	0	0	0	0	0
1080	1100	64	42	28	14	0	0	0	0	0	0	0
1100	1120	67	45	30	16	2	0	0	0	0	0	0
1120	1140	70	48	32	18	4	0	0	0	0	0	0
1140	1160	73	51	34	20	6	0	0	0	0	0	0
1160	1180	76	54	36	22	8	0	0	0	0	0	0
1180	1200	79	57	38	24	10	0	0	0	0	0	0
1200	1220	82	60	40	26	12	0	0	0	0	0	0
1220	1240	85	63	42	28	14	0	0	0	0	0	0
1240	1260	88	66	45	30	16	2	0	0	0	0	0
1260	1280	91	69	48	32	18	4	0	0	0	0	0
1280	1300	94	72	51	34	20	6	0	0	0	0	0
1300	1320	97	75	54	36	22	8	0	0	0	0	0
1320	1340	100	78	57	38	24	10	0	0	0	0	0
1340	1360	103	81	60	40	26	12	0	0	0	0	0
1360	1380	106	84	63	42	28	14	0	0	0	0	0
1380	1400	109	87	66	45	30	16	2	0	0	0	0
1400	1420	112	90	69	48	32	18	4	0	0	0	0
1420	1440	115	93	72	51	34	20	6	0	0	0	0
1440	1460	118	96	75	54	36	22	8	0	0	0	0
1460	1480	121	99	78	57	38	24	10	0	0	0	0
1480	1500	124	102	81	60	40	26	12	0	0	0	0
1500	1520	127	105	84	63	42	28	14	0	0	0	0
1520	1540	130	108	87	66	45	30	16	2	0	0	0
1540	1560	133	111	90	69	48	32	18	4	0	0	0
1560	1580	136	114	93	72	51	34	20	6	0	0	0
1580	1600	139	117	96	75	54	36	22	8	0	0	0
1600	1620	142	120	99	78	57	38	24	10	0	0	0
1620	1640	145	123	102	81	60	40	26	12	0	0	0
1640	1660	148	126	105	84	63	42	28	14	0	0	0
1660	1680	151	129	108	87	66	45	30	16	2	0	0
1680	1700	154	132	111	90	69	48	32	18	4	0	0
1700	1720	157	135	114	93	72	51	34	20	6	0	0
1720	1740	160	138	117	96	75	54	36	22	8	0	0
1740	1760	163	141	120	99	78	57	38	24	10	0	0
1760	1780	166	144	123	102	81	60	40	26	12	0	0
1780	1800	169	147	126	105	84	63	42	28	14	0	0
1800	1820	172	150	129	108	87	66	45	30	16	2	0
1820	1840	175	153	132	111	90	69	48	32	18	4	0
1840	1860	178	156	135	114	93	72	51	34	20	6	0
1860	1880	181	159	138	117	96	75	54	36	22	8	0
1880	1900	184	162	141	120	99	78	57	38	24	10	0
1900	1920	187	165	144	123	102	81	60	40	26	12	0
1920	1940	190	168	147	126	105	84	63	42	28	14	0
1940	1960	193	171	150	129	108	87	66	45	30	16	2
1960	1980	196	174	153	132	111	90	69	48	32	18	4
1980	2000	199	177	156	135	114	93	72	51	34	20	6
2000	2020	202	180	159	138	117	96	75	54	36	22	8
2020	2040	205	183	162	141	120	99	78	57	38	24	10
2040	2060	208	186	165	144	123	102	81	60	40	26	12
2060	2080	211	189	168	147	126	105	84	63	42	28	14
2080	2100	214	192	171	150	129	108	87	66	45	30	16
2100	2120	217	195	174	153	132	111	90	69	48	32	18
2120	2140	220	198	177	156	135	114	93	72	51	34	20
2140	2160	223	201	180	159	138	117	96	75	54	36	22
2160	2180	226	204	183	162	141	120	99	78	57	38	24
2180	2200	229	207	186	165	144	123	102	81	60	40	26
2200	2220	232	210	189	168	147	126	105	84	63	42	28

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$2220	\$2240	\$235	\$213	\$192	\$171	\$150	\$129	\$108	\$87	\$66	\$45	\$30
2240	2260	238	216	195	174	153	132	111	90	69	48	32
2260	2280	241	219	198	177	156	135	114	93	72	51	34
2280	2300	244	222	201	180	159	138	117	96	75	54	36
2300	2320	247	225	204	183	162	141	120	99	78	57	38
2320	2340	250	228	207	186	165	144	123	102	81	60	40
2340	2360	253	231	210	189	168	147	126	105	84	63	42
2360	2380	256	234	213	192	171	150	129	108	87	66	45
2380	2400	259	237	216	195	174	153	132	111	90	69	48
2400	2420	262	240	219	198	177	156	135	114	93	72	51
2420	2440	265	243	222	201	180	159	138	117	96	75	54
2440	2460	268	246	225	204	183	162	141	120	99	78	57
2460	2480	271	249	228	207	186	165	144	123	102	81	60
2480	2500	274	252	231	210	189	168	147	126	105	84	63
2500	2520	277	255	234	213	192	171	150	129	108	87	66
2520	2540	280	258	237	216	195	174	153	132	111	90	69
2540	2560	283	261	240	219	198	177	156	135	114	93	72
2560	2580	286	264	243	222	201	180	159	138	117	96	75
2580	2600	289	267	246	225	204	183	162	141	120	99	78
2600	2620	292	270	249	228	207	186	165	144	123	102	81
2620	2640	295	273	252	231	210	189	168	147	126	105	84
2640	2660	298	276	255	234	213	192	171	150	129	108	87
2660	2680	301	279	258	237	216	195	174	153	132	111	90
2680	2700	304	282	261	240	219	198	177	156	135	114	93

\$2700 and over

Use Table 2(b) for a **MARRIED person** on page 39. Also see the instructions on page 37.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2010)

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	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	270	1	0	0	0	0	0	0	0	0	0	0
270	280	2	0	0	0	0	0	0	0	0	0	0
280	290	3	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	6	0	0	0	0	0	0	0	0	0	0
320	330	7	0	0	0	0	0	0	0	0	0	0
330	340	8	0	0	0	0	0	0	0	0	0	0
340	350	9	0	0	0	0	0	0	0	0	0	0
350	360	10	0	0	0	0	0	0	0	0	0	0
360	370	11	0	0	0	0	0	0	0	0	0	0
370	380	12	0	0	0	0	0	0	0	0	0	0
380	390	13	0	0	0	0	0	0	0	0	0	0
390	400	14	0	0	0	0	0	0	0	0	0	0
400	410	15	0	0	0	0	0	0	0	0	0	0
410	420	16	1	0	0	0	0	0	0	0	0	0
420	430	17	2	0	0	0	0	0	0	0	0	0
430	440	18	3	0	0	0	0	0	0	0	0	0
440	450	20	4	0	0	0	0	0	0	0	0	0
450	460	21	5	0	0	0	0	0	0	0	0	0
460	470	23	6	0	0	0	0	0	0	0	0	0
470	480	24	7	0	0	0	0	0	0	0	0	0
480	490	26	8	0	0	0	0	0	0	0	0	0
490	500	27	9	0	0	0	0	0	0	0	0	0
500	520	30	11	0	0	0	0	0	0	0	0	0
520	540	33	13	0	0	0	0	0	0	0	0	0
540	560	36	15	0	0	0	0	0	0	0	0	0
560	580	39	17	1	0	0	0	0	0	0	0	0
580	600	42	19	3	0	0	0	0	0	0	0	0
600	620	45	22	5	0	0	0	0	0	0	0	0
620	640	48	25	7	0	0	0	0	0	0	0	0
640	660	51	28	9	0	0	0	0	0	0	0	0
660	680	54	31	11	0	0	0	0	0	0	0	0
680	700	57	34	13	0	0	0	0	0	0	0	0
700	720	60	37	15	0	0	0	0	0	0	0	0
720	740	63	40	17	2	0	0	0	0	0	0	0
740	760	66	43	20	4	0	0	0	0	0	0	0
760	780	69	46	23	6	0	0	0	0	0	0	0
780	800	72	49	26	8	0	0	0	0	0	0	0
800	820	75	52	29	10	0	0	0	0	0	0	0
820	840	78	55	32	12	0	0	0	0	0	0	0
840	860	81	58	35	14	0	0	0	0	0	0	0
860	880	84	61	38	16	1	0	0	0	0	0	0
880	900	87	64	41	18	3	0	0	0	0	0	0
900	920	90	67	44	21	5	0	0	0	0	0	0
920	940	93	70	47	24	7	0	0	0	0	0	0
940	960	96	73	50	27	9	0	0	0	0	0	0
960	980	99	76	53	30	11	0	0	0	0	0	0
980	1000	102	79	56	33	13	0	0	0	0	0	0
1000	1020	105	82	59	36	15	0	0	0	0	0	0
1020	1040	108	85	62	39	17	2	0	0	0	0	0
1040	1060	111	88	65	42	19	4	0	0	0	0	0
1060	1080	114	91	68	45	22	6	0	0	0	0	0
1080	1100	117	94	71	48	25	8	0	0	0	0	0
1100	1120	120	97	74	51	28	10	0	0	0	0	0
1120	1140	123	100	77	54	31	12	0	0	0	0	0
1140	1160	126	103	80	57	34	14	0	0	0	0	0
1160	1180	129	106	83	60	37	16	1	0	0	0	0
1180	1200	132	109	86	63	40	18	3	0	0	0	0
1200	1220	135	112	89	66	43	21	5	0	0	0	0
1220	1240	138	115	92	69	46	24	7	0	0	0	0
1240	1260	141	118	95	72	49	27	9	0	0	0	0
1260	1280	144	121	98	75	52	30	11	0	0	0	0
1280	1300	147	124	101	78	55	33	13	0	0	0	0
1300	1320	150	127	104	81	58	36	15	0	0	0	0
1320	1340	153	130	107	84	61	39	17	1	0	0	0
1340	1360	156	133	110	87	64	42	19	3	0	0	0
1360	1380	159	136	113	90	67	45	22	5	0	0	0
1380	1400	162	139	116	93	70	48	25	7	0	0	0
1400	1420	165	142	119	96	73	51	28	9	0	0	0
1420	1440	168	145	122	99	76	54	31	11	0	0	0
1440	1460	171	148	125	102	79	57	34	13	0	0	0
1460	1480	174	151	128	105	82	60	37	15	0	0	0
1480	1500	177	154	131	108	85	63	40	17	2	0	0
1500	1520	180	157	134	111	88	66	43	20	4	0	0
1520	1540	185	160	137	114	91	69	46	23	6	0	0
1540	1560	190	163	140	117	94	72	49	26	8	0	0
1560	1580	195	166	143	120	97	75	52	29	10	0	0
1580	1600	200	169	146	123	100	78	55	32	12	0	0
1600	1620	205	172	149	126	103	81	58	35	14	0	0
1620	1640	210	175	152	129	106	84	61	38	16	1	0
1640	1660	215	178	155	132	109	87	64	41	18	3	0
1660	1680	220	182	158	135	112	90	67	44	21	5	0
1680	1700	225	187	161	138	115	93	70	47	24	7	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$1700	\$1720	\$230	\$192	\$164	\$141	\$118	\$96	\$73	\$50	\$27	\$9	\$0
1720	1740	235	197	167	144	121	99	76	53	30	11	0
1740	1760	240	202	170	147	124	102	79	56	33	13	0
1760	1780	245	207	173	150	127	105	82	59	36	15	0
1780	1800	250	212	176	153	130	108	85	62	39	17	2
1800	1820	255	217	179	156	133	111	88	65	42	19	4
1820	1840	260	222	184	159	136	114	91	68	45	22	6
1840	1860	265	227	189	162	139	117	94	71	48	25	8
1860	1880	270	232	194	165	142	120	97	74	51	28	10
1880	1900	275	237	199	168	145	123	100	77	54	31	12
1900	1920	280	242	204	171	148	126	103	80	57	34	14
1920	1940	285	247	209	174	151	129	106	83	60	37	16
1940	1960	290	252	214	177	154	132	109	86	63	40	18
1960	1980	295	257	219	181	157	135	112	89	66	43	20
1980	2000	300	262	224	186	160	138	115	92	69	46	23
2000	2020	305	267	229	191	163	141	118	95	72	49	26
2020	2040	310	272	234	196	166	144	121	98	75	52	29
2040	2060	315	277	239	201	169	147	124	101	78	55	32
2060	2080	320	282	244	206	172	150	127	104	81	58	35
2080	2100	325	287	249	211	175	153	130	107	84	61	38
2100	2120	330	292	254	216	178	156	133	110	87	64	41
2120	2140	335	297	259	221	183	159	136	113	90	67	44

\$2140 and over

Use Table 3(a) for a **SINGLE person** on page 39. Also see the instructions on page 37.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2010)

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	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	600	2	0	0	0	0	0	0	0	0	0	0
600	620	4	0	0	0	0	0	0	0	0	0	0
620	640	6	0	0	0	0	0	0	0	0	0	0
640	660	8	0	0	0	0	0	0	0	0	0	0
660	680	10	0	0	0	0	0	0	0	0	0	0
680	700	12	0	0	0	0	0	0	0	0	0	0
700	720	14	0	0	0	0	0	0	0	0	0	0
720	740	16	1	0	0	0	0	0	0	0	0	0
740	760	18	3	0	0	0	0	0	0	0	0	0
760	780	20	5	0	0	0	0	0	0	0	0	0
780	800	22	7	0	0	0	0	0	0	0	0	0
800	820	24	9	0	0	0	0	0	0	0	0	0
820	840	26	11	0	0	0	0	0	0	0	0	0
840	860	28	13	0	0	0	0	0	0	0	0	0
860	880	30	15	0	0	0	0	0	0	0	0	0
880	900	32	17	1	0	0	0	0	0	0	0	0
900	920	34	19	3	0	0	0	0	0	0	0	0
920	940	36	21	5	0	0	0	0	0	0	0	0
940	960	38	23	7	0	0	0	0	0	0	0	0
960	980	40	25	9	0	0	0	0	0	0	0	0
980	1000	42	27	11	0	0	0	0	0	0	0	0
1000	1020	44	29	13	0	0	0	0	0	0	0	0
1020	1040	46	31	15	0	0	0	0	0	0	0	0
1040	1060	49	33	17	2	0	0	0	0	0	0	0
1060	1080	52	35	19	4	0	0	0	0	0	0	0
1080	1100	55	37	21	6	0	0	0	0	0	0	0
1100	1120	58	39	23	8	0	0	0	0	0	0	0
1120	1140	61	41	25	10	0	0	0	0	0	0	0
1140	1160	64	43	27	12	0	0	0	0	0	0	0
1160	1180	67	45	29	14	0	0	0	0	0	0	0
1180	1200	70	47	31	16	1	0	0	0	0	0	0
1200	1220	73	50	33	18	3	0	0	0	0	0	0
1220	1240	76	53	35	20	5	0	0	0	0	0	0
1240	1260	79	56	37	22	7	0	0	0	0	0	0
1260	1280	82	59	39	24	9	0	0	0	0	0	0
1280	1300	85	62	41	26	11	0	0	0	0	0	0
1300	1320	88	65	43	28	13	0	0	0	0	0	0
1320	1340	91	68	46	30	15	0	0	0	0	0	0
1340	1360	94	71	49	32	17	2	0	0	0	0	0
1360	1380	97	74	52	34	19	4	0	0	0	0	0
1380	1400	100	77	55	36	21	6	0	0	0	0	0
1400	1420	103	80	58	38	23	8	0	0	0	0	0
1420	1440	106	83	61	40	25	10	0	0	0	0	0
1440	1460	109	86	64	42	27	12	0	0	0	0	0
1460	1480	112	89	67	44	29	14	0	0	0	0	0
1480	1500	115	92	70	47	31	16	0	0	0	0	0
1500	1520	118	95	73	50	33	18	2	0	0	0	0
1520	1540	121	98	76	53	35	20	4	0	0	0	0
1540	1560	124	101	79	56	37	22	6	0	0	0	0
1560	1580	127	104	82	59	39	24	8	0	0	0	0
1580	1600	130	107	85	62	41	26	10	0	0	0	0
1600	1620	133	110	88	65	43	28	12	0	0	0	0
1620	1640	136	113	91	68	45	30	14	0	0	0	0
1640	1660	139	116	94	71	48	32	16	1	0	0	0
1660	1680	142	119	97	74	51	34	18	3	0	0	0
1680	1700	145	122	100	77	54	36	20	5	0	0	0
1700	1720	148	125	103	80	57	38	22	7	0	0	0
1720	1740	151	128	106	83	60	40	24	9	0	0	0
1740	1760	154	131	109	86	63	42	26	11	0	0	0
1760	1780	157	134	112	89	66	44	28	13	0	0	0
1780	1800	160	137	115	92	69	46	30	15	0	0	0
1800	1820	163	140	118	95	72	49	32	17	2	0	0
1820	1840	166	143	121	98	75	52	34	19	4	0	0
1840	1860	169	146	124	101	78	55	36	21	6	0	0
1860	1880	172	149	127	104	81	58	38	23	8	0	0
1880	1900	175	152	130	107	84	61	40	25	10	0	0
1900	1920	178	155	133	110	87	64	42	27	12	0	0
1920	1940	181	158	136	113	90	67	44	29	14	0	0
1940	1960	184	161	139	116	93	70	47	31	16	1	0
1960	1980	187	164	142	119	96	73	50	33	18	3	0
1980	2000	190	167	145	122	99	76	53	35	20	5	0
2000	2020	193	170	148	125	102	79	56	37	22	7	0
2020	2040	196	173	151	128	105	82	59	39	24	9	0
2040	2060	199	176	154	131	108	85	62	41	26	11	0
2060	2080	202	179	157	134	111	88	65	43	28	13	0
2080	2100	205	182	160	137	114	91	68	45	30	15	0
2100	2120	208	185	163	140	117	94	71	48	32	17	2
2120	2140	211	188	166	143	120	97	74	51	34	19	4
2140	2160	214	191	169	146	123	100	77	54	36	21	6
2160	2180	217	194	172	149	126	103	80	57	38	23	8
2180	2200	220	197	175	152	129	106	83	60	40	25	10
2200	2220	223	200	178	155	132	109	86	63	42	27	12
2220	2240	226	203	181	158	135	112	89	66	44	29	14
2240	2260	229	206	184	161	138	115	92	69	47	31	16

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$2260	\$2280	\$232	\$209	\$187	\$164	\$141	\$118	\$95	\$72	\$50	\$33	\$18
2280	2300	235	212	190	167	144	121	98	75	53	35	20
2300	2320	238	215	193	170	147	124	101	78	56	37	22
2320	2340	241	218	196	173	150	127	104	81	59	39	24
2340	2360	244	221	199	176	153	130	107	84	62	41	26
2360	2380	247	224	202	179	156	133	110	87	65	43	28
2380	2400	250	227	205	182	159	136	113	90	68	45	30
2400	2420	253	230	208	185	162	139	116	93	71	48	32
2420	2440	256	233	211	188	165	142	119	96	74	51	34
2440	2460	259	236	214	191	168	145	122	99	77	54	36
2460	2480	262	239	217	194	171	148	125	102	80	57	38
2480	2500	265	242	220	197	174	151	128	105	83	60	40
2500	2520	268	245	223	200	177	154	131	108	86	63	42
2520	2540	271	248	226	203	180	157	134	111	89	66	44
2540	2560	274	251	229	206	183	160	137	114	92	69	46
2560	2580	277	254	232	209	186	163	140	117	95	72	49
2580	2600	280	257	235	212	189	166	143	120	98	75	52
2600	2620	283	260	238	215	192	169	146	123	101	78	55
2620	2640	286	263	241	218	195	172	149	126	104	81	58
2640	2660	289	266	244	221	198	175	152	129	107	84	61
2660	2680	292	269	247	224	201	178	155	132	110	87	64
2680	2700	295	272	250	227	204	181	158	135	113	90	67
2700	2720	298	275	253	230	207	184	161	138	116	93	70
2720	2740	301	278	256	233	210	187	164	141	119	96	73

\$2740 and over

Use Table 3(b) for a **MARRIED person** on page 39. Also see the instructions on page 37.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2010)

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	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
500	520	1	0	0	0	0	0	0	0	0	0	0
520	540	3	0	0	0	0	0	0	0	0	0	0
540	560	5	0	0	0	0	0	0	0	0	0	0
560	580	7	0	0	0	0	0	0	0	0	0	0
580	600	9	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	16	0	0	0	0	0	0	0	0	0	0
680	720	20	0	0	0	0	0	0	0	0	0	0
720	760	24	0	0	0	0	0	0	0	0	0	0
760	800	28	0	0	0	0	0	0	0	0	0	0
800	840	32	1	0	0	0	0	0	0	0	0	0
840	880	36	5	0	0	0	0	0	0	0	0	0
880	920	41	9	0	0	0	0	0	0	0	0	0
920	960	47	13	0	0	0	0	0	0	0	0	0
960	1000	53	17	0	0	0	0	0	0	0	0	0
1000	1040	59	21	0	0	0	0	0	0	0	0	0
1040	1080	65	25	0	0	0	0	0	0	0	0	0
1080	1120	71	29	0	0	0	0	0	0	0	0	0
1120	1160	77	33	3	0	0	0	0	0	0	0	0
1160	1200	83	38	7	0	0	0	0	0	0	0	0
1200	1240	89	44	11	0	0	0	0	0	0	0	0
1240	1280	95	50	15	0	0	0	0	0	0	0	0
1280	1320	101	56	19	0	0	0	0	0	0	0	0
1320	1360	107	62	23	0	0	0	0	0	0	0	0
1360	1400	113	68	27	0	0	0	0	0	0	0	0
1400	1440	119	74	31	0	0	0	0	0	0	0	0
1440	1480	125	80	35	4	0	0	0	0	0	0	0
1480	1520	131	86	40	8	0	0	0	0	0	0	0
1520	1560	137	92	46	12	0	0	0	0	0	0	0
1560	1600	143	98	52	16	0	0	0	0	0	0	0
1600	1640	149	104	58	20	0	0	0	0	0	0	0
1640	1680	155	110	64	24	0	0	0	0	0	0	0
1680	1720	161	116	70	28	0	0	0	0	0	0	0
1720	1760	167	122	76	32	2	0	0	0	0	0	0
1760	1800	173	128	82	36	6	0	0	0	0	0	0
1800	1840	179	134	88	42	10	0	0	0	0	0	0
1840	1880	185	140	94	48	14	0	0	0	0	0	0
1880	1920	191	146	100	54	18	0	0	0	0	0	0
1920	1960	197	152	106	60	22	0	0	0	0	0	0
1960	2000	203	158	112	66	26	0	0	0	0	0	0
2000	2040	209	164	118	72	30	0	0	0	0	0	0
2040	2080	215	170	124	78	34	4	0	0	0	0	0
2080	2120	221	176	130	84	39	8	0	0	0	0	0
2120	2160	227	182	136	90	45	12	0	0	0	0	0
2160	2200	233	188	142	96	51	16	0	0	0	0	0
2200	2240	239	194	148	102	57	20	0	0	0	0	0
2240	2280	245	200	154	108	63	24	0	0	0	0	0
2280	2320	251	206	160	114	69	28	0	0	0	0	0
2320	2360	257	212	166	120	75	32	1	0	0	0	0
2360	2400	263	218	172	126	81	36	5	0	0	0	0
2400	2440	269	224	178	132	87	41	9	0	0	0	0
2440	2480	275	230	184	138	93	47	13	0	0	0	0
2480	2520	281	236	190	144	99	53	17	0	0	0	0
2520	2560	287	242	196	150	105	59	21	0	0	0	0
2560	2600	293	248	202	156	111	65	25	0	0	0	0
2600	2640	299	254	208	162	117	71	29	0	0	0	0
2640	2680	305	260	214	168	123	77	33	3	0	0	0
2680	2720	311	266	220	174	129	83	37	7	0	0	0
2720	2760	317	272	226	180	135	89	43	11	0	0	0
2760	2800	323	278	232	186	141	95	49	15	0	0	0
2800	2840	329	284	238	192	147	101	55	19	0	0	0
2840	2880	335	290	244	198	153	107	61	23	0	0	0
2880	2920	341	296	250	204	159	113	67	27	0	0	0
2920	2960	347	302	256	210	165	119	73	31	0	0	0
2960	3000	353	308	262	216	171	125	79	35	4	0	0
3000	3040	361	314	268	222	177	131	85	40	8	0	0
3040	3080	371	320	274	228	183	137	91	46	12	0	0
3080	3120	381	326	280	234	189	143	97	52	16	0	0
3120	3160	391	332	286	240	195	149	103	58	20	0	0
3160	3200	401	338	292	246	201	155	109	64	24	0	0
3200	3240	411	344	298	252	207	161	115	70	28	0	0
3240	3280	421	350	304	258	213	167	121	76	32	2	0
3280	3320	431	356	310	264	219	173	127	82	36	6	0
3320	3360	441	365	316	270	225	179	133	88	42	10	0
3360	3400	451	375	322	276	231	185	139	94	48	14	0
3400	3440	461	385	328	282	237	191	145	100	54	18	0
3440	3480	471	395	334	288	243	197	151	106	60	22	0
3480	3520	481	405	340	294	249	203	157	112	66	26	0
3520	3560	491	415	346	300	255	209	163	118	72	30	0
3560	3600	501	425	352	306	261	215	169	124	78	34	3
3600	3640	511	435	359	312	267	221	175	130	84	39	7
3640	3680	521	445	369	318	273	227	181	136	90	45	11
3680	3720	531	455	379	324	279	233	187	142	96	51	15
3720	3760	541	465	389	330	285	239	193	148	102	57	19

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$3760	\$3800	\$551	\$475	\$399	\$336	\$291	\$245	\$199	\$154	\$108	\$63	\$23
3800	3840	561	485	409	342	297	251	205	160	114	69	27
3840	3880	571	495	419	348	303	257	211	166	120	75	31
3880	3920	581	505	429	354	309	263	217	172	126	81	35
3920	3960	591	515	439	363	315	269	223	178	132	87	41
3960	4000	601	525	449	373	321	275	229	184	138	93	47
4000	4040	611	535	459	383	327	281	235	190	144	99	53
4040	4080	621	545	469	393	333	287	241	196	150	105	59
4080	4120	631	555	479	403	339	293	247	202	156	111	65
4120	4160	641	565	489	413	345	299	253	208	162	117	71
4160	4200	651	575	499	423	351	305	259	214	168	123	77
4200	4240	661	585	509	433	357	311	265	220	174	129	83
4240	4280	671	595	519	443	367	317	271	226	180	135	89
4280	4320	681	605	529	453	377	323	277	232	186	141	95
4320	4360	691	615	539	463	387	329	283	238	192	147	101
4360	4400	701	625	549	473	397	335	289	244	198	153	107
4400	4440	711	635	559	483	407	341	295	250	204	159	113
4440	4480	721	645	569	493	417	347	301	256	210	165	119
4480	4520	731	655	579	503	427	353	307	262	216	171	125
4520	4560	741	665	589	513	437	361	313	268	222	177	131
4560	4600	751	675	599	523	447	371	319	274	228	183	137
4600	4640	761	685	609	533	457	381	325	280	234	189	143
4640	4680	771	695	619	543	467	391	331	286	240	195	149
4680	4720	781	705	629	553	477	401	337	292	246	201	155
4720	4760	791	715	639	563	487	411	343	298	252	207	161
4760	4800	801	725	649	573	497	421	349	304	258	213	167
4800	4840	811	735	659	583	507	431	355	310	264	219	173
4840	4880	821	745	669	593	517	441	364	316	270	225	179
4880	4920	831	755	679	603	527	451	374	322	276	231	185
4920	4960	841	765	689	613	537	461	384	328	282	237	191
4960	5000	851	775	699	623	547	471	394	334	288	243	197
5000	5040	861	785	709	633	557	481	404	340	294	249	203
5040	5080	871	795	719	643	567	491	414	346	300	255	209

\$5080 and over

Use Table 4(a) for a **SINGLE person** on page 39. Also see the instructions on page 37.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2010)

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	\$1160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1160	1200	3	0	0	0	0	0	0	0	0	0	0
1200	1240	7	0	0	0	0	0	0	0	0	0	0
1240	1280	11	0	0	0	0	0	0	0	0	0	0
1280	1320	15	0	0	0	0	0	0	0	0	0	0
1320	1360	19	0	0	0	0	0	0	0	0	0	0
1360	1400	23	0	0	0	0	0	0	0	0	0	0
1400	1440	27	0	0	0	0	0	0	0	0	0	0
1440	1480	31	1	0	0	0	0	0	0	0	0	0
1480	1520	35	5	0	0	0	0	0	0	0	0	0
1520	1560	39	9	0	0	0	0	0	0	0	0	0
1560	1600	43	13	0	0	0	0	0	0	0	0	0
1600	1640	47	17	0	0	0	0	0	0	0	0	0
1640	1680	51	21	0	0	0	0	0	0	0	0	0
1680	1720	55	25	0	0	0	0	0	0	0	0	0
1720	1760	59	29	0	0	0	0	0	0	0	0	0
1760	1800	63	33	3	0	0	0	0	0	0	0	0
1800	1840	67	37	7	0	0	0	0	0	0	0	0
1840	1880	71	41	11	0	0	0	0	0	0	0	0
1880	1920	75	45	15	0	0	0	0	0	0	0	0
1920	1960	79	49	19	0	0	0	0	0	0	0	0
1960	2000	83	53	23	0	0	0	0	0	0	0	0
2000	2040	87	57	27	0	0	0	0	0	0	0	0
2040	2080	92	61	31	0	0	0	0	0	0	0	0
2080	2120	98	65	35	4	0	0	0	0	0	0	0
2120	2160	104	69	39	8	0	0	0	0	0	0	0
2160	2200	110	73	43	12	0	0	0	0	0	0	0
2200	2240	116	77	47	16	0	0	0	0	0	0	0
2240	2280	122	81	51	20	0	0	0	0	0	0	0
2280	2320	128	85	55	24	0	0	0	0	0	0	0
2320	2360	134	89	59	28	0	0	0	0	0	0	0
2360	2400	140	95	63	32	2	0	0	0	0	0	0
2400	2440	146	101	67	36	6	0	0	0	0	0	0
2440	2480	152	107	71	40	10	0	0	0	0	0	0
2480	2520	158	113	75	44	14	0	0	0	0	0	0
2520	2560	164	119	79	48	18	0	0	0	0	0	0
2560	2600	170	125	83	52	22	0	0	0	0	0	0
2600	2640	176	131	87	56	26	0	0	0	0	0	0
2640	2680	182	137	91	60	30	0	0	0	0	0	0
2680	2720	188	143	97	64	34	3	0	0	0	0	0
2720	2760	194	149	103	68	38	7	0	0	0	0	0
2760	2800	200	155	109	72	42	11	0	0	0	0	0
2800	2840	206	161	115	76	46	15	0	0	0	0	0
2840	2880	212	167	121	80	50	19	0	0	0	0	0
2880	2920	218	173	127	84	54	23	0	0	0	0	0
2920	2960	224	179	133	88	58	27	0	0	0	0	0
2960	3000	230	185	139	93	62	31	1	0	0	0	0
3000	3040	236	191	145	99	66	35	5	0	0	0	0
3040	3080	242	197	151	105	70	39	9	0	0	0	0
3080	3120	248	203	157	111	74	43	13	0	0	0	0
3120	3160	254	209	163	117	78	47	17	0	0	0	0
3160	3200	260	215	169	123	82	51	21	0	0	0	0
3200	3240	266	221	175	129	86	55	25	0	0	0	0
3240	3280	272	227	181	135	90	59	29	0	0	0	0
3280	3320	278	233	187	141	96	63	33	3	0	0	0
3320	3360	284	239	193	147	102	67	37	7	0	0	0
3360	3400	290	245	199	153	108	71	41	11	0	0	0
3400	3440	296	251	205	159	114	75	45	15	0	0	0
3440	3480	302	257	211	165	120	79	49	19	0	0	0
3480	3520	308	263	217	171	126	83	53	23	0	0	0
3520	3560	314	269	223	177	132	87	57	27	0	0	0
3560	3600	320	275	229	183	138	92	61	31	0	0	0
3600	3640	326	281	235	189	144	98	65	35	4	0	0
3640	3680	332	287	241	195	150	104	69	39	8	0	0
3680	3720	338	293	247	201	156	110	73	43	12	0	0
3720	3760	344	299	253	207	162	116	77	47	16	0	0
3760	3800	350	305	259	213	168	122	81	51	20	0	0
3800	3840	356	311	265	219	174	128	85	55	24	0	0
3840	3880	362	317	271	225	180	134	89	59	28	0	0
3880	3920	368	323	277	231	186	140	95	63	32	2	0
3920	3960	374	329	283	237	192	146	101	67	36	6	0
3960	4000	380	335	289	243	198	152	107	71	40	10	0
4000	4040	386	341	295	249	204	158	113	75	44	14	0
4040	4080	392	347	301	255	210	164	119	79	48	18	0
4080	4120	398	353	307	261	216	170	125	83	52	22	0
4120	4160	404	359	313	267	222	176	131	87	56	26	0
4160	4200	410	365	319	273	228	182	137	91	60	30	0
4200	4240	416	371	325	279	234	188	143	97	64	34	3
4240	4280	422	377	331	285	240	194	149	103	68	38	7
4280	4320	428	383	337	291	246	200	155	109	72	42	11
4320	4360	434	389	343	297	252	206	161	115	76	46	15
4360	4400	440	395	349	303	258	212	167	121	80	50	19
4400	4440	446	401	355	309	264	218	173	127	84	54	23
4440	4480	452	407	361	315	270	224	179	133	88	58	27
4480	4520	458	413	367	321	276	230	185	139	93	62	31

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$4520	\$4560	\$464	\$419	\$373	\$327	\$282	\$236	\$191	\$145	\$99	\$66	\$35
4560	4600	470	425	379	333	288	242	197	151	105	70	39
4600	4640	476	431	385	339	294	248	203	157	111	74	43
4640	4680	482	437	391	345	300	254	209	163	117	78	47
4680	4720	488	443	397	351	306	260	215	169	123	82	51
4720	4760	494	449	403	357	312	266	221	175	129	86	55
4760	4800	500	455	409	363	318	272	227	181	135	90	59
4800	4840	506	461	415	369	324	278	233	187	141	96	63
4840	4880	512	467	421	375	330	284	239	193	147	102	67
4880	4920	518	473	427	381	336	290	245	199	153	108	71
4920	4960	524	479	433	387	342	296	251	205	159	114	75
4960	5000	530	485	439	393	348	302	257	211	165	120	79
5000	5040	536	491	445	399	354	308	263	217	171	126	83
5040	5080	542	497	451	405	360	314	269	223	177	132	87
5080	5120	548	503	457	411	366	320	275	229	183	138	92
5120	5160	554	509	463	417	372	326	281	235	189	144	98
5160	5200	560	515	469	423	378	332	287	241	195	150	104
5200	5240	566	521	475	429	384	338	293	247	201	156	110
5240	5280	572	527	481	435	390	344	299	253	207	162	116
5280	5320	578	533	487	441	396	350	305	259	213	168	122
5320	5360	584	539	493	447	402	356	311	265	219	174	128
5360	5400	590	545	499	453	408	362	317	271	225	180	134
5400	5440	596	551	505	459	414	368	323	277	231	186	140
5440	5480	602	557	511	465	420	374	329	283	237	192	146
5480	5520	608	563	517	471	426	380	335	289	243	198	152
5520	5560	614	569	523	477	432	386	341	295	249	204	158
5560	5600	620	575	529	483	438	392	347	301	255	210	164
5600	5640	626	581	535	489	444	398	353	307	261	216	170
5640	5680	632	587	541	495	450	404	359	313	267	222	176
5680	5720	638	593	547	501	456	410	365	319	273	228	182
5720	5760	644	599	553	507	462	416	371	325	279	234	188
5760	5800	650	605	559	513	468	422	377	331	285	240	194
5800	5840	656	611	565	519	474	428	383	337	291	246	200
5840	5880	662	617	571	525	480	434	389	343	297	252	206

\$5880 and over

Use Table 4(b) for a MARRIED person on page 39. Also see the instructions on page 37.

SINGLE Persons—DAILY Payroll Period
(For Wages Paid Through December 2010)

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	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	1	0	0	0	0	0	0	0	0	0	0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	2	0	0	0	0	0	0	0	0	0	0
42	45	2	1	0	0	0	0	0	0	0	0	0
45	48	3	1	0	0	0	0	0	0	0	0	0
48	51	3	1	0	0	0	0	0	0	0	0	0
51	54	4	2	0	0	0	0	0	0	0	0	0
54	57	4	2	0	0	0	0	0	0	0	0	0
57	60	4	2	1	0	0	0	0	0	0	0	0
60	63	5	3	1	0	0	0	0	0	0	0	0
63	66	5	3	1	0	0	0	0	0	0	0	0
66	69	6	4	2	0	0	0	0	0	0	0	0
69	72	6	4	2	1	0	0	0	0	0	0	0
72	75	7	5	2	1	0	0	0	0	0	0	0
75	78	7	5	3	1	0	0	0	0	0	0	0
78	81	8	5	3	1	0	0	0	0	0	0	0
81	84	8	6	4	2	0	0	0	0	0	0	0
84	87	8	6	4	2	1	0	0	0	0	0	0
87	90	9	7	5	3	1	0	0	0	0	0	0
90	93	9	7	5	3	1	0	0	0	0	0	0
93	96	10	8	6	4	2	0	0	0	0	0	0
96	99	10	8	6	4	2	0	0	0	0	0	0
99	102	11	9	7	4	2	1	0	0	0	0	0
102	105	11	9	7	5	3	1	0	0	0	0	0
105	108	12	10	7	5	3	1	0	0	0	0	0
108	111	12	10	8	6	4	2	0	0	0	0	0
111	114	13	10	8	6	4	2	1	0	0	0	0
114	117	13	11	9	7	5	2	1	0	0	0	0
117	120	13	11	9	7	5	3	1	0	0	0	0
120	123	14	12	10	8	5	3	1	0	0	0	0
123	126	14	12	10	8	6	4	2	0	0	0	0
126	129	15	13	11	8	6	4	2	1	0	0	0
129	132	15	13	11	9	7	5	3	1	0	0	0
132	135	16	14	11	9	7	5	3	1	0	0	0
135	138	16	14	12	10	8	6	4	1	0	0	0
138	141	17	14	12	10	8	6	4	2	0	0	0
141	144	17	15	13	11	9	7	4	2	1	0	0
144	147	18	15	13	11	9	7	5	3	1	0	0
147	150	19	16	14	12	10	7	5	3	1	0	0
150	153	20	16	14	12	10	8	6	4	2	0	0
153	156	20	17	15	13	10	8	6	4	2	0	0
156	159	21	18	15	13	11	9	7	5	2	1	0
159	162	22	18	16	13	11	9	7	5	3	1	0
162	165	23	19	16	14	12	10	8	5	3	1	0
165	168	23	20	16	14	12	10	8	6	4	2	0
168	171	24	21	17	15	13	11	8	6	4	2	1
171	174	25	21	18	15	13	11	9	7	5	3	1
174	177	26	22	19	16	14	11	9	7	5	3	1
177	180	26	23	19	16	14	12	10	8	6	3	1
180	183	27	24	20	17	14	12	10	8	6	4	2
183	186	28	24	21	17	15	13	11	9	6	4	2
186	189	29	25	22	18	15	13	11	9	7	5	3
189	192	29	26	22	19	16	14	12	10	7	5	3
192	195	30	27	23	20	16	14	12	10	8	6	4
195	198	31	27	24	20	17	15	13	10	8	6	4
198	201	32	28	25	21	18	15	13	11	9	7	5
201	204	32	29	25	22	18	16	13	11	9	7	5
204	207	33	30	26	23	19	16	14	12	10	8	5
207	210	34	30	27	23	20	16	14	12	10	8	6
210	213	35	31	28	24	21	17	15	13	11	8	6
213	216	35	32	28	25	21	18	15	13	11	9	7
216	219	36	33	29	26	22	19	16	14	11	9	7
219	222	37	33	30	26	23	19	16	14	12	10	8
222	225	38	34	31	27	24	20	17	14	12	10	8
225	228	38	35	31	28	24	21	17	15	13	11	9
228	231	39	36	32	29	25	22	18	15	13	11	9
231	234	40	36	33	29	26	22	19	16	14	12	9
234	237	41	37	34	30	27	23	20	16	14	12	10
237	240	41	38	34	31	27	24	20	17	15	12	10
240	243	42	39	35	32	28	25	21	18	15	13	11
243	246	43	39	36	32	29	25	22	18	15	13	11
246	249	44	40	37	33	30	26	23	19	16	14	12
249	252	44	41	37	34	30	27	23	20	16	14	12
252	255	45	42	38	35	31	28	24	21	17	15	13
255	258	46	42	39	35	32	28	25	21	18	15	13
258	261	47	43	40	36	33	29	26	22	19	16	14
261	264	47	44	40	37	33	30	26	23	19	16	14
264	267	48	45	41	38	34	31	27	24	20	17	14
267	270	49	45	42	38	35	31	28	24	21	17	15
270	273	50	46	43	39	36	32	29	25	22	18	15
273	276	51	47	43	40	36	33	29	26	22	19	16
276	279	52	48	44	41	37	34	30	27	23	20	16

SINGLE Persons—DAILY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$279	\$282	\$52	\$49	\$45	\$41	\$38	\$34	\$31	\$27	\$24	\$20	\$17
282	285	53	49	46	42	39	35	32	28	25	21	18
285	288	54	50	46	43	39	36	32	29	25	22	18
288	291	55	51	47	44	40	37	33	30	26	23	19
291	294	56	52	48	44	41	37	34	30	27	23	20
294	297	56	53	49	45	42	38	35	31	28	24	21
297	300	57	53	50	46	42	39	35	32	28	25	21
300	303	58	54	50	47	43	40	36	33	29	26	22
303	306	59	55	51	47	44	40	37	33	30	26	23
306	309	60	56	52	48	45	41	38	34	31	27	24
309	312	60	57	53	49	45	42	38	35	31	28	24
312	315	61	57	54	50	46	43	39	36	32	29	25
315	318	62	58	54	51	47	43	40	36	33	29	26
318	321	63	59	55	51	48	44	41	37	34	30	27
321	324	64	60	56	52	49	45	41	38	34	31	27
324	327	65	61	57	53	49	46	42	39	35	32	28
327	330	65	61	58	54	50	46	43	39	36	32	29
330	333	66	62	59	55	51	47	44	40	37	33	30
333	336	67	63	59	56	52	48	44	41	37	34	30
336	339	68	64	60	56	53	49	45	42	38	35	31
339	341	69	65	61	57	53	49	46	42	39	35	32
341	343	69	65	61	58	54	50	46	43	39	36	32
343	345	70	66	62	58	54	51	47	43	40	36	33
345	347	70	66	62	59	55	51	47	44	40	37	33
347	349	71	67	63	59	55	52	48	44	41	37	34
349	351	72	68	64	60	56	52	48	45	41	38	34
351	353	72	68	64	60	56	53	49	45	42	38	35
353	355	73	69	65	61	57	53	49	46	42	39	35
355	357	73	69	65	61	58	54	50	46	43	39	36
357	359	74	70	66	62	58	54	51	47	43	40	36
359	361	74	70	66	62	59	55	51	47	44	40	37
361	363	75	71	67	63	59	55	52	48	44	41	37
363	365	76	72	68	64	60	56	52	48	45	41	38
365	367	76	72	68	64	60	56	53	49	45	42	38
367	369	77	73	69	65	61	57	53	49	46	42	39
369	371	77	73	69	65	61	58	54	50	46	43	39
371	373	78	74	70	66	62	58	54	51	47	43	40
373	375	78	74	70	66	62	59	55	51	47	44	40
375	377	79	75	71	67	63	59	55	52	48	44	41
377	379	79	76	72	68	63	60	56	52	48	45	41
379	381	80	76	72	68	64	60	56	53	49	45	42
381	383	81	77	73	69	65	61	57	53	49	46	42
383	385	81	77	73	69	65	61	58	54	50	46	43
385	387	82	78	74	70	66	62	58	54	50	47	43
387	389	82	78	74	70	66	62	59	55	51	47	44
389	391	83	79	75	71	67	63	59	55	52	48	44

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 40. Also see the instructions on page 37.

MARRIED Persons—DAILY Payroll Period
(For Wages Paid Through December 2010)

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	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	60	1	0	0	0	0	0	0	0	0	0	0
60	63	1	0	0	0	0	0	0	0	0	0	0
63	66	1	0	0	0	0	0	0	0	0	0	0
66	69	1	0	0	0	0	0	0	0	0	0	0
69	72	2	0	0	0	0	0	0	0	0	0	0
72	75	2	1	0	0	0	0	0	0	0	0	0
75	78	2	1	0	0	0	0	0	0	0	0	0
78	81	3	1	0	0	0	0	0	0	0	0	0
81	84	3	2	0	0	0	0	0	0	0	0	0
84	87	3	2	0	0	0	0	0	0	0	0	0
87	90	4	2	1	0	0	0	0	0	0	0	0
90	93	4	2	1	0	0	0	0	0	0	0	0
93	96	4	3	1	0	0	0	0	0	0	0	0
96	99	5	3	2	0	0	0	0	0	0	0	0
99	102	5	3	2	1	0	0	0	0	0	0	0
102	105	6	4	2	1	0	0	0	0	0	0	0
105	108	6	4	3	1	0	0	0	0	0	0	0
108	111	6	4	3	1	0	0	0	0	0	0	0
111	114	7	5	3	2	0	0	0	0	0	0	0
114	117	7	5	3	2	1	0	0	0	0	0	0
117	120	8	6	4	2	1	0	0	0	0	0	0
120	123	8	6	4	3	1	0	0	0	0	0	0
123	126	9	7	4	3	2	0	0	0	0	0	0
126	129	9	7	5	3	2	0	0	0	0	0	0
129	132	10	7	5	4	2	1	0	0	0	0	0
132	135	10	8	6	4	2	1	0	0	0	0	0
135	138	10	8	6	4	3	1	0	0	0	0	0
138	141	11	9	7	5	3	2	0	0	0	0	0
141	144	11	9	7	5	3	2	1	0	0	0	0
144	147	12	10	8	6	4	2	1	0	0	0	0
147	150	12	10	8	6	4	3	1	0	0	0	0
150	153	13	11	9	6	4	3	1	0	0	0	0
153	156	13	11	9	7	5	3	2	0	0	0	0
156	159	14	12	9	7	5	3	2	1	0	0	0
159	162	14	12	10	8	6	4	2	1	0	0	0
162	165	15	12	10	8	6	4	3	1	0	0	0
165	168	15	13	11	9	7	4	3	2	0	0	0
168	171	15	13	11	9	7	5	3	2	0	0	0
171	174	16	14	12	10	7	5	4	2	1	0	0
174	177	16	14	12	10	8	6	4	2	1	0	0
177	180	17	15	13	10	8	6	4	3	1	0	0
180	183	17	15	13	11	9	7	5	3	2	0	0
183	186	18	16	13	11	9	7	5	3	2	1	0
186	189	18	16	14	12	10	8	5	4	2	1	0
189	192	19	16	14	12	10	8	6	4	3	1	0
192	195	19	17	15	13	11	8	6	4	3	1	0
195	198	19	17	15	13	11	9	7	5	3	2	0
198	201	20	18	16	14	12	9	7	5	3	2	1
201	204	20	18	16	14	12	10	8	6	4	2	1
204	207	21	19	17	15	12	10	8	6	4	3	1
207	210	21	19	17	15	13	11	9	7	4	3	2
210	213	22	20	18	15	13	11	9	7	5	3	2
213	216	22	20	18	16	14	12	10	7	5	4	2
216	219	23	21	18	16	14	12	10	8	6	4	2
219	222	23	21	19	17	15	13	10	8	6	4	3
222	225	24	21	19	17	15	13	11	9	7	5	3
225	228	24	22	20	18	16	13	11	9	7	5	3
228	231	24	22	20	18	16	14	12	10	8	5	4
231	234	25	23	21	19	16	14	12	10	8	6	4
234	237	25	23	21	19	17	15	13	11	8	6	4
237	240	26	24	22	19	17	15	13	11	9	7	5
240	243	26	24	22	20	18	16	14	11	9	7	5
243	246	27	25	22	20	18	16	14	12	10	8	6
246	249	27	25	23	21	19	17	14	12	10	8	6
249	252	28	25	23	21	19	17	15	13	11	9	7
252	255	28	26	24	22	20	17	15	13	11	9	7
255	258	28	26	24	22	20	18	16	14	12	10	7
258	261	29	27	25	23	21	18	16	14	12	10	8
261	264	29	27	25	23	21	19	17	15	13	10	8
264	267	30	28	26	24	21	19	17	15	13	11	9
267	270	30	28	26	24	22	20	18	16	13	11	9
270	273	31	29	27	24	22	20	18	16	14	12	10
273	276	31	29	27	25	23	21	19	16	14	12	10
276	279	32	30	27	25	23	21	19	17	15	13	11
279	282	32	30	28	26	24	22	19	17	15	13	11
282	285	33	30	28	26	24	22	20	18	16	14	11
285	288	33	31	29	27	25	22	20	18	16	14	12
288	291	33	31	29	27	25	23	21	19	17	14	12
291	294	34	32	30	28	25	23	21	19	17	15	13
294	297	35	32	30	28	26	24	22	20	17	15	13
297	300	35	33	31	28	26	24	22	20	18	16	14
300	303	36	33	31	29	27	25	23	20	18	16	14
303	306	37	34	31	29	27	25	23	21	19	17	15
306	309	38	34	32	30	28	26	23	21	19	17	15

MARRIED Persons—DAILY Payroll Period

(For Wages Paid Through December 2010)

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—										
\$309	\$312	\$38	\$35	\$32	\$30	\$28	\$26	\$24	\$22	\$20	\$18	\$16
312	315	39	36	33	31	29	26	24	22	20	18	16
315	318	40	36	33	31	29	27	25	23	21	19	16
318	321	41	37	34	32	30	27	25	23	21	19	17
321	324	41	38	34	32	30	28	26	24	22	19	17
324	327	42	39	35	33	30	28	26	24	22	20	18
327	330	43	39	36	33	31	29	27	25	22	20	18
330	333	44	40	37	33	31	29	27	25	23	21	19
333	336	44	41	37	34	32	30	28	25	23	21	19
336	339	45	42	38	35	32	30	28	26	24	22	20
339	341	46	42	39	35	33	30	28	26	24	22	20
341	343	46	43	39	36	33	31	29	27	24	22	20
343	345	47	43	40	36	33	31	29	27	25	23	21
345	347	47	44	40	37	33	31	29	27	25	23	21
347	349	48	44	41	37	34	32	30	27	25	23	21
349	351	48	45	41	38	34	32	30	28	26	24	21
351	353	49	45	42	38	35	32	30	28	26	24	22
353	355	49	46	42	39	35	33	30	28	26	24	22
355	357	50	46	43	39	36	33	31	29	27	24	22
357	359	50	47	43	40	36	33	31	29	27	25	23
359	361	51	47	44	40	37	33	31	29	27	25	23
361	363	51	48	44	41	37	34	32	30	27	25	23
363	365	52	48	45	41	38	34	32	30	28	26	24
365	367	52	49	45	42	38	35	32	30	28	26	24
367	369	53	49	46	42	39	35	33	30	28	26	24
369	371	54	50	46	43	39	36	33	31	29	27	24
371	373	54	50	47	43	40	36	33	31	29	27	25
373	375	55	51	47	44	40	37	33	31	29	27	25
375	377	55	51	48	44	41	37	34	32	30	27	25
377	379	56	52	48	45	41	38	34	32	30	28	26
379	381	56	52	49	45	42	38	35	32	30	28	26
381	383	57	53	49	46	42	39	35	33	30	28	26
383	385	57	54	50	46	43	39	36	33	31	29	27
385	387	58	54	50	47	43	40	36	33	31	29	27
387	389	58	55	51	47	44	40	37	33	31	29	27
389	391	59	55	51	48	44	41	37	34	32	30	27
391	393	59	56	52	48	45	41	38	34	32	30	28
393	395	60	56	52	49	45	42	38	35	32	30	28
395	397	61	57	53	49	46	42	39	35	33	30	28
397	399	61	57	54	50	46	43	39	36	33	31	29
399	401	62	58	54	50	47	43	40	36	33	31	29

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 40. Also see the instructions on page 37.