

16. How To Use the Income Tax Withholding Tables

There are several ways to figure income tax withholding. The following methods of withholding are based on the information you get from your employees on Form W-4. See [section 9](#) for more information on Form W-4.

TIP *Adjustments are not required when there will be more than the usual number of pay periods, for example, 27 biweekly pay dates instead of 26.*

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 38–57) for your payroll period and the employee’s marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of federal tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in Table 5 before using the percentage method tables (pages 36–37).

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

Adapt the tables to more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. The allowance values are in *Table 5, Percentage Method—2012 Amount for One Withholding Allowance*, below.
2. Subtract the result from the employee’s wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

If you do not want to use the wage bracket tables on pages 38–57 to figure how much income tax to withhold, you can use a percentage computation based on Table 5, below, and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

1. Multiply one withholding allowance for your payroll period (see Table 5 below) by the number of allowances the employee claims.

2. Subtract that amount from the employee’s wages.
3. Determine the amount to withhold from the appropriate table on page 36 or 37.

Table 5. Percentage Method—2012 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 73.08
Biweekly	146.15
Semimonthly	158.33
Monthly	316.67
Quarterly	950.00
Semiannually	1,900.00
Annually	3,800.00
Daily or miscellaneous (each day of the payroll period)	14.62

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

1. Total wage payment		\$600.00
2. One allowance	\$73.08	
3. Allowances claimed on Form W-4	<u>2</u>	
4. Multiply line 2 by line 3		<u>\$146.16</u>
5. Amount subject to withholding (subtract line 4 from line 1)		\$453.84
6. Tax to be withheld on \$453.84 from Table 1—single person, page 36		\$ 53.53

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

Annual income tax withholding. Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

Example. A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$15,200 (the value of four withholding allowances for 2012) for a balance of \$36,800. Using the table for the annual payroll period on page 37, \$3,435 is withheld. Divide the annual tax by 52. The weekly income tax to withhold is \$66.06.

Alternative Methods of Income Tax Withholding

Rather than the *Wage Bracket Method* or *Percentage Method* described above, you can use an alternative method to withhold income tax. Publication 15-A describes these alternative methods and contains:

- Formula tables for percentage method withholding (for automated payroll systems),
- Wage bracket percentage method tables (for automated payroll systems), and
- Combined income, social security, and Medicare tax withholding tables.

Some of the alternative methods explained in Publication 15-A are annualized wages, average estimated wages, cumulative wages, and part-year employment.

Percentage Method Tables for Income Tax Withholding (For Wages Paid in 2012)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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:			
Not over \$41 \$0				Not over \$156 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$41	—\$209	\$0.00 plus 10%	—\$41	\$156	—\$490	\$0.00 plus 10%	—\$156
\$209	—\$721	\$16.80 plus 15%	—\$209	\$490	—\$1,515	\$33.40 plus 15%	—\$490
\$721	—\$1,688	\$93.60 plus 25%	—\$721	\$1,515	—\$2,900	\$187.15 plus 25%	—\$1,515
\$1,688	—\$3,477	\$335.35 plus 28%	—\$1,688	\$2,900	—\$4,338	\$533.40 plus 28%	—\$2,900
\$3,477	—\$7,510	\$836.27 plus 33%	—\$3,477	\$4,338	—\$7,624	\$936.04 plus 33%	—\$4,338
\$7,510		\$2,167.16 plus 35%	—\$7,510	\$7,624		\$2,020.42 plus 35%	—\$7,624

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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:			
Not over \$83 \$0				Not over \$312 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$83	—\$417	\$0.00 plus 10%	—\$83	\$312	—\$981	\$0.00 plus 10%	—\$312
\$417	—\$1,442	\$33.40 plus 15%	—\$417	\$981	—\$3,031	\$66.90 plus 15%	—\$981
\$1,442	—\$3,377	\$187.15 plus 25%	—\$1,442	\$3,031	—\$5,800	\$374.40 plus 25%	—\$3,031
\$3,377	—\$6,954	\$670.90 plus 28%	—\$3,377	\$5,800	—\$8,675	\$1,066.65 plus 28%	—\$5,800
\$6,954	—\$15,019	\$1,672.46 plus 33%	—\$6,954	\$8,675	—\$15,248	\$1,871.65 plus 33%	—\$8,675
\$15,019		\$4,333.91 plus 35%	—\$15,019	\$15,248		\$4,040.74 plus 35%	—\$15,248

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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:			
Not over \$90 \$0				Not over \$338 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$90	—\$452	\$0.00 plus 10%	—\$90	\$338	—\$1,063	\$0.00 plus 10%	—\$338
\$452	—\$1,563	\$36.20 plus 15%	—\$452	\$1,063	—\$3,283	\$72.50 plus 15%	—\$1,063
\$1,563	—\$3,658	\$202.85 plus 25%	—\$1,563	\$3,283	—\$6,283	\$405.50 plus 25%	—\$3,283
\$3,658	—\$7,533	\$726.60 plus 28%	—\$3,658	\$6,283	—\$9,398	\$1,155.50 plus 28%	—\$6,283
\$7,533	—\$16,271	\$1,811.60 plus 33%	—\$7,533	\$9,398	—\$16,519	\$2,027.70 plus 33%	—\$9,398
\$16,271		\$4,695.14 plus 35%	—\$16,271	\$16,519		\$4,377.63 plus 35%	—\$16,519

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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:			
Not over \$179 \$0				Not over \$675 \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$179	—\$904	\$0.00 plus 10%	—\$179	\$675	—\$2,125	\$0.00 plus 10%	—\$675
\$904	—\$3,125	\$72.50 plus 15%	—\$904	\$2,125	—\$6,567	\$145.00 plus 15%	—\$2,125
\$3,125	—\$7,317	\$405.65 plus 25%	—\$3,125	\$6,567	—\$12,567	\$811.30 plus 25%	—\$6,567
\$7,317	—\$15,067	\$1,453.65 plus 28%	—\$7,317	\$12,567	—\$18,796	\$2,311.30 plus 28%	—\$12,567
\$15,067	—\$32,542	\$3,623.65 plus 33%	—\$15,067	\$18,796	—\$33,038	\$4,055.42 plus 33%	—\$18,796
\$32,542		\$9,390.40 plus 35%	—\$32,542	\$33,038		\$8,755.28 plus 35%	—\$33,038

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2012)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$538 \$0 Over— But not over— of excess over— \$538 —\$2,713 . . . \$0.00 plus 10% —\$538 \$2,713 —\$9,375 . . . \$217.50 plus 15% —\$2,713 \$9,375 —\$21,950 . . . \$1,216.80 plus 25% —\$9,375 \$21,950 —\$45,200 . . . \$4,360.55 plus 28% —\$21,950 \$45,200 —\$97,625 . . . \$10,870.55 plus 33% —\$45,200 \$97,625 \$28,170.80 plus 35% —\$97,625				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is: Not over \$2,025 \$0 Over— But not over— of excess over— \$2,025 —\$6,375 . . . \$0.00 plus 10% —\$2,025 \$6,375 —\$19,700 . . . \$435.00 plus 15% —\$6,375 \$19,700 —\$37,700 . . . \$2,433.75 plus 25% —\$19,700 \$37,700 —\$56,388 . . . \$6,933.75 plus 28% —\$37,700 \$56,388 —\$99,113 . . . \$12,166.39 plus 33% —\$56,388 \$99,113 \$26,265.64 plus 35% —\$99,113			
--	--	--	--	--	--	--	--

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$1,075 \$0 Over— But not over— of excess over— \$1,075 —\$5,425 . . . \$0.00 plus 10% —\$1,075 \$5,425 —\$18,750 . . . \$435.00 plus 15% —\$5,425 \$18,750 —\$43,900 . . . \$2,433.75 plus 25% —\$18,750 \$43,900 —\$90,400 . . . \$8,721.25 plus 28% —\$43,900 \$90,400 —\$195,250 . . . \$21,741.25 plus 33% —\$90,400 \$195,250 \$56,341.75 plus 35% —\$195,250				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is: Not over \$4,050 \$0 Over— But not over— of excess over— \$4,050 —\$12,750 . . . \$0.00 plus 10% —\$4,050 \$12,750 —\$39,400 . . . \$870.00 plus 15% —\$12,750 \$39,400 —\$75,400 . . . \$4,867.50 plus 25% —\$39,400 \$75,400 —\$112,775 . . . \$13,867.50 plus 28% —\$75,400 \$112,775 —\$198,225 . . . \$24,332.50 plus 33% —\$112,775 \$198,225 \$52,531.00 plus 35% —\$198,225			
--	--	--	--	--	--	--	--

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$2,150 \$0 Over— But not over— of excess over— \$2,150 —\$10,850 . . . \$0.00 plus 10% —\$2,150 \$10,850 —\$37,500 . . . \$870.00 plus 15% —\$10,850 \$37,500 —\$87,800 . . . \$4,867.50 plus 25% —\$37,500 \$87,800 —\$180,800 . . . \$17,442.50 plus 28% —\$87,800 \$180,800 —\$390,500 . . . \$43,482.50 plus 33% —\$180,800 \$390,500 \$112,683.50 plus 35% —\$390,500				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is: Not over \$8,100 \$0 Over— But not over— of excess over— \$8,100 —\$25,500 . . . \$0.00 plus 10% —\$8,100 \$25,500 —\$78,800 . . . \$1,740.00 plus 15% —\$25,500 \$78,800 —\$150,800 . . . \$9,735.00 plus 25% —\$78,800 \$150,800 —\$225,550 . . . \$27,735.00 plus 28% —\$150,800 \$225,550 —\$396,450 . . . \$48,665.00 plus 33% —\$225,550 \$396,450 \$105,062.00 plus 35% —\$396,450			
--	--	--	--	--	--	--	--

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: Not over \$8.30 \$0 Over— But not over— of excess over— \$8.30 —\$41.70 . . . \$0.00 plus 10% —\$8.30 \$41.70 —\$144.20 . . . \$3.34 plus 15% —\$41.70 \$144.20 —\$337.70 . . . \$18.72 plus 25% —\$144.20 \$337.70 —\$695.40 . . . \$67.10 plus 28% —\$337.70 \$695.40 —\$1,501.90 . . . \$167.26 plus 33% —\$695.40 \$1,501.90 \$433.41 plus 35% —\$1,501.90				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: Not over \$31.20 \$0 Over— But not over— of excess over— \$31.20 —\$98.10 . . . \$0.00 plus 10% —\$31.20 \$98.10 —\$303.10 . . . \$6.69 plus 15% —\$98.10 \$303.10 —\$580.00 . . . \$37.44 plus 25% —\$303.10 \$580.00 —\$867.50 . . . \$106.67 plus 28% —\$580.00 \$867.50 —\$1,524.80 . . . \$187.17 plus 33% —\$867.50 \$1,524.80 \$404.08 plus 35% —\$1,524.80			
--	--	--	--	---	--	--	--

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2012)

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	2	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	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	4	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	5	0	0	0	0	0	0	0	0	0	0
95	100	6	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	7	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	8	0	0	0	0	0	0	0	0	0	0
120	125	8	1	0	0	0	0	0	0	0	0	0
125	130	9	1	0	0	0	0	0	0	0	0	0
130	135	9	2	0	0	0	0	0	0	0	0	0
135	140	10	2	0	0	0	0	0	0	0	0	0
140	145	10	3	0	0	0	0	0	0	0	0	0
145	150	11	3	0	0	0	0	0	0	0	0	0
150	155	11	4	0	0	0	0	0	0	0	0	0
155	160	12	4	0	0	0	0	0	0	0	0	0
160	165	12	5	0	0	0	0	0	0	0	0	0
165	170	13	5	0	0	0	0	0	0	0	0	0
170	175	13	6	0	0	0	0	0	0	0	0	0
175	180	14	6	0	0	0	0	0	0	0	0	0
180	185	14	7	0	0	0	0	0	0	0	0	0
185	190	15	7	0	0	0	0	0	0	0	0	0
190	195	15	8	1	0	0	0	0	0	0	0	0
195	200	16	8	1	0	0	0	0	0	0	0	0
200	210	16	9	2	0	0	0	0	0	0	0	0
210	220	18	10	3	0	0	0	0	0	0	0	0
220	230	19	11	4	0	0	0	0	0	0	0	0
230	240	21	12	5	0	0	0	0	0	0	0	0
240	250	22	13	6	0	0	0	0	0	0	0	0
250	260	24	14	7	0	0	0	0	0	0	0	0
260	270	25	15	8	0	0	0	0	0	0	0	0
270	280	27	16	9	1	0	0	0	0	0	0	0
280	290	28	17	10	2	0	0	0	0	0	0	0
290	300	30	19	11	3	0	0	0	0	0	0	0
300	310	31	20	12	4	0	0	0	0	0	0	0
310	320	33	22	13	5	0	0	0	0	0	0	0
320	330	34	23	14	6	0	0	0	0	0	0	0
330	340	36	25	15	7	0	0	0	0	0	0	0
340	350	37	26	16	8	1	0	0	0	0	0	0
350	360	39	28	17	9	2	0	0	0	0	0	0
360	370	40	29	18	10	3	0	0	0	0	0	0
370	380	42	31	20	11	4	0	0	0	0	0	0
380	390	43	32	21	12	5	0	0	0	0	0	0
390	400	45	34	23	13	6	0	0	0	0	0	0
400	410	46	35	24	14	7	0	0	0	0	0	0
410	420	48	37	26	15	8	1	0	0	0	0	0
420	430	49	38	27	16	9	2	0	0	0	0	0
430	440	51	40	29	18	10	3	0	0	0	0	0
440	450	52	41	30	19	11	4	0	0	0	0	0
450	460	54	43	32	21	12	5	0	0	0	0	0
460	470	55	44	33	22	13	6	0	0	0	0	0
470	480	57	46	35	24	14	7	0	0	0	0	0
480	490	58	47	36	25	15	8	1	0	0	0	0
490	500	60	49	38	27	16	9	2	0	0	0	0
500	510	61	50	39	28	17	10	3	0	0	0	0
510	520	63	52	41	30	19	11	4	0	0	0	0
520	530	64	53	42	31	20	12	5	0	0	0	0
530	540	66	55	44	33	22	13	6	0	0	0	0
540	550	67	56	45	34	23	14	7	0	0	0	0
550	560	69	58	47	36	25	15	8	0	0	0	0
560	570	70	59	48	37	26	16	9	1	0	0	0
570	580	72	61	50	39	28	17	10	2	0	0	0
580	590	73	62	51	40	29	18	11	3	0	0	0
590	600	75	64	53	42	31	20	12	4	0	0	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2012)

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	\$65	\$54	\$43	\$32	\$21	\$13	\$5	\$0	\$0	\$0
610	620	78	67	56	45	34	23	14	6	0	0	0
620	630	79	68	57	46	35	24	15	7	0	0	0
630	640	81	70	59	48	37	26	16	8	1	0	0
640	650	82	71	60	49	38	27	17	9	2	0	0
650	660	84	73	62	51	40	29	18	10	3	0	0
660	670	85	74	63	52	41	30	19	11	4	0	0
670	680	87	76	65	54	43	32	21	12	5	0	0
680	690	88	77	66	55	44	33	22	13	6	0	0
690	700	90	79	68	57	46	35	24	14	7	0	0
700	710	91	80	69	58	47	36	25	15	8	1	0
710	720	93	82	71	60	49	38	27	16	9	2	0
720	730	95	83	72	61	50	39	28	17	10	3	0
730	740	97	85	74	63	52	41	30	19	11	4	0
740	750	100	86	75	64	53	42	31	20	12	5	0
750	760	102	88	77	66	55	44	33	22	13	6	0
760	770	105	89	78	67	56	45	34	23	14	7	0
770	780	107	91	80	69	58	47	36	25	15	8	0
780	790	110	92	81	70	59	48	37	26	16	9	1
790	800	112	94	83	72	61	50	39	28	17	10	2
800	810	115	96	84	73	62	51	40	29	18	11	3
810	820	117	99	86	75	64	53	42	31	20	12	4
820	830	120	101	87	76	65	54	43	32	21	13	5
830	840	122	104	89	78	67	56	45	34	23	14	6
840	850	125	106	90	79	68	57	46	35	24	15	7
850	860	127	109	92	81	70	59	48	37	26	16	8
860	870	130	111	93	82	71	60	49	38	27	17	9
870	880	132	114	96	84	73	62	51	40	29	18	10
880	890	135	116	98	85	74	63	52	41	30	20	11
890	900	137	119	101	87	76	65	54	43	32	21	12
900	910	140	121	103	88	77	66	55	44	33	23	13
910	920	142	124	106	90	79	68	57	46	35	24	14
920	930	145	126	108	91	80	69	58	47	36	26	15
930	940	147	129	111	93	82	71	60	49	38	27	16
940	950	150	131	113	95	83	72	61	50	39	29	18
950	960	152	134	116	97	85	74	63	52	41	30	19
960	970	155	136	118	100	86	75	64	53	42	32	21
970	980	157	139	121	102	88	77	66	55	44	33	22
980	990	160	141	123	105	89	78	67	56	45	35	24
990	1,000	162	144	126	107	91	80	69	58	47	36	25
1,000	1,010	165	146	128	110	92	81	70	59	48	38	27
1,010	1,020	167	149	131	112	94	83	72	61	50	39	28
1,020	1,030	170	151	133	115	96	84	73	62	51	41	30
1,030	1,040	172	154	136	117	99	86	75	64	53	42	31
1,040	1,050	175	156	138	120	101	87	76	65	54	44	33
1,050	1,060	177	159	141	122	104	89	78	67	56	45	34
1,060	1,070	180	161	143	125	106	90	79	68	57	47	36
1,070	1,080	182	164	146	127	109	92	81	70	59	48	37
1,080	1,090	185	166	148	130	111	93	82	71	60	50	39
1,090	1,100	187	169	151	132	114	96	84	73	62	51	40
1,100	1,110	190	171	153	135	116	98	85	74	63	53	42
1,110	1,120	192	174	156	137	119	101	87	76	65	54	43
1,120	1,130	195	176	158	140	121	103	88	77	66	56	45
1,130	1,140	197	179	161	142	124	106	90	79	68	57	46
1,140	1,150	200	181	163	145	126	108	91	80	69	59	48
1,150	1,160	202	184	166	147	129	111	93	82	71	60	49
1,160	1,170	205	186	168	150	131	113	95	83	72	62	51
1,170	1,180	207	189	171	152	134	116	97	85	74	63	52
1,180	1,190	210	191	173	155	136	118	100	86	75	65	54
1,190	1,200	212	194	176	157	139	121	102	88	77	66	55
1,200	1,210	215	196	178	160	141	123	105	89	78	68	57
1,210	1,220	217	199	181	162	144	126	107	91	80	69	58
1,220	1,230	220	201	183	165	146	128	110	92	81	71	60
1,230	1,240	222	204	186	167	149	131	112	94	83	72	61
1,240	1,250	225	206	188	170	151	133	115	97	84	74	63

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2012)

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	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	0	0	0	0	0	0	0	0	0	0
230	240	8	1	0	0	0	0	0	0	0	0	0
240	250	9	2	0	0	0	0	0	0	0	0	0
250	260	10	3	0	0	0	0	0	0	0	0	0
260	270	11	4	0	0	0	0	0	0	0	0	0
270	280	12	5	0	0	0	0	0	0	0	0	0
280	290	13	6	0	0	0	0	0	0	0	0	0
290	300	14	7	0	0	0	0	0	0	0	0	0
300	310	15	8	0	0	0	0	0	0	0	0	0
310	320	16	9	1	0	0	0	0	0	0	0	0
320	330	17	10	2	0	0	0	0	0	0	0	0
330	340	18	11	3	0	0	0	0	0	0	0	0
340	350	19	12	4	0	0	0	0	0	0	0	0
350	360	20	13	5	0	0	0	0	0	0	0	0
360	370	21	14	6	0	0	0	0	0	0	0	0
370	380	22	15	7	0	0	0	0	0	0	0	0
380	390	23	16	8	1	0	0	0	0	0	0	0
390	400	24	17	9	2	0	0	0	0	0	0	0
400	410	25	18	10	3	0	0	0	0	0	0	0
410	420	26	19	11	4	0	0	0	0	0	0	0
420	430	27	20	12	5	0	0	0	0	0	0	0
430	440	28	21	13	6	0	0	0	0	0	0	0
440	450	29	22	14	7	0	0	0	0	0	0	0
450	460	30	23	15	8	1	0	0	0	0	0	0
460	470	31	24	16	9	2	0	0	0	0	0	0
470	480	32	25	17	10	3	0	0	0	0	0	0
480	490	33	26	18	11	4	0	0	0	0	0	0
490	500	34	27	19	12	5	0	0	0	0	0	0
500	510	36	28	20	13	6	0	0	0	0	0	0
510	520	37	29	21	14	7	0	0	0	0	0	0
520	530	39	30	22	15	8	0	0	0	0	0	0
530	540	40	31	23	16	9	1	0	0	0	0	0
540	550	42	32	24	17	10	2	0	0	0	0	0
550	560	43	33	25	18	11	3	0	0	0	0	0
560	570	45	34	26	19	12	4	0	0	0	0	0
570	580	46	35	27	20	13	5	0	0	0	0	0
580	590	48	37	28	21	14	6	0	0	0	0	0
590	600	49	38	29	22	15	7	0	0	0	0	0
600	610	51	40	30	23	16	8	1	0	0	0	0
610	620	52	41	31	24	17	9	2	0	0	0	0
620	630	54	43	32	25	18	10	3	0	0	0	0
630	640	55	44	33	26	19	11	4	0	0	0	0
640	650	57	46	35	27	20	12	5	0	0	0	0
650	660	58	47	36	28	21	13	6	0	0	0	0
660	670	60	49	38	29	22	14	7	0	0	0	0
670	680	61	50	39	30	23	15	8	1	0	0	0
680	690	63	52	41	31	24	16	9	2	0	0	0
690	700	64	53	42	32	25	17	10	3	0	0	0
700	710	66	55	44	33	26	18	11	4	0	0	0
710	720	67	56	45	34	27	19	12	5	0	0	0
720	730	69	58	47	36	28	20	13	6	0	0	0
730	740	70	59	48	37	29	21	14	7	0	0	0
740	750	72	61	50	39	30	22	15	8	0	0	0
750	760	73	62	51	40	31	23	16	9	1	0	0
760	770	75	64	53	42	32	24	17	10	2	0	0
770	780	76	65	54	43	33	25	18	11	3	0	0
780	790	78	67	56	45	34	26	19	12	4	0	0
790	800	79	68	57	46	35	27	20	13	5	0	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2012)

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

\$1,400 and over

Use Table 1(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2012)

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	1	0	0	0	0	0	0	0	0	0
240	245	16	1	0	0	0	0	0	0	0	0	0
245	250	16	2	0	0	0	0	0	0	0	0	0
250	260	17	3	0	0	0	0	0	0	0	0	0
260	270	18	4	0	0	0	0	0	0	0	0	0
270	280	19	5	0	0	0	0	0	0	0	0	0
280	290	20	6	0	0	0	0	0	0	0	0	0
290	300	21	7	0	0	0	0	0	0	0	0	0
300	310	22	8	0	0	0	0	0	0	0	0	0
310	320	23	9	0	0	0	0	0	0	0	0	0
320	330	24	10	0	0	0	0	0	0	0	0	0
330	340	25	11	0	0	0	0	0	0	0	0	0
340	350	26	12	0	0	0	0	0	0	0	0	0
350	360	27	13	0	0	0	0	0	0	0	0	0
360	370	28	14	0	0	0	0	0	0	0	0	0
370	380	29	15	0	0	0	0	0	0	0	0	0
380	390	30	16	1	0	0	0	0	0	0	0	0
390	400	31	17	2	0	0	0	0	0	0	0	0
400	410	32	18	3	0	0	0	0	0	0	0	0
410	420	33	19	4	0	0	0	0	0	0	0	0
420	430	35	20	5	0	0	0	0	0	0	0	0
430	440	36	21	6	0	0	0	0	0	0	0	0
440	450	38	22	7	0	0	0	0	0	0	0	0
450	460	39	23	8	0	0	0	0	0	0	0	0
460	470	41	24	9	0	0	0	0	0	0	0	0
470	480	42	25	10	0	0	0	0	0	0	0	0
480	490	44	26	11	0	0	0	0	0	0	0	0
490	500	45	27	12	0	0	0	0	0	0	0	0
500	520	47	28	14	0	0	0	0	0	0	0	0
520	540	50	30	16	1	0	0	0	0	0	0	0
540	560	53	32	18	3	0	0	0	0	0	0	0
560	580	56	34	20	5	0	0	0	0	0	0	0
580	600	59	37	22	7	0	0	0	0	0	0	0
600	620	62	40	24	9	0	0	0	0	0	0	0
620	640	65	43	26	11	0	0	0	0	0	0	0
640	660	68	46	28	13	0	0	0	0	0	0	0
660	680	71	49	30	15	0	0	0	0	0	0	0
680	700	74	52	32	17	2	0	0	0	0	0	0
700	720	77	55	34	19	4	0	0	0	0	0	0
720	740	80	58	37	21	6	0	0	0	0	0	0
740	760	83	61	40	23	8	0	0	0	0	0	0
760	780	86	64	43	25	10	0	0	0	0	0	0
780	800	89	67	46	27	12	0	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2012)

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	\$92	\$70	\$49	\$29	\$14	\$0	\$0	\$0	\$0	\$0	\$0
820	840	95	73	52	31	16	2	0	0	0	0	0
840	860	98	76	55	33	18	4	0	0	0	0	0
860	880	101	79	58	36	20	6	0	0	0	0	0
880	900	104	82	61	39	22	8	0	0	0	0	0
900	920	107	85	64	42	24	10	0	0	0	0	0
920	940	110	88	67	45	26	12	0	0	0	0	0
940	960	113	91	70	48	28	14	0	0	0	0	0
960	980	116	94	73	51	30	16	1	0	0	0	0
980	1,000	119	97	76	54	32	18	3	0	0	0	0
1,000	1,020	122	100	79	57	35	20	5	0	0	0	0
1,020	1,040	125	103	82	60	38	22	7	0	0	0	0
1,040	1,060	128	106	85	63	41	24	9	0	0	0	0
1,060	1,080	131	109	88	66	44	26	11	0	0	0	0
1,080	1,100	134	112	91	69	47	28	13	0	0	0	0
1,100	1,120	137	115	94	72	50	30	15	0	0	0	0
1,120	1,140	140	118	97	75	53	32	17	2	0	0	0
1,140	1,160	143	121	100	78	56	34	19	4	0	0	0
1,160	1,180	146	124	103	81	59	37	21	6	0	0	0
1,180	1,200	149	127	106	84	62	40	23	8	0	0	0
1,200	1,220	152	130	109	87	65	43	25	10	0	0	0
1,220	1,240	155	133	112	90	68	46	27	12	0	0	0
1,240	1,260	158	136	115	93	71	49	29	14	0	0	0
1,260	1,280	161	139	118	96	74	52	31	16	2	0	0
1,280	1,300	164	142	121	99	77	55	33	18	4	0	0
1,300	1,320	167	145	124	102	80	58	36	20	6	0	0
1,320	1,340	170	148	127	105	83	61	39	22	8	0	0
1,340	1,360	173	151	130	108	86	64	42	24	10	0	0
1,360	1,380	176	154	133	111	89	67	45	26	12	0	0
1,380	1,400	179	157	136	114	92	70	48	28	14	0	0
1,400	1,420	182	160	139	117	95	73	51	30	16	1	0
1,420	1,440	185	163	142	120	98	76	54	32	18	3	0
1,440	1,460	189	166	145	123	101	79	57	35	20	5	0
1,460	1,480	194	169	148	126	104	82	60	38	22	7	0
1,480	1,500	199	172	151	129	107	85	63	41	24	9	0
1,500	1,520	204	175	154	132	110	88	66	44	26	11	0
1,520	1,540	209	178	157	135	113	91	69	47	28	13	0
1,540	1,560	214	181	160	138	116	94	72	50	30	15	1
1,560	1,580	219	184	163	141	119	97	75	53	32	17	3
1,580	1,600	224	188	166	144	122	100	78	56	34	19	5
1,600	1,620	229	193	169	147	125	103	81	59	37	21	7
1,620	1,640	234	198	172	150	128	106	84	62	40	23	9
1,640	1,660	239	203	175	153	131	109	87	65	43	25	11
1,660	1,680	244	208	178	156	134	112	90	68	46	27	13
1,680	1,700	249	213	181	159	137	115	93	71	49	29	15
1,700	1,720	254	218	184	162	140	118	96	74	52	31	17
1,720	1,740	259	223	187	165	143	121	99	77	55	33	19
1,740	1,760	264	228	191	168	146	124	102	80	58	36	21
1,760	1,780	269	233	196	171	149	127	105	83	61	39	23
1,780	1,800	274	238	201	174	152	130	108	86	64	42	25
1,800	1,820	279	243	206	177	155	133	111	89	67	45	27
1,820	1,840	284	248	211	180	158	136	114	92	70	48	29
1,840	1,860	289	253	216	183	161	139	117	95	73	51	31
1,860	1,880	294	258	221	186	164	142	120	98	76	54	33
1,880	1,900	299	263	226	190	167	145	123	101	79	57	35
1,900	1,920	304	268	231	195	170	148	126	104	82	60	38
1,920	1,940	309	273	236	200	173	151	129	107	85	63	41
1,940	1,960	314	278	241	205	176	154	132	110	88	66	44
1,960	1,980	319	283	246	210	179	157	135	113	91	69	47
1,980	2,000	324	288	251	215	182	160	138	116	94	72	50
2,000	2,020	329	293	256	220	185	163	141	119	97	75	53
2,020	2,040	334	298	261	225	188	166	144	122	100	78	56
2,040	2,060	339	303	266	230	193	169	147	125	103	81	59
2,060	2,080	344	308	271	235	198	172	150	128	106	84	62
2,080	2,100	349	313	276	240	203	175	153	131	109	87	65

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2012)

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	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	330	1	0	0	0	0	0	0	0	0	0	0
330	340	2	0	0	0	0	0	0	0	0	0	0
340	350	3	0	0	0	0	0	0	0	0	0	0
350	360	4	0	0	0	0	0	0	0	0	0	0
360	370	5	0	0	0	0	0	0	0	0	0	0
370	380	6	0	0	0	0	0	0	0	0	0	0
380	390	7	0	0	0	0	0	0	0	0	0	0
390	400	8	0	0	0	0	0	0	0	0	0	0
400	410	9	0	0	0	0	0	0	0	0	0	0
410	420	10	0	0	0	0	0	0	0	0	0	0
420	430	11	0	0	0	0	0	0	0	0	0	0
430	440	12	0	0	0	0	0	0	0	0	0	0
440	450	13	0	0	0	0	0	0	0	0	0	0
450	460	14	0	0	0	0	0	0	0	0	0	0
460	470	15	1	0	0	0	0	0	0	0	0	0
470	480	16	2	0	0	0	0	0	0	0	0	0
480	490	17	3	0	0	0	0	0	0	0	0	0
490	500	18	4	0	0	0	0	0	0	0	0	0
500	520	20	5	0	0	0	0	0	0	0	0	0
520	540	22	7	0	0	0	0	0	0	0	0	0
540	560	24	9	0	0	0	0	0	0	0	0	0
560	580	26	11	0	0	0	0	0	0	0	0	0
580	600	28	13	0	0	0	0	0	0	0	0	0
600	620	30	15	1	0	0	0	0	0	0	0	0
620	640	32	17	3	0	0	0	0	0	0	0	0
640	660	34	19	5	0	0	0	0	0	0	0	0
660	680	36	21	7	0	0	0	0	0	0	0	0
680	700	38	23	9	0	0	0	0	0	0	0	0
700	720	40	25	11	0	0	0	0	0	0	0	0
720	740	42	27	13	0	0	0	0	0	0	0	0
740	760	44	29	15	0	0	0	0	0	0	0	0
760	780	46	31	17	2	0	0	0	0	0	0	0
780	800	48	33	19	4	0	0	0	0	0	0	0
800	820	50	35	21	6	0	0	0	0	0	0	0
820	840	52	37	23	8	0	0	0	0	0	0	0
840	860	54	39	25	10	0	0	0	0	0	0	0
860	880	56	41	27	12	0	0	0	0	0	0	0
880	900	58	43	29	14	0	0	0	0	0	0	0
900	920	60	45	31	16	1	0	0	0	0	0	0
920	940	62	47	33	18	3	0	0	0	0	0	0
940	960	64	49	35	20	5	0	0	0	0	0	0
960	980	66	51	37	22	7	0	0	0	0	0	0
980	1,000	68	53	39	24	9	0	0	0	0	0	0
1,000	1,020	71	55	41	26	11	0	0	0	0	0	0
1,020	1,040	74	57	43	28	13	0	0	0	0	0	0
1,040	1,060	77	59	45	30	15	1	0	0	0	0	0
1,060	1,080	80	61	47	32	17	3	0	0	0	0	0
1,080	1,100	83	63	49	34	19	5	0	0	0	0	0
1,100	1,120	86	65	51	36	21	7	0	0	0	0	0
1,120	1,140	89	67	53	38	23	9	0	0	0	0	0
1,140	1,160	92	70	55	40	25	11	0	0	0	0	0
1,160	1,180	95	73	57	42	27	13	0	0	0	0	0
1,180	1,200	98	76	59	44	29	15	0	0	0	0	0
1,200	1,220	101	79	61	46	31	17	2	0	0	0	0
1,220	1,240	104	82	63	48	33	19	4	0	0	0	0
1,240	1,260	107	85	65	50	35	21	6	0	0	0	0
1,260	1,280	110	88	67	52	37	23	8	0	0	0	0
1,280	1,300	113	91	69	54	39	25	10	0	0	0	0
1,300	1,320	116	94	72	56	41	27	12	0	0	0	0
1,320	1,340	119	97	75	58	43	29	14	0	0	0	0
1,340	1,360	122	100	78	60	45	31	16	2	0	0	0
1,360	1,380	125	103	81	62	47	33	18	4	0	0	0
1,380	1,400	128	106	84	64	49	35	20	6	0	0	0
1,400	1,420	131	109	87	66	51	37	22	8	0	0	0
1,420	1,440	134	112	90	69	53	39	24	10	0	0	0
1,440	1,460	137	115	93	72	55	41	26	12	0	0	0
1,460	1,480	140	118	96	75	57	43	28	14	0	0	0
1,480	1,500	143	121	99	78	59	45	30	16	1	0	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2012)

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	\$146	\$124	\$102	\$81	\$61	\$47	\$32	\$18	\$3	\$0	\$0
1,520	1,540	149	127	105	84	63	49	34	20	5	0	0
1,540	1,560	152	130	108	87	65	51	36	22	7	0	0
1,560	1,580	155	133	111	90	68	53	38	24	9	0	0
1,580	1,600	158	136	114	93	71	55	40	26	11	0	0
1,600	1,620	161	139	117	96	74	57	42	28	13	0	0
1,620	1,640	164	142	120	99	77	59	44	30	15	0	0
1,640	1,660	167	145	123	102	80	61	46	32	17	2	0
1,660	1,680	170	148	126	105	83	63	48	34	19	4	0
1,680	1,700	173	151	129	108	86	65	50	36	21	6	0
1,700	1,720	176	154	132	111	89	67	52	38	23	8	0
1,720	1,740	179	157	135	114	92	70	54	40	25	10	0
1,740	1,760	182	160	138	117	95	73	56	42	27	12	0
1,760	1,780	185	163	141	120	98	76	58	44	29	14	0
1,780	1,800	188	166	144	123	101	79	60	46	31	16	2
1,800	1,820	191	169	147	126	104	82	62	48	33	18	4
1,820	1,840	194	172	150	129	107	85	64	50	35	20	6
1,840	1,860	197	175	153	132	110	88	66	52	37	22	8
1,860	1,880	200	178	156	135	113	91	69	54	39	24	10
1,880	1,900	203	181	159	138	116	94	72	56	41	26	12
1,900	1,920	206	184	162	141	119	97	75	58	43	28	14
1,920	1,940	209	187	165	144	122	100	78	60	45	30	16
1,940	1,960	212	190	168	147	125	103	81	62	47	32	18
1,960	1,980	215	193	171	150	128	106	84	64	49	34	20
1,980	2,000	218	196	174	153	131	109	87	66	51	36	22
2,000	2,020	221	199	177	156	134	112	90	68	53	38	24
2,020	2,040	224	202	180	159	137	115	93	71	55	40	26
2,040	2,060	227	205	183	162	140	118	96	74	57	42	28
2,060	2,080	230	208	186	165	143	121	99	77	59	44	30
2,080	2,100	233	211	189	168	146	124	102	80	61	46	32
2,100	2,120	236	214	192	171	149	127	105	83	63	48	34
2,120	2,140	239	217	195	174	152	130	108	86	65	50	36
2,140	2,160	242	220	198	177	155	133	111	89	67	52	38
2,160	2,180	245	223	201	180	158	136	114	92	70	54	40
2,180	2,200	248	226	204	183	161	139	117	95	73	56	42
2,200	2,220	251	229	207	186	164	142	120	98	76	58	44
2,220	2,240	254	232	210	189	167	145	123	101	79	60	46
2,240	2,260	257	235	213	192	170	148	126	104	82	62	48
2,260	2,280	260	238	216	195	173	151	129	107	85	64	50
2,280	2,300	263	241	219	198	176	154	132	110	88	66	52
2,300	2,320	266	244	222	201	179	157	135	113	91	69	54
2,320	2,340	269	247	225	204	182	160	138	116	94	72	56
2,340	2,360	272	250	228	207	185	163	141	119	97	75	58
2,360	2,380	275	253	231	210	188	166	144	122	100	78	60
2,380	2,400	278	256	234	213	191	169	147	125	103	81	62
2,400	2,420	281	259	237	216	194	172	150	128	106	84	64
2,420	2,440	284	262	240	219	197	175	153	131	109	87	66
2,440	2,460	287	265	243	222	200	178	156	134	112	90	68
2,460	2,480	290	268	246	225	203	181	159	137	115	93	71
2,480	2,500	293	271	249	228	206	184	162	140	118	96	74
2,500	2,520	296	274	252	231	209	187	165	143	121	99	77
2,520	2,540	299	277	255	234	212	190	168	146	124	102	80
2,540	2,560	302	280	258	237	215	193	171	149	127	105	83
2,560	2,580	305	283	261	240	218	196	174	152	130	108	86
2,580	2,600	308	286	264	243	221	199	177	155	133	111	89
2,600	2,620	311	289	267	246	224	202	180	158	136	114	92
2,620	2,640	314	292	270	249	227	205	183	161	139	117	95
2,640	2,660	317	295	273	252	230	208	186	164	142	120	98
2,660	2,680	320	298	276	255	233	211	189	167	145	123	101
2,680	2,700	323	301	279	258	236	214	192	170	148	126	104

\$2,700 and over

Use Table 2(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2012)

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	3	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	4	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	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	7	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	8	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	9	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	10	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	11	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	12	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	13	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	14	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	15	0	0	0	0	0	0	0	0	0	0
245	250	16	0	0	0	0	0	0	0	0	0	0
250	260	17	0	0	0	0	0	0	0	0	0	0
260	270	18	2	0	0	0	0	0	0	0	0	0
270	280	19	3	0	0	0	0	0	0	0	0	0
280	290	20	4	0	0	0	0	0	0	0	0	0
290	300	21	5	0	0	0	0	0	0	0	0	0
300	310	22	6	0	0	0	0	0	0	0	0	0
310	320	23	7	0	0	0	0	0	0	0	0	0
320	330	24	8	0	0	0	0	0	0	0	0	0
330	340	25	9	0	0	0	0	0	0	0	0	0
340	350	26	10	0	0	0	0	0	0	0	0	0
350	360	27	11	0	0	0	0	0	0	0	0	0
360	370	28	12	0	0	0	0	0	0	0	0	0
370	380	29	13	0	0	0	0	0	0	0	0	0
380	390	30	14	0	0	0	0	0	0	0	0	0
390	400	31	15	0	0	0	0	0	0	0	0	0
400	410	32	16	0	0	0	0	0	0	0	0	0
410	420	33	17	1	0	0	0	0	0	0	0	0
420	430	34	18	2	0	0	0	0	0	0	0	0
430	440	35	19	3	0	0	0	0	0	0	0	0
440	450	36	20	4	0	0	0	0	0	0	0	0
450	460	37	21	5	0	0	0	0	0	0	0	0
460	470	38	22	6	0	0	0	0	0	0	0	0
470	480	40	23	7	0	0	0	0	0	0	0	0
480	490	41	24	8	0	0	0	0	0	0	0	0
490	500	43	25	9	0	0	0	0	0	0	0	0
500	520	45	26	10	0	0	0	0	0	0	0	0
520	540	48	28	12	0	0	0	0	0	0	0	0
540	560	51	30	14	0	0	0	0	0	0	0	0
560	580	54	32	16	1	0	0	0	0	0	0	0
580	600	57	34	18	3	0	0	0	0	0	0	0
600	620	60	36	20	5	0	0	0	0	0	0	0
620	640	63	39	22	7	0	0	0	0	0	0	0
640	660	66	42	24	9	0	0	0	0	0	0	0
660	680	69	45	26	11	0	0	0	0	0	0	0
680	700	72	48	28	13	0	0	0	0	0	0	0
700	720	75	51	30	15	0	0	0	0	0	0	0
720	740	78	54	32	17	1	0	0	0	0	0	0
740	760	81	57	34	19	3	0	0	0	0	0	0
760	780	84	60	36	21	5	0	0	0	0	0	0
780	800	87	63	39	23	7	0	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2012)

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	\$90	\$66	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0
820	840	93	69	45	27	11	0	0	0	0	0	0
840	860	96	72	48	29	13	0	0	0	0	0	0
860	880	99	75	51	31	15	0	0	0	0	0	0
880	900	102	78	54	33	17	1	0	0	0	0	0
900	920	105	81	57	35	19	3	0	0	0	0	0
920	940	108	84	60	37	21	5	0	0	0	0	0
940	960	111	87	63	40	23	7	0	0	0	0	0
960	980	114	90	66	43	25	9	0	0	0	0	0
980	1,000	117	93	69	46	27	11	0	0	0	0	0
1,000	1,020	120	96	72	49	29	13	0	0	0	0	0
1,020	1,040	123	99	75	52	31	15	0	0	0	0	0
1,040	1,060	126	102	78	55	33	17	1	0	0	0	0
1,060	1,080	129	105	81	58	35	19	3	0	0	0	0
1,080	1,100	132	108	84	61	37	21	5	0	0	0	0
1,100	1,120	135	111	87	64	40	23	7	0	0	0	0
1,120	1,140	138	114	90	67	43	25	9	0	0	0	0
1,140	1,160	141	117	93	70	46	27	11	0	0	0	0
1,160	1,180	144	120	96	73	49	29	13	0	0	0	0
1,180	1,200	147	123	99	76	52	31	15	0	0	0	0
1,200	1,220	150	126	102	79	55	33	17	1	0	0	0
1,220	1,240	153	129	105	82	58	35	19	3	0	0	0
1,240	1,260	156	132	108	85	61	37	21	5	0	0	0
1,260	1,280	159	135	111	88	64	40	23	7	0	0	0
1,280	1,300	162	138	114	91	67	43	25	9	0	0	0
1,300	1,320	165	141	117	94	70	46	27	11	0	0	0
1,320	1,340	168	144	120	97	73	49	29	13	0	0	0
1,340	1,360	171	147	123	100	76	52	31	15	0	0	0
1,360	1,380	174	150	126	103	79	55	33	17	1	0	0
1,380	1,400	177	153	129	106	82	58	35	19	3	0	0
1,400	1,420	180	156	132	109	85	61	37	21	5	0	0
1,420	1,440	183	159	135	112	88	64	40	23	7	0	0
1,440	1,460	186	162	138	115	91	67	43	25	9	0	0
1,460	1,480	189	165	141	118	94	70	46	27	11	0	0
1,480	1,500	192	168	144	121	97	73	49	29	13	0	0
1,500	1,520	195	171	147	124	100	76	52	31	15	0	0
1,520	1,540	198	174	150	127	103	79	55	33	17	2	0
1,540	1,560	201	177	153	130	106	82	58	35	19	4	0
1,560	1,580	205	180	156	133	109	85	61	38	21	6	0
1,580	1,600	210	183	159	136	112	88	64	41	23	8	0
1,600	1,620	215	186	162	139	115	91	67	44	25	10	0
1,620	1,640	220	189	165	142	118	94	70	47	27	12	0
1,640	1,660	225	192	168	145	121	97	73	50	29	14	0
1,660	1,680	230	195	171	148	124	100	76	53	31	16	0
1,680	1,700	235	198	174	151	127	103	79	56	33	18	2
1,700	1,720	240	201	177	154	130	106	82	59	35	20	4
1,720	1,740	245	205	180	157	133	109	85	62	38	22	6
1,740	1,760	250	210	183	160	136	112	88	65	41	24	8
1,760	1,780	255	215	186	163	139	115	91	68	44	26	10
1,780	1,800	260	220	189	166	142	118	94	71	47	28	12
1,800	1,820	265	225	192	169	145	121	97	74	50	30	14
1,820	1,840	270	230	195	172	148	124	100	77	53	32	16
1,840	1,860	275	235	198	175	151	127	103	80	56	34	18
1,860	1,880	280	240	201	178	154	130	106	83	59	36	20
1,880	1,900	285	245	206	181	157	133	109	86	62	38	22
1,900	1,920	290	250	211	184	160	136	112	89	65	41	24
1,920	1,940	295	255	216	187	163	139	115	92	68	44	26
1,940	1,960	300	260	221	190	166	142	118	95	71	47	28
1,960	1,980	305	265	226	193	169	145	121	98	74	50	30
1,980	2,000	310	270	231	196	172	148	124	101	77	53	32
2,000	2,020	315	275	236	199	175	151	127	104	80	56	34
2,020	2,040	320	280	241	202	178	154	130	107	83	59	36
2,040	2,060	325	285	246	206	181	157	133	110	86	62	38
2,060	2,080	330	290	251	211	184	160	136	113	89	65	41
2,080	2,100	335	295	256	216	187	163	139	116	92	68	44
2,100	2,120	340	300	261	221	190	166	142	119	95	71	47
2,120	2,140	345	305	266	226	193	169	145	122	98	74	50

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2012)

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

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2012)

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	\$140	\$116	\$92	\$70	\$54	\$38	\$22	\$6	\$0	\$0	\$0
1,520	1,540	143	119	95	72	56	40	24	8	0	0	0
1,540	1,560	146	122	98	74	58	42	26	10	0	0	0
1,560	1,580	149	125	101	77	60	44	28	12	0	0	0
1,580	1,600	152	128	104	80	62	46	30	14	0	0	0
1,600	1,620	155	131	107	83	64	48	32	16	1	0	0
1,620	1,640	158	134	110	86	66	50	34	18	3	0	0
1,640	1,660	161	137	113	89	68	52	36	20	5	0	0
1,660	1,680	164	140	116	92	70	54	38	22	7	0	0
1,680	1,700	167	143	119	95	72	56	40	24	9	0	0
1,700	1,720	170	146	122	98	75	58	42	26	11	0	0
1,720	1,740	173	149	125	101	78	60	44	28	13	0	0
1,740	1,760	176	152	128	104	81	62	46	30	15	0	0
1,760	1,780	179	155	131	107	84	64	48	32	17	1	0
1,780	1,800	182	158	134	110	87	66	50	34	19	3	0
1,800	1,820	185	161	137	113	90	68	52	36	21	5	0
1,820	1,840	188	164	140	116	93	70	54	38	23	7	0
1,840	1,860	191	167	143	119	96	72	56	40	25	9	0
1,860	1,880	194	170	146	122	99	75	58	42	27	11	0
1,880	1,900	197	173	149	125	102	78	60	44	29	13	0
1,900	1,920	200	176	152	128	105	81	62	46	31	15	0
1,920	1,940	203	179	155	131	108	84	64	48	33	17	1
1,940	1,960	206	182	158	134	111	87	66	50	35	19	3
1,960	1,980	209	185	161	137	114	90	68	52	37	21	5
1,980	2,000	212	188	164	140	117	93	70	54	39	23	7
2,000	2,020	215	191	167	143	120	96	72	56	41	25	9
2,020	2,040	218	194	170	146	123	99	75	58	43	27	11
2,040	2,060	221	197	173	149	126	102	78	60	45	29	13
2,060	2,080	224	200	176	152	129	105	81	62	47	31	15
2,080	2,100	227	203	179	155	132	108	84	64	49	33	17
2,100	2,120	230	206	182	158	135	111	87	66	51	35	19
2,120	2,140	233	209	185	161	138	114	90	68	53	37	21
2,140	2,160	236	212	188	164	141	117	93	70	55	39	23
2,160	2,180	239	215	191	167	144	120	96	72	57	41	25
2,180	2,200	242	218	194	170	147	123	99	75	59	43	27
2,200	2,220	245	221	197	173	150	126	102	78	61	45	29
2,220	2,240	248	224	200	176	153	129	105	81	63	47	31
2,240	2,260	251	227	203	179	156	132	108	84	65	49	33
2,260	2,280	254	230	206	182	159	135	111	87	67	51	35
2,280	2,300	257	233	209	185	162	138	114	90	69	53	37
2,300	2,320	260	236	212	188	165	141	117	93	71	55	39
2,320	2,340	263	239	215	191	168	144	120	96	73	57	41
2,340	2,360	266	242	218	194	171	147	123	99	76	59	43
2,360	2,380	269	245	221	197	174	150	126	102	79	61	45
2,380	2,400	272	248	224	200	177	153	129	105	82	63	47
2,400	2,420	275	251	227	203	180	156	132	108	85	65	49
2,420	2,440	278	254	230	206	183	159	135	111	88	67	51
2,440	2,460	281	257	233	209	186	162	138	114	91	69	53
2,460	2,480	284	260	236	212	189	165	141	117	94	71	55
2,480	2,500	287	263	239	215	192	168	144	120	97	73	57
2,500	2,520	290	266	242	218	195	171	147	123	100	76	59
2,520	2,540	293	269	245	221	198	174	150	126	103	79	61
2,540	2,560	296	272	248	224	201	177	153	129	106	82	63
2,560	2,580	299	275	251	227	204	180	156	132	109	85	65
2,580	2,600	302	278	254	230	207	183	159	135	112	88	67
2,600	2,620	305	281	257	233	210	186	162	138	115	91	69
2,620	2,640	308	284	260	236	213	189	165	141	118	94	71
2,640	2,660	311	287	263	239	216	192	168	144	121	97	73
2,660	2,680	314	290	266	242	219	195	171	147	124	100	76
2,680	2,700	317	293	269	245	222	198	174	150	127	103	79
2,700	2,720	320	296	272	248	225	201	177	153	130	106	82
2,720	2,740	323	299	275	251	228	204	180	156	133	109	85

\$2,740 and over

Use Table 3(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2012)

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	5	0	0	0	0	0	0	0	0	0	0
230	240	6	0	0	0	0	0	0	0	0	0	0
240	250	7	0	0	0	0	0	0	0	0	0	0
250	260	8	0	0	0	0	0	0	0	0	0	0
260	270	9	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	15	0	0	0	0	0	0	0	0	0	0
340	360	17	0	0	0	0	0	0	0	0	0	0
360	380	19	0	0	0	0	0	0	0	0	0	0
380	400	21	0	0	0	0	0	0	0	0	0	0
400	420	23	0	0	0	0	0	0	0	0	0	0
420	440	25	0	0	0	0	0	0	0	0	0	0
440	460	27	0	0	0	0	0	0	0	0	0	0
460	480	29	0	0	0	0	0	0	0	0	0	0
480	500	31	0	0	0	0	0	0	0	0	0	0
500	520	33	1	0	0	0	0	0	0	0	0	0
520	540	35	3	0	0	0	0	0	0	0	0	0
540	560	37	5	0	0	0	0	0	0	0	0	0
560	580	39	7	0	0	0	0	0	0	0	0	0
580	600	41	9	0	0	0	0	0	0	0	0	0
600	640	44	12	0	0	0	0	0	0	0	0	0
640	680	48	16	0	0	0	0	0	0	0	0	0
680	720	52	20	0	0	0	0	0	0	0	0	0
720	760	56	24	0	0	0	0	0	0	0	0	0
760	800	60	28	0	0	0	0	0	0	0	0	0
800	840	64	32	1	0	0	0	0	0	0	0	0
840	880	68	36	5	0	0	0	0	0	0	0	0
880	920	72	40	9	0	0	0	0	0	0	0	0
920	960	78	44	13	0	0	0	0	0	0	0	0
960	1,000	84	48	17	0	0	0	0	0	0	0	0
1,000	1,040	90	52	21	0	0	0	0	0	0	0	0
1,040	1,080	96	56	25	0	0	0	0	0	0	0	0
1,080	1,120	102	60	29	0	0	0	0	0	0	0	0
1,120	1,160	108	64	33	1	0	0	0	0	0	0	0
1,160	1,200	114	68	37	5	0	0	0	0	0	0	0
1,200	1,240	120	72	41	9	0	0	0	0	0	0	0
1,240	1,280	126	78	45	13	0	0	0	0	0	0	0
1,280	1,320	132	84	49	17	0	0	0	0	0	0	0
1,320	1,360	138	90	53	21	0	0	0	0	0	0	0
1,360	1,400	144	96	57	25	0	0	0	0	0	0	0
1,400	1,440	150	102	61	29	0	0	0	0	0	0	0
1,440	1,480	156	108	65	33	1	0	0	0	0	0	0
1,480	1,520	162	114	69	37	5	0	0	0	0	0	0
1,520	1,560	168	120	73	41	9	0	0	0	0	0	0
1,560	1,600	174	126	79	45	13	0	0	0	0	0	0
1,600	1,640	180	132	85	49	17	0	0	0	0	0	0
1,640	1,680	186	138	91	53	21	0	0	0	0	0	0
1,680	1,720	192	144	97	57	25	0	0	0	0	0	0
1,720	1,760	198	150	103	61	29	0	0	0	0	0	0
1,760	1,800	204	156	109	65	33	2	0	0	0	0	0
1,800	1,840	210	162	115	69	37	6	0	0	0	0	0
1,840	1,880	216	168	121	73	41	10	0	0	0	0	0
1,880	1,920	222	174	127	79	45	14	0	0	0	0	0
1,920	1,960	228	180	133	85	49	18	0	0	0	0	0
1,960	2,000	234	186	139	91	53	22	0	0	0	0	0
2,000	2,040	240	192	145	97	57	26	0	0	0	0	0
2,040	2,080	246	198	151	103	61	30	0	0	0	0	0
2,080	2,120	252	204	157	109	65	34	2	0	0	0	0
2,120	2,160	258	210	163	115	69	38	6	0	0	0	0
2,160	2,200	264	216	169	121	74	42	10	0	0	0	0
2,200	2,240	270	222	175	127	80	46	14	0	0	0	0
2,240	2,280	276	228	181	133	86	50	18	0	0	0	0
2,280	2,320	282	234	187	139	92	54	22	0	0	0	0
2,320	2,360	288	240	193	145	98	58	26	0	0	0	0
2,360	2,400	294	246	199	151	104	62	30	0	0	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2012)

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	\$300	\$252	\$205	\$157	\$110	\$66	\$34	\$2	\$0	\$0	\$0
2,440	2,480	306	258	211	163	116	70	38	6	0	0	0
2,480	2,520	312	264	217	169	122	74	42	10	0	0	0
2,520	2,560	318	270	223	175	128	80	46	14	0	0	0
2,560	2,600	324	276	229	181	134	86	50	18	0	0	0
2,600	2,640	330	282	235	187	140	92	54	22	0	0	0
2,640	2,680	336	288	241	193	146	98	58	26	0	0	0
2,680	2,720	342	294	247	199	152	104	62	30	0	0	0
2,720	2,760	348	300	253	205	158	110	66	34	3	0	0
2,760	2,800	354	306	259	211	164	116	70	38	7	0	0
2,800	2,840	360	312	265	217	170	122	75	42	11	0	0
2,840	2,880	366	318	271	223	176	128	81	46	15	0	0
2,880	2,920	372	324	277	229	182	134	87	50	19	0	0
2,920	2,960	378	330	283	235	188	140	93	54	23	0	0
2,960	3,000	384	336	289	241	194	146	99	58	27	0	0
3,000	3,040	390	342	295	247	200	152	105	62	31	0	0
3,040	3,080	396	348	301	253	206	158	111	66	35	3	0
3,080	3,120	402	354	307	259	212	164	117	70	39	7	0
3,120	3,160	409	360	313	265	218	170	123	75	43	11	0
3,160	3,200	419	366	319	271	224	176	129	81	47	15	0
3,200	3,240	429	372	325	277	230	182	135	87	51	19	0
3,240	3,280	439	378	331	283	236	188	141	93	55	23	0
3,280	3,320	449	384	337	289	242	194	147	99	59	27	0
3,320	3,360	459	390	343	295	248	200	153	105	63	31	0
3,360	3,400	469	396	349	301	254	206	159	111	67	35	3
3,400	3,440	479	402	355	307	260	212	165	117	71	39	7
3,440	3,480	489	410	361	313	266	218	171	123	76	43	11
3,480	3,520	499	420	367	319	272	224	177	129	82	47	15
3,520	3,560	509	430	373	325	278	230	183	135	88	51	19
3,560	3,600	519	440	379	331	284	236	189	141	94	55	23
3,600	3,640	529	450	385	337	290	242	195	147	100	59	27
3,640	3,680	539	460	391	343	296	248	201	153	106	63	31
3,680	3,720	549	470	397	349	302	254	207	159	112	67	35
3,720	3,760	559	480	403	355	308	260	213	165	118	71	39
3,760	3,800	569	490	411	361	314	266	219	171	124	76	43
3,800	3,840	579	500	421	367	320	272	225	177	130	82	47
3,840	3,880	589	510	431	373	326	278	231	183	136	88	51
3,880	3,920	599	520	441	379	332	284	237	189	142	94	55
3,920	3,960	609	530	451	385	338	290	243	195	148	100	59
3,960	4,000	619	540	461	391	344	296	249	201	154	106	63
4,000	4,040	629	550	471	397	350	302	255	207	160	112	67
4,040	4,080	639	560	481	403	356	308	261	213	166	118	71
4,080	4,120	649	570	491	412	362	314	267	219	172	124	77
4,120	4,160	659	580	501	422	368	320	273	225	178	130	83
4,160	4,200	669	590	511	432	374	326	279	231	184	136	89
4,200	4,240	679	600	521	442	380	332	285	237	190	142	95
4,240	4,280	689	610	531	452	386	338	291	243	196	148	101
4,280	4,320	699	620	541	462	392	344	297	249	202	154	107
4,320	4,360	709	630	551	472	398	350	303	255	208	160	113
4,360	4,400	719	640	561	482	404	356	309	261	214	166	119
4,400	4,440	729	650	571	492	413	362	315	267	220	172	125
4,440	4,480	739	660	581	502	423	368	321	273	226	178	131
4,480	4,520	749	670	591	512	433	374	327	279	232	184	137
4,520	4,560	759	680	601	522	443	380	333	285	238	190	143
4,560	4,600	769	690	611	532	453	386	339	291	244	196	149
4,600	4,640	779	700	621	542	463	392	345	297	250	202	155
4,640	4,680	789	710	631	552	473	398	351	303	256	208	161
4,680	4,720	799	720	641	562	483	404	357	309	262	214	167
4,720	4,760	809	730	651	572	493	414	363	315	268	220	173
4,760	4,800	819	740	661	582	503	424	369	321	274	226	179
4,800	4,840	829	750	671	592	513	434	375	327	280	232	185
4,840	4,880	839	760	681	602	523	444	381	333	286	238	191
4,880	4,920	849	770	691	612	533	454	387	339	292	244	197
4,920	4,960	859	780	701	622	543	464	393	345	298	250	203
4,960	5,000	869	790	711	632	553	474	399	351	304	256	209
5,000	5,040	879	800	721	642	563	484	405	357	310	262	215
5,040	5,080	889	810	731	652	573	494	414	363	316	268	221

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2012)

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	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1,000	31	0	0	0	0	0	0	0	0	0	0
1,000	1,040	35	3	0	0	0	0	0	0	0	0	0
1,040	1,080	39	7	0	0	0	0	0	0	0	0	0
1,080	1,120	43	11	0	0	0	0	0	0	0	0	0
1,120	1,160	47	15	0	0	0	0	0	0	0	0	0
1,160	1,200	51	19	0	0	0	0	0	0	0	0	0
1,200	1,240	55	23	0	0	0	0	0	0	0	0	0
1,240	1,280	59	27	0	0	0	0	0	0	0	0	0
1,280	1,320	63	31	0	0	0	0	0	0	0	0	0
1,320	1,360	67	35	3	0	0	0	0	0	0	0	0
1,360	1,400	71	39	7	0	0	0	0	0	0	0	0
1,400	1,440	75	43	11	0	0	0	0	0	0	0	0
1,440	1,480	79	47	15	0	0	0	0	0	0	0	0
1,480	1,520	83	51	19	0	0	0	0	0	0	0	0
1,520	1,560	87	55	23	0	0	0	0	0	0	0	0
1,560	1,600	91	59	27	0	0	0	0	0	0	0	0
1,600	1,640	95	63	31	0	0	0	0	0	0	0	0
1,640	1,680	99	67	35	4	0	0	0	0	0	0	0
1,680	1,720	103	71	39	8	0	0	0	0	0	0	0
1,720	1,760	107	75	43	12	0	0	0	0	0	0	0
1,760	1,800	111	79	47	16	0	0	0	0	0	0	0
1,800	1,840	115	83	51	20	0	0	0	0	0	0	0
1,840	1,880	119	87	55	24	0	0	0	0	0	0	0
1,880	1,920	123	91	59	28	0	0	0	0	0	0	0
1,920	1,960	127	95	63	32	0	0	0	0	0	0	0
1,960	2,000	131	99	67	36	4	0	0	0	0	0	0
2,000	2,040	135	103	71	40	8	0	0	0	0	0	0
2,040	2,080	139	107	75	44	12	0	0	0	0	0	0
2,080	2,120	143	111	79	48	16	0	0	0	0	0	0
2,120	2,160	147	115	83	52	20	0	0	0	0	0	0
2,160	2,200	153	119	87	56	24	0	0	0	0	0	0
2,200	2,240	159	123	91	60	28	0	0	0	0	0	0
2,240	2,280	165	127	95	64	32	0	0	0	0	0	0
2,280	2,320	171	131	99	68	36	4	0	0	0	0	0
2,320	2,360	177	135	103	72	40	8	0	0	0	0	0
2,360	2,400	183	139	107	76	44	12	0	0	0	0	0
2,400	2,440	189	143	111	80	48	16	0	0	0	0	0
2,440	2,480	195	148	115	84	52	20	0	0	0	0	0
2,480	2,520	201	154	119	88	56	24	0	0	0	0	0
2,520	2,560	207	160	123	92	60	28	0	0	0	0	0
2,560	2,600	213	166	127	96	64	32	1	0	0	0	0
2,600	2,640	219	172	131	100	68	36	5	0	0	0	0
2,640	2,680	225	178	135	104	72	40	9	0	0	0	0
2,680	2,720	231	184	139	108	76	44	13	0	0	0	0
2,720	2,760	237	190	143	112	80	48	17	0	0	0	0
2,760	2,800	243	196	148	116	84	52	21	0	0	0	0
2,800	2,840	249	202	154	120	88	56	25	0	0	0	0
2,840	2,880	255	208	160	124	92	60	29	0	0	0	0
2,880	2,920	261	214	166	128	96	64	33	1	0	0	0
2,920	2,960	267	220	172	132	100	68	37	5	0	0	0
2,960	3,000	273	226	178	136	104	72	41	9	0	0	0
3,000	3,040	279	232	184	140	108	76	45	13	0	0	0
3,040	3,080	285	238	190	144	112	80	49	17	0	0	0
3,080	3,120	291	244	196	149	116	84	53	21	0	0	0
3,120	3,160	297	250	202	155	120	88	57	25	0	0	0
3,160	3,200	303	256	208	161	124	92	61	29	0	0	0
3,200	3,240	309	262	214	167	128	96	65	33	1	0	0
3,240	3,280	315	268	220	173	132	100	69	37	5	0	0
3,280	3,320	321	274	226	179	136	104	73	41	9	0	0
3,320	3,360	327	280	232	185	140	108	77	45	13	0	0
3,360	3,400	333	286	238	191	144	112	81	49	17	0	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2012)

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	\$339	\$292	\$244	\$197	\$149	\$116	\$85	\$53	\$21	\$0	\$0
3,440	3,480	345	298	250	203	155	120	89	57	25	0	0
3,480	3,520	351	304	256	209	161	124	93	61	29	0	0
3,520	3,560	357	310	262	215	167	128	97	65	33	2	0
3,560	3,600	363	316	268	221	173	132	101	69	37	6	0
3,600	3,640	369	322	274	227	179	136	105	73	41	10	0
3,640	3,680	375	328	280	233	185	140	109	77	45	14	0
3,680	3,720	381	334	286	239	191	144	113	81	49	18	0
3,720	3,760	387	340	292	245	197	150	117	85	53	22	0
3,760	3,800	393	346	298	251	203	156	121	89	57	26	0
3,800	3,840	399	352	304	257	209	162	125	93	61	30	0
3,840	3,880	405	358	310	263	215	168	129	97	65	34	2
3,880	3,920	411	364	316	269	221	174	133	101	69	38	6
3,920	3,960	417	370	322	275	227	180	137	105	73	42	10
3,960	4,000	423	376	328	281	233	186	141	109	77	46	14
4,000	4,040	429	382	334	287	239	192	145	113	81	50	18
4,040	4,080	435	388	340	293	245	198	150	117	85	54	22
4,080	4,120	441	394	346	299	251	204	156	121	89	58	26
4,120	4,160	447	400	352	305	257	210	162	125	93	62	30
4,160	4,200	453	406	358	311	263	216	168	129	97	66	34
4,200	4,240	459	412	364	317	269	222	174	133	101	70	38
4,240	4,280	465	418	370	323	275	228	180	137	105	74	42
4,280	4,320	471	424	376	329	281	234	186	141	109	78	46
4,320	4,360	477	430	382	335	287	240	192	145	113	82	50
4,360	4,400	483	436	388	341	293	246	198	151	117	86	54
4,400	4,440	489	442	394	347	299	252	204	157	121	90	58
4,440	4,480	495	448	400	353	305	258	210	163	125	94	62
4,480	4,520	501	454	406	359	311	264	216	169	129	98	66
4,520	4,560	507	460	412	365	317	270	222	175	133	102	70
4,560	4,600	513	466	418	371	323	276	228	181	137	106	74
4,600	4,640	519	472	424	377	329	282	234	187	141	110	78
4,640	4,680	525	478	430	383	335	288	240	193	145	114	82
4,680	4,720	531	484	436	389	341	294	246	199	151	118	86
4,720	4,760	537	490	442	395	347	300	252	205	157	122	90
4,760	4,800	543	496	448	401	353	306	258	211	163	126	94
4,800	4,840	549	502	454	407	359	312	264	217	169	130	98
4,840	4,880	555	508	460	413	365	318	270	223	175	134	102
4,880	4,920	561	514	466	419	371	324	276	229	181	138	106
4,920	4,960	567	520	472	425	377	330	282	235	187	142	110
4,960	5,000	573	526	478	431	383	336	288	241	193	146	114
5,000	5,040	579	532	484	437	389	342	294	247	199	152	118
5,040	5,080	585	538	490	443	395	348	300	253	205	158	122
5,080	5,120	591	544	496	449	401	354	306	259	211	164	126
5,120	5,160	597	550	502	455	407	360	312	265	217	170	130
5,160	5,200	603	556	508	461	413	366	318	271	223	176	134
5,200	5,240	609	562	514	467	419	372	324	277	229	182	138
5,240	5,280	615	568	520	473	425	378	330	283	235	188	142
5,280	5,320	621	574	526	479	431	384	336	289	241	194	146
5,320	5,360	627	580	532	485	437	390	342	295	247	200	152
5,360	5,400	633	586	538	491	443	396	348	301	253	206	158
5,400	5,440	639	592	544	497	449	402	354	307	259	212	164
5,440	5,480	645	598	550	503	455	408	360	313	265	218	170
5,480	5,520	651	604	556	509	461	414	366	319	271	224	176
5,520	5,560	657	610	562	515	467	420	372	325	277	230	182
5,560	5,600	663	616	568	521	473	426	378	331	283	236	188
5,600	5,640	669	622	574	527	479	432	384	337	289	242	194
5,640	5,680	675	628	580	533	485	438	390	343	295	248	200
5,680	5,720	681	634	586	539	491	444	396	349	301	254	206
5,720	5,760	687	640	592	545	497	450	402	355	307	260	212
5,760	5,800	693	646	598	551	503	456	408	361	313	266	218
5,800	5,840	699	652	604	557	509	462	414	367	319	272	224
5,840	5,880	705	658	610	563	515	468	420	373	325	278	230

\$5,880 and over

Use Table 4(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2012)

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

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2012)

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—										
\$219	\$222	\$38	\$34	\$30	\$27	\$23	\$20	\$17	\$15	\$13	\$10	\$8
222	225	39	35	31	28	24	20	17	15	13	11	9
225	228	39	36	32	28	25	21	18	16	14	11	9
228	231	40	36	33	29	25	22	18	16	14	12	10
231	234	41	37	33	30	26	23	19	17	14	12	10
234	237	42	38	34	31	27	23	20	17	15	13	10
237	240	42	39	35	31	28	24	20	18	15	13	11
240	243	43	39	36	32	28	25	21	18	16	14	11
243	246	44	40	36	33	29	26	22	18	16	14	12
246	249	45	41	37	34	30	26	23	19	17	14	12
249	252	45	42	38	34	31	27	23	20	17	15	13
252	255	46	42	39	35	31	28	24	20	18	15	13
255	258	47	43	39	36	32	29	25	21	18	16	14
258	261	48	44	40	37	33	29	26	22	18	16	14
261	264	48	45	41	37	34	30	26	23	19	17	15
264	267	49	45	42	38	34	31	27	23	20	17	15
267	270	50	46	42	39	35	32	28	24	21	18	15
270	273	51	47	43	40	36	32	29	25	21	18	16
273	276	51	48	44	40	37	33	29	26	22	19	16
276	279	52	48	45	41	37	34	30	26	23	19	17
279	282	53	49	45	42	38	35	31	27	24	20	17
282	285	54	50	46	43	39	35	32	28	24	21	18
285	288	54	51	47	43	40	36	32	29	25	21	18
288	291	55	51	48	44	40	37	33	29	26	22	19
291	294	56	52	48	45	41	38	34	30	27	23	19
294	297	57	53	49	46	42	38	35	31	27	24	20
297	300	57	54	50	46	43	39	35	32	28	24	21
300	303	58	54	51	47	43	40	36	32	29	25	22
303	306	59	55	51	48	44	41	37	33	30	26	22
306	309	60	56	52	49	45	41	38	34	30	27	23
309	312	60	57	53	49	46	42	38	35	31	27	24
312	315	61	57	54	50	46	43	39	35	32	28	25
315	318	62	58	54	51	47	44	40	36	33	29	25
318	321	63	59	55	52	48	44	41	37	33	30	26
321	324	63	60	56	52	49	45	41	38	34	30	27
324	327	64	60	57	53	49	46	42	38	35	31	28
327	330	65	61	57	54	50	47	43	39	36	32	28
330	333	66	62	58	55	51	47	44	40	36	33	29
333	336	66	63	59	55	52	48	44	41	37	33	30
336	339	67	63	60	56	52	49	45	41	38	34	31
339	341	68	64	60	57	53	49	46	42	38	35	31
341	343	69	65	61	57	54	50	46	43	39	35	32
343	345	69	65	61	58	54	50	47	43	39	36	32
345	347	70	66	62	58	55	51	47	44	40	36	33
347	349	70	66	62	59	55	51	48	44	40	37	33
349	351	71	67	63	59	56	52	48	45	41	37	34
351	353	71	67	63	60	56	52	49	45	41	38	34
353	355	72	68	64	60	57	53	49	46	42	38	35
355	357	72	68	64	61	57	53	50	46	42	39	35
357	359	73	69	65	61	58	54	50	47	43	39	36
359	361	73	69	65	62	58	54	51	47	43	40	36
361	363	74	70	66	62	59	55	51	48	44	40	37
363	365	74	70	66	63	59	55	52	48	44	41	37
365	367	75	71	67	63	60	56	52	49	45	41	38
367	369	76	71	67	64	60	56	53	49	45	42	38
369	371	76	72	68	64	61	57	53	50	46	42	39
371	373	77	73	69	65	61	57	54	50	46	43	39
373	375	77	73	69	65	62	58	54	51	47	43	40
375	377	78	74	70	66	62	58	55	51	47	44	40
377	379	78	74	70	66	63	59	55	52	48	44	41
379	381	79	75	71	67	63	59	56	52	48	45	41
381	383	79	75	71	67	64	60	56	53	49	45	42
383	385	80	76	72	68	64	60	57	53	49	46	42
385	387	81	77	72	68	65	61	57	54	50	46	43
387	389	81	77	73	69	65	61	58	54	50	47	43
389	391	82	78	74	69	66	62	58	55	51	47	44

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 37. Also see the instructions on page 35.

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2012)

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

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2012)

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—										
\$243	\$246	\$29	\$26	\$24	\$22	\$20	\$18	\$16	\$13	\$11	\$9	\$7
246	249	29	27	25	23	20	18	16	14	12	9	7
249	252	30	27	25	23	21	19	16	14	12	10	8
252	255	30	28	26	23	21	19	17	15	12	10	8
255	258	30	28	26	24	22	19	17	15	13	11	9
258	261	31	29	27	24	22	20	18	16	13	11	9
261	264	31	29	27	25	23	20	18	16	14	12	9
264	267	32	30	27	25	23	21	19	16	14	12	10
267	270	32	30	28	26	23	21	19	17	15	13	10
270	273	33	31	28	26	24	22	20	17	15	13	11
273	276	33	31	29	27	24	22	20	18	16	13	11
276	279	34	31	29	27	25	23	20	18	16	14	12
279	282	34	32	30	27	25	23	21	19	17	14	12
282	285	35	32	30	28	26	24	21	19	17	15	13
285	288	35	33	31	28	26	24	22	20	17	15	13
288	291	35	33	31	29	27	24	22	20	18	16	13
291	294	36	34	31	29	27	25	23	21	18	16	14
294	297	36	34	32	30	28	25	23	21	19	17	14
297	300	37	35	32	30	28	26	24	21	19	17	15
300	303	37	35	33	31	28	26	24	22	20	17	15
303	306	38	35	33	31	29	27	25	22	20	18	16
306	309	39	36	34	32	29	27	25	23	21	18	16
309	312	39	36	34	32	30	28	25	23	21	19	17
312	315	40	37	35	32	30	28	26	24	21	19	17
315	318	41	37	35	33	31	28	26	24	22	20	18
318	321	42	38	36	33	31	29	27	25	22	20	18
321	324	42	39	36	34	32	29	27	25	23	21	18
324	327	43	39	36	34	32	30	28	25	23	21	19
327	330	44	40	37	35	32	30	28	26	24	22	19
330	333	45	41	37	35	33	31	29	26	24	22	20
333	336	45	42	38	36	33	31	29	27	25	22	20
336	339	46	42	39	36	34	32	29	27	25	23	21
339	341	47	43	39	36	34	32	30	28	25	23	21
341	343	47	44	40	37	35	32	30	28	26	24	21
343	345	48	44	40	37	35	33	30	28	26	24	22
345	347	48	45	41	37	35	33	31	29	26	24	22
347	349	49	45	41	38	35	33	31	29	27	24	22
349	351	49	46	42	38	36	34	31	29	27	25	23
351	353	50	46	42	39	36	34	32	29	27	25	23
353	355	50	47	43	39	36	34	32	30	28	25	23
355	357	51	47	43	40	37	34	32	30	28	26	23
357	359	51	48	44	40	37	35	33	30	28	26	24
359	361	52	48	44	41	37	35	33	31	28	26	24
361	363	52	49	45	41	38	35	33	31	29	27	24
363	365	53	49	45	42	38	36	33	31	29	27	25
365	367	53	50	46	42	39	36	34	32	29	27	25
367	369	54	50	46	43	39	36	34	32	30	27	25
369	371	54	51	47	43	40	37	34	32	30	28	26
371	373	55	51	47	44	40	37	35	32	30	28	26
373	375	55	52	48	44	41	37	35	33	31	28	26
375	377	56	52	48	45	41	37	35	33	31	29	26
377	379	56	53	49	45	42	38	36	33	31	29	27
379	381	57	53	49	46	42	38	36	34	31	29	27
381	383	57	54	50	46	43	39	36	34	32	30	27
383	385	58	54	50	47	43	39	36	34	32	30	28
385	387	58	55	51	47	44	40	37	35	32	30	28
387	389	59	55	51	48	44	40	37	35	33	30	28
389	391	59	56	52	48	45	41	37	35	33	31	29
391	393	60	56	52	49	45	41	38	35	33	31	29
393	395	60	57	53	49	46	42	38	36	34	31	29
395	397	61	57	53	50	46	42	39	36	34	32	29
397	399	61	58	54	50	47	43	39	36	34	32	30
399	401	62	58	54	51	47	43	40	37	34	32	30

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 37. Also see the instructions on page 35.