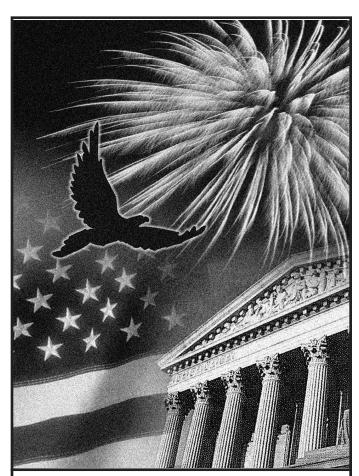


#### Publication 15-T

Cat. No. 32112B

## **Federal Income Tax** Withholding Methods

For use in **2021** 



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#### **Future Developments**

For the latest information about developments related to Pub. 15-T, such as legislation enacted after it was published, go to IRS.gov/Pub15T.

#### What's New

Employers may use an optional computational bridge to treat 2019 or earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. See How To Treat 2019 and Earlier Forms W-4 as if They Were 2020 or later Forms W-4, later, for more information.

#### Introduction

This publication supplements Pub. 15, Employer's Tax Guide, and Pub. 51, Agricultural Employer's Tax Guide. It describes how to figure withholding using the Wage Bracket Method or Percentage Method, describes the alternative methods for figuring withholding, and provides the Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members. You may also use the Income Tax Withholding Assistant for Employers at IRS.gov/ITWA to help you figure federal income tax withholdina.

Although this publication may be used in certain situations to figure federal income tax withholding on supplemental wages, the methods of withholding described in this publication can't be used if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is used to figure federal income tax withholding. For more information about withholding on supplemental wages, see section 7 of Pub. 15.

Although this publication may be used to figure federal income tax withholding on periodic payments of pensions and annuities, the methods of withholding described in this publication can't be used to figure withholding on non-periodic payments or withholding on eligible rollover distributions. For more information about withholding on pensions and annuities, see section 8 of Pub. 15-A, Employer's Supplemental Tax Guide.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can send us comments from <u>IRS.gov/</u> FormComments.

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# **Photographs of Missing Children**

The IRS is a proud partner with the <u>National Center for Missing & Exploited Children® (NCMEC)</u>. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

#### Form W-4

Beginning with the 2020 Form W-4, employees are no longer able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees provide employers with amounts to increase or decrease the amount of taxes withheld and amounts to increase or decrease the amount of wage income subject to income tax withholding.

Form W-4 contains 5 steps. Every Form W-4 employers receive from an employee in 2020 or later should show a completed Step 1 (name, address, social security number, and filing status) and a dated signature on Step 5. Employees complete Steps 2, 3, and/or 4 only if relevant to their personal situations. Steps 2, 3, and 4 show adjustments that affect withholding calculations.

For employees who don't complete any steps other than Step 1 and Step 5, employers withhold the amount based on the filing status, wage amounts, and payroll period. But see *Exemption from withholding*, later.

For employees completing one or more of Steps 2, 3, and/or 4 on Form W-4, adjustments are as follows.

**Step 2.** If the employee checks the box in Step 2, the employer figures withholding from the "Form W-4, Step 2, Checkbox" column in the Percentage Method or Wage Bracket Method tables. This results in higher withholding for the employee. If the employee chooses one of the other two alternatives from this step, the higher withholding is included with any other additional tax amounts **per pay period** in Step 4(c).

**Step 3.** Employers use the amount on this line as an **annual** reduction in the amount of withholding. Employers should use the amount that the employee entered as the total in Step 3 of Form W-4 even if it is not equal to the sum of any amounts entered on the left in Step 3 because the total may take into account other tax credits. If the Step 3 total is blank, but there are amounts entered on one or two of the left lines in Step 3, the employer may ask the employee if leaving the line blank was intentional.

**Steps 4(a) and 4(b).** Employers increase the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(a) and reduce the annual amount of wages subject to income tax withholding by the **annual** amount shown on Step 4(b).

**Step 4(c).** Employers will increase withholding by the **per pay period** tax amount on Step 4(c).

New employee fails to furnish Form W-4. A new employee who fails to furnish a Form W-4 will be treated as if they had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of Form W-4. However, an employee who was paid wages before 2020 and who failed to furnish a Form W-4 should continue to be treated as single and claiming zero allowances on a 2019 or earlier Form W-4.

Exemption from withholding. Employees who write "Exempt" on Form W-4 in the space below Step 4(c) shall have no federal income tax withheld from their paychecks except in the case of certain supplemental wages. Generally, an employee may claim exemption from federal income tax withholding because he or she had no federal income tax liability last year and expects none this year. See the Form W-4 instructions for more information.

Electronic system to receive Form W-4. If you maintain an electronic Form W-4 system, you should provide a field for employees who are eligible and want to claim an exemption from withholding to certify that they are exempt instead of writing "Exempt" below Step 4(c). You should also include the two conditions that taxpayers are certifying that they meet: "you had no federal income tax liability in 2020 and you expect to have no federal income tax liability in 2021." Additionally, you must continue to provide a field for nonresident aliens to enter nonresident alien status. See Pub. 15-A, for more information on electronic system requirements.

#### **How To Treat 2019 and Earlier** Forms W-4 as if They Were 2020 or later Forms W-4

Employers may use an optional computational bridge to treat 2019 or earlier Forms W-4 as if they were 2020 or later Forms W-4 for purposes of figuring federal income tax withholding. This computational bridge allows you to use computational procedures and data fields for a 2020 and later Form W-4 to arrive at the equivalent withholding for an employee that would have applied using the computational procedures and data fields on a 2019 or earlier Form W-4. You must make up to four adjustments to use this computational bridge.

- 1. Select the filing status in step 1(c) of a 2020 or later Form W-4 that most accurately reflects the employee's marital status on line 3 of a 2019 or earlier Form W-4. Treat the employee as "Single or Married filing" separately" on a 2020 or later Form W-4 if the employee selected either "Single" or "Married, but withhold at higher single rate" as their marital status on their 2019 or earlier Form W-4. Treat the employee as "Married filing jointly" on a 2020 or later Form W-4 if the employee selected "Married" as their marital status on their 2019 or earlier Form W-4. You can't convert an employee to a filing status of "head of household" using this computational bridge.
- 2. Enter an amount in step 4(a) on a 2020 or later Form W-4 based on the filing status that you determined in (1) above when you converted the employee's marital status on a 2019 or earlier Form W-4. Enter \$8,600 if the employee's filing status is "Single or Married filing separately" or \$12,900 if the employee's filing status is "Married filing jointly."

- 3. Multiply the number of allowances claimed on line 5 of an employee's 2019 or earlier Form W-4 by \$4,300 and enter the result in step 4(b) on a 2020 or later Form W-4.
- 4. Enter the additional amount of withholding requested by the employee on line 6 of their 2019 or earlier Form W-4 in step 4(c) of a 2020 or later Form W-4.



This computational bridge applies only for Forms W-4 that were in effect on or before December CAUTION 31, 2019, and that continue in effect because an

employee didn't submit a 2020 or later Form W-4. If an employee is either required, or chooses, to submit a new Form W-4, it doesn't change the requirement that the employee must use the current year's revision of Form W-4. Upon putting in effect a new Form W-4 from an employee. you must stop using this computational bridge for the applicable year of the new Form W-4. An employer using the computational bridge for a Form W-4 furnished by an employee must retain the Form W-4 for its records.

**Lock-in letters.** The IRS may have notified you in writing that the employee must use a specific marital status and is limited to a specific number of allowances in a letter (commonly referred to as a "lock-in letter") applicable before 2020. For more information about lock-in letters, see section 9 of Pub. 15. For lock-in letters based on 2019 or earlier Forms W-4, you may use this optional computational bridge to comply with the requirement to withhold based on the maximum withholding allowances and filing status permitted in the lock-in letter.

Nonresident alien employees. You may use this computational bridge to convert a nonresident alien employee's 2019 or earlier Form W-4 to a 2020 or later Form W-4. However, for the second adjustment of the computational bridge, always enter \$4,300 in step 4(a) on a 2020 or later Form W-4. If you convert a nonresident alien employee's 2019 or earlier Form W-4 to a 2020 or later Form W-4, be sure to use Table 2 when adding an amount to their wages for figuring federal income tax withholding. See Withholding Adjustment for Nonresident Alien Employees, later, for more information.

For more information, see Treasury Decision 9924, 2020-44 I.R.B. 943, available at IRS.gov/irb/ 2020-44\_IRB#TD-9924.

#### Withholding Adjustment for **Nonresident Alien Employees**



You should instruct nonresident aliens to see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing Form

Apply the procedure discussed next to figure the amount of federal income tax to withhold from the wages

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of nonresident alien employees performing services within the United States.

This procedure only applies to nonresident alien employees who have wages subject to income tax withholding.



Nonresident alien students from India and business apprentices from India aren't subject to this procedure.

**Instructions.** To figure how much federal income tax to withhold from the wages paid to a nonresident alien employee performing services in the United States, use the following steps.

**Step 1.** Determine if the nonresident alien employee has submitted a Form W-4 for 2020 or later or an earlier Form W-4. Then add to the wages paid to the nonresident alien employee for the payroll period the amount for the applicable type of Form W-4 and payroll period.

If the nonresident alien employee was first paid wages before 2020 and **has not** submitted a Form W-4 for 2020 or later, add the amount shown in Table 1 to their wages for calculating federal income tax withholding.

Table 1

Payroll Period	Add Additional
Weekly	\$158.70
Biweekly	317.30
Semimonthly	343.80
Monthly	687.50
Quarterly	2,062.50
Semiannually	4,125.00
Annually	8,250.00
Daily or Miscellaneous (each day of the payroll	
period)	31.70

If the nonresident alien employee has submitted a Form W-4 for **2020 or later** or was first paid wages in 2020 or later, add the amount shown in Table 2 to their wages for calculating federal income tax withholding.

Table 2

Payroll Period	Add Additional
Weekly	\$241.30
Biweekly	482.70
Semimonthly	522.90
Monthly	1,045.80
Quarterly	3,137.50
Semiannually	6,275.00
Annually	12,550.00
Daily or Miscellaneous (each day of the payroll	
period)	48.30

**Step 2.** Enter the amount figured in *Step 1* above as the total taxable wages on line 1a of the withholding worksheet that you use to figure federal income tax withholding.

The amounts from Tables 1 and 2 are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. The amounts from the tables shouldn't be included in any box on the employee's Form W-2 and don't increase the income tax liability of the employee. Also, the amounts from the tables don't increase the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

**Example.** An employer pays wages of \$300 for a weekly payroll period to a married nonresident alien employee. The nonresident alien has a properly completed 2019 Form W-4 on file with the employer that shows marital status as "single" with one withholding allowance and indicated status as a nonresident alien on Form W-4, line 6 (see Nonresident alien employee's Form W-4 in section 9 of Pub. 15 for details on how a 2021 Form W-4 must be completed). The employer determines the wages to be used in the withholding tables by adding to the \$300 amount of wages paid the amount of \$158.70 from Table 1 under Step 1 (\$458.70 total). The employer has a manual payroll system and prefers to use the Wage Bracket Method tables to figure withholding. The employer will use Worksheet 3 and the withholding tables in section 3 to determine the income tax withholding for the nonresident alien employee. In this example, the employer would withhold \$32 in federal income tax from the weekly wages of the nonresident alien employee.

The \$158.70 added to wages for calculating income tax withholding isn't reported on Form W-2 and doesn't increase the income tax liability of the employee. Also, the \$158.70 added to wages doesn't affect the social security tax or Medicare tax liability of the employer or the employee, or the FUTA tax liability of the employer.

**Supplemental wage payment.** This procedure for determining the amount of federal income tax withholding for nonresident alien employees doesn't apply to a supplemental wage payment (see section 7 in Pub. 15) if the 37% mandatory flat rate withholding applies or if the 22% optional flat rate withholding is being used to figure income tax withholding on the supplemental wage payment.

#### Rounding

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. You may also round the tax for the pay period to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next dollar. For example, \$2.30 becomes \$2 and \$2.50 becomes \$3.

#### 1. Percentage Method Tables for Automated Payroll Systems

If you have an automated payroll system, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for Forms W-4 for all prior, current, and future years. This method also works for any amount of wages. If the Form W-4 is from 2019 or earlier, this method works for any number of withholding allowances claimed.

#### Worksheet 1. Employer's Withholding Worksheet for **Percentage Method Tables for Automated Payroll Systems**

Keep for Your Records



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#### 2021 Percentage Method Tables for Automated Payroll Systems

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\$12,550
\$22,500
\$53,07
\$98,92
\$177,47
\$221,97
\$326,700
\$(
\$6,27
\$11,250
\$26,538
\$49,46
\$88,738
\$110,988
\$268,07
\$(
\$9,400
\$16,500
\$36,500
\$52,57
\$91,850
\$114,100
\$271,200

#### 2. Wage Bracket Method **Tables for Manual Payroll Systems With Forms W-4 From** 2020 or Later

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use the Wage Bracket method, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately \$100,000 in annual wages. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on filing status and pay period), use the Percentage Method tables in section 4.

#### Worksheet 2. Employer's Withholding Worksheet for Wage **Bracket Method Tables for Manual Payroll Systems With** Forms W-4 From 2020 or Later

Keep for Your Records



		Table 4	Monthly	Semimonthly	Biweekly	Weekly	Daily		
			12	24	26	52	260		
Step 1.	Δdiı	ust the employ	vee's wane am	ount				_	
otop i.	•		•		ayroll period			1a	\$
	1b								- <u>-</u>
	1c								\$
	1d	Divide the amo	ount on line 1c	by the number of p	oay periods on lir	ne 1b		1d	\$
	1e								\$
	1f								\$
	1g	Divide the amo	ount on line 1f b	y the number of p	ay periods on lin	e 1b		1g	
	1h						Amount	•	
Step 2.	Figu	ire the Tentativ	ve Withholdin	g Amount					
•	_			look up the tentati	ve amount to wit	hhold in the appro	priate Wage		
					,	. , .	tatus and whether		
				e box in Step 2 of				2a	\$
Cton 2	A	ount for tax cr							
Step 3.				of the employee's	s Form W-4			0 -	\$
	3b								\$ \$
	3c	Subtract line 31	o irom line 2a.	ii zero or iess, ent	ei -u			3с	\$
Step 4.	Figu	ire the final an	nount to withh	nold					
	4a	Enter the addit	ional amount to	withhold from St	ep 4(c) of the em	ployee's Form W	-4	4a	\$
	4b	Add lines 3c ar	nd 4a This is t	he amount to wi	thhold from the	e employee's wa	ges this		
	40							4b	\$

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Amount (ine 1h) is	If the Adjus		Married Fil	ing Jointly	Head of H	ousehold	Single or Married	Filing Separately
State   Stat	Amount	,		Checkbox		Checkbox		Checkbox
\$125 \$135 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$135 \$145 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	At least			<u></u>			<u>3</u>	
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		\$765	\$28	\$58	\$42			

	sted Wage	Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Amount (	line 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	But less -	withholding	withholding	withholding	withholding	withholding	withholding
At least	than			The Tentative With	nholding Amount is:		
\$765	\$775	\$29	\$60	\$44	\$75	\$60	\$102
\$775	\$785	\$30	\$61	\$45	\$77	\$61	\$104
\$785	\$795	\$31	\$62	\$46	\$79	\$62	\$106
\$795 \$805	\$805 \$815	\$32 \$33	\$63 \$64	\$47 \$48	\$81 \$84	\$63 \$64	\$109 \$111
\$815	\$825	\$34	\$66	\$50	\$86	\$66	\$113
\$825	\$835	\$35 \$35	\$67	\$50 \$51	\$88	\$67	\$115
\$835	\$845	\$36	\$68	\$52	\$90	\$68	\$117
\$845	\$855	\$37	\$69	\$53	\$92	\$69	\$120
\$855	\$865	\$38	\$70	\$54	\$95	\$70	\$122
\$865	\$875	\$39	\$72	\$56	\$97	\$72	\$124
\$875 \$885	\$885 \$895	\$40 \$41	\$73 \$74	\$57 \$58	\$99 \$101	\$73 \$74	\$126 \$128
\$895	\$905	\$42	\$75	\$59	\$103	\$75	\$131
\$905	\$915	\$44	\$76	\$60	\$106	\$76	\$133
\$915	\$925	\$45	\$78	\$62	\$108	\$78	\$135
\$925	\$935	\$46	\$79	\$63	\$110	\$79	\$137
\$935 \$945	\$945 \$955	\$47 \$48	\$80 \$81	\$64 \$65	\$112 \$114	\$80 \$81	\$139 \$142
\$955	\$965	\$50	\$82	\$66	\$117	\$82	\$144
\$965	\$975	\$51	\$84	\$68	\$119	\$84	\$146
\$975	\$985	\$52	\$85	\$69	\$121	\$85	\$149
\$985	\$995	\$53	\$86	\$70	\$123	\$86	\$151
\$995	\$1,005	\$54	\$87	\$71	\$125	\$87	\$154
\$1,005	\$1,015	\$56	\$88	\$72	\$128	\$88	\$156
\$1,015 \$1,025	\$1,025	\$57 \$58	\$90 \$92	\$74 \$75	\$130 \$132	\$90 \$92	\$158 \$161
\$1,025 \$1,035	\$1,035 \$1,045	\$59	\$94	\$75 \$76	\$135	\$92 \$94	\$161 \$163
\$1,045	\$1,055	\$60	\$96	\$77	\$137	\$96	\$166
\$1,055	\$1,065	\$62	\$98	\$78	\$140	\$98	\$168
\$1,065	\$1,075	\$63	\$101	\$80	\$142	\$101	\$170
\$1,075	\$1,085	\$64	\$103	\$81	\$144	\$103	\$173
\$1,085 \$1,095	\$1,095 \$1,105	\$65 \$66	\$105 \$107	\$82 \$83	\$147 \$149	\$105 \$107	\$175 \$178
\$1,105	\$1,115	\$68	\$109	\$84	\$152	\$109	\$180
\$1,115	\$1,125	\$69	\$112	\$86	\$154	\$112	\$182
\$1,125	\$1,135	\$70	\$114	\$87	\$156	\$114	\$185
\$1,135	\$1,145	\$71	\$116	\$88	\$159	\$116	\$187
\$1,145 \$1,155	\$1,155 \$1,165	\$72 \$74	\$118 \$120	\$89 \$90	\$161 \$164	\$118 \$120	\$190 \$192
\$1,165	\$1,175	\$75	\$123	\$92	\$166	\$123	\$194
\$1,105 \$1,175	\$1,175	\$76	\$125	\$93	\$168	\$125	\$197
\$1,185	\$1,195	\$77	\$127	\$94	\$171	\$127	\$199
\$1,195	\$1,205	\$78	\$129	\$95	\$173	\$129	\$202
\$1,205	\$1,215	\$80	\$131	\$96	\$176	\$131	\$204
\$1,215 \$1,225	\$1,225 \$1,235	\$81 \$82	\$134 \$136	\$98 \$99	\$178 \$180	\$134 \$136	\$206 \$209
\$1,225 \$1,235	\$1,235 \$1,245	\$83	\$138	\$100	\$183	\$138	\$209 \$211
\$1,245	\$1,255	\$84	\$140	\$101	\$185	\$140	\$214
\$1,255	\$1,265	\$86	\$142	\$102	\$188	\$142	\$216
\$1,265	\$1,275	\$87	\$145	\$104	\$190	\$145	\$218
\$1,275	\$1,285	\$88	\$147	\$105	\$192	\$147	\$221
\$1,285 \$1,295	\$1,295 \$1,305	\$89 \$90	\$149 \$151	\$106 \$107	\$195 \$197	\$149 \$151	\$223 \$226
\$1,305	\$1,315	\$92	\$153	\$108	\$200	\$153	\$228
\$1,315	\$1,325	\$93	\$156	\$110	\$202	\$156	\$230
\$1,325	\$1,335	\$94	\$158	\$111	\$204	\$158	\$233
\$1,335	\$1,345	\$95	\$160	\$112	\$207	\$160	\$235
\$1,345 \$1,355	\$1,355 \$1,365	\$96 \$98	\$162 \$164	\$113 \$114	\$209 \$212	\$162 \$164	\$238 \$240
\$1,365	\$1,305	\$99		\$116	\$214	\$167	\$242
\$1,365 \$1,375	\$1,375 \$1,385	\$100	\$167 \$169	\$116	\$214 \$216	\$167 \$169	\$242 \$245
\$1,385	\$1,395	\$101	\$171	\$118	\$219	\$171	\$247
\$1,395	\$1,405	\$102	\$173	\$119	\$221	\$173	\$250
\$1,405	\$1,415	\$104	\$175	\$121	\$224	\$175	\$252

If the Adjusted Wage Amount (line 1h) is		Married Fili	ng Jointly	Head of H	ousehold	Single or Married Filing Separately		
Amount (	iirie III) IS	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	Standard withholding	Form W-4, Step 2, Checkbox	
At least	But less - than	withholding	withholding	withholding The Tentative With	withholding hholding Amount is:	withholding	withholding	
\$1,415	\$1,425	\$105	\$178	\$123	\$226	\$178	\$254	
\$1,425	\$1,435	\$106	\$180	\$125	\$228	\$180	\$257	
\$1,435	\$1,445	\$107	\$182	\$128	\$231	\$182	\$259	
\$1,445	\$1,455	\$108	\$184	\$130	\$233	\$184	\$262	
\$1,455	\$1,465	\$110	\$186	\$130	\$236	\$186	\$264	
\$1,465	\$1,475	\$111	\$189	\$134	\$238	\$189	\$266	
\$1,475	\$1,485	\$112	\$191	\$136	\$240	\$191	\$269	
\$1,485	\$1,495	\$113	\$193	\$139	\$243	\$193	\$271	
\$1,495	\$1,505	\$114	\$195	\$141	\$245	\$195	\$274	
\$1,505	\$1,515	\$116	\$197	\$143	\$248	\$197	\$276	
\$1,515 \$1,525 \$1,535 \$1,545 \$1,555	\$1,525 \$1,535 \$1,545 \$1,555 \$1,565	\$117 \$118 \$119 \$120 \$122	\$200 \$202 \$204 \$206 \$208	\$145 \$147 \$150 \$152 \$154	\$250 \$252 \$255 \$257 \$260	\$200 \$202 \$204 \$204 \$206 \$208	\$278 \$281 \$283 \$283 \$286 \$288	
\$1,565	\$1,575	\$123	\$211	\$156	\$262	\$211	\$290	
\$1,575	\$1,585	\$124	\$213	\$158	\$264	\$213	\$293	
\$1,585	\$1,595	\$125	\$215	\$161	\$267	\$215	\$295	
\$1,595	\$1,605	\$126	\$217	\$163	\$269	\$217	\$298	
\$1,605	\$1,615	\$128	\$219	\$165	\$272	\$219	\$300	
\$1,615	\$1,625	\$129	\$222	\$167	\$274	\$222	\$302	
\$1,625	\$1,635	\$130	\$224	\$169	\$276	\$224	\$305	
\$1,635	\$1,645	\$131	\$226	\$172	\$279	\$226	\$307	
\$1,645	\$1,655	\$132	\$228	\$174	\$281	\$228	\$310	
\$1,655	\$1,665	\$134	\$230	\$176	\$284	\$230	\$312	
\$1,665	\$1,675	\$135	\$233	\$178	\$286	\$233	\$314	
\$1,675	\$1,685	\$136	\$235	\$180	\$288	\$235	\$317	
\$1,685	\$1,695	\$137	\$237	\$183	\$291	\$237	\$319	
\$1,695	\$1,705	\$138	\$239	\$185	\$293	\$239	\$322	
\$1,705	\$1,715	\$140	\$241	\$187	\$296	\$241	\$324	
\$1,715	\$1,725	\$141	\$244	\$189	\$298	\$244	\$327	
\$1,725	\$1,735	\$142	\$246	\$191	\$300	\$246	\$331	
\$1,735	\$1,745	\$143	\$248	\$194	\$303	\$248	\$334	
\$1,745	\$1,755	\$144	\$250	\$196	\$305	\$250	\$337	
\$1,755	\$1,765	\$146	\$252	\$198	\$308	\$252	\$340	
\$1,765	\$1,775	\$147	\$255	\$200	\$310	\$255	\$343	
\$1,775	\$1,785	\$148	\$257	\$202	\$313	\$257	\$347	
\$1,785	\$1,795	\$149	\$259	\$205	\$317	\$259	\$350	
\$1,795	\$1,805	\$150	\$261	\$207	\$320	\$261	\$353	
\$1,805	\$1,815	\$152	\$263	\$209	\$323	\$263	\$356	
\$1,815	\$1,825	\$153	\$266	\$211	\$326	\$266	\$359	
\$1,825	\$1,835	\$154	\$268	\$213	\$329	\$268	\$363	
\$1,835	\$1,845	\$155	\$270	\$216	\$333	\$270	\$366	
\$1,845	\$1,855	\$156	\$272	\$218	\$336	\$272	\$369	
\$1,855	\$1,865	\$158	\$274	\$220	\$339	\$274	\$372	
\$1,865	\$1,875	\$159	\$277	\$222	\$342	\$277	\$375	
\$1,875	\$1,885	\$160	\$279	\$224	\$345	\$279	\$379	
\$1,885	\$1,895	\$161	\$281	\$227	\$349	\$281	\$382	
\$1,895	\$1,905	\$162	\$283	\$229	\$352	\$283	\$385	
\$1,905	\$1,915	\$164	\$285	\$231	\$355	\$285	\$388	
\$1,915	\$1,925	\$165	\$288	\$233	\$358	\$288	\$391	

If the <b>Adjus</b>	ted Wage	Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Amount (			Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	But less	withholding	withholding	withholding	withholding	withholding	withholding
At least	than			The Tentative With	nholding Amount is:		
\$0	\$245	\$0	\$0	\$0	\$0	\$0	\$0
\$245 \$255	\$255 \$265	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1 \$2
\$265	\$275	\$0	\$0	\$0	\$0	\$0	\$3 \$4
\$275	\$285	\$0	\$0	\$0	\$0	\$0	
\$285 \$295	\$295 \$305	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$5 \$6
\$305	\$315	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$6 \$7
\$315	\$325	\$0	\$0	\$0	\$0	\$0	\$8
\$325	\$335	\$0	\$0	\$0	\$0	\$0	\$9
\$335 \$345	\$345 \$355	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$10 \$11
\$355	\$365	\$0	\$0	\$0	\$0	\$0	\$12
\$365 \$375	\$375 \$385	\$0	\$0	\$0 \$0	\$1 \$2	\$0 \$0	\$13
\$375	\$395	\$0 \$0	\$0 \$0	\$0		\$0	\$14
\$385 \$395	\$405	\$0	\$0	\$0	\$3 \$4	\$0	\$15 \$16
\$405	\$415	\$0	\$0	\$0	\$5	\$0	\$17
\$415 \$425	\$425 \$435	\$0 \$0	\$0 \$0	\$0 \$0	\$6 \$7	\$0 \$0	\$18 \$19
\$435	\$450	\$0	\$0	\$0	\$8	\$0	\$20
\$450	\$465	\$0	\$0	\$0	\$10	\$0	\$22
\$465 \$480	\$480 \$495	\$0 \$0	\$0 \$0	\$0 \$0	\$11 \$13	\$0 \$0	\$24 \$26
\$480 \$495	\$510	\$0 \$0	\$2	\$0 \$0	\$14	\$2	\$28
\$510	\$525	\$0	\$3	\$0	\$16	\$3	\$29
\$525	\$540	\$0	\$5	\$0	\$17	\$5	\$31
\$540 \$555	\$555 \$570	\$0 \$0	\$6 \$8	\$0 \$0	\$19 \$20	\$6 \$8	\$33 \$35
\$570	\$585	\$0	\$9	\$0	\$22	\$9	\$37
\$585	\$600	\$0	\$11	\$0	\$23	\$11	\$38
\$600 \$615	\$615 \$630	\$0 \$0	\$12 \$14	\$0 \$0	\$25 \$26	\$12 \$14	\$40 \$42
\$630	\$645	\$0 \$0	\$15	\$0 \$0	\$28	\$15	\$44
\$645	\$660	\$0	\$17	\$0	\$29	\$17	\$46
\$660	\$675	\$0	\$18	\$0	\$31	\$18	\$47
\$675 \$690	\$690 \$705	\$0 \$0	\$20 \$21	\$0 \$0	\$33 \$35	\$20 \$21	\$49 \$51
\$705	\$720	\$0	\$23	\$0	\$37	\$23	\$53
\$720	\$735	\$0	\$24	\$0	\$38	\$24	\$55
\$735 \$750	\$750 \$765	\$0 \$0	\$26 \$27	\$2 \$3	\$40 \$42	\$26 \$27	\$56 \$58
\$765	\$780	\$0 \$0	\$29	\$3 \$5	\$44	\$29	\$60
\$780 \$795	\$795 \$810	\$0 \$0	\$30 \$32	\$6 \$8	\$46 \$47	\$30 \$32	\$62 \$64
\$810	\$825	\$0	\$33	\$9	\$49	\$33	\$65
\$825	\$840	\$0	\$35	\$11	\$51	\$35	\$67
\$840	\$855	\$0	\$36	\$12	\$53	\$36	\$69
\$855 \$870	\$870 \$885	\$0 \$0	\$38 \$40	\$14 \$15	\$55 \$56	\$38 \$40	\$71 \$73
\$885	\$900	\$0	\$42	\$17	\$58	\$42	\$74
\$900	\$915	\$0	\$43	\$18	\$60	\$43	\$76
\$915 \$930	\$930 \$945	\$0 \$0	\$45 \$47	\$20 \$21	\$62 \$64	\$45 \$47	\$78 \$80
\$945	\$960	\$0	\$49	\$21 \$23	\$65	\$49	\$82
\$960	\$975	\$0	\$51	\$24	\$67	\$51	\$83
\$975 \$990	\$990 \$1,005	\$0 \$2 \$3 \$5	\$52 \$54	\$26 \$27	\$69 \$71	\$52 \$54	\$85 \$87
\$1,005	\$1,020	\$5 \$5	\$56	\$29	\$73	\$56	\$89
\$1,020	\$1,040	\$6	\$58	\$31	\$75	\$58	\$92
\$1,040 \$1,060	\$1,060	\$8 \$10	\$60 \$63	\$33 \$35	\$77 \$80	\$60 \$63	\$96 \$101
\$1,060 \$1,080	\$1,080 \$1,100	\$10 \$12	\$63 \$65	\$37	\$80 \$82	\$63 \$65	\$101 \$105
\$1,100	\$1,120	\$14	\$68	\$39	\$84	\$68	\$109
\$1,120	\$1,140	\$16	\$70	\$41	\$87	\$70	\$114

If the Adjus		Married Fili	ng Jointly	Head of H	lousehold	Single or Married	Filing Separately
Amount (I	ine 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	But less -	withholding	withholding	withholding	withholding	withholding	withholding
At least	than			The Tentative With	nholding Amount is:		
\$1,140	\$1,160	\$18	\$72	\$43	\$89	\$72	\$118
\$1,160	\$1,180	\$20	\$75	\$45	\$92	\$75	\$123
\$1,180 \$1,200	\$1,200 \$1,220	\$22 \$24	\$77 \$80	\$47 \$49	\$94 \$96	\$77 \$80	\$127 \$131
\$1,220	\$1,240	\$26	\$82	\$51	\$99	\$82	\$136
\$1,240	\$1,260	\$28	\$84	\$53	\$101	\$84	\$140
\$1,260	\$1,280	\$30	\$87	\$55	\$104	\$87	\$145
\$1,280	\$1,300	\$32	\$89	\$57	\$106	\$89	\$149
\$1,300 \$1,320	\$1,320 \$1,340	\$34 \$36	\$92 \$94	\$60 \$62	\$108 \$111	\$92 \$94	\$153 \$158
\$1,340	\$1,360	\$38	\$96	\$64	\$113	\$96	\$162
\$1,360	\$1,380	\$40	\$99	\$67	\$116	\$99	\$167
\$1,380	\$1,400	\$42	\$101	\$69	\$118	\$101	\$171
\$1,400 \$1,420	\$1,420 \$1,440	\$44 \$46	\$104 \$106	\$72 \$74	\$121 \$125	\$104 \$106	\$175 \$180
\$1,420	\$1,440	\$48	\$108	\$76	\$130	\$108	\$184
\$1,440 \$1,460	\$1,480	\$50	\$108	\$76 \$79	\$130 \$134	\$108	\$189
\$1,480	\$1,500	\$52	\$113	\$81	\$139	\$113	\$193
\$1,500	\$1,520	\$54 \$56	\$116	\$84	\$143	\$116	\$197
\$1,520	\$1,540	\$56 \$58	\$118	\$86	\$147	\$118	\$202
\$1,540 \$1,560	\$1,560 \$1,580	\$60	\$120 \$123	\$88 \$91	\$152 \$156	\$120 \$123	\$206 \$211
\$1,580	\$1,600	\$62	\$125	\$93	\$161	\$125	\$215
\$1,600	\$1,620	\$64	\$128	\$96	\$165	\$128	\$219
\$1,620	\$1,640	\$66	\$130	\$98	\$169	\$130	\$224
\$1,640 \$1,660	\$1,660 \$1,680	\$68 \$70	\$132 \$135	\$100 \$103	\$174 \$178	\$132 \$135	\$228 \$233
\$1,680	\$1,700	\$70 \$72	\$137	\$105	\$183	\$137	\$237
\$1,700	\$1,720	\$74	\$140	\$108	\$187	\$140	\$241
\$1,720	\$1,740	\$76	\$142	\$110	\$191	\$142	\$246
\$1,740 \$1,760	\$1,760 \$1,780	\$79 \$81	\$144 \$147	\$112 \$115	\$196 \$200	\$144 \$147	\$250 \$255
\$1,780	\$1,800	\$84	\$149	\$117	\$205	\$149	\$259
\$1,800	\$1,820	\$86	\$152	\$120	\$209	\$152	\$263
\$1,820	\$1,840	\$88	\$154	\$122	\$213	\$154	\$268
\$1,840	\$1,860	\$91	\$156 \$150	\$124	\$218	\$156	\$272
\$1,860 \$1,880	\$1,880 \$1,900	\$93 \$96	\$159 \$161	\$127 \$129	\$222 \$227	\$159 \$161	\$277 \$281
\$1,900	\$1,925	\$98	\$164	\$132	\$232	\$164	\$286
\$1,925	\$1,950	\$101	\$167	\$135	\$237	\$167	\$292
\$1,950	\$1,975	\$104	\$170	\$138	\$243	\$170	\$298
\$1,975 \$2,000	\$2,000 \$2,025	\$107 \$110	\$173 \$176	\$141 \$144	\$248 \$254	\$173 \$176	\$304 \$310
\$2,025	\$2,050	\$113	\$179	\$147	\$259	\$179	\$316
\$2,050	\$2,075	\$116	\$184	\$150	\$265	\$184	\$322
\$2,075	\$2,100	\$119	\$190	\$153	\$271	\$190	\$328
\$2,100 \$2,125	\$2,125 \$2,150	\$122 \$125	\$195 \$201	\$156 \$159	\$277 \$283	\$195 \$201	\$334 \$340
\$2,150	\$2,175	\$128	\$206	\$162	\$289	\$206	\$346
\$2,175	\$2,200	\$131	\$212	\$165	\$295	\$212	\$352
\$2,200	\$2,225	\$134	\$217	\$168	\$301	\$217	\$358
\$2,225	\$2,250 \$2,275	\$137 \$140	\$223 \$228	\$171 \$174	\$307 \$313	\$223 \$228	\$364 \$370
\$2,250 \$2,275	\$2,275	\$143	\$234	\$174	\$319	\$234	\$376
\$2,300	\$2,325	\$146	\$239	\$180	\$325	\$239	\$382
\$2,325	\$2,350	\$149	\$245	\$183	\$331	\$245	\$388
\$2,350 \$2,375	\$2,375	\$152 \$155	\$250	\$186 \$180	\$337	\$250	\$394 \$400
\$2,375 \$2,400	\$2,400 \$2,425	\$155 \$158	\$256 \$261	\$189 \$192	\$343 \$349	\$256 \$261	\$400 \$406
\$2,425	\$2,450	\$161	\$267	\$195	\$355	\$267	\$412
\$2,450	\$2,475	\$164	\$272	\$198	\$361	\$272	\$418
\$2,475	\$2,500	\$167	\$278	\$201	\$367	\$278	\$424
\$2,500 \$2,525	\$2,525 \$2,550	\$170 \$173	\$283 \$289	\$204 \$207	\$373 \$379	\$283 \$289	\$430 \$436
\$2,550	\$2,575	\$176	\$294	\$210	\$385		\$442
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If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Amount (	line 1n) is	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox
	But less	withholding	withholding	withholding	withholding	withholding	withholding
At least	than			The Tentative With	nholding Amount is:		
\$2,575	\$2,600	\$179	\$300	\$213	\$391	\$300	\$448
\$2,600 \$2,625	\$2,625 \$2,650	\$182 \$185	\$305 \$311	\$216 \$219	\$397 \$403	\$305 \$311	\$454 \$460
\$2,650	\$2,675	\$188	\$316	\$222	\$409	\$316	\$466
\$2,675	\$2,700	\$191	\$322	\$225	\$415	\$322	\$472
\$2,700	\$2,725	\$194	\$327	\$228	\$421	\$327	\$478
\$2,725 \$2,750	\$2,750 \$2,775	\$197 \$200	\$333 \$338	\$231 \$234	\$427 \$433	\$333 \$338	\$484 \$490
\$2,775	\$2,800	\$203	\$344	\$237	\$439	\$344	\$496
\$2,800	\$2,825	\$206	\$349	\$240	\$445	\$349	\$502
\$2,825	\$2,850	\$209	\$355	\$246	\$451	\$355	\$508
\$2,850 \$2,875	\$2,875 \$2,900	\$212 \$215	\$360 \$366	\$251 \$257	\$457 \$463	\$360 \$366	\$514 \$520
\$2,900	\$2,925	\$218	\$371	\$262	\$469	\$371	\$526
\$2,925	\$2,950	\$221	\$377	\$268	\$475	\$377	\$532
\$2,950	\$2,975	\$224	\$382	\$273	\$481	\$382	\$538 \$544
\$2,975 \$3,000	\$3,000 \$3,025	\$227 \$230	\$388 \$393	\$279 \$284	\$487 \$493	\$388 \$393	\$544 \$550
\$3,025	\$3,050	\$233	\$399	\$290	\$499	\$399	\$556
\$3,050	\$3,075	\$236	\$404	\$295	\$505	\$404	\$562
\$3,075	\$3,100	\$239	\$410	\$301	\$511 \$517	\$410	\$568 \$574
\$3,100 \$3,125	\$3,125 \$3,150	\$242 \$245	\$415 \$421	\$306 \$312	\$517 \$523	\$415 \$421	\$574 \$580
\$3,150	\$3,175	\$248	\$426	\$317	\$529	\$426	\$586
\$3,175	\$3,200	\$251	\$432	\$323	\$535	\$432	\$592
\$3,200 \$3,225	\$3,225 \$3,250	\$254 \$257	\$437 \$443	\$328 \$334	\$541 \$547	\$437 \$443	\$598 \$604
\$3,250	\$3,275	\$260	\$448	\$339	\$553	\$448	\$610
\$3,275	\$3,300	\$263	\$454	\$345	\$559	\$454	\$616
\$3,300	\$3,325	\$266	\$459	\$350	\$565	\$459	\$622
\$3,325 \$3,350	\$3,350 \$3,375	\$269 \$272	\$465 \$470	\$356 \$361	\$571 \$577	\$465 \$470	\$628 \$634
\$3,375	\$3,400	\$275	\$476	\$367	\$583	\$476 \$476	\$640
\$3,400	\$3,425	\$278	\$481	\$372	\$589	\$481	\$646
\$3,425	\$3,450	\$281	\$487	\$378	\$595	\$487	\$654
\$3,450 \$3,475	\$3,475 \$3,500	\$284 \$287	\$492 \$498	\$383 \$389	\$601 \$607	\$492 \$498	\$662 \$670
\$3,500	\$3,525	\$290	\$503	\$394	\$613	\$503	\$678
\$3,525	\$3,550	\$293	\$509	\$400	\$620	\$509	\$686
\$3,550	\$3,575	\$296	\$514	\$405	\$628	\$514	\$694
\$3,575 \$3,600	\$3,600 \$3,625	\$299 \$302	\$520 \$525	\$411 \$416	\$636 \$644	\$520 \$525	\$702 \$710
\$3,625	\$3,650	\$305	\$531	\$422	\$652	\$531	\$718
\$3,650	\$3,675	\$308	\$536	\$427	\$660	\$536	\$726
\$3,675	\$3,700 \$3,705	\$311	\$542 \$547	\$433	\$668	\$542 \$547	\$734
\$3,700 \$3,725	\$3,725 \$3,750	\$314 \$317	\$547 \$553	\$438 \$444	\$676 \$684	\$547 \$553	\$742 \$750
\$3,750	\$3,775	\$320	\$558	\$449	\$692	\$558	\$758
\$3,775 \$3,800	\$3,800	\$323 \$326	\$564 \$569	\$455 \$460	\$700 \$708	\$564 \$569	\$766 \$774
\$3,800 \$3,825	\$3,825 \$3,850	\$326	\$575	\$460 \$466	\$708 \$716	\$575	\$774 \$782
<b>\$3,025</b>	<b>ა</b> ა,იეს	φ329	ф5/5	φ400	\$/16	ф3/5	\$782

## 2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

If the Adjust		Married Fil	ing Jointly	Head of H	lousehold	Single or Married	Filing Separately
Amount (lin	ne 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	But less	withholding	withholding	withholding	withholding	withholding	withholding
At least \$0	than <b>\$265</b>	\$0	\$0	The Tentative Wit	hholding Amount is: \$0	\$0	\$0
\$265	\$275	\$0	\$0	\$0	\$0	\$0	\$1
\$275	\$285	\$0	\$0	\$0	\$0	\$0	\$2
\$285 \$295	\$295 \$305	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$3 \$4
\$305	\$315	\$0	\$0	\$0	\$0	\$0	\$5
\$315	\$325	\$0	\$0	\$0	\$0	\$0	\$6 \$7
\$325 \$335	\$335 \$345	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$7 \$8
\$345	\$355	\$0	\$0	\$0	\$0	\$0	\$9
\$355 \$365	\$365 \$375	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$10 \$11
\$375	\$385	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$12
\$385	\$395	\$0	\$0	\$0	\$0	\$0	\$13
\$395	\$405	\$0	\$0	\$0	\$1	\$0	\$14
\$405 \$415	\$415 \$425	\$0 \$0	\$0 \$0	\$0 \$0	\$2 \$3	\$0 \$0	\$15 \$16
\$425	\$435	\$0	\$0	\$0	\$4	\$0	\$17
\$435 \$445	\$445 \$455	\$0 \$0	\$0 \$0	\$0 \$0	\$5 \$6	\$0 \$0	\$18 \$19
\$455	\$465	\$0	\$0	\$0	\$7	\$0	\$20
\$465	\$475	\$0	\$0	\$0	\$8	\$0	\$21
\$475 \$490	\$490 \$505	\$0 \$0	\$0 \$0	\$0 \$0	\$9 \$11	\$0 \$0	\$22 \$24
\$505	\$520	\$0	\$0	\$0	\$12	\$0	\$26
\$520	\$535	\$0	\$0	\$0	\$14	\$0	\$28
\$535 \$550	\$550 \$565	\$0 \$0	\$2 \$3	\$0 \$0	\$15 \$17	\$2 \$3	\$30 \$31
\$565	\$580	\$0	\$5	\$0	\$18	\$5	\$33
\$580	\$595	\$0 \$0	\$6 \$8	\$0 \$0	\$20	\$6 \$8	\$35
\$595 \$610	\$610 \$625	\$0 \$0	\$9	\$0 \$0	\$21 \$23	\$9	\$37 \$39
\$625	\$640	\$0	\$11	\$0	\$24	\$11	\$40
\$640 \$655	\$655 \$670	\$0 \$0	\$12 \$14	\$0 \$0	\$26 \$27	\$12 \$14	\$42 \$44
\$670	\$685	\$0	\$15	\$0	\$29	\$15	\$46
\$685 \$700	\$700 \$715	\$0 \$0	\$17 \$18	\$0 \$0	\$30 \$32	\$17 \$18	\$48 \$49
\$700 \$715	\$713	\$0 \$0	\$20	\$0 \$0	\$34	\$20	\$51
\$730	\$745	\$0	\$21	\$0	\$36	\$21	\$53
\$745 \$760	\$760 \$775	\$0 \$0	\$23 \$24	\$0 \$0	\$37 \$39	\$23 \$24	\$55 \$57
\$775	\$790	\$0 \$0	\$26	\$0 \$0	\$41	\$26	\$58
\$790 \$805	\$805 \$820	\$0 \$0	\$27 \$29	\$1 \$3	\$43 \$45	\$27 \$29	\$60 \$62
\$820	\$835	\$0	\$30	\$3 \$4	\$46	\$30	\$64
\$835	\$850	\$0	\$32	\$6	\$48	\$32	\$66
\$850 \$865	\$865 \$880	\$0 \$0	\$33 \$35	\$7 \$9	\$50 \$52	\$33 \$35	\$67 \$69
\$880	\$895	\$0 \$0	\$36	\$10	\$54	\$36	\$71
\$895	\$910	\$0	\$38	\$12	\$55	\$38	\$73
\$910 \$925	\$925 \$940	\$0 \$0	\$39 \$41	\$13 \$15	\$57 \$59	\$39 \$41	\$75 \$76
\$940	\$955	\$0	\$43	\$16	\$61	\$43	\$78
\$955	\$970	\$0	\$44	\$18		\$44	\$80
\$970 \$985	\$985 \$1,000	\$0 \$0	\$46 \$48	\$19 \$21	\$64 \$66	\$46 \$48	\$82 \$84
\$1,000	\$1,015	\$0	\$50	\$22	\$68	\$50	\$85
\$1,015 \$1,030	\$1,030 \$1,045	\$0 \$0	\$52 \$53	\$24 \$25	\$70 \$72	\$52 \$53	\$87 \$89
\$1,030	\$1,043		\$55	\$27	\$73	\$55	\$91
\$1,060	\$1,075	\$1 \$2 \$4	\$57	\$28	\$75	\$57	\$93
\$1,075 \$1,090	\$1,090 \$1,105	\$4 \$5	\$59 \$61	\$30 \$31	\$77 \$79	\$59 \$61	\$94 \$96
\$1,105	\$1,120	\$7	\$62	\$33	\$81	\$62	\$99 \$99

## 2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Amount (	line 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	But less	withholding	withholding	withholding	withholding	withholding	withholding
At least	than				nholding Amount is:		
\$1,120	\$1,140	\$8	\$65 \$67	\$35 \$37	\$83	\$65 \$67	\$103
\$1,140 \$1,160	\$1,160 \$1,180	\$10 \$12	\$67 \$69	\$39	\$85 \$87	\$67 \$69	\$107 \$111
\$1,180	\$1,200	\$14	\$72	\$41	\$90	\$72	\$116
\$1,200	\$1,220	\$16	\$74	\$43	\$92	\$74	\$120
\$1,220 \$1,240	\$1,240	\$18 \$20	\$77 \$79	\$45 \$47	\$95 \$97	\$77 \$79	\$125 \$129
\$1,240 \$1,260	\$1,260 \$1,280	\$20 \$22	\$79 \$81	\$47 \$49	\$99	\$81	\$133
\$1,280	\$1,300	\$24	\$84	\$51	\$102	\$84	\$138
\$1,300	\$1,320	\$26	\$86	\$53	\$104	\$86	\$142
\$1,320 \$1,340	\$1,340	\$28 \$30	\$89 \$91	\$55 \$57	\$107 \$109	\$89 \$91	\$147 \$151
\$1,340 \$1,360	\$1,360 \$1,380	\$32	\$93	\$57 \$59	\$111	\$93	\$151 \$155
\$1,380	\$1,400	\$34	\$96	\$61	\$114	\$96	\$160
\$1,400	\$1,420	\$36	\$98	\$63	\$116	\$98	\$164
\$1,420 \$1,440	\$1,440 \$1,460	\$38 \$40	\$101 \$103	\$66 \$68	\$119 \$121	\$101 \$103	\$169 \$173
\$1,440 \$1,460	\$1,480	\$42	\$105	\$71	\$123	\$105	\$177
\$1,480	\$1,500	\$44	\$108	\$73	\$126	\$108	\$182
\$1,500	\$1,520	\$46	\$110	\$75	\$128	\$110	\$186
\$1,520 \$1,540	\$1,540 \$1,560	\$48 \$50	\$113 \$115	\$78 \$80	\$132 \$136	\$113 \$115	\$191 \$195
\$1,560	\$1,580	\$52	\$117	\$83	\$140	\$117	\$199
\$1,580	\$1,600	\$54	\$120	\$85	\$145	\$120	\$204
\$1,600	\$1,620	\$56	\$122	\$87	\$149	\$122	\$208
\$1,620 \$1,640	\$1,640 \$1,660	\$58 \$60	\$125 \$127	\$90 \$92	\$154 \$158	\$125 \$127	\$213 \$217
\$1,660	\$1,680	\$62	\$129	\$95	\$162	\$129	\$221
\$1,680	\$1,700	\$64	\$132	\$97 \$99	\$167	\$132	\$226
\$1,700 \$1,720	\$1,720 \$1,740	\$66 \$68	\$134 \$137	\$102	\$171 \$176	\$134 \$137	\$230 \$235
\$1,720 \$1,740	\$1,760	\$70	\$139	\$102	\$176 \$180	\$137 \$139	\$239
\$1,760	\$1,780	\$72	\$141	\$107	\$184	\$141	\$243
\$1,780 \$1,800	\$1,800 \$1,820	\$74 \$76	\$144 \$146	\$109 \$111	\$189 \$193	\$144 \$146	\$248 \$252
\$1,820	\$1,840	\$78	\$149	\$114	\$198	\$149	\$257
\$1,840	\$1,860	\$80	\$151	\$116	\$202	\$151	\$261
\$1,860	\$1,880	\$82 \$85	\$153 \$156	\$119 \$121	\$206 \$211	\$153 \$156	\$265 \$270
\$1,880 \$1,900	\$1,900 \$1,920	\$87	\$158	\$123	\$215	\$156 \$158	\$270 \$274
\$1,920	\$1,940	\$90	\$161	\$126	\$220	\$161	\$279
\$1,940	\$1,960	\$92	\$163	\$128	\$224	\$163	\$283
\$1,960 \$1,980	\$1,980 \$2,000	\$94 \$97	\$165 \$168	\$131 \$133	\$228 \$233	\$165 \$168	\$287 \$292
\$2,000	\$2,020	\$99	\$170	\$135	\$237	\$170	\$296
\$2,020	\$2,040	\$102	\$173	\$138	\$242		\$301
\$2,040 \$2,060	\$2,060 \$2,090	\$104 \$107	\$175 \$178	\$140 \$143	\$246 \$252	\$175 \$178	\$305 \$311
\$2,000	\$2,120	\$111	\$182	\$147	\$258	\$182	\$318
\$2,120	\$2,150	\$114	\$185	\$150	\$265	\$185	\$325
\$2,150	\$2,180	\$118	\$189	\$154	\$271	\$189	\$332
\$2,180 \$2,210	\$2,210 \$2,240	\$121 \$125	\$192 \$197	\$158 \$161	\$278 \$285	\$192 \$197	\$339 \$347
\$2,240	\$2,270	\$129	\$204	\$165	\$292	\$204	\$354
\$2,270	\$2,300	\$132	\$211	\$168	\$300	\$211	\$361
\$2,300 \$2,330	\$2,330 \$2,360	\$136 \$139	\$217 \$224	\$172 \$176	\$307 \$314	\$217 \$224	\$368 \$375
\$2,330 \$2,360	\$2,360	\$143	\$224 \$230	\$176 \$179	\$314 \$321	\$224 \$230	\$383
\$2,390	\$2,420	\$147	\$237	\$183	\$328	\$237	\$390
\$2,420	\$2,450	\$150	\$244	\$186	\$336	\$244	\$397
\$2,450 \$2,480	\$2,480 \$2,510	\$154 \$157	\$250 \$257	\$190 \$194	\$343 \$350	\$250 \$257	\$404 \$411
\$2,510	\$2,540	\$161	\$263	\$197	\$357	\$263	\$419
\$2,540 \$2,570	\$2,570	\$165	\$270	\$201 \$204	\$364 \$372	\$270 \$277	\$426 \$422
\$2,570	\$2,600	\$168	\$277	\$204	\$372	\$277	\$433

## 2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later SEMIMONTHLY Payroll Period

	ed Wage	married i iii	ng Jointly	neau oi n	ousehold	Single or Married	Filing Separately
Amount (lin	ne in) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	Dut loss	withholding	withholding	withholding	withholding	withholding	withholding
At least	But less – than			The Tentative With	nholding Amount is:		
\$2,600	\$2,630	\$172	\$283	\$208	\$379	\$283	\$440
\$2,630	\$2,660	\$175	\$290	\$212	\$386	\$290	\$447
\$2,660	\$2,690	\$179	\$296	\$215	\$393	\$296	\$455
\$2,690	\$2,720	\$183	\$303	\$219	\$400	\$303	\$462
\$2,720	\$2,750	\$186	\$310	\$222	\$408	\$310	\$469
\$2,750	\$2,780	\$190	\$316	\$226	\$415	\$316	\$476
\$2,780	\$2,810	\$193	\$323	\$230	\$422	\$323	\$483
\$2,810	\$2,840	\$197	\$329	\$233	\$429	\$329	\$491
\$2,840 \$2,870	\$2,870 \$2,900	\$201 \$204	\$336 \$343	\$237 \$240	\$436 \$444	\$336 \$343	\$498 \$505
\$2,900	\$2,930	\$208	\$349	\$244	\$451	\$349	\$512
\$2,900 \$2,930	\$2,960	\$211	\$356	\$248	\$458	\$356	\$512 \$519
\$2,960	\$2,990	\$215	\$362	\$251	\$465	\$362	\$527
\$2,990	\$3,020	\$219	\$369	\$255	\$472	\$369	\$534
\$3,020	\$3,050	\$222	\$376	\$258	\$480	\$376	\$541
\$3,050	\$3,080	\$226	\$382	\$264	\$487	\$382	\$548
\$3,080	\$3,110	\$229	\$389	\$271	\$494	\$389	\$555
\$3,110	\$3,140	\$233	\$395	\$278	\$501	\$395	\$563
\$3,140	\$3,170	\$237	\$402	\$284	\$508	\$402	\$570
\$3,170	\$3,200	\$240	\$409	\$291	\$516	\$409	\$577
\$3,200	\$3,230	\$244	\$415	\$297	\$523	\$415	\$584
\$3,230 \$3,260	\$3,260	\$247 \$251	\$422 \$428	\$304 \$311	\$530 \$537	\$422 \$428	\$591 \$599
\$3,200 \$3,290	\$3,290 \$3,320	\$255	\$435	\$317	\$544	\$435	\$606
\$3,320	\$3,350	\$258	\$442	\$324	\$552	\$442	\$613
\$3,350	\$3,380	\$262	\$448	\$330	\$559	\$448	\$620
\$3,380	\$3,410	\$265	\$455	\$337	\$566	\$455	\$627
\$3,410	\$3,440	\$269	\$461	\$344	\$573	\$461	\$635
\$3,440	\$3,470	\$273	\$468	\$350	\$580	\$468	\$642
\$3,470	\$3,500	\$276	\$475	\$357	\$588	\$475	\$649
\$3,500	\$3,530	\$280	\$481	\$363	\$595	\$481	\$656
\$3,530	\$3,560	\$283	\$488	\$370	\$602	\$488	\$663
\$3,560 \$3,590	\$3,590 \$3,620	\$287 \$291	\$494 \$501	\$377 \$383	\$609 \$616	\$494 \$501	\$671 \$678
\$3,620	\$3,650	\$294	\$508	\$390	\$624	\$508	\$685
\$3,650	\$3,680	\$298	\$514	\$396	\$631	\$514	\$692
\$3,680	\$3,710	\$301	\$521	\$403	\$638	\$521	\$699
\$3,710	\$3,740	\$305	\$527	\$410	\$645	\$527	\$709
\$3,740	\$3,770	\$309	\$534	\$416	\$652	\$534	\$718
\$3,770	\$3,800	\$312	\$541	\$423	\$660	\$541	\$728
\$3,800	\$3,830	\$316	\$547	\$429	\$667	\$547	\$738
\$3,830	\$3,860	\$319	\$554	\$436	\$675	\$554	\$747
\$3,860	\$3,890	\$323	\$560	\$443	\$685	\$560	\$757
\$3,890 \$3,920	\$3,920 \$3,950	\$327 \$330	\$567 \$574	\$449 \$456	\$695 \$704	\$567 \$574	\$766 \$776
\$3,950	\$3,980	\$334	\$580	\$462	\$714	\$580	\$786
\$3,980 \$3,980	\$4,010	\$337	\$587	\$462 \$469	\$714 \$723	\$587	\$795
\$4,010	\$4,040	\$341	\$593	\$476	\$733	\$593	\$805
\$4,040	\$4,070	\$345	\$600	\$482	\$743	\$600	\$814
\$4,070	\$4,100	\$348	\$607	\$489	\$752	\$607	\$824
\$4,100	\$4,130	\$352	\$613	\$495	\$762	\$613	\$834
\$4,130	\$4,160	\$355	\$620	\$502	\$771	\$620	\$843
	I .						

## 2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later MONTHLY Payroll Period

If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Single or Married Filing Separately		
Amount (	line 1n) is	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox	Standard	Form W-4, Step 2, Checkbox		
A+ looo+	But less -	withholding	withholding	withholding	withholding	withholding	withholding		
At least \$0	than <b>\$525</b>	\$0	\$0	\$0	nholding Amount is: \$0	\$0	\$0		
\$525	\$545	\$0	\$0	\$0	\$0	\$0	\$1		
\$545 \$565	\$565 \$585	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$3 \$5		
\$585	\$605	\$0	\$0	\$0	\$0	\$0	\$5 \$7		
\$605 \$625	\$625 \$645	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$9 \$11		
\$645	\$665	\$0	\$0	\$0	\$0	\$0	\$13		
\$665 \$685	\$685 \$705	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$15 \$17		
\$705	\$725	\$0	\$0	\$0	\$0	\$0	\$19		
\$725 \$745	\$745 \$765	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$21 \$23		
\$745 \$765	\$785	\$0	\$0	\$0	\$0	\$0	\$25 \$25		
\$785	\$805	\$0	\$0	\$0	\$1	\$0	\$27		
\$805 \$825	\$825 \$845	\$0 \$0	\$0 \$0	\$0 \$0	\$3 \$5	\$0 \$0	\$29 \$31		
\$845	\$865 \$885	\$0 \$0	\$0 \$0	\$0 \$0	\$7 \$9	\$0 \$0	\$33		
\$865 \$885	\$905	\$0 \$0	\$0 \$0	\$0 \$0	\$9 \$11	\$0 \$0	\$35 \$37		
\$905	\$925	\$0	\$0	\$0	\$13	\$0	\$39		
\$925 \$945	\$945 \$975	\$0 \$0	\$0 \$0	\$0 \$0	\$15 \$18	\$0 \$0	\$41 \$44		
\$975	\$1,005	\$0	\$0	\$0	\$21	\$0	\$48		
\$1,005 \$1,035	\$1,035 \$1,065	\$0 \$0	\$0 \$0	\$0 \$0	\$24 \$27	\$0 \$0	\$51 \$55		
\$1,065	\$1,095	\$0	\$3	\$0	\$30	\$3	\$59		
\$1,095 \$1,125	\$1,125 \$1,155	\$0 \$0	\$6 \$9	\$0 \$0	\$33 \$36	\$6 \$9	\$62 \$66		
\$1,155	\$1,185	\$0	\$12	\$0	\$39	\$12	\$69		
\$1,185 \$1,215	\$1,215 \$1,245	\$0 \$0	\$15 \$18	\$0 \$0	\$42 \$45	\$15 \$18	\$73 \$77		
\$1,245	\$1,275	\$0	\$21	\$0	\$48	\$21	\$80		
\$1,275 \$1,305	\$1,305 \$1,335	\$0 \$0	\$24 \$27	\$0 \$0	\$51 \$54	\$24 \$27	\$84 \$87		
\$1,335	\$1,365	\$0	\$30	\$0	\$57	\$30	\$91		
\$1,365 \$1,395	\$1,395 \$1,425	\$0 \$0	\$33 \$36	\$0 \$0	\$60 \$63	\$33 \$36	\$95 \$98		
\$1,425	\$1,455	\$0 \$0	\$39	\$0 \$0	\$67	\$39	\$102		
\$1,455 \$1,485	\$1,485 \$1,515	\$0	\$42 \$45	\$0	\$71 \$74	\$42 \$45	\$105 \$109		
\$1,515	\$1,545	\$0	\$48	\$0	\$78	\$48	\$113		
\$1,545 \$1,575	\$1,575 \$1,605	\$0 \$0	\$51 \$54	\$0 \$2	\$81 \$85	\$51 \$54	\$116 \$120		
\$1,605	\$1,635	\$0	\$57	\$5	\$89	\$57	\$123		
\$1,635 \$1,665	\$1,665 \$1,695	\$0 \$0	\$60 \$63	\$8 \$11	\$92 \$96	\$60 \$63	\$127 \$131		
\$1,695	\$1,725	\$0	\$66	\$14	\$99	\$66	\$134		
\$1,725 \$1,755	\$1,755 \$1,785	\$0 \$0	\$69 \$72	\$17 \$20	\$103 \$107	\$69 \$72	\$138 \$141		
\$1,785	\$1,815	\$0	\$75	\$23	\$110	\$75	\$145		
\$1,815 \$1,845	\$1,845 \$1,875	\$0 \$0	\$78 \$81	\$26 \$29	\$114 \$117	\$78 \$81	\$149 \$152		
\$1,875	\$1,905	\$0 \$0	\$85	\$32 \$35	\$121	\$85	\$156		
\$1,905 \$1,935	\$1,935 \$1,965	\$0	\$88 \$92	\$38	\$125 \$128	\$88 \$92	\$159 \$163		
\$1,965	\$1,995	\$0	\$96	\$41	\$132	\$96	\$167		
\$1,995 \$2,025	\$2,025 \$2,055	\$0 \$0	\$99 \$103	\$44 \$47	\$135 \$139	\$99 \$103	\$170 \$174		
\$2,055	\$2,085	\$0	\$106	\$50	\$143	\$106	\$177		
\$2,085 \$2,115	\$2,115 \$2,145	\$1 \$4	\$110 \$114	\$53 \$56	\$146 \$150	\$110 \$114	\$181 \$185		
\$2,145	\$2,175	\$7	\$117	\$59	\$153	\$117	\$188		
\$2,175 \$2,205	\$2,205 \$2,235	\$10 \$13	\$121 \$124	\$62 \$65	\$157 \$161	\$121 \$124	\$192 \$196		

## 2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later MONTHLY Payroll Period

If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Amount (	line 1h) is		Form W-4, Step 2,		Form W-4, Step 2,	-	Form W-4, Step 2,
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox
	But less -	withholding	withholding	withholding	withholding	withholding	withholding
At least	than			The Tentative With	nholding Amount is:		
\$2,235	\$2,275	\$16	\$129	\$69	\$165	\$129	\$204
\$2,275	\$2,315	\$20	\$133	\$73	\$170	\$133	\$213
\$2,315 \$2,355	\$2,355 \$2,395	\$24 \$28	\$138 \$143	\$77 \$81	\$174 \$179	\$138 \$143	\$222 \$230
\$2,395	\$2,435	\$32	\$148	\$85	\$184	\$148	\$239
\$2,435	\$2,475	\$36	\$153	\$89	\$189	\$153	\$248
\$2,475	\$2,515	\$40	\$157	\$93	\$194	\$157	\$257
\$2,515	\$2,555	\$44	\$162	\$97	\$198	\$162	\$266
\$2,555 \$2,595	\$2,595 \$2,635	\$48 \$52	\$167 \$172	\$101 \$105	\$203 \$208	\$167 \$172	\$274 \$283
\$2,635	\$2,675	\$56	\$177	\$109	\$213	\$177	\$292
\$2,675	\$2,715	\$60	\$181	\$113	\$218	\$181	\$301
\$2,715	\$2,755	\$64	\$186	\$117	\$222	\$186	\$310
\$2,755 \$2,755	\$2,795	\$68	\$191	\$121 \$106	\$227	\$191	\$318
\$2,795	\$2,835	\$72	\$196	\$126	\$232	\$196	\$327
\$2,835 \$2,875	\$2,875 \$2,915	\$76 \$80	\$201 \$205	\$131 \$136	\$237 \$242	\$201 \$205	\$336 \$345
\$2,915	\$2,955	\$84	\$210	\$141	\$246	\$210	\$354
\$2,955	\$2,995	\$88	\$215	\$145	\$251	\$215	\$362
\$2,995	\$3,035	\$92	\$220	\$150	\$256	\$220	\$371
\$3,035	\$3,075	\$96	\$225	\$155	\$262	\$225	\$380
\$3,075 \$3,115	\$3,115 \$3,155	\$100 \$104	\$229 \$234	\$160 \$165	\$271 \$280	\$229 \$234	\$389 \$398
\$3,155	\$3,195	\$108	\$239	\$169	\$289	\$239	\$406
\$3,195	\$3,235	\$112	\$244	\$174	\$297	\$244	\$415
\$3,235	\$3,275	\$116	\$249	\$179	\$306	\$249	\$424
\$3,275 \$3,315	\$3,315	\$120 \$124	\$253 \$258	\$184 \$189	\$315 \$324	\$253 \$258	\$433 \$442
\$3,355	\$3,355 \$3,395	\$128	\$263	\$193	\$333	\$263	\$450
\$3,395	\$3,435	\$132	\$268	\$198	\$341	\$268	\$459
\$3,435	\$3,475	\$136	\$273	\$203	\$350	\$273	\$468
\$3,475	\$3,515	\$140	\$277	\$208	\$359	\$277	\$477
\$3,515 \$3,555	\$3,555 \$3,595	\$144 \$148	\$282 \$287	\$213 \$217	\$368 \$377	\$282 \$287	\$486 \$494
\$3,595	\$3,635	\$152	\$292	\$222	\$385	\$292	\$503
\$3,635	\$3,675	\$156	\$297	\$227	\$394	\$297	\$512
\$3,675	\$3,715	\$160	\$301	\$232	\$403	\$301	\$521
\$3,715 \$2,755	\$3,755 \$3,795	\$164 \$169	\$306 \$311	\$237 \$241	\$412 \$421	\$306 \$311	\$530 \$538
\$3,755 \$3,795	\$3,835	\$174	\$316	\$246	\$429	\$316	\$547
\$3,835	\$3,875	\$178	\$321	\$251	\$438	\$321	\$556
\$3,875	\$3,915	\$183	\$325	\$256	\$447	\$325	\$565
\$3,915	\$3,955	\$188	\$330	\$261	\$456	\$330	\$574
\$3,955 \$3,995	\$3,995 \$4,035	\$193 \$198	\$335 \$340	\$265 \$270	\$465 \$473	\$335 \$340	\$582 \$591
\$4,035	\$4,075	\$202	\$345	\$275	\$482	\$345	\$600
\$4,075	\$4,115	\$207	\$349	\$280	\$491	\$349	\$609
\$4,115	\$4,155	\$212	\$354	\$285	\$500	\$354	\$618
\$4,155 \$4,215	\$4,215	\$218	\$360 \$367	\$291 \$298	\$511 \$524	\$360 \$367	\$630 \$644
\$4,215	\$4,275	\$225 \$232		\$305	\$537	\$375	· ·
\$4,275 \$4,335	\$4,335 \$4,395	\$240	\$375 \$382	\$312	\$550	\$382	\$659 \$673
\$4,395	\$4,455	\$247	\$389	\$319	\$564	\$389	\$687
\$4,455	\$4,515	\$254	\$402	\$327	\$579	\$402	\$702
\$4,515	\$4,575	\$261	\$416	\$334	\$593	\$416	\$716
\$4,575 \$4,635	\$4,635 \$4,695	\$268 \$276	\$429 \$442	\$341 \$348	\$608 \$622	\$429 \$442	\$731 \$745
\$4,695	\$4,755	\$283	\$455	\$355	\$636	\$455	\$759
\$4,755	\$4,815	\$290	\$468	\$363	\$651	\$468	\$774
\$4,815	\$4,875	\$297	\$482	\$370	\$665	\$482	\$788
\$4,875	\$4,935	\$304	\$495	\$377	\$680	\$495	\$803
\$4,935 \$4,995	\$4,995 \$5,055	\$312 \$319	\$508 \$521	\$384 \$391	\$694 \$708	\$508 \$521	\$817 \$831
\$5,055	\$5,033	\$326	\$534	\$399	\$723	\$534	\$846
\$5,115	\$5,175	\$333	\$548	\$406	\$737	\$548	\$860

## 2021 Wage Bracket Method Tables for Manual Payroll Systems with Forms W-4 From 2020 or Later MONTHLY Payroll Period

f the Adjusted Wage Amount (line 1h) is		Married Fili	ng Jointly	Head of H	ousehold	Single or Married Filing Separately		
Amount (	ine III) IS		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,	
		Standard	Checkbox	Standard	Checkbox	Standard	Checkbox	
	Dutless	withholding	withholding	withholding	withholding	withholding	withholding	
At least	But less – than			The Tentative With	nholding Amount is:			
\$5,175	\$5,235	\$340	\$561	\$413	\$752	\$561	\$875	
\$5,235	\$5,295	\$348	\$574	\$420	\$766	\$574	\$889	
\$5,295	\$5,355	\$355	\$587	\$427	\$780	\$587	\$903	
\$5,355	\$5,415	\$362	\$600	\$435	\$795	\$600	\$918	
\$5,415	\$5,475	\$369	\$614	\$442	\$809	\$614	\$932	
\$5,475	\$5,535	\$376	\$627	\$449	\$824	\$627	\$947	
\$5,535	\$5,595	\$384	\$640	\$456	\$838	\$640	\$961	
\$5,595	\$5,655	\$391	\$653	\$463	\$852	\$653	\$975	
\$5,655 \$5,715	\$5,715 \$5,775	\$398	\$666 \$690	\$471 \$478	\$867	\$666 \$680	\$990	
\$5,715	\$5,775	\$405	\$680	\$478	\$881	\$680	\$1,004	
\$5,775 \$5,835	\$5,835 \$5,805	\$412	\$693 \$706	\$485 \$492	\$896 \$910	\$693 \$706	\$1,019	
\$5,895	\$5,895 \$5,955	\$420 \$427	\$700 \$719	\$492 \$499	\$924	\$700 \$719	\$1,033 \$1,047	
\$5,955	\$6,015	\$434	\$732	\$507	\$939	\$713 \$732	\$1,062	
\$6,015	\$6,075	\$441	\$746	\$507 \$514	\$953	\$746	\$1,076	
\$6,075	\$6,135	\$448	\$759	\$523	\$968	\$759	\$1,091	
\$6,135	\$6,195	\$456	\$772	\$536	\$982	\$772	\$1,105	
\$6,195	\$6,255	\$463	\$785	\$550	\$996	\$785	\$1,119	
\$6,255	\$6,315	\$470	\$798	\$563	\$1,011	\$798	\$1,134	
\$6,315	\$6,375	\$477	\$812	\$576	\$1,025	\$812	\$1,148	
\$6,375	\$6,435	\$484	\$825	\$589	\$1,040	\$825	\$1,163	
\$6,435	\$6,495	\$492	\$838	\$602	\$1,054	\$838	\$1,177	
\$6,495	\$6,555	\$499	\$851	\$616	\$1,068	\$851	\$1,191	
\$6,555	\$6,615	\$506	\$864	\$629	\$1,083	\$864	\$1,206	
\$6,615	\$6,675	\$513	\$878	\$642	\$1,097	\$878	\$1,220	
\$6,675	\$6,735	\$520	\$891	\$655	\$1,112	\$891	\$1,235	
\$6,735	\$6,795	\$528	\$904	\$668	\$1,126	\$904	\$1,249	
\$6,795	\$6,855	\$535 \$542	\$917 \$930	\$682 \$695	\$1,140 \$1,155	\$917 \$930	\$1,263 \$1,278	
\$6,855 \$6,915	\$6,915 \$6,975	\$549	\$944	\$708	\$1,169	\$930 \$944	\$1,292	
\$6,975	\$7,035	\$556	\$957	\$721	\$1,184	\$957	\$1,307	
\$7,035	\$7,095	\$564	\$970	\$734	\$1,198	\$970	\$1,321	
\$7,095	\$7,155	\$571	\$983	\$748	\$1,212	\$983	\$1,335	
\$7,155	\$7,215	\$578	\$996	\$761	\$1,227	\$996	\$1,350	
\$7,215	\$7,275	\$585	\$1,010	\$774	\$1,241	\$1,010	\$1,364	
\$7,275	\$7,335	\$592	\$1,023	\$787	\$1,256	\$1,023	\$1,379	
\$7,335	\$7,395	\$600	\$1,036	\$800	\$1,270	\$1,036	\$1,393	
\$7,395	\$7,455	\$607	\$1,049	\$814	\$1,284	\$1,049	\$1,410	
\$7,455 \$7,515	\$7,515 \$7,575	\$614 \$621	\$1,062 \$1,076	\$827 \$840	\$1,299 \$1,313	\$1,062 \$1,076	\$1,429 \$1,448	
				\$853				
\$7,575 \$7,635	\$7,635 \$7,695	\$628 \$636	\$1,089 \$1,102	\$866	\$1,328 \$1,343	\$1,089 \$1,102	\$1,467 \$1,487	
\$7,695	\$7,755	\$643	\$1,115	\$880	\$1,362	\$1,115	\$1,506	
\$7,755	\$7,815	\$650	\$1,128	\$893	\$1,381	\$1,128	\$1,525	
\$7,815	\$7,875	\$657	\$1,142	\$906	\$1,400	\$1,142	\$1,544	
\$7,875	\$7,935	\$664	\$1,155	\$919	\$1,420	\$1,155	\$1,563	
\$7,935	\$7,995	\$672	\$1,168	\$932	\$1,439	\$1,168	\$1,583	
\$7,995	\$8,055	\$679	\$1,181	\$946	\$1,458	\$1,181	\$1,602	
\$8,055	\$8,115	\$686	\$1,194	\$959	\$1,477	\$1,194	\$1,621	
\$8,115	\$8,175	\$693	\$1,208	\$972	\$1,496	\$1,208	\$1,640	
\$8,175	\$8,235	\$700	\$1,221	\$985	\$1,516	\$1,221	\$1,659	
\$8,235	\$8,295	\$708	\$1,234	\$998	\$1,535	\$1,234	\$1,679	
\$8,295	\$8,355	\$715	\$1,249	\$1,012	\$1,554	\$1,249	\$1,698	

Amount (line)   h)   local   But least	If the Adjus		Married Fili	ng Jointly	Head of H	ousehold	Single or Married	Filing Separately
Standard   Checkbox   Standard   Checkbox   Standard   Checkbox   Withholding   With	Amount (	line 1h) is		Form W-4, Step 2,		Form W-4, Step 2,		Form W-4, Step 2,
### At least   Strices   The Tentalive Withholding Amount is:					Standard		Standard	
At least		Dutless	withholding	withholding	withholding	withholding	withholding	withholding
\$0 \$25 \$30 \$0.00 \$	At least				The Tentative With	holding Amount is:		
\$25 \$30 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.30 \$35 \$35 \$35 \$0.00 \$0.0			\$0.00	\$0.00			\$0.00	\$0.00
\$30 \$35 \$40 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1.80 \$3.80 \$44 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1.80 \$3.00 \$1.10 \$0.00 \$1.80 \$3.00 \$1.10 \$0.00 \$1.80 \$3.00 \$1.10 \$0.00 \$1.80 \$3.00 \$1.10 \$0.00 \$1.80 \$3.00 \$1.10 \$0.00 \$1.80 \$3.00 \$1.10 \$0.00 \$1.80 \$3.00 \$1.10 \$0.00 \$1.80 \$3.00 \$3.00 \$3.00 \$3.00 \$3.20 \$3.00 \$3.20 \$3.20 \$3.20 \$3.20 \$3.20 \$3.40 \$3.00 \$3.40 \$3.40 \$3.00 \$3.40 \$3.40 \$3.00 \$3.40 \$3.40 \$3.00 \$3.40 \$3.40 \$3.00 \$3.40 \$3.40 \$3.00 \$3.40 \$3.40 \$3.00 \$3.40 \$3.40 \$3.40 \$3.00 \$3.40 \$3.40 \$3.40 \$3.40 \$3.40 \$3.40 \$3.40 \$3.00 \$3.40 \$3	\$25	\$30						
\$40 \$45 \$50 \$0.00 \$0.00 \$0.00 \$1.00 \$0.00 \$1.00 \$2.00 \$1.20 \$55 \$55 \$0.00 \$0.00 \$0.40 \$0.00 \$1.10 \$0.00 \$2.10 \$0.00 \$3.00 \$55 \$55 \$60 \$0.00 \$0.40 \$0.00 \$1.60 \$0.40 \$3.00 \$55 \$55 \$60 \$0.00 \$1.00 \$0.00 \$1.60 \$0.00 \$1.60 \$0.40 \$3.00 \$55 \$60 \$85 \$0.00 \$1.00 \$1.00 \$0.00 \$1.0	\$30	\$35						
\$45 \$50 \$55 \$0.00 \$0.00 \$0.00 \$1.00 \$1.00 \$2.00 \$3.00								
\$50 \$55 \$0.00 \$0.40 \$0.00 \$1.60 \$0.40 \$3.00 \$3.60 \$3.00 \$3.60 \$3.00 \$3.60 \$55 \$60 \$50.00 \$3.60 \$3.00 \$2.10 \$0.00 \$3.60 \$		<u>'</u>				· · · · · · · · · · · · · · · · · · ·		·
\$55 \$60 \$50.00 \$1.40 \$0.00 \$2.60 \$1.40 \$0.90 \$3.80 \$55 \$50 \$50.00 \$1.40 \$4.20 \$565 \$70 \$575 \$0.00 \$1.90 \$50.00 \$3.20 \$1.90 \$4.20 \$5.40 \$775 \$50.00 \$3.40 \$5.								
\$60 \$65 \$70 \$0.00 \$1.40 \$0.00 \$2.60 \$1.40 \$4.20 \$4.60 \$5.20 \$1.90 \$4.60 \$5.20 \$75 \$5.00 \$1.90 \$4.60 \$5.20 \$5.20 \$1.90 \$4.60 \$75 \$80 \$5.00 \$2.70 \$5.20						*		
\$65 \$70 \$70 \$0.00 \$1.90 \$0.00 \$3.80 \$2.40 \$5.40 \$5.50 \$75 \$0.00 \$2.40 \$0.00 \$3.80 \$2.40 \$5.40 \$5.50 \$4.40 \$2.90 \$6.00 \$8.85 \$0.00 \$3.80 \$85 \$0.00 \$3.40 \$1.00 \$5.00 \$3.80 \$3.40 \$6.00 \$885 \$90 \$95 \$0.00 \$3.40 \$1.00 \$5.00 \$3.40 \$3.90 \$7.20 \$99 \$95 \$0.00 \$4.50 \$2.00 \$6.20 \$4.50 \$2.00 \$6.20 \$4.50 \$7.20 \$99 \$95 \$0.00 \$4.50 \$2.00 \$6.20 \$4.50 \$7.20 \$1.00 \$10.50 \$0.60 \$10.50 \$0.60 \$5.70 \$0.00 \$7.40 \$5.70 \$9.10 \$100 \$105 \$0.60 \$5.70 \$0.00 \$7.40 \$5.70 \$9.10 \$100 \$105 \$0.60 \$5.70 \$0.00 \$7.40 \$5.70 \$9.10 \$110 \$115 \$115 \$116 \$1.10 \$6.30 \$3.55 \$0.00 \$8.60 \$6.90 \$4.00 \$8.60 \$6.90 \$11.20 \$115 \$112 \$2.10 \$7.50 \$4.50 \$9.20 \$7.50 \$12.40 \$10.20 \$1.25 \$2.20 \$7.50 \$12.40 \$1.20 \$1.25 \$2.20 \$7.50 \$12.40 \$1.20 \$1.25 \$2.10 \$7.50 \$1.20 \$1.25 \$2.20 \$7.50 \$1.24 \$1.20 \$1.25 \$1.20 \$1.25 \$2.20 \$8.70 \$9.10 \$1.20 \$1.25 \$1.20 \$1.25 \$2.20 \$1.25 \$1.20 \$1.20 \$1.25 \$1.20 \$1.25 \$1.20 \$1.25 \$1.20 \$1.25 \$1.20 \$1.25 \$1.20 \$1								
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\$280         \$285         \$20.80         \$35.20         \$24.30         \$44.80         \$35.20         \$50.50           \$285         \$290         \$21.40         \$36.30         \$25.40         \$46.00         \$36.30         \$51.70           \$290         \$295         \$22.00         \$37.40         \$26.50         \$47.20         \$37.40         \$52.90           \$295         \$300         \$22.60         \$38.50         \$27.60         \$48.40         \$38.50         \$54.10           \$300         \$305         \$23.20         \$39.60         \$28.70         \$49.60         \$39.60         \$55.30           \$305         \$310         \$23.80         \$40.70         \$29.80         \$50.80         \$40.70         \$56.50           \$310         \$315         \$24.40         \$41.80         \$30.90         \$52.00         \$41.80         \$57.70           \$315         \$320         \$25.00         \$42.90         \$32.00         \$53.20         \$42.90         \$58.90           \$320         \$325         \$25.60         \$44.00         \$33.10         \$54.40         \$44.00         \$60.10							\$33.00	
\$285         \$290         \$21.40         \$36.30         \$25.40         \$46.00         \$36.30         \$51.70           \$290         \$295         \$22.00         \$37.40         \$26.50         \$47.20         \$37.40         \$52.90           \$295         \$300         \$22.60         \$38.50         \$27.60         \$48.40         \$38.50         \$54.10           \$300         \$305         \$23.20         \$39.60         \$28.70         \$49.60         \$39.60         \$55.30           \$305         \$310         \$23.80         \$40.70         \$29.80         \$50.80         \$40.70         \$56.50           \$310         \$315         \$24.40         \$41.80         \$30.90         \$52.00         \$41.80         \$57.70           \$315         \$320         \$25.00         \$42.90         \$32.00         \$53.20         \$42.90         \$58.90           \$320         \$325         \$25.60         \$44.00         \$33.10         \$54.40         \$44.00         \$60.10								
\$290         \$295         \$22.00         \$37.40         \$26.50         \$47.20         \$37.40         \$52.90           \$295         \$300         \$22.60         \$38.50         \$27.60         \$48.40         \$38.50         \$54.10           \$300         \$305         \$23.20         \$39.60         \$28.70         \$49.60         \$39.60         \$55.30           \$305         \$310         \$23.80         \$40.70         \$29.80         \$50.80         \$40.70         \$56.50           \$310         \$315         \$24.40         \$41.80         \$30.90         \$52.00         \$41.80         \$57.70           \$315         \$320         \$25.00         \$42.90         \$32.00         \$53.20         \$42.90         \$58.90           \$320         \$325         \$25.60         \$44.00         \$33.10         \$54.40         \$44.00         \$60.10								
\$295         \$300         \$22.60         \$38.50         \$27.60         \$48.40         \$38.50         \$54.10           \$300         \$305         \$23.20         \$39.60         \$28.70         \$49.60         \$39.60         \$55.30           \$305         \$310         \$23.80         \$40.70         \$29.80         \$50.80         \$40.70         \$56.50           \$310         \$315         \$24.40         \$41.80         \$30.90         \$52.00         \$41.80         \$57.70           \$315         \$320         \$25.00         \$42.90         \$32.00         \$53.20         \$42.90         \$58.90           \$320         \$325         \$25.60         \$44.00         \$33.10         \$54.40         \$44.00         \$60.10		\$295						
\$300         \$305         \$23.20         \$39.60         \$28.70         \$49.60         \$39.60         \$55.30           \$305         \$310         \$23.80         \$40.70         \$29.80         \$50.80         \$40.70         \$56.50           \$310         \$315         \$24.40         \$41.80         \$30.90         \$52.00         \$41.80         \$57.70           \$315         \$320         \$25.00         \$42.90         \$32.00         \$53.20         \$42.90         \$58.90           \$320         \$325         \$25.60         \$44.00         \$33.10         \$54.40         \$44.00         \$60.10				\$38.50	\$27.60	\$48.40	\$38.50	
\$310     \$315     \$24.40     \$41.80     \$30.90     \$52.00     \$41.80     \$57.70       \$315     \$320     \$25.00     \$42.90     \$32.00     \$53.20     \$42.90     \$58.90       \$320     \$325     \$25.60     \$44.00     \$33.10     \$54.40     \$44.00     \$60.10	\$300	\$305	\$23.20	\$39.60	\$28.70	\$49.60	\$39.60	\$55.30
\$315         \$320         \$25.00         \$42.90         \$32.00         \$53.20         \$42.90         \$58.90           \$320         \$325         \$25.60         \$44.00         \$33.10         \$54.40         \$44.00         \$60.10								
<b>\$320 \$325</b> \$25.60 \$44.00 \$33.10 \$54.40 \$44.00 \$60.10								
347 344 37 SECTION 11	\$320 \$325	\$325 \$330	\$25.60 \$26.20	\$44.00 \$45.10	\$33.10 \$34.20	\$54.40 \$55.60	\$44.00 \$45.10	\$60.10 \$61.30
\$325 \$330 \$26.20 \$45.10 \$34.20 \$35.30 \$46.20 \$62.50 \$62.50		\$335						
<b>\$335 \$340</b> \$27.40 \$47.30 \$36.40 \$58.00 \$47.30 \$63.70		\$340	\$27.40				\$47.30	
<b>\$340 \$345</b> \$28.00 \$48.40 \$37.50 \$59.20 \$48.40 \$65.00	\$340	\$345	\$28.00	\$48.40	\$37.50	\$59.20	\$48.40	\$65.00

If the Adjus		Married Fili	ng Jointly	Head of H	lousehold	Single or Married	Filing Separately
Amount (I	But less	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding	Standard withholding	Form W-4, Step 2, Checkbox withholding
At least	than			The Tentative Witl	nholding Amount is:		
\$345 \$350 \$355 \$360 \$365	\$350 \$355 \$360 \$365 \$370	\$28.60 \$29.20 \$29.80 \$30.40 \$31.00	\$49.50 \$50.60 \$51.70 \$52.80 \$53.90	\$38.60 \$39.70 \$40.80 \$41.90 \$43.00	\$60.40 \$61.60 \$63.20 \$64.80 \$66.40	\$49.50 \$50.60 \$51.70 \$52.80 \$53.90	\$66.60 \$68.20 \$69.80 \$71.40 \$73.00
\$370 \$375 \$380 \$385	\$375 \$380 \$385 \$390	\$31.60 \$32.20 \$32.80 \$33.40	\$55.00 \$56.10 \$57.20 \$58.40	\$44.10 \$45.20 \$46.30 \$47.40	\$68.00 \$69.60 \$71.20 \$72.80	\$55.00 \$56.10 \$57.20 \$58.40	\$74.60 \$76.20 \$77.80 \$79.40

# 3. Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

If you compute payroll manually and your employee **has not** submitted a Form W-4 for 2020 or later, use the worksheet below and the Wage Bracket Method tables that follow to figure federal income tax withholding.

The Wage Bracket Method tables cover only up to approximately \$100,000 in annual wages and up to 10 allowances. If you can't use the Wage Bracket Method tables because taxable wages exceed the amount from the last bracket of the table (based on marital status and pay period) or the employee claimed more than 10 allowances, use the Percentage Method tables in section 5.

# Worksheet 3. Employer's Withholding Worksheet for Wage Bracket Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier



		<u> </u>		
Step 1	. Fig	ure the tentative withholding amount		
	1a	Enter the employee's total taxable wages this payroll period	1a	\$
	1b	Use the amount on line 1a to look up the tentative amount to withhold in the appropriate Wage Bracket Table in this section for your pay frequency, given the employee's marital status (line 3 of Form W-4) and number of allowances claimed. This is the <b>Tentative</b> Withholding Amount	1b	\$
Step 2	. Fig	ure the final amount to withhold		
	2a	Enter the additional amount to withhold from line 6 of the employee's Form W-4	2a	\$
	2b	Add lines 1b and 2a. This is the amount to withhold from the employee's wages this pay period	2b	\$

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					WLLIN	LY Payroll						
If the <b>Wage</b> (line						MA	RRIED Pers	sons				
is	ia)					And the nu	ımber of all	owances is:				
		0	1	2	3	4	5	6	7	8	9	10
	But less	U	1	2						0	3	10
At least	than	. 1						ng Amount				
\$0	\$235	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
\$235	\$245	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245	\$255	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$255	\$265	\$3	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$265	\$275	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$275	\$285	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$295	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$295	\$305	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$305	\$315	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$325	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$325	\$335	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$335	\$345	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345	\$355	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$365	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$365	\$375	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$385	\$15	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$395	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$405	\$17	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$415	\$18	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$20	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$21	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$485	\$25	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485	\$495	\$26	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495	\$505	\$27	\$18	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$505	\$515	\$28	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$515	\$525	\$29	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$525	\$535	\$30	\$21	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$535	\$545	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$545	\$555	\$32	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$555	\$565	\$33	\$24	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$575	\$34	\$25	\$17	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$585	\$35	\$26	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$585	\$595	\$36	\$27	\$19	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$595	\$605	\$37	\$28	\$20	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$605	\$615	\$38	\$29	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$615	\$625	\$39	\$30	\$22	\$14	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$640	\$40	\$32	\$23	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$640	\$655	\$42	\$33	\$25	\$16	ı	\$0	\$0	\$0	\$0	\$0	\$0
\$655	\$670	\$44	\$35	\$26	\$18	l	\$1	\$0	\$0	\$0	\$0	\$0
\$670	\$685	\$45	\$36	\$28	\$19		\$3	\$0	\$0	\$0	\$0	\$0
\$685	\$700	\$47	\$38	\$29	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0
\$700	\$715	\$49	\$39	\$31	\$22	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$715	\$713	\$51	\$41	\$32	\$24	l	\$0 \$7	\$0	\$0	\$0	\$0	\$0 \$0
\$730	\$745	\$53	\$43	\$34	\$25	\$17	\$9	\$1	\$0	\$0	\$0	\$0 \$0
\$745	\$760	\$54	\$45	\$35	\$27	\$19	\$10	\$2	\$0	\$0	\$0	\$0
\$760	\$775	\$56	\$46	\$37	\$28	\$20	\$12	\$4	\$0	\$0	\$0	\$0
												_
\$775	\$790	\$58	\$48	\$38	\$30	\$22	\$13	\$5	\$0	\$0	\$0	\$0

If the Wage	Amount				WEEK	L1 Payron ΜΔΙ	RRIED Pers	eone				
(line	1a)							owances is:				
is	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than		-		Т	he Tentativ	e Withholdi	ng Amount	s:	,		
\$790	\$805	\$60	\$50	\$40	\$31	\$23	\$15	\$7	\$0	\$0	\$0	\$0
\$805	\$820	\$62	\$52	\$42	\$33	\$25	\$16	\$8	\$0	\$0	\$0	\$0
\$820	\$835	\$63	\$54	\$44	\$34	\$26	\$18	\$10	\$1	\$0	\$0	\$0
\$835	\$850	\$65	\$55	\$45	\$36	\$28	\$19	\$11	\$3	\$0	\$0	\$0
\$850	\$865	\$67	\$57	\$47	\$37	\$29	\$21	\$13	\$4	\$0	\$0	\$0
\$865	\$880	\$69	\$59	\$49	\$39	\$31	\$22	\$14	\$6	\$0	\$0	\$0
\$880	\$895	\$71	\$61	\$51	\$41	\$32	\$24	\$16	\$7	\$0	\$0	\$0
\$895	\$910	\$72	\$63	\$53	\$43	\$34	\$25	\$17	\$9	\$1	\$0	\$0
\$910	\$925	\$74	\$64	\$54	\$45	\$35	\$27	\$19	\$10	\$2	\$0	\$0
\$925	\$940	\$76	\$66	\$56	\$46	\$37	\$28	\$20	\$12	\$4	\$0	\$0
\$940	\$955	\$78	\$68	\$58	\$48	\$38	\$30	\$22	\$13	\$5	\$0	\$0
\$955	\$970	\$80	\$70	\$60	\$50	\$40	\$31	\$23	\$15	\$7	\$0	\$0
\$970	\$985	\$81	\$72	\$62	\$52	\$42	\$33	\$25	\$16	\$8	\$0	\$0
\$985	\$1,000	\$83	\$73	\$63	\$54	\$44	\$34	\$26	\$18	\$10	\$1	\$0
\$1,000	\$1,015	\$85	\$75	\$65	\$55	\$45	\$36	\$28	\$19	\$11	\$3	\$0
\$1,015	\$1,030	\$87	\$77	\$67	\$57	\$47	\$37	\$29	\$21	\$13	\$4	\$0
\$1,030	\$1,045	\$89	\$79	\$69	\$59	\$49	\$39	\$31	\$22	\$14	\$6	\$0
\$1,045	\$1,060	\$90	\$81	\$71	\$61	\$51	\$41	\$32	\$24	\$16	\$7	\$0
\$1,060	\$1,075	\$92	\$82	\$72	\$63	\$53	\$43	\$34	\$25	\$17	\$9	\$1
\$1,075	\$1,090	\$94	\$84	\$74	\$64	\$54	\$44	\$35	\$27	\$19	\$10	\$2
\$1,090	\$1,105	\$96	\$86	\$76	\$66	\$56	\$46	\$37	\$28	\$20	\$12	\$4
\$1,105	\$1,120	\$98	\$88	\$78	\$68	\$58	\$48	\$38	\$30	\$22	\$13	\$5
\$1,120	\$1,135	\$99	\$90	\$80	\$70	\$60	\$50	\$40	\$31	\$23	\$15	\$7
\$1,135	\$1,150	\$101	\$91	\$81	\$72	\$62	\$52	\$42	\$33	\$25	\$16	\$8
\$1,150	\$1,165	\$103	\$93	\$83	\$73	\$63	\$53	\$44	\$34	\$26	\$18	\$10
\$1,165	\$1,180	\$105	\$95	\$85	\$75	\$65	\$55	\$45	\$36	\$28	\$19	\$11
\$1,180	\$1,195	\$107	\$97	\$87	\$77	\$67	\$57	\$47	\$37	\$29	\$21	\$13
\$1,195	\$1,210	\$108	\$99	\$89	\$79	\$69	\$59	\$49	\$39	\$31	\$22	\$14
\$1,210	\$1,225	\$110	\$100	\$90	\$81	\$71	\$61	\$51	\$41	\$32	\$24	\$16
\$1,225	\$1,240	\$112	\$102	\$92	\$82	\$72	\$62	\$53	\$43	\$34	\$25	\$17
\$1,240	\$1,255	\$114	\$104	\$94	\$84	\$74	\$64	\$54	\$44	\$35	\$27	\$19
\$1,255	\$1,270	\$116	\$106	\$96	\$86	\$76	\$66	\$56	\$46	\$37	\$28	\$20
\$1,270	\$1,285	\$117	\$108 \$100	\$98	\$88	\$78 \$20	\$68	\$58	\$48	\$38	\$30	\$22
\$1,285	\$1,300	\$119	\$109	\$99	\$90	\$80	\$70	\$60	\$50	\$40	\$31	\$23
\$1,300	\$1,315	\$121	\$111	\$101	\$91	\$81	\$71	\$62	\$52	\$42	\$33	\$25
\$1,315	\$1,330	\$123	\$113	\$103	\$93	\$83	\$73	\$63	\$53	\$44	\$34	\$26
\$1,330 \$1,345	\$1,345 \$1,360	\$125 \$126	\$115 \$117	\$105 \$107	\$95 \$97	\$85 \$87	\$75 \$77	\$65 \$67	\$55 \$57	\$45 \$47	\$36 \$37	\$28 \$29
\$1,345	\$1,300	\$128	\$118	\$107	\$99	\$89	\$77 \$79	\$69	\$57 \$59	\$47 \$49	\$37 \$39	φ29 \$31
\$1,375	\$1,390	\$130	\$120	\$110	\$100	\$90	\$80	\$71	\$61	\$51	\$41	\$32
\$1,390 \$1,405	\$1,405 \$1,420	\$132 \$134	\$122 \$124	\$112 \$114	\$102 \$104	\$92 \$94	\$82 \$84	\$72 \$74	\$62 \$64	\$53 \$54	\$43 \$44	\$34 \$35
\$1,403	\$1,420	\$134	\$124	\$116	\$104	\$96	\$86	\$74	\$66	\$56	\$46	\$35 \$37
\$1,425	\$1,450	\$137	\$127	\$117	\$108	\$98	\$88	\$78	\$68	\$58	\$48	\$38
\$1,450	\$1,465	\$139	\$129	\$119	\$109	\$99	\$89	\$80	\$70	\$60	\$50	\$40
\$1,450	\$1,465	\$139	\$129	\$119	\$109	\$99 \$101	\$89 \$91	\$80 \$81	\$70 \$71	\$60 \$62	\$50 \$52	\$40 \$42
\$1,480	\$1,480	\$143	\$133	\$123	\$113	\$103	\$93	\$83	\$73	\$63	\$52 \$53	\$43
\$1,495	\$1,510	\$144	\$135	\$125	\$115	\$105	\$95	\$85	\$75 \$75	\$65	\$55	\$45
\$1,510	\$1,525	\$146	\$136	\$126	\$117	\$107	\$97	\$87	\$77	\$67	\$57	\$47
\$1,525	\$1,540	\$148	\$138	\$128	\$118	\$108	\$98	\$89	\$79	\$69	\$59	\$49
\$1,540	\$1,555	\$150	\$140		\$120	\$110	\$100	\$90	\$80	\$71	\$61	\$51
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					WELKE	Y Payroll F	CITOU					
If the Wage						MAF	RRIED Perso	ons				
(line is					,	And the nu	mber of allo	wances is:				
		0	1	2	3	4	5	6	7	8	9	10
At loost	But less –											
At least <b>\$1,555</b>	than \$1,570	\$152	\$142	\$132	\$122	\$112	\$102	g Amount is \$92	\$82	\$72	\$62	\$5
\$1,555	\$1,570	\$153	\$144	\$134	\$124	\$114	\$102	\$94	\$84	\$72 \$74	\$64	φэ. \$5
\$1,570	\$1,505	\$155	\$144	\$135	\$124	\$116	\$104	\$94	\$86	\$74 \$76	\$66	φэ \$5
. ,	- ' /			· ·					· · ·			· ·
\$1,600	\$1,615	\$157	\$147	\$137	\$127	\$117	\$107	\$98	\$88	\$78	\$68	\$5
\$1,615	\$1,630	\$159	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$80	\$70	\$6
\$1,630	\$1,645	\$161	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$81	\$71	\$6
\$1,645	\$1,660	\$162	\$153	\$143	\$133	\$123	\$113	\$103	\$93	\$83	\$73	\$6
\$1,660	\$1,675	\$164	\$154	\$144	\$135	\$125	\$115	\$105	\$95	\$85	\$75	\$6
\$1,675	\$1,690	\$166	\$156	\$146	\$136	\$126	\$116	\$107	\$97	\$87	\$77	\$6
\$1,690	\$1,705	\$168	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$89	\$79	\$6
\$1,705	\$1,720	\$170	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$90	\$80	\$7
\$1,720	\$1,735	\$171	\$162	\$152	\$142	\$132	\$122	\$112	\$102	\$92	\$82	\$7
\$1,735	\$1,750	\$173	\$163	\$153	\$144	\$134	\$124	\$114	\$104	\$94	\$84	\$7
\$1,750	\$1,765	\$175	\$165	\$155	\$145	\$135	\$125	\$116	\$106	\$96	\$86	\$7
\$1,765	\$1,780	\$177	\$167	\$157	\$147	\$137	\$127	\$117	\$107	\$98	\$88	\$7
\$1,780	\$1,795	\$179	\$169	\$159	\$149	\$139	\$129	\$119	\$109	\$99	\$89	\$7
\$1,795	\$1,810	\$181	\$171	\$161	\$151	\$141	\$131	\$121	\$111	\$101	\$91	\$8
\$1,810	\$1,825	\$185	\$172	\$162	\$153	\$143	\$133	\$123	\$113	\$103	\$93	\$8
\$1,825	\$1,840	\$188	\$174	\$164	\$154	\$144	\$134	\$125	\$115	\$105	\$95	\$8
\$1,840	\$1,855	\$191	\$176	\$166	\$156	\$146	\$136	\$126	\$116	\$107	\$97	\$8
\$1,855	\$1,870	\$195	\$178	\$168	\$158	\$148	\$138	\$128	\$118	\$108	\$98	\$8
\$1,870	\$1,885	\$198	\$180	\$170	\$160	\$150	\$140	\$130	\$120	\$110	\$100	\$9
\$1,885	\$1,900	\$201	\$183	\$171	\$162	\$152	\$142	\$132	\$122	\$112	\$102	\$9
\$1,900	\$1,915	\$205	\$186	\$173	\$163	\$153	\$143	\$134	\$124	\$114	\$104	\$9
\$1,915	\$1,930	\$208	\$190	\$175	\$165	\$155	\$145	\$135	\$125	\$116	\$106	\$9

If the Wage	Amount	SINGLE Persons										
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\$90	\$100	\$2	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0
\$100	\$110	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$110	\$120	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$120	\$130	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$130	\$130	\$6	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$140	\$150	\$7	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$150	\$160	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$160	\$170	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$170	\$180	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$180	\$190	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$190	\$200	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$200	\$210	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$210	\$220	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$220	\$230	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$230	\$240	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$240	\$250	\$17	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$250	\$260	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$260	\$270	\$19	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270	\$285	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$300	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$300	\$315	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$330	\$26	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$330	\$345	\$28	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345	\$360	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$360	\$375	\$31	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$390	\$33	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$390	\$405	\$35	\$25	\$16	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$420	\$37	\$27	\$17	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$420	\$435	\$38	\$28	\$19	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$450	\$40	\$30	\$20	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$450	\$465	\$42	\$32	\$22	\$13	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$480	\$44	\$34	\$24	\$15	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$480	\$495	\$46	\$36	\$26	\$16	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$495	\$510	\$47	\$37	\$28	\$18	\$10	\$1	\$0	\$0	\$0	\$0	\$0
\$510	\$525	\$49	\$39	\$29	\$19	\$11	\$3	\$0	\$0	\$0	\$0	\$0
\$525	\$540	\$51	\$41	\$31	\$21	\$13	\$4	\$0	\$0	\$0	\$0	\$0
\$540	\$555	\$53	\$43	\$33	\$23	\$14	\$6	\$0	\$0	\$0	\$0	\$0
\$555	\$570	\$55	\$45	\$35	\$25	\$16	\$7	\$0	\$0	\$0	\$0	\$0
\$570	\$585	\$56	\$46	\$37	\$27	\$17	\$9	\$1	\$0	\$0	\$0	\$0
\$585	\$600	\$58	\$48	\$38	\$28	\$19	\$10	\$2	\$0	\$0	\$0	\$0
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\$615 \$630	\$630 \$645	\$62 \$64	\$52 \$54	\$42 \$44	\$32 \$34	\$22 \$24	\$13 \$15	\$5 \$7	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
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\$675	\$675 \$690	\$67 \$69	\$57 \$59	\$47 \$49	\$37 \$39	\$27 \$29	\$18 \$19	\$10	\$3	\$0 \$0	\$0 \$0	\$0 \$0
\$690	\$705	\$71	\$61	\$51	\$41	\$29 \$31	\$21	\$13	\$3 \$4	\$0 \$0	\$0 \$0	\$0 \$0
\$705	\$703 \$720	\$73	\$63	\$53	\$43	\$33	\$23	\$13	\$6	\$0	\$0	\$0 \$0
\$720	\$735	\$74		\$55	\$45	\$35	\$25			\$0	\$0	\$0
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\$735	\$750	\$76	\$66	\$56	\$46	\$36	\$27	\$17	\$9	\$1	\$0	\$0
\$750	\$765	\$78	\$68	\$58	\$48	\$38	\$28	\$19	\$10	\$2	\$0	\$0
\$765	\$780	\$80	\$70	\$60	\$50	\$40	\$30	\$20	\$12	\$4	\$0	\$0
\$780	\$795	\$82	\$72	\$62	\$52	\$42	\$32	\$22	\$13	\$5	\$0	\$0
\$795	\$810	\$83	\$73	\$64	\$54	\$44	\$34	\$24	\$15	\$7	\$0	\$0
\$810	\$825	\$85	\$75	\$65	\$55	\$45	\$36	\$26	\$16	\$8	\$0	\$0
\$825	\$840	\$87	\$77	\$67	\$57	\$47	\$37	\$27	\$18	\$10	\$1	\$0
\$840	\$855	\$89	\$79	\$69	\$59	\$49	\$39	\$29	\$19	\$11	\$3	\$0
\$855	\$870	\$91	\$81	\$71	\$61	\$51	\$41	\$31	\$21	\$13	\$4	\$0
\$870	\$885	\$95	\$82	\$73	\$63	\$53	\$43	\$33	\$23	\$14	\$6	\$0
\$885	\$900	\$98	\$84	\$74	\$64	\$54	\$45	\$35	\$25	\$16	\$7	\$0
\$900	\$915	\$101	\$86	\$76	\$66	\$56	\$46	\$36	\$26	\$17	\$9	\$0 \$0
\$915 \$930	\$930 \$945	\$104 \$108	\$88 \$90	\$78 \$80	\$68 \$70	\$58 \$60	\$48 \$50	\$38 \$40	\$28 \$30	\$19 \$20	\$10 \$12	\$2 \$3
\$945	\$960	\$111	\$93	\$82	\$72	\$62	\$52	\$42	\$32	\$22	\$13	\$5
\$960 \$975	\$975 \$990	\$114 \$118	\$96 \$99	\$83 \$85	\$73 \$75	\$63 \$65	\$54 \$55	\$44 \$45	\$34 \$35	\$24 \$26	\$15 \$16	\$6 \$8
\$990	\$1,005	\$110 \$121	\$103	\$87	\$75 \$77	\$67	\$55 \$57	\$45	\$35 \$37	\$27	\$18	эо \$9
\$1,005	\$1,020	\$124	\$106	\$89	\$79	\$69	\$59	\$49	\$39	\$29	\$19	\$11
\$1,020	\$1,035	\$128	\$109	\$91	\$81	\$71	\$61	\$51	\$41	\$31	\$21	\$12
\$1,020	\$1,050	\$131	\$113	\$91 \$94	\$82	\$71 \$72	\$63	\$53	\$43	\$33	\$23	\$12 \$14
\$1,050	\$1,050	\$134	\$116	\$98	\$84	\$72 \$74	\$63 \$64	\$54	\$44	\$35	\$25	\$15
\$1,065	\$1,080	\$137	\$119	\$101	\$86	\$76	\$66	\$56	\$46	\$36	\$26	\$17
\$1,080	\$1,095	\$141	\$123	\$104	\$88	\$78	\$68	\$58	\$48	\$38	\$28	\$18
\$1,095	\$1,110	\$144	\$126	\$108	\$90	\$80	\$70	\$60	\$50	\$40	\$30	\$20
\$1,110	\$1,125	\$147	\$129	\$111	\$93	\$81	\$72	\$62	\$52	\$42	\$32	\$22
\$1,125	\$1,140	\$151	\$132	\$114	\$96	\$83	\$73	\$63	\$53	\$44	\$34	\$24
\$1,140	\$1,155	\$154	\$136	\$118	\$99	\$85	\$75	\$65	\$55	\$45	\$35	\$26
\$1,155	\$1,170	\$157	\$139	\$121	\$103	\$87	\$77	\$67	\$57	\$47	\$37	\$27
\$1,170	\$1,185	\$161	\$142	\$124	\$106	\$89	\$79	\$69	\$59	\$49	\$39	\$29
\$1,185	\$1,200	\$164	\$146	\$127	\$109	\$91	\$81	\$71	\$61	\$51	\$41	\$31
\$1,200	\$1,215	\$167	\$149	\$131	\$113	\$94	\$82	\$72	\$62	\$53	\$43	\$33
\$1,215	\$1,230	\$170	\$152	\$134	\$116	\$98	\$84	\$74	\$64	\$54	\$44	\$35
\$1,230	\$1,245	\$174	\$156	\$137	\$119	\$101	\$86	\$76	\$66	\$56	\$46	\$36
\$1,245	\$1,260	\$177	\$159	\$141	\$123	\$104	\$88	\$78	\$68	\$58	\$48	\$38
\$1,260	\$1,275	\$180	\$162	\$144	\$126	\$108	\$90	\$80	\$70	\$60	\$50	\$40
\$1,275	\$1,290	\$184	\$165	\$147	\$129	\$111	\$93	\$81	\$71	\$62	\$52	\$42
\$1,290	\$1,305	\$187	\$169	\$151	\$132	\$114	\$96	\$83	\$73	\$63	\$53	\$44
\$1,305	\$1,320	\$190	\$172	\$154	\$136	\$118	\$99	\$85	\$75	\$65	\$55	\$45
\$1,320	\$1,335	\$194	\$175	\$157	\$139	\$121	\$103		\$77	\$67	\$57	\$47
\$1,335	\$1,350	\$197	\$179	\$160	\$142	\$124	\$106		\$79	\$69	\$59	\$49
\$1,350	\$1,365	\$200	\$182	\$164	\$146	\$127	\$109	\$91	\$80	\$71	\$61	\$51
\$1,365	\$1,380	\$203	\$185	\$167	\$149	\$131	\$113		\$82	\$72	\$62	\$53
\$1,380	\$1,395	\$207	\$189	\$170	\$152	\$134	\$116	\$98	\$84	\$74	\$64	\$54
\$1,395	\$1,410	\$210	\$192	\$174	\$156	\$137	\$119		\$86	\$76	\$66	\$56
\$1,410	\$1,425	\$213	\$195	\$177	\$159	\$141	\$122	\$104	\$88	\$78	\$68	\$58 ************************************
\$1,425 \$1,440	\$1,440 \$1,455	\$217	\$198 \$202	\$180 \$184	\$162 \$165	\$144 \$147	\$126 \$129	\$108 \$111	\$89	\$80	\$70 \$71	\$60 \$62
\$1,440 \$1,455	\$1,455 \$1,470	\$220 \$223	\$202 \$205	\$184 \$187	\$165 \$169	\$147 \$151	\$129 \$132	\$111 \$114	\$93 \$96	\$81 \$83	\$71 \$73	\$62 \$63
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\$1,470	\$1,485 \$1,500	\$227	\$208 \$212	\$190 \$103	\$172 \$175	\$154 \$157	\$136		\$99	\$85	\$75	\$65 \$67
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If the Wage	Amount					SIN	IGLE Perso	ns				
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At least	than				Т	he Tentativ	e Withholdir	ng Amount i	s:			
\$1,500	\$1,515	\$233	\$215	\$197	\$179	\$160	\$142	\$124	\$106	\$89	\$79	\$69
\$1,515	\$1,530	\$236	\$218	\$200	\$182	\$164	\$146	\$127	\$109	\$91	\$80	\$71
\$1,530	\$1,545	\$240	\$222	\$203	\$185	\$167	\$149	\$131	\$112	\$94	\$82	\$72
\$1,545	\$1,560	\$243	\$225	\$207	\$189	\$170	\$152	\$134	\$116	\$98	\$84	\$74
\$1,560	\$1,575	\$246	\$228	\$210	\$192	\$174	\$155	\$137	\$119	\$101	\$86	\$76
\$1,575	\$1,590	\$250	\$231	\$213	\$195	\$177	\$159	\$141	\$122	\$104	\$88	\$78
\$1,590	\$1,605	\$253	\$235	\$217	\$198	\$180	\$162	\$144	\$126	\$107	\$89	\$80
\$1,605	\$1,620	\$256	\$238	\$220	\$202	\$184	\$165	\$147	\$129	\$111	\$93	\$81
\$1,620	\$1,635	\$260	\$241	\$223	\$205	\$187	\$169	\$150	\$132	\$114	\$96	\$83
\$1,635	\$1,650	\$263	\$245	\$226	\$208	\$190	\$172	\$154	\$136	\$117	\$99	\$85
\$1,650	\$1,665	\$266	\$248	\$230	\$212	\$193	\$175	\$157	\$139	\$121	\$102	\$87
\$1,665	\$1,680	\$269	\$251	\$233	\$215	\$197	\$179	\$160	\$142	\$124	\$106	\$89
\$1,680	\$1,695	\$273	\$255	\$236	\$218	\$200	\$182	\$164	\$145	\$127	\$109	\$91
\$1,695	\$1,710	\$276	\$258	\$240	\$222	\$203	\$185	\$167	\$149	\$131	\$112	\$94
\$1,710	\$1,725	\$279	\$261	\$243	\$225	\$207	\$188	\$170	\$152	\$134	\$116	\$97
\$1,725	\$1,740	\$283	\$264	\$246	\$228	\$210	\$192	\$174	\$155	\$137	\$119	\$101
\$1,740	\$1,755	\$286	\$268	\$250	\$231	\$213	\$195	\$177	\$159	\$140	\$122	\$104
\$1,755	\$1,770	\$290	\$271	\$253	\$235	\$217	\$198	\$180	\$162	\$144	\$126	\$107
\$1,770	\$1,785	\$293	\$274	\$256	\$238	\$220	\$202	\$183	\$165	\$147	\$129	\$111
\$1,785	\$1,800	\$297	\$278	\$259	\$241	\$223	\$205	\$187	\$169	\$150	\$132	\$114
\$1,800	\$1,815	\$301	\$281	\$263	\$245	\$226	\$208	\$190	\$172	\$154	\$135	\$117

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16.11 384		MARRIED Persons																				
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At least	than			-	Т	he Tentativ	e Withholdi	ng Amount	is:	'	'											
\$0	\$470	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0										
\$470	\$480	\$1	\$0	\$0	\$0	\$0	\$0	\$0			!											
\$480	\$490	\$2	\$0	\$0	\$0	\$0	\$0	\$0														
\$490	\$500	\$3	\$0	\$0	\$0	\$0	\$0	\$0			\$0											
\$500	\$510	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$510	\$520	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$520	\$530	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$530	\$540	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$540	\$550	\$8	\$0	\$0	\$0	\$0	\$0	\$0														
\$550	\$560	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$560	\$570	\$10	\$0	\$0	\$0	\$0	\$0	\$0														
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\$620	\$630	\$16	\$0	\$0	\$0	\$0	\$0	\$0														
\$630	\$640	\$17	\$0	\$0	\$0	\$0	\$0	\$0														
\$640	\$650	\$18	\$1	\$0	\$0	\$0	\$0	\$0														
\$650	\$660	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$660	\$670	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$670	\$680	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
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\$710	\$720	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
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\$750	\$750 \$760	\$29	\$12	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0										
\$760	\$770	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$770	\$770	\$31	\$13	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0										
\$780	\$790	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$790	\$800	\$33	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$800	\$810	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$810	\$820	\$35	\$18	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$820	\$830	\$36	\$19	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$830	\$840	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$840	\$850	\$38	\$21	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$850	\$860	\$39	\$22	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$860	\$870	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$870	\$880	\$41	\$24	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$880	\$890	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$890	\$900	\$43	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$900	\$910	\$44	\$27	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$910	\$920	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$920	\$930	\$46	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$930	\$940	\$47	\$30	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$940	\$950	\$48	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$950	\$960	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
\$960	\$970	\$50	\$33	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										

If the Wess	Amount	nt MARRIED Persons										
If the <b>Wage</b> (line												
is								owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than							ng Amount				
\$970	\$980	\$51	\$34	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$980	\$990	\$52	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$990	\$1,000	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,010	\$54	\$37	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,010	\$1,020	\$55	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,020	\$1,030	\$56	\$39	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,030	\$1,040	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$1,040 \$1,050	\$1,050 \$1,060	\$58 \$59	\$41 \$42	\$25 \$26	\$8 \$9	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
									· ·			
\$1,060	\$1,070	\$60	\$43	\$27	\$10	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0
\$1,070 \$1,080	\$1,080 \$1,090	\$61 \$62	\$44 \$45	\$28 \$29	\$11 \$12	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,000	\$1,090	\$63	\$46	\$30	\$13	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$1,100	\$1,110	\$64	\$47	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,110	\$1,120	\$65	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,110	\$1,120	\$66	\$49	\$33	\$16	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,120	\$1,140	\$67	\$50	\$34	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,140	\$1,150	\$68	\$51	\$35	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$1,150	\$1,160	\$69	\$52	\$36	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$1,160	\$1,170	\$70	\$53	\$37	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170	\$1,180	\$71	\$54	\$38	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,180	\$1,190	\$72	\$55	\$39	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,190	\$1,200	\$73	\$56	\$40	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$1,210	\$74	\$57	\$41	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,210	\$1,220	\$75	\$58	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,220	\$1,230	\$76	\$59	\$43	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,230	\$1,270	\$78	\$62	\$45	\$28	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,270	\$1,310	\$83	\$66	\$49	\$32	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,310	\$1,350	\$88	\$70	\$53	\$36	\$20	\$3	\$0	\$0	\$0	\$0	\$0
\$1,350	\$1,390	\$93	\$74	\$57	\$40	\$24	\$7	\$0	\$0	\$0	\$0	\$0
\$1,390	\$1,430	\$98	\$78	\$61	\$44	\$28	\$11	\$0	\$0	\$0	\$0	\$0
\$1,430	\$1,470	\$102	\$83	\$65	\$48	\$32	\$15	\$0	\$0	\$0	\$0	\$0
\$1,470	\$1,510	\$107	\$87	\$69	\$52	\$36	\$19		\$0 \$0	\$0	\$0	\$0
\$1,510	\$1,550	\$112	\$92	\$73	\$56	\$40	\$23		\$0	\$0	\$0	\$0
\$1,550	\$1,590	\$117	\$97	\$77	\$60	\$44	\$27	\$11	\$0	\$0	\$0	\$0
\$1,590	\$1,630 \$1,670	\$122	\$102 \$107	\$82	\$64	\$48	\$31	\$15	\$0 \$0	\$0	\$0	\$0 \$0
\$1,630 \$1,670	\$1,670	\$126 \$131	\$107 \$111	\$87 \$91	\$68 \$72	\$52 \$56	\$35 \$39	\$19 \$23	\$2 \$6	\$0 \$0	\$0 \$0	\$0 \$0
\$1,070	\$1,710	\$136	\$116	\$96	\$76	\$60	\$43	\$27	\$10	\$0	\$0 \$0	\$0 \$0
\$1,750 \$1,790	\$1,790 \$1,830	\$141 \$146	\$121 \$126	\$101 \$106	\$81 \$86	\$64 \$68	\$47 \$51	\$31 \$35	\$14 \$18	\$0 \$2	\$0 \$0	\$0 \$0
\$1,790	\$1,830	\$150	\$131	\$111	\$91	\$72	\$51 \$55	\$39	\$22	\$6	\$0 \$0	\$0 \$0
\$1,870	\$1,910	\$155	\$135	\$115	\$96	\$76	\$59	\$43	\$26	\$10	\$0	\$0
\$1,910	\$1,950	\$160	\$140	\$120	\$100	\$81	\$63	\$47	\$30	\$14	\$0	\$0
\$1,950	\$1,990	\$165	\$145	\$125	\$105	\$85	\$67	\$51	\$34	\$18	\$1	\$0
\$1,990	\$2,030	\$170	\$150	\$130	\$110	\$90	\$71	\$55	\$38	\$22	\$5	\$0 \$0
\$2,030	\$2,070	\$174	\$155	\$135	\$115	\$95	\$75	\$59	\$42	\$26	\$9	\$0
\$2,070	\$2,110	\$179	\$159	\$139	\$120	\$100	\$80	\$63	\$46	\$30	\$13	\$0
\$2,110	\$2,150	\$184	\$164	\$144	\$124	\$105	\$85	\$67	\$50	\$34	\$17	\$1
\$2,150	\$2,190	\$189	\$169	\$149	\$129	\$109	\$90	\$71	\$54	\$38	\$21	\$5
\$2,190	\$2,230	\$194	\$174		\$134					\$42	\$25	\$9
		1	'	'								

If the Wage						MAI	RRIED Pers	ons				
(line is	1a)					And the nu	mber of allo	owances is:				
	But less –	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdii	ng Amount i	s:			
\$2,230	\$2,270	\$198	\$179	\$159	\$139	\$119	\$99	\$79	\$62	\$46	\$29	\$13
\$2,270	\$2,310	\$203	\$183	\$163	\$144	\$124	\$104	\$84	\$66	\$50	\$33	\$17
\$2,310	\$2,350	\$208	\$188	\$168	\$148	\$129	\$109	\$89	\$70	\$54	\$37	\$21
\$2,350	\$2,390	\$213	\$193	\$173	\$153	\$133	\$114	\$94	\$74	\$58	\$41	\$25
\$2,390	\$2,430	\$218	\$198	\$178	\$158	\$138	\$118	\$99	\$79	\$62	\$45	\$29
\$2,430	\$2,470	\$222	\$203	\$183	\$163	\$143	\$123	\$103	\$83	\$66	\$49	\$33
\$2,470	\$2,510	\$227	\$207	\$187	\$168	\$148	\$128	\$108	\$88	\$70	\$53	\$37
\$2,510	\$2,550	\$232	\$212	\$192	\$172	\$153	\$133	\$113	\$93	\$74	\$57	\$41
\$2,550	\$2,590	\$237	\$217	\$197	\$177	\$157	\$138	\$118	\$98	\$78	\$61	\$45
\$2,590	\$2,630	\$242	\$222	\$202	\$182	\$162	\$142	\$123	\$103	\$83	\$65	\$49
\$2,630	\$2,670	\$246	\$227	\$207	\$187	\$167	\$147	\$127	\$107	\$88	\$69	\$53
\$2,670	\$2,710	\$251	\$231	\$211	\$192	\$172	\$152	\$132	\$112	\$92	\$73	\$57
\$2,710	\$2,750	\$256	\$236	\$216	\$196	\$177	\$157	\$137	\$117	\$97	\$77	\$61
\$2,750	\$2,790	\$261	\$241	\$221	\$201	\$181	\$162	\$142	\$122	\$102	\$82	\$65
\$2,790	\$2,830	\$266	\$246	\$226	\$206	\$186	\$166	\$147	\$127	\$107	\$87	\$69
\$2,830	\$2,870	\$270	\$251	\$231	\$211	\$191	\$171	\$151	\$131	\$112	\$92	\$73
\$2,870	\$2,910	\$275	\$255	\$235	\$216	\$196	\$176	\$156	\$136	\$116	\$97	\$77
\$2,910	\$2,950	\$280	\$260	\$240	\$220	\$201	\$181	\$161	\$141	\$121	\$101	\$82
\$2,950	\$2,990	\$285	\$265	\$245	\$225	\$205	\$186	\$166	\$146	\$126	\$106	\$86
\$2,990	\$3,030	\$290	\$270	\$250	\$230	\$210	\$190	\$171	\$151	\$131	\$111	\$91
\$3,030	\$3,070	\$294	\$275	\$255	\$235	\$215	\$195	\$175	\$155	\$136	\$116	\$96
\$3,070	\$3,110	\$299	\$279	\$259	\$240	\$220	\$200	\$180	\$160	\$140	\$121	\$101
\$3,110	\$3,150	\$304	\$284	\$264	\$244	\$225	\$205	\$185	\$165	\$145	\$125	\$106
\$3,150	\$3,190	\$309	\$289	\$269	\$249	\$229	\$210	\$190	\$170	\$150	\$130	\$110
\$3,190	\$3,230	\$314	\$294	\$274	\$254	\$234	\$214	\$195	\$175	\$155	\$135	\$115
\$3,230	\$3,270	\$318	\$299	\$279	\$259	\$239	\$219	\$199	\$179	\$160	\$140	\$120
\$3,270	\$3,310	\$323	\$303	\$283	\$264	\$244	\$224	\$204	\$184	\$164	\$145	\$125
\$3,310	\$3,350	\$328	\$308	\$288	\$268	\$249	\$229	\$209	\$189	\$169	\$149	\$130
\$3,350	\$3,390	\$333	\$313	\$293	\$273	\$253	\$234	\$214	\$194	\$174	\$154	\$134
\$3,390	\$3,430	\$338	\$318	\$298	\$278	\$258	\$238	\$219	\$199	\$179	\$159	\$139
\$3,430	\$3,470	\$342	\$323	\$303	\$283	\$263	\$243	\$223	\$203	\$184	\$164	\$144
\$3,470	\$3,510	\$347	\$327	\$307	\$288	\$268	\$248	\$228	\$208	\$188	\$169	\$149

16 11 - 144	A				DIWLLI	LT Payron						
If the Wage (line 1							NGLE Perso					
is	,					And the nu	imber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:			
\$0	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$155	\$165	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$165	\$175	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$175	\$185	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$185	\$195	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$195	\$205	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$205	\$215	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$215	\$225	\$7 \$8	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$225 \$235	\$235 \$245	\$8 \$9	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
				-							-	
\$245	\$255	\$10 \$11	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$255 \$265	\$265 \$275	\$11 \$12	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$205	\$275	\$13	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$285	\$295	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$305	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$295 \$305	\$305	\$15 \$16	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$305	\$315	\$17	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$325	\$335	\$18	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$335	\$345	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345	\$355	\$20	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$355	\$365	\$21	\$4	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0
\$365	\$375	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$375	\$385	\$23	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$385	\$395	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$405	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$415	\$26	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$27	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$29	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$32	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475 \$485	\$485 \$495	\$33 \$34	\$16 \$17	\$0 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$495	\$505	\$35	\$18 \$10	\$2	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
\$505 \$515	\$515 \$525	\$36 \$37	\$19 \$20	\$3 \$4	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$515 \$525	\$525 \$535	\$37 \$38	\$20 \$21	\$4 \$5	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$535	\$565	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$565	\$595	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$595	\$625	\$47	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$625	\$655	\$51	\$32	\$16	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$655	\$685	\$55	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$685	\$715	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$715	\$745	\$62	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$775	\$65	\$45	\$28	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$775	\$805	\$69	\$49	\$31	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
. 1	\$835	\$73	\$53	\$34	\$17	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$805												
\$805 \$835	\$865	\$76	\$56	\$37	\$20	\$4	\$0	\$0	\$0	\$0	\$0	\$0

If the Wage	Amount	SINGLE Persons										
(line												
is	,					And the ni	imber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ing Amount	is:			
\$895	\$925	\$83	\$63	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$925	\$955	\$87	\$67	\$47	\$29	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$955	\$985	\$91	\$71	\$51	\$32	\$16	\$0		\$0	\$0	\$0	\$0
\$985	\$1,015	\$94	\$74	\$54	\$35	\$19	\$2	\$0	\$0	\$0	\$0	\$0
\$1,015	\$1,045	\$98	\$78	\$58	\$38	\$22	\$5	\$0	\$0	\$0	\$0	\$0
\$1,045	\$1,075	\$101	\$81	\$62	\$42	\$25	\$8	\$0	\$0	\$0	\$0	\$0
\$1,075	\$1,105	\$105	\$85	\$65	\$45	\$28	\$11	\$0	\$0	\$0	\$0	\$0
\$1,105	\$1,135	\$109	\$89	\$69	\$49	\$31	\$14	\$0	\$0	\$0	\$0	\$0 \$0
\$1,135	\$1,165	\$112	\$92	\$72	\$53	\$34	\$17	\$1	\$0	\$0	\$0	\$0
\$1,165	\$1,195	\$116	\$96	\$76	\$56	\$37	\$20	\$4	\$0	\$0	\$0	\$0
\$1,195	\$1,225	\$119	\$99	\$80	\$60	\$40	\$23	\$7	\$0	\$0	\$0	\$0
\$1,225 \$1,255	\$1,255 \$1,285	\$123 \$127	\$103 \$107	\$83 \$87	\$63 \$67	\$44 \$47	\$26 \$29	\$10 \$13	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,235	\$1,205	\$130	\$107	\$90	\$77 \$71	\$51	\$32	\$16	\$0	\$0 \$0	\$0	\$0 \$0
\$1,315 \$1,345	\$1,345 \$1,375	\$134 \$137	\$114 \$117	\$94 \$98	\$74 \$78	\$54 \$58	\$35 \$38	\$19 \$22	\$2 \$5	\$0 \$0	\$0 \$0	\$0 \$0
\$1,345	\$1,375	\$137	\$117 \$121	\$101	\$81	\$62	\$42	\$25	\$8	\$0 \$0	\$0	\$0 \$0
\$1,405	\$1,435	\$145	\$125	\$105	\$85	\$65	\$45	\$28	\$11	\$0	\$0	\$0
\$1,435	\$1,465	\$148	\$128	\$108	\$89	\$69	\$49	\$31	\$14	\$0	\$0	\$0
\$1,465	\$1,495	\$152	\$132	\$112	\$92	\$72	\$52	\$34	\$17	\$1	\$0	\$0
\$1,495	\$1,525	\$155	\$135	\$116	\$96	\$76	\$56	\$37	\$20	\$4	\$0	\$0
\$1,525	\$1,555	\$159	\$139	\$119	\$99	\$80	\$60	\$40	\$23	\$7	\$0	\$0
\$1,555	\$1,585	\$163	\$143	\$123	\$103	\$83	\$63	\$43	\$26	\$10	\$0	\$0
\$1,585	\$1,615	\$166	\$146	\$126	\$107	\$87	\$67	\$47	\$29	\$13	\$0	\$0
\$1,615	\$1,645	\$170	\$150	\$130	\$110	\$90	\$70	\$51	\$32	\$16	\$0	\$0
\$1,645	\$1,675	\$173	\$153	\$134	\$114	\$94	\$74	\$54	\$35	\$19	\$2	\$0
\$1,675	\$1,705	\$177	\$157	\$137	\$117	\$98	\$78	\$58	\$38	\$22	\$5	\$0
\$1,705	\$1,735	\$181	\$161	\$141	\$121	\$101	\$81	\$61	\$42	\$25	\$8	\$0
\$1,735	\$1,775	\$189	\$165	\$145	\$125	\$105	\$85	\$66	\$46	\$28	\$11	\$0
\$1,775	\$1,815	\$198	\$170	\$150	\$130	\$110	\$90	\$70	\$51	\$32	\$15	\$0
\$1,815	\$1,855	\$207	\$174	\$155	\$135	\$115	\$95	\$75	\$55	\$36	\$19	\$3
\$1,855 \$1,895	\$1,895 \$1,935	\$216 \$224	\$179 \$188	\$159 \$164	\$140 \$144	\$120 \$125	\$100 \$105	\$80 \$85	\$60 \$65	\$40 \$45	\$23 \$27	\$7 \$11
\$1,095	\$1,935	\$233	\$197	\$169	\$144	\$125 \$129	\$105	\$90	\$70 \$70	\$50	\$31	\$15
				\$174								
\$1,975 \$2,015	\$2,015 \$2,055	\$242 \$251	\$206 \$214	\$174 \$179	\$154 \$159	\$134 \$139	\$114 \$119		\$75 \$79	\$55 \$60	\$35 \$40	\$19 \$23
\$2,055	\$2,095	\$260	\$223	\$187	\$164	\$144	\$124		\$84	\$64	\$45	\$27
\$2,095	\$2,135	\$268	\$232	\$196	\$168	\$149	\$129		\$89	\$69	\$49	\$31
\$2,135	\$2,175	\$277	\$241	\$204	\$173	\$153	\$133		\$94	\$74	\$54	\$35
\$2,175	\$2,215	\$286	\$250	\$213	\$178	\$158	\$138	\$118	\$99	\$79	\$59	\$39
\$2,215	\$2,255	\$295	\$258	\$222	\$186	\$163	\$143		\$103	\$84	\$64	\$44
\$2,255	\$2,295	\$304	\$267	\$231	\$194	\$168	\$148		\$108	\$88	\$69	\$49
\$2,295	\$2,335	\$312	\$276	\$240	\$203	\$173	\$153	\$133	\$113	\$93	\$73	\$53
\$2,335	\$2,375	\$321	\$285	\$248	\$212	\$177	\$157	\$138	\$118	\$98	\$78	\$58
\$2,375	\$2,415	\$330	\$294	\$257	\$221	\$184	\$162	\$142	\$123	\$103	\$83	\$63
\$2,415	\$2,455	\$339	\$302	\$266	\$230	\$193	\$167		\$127	\$108	\$88	\$68
\$2,455	\$2,495	\$348	\$311	\$275	\$238	\$202	\$172		\$132	\$112	\$93	\$73
\$2,495	\$2,535	\$356	\$320	\$284	\$247	\$211	\$177	\$157	\$137	\$117	\$97	\$77
\$2,535	\$2,575	\$365	\$329	\$292	\$256	\$220	\$183		\$142	\$122	\$102	\$82
\$2,575	\$2,615	\$374	\$338		\$265	\$228	\$192		\$147	\$127	\$107	\$87
\$2,615	\$2,655	\$383	\$346	\$310	\$274	\$237	\$201	\$171	\$151	\$132	\$112	\$92

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\$2,655	\$2,695	\$392	\$355	\$319	\$282	\$246	\$210	\$176	\$156	\$136	\$117	\$97
\$2,695	\$2,735	\$400	\$364	\$328	\$291	\$255	\$218	\$182	\$161	\$141	\$121	\$101
\$2,735	\$2,775	\$409	\$373	\$336	\$300	\$264	\$227	\$191	\$166	\$146	\$126	\$106
\$2,775	\$2,815	\$418	\$382	\$345	\$309	\$272	\$236	\$200	\$171	\$151	\$131	\$111
\$2,815	\$2,855	\$427	\$390	\$354	\$318	\$281	\$245	\$208	\$175	\$156	\$136	\$116
\$2,855	\$2,895	\$436	\$399	\$363	\$326	\$290	\$254	\$217	\$181	\$160	\$141	\$121
\$2,895	\$2,935	\$444	\$408	\$372	\$335	\$299	\$262	\$226	\$190	\$165	\$145	\$125
\$2,935	\$2,975	\$453	\$417	\$380	\$344	\$308	\$271	\$235	\$198	\$170	\$150	\$130
\$2,975	\$3,015	\$462	\$426	\$389	\$353	\$316	\$280	\$244	\$207	\$175	\$155	\$135
\$3,015	\$3,055	\$471	\$434	\$398	\$362	\$325	\$289	\$252	\$216	\$180	\$160	\$140
\$3,055	\$3,095	\$480	\$443	\$407	\$370	\$334	\$298	\$261	\$225	\$188	\$165	\$145
\$3,095	\$3,135	\$488	\$452	\$416	\$379	\$343	\$306	\$270	\$234	\$197	\$169	\$149
\$3,135	\$3,175	\$497	\$461	\$424	\$388	\$352	\$315	\$279	\$242	\$206	\$174	\$154
\$3,175	\$3,215	\$506	\$470	\$433	\$397	\$360	\$324	\$288	\$251	\$215	\$179	\$159
\$3,215	\$3,255	\$515	\$478	\$442	\$406	\$369	\$333	\$296	\$260	\$224	\$187	\$164
\$3,255	\$3,295	\$524	\$487	\$451	\$414	\$378	\$342	\$305	\$269	\$232	\$196	\$169
\$3,295	\$3,335	\$532	\$496	\$460	\$423	\$387	\$350	\$314	\$278	\$241	\$205	\$173
\$3,335	\$3,375	\$541	\$505	\$468	\$432	\$396	\$359	\$323	\$286	\$250	\$214	\$178
\$3,375	\$3,415	\$550	\$514	\$477	\$441	\$404	\$368	\$332	\$295	\$259	\$222	\$186
\$3,415	\$3,455	\$559	\$522	\$486	\$450	\$413	\$377	\$340	\$304	\$268	\$231	\$195
\$3,455	\$3,495	\$568	\$531	\$495	\$458	\$422	\$386	\$349	\$313	\$276	\$240	\$204
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\$940	\$950	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
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\$990	\$1,000	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
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\$1,020		\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,030		\$53	\$35	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,040		\$54	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,050		\$55	\$37	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,060		\$56 \$57	\$38	\$20	\$2 \$3	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
\$1,070 \$1,080		\$57 \$58	\$39 \$40	\$21 \$22	\$3 \$4	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,000		\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$1,100		\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,110		\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
\$1,120		\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,130		\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,140	\$1,150	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,150	\$1,160	\$65	\$47	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,160		\$66	\$48	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,170		\$67	\$49	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,180		\$68	\$50	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,190		\$69	\$51	\$33	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200		\$70	\$52	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,210 \$1,220		\$71 \$72	\$53 \$54	\$35 \$36	\$17 \$18	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,220 \$1,230		\$72 \$73	\$54 \$55	\$37	\$10 \$19	\$0 \$1	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,240		\$74	\$56	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0
\$1,250		\$75	\$57	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$1,260		\$76	\$58	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$1,270		\$77	\$59	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0
\$1,280		\$78	\$60	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0
\$1,290	\$1,300	\$79	\$61	\$43	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0
\$1,300		\$80	\$62	\$44	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$1,310		\$81	\$63	\$45	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0
\$1,320		\$82	\$64	\$46	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0
\$1,330 \$1,340	1	\$83 \$86	\$65 \$67	\$47 \$49	\$29 \$31	\$11 \$14	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,340												
\$1,380 \$1,420		\$90 \$95	\$71 \$75	\$53 \$57	\$35 \$39	\$18 \$22	\$0 \$4	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
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\$1,500		\$105	\$83	\$65	\$47	\$30	\$12	\$0	\$0	\$0	\$0	\$0
\$1,540		\$110	\$88	\$69	\$51	\$34	<b>\$16</b>	\$0	\$0	\$0	\$0	\$0
\$1,580		\$114	\$93	\$73	\$55	\$38	\$20	\$2	\$0	\$0	\$0	\$0
\$1,620		\$119	\$98	\$77	\$59	\$42	\$24	\$6	\$0	\$0	\$0	\$0
\$1,660		\$124	\$103	\$81	\$63	\$46	\$28	\$10	\$0	\$0	\$0	\$0
\$1,700		\$129	\$107	\$86	\$67	\$50	\$32	\$14	\$0	\$0	\$0	\$0
\$1,740	\$1,780	\$134	\$112	\$91	\$71	\$54	\$36	\$18	\$0	\$0	\$0	\$0
\$1,780		\$138	\$117	\$95	\$75	\$58	\$40	\$22	\$4	\$0	\$0	\$0
\$1,820		\$143	\$122	\$100	\$79	\$62	\$44	\$26	\$8	\$0	\$0	\$0
\$1,860		\$148	\$127	\$105	\$84	\$66	\$48	\$30	\$12	\$0	\$0	\$0 \$0
\$1,900 \$1,940		\$153 \$158	\$131 \$136	\$110 \$115	\$88 \$93	\$70 \$74	\$52 \$56	\$34 \$38	\$16 \$20	\$0 \$2	\$0 \$0	\$0 \$0
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\$1,980 \$2,020		\$162 \$167	\$141 \$146	\$119 \$124	\$98 \$103	\$78 \$82	\$60 \$64	\$42 \$46	\$24 \$28	\$6 \$10	\$0 \$0	\$0 \$0

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\$2,100	\$2,140	\$177	\$155	\$134	\$112	\$91	\$72	\$54	\$36	\$18	\$0	\$0
\$2,140	\$2,180	\$182	\$160	\$139	\$117	\$96	\$76	\$58	\$40	\$22	\$4	\$0
\$2,180	\$2,220	\$186	\$165	\$143	\$122	\$100	\$80	\$62	\$44	\$26	\$8	\$0
\$2,220	\$2,260	\$191	\$170	\$148	\$127	\$105	\$84	\$66	\$48	\$30	\$12	\$0
\$2,260	\$2,300	\$196	\$175	\$153	\$132	\$110	\$89	\$70	\$52	\$34	\$16	\$0
\$2,300	\$2,340	\$201	\$179	\$158	\$136	\$115	\$93	\$74	\$56	\$38	\$20	\$2
\$2,340	\$2,380	\$206	\$184	\$163	\$141	\$120	\$98	\$78	\$60	\$42	\$24	\$6
\$2,380	\$2,420	\$210	\$189	\$167	\$146	\$124	\$103	\$82	\$64	\$46	\$28	\$10
\$2,420	\$2,460	\$215	\$194	\$172	\$151	\$129	\$108	\$86	\$68	\$50	\$32	\$14
\$2,460	\$2,500	\$220	\$199	\$177	\$156	\$134	\$113	\$91	\$72	\$54	\$36	\$18
\$2,500	\$2,540	\$225	\$203	\$182	\$160	\$139	\$117	\$96	\$76	\$58	\$40	\$22
\$2,540	\$2,580	\$230	\$208	\$187	\$165	\$144	\$122	\$101	\$80	\$62	\$44	\$26
\$2,580	\$2,620	\$234	\$213	\$191	\$170	\$148	\$127	\$105	\$84	\$66	\$48	\$30
\$2,620	\$2,660	\$239	\$218	\$196	\$175	\$153	\$132	\$110	\$89	\$70	\$52	\$34
\$2,660	\$2,700	\$244	\$223	\$201	\$180	\$158	\$137	\$115	\$94	\$74	\$56	\$38
\$2,700	\$2,740	\$249	\$227	\$206	\$184	\$163	\$141	\$120	\$98	\$78	\$60	\$42
\$2,740	\$2,780	\$254	\$232	\$211	\$189	\$168	\$146	\$125	\$103	\$82	\$64	\$46
\$2,780	\$2,820	\$258	\$237	\$215	\$194	\$172	\$151	\$129	\$108	\$86	\$68	\$50
\$2,820	\$2,860	\$263	\$242	\$220	\$199	\$177	\$156	\$134	\$113	\$91	\$72	\$54
\$2,860	\$2,900	\$268	\$247	\$225	\$204	\$182	\$161	\$139	\$118	\$96	\$76	\$58
\$2,900	\$2,940	\$273	\$251	\$230	\$208	\$187	\$165	\$144	\$122	\$101	\$80	\$62
\$2,940	\$2,980	\$278	\$256	\$235	\$213	\$192	\$170	\$149	\$127	\$106	\$84	\$66
\$2,980	\$3,020	\$282	\$261	\$239	\$218	\$196	\$175	\$153	\$132	\$110	\$89	\$70
\$3,020	\$3,060	\$287	\$266	\$244	\$223	\$201	\$180	\$158	\$137	\$115	\$94	\$74
\$3,060	\$3,100	\$292	\$271	\$249	\$228	\$206	\$185	\$163	\$142	\$120	\$99	\$78
\$3,100	\$3,140	\$297	\$275	\$254	\$232	\$211	\$189	\$168	\$146	\$125	\$103	\$82
\$3,140	\$3,180	\$302	\$280	\$259	\$237	\$216	\$194	\$173	\$151	\$130	\$108	\$87
\$3,180	\$3,220	\$306	\$285	\$263	\$242	\$220	\$199	\$177	\$156	\$134	\$113	\$91
\$3,220	\$3,260	\$311	\$290	\$268	\$247	\$225	\$204	\$182	\$161	\$139	\$118	\$96
\$3,260	\$3,300	\$316	\$295	\$273	\$252	\$230	\$209	\$187	\$166	\$144	\$123	\$101
\$3,300	\$3,340	\$321	\$299	\$278	\$256	\$235	\$213	\$192	\$170	\$149	\$127	\$106

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\$175	\$185	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$185	\$195	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$195	\$205	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$205	\$215	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$215	\$225	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$225	\$235	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$235	\$245	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245	\$255	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$255	\$265	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$265	\$275	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$275	\$285	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$285	\$295	\$13	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$295	\$305	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$305	\$315	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$315	\$325	\$16	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
\$325 \$335	\$335 \$345	\$17 \$18	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$345	\$355	\$19	\$1	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$355	\$365		\$2	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
\$365	\$305	\$20 \$21	\$2 \$3	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$375	\$375	\$22	\$4	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$385	\$395	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395	\$405	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$415	\$25	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$415	\$425	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$425	\$435	\$27	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$435	\$445	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445	\$455	\$29	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$465	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$465	\$475	\$31	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$475	\$485	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$485 \$495	\$495 \$505	\$33 \$34	\$15 \$16	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	\$505	\$34	\$16	\$0		\$0		\$0	\$0	\$0		\$0
\$505	\$515	\$35	\$17	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
\$515 \$525	\$525 \$535	\$36 \$37	\$18 \$19	\$0 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$525 \$535	\$545	\$37 \$38	\$20	\$2	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$545	\$555	\$39	\$21	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$555	\$565	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$565	\$575	\$41	\$23	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$575	\$585	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$585	\$625	\$45	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$625	\$665	\$49	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$665	\$705	\$54	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$705	\$745	\$59	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$745	\$785	\$64	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$785	\$825	\$69	\$47	\$28	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$825	\$865	\$73	\$52	\$32	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$865	\$905	\$78	\$57	\$36	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0

If the Wage	Amount				<u>JEMINION</u>	IIILT PAYI	NGLE Pers	one				
(line								owances is:				
is											1	
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than							ng Amount				
\$905	\$945	\$83	\$61	\$40	\$22	\$4	\$0	\$0	\$0	\$0	\$0	\$0
\$945	\$985	\$88	\$66	\$45	\$26	\$8	\$0	\$0	\$0	\$0	\$0	\$0
\$985	\$1,025	\$93	\$71	\$50	\$30	\$12	\$0	\$0	\$0	\$0	\$0	\$0
\$1,025	\$1,065	\$97	\$76	\$54	\$34	\$16	\$0	\$0	\$0	\$0	\$0	\$0
\$1,065	\$1,105	\$102	\$81	\$59	\$38	\$20	\$2	\$0	\$0	\$0	\$0	\$0
\$1,105	\$1,145	\$107	\$85	\$64	\$42	\$24	\$6	\$0	\$0	\$0	\$0	\$0
\$1,145	\$1,185	\$112	\$90	\$69	\$47	\$28	\$10	\$0	\$0	\$0	\$0	\$0
\$1,185 \$1,225	\$1,225 \$1,265	\$117 \$121	\$95 \$100	\$74 \$78	\$52 \$57	\$32 \$36	\$14 \$18	\$0 \$1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,265	\$1,305	\$126	\$105	\$83	\$62	\$40	\$22	\$5	\$0	\$0	\$0	\$0
\$1,305 \$1,345	\$1,345	\$131	\$109	\$88 \$93	\$66 \$71	\$45 \$50	\$26	\$9	\$0	\$0	\$0 \$0	\$0 \$0
\$1,345	\$1,385 \$1,425	\$136 \$141	\$114 \$119	\$93 \$98	\$71 \$76	\$50 \$55	\$30 \$34	\$13 \$17	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,305	\$1,425	\$145	\$119	\$102	\$81	\$59	\$38	\$21	\$3	\$0	\$0	\$0 \$0
\$1,465	\$1,505 \$1,545	\$150 \$155	\$129 \$133	\$107 \$112	\$86 \$00	\$64 \$60	\$43 \$47	\$25 \$29	\$7 \$11	\$0	\$0 \$0	\$0 \$0
\$1,505 \$1,545	\$1,545 \$1,585	\$160	\$138	\$112 \$117	\$90 \$95	\$69 \$74	\$47 \$52	\$33	\$11 \$15	\$0 \$0	\$0 \$0	\$0 \$0
\$1,585	\$1,625	\$165	\$143	\$122	\$100	\$79	\$5Z	\$37	\$19	\$1	\$0	\$0 \$0
\$1,625	\$1,665	\$169	\$148	\$126	\$105	\$83	\$62	\$41	\$23	\$5	\$0	\$0
\$1,665	\$1,705	\$174	\$153	\$131	\$110	\$88	\$67	\$45	\$27	\$9	\$0	\$0
\$1,705	\$1,705	\$174	\$157	\$136	\$114	\$93	\$67 \$71	\$50	\$27 \$31	\$13	\$0 \$0	\$0 \$0
\$1,745	\$1,745	\$173	\$162	\$141	\$119	\$98	\$76	\$55	\$35	\$17	\$0	\$0 \$0
\$1,785	\$1,825	\$189	\$167	\$146	\$124	\$103	\$81	\$60	\$39	\$21	\$3	\$0
\$1,825	\$1,865	\$193	\$172	\$150	\$129	\$107	\$86	\$64	\$43	\$25	\$7	\$0
\$1,865	\$1,905	\$201	\$177	\$155	\$134	\$112	\$91	\$69	\$48	\$29	\$11	\$0
\$1,905	\$1,945	\$210	\$181	\$160	\$138	\$117	\$95	\$74	\$52	\$33	\$15	\$0
\$1,945	\$1,985	\$219	\$186	\$165	\$143	\$122	\$100	\$79	\$57	\$37	\$19	\$1
\$1,985	\$2,025	\$228	\$191	\$170	\$148	\$127	\$105	\$84	\$62	\$41	\$23	\$5
\$2,025	\$2,065	\$237	\$197	\$174	\$153	\$131	\$110	\$88	\$67	\$45	\$27	\$9
\$2,065	\$2,105	\$245	\$206	\$179	\$158	\$136	\$115	\$93	\$72	\$50	\$31	\$13
\$2,105	\$2,145	\$254	\$215	\$184	\$162	\$141	\$119	\$98	\$76	\$55	\$35	\$17
\$2,145	\$2,185	\$263	\$224	\$189	\$167	\$146	\$124	\$103	\$81	\$60	\$39	\$21
\$2,185	\$2,225	\$272	\$232	\$194	\$172	\$151	\$129	\$108	\$86	\$65	\$43	\$25
\$2,225	\$2,265	\$281	\$241	\$202	\$177	\$155	\$134	\$112	\$91	\$69	\$48	\$29
\$2,265	\$2,305	\$289	\$250	\$211	\$182	\$160	\$139	\$117	\$96	\$74	\$53	\$33
\$2,305	\$2,345	\$298	\$259	\$219	\$186	\$165	\$143	\$122	\$100	\$79	\$57	\$37
\$2,345	\$2,385	\$307	\$268	\$228	\$191	\$170	\$148		\$105	\$84	\$62	\$41
\$2,385	\$2,425	\$316	\$276	\$237	\$197	\$175	\$153		\$110	\$89	\$67	\$46
\$2,425	\$2,465	\$325	\$285	\$246	\$206	\$179	\$158	\$136	\$115	\$93	\$72	\$50
\$2,465	\$2,505	\$333	\$294	\$255	\$215	\$184	\$163	\$141	\$120	\$98	\$77	\$55
\$2,505	\$2,545	\$342	\$303	\$263	\$224	\$189	\$167		\$124	\$103	\$81	\$60
\$2,545	\$2,585	\$351	\$312	\$272	\$233	\$194	\$172		\$129	\$108	\$86	\$65
\$2,585	\$2,625	\$360	\$320	\$281	\$241	\$202	\$177	\$156	\$134	\$113	\$91	\$70
\$2,625	\$2,665	\$369	\$329	\$290	\$250	\$211	\$182	\$160	\$139	\$117	\$96	\$74
\$2,665	\$2,705	\$377	\$338	\$299	\$259	\$220	\$187	\$165	\$144	\$122	\$101	\$79
\$2,705	\$2,745	\$386	\$347	\$307	\$268	\$228	\$191	\$170	\$148	\$127	\$105	\$84
\$2,745	\$2,785	\$395	\$356	\$316	\$277	\$237	\$198	\$175	\$153	\$132	\$110	\$89
\$2,785	\$2,825	\$404	\$364	\$325	\$285	\$246	\$207	\$180	\$158	\$137	\$115 \$100	\$94
\$2,825	\$2,865	\$413	\$373	\$334	\$294	\$255	\$215	\$184	\$163	\$141	\$120	\$98
\$2,865	\$2,905	\$421	\$382	\$343	\$303	\$264	\$224		\$168	\$146	\$125	\$103
\$2,905	\$2,945	\$430	\$391	\$351	\$312	\$272	\$233	\$194	\$172	\$151	\$129	\$108

					SEMIMON	THLY Payi	roll Period					
If the Wage						SII	NGLE Perso	ons				
(line						And the nu	umber of all	owances is:				
is	<b>,</b>	_		_	_		_	_		_	_	
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				T	he Tentativ	e Withholdi	ng Amount	is:			
\$2,945	\$2,985	\$439	\$400	\$360	\$321	\$281	\$242	\$202	\$177	\$156	\$134	\$113
\$2,985	\$3,025	\$448	\$408	\$369	\$329	\$290	\$251	\$211	\$182	\$161	\$139	\$118
\$3,025	\$3,065	\$457	\$417	\$378	\$338	\$299	\$259	\$220	\$187	\$165	\$144	\$122
\$3,065	\$3,105	\$465	\$426	\$387	\$347	\$308	\$268	\$229	\$192	\$170	\$149	\$127
\$3,105	\$3,145	\$474	\$435	\$395	\$356	\$316	\$277	\$238	\$198	\$175	\$153	\$132
\$3,145	\$3,185	\$483	\$444	\$404	\$365	\$325	\$286	\$246	\$207	\$180	\$158	\$137
\$3,185	\$3,225	\$492	\$452	\$413	\$373	\$334	\$295	\$255	\$216	\$185	\$163	\$142
\$3,225	\$3,265	\$501	\$461	\$422	\$382	\$343	\$303	\$264	\$225	\$189	\$168	\$146
\$3,265	\$3,305	\$509	\$470	\$431	\$391	\$352	\$312	\$273	\$233	\$194	\$173	\$151
\$3,305	\$3,345	\$518	\$479	\$439	\$400	\$360	\$321	\$282	\$242	\$203	\$177	\$156
\$3,345	\$3,385	\$527	\$488	\$448	\$409	\$369	\$330	\$290	\$251	\$212	\$182	\$161
\$3,385	\$3,425	\$536	\$496	\$457	\$417	\$378	\$339	\$299	\$260	\$220	\$187	\$166
\$3,425	\$3,465	\$545	\$505	\$466	\$426	\$387	\$347	\$308	\$269	\$229	\$192	\$170
\$3,465	\$3,505	\$553	\$514	\$475	\$435	\$396	\$356	\$317	\$277	\$238	\$199	\$175
\$3,505	\$3,545	\$562	\$523	\$483	\$444	\$404	\$365	\$326	\$286	\$247	\$207	\$180
\$3,545	\$3,585	\$571	\$532	\$492	\$453	\$413	\$374	\$334	\$295	\$256	\$216	\$185
\$3,585	\$3,625	\$580	\$540	\$501	\$461	\$422	\$383	\$343	\$304	\$264	\$225	\$190
\$3,625	\$3,665	\$589	\$549	\$510	\$470	\$431	\$391	\$352	\$313	\$273	\$234	\$194
\$3,665	\$3,705	\$597	\$558	\$519	\$479	\$440	\$400	\$361	\$321	\$282	\$243	\$203
\$3,705	\$3,745	\$606	\$567	\$527	\$488	\$448	\$409	\$370	\$330	\$291	\$251	\$212
\$3,745	\$3,785	\$615	\$576	\$536	\$497	\$457	\$418	\$378	\$339	\$300	\$260	\$221
\$3,785	\$3,825	\$625	\$584	\$545	\$505	\$466	\$427	\$387	\$348	\$308	\$269	\$230
\$3,825	\$3,865	\$634	\$593	\$554	\$514	\$475	\$435	\$396	\$357	\$317	\$278	\$238
\$3,865	\$3,905	\$644	\$602	\$563	\$523	\$484	\$444	\$405	\$365	\$326	\$287	\$247
\$3,905	\$3,945	\$653	\$611	\$571	\$532	\$492	\$453	\$414	\$374	\$335	\$295	\$256
\$3,945	\$3,985	\$663	\$620	\$580	\$541	\$501	\$462	\$422	\$383	\$344	\$304	\$265
\$3,985	\$4,025	\$673	\$630	\$589	\$549	\$510	\$471	\$431	\$392	\$352	\$313	\$274
\$4,025	\$4,065	\$682	\$639	\$598	\$558	\$519	\$479	\$440	\$401	\$361	\$322	\$282
			1		1		1					

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					MONTE	ILY Payroll								
If the Wage			MARRIED Persons  And the number of allowances is:											
(line is	′					And the nu	umber of all	owances is:						
	But less	0	1	2	3	4	5	6	7	8	9	10		
At least	than				Т	he Tentativ	e Withholdi	ng Amount	is:					
\$0	\$1,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,020	\$1,060	\$2	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
\$1,060	\$1,100	\$6	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
\$1,100	\$1,140	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,140	\$1,180	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,180	\$1,220	\$18	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
\$1,220	\$1,260	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,260	\$1,300	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,300	\$1,340	\$30	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0		
\$1,340	\$1,380	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,380	\$1,420	\$38	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,420	\$1,460 \$1,500	\$42	\$7	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
\$1,460 \$1,500	\$1,500 \$1,540	\$46 \$50	\$11 \$15	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
\$1,540	\$1,540	\$50 \$54	\$19	\$0 \$0	\$0 \$0	\$0	\$0 \$0		\$0	\$0	\$0 \$0	\$0 \$0		
		\$58	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0		
\$1,580 \$1,620	\$1,620 \$1,660	\$58 \$62	\$23 \$27	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
\$1,660	\$1,700	\$66	\$31	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0		
\$1,700	\$1,740	\$70	\$35	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0		
\$1,740	\$1,780	\$74	\$39	\$3	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
\$1,780	\$1,820	\$78	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,820	\$1,860	\$82	\$47	\$11	\$0	\$0	\$0		\$0	\$0	\$0	\$0 \$0		
\$1,860	\$1,900	\$86	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,900	\$1,940	\$90	\$55	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,940	\$1,980	\$94	\$59	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$1,980	\$2,020	\$98	\$63	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,020	\$2,060	\$102	\$67	\$31	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
\$2,060	\$2,100	\$106	\$71	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,100	\$2,140	\$110	\$75	\$39	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,140	\$2,180	\$114	\$79	\$43	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,180	\$2,220	\$118	\$83	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,220	\$2,260	\$122	\$87	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,260	\$2,300	\$126	\$91	\$55	\$19	\$0 \$0	\$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0		
\$2,300 \$2,340	\$2,340 \$2,380	\$130 \$134	\$95 \$99	\$59 \$63	\$23 \$27	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
\$2,380 \$2,420	\$2,420 \$2,460	\$138 \$142	\$103 \$107	\$67 \$71	\$31 \$35	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
\$2,420	\$2,500	\$146	\$107	\$75	\$39	\$3	\$0		\$0 \$0	\$0	\$0	\$0 \$0		
\$2,500	\$2,540	\$150	\$115	\$79	\$43	\$7	\$0 \$0		\$0 \$0	\$0	\$0 \$0	\$0 \$0		
\$2,540	\$2,580	\$154	\$119	\$83	\$47	\$11	\$0		\$0	\$0	\$0	\$0		
\$2,580	\$2,620	\$158	\$123	\$87	\$51	\$15	\$0		\$0	\$0	\$0	\$0		
\$2,620	\$2,660	\$162	\$127	\$91	\$55	\$19	\$0		\$0	\$0	\$0	\$0		
\$2,660	\$2,700	\$166	\$131	\$95	\$59	\$23	\$0		\$0	\$0	\$0	\$0		
\$2,700	\$2,760	\$172	\$136	\$100	\$64	\$28	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,760	\$2,820	\$180	\$142	\$106	\$70	\$34	\$0	\$0	\$0	\$0	\$0	\$0		
\$2,820	\$2,880	\$187	\$148	\$112	\$76	\$40	\$4	\$0	\$0	\$0	\$0	\$0		
\$2,880	\$2,940	\$194	\$154	\$118	\$82	\$46	\$10	\$0	\$0	\$0	\$0	\$0		
\$2,940	\$3,000	\$201	\$160	\$124	\$88	\$52	\$16		\$0	\$0	\$0	\$0		
\$3,000	\$3,060	\$208	\$166	\$130	\$94	\$58	\$22	\$0	\$0	\$0	\$0	\$0		
\$3,060	\$3,120	\$216	\$173	\$136	\$100	\$64	\$28	\$0	\$0	\$0	\$0	\$0		
\$3,120	\$3,180	\$223	\$180	\$142	\$106	\$70	\$34	\$0	\$0	\$0	\$0	\$0		

If the Manager	A				MONTH	LT Payroll						
If the Wage (line							RRIED Pers					
is	, I					And the nu	ımber of all	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount i	s:			
\$3,180	\$3,240	\$230	\$187	\$148	\$112	\$76	\$40	\$4	\$0	\$0	\$0	\$0
\$3,240	\$3,300	\$237	\$194	\$154	\$118	\$82	\$46	\$10	\$0	\$0	\$0	\$0
\$3,300	\$3,360	\$244	\$201	\$160	\$124	\$88	\$52	\$16	\$0	\$0	\$0	\$0
\$3,360	\$3,420	\$252	\$209	\$166	\$130	\$94	\$58	\$22	\$0	\$0	\$0	\$0
\$3,420	\$3,480	\$259	\$216	\$173	\$136	\$100	\$64	\$28	\$0	\$0	\$0	\$0
\$3,480	\$3,540	\$266	\$223	\$180	\$142	\$106	\$70	\$34	\$0	\$0	\$0	\$0
\$3,540	\$3,600	\$273	\$230	\$187	\$148	\$112	\$76	\$40	\$5	\$0	\$0	\$0
\$3,600	\$3,660	\$280	\$237	\$194	\$154	\$118	\$82	\$46	\$11	\$0	\$0	\$0
\$3,660	\$3,720	\$288	\$245	\$202	\$160	\$124	\$88	\$52	\$17	\$0	\$0	\$0
\$3,720	\$3,780	\$295	\$252	\$209	\$166	\$130	\$94	\$58	\$23	\$0	\$0	\$0
\$3,780	\$3,840	\$302	\$259	\$216	\$173	\$136	\$100	\$64	\$29	\$0	\$0	\$0
\$3,840	\$3,900	\$309	\$266	\$223	\$180	\$142	\$106	\$70	\$35	\$0	\$0	\$0
\$3,900	\$3,960	\$316	\$273	\$230	\$187 \$105	\$148	\$112	\$76	\$41	\$5	\$0 \$0	\$0
\$3,960	\$4,020	\$324	\$281	\$238	\$195	\$154	\$118	\$82	\$47	\$11		\$0
\$4,020	\$4,080	\$331	\$288	\$245	\$202	\$160	\$124	\$88	\$53	\$17	\$0	\$0
\$4,080	\$4,140	\$338	\$295	\$252	\$209	\$166	\$130 \$100	\$94	\$59	\$23	\$0	\$0
\$4,140 \$4,200	\$4,200 \$4,260	\$345 \$352	\$302 \$309	\$259 \$266	\$216 \$223	\$173 \$180	\$136 \$142	\$100 \$106	\$65 \$71	\$29 \$35	\$0 \$0	\$0 \$0
\$4,200 \$4,260	\$4,260	\$360	\$309	\$274	\$231	\$188	\$142 \$148	\$100	\$71 \$77	\$41	\$5	\$0 \$0
\$4,320	\$4,380	\$367	\$324	\$281	\$238	\$195	\$154	\$118	\$83	\$47	\$11	\$0
\$4,380 \$4,440	\$4,440 \$4,500	\$374 \$381	\$331 \$338	\$288 \$295	\$245 \$252	\$202 \$209	\$160 \$166	\$124 \$130	\$89 \$95	\$53 \$59	\$17 \$23	\$0 \$0
\$4,500	\$4,560	\$388	\$345	\$302	\$259	\$216	\$173	\$136	\$101	\$65	\$29	\$0
\$4,560	\$4,620	\$396	\$353	\$310	\$267	\$224	\$181	\$142	\$107	\$71	\$35	\$0
\$4,620	\$4,680	\$403	\$360	\$317	\$274	\$231	\$188	\$148	\$113	\$77	\$41	\$5
\$4,680	\$4,740	\$410	\$367	\$317	\$281	\$238	\$195	\$154	\$119	\$83	\$47	\$11
\$4,740	\$4,800	\$417	\$374	\$331	\$288	\$245	\$202	\$160	\$125	\$89	\$53	\$17
\$4,800	\$4,860	\$424	\$381	\$338	\$295	\$252	\$209	\$166	\$131	\$95	\$59	\$23
\$4,860	\$4,920	\$432	\$389	\$346	\$303	\$260	\$217	\$174	\$137	\$101	\$65	\$29
\$4,920	\$4,980	\$439	\$396	\$353	\$310	\$267	\$224	\$181	\$143	\$107	\$71	\$35
\$4,980	\$5,040	\$446	\$403	\$360	\$317	\$274	\$231	\$188	\$149	\$113	\$77	\$41
\$5,040	\$5,100	\$453	\$410	\$367	\$324	\$281	\$238	\$195	\$155	\$119	\$83	\$47
\$5,100	\$5,160	\$460	\$417	\$374	\$331	\$288	\$245	\$202	\$161	\$125	\$89	\$53
\$5,160	\$5,220	\$468	\$425	\$382	\$339	\$296	\$253	\$210	\$167	\$131	\$95	\$59
\$5,220	\$5,280	\$475	\$432	\$389	\$346	\$303	\$260	\$217	\$174	\$137	\$101	\$65
\$5,280	\$5,340	\$482	\$439	\$396	\$353	\$310	\$267	\$224	\$181	\$143	\$107	\$71
\$5,340	\$5,400	\$489	\$446	\$403	\$360	\$317	\$274	\$231	\$188	\$149	\$113	\$77
\$5,400	\$5,460	\$496	\$453	\$410	\$367	\$324	\$281	\$238	\$195	\$155	\$119	\$83
\$5,460	\$5,520	\$504	\$461	\$418	\$375	\$332	\$289	\$246	\$203	\$161	\$125	\$89
\$5,520	\$5,580	\$511	\$468	\$425	\$382	\$339	\$296	\$253	\$210	\$167	\$131	\$95
\$5,580	\$5,640	\$518	\$475	\$432	\$389	\$346	\$303	\$260	\$217	\$174	\$137	\$101
\$5,640	\$5,700	\$525	\$482	\$439	\$396	\$353	\$310	\$267	\$224	\$181	\$143	\$107
\$5,700	\$5,760	\$532	\$489	\$446	\$403	\$360	\$317	\$274	\$231	\$188	\$149	\$113 \$110
\$5,760	\$5,820	\$540	\$497	\$454	\$411	\$368	\$325	\$282	\$239	\$196	\$155	\$119
\$5,820	\$5,880	\$547	\$504	\$461	\$418	\$375	\$332	\$289	\$246	\$203	\$161	\$125
\$5,880	\$5,940	\$554	\$511	\$468	\$425	\$382	\$339	\$296	\$253	\$210	\$167	\$131
\$5,940	\$6,000	\$561 \$569	\$518 \$525	\$475	\$432 \$430	\$389 \$306	\$346 \$353	\$303	\$260 \$267	\$217	\$174	\$137 \$142
\$6,000 \$6,060	\$6,060 \$6,120	\$568 \$576	\$525 \$533	\$482 \$490	\$439 \$447	\$396 \$404	\$353 \$361	\$310 \$318	\$267 \$275	\$224 \$232	\$181 \$189	\$143 \$149
\$6,120	\$6,180	\$583	\$540	\$497	\$454	\$411	\$368	\$325	\$282	\$239	\$196	\$155 \$161
\$6,180	\$6,240	\$590	\$547	\$504	\$461	\$418	\$375	\$332	\$289	\$246	\$203	\$161

If the Wage	e Amount				WONT	MA	RRIED Pers	sons				
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IS		0	1	2	3	4	5	6	7	8	9	10
Allegal	But less -	•	•	-			_				•	
At least	than	ΦΕ07	0554	Φ=4.4				ng Amount i		Φοσο	0010	ф4.0 <del>7</del>
\$6,240	\$6,300	\$597	\$554	\$511	\$468	\$425	\$382	\$339	\$296	\$253	\$210	\$167
\$6,300	\$6,360	\$604	\$561	\$518	\$475	\$432	\$389	\$346	\$303	\$260	\$217	\$174
\$6,360	\$6,420	\$612	\$569	\$526	\$483	\$440	\$397	\$354	\$311	\$268	\$225	\$182
\$6,420	\$6,480	\$619	\$576	\$533	\$490	\$447	\$404	\$361	\$318	\$275	\$232	\$189
\$6,480	\$6,540	\$626	\$583	\$540	\$497	\$454	\$411	\$368	\$325	\$282	\$239	\$196
\$6,540	\$6,600	\$633	\$590	\$547	\$504	\$461	\$418	\$375	\$332	\$289	\$246	\$203
\$6,600	\$6,660	\$640	\$597	\$554	\$511	\$468	\$425	\$382	\$339	\$296	\$253	\$210
\$6,660	\$6,720	\$648	\$605	\$562	\$519	\$476	\$433	\$390	\$347	\$304	\$261	\$218
\$6,720	\$6,780	\$655	\$612	\$569	\$526	\$483	\$440	\$397	\$354	\$311	\$268	\$225
\$6,780	\$6,840	\$662	\$619	\$576	\$533	\$490	\$447	\$404	\$361	\$318	\$275	\$232
\$6,840	\$6,900	\$669	\$626	\$583	\$540	\$497	\$454	\$411	\$368	\$325	\$282	\$239
\$6,900	\$6,960	\$676	\$633	\$590	\$547	\$504	\$461	\$418	\$375	\$332	\$289	\$246
\$6,960	\$7,020	\$684	\$641	\$598	\$555	\$512	\$469	\$426	\$383	\$340	\$297	\$254
\$7,020	\$7,080	\$691	\$648	\$605	\$562	\$519	\$476	\$433	\$390	\$347	\$304	\$261
\$7,080	\$7,140	\$698	\$655	\$612	\$569	\$526	\$483	\$440	\$397	\$354	\$311	\$268
\$7,140	\$7,200	\$705	\$662	\$619	\$576	\$533	\$490	\$447	\$404	\$361	\$318	\$275
\$7,200	\$7,260	\$712	\$669	\$626	\$583	\$540	\$497	\$454	\$411	\$368	\$325	\$282
\$7,260	\$7,320	\$720	\$677	\$634	\$591	\$548	\$505	\$462	\$419	\$376	\$333	\$290
\$7,320	\$7,380	\$727	\$684	\$641	\$598	\$555	\$512	\$469	\$426	\$383	\$340	\$297
\$7,380	\$7,440	\$734	\$691	\$648	\$605	\$562	\$519	\$476	\$433	\$390	\$347	\$304
\$7,440	\$7,500	\$741	\$698	\$655	\$612	\$569	\$526	\$483	\$440	\$397	\$354	\$311
\$7,500	\$7,560	\$748	\$705	\$662	\$619	\$576	\$533	\$490	\$447	\$404	\$361	\$318
\$7,560	\$7,620	\$756	\$713	\$670	\$627	\$584	\$541	\$498	\$455	\$412	\$369	\$326
\$7,620	\$7,680	\$763	\$720	\$677	\$634	\$591	\$548	\$505	\$462	\$419	\$376	\$333
\$7,680	\$7,740	\$770	\$727	\$684	\$641	\$598	\$555	\$512	\$469	\$426	\$383	\$340
\$7,740	\$7,800	\$777	\$734	\$691	\$648	\$605	\$562	\$519	\$476	\$433	\$390	\$347
\$7,800	\$7,870	\$791	\$742	\$699	\$656	\$613	\$570	\$527	\$484	\$441	\$398	\$355
\$7,870	\$7,940	\$807	\$750	\$707	\$664	\$621	\$578	\$535	\$492	\$449	\$406	\$363
\$7,940	\$8,010	\$822	\$759	\$716	\$673	\$630	\$587	\$544	\$501	\$458	\$415	\$372
\$8,010	\$8,080	\$838	\$767	\$724	\$681	\$638	\$595	\$552	\$509	\$466	\$423	\$380
\$8,080	\$8,150	\$853	\$776	\$733	\$690	\$647	\$604	\$561	\$518	\$475	\$432	\$389
\$8,150	\$8,220	\$868	\$790	\$741	\$698	\$655	\$612	\$569	\$526	\$483	\$440	\$397
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						WONT	ILT Payroll						
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\$840 \$870 \$500 \$56 \$20 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$780	\$810	\$47	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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\$2,070         \$2,130         \$196         \$153         \$110         \$70         \$34         \$0         \$0         \$0         \$0         \$0           \$2,130         \$2,190         \$203         \$160         \$117         \$76         \$40         \$4         \$0         \$0         \$0         \$0         \$0           \$2,190         \$2,250         \$210         \$167         \$124         \$82         \$46         \$10         \$0         \$0         \$0         \$0         \$0           \$2,250         \$2,310         \$218         \$175         \$132         \$89         \$52         \$16         \$0         \$0         \$0         \$0         \$0           \$2,310         \$2,370         \$225         \$182         \$139         \$96         \$58         \$22         \$0         \$0         \$0         \$0           \$2,370         \$2,430         \$232         \$189         \$146         \$103         \$64         \$28         \$0         \$0         \$0         \$0													
\$2,130         \$2,190         \$203         \$160         \$117         \$76         \$40         \$4         \$0         \$0         \$0         \$0           \$2,190         \$2,250         \$210         \$167         \$124         \$82         \$46         \$10         \$0			I								I		
\$2,190         \$2,250         \$210         \$167         \$124         \$82         \$46         \$10         \$0         \$0         \$0         \$0         \$0           \$2,250         \$2,310         \$218         \$175         \$132         \$89         \$52         \$16         \$0         \$0         \$0         \$0         \$0           \$2,310         \$2,370         \$225         \$182         \$139         \$96         \$58         \$22         \$0         \$0         \$0         \$0           \$2,370         \$2,430         \$232         \$189         \$146         \$103         \$64         \$28         \$0         \$0         \$0         \$0													
\$2,250         \$2,310         \$218         \$175         \$132         \$89         \$52         \$16         \$0         \$0         \$0         \$0           \$2,310         \$2,370         \$225         \$182         \$139         \$96         \$58         \$22         \$0         \$0         \$0         \$0           \$2,370         \$2,430         \$232         \$189         \$146         \$103         \$64         \$28         \$0         \$0         \$0         \$0           \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0													
\$2,310     \$2,370     \$225     \$182     \$139     \$96     \$58     \$22     \$50     \$0     \$0     \$0       \$2,370     \$2,430     \$232     \$189     \$146     \$103     \$64     \$28     \$0     \$0     \$0     \$0       \$0     \$0     \$0     \$0     \$0     \$0     \$0													
\$2,370         \$2,430         \$232         \$189         \$146         \$103         \$64         \$28         \$0         \$0         \$0         \$0													
<b>\$2,430</b>   <b>\$2,490</b>   \$239   \$196   \$153   \$110   \$70   \$34   \$0   \$0   \$0   \$0	\$2,370	\$2,430	\$232	\$189	\$146	\$103	\$64	\$28	\$0	\$0	\$0	\$0	\$0
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If the Meno	A		SINGLE Persons										
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\$2,550	\$2,610	\$254	\$211	\$168	\$125	\$82	\$46	\$10	\$0	\$0	\$0	\$0	
\$2,610	\$2,670	\$261	\$218	\$175	\$132	\$89	\$52	\$16	\$0	\$0	\$0	\$0	
\$2,670	\$2,730	\$268	\$225	\$182	\$139	\$96	\$58	\$22	\$0	\$0	\$0	\$0	
\$2,730	\$2,790	\$275	\$232	\$189	\$146	\$103	\$64	\$28	\$0	\$0	\$0	\$0	
\$2,790	\$2,850	\$282	\$239	\$196	\$153	\$110	\$70	\$34	\$0	\$0	\$0	\$0	
\$2,850	\$2,910	\$290	\$247	\$204	\$161	\$118	\$76	\$40	\$4	\$0	\$0	\$0	
\$2,910	\$2,970	\$297	\$254	\$211	\$168	\$125	\$82	\$46	\$10	\$0	\$0	\$0	
\$2,970	\$3,030	\$304	\$261	\$218	\$175	\$132	\$89	\$52	\$16	\$0	\$0	\$0	
\$3,030	\$3,090	\$311	\$268	\$225	\$182	\$139	\$96	\$58	\$22	\$0	\$0	\$0	
\$3,090	\$3,150	\$318	\$275	\$232	\$189	\$146	\$103	\$64	\$28	\$0	\$0	\$0	
\$3,150	\$3,210	\$326	\$283	\$240	\$197	\$154	\$111	\$70	\$34	\$0	\$0	\$0	
\$3,210	\$3,270	\$333	\$290	\$247	\$204	\$161	\$118	\$76	\$40	\$4	\$0	\$0	
\$3,270	\$3,330	\$340	\$297	\$254	\$211	\$168	\$125	\$82	\$46	\$10	\$0	\$0	
\$3,330	\$3,390	\$347	\$304	\$261	\$218	\$175	\$132	\$89	\$52	\$16	\$0	\$0	
\$3,390	\$3,450	\$354	\$311	\$268	\$225	\$182	\$139	\$96	\$58	\$22	\$0	\$0	
\$3,450	\$3,510	\$362	\$319	\$276	\$233	\$190	\$147	\$104	\$64	\$28	\$0	\$0 \$0	
\$3,510 \$3,570	\$3,570 \$3,630	\$369 \$376	\$326 \$333	\$283 \$290	\$240 \$247	\$197 \$204	\$154 \$161	\$111 \$118	\$70 \$76	\$34 \$40	\$0 \$5	\$0 \$0	
									· ·				
\$3,630	\$3,690	\$383	\$340	\$297	\$254	\$211	\$168		\$82	\$46	\$11	\$0	
\$3,690 \$3,750	\$3,750 \$3,820	\$392 \$406	\$347 \$355	\$304 \$312	\$261 \$269	\$218 \$226	\$175 \$183	\$132 \$140	\$89 \$97	\$52 \$59	\$17 \$23	\$0 \$0	
\$3,750	\$3,820	\$406 \$421	\$364	\$321	\$209 \$278	\$235	\$192	\$140	\$106	\$66	\$30	\$0 \$0	
\$3,890	\$3,960	\$437	\$372	\$329	\$286	\$243	\$200	\$157	\$114	\$73	\$37	\$1	
\$3,960	\$4,030	\$452	\$380	\$337	\$294	\$251	\$208	\$165	\$122	\$80	\$44	\$8	
\$4,030	\$4,030	\$468	\$389	\$346	\$303	\$260	\$200	\$174	\$131	\$88	\$51	яо \$15	
\$4,100	\$4,170	\$483	\$404	\$354	\$311	\$268	\$225	\$182	\$139	\$96	\$58	\$22	
\$4,170	\$4,240	\$498	\$420	\$363	\$320	\$277	\$234	\$191	\$148	\$105	\$65	\$29	
\$4,240	\$4,310	\$514	\$435	\$371	\$328	\$285	\$242	\$199	\$156	\$113	\$72	\$36	
\$4,310	\$4,380	\$529	\$450	\$379	\$336	\$293	\$250	\$207	\$164	\$121	\$79	\$43	
\$4,380	\$4,450	\$545	\$466	\$388	\$345	\$302	\$259	\$216	\$173	\$130	\$87	\$50	
\$4,450	\$4,520	\$560	\$481	\$402	\$353	\$310	\$267	\$224	\$181	\$138	\$95	\$57	
\$4,520	\$4,590	\$575	\$497	\$418	\$362	\$319	\$276	\$233	\$190	\$147	\$104	\$64	
\$4,590	\$4,660	\$591	\$512	\$433	\$370	\$327	\$284	\$241	\$198	\$155	\$112	\$71	
\$4,660	\$4,730	\$606	\$527	\$449	\$378	\$335	\$292	\$249	\$206	\$163	\$120	\$78	
\$4,730	\$4,800	\$622	\$543	\$464	\$387	\$344	\$301	\$258	\$215	\$172	\$129	\$86	
\$4,800	\$4,870	\$637	\$558	\$479	\$400	\$352	\$309	\$266	\$223	\$180	\$137	\$94	
\$4,870	\$4,940	\$652	\$574	\$495	\$416	\$361	\$318		\$232	\$189	\$146	\$103	
\$4,940	\$5,010	\$668	\$589	\$510	\$431	\$369	\$326	\$283	\$240	\$197	\$154	\$111	
\$5,010	\$5,080	\$683	\$604	\$526	\$447	\$377	\$334		\$248	\$205	\$162	\$119	
\$5,080	\$5,150	\$699	\$620	\$541	\$462	\$386	\$343		\$257	\$214	\$171	\$128	
\$5,150	\$5,220	\$714	\$635	\$556	\$477	\$399	\$351	\$308	\$265	\$222	\$179	\$136	
\$5,220 \$5,290	\$5,290 \$5,360	\$729 \$745	\$651 \$666	\$572 \$587	\$493 \$508	\$414 \$429	\$360 \$368		\$274 \$282	\$231 \$239	\$188 \$196	\$145 \$153	
\$5,360	\$5,430	\$760	\$681	\$603	\$524	\$445	\$376		\$290	\$247	\$204	\$161 \$170	
\$5,430 \$5,500	\$5,500 \$5,500	\$776 \$701	\$697	\$618	\$539 \$554	\$460 \$476	\$385		\$299	\$256	\$213	\$170 \$178	
\$5,500 \$5,570	\$5,570 \$5,640	\$791 \$806	\$712 \$728	\$633 \$649	\$554 \$570	\$476 \$491	\$397 \$412	\$350 \$359	\$307 \$316	\$264 \$273	\$221 \$230	\$178 \$187	
\$5,640	\$5,710	\$822	\$728 \$743	\$664	\$570 \$585	\$506	\$428		\$310	\$281	\$238	\$187 \$195	
\$5,710	\$5,780	\$837	\$758		\$601	\$522	\$443		\$332	\$289	\$246	\$203	
\$5,710 \$5,780	\$5,780 \$5,850		\$758 \$774		\$616		\$443 \$458		\$332	\$289 \$298	\$246	\$203 \$212	
φυ,100	ψ5,650	ψουσ	ψ114	ს ტიგე	ψΟΙΟ	Ι ΨΟΟ/	ψ400	ψ304	ψυ4 Ι	Ψ230	ψ∠υυ	Ψ <b>∠</b> Ι <b>∠</b>	

					MONTE	ILY Payroll	Period					
If the Wage						SII	NGLE Perso	ons				
(line is						And the nu	ımber of all	owances is:				
IS	•		_							_	_	
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				T	he Tentativ	e Withholdi	ng Amount	is:			
\$5,850	\$5,920	\$868	\$789	\$710	\$631	\$553	\$474	\$395	\$349	\$306	\$263	\$220
\$5,920	\$5,990	\$883	\$805	\$726	\$647	\$568	\$489	\$410	\$358	\$315	\$272	\$229
\$5,990	\$6,060	\$899	\$820	\$741	\$662	\$583	\$505	\$426	\$366	\$323	\$280	\$237
\$6,060	\$6,130	\$914	\$835	\$757	\$678	\$599	\$520	\$441	\$374	\$331	\$288	\$245
\$6,130	\$6,200	\$930	\$851	\$772	\$693	\$614	\$535	\$457	\$383	\$340	\$297	\$254
\$6,200	\$6,270	\$945	\$866	\$787	\$708	\$630	\$551	\$472	\$393	\$348	\$305	\$262
\$6,270	\$6,340	\$960	\$882	\$803	\$724	\$645	\$566	\$487	\$409	\$357	\$314	\$271
\$6,340	\$6,410	\$976	\$897	\$818	\$739	\$660	\$582	\$503	\$424	\$365	\$322	\$279
\$6,410	\$6,480	\$991	\$912	\$834	\$755	\$676	\$597	\$518	\$439	\$373	\$330	\$287
\$6,480	\$6,550	\$1,007	\$928	\$849	\$770	\$691	\$612	\$534	\$455	\$382	\$339	\$296
\$6,550	\$6,620	\$1,022	\$943	\$864	\$785	\$707	\$628	\$549	\$470	\$391	\$347	\$304
\$6,620	\$6,690	\$1,037	\$959	\$880	\$801	\$722	\$643	\$564	\$486	\$407	\$356	\$313
\$6,690	\$6,760	\$1,053	\$974	\$895	\$816	\$737	\$659	\$580	\$501	\$422	\$364	\$321
\$6,760	\$6,830	\$1,068	\$989	\$911	\$832	\$753	\$674	\$595	\$516	\$438	\$372	\$329
\$6,830	\$6,900	\$1,084	\$1,005	\$926	\$847	\$768	\$689	\$611	\$532	\$453	\$381	\$338
\$6,900	\$6,970	\$1,099	\$1,020	\$941	\$862	\$784	\$705	\$626	\$547	\$468	\$389	\$346
\$6,970	\$7,040	\$1,114	\$1,036	\$957	\$878	\$799	\$720	\$641	\$563	\$484	\$405	\$355
\$7,040	\$7,110	\$1,130	\$1,051	\$972	\$893	\$814	\$736	\$657	\$578	\$499	\$420	\$363
\$7,110	\$7,180	\$1,145	\$1,066	\$988	\$909	\$830	\$751	\$672	\$593	\$515	\$436	\$371
\$7,180	\$7,250	\$1,161	\$1,082	\$1,003	\$924	\$845	\$766	\$688	\$609	\$530	\$451	\$380
\$7,250	\$7,320	\$1,176	\$1,097	\$1,018	\$939	\$861	\$782	\$703	\$624	\$545	\$466	\$388
\$7,320	\$7,390	\$1,191	\$1,113	\$1,034	\$955	\$876	\$797	\$718	\$640	\$561	\$482	\$403
\$7,390	\$7,460	\$1,207	\$1,128	\$1,049	\$970	\$891	\$813	\$734	\$655	\$576	\$497	\$418
\$7,460	\$7,530	\$1,222	\$1,143	\$1,065	\$986	\$907	\$828	\$749	\$670	\$592	\$513	\$434
\$7,530	\$7,600	\$1,238	\$1,159	\$1,080	\$1,001	\$922	\$843	\$765	\$686	\$607	\$528	\$449
\$7,600	\$7,670	\$1,255	\$1,174	\$1,095	\$1,016	\$938	\$859	\$780	\$701	\$622	\$543	\$465
\$7,670	\$7,740	\$1,272	\$1,190	\$1,111	\$1,032	\$953	\$874	\$795	\$717	\$638	\$559	\$480
\$7,740	\$7,810	\$1,289	\$1,205	\$1,126	\$1,047	\$968	\$890	\$811	\$732	\$653	\$574	\$495
										- 1	J	

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16.11 384					DAIL	r Payroll P						
If the Wage (line							RRIED Pers					
is	· · · · · · · · · · · · · · · · · · ·					And the nu	ımber of allo	owances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdi	ng Amount i	s:			
\$0	\$50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$50	\$55	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$55	\$60	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$60	\$65	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$65	\$70	\$2.10	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$70	\$75	\$2.60	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$75	\$80	\$3.10	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$80	\$85	\$3.60	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$85	\$90	\$4.10	\$2.40	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$90	\$95	\$4.60	\$2.90	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$95	\$100	\$5.10	\$3.40	\$1.80	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$100	\$105	\$5.60	\$3.90	\$2.30	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$105	\$110	\$6.10	\$4.40	\$2.80	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$110	\$115	\$6.60	\$4.90	\$3.30	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$115	\$120	\$7.10	\$5.40	\$3.80	\$2.10	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$120	\$125	\$7.60	\$5.90	\$4.30	\$2.60	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$125	\$130	\$8.10	\$6.40	\$4.80	\$3.10	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$130	\$135	\$8.70	\$6.90	\$5.30	\$3.60	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$135	\$140	\$9.30	\$7.40	\$5.80	\$4.10	\$2.40	\$0.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$140	\$145	\$9.90	\$8.00	\$6.30	\$4.60	\$2.90	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$145	\$150	\$10.50	\$8.60	\$6.80	\$5.10	\$3.40	\$1.80	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00
\$150	\$155	\$11.10	\$9.20	\$7.30	\$5.60	\$3.90	\$2.30	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00
\$155	\$160	\$11.70	\$9.80	\$7.80	\$6.10	\$4.40	\$2.80	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00
\$160	\$165	\$12.30	\$10.40	\$8.40	\$6.60	\$4.90	\$3.30	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00
\$165	\$170	\$12.90	\$11.00	\$9.00	\$7.10	\$5.40	\$3.80	\$2.10	\$0.50	\$0.00	\$0.00	\$0.00
\$170	\$175	\$13.50	\$11.60	\$9.60	\$7.60	\$5.90	\$4.30	\$2.60	\$1.00	\$0.00	\$0.00	\$0.00
\$175	\$180	\$14.10	\$12.20	\$10.20	\$8.20	\$6.40	\$4.80	\$3.10	\$1.50	\$0.00	\$0.00	\$0.00
\$180	\$185	\$14.70	\$12.80	\$10.80	\$8.80	\$6.90	\$5.30	\$3.60	\$2.00	\$0.30	\$0.00	\$0.00
\$185	\$190	\$15.30	\$13.40	\$11.40	\$9.40	\$7.40	\$5.80	\$4.10	\$2.50	\$0.80	\$0.00	\$0.00
\$190	\$195	\$15.90	\$14.00	\$12.00	\$10.00	\$8.00	\$6.30	\$4.60	\$3.00	\$1.30	\$0.00	\$0.00
\$195	\$200	\$16.50	\$14.60	\$12.60	\$10.60	\$8.60	\$6.80	\$5.10	\$3.50	\$1.80	\$0.20	\$0.00
\$200	\$205	\$17.10	\$15.20	\$13.20	\$11.20	\$9.20	\$7.30	\$5.60	\$4.00	\$2.30	\$0.70	\$0.00
\$205	\$210	\$17.70	\$15.80	\$13.80	\$11.80	\$9.80	\$7.80	\$6.10	\$4.50	\$2.80	\$1.20	\$0.00
\$210 \$215	\$215 \$220	\$18.30	\$16.40	\$14.40	\$12.40	\$10.40	\$8.40	\$6.60	\$5.00	\$3.30	\$1.70 \$2.20	\$0.00
		\$18.90	\$17.00	\$15.00	\$13.00	\$11.00	\$9.00	\$7.10	\$5.50	\$3.80		\$0.50
\$220	\$225	\$19.50	\$17.60	\$15.60	\$13.60	\$11.60	\$9.60	\$7.60	\$6.00	\$4.30	\$2.70	\$1.00
\$225	\$230	\$20.10	\$18.20	\$16.20	\$14.20	\$12.20	\$10.20	\$8.20	\$6.50	\$4.80	\$3.20	\$1.50
\$230 \$235	\$235 \$240	\$20.70 \$21.30	\$18.80 \$19.40	\$16.80	\$14.80	\$12.80 \$13.40	\$10.80 \$11.40	\$8.80 \$9.40	\$7.00 \$7.50	\$5.30 \$5.80	\$3.70 \$4.20	\$2.00 \$2.50
\$235	\$240 \$245	\$21.90	\$20.00	\$17.40 \$18.00	\$15.40 \$16.00	\$13.40	\$11.40	\$10.00	\$8.00	\$6.30	\$4.20	\$3.00
\$245 \$250	\$250 \$255	\$22.50 \$23.10	\$20.60 \$21.20	\$18.60 \$19.20	\$16.60 \$17.20	\$14.60 \$15.20	\$12.60 \$13.20	\$10.60 \$11.20	\$8.60 \$9.20	\$6.80 \$7.30	\$5.20 \$5.70	\$3.50 \$4.00
\$250 \$255	\$255 \$260	\$23.70	\$21.80	\$19.20	\$17.20	\$15.20	\$13.20	\$11.80	\$9.20	\$7.30	\$6.20	\$4.50
\$260	\$265	\$23.70	\$22.40	\$20.40	\$17.80	\$15.80	\$13.80	\$12.40	\$10.40	\$8.50	\$6.70	\$5.00
\$265	\$203 \$270	\$24.90	\$23.00	\$20.40	\$19.00	\$17.00	\$14.40	\$13.00	\$10.40	\$9.10	\$7.20	\$5.50
\$270	\$275	\$25.50	\$23.60	\$21.60	\$19.60	\$17.60	\$15.60	\$13.60	\$11.60	\$9.70	\$7.70	\$6.00
\$275	\$275	\$26.10	\$24.20	\$22.20	\$20.20	\$17.00	\$16.20	\$13.00	\$11.00	\$10.30	\$8.30	\$6.50
\$280	\$285	\$26.70	\$24.80	\$22.80	\$20.80	\$18.80	\$16.80	\$14.80	\$12.80	\$10.90	\$8.90	\$7.00
\$285	\$290	\$27.30	\$25.40	\$23.40	\$21.40	\$19.40	\$17.40	\$15.40	\$13.40	\$11.50	\$9.50	\$7.50
\$290	\$295	\$27.90	\$26.00	\$24.00	\$22.00	\$20.00	\$18.00	\$16.00	\$14.00	\$12.10	\$10.10	\$8.10
\$295	\$300	\$28.50	\$26.60	\$24.60	\$22.60	\$20.60	\$18.60	\$16.60	\$14.60	\$12.70	\$10.70	\$8.70
Ψ233	Ψ000	Ψ20.00	Ψ20.00	Ψ24.00	Ψ22.00	Ψ20.00	Ψ10.00	ψ 10.00	Ψ17.00	ψ.2.70	Ψ10.70	ψ0.70

					DAIL	Payron P	eriou					
If the Wage	e Amount					MAI	RRIED Pers	ons				
(line is	′					And the nu	ımber of allo	wances is:				
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Т	he Tentativ	e Withholdir	ng Amount i	s:			
\$300	\$305	\$29.10	\$27.20	\$25.20	\$23.20	\$21.20	\$19.20	\$17.20	\$15.20	\$13.30	\$11.30	\$9.30
\$305	\$310	\$29.70	\$27.80	\$25.80	\$23.80	\$21.80	\$19.80	\$17.80	\$15.80	\$13.90	\$11.90	\$9.90
\$310	\$315	\$30.30	\$28.40	\$26.40	\$24.40	\$22.40	\$20.40	\$18.40	\$16.40	\$14.50	\$12.50	\$10.50
\$315	\$320	\$30.90	\$29.00	\$27.00	\$25.00	\$23.00	\$21.00	\$19.00	\$17.00	\$15.10	\$13.10	\$11.10
\$320	\$325	\$31.50	\$29.60	\$27.60	\$25.60	\$23.60	\$21.60	\$19.60	\$17.60	\$15.70	\$13.70	\$11.70
\$325	\$330	\$32.10	\$30.20	\$28.20	\$26.20	\$24.20	\$22.20	\$20.20	\$18.20	\$16.30	\$14.30	\$12.30
\$330	\$335	\$32.70	\$30.80	\$28.80	\$26.80	\$24.80	\$22.80	\$20.80	\$18.80	\$16.90	\$14.90	\$12.90
\$335	\$340	\$33.30	\$31.40	\$29.40	\$27.40	\$25.40	\$23.40	\$21.40	\$19.40	\$17.50	\$15.50	\$13.50
\$340	\$345	\$33.90	\$32.00	\$30.00	\$28.00	\$26.00	\$24.00	\$22.00	\$20.00	\$18.10	\$16.10	\$14.10
\$345	\$350	\$34.50	\$32.60	\$30.60	\$28.60	\$26.60	\$24.60	\$22.60	\$20.60	\$18.70	\$16.70	\$14.70
\$350	\$355	\$35.10	\$33.20	\$31.20	\$29.20	\$27.20	\$25.20	\$23.20	\$21.20	\$19.30	\$17.30	\$15.30
\$355	\$360	\$35.70	\$33.80	\$31.80	\$29.80	\$27.80	\$25.80	\$23.80	\$21.80	\$19.90	\$17.90	\$15.90
\$360	\$365	\$36.70	\$34.40	\$32.40	\$30.40	\$28.40	\$26.40	\$24.40	\$22.40	\$20.50	\$18.50	\$16.50
\$365	\$370	\$37.80	\$35.00	\$33.00	\$31.00	\$29.00	\$27.00	\$25.00	\$23.00	\$21.10	\$19.10	\$17.10
\$370	\$375	\$38.90	\$35.60	\$33.60	\$31.60	\$29.60	\$27.60	\$25.60	\$23.60	\$21.70	\$19.70	\$17.70
\$375	\$380	\$40.00	\$36.40	\$34.20	\$32.20	\$30.20	\$28.20	\$26.20	\$24.20	\$22.30	\$20.30	\$18.30
\$380	\$385	\$41.10	\$37.50	\$34.80	\$32.80	\$30.80	\$28.80	\$26.80	\$24.80	\$22.90	\$20.90	\$18.90
\$385	\$390	\$42.20	\$38.60	\$35.40	\$33.40	\$31.40	\$29.40	\$27.40	\$25.40	\$23.50	\$21.50	\$19.50
\$390	\$395	\$43.30	\$39.70	\$36.00	\$34.00	\$32.00	\$30.00	\$28.00	\$26.00	\$24.10	\$22.10	\$20.10
\$395	\$400	\$44.40	\$40.80	\$37.10	\$34.60	\$32.60	\$30.60	\$28.60	\$26.60	\$24.70	\$22.70	\$20.70
\$400	\$405	\$45.50	\$41.90	\$38.20	\$35.20	\$33.20	\$31.20	\$29.20	\$27.20	\$25.30	\$23.30	\$21.30
\$405	\$410	\$46.60	\$43.00	\$39.30	\$35.80	\$33.80	\$31.80	\$29.80	\$27.80	\$25.90	\$23.90	\$21.90
\$410	\$415	\$47.70	\$44.10	\$40.40	\$36.80	\$34.40	\$32.40	\$30.40	\$28.40	\$26.50	\$24.50	\$22.50
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If the Wage	Amount				27.112.1	SIN	IGLE Perso	ons				
(line	1a)							owances is	:			
is		0	1	2	3	4	5	6	7	8	9	10
At least	But less than		•					ng Amount				
\$0	\$20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$20	\$25	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$25	\$30	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$30	\$35	\$1.70	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$35	\$40	\$2.20	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$40	\$45	\$2.70	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$45	\$50	\$3.20	\$1.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$50	\$55	\$3.70	\$2.10	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$55	\$60	\$4.30	\$2.60	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$60	\$65	\$4.90	\$3.10	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$65	\$70	\$5.50	\$3.60	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$65 \$70	\$70 \$75	\$5.50 \$6.10	\$4.10	\$1.90	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$70 \$75	\$75 \$80	\$6.70	\$4.70	\$2.40	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$80	\$85	\$7.30	\$5.30	\$3.40	\$1.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$85	\$90	\$7.90	\$5.90	\$3.40	\$2.30	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$90 \$95	\$95 \$100	\$8.50	\$6.50	\$4.50	\$2.80	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$95 \$100	\$100 \$105	\$9.10 \$9.70	\$7.10 \$7.70	\$5.10 \$5.70	\$3.30 \$3.80	\$1.60 \$2.10	\$0.00 \$0.50	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
\$100 \$105	\$105	\$9.70 \$10.30	\$8.30	\$6.30	\$3.60 \$4.40	\$2.10	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$103	\$115	\$10.30	\$8.90	\$6.90	\$5.00	\$3.10	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$115	\$120	\$11.50	\$9.50	\$7.50	\$5.60	\$3.60	\$2.00	\$0.30	\$0.00	\$0.00	\$0.00	\$0.00
\$120 \$125	\$125 \$130	\$12.10 \$12.70	\$10.10 \$10.70	\$8.10 \$8.70	\$6.20 \$6.80	\$4.20 \$4.80	\$2.50 \$3.00	\$0.80 \$1.30	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
\$125	\$135	\$12.70	\$10.70	\$9.30	\$7.40	\$5.40	\$3.50	\$1.80	\$0.00	\$0.00	\$0.00	\$0.00
\$135	\$140	\$13.90	\$11.90	\$9.90	\$8.00	\$6.00	\$4.00	\$2.30	\$0.20	\$0.00	\$0.00	\$0.00
\$140	\$145	\$14.50	\$12.50	\$10.50	\$8.60	\$6.60	\$4.60	\$2.80	\$1.20	\$0.00	\$0.00	\$0.00
\$145 \$150	\$150 \$155	\$15.10 \$15.70	\$13.10 \$13.70	\$11.10 \$11.70	\$9.20 \$9.80	\$7.20 \$7.80	\$5.20 \$5.80	\$3.30 \$3.80	\$1.70 \$2.20	\$0.00 \$0.50	\$0.00 \$0.00	\$0.00 \$0.00
\$155	\$160	\$16.30	\$13.70	\$11.70	\$10.40	\$8.40	\$6.40	\$4.40	\$2.70	\$1.00	\$0.00	\$0.00
\$160	\$165	\$16.90	\$14.90	\$12.30	\$10.40	\$9.00	\$7.00	\$5.00	\$3.20	\$1.50	\$0.00	\$0.00
\$165 \$170	\$170	\$17.50	\$15.50 \$16.10	\$13.50 \$14.10	\$11.60	\$9.60	\$7.60	\$5.60	\$3.70	\$2.00	\$0.30	\$0.00
\$170 \$175	\$175 \$180	\$18.30 \$19.40	\$16.70	\$14.70	\$12.20 \$12.80	\$10.20 \$10.80	\$8.20 \$8.80	\$6.20 \$6.80	\$4.20 \$4.80	\$2.50 \$3.00	\$0.80 \$1.30	\$0.00 \$0.00
\$173	\$185	\$20.50	\$17.30	\$15.30	\$13.40	\$10.80	\$9.40	\$7.40	\$5.40	\$3.50	\$1.80	\$0.00
\$185	\$190	\$21.60	\$17.90	\$15.90	\$14.00	\$12.00	\$10.00	\$8.00	\$6.00	\$4.00	\$2.30	\$0.70
\$190		\$22.70	\$19.00	\$16.50			\$10.60			\$4.60		
\$190 \$195	\$195 \$200	\$23.80	\$20.10	\$17.10	\$14.60 \$15.20	\$12.60 \$13.20	\$10.60	\$8.60 \$9.20	\$6.60 \$7.20	\$5.20	\$2.80 \$3.30	\$1.20 \$1.70
\$200	\$200 \$205	\$23.80	\$20.10	\$17.10	\$15.20	\$13.20	\$11.80	\$9.20	\$7.20	\$5.80	\$3.90	\$2.20
\$205	\$203	\$26.00	\$22.30	\$17.70	\$16.40	\$14.40	\$12.40	\$10.40	\$8.40	\$6.40	\$4.50	\$2.70
\$210	\$215	\$27.10	\$23.40	\$19.80	\$17.00	\$15.00	\$13.00	\$11.00	\$9.00	\$7.00	\$5.10	\$3.20
\$215 \$220	\$220 \$225	\$28.20 \$29.30	\$24.50 \$25.60	\$20.90 \$22.00	\$17.60 \$18.30	\$15.60 \$16.20	\$13.60 \$14.20	\$11.60 \$12.20	\$9.60 \$10.20	\$7.60 \$8.20	\$5.70 \$6.30	\$3.70 \$4.30
\$220 \$225	\$225 \$230	\$29.30	\$25.60	\$23.10	\$18.30	\$16.20	\$14.20	\$12.20	\$10.20	\$8.20	\$6.30	\$4.30 \$4.90
\$230	\$235	\$30.40	\$20.70	\$23.10	\$20.50	\$17.40	\$14.60	\$12.80	\$10.80	\$9.40	\$7.50	\$5.50
\$235	\$233	\$31.50	\$28.90	\$25.30	\$20.50	\$17.40	\$16.00	\$13.40	\$12.00	\$10.00	\$8.10	\$6.10
\$240 \$245	\$245 \$250	\$33.70 \$34.80	\$30.00 \$31.10	\$26.40	\$22.70	\$19.10	\$16.60 \$17.20	\$14.60	\$12.60	\$10.60	\$8.70 \$9.30	\$6.70 \$7.30
\$245 \$250	\$250 \$255	\$34.80	\$31.10	\$27.50 \$28.60	\$23.80 \$24.90	\$20.20 \$21.30	\$17.20 \$17.80	\$15.20 \$15.80	\$13.20 \$13.80	\$11.20 \$11.80	\$9.30	\$7.30 \$7.90
\$250 \$255	\$255 \$260	\$35.90	\$32.20	\$28.60	\$24.90	\$21.30	\$17.80	\$15.80	\$13.80	\$11.80	\$9.90	\$7.90 \$8.50
<b>ಫ∠</b> 33	<b>⊅∠00</b>	φ37.00	φοσ.ου	φ23./0	φ20.00	φ∠∠.40	φ10.00	φ10.40	φ14.40	φ12.40	φ10.50	φο.50

			DAILY Payroll Period									
If the Wage						SIN	IGLE Pers	ons				
(line is						And the nu	mber of all	owances is	:			
	But less	0	1	2	3	4	5	6	7	8	9	10
At least	than				Th	ne Tentative	e Withholdi	ng Amount	is:			
\$260	\$265	\$38.10	\$34.40	\$30.80	\$27.10	\$23.50	\$19.90	\$17.00	\$15.00	\$13.00	\$11.10	\$9.10
\$265	\$270	\$39.20	\$35.50	\$31.90	\$28.20	\$24.60	\$21.00	\$17.60	\$15.60	\$13.60	\$11.70	\$9.70
\$270	\$275	\$40.30	\$36.60	\$33.00	\$29.30	\$25.70	\$22.10	\$18.40	\$16.20	\$14.20	\$12.30	\$10.30
\$275	\$280	\$41.40	\$37.70	\$34.10	\$30.40	\$26.80	\$23.20	\$19.50	\$16.80	\$14.80	\$12.90	\$10.90
\$280	\$285	\$42.50	\$38.80	\$35.20	\$31.50	\$27.90	\$24.30	\$20.60	\$17.40	\$15.40	\$13.50	\$11.50
\$285	\$290	\$43.60	\$39.90	\$36.30	\$32.60	\$29.00	\$25.40	\$21.70	\$18.10	\$16.00	\$14.10	\$12.10
\$290	\$295	\$44.70	\$41.00	\$37.40	\$33.70	\$30.10	\$26.50	\$22.80	\$19.20	\$16.60	\$14.70	\$12.70
\$295	\$300	\$45.80	\$42.10	\$38.50	\$34.80	\$31.20	\$27.60	\$23.90	\$20.30	\$17.20	\$15.30	\$13.30
\$300	\$305	\$46.90	\$43.20	\$39.60	\$35.90	\$32.30	\$28.70	\$25.00	\$21.40	\$17.80	\$15.90	\$13.90
\$305	\$310	\$48.00	\$44.30	\$40.70	\$37.00	\$33.40	\$29.80	\$26.10	\$22.50	\$18.80	\$16.50	\$14.50
\$310	\$315	\$49.10	\$45.40	\$41.80	\$38.10	\$34.50	\$30.90	\$27.20	\$23.60	\$19.90	\$17.10	\$15.10
\$315	\$320	\$50.20	\$46.50	\$42.90	\$39.20	\$35.60	\$32.00	\$28.30	\$24.70	\$21.00	\$17.70	\$15.70
\$320	\$325	\$51.30	\$47.60	\$44.00	\$40.30	\$36.70	\$33.10	\$29.40	\$25.80	\$22.10	\$18.50	\$16.30
\$325	\$330	\$52.40	\$48.70	\$45.10	\$41.40	\$37.80	\$34.20	\$30.50	\$26.90	\$23.20	\$19.60	\$16.90
\$330	\$335	\$53.50	\$49.80	\$46.20	\$42.50	\$38.90	\$35.30	\$31.60	\$28.00	\$24.30	\$20.70	\$17.50
\$335	\$340	\$54.60	\$50.90	\$47.30	\$43.60	\$40.00	\$36.40	\$32.70	\$29.10	\$25.40	\$21.80	\$18.20
\$340	\$345	\$55.70	\$52.00	\$48.40	\$44.70	\$41.10	\$37.50	\$33.80	\$30.20	\$26.50	\$22.90	\$19.30
\$345	\$350	\$56.80	\$53.10	\$49.50	\$45.80	\$42.20	\$38.60	\$34.90	\$31.30	\$27.60	\$24.00	\$20.40
\$350	\$355	\$58.00	\$54.20	\$50.60	\$46.90	\$43.30	\$39.70	\$36.00	\$32.40	\$28.70	\$25.10	\$21.50
\$355	\$360	\$59.20	\$55.30	\$51.70	\$48.00	\$44.40	\$40.80	\$37.10	\$33.50	\$29.80	\$26.20	\$22.60
\$360	\$365	\$60.40	\$56.40	\$52.80	\$49.10	\$45.50	\$41.90	\$38.20	\$34.60	\$30.90	\$27.30	\$23.70
\$365	\$370	\$61.60	\$57.60	\$53.90	\$50.20	\$46.60	\$43.00	\$39.30	\$35.70	\$32.00	\$28.40	\$24.80
\$370	\$375	\$62.80	\$58.80	\$55.00	\$51.30	\$47.70	\$44.10	\$40.40	\$36.80	\$33.10	\$29.50	\$25.90
\$375	\$380	\$64.00	\$60.00	\$56.10	\$52.40	\$48.80	\$45.20	\$41.50	\$37.90	\$34.20	\$30.60	\$27.00
\$380	\$385	\$65.20	\$61.20	\$57.20	\$53.50	\$49.90	\$46.30	\$42.60	\$39.00	\$35.30	\$31.70	\$28.10
\$385	\$390	\$66.40	\$62.40	\$58.40	\$54.60	\$51.00	\$47.40	\$43.70	\$40.10	\$36.40	\$32.80	\$29.20
\$390	\$395	\$67.60	\$63.60	\$59.60	\$55.70	\$52.10	\$48.50	\$44.80	\$41.20	\$37.50	\$33.90	\$30.30

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## 4. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later

the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed \$100,000, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any amount of wages.

If you compute payroll manually, your employee has submitted a Form W-4 for 2020 or later, and you prefer to use

Worksheet 4. Employer's Withholding Worksheet for **Percentage Method Tables for Manual Payroll Systems** With Forms W-4 From 2020 or Later

Keep for Your Records



	Table 5	Monthly	Semimonthly	Biweekly	Weekly	Daily		
		12	24	26	52	260		
Step 1.	Adjust the employ	yee's wage an	nount					
	1a Enter the emp	loyee's total tax	cable wages this p	payroll period .			1a	\$
	1b Enter the num	ber of pay perio	ods you have per	year (see Table 5	5)		1b	
	1c Enter the amo	unt from Step 4	(a) of the employ	ee's Form W-4			1c	\$
	1d Divide line 1c	by the number	on line 1b				1d	\$
	1e Add lines 1a a	nd 1d					1e	\$
	1f Enter the amo	unt from Step 4	(b) of the employ	ee's Form W-4			1f	\$
	1g Divide line 1f b	by the number of	on line 1b				1g	\$
	1h Subtract line 1	a from line 1e.	If zero or less, ent	ter -0 This is the	Adjusted Wage	Amount	_	\$
	Step 2 of Form W-2  2a Find the row in	n the <i>STANDAF</i>	•	,				
	2a Find the row in NOT checked checked) of the the amount in column A of the	n the <i>STANDAF</i> ) or the <i>Form W</i> ee Percentage M column A but le lat row	V-4, Step 2, Check Method tables in the smou	kbox, Withholding his section in whi Int in column B, th	the box in Step 2 of grate Schedules of the amount on line then enter here the	(if it HAS been ine 1h is at least amount from	2a 2h	\$ \$
	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount.	n the STANDAF ) or the Form W e Percentage N column A but le lat row unt from colum	V-4, Step 2, Check Method tables in the ess than the amou  n C of that row .	kbox, Withholding his section in whi unt in column B, tl	g Rate Schedules ( ch the amount on l hen enter here the	(if it HAS been ine 1h is at least amount from	2b	<del>.</del>
	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percentage of the checked of the column A of the	n the STANDAF ) or the Form W the Percentage M column A but le that row unt from colume	V-4, Step 2, Check Method tables in the ss than the amou n C of that row .lumn D of that row	kbox, Withholding this section in white the section in white the section in white the section B,	g Rate Schedules ( ch the amount on l hen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c	<del>.</del>
	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent Subtract line 2	n the STANDAF ) or the Form W te Percentage N column A but le tat row unt from colum entage from co	/-4, Step 2, Check Method tables in the sess than the amou	kbox, Withholding his section in whi ant in column B, tl	g Rate Schedules ( ch the amount on l hen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c 2d	\$
	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2 Multiply the arms	n the STANDAF ) or the Form W the Percentage M column A but le that row unt from colume entage from colum a from line 1h mount on line 26	/-4, Step 2, Check Method tables in these than the amount of that row and of that row do by the percentage.	sbox, Withholding his section in whith the section in white the section in white the section in the section B,	g Rate Schedules ( ch the amount on l hen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c 2d	\$
Step 3.	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the are 2f Add lines 2b and Account for tax contents.	n the STANDAF ) or the Form W the Percentage M column A but le that row unt from colume entage from colume entage from line 1h mount on line 2d and 2e. This is the	V-4, Step 2, Check Method tables in these than the amou	kbox, Withholding his section in which ant in column B, the his section in which ant in column B, the his section in which and in the section	g Rate Schedules on the amount on the amount on the hen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f	\$
Step 3.	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the are 2f Add lines 2b are some 2d Subtract line 2d Subtract line 2d Add lines 2b are some 2d Subtract line 2d Add lines 2b are some 2d Subtract line 2d Subtract li	n the STANDAF ) or the Form W the Percentage M column A but le that row unt from colume entage from colume entage from line 1h mount on line 2d and 2e. This is the	V-4, Step 2, Check Method tables in these than the amou	kbox, Withholding his section in which ant in column B, the his section in which ant in column B, the his section in which and in the section	g Rate Schedules on the amount on the amount on the hen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f	\$
Step 3.	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the are 2f Add lines 2b are Account for tax constants.	n the STANDAF ) or the Form We ee Percentage Me column A but le lat row unt from columentage from colla from line 1h mount on line 20 and 2e. This is the redits unt from Step 3	V-4, Step 2, Check Method tables in these than the amou	kbox, Withholding his section in white the column B, the c	g Rate Schedules on the amount on the amount on the hen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f	\$ \$ \$ \$
Step 3.	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the are 2f Add lines 2b are Account for tax controls are Enter the amount 3b Divide the amount for	n the STANDAF ) or the Form W the Percentage M column A but le that row unt from colume entage from colume entage from line 1h mount on line 2d and 2e. This is the redits unt from Step 3 count on line 3a	V-4, Step 2, Check Method tables in these than the amount of that row and the step of that row the step of the tentative with the step of the employee's by the number of	stbox, Withholding his section in which ant in column B, the words ge on line 2c hholding Amous s Form W-4 pay periods on line	g Rate Schedules on the amount on the amount on the hen enter here the	(if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f 3a 3b	\$ \$ \$ \$
Step 3.	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount 2c Enter the percent 2d Subtract line 2d Multiply the are 2f Add lines 2b are Account for tax controls are Enter the amount 3b Divide the amount for	the STANDAF ) or the Form We the Percentage Me column A but le that row unt from colume the entage from columnentage from the that from line 1h mount on line 2d and 2e. This is the the entage from Step 3 but from line 3a the from line 2f. If	V-4, Step 2, Check Method tables in these than the amou	stbox, Withholding his section in which ant in column B, the words ge on line 2c hholding Amous s Form W-4 pay periods on line	g Rate Schedules on the amount on the amount on the hen enter here the hence here the hence here the hence here the hence here here the hence here here here here here here here he	(if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f 3a 3b	\$ \$ \$ \$
·	2a Find the row in NOT checked checked) of the the amount in column A of the 2b Enter the amount of the 2c Enter the percent of Subtract line 2d Multiply the are 2f Add lines 2b and Account for tax column and Divide the amount of Subtract line 3d Subtract line	the STANDAF ) or the Form We the Percentage Me column A but le that row unt from colume that row interest from the that redits that	V-4, Step 2, Check Method tables in these than the amou	sbox, Withholding his section in whith the column B, the c	g Rate Schedules on the amount on the amount on the hen enter here the hence here here here here here here here he	(if it HAS been ine 1h is at least amount from	2b 2c 2d 2e 2f 3a 3b 3c	\$ \$ \$ \$

# 2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later WEEKLY Payroll Period

(Use the		<b>Withholding Ra</b> n Step 2 of Form		ecked)		, . ,	,	olding Rate Sc orm W-4 IS chec	
If the Adjusted Amount (line 1	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$483	\$0.00	0%	\$0	\$0	\$241	\$0.00	0%	\$0
\$483	\$865	\$0.00	10%	\$483	\$241	\$433	\$0.00	10%	\$241
\$865	\$2,041	\$38.20	12%	\$865	\$433	\$1,021	\$19.20	12%	\$433
\$2,041	\$3,805	\$179.32	22%	\$2,041	\$1,021	\$1,902	\$89.76	22%	\$1,021
\$3,805	\$6,826	\$567.40	24%	\$3,805	\$1,902	\$3,413	\$283.58	24%	\$1,902
\$6,826	\$8,538	\$1,292.44	32%	\$6,826	\$3,413	\$4,269	\$646.22	32%	\$3,413
\$8,538	\$12,565	\$1,840.28	35%	\$8,538	\$4,269	\$6,283	\$920.14	35%	\$4,269
\$12,565		\$3,249.73	37%	\$12,565	\$6,283		\$1,625.04	37%	\$6,283
	Single or M	larried Filing	Separately			Single or N	larried Filing	Separately	
\$0	\$241	\$0.00	0%	\$0	\$0	\$121	\$0.00	0%	\$0
\$241	\$433	\$0.00	10%	\$241	\$121	\$216	\$0.00	10%	\$12
\$433	\$1,021	\$19.20	12%	\$433	\$216	\$510	\$9.50	12%	\$216
\$1,021	\$1,902	\$89.76	22%	\$1,021	\$510	\$951	\$44.78	22%	\$510
\$1,902	\$3,413	\$283.58	24%	\$1,902	\$951	\$1,706	\$141.80	24%	\$95
\$3,413	\$4,269	\$646.22	32%	\$3,413	\$1,706	\$2,134	\$323.00	32%	\$1,706
\$4,269	\$10,311	\$920.14	35%	\$4,269	\$2,134	\$5,155	\$459.96	35%	\$2,134
\$10,311		\$3,034.84	37%	\$10,311	\$5,155		\$1,517.31	37%	\$5,155
	He	ad of Househ	old			Не	ad of Housel	nold	
\$0	\$362	\$0.00	0%	\$0	\$0	\$181	\$0.00	0%	\$0
\$362	\$635	\$0.00	10%	\$362	\$181	\$317	\$0.00	10%	\$181
\$635	\$1,404	\$27.30	12%	\$635	\$317	\$702	\$13.60	12%	\$317
\$1,404	\$2,022	\$119.58	22%	\$1,404	\$702	\$1,011	\$59.80	22%	\$702
\$2,022	\$3,533	\$255.54	24%	\$2,022	\$1,011	\$1,766	\$127.78	24%	\$1,01
\$3,533	\$4,388	\$618.18	32%	\$3,533	\$1,766	\$2,194	\$308.98	32%	\$1,760
\$4,388	\$10,431	\$891.78	35%	\$4,388	\$2,194	\$5,215	\$445.94	35%	\$2,19
\$10,431		\$3,006.83	37%	\$10,431	\$5,215		\$1,503.29	37%	\$5,215

# 2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later BIWEEKLY Payroll Period

		Withholding Ra				, . ,	eckbox, Withhox in Step 2 of Fo	•	
If the Adjusted Amount (line 1h	•	The		of the amount that	If the Adjusted Amount (line 1	-	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$965	\$0.00	0%	\$0	\$0	\$483	\$0.00	0%	\$0
\$965	\$1,731	\$0.00	10%	\$965	\$483	\$865	\$0.00	10%	\$483
\$1,731	\$4,083	\$76.60	12%	\$1,731	\$865	\$2,041	\$38.20	12%	\$865
\$4,083	\$7,610	\$358.84	22%	\$4,083	\$2,041	\$3,805	\$179.32	22%	\$2,041
\$7,610	\$13,652	\$1,134.78	24%	\$7,610	\$3,805	\$6,826	\$567.40	24%	\$3,805
\$13,652	\$17,075	\$2,584.86	32%	\$13,652	\$6,826	\$8,538	\$1,292.44	32%	
\$17,075	\$25,131			. ,	\$8,538	\$12,565	\$1,840.28	35%	. ,
\$25,131		\$6,499.82	37%	\$25,131	\$12,565		\$3,249.73	37%	\$12,565
	Single or M	larried Filing	Separately			Single or N	Married Filing	Separately	
\$0	\$483	\$0.00	0%	\$0	\$0	\$241	\$0.00	0%	\$0
\$483	\$865	\$0.00	10%	\$483	\$241	\$433	\$0.00	10%	\$241
\$865	\$2,041	\$38.20	12%	\$865	\$433	\$1,021	\$19.20	12%	\$433
\$2,041	\$3,805	\$179.32	22%	\$2,041	\$1,021	\$1,902	\$89.76	22%	\$1,021
\$3,805	\$6,826	\$567.40	24%	\$3,805	\$1,902	\$3,413	\$283.58	24%	\$1,902
\$6,826	\$8,538	\$1,292.44	32%	\$6,826	\$3,413	\$4,269	\$646.22	32%	\$3,413
\$8,538	\$20,621	\$1,840.28	35%	\$8,538	\$4,269	\$10,311	\$920.14	35%	\$4,269
\$20,621		\$6,069.33	37%	\$20,621	\$10,311		\$3,034.84	37%	\$10,311
	He	ad of Househ	old			Не	ad of Househ	nold	
\$0	\$723	\$0.00	0%	\$0	\$0	\$362	\$0.00	0%	\$0
\$723	\$1,269	\$0.00	10%	\$723	\$362	\$635	\$0.00	10%	\$362
\$1,269	\$2,808	\$54.60	12%	\$1,269	\$635	\$1,404	\$27.30	12%	\$635
\$2,808	\$4,044	\$239.28	22%	\$2,808	\$1,404	\$2,022	\$119.58	22%	\$1,404
\$4,044	\$7,065	\$511.20	24%	\$4,044	\$2,022	\$3,533	\$255.54	24%	\$2,022
\$7,065	\$8,777	\$1,236.24	32%	\$7,065	\$3,533	\$4,388	\$618.18	32%	\$3,533
\$8,777	\$20,862	\$1,784.08	35%	\$8,777	\$4,388	\$10,431	\$891.78	35%	\$4,388
\$20,862		\$6,013.83	37%	\$20,862	\$10,431		\$3,006.83	37%	\$10,431

# 2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later SEMIMONTHLY Payroll Period

		Withholding Ra		ecked)		, . ,	eckbox, Withhox in Step 2 of Fo	•	
If the Adjusted ' Amount (line 1h	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$1,046	\$0.00	0%	\$0	\$0	\$523	\$0.00	0%	\$0
\$1,046	\$1,875	\$0.00	10%	\$1,046	\$523	\$938	\$0.00	10%	\$523
\$1,875	\$4,423	\$82.90	12%	\$1,875	\$938	\$2,211	\$41.50	12%	\$938
\$4,423	\$8,244	\$388.66	22%	\$4,423	\$2,211	\$4,122	\$194.26	22%	\$2,211
\$8,244	\$14,790	\$1,229.28	24%	\$8,244	\$4,122	\$7,395	\$614.68	24%	\$4,122
\$14,790	\$18,498	\$2,800.32	32%	\$14,790	\$7,395	\$9,249	\$1,400.20	32%	\$7,395
\$18,498	\$27,225	\$3,986.88	35%	\$18,498	\$9,249	\$13,613	\$1,993.48	35%	\$9,249
\$27,225		\$7,041.33	37%	\$27,225	\$13,613		\$3,520.88	37%	\$13,613
	Single or M	larried Filing	Separately			Single or M	Married Filing	Separately	
\$0	\$523	\$0.00	0%	\$0	\$0	\$261	\$0.00	0%	\$0
\$523	\$938	\$0.00	10%	\$523	\$261	\$469	\$0.00	10%	\$26
\$938	\$2,211	\$41.50	12%	\$938	\$469	\$1,106	\$20.80	12%	\$469
\$2,211	\$4,122	\$194.26	22%	\$2,211	\$1,106	\$2,061	\$97.24	22%	\$1,106
\$4,122	\$7,395	\$614.68	24%	\$4,122	\$2,061	\$3,697	\$307.34	24%	\$2,06 <sup>-</sup>
\$7,395	\$9,249	\$1,400.20	32%	\$7,395	\$3,697	\$4,624	\$699.98	32%	\$3,697
\$9,249	\$22,340	\$1,993.48	35%	\$9,249	\$4,624	\$11,170	\$996.62	35%	\$4,624
\$22,340		\$6,575.33	37%	\$22,340	\$11,170		\$3,287.72	37%	\$11,170
	He	ad of Househ	old			He	ad of Housel	nold	
\$0	\$783	\$0.00	0%	\$0	\$0	\$392	\$0.00	0%	\$0
\$783	\$1,375	\$0.00	10%	\$783	\$392	\$688	\$0.00	10%	\$392
\$1,375	\$3,042	\$59.20	12%	\$1,375	\$688	\$1,521	\$29.60	12%	\$688
\$3,042	\$4,381	\$259.24	22%	\$3,042	\$1,521	\$2,191	\$129.56	22%	\$1,52
\$4,381	\$7,654	\$553.82	24%	\$4,381	\$2,191	\$3,827	\$276.96	24%	\$2,19 <sup>-</sup>
\$7,654	\$9,508	\$1,339.34	32%	\$7,654	\$3,827	\$4,754	\$669.60	32%	\$3,827
\$9,508	\$22,600	\$1,932.62	35%	\$9,508	\$4,754	\$11,300	\$966.24	35%	\$4,754
\$22,600		\$6,514.82	37%	\$22,600	\$11,300		\$3,257.34	37%	\$11,300

# 2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later MONTHLY Payroll Period

		Withholding Ra				, . ,	,	olding Rate Sc orm W-4 IS chec	
If the Adjusted \ Amount (line 1h	-	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	Е	Α	В	С	D	E
	Marı	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0	\$2,092	\$0.00	0%	\$0	\$0	\$1,046	\$0.00	0%	\$0
\$2,092	\$3,750	\$0.00	10%	\$2,092	\$1,046	\$1,875	\$0.00	10%	\$1,046
\$3,750	\$8,846	\$165.80	12%	\$3,750	\$1,875	\$4,423	\$82.90	12%	\$1,875
\$8,846	\$16,488	\$777.32	22%	\$8,846	\$4,423	\$8,244	\$388.66	22%	\$4,423
\$16,488	\$29,579	\$2,458.56	24%	\$16,488	\$8,244	\$14,790	\$1,229.28	24%	\$8,244
\$29,579	\$36,996	\$5,600.40	32%	\$29,579	\$14,790	\$18,498	\$2,800.32	32%	\$14,790
\$36,996	\$54,450	\$7,973.84	35%	\$36,996	\$18,498	\$27,225	\$3,986.88	35%	\$18,498
\$54,450		\$14,082.74	37%	\$54,450	\$27,225		\$7,041.33	37%	\$27,225
	Single or M	larried Filing	Separately		1	Single or N	larried Filing	Separately	
\$0	\$1,046	\$0.00	0%	\$0	\$0	\$523	\$0.00	0%	\$0
\$1,046	\$1,875	\$0.00	10%	\$1,046	1	\$938	\$0.00	10%	\$523
\$1,875	\$4,423	\$82.90	12%	\$1,875	\$938	\$2,211	\$41.50	12%	\$938
\$4,423	\$8,244	\$388.66	22%	\$4,423	\$2,211	\$4,122	\$194.26	22%	\$2,211
\$8,244	\$14,790	\$1,229.28	24%	\$8,244	\$4,122	\$7,395	\$614.68	24%	\$4,122
\$14,790	\$18,498	\$2,800.32	32%	\$14,790	\$7,395	\$9,249	\$1,400.20	32%	\$7,395
\$18,498	\$44,679	\$3,986.88	35%	\$18,498	\$9,249	\$22,340	\$1,993.48	35%	\$9,249
\$44,679		\$13,150.23	37%	\$44,679	\$22,340		\$6,575.33	37%	\$22,340
	Hea	ad of Househ	old			He	ad of Househ	nold	
\$0	\$1,567	\$0.00	0%	\$0	\$0	\$783	\$0.00	0%	\$0
\$1,567	\$2,750	\$0.00	10%	\$1,567	\$783	\$1,375	\$0.00	10%	\$783
\$2,750	\$6,083	\$118.30	12%	\$2,750	\$1,375	\$3,042	\$59.20	12%	\$1,375
\$6,083	\$8,763	\$518.26	22%	\$6,083	\$3,042	\$4,381	\$259.24	22%	\$3,042
\$8,763	\$15,308	\$1,107.86	24%	\$8,763	\$4,381	\$7,654	\$553.82	24%	\$4,381
\$15,308	\$19,017	\$2,678.66	32%	\$15,308	\$7,654	\$9,508	\$1,339.34	32%	\$7,654
\$19,017	\$45,200	\$3,865.54	35%	\$19,017	\$9,508	\$22,600	\$1,932.62	35%	\$9,508
\$45,200		\$13,029.59	37%	\$45,200	\$22,600		\$6,514.82	37%	\$22,600

# 2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 from 2020 or Later DAILY Payroll Period

				DAILI Fay	Ton Period				
		Withholding Ra		ecked)		, . ,	,	olding Rate Sc orm W-4 IS chec	
If the Adjusted V Amount (line 1h	•	The		of the amount that	If the Adjusted Amount (line 1	•	The		of the amount that
At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—	At least—	But less than—	tentative amount to withhold is:	Plus this percentage—	the Adjusted Wage exceeds—
Α	В	С	D	E	Α	В	С	D	E
	Mar	ried Filing Jo	intly			Mar	ried Filing Jo	intly	
\$0.00	\$96.50	\$0.00	0%	\$0.00	\$0.00	\$48.30	\$0.00	0%	\$0.00
\$96.50	\$173.10	\$0.00	10%	\$96.50	\$48.30	\$86.50	\$0.00	10%	\$48.30
\$173.10	\$408.30	\$7.66	12%	\$173.10	\$86.50	\$204.10	\$3.82	12%	\$86.50
\$408.30	\$761.00	\$35.88	22%	\$408.30	\$204.10	\$380.50	\$17.93	22%	\$204.10
\$761.00	\$1,365.20	\$113.48	24%	\$761.00	\$380.50	\$682.60	\$56.74	24%	\$380.50
\$1,365.20	\$1,707.50	\$258.49	32%	\$1,365.20	\$682.60	\$853.80	\$129.24	32%	\$682.60
\$1,707.50	\$2,513.10	\$368.02	35%	\$1,707.50	\$853.80	\$1,256.50	\$184.03	35%	\$853.80
\$2,513.10		\$649.98	37%	\$2,513.10	\$1,256.50		\$324.97	37%	\$1,256.50
	Single or M	larried Filing	Separately			Single or N	Married Filing	Separately	
\$0.00	\$48.30	\$0.00	0%	\$0.00	\$0.00	\$24.10	\$0.00	0%	\$0.00
\$48.30	\$86.50	\$0.00	10%	\$48.30	\$24.10	\$43.30	\$0.00	10%	\$24.10
\$86.50	\$204.10	\$3.82	12%	\$86.50	\$43.30	\$102.10	\$1.92	12%	\$43.3
\$204.10	\$380.50	\$17.93	22%	\$204.10	\$102.10	\$190.20	\$8.98	22%	\$102.1
\$380.50	\$682.60	\$56.74	24%	\$380.50	\$190.20	\$341.30	\$28.36	24%	\$190.20
\$682.60	\$853.80	\$129.24	32%	\$682.60	\$341.30	\$426.90	\$64.62	32%	\$341.30
\$853.80	\$2,062.10	\$184.03	35%	\$853.80	\$426.90	\$1,031.10	\$92.01	35%	\$426.90
\$2,062.10		\$606.93	37%	\$2,062.10	\$1,031.10		\$303.48	37%	\$1,031.10
	He	ad of Househ	old			He	ad of Housel	nold	
\$0.00	\$72.30	\$0.00	0%	\$0.00	\$0.00	\$36.20	\$0.00	0%	\$0.00
\$72.30	\$126.90	\$0.00	10%	\$72.30	\$36.20	\$63.50	\$0.00	10%	\$36.20
\$126.90	\$280.80	\$5.46	12%	\$126.90	\$63.50	\$140.40	\$2.73	12%	\$63.50
\$280.80	\$404.40	\$23.93	22%	\$280.80	\$140.40	\$202.20	\$11.96	22%	\$140.40
\$404.40	\$706.50	\$51.12	24%	\$404.40	\$202.20	\$353.30	\$25.55	24%	\$202.2
\$706.50	\$877.70	\$123.62	32%	\$706.50	\$353.30	\$438.80	\$61.82	32%	\$353.3
\$877.70	\$2,086.20	\$178.41	35%	\$877.70	\$438.80	\$1,043.10	\$89.18	35%	\$438.80
\$2,086.20		\$601.38	37%	\$2,086.20	\$1,043.10		\$300.68	37%	\$1,043.10

## 5. Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or **Earlier**

If you compute payroll manually and your employee has not submitted a Form W-4 for 2020 or later, and you prefer to use the Percentage Method or you can't use the Wage Bracket Method tables because the employee's annual wages exceed \$100,000 or the employee claimed more than 10 allowances, use the worksheet below and the Percentage Method tables that follow to figure federal income tax withholding. This method works for any number of withholding allowances claimed and any amount of wages.

Periodic payments of pensions or annuities. Periodic payments are those made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc. Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages, except it doesn't matter if the Form W-4P is from 2019 or earlier or a 2020 or later Form W-4P. Use Worksheet 5 and the Percentage Method tables in this section to figure federal income tax withholding on periodic payments of pensions or annuities. However, if you prefer to use the Wage Bracket Method of withholding, you may use Worksheet 3 and the Wage Bracket Method tables in section 3 to figure federal income tax withholding on periodic payments of pensions or annuities. If the recipient doesn't submit Form W-4P, you must withhold on periodic payments as if the recipient were married claiming three withholding allowances.

### Worksheet 5. Employer's Withholding Worksheet for **Percentage Method Tables for Manual Payroll Systems** With Forms W-4 From 2019 or Earlier

Keep for Your Records



Table 6	Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily	
	\$4,300	\$2,150	\$1,075	\$358	\$179	\$165	\$83	\$17	
1a En 1b En 1c Mu 1d Su	nter the emp nter the numultiply line 1 ubtract line	ber of allowance	ble wages this s claimed on t n Table 6 for y zero or less, e	the employee your pay freq	ode's most recent For uencys is the <b>Adjusted</b>	m W-4			1b 1c \$
_									
2a Fir	nd the row in	n the Percentage ut less than the a	Method table mount in colu	in this section mn B, then e	e Amount, and ma on in which the amonter here the amon	ount on line 1c	I is at least th in A of that	ne amount	2a \$
2a Fir in o	nd the row in column A b	n the Percentage ut less than the a	Method table mount in colu	in this section in B, then er	on in which the amon	ount on line 1c	I is at least th in A of that	ne amount	2a \$
2a Fir in c rov 2b En	nd the row in column A bow	n the Percentage ut less than the a	Method table mount in colu	in this section	on in which the amon	ount on line 1c	I is at least then A of that	ne amount	2a \$
2a Fir in c rov 2b En 2c En	nd the row in column A bow	n the Percentage ut less than the a ount from column centage from colu	Method table mount in coluing the coluing to the coluing the colu	in this sectionmn B, then en	on in which the am nter here the amou	ount on line 1c	l is at least then A of that	ne amount	2a <u>\$</u> 2b <u>\$</u> 2c
2a Fir in o rov 2b En 2c En 2d Su	nd the row in column A b w	n the Percentage ut less than the a  bunt from column centage from colu 2a from line 1d	Method table mount in colu C of that row mn D of that r	in this section mn B, then en	on in which the amon	ount on line 1c	l is at least th	ne amount	2a \$ 2b \$ 2c _ 2d \$
2a Fir in o rov 2b En 2c En 2d Su 2e Mu	nd the row in column A b w	n the Percentage ut less than the a	Method table mount in colui	in this sectionmn B, then en	on in which the am nter here the amou	ount on line 1c	l is at least th	ne amount	2a \$ 2b \$ 2c 2d \$ 2e \$
2a Fir rov 2b En 2c En 2d Su 2e Mu 2f Ad	nd the row in column A by w	n the Percentage ut less than the a	Method table mount in coluing.  C of that row mmn D of that row by the percents are marked to the mount of th	in this sectionmn B, then en	on in which the amon	ount on line 1c	l is at least th	ne amount	2a \$ 2b \$ 2c 2d \$ 2e \$
2a Fir rov 2b En 2c En 2d Su 2e Mu 2f Ad	nd the row in column A b w	n the Percentage ut less than the a  ount from column centage from colu 2a from line 1d mount on line 2d l and 2e. This is the	Method table mount in coluination	in this section mn B, then end of the control of th	on in which the amon	ount on line 1c	l is at least the n A of that	ne amount	2a \$ 2b \$ 2c _ 2d \$ 2e \$ 2f \$

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

				WEEKLY Pa	ayroll Period				
	M	ARRIED Person	s				SINGLE Perso	ns	
If the Adjuste Amount (line	•			of the amount	If the Adjusted Wage Amount (line 1d) is				of the
Amount (line 1d) is  But less at least than		The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds
Α	В	С	D	Е	Α	В	С	D	E
\$0	\$235	\$0.00	0%	\$0	\$0	\$76	\$0.00	0%	\$0
\$235	\$617	\$0.00	10%	\$235	\$76	\$267	\$0.00	10%	\$76
\$617	\$1,793	\$38.20	12%	\$617	\$267	\$855	\$19.10	12%	\$267
\$1,793	\$3,557	\$179.32	22%	\$1,793	\$855	\$1,737	\$89.66	22%	\$855
\$3,557	\$6,578	\$567.40	24%	\$3,557	\$1,737	\$3,248	\$283.70	24%	\$1,737
\$6,578	\$8,289	\$1,292.44	32%	\$6,578	\$3,248	\$4,103	\$646.34	32%	\$3,248
\$8,289	\$12,317	\$1,839.96	35%	\$8,289	\$4,103	\$10,145	\$919.94	35%	\$4,103
\$12,317		\$3,249.76	37%	\$12,317	\$10,145		\$3,034.64	37%	\$10,145

				BIWEEKLY F	Payroll Perio	d			
	М	ARRIED Person	s				SINGLE Perso	ns	
If the Adjuste Amount (line	•	is amount (line 1d) is						of the	
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds
Α	В	С	D	Е	Α	В	С	D	E
\$0	\$469	\$0.00	0%	\$0	\$0	\$152	\$0.00	0%	\$0
\$469	\$1,235	\$0.00	10%	\$469	\$152	\$535	\$0.00	10%	\$152
\$1,235	\$3,587	\$76.60	12%	\$1,235	\$535	\$1,711	\$38.30	12%	\$535
\$3,587	\$7,113	\$358.84	22%	\$3,587	\$1,711	\$3,474	\$179.42	22%	\$1,711
\$7,113	\$13,156	\$1,134.56	24%	\$7,113	\$3,474	\$6,495	\$567.28	24%	\$3,474
\$13,156	\$16,579	\$2,584.88	32%	\$13,156	\$6,495	\$8,207	\$1,292.32	32%	\$6,495
\$16,579	\$24,635	\$3,680.24	35%	\$16,579	\$8,207	\$20,290	\$1,840.16	35%	\$8,207
\$24,635		\$6,499.84	37%	\$24,635	\$20,290		\$6,069.21	37%	\$20,290

			S	EMIMONTHL	/ Payroll Per	riod				
	M	ARRIED Person	s				SINGLE Perso	ns		
If the Adjuste Amount (line	•			of the amount		If the Adjusted Wage Amount (line 1d) is			of the	
Amount (line 1d) is  But less at least than		The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds	
Α	В	С	D	Е	Α	В	С	D	E	
\$0	\$508	\$0.00	0%	\$0	\$0	\$165	\$0.00	0%	\$0	
\$508	\$1,338	\$0.00	10%	\$508	\$165	\$579	\$0.00	10%	\$165	
\$1,338	\$3,885	\$83.00	12%	\$1,338	\$579	\$1,853	\$41.40	12%	\$579	
\$3,885	\$7,706	\$388.64	22%	\$3,885	\$1,853	\$3,764	\$194.28	22%	\$1,853	
\$7,706	\$14,252	\$1,229.26	24%	\$7,706	\$3,764	\$7,036	\$614.70	24%	\$3,764	
\$14,252	\$17,960	\$2,800.30	32%	\$14,252	\$7,036	\$8,891	\$1,399.98	32%	\$7,036	
\$17,960	\$26,688	\$3,986.86	35%	\$17,960	\$8,891	\$21,981	\$1,993.58	35%	\$8,891	
\$26,688		\$7,041.66	37%	\$26,688	\$21,981		\$6,575.08	37%	\$21,981	

## 2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

				MONTHLY P	ayroll Period	l				
	M	ARRIED Person	s		SINGLE Persons					
If the Adjusted Wage Amount (line 1d) is			amount		If the Adjusted Wage Amount (line 1d) is				of the	
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	But less		The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds	
Α	В	С	D	Е	Α	В	С	D	E	
\$0	\$1,017	\$0.00	0%	\$0	\$0	\$329	\$0.00	0%	\$0	
\$1,017	\$2,675	\$0.00	10%	\$1,017	\$329	\$1,158	\$0.00	10%	\$329	
\$2,675	\$7,771	\$165.80	12%	\$2,675	\$1,158	\$3,706	\$82.90	12%	\$1,158	
\$7,771	\$15,413	\$777.32	22%	\$7,771	\$3,706	\$7,527	\$388.66	22%	\$3,706	
\$15,413	\$28,504	\$2,458.56	24%	\$15,413	\$7,527	\$14,073	\$1,229.28	24%	\$7,527	
\$28,504	\$35,921	\$5,600.40	32%	\$28,504	\$14,073	\$17,781	\$2,800.32	32%	\$14,073	
\$35,921	\$53,375	\$7,973.84	35%	\$35,921	\$17,781	\$43,963	\$3,986.88	35%	\$17,781	
\$53,375		\$14,082.74	37%	\$53,375	\$43,963		\$13,150.58	37%	\$43,963	

			(	QUARTERLY	Payroll Perio	d					
	M	ARRIED Person	s		SINGLE Persons						
If the Adjusted Wage Amount (line 1d) is			of the amount	If the Adjusted Wage Amount (line 1d) is				of the			
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds		
Α	В	С	D	E	Α	В	С	D	E		
\$0	\$3,050	\$0.00	0%	\$0	\$0	\$988	\$0.00	0%	\$0		
\$3,050	\$8,025	\$0.00	10%	\$3,050	\$988	\$3,475	\$0.00	10%	\$988		
\$8,025	\$23,313	\$497.50	12%	\$8,025	\$3,475	\$11,119	\$248.70	12%	\$3,475		
\$23,313	\$46,238	\$2,332.06	22%	\$23,313	\$11,119	\$22,581	\$1,165.98	22%	\$11,119		
\$46,238	\$85,513	\$7,375.56	24%	\$46,238	\$22,581	\$42,219	\$3,687.62	24%	\$22,581		
\$85,513	\$107,763	\$16,801.56	32%	\$85,513	\$42,219	\$53,344	\$8,400.74	32%	\$42,219		
\$107,763	\$160,125	\$23,921.56	35%	\$107,763	\$53,344	\$131,888	\$11,960.74	35%	\$53,344		
\$160,125		\$42,248.26	37%	\$160,125	\$131,888		\$39,451.14	37%	\$131,888		

			S	EMIANNUAL	Payroll Perio	od					
	M	ARRIED Person	s		SINGLE Persons						
If the Adjusted Wage Amount (line 1d) is				of the amount	If the Adjusted Wage Amount (line 1d) is				of the		
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds		
Α	В	С	D	Е	Α	В	С	D	E		
\$0	\$6,100	\$0.00	0%	\$0	\$0	\$1,975	\$0.00	0%	\$0		
\$6,100	\$16,050	\$0.00	10%	\$6,100	\$1,975	\$6,950	\$0.00	10%	\$1,97		
\$16,050	\$46,625	\$995.00	12%	\$16,050	\$6,950	\$22,238	\$497.50	12%	\$6,95		
\$46,625	\$92,475	\$4,664.00	22%	\$46,625	\$22,238	\$45,163	\$2,332.06	22%	\$22,23		
\$92,475	\$171,025	\$14,751.00	24%	\$92,475	\$45,163	\$84,438	\$7,375.56	24%	\$45,16		
\$171,025	\$215,525	\$33,603.00	32%	\$171,025	\$84,438	\$106,688	\$16,801.56	32%	\$84,43		
\$215,525	\$320,250	\$47,843.00	35%	\$215,525	\$106,688	\$263,775	\$23,921.56	35%	\$106,68		
\$320,250		\$84,496.75	37%	\$320,250	\$263,775		\$78,902.01	37%	\$263,77		

2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier

				ANNUAL Pa	yroll Period					
	М	ARRIED Person	s		SINGLE Persons					
If the Adjusted Wage Amount (line 1d) is				of the amount	If the Adjusted Wage Amount (line 1d) is				of the	
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	But less		The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds	
Α	В	С	D	Е	Α	В	С	D	E	
\$0	\$12,200	\$0.00	0%	\$0	\$0	\$3,950	\$0.00	0%	\$0	
\$12,200	\$32,100	\$0.00	10%	\$12,200	\$3,950	\$13,900	\$0.00	10%	\$3,950	
\$32,100	\$93,250	\$1,990.00	12%	\$32,100	\$13,900	\$44,475	\$995.00	12%	\$13,900	
\$93,250	\$184,950	\$9,328.00	22%	\$93,250	\$44,475	\$90,325	\$4,664.00	22%	\$44,475	
\$184,950	\$342,050	\$29,502.00	24%	\$184,950	\$90,325	\$168,875	\$14,751.00	24%	\$90,325	
\$342,050	\$431,050	\$67,206.00	32%	\$342,050	\$168,875	\$213,375	\$33,603.00	32%	\$168,875	
\$431,050	\$640,500	\$95,686.00	35%	\$431,050	\$213,375	\$527,550	\$47,843.00	35%	\$213,375	
\$640,500		\$168,993.50	37%	\$640,500	\$527,550		\$157,804.25	37%	\$527,550	

				DAILY Pay	roll Period						
	М	ARRIED Person	S		SINGLE Persons						
If the Adjusted Wage Amount (line 1d) is		_		of the amount	If the Adjusted Wage Amount (line 1d) is		_		of the		
at least	But less than	The tentative amount to withhold is	Plus this percentage	that the wage exceeds	at least	But less than	The tentative amount to withhold is	Plus this percentage	amount that the wage exceeds		
Α	В	С	D	Е	Α	В	С	D	Е		
\$0.00	\$46.90	\$0.00	0%	\$0.00	\$0.00	\$15.20	\$0.00	0%	\$0.00		
\$46.90	\$123.50	\$0.00	10%	\$46.90	\$15.20	\$53.50	\$0.00	10%	\$15.20		
\$123.50	\$358.70	\$7.66	12%	\$123.50	\$53.50	\$171.10	\$3.83	12%	\$53.50		
\$358.70	\$711.30	\$35.88	22%	\$358.70	\$171.10	\$347.40	\$17.94	22%	\$171.10		
\$711.30	\$1,315.60	\$113.46	24%	\$711.30	\$347.40	\$649.50	\$56.73	24%	\$347.40		
\$1,315.60	\$1,657.90	\$258.49	32%	\$1,315.60	\$649.50	\$820.70	\$129.23	32%	\$649.50		
\$1,657.90	\$2,463.50	\$368.02	35%	\$1,657.90	\$820.70	\$2,029.00	\$184.02	35%	\$820.70		
\$2,463.50		\$649.98	37%	\$2,463.50	\$2,029.00		\$606.92	37%	\$2,029.00		

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## 6. Alternative Methods for Figuring Withholding

You may use various methods of figuring federal income tax withholding. The methods described next may be used instead of the Percentage Method and Wage Bracket Method discussed earlier in this publication. Use the method that best suits your payroll system and employees.



Employers must use a modified procedure to figure the amount of federal income tax withholding CAUTION on the wages of nonresident alien employees.

Before you use any of the alternative methods to figure the federal income tax withholding on the wages of nonresident alien employees, see Withholding Adjustment for Nonresident Alien Employees, earlier.

Annualized wages. The Percentage Method Tables for Automated Payroll Systems in section 1 and Worksheet 1 allow you to figure federal income tax withholding based on annualized wages.

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

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

Add the wages you've paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year, including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods so far this year, including the current period. Subtract the total tax already deducted and withheld during the calendar year from the total amount of tax calculated. The excess is the amount to withhold for the current payroll period. See Revenue Procedure 78-8, 1978-1 C.B. 562, for an example of the cumulative method.

Part-year employment. A part-year employee who figures income tax on a calendar-year basis may ask you to withhold tax by the part-year employment method. The request must be in writing, under penalties of perjury, and must contain the following information.

- The last day of any employment during the calendar year with any prior employer.
- A statement that the employee uses the calendar year accounting period.
- A statement that the employee reasonably anticipates that he or she will be employed by all employers for a total of no more than 245 days in all terms of continu-

ous employment (defined below in this section) during the current calendar year.

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

- 1. Add the wages to be paid to the employee for the current payroll period to any wages that you've already paid to the employee in the current term of continuous employment. See definition for "term of continuous employment," later.
- 2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by the number of calendar days in the current payroll period.
- 3. Divide the step 1 amount by the total number of payroll periods from step 2.
- 4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances if their Form W-4 is from 2019 or earlier; or take into account other information provided on the employee's 2020 or later Form W-4.
- 5. Multiply the total number of payroll periods from step 2 by the step 4 amount.
- 6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

See Regulations section 31.3402(h)(4)-1(c) for more information about the part-year method.

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

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

If the tax required to be withheld under the annual percentage is—	The annual tax withheld under your method may not differ by more than—
Less than \$10.00	\$9.99
\$10 or more but under \$100	\$10 plus 10% of the excess over \$10
\$100 or more but under \$1,000	\$19 plus 3% of the excess over \$100
\$1,000 or more	\$46 plus 1% of the excess over \$1,000

# 7. Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members

If you make certain payments to members of Indian tribes from gaming profits, you must withhold federal income tax. You must withhold if (a) the total payment to a member for the year is over \$12,550, and (b) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

A class I gaming activity isn't subject to this withholding requirement. Class I activities are social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of tribal ceremonies or celebrations.

**Class II.** Class II includes (a) bingo and similar games, such as pull tabs, punch boards, tip jars, lotto, and instant bingo; and (b) card games that are authorized by the state

or that aren't explicitly prohibited by the state and played at a location within the state.

Class III. A class III gaming activity is any gaming that isn't class I or class II. Class III includes horse racing, dog racing, jai alai, casino gaming, and slot machines.

## Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on the next page for the period for which you make payments. For example, if you make payments weekly, use Table 1; if you make payments monthly, use Table 4. If the total payments to an individual for the year are \$12,550 or less, no withholding is required.

**Example.** A tribal member is paid monthly. The monthly payment is \$5,000. Use Table 4, Monthly Distribution Period, to figure the withholding. Subtract \$4,423 from the \$5,000 payment for a remainder of \$577. Multiply this amount by 22% for a total of \$126.94. Add \$388.67 for a total withholding of \$515.61.

**Depositing and reporting withholding.** Combine the Indian gaming withholding with all other nonpayroll withholding (for example, backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld using electronic funds transfer. See *Depositing Taxes* in Pub. 15 for a detailed discussion of the deposit requirements.

Report Indian gaming withholding on Form 945. Also, report the payments and withholding to tribal members and to the IRS on Form 1099-MISC.

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## **Tables for Withholding on Distributions of Indian Casino Profits to Tribal Members**

## Tables for All Individuals (For Payments Made in 2021)

Table 1—W	EEKLY DI	STRIBUTION PERIOD		Table 2—BIWEEKLY DISTRIBUTION PERIOD					
If the amoun payment is:		The amount of income tax to withhold is:			The amount of income tax to withhold is:				
Not over	\$241	\$0		Not over	\$483	\$0			
Over—	But not over—		f excess over—	Over—	But not over—		of exces	s over—	
\$241	\$433	10%	\$241	\$483	\$865	10%		\$483	
\$433	\$1,021	\$19.20 plus 12%	\$433	\$865	\$2,041	\$38.27 plus 12%		\$865	
\$1,021	\$1,902	\$89.76 plus 22%	\$1,021	\$2,041	\$3,805	\$179.38 plus 22%		\$2,041	
\$1,902		\$283.58 plus 24%	\$1,902	\$3,805		\$567.35 plus 24%		\$3,805	

Table 3—SI	ЕМІМОПТІ	HLY DISTRIBUTION PERIOD		Table 4—MONTHLY DISTRIBUTION PERIOD						
If the amoun payment is:		The amount of income tax to withhold is:			The amount of income tax to withhold is:					
Not over	\$523	\$0		Not over	\$1,046	\$0				
	But not				But not					
Over—	over—	of exce	ss over—	Over—	over—		of exces	s over—		
\$523	\$938	10%	\$523	\$1,046	\$1,875	10%		\$1,046		
\$938	\$2,211	\$41.50 plus 12%	\$938	\$1,875	\$4,423	\$82.92 plus 12%		\$1,875		
\$2,211	\$4,122	\$194.26 plus 22%	\$2,211	\$4,423	\$8,244	\$388.67 plus 22%		\$4,423		
\$4,122		\$614.68 plus 24%	\$4,122	\$8,244		\$1,229.27 plus 24%		\$8,244		

Table 5—Q	UARTERLY	DISTRIBUTION PERIOD		Table 6—SEMIANNUAL DISTRIBUTION PERIOD						
If the amour payment is:		The amount of income tax to withhold is:			The amount of income tax to withhold is:					
Not over	\$3,138	\$0		Not over	\$6,275	\$0				
Over—	But not over—	of ex	cess over—	Over—	But not over—		of exce	ss over—		
\$3,138	\$5,625	10%	\$3,138	\$6,275	\$11,250	10% .		\$6,275		
\$5,625	\$13,269	\$248.70 plus 12%	\$5,625	\$11,250	\$26,538	\$497.50 plus 12% .		\$11,250		
\$13,269	\$24,731	\$1,165.98 plus 22%	\$13,269	\$26,538	\$49,463	\$2,332.00 plus 22% .		\$26,538		
\$24,731		\$3,687.62 plus 24%	\$24,731	\$49,463		\$7,375.50 plus 24% .		\$49,463		

Table 7—A	NNUAL DIS	STRIBUTION PERIOD		Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD						
If the amoun payment is:		The amount of income tax to withhold is:		If the amount payment is:	of the	The amount of income tax to withhold is:				
Not over	\$12,550	\$0		Not over	\$48.30	\$0				
Over—	But not over—	of e	xcess over—	Over—	But not over—		of eyce	ss over—		
\$12,550	\$22,500	10%		\$48.30	\$86.50			\$48.30		
	. ,			, , , , , ,						
\$22,500	\$53,075	\$995.00 plus 12%	\$22,500	\$86.50	\$204.10	\$3.82 plus 12%		\$86.50		
\$53,075	\$98,925	\$4,664.00 plus 22%	\$53,075	\$204.10	\$380.50	\$17.93 plus 22%		\$204.10		
\$98.925		\$14,751.00 plus 24%	\$98,925	\$380.50		\$56.74 plus 24%		\$380.50		

## **How To Get Tax Help**

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to <u>IRS.gov</u> and find resources that can help you right away.

**Preparing and filing your tax return.** Go to <u>IRS.gov/</u> <u>EmploymentEfile</u> for more information on filing your employment tax returns electronically.



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- IRS.gov/Help: A variety of tools to help you get answers to some of the most common tax questions.
- IRS.gov/Forms: Find forms, instructions, and publications. You will find details on 2020 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including tax preparers, enrolled agents, certified public accountants (CPAs), attorneys, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- · Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to *Tips for Choosing a Tax Preparer* on IRS.gov.

**Coronavirus.** Go to <u>IRS.gov/Coronavirus</u> for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

**Tax reform.** Tax reform legislation affects individuals, businesses, tax-exempt and government entities. Go to *IRS.gov/TaxReform* for information and updates on how this legislation affects your taxes.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at <u>SSA.gov/employer</u> for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage

and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to IRS.gov/SocialMedia to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- Youtube.com/irsvideos.
- Youtube.com/irsvideosmultilingua.
- Youtube.com/irsvideosASL.

**Watching IRS videos.** The IRS Video portal (*IRSVideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Online tax information in other languages.** You can find information on *IRS.gov/MyLanguage* if English isn't your native language.

**Free interpreter service.** Multilingual assistance, provided by the IRS, is available at Taxpayer Assistance Centers (TACs) and other IRS offices. Over-the-phone interpreter service is accessible in more than 350 languages.

**Getting tax forms and publications.** Go to <u>IRS.gov/Forms</u> to view, download, or print most of the forms and publications you may need. You can also download and view popular tax publications and instructions (including Pub. 15-T) on mobile devices as an eBook at <u>IRS.gov/eBooks</u>. Or you can go to <u>IRS.gov/OrderForms</u> to place an order.

**Getting a transcript of your return.** You can get a copy of your tax transcript or a copy of your return by calling 800-829-4933 or by mailing Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

## Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud.
   Your taxes can be affected if your EIN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages, telephone calls, or social media channels to request personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to <u>IRS.gov/IdentityTheft</u>, the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax

professionals, and businesses. If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to IRS.gov/Payments to make a payment using any of the following options.

- <u>Debit or Credit Card</u>: Choose an approved payment processor to pay online, by phone, and by mobile device.
- <u>Electronic Funds Withdrawal</u>: Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- <u>Electronic Federal Tax Payment System</u>: Best option for businesses. Enrollment is required.
- <u>Check or Money Order</u>: Mail your payment to the address listed on the notice or instructions.
- <u>Cash</u>: You may be able to pay your taxes with cash at a participating retail store.
- <u>Same-Day Wire</u>: You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

What if I can't pay now? Go to <u>IRS.gov/Payments</u> for more information about your options.

- Apply for an <u>online payment agreement</u> (<u>IRS.gov/OPA</u>) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the <u>Offer in Compromise Pre-Qualifier</u> to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to <u>IRS.gov/OIC</u>.

**Understanding an IRS notice or letter you've received.** Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to IRS.gov/LetUsHelp for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to IRS.gov/TACLocator to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

# The Taxpayer Advocate Service (TAS) Is Here To Help You

#### What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the <u>Taxpayer Bill of Rights</u>.

# How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to *TaxpayerAdvocate.IRS.gov* to help you understand *what these rights mean to you* and how they apply. These are *your* rights. Know them. Use them.

#### What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

#### **How Can You Reach TAS?**

TAS has offices <u>in every state</u>, <u>the District of Columbia</u>, <u>and Puerto Rico</u>. Your local advocate's number is in your local directory and at <u>TaxpayerAdvocate.IRS.gov/Contact-Us</u>. You can also call them at 877-777-4778.

#### **How Else Does TAS Help Taxpayers?**

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at <u>IRS.gov/SAMS</u>.

#### **TAS for Tax Professionals**

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

## **Low Income Taxpayer Clinics (LITCs)**

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or

a small fee for eligible taxpayers. To find a clinic near you, visit <u>TaxpayerAdvocate.IRS.gov/about/LITC</u> or see IRS Pub. 4134, <u>Low Income Taxpayer Clinic List</u>.