

**SINGLE Persons—WEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	150	1	0	0	0	0	0	0	0	0	0	0
150	155	1	0	0	0	0	0	0	0	0	0	0
155	160	2	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	4	0	0	0	0	0	0	0	0	0	0
185	190	5	0	0	0	0	0	0	0	0	0	0
190	195	5	0	0	0	0	0	0	0	0	0	0
195	200	6	0	0	0	0	0	0	0	0	0	0
200	210	7	0	0	0	0	0	0	0	0	0	0
210	220	8	1	0	0	0	0	0	0	0	0	0
220	230	10	2	0	0	0	0	0	0	0	0	0
230	240	11	3	0	0	0	0	0	0	0	0	0
240	250	13	4	0	0	0	0	0	0	0	0	0
250	260	14	5	0	0	0	0	0	0	0	0	0
260	270	16	6	0	0	0	0	0	0	0	0	0
270	280	17	7	0	0	0	0	0	0	0	0	0
280	290	19	8	1	0	0	0	0	0	0	0	0
290	300	20	10	2	0	0	0	0	0	0	0	0
300	310	22	11	3	0	0	0	0	0	0	0	0
310	320	23	13	4	0	0	0	0	0	0	0	0
320	330	25	14	5	0	0	0	0	0	0	0	0
330	340	26	16	6	0	0	0	0	0	0	0	0
340	350	28	17	7	0	0	0	0	0	0	0	0
350	360	29	19	8	1	0	0	0	0	0	0	0
360	370	31	20	10	2	0	0	0	0	0	0	0
370	380	32	22	11	3	0	0	0	0	0	0	0
380	390	34	23	13	4	0	0	0	0	0	0	0
390	400	35	25	14	5	0	0	0	0	0	0	0
400	410	37	26	16	6	0	0	0	0	0	0	0
410	420	38	28	17	7	0	0	0	0	0	0	0
420	430	40	29	19	8	1	0	0	0	0	0	0
430	440	41	31	20	10	2	0	0	0	0	0	0
440	450	43	32	22	11	3	0	0	0	0	0	0
450	460	44	34	23	13	4	0	0	0	0	0	0
460	470	46	35	25	14	5	0	0	0	0	0	0
470	480	47	37	26	16	6	0	0	0	0	0	0
480	490	49	38	28	17	7	0	0	0	0	0	0
490	500	50	40	29	19	8	1	0	0	0	0	0
500	510	52	41	31	20	10	2	0	0	0	0	0
510	520	53	43	32	22	11	3	0	0	0	0	0
520	530	55	44	34	23	13	4	0	0	0	0	0
530	540	56	46	35	25	14	5	0	0	0	0	0
540	550	58	47	37	26	16	6	0	0	0	0	0
550	560	59	49	38	28	17	7	0	0	0	0	0
560	570	61	50	40	29	19	8	1	0	0	0	0
570	580	62	52	41	31	20	10	2	0	0	0	0
580	590	64	53	43	32	22	11	3	0	0	0	0
590	600	65	55	44	34	23	13	4	0	0	0	0
600	610	67	56	46	35	25	14	5	0	0	0	0
610	620	68	58	47	37	26	16	6	0	0	0	0
620	630	70	59	49	38	28	17	7	0	0	0	0
630	640	71	61	50	40	29	19	8	1	0	0	0
640	650	73	62	52	41	31	20	10	2	0	0	0
650	660	74	64	53	43	32	22	11	3	0	0	0
660	670	76	65	55	44	34	23	13	4	0	0	0
670	680	77	67	56	46	35	25	14	5	0	0	0
680	690	79	68	58	47	37	26	16	6	0	0	0
690	700	80	70	59	49	38	28	17	7	0	0	0
700	710	83	71	61	50	40	29	19	8	1	0	0
710	720	85	73	62	52	41	31	20	10	2	0	0
720	730	88	74	64	53	43	32	22	11	3	0	0
730	740	90	76	65	55	44	34	23	13	4	0	0
740	750	93	77	67	56	46	35	25	14	5	0	0
750	760	95	79	68	58	47	37	26	16	6	0	0
760	770	98	80	70	59	49	38	28	17	7	0	0
770	780	100	83	71	61	50	40	29	19	8	1	0

**SINGLE Persons—WEEKLY Payroll Period**

**(For Wages Paid Through December 2009)**

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
<b>\$780</b>	<b>\$790</b>	\$103	\$85	\$73	\$62	\$52	\$41	\$31	\$20	\$10	\$2	\$0
<b>790</b>	<b>800</b>	105	88	74	64	53	43	32	22	11	3	0
<b>800</b>	<b>810</b>	108	90	76	65	55	44	34	23	13	4	0
<b>810</b>	<b>820</b>	110	93	77	67	56	46	35	25	14	5	0
<b>820</b>	<b>830</b>	113	95	79	68	58	47	37	26	16	6	0
<b>830</b>	<b>840</b>	115	98	80	70	59	49	38	28	17	7	0
<b>840</b>	<b>850</b>	118	100	83	71	61	50	40	29	19	8	1
<b>850</b>	<b>860</b>	120	103	85	73	62	52	41	31	20	10	2
<b>860</b>	<b>870</b>	123	105	88	74	64	53	43	32	22	11	3
<b>870</b>	<b>880</b>	125	108	90	76	65	55	44	34	23	13	4
<b>880</b>	<b>890</b>	128	110	93	77	67	56	46	35	25	14	5
<b>890</b>	<b>900</b>	130	113	95	79	68	58	47	37	26	16	6
<b>900</b>	<b>910</b>	133	115	98	80	70	59	49	38	28	17	7
<b>910</b>	<b>920</b>	135	118	100	83	71	61	50	40	29	19	8
<b>920</b>	<b>930</b>	138	120	103	85	73	62	52	41	31	20	10
<b>930</b>	<b>940</b>	140	123	105	88	74	64	53	43	32	22	11
<b>940</b>	<b>950</b>	143	125	108	90	76	65	55	44	34	23	13
<b>950</b>	<b>960</b>	145	128	110	93	77	67	56	46	35	25	14
<b>960</b>	<b>970</b>	148	130	113	95	79	68	58	47	37	26	16
<b>970</b>	<b>980</b>	150	133	115	98	80	70	59	49	38	28	17
<b>980</b>	<b>990</b>	153	135	118	100	83	71	61	50	40	29	19
<b>990</b>	<b>1,000</b>	155	138	120	103	85	73	62	52	41	31	20
<b>1,000</b>	<b>1,010</b>	158	140	123	105	88	74	64	53	43	32	22
<b>1,010</b>	<b>1,020</b>	160	143	125	108	90	76	65	55	44	34	23
<b>1,020</b>	<b>1,030</b>	163	145	128	110	93	77	67	56	46	35	25
<b>1,030</b>	<b>1,040</b>	165	148	130	113	95	79	68	58	47	37	26
<b>1,040</b>	<b>1,050</b>	168	150	133	115	98	80	70	59	49	38	28
<b>1,050</b>	<b>1,060</b>	170	153	135	118	100	83	71	61	50	40	29
<b>1,060</b>	<b>1,070</b>	173	155	138	120	103	85	73	62	52	41	31
<b>1,070</b>	<b>1,080</b>	175	158	140	123	105	88	74	64	53	43	32
<b>1,080</b>	<b>1,090</b>	178	160	143	125	108	90	76	65	55	44	34
<b>1,090</b>	<b>1,100</b>	180	163	145	128	110	93	77	67	56	46	35
<b>1,100</b>	<b>1,110</b>	183	165	148	130	113	95	79	68	58	47	37
<b>1,110</b>	<b>1,120</b>	185	168	150	133	115	98	80	70	59	49	38
<b>1,120</b>	<b>1,130</b>	188	170	153	135	118	100	83	71	61	50	40
<b>1,130</b>	<b>1,140</b>	190	173	155	138	120	103	85	73	62	52	41
<b>1,140</b>	<b>1,150</b>	193	175	158	140	123	105	88	74	64	53	43
<b>1,150</b>	<b>1,160</b>	195	178	160	143	125	108	90	76	65	55	44
<b>1,160</b>	<b>1,170</b>	198	180	163	145	128	110	93	77	67	56	46
<b>1,170</b>	<b>1,180</b>	200	183	165	148	130	113	95	79	68	58	47
<b>1,180</b>	<b>1,190</b>	203	185	168	150	133	115	98	80	70	59	49
<b>1,190</b>	<b>1,200</b>	205	188	170	153	135	118	100	82	71	61	50
<b>1,200</b>	<b>1,210</b>	208	190	173	155	138	120	103	85	73	62	52
<b>1,210</b>	<b>1,220</b>	210	193	175	158	140	123	105	87	74	64	53
<b>1,220</b>	<b>1,230</b>	213	195	178	160	143	125	108	90	76	65	55
<b>1,230</b>	<b>1,240</b>	215	198	180	163	145	128	110	92	77	67	56
<b>1,240</b>	<b>1,250</b>	218	200	183	165	148	130	113	95	79	68	58

**\$1,250 and over**

Use Table 1(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

**MARRIED Persons—WEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	1	0	0	0	0	0	0	0	0	0
390	400	9	2	0	0	0	0	0	0	0	0	0
400	410	10	3	0	0	0	0	0	0	0	0	0
410	420	11	4	0	0	0	0	0	0	0	0	0
420	430	12	5	0	0	0	0	0	0	0	0	0
430	440	13	6	0	0	0	0	0	0	0	0	0
440	450	14	7	0	0	0	0	0	0	0	0	0
450	460	15	8	1	0	0	0	0	0	0	0	0
460	470	16	9	2	0	0	0	0	0	0	0	0
470	480	17	10	3	0	0	0	0	0	0	0	0
480	490	19	11	4	0	0	0	0	0	0	0	0
490	500	20	12	5	0	0	0	0	0	0	0	0
500	510	22	13	6	0	0	0	0	0	0	0	0
510	520	23	14	7	0	0	0	0	0	0	0	0
520	530	25	15	8	1	0	0	0	0	0	0	0
530	540	26	16	9	2	0	0	0	0	0	0	0
540	550	28	17	10	3	0	0	0	0	0	0	0
550	560	29	19	11	4	0	0	0	0	0	0	0
560	570	31	20	12	5	0	0	0	0	0	0	0
570	580	32	22	13	6	0	0	0	0	0	0	0
580	590	34	23	14	7	0	0	0	0	0	0	0
590	600	35	25	15	8	1	0	0	0	0	0	0
600	610	37	26	16	9	2	0	0	0	0	0	0
610	620	38	28	17	10	3	0	0	0	0	0	0
620	630	40	29	19	11	4	0	0	0	0	0	0
630	640	41	31	20	12	5	0	0	0	0	0	0
640	650	43	32	22	13	6	0	0	0	0	0	0
650	660	44	34	23	14	7	0	0	0	0	0	0
660	670	46	35	25	15	8	1	0	0	0	0	0
670	680	47	37	26	16	9	2	0	0	0	0	0
680	690	49	38	28	17	10	3	0	0	0	0	0
690	700	50	40	29	19	11	4	0	0	0	0	0
700	710	52	41	31	20	12	5	0	0	0	0	0
710	720	53	43	32	22	13	6	0	0	0	0	0
720	730	55	44	34	23	14	7	0	0	0	0	0
730	740	56	46	35	25	15	8	1	0	0	0	0
740	750	58	47	37	26	16	9	2	0	0	0	0
750	760	59	49	38	28	17	10	3	0	0	0	0
760	770	61	50	40	29	19	11	4	0	0	0	0
770	780	62	52	41	31	20	12	5	0	0	0	0
780	790	64	53	43	32	22	13	6	0	0	0	0
790	800	65	55	44	34	23	14	7	0	0	0	0
800	810	67	56	46	35	25	15	8	1	0	0	0
810	820	68	58	47	37	26	16	9	2	0	0	0
820	830	70	59	49	38	28	17	10	3	0	0	0
830	840	71	61	50	40	29	19	11	4	0	0	0
840	850	73	62	52	41	31	20	12	5	0	0	0
850	860	74	64	53	43	32	22	13	6	0	0	0
860	870	76	65	55	44	34	23	14	7	0	0	0
870	880	77	67	56	46	35	25	15	8	1	0	0
880	890	79	68	58	47	37	26	16	9	2	0	0
890	900	80	70	59	49	38	28	17	10	3	0	0
900	910	82	71	61	50	40	29	19	11	4	0	0
910	920	83	73	62	52	41	31	20	12	5	0	0
920	930	85	74	64	53	43	32	22	13	6	0	0
930	940	86	76	65	55	44	34	23	14	7	0	0
940	950	88	77	67	56	46	35	25	15	8	1	0
950	960	89	79	68	58	47	37	26	16	9	2	0
960	970	91	80	70	59	49	38	28	17	10	3	0
970	980	92	82	71	61	50	40	29	19	11	4	0
980	990	94	83	73	62	52	41	31	20	12	5	0
990	1,000	95	85	74	64	53	43	32	22	13	6	0

## MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid Through December 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$1,000	\$1,010	\$97	\$86	\$76	\$65	\$55	\$44	\$34	\$23	\$14	\$7	\$0
1,010	1,020	98	88	77	67	56	46	35	25	15	8	1
1,020	1,030	100	89	79	68	58	47	37	26	16	9	2
1,030	1,040	101	91	80	70	59	49	38	28	17	10	3
1,040	1,050	103	92	82	71	61	50	40	29	19	11	4
1,050	1,060	104	94	83	73	62	52	41	31	20	12	5
1,060	1,070	106	95	85	74	64	53	43	32	22	13	6
1,070	1,080	107	97	86	76	65	55	44	34	23	14	7
1,080	1,090	109	98	88	77	67	56	46	35	25	15	8
1,090	1,100	110	100	89	79	68	58	47	37	26	16	9
1,100	1,110	112	101	91	80	70	59	49	38	28	17	10
1,110	1,120	113	103	92	82	71	61	50	40	29	19	11
1,120	1,130	115	104	94	83	73	62	52	41	31	20	12
1,130	1,140	116	106	95	85	74	64	53	43	32	22	13
1,140	1,150	118	107	97	86	76	65	55	44	34	23	14
1,150	1,160	119	109	98	88	77	67	56	46	35	25	15
1,160	1,170	121	110	100	89	79	68	58	47	37	26	16
1,170	1,180	122	112	101	91	80	70	59	49	38	28	17
1,180	1,190	124	113	103	92	82	71	61	50	40	29	19
1,190	1,200	125	115	104	94	83	73	62	52	41	31	20
1,200	1,210	127	116	106	95	85	74	64	53	43	32	22
1,210	1,220	128	118	107	97	86	76	65	55	44	34	23
1,220	1,230	130	119	109	98	88	77	67	56	46	35	25
1,230	1,240	131	121	110	100	89	79	68	58	47	37	26
1,240	1,250	133	122	112	101	91	80	70	59	49	38	28
1,250	1,260	134	124	113	103	92	82	71	61	50	40	29
1,260	1,270	136	125	115	104	94	83	73	62	52	41	31
1,270	1,280	137	127	116	106	95	85	74	64	53	43	32
1,280	1,290	139	128	118	107	97	86	76	65	55	44	34
1,290	1,300	140	130	119	109	98	88	77	67	56	46	35
1,300	1,310	142	131	121	110	100	89	79	68	58	47	37
1,310	1,320	143	133	122	112	101	91	80	70	59	49	38
1,320	1,330	145	134	124	113	103	92	82	71	61	50	40
1,330	1,340	146	136	125	115	104	94	83	73	62	52	41
1,340	1,350	148	137	127	116	106	95	85	74	64	53	43
1,350	1,360	149	139	128	118	107	97	86	76	65	55	44
1,360	1,370	151	140	130	119	109	98	88	77	67	56	46
1,370	1,380	152	142	131	121	110	100	89	79	68	58	47
1,380	1,390	154	143	133	122	112	101	91	80	70	59	49
1,390	1,400	155	145	134	124	113	103	92	82	71	61	50

\$1,400 and over

Use Table 1 (b) for a **MARRIED** person on page 5. Also see the instructions on page 3.

**SINGLE Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280	290	1	0	0	0	0	0	0	0	0	0	0
290	300	2	0	0	0	0	0	0	0	0	0	0
300	310	3	0	0	0	0	0	0	0	0	0	0
310	320	4	0	0	0	0	0	0	0	0	0	0
320	330	5	0	0	0	0	0	0	0	0	0	0
330	340	6	0	0	0	0	0	0	0	0	0	0
340	350	7	0	0	0	0	0	0	0	0	0	0
350	360	8	0	0	0	0	0	0	0	0	0	0
360	370	9	0	0	0	0	0	0	0	0	0	0
370	380	10	0	0	0	0	0	0	0	0	0	0
380	390	11	0	0	0	0	0	0	0	0	0	0
390	400	12	0	0	0	0	0	0	0	0	0	0
400	410	13	0	0	0	0	0	0	0	0	0	0
410	420	15	0	0	0	0	0	0	0	0	0	0
420	430	16	1	0	0	0	0	0	0	0	0	0
430	440	18	2	0	0	0	0	0	0	0	0	0
440	450	19	3	0	0	0	0	0	0	0	0	0
450	460	21	4	0	0	0	0	0	0	0	0	0
460	470	22	5	0	0	0	0	0	0	0	0	0
470	480	24	6	0	0	0	0	0	0	0	0	0
480	490	25	7	0	0	0	0	0	0	0	0	0
490	500	27	8	0	0	0	0	0	0	0	0	0
500	520	29	9	0	0	0	0	0	0	0	0	0
520	540	32	11	0	0	0	0	0	0	0	0	0
540	560	35	14	0	0	0	0	0	0	0	0	0
560	580	38	17	1	0	0	0	0	0	0	0	0
580	600	41	20	3	0	0	0	0	0	0	0	0
600	620	44	23	5	0	0	0	0	0	0	0	0
620	640	47	26	7	0	0	0	0	0	0	0	0
640	660	50	29	9	0	0	0	0	0	0	0	0
660	680	53	32	11	0	0	0	0	0	0	0	0
680	700	56	35	14	0	0	0	0	0	0	0	0
700	720	59	38	17	1	0	0	0	0	0	0	0
720	740	62	41	20	3	0	0	0	0	0	0	0
740	760	65	44	23	5	0	0	0	0	0	0	0
760	780	68	47	26	7	0	0	0	0	0	0	0
780	800	71	50	29	9	0	0	0	0	0	0	0
800	820	74	53	32	11	0	0	0	0	0	0	0
820	840	77	56	35	14	0	0	0	0	0	0	0
840	860	80	59	38	17	1	0	0	0	0	0	0
860	880	83	62	41	20	3	0	0	0	0	0	0
880	900	86	65	44	23	5	0	0	0	0	0	0
900	920	89	68	47	26	7	0	0	0	0	0	0
920	940	92	71	50	29	9	0	0	0	0	0	0
940	960	95	74	53	32	11	0	0	0	0	0	0
960	980	98	77	56	35	14	0	0	0	0	0	0
980	1,000	101	80	59	38	17	1	0	0	0	0	0
1,000	1,020	104	83	62	41	20	3	0	0	0	0	0
1,020	1,040	107	86	65	44	23	5	0	0	0	0	0
1,040	1,060	110	89	68	47	26	7	0	0	0	0	0
1,060	1,080	113	92	71	50	29	9	0	0	0	0	0
1,080	1,100	116	95	74	53	32	11	0	0	0	0	0
1,100	1,120	119	98	77	56	35	14	0	0	0	0	0
1,120	1,140	122	101	80	59	38	17	1	0	0	0	0
1,140	1,160	125	104	83	62	41	20	3	0	0	0	0
1,160	1,180	128	107	86	65	44	23	5	0	0	0	0
1,180	1,200	131	110	89	68	47	26	7	0	0	0	0
1,200	1,220	134	113	92	71	50	29	9	0	0	0	0
1,220	1,240	137	116	95	74	53	32	11	0	0	0	0
1,240	1,260	140	119	98	77	56	35	14	0	0	0	0
1,260	1,280	143	122	101	80	59	38	17	1	0	0	0
1,280	1,300	146	125	104	83	62	41	20	3	0	0	0
1,300	1,320	149	128	107	86	65	44	23	5	0	0	0
1,320	1,340	152	131	110	89	68	47	26	7	0	0	0
1,340	1,360	155	134	113	92	71	50	29	9	0	0	0
1,360	1,380	158	137	116	95	74	53	32	11	0	0	0
1,380	1,400	161	140	119	98	77	56	35	13	0	0	0
1,400	1,420	166	143	122	101	80	59	38	16	1	0	0
1,420	1,440	171	146	125	104	83	62	41	19	3	0	0

**SINGLE Persons—BIWEEKLY Payroll Period**

**(For Wages Paid Through December 2009)**

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$1,440	\$1,460	\$176	\$149	\$128	\$107	\$86	\$65	\$44	\$22	\$5	\$0	\$0
1,460	1,480	181	152	131	110	89	68	47	25	7	0	0
1,480	1,500	186	155	134	113	92	71	50	28	9	0	0
1,500	1,520	191	158	137	116	95	74	53	31	11	0	0
1,520	1,540	196	161	140	119	98	77	56	34	13	0	0
1,540	1,560	201	166	143	122	101	80	59	37	16	1	0
1,560	1,580	206	171	146	125	104	83	62	40	19	3	0
1,580	1,600	211	176	149	128	107	86	65	43	22	5	0
1,600	1,620	216	181	152	131	110	89	68	46	25	7	0
1,620	1,640	221	186	155	134	113	92	71	49	28	9	0
1,640	1,660	226	191	158	137	116	95	74	52	31	11	0
1,660	1,680	231	196	161	140	119	98	77	55	34	13	0
1,680	1,700	236	201	165	143	122	101	80	58	37	16	1
1,700	1,720	241	206	170	146	125	104	83	61	40	19	3
1,720	1,740	246	211	175	149	128	107	86	64	43	22	5
1,740	1,760	251	216	180	152	131	110	89	67	46	25	7
1,760	1,780	256	221	185	155	134	113	92	70	49	28	9
1,780	1,800	261	226	190	158	137	116	95	73	52	31	11
1,800	1,820	266	231	195	161	140	119	98	76	55	34	13
1,820	1,840	271	236	200	165	143	122	101	79	58	37	16
1,840	1,860	276	241	205	170	146	125	104	82	61	40	19
1,860	1,880	281	246	210	175	149	128	107	85	64	43	22
1,880	1,900	286	251	215	180	152	131	110	88	67	46	25
1,900	1,920	291	256	220	185	155	134	113	91	70	49	28
1,920	1,940	296	261	225	190	158	137	116	94	73	52	31
1,940	1,960	301	266	230	195	161	140	119	97	76	55	34
1,960	1,980	306	271	235	200	165	143	122	100	79	58	37
1,980	2,000	311	276	240	205	170	146	125	103	82	61	40
2,000	2,020	316	281	245	210	175	149	128	106	85	64	43
2,020	2,040	321	286	250	215	180	152	131	109	88	67	46
2,040	2,060	326	291	255	220	185	155	134	112	91	70	49
2,060	2,080	331	296	260	225	190	158	137	115	94	73	52
2,080	2,100	336	301	265	230	195	161	140	118	97	76	55

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
620	640	2	0	0	0	0	0	0	0	0	0	0
640	660	4	0	0	0	0	0	0	0	0	0	0
660	680	6	0	0	0	0	0	0	0	0	0	0
680	700	8	0	0	0	0	0	0	0	0	0	0
700	720	10	0	0	0	0	0	0	0	0	0	0
720	740	12	0	0	0	0	0	0	0	0	0	0
740	760	14	0	0	0	0	0	0	0	0	0	0
760	780	16	2	0	0	0	0	0	0	0	0	0
780	800	18	4	0	0	0	0	0	0	0	0	0
800	820	20	6	0	0	0	0	0	0	0	0	0
820	840	22	8	0	0	0	0	0	0	0	0	0
840	860	24	10	0	0	0	0	0	0	0	0	0
860	880	26	12	0	0	0	0	0	0	0	0	0
880	900	28	14	0	0	0	0	0	0	0	0	0
900	920	30	16	2	0	0	0	0	0	0	0	0
920	940	32	18	4	0	0	0	0	0	0	0	0
940	960	35	20	6	0	0	0	0	0	0	0	0
960	980	38	22	8	0	0	0	0	0	0	0	0
980	1,000	41	24	10	0	0	0	0	0	0	0	0
1,000	1,020	44	26	12	0	0	0	0	0	0	0	0
1,020	1,040	47	28	14	0	0	0	0	0	0	0	0
1,040	1,060	50	30	16	2	0	0	0	0	0	0	0
1,060	1,080	53	32	18	4	0	0	0	0	0	0	0
1,080	1,100	56	35	20	6	0	0	0	0	0	0	0
1,100	1,120	59	38	22	8	0	0	0	0	0	0	0
1,120	1,140	62	41	24	10	0	0	0	0	0	0	0
1,140	1,160	65	44	26	12	0	0	0	0	0	0	0
1,160	1,180	68	47	28	14	0	0	0	0	0	0	0
1,180	1,200	71	50	30	16	2	0	0	0	0	0	0
1,200	1,220	74	53	32	18	4	0	0	0	0	0	0
1,220	1,240	77	56	35	20	6	0	0	0	0	0	0
1,240	1,260	80	59	38	22	8	0	0	0	0	0	0
1,260	1,280	83	62	41	24	10	0	0	0	0	0	0
1,280	1,300	86	65	44	26	12	0	0	0	0	0	0
1,300	1,320	89	68	47	28	14	0	0	0	0	0	0
1,320	1,340	92	71	50	30	16	2	0	0	0	0	0
1,340	1,360	95	74	53	32	18	4	0	0	0	0	0
1,360	1,380	98	77	56	35	20	6	0	0	0	0	0
1,380	1,400	101	80	59	38	22	8	0	0	0	0	0
1,400	1,420	104	83	62	41	24	10	0	0	0	0	0
1,420	1,440	107	86	65	44	26	12	0	0	0	0	0
1,440	1,460	110	89	68	47	28	14	0	0	0	0	0
1,460	1,480	113	92	71	50	30	16	2	0	0	0	0
1,480	1,500	116	95	74	53	32	18	4	0	0	0	0
1,500	1,520	119	98	77	56	35	20	6	0	0	0	0
1,520	1,540	122	101	80	59	38	22	8	0	0	0	0
1,540	1,560	125	104	83	62	41	24	10	0	0	0	0
1,560	1,580	128	107	86	65	44	26	12	0	0	0	0
1,580	1,600	131	110	89	68	47	28	14	0	0	0	0
1,600	1,620	134	113	92	71	50	30	16	2	0	0	0
1,620	1,640	137	116	95	74	53	32	18	4	0	0	0
1,640	1,660	140	119	98	77	56	35	20	6	0	0	0
1,660	1,680	143	122	101	80	59	38	22	8	0	0	0
1,680	1,700	146	125	104	83	62	41	24	10	0	0	0
1,700	1,720	149	128	107	86	65	44	26	12	0	0	0
1,720	1,740	152	131	110	89	68	47	28	14	0	0	0
1,740	1,760	155	134	113	92	71	50	30	16	2	0	0
1,760	1,780	158	137	116	95	74	53	32	18	4	0	0
1,780	1,800	161	140	119	98	77	56	35	20	6	0	0
1,800	1,820	164	143	122	101	80	59	38	22	8	0	0
1,820	1,840	167	146	125	104	83	62	41	24	10	0	0
1,840	1,860	170	149	128	107	86	65	44	26	12	0	0
1,860	1,880	173	152	131	110	89	68	47	28	14	0	0
1,880	1,900	176	155	134	113	92	71	50	30	16	2	0
1,900	1,920	179	158	137	116	95	74	53	32	18	4	0
1,920	1,940	182	161	140	119	98	77	56	35	20	6	0
1,940	1,960	185	164	143	122	101	80	59	38	22	8	0
1,960	1,980	188	167	146	125	104	83	62	41	24	10	0
1,980	2,000	191	170	149	128	107	86	65	44	26	12	0

**MARRIED Persons—BIWEEKLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
<b>\$2,000</b>	<b>\$2,020</b>	\$194	\$173	\$152	\$131	\$110	\$89	\$68	\$47	\$28	\$14	\$0
<b>2,020</b>	<b>2,040</b>	197	176	155	134	113	92	71	50	30	16	2
<b>2,040</b>	<b>2,060</b>	200	179	158	137	116	95	74	53	32	18	4
<b>2,060</b>	<b>2,080</b>	203	182	161	140	119	98	77	56	34	20	6
<b>2,080</b>	<b>2,100</b>	206	185	164	143	122	101	80	59	37	22	8
<b>2,100</b>	<b>2,120</b>	209	188	167	146	125	104	83	62	40	24	10
<b>2,120</b>	<b>2,140</b>	212	191	170	149	128	107	86	65	43	26	12
<b>2,140</b>	<b>2,160</b>	215	194	173	152	131	110	89	68	46	28	14
<b>2,160</b>	<b>2,180</b>	218	197	176	155	134	113	92	71	49	30	16
<b>2,180</b>	<b>2,200</b>	221	200	179	158	137	116	95	74	52	32	18
<b>2,200</b>	<b>2,220</b>	224	203	182	161	140	119	98	77	55	34	20
<b>2,220</b>	<b>2,240</b>	227	206	185	164	143	122	101	80	58	37	22
<b>2,240</b>	<b>2,260</b>	230	209	188	167	146	125	104	83	61	40	24
<b>2,260</b>	<b>2,280</b>	233	212	191	170	149	128	107	86	64	43	26
<b>2,280</b>	<b>2,300</b>	236	215	194	173	152	131	110	89	67	46	28
<b>2,300</b>	<b>2,320</b>	239	218	197	176	155	134	113	92	70	49	30
<b>2,320</b>	<b>2,340</b>	242	221	200	179	158	137	116	95	73	52	32
<b>2,340</b>	<b>2,360</b>	245	224	203	182	161	140	119	98	76	55	34
<b>2,360</b>	<b>2,380</b>	248	227	206	185	164	143	122	101	79	58	37
<b>2,380</b>	<b>2,400</b>	251	230	209	188	167	146	125	104	82	61	40
<b>2,400</b>	<b>2,420</b>	254	233	212	191	170	149	128	107	85	64	43
<b>2,420</b>	<b>2,440</b>	257	236	215	194	173	152	131	110	88	67	46
<b>2,440</b>	<b>2,460</b>	260	239	218	197	176	155	134	113	91	70	49
<b>2,460</b>	<b>2,480</b>	263	242	221	200	179	158	137	116	94	73	52
<b>2,480</b>	<b>2,500</b>	266	245	224	203	182	161	140	119	97	76	55
<b>2,500</b>	<b>2,520</b>	269	248	227	206	185	164	143	122	100	79	58
<b>2,520</b>	<b>2,540</b>	272	251	230	209	188	167	146	125	103	82	61
<b>2,540</b>	<b>2,560</b>	275	254	233	212	191	170	149	128	106	85	64
<b>2,560</b>	<b>2,580</b>	278	257	236	215	194	173	152	131	109	88	67
<b>2,580</b>	<b>2,600</b>	281	260	239	218	197	176	155	134	112	91	70
<b>2,600</b>	<b>2,620</b>	284	263	242	221	200	179	158	137	115	94	73
<b>2,620</b>	<b>2,640</b>	287	266	245	224	203	182	161	140	118	97	76
<b>2,640</b>	<b>2,660</b>	290	269	248	227	206	185	164	143	121	100	79
<b>2,660</b>	<b>2,680</b>	293	272	251	230	209	188	167	146	124	103	82
<b>2,680</b>	<b>2,700</b>	296	275	254	233	212	191	170	149	127	106	85

\$2,700 and over

Use Table 2(b) for a **MARRIED person** on page 5. Also see the instructions on page 3.

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	310	1	0	0	0	0	0	0	0	0	0	0
310	320	2	0	0	0	0	0	0	0	0	0	0
320	330	3	0	0	0	0	0	0	0	0	0	0
330	340	4	0	0	0	0	0	0	0	0	0	0
340	350	5	0	0	0	0	0	0	0	0	0	0
350	360	6	0	0	0	0	0	0	0	0	0	0
360	370	7	0	0	0	0	0	0	0	0	0	0
370	380	8	0	0	0	0	0	0	0	0	0	0
380	390	9	0	0	0	0	0	0	0	0	0	0
390	400	10	0	0	0	0	0	0	0	0	0	0
400	410	11	0	0	0	0	0	0	0	0	0	0
410	420	12	0	0	0	0	0	0	0	0	0	0
420	430	13	0	0	0	0	0	0	0	0	0	0
430	440	14	0	0	0	0	0	0	0	0	0	0
440	450	15	0	0	0	0	0	0	0	0	0	0
450	460	17	0	0	0	0	0	0	0	0	0	0
460	470	18	1	0	0	0	0	0	0	0	0	0
470	480	20	2	0	0	0	0	0	0	0	0	0
480	490	21	3	0	0	0	0	0	0	0	0	0
490	500	23	4	0	0	0	0	0	0	0	0	0
500	520	25	6	0	0	0	0	0	0	0	0	0
520	540	28	8	0	0	0	0	0	0	0	0	0
540	560	31	10	0	0	0	0	0	0	0	0	0
560	580	34	12	0	0	0	0	0	0	0	0	0
580	600	37	14	0	0	0	0	0	0	0	0	0
600	620	40	17	1	0	0	0	0	0	0	0	0
620	640	43	20	3	0	0	0	0	0	0	0	0
640	660	46	23	5	0	0	0	0	0	0	0	0
660	680	49	26	7	0	0	0	0	0	0	0	0
680	700	52	29	9	0	0	0	0	0	0	0	0
700	720	55	32	11	0	0	0	0	0	0	0	0
720	740	58	35	13	0	0	0	0	0	0	0	0
740	760	61	38	15	0	0	0	0	0	0	0	0
760	780	64	41	18	1	0	0	0	0	0	0	0
780	800	67	44	21	3	0	0	0	0	0	0	0
800	820	70	47	24	5	0	0	0	0	0	0	0
820	840	73	50	27	7	0	0	0	0	0	0	0
840	860	76	53	30	9	0	0	0	0	0	0	0
860	880	79	56	33	11	0	0	0	0	0	0	0
880	900	82	59	36	13	0	0	0	0	0	0	0
900	920	85	62	39	16	0	0	0	0	0	0	0
920	940	88	65	42	19	2	0	0	0	0	0	0
940	960	91	68	45	22	4	0	0	0	0	0	0
960	980	94	71	48	25	6	0	0	0	0	0	0
980	1,000	97	74	51	28	8	0	0	0	0	0	0
1,000	1,020	100	77	54	31	10	0	0	0	0	0	0
1,020	1,040	103	80	57	34	12	0	0	0	0	0	0
1,040	1,060	106	83	60	37	15	0	0	0	0	0	0
1,060	1,080	109	86	63	40	18	1	0	0	0	0	0
1,080	1,100	112	89	66	43	21	3	0	0	0	0	0
1,100	1,120	115	92	69	46	24	5	0	0	0	0	0
1,120	1,140	118	95	72	49	27	7	0	0	0	0	0
1,140	1,160	121	98	75	52	30	9	0	0	0	0	0
1,160	1,180	124	101	78	55	33	11	0	0	0	0	0
1,180	1,200	127	104	81	58	36	13	0	0	0	0	0
1,200	1,220	130	107	84	61	39	16	0	0	0	0	0
1,220	1,240	133	110	87	64	42	19	2	0	0	0	0
1,240	1,260	136	113	90	67	45	22	4	0	0	0	0
1,260	1,280	139	116	93	70	48	25	6	0	0	0	0
1,280	1,300	142	119	96	73	51	28	8	0	0	0	0
1,300	1,320	145	122	99	76	54	31	10	0	0	0	0
1,320	1,340	148	125	102	79	57	34	12	0	0	0	0
1,340	1,360	151	128	105	82	60	37	14	0	0	0	0
1,360	1,380	154	131	108	85	63	40	17	1	0	0	0
1,380	1,400	157	134	111	88	66	43	20	3	0	0	0
1,400	1,420	160	137	114	91	69	46	23	5	0	0	0
1,420	1,440	163	140	117	94	72	49	26	7	0	0	0
1,440	1,460	166	143	120	97	75	52	29	9	0	0	0
1,460	1,480	169	146	123	100	78	55	32	11	0	0	0

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$1,480	\$1,500	\$172	\$149	\$126	\$103	\$81	\$58	\$35	\$13	\$0	\$0	\$0
1,500	1,520	175	152	129	106	84	61	38	15	0	0	0
1,520	1,540	180	155	132	109	87	64	41	18	1	0	0
1,540	1,560	185	158	135	112	90	67	44	21	3	0	0
1,560	1,580	190	161	138	115	93	70	47	24	5	0	0
1,580	1,600	195	164	141	118	96	73	50	27	7	0	0
1,600	1,620	200	167	144	121	99	76	53	30	9	0	0
1,620	1,640	205	170	147	124	102	79	56	33	11	0	0
1,640	1,660	210	173	150	127	105	82	59	36	13	0	0
1,660	1,680	215	177	153	130	108	85	62	39	16	0	0
1,680	1,700	220	182	156	133	111	88	65	42	19	2	0
1,700	1,720	225	187	159	136	114	91	68	45	22	4	0
1,720	1,740	230	192	162	139	117	94	71	48	25	6	0
1,740	1,760	235	197	165	142	120	97	74	51	28	8	0
1,760	1,780	240	202	168	145	123	100	77	54	31	10	0
1,780	1,800	245	207	171	148	126	103	80	57	34	12	0
1,800	1,820	250	212	174	151	129	106	83	60	37	15	0
1,820	1,840	255	217	179	154	132	109	86	63	40	18	1
1,840	1,860	260	222	184	157	135	112	89	66	43	21	3
1,860	1,880	265	227	189	160	138	115	92	69	46	24	5
1,880	1,900	270	232	194	163	141	118	95	72	49	27	7
1,900	1,920	275	237	199	166	144	121	98	75	52	30	9
1,920	1,940	280	242	204	169	147	124	101	78	55	33	11
1,940	1,960	285	247	209	172	150	127	104	81	58	36	13
1,960	1,980	290	252	214	176	153	130	107	84	61	39	16
1,980	2,000	295	257	219	181	156	133	110	87	64	42	19
2,000	2,020	300	262	224	186	159	136	113	90	67	45	22
2,020	2,040	305	267	229	191	162	139	116	93	70	48	25
2,040	2,060	310	272	234	196	165	142	119	96	73	51	28
2,060	2,080	315	277	239	201	168	145	122	99	76	54	31
2,080	2,100	320	282	244	206	171	148	125	102	79	57	34
2,100	2,120	325	287	249	211	174	151	128	105	82	60	37
2,120	2,140	330	292	254	216	178	154	131	108	85	63	40

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
660	680	1	0	0	0	0	0	0	0	0	0	0
680	700	3	0	0	0	0	0	0	0	0	0	0
700	720	5	0	0	0	0	0	0	0	0	0	0
720	740	7	0	0	0	0	0	0	0	0	0	0
740	760	9	0	0	0	0	0	0	0	0	0	0
760	780	11	0	0	0	0	0	0	0	0	0	0
780	800	13	0	0	0	0	0	0	0	0	0	0
800	820	15	0	0	0	0	0	0	0	0	0	0
820	840	17	2	0	0	0	0	0	0	0	0	0
840	860	19	4	0	0	0	0	0	0	0	0	0
860	880	21	6	0	0	0	0	0	0	0	0	0
880	900	23	8	0	0	0	0	0	0	0	0	0
900	920	25	10	0	0	0	0	0	0	0	0	0
920	940	27	12	0	0	0	0	0	0	0	0	0
940	960	29	14	0	0	0	0	0	0	0	0	0
960	980	31	16	1	0	0	0	0	0	0	0	0
980	1,000	33	18	3	0	0	0	0	0	0	0	0
1,000	1,020	35	20	5	0	0	0	0	0	0	0	0
1,020	1,040	38	22	7	0	0	0	0	0	0	0	0
1,040	1,060	41	24	9	0	0	0	0	0	0	0	0
1,060	1,080	44	26	11	0	0	0	0	0	0	0	0
1,080	1,100	47	28	13	0	0	0	0	0	0	0	0
1,100	1,120	50	30	15	0	0	0	0	0	0	0	0
1,120	1,140	53	32	17	2	0	0	0	0	0	0	0
1,140	1,160	56	34	19	4	0	0	0	0	0	0	0
1,160	1,180	59	36	21	6	0	0	0	0	0	0	0
1,180	1,200	62	39	23	8	0	0	0	0	0	0	0
1,200	1,220	65	42	25	10	0	0	0	0	0	0	0
1,220	1,240	68	45	27	12	0	0	0	0	0	0	0
1,240	1,260	71	48	29	14	0	0	0	0	0	0	0
1,260	1,280	74	51	31	16	1	0	0	0	0	0	0
1,280	1,300	77	54	33	18	3	0	0	0	0	0	0
1,300	1,320	80	57	35	20	5	0	0	0	0	0	0
1,320	1,340	83	60	37	22	7	0	0	0	0	0	0
1,340	1,360	86	63	40	24	9	0	0	0	0	0	0
1,360	1,380	89	66	43	26	11	0	0	0	0	0	0
1,380	1,400	92	69	46	28	13	0	0	0	0	0	0
1,400	1,420	95	72	49	30	15	0	0	0	0	0	0
1,420	1,440	98	75	52	32	17	1	0	0	0	0	0
1,440	1,460	101	78	55	34	19	3	0	0	0	0	0
1,460	1,480	104	81	58	36	21	5	0	0	0	0	0
1,480	1,500	107	84	61	39	23	7	0	0	0	0	0
1,500	1,520	110	87	64	42	25	9	0	0	0	0	0
1,520	1,540	113	90	67	45	27	11	0	0	0	0	0
1,540	1,560	116	93	70	48	29	13	0	0	0	0	0
1,560	1,580	119	96	73	51	31	15	0	0	0	0	0
1,580	1,600	122	99	76	54	33	17	2	0	0	0	0
1,600	1,620	125	102	79	57	35	19	4	0	0	0	0
1,620	1,640	128	105	82	60	37	21	6	0	0	0	0
1,640	1,660	131	108	85	63	40	23	8	0	0	0	0
1,660	1,680	134	111	88	66	43	25	10	0	0	0	0
1,680	1,700	137	114	91	69	46	27	12	0	0	0	0
1,700	1,720	140	117	94	72	49	29	14	0	0	0	0
1,720	1,740	143	120	97	75	52	31	16	1	0	0	0
1,740	1,760	146	123	100	78	55	33	18	3	0	0	0
1,760	1,780	149	126	103	81	58	35	20	5	0	0	0
1,780	1,800	152	129	106	84	61	38	22	7	0	0	0
1,800	1,820	155	132	109	87	64	41	24	9	0	0	0
1,820	1,840	158	135	112	90	67	44	26	11	0	0	0
1,840	1,860	161	138	115	93	70	47	28	13	0	0	0
1,860	1,880	164	141	118	96	73	50	30	15	0	0	0
1,880	1,900	167	144	121	99	76	53	32	17	2	0	0
1,900	1,920	170	147	124	102	79	56	34	19	4	0	0
1,920	1,940	173	150	127	105	82	59	36	21	6	0	0
1,940	1,960	176	153	130	108	85	62	39	23	8	0	0
1,960	1,980	179	156	133	111	88	65	42	25	10	0	0
1,980	2,000	182	159	136	114	91	68	45	27	12	0	0
2,000	2,020	185	162	139	117	94	71	48	29	14	0	0
2,020	2,040	188	165	142	120	97	74	51	31	16	1	0

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$2,040	\$2,060	\$191	\$168	\$145	\$123	\$100	\$77	\$54	\$33	\$18	\$3	\$0
2,060	2,080	194	171	148	126	103	80	57	35	20	5	0
2,080	2,100	197	174	151	129	106	83	60	37	22	7	0
2,100	2,120	200	177	154	132	109	86	63	40	24	9	0
2,120	2,140	203	180	157	135	112	89	66	43	26	11	0
2,140	2,160	206	183	160	138	115	92	69	46	28	13	0
2,160	2,180	209	186	163	141	118	95	72	49	30	15	0
2,180	2,200	212	189	166	144	121	98	75	52	32	17	1
2,200	2,220	215	192	169	147	124	101	78	55	34	19	3
2,220	2,240	218	195	172	150	127	104	81	58	36	21	5
2,240	2,260	221	198	175	153	130	107	84	61	38	23	7
2,260	2,280	224	201	178	156	133	110	87	64	41	25	9
2,280	2,300	227	204	181	159	136	113	90	67	44	27	11
2,300	2,320	230	207	184	162	139	116	93	70	47	29	13
2,320	2,340	233	210	187	165	142	119	96	73	50	31	15
2,340	2,360	236	213	190	168	145	122	99	76	53	33	17
2,360	2,380	239	216	193	171	148	125	102	79	56	35	19
2,380	2,400	242	219	196	174	151	128	105	82	59	37	21
2,400	2,420	245	222	199	177	154	131	108	85	62	40	23
2,420	2,440	248	225	202	180	157	134	111	88	65	43	25
2,440	2,460	251	228	205	183	160	137	114	91	68	46	27
2,460	2,480	254	231	208	186	163	140	117	94	71	49	29
2,480	2,500	257	234	211	189	166	143	120	97	74	52	31
2,500	2,520	260	237	214	192	169	146	123	100	77	55	33
2,520	2,540	263	240	217	195	172	149	126	103	80	58	35
2,540	2,560	266	243	220	198	175	152	129	106	83	61	38
2,560	2,580	269	246	223	201	178	155	132	109	86	64	41
2,580	2,600	272	249	226	204	181	158	135	112	89	67	44
2,600	2,620	275	252	229	207	184	161	138	115	92	70	47
2,620	2,640	278	255	232	210	187	164	141	118	95	73	50
2,640	2,660	281	258	235	213	190	167	144	121	98	76	53
2,660	2,680	284	261	238	216	193	170	147	124	101	79	56
2,680	2,700	287	264	241	219	196	173	150	127	104	82	59
2,700	2,720	290	267	244	222	199	176	153	130	107	85	62
2,720	2,740	293	270	247	225	202	179	156	133	110	88	65

\$2,740 and over

Use Table 3(b) for a **MARRIED person** on page 5. Also see the instructions on page 3.

**SINGLE Persons—MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
600	640	2	0	0	0	0	0	0	0	0	0	0
640	680	6	0	0	0	0	0	0	0	0	0	0
680	720	10	0	0	0	0	0	0	0	0	0	0
720	760	14	0	0	0	0	0	0	0	0	0	0
760	800	18	0	0	0	0	0	0	0	0	0	0
800	840	22	0	0	0	0	0	0	0	0	0	0
840	880	26	0	0	0	0	0	0	0	0	0	0
880	920	32	0	0	0	0	0	0	0	0	0	0
920	960	38	4	0	0	0	0	0	0	0	0	0
960	1,000	44	8	0	0	0	0	0	0	0	0	0
1,000	1,040	50	12	0	0	0	0	0	0	0	0	0
1,040	1,080	56	16	0	0	0	0	0	0	0	0	0
1,080	1,120	62	20	0	0	0	0	0	0	0	0	0
1,120	1,160	68	24	0	0	0	0	0	0	0	0	0
1,160	1,200	74	28	0	0	0	0	0	0	0	0	0
1,200	1,240	80	34	1	0	0	0	0	0	0	0	0
1,240	1,280	86	40	5	0	0	0	0	0	0	0	0
1,280	1,320	92	46	9	0	0	0	0	0	0	0	0
1,320	1,360	98	52	13	0	0	0	0	0	0	0	0
1,360	1,400	104	58	17	0	0	0	0	0	0	0	0
1,400	1,440	110	64	21	0	0	0	0	0	0	0	0
1,440	1,480	116	70	25	0	0	0	0	0	0	0	0
1,480	1,520	122	76	31	0	0	0	0	0	0	0	0
1,520	1,560	128	82	37	3	0	0	0	0	0	0	0
1,560	1,600	134	88	43	7	0	0	0	0	0	0	0
1,600	1,640	140	94	49	11	0	0	0	0	0	0	0
1,640	1,680	146	100	55	15	0	0	0	0	0	0	0
1,680	1,720	152	106	61	19	0	0	0	0	0	0	0
1,720	1,760	158	112	67	23	0	0	0	0	0	0	0
1,760	1,800	164	118	73	27	0	0	0	0	0	0	0
1,800	1,840	170	124	79	33	1	0	0	0	0	0	0
1,840	1,880	176	130	85	39	5	0	0	0	0	0	0
1,880	1,920	182	136	91	45	9	0	0	0	0	0	0
1,920	1,960	188	142	97	51	13	0	0	0	0	0	0
1,960	2,000	194	148	103	57	17	0	0	0	0	0	0
2,000	2,040	200	154	109	63	21	0	0	0	0	0	0
2,040	2,080	206	160	115	69	25	0	0	0	0	0	0
2,080	2,120	212	166	121	75	29	0	0	0	0	0	0
2,120	2,160	218	172	127	81	35	2	0	0	0	0	0
2,160	2,200	224	178	133	87	41	6	0	0	0	0	0
2,200	2,240	230	184	139	93	47	10	0	0	0	0	0
2,240	2,280	236	190	145	99	53	14	0	0	0	0	0
2,280	2,320	242	196	151	105	59	18	0	0	0	0	0
2,320	2,360	248	202	157	111	65	22	0	0	0	0	0
2,360	2,400	254	208	163	117	71	26	0	0	0	0	0
2,400	2,440	260	214	169	123	77	32	0	0	0	0	0
2,440	2,480	266	220	175	129	83	38	4	0	0	0	0
2,480	2,520	272	226	181	135	89	44	8	0	0	0	0
2,520	2,560	278	232	187	141	95	50	12	0	0	0	0
2,560	2,600	284	238	193	147	101	56	16	0	0	0	0
2,600	2,640	290	244	199	153	107	62	20	0	0	0	0
2,640	2,680	296	250	205	159	113	68	24	0	0	0	0
2,680	2,720	302	256	211	165	119	74	28	0	0	0	0
2,720	2,760	308	262	217	171	125	80	34	1	0	0	0
2,760	2,800	314	268	223	177	131	86	40	5	0	0	0
2,800	2,840	320	274	229	183	137	92	46	9	0	0	0
2,840	2,880	326	280	235	189	143	98	52	13	0	0	0
2,880	2,920	332	286	241	195	149	104	58	17	0	0	0
2,920	2,960	338	292	247	201	155	110	64	21	0	0	0
2,960	3,000	344	298	253	207	161	116	70	25	0	0	0
3,000	3,040	350	304	259	213	167	122	76	30	0	0	0
3,040	3,080	360	310	265	219	173	128	82	36	3	0	0
3,080	3,120	370	316	271	225	179	134	88	42	7	0	0
3,120	3,160	380	322	277	231	185	140	94	48	11	0	0
3,160	3,200	390	328	283	237	191	146	100	54	15	0	0
3,200	3,240	400	334	289	243	197	152	106	60	19	0	0
3,240	3,280	410	340	295	249	203	158	112	66	23	0	0
3,280	3,320	420	346	301	255	209	164	118	72	27	0	0
3,320	3,360	430	354	307	261	215	170	124	78	33	0	0

**SINGLE Persons—MONTHLY Payroll Period**

**(For Wages Paid Through December 2009)**

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$3,360	\$3,400	\$440	\$364	\$313	\$267	\$221	\$176	\$130	\$84	\$39	\$4	\$0
3,400	3,440	450	374	319	273	227	182	136	90	45	8	0
3,440	3,480	460	384	325	279	233	188	142	96	51	12	0
3,480	3,520	470	394	331	285	239	194	148	102	57	16	0
3,520	3,560	480	404	337	291	245	200	154	108	63	20	0
3,560	3,600	490	414	343	297	251	206	160	114	69	24	0
3,600	3,640	500	424	349	303	257	212	166	120	75	29	0
3,640	3,680	510	434	358	309	263	218	172	126	81	35	2
3,680	3,720	520	444	368	315	269	224	178	132	87	41	6
3,720	3,760	530	454	378	321	275	230	184	138	93	47	10
3,760	3,800	540	464	388	327	281	236	190	144	99	53	14
3,800	3,840	550	474	398	333	287	242	196	150	105	59	18
3,840	3,880	560	484	408	339	293	248	202	156	111	65	22
3,880	3,920	570	494	418	345	299	254	208	162	117	71	26
3,920	3,960	580	504	428	352	305	260	214	168	123	77	32
3,960	4,000	590	514	438	362	311	266	220	174	129	83	38
4,000	4,040	600	524	448	372	317	272	226	180	135	89	44
4,040	4,080	610	534	458	382	323	278	232	186	141	95	50
4,080	4,120	620	544	468	392	329	284	238	192	147	101	56
4,120	4,160	630	554	478	402	335	290	244	198	153	107	62
4,160	4,200	640	564	488	412	341	296	250	204	159	113	68
4,200	4,240	650	574	498	422	347	302	256	210	165	119	74
4,240	4,280	660	584	508	432	356	308	262	216	171	125	80
4,280	4,320	670	594	518	442	366	314	268	222	177	131	86
4,320	4,360	680	604	528	452	376	320	274	228	183	137	92
4,360	4,400	690	614	538	462	386	326	280	234	189	143	98
4,400	4,440	700	624	548	472	396	332	286	240	195	149	104
4,440	4,480	710	634	558	482	406	338	292	246	201	155	110
4,480	4,520	720	644	568	492	416	344	298	252	207	161	116
4,520	4,560	730	654	578	502	426	350	304	258	213	167	122
4,560	4,600	740	664	588	512	436	360	310	264	219	173	128
4,600	4,640	750	674	598	522	446	370	316	270	225	179	134
4,640	4,680	760	684	608	532	456	380	322	276	231	185	140
4,680	4,720	770	694	618	542	466	390	328	282	237	191	146
4,720	4,760	780	704	628	552	476	400	334	288	243	197	152
4,760	4,800	790	714	638	562	486	410	340	294	249	203	158
4,800	4,840	800	724	648	572	496	420	346	300	255	209	164
4,840	4,880	810	734	658	582	506	430	354	306	261	215	170
4,880	4,920	820	744	668	592	516	440	364	312	267	221	176
4,920	4,960	830	754	678	602	526	450	374	318	273	227	182
4,960	5,000	840	764	688	612	536	460	384	324	279	233	188
5,000	5,040	850	774	698	622	546	470	394	330	285	239	194
5,040	5,080	860	784	708	632	556	480	404	336	291	245	200

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$1,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,320	1,360	3	0	0	0	0	0	0	0	0	0	0
1,360	1,400	7	0	0	0	0	0	0	0	0	0	0
1,400	1,440	11	0	0	0	0	0	0	0	0	0	0
1,440	1,480	15	0	0	0	0	0	0	0	0	0	0
1,480	1,520	19	0	0	0	0	0	0	0	0	0	0
1,520	1,560	23	0	0	0	0	0	0	0	0	0	0
1,560	1,600	27	0	0	0	0	0	0	0	0	0	0
1,600	1,640	31	0	0	0	0	0	0	0	0	0	0
1,640	1,680	35	4	0	0	0	0	0	0	0	0	0
1,680	1,720	39	8	0	0	0	0	0	0	0	0	0
1,720	1,760	43	12	0	0	0	0	0	0	0	0	0
1,760	1,800	47	16	0	0	0	0	0	0	0	0	0
1,800	1,840	51	20	0	0	0	0	0	0	0	0	0
1,840	1,880	55	24	0	0	0	0	0	0	0	0	0
1,880	1,920	59	28	0	0	0	0	0	0	0	0	0
1,920	1,960	63	32	0	0	0	0	0	0	0	0	0
1,960	2,000	67	36	6	0	0	0	0	0	0	0	0
2,000	2,040	71	40	10	0	0	0	0	0	0	0	0
2,040	2,080	76	44	14	0	0	0	0	0	0	0	0
2,080	2,120	82	48	18	0	0	0	0	0	0	0	0
2,120	2,160	88	52	22	0	0	0	0	0	0	0	0
2,160	2,200	94	56	26	0	0	0	0	0	0	0	0
2,200	2,240	100	60	30	0	0	0	0	0	0	0	0
2,240	2,280	106	64	34	4	0	0	0	0	0	0	0
2,280	2,320	112	68	38	8	0	0	0	0	0	0	0
2,320	2,360	118	72	42	12	0	0	0	0	0	0	0
2,360	2,400	124	78	46	16	0	0	0	0	0	0	0
2,400	2,440	130	84	50	20	0	0	0	0	0	0	0
2,440	2,480	136	90	54	24	0	0	0	0	0	0	0
2,480	2,520	142	96	58	28	0	0	0	0	0	0	0
2,520	2,560	148	102	62	32	1	0	0	0	0	0	0
2,560	2,600	154	108	66	36	5	0	0	0	0	0	0
2,600	2,640	160	114	70	40	9	0	0	0	0	0	0
2,640	2,680	166	120	75	44	13	0	0	0	0	0	0
2,680	2,720	172	126	81	48	17	0	0	0	0	0	0
2,720	2,760	178	132	87	52	21	0	0	0	0	0	0
2,760	2,800	184	138	93	56	25	0	0	0	0	0	0
2,800	2,840	190	144	99	60	29	0	0	0	0	0	0
2,840	2,880	196	150	105	64	33	3	0	0	0	0	0
2,880	2,920	202	156	111	68	37	7	0	0	0	0	0
2,920	2,960	208	162	117	72	41	11	0	0	0	0	0
2,960	3,000	214	168	123	77	45	15	0	0	0	0	0
3,000	3,040	220	174	129	83	49	19	0	0	0	0	0
3,040	3,080	226	180	135	89	53	23	0	0	0	0	0
3,080	3,120	232	186	141	95	57	27	0	0	0	0	0
3,120	3,160	238	192	147	101	61	31	0	0	0	0	0
3,160	3,200	244	198	153	107	65	35	4	0	0	0	0
3,200	3,240	250	204	159	113	69	39	8	0	0	0	0
3,240	3,280	256	210	165	119	73	43	12	0	0	0	0
3,280	3,320	262	216	171	125	79	47	16	0	0	0	0
3,320	3,360	268	222	177	131	85	51	20	0	0	0	0
3,360	3,400	274	228	183	137	91	55	24	0	0	0	0
3,400	3,440	280	234	189	143	97	59	28	0	0	0	0
3,440	3,480	286	240	195	149	103	63	32	2	0	0	0
3,480	3,520	292	246	201	155	109	67	36	6	0	0	0
3,520	3,560	298	252	207	161	115	71	40	10	0	0	0
3,560	3,600	304	258	213	167	121	76	44	14	0	0	0
3,600	3,640	310	264	219	173	127	82	48	18	0	0	0
3,640	3,680	316	270	225	179	133	88	52	22	0	0	0
3,680	3,720	322	276	231	185	139	94	56	26	0	0	0
3,720	3,760	328	282	237	191	145	100	60	30	0	0	0
3,760	3,800	334	288	243	197	151	106	64	34	3	0	0
3,800	3,840	340	294	249	203	157	112	68	38	7	0	0
3,840	3,880	346	300	255	209	163	118	72	42	11	0	0
3,880	3,920	352	306	261	215	169	124	78	46	15	0	0
3,920	3,960	358	312	267	221	175	130	84	50	19	0	0
3,960	4,000	364	318	273	227	181	136	90	54	23	0	0
4,000	4,040	370	324	279	233	187	142	96	58	27	0	0
4,040	4,080	376	330	285	239	193	148	102	62	31	1	0

**MARRIED Persons—MONTHLY Payroll Period**  
**(For Wages Paid Through December 2009)**

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$4,080	\$4,120	\$382	\$336	\$291	\$245	\$199	\$154	\$108	\$66	\$35	\$5	\$0
4,120	4,160	388	342	297	251	205	160	114	70	39	9	0
4,160	4,200	394	348	303	257	211	166	120	75	43	13	0
4,200	4,240	400	354	309	263	217	172	126	81	47	17	0
4,240	4,280	406	360	315	269	223	178	132	87	51	21	0
4,280	4,320	412	366	321	275	229	184	138	93	55	25	0
4,320	4,360	418	372	327	281	235	190	144	99	59	29	0
4,360	4,400	424	378	333	287	241	196	150	105	63	33	3
4,400	4,440	430	384	339	293	247	202	156	111	67	37	7
4,440	4,480	436	390	345	299	253	208	162	117	71	41	11
4,480	4,520	442	396	351	305	259	214	168	123	77	45	15
4,520	4,560	448	402	357	311	265	220	174	129	83	49	19
4,560	4,600	454	408	363	317	271	226	180	135	89	53	23
4,600	4,640	460	414	369	323	277	232	186	141	95	57	27
4,640	4,680	466	420	375	329	283	238	192	147	101	61	31
4,680	4,720	472	426	381	335	289	244	198	153	107	65	35
4,720	4,760	478	432	387	341	295	250	204	159	113	69	39
4,760	4,800	484	438	393	347	301	256	210	165	119	73	43
4,800	4,840	490	444	399	353	307	262	216	171	125	79	47
4,840	4,880	496	450	405	359	313	268	222	177	131	85	51
4,880	4,920	502	456	411	365	319	274	228	183	137	91	55
4,920	4,960	508	462	417	371	325	280	234	189	143	97	59
4,960	5,000	514	468	423	377	331	286	240	195	149	103	63
5,000	5,040	520	474	429	383	337	292	246	201	155	109	67
5,040	5,080	526	480	435	389	343	298	252	207	161	115	71
5,080	5,120	532	486	441	395	349	304	258	213	167	121	76
5,120	5,160	538	492	447	401	355	310	264	219	173	127	82
5,160	5,200	544	498	453	407	361	316	270	225	179	133	88
5,200	5,240	550	504	459	413	367	322	276	231	185	139	94
5,240	5,280	556	510	465	419	373	328	282	237	191	145	100
5,280	5,320	562	516	471	425	379	334	288	243	197	151	106
5,320	5,360	568	522	477	431	385	340	294	249	203	157	112
5,360	5,400	574	528	483	437	391	346	300	255	209	163	118
5,400	5,440	580	534	489	443	397	352	306	261	215	169	124
5,440	5,480	586	540	495	449	403	358	312	267	221	175	130
5,480	5,520	592	546	501	455	409	364	318	273	227	181	136
5,520	5,560	598	552	507	461	415	370	324	279	233	187	142
5,560	5,600	604	558	513	467	421	376	330	285	239	193	148
5,600	5,640	610	564	519	473	427	382	336	291	245	199	154
5,640	5,680	616	570	525	479	433	388	342	297	251	205	160
5,680	5,720	622	576	531	485	439	394	348	303	257	211	166
5,720	5,760	628	582	537	491	445	400	354	309	263	217	172
5,760	5,800	634	588	543	497	451	406	360	315	269	223	178
5,800	5,840	640	594	549	503	457	412	366	321	275	229	184
5,840	5,880	646	600	555	509	463	418	372	327	281	235	190

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 5. Also see the instructions on page 3.