

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2017)

TABLE 1—WEEKLY Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$44 | | \$0 | | Not over \$166 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$44 | —\$224 | \$0.00 plus 10% | —\$44 | \$166 | —\$525 | \$0.00 plus 10% | —\$166 |
| \$224 | —\$774 | \$18.00 plus 15% | —\$224 | \$525 | —\$1,626 | \$35.90 plus 15% | —\$525 |
| \$774 | —\$1,812 | \$100.50 plus 25% | —\$774 | \$1,626 | —\$3,111 | \$201.05 plus 25% | —\$1,626 |
| \$1,812 | —\$3,730 | \$360.00 plus 28% | —\$1,812 | \$3,111 | —\$4,654 | \$572.30 plus 28% | —\$3,111 |
| \$3,730 | —\$8,058 | \$897.04 plus 33% | —\$3,730 | \$4,654 | —\$8,180 | \$1,004.34 plus 33% | —\$4,654 |
| \$8,058 | —\$8,090 | \$2,325.28 plus 35% | —\$8,058 | \$8,180 | —\$9,218 | \$2,167.92 plus 35% | —\$8,180 |
| \$8,090 | | \$2,336.48 plus 39.6% | —\$8,090 | \$9,218 | | \$2,531.22 plus 39.6% | —\$9,218 |

TABLE 2—BIWEEKLY Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$88 | | \$0 | | Not over \$333 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$88 | —\$447 | \$0.00 plus 10% | —\$88 | \$333 | —\$1,050 | \$0.00 plus 10% | —\$333 |
| \$447 | —\$1,548 | \$35.90 plus 15% | —\$447 | \$1,050 | —\$3,252 | \$71.70 plus 15% | —\$1,050 |
| \$1,548 | —\$3,623 | \$201.05 plus 25% | —\$1,548 | \$3,252 | —\$6,221 | \$402.00 plus 25% | —\$3,252 |
| \$3,623 | —\$7,460 | \$719.80 plus 28% | —\$3,623 | \$6,221 | —\$9,308 | \$1,144.25 plus 28% | —\$6,221 |
| \$7,460 | —\$16,115 | \$1,794.16 plus 33% | —\$7,460 | \$9,308 | —\$16,360 | \$2,008.61 plus 33% | —\$9,308 |
| \$16,115 | —\$16,181 | \$4,650.31 plus 35% | —\$16,115 | \$16,360 | —\$18,437 | \$4,335.77 plus 35% | —\$16,360 |
| \$16,181 | | \$4,673.41 plus 39.6% | —\$16,181 | \$18,437 | | \$5,062.72 plus 39.6% | —\$18,437 |

TABLE 3—SEMIMONTHLY Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$96 | | \$0 | | Not over \$360 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$96 | —\$484 | \$0.00 plus 10% | —\$96 | \$360 | —\$1,138 | \$0.00 plus 10% | —\$360 |
| \$484 | —\$1,677 | \$38.80 plus 15% | —\$484 | \$1,138 | —\$3,523 | \$77.80 plus 15% | —\$1,138 |
| \$1,677 | —\$3,925 | \$217.75 plus 25% | —\$1,677 | \$3,523 | —\$6,740 | \$435.55 plus 25% | —\$3,523 |
| \$3,925 | —\$8,081 | \$779.75 plus 28% | —\$3,925 | \$6,740 | —\$10,083 | \$1,239.80 plus 28% | —\$6,740 |
| \$8,081 | —\$17,458 | \$1,943.43 plus 33% | —\$8,081 | \$10,083 | —\$17,723 | \$2,175.84 plus 33% | —\$10,083 |
| \$17,458 | —\$17,529 | \$5,037.84 plus 35% | —\$17,458 | \$17,723 | —\$19,973 | \$4,697.04 plus 35% | —\$17,723 |
| \$17,529 | | \$5,062.69 plus 39.6% | —\$17,529 | \$19,973 | | \$5,484.54 plus 39.6% | —\$19,973 |

TABLE 4—MONTHLY Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$192 | | \$0 | | Not over \$721 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$192 | —\$969 | \$0.00 plus 10% | —\$192 | \$721 | —\$2,275 | \$0.00 plus 10% | —\$721 |
| \$969 | —\$3,354 | \$77.70 plus 15% | —\$969 | \$2,275 | —\$7,046 | \$155.40 plus 15% | —\$2,275 |
| \$3,354 | —\$7,850 | \$435.45 plus 25% | —\$3,354 | \$7,046 | —\$13,479 | \$871.05 plus 25% | —\$7,046 |
| \$7,850 | —\$16,163 | \$1,559.45 plus 28% | —\$7,850 | \$13,479 | —\$20,167 | \$2,479.30 plus 28% | —\$13,479 |
| \$16,163 | —\$34,917 | \$3,887.09 plus 33% | —\$16,163 | \$20,167 | —\$35,446 | \$4,351.94 plus 33% | —\$20,167 |
| \$34,917 | —\$35,058 | \$10,075.91 plus 35% | —\$34,917 | \$35,446 | —\$39,946 | \$9,394.01 plus 35% | —\$35,446 |
| \$35,058 | | \$10,125.26 plus 39.6% | —\$35,058 | \$39,946 | | \$10,969.01 plus 39.6% | —\$39,946 |

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2017)

TABLE 5—QUARTERLY Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$575 | | \$0 | | Not over \$2,163 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$575 | —\$2,906 | \$0.00 plus 10% | —\$575 | \$2,163 | —\$6,825 | \$0.00 plus 10% | —\$2,163 |
| \$2,906 | —\$10,063 | \$233.10 plus 15% | —\$2,906 | \$6,825 | —\$21,138 | \$466.20 plus 15% | —\$6,825 |
| \$10,063 | —\$23,550 | \$1,306.65 plus 25% | —\$10,063 | \$21,138 | —\$40,438 | \$2,613.15 plus 25% | —\$21,138 |
| \$23,550 | —\$48,488 | \$4,678.40 plus 28% | —\$23,550 | \$40,438 | —\$60,500 | \$7,438.15 plus 28% | —\$40,438 |
| \$48,488 | —\$104,750 | \$11,661.04 plus 33% | —\$48,488 | \$60,500 | —\$106,338 | \$13,055.51 plus 33% | —\$60,500 |
| \$104,750 | —\$105,175 | \$30,227.50 plus 35% | —\$104,750 | \$106,338 | —\$119,838 | \$28,182.05 plus 35% | —\$106,338 |
| \$105,175 | | \$30,376.25 plus 39.6% | —\$105,175 | \$119,838 | | \$32,907.05 plus 39.6% | —\$119,838 |

TABLE 6—SEMIANNUAL Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$1,150 | | \$0 | | Not over \$4,325 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$1,150 | —\$5,813 | \$0.00 plus 10% | —\$1,150 | \$4,325 | —\$13,650 | \$0.00 plus 10% | —\$4,325 |
| \$5,813 | —\$20,125 | \$466.30 plus 15% | —\$5,813 | \$13,650 | —\$42,275 | \$932.50 plus 15% | —\$13,650 |
| \$20,125 | —\$47,100 | \$2,613.10 plus 25% | —\$20,125 | \$42,275 | —\$80,875 | \$5,226.25 plus 25% | —\$42,275 |
| \$47,100 | —\$96,975 | \$9,356.85 plus 28% | —\$47,100 | \$80,875 | —\$121,000 | \$14,876.25 plus 28% | —\$80,875 |
| \$96,975 | —\$209,500 | \$23,321.85 plus 33% | —\$96,975 | \$121,000 | —\$212,675 | \$26,111.25 plus 33% | —\$121,000 |
| \$209,500 | —\$210,350 | \$60,455.10 plus 35% | —\$209,500 | \$212,675 | —\$239,675 | \$56,364.00 plus 35% | —\$212,675 |
| \$210,350 | | \$60,752.60 plus 39.6% | —\$210,350 | \$239,675 | | \$65,814.00 plus 39.6% | —\$239,675 |

TABLE 7—ANNUAL Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|----------------------|--|------------------------|---|----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | | If the amount of wages (after subtracting withholding allowances) is: | | The amount of income tax to withhold is: | |
| Not over \$2,300 | | \$0 | | Not over \$8,650 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$2,300 | —\$11,625 | \$0.00 plus 10% | —\$2,300 | \$8,650 | —\$27,300 | \$0.00 plus 10% | —\$8,650 |
| \$11,625 | —\$40,250 | \$932.50 plus 15% | —\$11,625 | \$27,300 | —\$84,550 | \$1,865.00 plus 15% | —\$27,300 |
| \$40,250 | —\$94,200 | \$5,226.25 plus 25% | —\$40,250 | \$84,550 | —\$161,750 | \$10,452.50 plus 25% | —\$84,550 |
| \$94,200 | —\$193,950 | \$18,713.75 plus 28% | —\$94,200 | \$161,750 | —\$242,000 | \$29,752.50 plus 28% | —\$161,750 |
| \$193,950 | —\$419,000 | \$46,643.75 plus 33% | —\$193,950 | \$242,000 | —\$425,350 | \$52,222.50 plus 33% | —\$242,000 |
| \$419,000 | —\$420,700 | \$120,910.25 plus 35% | —\$419,000 | \$425,350 | —\$479,350 | \$112,728.00 plus 35% | —\$425,350 |
| \$420,700 | | \$121,505.25 plus 39.6% | —\$420,700 | \$479,350 | | \$131,628.00 plus 39.6% | —\$479,350 |

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

| (a) SINGLE person (including head of household)— | | | | (b) MARRIED person— | | | |
|---|-----------------------|--|------------------------|---|-----------------------|--|------------------------|
| If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: | | The amount of income tax to withhold per day is: | | If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: | | The amount of income tax to withhold per day is: | |
| Not over \$8.80 | | \$0 | | Not over \$33.30 | | \$0 | |
| Over— | But not over— | | of excess over— | Over— | But not over— | | of excess over— |
| \$8.80 | —\$44.70 | \$0.00 plus 10% | —\$8.80 | \$33.30 | —\$105.00 | \$0.00 plus 10% | —\$33.30 |
| \$44.70 | —\$154.80 | \$3.59 plus 15% | —\$44.70 | \$105.00 | —\$325.20 | \$7.17 plus 15% | —\$105.00 |
| \$154.80 | —\$362.30 | \$20.11 plus 25% | —\$154.80 | \$325.20 | —\$622.10 | \$40.20 plus 25% | —\$325.20 |
| \$362.30 | —\$746.00 | \$71.99 plus 28% | —\$362.30 | \$622.10 | —\$930.80 | \$114.43 plus 28% | —\$622.10 |
| \$746.00 | —\$1,611.50 | \$179.43 plus 33% | —\$746.00 | \$930.80 | —\$1,636.00 | \$200.87 plus 33% | —\$930.80 |
| \$1,611.50 | —\$1,618.10 | \$465.05 plus 35% | —\$1,611.50 | \$1,636.00 | —\$1,843.70 | \$433.59 plus 35% | —\$1,636.00 |
| \$1,618.10 | | \$467.36 plus 39.6% | —\$1,618.10 | \$1,843.70 | | \$506.29 plus 39.6% | —\$1,843.70 |

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$55 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 55 | 60 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 65 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | 70 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | 75 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | 80 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 85 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | 90 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 95 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | 100 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 105 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 110 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 10 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 11 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 12 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 13 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 14 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 15 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 15 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 16 | 8 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 17 | 9 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 18 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 20 | 11 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 21 | 12 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 23 | 13 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 24 | 14 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 26 | 15 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 27 | 16 | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 29 | 17 | 10 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 30 | 18 | 11 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 32 | 20 | 12 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 33 | 21 | 13 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 35 | 23 | 14 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 36 | 24 | 15 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 38 | 26 | 16 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 39 | 27 | 17 | 9 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 41 | 29 | 18 | 10 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 42 | 30 | 19 | 11 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 44 | 32 | 20 | 12 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 45 | 33 | 22 | 13 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 47 | 35 | 23 | 14 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 48 | 36 | 25 | 15 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 50 | 38 | 26 | 16 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 51 | 39 | 28 | 17 | 9 | 1 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 53 | 41 | 29 | 18 | 10 | 2 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 54 | 42 | 31 | 19 | 11 | 3 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 56 | 44 | 32 | 21 | 12 | 4 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 57 | 45 | 34 | 22 | 13 | 5 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 59 | 47 | 35 | 24 | 14 | 6 | 0 | 0 | 0 | 0 | 0 |
| 500 | 510 | 60 | 48 | 37 | 25 | 15 | 7 | 0 | 0 | 0 | 0 | 0 |
| 510 | 520 | 62 | 50 | 38 | 27 | 16 | 8 | 0 | 0 | 0 | 0 | 0 |
| 520 | 530 | 63 | 51 | 40 | 28 | 17 | 9 | 1 | 0 | 0 | 0 | 0 |
| 530 | 540 | 65 | 53 | 41 | 30 | 18 | 10 | 2 | 0 | 0 | 0 | 0 |
| 540 | 550 | 66 | 54 | 43 | 31 | 19 | 11 | 3 | 0 | 0 | 0 | 0 |
| 550 | 560 | 68 | 56 | 44 | 33 | 21 | 12 | 4 | 0 | 0 | 0 | 0 |
| 560 | 570 | 69 | 57 | 46 | 34 | 22 | 13 | 5 | 0 | 0 | 0 | 0 |
| 570 | 580 | 71 | 59 | 47 | 36 | 24 | 14 | 6 | 0 | 0 | 0 | 0 |
| 580 | 590 | 72 | 60 | 49 | 37 | 25 | 15 | 7 | 0 | 0 | 0 | 0 |
| 590 | 600 | 74 | 62 | 50 | 39 | 27 | 16 | 8 | 1 | 0 | 0 | 0 |

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

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

\$1,250 and over

Use Table 1(a) for a SINGLE person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

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

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$800 | \$810 | \$78 | \$66 | \$55 | \$43 | \$33 | \$25 | \$17 | \$9 | \$2 | \$0 | \$0 |
| 810 | 820 | 79 | 68 | 56 | 44 | 34 | 26 | 18 | 10 | 3 | 0 | 0 |
| 820 | 830 | 81 | 69 | 58 | 46 | 35 | 27 | 19 | 11 | 4 | 0 | 0 |
| 830 | 840 | 82 | 71 | 59 | 47 | 36 | 28 | 20 | 12 | 5 | 0 | 0 |
| 840 | 850 | 84 | 72 | 61 | 49 | 37 | 29 | 21 | 13 | 6 | 0 | 0 |
| 850 | 860 | 85 | 74 | 62 | 50 | 39 | 30 | 22 | 14 | 7 | 0 | 0 |
| 860 | 870 | 87 | 75 | 64 | 52 | 40 | 31 | 23 | 15 | 8 | 0 | 0 |
| 870 | 880 | 88 | 77 | 65 | 53 | 42 | 32 | 24 | 16 | 9 | 1 | 0 |
| 880 | 890 | 90 | 78 | 67 | 55 | 43 | 33 | 25 | 17 | 10 | 2 | 0 |
| 890 | 900 | 91 | 80 | 68 | 56 | 45 | 34 | 26 | 18 | 11 | 3 | 0 |
| 900 | 910 | 93 | 81 | 70 | 58 | 46 | 35 | 27 | 19 | 12 | 4 | 0 |
| 910 | 920 | 94 | 83 | 71 | 59 | 48 | 36 | 28 | 20 | 13 | 5 | 0 |
| 920 | 930 | 96 | 84 | 73 | 61 | 49 | 37 | 29 | 21 | 14 | 6 | 0 |
| 930 | 940 | 97 | 86 | 74 | 62 | 51 | 39 | 30 | 22 | 15 | 7 | 0 |
| 940 | 950 | 99 | 87 | 76 | 64 | 52 | 40 | 31 | 23 | 16 | 8 | 0 |
| 950 | 960 | 100 | 89 | 77 | 65 | 54 | 42 | 32 | 24 | 17 | 9 | 1 |
| 960 | 970 | 102 | 90 | 79 | 67 | 55 | 43 | 33 | 25 | 18 | 10 | 2 |
| 970 | 980 | 103 | 92 | 80 | 68 | 57 | 45 | 34 | 26 | 19 | 11 | 3 |
| 980 | 990 | 105 | 93 | 82 | 70 | 58 | 46 | 35 | 27 | 20 | 12 | 4 |
| 990 | 1,000 | 106 | 95 | 83 | 71 | 60 | 48 | 36 | 28 | 21 | 13 | 5 |
| 1,000 | 1,010 | 108 | 96 | 85 | 73 | 61 | 49 | 38 | 29 | 22 | 14 | 6 |
| 1,010 | 1,020 | 109 | 98 | 86 | 74 | 63 | 51 | 39 | 30 | 23 | 15 | 7 |
| 1,020 | 1,030 | 111 | 99 | 88 | 76 | 64 | 52 | 41 | 31 | 24 | 16 | 8 |
| 1,030 | 1,040 | 112 | 101 | 89 | 77 | 66 | 54 | 42 | 32 | 25 | 17 | 9 |
| 1,040 | 1,050 | 114 | 102 | 91 | 79 | 67 | 55 | 44 | 33 | 26 | 18 | 10 |
| 1,050 | 1,060 | 115 | 104 | 92 | 80 | 69 | 57 | 45 | 34 | 27 | 19 | 11 |
| 1,060 | 1,070 | 117 | 105 | 94 | 82 | 70 | 58 | 47 | 35 | 28 | 20 | 12 |
| 1,070 | 1,080 | 118 | 107 | 95 | 83 | 72 | 60 | 48 | 37 | 29 | 21 | 13 |
| 1,080 | 1,090 | 120 | 108 | 97 | 85 | 73 | 61 | 50 | 38 | 30 | 22 | 14 |
| 1,090 | 1,100 | 121 | 110 | 98 | 86 | 75 | 63 | 51 | 40 | 31 | 23 | 15 |
| 1,100 | 1,110 | 123 | 111 | 100 | 88 | 76 | 64 | 53 | 41 | 32 | 24 | 16 |
| 1,110 | 1,120 | 124 | 113 | 101 | 89 | 78 | 66 | 54 | 43 | 33 | 25 | 17 |
| 1,120 | 1,130 | 126 | 114 | 103 | 91 | 79 | 67 | 56 | 44 | 34 | 26 | 18 |
| 1,130 | 1,140 | 127 | 116 | 104 | 92 | 81 | 69 | 57 | 46 | 35 | 27 | 19 |
| 1,140 | 1,150 | 129 | 117 | 106 | 94 | 82 | 70 | 59 | 47 | 36 | 28 | 20 |
| 1,150 | 1,160 | 130 | 119 | 107 | 95 | 84 | 72 | 60 | 49 | 37 | 29 | 21 |
| 1,160 | 1,170 | 132 | 120 | 109 | 97 | 85 | 73 | 62 | 50 | 38 | 30 | 22 |
| 1,170 | 1,180 | 133 | 122 | 110 | 98 | 87 | 75 | 63 | 52 | 40 | 31 | 23 |
| 1,180 | 1,190 | 135 | 123 | 112 | 100 | 88 | 76 | 65 | 53 | 41 | 32 | 24 |
| 1,190 | 1,200 | 136 | 125 | 113 | 101 | 90 | 78 | 66 | 55 | 43 | 33 | 25 |
| 1,200 | 1,210 | 138 | 126 | 115 | 103 | 91 | 79 | 68 | 56 | 44 | 34 | 26 |
| 1,210 | 1,220 | 139 | 128 | 116 | 104 | 93 | 81 | 69 | 58 | 46 | 35 | 27 |
| 1,220 | 1,230 | 141 | 129 | 118 | 106 | 94 | 82 | 71 | 59 | 47 | 36 | 28 |
| 1,230 | 1,240 | 142 | 131 | 119 | 107 | 96 | 84 | 72 | 61 | 49 | 37 | 29 |
| 1,240 | 1,250 | 144 | 132 | 121 | 109 | 97 | 85 | 74 | 62 | 50 | 39 | 30 |
| 1,250 | 1,260 | 145 | 134 | 122 | 110 | 99 | 87 | 75 | 64 | 52 | 40 | 31 |
| 1,260 | 1,270 | 147 | 135 | 124 | 112 | 100 | 88 | 77 | 65 | 53 | 42 | 32 |
| 1,270 | 1,280 | 148 | 137 | 125 | 113 | 102 | 90 | 78 | 67 | 55 | 43 | 33 |
| 1,280 | 1,290 | 150 | 138 | 127 | 115 | 103 | 91 | 80 | 68 | 56 | 45 | 34 |
| 1,290 | 1,300 | 151 | 140 | 128 | 116 | 105 | 93 | 81 | 70 | 58 | 46 | 35 |
| 1,300 | 1,310 | 153 | 141 | 130 | 118 | 106 | 94 | 83 | 71 | 59 | 48 | 36 |
| 1,310 | 1,320 | 154 | 143 | 131 | 119 | 108 | 96 | 84 | 73 | 61 | 49 | 38 |
| 1,320 | 1,330 | 156 | 144 | 133 | 121 | 109 | 97 | 86 | 74 | 62 | 51 | 39 |
| 1,330 | 1,340 | 157 | 146 | 134 | 122 | 111 | 99 | 87 | 76 | 64 | 52 | 41 |
| 1,340 | 1,350 | 159 | 147 | 136 | 124 | 112 | 100 | 89 | 77 | 65 | 54 | 42 |
| 1,350 | 1,360 | 160 | 149 | 137 | 125 | 114 | 102 | 90 | 79 | 67 | 55 | 44 |
| 1,360 | 1,370 | 162 | 150 | 139 | 127 | 115 | 103 | 92 | 80 | 68 | 57 | 45 |
| 1,370 | 1,380 | 163 | 152 | 140 | 128 | 117 | 105 | 93 | 82 | 70 | 58 | 47 |
| 1,380 | 1,390 | 165 | 153 | 142 | 130 | 118 | 106 | 95 | 83 | 71 | 60 | 48 |
| 1,390 | 1,400 | 166 | 155 | 143 | 131 | 120 | 108 | 96 | 85 | 73 | 61 | 50 |
| 1,400 | 1,410 | 168 | 156 | 145 | 133 | 121 | 109 | 98 | 86 | 74 | 63 | 51 |
| 1,410 | 1,420 | 169 | 158 | 146 | 134 | 123 | 111 | 99 | 88 | 76 | 64 | 53 |
| 1,420 | 1,430 | 171 | 159 | 148 | 136 | 124 | 112 | 101 | 89 | 77 | 66 | 54 |
| 1,430 | 1,440 | 172 | 161 | 149 | 137 | 126 | 114 | 102 | 91 | 79 | 67 | 56 |
| 1,440 | 1,450 | 174 | 162 | 151 | 139 | 127 | 115 | 104 | 92 | 80 | 69 | 57 |
| 1,450 | 1,460 | 175 | 164 | 152 | 140 | 129 | 117 | 105 | 94 | 82 | 70 | 59 |
| 1,460 | 1,470 | 177 | 165 | 154 | 142 | 130 | 118 | 107 | 95 | 83 | 72 | 60 |
| 1,470 | 1,480 | 178 | 167 | 155 | 143 | 132 | 120 | 108 | 97 | 85 | 73 | 62 |
| 1,480 | 1,490 | 180 | 168 | 157 | 145 | 133 | 121 | 110 | 98 | 86 | 75 | 63 |

\$1,490 and over

Use Table 1(b) for a MARRIED person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$105 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 105 | 110 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 115 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | 120 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 17 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 18 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 19 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 20 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 21 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 22 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 23 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 24 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 25 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 26 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 28 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 30 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 32 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 33 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 34 | 18 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 35 | 19 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 36 | 20 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 37 | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 39 | 22 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 40 | 23 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 42 | 24 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 43 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 45 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 48 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 51 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 54 | 33 | 17 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 57 | 35 | 19 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 60 | 37 | 21 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 63 | 40 | 23 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 66 | 43 | 25 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 69 | 46 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 72 | 49 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 75 | 52 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 78 | 55 | 33 | 17 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 81 | 58 | 35 | 19 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 84 | 61 | 38 | 21 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 87 | 64 | 41 | 23 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$800 | \$820 | \$90 | \$67 | \$44 | \$25 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 820 | 840 | 93 | 70 | 47 | 27 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 96 | 73 | 50 | 29 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 99 | 76 | 53 | 31 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 102 | 79 | 56 | 33 | 18 | 2 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 105 | 82 | 59 | 35 | 20 | 4 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 108 | 85 | 62 | 38 | 22 | 6 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 111 | 88 | 65 | 41 | 24 | 8 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 114 | 91 | 68 | 44 | 26 | 10 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 117 | 94 | 71 | 47 | 28 | 12 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 120 | 97 | 74 | 50 | 30 | 14 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 123 | 100 | 77 | 53 | 32 | 16 | 1 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 126 | 103 | 80 | 56 | 34 | 18 | 3 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 129 | 106 | 83 | 59 | 36 | 20 | 5 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 132 | 109 | 86 | 62 | 39 | 22 | 7 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 135 | 112 | 89 | 65 | 42 | 24 | 9 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 138 | 115 | 92 | 68 | 45 | 26 | 11 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 141 | 118 | 95 | 71 | 48 | 28 | 13 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 144 | 121 | 98 | 74 | 51 | 30 | 15 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 147 | 124 | 101 | 77 | 54 | 32 | 17 | 1 | 0 | 0 | 0 |
| 1,200 | 1,220 | 150 | 127 | 104 | 80 | 57 | 34 | 19 | 3 | 0 | 0 | 0 |
| 1,220 | 1,240 | 153 | 130 | 107 | 83 | 60 | 36 | 21 | 5 | 0 | 0 | 0 |
| 1,240 | 1,260 | 156 | 133 | 110 | 86 | 63 | 39 | 23 | 7 | 0 | 0 | 0 |
| 1,260 | 1,280 | 159 | 136 | 113 | 89 | 66 | 42 | 25 | 9 | 0 | 0 | 0 |
| 1,280 | 1,300 | 162 | 139 | 116 | 92 | 69 | 45 | 27 | 11 | 0 | 0 | 0 |
| 1,300 | 1,320 | 165 | 142 | 119 | 95 | 72 | 48 | 29 | 13 | 0 | 0 | 0 |
| 1,320 | 1,340 | 168 | 145 | 122 | 98 | 75 | 51 | 31 | 15 | 0 | 0 | 0 |
| 1,340 | 1,360 | 171 | 148 | 125 | 101 | 78 | 54 | 33 | 17 | 2 | 0 | 0 |
| 1,360 | 1,380 | 174 | 151 | 128 | 104 | 81 | 57 | 35 | 19 | 4 | 0 | 0 |
| 1,380 | 1,400 | 177 | 154 | 131 | 107 | 84 | 60 | 37 | 21 | 6 | 0 | 0 |
| 1,400 | 1,420 | 180 | 157 | 134 | 110 | 87 | 63 | 40 | 23 | 8 | 0 | 0 |
| 1,420 | 1,440 | 183 | 160 | 137 | 113 | 90 | 66 | 43 | 25 | 10 | 0 | 0 |
| 1,440 | 1,460 | 186 | 163 | 140 | 116 | 93 | 69 | 46 | 27 | 12 | 0 | 0 |
| 1,460 | 1,480 | 189 | 166 | 143 | 119 | 96 | 72 | 49 | 29 | 14 | 0 | 0 |
| 1,480 | 1,500 | 192 | 169 | 146 | 122 | 99 | 75 | 52 | 31 | 16 | 0 | 0 |
| 1,500 | 1,520 | 195 | 172 | 149 | 125 | 102 | 78 | 55 | 33 | 18 | 2 | 0 |
| 1,520 | 1,540 | 198 | 175 | 152 | 128 | 105 | 81 | 58 | 35 | 20 | 4 | 0 |
| 1,540 | 1,560 | 201 | 178 | 155 | 131 | 108 | 84 | 61 | 38 | 22 | 6 | 0 |
| 1,560 | 1,580 | 206 | 181 | 158 | 134 | 111 | 87 | 64 | 41 | 24 | 8 | 0 |
| 1,580 | 1,600 | 211 | 184 | 161 | 137 | 114 | 90 | 67 | 44 | 26 | 10 | 0 |
| 1,600 | 1,620 | 216 | 187 | 164 | 140 | 117 | 93 | 70 | 47 | 28 | 12 | 0 |
| 1,620 | 1,640 | 221 | 190 | 167 | 143 | 120 | 96 | 73 | 50 | 30 | 14 | 0 |
| 1,640 | 1,660 | 226 | 193 | 170 | 146 | 123 | 99 | 76 | 53 | 32 | 16 | 0 |
| 1,660 | 1,680 | 231 | 196 | 173 | 149 | 126 | 102 | 79 | 56 | 34 | 18 | 2 |
| 1,680 | 1,700 | 236 | 199 | 176 | 152 | 129 | 105 | 82 | 59 | 36 | 20 | 4 |
| 1,700 | 1,720 | 241 | 203 | 179 | 155 | 132 | 108 | 85 | 62 | 38 | 22 | 6 |
| 1,720 | 1,740 | 246 | 208 | 182 | 158 | 135 | 111 | 88 | 65 | 41 | 24 | 8 |
| 1,740 | 1,760 | 251 | 213 | 185 | 161 | 138 | 114 | 91 | 68 | 44 | 26 | 10 |
| 1,760 | 1,780 | 256 | 218 | 188 | 164 | 141 | 117 | 94 | 71 | 47 | 28 | 12 |
| 1,780 | 1,800 | 261 | 223 | 191 | 167 | 144 | 120 | 97 | 74 | 50 | 30 | 14 |
| 1,800 | 1,820 | 266 | 228 | 194 | 170 | 147 | 123 | 100 | 77 | 53 | 32 | 16 |
| 1,820 | 1,840 | 271 | 233 | 197 | 173 | 150 | 126 | 103 | 80 | 56 | 34 | 18 |
| 1,840 | 1,860 | 276 | 238 | 200 | 176 | 153 | 129 | 106 | 83 | 59 | 36 | 20 |
| 1,860 | 1,880 | 281 | 243 | 204 | 179 | 156 | 132 | 109 | 86 | 62 | 39 | 22 |
| 1,880 | 1,900 | 286 | 248 | 209 | 182 | 159 | 135 | 112 | 89 | 65 | 42 | 24 |
| 1,900 | 1,920 | 291 | 253 | 214 | 185 | 162 | 138 | 115 | 92 | 68 | 45 | 26 |
| 1,920 | 1,940 | 296 | 258 | 219 | 188 | 165 | 141 | 118 | 95 | 71 | 48 | 28 |
| 1,940 | 1,960 | 301 | 263 | 224 | 191 | 168 | 144 | 121 | 98 | 74 | 51 | 30 |
| 1,960 | 1,980 | 306 | 268 | 229 | 194 | 171 | 147 | 124 | 101 | 77 | 54 | 32 |
| 1,980 | 2,000 | 311 | 273 | 234 | 197 | 174 | 150 | 127 | 104 | 80 | 57 | 34 |
| 2,000 | 2,020 | 316 | 278 | 239 | 200 | 177 | 153 | 130 | 107 | 83 | 60 | 37 |
| 2,020 | 2,040 | 321 | 283 | 244 | 205 | 180 | 156 | 133 | 110 | 86 | 63 | 40 |
| 2,040 | 2,060 | 326 | 288 | 249 | 210 | 183 | 159 | 136 | 113 | 89 | 66 | 43 |
| 2,060 | 2,080 | 331 | 293 | 254 | 215 | 186 | 162 | 139 | 116 | 92 | 69 | 46 |
| 2,080 | 2,100 | 336 | 298 | 259 | 220 | 189 | 165 | 142 | 119 | 95 | 72 | 49 |

\$2,100 and over

Use Table 2(a) for a SINGLE person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$340 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 340 | 350 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 18 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 20 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 22 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 24 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 26 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 28 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 30 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 32 | 16 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 34 | 18 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 36 | 20 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 38 | 22 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 40 | 24 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 42 | 26 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 44 | 28 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 46 | 30 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 48 | 32 | 17 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 50 | 34 | 19 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 52 | 36 | 21 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 54 | 38 | 23 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 56 | 40 | 25 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 58 | 42 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 60 | 44 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 62 | 46 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 64 | 48 | 33 | 17 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 66 | 50 | 35 | 19 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 68 | 52 | 37 | 21 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 70 | 54 | 39 | 23 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 72 | 56 | 41 | 25 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 75 | 58 | 43 | 27 | 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 78 | 60 | 45 | 29 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 81 | 62 | 47 | 31 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 84 | 64 | 49 | 33 | 17 | 2 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 87 | 66 | 51 | 35 | 19 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 90 | 68 | 53 | 37 | 21 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 93 | 70 | 55 | 39 | 23 | 8 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 96 | 72 | 57 | 41 | 25 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 99 | 75 | 59 | 43 | 27 | 12 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 102 | 78 | 61 | 45 | 29 | 14 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 105 | 81 | 63 | 47 | 31 | 16 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 108 | 84 | 65 | 49 | 33 | 18 | 2 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 111 | 87 | 67 | 51 | 35 | 20 | 4 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 114 | 90 | 69 | 53 | 37 | 22 | 6 | 0 | 0 | 0 | 0 |
| 1,340 | 1,360 | 117 | 93 | 71 | 55 | 39 | 24 | 8 | 0 | 0 | 0 | 0 |
| 1,360 | 1,380 | 120 | 96 | 73 | 57 | 41 | 26 | 10 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 123 | 99 | 76 | 59 | 43 | 28 | 12 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 126 | 102 | 79 | 61 | 45 | 30 | 14 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 129 | 105 | 82 | 63 | 47 | 32 | 16 | 1 | 0 | 0 | 0 |
| 1,440 | 1,460 | 132 | 108 | 85 | 65 | 49 | 34 | 18 | 3 | 0 | 0 | 0 |
| 1,460 | 1,480 | 135 | 111 | 88 | 67 | 51 | 36 | 20 | 5 | 0 | 0 | 0 |
| 1,480 | 1,500 | 138 | 114 | 91 | 69 | 53 | 38 | 22 | 7 | 0 | 0 | 0 |

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|------|------|------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$1,500 | \$1,520 | \$141 | \$117 | \$94 | \$71 | \$55 | \$40 | \$24 | \$9 | \$0 | \$0 | \$0 |
| 1,520 | 1,540 | 144 | 120 | 97 | 74 | 57 | 42 | 26 | 11 | 0 | 0 | 0 |
| 1,540 | 1,560 | 147 | 123 | 100 | 77 | 59 | 44 | 28 | 13 | 0 | 0 | 0 |
| 1,560 | 1,580 | 150 | 126 | 103 | 80 | 61 | 46 | 30 | 15 | 0 | 0 | 0 |
| 1,580 | 1,600 | 153 | 129 | 106 | 83 | 63 | 48 | 32 | 17 | 1 | 0 | 0 |
| 1,600 | 1,620 | 156 | 132 | 109 | 86 | 65 | 50 | 34 | 19 | 3 | 0 | 0 |
| 1,620 | 1,640 | 159 | 135 | 112 | 89 | 67 | 52 | 36 | 21 | 5 | 0 | 0 |
| 1,640 | 1,660 | 162 | 138 | 115 | 92 | 69 | 54 | 38 | 23 | 7 | 0 | 0 |
| 1,660 | 1,680 | 165 | 141 | 118 | 95 | 71 | 56 | 40 | 25 | 9 | 0 | 0 |
| 1,680 | 1,700 | 168 | 144 | 121 | 98 | 74 | 58 | 42 | 27 | 11 | 0 | 0 |
| 1,700 | 1,720 | 171 | 147 | 124 | 101 | 77 | 60 | 44 | 29 | 13 | 0 | 0 |
| 1,720 | 1,740 | 174 | 150 | 127 | 104 | 80 | 62 | 46 | 31 | 15 | 0 | 0 |
| 1,740 | 1,760 | 177 | 153 | 130 | 107 | 83 | 64 | 48 | 33 | 17 | 2 | 0 |
| 1,760 | 1,780 | 180 | 156 | 133 | 110 | 86 | 66 | 50 | 35 | 19 | 4 | 0 |
| 1,780 | 1,800 | 183 | 159 | 136 | 113 | 89 | 68 | 52 | 37 | 21 | 6 | 0 |
| 1,800 | 1,820 | 186 | 162 | 139 | 116 | 92 | 70 | 54 | 39 | 23 | 8 | 0 |
| 1,820 | 1,840 | 189 | 165 | 142 | 119 | 95 | 72 | 56 | 41 | 25 | 10 | 0 |
| 1,840 | 1,860 | 192 | 168 | 145 | 122 | 98 | 75 | 58 | 43 | 27 | 12 | 0 |
| 1,860 | 1,880 | 195 | 171 | 148 | 125 | 101 | 78 | 60 | 45 | 29 | 14 | 0 |
| 1,880 | 1,900 | 198 | 174 | 151 | 128 | 104 | 81 | 62 | 47 | 31 | 16 | 0 |
| 1,900 | 1,920 | 201 | 177 | 154 | 131 | 107 | 84 | 64 | 49 | 33 | 18 | 2 |
| 1,920 | 1,940 | 204 | 180 | 157 | 134 | 110 | 87 | 66 | 51 | 35 | 20 | 4 |
| 1,940 | 1,960 | 207 | 183 | 160 | 137 | 113 | 90 | 68 | 53 | 37 | 22 | 6 |
| 1,960 | 1,980 | 210 | 186 | 163 | 140 | 116 | 93 | 70 | 55 | 39 | 24 | 8 |
| 1,980 | 2,000 | 213 | 189 | 166 | 143 | 119 | 96 | 73 | 57 | 41 | 26 | 10 |
| 2,000 | 2,020 | 216 | 192 | 169 | 146 | 122 | 99 | 76 | 59 | 43 | 28 | 12 |
| 2,020 | 2,040 | 219 | 195 | 172 | 149 | 125 | 102 | 79 | 61 | 45 | 30 | 14 |
| 2,040 | 2,060 | 222 | 198 | 175 | 152 | 128 | 105 | 82 | 63 | 47 | 32 | 16 |
| 2,060 | 2,080 | 225 | 201 | 178 | 155 | 131 | 108 | 85 | 65 | 49 | 34 | 18 |
| 2,080 | 2,100 | 228 | 204 | 181 | 158 | 134 | 111 | 88 | 67 | 51 | 36 | 20 |
| 2,100 | 2,120 | 231 | 207 | 184 | 161 | 137 | 114 | 91 | 69 | 53 | 38 | 22 |
| 2,120 | 2,140 | 234 | 210 | 187 | 164 | 140 | 117 | 94 | 71 | 55 | 40 | 24 |
| 2,140 | 2,160 | 237 | 213 | 190 | 167 | 143 | 120 | 97 | 73 | 57 | 42 | 26 |
| 2,160 | 2,180 | 240 | 216 | 193 | 170 | 146 | 123 | 100 | 76 | 59 | 44 | 28 |
| 2,180 | 2,200 | 243 | 219 | 196 | 173 | 149 | 126 | 103 | 79 | 61 | 46 | 30 |
| 2,200 | 2,220 | 246 | 222 | 199 | 176 | 152 | 129 | 106 | 82 | 63 | 48 | 32 |
| 2,220 | 2,240 | 249 | 225 | 202 | 179 | 155 | 132 | 109 | 85 | 65 | 50 | 34 |
| 2,240 | 2,260 | 252 | 228 | 205 | 182 | 158 | 135 | 112 | 88 | 67 | 52 | 36 |
| 2,260 | 2,280 | 255 | 231 | 208 | 185 | 161 | 138 | 115 | 91 | 69 | 54 | 38 |
| 2,280 | 2,300 | 258 | 234 | 211 | 188 | 164 | 141 | 118 | 94 | 71 | 56 | 40 |
| 2,300 | 2,320 | 261 | 237 | 214 | 191 | 167 | 144 | 121 | 97 | 74 | 58 | 42 |
| 2,320 | 2,340 | 264 | 240 | 217 | 194 | 170 | 147 | 124 | 100 | 77 | 60 | 44 |
| 2,340 | 2,360 | 267 | 243 | 220 | 197 | 173 | 150 | 127 | 103 | 80 | 62 | 46 |
| 2,360 | 2,380 | 270 | 246 | 223 | 200 | 176 | 153 | 130 | 106 | 83 | 64 | 48 |
| 2,380 | 2,400 | 273 | 249 | 226 | 203 | 179 | 156 | 133 | 109 | 86 | 66 | 50 |
| 2,400 | 2,420 | 276 | 252 | 229 | 206 | 182 | 159 | 136 | 112 | 89 | 68 | 52 |
| 2,420 | 2,440 | 279 | 255 | 232 | 209 | 185 | 162 | 139 | 115 | 92 | 70 | 54 |
| 2,440 | 2,460 | 282 | 258 | 235 | 212 | 188 | 165 | 142 | 118 | 95 | 72 | 56 |
| 2,460 | 2,480 | 285 | 261 | 238 | 215 | 191 | 168 | 145 | 121 | 98 | 74 | 58 |
| 2,480 | 2,500 | 288 | 264 | 241 | 218 | 194 | 171 | 148 | 124 | 101 | 77 | 60 |
| 2,500 | 2,520 | 291 | 267 | 244 | 221 | 197 | 174 | 151 | 127 | 104 | 80 | 62 |
| 2,520 | 2,540 | 294 | 270 | 247 | 224 | 200 | 177 | 154 | 130 | 107 | 83 | 64 |
| 2,540 | 2,560 | 297 | 273 | 250 | 227 | 203 | 180 | 157 | 133 | 110 | 86 | 66 |
| 2,560 | 2,580 | 300 | 276 | 253 | 230 | 206 | 183 | 160 | 136 | 113 | 89 | 68 |
| 2,580 | 2,600 | 303 | 279 | 256 | 233 | 209 | 186 | 163 | 139 | 116 | 92 | 70 |
| 2,600 | 2,620 | 306 | 282 | 259 | 236 | 212 | 189 | 166 | 142 | 119 | 95 | 72 |
| 2,620 | 2,640 | 309 | 285 | 262 | 239 | 215 | 192 | 169 | 145 | 122 | 98 | 75 |
| 2,640 | 2,660 | 312 | 288 | 265 | 242 | 218 | 195 | 172 | 148 | 125 | 101 | 78 |
| 2,660 | 2,680 | 315 | 291 | 268 | 245 | 221 | 198 | 175 | 151 | 128 | 104 | 81 |
| 2,680 | 2,700 | 318 | 294 | 271 | 248 | 224 | 201 | 178 | 154 | 131 | 107 | 84 |
| 2,700 | 2,720 | 321 | 297 | 274 | 251 | 227 | 204 | 181 | 157 | 134 | 110 | 87 |
| 2,720 | 2,740 | 324 | 300 | 277 | 254 | 230 | 207 | 184 | 160 | 137 | 113 | 90 |
| 2,740 | 2,760 | 327 | 303 | 280 | 257 | 233 | 210 | 187 | 163 | 140 | 116 | 93 |
| 2,760 | 2,780 | 330 | 306 | 283 | 260 | 236 | 213 | 190 | 166 | 143 | 119 | 96 |
| 2,780 | 2,800 | 333 | 309 | 286 | 263 | 239 | 216 | 193 | 169 | 146 | 122 | 99 |
| 2,800 | 2,820 | 336 | 312 | 289 | 266 | 242 | 219 | 196 | 172 | 149 | 125 | 102 |
| 2,820 | 2,840 | 339 | 315 | 292 | 269 | 245 | 222 | 199 | 175 | 152 | 128 | 105 |
| 2,840 | 2,860 | 342 | 318 | 295 | 272 | 248 | 225 | 202 | 178 | 155 | 131 | 108 |
| 2,860 | 2,880 | 345 | 321 | 298 | 275 | 251 | 228 | 205 | 181 | 158 | 134 | 111 |

\$2,880 and over

Use Table 2(b) for a MARRIED person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$115 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 115 | 120 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 125 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | 130 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 135 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | 140 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 145 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | 150 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 155 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 | 160 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 165 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | 170 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 175 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | 180 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 185 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | 190 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 195 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 195 | 200 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 205 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 210 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 215 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 | 220 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 225 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | 230 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 235 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | 240 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 245 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 250 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 18 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 19 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 20 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 21 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 22 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 23 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 24 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 25 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 26 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 27 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 28 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 29 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 30 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 31 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 32 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 33 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 34 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 35 | 18 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 36 | 19 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 37 | 20 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 38 | 21 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 39 | 22 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 40 | 23 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 43 | 25 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 46 | 27 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 49 | 29 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 52 | 31 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 55 | 33 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 58 | 35 | 18 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 61 | 37 | 20 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 64 | 39 | 22 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 67 | 41 | 24 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 70 | 44 | 26 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 73 | 47 | 28 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 76 | 50 | 30 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 79 | 53 | 32 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 82 | 56 | 34 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 85 | 59 | 36 | 19 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$800 | \$820 | \$88 | \$62 | \$38 | \$21 | \$4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 820 | 840 | 91 | 65 | 40 | 23 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 94 | 68 | 43 | 25 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 97 | 71 | 46 | 27 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 100 | 74 | 49 | 29 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 103 | 77 | 52 | 31 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 106 | 80 | 55 | 33 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 109 | 83 | 58 | 35 | 18 | 1 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 112 | 86 | 61 | 37 | 20 | 3 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 115 | 89 | 64 | 39 | 22 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 118 | 92 | 67 | 42 | 24 | 7 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 121 | 95 | 70 | 45 | 26 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 124 | 98 | 73 | 48 | 28 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 127 | 101 | 76 | 51 | 30 | 13 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 130 | 104 | 79 | 54 | 32 | 15 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 133 | 107 | 82 | 57 | 34 | 17 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 136 | 110 | 85 | 60 | 36 | 19 | 2 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 139 | 113 | 88 | 63 | 38 | 21 | 4 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 142 | 116 | 91 | 66 | 40 | 23 | 6 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 145 | 119 | 94 | 69 | 43 | 25 | 8 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 148 | 122 | 97 | 72 | 46 | 27 | 10 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 151 | 125 | 100 | 75 | 49 | 29 | 12 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 154 | 128 | 103 | 78 | 52 | 31 | 14 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 157 | 131 | 106 | 81 | 55 | 33 | 16 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 160 | 134 | 109 | 84 | 58 | 35 | 18 | 1 | 0 | 0 | 0 |
| 1,300 | 1,320 | 163 | 137 | 112 | 87 | 61 | 37 | 20 | 3 | 0 | 0 | 0 |
| 1,320 | 1,340 | 166 | 140 | 115 | 90 | 64 | 39 | 22 | 5 | 0 | 0 | 0 |
| 1,340 | 1,360 | 169 | 143 | 118 | 93 | 67 | 42 | 24 | 7 | 0 | 0 | 0 |
| 1,360 | 1,380 | 172 | 146 | 121 | 96 | 70 | 45 | 26 | 9 | 0 | 0 | 0 |
| 1,380 | 1,400 | 175 | 149 | 124 | 99 | 73 | 48 | 28 | 11 | 0 | 0 | 0 |
| 1,400 | 1,420 | 178 | 152 | 127 | 102 | 76 | 51 | 30 | 13 | 0 | 0 | 0 |
| 1,420 | 1,440 | 181 | 155 | 130 | 105 | 79 | 54 | 32 | 15 | 0 | 0 | 0 |
| 1,440 | 1,460 | 184 | 158 | 133 | 108 | 82 | 57 | 34 | 17 | 0 | 0 | 0 |
| 1,460 | 1,480 | 187 | 161 | 136 | 111 | 85 | 60 | 36 | 19 | 2 | 0 | 0 |
| 1,480 | 1,500 | 190 | 164 | 139 | 114 | 88 | 63 | 38 | 21 | 4 | 0 | 0 |
| 1,500 | 1,520 | 193 | 167 | 142 | 117 | 91 | 66 | 41 | 23 | 6 | 0 | 0 |
| 1,520 | 1,540 | 196 | 170 | 145 | 120 | 94 | 69 | 44 | 25 | 8 | 0 | 0 |
| 1,540 | 1,560 | 199 | 173 | 148 | 123 | 97 | 72 | 47 | 27 | 10 | 0 | 0 |
| 1,560 | 1,580 | 202 | 176 | 151 | 126 | 100 | 75 | 50 | 29 | 12 | 0 | 0 |
| 1,580 | 1,600 | 205 | 179 | 154 | 129 | 103 | 78 | 53 | 31 | 14 | 0 | 0 |
| 1,600 | 1,620 | 208 | 182 | 157 | 132 | 106 | 81 | 56 | 33 | 16 | 0 | 0 |
| 1,620 | 1,640 | 211 | 185 | 160 | 135 | 109 | 84 | 59 | 35 | 18 | 2 | 0 |
| 1,640 | 1,660 | 214 | 188 | 163 | 138 | 112 | 87 | 62 | 37 | 20 | 4 | 0 |
| 1,660 | 1,680 | 217 | 191 | 166 | 141 | 115 | 90 | 65 | 40 | 22 | 6 | 0 |
| 1,680 | 1,700 | 221 | 194 | 169 | 144 | 118 | 93 | 68 | 43 | 24 | 8 | 0 |
| 1,700 | 1,720 | 226 | 197 | 172 | 147 | 121 | 96 | 71 | 46 | 26 | 10 | 0 |
| 1,720 | 1,740 | 231 | 200 | 175 | 150 | 124 | 99 | 74 | 49 | 28 | 12 | 0 |
| 1,740 | 1,760 | 236 | 203 | 178 | 153 | 127 | 102 | 77 | 52 | 30 | 14 | 0 |
| 1,760 | 1,780 | 241 | 206 | 181 | 156 | 130 | 105 | 80 | 55 | 32 | 16 | 0 |
| 1,780 | 1,800 | 246 | 209 | 184 | 159 | 133 | 108 | 83 | 58 | 34 | 18 | 1 |
| 1,800 | 1,820 | 251 | 212 | 187 | 162 | 136 | 111 | 86 | 61 | 36 | 20 | 3 |
| 1,820 | 1,840 | 256 | 215 | 190 | 165 | 139 | 114 | 89 | 64 | 38 | 22 | 5 |
| 1,840 | 1,860 | 261 | 219 | 193 | 168 | 142 | 117 | 92 | 67 | 41 | 24 | 7 |
| 1,860 | 1,880 | 266 | 224 | 196 | 171 | 145 | 120 | 95 | 70 | 44 | 26 | 9 |
| 1,880 | 1,900 | 271 | 229 | 199 | 174 | 148 | 123 | 98 | 73 | 47 | 28 | 11 |
| 1,900 | 1,920 | 276 | 234 | 202 | 177 | 151 | 126 | 101 | 76 | 50 | 30 | 13 |
| 1,920 | 1,940 | 281 | 239 | 205 | 180 | 154 | 129 | 104 | 79 | 53 | 32 | 15 |
| 1,940 | 1,960 | 286 | 244 | 208 | 183 | 157 | 132 | 107 | 82 | 56 | 34 | 17 |
| 1,960 | 1,980 | 291 | 249 | 211 | 186 | 160 | 135 | 110 | 85 | 59 | 36 | 19 |
| 1,980 | 2,000 | 296 | 254 | 214 | 189 | 163 | 138 | 113 | 88 | 62 | 38 | 21 |
| 2,000 | 2,020 | 301 | 259 | 217 | 192 | 166 | 141 | 116 | 91 | 65 | 40 | 23 |
| 2,020 | 2,040 | 306 | 264 | 222 | 195 | 169 | 144 | 119 | 94 | 68 | 43 | 25 |
| 2,040 | 2,060 | 311 | 269 | 227 | 198 | 172 | 147 | 122 | 97 | 71 | 46 | 27 |
| 2,060 | 2,080 | 316 | 274 | 232 | 201 | 175 | 150 | 125 | 100 | 74 | 49 | 29 |
| 2,080 | 2,100 | 321 | 279 | 237 | 204 | 178 | 153 | 128 | 103 | 77 | 52 | 31 |
| 2,100 | 2,120 | 326 | 284 | 242 | 207 | 181 | 156 | 131 | 106 | 80 | 55 | 33 |
| 2,120 | 2,140 | 331 | 289 | 247 | 210 | 184 | 159 | 134 | 109 | 83 | 58 | 35 |

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|------|------|------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$1,600 | \$1,620 | \$149 | \$123 | \$98 | \$74 | \$57 | \$41 | \$24 | \$7 | \$0 | \$0 | \$0 |
| 1,620 | 1,640 | 152 | 126 | 101 | 76 | 59 | 43 | 26 | 9 | 0 | 0 | 0 |
| 1,640 | 1,660 | 155 | 129 | 104 | 79 | 61 | 45 | 28 | 11 | 0 | 0 | 0 |
| 1,660 | 1,680 | 158 | 132 | 107 | 82 | 63 | 47 | 30 | 13 | 0 | 0 | 0 |
| 1,680 | 1,700 | 161 | 135 | 110 | 85 | 65 | 49 | 32 | 15 | 0 | 0 | 0 |
| 1,700 | 1,720 | 164 | 138 | 113 | 88 | 67 | 51 | 34 | 17 | 0 | 0 | 0 |
| 1,720 | 1,740 | 167 | 141 | 116 | 91 | 69 | 53 | 36 | 19 | 2 | 0 | 0 |
| 1,740 | 1,760 | 170 | 144 | 119 | 94 | 71 | 55 | 38 | 21 | 4 | 0 | 0 |
| 1,760 | 1,780 | 173 | 147 | 122 | 97 | 73 | 57 | 40 | 23 | 6 | 0 | 0 |
| 1,780 | 1,800 | 176 | 150 | 125 | 100 | 75 | 59 | 42 | 25 | 8 | 0 | 0 |
| 1,800 | 1,820 | 179 | 153 | 128 | 103 | 77 | 61 | 44 | 27 | 10 | 0 | 0 |
| 1,820 | 1,840 | 182 | 156 | 131 | 106 | 80 | 63 | 46 | 29 | 12 | 0 | 0 |
| 1,840 | 1,860 | 185 | 159 | 134 | 109 | 83 | 65 | 48 | 31 | 14 | 0 | 0 |
| 1,860 | 1,880 | 188 | 162 | 137 | 112 | 86 | 67 | 50 | 33 | 16 | 0 | 0 |
| 1,880 | 1,900 | 191 | 165 | 140 | 115 | 89 | 69 | 52 | 35 | 18 | 1 | 0 |
| 1,900 | 1,920 | 194 | 168 | 143 | 118 | 92 | 71 | 54 | 37 | 20 | 3 | 0 |
| 1,920 | 1,940 | 197 | 171 | 146 | 121 | 95 | 73 | 56 | 39 | 22 | 5 | 0 |
| 1,940 | 1,960 | 200 | 174 | 149 | 124 | 98 | 75 | 58 | 41 | 24 | 7 | 0 |
| 1,960 | 1,980 | 203 | 177 | 152 | 127 | 101 | 77 | 60 | 43 | 26 | 9 | 0 |
| 1,980 | 2,000 | 206 | 180 | 155 | 130 | 104 | 79 | 62 | 45 | 28 | 11 | 0 |
| 2,000 | 2,020 | 209 | 183 | 158 | 133 | 107 | 82 | 64 | 47 | 30 | 13 | 0 |
| 2,020 | 2,040 | 212 | 186 | 161 | 136 | 110 | 85 | 66 | 49 | 32 | 15 | 0 |
| 2,040 | 2,060 | 215 | 189 | 164 | 139 | 113 | 88 | 68 | 51 | 34 | 17 | 0 |
| 2,060 | 2,080 | 218 | 192 | 167 | 142 | 116 | 91 | 70 | 53 | 36 | 19 | 2 |
| 2,080 | 2,100 | 221 | 195 | 170 | 145 | 119 | 94 | 72 | 55 | 38 | 21 | 4 |
| 2,100 | 2,120 | 224 | 198 | 173 | 148 | 122 | 97 | 74 | 57 | 40 | 23 | 6 |
| 2,120 | 2,140 | 227 | 201 | 176 | 151 | 125 | 100 | 76 | 59 | 42 | 25 | 8 |
| 2,140 | 2,160 | 230 | 204 | 179 | 154 | 128 | 103 | 78 | 61 | 44 | 27 | 10 |
| 2,160 | 2,180 | 233 | 207 | 182 | 157 | 131 | 106 | 81 | 63 | 46 | 29 | 12 |
| 2,180 | 2,200 | 236 | 210 | 185 | 160 | 134 | 109 | 84 | 65 | 48 | 31 | 14 |
| 2,200 | 2,220 | 239 | 213 | 188 | 163 | 137 | 112 | 87 | 67 | 50 | 33 | 16 |
| 2,220 | 2,240 | 242 | 216 | 191 | 166 | 140 | 115 | 90 | 69 | 52 | 35 | 18 |
| 2,240 | 2,260 | 245 | 219 | 194 | 169 | 143 | 118 | 93 | 71 | 54 | 37 | 20 |
| 2,260 | 2,280 | 248 | 222 | 197 | 172 | 146 | 121 | 96 | 73 | 56 | 39 | 22 |
| 2,280 | 2,300 | 251 | 225 | 200 | 175 | 149 | 124 | 99 | 75 | 58 | 41 | 24 |
| 2,300 | 2,320 | 254 | 228 | 203 | 178 | 152 | 127 | 102 | 77 | 60 | 43 | 26 |
| 2,320 | 2,340 | 257 | 231 | 206 | 181 | 155 | 130 | 105 | 79 | 62 | 45 | 28 |
| 2,340 | 2,360 | 260 | 234 | 209 | 184 | 158 | 133 | 108 | 82 | 64 | 47 | 30 |
| 2,360 | 2,380 | 263 | 237 | 212 | 187 | 161 | 136 | 111 | 85 | 66 | 49 | 32 |
| 2,380 | 2,400 | 266 | 240 | 215 | 190 | 164 | 139 | 114 | 88 | 68 | 51 | 34 |
| 2,400 | 2,420 | 269 | 243 | 218 | 193 | 167 | 142 | 117 | 91 | 70 | 53 | 36 |
| 2,420 | 2,440 | 272 | 246 | 221 | 196 | 170 | 145 | 120 | 94 | 72 | 55 | 38 |
| 2,440 | 2,460 | 275 | 249 | 224 | 199 | 173 | 148 | 123 | 97 | 74 | 57 | 40 |
| 2,460 | 2,480 | 278 | 252 | 227 | 202 | 176 | 151 | 126 | 100 | 76 | 59 | 42 |
| 2,480 | 2,500 | 281 | 255 | 230 | 205 | 179 | 154 | 129 | 103 | 78 | 61 | 44 |
| 2,500 | 2,520 | 284 | 258 | 233 | 208 | 182 | 157 | 132 | 106 | 81 | 63 | 46 |
| 2,520 | 2,540 | 287 | 261 | 236 | 211 | 185 | 160 | 135 | 109 | 84 | 65 | 48 |
| 2,540 | 2,560 | 290 | 264 | 239 | 214 | 188 | 163 | 138 | 112 | 87 | 67 | 50 |
| 2,560 | 2,580 | 293 | 267 | 242 | 217 | 191 | 166 | 141 | 115 | 90 | 69 | 52 |
| 2,580 | 2,600 | 296 | 270 | 245 | 220 | 194 | 169 | 144 | 118 | 93 | 71 | 54 |
| 2,600 | 2,620 | 299 | 273 | 248 | 223 | 197 | 172 | 147 | 121 | 96 | 73 | 56 |
| 2,620 | 2,640 | 302 | 276 | 251 | 226 | 200 | 175 | 150 | 124 | 99 | 75 | 58 |
| 2,640 | 2,660 | 305 | 279 | 254 | 229 | 203 | 178 | 153 | 127 | 102 | 77 | 60 |
| 2,660 | 2,680 | 308 | 282 | 257 | 232 | 206 | 181 | 156 | 130 | 105 | 80 | 62 |
| 2,680 | 2,700 | 311 | 285 | 260 | 235 | 209 | 184 | 159 | 133 | 108 | 83 | 64 |
| 2,700 | 2,720 | 314 | 288 | 263 | 238 | 212 | 187 | 162 | 136 | 111 | 86 | 66 |
| 2,720 | 2,740 | 317 | 291 | 266 | 241 | 215 | 190 | 165 | 139 | 114 | 89 | 68 |
| 2,740 | 2,760 | 320 | 294 | 269 | 244 | 218 | 193 | 168 | 142 | 117 | 92 | 70 |
| 2,760 | 2,780 | 323 | 297 | 272 | 247 | 221 | 196 | 171 | 145 | 120 | 95 | 72 |
| 2,780 | 2,800 | 326 | 300 | 275 | 250 | 224 | 199 | 174 | 148 | 123 | 98 | 74 |
| 2,800 | 2,820 | 329 | 303 | 278 | 253 | 227 | 202 | 177 | 151 | 126 | 101 | 76 |
| 2,820 | 2,840 | 332 | 306 | 281 | 256 | 230 | 205 | 180 | 154 | 129 | 104 | 78 |
| 2,840 | 2,860 | 335 | 309 | 284 | 259 | 233 | 208 | 183 | 157 | 132 | 107 | 81 |
| 2,860 | 2,880 | 338 | 312 | 287 | 262 | 236 | 211 | 186 | 160 | 135 | 110 | 84 |
| 2,880 | 2,900 | 341 | 315 | 290 | 265 | 239 | 214 | 189 | 163 | 138 | 113 | 87 |
| 2,900 | 2,920 | 344 | 318 | 293 | 268 | 242 | 217 | 192 | 166 | 141 | 116 | 90 |
| 2,920 | 2,940 | 347 | 321 | 296 | 271 | 245 | 220 | 195 | 169 | 144 | 119 | 93 |

\$2,940 and over

Use Table 3(b) for a MARRIED person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$220 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 220 | 230 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 36 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 38 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 40 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 43 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 47 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 51 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 55 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 59 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 63 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 67 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 71 | 37 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 75 | 41 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 79 | 45 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 85 | 49 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 91 | 53 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 97 | 57 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 103 | 61 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 109 | 65 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 115 | 69 | 35 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 121 | 73 | 39 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 127 | 77 | 43 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 133 | 83 | 47 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 139 | 89 | 51 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 145 | 95 | 55 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 151 | 101 | 59 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 157 | 107 | 63 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 163 | 113 | 67 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 169 | 119 | 71 | 38 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 175 | 125 | 75 | 42 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 181 | 131 | 80 | 46 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 187 | 137 | 86 | 50 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 193 | 143 | 92 | 54 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 199 | 149 | 98 | 58 | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 205 | 155 | 104 | 62 | 28 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 211 | 161 | 110 | 66 | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 217 | 167 | 116 | 70 | 36 | 2 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 223 | 173 | 122 | 74 | 40 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 229 | 179 | 128 | 78 | 44 | 10 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 235 | 185 | 134 | 84 | 48 | 14 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 241 | 191 | 140 | 90 | 52 | 18 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 247 | 197 | 146 | 96 | 56 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 253 | 203 | 152 | 102 | 60 | 26 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 259 | 209 | 158 | 108 | 64 | 30 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 265 | 215 | 164 | 114 | 68 | 34 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 271 | 221 | 170 | 120 | 72 | 38 | 4 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 277 | 227 | 176 | 126 | 76 | 42 | 8 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 283 | 233 | 182 | 132 | 81 | 46 | 12 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 289 | 239 | 188 | 138 | 87 | 50 | 16 | 0 | 0 | 0 | 0 |

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$2,400 | \$2,440 | \$295 | \$245 | \$194 | \$144 | \$93 | \$54 | \$20 | \$0 | \$0 | \$0 | \$0 |
| 2,440 | 2,480 | 301 | 251 | 200 | 150 | 99 | 58 | 24 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 307 | 257 | 206 | 156 | 105 | 62 | 28 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 313 | 263 | 212 | 162 | 111 | 66 | 32 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 319 | 269 | 218 | 168 | 117 | 70 | 36 | 3 | 0 | 0 | 0 |
| 2,600 | 2,640 | 325 | 275 | 224 | 174 | 123 | 74 | 40 | 7 | 0 | 0 | 0 |
| 2,640 | 2,680 | 331 | 281 | 230 | 180 | 129 | 78 | 44 | 11 | 0 | 0 | 0 |
| 2,680 | 2,720 | 337 | 287 | 236 | 186 | 135 | 84 | 48 | 15 | 0 | 0 | 0 |
| 2,720 | 2,760 | 343 | 293 | 242 | 192 | 141 | 90 | 52 | 19 | 0 | 0 | 0 |
| 2,760 | 2,800 | 349 | 299 | 248 | 198 | 147 | 96 | 56 | 23 | 0 | 0 | 0 |
| 2,800 | 2,840 | 355 | 305 | 254 | 204 | 153 | 102 | 60 | 27 | 0 | 0 | 0 |
| 2,840 | 2,880 | 361 | 311 | 260 | 210 | 159 | 108 | 64 | 31 | 0 | 0 | 0 |
| 2,880 | 2,920 | 367 | 317 | 266 | 216 | 165 | 114 | 68 | 35 | 1 | 0 | 0 |
| 2,920 | 2,960 | 373 | 323 | 272 | 222 | 171 | 120 | 72 | 39 | 5 | 0 | 0 |
| 2,960 | 3,000 | 379 | 329 | 278 | 228 | 177 | 126 | 76 | 43 | 9 | 0 | 0 |
| 3,000 | 3,040 | 385 | 335 | 284 | 234 | 183 | 132 | 82 | 47 | 13 | 0 | 0 |
| 3,040 | 3,080 | 391 | 341 | 290 | 240 | 189 | 138 | 88 | 51 | 17 | 0 | 0 |
| 3,080 | 3,120 | 397 | 347 | 296 | 246 | 195 | 144 | 94 | 55 | 21 | 0 | 0 |
| 3,120 | 3,160 | 403 | 353 | 302 | 252 | 201 | 150 | 100 | 59 | 25 | 0 | 0 |
| 3,160 | 3,200 | 409 | 359 | 308 | 258 | 207 | 156 | 106 | 63 | 29 | 0 | 0 |
| 3,200 | 3,240 | 415 | 365 | 314 | 264 | 213 | 162 | 112 | 67 | 33 | 0 | 0 |
| 3,240 | 3,280 | 421 | 371 | 320 | 270 | 219 | 168 | 118 | 71 | 37 | 3 | 0 |
| 3,280 | 3,320 | 427 | 377 | 326 | 276 | 225 | 174 | 124 | 75 | 41 | 7 | 0 |
| 3,320 | 3,360 | 433 | 383 | 332 | 282 | 231 | 180 | 130 | 79 | 45 | 11 | 0 |
| 3,360 | 3,400 | 442 | 389 | 338 | 288 | 237 | 186 | 136 | 85 | 49 | 15 | 0 |
| 3,400 | 3,440 | 452 | 395 | 344 | 294 | 243 | 192 | 142 | 91 | 53 | 19 | 0 |
| 3,440 | 3,480 | 462 | 401 | 350 | 300 | 249 | 198 | 148 | 97 | 57 | 23 | 0 |
| 3,480 | 3,520 | 472 | 407 | 356 | 306 | 255 | 204 | 154 | 103 | 61 | 27 | 0 |
| 3,520 | 3,560 | 482 | 413 | 362 | 312 | 261 | 210 | 160 | 109 | 65 | 31 | 0 |
| 3,560 | 3,600 | 492 | 419 | 368 | 318 | 267 | 216 | 166 | 115 | 69 | 35 | 1 |
| 3,600 | 3,640 | 502 | 425 | 374 | 324 | 273 | 222 | 172 | 121 | 73 | 39 | 5 |
| 3,640 | 3,680 | 512 | 431 | 380 | 330 | 279 | 228 | 178 | 127 | 77 | 43 | 9 |
| 3,680 | 3,720 | 522 | 438 | 386 | 336 | 285 | 234 | 184 | 133 | 82 | 47 | 13 |
| 3,720 | 3,760 | 532 | 448 | 392 | 342 | 291 | 240 | 190 | 139 | 88 | 51 | 17 |
| 3,760 | 3,800 | 542 | 458 | 398 | 348 | 297 | 246 | 196 | 145 | 94 | 55 | 21 |
| 3,800 | 3,840 | 552 | 468 | 404 | 354 | 303 | 252 | 202 | 151 | 100 | 59 | 25 |
| 3,840 | 3,880 | 562 | 478 | 410 | 360 | 309 | 258 | 208 | 157 | 106 | 63 | 29 |
| 3,880 | 3,920 | 572 | 488 | 416 | 366 | 315 | 264 | 214 | 163 | 112 | 67 | 33 |
| 3,920 | 3,960 | 582 | 498 | 422 | 372 | 321 | 270 | 220 | 169 | 118 | 71 | 37 |
| 3,960 | 4,000 | 592 | 508 | 428 | 378 | 327 | 276 | 226 | 175 | 124 | 75 | 41 |
| 4,000 | 4,040 | 602 | 518 | 434 | 384 | 333 | 282 | 232 | 181 | 130 | 80 | 45 |
| 4,040 | 4,080 | 612 | 528 | 443 | 390 | 339 | 288 | 238 | 187 | 136 | 86 | 49 |
| 4,080 | 4,120 | 622 | 538 | 453 | 396 | 345 | 294 | 244 | 193 | 142 | 92 | 53 |
| 4,120 | 4,160 | 632 | 548 | 463 | 402 | 351 | 300 | 250 | 199 | 148 | 98 | 57 |
| 4,160 | 4,200 | 642 | 558 | 473 | 408 | 357 | 306 | 256 | 205 | 154 | 104 | 61 |
| 4,200 | 4,240 | 652 | 568 | 483 | 414 | 363 | 312 | 262 | 211 | 160 | 110 | 65 |
| 4,240 | 4,280 | 662 | 578 | 493 | 420 | 369 | 318 | 268 | 217 | 166 | 116 | 69 |
| 4,280 | 4,320 | 672 | 588 | 503 | 426 | 375 | 324 | 274 | 223 | 172 | 122 | 73 |
| 4,320 | 4,360 | 682 | 598 | 513 | 432 | 381 | 330 | 280 | 229 | 178 | 128 | 77 |
| 4,360 | 4,400 | 692 | 608 | 523 | 439 | 387 | 336 | 286 | 235 | 184 | 134 | 83 |
| 4,400 | 4,440 | 702 | 618 | 533 | 449 | 393 | 342 | 292 | 241 | 190 | 140 | 89 |
| 4,440 | 4,480 | 712 | 628 | 543 | 459 | 399 | 348 | 298 | 247 | 196 | 146 | 95 |
| 4,480 | 4,520 | 722 | 638 | 553 | 469 | 405 | 354 | 304 | 253 | 202 | 152 | 101 |
| 4,520 | 4,560 | 732 | 648 | 563 | 479 | 411 | 360 | 310 | 259 | 208 | 158 | 107 |
| 4,560 | 4,600 | 742 | 658 | 573 | 489 | 417 | 366 | 316 | 265 | 214 | 164 | 113 |
| 4,600 | 4,640 | 752 | 668 | 583 | 499 | 423 | 372 | 322 | 271 | 220 | 170 | 119 |
| 4,640 | 4,680 | 762 | 678 | 593 | 509 | 429 | 378 | 328 | 277 | 226 | 176 | 125 |
| 4,680 | 4,720 | 772 | 688 | 603 | 519 | 435 | 384 | 334 | 283 | 232 | 182 | 131 |
| 4,720 | 4,760 | 782 | 698 | 613 | 529 | 444 | 390 | 340 | 289 | 238 | 188 | 137 |
| 4,760 | 4,800 | 792 | 708 | 623 | 539 | 454 | 396 | 346 | 295 | 244 | 194 | 143 |
| 4,800 | 4,840 | 802 | 718 | 633 | 549 | 464 | 402 | 352 | 301 | 250 | 200 | 149 |
| 4,840 | 4,880 | 812 | 728 | 643 | 559 | 474 | 408 | 358 | 307 | 256 | 206 | 155 |
| 4,880 | 4,920 | 822 | 738 | 653 | 569 | 484 | 414 | 364 | 313 | 262 | 212 | 161 |
| 4,920 | 4,960 | 832 | 748 | 663 | 579 | 494 | 420 | 370 | 319 | 268 | 218 | 167 |
| 4,960 | 5,000 | 842 | 758 | 673 | 589 | 504 | 426 | 376 | 325 | 274 | 224 | 173 |
| 5,000 | 5,040 | 852 | 768 | 683 | 599 | 514 | 432 | 382 | 331 | 280 | 230 | 179 |
| 5,040 | 5,080 | 862 | 778 | 693 | 609 | 524 | 440 | 388 | 337 | 286 | 236 | 185 |

\$5,080 and over

Use Table 4(a) for a SINGLE person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$720 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 720 | 760 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 38 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 42 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 46 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 50 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 54 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 58 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 62 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 66 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 70 | 36 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 74 | 40 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 78 | 44 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 82 | 48 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 86 | 52 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 90 | 56 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 94 | 60 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 98 | 64 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 102 | 68 | 34 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 106 | 72 | 38 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 110 | 76 | 42 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 114 | 80 | 46 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 118 | 84 | 50 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 122 | 88 | 54 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 126 | 92 | 58 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 130 | 96 | 62 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 134 | 100 | 66 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 138 | 104 | 70 | 37 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 142 | 108 | 74 | 41 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 146 | 112 | 78 | 45 | 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 150 | 116 | 82 | 49 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 154 | 120 | 86 | 53 | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 159 | 124 | 90 | 57 | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 165 | 128 | 94 | 61 | 27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 171 | 132 | 98 | 65 | 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,400 | 2,440 | 177 | 136 | 102 | 69 | 35 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2,440 | 2,480 | 183 | 140 | 106 | 73 | 39 | 5 | 0 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 189 | 144 | 110 | 77 | 43 | 9 | 0 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 195 | 148 | 114 | 81 | 47 | 13 | 0 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 201 | 152 | 118 | 85 | 51 | 17 | 0 | 0 | 0 | 0 | 0 |
| 2,600 | 2,640 | 207 | 157 | 122 | 89 | 55 | 21 | 0 | 0 | 0 | 0 | 0 |
| 2,640 | 2,680 | 213 | 163 | 126 | 93 | 59 | 25 | 0 | 0 | 0 | 0 | 0 |
| 2,680 | 2,720 | 219 | 169 | 130 | 97 | 63 | 29 | 0 | 0 | 0 | 0 | 0 |
| 2,720 | 2,760 | 225 | 175 | 134 | 101 | 67 | 33 | 0 | 0 | 0 | 0 | 0 |
| 2,760 | 2,800 | 231 | 181 | 138 | 105 | 71 | 37 | 3 | 0 | 0 | 0 | 0 |
| 2,800 | 2,840 | 237 | 187 | 142 | 109 | 75 | 41 | 7 | 0 | 0 | 0 | 0 |
| 2,840 | 2,880 | 243 | 193 | 146 | 113 | 79 | 45 | 11 | 0 | 0 | 0 | 0 |
| 2,880 | 2,920 | 249 | 199 | 150 | 117 | 83 | 49 | 15 | 0 | 0 | 0 | 0 |
| 2,920 | 2,960 | 255 | 205 | 154 | 121 | 87 | 53 | 19 | 0 | 0 | 0 | 0 |
| 2,960 | 3,000 | 261 | 211 | 160 | 125 | 91 | 57 | 23 | 0 | 0 | 0 | 0 |
| 3,000 | 3,040 | 267 | 217 | 166 | 129 | 95 | 61 | 27 | 0 | 0 | 0 | 0 |
| 3,040 | 3,080 | 273 | 223 | 172 | 133 | 99 | 65 | 31 | 0 | 0 | 0 | 0 |
| 3,080 | 3,120 | 279 | 229 | 178 | 137 | 103 | 69 | 35 | 2 | 0 | 0 | 0 |
| 3,120 | 3,160 | 285 | 235 | 184 | 141 | 107 | 73 | 39 | 6 | 0 | 0 | 0 |
| 3,160 | 3,200 | 291 | 241 | 190 | 145 | 111 | 77 | 43 | 10 | 0 | 0 | 0 |
| 3,200 | 3,240 | 297 | 247 | 196 | 149 | 115 | 81 | 47 | 14 | 0 | 0 | 0 |
| 3,240 | 3,280 | 303 | 253 | 202 | 153 | 119 | 85 | 51 | 18 | 0 | 0 | 0 |
| 3,280 | 3,320 | 309 | 259 | 208 | 157 | 123 | 89 | 55 | 22 | 0 | 0 | 0 |
| 3,320 | 3,360 | 315 | 265 | 214 | 163 | 127 | 93 | 59 | 26 | 0 | 0 | 0 |
| 3,360 | 3,400 | 321 | 271 | 220 | 169 | 131 | 97 | 63 | 30 | 0 | 0 | 0 |

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|-------|-------|------|------|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$3,400 | \$3,440 | \$327 | \$277 | \$226 | \$175 | \$135 | \$101 | \$67 | \$34 | \$0 | \$0 | \$0 |
| 3,440 | 3,480 | 333 | 283 | 232 | 181 | 139 | 105 | 71 | 38 | 4 | 0 | 0 |
| 3,480 | 3,520 | 339 | 289 | 238 | 187 | 143 | 109 | 75 | 42 | 8 | 0 | 0 |
| 3,520 | 3,560 | 345 | 295 | 244 | 193 | 147 | 113 | 79 | 46 | 12 | 0 | 0 |
| 3,560 | 3,600 | 351 | 301 | 250 | 199 | 151 | 117 | 83 | 50 | 16 | 0 | 0 |
| 3,600 | 3,640 | 357 | 307 | 256 | 205 | 155 | 121 | 87 | 54 | 20 | 0 | 0 |
| 3,640 | 3,680 | 363 | 313 | 262 | 211 | 161 | 125 | 91 | 58 | 24 | 0 | 0 |
| 3,680 | 3,720 | 369 | 319 | 268 | 217 | 167 | 129 | 95 | 62 | 28 | 0 | 0 |
| 3,720 | 3,760 | 375 | 325 | 274 | 223 | 173 | 133 | 99 | 66 | 32 | 0 | 0 |
| 3,760 | 3,800 | 381 | 331 | 280 | 229 | 179 | 137 | 103 | 70 | 36 | 2 | 0 |
| 3,800 | 3,840 | 387 | 337 | 286 | 235 | 185 | 141 | 107 | 74 | 40 | 6 | 0 |
| 3,840 | 3,880 | 393 | 343 | 292 | 241 | 191 | 145 | 111 | 78 | 44 | 10 | 0 |
| 3,880 | 3,920 | 399 | 349 | 298 | 247 | 197 | 149 | 115 | 82 | 48 | 14 | 0 |
| 3,920 | 3,960 | 405 | 355 | 304 | 253 | 203 | 153 | 119 | 86 | 52 | 18 | 0 |
| 3,960 | 4,000 | 411 | 361 | 310 | 259 | 209 | 158 | 123 | 90 | 56 | 22 | 0 |
| 4,000 | 4,040 | 417 | 367 | 316 | 265 | 215 | 164 | 127 | 94 | 60 | 26 | 0 |
| 4,040 | 4,080 | 423 | 373 | 322 | 271 | 221 | 170 | 131 | 98 | 64 | 30 | 0 |
| 4,080 | 4,120 | 429 | 379 | 328 | 277 | 227 | 176 | 135 | 102 | 68 | 34 | 0 |
| 4,120 | 4,160 | 435 | 385 | 334 | 283 | 233 | 182 | 139 | 106 | 72 | 38 | 4 |
| 4,160 | 4,200 | 441 | 391 | 340 | 289 | 239 | 188 | 143 | 110 | 76 | 42 | 8 |
| 4,200 | 4,240 | 447 | 397 | 346 | 295 | 245 | 194 | 147 | 114 | 80 | 46 | 12 |
| 4,240 | 4,280 | 453 | 403 | 352 | 301 | 251 | 200 | 151 | 118 | 84 | 50 | 16 |
| 4,280 | 4,320 | 459 | 409 | 358 | 307 | 257 | 206 | 155 | 122 | 88 | 54 | 20 |
| 4,320 | 4,360 | 465 | 415 | 364 | 313 | 263 | 212 | 161 | 126 | 92 | 58 | 24 |
| 4,360 | 4,400 | 471 | 421 | 370 | 319 | 269 | 218 | 167 | 130 | 96 | 62 | 28 |
| 4,400 | 4,440 | 477 | 427 | 376 | 325 | 275 | 224 | 173 | 134 | 100 | 66 | 32 |
| 4,440 | 4,480 | 483 | 433 | 382 | 331 | 281 | 230 | 179 | 138 | 104 | 70 | 36 |
| 4,480 | 4,520 | 489 | 439 | 388 | 337 | 287 | 236 | 185 | 142 | 108 | 74 | 40 |
| 4,520 | 4,560 | 495 | 445 | 394 | 343 | 293 | 242 | 191 | 146 | 112 | 78 | 44 |
| 4,560 | 4,600 | 501 | 451 | 400 | 349 | 299 | 248 | 197 | 150 | 116 | 82 | 48 |
| 4,600 | 4,640 | 507 | 457 | 406 | 355 | 305 | 254 | 203 | 154 | 120 | 86 | 52 |
| 4,640 | 4,680 | 513 | 463 | 412 | 361 | 311 | 260 | 209 | 159 | 124 | 90 | 56 |
| 4,680 | 4,720 | 519 | 469 | 418 | 367 | 317 | 266 | 215 | 165 | 128 | 94 | 60 |
| 4,720 | 4,760 | 525 | 475 | 424 | 373 | 323 | 272 | 221 | 171 | 132 | 98 | 64 |
| 4,760 | 4,800 | 531 | 481 | 430 | 379 | 329 | 278 | 227 | 177 | 136 | 102 | 68 |
| 4,800 | 4,840 | 537 | 487 | 436 | 385 | 335 | 284 | 233 | 183 | 140 | 106 | 72 |
| 4,840 | 4,880 | 543 | 493 | 442 | 391 | 341 | 290 | 239 | 189 | 144 | 110 | 76 |
| 4,880 | 4,920 | 549 | 499 | 448 | 397 | 347 | 296 | 245 | 195 | 148 | 114 | 80 |
| 4,920 | 4,960 | 555 | 505 | 454 | 403 | 353 | 302 | 251 | 201 | 152 | 118 | 84 |
| 4,960 | 5,000 | 561 | 511 | 460 | 409 | 359 | 308 | 257 | 207 | 156 | 122 | 88 |
| 5,000 | 5,040 | 567 | 517 | 466 | 415 | 365 | 314 | 263 | 213 | 162 | 126 | 92 |
| 5,040 | 5,080 | 573 | 523 | 472 | 421 | 371 | 320 | 269 | 219 | 168 | 130 | 96 |
| 5,080 | 5,120 | 579 | 529 | 478 | 427 | 377 | 326 | 275 | 225 | 174 | 134 | 100 |
| 5,120 | 5,160 | 585 | 535 | 484 | 433 | 383 | 332 | 281 | 231 | 180 | 138 | 104 |
| 5,160 | 5,200 | 591 | 541 | 490 | 439 | 389 | 338 | 287 | 237 | 186 | 142 | 108 |
| 5,200 | 5,240 | 597 | 547 | 496 | 445 | 395 | 344 | 293 | 243 | 192 | 146 | 112 |
| 5,240 | 5,280 | 603 | 553 | 502 | 451 | 401 | 350 | 299 | 249 | 198 | 150 | 116 |
| 5,280 | 5,320 | 609 | 559 | 508 | 457 | 407 | 356 | 305 | 255 | 204 | 154 | 120 |
| 5,320 | 5,360 | 615 | 565 | 514 | 463 | 413 | 362 | 311 | 261 | 210 | 160 | 124 |
| 5,360 | 5,400 | 621 | 571 | 520 | 469 | 419 | 368 | 317 | 267 | 216 | 166 | 128 |
| 5,400 | 5,440 | 627 | 577 | 526 | 475 | 425 | 374 | 323 | 273 | 222 | 172 | 132 |
| 5,440 | 5,480 | 633 | 583 | 532 | 481 | 431 | 380 | 329 | 279 | 228 | 178 | 136 |
| 5,480 | 5,520 | 639 | 589 | 538 | 487 | 437 | 386 | 335 | 285 | 234 | 184 | 140 |
| 5,520 | 5,560 | 645 | 595 | 544 | 493 | 443 | 392 | 341 | 291 | 240 | 190 | 144 |
| 5,560 | 5,600 | 651 | 601 | 550 | 499 | 449 | 398 | 347 | 297 | 246 | 196 | 148 |
| 5,600 | 5,640 | 657 | 607 | 556 | 505 | 455 | 404 | 353 | 303 | 252 | 202 | 152 |
| 5,640 | 5,680 | 663 | 613 | 562 | 511 | 461 | 410 | 359 | 309 | 258 | 208 | 157 |
| 5,680 | 5,720 | 669 | 619 | 568 | 517 | 467 | 416 | 365 | 315 | 264 | 214 | 163 |
| 5,720 | 5,760 | 675 | 625 | 574 | 523 | 473 | 422 | 371 | 321 | 270 | 220 | 169 |
| 5,760 | 5,800 | 681 | 631 | 580 | 529 | 479 | 428 | 377 | 327 | 276 | 226 | 175 |
| 5,800 | 5,840 | 687 | 637 | 586 | 535 | 485 | 434 | 383 | 333 | 282 | 232 | 181 |
| 5,840 | 5,880 | 693 | 643 | 592 | 541 | 491 | 440 | 389 | 339 | 288 | 238 | 187 |
| 5,880 | 5,920 | 699 | 649 | 598 | 547 | 497 | 446 | 395 | 345 | 294 | 244 | 193 |
| 5,920 | 5,960 | 705 | 655 | 604 | 553 | 503 | 452 | 401 | 351 | 300 | 250 | 199 |
| 5,960 | 6,000 | 711 | 661 | 610 | 559 | 509 | 458 | 407 | 357 | 306 | 256 | 205 |
| 6,000 | 6,040 | 717 | 667 | 616 | 565 | 515 | 464 | 413 | 363 | 312 | 262 | 211 |
| 6,040 | 6,080 | 723 | 673 | 622 | 571 | 521 | 470 | 419 | 369 | 318 | 268 | 217 |
| 6,080 | 6,120 | 729 | 679 | 628 | 577 | 527 | 476 | 425 | 375 | 324 | 274 | 223 |

\$6,120 and over

Use Table 4(b) for a MARRIED person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2017)

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

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|------|------|------|------|------|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$225 | \$228 | \$38 | \$34 | \$30 | \$26 | \$22 | \$19 | \$17 | \$14 | \$12 | \$10 | \$7 |
| 228 | 231 | 39 | 35 | 31 | 27 | 23 | 20 | 17 | 15 | 13 | 10 | 8 |
| 231 | 234 | 40 | 36 | 32 | 28 | 24 | 20 | 18 | 15 | 13 | 11 | 8 |
| 234 | 237 | 40 | 36 | 32 | 29 | 25 | 21 | 18 | 16 | 14 | 11 | 9 |
| 237 | 240 | 41 | 37 | 33 | 29 | 25 | 22 | 19 | 16 | 14 | 12 | 9 |
| 240 | 243 | 42 | 38 | 34 | 30 | 26 | 22 | 19 | 17 | 14 | 12 | 10 |
| 243 | 246 | 43 | 39 | 35 | 31 | 27 | 23 | 20 | 17 | 15 | 13 | 10 |
| 246 | 249 | 43 | 39 | 35 | 32 | 28 | 24 | 20 | 18 | 15 | 13 | 11 |
| 249 | 252 | 44 | 40 | 36 | 32 | 28 | 25 | 21 | 18 | 16 | 13 | 11 |
| 252 | 255 | 45 | 41 | 37 | 33 | 29 | 25 | 21 | 19 | 16 | 14 | 12 |
| 255 | 258 | 46 | 42 | 38 | 34 | 30 | 26 | 22 | 19 | 17 | 14 | 12 |
| 258 | 261 | 46 | 42 | 38 | 35 | 31 | 27 | 23 | 19 | 17 | 15 | 12 |
| 261 | 264 | 47 | 43 | 39 | 35 | 31 | 28 | 24 | 20 | 18 | 15 | 13 |
| 264 | 267 | 48 | 44 | 40 | 36 | 32 | 28 | 24 | 21 | 18 | 16 | 13 |
| 267 | 270 | 49 | 45 | 41 | 37 | 33 | 29 | 25 | 21 | 18 | 16 | 14 |
| 270 | 273 | 49 | 45 | 41 | 38 | 34 | 30 | 26 | 22 | 19 | 17 | 14 |
| 273 | 276 | 50 | 46 | 42 | 38 | 34 | 31 | 27 | 23 | 19 | 17 | 15 |
| 276 | 279 | 51 | 47 | 43 | 39 | 35 | 31 | 27 | 24 | 20 | 17 | 15 |
| 279 | 282 | 52 | 48 | 44 | 40 | 36 | 32 | 28 | 24 | 20 | 18 | 16 |
| 282 | 285 | 52 | 48 | 44 | 41 | 37 | 33 | 29 | 25 | 21 | 18 | 16 |
| 285 | 288 | 53 | 49 | 45 | 41 | 37 | 34 | 30 | 26 | 22 | 19 | 16 |
| 288 | 291 | 54 | 50 | 46 | 42 | 38 | 34 | 30 | 27 | 23 | 19 | 17 |
| 291 | 294 | 55 | 51 | 47 | 43 | 39 | 35 | 31 | 27 | 23 | 20 | 17 |
| 294 | 297 | 55 | 51 | 47 | 44 | 40 | 36 | 32 | 28 | 24 | 20 | 18 |
| 297 | 300 | 56 | 52 | 48 | 44 | 40 | 37 | 33 | 29 | 25 | 21 | 18 |
| 300 | 303 | 57 | 53 | 49 | 45 | 41 | 37 | 33 | 30 | 26 | 22 | 19 |
| 303 | 306 | 58 | 54 | 50 | 46 | 42 | 38 | 34 | 30 | 26 | 22 | 19 |
| 306 | 309 | 58 | 54 | 50 | 47 | 43 | 39 | 35 | 31 | 27 | 23 | 20 |
| 309 | 312 | 59 | 55 | 51 | 47 | 43 | 40 | 36 | 32 | 28 | 24 | 20 |
| 312 | 315 | 60 | 56 | 52 | 48 | 44 | 40 | 36 | 33 | 29 | 25 | 21 |
| 315 | 318 | 61 | 57 | 53 | 49 | 45 | 41 | 37 | 33 | 29 | 25 | 22 |
| 318 | 321 | 61 | 57 | 53 | 50 | 46 | 42 | 38 | 34 | 30 | 26 | 22 |
| 321 | 324 | 62 | 58 | 54 | 50 | 46 | 43 | 39 | 35 | 31 | 27 | 23 |
| 324 | 327 | 63 | 59 | 55 | 51 | 47 | 43 | 39 | 36 | 32 | 28 | 24 |
| 327 | 330 | 64 | 60 | 56 | 52 | 48 | 44 | 40 | 36 | 32 | 28 | 25 |
| 330 | 333 | 64 | 60 | 56 | 53 | 49 | 45 | 41 | 37 | 33 | 29 | 25 |
| 333 | 336 | 65 | 61 | 57 | 53 | 49 | 46 | 42 | 38 | 34 | 30 | 26 |
| 336 | 339 | 66 | 62 | 58 | 54 | 50 | 46 | 42 | 39 | 35 | 31 | 27 |
| 339 | 341 | 66 | 63 | 59 | 55 | 51 | 47 | 43 | 39 | 35 | 31 | 27 |
| 341 | 343 | 67 | 63 | 59 | 55 | 51 | 47 | 44 | 40 | 36 | 32 | 28 |
| 343 | 345 | 67 | 64 | 60 | 56 | 52 | 48 | 44 | 40 | 36 | 32 | 28 |
| 345 | 347 | 68 | 64 | 60 | 56 | 52 | 48 | 45 | 41 | 37 | 33 | 29 |
| 347 | 349 | 68 | 65 | 61 | 57 | 53 | 49 | 45 | 41 | 37 | 33 | 29 |
| 349 | 351 | 69 | 65 | 61 | 57 | 53 | 49 | 46 | 42 | 38 | 34 | 30 |
| 351 | 353 | 69 | 66 | 62 | 58 | 54 | 50 | 46 | 42 | 38 | 34 | 30 |
| 353 | 355 | 70 | 66 | 62 | 58 | 54 | 50 | 47 | 43 | 39 | 35 | 31 |
| 355 | 357 | 70 | 67 | 63 | 59 | 55 | 51 | 47 | 43 | 39 | 35 | 31 |
| 357 | 359 | 71 | 67 | 63 | 59 | 55 | 51 | 48 | 44 | 40 | 36 | 32 |
| 359 | 361 | 71 | 68 | 64 | 60 | 56 | 52 | 48 | 44 | 40 | 36 | 32 |
| 361 | 363 | 72 | 68 | 64 | 60 | 56 | 52 | 49 | 45 | 41 | 37 | 33 |
| 363 | 365 | 72 | 69 | 65 | 61 | 57 | 53 | 49 | 45 | 41 | 37 | 33 |
| 365 | 367 | 73 | 69 | 65 | 61 | 57 | 53 | 50 | 46 | 42 | 38 | 34 |
| 367 | 369 | 74 | 70 | 66 | 62 | 58 | 54 | 50 | 46 | 42 | 38 | 34 |
| 369 | 371 | 74 | 70 | 66 | 62 | 58 | 54 | 51 | 47 | 43 | 39 | 35 |
| 371 | 373 | 75 | 71 | 67 | 63 | 59 | 55 | 51 | 47 | 43 | 39 | 35 |
| 373 | 375 | 75 | 71 | 67 | 63 | 59 | 55 | 52 | 48 | 44 | 40 | 36 |
| 375 | 377 | 76 | 72 | 68 | 64 | 60 | 56 | 52 | 48 | 44 | 40 | 36 |
| 377 | 379 | 76 | 72 | 68 | 64 | 60 | 56 | 53 | 49 | 45 | 41 | 37 |
| 379 | 381 | 77 | 73 | 69 | 65 | 61 | 57 | 53 | 49 | 45 | 41 | 37 |
| 381 | 383 | 77 | 73 | 69 | 65 | 61 | 57 | 54 | 50 | 46 | 42 | 38 |
| 383 | 385 | 78 | 74 | 70 | 66 | 62 | 58 | 54 | 50 | 46 | 42 | 38 |
| 385 | 387 | 79 | 74 | 70 | 66 | 62 | 58 | 55 | 51 | 47 | 43 | 39 |
| 387 | 389 | 79 | 75 | 71 | 67 | 63 | 59 | 55 | 51 | 47 | 43 | 39 |
| 389 | 391 | 80 | 75 | 71 | 67 | 63 | 59 | 56 | 52 | 48 | 44 | 40 |
| 391 | 393 | 80 | 76 | 72 | 68 | 64 | 60 | 56 | 52 | 48 | 44 | 40 |

\$393 and over

Use Table 8(a) for a SINGLE person on page 46. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$39 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | 42 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | 45 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | 48 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 51 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 54 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 57 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 60 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 63 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | 66 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | 69 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | 72 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 75 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | 78 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 81 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | 84 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 87 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 | 90 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | 93 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 | 96 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 99 | 6 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 102 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | 105 | 7 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | 108 | 7 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 111 | 8 | 6 | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | 114 | 8 | 6 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 117 | 9 | 7 | 5 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | 120 | 9 | 7 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 120 | 123 | 10 | 7 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 123 | 126 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 126 | 129 | 11 | 8 | 6 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 |
| 129 | 132 | 11 | 9 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 |
| 132 | 135 | 11 | 9 | 7 | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 |
| 135 | 138 | 12 | 10 | 7 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 138 | 141 | 12 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 | 0 |
| 141 | 144 | 13 | 10 | 8 | 6 | 5 | 3 | 2 | 0 | 0 | 0 | 0 |
| 144 | 147 | 13 | 11 | 9 | 7 | 5 | 3 | 2 | 0 | 0 | 0 | 0 |
| 147 | 150 | 14 | 11 | 9 | 7 | 5 | 4 | 2 | 1 | 0 | 0 | 0 |
| 150 | 153 | 14 | 12 | 9 | 7 | 6 | 4 | 2 | 1 | 0 | 0 | 0 |
| 153 | 156 | 15 | 12 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 | 0 |
| 156 | 159 | 15 | 13 | 10 | 8 | 6 | 5 | 3 | 2 | 0 | 0 | 0 |
| 159 | 162 | 15 | 13 | 11 | 8 | 6 | 5 | 3 | 2 | 0 | 0 | 0 |
| 162 | 165 | 16 | 14 | 11 | 9 | 7 | 5 | 4 | 2 | 1 | 0 | 0 |
| 165 | 168 | 16 | 14 | 12 | 9 | 7 | 6 | 4 | 2 | 1 | 0 | 0 |
| 168 | 171 | 17 | 15 | 12 | 10 | 8 | 6 | 4 | 3 | 1 | 0 | 0 |
| 171 | 174 | 17 | 15 | 13 | 10 | 8 | 6 | 5 | 3 | 1 | 0 | 0 |
| 174 | 177 | 18 | 15 | 13 | 11 | 8 | 6 | 5 | 3 | 2 | 0 | 0 |
| 177 | 180 | 18 | 16 | 14 | 11 | 9 | 7 | 5 | 4 | 2 | 1 | 0 |
| 180 | 183 | 19 | 16 | 14 | 12 | 9 | 7 | 5 | 4 | 2 | 1 | 0 |
| 183 | 186 | 19 | 17 | 14 | 12 | 10 | 7 | 6 | 4 | 3 | 1 | 0 |
| 186 | 189 | 20 | 17 | 15 | 13 | 10 | 8 | 6 | 5 | 3 | 1 | 0 |
| 189 | 192 | 20 | 18 | 15 | 13 | 11 | 8 | 6 | 5 | 3 | 2 | 0 |
| 192 | 195 | 20 | 18 | 16 | 13 | 11 | 9 | 7 | 5 | 4 | 2 | 0 |
| 195 | 198 | 21 | 19 | 16 | 14 | 12 | 9 | 7 | 5 | 4 | 2 | 1 |
| 198 | 201 | 21 | 19 | 17 | 14 | 12 | 10 | 7 | 6 | 4 | 3 | 1 |
| 201 | 204 | 22 | 19 | 17 | 15 | 12 | 10 | 8 | 6 | 4 | 3 | 1 |
| 204 | 207 | 22 | 20 | 18 | 15 | 13 | 11 | 8 | 6 | 5 | 3 | 2 |
| 207 | 210 | 23 | 20 | 18 | 16 | 13 | 11 | 9 | 7 | 5 | 4 | 2 |
| 210 | 213 | 23 | 21 | 18 | 16 | 14 | 11 | 9 | 7 | 5 | 4 | 2 |
| 213 | 216 | 24 | 21 | 19 | 17 | 14 | 12 | 10 | 7 | 6 | 4 | 3 |
| 216 | 219 | 24 | 22 | 19 | 17 | 15 | 12 | 10 | 8 | 6 | 4 | 3 |
| 219 | 222 | 24 | 22 | 20 | 17 | 15 | 13 | 10 | 8 | 6 | 5 | 3 |
| 222 | 225 | 25 | 23 | 20 | 18 | 16 | 13 | 11 | 9 | 7 | 5 | 3 |
| 225 | 228 | 25 | 23 | 21 | 18 | 16 | 14 | 11 | 9 | 7 | 5 | 4 |
| 228 | 231 | 26 | 24 | 21 | 19 | 17 | 14 | 12 | 9 | 7 | 6 | 4 |
| 231 | 234 | 26 | 24 | 22 | 19 | 17 | 15 | 12 | 10 | 8 | 6 | 4 |
| 234 | 237 | 27 | 24 | 22 | 20 | 17 | 15 | 13 | 10 | 8 | 6 | 5 |
| 237 | 240 | 27 | 25 | 23 | 20 | 18 | 16 | 13 | 11 | 9 | 7 | 5 |
| 240 | 243 | 28 | 25 | 23 | 21 | 18 | 16 | 14 | 11 | 9 | 7 | 5 |
| 243 | 246 | 28 | 26 | 23 | 21 | 19 | 16 | 14 | 12 | 9 | 7 | 6 |
| 246 | 249 | 29 | 26 | 24 | 22 | 19 | 17 | 15 | 12 | 10 | 8 | 6 |

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|------|------|------|------|------|------|------|------|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$249 | \$252 | \$29 | \$27 | \$24 | \$22 | \$20 | \$17 | \$15 | \$13 | \$10 | \$8 | \$6 |
| 252 | 255 | 29 | 27 | 25 | 22 | 20 | 18 | 15 | 13 | 11 | 8 | 6 |
| 255 | 258 | 30 | 28 | 25 | 23 | 21 | 18 | 16 | 14 | 11 | 9 | 7 |
| 258 | 261 | 30 | 28 | 26 | 23 | 21 | 19 | 16 | 14 | 12 | 9 | 7 |
| 261 | 264 | 31 | 28 | 26 | 24 | 21 | 19 | 17 | 14 | 12 | 10 | 7 |
| 264 | 267 | 31 | 29 | 27 | 24 | 22 | 20 | 17 | 15 | 13 | 10 | 8 |
| 267 | 270 | 32 | 29 | 27 | 25 | 22 | 20 | 18 | 15 | 13 | 11 | 8 |
| 270 | 273 | 32 | 30 | 27 | 25 | 23 | 20 | 18 | 16 | 13 | 11 | 9 |
| 273 | 276 | 33 | 30 | 28 | 26 | 23 | 21 | 19 | 16 | 14 | 12 | 9 |
| 276 | 279 | 33 | 31 | 28 | 26 | 24 | 21 | 19 | 17 | 14 | 12 | 10 |
| 279 | 282 | 33 | 31 | 29 | 26 | 24 | 22 | 19 | 17 | 15 | 12 | 10 |
| 282 | 285 | 34 | 32 | 29 | 27 | 25 | 22 | 20 | 18 | 15 | 13 | 11 |
| 285 | 288 | 34 | 32 | 30 | 27 | 25 | 23 | 20 | 18 | 16 | 13 | 11 |
| 288 | 291 | 35 | 33 | 30 | 28 | 26 | 23 | 21 | 18 | 16 | 14 | 11 |
| 291 | 294 | 35 | 33 | 31 | 28 | 26 | 24 | 21 | 19 | 17 | 14 | 12 |
| 294 | 297 | 36 | 33 | 31 | 29 | 26 | 24 | 22 | 19 | 17 | 15 | 12 |
| 297 | 300 | 36 | 34 | 32 | 29 | 27 | 25 | 22 | 20 | 18 | 15 | 13 |
| 300 | 303 | 37 | 34 | 32 | 30 | 27 | 25 | 23 | 20 | 18 | 16 | 13 |
| 303 | 306 | 37 | 35 | 32 | 30 | 28 | 25 | 23 | 21 | 18 | 16 | 14 |
| 306 | 309 | 38 | 35 | 33 | 31 | 28 | 26 | 24 | 21 | 19 | 17 | 14 |
| 309 | 312 | 38 | 36 | 33 | 31 | 29 | 26 | 24 | 22 | 19 | 17 | 15 |
| 312 | 315 | 38 | 36 | 34 | 31 | 29 | 27 | 24 | 22 | 20 | 17 | 15 |
| 315 | 318 | 39 | 37 | 34 | 32 | 30 | 27 | 25 | 23 | 20 | 18 | 16 |
| 318 | 321 | 39 | 37 | 35 | 32 | 30 | 28 | 25 | 23 | 21 | 18 | 16 |
| 321 | 324 | 40 | 37 | 35 | 33 | 30 | 28 | 26 | 23 | 21 | 19 | 16 |
| 324 | 327 | 40 | 38 | 36 | 33 | 31 | 29 | 26 | 24 | 22 | 19 | 17 |
| 327 | 330 | 41 | 38 | 36 | 34 | 31 | 29 | 27 | 24 | 22 | 20 | 17 |
| 330 | 333 | 42 | 39 | 36 | 34 | 32 | 29 | 27 | 25 | 22 | 20 | 18 |
| 333 | 336 | 43 | 39 | 37 | 35 | 32 | 30 | 28 | 25 | 23 | 21 | 18 |
| 336 | 339 | 43 | 40 | 37 | 35 | 33 | 30 | 28 | 26 | 23 | 21 | 19 |
| 339 | 341 | 44 | 40 | 38 | 35 | 33 | 31 | 28 | 26 | 24 | 21 | 19 |
| 341 | 343 | 44 | 41 | 38 | 36 | 33 | 31 | 29 | 26 | 24 | 22 | 19 |
| 343 | 345 | 45 | 41 | 38 | 36 | 34 | 31 | 29 | 27 | 24 | 22 | 20 |
| 345 | 347 | 45 | 42 | 39 | 36 | 34 | 32 | 29 | 27 | 25 | 22 | 20 |
| 347 | 349 | 46 | 42 | 39 | 37 | 34 | 32 | 30 | 27 | 25 | 23 | 20 |
| 349 | 351 | 46 | 43 | 39 | 37 | 35 | 32 | 30 | 28 | 25 | 23 | 21 |
| 351 | 353 | 47 | 43 | 40 | 37 | 35 | 33 | 30 | 28 | 26 | 23 | 21 |
| 353 | 355 | 47 | 44 | 40 | 38 | 35 | 33 | 31 | 28 | 26 | 23 | 21 |
| 355 | 357 | 48 | 44 | 40 | 38 | 35 | 33 | 31 | 28 | 26 | 24 | 21 |
| 357 | 359 | 48 | 45 | 41 | 38 | 36 | 33 | 31 | 29 | 26 | 24 | 22 |
| 359 | 361 | 49 | 45 | 41 | 38 | 36 | 34 | 31 | 29 | 27 | 24 | 22 |
| 361 | 363 | 49 | 46 | 42 | 39 | 36 | 34 | 32 | 29 | 27 | 25 | 22 |
| 363 | 365 | 50 | 46 | 42 | 39 | 37 | 34 | 32 | 30 | 27 | 25 | 23 |
| 365 | 367 | 50 | 47 | 43 | 39 | 37 | 35 | 32 | 30 | 28 | 25 | 23 |
| 367 | 369 | 51 | 47 | 43 | 40 | 37 | 35 | 33 | 30 | 28 | 26 | 23 |
| 369 | 371 | 51 | 48 | 44 | 40 | 38 | 35 | 33 | 31 | 28 | 26 | 24 |
| 371 | 373 | 52 | 48 | 44 | 40 | 38 | 36 | 33 | 31 | 29 | 26 | 24 |
| 373 | 375 | 52 | 49 | 45 | 41 | 38 | 36 | 34 | 31 | 29 | 26 | 24 |
| 375 | 377 | 53 | 49 | 45 | 41 | 38 | 36 | 34 | 31 | 29 | 27 | 24 |
| 377 | 379 | 53 | 50 | 46 | 42 | 39 | 36 | 34 | 32 | 29 | 27 | 25 |
| 379 | 381 | 54 | 50 | 46 | 42 | 39 | 37 | 34 | 32 | 30 | 27 | 25 |
| 381 | 383 | 54 | 51 | 47 | 43 | 39 | 37 | 35 | 32 | 30 | 28 | 25 |
| 383 | 385 | 55 | 51 | 47 | 43 | 40 | 37 | 35 | 33 | 30 | 28 | 26 |
| 385 | 387 | 55 | 52 | 48 | 44 | 40 | 38 | 35 | 33 | 31 | 28 | 26 |
| 387 | 389 | 56 | 52 | 48 | 44 | 40 | 38 | 36 | 33 | 31 | 29 | 26 |
| 389 | 391 | 56 | 53 | 49 | 45 | 41 | 38 | 36 | 34 | 31 | 29 | 27 |
| 391 | 393 | 57 | 53 | 49 | 45 | 41 | 39 | 36 | 34 | 32 | 29 | 27 |
| 393 | 395 | 57 | 54 | 50 | 46 | 42 | 39 | 37 | 34 | 32 | 29 | 27 |
| 395 | 397 | 58 | 54 | 50 | 46 | 42 | 39 | 37 | 34 | 32 | 30 | 27 |
| 397 | 399 | 58 | 55 | 51 | 47 | 43 | 39 | 37 | 35 | 32 | 30 | 28 |
| 399 | 401 | 59 | 55 | 51 | 47 | 43 | 40 | 37 | 35 | 33 | 30 | 28 |
| 401 | 403 | 59 | 56 | 52 | 48 | 44 | 40 | 38 | 35 | 33 | 31 | 28 |
| 403 | 405 | 60 | 56 | 52 | 48 | 44 | 40 | 38 | 36 | 33 | 31 | 29 |
| 405 | 407 | 60 | 57 | 53 | 49 | 45 | 41 | 38 | 36 | 34 | 31 | 29 |
| 407 | 409 | 61 | 57 | 53 | 49 | 45 | 41 | 39 | 36 | 34 | 32 | 29 |

\$409 and over

Use Table 8(b) for a MARRIED person on page 46. Also see the instructions on page 43.