



2009

RHODE ISLAND EMPLOYER'S INCOME TAX WITHHOLDING TABLES



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EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
*DAILY (see section 6 of these instructions)	RI-941D	To be filed with the Division of Taxation on the next banking day after the date the payroll is paid. (Must be electronic funds transfer - call 401-574-8732)
*QUARTER-MONTHLY (see section 6 of these instructions)	RI-941QM	To be filed with the Division of Taxation within three banking days after the last day of the quarter-monthly period.
*MONTHLY (see section 6 of these instructions)	RI-941M	To be filed with the Division of Taxation on or before the 20th day of succeeding month. Returns for months of March, June, September and December are to be filed on or before the last day of the following month.
*QUARTERLY (see section 6 of these instructions)	RI-941Q	To be filed with the Division of Taxation on or before the last day of the month following the end of the quarter.
*ANNUAL (see section 6 of these instructions)	RI-941A	To be filed with the Division of Taxation on or before the last day of the month following the end of the year.
*RECONCILIATION (see section 6 of these instructions)	RI-W3	To be filed with the Division of Taxation on or before February 28th or at the termination of business.

***NOTE:** These forms will normally be mailed to each employer in advance of the required reporting date. If not received in due course, please write directly to the Division of Taxation - One Capitol Hill - Providence, Rhode Island 02908-5800.

1. INTRODUCTION: Rhode Island, like the Federal Government, has a pay-as-you-earn income tax system. Under that system, employers are required to withhold a portion of their employees' wages and to periodically remit those withheld funds to the Division of Taxation. On or before April 15th each employee computes his Rhode Island income tax liability of the prior year. If the taxes withheld from his wages are less than his liability, he pays the balance to the Division; if greater, he is entitled to a refund from the state.

2. REGISTRATION FOR WITHHOLDING PURPOSES: Employer's Identification Numbers. The Employer's Identification Number to be used for Rhode Island income tax purposes will be the identification number currently issued to an employer by the United States Internal Revenue Service.

3. EMPLOYEES FROM WHOSE WAGES RHODE ISLAND TAXES MUST BE WITHHELD: A Rhode Island employer must withhold Rhode Island income tax from the wages of an employee if:

- (1) The employee's wages are subject to federal income tax withholding, and
- (2) Any part of the wages were for services performed in Rhode Island.
- (3) Even though the employee's wages are NOT subject to federal income tax withholding, the employer may withhold if the employee so requests.

Please note that Rhode Island employers are required to withhold Rhode Island income taxes from employees who are residents of other states, insofar as such employees receive compensation by reason of employment in Rhode Island. In addition, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to those employees. Information regarding such withholding should be requested from the Division of Taxation, One Capitol Hill, Providence, RI 02908-5800.

4. COMPUTING THE AMOUNT OF RHODE ISLAND TAXES TO BE WITHHELD FROM AN EMPLOYEE: For the convenience of employers, the attached tables show the amount of Rhode Island taxes to be withheld from employees earning various amounts on a weekly, bi-weekly, semimonthly, monthly and daily or miscellaneous basis. Separate tables have been prepared for single and married employees. For those employers who find it more convenient to determine withholding by the percentage method, the tables on pages 7, 8 and 9 of this booklet should be used. If supplemental wages, such as bonuses, commission, overtime pay and back pay are paid with regular wages, the income tax to be withheld must be determined as if the total were a single wage payment for the regular payroll period. However, if the supplemental wages are paid separately, the employer may add the supplemental wages to the regular wages paid to the employee for the last preceding payroll period, determine the amount to be withheld as if the aggregate amount were a single payment, subtract the tax withheld for the last preceding payroll period and withhold the remaining tax from the supplemental wage payment.

5. EXEMPTION FORMS (FORM W-4): Rhode Island does not require employers to obtain a separate certificate showing the number of dependents or other personal exemptions claimed by an employee. In computing both the Federal withholding and the Rhode Island withholding for employees, the employer should rely on federal withholding exemption certificates (Federal Form W-4). Rhode Island law does not permit an employee to claim a different number of withholding exemptions for purposes of the state tax. Employees electing additional federal withholding may elect additional Rhode Island withholding. Employees electing additional Rhode Island withholding may do so on Federal Form W-4, which the employer is required to keep on file.

6. REPORTING RHODE ISLAND TAX WITHHELD: Employers must report and remit to the Division of Taxation the Rhode Island income taxes they have withheld on the following basis:

DAILY - If the employer withholds \$24,000 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a daily basis. The payment is due the next banking day after the date the payroll is paid. Consecutive returns for each payroll period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular pay period, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a daily return to a less frequent basis will be permitted only at the beginning of a calendar year.

QUARTER-MONTHLY - If the employer withholds \$600 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a quarter-monthly basis. Form 941QM must accompany the payment and the returns are due within three banking days after the last day of the quarter-monthly period.

The term "quarter-monthly period" means the first seven days of a calendar month, the eighth day through the fifteenth day of a calendar month, the sixteenth day through the twenty-second day of a calendar month, and the twenty-third day through the thirty-first day or that portion of a calendar month following the twenty-second day of such month. Consecutive returns for each quarter-monthly period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular quarter-monthly period, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarter-monthly return to a less frequent basis will be permitted only at the beginning of a calendar year.

MONTHLY - If the employer withholds \$50 or more but less than \$600 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a monthly basis. Form 941M must accompany the payment and the return is due within 20 days after the close of the month. Returns for the months of March, June, September and December should be filed on or before the last day of the following month. Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 the employer must begin to file quarter-monthly in accordance with the instructions above.

QUARTERLY - If the employer withholds less than \$50 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a quarterly basis. Form 941 Q must accompany the payment and the return is due on or before the last day of the month following the close of the quarter. Consecutive returns for each calendar quarter accounting for all tax withheld during the year must be filed by an employer required to report quarterly. If no tax was withheld during a particular quarter, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarterly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount withheld reaches or exceeds \$50 the employer must begin to file monthly or quarter-monthly as required by the instructions above.

ANNUAL - If the wages paid to employees during the calendar year did not require tax to be withheld, an employer's annual return on form 941A is to be filed on or before January 31 of the following calendar year. This annual return also serves as the transmittal form for all Division of Taxation copies of forms W-2 furnished to employees.

7. ERRORS IN REPORTING WITHHOLDING: If an error has been made on a withholding return, the employer should make the necessary adjustment on a subsequent withholding return.

8. WAGE AND TAX STATEMENT FOR EACH EMPLOYEE (FEDERAL OPTIONAL FORM W-2): Compliance with federal requirements as to furnishing forms W-2 to employees will satisfy state requirements. Please be sure to use the six part optional federal form, or a form which has been approved by the Division of Taxation.

9. RECONCILIATION OF ALL RETURNS (FORM W-3 RI): On or before February 28 of each year, or at the termination of business, employers must file a Rhode Island reconciliation return showing the reconciliation of all quarter-monthly, monthly, quarterly or annual returns of income tax withheld with all individual wage and tax statements. The total income tax withheld as shown on the reconciliation return, should equal the total payments made to the Division of Taxation for the year and should also equal the total amount of Rhode Island tax withheld on all Forms W-2 furnished to employees.

10. FORMS: Insofar as possible, forms (other than forms W-2 and W-4) necessary for compliance with the withholding provision of the Rhode Island Income Tax Law will be automatically mailed to employers prior to due dates. If you fail to receive your forms, please write to the Division of Taxation - One Capitol Hill - Providence, RI 02908-5800. The Rhode Island Division of Taxation does not supply forms W-2 or W-4. These should be obtained from the U.S. Internal Revenue Service.

11. SUPPLEMENTAL WAGES: Supplemental wages are compensation paid in addition to an employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan. How you withhold on supplemental payments depends on whether the supplemental payment is identified as a separate payment from regular wages (see part 4 for details). The Supplemental withholding rate is 7.00%.

12. CONVENIENCE WITHHOLDING: An employer may withhold Rhode Island personal income tax at the request of the employee even though the employee's wages are not subject to Federal income tax withholding. Additionally, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to these employees. Additional information regarding convenience withholding may be requested from the Division.

13. INFORMATION: Should specific questions arise which are not covered by these instructions, call: (401) 574-8829 or write to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5800.



STATE OF RHODE ISLAND

INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2009

Employers, in computing the amount of income tax to be withheld from a payment of wages to an employee, must make a percentage computation based upon the following withholding exemption amounts and appropriate rate table.

WITHHOLDING TAX EXEMPTION AMOUNTS

<u>Payroll Period</u>	Amount of one withholding exemption
Weekly.....	\$ 70.19
Biweekly.....	\$ 140.38
Semimonthly.....	\$ 152.08
Monthly.....	\$ 304.17
Quarterly.....	\$ 912.50
Semiannually.....	\$ 1,825.00
Annually.....	\$ 3,650.00
Daily or Miscellaneous.....	\$ 14.04

The steps in computing the income tax to be withheld are as follows:

- (1.) Multiply the amount of one withholding exemption (see table above) by the number of exemptions and allowances claimed by the employee;
- (2.) Subtract the amount from the employee's wages;
- (3.) Determine the amount to be withheld from the appropriate rate table on the following pages.

EXAMPLE

An unmarried employee has a weekly payroll period, for which he is paid \$900.00, and has in effect a Federal Form W-4 claiming two (2) exemptions. His employer computes the income tax to be withheld as follows:

(1.) Total wage payment		\$ 900.00
(2.) Amount of one (1) exemption	\$ 70.19	
(3.) Number of exemptions claimed on Federal Form W-4	2	
(4.) Line 2 multiplied by line 3		\$ 140.38
(5.) Amount subject to withholding (line 1 less line 4)		\$ 759.62
(6.) Tax to be withheld		
(6a.) Tax on 692.00	24.04	
(6b.) Tax on remainder: 67.62 @ 7.00%	4.73	
(7.) Total to be withheld		<u>\$ 28.77</u>

2009 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2009

TABLE 1 - WEEKLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 51	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 51	\$ 692	\$ 0.00	PLUS	3.75%	\$ 51
692	1,513	24.04	PLUS	7.00%	692
1,513	3,338	81.51	PLUS	7.75%	1,513
3,338	7,211	222.95	PLUS	9.00%	3,338
7,211	.....	571.52	PLUS	9.90%	7,211

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 124	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 124	\$ 1,204	\$ 0.00	PLUS	3.75%	\$ 124
1,204	2,562	40.50	PLUS	7.00%	1,204
2,562	4,129	135.56	PLUS	7.75%	2,562
4,129	7,285	257.00	PLUS	9.00%	4,129
7,285	.....	541.04	PLUS	9.90%	7,285

TABLE 2 - BIWEEKLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 102	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 102	\$ 1,385	\$ 0.00	PLUS	3.75%	\$ 102
1,385	3,027	48.11	PLUS	7.00%	1,385
3,027	6,677	163.05	PLUS	7.75%	3,027
6,677	14,421	445.93	PLUS	9.00%	6,677
14,421	.....	1,142.89	PLUS	9.90%	14,421

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 248	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 248	\$ 2,408	\$ 0.00	PLUS	3.75%	\$ 248
2,408	5,123	81.00	PLUS	7.00%	2,408
5,123	8,258	271.05	PLUS	7.75%	5,123
8,258	14,569	514.01	PLUS	9.00%	8,258
14,569	.....	1,082.00	PLUS	9.90%	14,569

TABLE 3 - SEMIMONTHLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 110	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 110	\$ 1,500	\$ 0.00	PLUS	3.75%	\$ 110
1,500	3,279	52.13	PLUS	7.00%	1,500
3,279	7,233	176.66	PLUS	7.75%	3,279
7,233	15,623	483.10	PLUS	9.00%	7,233
15,623	.....	1,238.20	PLUS	9.90%	15,623

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 269	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 269	\$ 2,608	\$ 0.00	PLUS	3.75%	\$ 269
2,608	5,550	87.71	PLUS	7.00%	2,608
5,550	8,946	293.65	PLUS	7.75%	5,550
8,946	15,783	556.84	PLUS	9.00%	8,946
15,783	.....	1,172.17	PLUS	9.90%	15,783

TABLE 4 - MONTHLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 221	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 221	\$ 3,000	\$ 0.00	PLUS	3.75%	\$ 221
3,000	6,558	104.21	PLUS	7.00%	3,000
6,558	14,467	353.27	PLUS	7.75%	6,558
14,467	31,246	966.22	PLUS	9.00%	14,467
31,246	.....	2,476.33	PLUS	9.90%	31,246

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 538	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 538	\$ 5,217	\$ 0.00	PLUS	3.75%	\$ 538
5,217	11,100	175.46	PLUS	7.00%	5,217
11,100	17,892	587.27	PLUS	7.75%	11,100
17,892	31,567	1,113.65	PLUS	9.00%	17,892
31,567	.....	2,344.40	PLUS	9.90%	31,567

2009 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2009

TABLE 5 - QUARTERLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 663	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 663	\$ 9,000	\$ 0.00	PLUS	3.75%	\$ 663
9,000	19,675	312.64	PLUS	7.00%	9,000
19,675	43,400	1,059.89	PLUS	7.75%	19,675
43,400	93,738	2,898.58	PLUS	9.00%	43,400
93,738	.....	7,429.00	PLUS	9.90%	93,738

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 1,613	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 1,613	\$ 15,650	\$ 0.00	PLUS	3.75%	\$ 1,613
15,650	33,300	526.39	PLUS	7.00%	15,650
33,300	53,675	1,761.89	PLUS	7.75%	33,300
53,675	94,700	3,340.95	PLUS	9.00%	53,675
94,700	.....	7,033.20	PLUS	9.90%	94,700

TABLE 6 - SEMIANNUAL PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 1,325	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 1,325	\$ 18,000	\$ 0.00	PLUS	3.75%	\$ 1,325
18,000	39,350	625.31	PLUS	7.00%	18,000
39,350	86,800	2,119.81	PLUS	7.75%	39,350
86,800	187,475	5,797.19	PLUS	9.00%	86,800
187,475	.....	14,857.94	PLUS	9.90%	187,475

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 3,225	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 3,225	\$ 31,300	\$ 0.00	PLUS	3.75%	\$ 3,225
31,300	66,600	1,052.81	PLUS	7.00%	31,300
66,600	107,350	3,523.81	PLUS	7.75%	66,600
107,350	189,400	6,681.94	PLUS	9.00%	107,350
189,400	.....	14,066.44	PLUS	9.90%	189,400

TABLE 7 - ANNUAL PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 2,650	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 2,650	\$ 36,000	\$ 0.00	PLUS	3.75%	\$ 2,650
36,000	78,700	1,250.63	PLUS	7.00%	36,000
78,700	173,600	4,239.63	PLUS	7.75%	78,700
173,600	374,950	11,594.38	PLUS	9.00%	173,600
374,950	.....	29,715.88	PLUS	9.90%	374,950

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 6,450	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 6,450	\$ 62,600	\$ 0.00	PLUS	3.75%	\$ 6,450
62,600	133,200	2,105.63	PLUS	7.00%	62,600
133,200	214,700	7,047.63	PLUS	7.75%	133,200
214,700	378,800	13,363.88	PLUS	9.00%	214,700
378,800	.....	28,132.88	PLUS	9.90%	378,800

TABLE 8 - DAILY OR MISCELLANEOUS PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 10.19	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 10.19	\$ 138.46	\$ 0.00	PLUS	3.75%	\$ 10.19
138.46	302.69	4.81	PLUS	7.00%	138.46
302.69	667.69	16.31	PLUS	7.75%	302.69
667.69	1,442.12	44.60	PLUS	9.00%	667.69
1,442.12	.....	114.30	PLUS	9.90%	1,442.12

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 24.81	\$ 0.00			
OVER	BUT NOT OVER			OF EXCESS OVER	
\$ 24.81	\$ 240.77	\$ 0.00	PLUS	3.75%	\$ 24.81
240.77	512.31	8.10	PLUS	7.00%	240.77
512.31	825.77	27.11	PLUS	7.75%	512.31
825.77	1,456.92	51.40	PLUS	9.00%	825.77
1,456.92	.....	108.20	PLUS	9.90%	1,456.92

SINGLE persons - WEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	70	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	80	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	90	1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	100	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	2.78	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	3.15	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	3.53	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	3.90	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	4.28	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	4.65	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	5.03	2.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	5.40	2.77	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	5.78	3.14	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	6.15	3.52	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	6.53	3.89	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	6.90	4.27	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	7.28	4.64	2.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	7.65	5.02	2.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	8.03	5.39	2.76	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	8.40	5.77	3.14	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	8.78	6.14	3.51	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	9.15	6.52	3.89	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	9.53	6.89	4.26	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	9.90	7.27	4.64	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	10.28	7.64	5.01	2.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	10.65	8.02	5.39	2.75	0.12	0.00	0.00	0.00	0.00	0.00	0.00
340	350	11.03	8.39	5.76	3.13	0.50	0.00	0.00	0.00	0.00	0.00	0.00
350	360	11.40	8.77	6.14	3.50	0.87	0.00	0.00	0.00	0.00	0.00	0.00
360	370	11.78	9.14	6.51	3.88	1.25	0.00	0.00	0.00	0.00	0.00	0.00
370	380	12.15	9.52	6.89	4.25	1.62	0.00	0.00	0.00	0.00	0.00	0.00
380	390	12.53	9.89	7.26	4.63	2.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	12.90	10.27	7.64	5.00	2.37	0.00	0.00	0.00	0.00	0.00	0.00
400	410	13.28	10.64	8.01	5.38	2.75	0.11	0.00	0.00	0.00	0.00	0.00
410	420	13.65	11.02	8.39	5.75	3.12	0.49	0.00	0.00	0.00	0.00	0.00
420	430	14.03	11.39	8.76	6.13	3.50	0.86	0.00	0.00	0.00	0.00	0.00
430	440	14.40	11.77	9.14	6.50	3.87	1.24	0.00	0.00	0.00	0.00	0.00
440	450	14.78	12.14	9.51	6.88	4.25	1.61	0.00	0.00	0.00	0.00	0.00
450	460	15.15	12.52	9.89	7.25	4.62	1.99	0.00	0.00	0.00	0.00	0.00
460	470	15.53	12.89	10.26	7.63	5.00	2.36	0.00	0.00	0.00	0.00	0.00
470	480	15.90	13.27	10.64	8.00	5.37	2.74	0.11	0.00	0.00	0.00	0.00
480	490	16.28	13.64	11.01	8.38	5.75	3.11	0.48	0.00	0.00	0.00	0.00
490	500	16.65	14.02	11.39	8.75	6.12	3.49	0.86	0.00	0.00	0.00	0.00
500	510	17.03	14.39	11.76	9.13	6.50	3.86	1.23	0.00	0.00	0.00	0.00
510	520	17.40	14.77	12.14	9.50	6.87	4.24	1.61	0.00	0.00	0.00	0.00
520	530	17.78	15.14	12.51	9.88	7.25	4.61	1.98	0.00	0.00	0.00	0.00
530	540	18.15	15.52	12.89	10.25	7.62	4.99	2.36	0.00	0.00	0.00	0.00
540	550	18.53	15.89	13.26	10.63	8.00	5.36	2.73	0.10	0.00	0.00	0.00
550	560	18.90	16.27	13.64	11.00	8.37	5.74	3.11	0.47	0.00	0.00	0.00
560	570	19.28	16.64	14.01	11.38	8.75	6.11	3.48	0.85	0.00	0.00	0.00
570	580	19.65	17.02	14.39	11.75	9.12	6.49	3.86	1.22	0.00	0.00	0.00
580	590	20.03	17.39	14.76	12.13	9.50	6.86	4.23	1.60	0.00	0.00	0.00
590	600	20.40	17.77	15.14	12.50	9.87	7.24	4.61	1.97	0.00	0.00	0.00
600	610	20.78	18.14	15.51	12.88	10.25	7.61	4.98	2.35	0.00	0.00	0.00
610	620	21.15	18.52	15.89	13.25	10.62	7.99	5.36	2.72	0.09	0.00	0.00
620	630	21.53	18.89	16.26	13.63	11.00	8.36	5.73	3.10	0.47	0.00	0.00
630	640	21.90	19.27	16.64	14.00	11.37	8.74	6.11	3.47	0.84	0.00	0.00
640	650	22.28	19.64	17.01	14.38	11.75	9.11	6.48	3.85	1.22	0.00	0.00

(continued on page 11)

SINGLE persons - WEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
650	660	22.65	20.02	17.39	14.75	12.12	9.49	6.86	4.22	1.59	0.00	0.00
660	670	23.03	20.39	17.76	15.13	12.50	9.86	7.23	4.60	1.97	0.00	0.00
670	680	23.40	20.77	18.14	15.50	12.87	10.24	7.61	4.97	2.34	0.00	0.00
680	690	23.78	21.14	18.51	15.88	13.25	10.61	7.98	5.35	2.72	0.09	0.00
690	700	24.25	21.52	18.89	16.25	13.62	10.99	8.36	5.72	3.09	0.46	0.00
700	710	24.95	21.89	19.26	16.63	14.00	11.36	8.73	6.10	3.47	0.84	0.00
710	720	25.65	22.27	19.64	17.00	14.37	11.74	9.11	6.47	3.84	1.21	0.00
720	730	26.35	22.64	20.01	17.38	14.75	12.11	9.48	6.85	4.22	1.59	0.00
730	740	27.05	23.02	20.39	17.75	15.12	12.49	9.86	7.22	4.59	1.96	0.00
740	750	27.75	23.39	20.76	18.13	15.50	12.86	10.23	7.60	4.97	2.34	0.00
750	760	28.45	23.77	21.14	18.50	15.87	13.24	10.61	7.97	5.34	2.71	0.08
760	770	29.15	24.24	21.51	18.88	16.25	13.61	10.98	8.35	5.72	3.09	0.45
770	780	29.85	24.94	21.89	19.25	16.62	13.99	11.36	8.72	6.09	3.46	0.83
780	790	30.55	25.64	22.26	19.63	17.00	14.36	11.73	9.10	6.47	3.84	1.20
790	800	31.25	26.34	22.64	20.00	17.37	14.74	12.11	9.47	6.84	4.21	1.58
800	810	31.95	27.04	23.01	20.38	17.75	15.11	12.48	9.85	7.22	4.59	1.95
810	820	32.65	27.74	23.39	20.75	18.12	15.49	12.86	10.22	7.59	4.96	2.33
820	830	33.35	28.44	23.76	21.13	18.50	15.86	13.23	10.60	7.97	5.34	2.70
830	840	34.05	29.14	24.22	21.50	18.87	16.24	13.61	10.97	8.34	5.71	3.08
840	850	34.75	29.84	24.92	21.88	19.25	16.61	13.98	11.35	8.72	6.09	3.45
850	860	35.45	30.54	25.62	22.25	19.62	16.99	14.36	11.72	9.09	6.46	3.83
860	870	36.15	31.24	26.32	22.63	20.00	17.36	14.73	12.10	9.47	6.84	4.20
870	880	36.85	31.94	27.02	23.00	20.37	17.74	15.11	12.47	9.84	7.21	4.58
880	890	37.55	32.64	27.72	23.38	20.75	18.11	15.48	12.85	10.22	7.59	4.95
890	900	38.25	33.34	28.42	23.75	21.12	18.49	15.86	13.22	10.59	7.96	5.33
900	910	38.95	34.04	29.12	24.21	21.50	18.86	16.23	13.60	10.97	8.34	5.70
910	920	39.65	34.74	29.82	24.91	21.87	19.24	16.61	13.97	11.34	8.71	6.08
920	930	40.35	35.44	30.52	25.61	22.25	19.61	16.98	14.35	11.72	9.09	6.45
930	940	41.05	36.14	31.22	26.31	22.62	19.99	17.36	14.72	12.09	9.46	6.83
940	950	41.75	36.84	31.92	27.01	23.00	20.36	17.73	15.10	12.47	9.84	7.20
950	960	42.45	37.54	32.62	27.71	23.37	20.74	18.11	15.47	12.84	10.21	7.58
960	970	43.15	38.24	33.32	28.41	23.75	21.11	18.48	15.85	13.22	10.59	7.95
970	980	43.85	38.94	34.02	29.11	24.20	21.49	18.86	16.22	13.59	10.96	8.33
980	990	44.55	39.64	34.72	29.81	24.90	21.86	19.23	16.60	13.97	11.34	8.70
990	1,000	45.25	40.34	35.42	30.51	25.60	22.24	19.61	16.97	14.34	11.71	9.08
1,000	1,010	45.95	41.04	36.12	31.21	26.30	22.61	19.98	17.35	14.72	12.09	9.45
1,010	1,020	46.65	41.74	36.82	31.91	27.00	22.99	20.36	17.72	15.09	12.46	9.83
1,020	1,030	47.35	42.44	37.52	32.61	27.70	23.36	20.73	18.10	15.47	12.84	10.20
1,030	1,040	48.05	43.14	38.22	33.31	28.40	23.74	21.11	18.47	15.84	13.21	10.58
1,040	1,050	48.75	43.84	38.92	34.01	29.10	24.18	21.48	18.85	16.22	13.59	10.95
1,050	1,060	49.45	44.54	39.62	34.71	29.80	24.88	21.86	19.22	16.59	13.96	11.33
1,060	1,070	50.15	45.24	40.32	35.41	30.50	25.58	22.23	19.60	16.97	14.34	11.70
1,070	1,080	50.85	45.94	41.02	36.11	31.20	26.28	22.61	19.97	17.34	14.71	12.08
1,080	1,090	51.55	46.64	41.72	36.81	31.90	26.98	22.98	20.35	17.72	15.09	12.45
1,090	1,100	52.25	47.34	42.42	37.51	32.60	27.68	23.36	20.72	18.09	15.46	12.83
1,100	1,110	52.95	48.04	43.12	38.21	33.30	28.38	23.73	21.10	18.47	15.84	13.20
1,110	1,120	53.65	48.74	43.82	38.91	34.00	29.08	24.17	21.47	18.84	16.21	13.58
1,120	1,130	54.35	49.44	44.52	39.61	34.70	29.78	24.87	21.85	19.22	16.59	13.95
1,130	1,140	55.05	50.14	45.22	40.31	35.40	30.48	25.57	22.22	19.59	16.96	14.33
1,140	1,150	55.75	50.84	45.92	41.01	36.10	31.18	26.27	22.60	19.97	17.34	14.70
1,150	1,160	56.45	51.54	46.62	41.71	36.80	31.88	26.97	22.97	20.34	17.71	15.08
1,160	1,170	57.15	52.24	47.32	42.41	37.50	32.58	27.67	23.35	20.72	18.09	15.45
1,170	1,180	57.85	52.94	48.02	43.11	38.20	33.28	28.37	23.72	21.09	18.46	15.83
1,180	1,190	58.55	53.64	48.72	43.81	38.90	33.98	29.07	24.16	21.47	18.84	16.20
1,190	1,200	59.25	54.34	49.42	44.51	39.60	34.68	29.77	24.86	21.84	19.21	16.58
1,200	1,210	59.95	55.04	50.12	45.21	40.30	35.38	30.47	25.56	22.22	19.59	16.95
1,210	1,220	60.65	55.74	50.82	45.91	41.00	36.08	31.17	26.26	22.59	19.96	17.33
1,220	1,230	61.35	56.44	51.52	46.61	41.70	36.78	31.87	26.96	22.97	20.34	17.70
1,230	1,240	62.05	57.14	52.22	47.31	42.40	37.48	32.57	27.66	23.34	20.71	18.08
1,240	1,250	62.75	57.84	52.92	48.01	43.10	38.18	33.27	28.36	23.72	21.09	18.45

\$1,250 and over use Table 1(a) on page 8 for a SINGLE person

MARRIED persons - WEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	1.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	2.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	2.66	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	3.04	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	3.41	0.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	3.79	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	4.16	1.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	4.54	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	4.91	2.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	5.29	2.66	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	5.66	3.03	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	6.04	3.41	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	6.41	3.78	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	6.79	4.16	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	7.16	4.53	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	7.54	4.91	2.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	7.91	5.28	2.65	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	8.29	5.66	3.02	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	8.66	6.03	3.40	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	9.04	6.41	3.77	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	9.41	6.78	4.15	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	9.79	7.16	4.52	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	10.16	7.53	4.90	2.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	10.54	7.91	5.27	2.64	0.01	0.00	0.00	0.00	0.00	0.00	0.00
410	420	10.91	8.28	5.65	3.02	0.38	0.00	0.00	0.00	0.00	0.00	0.00
420	430	11.29	8.66	6.02	3.39	0.76	0.00	0.00	0.00	0.00	0.00	0.00
430	440	11.66	9.03	6.40	3.77	1.13	0.00	0.00	0.00	0.00	0.00	0.00
440	450	12.04	9.41	6.77	4.14	1.51	0.00	0.00	0.00	0.00	0.00	0.00
450	460	12.41	9.78	7.15	4.52	1.88	0.00	0.00	0.00	0.00	0.00	0.00
460	470	12.79	10.16	7.52	4.89	2.26	0.00	0.00	0.00	0.00	0.00	0.00
470	480	13.16	10.53	7.90	5.27	2.63	0.00	0.00	0.00	0.00	0.00	0.00
480	490	13.54	10.91	8.27	5.64	3.01	0.38	0.00	0.00	0.00	0.00	0.00
490	500	13.91	11.28	8.65	6.02	3.38	0.75	0.00	0.00	0.00	0.00	0.00
500	510	14.29	11.66	9.02	6.39	3.76	1.13	0.00	0.00	0.00	0.00	0.00
510	520	14.66	12.03	9.40	6.77	4.13	1.50	0.00	0.00	0.00	0.00	0.00
520	530	15.04	12.41	9.77	7.14	4.51	1.88	0.00	0.00	0.00	0.00	0.00
530	540	15.41	12.78	10.15	7.52	4.88	2.25	0.00	0.00	0.00	0.00	0.00
540	550	15.79	13.16	10.52	7.89	5.26	2.63	0.00	0.00	0.00	0.00	0.00
550	560	16.16	13.53	10.90	8.27	5.63	3.00	0.37	0.00	0.00	0.00	0.00
560	570	16.54	13.91	11.27	8.64	6.01	3.38	0.74	0.00	0.00	0.00	0.00
570	580	16.91	14.28	11.65	9.02	6.38	3.75	1.12	0.00	0.00	0.00	0.00
580	590	17.29	14.66	12.02	9.39	6.76	4.13	1.49	0.00	0.00	0.00	0.00
590	600	17.66	15.03	12.40	9.77	7.13	4.50	1.87	0.00	0.00	0.00	0.00
600	610	18.04	15.41	12.77	10.14	7.51	4.88	2.24	0.00	0.00	0.00	0.00
610	620	18.41	15.78	13.15	10.52	7.88	5.25	2.62	0.00	0.00	0.00	0.00
620	630	18.79	16.16	13.52	10.89	8.26	5.63	2.99	0.36	0.00	0.00	0.00
630	640	19.16	16.53	13.90	11.27	8.63	6.00	3.37	0.74	0.00	0.00	0.00
640	650	19.54	16.91	14.27	11.64	9.01	6.38	3.74	1.11	0.00	0.00	0.00
650	660	19.91	17.28	14.65	12.02	9.38	6.75	4.12	1.49	0.00	0.00	0.00
660	670	20.29	17.66	15.02	12.39	9.76	7.13	4.49	1.86	0.00	0.00	0.00
670	680	20.66	18.03	15.40	12.77	10.13	7.50	4.87	2.24	0.00	0.00	0.00
680	690	21.04	18.41	15.77	13.14	10.51	7.88	5.24	2.61	0.00	0.00	0.00
690	700	21.41	18.78	16.15	13.52	10.88	8.25	5.62	2.99	0.35	0.00	0.00
700	710	21.79	19.16	16.52	13.89	11.26	8.63	5.99	3.36	0.73	0.00	0.00
710	720	22.16	19.53	16.90	14.27	11.63	9.00	6.37	3.74	1.10	0.00	0.00
720	730	22.54	19.91	17.27	14.64	12.01	9.38	6.74	4.11	1.48	0.00	0.00
730	740	22.91	20.28	17.65	15.02	12.38	9.75	7.12	4.49	1.85	0.00	0.00

(continued on page 13)

MARRIED persons - WEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
740	750	23.29	20.66	18.02	15.39	12.76	10.13	7.49	4.86	2.23	0.00	0.00
750	760	23.66	21.03	18.40	15.77	13.13	10.50	7.87	5.24	2.60	0.00	0.00
760	770	24.04	21.41	18.77	16.14	13.51	10.88	8.24	5.61	2.98	0.35	0.00
770	780	24.41	21.78	19.15	16.52	13.88	11.25	8.62	5.99	3.35	0.72	0.00
780	790	24.79	22.16	19.52	16.89	14.26	11.63	8.99	6.36	3.73	1.10	0.00
790	800	25.16	22.53	19.90	17.27	14.63	12.00	9.37	6.74	4.10	1.47	0.00
800	810	25.54	22.91	20.27	17.64	15.01	12.38	9.74	7.11	4.48	1.85	0.00
810	820	25.91	23.28	20.65	18.02	15.38	12.75	10.12	7.49	4.85	2.22	0.00
820	830	26.29	23.66	21.02	18.39	15.76	13.13	10.49	7.86	5.23	2.60	0.00
830	840	26.66	24.03	21.40	18.77	16.13	13.50	10.87	8.24	5.60	2.97	0.34
840	850	27.04	24.41	21.77	19.14	16.51	13.88	11.24	8.61	5.98	3.35	0.72
850	860	27.41	24.78	22.15	19.52	16.88	14.25	11.62	8.99	6.35	3.72	1.09
860	870	27.79	25.16	22.52	19.89	17.26	14.63	11.99	9.36	6.73	4.10	1.47
870	880	28.16	25.53	22.90	20.27	17.63	15.00	12.37	9.74	7.10	4.47	1.84
880	890	28.54	25.91	23.27	20.64	18.01	15.38	12.74	10.11	7.48	4.85	2.22
890	900	28.91	26.28	23.65	21.02	18.38	15.75	13.12	10.49	7.85	5.22	2.59
900	910	29.29	26.66	24.02	21.39	18.76	16.13	13.49	10.86	8.23	5.60	2.97
910	920	29.66	27.03	24.40	21.77	19.13	16.50	13.87	11.24	8.60	5.97	3.34
920	930	30.04	27.41	24.77	22.14	19.51	16.88	14.24	11.61	8.98	6.35	3.72
930	940	30.41	27.78	25.15	22.52	19.88	17.25	14.62	11.99	9.35	6.72	4.09
940	950	30.79	28.16	25.52	22.89	20.26	17.63	14.99	12.36	9.73	7.10	4.47
950	960	31.16	28.53	25.90	23.27	20.63	18.00	15.37	12.74	10.10	7.47	4.84
960	970	31.54	28.91	26.27	23.64	21.01	18.38	15.74	13.11	10.48	7.85	5.22
970	980	31.91	29.28	26.65	24.02	21.38	18.75	16.12	13.49	10.85	8.22	5.59
980	990	32.29	29.66	27.02	24.39	21.76	19.13	16.49	13.86	11.23	8.60	5.97
990	1,000	32.66	30.03	27.40	24.77	22.13	19.50	16.87	14.24	11.60	8.97	6.34
1,000	1,010	33.04	30.41	27.77	25.14	22.51	19.88	17.24	14.61	11.98	9.35	6.72
1,010	1,020	33.41	30.78	28.15	25.52	22.88	20.25	17.62	14.99	12.35	9.72	7.09
1,020	1,030	33.79	31.16	28.52	25.89	23.26	20.63	17.99	15.36	12.73	10.10	7.47
1,030	1,040	34.16	31.53	28.90	26.27	23.63	21.00	18.37	15.74	13.10	10.47	7.84
1,040	1,050	34.54	31.91	29.27	26.64	24.01	21.38	18.74	16.11	13.48	10.85	8.22
1,050	1,060	34.91	32.28	29.65	27.02	24.38	21.75	19.12	16.49	13.85	11.22	8.59
1,060	1,070	35.29	32.66	30.02	27.39	24.76	22.13	19.49	16.86	14.23	11.60	8.97
1,070	1,080	35.66	33.03	30.40	27.77	25.13	22.50	19.87	17.24	14.60	11.97	9.34
1,080	1,090	36.04	33.41	30.77	28.14	25.51	22.88	20.24	17.61	14.98	12.35	9.72
1,090	1,100	36.41	33.78	31.15	28.52	25.88	23.25	20.62	17.99	15.35	12.72	10.09
1,100	1,110	36.79	34.16	31.52	28.89	26.26	23.63	20.99	18.36	15.73	13.10	10.47
1,110	1,120	37.16	34.53	31.90	29.27	26.63	24.00	21.37	18.74	16.10	13.47	10.84
1,120	1,130	37.54	34.91	32.27	29.64	27.01	24.38	21.74	19.11	16.48	13.85	11.22
1,130	1,140	37.91	35.28	32.65	30.02	27.38	24.75	22.12	19.49	16.85	14.22	11.59
1,140	1,150	38.29	35.66	33.02	30.39	27.76	25.13	22.49	19.86	17.23	14.60	11.97
1,150	1,160	38.66	36.03	33.40	30.77	28.13	25.50	22.87	20.24	17.60	14.97	12.34
1,160	1,170	39.04	36.41	33.77	31.14	28.51	25.88	23.24	20.61	17.98	15.35	12.72
1,170	1,180	39.41	36.78	34.15	31.52	28.88	26.25	23.62	20.99	18.35	15.72	13.09
1,180	1,190	39.79	37.16	34.52	31.89	29.26	26.63	23.99	21.36	18.73	16.10	13.47
1,190	1,200	40.16	37.53	34.90	32.27	29.63	27.00	24.37	21.74	19.10	16.47	13.84
1,200	1,210	40.57	37.91	35.27	32.64	30.01	27.38	24.74	22.11	19.48	16.85	14.22
1,210	1,220	41.27	38.28	35.65	33.02	30.38	27.75	25.12	22.49	19.85	17.22	14.59
1,220	1,230	41.97	38.66	36.02	33.39	30.76	28.13	25.49	22.86	20.23	17.60	14.97
1,230	1,240	42.67	39.03	36.40	33.77	31.13	28.50	25.87	23.24	20.60	17.97	15.34
1,240	1,250	43.37	39.41	36.77	34.14	31.51	28.88	26.24	23.61	20.98	18.35	15.72
1,250	1,260	44.07	39.78	37.15	34.52	31.88	29.25	26.62	23.99	21.35	18.72	16.09
1,260	1,270	44.77	40.16	37.52	34.89	32.26	29.63	26.99	24.36	21.73	19.10	16.47
1,270	1,280	45.47	40.56	37.90	35.27	32.63	30.00	27.37	24.74	22.10	19.47	16.84
1,280	1,290	46.17	41.26	38.27	35.64	33.01	30.38	27.74	25.11	22.48	19.85	17.22
1,290	1,300	46.87	41.96	38.65	36.02	33.38	30.75	28.12	25.49	22.85	20.22	17.59
1,300	1,310	47.57	42.66	39.02	36.39	33.76	31.13	28.49	25.86	23.23	20.60	17.97
1,310	1,320	48.27	43.36	39.40	36.77	34.13	31.50	28.87	26.24	23.60	20.97	18.34
1,320	1,330	48.97	44.06	39.77	37.14	34.51	31.88	29.24	26.61	23.98	21.35	18.72
1,330	1,340	49.67	44.76	40.15	37.52	34.88	32.25	29.62	26.99	24.35	21.72	19.09

\$1,340 and over use Table 1(b) on page 8 for a MARRIED person

SINGLE persons - BIWEEKLY Payroll Period
 (FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	2.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	3.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	5.55	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	6.30	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	7.05	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	7.80	2.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	8.55	3.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	9.30	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	380	10.05	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	400	10.80	5.54	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	420	11.55	6.29	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	440	12.30	7.04	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	460	13.05	7.79	2.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	480	13.80	8.54	3.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	500	14.55	9.29	4.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	15.30	10.04	4.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	16.05	10.79	5.52	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	16.80	11.54	6.27	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	17.55	12.29	7.02	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	18.30	13.04	7.77	2.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	19.05	13.79	8.52	3.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	19.80	14.54	9.27	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	20.55	15.29	10.02	4.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	21.30	16.04	10.77	5.51	0.24	0.00	0.00	0.00	0.00	0.00	0.00
680	700	22.05	16.79	11.52	6.26	0.99	0.00	0.00	0.00	0.00	0.00	0.00
700	720	22.80	17.54	12.27	7.01	1.74	0.00	0.00	0.00	0.00	0.00	0.00
720	740	23.55	18.29	13.02	7.76	2.49	0.00	0.00	0.00	0.00	0.00	0.00
740	760	24.30	19.04	13.77	8.51	3.24	0.00	0.00	0.00	0.00	0.00	0.00
760	780	25.05	19.79	14.52	9.26	3.99	0.00	0.00	0.00	0.00	0.00	0.00
780	800	25.80	20.54	15.27	10.01	4.74	0.00	0.00	0.00	0.00	0.00	0.00
800	820	26.55	21.29	16.02	10.76	5.49	0.23	0.00	0.00	0.00	0.00	0.00
820	840	27.30	22.04	16.77	11.51	6.24	0.98	0.00	0.00	0.00	0.00	0.00
840	860	28.05	22.79	17.52	12.26	6.99	1.73	0.00	0.00	0.00	0.00	0.00
860	880	28.80	23.54	18.27	13.01	7.74	2.48	0.00	0.00	0.00	0.00	0.00
880	900	29.55	24.29	19.02	13.76	8.49	3.23	0.00	0.00	0.00	0.00	0.00
900	920	30.30	25.04	19.77	14.51	9.24	3.98	0.00	0.00	0.00	0.00	0.00
920	940	31.05	25.79	20.52	15.26	9.99	4.73	0.00	0.00	0.00	0.00	0.00
940	960	31.80	26.54	21.27	16.01	10.74	5.48	0.21	0.00	0.00	0.00	0.00
960	980	32.55	27.29	22.02	16.76	11.49	6.23	0.96	0.00	0.00	0.00	0.00
980	1,000	33.30	28.04	22.77	17.51	12.24	6.98	1.71	0.00	0.00	0.00	0.00
1,000	1,020	34.05	28.79	23.52	18.26	12.99	7.73	2.46	0.00	0.00	0.00	0.00
1,020	1,040	34.80	29.54	24.27	19.01	13.74	8.48	3.21	0.00	0.00	0.00	0.00
1,040	1,060	35.55	30.29	25.02	19.76	14.49	9.23	3.96	0.00	0.00	0.00	0.00
1,060	1,080	36.30	31.04	25.77	20.51	15.24	9.98	4.71	0.00	0.00	0.00	0.00
1,080	1,100	37.05	31.79	26.52	21.26	15.99	10.73	5.46	0.20	0.00	0.00	0.00
1,100	1,120	37.80	32.54	27.27	22.01	16.74	11.48	6.21	0.95	0.00	0.00	0.00
1,120	1,140	38.55	33.29	28.02	22.76	17.49	12.23	6.96	1.70	0.00	0.00	0.00
1,140	1,160	39.30	34.04	28.77	23.51	18.24	12.98	7.71	2.45	0.00	0.00	0.00
1,160	1,180	40.05	34.79	29.52	24.26	18.99	13.73	8.46	3.20	0.00	0.00	0.00
1,180	1,200	40.80	35.54	30.27	25.01	19.74	14.48	9.21	3.95	0.00	0.00	0.00
1,200	1,220	41.55	36.29	31.02	25.76	20.49	15.23	9.96	4.70	0.00	0.00	0.00
1,220	1,240	42.30	37.04	31.77	26.51	21.24	15.98	10.71	5.45	0.18	0.00	0.00
1,240	1,260	43.05	37.79	32.52	27.26	21.99	16.73	11.46	6.20	0.93	0.00	0.00
1,260	1,280	43.80	38.54	33.27	28.01	22.74	17.48	12.21	6.95	1.68	0.00	0.00
1,280	1,300	44.55	39.29	34.02	28.76	23.49	18.23	12.96	7.70	2.43	0.00	0.00

(continued on page 15)

SINGLE persons - BIWEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1,300	1,320	45.30	40.04	34.77	29.51	24.24	18.98	13.71	8.45	3.18	0.00	0.00
1,320	1,340	46.05	40.79	35.52	30.26	24.99	19.73	14.46	9.20	3.93	0.00	0.00
1,340	1,360	46.80	41.54	36.27	31.01	25.74	20.48	15.21	9.95	4.68	0.00	0.00
1,360	1,380	47.55	42.29	37.02	31.76	26.49	21.23	15.96	10.70	5.43	0.17	0.00
1,380	1,400	48.46	43.04	37.77	32.51	27.24	21.98	16.71	11.45	6.18	0.92	0.00
1,400	1,420	49.86	43.79	38.52	33.26	27.99	22.73	17.46	12.20	6.93	1.67	0.00
1,420	1,440	51.26	44.54	39.27	34.01	28.74	23.48	18.21	12.95	7.68	2.42	0.00
1,440	1,460	52.66	45.29	40.02	34.76	29.49	24.23	18.96	13.70	8.43	3.17	0.00
1,460	1,480	54.06	46.04	40.77	35.51	30.24	24.98	19.71	14.45	9.18	3.92	0.00
1,480	1,500	55.46	46.79	41.52	36.26	30.99	25.73	20.46	15.20	9.93	4.67	0.00
1,500	1,520	56.86	47.54	42.27	37.01	31.74	26.48	21.21	15.95	10.68	5.42	0.16
1,520	1,540	58.26	48.43	43.02	37.76	32.49	27.23	21.96	16.70	11.43	6.17	0.91
1,540	1,560	59.66	49.83	43.77	38.51	33.24	27.98	22.71	17.45	12.18	6.92	1.66
1,560	1,580	61.06	51.23	44.52	39.26	33.99	28.73	23.46	18.20	12.93	7.67	2.41
1,580	1,600	62.46	52.63	45.27	40.01	34.74	29.48	24.21	18.95	13.68	8.42	3.16
1,600	1,620	63.86	54.03	46.02	40.76	35.49	30.23	24.96	19.70	14.43	9.17	3.91
1,620	1,640	65.26	55.43	46.77	41.51	36.24	30.98	25.71	20.45	15.18	9.92	4.66
1,640	1,660	66.66	56.83	47.52	42.26	36.99	31.73	26.46	21.20	15.93	10.67	5.41
1,660	1,680	68.06	58.23	48.41	43.01	37.74	32.48	27.21	21.95	16.68	11.42	6.16
1,680	1,700	69.46	59.63	49.81	43.76	38.49	33.23	27.96	22.70	17.43	12.17	6.91
1,700	1,720	70.86	61.03	51.21	44.51	39.24	33.98	28.71	23.45	18.18	12.92	7.66
1,720	1,740	72.26	62.43	52.61	45.26	39.99	34.73	29.46	24.20	18.93	13.67	8.41
1,740	1,760	73.66	63.83	54.01	46.01	40.74	35.48	30.21	24.95	19.68	14.42	9.16
1,760	1,780	75.06	65.23	55.41	46.76	41.49	36.23	30.96	25.70	20.43	15.17	9.91
1,780	1,800	76.46	66.63	56.81	47.51	42.24	36.98	31.71	26.45	21.18	15.92	10.66
1,800	1,820	77.86	68.03	58.21	48.38	42.99	37.73	32.46	27.20	21.93	16.67	11.41
1,820	1,840	79.26	69.43	59.61	49.78	43.74	38.48	33.21	27.95	22.68	17.42	12.16
1,840	1,860	80.66	70.83	61.01	51.18	44.49	39.23	33.96	28.70	23.43	18.17	12.91
1,860	1,880	82.06	72.23	62.41	52.58	45.24	39.98	34.71	29.45	24.18	18.92	13.66
1,880	1,900	83.46	73.63	63.81	53.98	45.99	40.73	35.46	30.20	24.93	19.67	14.41
1,900	1,920	84.86	75.03	65.21	55.38	46.74	41.48	36.21	30.95	25.68	20.42	15.16
1,920	1,940	86.26	76.43	66.61	56.78	47.49	42.23	36.96	31.70	26.43	21.17	15.91
1,940	1,960	87.66	77.83	68.01	58.18	48.35	42.98	37.71	32.45	27.18	21.92	16.66
1,960	1,980	89.06	79.23	69.41	59.58	49.75	43.73	38.46	33.20	27.93	22.67	17.41
1,980	2,000	90.46	80.63	70.81	60.98	51.15	44.48	39.21	33.95	28.68	23.42	18.16
2,000	2,020	91.86	82.03	72.21	62.38	52.55	45.23	39.96	34.70	29.43	24.17	18.91
2,020	2,040	93.26	83.43	73.61	63.78	53.95	45.98	40.71	35.45	30.18	24.92	19.66
2,040	2,060	94.66	84.83	75.01	65.18	55.35	46.73	41.46	36.20	30.93	25.67	20.41
2,060	2,080	96.06	86.23	76.41	66.58	56.75	47.48	42.21	36.95	31.68	26.42	21.16
2,080	2,100	97.46	87.63	77.81	67.98	58.15	48.33	42.96	37.70	32.43	27.17	21.91
2,100	2,120	98.86	89.03	79.21	69.38	59.55	49.73	43.71	38.45	33.18	27.92	22.66
2,120	2,140	100.26	90.43	80.61	70.78	60.95	51.13	44.46	39.20	33.93	28.67	23.41
2,140	2,160	101.66	91.83	82.01	72.18	62.35	52.53	45.21	39.95	34.68	29.42	24.16
2,160	2,180	103.06	93.23	83.41	73.58	63.75	53.93	45.96	40.70	35.43	30.17	24.91
2,180	2,200	104.46	94.63	84.81	74.98	65.15	55.33	46.71	41.45	36.18	30.92	25.66
2,200	2,220	105.86	96.03	86.21	76.38	66.55	56.73	47.46	42.20	36.93	31.67	26.41
2,220	2,240	107.26	97.43	87.61	77.78	67.95	58.13	48.30	42.95	37.68	32.42	27.16
2,240	2,260	108.66	98.83	89.01	79.18	69.35	59.53	49.70	43.70	38.43	33.17	27.91
2,260	2,280	110.06	100.23	90.41	80.58	70.75	60.93	51.10	44.45	39.18	33.92	28.66
2,280	2,300	111.46	101.63	91.81	81.98	72.15	62.33	52.50	45.20	39.93	34.67	29.41
2,300	2,320	112.86	103.03	93.21	83.38	73.55	63.73	53.90	45.95	40.68	35.42	30.16
2,320	2,340	114.26	104.43	94.61	84.78	74.95	65.13	55.30	46.70	41.43	36.17	30.91
2,340	2,360	115.66	105.83	96.01	86.18	76.35	66.53	56.70	47.45	42.18	36.92	31.66
2,360	2,380	117.06	107.23	97.41	87.58	77.75	67.93	58.10	48.27	42.93	37.67	32.41
2,380	2,400	118.46	108.63	98.81	88.98	79.15	69.33	59.50	49.67	43.68	38.42	33.16
2,400	2,420	119.86	110.03	100.21	90.38	80.55	70.73	60.90	51.07	44.43	39.17	33.91
2,420	2,440	121.26	111.43	101.61	91.78	81.95	72.13	62.30	52.47	45.18	39.92	34.66
2,440	2,460	122.66	112.83	103.01	93.18	83.35	73.53	63.70	53.87	45.93	40.67	35.41
2,460	2,480	124.06	114.23	104.41	94.58	84.75	74.93	65.10	55.27	46.68	41.42	36.16
2,480	2,500	125.46	115.63	105.81	95.98	86.15	76.33	66.50	56.67	47.43	42.17	36.91

\$2,500 and over use Table 2(a) on page 8 for a SINGLE person

MARRIED persons - BIWEEKLY Payroll Period
 (FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	270	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	290	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	310	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	330	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	350	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	370	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	390	4.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	410	5.70	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	430	6.45	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	450	7.20	1.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	470	7.95	2.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	490	8.70	3.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	510	9.45	4.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510	530	10.20	4.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	550	10.95	5.69	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550	570	11.70	6.44	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	590	12.45	7.19	1.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	610	13.20	7.94	2.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	630	13.95	8.69	3.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630	650	14.70	9.44	4.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650	670	15.45	10.19	4.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670	690	16.20	10.94	5.67	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
690	710	16.95	11.69	6.42	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
710	730	17.70	12.44	7.17	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730	750	18.45	13.19	7.92	2.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
750	770	19.20	13.94	8.67	3.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
770	790	19.95	14.69	9.42	4.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790	810	20.70	15.44	10.17	4.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	830	21.45	16.19	10.92	5.66	0.39	0.00	0.00	0.00	0.00	0.00	0.00
830	850	22.20	16.94	11.67	6.41	1.14	0.00	0.00	0.00	0.00	0.00	0.00
850	870	22.95	17.69	12.42	7.16	1.89	0.00	0.00	0.00	0.00	0.00	0.00
870	890	23.70	18.44	13.17	7.91	2.64	0.00	0.00	0.00	0.00	0.00	0.00
890	910	24.45	19.19	13.92	8.66	3.39	0.00	0.00	0.00	0.00	0.00	0.00
910	930	25.20	19.94	14.67	9.41	4.14	0.00	0.00	0.00	0.00	0.00	0.00
930	950	25.95	20.69	15.42	10.16	4.89	0.00	0.00	0.00	0.00	0.00	0.00
950	970	26.70	21.44	16.17	10.91	5.64	0.38	0.00	0.00	0.00	0.00	0.00
970	990	27.45	22.19	16.92	11.66	6.39	1.13	0.00	0.00	0.00	0.00	0.00
990	1,010	28.20	22.94	17.67	12.41	7.14	1.88	0.00	0.00	0.00	0.00	0.00
1,010	1,030	28.95	23.69	18.42	13.16	7.89	2.63	0.00	0.00	0.00	0.00	0.00
1,030	1,050	29.70	24.44	19.17	13.91	8.64	3.38	0.00	0.00	0.00	0.00	0.00
1,050	1,070	30.45	25.19	19.92	14.66	9.39	4.13	0.00	0.00	0.00	0.00	0.00
1,070	1,090	31.20	25.94	20.67	15.41	10.14	4.88	0.00	0.00	0.00	0.00	0.00
1,090	1,110	31.95	26.69	21.42	16.16	10.89	5.63	0.36	0.00	0.00	0.00	0.00
1,110	1,130	32.70	27.44	22.17	16.91	11.64	6.38	1.11	0.00	0.00	0.00	0.00
1,130	1,150	33.45	28.19	22.92	17.66	12.39	7.13	1.86	0.00	0.00	0.00	0.00
1,150	1,170	34.20	28.94	23.67	18.41	13.14	7.88	2.61	0.00	0.00	0.00	0.00
1,170	1,190	34.95	29.69	24.42	19.16	13.89	8.63	3.36	0.00	0.00	0.00	0.00
1,190	1,210	35.70	30.44	25.17	19.91	14.64	9.38	4.11	0.00	0.00	0.00	0.00
1,210	1,230	36.45	31.19	25.92	20.66	15.39	10.13	4.86	0.00	0.00	0.00	0.00
1,230	1,250	37.20	31.94	26.67	21.41	16.14	10.88	5.61	0.35	0.00	0.00	0.00
1,250	1,270	37.95	32.69	27.42	22.16	16.89	11.63	6.36	1.10	0.00	0.00	0.00
1,270	1,290	38.70	33.44	28.17	22.91	17.64	12.38	7.11	1.85	0.00	0.00	0.00
1,290	1,310	39.45	34.19	28.92	23.66	18.39	13.13	7.86	2.60	0.00	0.00	0.00
1,310	1,330	40.20	34.94	29.67	24.41	19.14	13.88	8.61	3.35	0.00	0.00	0.00
1,330	1,350	40.95	35.69	30.42	25.16	19.89	14.63	9.36	4.10	0.00	0.00	0.00
1,350	1,370	41.70	36.44	31.17	25.91	20.64	15.38	10.11	4.85	0.00	0.00	0.00
1,370	1,390	42.45	37.19	31.92	26.66	21.39	16.13	10.86	5.60	0.33	0.00	0.00
1,390	1,410	43.20	37.94	32.67	27.41	22.14	16.88	11.61	6.35	1.08	0.00	0.00
1,410	1,430	43.95	38.69	33.42	28.16	22.89	17.63	12.36	7.10	1.83	0.00	0.00

(continued on page 17)

MARRIED persons - BIWEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1,430	1,450	44.70	39.44	34.17	28.91	23.64	18.38	13.11	7.85	2.58	0.00	0.00
1,450	1,470	45.45	40.19	34.92	29.66	24.39	19.13	13.86	8.60	3.33	0.00	0.00
1,470	1,490	46.20	40.94	35.67	30.41	25.14	19.88	14.61	9.35	4.08	0.00	0.00
1,490	1,510	46.95	41.69	36.42	31.16	25.89	20.63	15.36	10.10	4.83	0.00	0.00
1,510	1,530	47.70	42.44	37.17	31.91	26.64	21.38	16.11	10.85	5.58	0.32	0.00
1,530	1,550	48.45	43.19	37.92	32.66	27.39	22.13	16.86	11.60	6.33	1.07	0.00
1,550	1,570	49.20	43.94	38.67	33.41	28.14	22.88	17.61	12.35	7.08	1.82	0.00
1,570	1,590	49.95	44.69	39.42	34.16	28.89	23.63	18.36	13.10	7.83	2.57	0.00
1,590	1,610	50.70	45.44	40.17	34.91	29.64	24.38	19.11	13.85	8.58	3.32	0.00
1,610	1,630	51.45	46.19	40.92	35.66	30.39	25.13	19.86	14.60	9.33	4.07	0.00
1,630	1,650	52.20	46.94	41.67	36.41	31.14	25.88	20.61	15.35	10.08	4.82	0.00
1,650	1,670	52.95	47.69	42.42	37.16	31.89	26.63	21.36	16.10	10.83	5.57	0.31
1,670	1,690	53.70	48.44	43.17	37.91	32.64	27.38	22.11	16.85	11.58	6.32	1.06
1,690	1,710	54.45	49.19	43.92	38.66	33.39	28.13	22.86	17.60	12.33	7.07	1.81
1,710	1,730	55.20	49.94	44.67	39.41	34.14	28.88	23.61	18.35	13.08	7.82	2.56
1,730	1,750	55.95	50.69	45.42	40.16	34.89	29.63	24.36	19.10	13.83	8.57	3.31
1,750	1,770	56.70	51.44	46.17	40.91	35.64	30.38	25.11	19.85	14.58	9.32	4.06
1,770	1,790	57.45	52.19	46.92	41.66	36.39	31.13	25.86	20.60	15.33	10.07	4.81
1,790	1,810	58.20	52.94	47.67	42.41	37.14	31.88	26.61	21.35	16.08	10.82	5.56
1,810	1,830	58.95	53.69	48.42	43.16	37.89	32.63	27.36	22.10	16.83	11.57	6.31
1,830	1,850	59.70	54.44	49.17	43.91	38.64	33.38	28.11	22.85	17.58	12.32	7.06
1,850	1,870	60.45	55.19	49.92	44.66	39.39	34.13	28.86	23.60	18.33	13.07	7.81
1,870	1,890	61.20	55.94	50.67	45.41	40.14	34.88	29.61	24.35	19.08	13.82	8.56
1,890	1,910	61.95	56.69	51.42	46.16	40.89	35.63	30.36	25.10	19.83	14.57	9.31
1,910	1,930	62.70	57.44	52.17	46.91	41.64	36.38	31.11	25.85	20.58	15.32	10.06
1,930	1,950	63.45	58.19	52.92	47.66	42.39	37.13	31.86	26.60	21.33	16.07	10.81
1,950	1,970	64.20	58.94	53.67	48.41	43.14	37.88	32.61	27.35	22.08	16.82	11.56
1,970	1,990	64.95	59.69	54.42	49.16	43.89	38.63	33.36	28.10	22.83	17.57	12.31
1,990	2,010	65.70	60.44	55.17	49.91	44.64	39.38	34.11	28.85	23.58	18.32	13.06
2,010	2,030	66.45	61.19	55.92	50.66	45.39	40.13	34.86	29.60	24.33	19.07	13.81
2,030	2,050	67.20	61.94	56.67	51.41	46.14	40.88	35.61	30.35	25.08	19.82	14.56
2,050	2,070	67.95	62.69	57.42	52.16	46.89	41.63	36.36	31.10	25.83	20.57	15.31
2,070	2,090	68.70	63.44	58.17	52.91	47.64	42.38	37.11	31.85	26.58	21.32	16.06
2,090	2,110	69.45	64.19	58.92	53.66	48.39	43.13	37.86	32.60	27.33	22.07	16.81
2,110	2,130	70.20	64.94	59.67	54.41	49.14	43.88	38.61	33.35	28.08	22.82	17.56
2,130	2,150	70.95	65.69	60.42	55.16	49.89	44.63	39.36	34.10	28.83	23.57	18.31
2,150	2,170	71.70	66.44	61.17	55.91	50.64	45.38	40.11	34.85	29.58	24.32	19.06
2,170	2,190	72.45	67.19	61.92	56.66	51.39	46.13	40.86	35.60	30.33	25.07	19.81
2,190	2,210	73.20	67.94	62.67	57.41	52.14	46.88	41.61	36.35	31.08	25.82	20.56
2,210	2,230	73.95	68.69	63.42	58.16	52.89	47.63	42.36	37.10	31.83	26.57	21.31
2,230	2,250	74.70	69.44	64.17	58.91	53.64	48.38	43.11	37.85	32.58	27.32	22.06
2,250	2,270	75.45	70.19	64.92	59.66	54.39	49.13	43.86	38.60	33.33	28.07	22.81
2,270	2,290	76.20	70.94	65.67	60.41	55.14	49.88	44.61	39.35	34.08	28.82	23.56
2,290	2,310	76.95	71.69	66.42	61.16	55.89	50.63	45.36	40.10	34.83	29.57	24.31
2,310	2,330	77.70	72.44	67.17	61.91	56.64	51.38	46.11	40.85	35.58	30.32	25.06
2,330	2,350	78.45	73.19	67.92	62.66	57.39	52.13	46.86	41.60	36.33	31.07	25.81
2,350	2,370	79.20	73.94	68.67	63.41	58.14	52.88	47.61	42.35	37.08	31.82	26.56
2,370	2,390	79.95	74.69	69.42	64.16	58.89	53.63	48.36	43.10	37.83	32.57	27.31
2,390	2,410	80.70	75.44	70.17	64.91	59.64	54.38	49.11	43.85	38.58	33.32	28.06
2,410	2,430	81.44	76.19	70.92	65.66	60.39	55.13	49.86	44.60	39.33	34.07	28.81
2,430	2,450	83.24	76.94	71.67	66.41	61.14	55.88	50.61	45.35	40.08	34.82	29.56
2,450	2,470	84.64	77.69	72.42	67.16	61.89	56.63	51.36	46.10	40.83	35.57	30.31
2,470	2,490	86.04	78.44	73.17	67.91	62.64	57.38	52.11	46.85	41.58	36.32	31.06
2,490	2,510	87.44	79.19	73.92	68.66	63.39	58.13	52.86	47.60	42.33	37.07	31.81
2,510	2,530	88.84	79.94	74.67	69.41	64.14	58.88	53.61	48.35	43.08	37.82	32.56
2,530	2,550	90.24	80.69	75.42	70.16	64.89	59.63	54.36	49.10	43.83	38.57	33.31
2,550	2,570	91.64	81.41	76.17	70.91	65.64	60.38	55.11	49.85	44.58	39.32	34.06
2,570	2,590	93.04	83.21	76.92	71.66	66.39	61.13	55.86	50.60	45.33	40.07	34.81
2,590	2,610	94.44	84.61	77.67	72.41	67.14	61.88	56.61	51.35	46.08	40.82	35.56
2,610	2,630	95.84	86.01	78.42	73.16	67.89	62.63	57.36	52.10	46.83	41.57	36.31

\$2,630 and over Use Table 2(b) on page 8 for a MARRIED person

SINGLE persons - SEMIMONTHLY Payroll Period
 (FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	145	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	165	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	185	2.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	205	3.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	225	3.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	245	4.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	265	5.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265	285	6.19	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
285	305	6.94	1.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
305	325	7.69	1.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	345	8.44	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345	365	9.19	3.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
365	385	9.94	4.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
385	405	10.69	4.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
405	425	11.44	5.73	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425	445	12.19	6.48	0.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445	465	12.94	7.23	1.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465	485	13.69	7.98	2.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
485	505	14.44	8.73	3.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
505	525	15.19	9.48	3.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525	545	15.94	10.23	4.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
545	565	16.69	10.98	5.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
565	585	17.44	11.73	6.03	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585	605	18.19	12.48	6.78	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605	625	18.94	13.23	7.53	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
625	645	19.69	13.98	8.28	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
645	665	20.44	14.73	9.03	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
665	685	21.19	15.48	9.78	4.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
685	705	21.94	16.23	10.53	4.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705	725	22.69	16.98	11.28	5.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
725	745	23.44	17.73	12.03	6.33	0.62	0.00	0.00	0.00	0.00	0.00	0.00
745	765	24.19	18.48	12.78	7.08	1.38	0.00	0.00	0.00	0.00	0.00	0.00
765	785	24.94	19.23	13.53	7.83	2.13	0.00	0.00	0.00	0.00	0.00	0.00
785	805	25.69	19.98	14.28	8.58	2.88	0.00	0.00	0.00	0.00	0.00	0.00
805	825	26.44	20.73	15.03	9.33	3.63	0.00	0.00	0.00	0.00	0.00	0.00
825	845	27.19	21.48	15.78	10.08	4.38	0.00	0.00	0.00	0.00	0.00	0.00
845	865	27.94	22.23	16.53	10.83	5.13	0.00	0.00	0.00	0.00	0.00	0.00
865	885	28.69	22.98	17.28	11.58	5.88	0.17	0.00	0.00	0.00	0.00	0.00
885	905	29.44	23.73	18.03	12.33	6.63	0.92	0.00	0.00	0.00	0.00	0.00
905	925	30.19	24.48	18.78	13.08	7.38	1.67	0.00	0.00	0.00	0.00	0.00
925	945	30.94	25.23	19.53	13.83	8.13	2.42	0.00	0.00	0.00	0.00	0.00
945	965	31.69	25.98	20.28	14.58	8.88	3.17	0.00	0.00	0.00	0.00	0.00
965	985	32.44	26.73	21.03	15.33	9.63	3.92	0.00	0.00	0.00	0.00	0.00
985	1,005	33.19	27.48	21.78	16.08	10.38	4.67	0.00	0.00	0.00	0.00	0.00
1,005	1,025	33.94	28.23	22.53	16.83	11.13	5.42	0.00	0.00	0.00	0.00	0.00
1,025	1,045	34.69	28.98	23.28	17.58	11.88	6.17	0.47	0.00	0.00	0.00	0.00
1,045	1,065	35.44	29.73	24.03	18.33	12.63	6.92	1.22	0.00	0.00	0.00	0.00
1,065	1,085	36.19	30.48	24.78	19.08	13.38	7.67	1.97	0.00	0.00	0.00	0.00
1,085	1,105	36.94	31.23	25.53	19.83	14.13	8.42	2.72	0.00	0.00	0.00	0.00
1,105	1,125	37.69	31.98	26.28	20.58	14.88	9.17	3.47	0.00	0.00	0.00	0.00
1,125	1,145	38.44	32.73	27.03	21.33	15.63	9.92	4.22	0.00	0.00	0.00	0.00
1,145	1,165	39.19	33.48	27.78	22.08	16.38	10.67	4.97	0.00	0.00	0.00	0.00
1,165	1,185	39.94	34.23	28.53	22.83	17.13	11.42	5.72	0.02	0.00	0.00	0.00
1,185	1,205	40.69	34.98	29.28	23.58	17.88	12.17	6.47	0.77	0.00	0.00	0.00
1,205	1,225	41.44	35.73	30.03	24.33	18.63	12.92	7.22	1.52	0.00	0.00	0.00
1,225	1,245	42.19	36.48	30.78	25.08	19.38	13.67	7.97	2.27	0.00	0.00	0.00
1,245	1,265	42.94	37.23	31.53	25.83	20.13	14.42	8.72	3.02	0.00	0.00	0.00
1,265	1,285	43.69	37.98	32.28	26.58	20.88	15.17	9.47	3.77	0.00	0.00	0.00
1,285	1,305	44.44	38.73	33.03	27.33	21.63	15.92	10.22	4.52	0.00	0.00	0.00

(continued on page 19)

SINGLE persons - SEMIMONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1,305	1,325	45.19	39.48	33.78	28.08	22.38	16.67	10.97	5.27	0.00	0.00	0.00
1,325	1,345	45.94	40.23	34.53	28.83	23.13	17.42	11.72	6.02	0.31	0.00	0.00
1,345	1,365	46.69	40.98	35.28	29.58	23.88	18.17	12.47	6.77	1.06	0.00	0.00
1,365	1,385	47.44	41.73	36.03	30.33	24.63	18.92	13.22	7.52	1.81	0.00	0.00
1,385	1,405	48.19	42.48	36.78	31.08	25.38	19.67	13.97	8.27	2.56	0.00	0.00
1,405	1,425	48.94	43.23	37.53	31.83	26.13	20.42	14.72	9.02	3.31	0.00	0.00
1,425	1,445	49.69	43.98	38.28	32.58	26.88	21.17	15.47	9.77	4.06	0.00	0.00
1,445	1,465	50.44	44.73	39.03	33.33	27.63	21.92	16.22	10.52	4.81	0.00	0.00
1,465	1,485	51.19	45.48	39.78	34.08	28.38	22.67	16.97	11.27	5.56	0.00	0.00
1,485	1,505	51.94	46.23	40.53	34.83	29.13	23.42	17.72	12.02	6.31	0.61	0.00
1,505	1,525	53.18	46.98	41.28	35.58	29.88	24.17	18.47	12.77	7.06	1.36	0.00
1,525	1,545	54.58	47.73	42.03	36.33	30.63	24.92	19.22	13.52	7.81	2.11	0.00
1,545	1,565	55.98	48.48	42.78	37.08	31.38	25.67	19.97	14.27	8.56	2.86	0.00
1,565	1,585	57.38	49.23	43.53	37.83	32.13	26.42	20.72	15.02	9.31	3.61	0.00
1,585	1,605	58.78	49.98	44.28	38.58	32.88	27.17	21.47	15.77	10.06	4.36	0.00
1,605	1,625	60.18	50.73	45.03	39.33	33.63	27.92	22.22	16.52	10.81	5.11	0.00
1,625	1,645	61.58	51.48	45.78	40.08	34.38	28.67	22.97	17.27	11.56	5.86	0.16
1,645	1,665	62.98	52.33	46.53	40.83	35.13	29.42	23.72	18.02	12.31	6.61	0.91
1,665	1,685	64.38	53.73	47.28	41.58	35.88	30.17	24.47	18.77	13.06	7.36	1.66
1,685	1,705	65.78	55.13	48.03	42.33	36.63	30.92	25.22	19.52	13.81	8.11	2.41
1,705	1,725	67.18	56.53	48.78	43.08	37.38	31.67	25.97	20.27	14.56	8.86	3.16
1,725	1,745	68.58	57.93	49.53	43.83	38.13	32.42	26.72	21.02	15.31	9.61	3.91
1,745	1,765	69.98	59.33	50.28	44.58	38.88	33.17	27.47	21.77	16.06	10.36	4.66
1,765	1,785	71.38	60.73	51.03	45.33	39.63	33.92	28.22	22.52	16.81	11.11	5.41
1,785	1,805	72.78	62.13	51.78	46.08	40.38	34.67	28.97	23.27	17.56	11.86	6.16
1,805	1,825	74.18	63.53	52.89	46.83	41.13	35.42	29.72	24.02	18.31	12.61	6.91
1,825	1,845	75.58	64.93	54.29	47.58	41.88	36.17	30.47	24.77	19.06	13.36	7.66
1,845	1,865	76.98	66.33	55.69	48.33	42.63	36.92	31.22	25.52	19.81	14.11	8.41
1,865	1,885	78.38	67.73	57.09	49.08	43.38	37.67	31.97	26.27	20.56	14.86	9.16
1,885	1,905	79.78	69.13	58.49	49.83	44.13	38.42	32.72	27.02	21.31	15.61	9.91
1,905	1,925	81.18	70.53	59.89	50.58	44.88	39.17	33.47	27.77	22.06	16.36	10.66
1,925	1,945	82.58	71.93	61.29	51.33	45.63	39.92	34.22	28.52	22.81	17.11	11.41
1,945	1,965	83.98	73.33	62.69	52.08	46.38	40.67	34.97	29.27	23.56	17.86	12.16
1,965	1,985	85.38	74.73	64.09	53.44	47.13	41.42	35.72	30.02	24.31	18.61	12.91
1,985	2,005	86.78	76.13	65.49	54.84	47.88	42.17	36.47	30.77	25.06	19.36	13.66
2,005	2,025	88.18	77.53	66.89	56.24	48.63	42.92	37.22	31.52	25.81	20.11	14.41
2,025	2,045	89.58	78.93	68.29	57.64	49.38	43.67	37.97	32.27	26.56	20.86	15.16
2,045	2,065	90.98	80.33	69.69	59.04	50.13	44.42	38.72	33.02	27.31	21.61	15.91
2,065	2,085	92.38	81.73	71.09	60.44	50.88	45.17	39.47	33.77	28.06	22.36	16.66
2,085	2,105	93.78	83.13	72.49	61.84	51.63	45.92	40.22	34.52	28.81	23.11	17.41
2,105	2,125	95.18	84.53	73.89	63.24	52.60	46.67	40.97	35.27	29.56	23.86	18.16
2,125	2,145	96.58	85.93	75.29	64.64	54.00	47.42	41.72	36.02	30.31	24.61	18.91
2,145	2,165	97.98	87.33	76.69	66.04	55.40	48.17	42.47	36.77	31.06	25.36	19.66
2,165	2,185	99.38	88.73	78.09	67.44	56.80	48.92	43.22	37.52	31.81	26.11	20.41
2,185	2,205	100.78	90.13	79.49	68.84	58.20	49.67	43.97	38.27	32.56	26.86	21.16
2,205	2,225	102.18	91.53	80.89	70.24	59.60	50.42	44.72	39.02	33.31	27.61	21.91
2,225	2,245	103.58	92.93	82.29	71.64	61.00	51.17	45.47	39.77	34.06	28.36	22.66
2,245	2,265	104.98	94.33	83.69	73.04	62.40	51.92	46.22	40.52	34.81	29.11	23.41
2,265	2,285	106.38	95.73	85.09	74.44	63.80	53.15	46.97	41.27	35.56	29.86	24.16
2,285	2,305	107.78	97.13	86.49	75.84	65.20	54.55	47.72	42.02	36.31	30.61	24.91
2,305	2,325	109.18	98.53	87.89	77.24	66.60	55.95	48.47	42.77	37.06	31.36	25.66
2,325	2,345	110.58	99.93	89.29	78.64	68.00	57.35	49.22	43.52	37.81	32.11	26.41
2,345	2,365	111.98	101.33	90.69	80.04	69.40	58.75	49.97	44.27	38.56	32.86	27.16
2,365	2,385	113.38	102.73	92.09	81.44	70.80	60.15	50.72	45.02	39.31	33.61	27.91
2,385	2,405	114.78	104.13	93.49	82.84	72.20	61.55	51.47	45.77	40.06	34.36	28.66
2,405	2,425	116.18	105.53	94.89	84.24	73.60	62.95	52.31	46.52	40.81	35.11	29.41
2,425	2,445	117.58	106.93	96.29	85.64	75.00	64.35	53.71	47.27	41.56	35.86	30.16
2,445	2,465	118.98	108.33	97.69	87.04	76.40	65.75	55.11	48.02	42.31	36.61	30.91
2,465	2,485	120.38	109.73	99.09	88.44	77.80	67.15	56.51	48.77	43.06	37.36	31.66
2,485	2,505	121.78	111.13	100.49	89.84	79.20	68.55	57.91	49.52	43.81	38.11	32.41

\$2,505 and over use Table 3(a) on page 8 for a SINGLE person

MARRIED persons - SEMIMONTHLY Payroll Period
 (FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	1.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	2.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	3.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	380	3.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	400	4.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	420	5.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	440	6.04	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	460	6.79	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	480	7.54	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	500	8.29	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	9.04	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	9.79	4.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	10.54	4.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	11.29	5.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	12.04	6.33	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	12.79	7.08	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	13.54	7.83	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	14.29	8.58	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	15.04	9.33	3.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	700	15.79	10.08	4.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	720	16.54	10.83	5.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	740	17.29	11.58	5.88	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	760	18.04	12.33	6.63	0.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	780	18.79	13.08	7.38	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	800	19.54	13.83	8.13	2.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	820	20.29	14.58	8.88	3.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	840	21.04	15.33	9.63	3.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	860	21.79	16.08	10.38	4.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860	880	22.54	16.83	11.13	5.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880	900	23.29	17.58	11.88	6.18	0.47	0.00	0.00	0.00	0.00	0.00	0.00
900	920	24.04	18.33	12.63	6.93	1.23	0.00	0.00	0.00	0.00	0.00	0.00
920	940	24.79	19.08	13.38	7.68	1.98	0.00	0.00	0.00	0.00	0.00	0.00
940	960	25.54	19.83	14.13	8.43	2.73	0.00	0.00	0.00	0.00	0.00	0.00
960	980	26.29	20.58	14.88	9.18	3.48	0.00	0.00	0.00	0.00	0.00	0.00
980	1,000	27.04	21.33	15.63	9.93	4.23	0.00	0.00	0.00	0.00	0.00	0.00
1,000	1,020	27.79	22.08	16.38	10.68	4.98	0.00	0.00	0.00	0.00	0.00	0.00
1,020	1,040	28.54	22.83	17.13	11.43	5.73	0.02	0.00	0.00	0.00	0.00	0.00
1,040	1,060	29.29	23.58	17.88	12.18	6.48	0.77	0.00	0.00	0.00	0.00	0.00
1,060	1,080	30.04	24.33	18.63	12.93	7.23	1.52	0.00	0.00	0.00	0.00	0.00
1,080	1,100	30.79	25.08	19.38	13.68	7.98	2.27	0.00	0.00	0.00	0.00	0.00
1,100	1,120	31.54	25.83	20.13	14.43	8.73	3.02	0.00	0.00	0.00	0.00	0.00
1,120	1,140	32.29	26.58	20.88	15.18	9.48	3.77	0.00	0.00	0.00	0.00	0.00
1,140	1,160	33.04	27.33	21.63	15.93	10.23	4.52	0.00	0.00	0.00	0.00	0.00
1,160	1,180	33.79	28.08	22.38	16.68	10.98	5.27	0.00	0.00	0.00	0.00	0.00
1,180	1,200	34.54	28.83	23.13	17.43	11.73	6.02	0.32	0.00	0.00	0.00	0.00
1,200	1,220	35.29	29.58	23.88	18.18	12.48	6.77	1.07	0.00	0.00	0.00	0.00
1,220	1,240	36.04	30.33	24.63	18.93	13.23	7.52	1.82	0.00	0.00	0.00	0.00
1,240	1,260	36.79	31.08	25.38	19.68	13.98	8.27	2.57	0.00	0.00	0.00	0.00
1,260	1,280	37.54	31.83	26.13	20.43	14.73	9.02	3.32	0.00	0.00	0.00	0.00
1,280	1,300	38.29	32.58	26.88	21.18	15.48	9.77	4.07	0.00	0.00	0.00	0.00
1,300	1,320	39.04	33.33	27.63	21.93	16.23	10.52	4.82	0.00	0.00	0.00	0.00
1,320	1,340	39.79	34.08	28.38	22.68	16.98	11.27	5.57	0.00	0.00	0.00	0.00
1,340	1,360	40.54	34.83	29.13	23.43	17.73	12.02	6.32	0.62	0.00	0.00	0.00
1,360	1,380	41.29	35.58	29.88	24.18	18.48	12.77	7.07	1.37	0.00	0.00	0.00
1,380	1,400	42.04	36.33	30.63	24.93	19.23	13.52	7.82	2.12	0.00	0.00	0.00
1,400	1,420	42.79	37.08	31.38	25.68	19.98	14.27	8.57	2.87	0.00	0.00	0.00
1,420	1,440	43.54	37.83	32.13	26.43	20.73	15.02	9.32	3.62	0.00	0.00	0.00
1,440	1,460	44.29	38.58	32.88	27.18	21.48	15.77	10.07	4.37	0.00	0.00	0.00
1,460	1,480	45.04	39.33	33.63	27.93	22.23	16.52	10.82	5.12	0.00	0.00	0.00

(continued on page 21)

MARRIED persons - SEMIMONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1,480	1,500	45.79	40.08	34.38	28.68	22.98	17.27	11.57	5.87	0.16	0.00	0.00
1,500	1,520	46.54	40.83	35.13	29.43	23.73	18.02	12.32	6.62	0.91	0.00	0.00
1,520	1,540	47.29	41.58	35.88	30.18	24.48	18.77	13.07	7.37	1.66	0.00	0.00
1,540	1,560	48.04	42.33	36.63	30.93	25.23	19.52	13.82	8.12	2.41	0.00	0.00
1,560	1,580	48.79	43.08	37.38	31.68	25.98	20.27	14.57	8.87	3.16	0.00	0.00
1,580	1,600	49.54	43.83	38.13	32.43	26.73	21.02	15.32	9.62	3.91	0.00	0.00
1,600	1,620	50.29	44.58	38.88	33.18	27.48	21.77	16.07	10.37	4.66	0.00	0.00
1,620	1,640	51.04	45.33	39.63	33.93	28.23	22.52	16.82	11.12	5.41	0.00	0.00
1,640	1,660	51.79	46.08	40.38	34.68	28.98	23.27	17.57	11.87	6.16	0.46	0.00
1,660	1,680	52.54	46.83	41.13	35.43	29.73	24.02	18.32	12.62	6.91	1.21	0.00
1,680	1,700	53.29	47.58	41.88	36.18	30.48	24.77	19.07	13.37	7.66	1.96	0.00
1,700	1,720	54.04	48.33	42.63	36.93	31.23	25.52	19.82	14.12	8.41	2.71	0.00
1,720	1,740	54.79	49.08	43.38	37.68	31.98	26.27	20.57	14.87	9.16	3.46	0.00
1,740	1,760	55.54	49.83	44.13	38.43	32.73	27.02	21.32	15.62	9.91	4.21	0.00
1,760	1,780	56.29	50.58	44.88	39.18	33.48	27.77	22.07	16.37	10.66	4.96	0.00
1,780	1,800	57.04	51.33	45.63	39.93	34.23	28.52	22.82	17.12	11.41	5.71	0.01
1,800	1,820	57.79	52.08	46.38	40.68	34.98	29.27	23.57	17.87	12.16	6.46	0.76
1,820	1,840	58.54	52.83	47.13	41.43	35.73	30.02	24.32	18.62	12.91	7.21	1.51
1,840	1,860	59.29	53.58	47.88	42.18	36.48	30.77	25.07	19.37	13.66	7.96	2.26
1,860	1,880	60.04	54.33	48.63	42.93	37.23	31.52	25.82	20.12	14.41	8.71	3.01
1,880	1,900	60.79	55.08	49.38	43.68	37.98	32.27	26.57	20.87	15.16	9.46	3.76
1,900	1,920	61.54	55.83	50.13	44.43	38.73	33.02	27.32	21.62	15.91	10.21	4.51
1,920	1,940	62.29	56.58	50.88	45.18	39.48	33.77	28.07	22.37	16.66	10.96	5.26
1,940	1,960	63.04	57.33	51.63	45.93	40.23	34.52	28.82	23.12	17.41	11.71	6.01
1,960	1,980	63.79	58.08	52.38	46.68	40.98	35.27	29.57	23.87	18.16	12.46	6.76
1,980	2,000	64.54	58.83	53.13	47.43	41.73	36.02	30.32	24.62	18.91	13.21	7.51
2,000	2,020	65.29	59.58	53.88	48.18	42.48	36.77	31.07	25.37	19.66	13.96	8.26
2,020	2,040	66.04	60.33	54.63	48.93	43.23	37.52	31.82	26.12	20.41	14.71	9.01
2,040	2,060	66.79	61.08	55.38	49.68	43.98	38.27	32.57	26.87	21.16	15.46	9.76
2,060	2,080	67.54	61.83	56.13	50.43	44.73	39.02	33.32	27.62	21.91	16.21	10.51
2,080	2,100	68.29	62.58	56.88	51.18	45.48	39.77	34.07	28.37	22.66	16.96	11.26
2,100	2,120	69.04	63.33	57.63	51.93	46.23	40.52	34.82	29.12	23.41	17.71	12.01
2,120	2,140	69.79	64.08	58.38	52.68	46.98	41.27	35.57	29.87	24.16	18.46	12.76
2,140	2,160	70.54	64.83	59.13	53.43	47.73	42.02	36.32	30.62	24.91	19.21	13.51
2,160	2,180	71.29	65.58	59.88	54.18	48.48	42.77	37.07	31.37	25.66	19.96	14.26
2,180	2,200	72.04	66.33	60.63	54.93	49.23	43.52	37.82	32.12	26.41	20.71	15.01
2,200	2,220	72.79	67.08	61.38	55.68	49.98	44.27	38.57	32.87	27.16	21.46	15.76
2,220	2,240	73.54	67.83	62.13	56.43	50.73	45.02	39.32	33.62	27.91	22.21	16.51
2,240	2,260	74.29	68.58	62.88	57.18	51.48	45.77	40.07	34.37	28.66	22.96	17.26
2,260	2,280	75.04	69.33	63.63	57.93	52.23	46.52	40.82	35.12	29.41	23.71	18.01
2,280	2,300	75.79	70.08	64.38	58.68	52.98	47.27	41.57	35.87	30.16	24.46	18.76
2,300	2,320	76.54	70.83	65.13	59.43	53.73	48.02	42.32	36.62	30.91	25.21	19.51
2,320	2,340	77.29	71.58	65.88	60.18	54.48	48.77	43.07	37.37	31.66	25.96	20.26
2,340	2,360	78.04	72.33	66.63	60.93	55.23	49.52	43.82	38.12	32.41	26.71	21.01
2,360	2,380	78.79	73.08	67.38	61.68	55.98	50.27	44.57	38.87	33.16	27.46	21.76
2,380	2,400	79.54	73.83	68.13	62.43	56.73	51.02	45.32	39.62	33.91	28.21	22.51
2,400	2,420	80.29	74.58	68.88	63.18	57.48	51.77	46.07	40.37	34.66	28.96	23.26
2,420	2,440	81.04	75.33	69.63	63.93	58.23	52.52	46.82	41.12	35.41	29.71	24.01
2,440	2,460	81.79	76.08	70.38	64.68	58.98	53.27	47.57	41.87	36.16	30.46	24.76
2,460	2,480	82.54	76.83	71.13	65.43	59.73	54.02	48.32	42.62	36.91	31.21	25.51
2,480	2,500	83.29	77.58	71.88	66.18	60.48	54.77	49.07	43.37	37.66	31.96	26.26
2,500	2,520	84.04	78.33	72.63	66.93	61.23	55.52	49.82	44.12	38.41	32.71	27.01
2,520	2,540	84.79	79.08	73.38	67.68	61.98	56.27	50.57	44.87	39.16	33.46	27.76
2,540	2,560	85.54	79.83	74.13	68.43	62.73	57.02	51.32	45.62	39.91	34.21	28.51
2,560	2,580	86.29	80.58	74.88	69.18	63.48	57.77	52.07	46.37	40.66	34.96	29.26
2,580	2,600	87.04	81.33	75.63	69.93	64.23	58.52	52.82	47.12	41.41	35.71	30.01
2,600	2,620	87.79	82.08	76.38	70.68	64.98	59.27	53.57	47.87	42.16	36.46	30.76
2,620	2,640	88.54	82.83	77.13	71.43	65.73	60.02	54.32	48.62	42.91	37.21	31.51
2,640	2,660	89.29	83.58	77.88	72.18	66.48	60.77	55.07	49.37	43.66	37.96	32.26
2,660	2,680	90.04	84.33	78.63	72.93	67.23	61.52	55.82	50.12	44.41	38.71	33.01

\$2,680 and over use Table 3(b) on page 8 for a MARRIED person

SINGLE persons -MONTHLY Payroll Period
(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	290	1.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	330	3.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	370	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	410	6.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	450	7.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	490	9.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	530	10.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	570	12.34	0.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	610	13.84	2.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	650	15.34	3.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650	690	16.84	5.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
690	730	18.34	6.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730	770	19.84	8.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
770	810	21.34	9.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	850	22.84	11.43	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
850	890	24.34	12.93	1.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
890	930	25.84	14.43	3.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930	970	27.34	15.93	4.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
970	1,010	28.84	17.43	6.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010	1,050	30.34	18.93	7.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,050	1,090	31.84	20.43	9.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,090	1,130	33.34	21.93	10.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,130	1,170	34.84	23.43	12.03	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,170	1,210	36.34	24.93	13.53	2.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,210	1,250	37.84	26.43	15.03	3.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,250	1,290	39.34	27.93	16.53	5.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,290	1,330	40.84	29.43	18.03	6.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,330	1,370	42.34	30.93	19.53	8.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,370	1,410	43.84	32.43	21.03	9.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,410	1,450	45.34	33.93	22.53	11.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,450	1,490	46.84	35.43	24.03	12.62	1.21	0.00	0.00	0.00	0.00	0.00	0.00
1,490	1,530	48.34	36.93	25.53	14.12	2.71	0.00	0.00	0.00	0.00	0.00	0.00
1,530	1,570	49.84	38.43	27.03	15.62	4.21	0.00	0.00	0.00	0.00	0.00	0.00
1,570	1,610	51.34	39.93	28.53	17.12	5.71	0.00	0.00	0.00	0.00	0.00	0.00
1,610	1,650	52.84	41.43	30.03	18.62	7.21	0.00	0.00	0.00	0.00	0.00	0.00
1,650	1,690	54.34	42.93	31.53	20.12	8.71	0.00	0.00	0.00	0.00	0.00	0.00
1,690	1,730	55.84	44.43	33.03	21.62	10.21	0.00	0.00	0.00	0.00	0.00	0.00
1,730	1,770	57.34	45.93	34.53	23.12	11.71	0.31	0.00	0.00	0.00	0.00	0.00
1,770	1,810	58.84	47.43	36.03	24.62	13.21	1.81	0.00	0.00	0.00	0.00	0.00
1,810	1,850	60.34	48.93	37.53	26.12	14.71	3.31	0.00	0.00	0.00	0.00	0.00
1,850	1,890	61.84	50.43	39.03	27.62	16.21	4.81	0.00	0.00	0.00	0.00	0.00
1,890	1,930	63.34	51.93	40.53	29.12	17.71	6.31	0.00	0.00	0.00	0.00	0.00
1,930	1,970	64.84	53.43	42.03	30.62	19.21	7.81	0.00	0.00	0.00	0.00	0.00
1,970	2,010	66.34	54.93	43.53	32.12	20.71	9.31	0.00	0.00	0.00	0.00	0.00
2,010	2,050	67.84	56.43	45.03	33.62	22.21	10.81	0.00	0.00	0.00	0.00	0.00
2,050	2,090	69.34	57.93	46.53	35.12	23.71	12.31	0.90	0.00	0.00	0.00	0.00
2,090	2,130	70.84	59.43	48.03	36.62	25.21	13.81	2.40	0.00	0.00	0.00	0.00
2,130	2,170	72.34	60.93	49.53	38.12	26.71	15.31	3.90	0.00	0.00	0.00	0.00
2,170	2,210	73.84	62.43	51.03	39.62	28.21	16.81	5.40	0.00	0.00	0.00	0.00
2,210	2,250	75.34	63.93	52.53	41.12	29.71	18.31	6.90	0.00	0.00	0.00	0.00
2,250	2,290	76.84	65.43	54.03	42.62	31.21	19.81	8.40	0.00	0.00	0.00	0.00
2,290	2,330	78.34	66.93	55.53	44.12	32.71	21.31	9.90	0.00	0.00	0.00	0.00
2,330	2,370	79.84	68.43	57.03	45.62	34.21	22.81	11.40	0.00	0.00	0.00	0.00
2,370	2,410	81.34	69.93	58.53	47.12	35.71	24.31	12.90	1.49	0.00	0.00	0.00
2,410	2,450	82.84	71.43	60.03	48.62	37.21	25.81	14.40	2.99	0.00	0.00	0.00
2,450	2,490	84.34	72.93	61.53	50.12	38.71	27.31	15.90	4.49	0.00	0.00	0.00
2,490	2,530	85.84	74.43	63.03	51.62	40.21	28.81	17.40	5.99	0.00	0.00	0.00
2,530	2,570	87.34	75.93	64.53	53.12	41.71	30.31	18.90	7.49	0.00	0.00	0.00
2,570	2,610	88.84	77.43	66.03	54.62	43.21	31.81	20.40	8.99	0.00	0.00	0.00

(continued on page 23)

SINGLE persons -MONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
2,610	2,650	90.34	78.93	67.53	56.12	44.71	33.31	21.90	10.49	0.00	0.00	0.00
2,650	2,690	91.84	80.43	69.03	57.62	46.21	34.81	23.40	11.99	0.59	0.00	0.00
2,690	2,730	93.34	81.93	70.53	59.12	47.71	36.31	24.90	13.49	2.09	0.00	0.00
2,730	2,770	94.84	83.43	72.03	60.62	49.21	37.81	26.40	14.99	3.59	0.00	0.00
2,770	2,810	96.34	84.93	73.53	62.12	50.71	39.31	27.90	16.49	5.09	0.00	0.00
2,810	2,850	97.84	86.43	75.03	63.62	52.21	40.81	29.40	17.99	6.59	0.00	0.00
2,850	2,890	99.34	87.93	76.53	65.12	53.71	42.31	30.90	19.49	8.09	0.00	0.00
2,890	2,930	100.84	89.43	78.03	66.62	55.21	43.81	32.40	20.99	9.59	0.00	0.00
2,930	2,970	102.34	90.93	79.53	68.12	56.71	45.31	33.90	22.49	11.09	0.00	0.00
2,970	3,010	103.84	92.43	81.03	69.62	58.21	46.81	35.40	23.99	12.59	1.18	0.00
3,010	3,050	106.31	93.93	82.53	71.12	59.71	48.31	36.90	25.49	14.09	2.68	0.00
3,050	3,090	109.11	95.43	84.03	72.62	61.21	49.81	38.40	26.99	15.59	4.18	0.00
3,090	3,130	111.91	96.93	85.53	74.12	62.71	51.31	39.90	28.49	17.09	5.68	0.00
3,130	3,170	114.71	98.43	87.03	75.62	64.21	52.81	41.40	29.99	18.59	7.18	0.00
3,170	3,210	117.51	99.93	88.53	77.12	65.71	54.31	42.90	31.49	20.09	8.68	0.00
3,210	3,250	120.31	101.43	90.03	78.62	67.21	55.81	44.40	32.99	21.59	10.18	0.00
3,250	3,290	123.11	102.93	91.53	80.12	68.71	57.31	45.90	34.49	23.09	11.68	0.27
3,290	3,330	125.91	104.62	93.03	81.62	70.21	58.81	47.40	35.99	24.59	13.18	1.77
3,330	3,370	128.71	107.42	94.53	83.12	71.71	60.31	48.90	37.49	26.09	14.68	3.27
3,370	3,410	131.51	110.22	96.03	84.62	73.21	61.81	50.40	38.99	27.59	16.18	4.77
3,410	3,450	134.31	113.02	97.53	86.12	74.71	63.31	51.90	40.49	29.09	17.68	6.27
3,450	3,490	137.11	115.82	99.03	87.62	76.21	64.81	53.40	41.99	30.59	19.18	7.77
3,490	3,530	139.91	118.62	100.53	89.12	77.71	66.31	54.90	43.49	32.09	20.68	9.27
3,530	3,570	142.71	121.42	102.03	90.62	79.21	67.81	56.40	44.99	33.59	22.18	10.78
3,570	3,610	145.51	124.22	103.53	92.12	80.71	69.31	57.90	46.49	35.09	23.68	12.28
3,610	3,650	148.31	127.02	105.73	93.62	82.21	70.81	59.40	47.99	36.59	25.18	13.78
3,650	3,690	151.11	129.82	108.53	95.12	83.71	72.31	60.90	49.49	38.09	26.68	15.28
3,690	3,730	153.91	132.62	111.33	96.62	85.21	73.81	62.40	50.99	39.59	28.18	16.78
3,730	3,770	156.71	135.42	114.13	98.12	86.71	75.31	63.90	52.49	41.09	29.68	18.28
3,770	3,810	159.51	138.22	116.93	99.62	88.21	76.81	65.40	53.99	42.59	31.18	19.78
3,810	3,850	162.31	141.02	119.73	101.12	89.71	78.31	66.90	55.49	44.09	32.68	21.28
3,850	3,890	165.11	143.82	122.53	102.62	91.21	79.81	68.40	56.99	45.59	34.18	22.78
3,890	3,930	167.91	146.62	125.33	104.12	92.71	81.31	69.90	58.49	47.09	35.68	24.28
3,930	3,970	170.71	149.42	128.13	106.84	94.21	82.81	71.40	59.99	48.59	37.18	25.78
3,970	4,010	173.51	152.22	130.93	109.64	95.71	84.31	72.90	61.49	50.09	38.68	27.28
4,010	4,050	176.31	155.02	133.73	112.44	97.21	85.81	74.40	62.99	51.59	40.18	28.78
4,050	4,090	179.11	157.82	136.53	115.24	98.71	87.31	75.90	64.49	53.09	41.68	30.28
4,090	4,130	181.91	160.62	139.33	118.04	100.21	88.81	77.40	65.99	54.59	43.18	31.78
4,130	4,170	184.71	163.42	142.13	120.84	101.71	90.31	78.90	67.49	56.09	44.68	33.28
4,170	4,210	187.51	166.22	144.93	123.64	103.21	91.81	80.40	68.99	57.59	46.18	34.78
4,210	4,250	190.31	169.02	147.73	126.44	105.14	93.31	81.90	70.49	59.09	47.68	36.28
4,250	4,290	193.11	171.82	150.53	129.24	107.94	94.81	83.40	71.99	60.59	49.18	37.78
4,290	4,330	195.91	174.62	153.33	132.04	110.74	96.31	84.90	73.49	62.09	50.68	39.28
4,330	4,370	198.71	177.42	156.13	134.84	113.54	97.81	86.40	74.99	63.59	52.18	40.78
4,370	4,410	201.51	180.22	158.93	137.64	116.34	99.31	87.90	76.49	65.09	53.68	42.28
4,410	4,450	204.31	183.02	161.73	140.44	119.14	100.81	89.40	77.99	66.59	55.18	43.78
4,450	4,490	207.11	185.82	164.53	143.24	121.94	102.31	90.90	79.49	68.09	56.68	45.28
4,490	4,530	209.91	188.62	167.33	146.04	124.74	103.81	92.40	80.99	69.59	58.18	46.78
4,530	4,570	212.71	191.42	170.13	148.84	127.54	106.25	93.90	82.49	71.09	59.68	48.28
4,570	4,610	215.51	194.22	172.93	151.64	130.34	109.05	95.40	83.99	72.59	61.18	49.78
4,610	4,650	218.31	197.02	175.73	154.44	133.14	111.85	96.90	85.49	74.09	62.68	51.28
4,650	4,690	221.11	199.82	178.53	157.24	135.94	114.65	98.40	86.99	75.59	64.18	52.78
4,690	4,730	223.91	202.62	181.33	160.04	138.74	117.45	99.90	88.49	77.09	65.68	54.28
4,730	4,770	226.71	205.42	184.13	162.84	141.54	120.25	101.40	89.99	78.59	67.18	55.78
4,770	4,810	229.51	208.22	186.93	165.64	144.34	123.05	102.90	91.49	80.09	68.68	57.28
4,810	4,850	232.31	211.02	189.73	168.44	147.14	125.85	104.56	92.99	81.59	70.18	58.78
4,850	4,890	235.11	213.82	192.53	171.24	149.94	128.65	107.36	94.49	83.09	71.68	60.28
4,890	4,930	237.91	216.62	195.33	174.04	152.74	131.45	110.16	95.99	84.59	73.18	61.78
4,930	4,970	240.71	219.42	198.13	176.84	155.54	134.25	112.96	97.49	86.09	74.68	63.28
4,970	5,010	243.51	222.22	200.93	179.64	158.34	137.05	115.76	98.99	87.59	76.18	64.78

\$5,010 and over use Table 4(a) on page 8 for a SINGLE person

MARRIED persons - MONTHLY Payroll Period
 (FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	540	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	580	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	620	2.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	660	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	700	5.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	740	6.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	780	8.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	820	9.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	860	11.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860	900	12.83	1.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900	940	14.33	2.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
940	980	15.83	4.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
980	1,020	17.33	5.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,020	1,060	18.83	7.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,060	1,100	20.33	8.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,100	1,140	21.83	10.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,140	1,180	23.33	11.92	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,180	1,220	24.83	13.42	2.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,220	1,260	26.33	14.92	3.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,260	1,300	27.83	16.42	5.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,300	1,340	29.33	17.92	6.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,340	1,380	30.83	19.42	8.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,380	1,420	32.33	20.92	9.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,420	1,460	33.83	22.42	11.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,460	1,500	35.33	23.92	12.51	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,500	1,540	36.83	25.42	14.01	2.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,540	1,580	38.33	26.92	15.51	4.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,580	1,620	39.83	28.42	17.01	5.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,620	1,660	41.33	29.92	18.51	7.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,660	1,700	42.83	31.42	20.01	8.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,700	1,740	44.33	32.92	21.51	10.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,740	1,780	45.83	34.42	23.01	11.61	0.20	0.00	0.00	0.00	0.00	0.00	0.00
1,780	1,820	47.33	35.92	24.51	13.11	1.70	0.00	0.00	0.00	0.00	0.00	0.00
1,820	1,860	48.83	37.42	26.01	14.61	3.20	0.00	0.00	0.00	0.00	0.00	0.00
1,860	1,900	50.33	38.92	27.51	16.11	4.70	0.00	0.00	0.00	0.00	0.00	0.00
1,900	1,940	51.83	40.42	29.01	17.61	6.20	0.00	0.00	0.00	0.00	0.00	0.00
1,940	1,980	53.33	41.92	30.51	19.11	7.70	0.00	0.00	0.00	0.00	0.00	0.00
1,980	2,020	54.83	43.42	32.01	20.61	9.20	0.00	0.00	0.00	0.00	0.00	0.00
2,020	2,060	56.33	44.92	33.51	22.11	10.70	0.00	0.00	0.00	0.00	0.00	0.00
2,060	2,100	57.83	46.42	35.01	23.61	12.20	0.79	0.00	0.00	0.00	0.00	0.00
2,100	2,140	59.33	47.92	36.51	25.11	13.70	2.29	0.00	0.00	0.00	0.00	0.00
2,140	2,180	60.83	49.42	38.01	26.61	15.20	3.79	0.00	0.00	0.00	0.00	0.00
2,180	2,220	62.33	50.92	39.51	28.11	16.70	5.29	0.00	0.00	0.00	0.00	0.00
2,220	2,260	63.83	52.42	41.01	29.61	18.20	6.79	0.00	0.00	0.00	0.00	0.00
2,260	2,300	65.33	53.92	42.51	31.11	19.70	8.29	0.00	0.00	0.00	0.00	0.00
2,300	2,340	66.83	55.42	44.01	32.61	21.20	9.79	0.00	0.00	0.00	0.00	0.00
2,340	2,380	68.33	56.92	45.51	34.11	22.70	11.29	0.00	0.00	0.00	0.00	0.00
2,380	2,420	69.83	58.42	47.01	35.61	24.20	12.79	1.39	0.00	0.00	0.00	0.00
2,420	2,460	71.33	59.92	48.51	37.11	25.70	14.29	2.89	0.00	0.00	0.00	0.00
2,460	2,500	72.83	61.42	50.01	38.61	27.20	15.79	4.39	0.00	0.00	0.00	0.00
2,500	2,540	74.33	62.92	51.51	40.11	28.70	17.29	5.89	0.00	0.00	0.00	0.00
2,540	2,580	75.83	64.42	53.01	41.61	30.20	18.79	7.39	0.00	0.00	0.00	0.00
2,580	2,620	77.33	65.92	54.51	43.11	31.70	20.29	8.89	0.00	0.00	0.00	0.00
2,620	2,660	78.83	67.42	56.01	44.61	33.20	21.79	10.39	0.00	0.00	0.00	0.00
2,660	2,700	80.33	68.92	57.51	46.11	34.70	23.29	11.89	0.48	0.00	0.00	0.00
2,700	2,740	81.83	70.42	59.01	47.61	36.20	24.79	13.39	1.98	0.00	0.00	0.00
2,740	2,780	83.33	71.92	60.51	49.11	37.70	26.29	14.89	3.48	0.00	0.00	0.00
2,780	2,820	84.83	73.42	62.01	50.61	39.20	27.79	16.39	4.98	0.00	0.00	0.00
2,820	2,860	86.33	74.92	63.51	52.11	40.70	29.29	17.89	6.48	0.00	0.00	0.00
2,860	2,900	87.83	76.42	65.01	53.61	42.20	30.79	19.39	7.98	0.00	0.00	0.00

(continued on page 25)

MARRIED persons - MONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
2,900	2,940	89.33	77.92	66.51	55.11	43.70	32.29	20.89	9.48	0.00	0.00	0.00
2,940	2,980	90.83	79.42	68.01	56.61	45.20	33.79	22.39	10.98	0.00	0.00	0.00
2,980	3,020	92.33	80.92	69.51	58.11	46.70	35.29	23.89	12.48	1.07	0.00	0.00
3,020	3,060	93.83	82.42	71.01	59.61	48.20	36.79	25.39	13.98	2.57	0.00	0.00
3,060	3,100	95.33	83.92	72.51	61.11	49.70	38.29	26.89	15.48	4.07	0.00	0.00
3,100	3,140	96.83	85.42	74.01	62.61	51.20	39.79	28.39	16.98	5.57	0.00	0.00
3,140	3,180	98.33	86.92	75.51	64.11	52.70	41.29	29.89	18.48	7.07	0.00	0.00
3,180	3,220	99.83	88.42	77.01	65.61	54.20	42.79	31.39	19.98	8.57	0.00	0.00
3,220	3,260	101.33	89.92	78.51	67.11	55.70	44.29	32.89	21.48	10.08	0.00	0.00
3,260	3,300	102.83	91.42	80.01	68.61	57.20	45.79	34.39	22.98	11.58	0.17	0.00
3,300	3,340	104.33	92.92	81.51	70.11	58.70	47.29	35.89	24.48	13.08	1.67	0.00
3,340	3,380	105.83	94.42	83.01	71.61	60.20	48.79	37.39	25.98	14.58	3.17	0.00
3,380	3,420	107.33	95.92	84.51	73.11	61.70	50.29	38.89	27.48	16.08	4.67	0.00
3,420	3,460	108.83	97.42	86.01	74.61	63.20	51.79	40.39	28.98	17.58	6.17	0.00
3,460	3,500	110.33	98.92	87.51	76.11	64.70	53.29	41.89	30.48	19.08	7.67	0.00
3,500	3,540	111.83	100.42	89.01	77.61	66.20	54.79	43.39	31.98	20.58	9.17	0.00
3,540	3,580	113.33	101.92	90.51	79.11	67.70	56.29	44.89	33.48	22.08	10.67	0.00
3,580	3,620	114.83	103.42	92.01	80.61	69.20	57.79	46.39	34.98	23.58	12.17	0.76
3,620	3,660	116.33	104.92	93.51	82.11	70.70	59.29	47.89	36.48	25.08	13.67	2.26
3,660	3,700	117.83	106.42	95.01	83.61	72.20	60.79	49.39	37.98	26.58	15.17	3.76
3,700	3,740	119.33	107.92	96.51	85.11	73.70	62.29	50.89	39.48	28.08	16.67	5.26
3,740	3,780	120.83	109.42	98.01	86.61	75.20	63.79	52.39	40.98	29.58	18.17	6.76
3,780	3,820	122.33	110.92	99.51	88.11	76.70	65.29	53.89	42.48	31.08	19.67	8.26
3,820	3,860	123.83	112.42	101.01	89.61	78.20	66.79	55.39	43.98	32.58	21.17	9.76
3,860	3,900	125.33	113.92	102.51	91.11	79.70	68.29	56.89	45.48	34.08	22.67	11.26
3,900	3,940	126.83	115.42	104.01	92.61	81.20	69.79	58.39	46.98	35.58	24.17	12.76
3,940	3,980	128.33	116.92	105.51	94.11	82.70	71.29	59.89	48.48	37.08	25.67	14.26
3,980	4,020	129.83	118.42	107.01	95.61	84.20	72.79	61.39	49.98	38.58	27.17	15.76
4,020	4,060	131.33	119.92	108.51	97.11	85.70	74.29	62.89	51.48	40.08	28.67	17.26
4,060	4,100	132.83	121.42	110.01	98.61	87.20	75.79	64.39	52.98	41.58	30.17	18.76
4,100	4,140	134.33	122.92	111.51	100.11	88.70	77.29	65.89	54.48	43.08	31.67	20.26
4,140	4,180	135.83	124.42	113.01	101.61	90.20	78.79	67.39	55.98	44.58	33.17	21.76
4,180	4,220	137.33	125.92	114.51	103.11	91.70	80.29	68.89	57.48	46.08	34.67	23.26
4,220	4,260	138.83	127.42	116.01	104.61	93.20	81.79	70.39	58.98	47.58	36.17	24.76
4,260	4,300	140.33	128.92	117.51	106.11	94.70	83.29	71.89	60.48	49.08	37.67	26.26
4,300	4,340	141.83	130.42	119.01	107.61	96.20	84.79	73.39	61.98	50.58	39.17	27.76
4,340	4,380	143.33	131.92	120.51	109.11	97.70	86.29	74.89	63.48	52.08	40.67	29.26
4,380	4,420	144.83	133.42	122.01	110.61	99.20	87.79	76.39	64.98	53.58	42.17	30.76
4,420	4,460	146.33	134.92	123.51	112.11	100.70	89.29	77.89	66.48	55.08	43.67	32.26
4,460	4,500	147.83	136.42	125.01	113.61	102.20	90.79	79.39	67.98	56.58	45.17	33.76
4,500	4,540	149.33	137.92	126.51	115.11	103.70	92.29	80.89	69.48	58.08	46.67	35.26
4,540	4,580	150.83	139.42	128.01	116.61	105.20	93.79	82.39	70.98	59.58	48.17	36.76
4,580	4,620	152.33	140.92	129.51	118.11	106.70	95.29	83.89	72.48	61.08	49.67	38.26
4,620	4,660	153.83	142.42	131.01	119.61	108.20	96.79	85.39	73.98	62.58	51.17	39.76
4,660	4,700	155.33	143.92	132.51	121.11	109.70	98.29	86.89	75.48	64.08	52.67	41.26
4,700	4,740	156.83	145.42	134.01	122.61	111.20	99.79	88.39	76.98	65.58	54.17	42.76
4,740	4,780	158.33	146.92	135.51	124.11	112.70	101.29	89.89	78.48	67.08	55.67	44.26
4,780	4,820	159.83	148.42	137.01	125.61	114.20	102.79	91.39	79.98	68.58	57.17	45.76
4,820	4,860	161.33	149.92	138.51	127.11	115.70	104.29	92.89	81.48	70.08	58.67	47.26
4,860	4,900	162.83	151.42	140.01	128.61	117.20	105.79	94.39	82.98	71.58	60.17	48.76
4,900	4,940	164.33	152.92	141.51	130.11	118.70	107.29	95.89	84.48	73.08	61.67	50.26
4,940	4,980	165.83	154.42	143.01	131.61	120.20	108.79	97.39	85.98	74.58	63.17	51.76
4,980	5,020	167.33	155.92	144.51	133.11	121.70	110.29	98.89	87.48	76.08	64.67	53.26
5,020	5,060	168.83	157.42	146.01	134.61	123.20	111.79	100.39	88.98	77.58	66.17	54.76
5,060	5,100	170.33	158.92	147.51	136.11	124.70	113.29	101.89	90.48	79.08	67.67	56.26
5,100	5,140	171.83	160.42	149.01	137.61	126.20	114.79	103.39	91.98	80.58	69.17	57.76
5,140	5,180	173.33	161.92	150.51	139.11	127.70	116.29	104.89	93.48	82.08	70.67	59.26
5,180	5,220	174.83	163.42	152.01	140.61	129.20	117.79	106.39	94.98	83.58	72.17	60.76
5,220	5,260	133.12	164.92	153.51	142.11	130.70	119.29	107.89	96.48	85.08	73.67	62.26
5,260	5,300	136.22	166.42	155.01	143.61	132.20	120.79	109.39	97.98	86.58	75.17	63.76

\$5,300 and over use Table 4(b) on page 8 for a MARRIED person

SINGLE persons - DAILY or MISCELLANEOUS Payroll Period
 (FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	18	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	21	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	24	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	27	0.57	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	30	0.69	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	33	0.80	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.91	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	1.02	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	1.14	0.61	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	1.25	0.72	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	1.36	0.84	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	1.47	0.95	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	1.59	1.06	0.53	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.70	1.17	0.65	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	1.81	1.29	0.76	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.92	1.40	0.87	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	2.04	1.51	0.98	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	2.15	1.62	1.10	0.57	0.04	0.00	0.00	0.00	0.00	0.00	0.00
69	72	2.26	1.74	1.21	0.68	0.16	0.00	0.00	0.00	0.00	0.00	0.00
72	75	2.37	1.85	1.32	0.79	0.27	0.00	0.00	0.00	0.00	0.00	0.00
75	78	2.49	1.96	1.43	0.91	0.38	0.00	0.00	0.00	0.00	0.00	0.00
78	81	2.60	2.07	1.55	1.02	0.49	0.00	0.00	0.00	0.00	0.00	0.00
81	84	2.71	2.19	1.66	1.13	0.61	0.08	0.00	0.00	0.00	0.00	0.00
84	87	2.82	2.30	1.77	1.24	0.72	0.19	0.00	0.00	0.00	0.00	0.00
87	90	2.94	2.41	1.88	1.36	0.83	0.30	0.00	0.00	0.00	0.00	0.00
90	93	3.05	2.52	2.00	1.47	0.94	0.42	0.00	0.00	0.00	0.00	0.00
93	96	3.16	2.64	2.11	1.58	1.06	0.53	0.00	0.00	0.00	0.00	0.00
96	99	3.27	2.75	2.22	1.69	1.17	0.64	0.12	0.00	0.00	0.00	0.00
99	102	3.39	2.86	2.33	1.81	1.28	0.75	0.23	0.00	0.00	0.00	0.00
102	105	3.50	2.97	2.45	1.92	1.39	0.87	0.34	0.00	0.00	0.00	0.00
105	108	3.61	3.09	2.56	2.03	1.51	0.98	0.45	0.00	0.00	0.00	0.00
108	111	3.72	3.20	2.67	2.14	1.62	1.09	0.57	0.04	0.00	0.00	0.00
111	114	3.84	3.31	2.78	2.26	1.73	1.20	0.68	0.15	0.00	0.00	0.00
114	117	3.95	3.42	2.90	2.37	1.84	1.32	0.79	0.26	0.00	0.00	0.00
117	120	4.06	3.54	3.01	2.48	1.96	1.43	0.90	0.38	0.00	0.00	0.00
120	123	4.17	3.65	3.12	2.59	2.07	1.54	1.02	0.49	0.00	0.00	0.00
123	126	4.29	3.76	3.23	2.71	2.18	1.65	1.13	0.60	0.08	0.00	0.00
126	129	4.40	3.87	3.35	2.82	2.29	1.77	1.24	0.71	0.19	0.00	0.00
129	132	4.51	3.99	3.46	2.93	2.41	1.88	1.35	0.83	0.30	0.00	0.00
132	135	4.62	4.10	3.57	3.04	2.52	1.99	1.47	0.94	0.41	0.00	0.00
135	138	4.74	4.21	3.68	3.16	2.63	2.10	1.58	1.05	0.53	0.00	0.00
138	141	104.28	4.32	3.80	3.27	2.74	2.22	1.69	1.16	0.64	0.11	0.00
141	144	104.49	4.44	3.91	3.38	2.86	2.33	1.80	1.28	0.75	0.22	0.00
144	147	104.70	4.55	4.02	3.49	2.97	2.44	1.92	1.39	0.86	0.34	0.00
147	150	104.91	4.66	4.13	3.61	3.08	2.55	2.03	1.50	0.98	0.45	0.00
150	153	105.12	4.77	4.25	3.72	3.19	2.67	2.14	1.61	1.09	0.56	0.03
153	156	105.33	104.35	4.36	3.83	3.31	2.78	2.25	1.73	1.20	0.67	0.15
156	159	105.54	104.56	4.47	3.94	3.42	2.89	2.37	1.84	1.31	0.79	0.26
159	162	105.75	104.77	4.58	4.06	3.53	3.00	2.48	1.95	1.43	0.90	0.37
162	165	105.96	104.98	4.70	4.17	3.64	3.12	2.59	2.06	1.54	1.01	0.48
165	168	106.17	105.19	4.81	4.28	3.76	3.23	2.70	2.18	1.65	1.12	0.60
168	171	106.38	105.40	104.42	4.39	3.87	3.34	2.82	2.29	1.76	1.24	0.71
171	174	106.59	105.61	104.63	4.51	3.98	3.45	2.93	2.40	1.88	1.35	0.82
174	177	106.80	105.82	104.84	4.62	4.09	3.57	3.04	2.51	1.99	1.46	0.93
177	180	107.01	106.03	105.05	4.73	4.21	3.68	3.15	2.63	2.10	1.57	1.05
180	183	107.22	106.24	105.26	104.27	4.32	3.79	3.27	2.74	2.21	1.69	1.16
183	186	107.43	106.45	105.47	104.48	4.43	3.90	3.38	2.85	2.33	1.80	1.27
186	189	107.64	106.66	105.68	104.69	4.54	4.02	3.49	2.96	2.44	1.91	1.38
189	192	107.85	106.87	105.89	104.90	4.66	4.13	3.60	3.08	2.55	2.02	1.50

(continued on page 27)

SINGLE persons - DAILY or MISCELLANEOUS Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
192	195	108.06	107.08	106.10	105.11	4.77	4.24	3.72	3.19	2.66	2.14	1.61
195	198	108.27	107.29	106.31	105.32	104.34	4.35	3.83	3.30	2.78	2.25	1.72
198	201	108.48	107.50	106.52	105.53	104.55	4.47	3.94	3.41	2.89	2.36	1.83
201	204	108.69	107.71	106.73	105.74	104.76	4.58	4.05	3.53	3.00	2.47	1.95
204	207	108.90	107.92	106.94	105.95	104.97	4.69	4.17	3.64	3.11	2.59	2.06
207	210	109.11	108.13	107.15	106.16	105.18	4.80	4.28	3.75	3.23	2.70	2.17
210	213	109.32	108.34	107.36	106.37	105.39	104.41	4.39	3.86	3.34	2.81	2.28
213	216	109.53	108.55	107.57	106.58	105.60	104.62	4.50	3.98	3.45	2.92	2.40
216	219	109.74	108.76	107.78	106.79	105.81	104.83	4.62	4.09	3.56	3.04	2.51
219	222	109.95	108.97	107.99	107.00	106.02	105.04	4.73	4.20	3.68	3.15	2.62
222	225	110.16	109.18	108.20	107.21	106.23	105.25	104.27	4.31	3.79	3.26	2.73
225	228	110.37	109.39	108.41	107.42	106.44	105.46	104.48	4.43	3.90	3.37	2.85
228	231	110.58	109.60	108.62	107.63	106.65	105.67	104.69	4.54	4.01	3.49	2.96
231	234	110.79	109.81	108.83	107.84	106.86	105.88	104.90	4.65	4.13	3.60	3.07
234	237	111.00	110.02	109.04	108.05	107.07	106.09	105.11	4.76	4.24	3.71	3.18
237	240	111.21	110.23	109.25	108.26	107.28	106.30	105.32	104.33	4.35	3.82	3.30
240	243	111.42	110.44	109.46	108.47	107.49	106.51	105.53	104.54	4.46	3.94	3.41
243	246	111.63	110.65	109.67	108.68	107.70	106.72	105.74	104.75	4.58	4.05	3.52
246	249	111.84	110.86	109.88	108.89	107.91	106.93	105.95	104.96	4.69	4.16	3.63
249	252	112.05	111.07	110.09	109.10	108.12	107.14	106.16	105.17	4.80	4.27	3.75
252	255	112.26	111.28	110.30	109.31	108.33	107.35	106.37	105.38	104.40	4.39	3.86
255	258	112.47	111.49	110.51	109.52	108.54	107.56	106.58	105.59	104.61	4.50	3.97
258	261	112.68	111.70	110.72	109.73	108.75	107.77	106.79	105.80	104.82	4.61	4.08
261	264	112.89	111.91	110.93	109.94	108.96	107.98	107.00	106.01	105.03	4.72	4.20
264	267	113.10	112.12	111.14	110.15	109.17	108.19	107.21	106.22	105.24	104.26	4.31
267	270	113.31	112.33	111.35	110.36	109.38	108.40	107.42	106.43	105.45	104.47	4.42
270	273	113.52	112.54	111.56	110.57	109.59	108.61	107.63	106.64	105.66	104.68	4.53
273	276	113.73	112.75	111.77	110.78	109.80	108.82	107.84	106.85	105.87	104.89	4.65
276	279	113.94	112.96	111.98	110.99	110.01	109.03	108.05	107.06	106.08	105.10	4.76
279	282	114.15	113.17	112.19	111.20	110.22	109.24	108.26	107.27	106.29	105.31	104.33
282	285	114.36	113.38	112.40	111.41	110.43	109.45	108.47	107.48	106.50	105.52	104.54
285	288	114.57	113.59	112.61	111.62	110.64	109.66	108.68	107.69	106.71	105.73	104.75
288	291	114.78	113.80	112.82	111.83	110.85	109.87	108.89	107.90	106.92	105.94	104.96
291	294	114.99	114.01	113.03	112.04	111.06	110.08	109.10	108.11	107.13	106.15	105.17
294	297	115.20	114.22	113.24	112.25	111.27	110.29	109.31	108.32	107.34	106.36	105.38
297	300	115.41	114.43	113.45	112.46	111.48	110.50	109.52	108.53	107.55	106.57	105.59
300	303	115.62	114.64	113.66	112.67	111.69	110.71	109.73	108.74	107.76	106.78	105.80
303	306	353.41	114.85	113.87	112.88	111.90	110.92	109.94	108.95	107.97	106.99	106.01
306	309	353.64	115.06	114.08	113.09	112.11	111.13	110.15	109.16	108.18	107.20	106.22
309	312	353.88	115.27	114.29	113.30	112.32	111.34	110.36	109.37	108.39	107.41	106.43
312	315	354.11	115.48	114.50	113.51	112.53	111.55	110.57	109.58	108.60	107.62	106.64
315	318	354.34	115.69	114.71	113.72	112.74	111.76	110.78	109.79	108.81	107.83	106.85
318	321	354.57	353.48	114.92	113.93	112.95	111.97	110.99	110.00	109.02	108.04	107.06
321	324	354.81	353.72	115.13	114.14	113.16	112.18	111.20	110.21	109.23	108.25	107.27
324	327	355.04	353.95	115.34	114.35	113.37	112.39	111.41	110.42	109.44	108.46	107.48
327	330	355.27	354.18	115.55	114.56	113.58	112.60	111.62	110.63	109.65	108.67	107.69
330	333	355.50	354.41	353.33	114.77	113.79	112.81	111.83	110.84	109.86	108.88	107.90
333	336	355.74	354.65	353.56	114.98	114.00	113.02	112.04	111.05	110.07	109.09	108.11
336	339	355.97	354.88	353.79	115.19	114.21	113.23	112.25	111.26	110.28	109.30	108.32
339	342	356.20	355.11	354.02	115.40	114.42	113.44	112.46	111.47	110.49	109.51	108.53
342	345	356.43	355.34	354.26	115.61	114.63	113.65	112.67	111.68	110.70	109.72	108.74
345	348	356.67	355.58	354.49	353.40	114.84	113.86	112.88	111.89	110.91	109.93	108.95
348	351	356.90	355.81	354.72	353.63	115.05	114.07	113.09	112.10	111.12	110.14	109.16
351	354	357.13	356.04	354.95	353.87	115.26	114.28	113.30	112.31	111.33	110.35	109.37
354	357	357.36	356.27	355.19	354.10	115.47	114.49	113.51	112.52	111.54	110.56	109.58
357	360	357.60	356.51	355.42	354.33	115.68	114.70	113.72	112.73	111.75	110.77	109.79
360	363	357.83	356.74	355.65	354.56	353.48	114.91	113.93	112.94	111.96	110.98	110.00
363	366	358.06	356.97	355.88	354.80	353.71	115.12	114.14	113.15	112.17	111.19	110.21
366	369	358.29	357.20	356.12	355.03	353.94	115.33	114.35	113.36	112.38	111.40	110.42
369	372	358.53	357.44	356.35	355.26	354.17	115.54	114.56	113.57	112.59	111.61	110.63

\$372 and over use Table 8(a) on page 9 for a SINGLE person

MARRIED persons - DAILY or MISCELLANEOUS Payroll Period
 (FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	30	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	33	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	0.59	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	0.70	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	0.81	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	0.93	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	1.04	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.15	0.62	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	1.26	0.74	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.38	0.85	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	1.49	0.96	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	1.60	1.07	0.55	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	72	1.71	1.19	0.66	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	75	1.83	1.30	0.77	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	78	1.94	1.41	0.89	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	81	2.05	1.52	1.00	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	84	2.16	1.64	1.11	0.58	0.06	0.00	0.00	0.00	0.00	0.00	0.00
84	87	2.28	1.75	1.22	0.70	0.17	0.00	0.00	0.00	0.00	0.00	0.00
87	90	2.39	1.86	1.34	0.81	0.28	0.00	0.00	0.00	0.00	0.00	0.00
90	93	2.50	1.97	1.45	0.92	0.40	0.00	0.00	0.00	0.00	0.00	0.00
93	96	2.61	2.09	1.56	1.03	0.51	0.00	0.00	0.00	0.00	0.00	0.00
96	99	2.73	2.20	1.67	1.15	0.62	0.09	0.00	0.00	0.00	0.00	0.00
99	102	2.84	2.31	1.79	1.26	0.73	0.21	0.00	0.00	0.00	0.00	0.00
102	105	2.95	2.42	1.90	1.37	0.85	0.32	0.00	0.00	0.00	0.00	0.00
105	108	3.06	2.54	2.01	1.48	0.96	0.43	0.00	0.00	0.00	0.00	0.00
108	111	3.18	2.65	2.12	1.60	1.07	0.54	0.02	0.00	0.00	0.00	0.00
111	114	3.29	2.76	2.24	1.71	1.18	0.66	0.13	0.00	0.00	0.00	0.00
114	117	3.40	2.87	2.35	1.82	1.30	0.77	0.24	0.00	0.00	0.00	0.00
117	120	3.51	2.99	2.46	1.93	1.41	0.88	0.35	0.00	0.00	0.00	0.00
120	123	3.63	3.10	2.57	2.05	1.52	0.99	0.47	0.00	0.00	0.00	0.00
123	126	3.74	3.21	2.69	2.16	1.63	1.11	0.58	0.05	0.00	0.00	0.00
126	129	3.85	3.32	2.80	2.27	1.75	1.22	0.69	0.17	0.00	0.00	0.00
129	132	3.96	3.44	2.91	2.38	1.86	1.33	0.80	0.28	0.00	0.00	0.00
132	135	4.08	3.55	3.02	2.50	1.97	1.44	0.92	0.39	0.00	0.00	0.00
135	138	4.19	3.66	3.14	2.61	2.08	1.56	1.03	0.50	0.00	0.00	0.00
138	141	4.30	3.77	3.25	2.72	2.20	1.67	1.14	0.62	0.09	0.00	0.00
141	144	4.41	3.89	3.36	2.83	2.31	1.78	1.25	0.73	0.20	0.00	0.00
144	147	4.53	4.00	3.47	2.95	2.42	1.89	1.37	0.84	0.31	0.00	0.00
147	150	4.64	4.11	3.59	3.06	2.53	2.01	1.48	0.95	0.43	0.00	0.00
150	153	4.75	4.22	3.70	3.17	2.65	2.12	1.59	1.07	0.54	0.01	0.00
153	156	4.86	4.34	3.81	3.28	2.76	2.23	1.70	1.18	0.65	0.13	0.00
156	159	4.98	4.45	3.92	3.40	2.87	2.34	1.82	1.29	0.76	0.24	0.00
159	162	5.09	4.56	4.04	3.51	2.98	2.46	1.93	1.40	0.88	0.35	0.00
162	165	5.20	4.67	4.15	3.62	3.10	2.57	2.04	1.52	0.99	0.46	0.00
165	168	5.31	4.79	4.26	3.73	3.21	2.68	2.15	1.63	1.10	0.58	0.05
168	171	5.43	4.90	4.37	3.85	3.32	2.79	2.27	1.74	1.21	0.69	0.16
171	174	5.54	5.01	4.49	3.96	3.43	2.91	2.38	1.85	1.33	0.80	0.27
174	177	5.65	5.12	4.60	4.07	3.55	3.02	2.49	1.97	1.44	0.91	0.39
177	180	5.76	5.24	4.71	4.18	3.66	3.13	2.60	2.08	1.55	1.03	0.50
180	183	5.88	5.35	4.82	4.30	3.77	3.24	2.72	2.19	1.66	1.14	0.61
183	186	5.99	5.46	4.94	4.41	3.88	3.36	2.83	2.30	1.78	1.25	0.72
186	189	6.10	5.57	5.05	4.52	4.00	3.47	2.94	2.42	1.89	1.36	0.84
189	192	6.21	5.69	5.16	4.63	4.11	3.58	3.05	2.53	2.00	1.48	0.95
192	195	6.33	5.80	5.27	4.75	4.22	3.69	3.17	2.64	2.11	1.59	1.06
195	198	6.44	5.91	5.39	4.86	4.33	3.81	3.28	2.75	2.23	1.70	1.17
198	201	6.55	6.02	5.50	4.97	4.45	3.92	3.39	2.87	2.34	1.81	1.29
201	204	6.66	6.14	5.61	5.08	4.56	4.03	3.50	2.98	2.45	1.93	1.40

(continued on page 29)

MARRIED persons - DAILY or MISCELLANEOUS Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2009)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
204	207	6.78	6.25	5.72	5.20	4.67	4.14	3.62	3.09	2.56	2.04	1.51
207	210	6.89	6.36	5.84	5.31	4.78	4.26	3.73	3.20	2.68	2.15	1.62
210	213	7.00	6.47	5.95	5.42	4.90	4.37	3.84	3.32	2.79	2.26	1.74
213	216	7.11	6.59	6.06	5.53	5.01	4.48	3.95	3.43	2.90	2.38	1.85
216	219	7.23	6.70	6.17	5.65	5.12	4.59	4.07	3.54	3.01	2.49	1.96
219	222	7.34	6.81	6.29	5.76	5.23	4.71	4.18	3.65	3.13	2.60	2.07
222	225	7.45	6.92	6.40	5.87	5.35	4.82	4.29	3.77	3.24	2.71	2.19
225	228	7.56	7.04	6.51	5.98	5.46	4.93	4.40	3.88	3.35	2.83	2.30
228	231	7.68	7.15	6.62	6.10	5.57	5.04	4.52	3.99	3.46	2.94	2.41
231	234	7.79	7.26	6.74	6.21	5.68	5.16	4.63	4.10	3.58	3.05	2.52
234	237	7.90	7.37	6.85	6.32	5.80	5.27	4.74	4.22	3.69	3.16	2.64
237	240	8.01	7.49	6.96	6.43	5.91	5.38	4.85	4.33	3.80	3.28	2.75
240	243	8.15	7.60	7.07	6.55	6.02	5.49	4.97	4.44	3.91	3.39	2.86
243	246	8.36	7.71	7.19	6.66	6.13	5.61	5.08	4.55	4.03	3.50	2.97
246	249	8.57	7.82	7.30	6.77	6.25	5.72	5.19	4.67	4.14	3.61	3.09
249	252	8.78	7.94	7.41	6.88	6.36	5.83	5.30	4.78	4.25	3.73	3.20
252	255	8.99	8.05	7.52	7.00	6.47	5.94	5.42	4.89	4.36	3.84	3.31
255	258	9.20	8.22	7.64	7.11	6.58	6.06	5.53	5.00	4.48	3.95	3.42
258	261	9.41	8.43	7.75	7.22	6.70	6.17	5.64	5.12	4.59	4.06	3.54
261	264	9.62	8.64	7.86	7.33	6.81	6.28	5.75	5.23	4.70	4.18	3.65
264	267	9.83	8.85	7.97	7.45	6.92	6.39	5.87	5.34	4.81	4.29	3.76
267	270	10.04	9.06	8.09	7.56	7.03	6.51	5.98	5.45	4.93	4.40	3.87
270	273	10.25	9.27	8.29	7.67	7.15	6.62	6.09	5.57	5.04	4.51	3.99
273	276	10.46	9.48	8.50	7.78	7.26	6.73	6.20	5.68	5.15	4.63	4.10
276	279	10.67	9.69	8.71	7.90	7.37	6.84	6.32	5.79	5.26	4.74	4.21
279	282	10.88	9.90	8.92	8.01	7.48	6.96	6.43	5.90	5.38	4.85	4.32
282	285	11.09	10.11	9.13	8.14	7.60	7.07	6.54	6.02	5.49	4.96	4.44
285	288	11.30	10.32	9.34	8.35	7.71	7.18	6.65	6.13	5.60	5.08	4.55
288	291	11.51	10.53	9.55	8.56	7.82	7.29	6.77	6.24	5.71	5.19	4.66
291	294	11.72	10.74	9.76	8.77	7.93	7.41	6.88	6.35	5.83	5.30	4.77
294	297	11.93	10.95	9.97	8.98	8.05	7.52	6.99	6.47	5.94	5.41	4.89
297	300	12.14	11.16	10.18	9.19	8.21	7.63	7.10	6.58	6.05	5.53	5.00
300	303	12.35	11.37	10.39	9.40	8.42	7.74	7.22	6.69	6.16	5.64	5.11
303	306	12.56	11.58	10.60	9.61	8.63	7.86	7.33	6.80	6.28	5.75	5.22
306	309	12.77	11.79	10.81	9.82	8.84	7.97	7.44	6.92	6.39	5.86	5.34
309	312	12.98	12.00	11.02	10.03	9.05	8.08	7.55	7.03	6.50	5.98	5.45
312	315	13.19	12.21	11.23	10.24	9.26	8.28	7.67	7.14	6.61	6.09	5.56
315	318	13.40	12.42	11.44	10.45	9.47	8.49	7.78	7.25	6.73	6.20	5.67
318	321	13.61	12.63	11.65	10.66	9.68	8.70	7.89	7.37	6.84	6.31	5.79
321	324	13.82	12.84	11.86	10.87	9.89	8.91	8.00	7.48	6.95	6.43	5.90
324	327	14.03	13.05	12.07	11.08	10.10	9.12	8.13	7.59	7.06	6.54	6.01
327	330	14.24	13.26	12.28	11.29	10.31	9.33	8.34	7.70	7.18	6.65	6.12
330	333	14.45	13.47	12.49	11.50	10.52	9.54	8.55	7.82	7.29	6.76	6.24
333	336	14.66	13.68	12.70	11.71	10.73	9.75	8.76	7.93	7.40	6.88	6.35
336	339	14.87	13.89	12.91	11.92	10.94	9.96	8.97	8.04	7.51	6.99	6.46
339	342	15.08	14.10	13.12	12.13	11.15	10.17	9.18	8.20	7.63	7.10	6.57
342	345	15.29	14.31	13.33	12.34	11.36	10.38	9.39	8.41	7.74	7.21	6.69
345	348	15.50	14.52	13.54	12.55	11.57	10.59	9.60	8.62	7.85	7.33	6.80
348	351	15.71	14.73	13.75	12.76	11.78	10.80	9.81	8.83	7.96	7.44	6.91
351	354	15.92	14.94	13.96	12.97	11.99	11.01	10.02	9.04	8.08	7.55	7.02
354	357	16.13	15.15	14.17	13.18	12.20	11.22	10.23	9.25	8.27	7.66	7.14
357	360	16.34	15.36	14.38	13.39	12.41	11.43	10.44	9.46	8.48	7.78	7.25
360	363	16.55	15.57	14.59	13.60	12.62	11.64	10.65	9.67	8.69	7.89	7.36
363	366	16.76	15.78	14.80	13.81	12.83	11.85	10.86	9.88	8.90	8.00	7.47
366	369	16.97	15.99	15.01	14.02	13.04	12.06	11.07	10.09	9.11	8.13	7.59
369	372	17.18	16.20	15.22	14.23	13.25	12.27	11.28	10.30	9.32	8.34	7.70
372	375	17.39	16.41	15.43	14.44	13.46	12.48	11.49	10.51	9.53	8.55	7.81
375	378	17.60	16.62	15.64	14.65	13.67	12.69	11.70	10.72	9.74	8.76	7.92
378	381	17.81	16.83	15.85	14.86	13.88	12.90	11.91	10.93	9.95	8.97	8.04
381	384	18.02	17.04	16.06	15.07	14.09	13.11	12.12	11.14	10.16	9.18	8.19

\$384 and over use Table 8(b) on page 9 for a MARRIED person

MONTHLY WITHHOLDING FORM (Form RI-941M)



STATE OF RHODE ISLAND
 DIVISION OF TAXATION * ONE CAPITOL HILL STE 7, PROVIDENCE, RI 02908-5809

WITHHOLDING TAX RETURN
MONTHLY

Name ^① _____ Address _____ _____ _____ City _____ Zip Code _____	<h1 style="margin: 0;">WTM</h1>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">FEDERAL IDENTIFICATION NO.</td> <td style="width: 40%; text-align: center;">③</td> </tr> <tr> <td>RETURN FOR MONTH ENDING</td> <td style="text-align: center;">②</td> </tr> <tr> <td style="text-align: center;">TAX AMOUNT DUE AND PAID</td> <td style="text-align: center;"> ④ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> . <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> </td> </tr> </table>	FEDERAL IDENTIFICATION NO.	③	RETURN FOR MONTH ENDING	②	TAX AMOUNT DUE AND PAID	④ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> . <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
FEDERAL IDENTIFICATION NO.	③							
RETURN FOR MONTH ENDING	②							
TAX AMOUNT DUE AND PAID	④ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> , <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> . <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>							
I HEREBY CERTIFY THAT THIS RETURN TO BE THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.								
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT	TITLE	DATE						
⑤								

EXPLANATION:

1. The employer's name and address should be preprinted here. If incorrect, any necessary changes may be made directly on the return.
2. This indicates the period covered by the return. Enter period covered.
3. Enter the employer's federal identification number.
4. Enter on this line Rhode Island income tax withholding for the period covered. Payment enclosed should agree with the amount shown on this line.
5. The return must be signed, and the person signing identified as "owner," "partner," or in the case of a corporation, "treasurer," etc.

INSTRUCTIONS FOR MONTHLY WITHHOLDING

This form must be used by employers who withhold \$50 or more but less than \$600 for a calendar month from employees' wages. It is required to be filed together with remittance due within twenty days after the close of the month.

Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return is still required to be filed for such month with the reason for nonwithholding stated thereon.

Adjustments, with respect to preceding payments, should be made on this return.

A reconciliation of tax withheld must be filed annually by the employer with the Division of Taxation on or before February 28th of each year.

Changes from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 for any calendar month, the employer must begin to file quarter-monthly on Form 941-QM and such return together with the remittance will be due within three banking days after the last day of the quarter-monthly period.

WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



On the World Wide Web

www.tax.ri.gov



Telephone

Information : (401) 574-8829

Forms : (401) 574-8970



In person

8:30am to 3:30pm

**Free walk-in assistance and forms are available Monday through Friday 8:30^{am} to 3:30^{pm}.
One Capitol Hill · Providence, RI · 02908-5800**

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

Rhode Island Tax Clinic, Inc. (401) 421-1040
Rhode Island Legal Services, Inc. (401) 274-2652

Directions

From points south

Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

From points north

Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.



RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT



To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.

**State of Rhode Island
Division of Taxation
One Capitol Hill
Providence, RI 02908-5809**