

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2016)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$43		\$0		Not over \$164		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$43	—\$222	\$0.00 plus 10%	—\$43	\$164	—\$521	\$0.00 plus 10%	—\$164
\$222	—\$767	\$17.90 plus 15%	—\$222	\$521	—\$1,613	\$35.70 plus 15%	—\$521
\$767	—\$1,796	\$99.65 plus 25%	—\$767	\$1,613	—\$3,086	\$199.50 plus 25%	—\$1,613
\$1,796	—\$3,700	\$356.90 plus 28%	—\$1,796	\$3,086	—\$4,615	\$567.75 plus 28%	—\$3,086
\$3,700	—\$7,992	\$890.02 plus 33%	—\$3,700	\$4,615	—\$8,113	\$995.87 plus 33%	—\$4,615
\$7,992	—\$8,025	\$2,306.38 plus 35%	—\$7,992	\$8,113	—\$9,144	\$2,150.21 plus 35%	—\$8,113
\$8,025		\$2,317.93 plus 39.6%	—\$8,025	\$9,144		\$2,511.06 plus 39.6%	—\$9,144

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$87		\$0		Not over \$329		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$87	—\$443	\$0.00 plus 10%	—\$87	\$329	—\$1,042	\$0.00 plus 10%	—\$329
\$443	—\$1,535	\$35.60 plus 15%	—\$443	\$1,042	—\$3,225	\$71.30 plus 15%	—\$1,042
\$1,535	—\$3,592	\$199.40 plus 25%	—\$1,535	\$3,225	—\$6,171	\$398.75 plus 25%	—\$3,225
\$3,592	—\$7,400	\$713.65 plus 28%	—\$3,592	\$6,171	—\$9,231	\$1,135.25 plus 28%	—\$6,171
\$7,400	—\$15,985	\$1,779.89 plus 33%	—\$7,400	\$9,231	—\$16,227	\$1,992.05 plus 33%	—\$9,231
\$15,985	—\$16,050	\$4,612.94 plus 35%	—\$15,985	\$16,227	—\$18,288	\$4,300.73 plus 35%	—\$16,227
\$16,050		\$4,635.69 plus 39.6%	—\$16,050	\$18,288		\$5,022.08 plus 39.6%	—\$18,288

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$94		\$0		Not over \$356		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$94	—\$480	\$0.00 plus 10%	—\$94	\$356	—\$1,129	\$0.00 plus 10%	—\$356
\$480	—\$1,663	\$38.60 plus 15%	—\$480	\$1,129	—\$3,494	\$77.30 plus 15%	—\$1,129
\$1,663	—\$3,892	\$216.05 plus 25%	—\$1,663	\$3,494	—\$6,685	\$432.05 plus 25%	—\$3,494
\$3,892	—\$8,017	\$773.30 plus 28%	—\$3,892	\$6,685	—\$10,000	\$1,229.80 plus 28%	—\$6,685
\$8,017	—\$17,317	\$1,928.30 plus 33%	—\$8,017	\$10,000	—\$17,579	\$2,158.00 plus 33%	—\$10,000
\$17,317	—\$17,388	\$4,997.30 plus 35%	—\$17,317	\$17,579	—\$19,813	\$4,659.07 plus 35%	—\$17,579
\$17,388		\$5,022.15 plus 39.6%	—\$17,388	\$19,813		\$5,440.97 plus 39.6%	—\$19,813

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$188		\$0		Not over \$713		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$188	—\$960	\$0.00 plus 10%	—\$188	\$713	—\$2,258	\$0.00 plus 10%	—\$713
\$960	—\$3,325	\$77.20 plus 15%	—\$960	\$2,258	—\$6,988	\$154.50 plus 15%	—\$2,258
\$3,325	—\$7,783	\$431.95 plus 25%	—\$3,325	\$6,988	—\$13,371	\$864.00 plus 25%	—\$6,988
\$7,783	—\$16,033	\$1,546.45 plus 28%	—\$7,783	\$13,371	—\$20,000	\$2,459.75 plus 28%	—\$13,371
\$16,033	—\$34,633	\$3,856.45 plus 33%	—\$16,033	\$20,000	—\$35,158	\$4,315.87 plus 33%	—\$20,000
\$34,633	—\$34,775	\$9,994.45 plus 35%	—\$34,633	\$35,158	—\$39,625	\$9,318.01 plus 35%	—\$35,158
\$34,775		\$10,044.15 plus 39.6%	—\$34,775	\$39,625		\$10,881.46 plus 39.6%	—\$39,625

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	12	0	0	0	0	0	0	0	0	0	0
320	340	14	0	0	0	0	0	0	0	0	0	0
340	360	16	0	0	0	0	0	0	0	0	0	0
360	380	18	0	0	0	0	0	0	0	0	0	0
380	400	20	0	0	0	0	0	0	0	0	0	0
400	420	22	0	0	0	0	0	0	0	0	0	0
420	440	24	0	0	0	0	0	0	0	0	0	0
440	460	26	0	0	0	0	0	0	0	0	0	0
460	480	28	0	0	0	0	0	0	0	0	0	0
480	500	30	0	0	0	0	0	0	0	0	0	0
500	520	32	0	0	0	0	0	0	0	0	0	0
520	540	34	1	0	0	0	0	0	0	0	0	0
540	560	36	3	0	0	0	0	0	0	0	0	0
560	580	38	5	0	0	0	0	0	0	0	0	0
580	600	40	7	0	0	0	0	0	0	0	0	0
600	640	43	10	0	0	0	0	0	0	0	0	0
640	680	47	14	0	0	0	0	0	0	0	0	0
680	720	51	18	0	0	0	0	0	0	0	0	0
720	760	55	22	0	0	0	0	0	0	0	0	0
760	800	59	26	0	0	0	0	0	0	0	0	0
800	840	63	30	0	0	0	0	0	0	0	0	0
840	880	67	34	0	0	0	0	0	0	0	0	0
880	920	71	38	4	0	0	0	0	0	0	0	0
920	960	75	42	8	0	0	0	0	0	0	0	0
960	1,000	80	46	12	0	0	0	0	0	0	0	0
1,000	1,040	86	50	16	0	0	0	0	0	0	0	0
1,040	1,080	92	54	20	0	0	0	0	0	0	0	0
1,080	1,120	98	58	24	0	0	0	0	0	0	0	0
1,120	1,160	104	62	28	0	0	0	0	0	0	0	0
1,160	1,200	110	66	32	0	0	0	0	0	0	0	0
1,200	1,240	116	70	36	2	0	0	0	0	0	0	0
1,240	1,280	122	74	40	6	0	0	0	0	0	0	0
1,280	1,320	128	78	44	10	0	0	0	0	0	0	0
1,320	1,360	134	84	48	14	0	0	0	0	0	0	0
1,360	1,400	140	90	52	18	0	0	0	0	0	0	0
1,400	1,440	146	96	56	22	0	0	0	0	0	0	0
1,440	1,480	152	102	60	26	0	0	0	0	0	0	0
1,480	1,520	158	108	64	30	0	0	0	0	0	0	0
1,520	1,560	164	114	68	34	0	0	0	0	0	0	0
1,560	1,600	170	120	72	38	4	0	0	0	0	0	0
1,600	1,640	176	126	76	42	8	0	0	0	0	0	0
1,640	1,680	182	132	81	46	12	0	0	0	0	0	0
1,680	1,720	188	138	87	50	16	0	0	0	0	0	0
1,720	1,760	194	144	93	54	20	0	0	0	0	0	0
1,760	1,800	200	150	99	58	24	0	0	0	0	0	0
1,800	1,840	206	156	105	62	28	0	0	0	0	0	0
1,840	1,880	212	162	111	66	32	0	0	0	0	0	0
1,880	1,920	218	168	117	70	36	3	0	0	0	0	0
1,920	1,960	224	174	123	74	40	7	0	0	0	0	0
1,960	2,000	230	180	129	78	44	11	0	0	0	0	0
2,000	2,040	236	186	135	84	48	15	0	0	0	0	0
2,040	2,080	242	192	141	90	52	19	0	0	0	0	0
2,080	2,120	248	198	147	96	56	23	0	0	0	0	0
2,120	2,160	254	204	153	102	60	27	0	0	0	0	0
2,160	2,200	260	210	159	108	64	31	0	0	0	0	0
2,200	2,240	266	216	165	114	68	35	1	0	0	0	0
2,240	2,280	272	222	171	120	72	39	5	0	0	0	0
2,280	2,320	278	228	177	126	76	43	9	0	0	0	0
2,320	2,360	284	234	183	132	82	47	13	0	0	0	0
2,360	2,400	290	240	189	138	88	51	17	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$2,400	\$2,440	\$296	\$246	\$195	\$144	\$94	\$55	\$21	\$0	\$0	\$0	\$0
2,440	2,480	302	252	201	150	100	59	25	0	0	0	0
2,480	2,520	308	258	207	156	106	63	29	0	0	0	0
2,520	2,560	314	264	213	162	112	67	33	0	0	0	0
2,560	2,600	320	270	219	168	118	71	37	3	0	0	0
2,600	2,640	326	276	225	174	124	75	41	7	0	0	0
2,640	2,680	332	282	231	180	130	79	45	11	0	0	0
2,680	2,720	338	288	237	186	136	85	49	15	0	0	0
2,720	2,760	344	294	243	192	142	91	53	19	0	0	0
2,760	2,800	350	300	249	198	148	97	57	23	0	0	0
2,800	2,840	356	306	255	204	154	103	61	27	0	0	0
2,840	2,880	362	312	261	210	160	109	65	31	0	0	0
2,880	2,920	368	318	267	216	166	115	69	35	1	0	0
2,920	2,960	374	324	273	222	172	121	73	39	5	0	0
2,960	3,000	380	330	279	228	178	127	77	43	9	0	0
3,000	3,040	386	336	285	234	184	133	82	47	13	0	0
3,040	3,080	392	342	291	240	190	139	88	51	17	0	0
3,080	3,120	398	348	297	246	196	145	94	55	21	0	0
3,120	3,160	404	354	303	252	202	151	100	59	25	0	0
3,160	3,200	410	360	309	258	208	157	106	63	29	0	0
3,200	3,240	416	366	315	264	214	163	112	67	33	0	0
3,240	3,280	422	372	321	270	220	169	118	71	37	4	0
3,280	3,320	428	378	327	276	226	175	124	75	41	8	0
3,320	3,360	436	384	333	282	232	181	130	80	45	12	0
3,360	3,400	446	390	339	288	238	187	136	86	49	16	0
3,400	3,440	456	396	345	294	244	193	142	92	53	20	0
3,440	3,480	466	402	351	300	250	199	148	98	57	24	0
3,480	3,520	476	408	357	306	256	205	154	104	61	28	0
3,520	3,560	486	414	363	312	262	211	160	110	65	32	0
3,560	3,600	496	420	369	318	268	217	166	116	69	36	2
3,600	3,640	506	426	375	324	274	223	172	122	73	40	6
3,640	3,680	516	432	381	330	280	229	178	128	77	44	10
3,680	3,720	526	441	387	336	286	235	184	134	83	48	14
3,720	3,760	536	451	393	342	292	241	190	140	89	52	18
3,760	3,800	546	461	399	348	298	247	196	146	95	56	22
3,800	3,840	556	471	405	354	304	253	202	152	101	60	26
3,840	3,880	566	481	411	360	310	259	208	158	107	64	30
3,880	3,920	576	491	417	366	316	265	214	164	113	68	34
3,920	3,960	586	501	423	372	322	271	220	170	119	72	38
3,960	4,000	596	511	429	378	328	277	226	176	125	76	42
4,000	4,040	606	521	437	384	334	283	232	182	131	81	46
4,040	4,080	616	531	447	390	340	289	238	188	137	87	50
4,080	4,120	626	541	457	396	346	295	244	194	143	93	54
4,120	4,160	636	551	467	402	352	301	250	200	149	99	58
4,160	4,200	646	561	477	408	358	307	256	206	155	105	62
4,200	4,240	656	571	487	414	364	313	262	212	161	111	66
4,240	4,280	666	581	497	420	370	319	268	218	167	117	70
4,280	4,320	676	591	507	426	376	325	274	224	173	123	74
4,320	4,360	686	601	517	433	382	331	280	230	179	129	78
4,360	4,400	696	611	527	443	388	337	286	236	185	135	84
4,400	4,440	706	621	537	453	394	343	292	242	191	141	90
4,440	4,480	716	631	547	463	400	349	298	248	197	147	96
4,480	4,520	726	641	557	473	406	355	304	254	203	153	102
4,520	4,560	736	651	567	483	412	361	310	260	209	159	108
4,560	4,600	746	661	577	493	418	367	316	266	215	165	114
4,600	4,640	756	671	587	503	424	373	322	272	221	171	120
4,640	4,680	766	681	597	513	430	379	328	278	227	177	126
4,680	4,720	776	691	607	523	438	385	334	284	233	183	132
4,720	4,760	786	701	617	533	448	391	340	290	239	189	138
4,760	4,800	796	711	627	543	458	397	346	296	245	195	144
4,800	4,840	806	721	637	553	468	403	352	302	251	201	150
4,840	4,880	816	731	647	563	478	409	358	308	257	207	156
4,880	4,920	826	741	657	573	488	415	364	314	263	213	162
4,920	4,960	836	751	667	583	498	421	370	320	269	219	168
4,960	5,000	846	761	677	593	508	427	376	326	275	225	174
5,000	5,040	856	771	687	603	518	434	382	332	281	231	180
5,040	5,080	866	781	697	613	528	444	388	338	287	237	186

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	760	3	0	0	0	0	0	0	0	0	0	0
760	800	7	0	0	0	0	0	0	0	0	0	0
800	840	11	0	0	0	0	0	0	0	0	0	0
840	880	15	0	0	0	0	0	0	0	0	0	0
880	920	19	0	0	0	0	0	0	0	0	0	0
920	960	23	0	0	0	0	0	0	0	0	0	0
960	1,000	27	0	0	0	0	0	0	0	0	0	0
1,000	1,040	31	0	0	0	0	0	0	0	0	0	0
1,040	1,080	35	1	0	0	0	0	0	0	0	0	0
1,080	1,120	39	5	0	0	0	0	0	0	0	0	0
1,120	1,160	43	9	0	0	0	0	0	0	0	0	0
1,160	1,200	47	13	0	0	0	0	0	0	0	0	0
1,200	1,240	51	17	0	0	0	0	0	0	0	0	0
1,240	1,280	55	21	0	0	0	0	0	0	0	0	0
1,280	1,320	59	25	0	0	0	0	0	0	0	0	0
1,320	1,360	63	29	0	0	0	0	0	0	0	0	0
1,360	1,400	67	33	0	0	0	0	0	0	0	0	0
1,400	1,440	71	37	3	0	0	0	0	0	0	0	0
1,440	1,480	75	41	7	0	0	0	0	0	0	0	0
1,480	1,520	79	45	11	0	0	0	0	0	0	0	0
1,520	1,560	83	49	15	0	0	0	0	0	0	0	0
1,560	1,600	87	53	19	0	0	0	0	0	0	0	0
1,600	1,640	91	57	23	0	0	0	0	0	0	0	0
1,640	1,680	95	61	27	0	0	0	0	0	0	0	0
1,680	1,720	99	65	31	0	0	0	0	0	0	0	0
1,720	1,760	103	69	35	2	0	0	0	0	0	0	0
1,760	1,800	107	73	39	6	0	0	0	0	0	0	0
1,800	1,840	111	77	43	10	0	0	0	0	0	0	0
1,840	1,880	115	81	47	14	0	0	0	0	0	0	0
1,880	1,920	119	85	51	18	0	0	0	0	0	0	0
1,920	1,960	123	89	55	22	0	0	0	0	0	0	0
1,960	2,000	127	93	59	26	0	0	0	0	0	0	0
2,000	2,040	131	97	63	30	0	0	0	0	0	0	0
2,040	2,080	135	101	67	34	0	0	0	0	0	0	0
2,080	2,120	139	105	71	38	4	0	0	0	0	0	0
2,120	2,160	143	109	75	42	8	0	0	0	0	0	0
2,160	2,200	147	113	79	46	12	0	0	0	0	0	0
2,200	2,240	151	117	83	50	16	0	0	0	0	0	0
2,240	2,280	155	121	87	54	20	0	0	0	0	0	0
2,280	2,320	161	125	91	58	24	0	0	0	0	0	0
2,320	2,360	167	129	95	62	28	0	0	0	0	0	0
2,360	2,400	173	133	99	66	32	0	0	0	0	0	0
2,400	2,440	179	137	103	70	36	2	0	0	0	0	0
2,440	2,480	185	141	107	74	40	6	0	0	0	0	0
2,480	2,520	191	145	111	78	44	10	0	0	0	0	0
2,520	2,560	197	149	115	82	48	14	0	0	0	0	0
2,560	2,600	203	153	119	86	52	18	0	0	0	0	0
2,600	2,640	209	158	123	90	56	22	0	0	0	0	0
2,640	2,680	215	164	127	94	60	26	0	0	0	0	0
2,680	2,720	221	170	131	98	64	30	0	0	0	0	0
2,720	2,760	227	176	135	102	68	34	0	0	0	0	0
2,760	2,800	233	182	139	106	72	38	4	0	0	0	0
2,800	2,840	239	188	143	110	76	42	8	0	0	0	0
2,840	2,880	245	194	147	114	80	46	12	0	0	0	0
2,880	2,920	251	200	151	118	84	50	16	0	0	0	0
2,920	2,960	257	206	156	122	88	54	20	0	0	0	0
2,960	3,000	263	212	162	126	92	58	24	0	0	0	0
3,000	3,040	269	218	168	130	96	62	28	0	0	0	0
3,040	3,080	275	224	174	134	100	66	32	0	0	0	0
3,080	3,120	281	230	180	138	104	70	36	3	0	0	0
3,120	3,160	287	236	186	142	108	74	40	7	0	0	0
3,160	3,200	293	242	192	146	112	78	44	11	0	0	0
3,200	3,240	299	248	198	150	116	82	48	15	0	0	0
3,240	3,280	305	254	204	154	120	86	52	19	0	0	0
3,280	3,320	311	260	210	159	124	90	56	23	0	0	0
3,320	3,360	317	266	216	165	128	94	60	27	0	0	0
3,360	3,400	323	272	222	171	132	98	64	31	0	0	0

Wage Bracket Method Tables for Income Tax Withholding**MARRIED Persons—MONTHLY Payroll Period**

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,400	\$3,440	\$329	\$278	\$228	\$177	\$136	\$102	\$68	\$35	\$1	\$0	\$0
3,440	3,480	335	284	234	183	140	106	72	39	5	0	0
3,480	3,520	341	290	240	189	144	110	76	43	9	0	0
3,520	3,560	347	296	246	195	148	114	80	47	13	0	0
3,560	3,600	353	302	252	201	152	118	84	51	17	0	0
3,600	3,640	359	308	258	207	156	122	88	55	21	0	0
3,640	3,680	365	314	264	213	162	126	92	59	25	0	0
3,680	3,720	371	320	270	219	168	130	96	63	29	0	0
3,720	3,760	377	326	276	225	174	134	100	67	33	0	0
3,760	3,800	383	332	282	231	180	138	104	71	37	3	0
3,800	3,840	389	338	288	237	186	142	108	75	41	7	0
3,840	3,880	395	344	294	243	192	146	112	79	45	11	0
3,880	3,920	401	350	300	249	198	150	116	83	49	15	0
3,920	3,960	407	356	306	255	204	154	120	87	53	19	0
3,960	4,000	413	362	312	261	210	160	124	91	57	23	0
4,000	4,040	419	368	318	267	216	166	128	95	61	27	0
4,040	4,080	425	374	324	273	222	172	132	99	65	31	0
4,080	4,120	431	380	330	279	228	178	136	103	69	35	1
4,120	4,160	437	386	336	285	234	184	140	107	73	39	5
4,160	4,200	443	392	342	291	240	190	144	111	77	43	9
4,200	4,240	449	398	348	297	246	196	148	115	81	47	13
4,240	4,280	455	404	354	303	252	202	152	119	85	51	17
4,280	4,320	461	410	360	309	258	208	157	123	89	55	21
4,320	4,360	467	416	366	315	264	214	163	127	93	59	25
4,360	4,400	473	422	372	321	270	220	169	131	97	63	29
4,400	4,440	479	428	378	327	276	226	175	135	101	67	33
4,440	4,480	485	434	384	333	282	232	181	139	105	71	37
4,480	4,520	491	440	390	339	288	238	187	143	109	75	41
4,520	4,560	497	446	396	345	294	244	193	147	113	79	45
4,560	4,600	503	452	402	351	300	250	199	151	117	83	49
4,600	4,640	509	458	408	357	306	256	205	155	121	87	53
4,640	4,680	515	464	414	363	312	262	211	160	125	91	57
4,680	4,720	521	470	420	369	318	268	217	166	129	95	61
4,720	4,760	527	476	426	375	324	274	223	172	133	99	65
4,760	4,800	533	482	432	381	330	280	229	178	137	103	69
4,800	4,840	539	488	438	387	336	286	235	184	141	107	73
4,840	4,880	545	494	444	393	342	292	241	190	145	111	77
4,880	4,920	551	500	450	399	348	298	247	196	149	115	81
4,920	4,960	557	506	456	405	354	304	253	202	153	119	85
4,960	5,000	563	512	462	411	360	310	259	208	158	123	89
5,000	5,040	569	518	468	417	366	316	265	214	164	127	93
5,040	5,080	575	524	474	423	372	322	271	220	170	131	97
5,080	5,120	581	530	480	429	378	328	277	226	176	135	101
5,120	5,160	587	536	486	435	384	334	283	232	182	139	105
5,160	5,200	593	542	492	441	390	340	289	238	188	143	109
5,200	5,240	599	548	498	447	396	346	295	244	194	147	113
5,240	5,280	605	554	504	453	402	352	301	250	200	151	117
5,280	5,320	611	560	510	459	408	358	307	256	206	155	121
5,320	5,360	617	566	516	465	414	364	313	262	212	161	125
5,360	5,400	623	572	522	471	420	370	319	268	218	167	129
5,400	5,440	629	578	528	477	426	376	325	274	224	173	133
5,440	5,480	635	584	534	483	432	382	331	280	230	179	137
5,480	5,520	641	590	540	489	438	388	337	286	236	185	141
5,520	5,560	647	596	546	495	444	394	343	292	242	191	145
5,560	5,600	653	602	552	501	450	400	349	298	248	197	149
5,600	5,640	659	608	558	507	456	406	355	304	254	203	153
5,640	5,680	665	614	564	513	462	412	361	310	260	209	159
5,680	5,720	671	620	570	519	468	418	367	316	266	215	165
5,720	5,760	677	626	576	525	474	424	373	322	272	221	171
5,760	5,800	683	632	582	531	480	430	379	328	278	227	177
5,800	5,840	689	638	588	537	486	436	385	334	284	233	183
5,840	5,880	695	644	594	543	492	442	391	340	290	239	189
5,880	5,920	701	650	600	549	498	448	397	346	296	245	195
5,920	5,960	707	656	606	555	504	454	403	352	302	251	201
5,960	6,000	713	662	612	561	510	460	409	358	308	257	207
6,000	6,040	719	668	618	567	516	466	415	364	314	263	213
6,040	6,080	725	674	624	573	522	472	421	370	320	269	219
6,080	6,120	731	680	630	579	528	478	427	376	326	275	225

\$6,120 and over

Use Table 4(b) for a MARRIED person on page 44. Also see the instructions on page 42.