

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2017)

TABLE 1—WEEKLY Payroll Period

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

TABLE 2—BIWEEKLY Payroll Period

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

TABLE 3—SEMIMONTHLY Payroll Period

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

TABLE 4—MONTHLY Payroll Period

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

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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

\$5,080 and over

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

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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

\$6,120 and over

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