



Department of the Treasury
Internal Revenue Service

Notice 1036

(Rev. November 2002)

Early Release Copies of 2003 Income Tax Withholding and Advance Earned Income Credit Payment Tables

Attached are early release copies of the tables that will appear in **Publication 15**, Circular E, Employer's Tax Guide (Revised January 2003). Pub. 15 will be mailed to employers and available at IRS offices in late December. The following tables will be effective for wages paid in 2003. Also, Pub. 15 will be available on the IRS Web Site in December.

- Income tax withholding tables—percentage and wage bracket methods.
- Advance earned income credit payment tables—percentage and wage bracket methods.

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 2003, they are:

Payroll Period	One Withholding Allowance
Weekly	\$ 58.65
Biweekly	\$117.31
Semimonthly	\$127.08
Monthly	\$254.17
Quarterly	\$762.50
Semiannually	\$1,525.00
Annually	\$3,050.00
Daily or Miscellaneous	\$ 11.73

When employers use the percentage method tables, the tax for the pay period may be rounded to the nearest dollar. (If rounding is used, it must be used consistently.) Withheld tax amounts should be rounded to the nearest dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3.

Wage Bracket Income Tax Withholding Tables

The tables are based on gross wages and do not require the deduction for total withholding allowances.

To simplify employers' payroll operations and employees' reporting of withheld amounts on their tax returns, the tax amounts on the wage bracket tables are rounded to whole dollar amounts. When employees have wages in excess of the last wage bracket amount in the table, the appropriate percentage method table can be used to figure withholding (other withholding methods described in **Publication 15-A**, Employer's Supplemental Tax Guide, may also be used).

Social Security Tax Wage Base

For 2003, the wage base for withholding social security (old age, survivors, and disability insurance) is \$87,000. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Advance Earned Income Credit Payment Tables

The percentage method and wage bracket method tables for the advance earned income credit (EIC) are based on gross wages and do not require the deduction for withholding allowances. Advance EIC payments apply only to employees eligible for the credit. Eligibility requirements are shown on **Form W-5**, Earned Income Credit Advance Payment Certificate, which the employee gives the employer.

When employers use the percentage method advance EIC payment tables, the payment for the pay period may be rounded to the nearest dollar as described for the percentage method income tax withholding tables. The wage bracket advance EIC payment table amounts have been rounded to whole dollar amounts.



Tables for Percentage Method of Withholding

(For Wages Paid in 2003)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$51 \$0

Over—	But not over—		of excess over—
\$51	—\$164	10%	—\$51
\$164	—\$579	\$11.30 plus 15%	—\$164
\$579	—\$1,268	\$73.55 plus 27%	—\$579
\$1,268	—\$2,792	\$259.58 plus 30%	—\$1,268
\$2,792	—\$6,032	\$716.78 plus 35%	—\$2,792
\$6,032		\$1,850.78 plus 38.6%	—\$6,032

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$124 \$0

Over—	But not over—		of excess over—
\$124	—\$355	10%	—\$124
\$355	—\$1,007	\$23.10 plus 15%	—\$355
\$1,007	—\$2,150	\$120.90 plus 27%	—\$1,007
\$2,150	—\$3,454	\$429.51 plus 30%	—\$2,150
\$3,454	—\$6,093	\$820.71 plus 35%	—\$3,454
\$6,093		\$1,744.36 plus 38.6%	—\$6,093

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$102 \$0

Over—	But not over—		of excess over—
\$102	—\$329	10%	—\$102
\$329	—\$1,158	\$22.70 plus 15%	—\$329
\$1,158	—\$2,535	\$147.05 plus 27%	—\$1,158
\$2,535	—\$5,585	\$518.84 plus 30%	—\$2,535
\$5,585	—\$12,063	\$1,433.84 plus 35%	—\$5,585
\$12,063		\$3,701.14 plus 38.6%	—\$12,063

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$248 \$0

Over—	But not over—		of excess over—
\$248	—\$710	10%	—\$248
\$710	—\$2,013	\$46.20 plus 15%	—\$710
\$2,013	—\$4,300	\$241.65 plus 27%	—\$2,013
\$4,300	—\$6,908	\$859.14 plus 30%	—\$4,300
\$6,908	—\$12,187	\$1,641.54 plus 35%	—\$6,908
\$12,187		\$3,489.19 plus 38.6%	—\$12,187

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$110 \$0

Over—	But not over—		of excess over—
\$110	—\$356	10%	—\$110
\$356	—\$1,254	\$24.60 plus 15%	—\$356
\$1,254	—\$2,747	\$159.30 plus 27%	—\$1,254
\$2,747	—\$6,050	\$562.41 plus 30%	—\$2,747
\$6,050	—\$13,069	\$1,553.31 plus 35%	—\$6,050
\$13,069		\$4,009.96 plus 38.6%	—\$13,069

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$269 \$0

Over—	But not over—		of excess over—
\$269	—\$769	10%	—\$269
\$769	—\$2,181	\$50.00 plus 15%	—\$769
\$2,181	—\$4,658	\$261.80 plus 27%	—\$2,181
\$4,658	—\$7,483	\$930.59 plus 30%	—\$4,658
\$7,483	—\$13,202	\$1,778.09 plus 35%	—\$7,483
\$13,202		\$3,779.74 plus 38.6%	—\$13,202

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$221 \$0

Over—	But not over—		of excess over—
\$221	—\$713	10%	—\$221
\$713	—\$2,508	\$49.20 plus 15%	—\$713
\$2,508	—\$5,493	\$318.45 plus 27%	—\$2,508
\$5,493	—\$12,100	\$1,124.40 plus 30%	—\$5,493
\$12,100	—\$26,138	\$3,106.50 plus 35%	—\$12,100
\$26,138		\$8,019.80 plus 38.6%	—\$26,138

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:

Not over \$538 \$0

Over—	But not over—		of excess over—
\$538	—\$1,538	10%	—\$538
\$1,538	—\$4,363	\$100.00 plus 15%	—\$1,538
\$4,363	—\$9,317	\$523.75 plus 27%	—\$4,363
\$9,317	—\$14,967	\$1,861.33 plus 30%	—\$9,317
\$14,967	—\$26,404	\$3,556.33 plus 35%	—\$14,967
\$26,404		\$7,559.28 plus 38.6%	—\$26,404

Tables for Percentage Method of Withholding (Continued)

(For Wages Paid in 2003)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$663 \$0

Over—	But not over—		of excess over—
\$663	—\$2,138	10%	—\$663
\$2,138	—\$7,525	\$147.50 plus 15%	—\$2,138
\$7,525	—\$16,480	\$955.55 plus 27%	—\$7,525
\$16,480	—\$36,300	\$3,373.40 plus 30%	—\$16,480
\$36,300	—\$78,413	\$9,319.40 plus 35%	—\$36,300
\$78,413		\$24,058.95 plus 38.6%	—\$78,413

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$1,613 \$0

Over—	But not over—		of excess over—
\$1,613	—\$4,613	10%	—\$1,613
\$4,613	—\$13,088	\$300.00 plus 15%	—\$4,613
\$13,088	—\$27,950	\$1,571.25 plus 27%	—\$13,088
\$27,950	—\$44,900	\$5,583.99 plus 30%	—\$27,950
\$44,900	—\$79,213	\$10,668.99 plus 35%	—\$44,900
\$79,213		\$22,678.54 plus 38.6%	—\$79,213

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$1,325 \$0

Over—	But not over—		of excess over—
\$1,325	—\$4,275	10%	—\$1,325
\$4,275	—\$15,050	\$295.00 plus 15%	—\$4,275
\$15,050	—\$32,960	\$1,911.25 plus 27%	—\$15,050
\$32,960	—\$72,600	\$6,746.95 plus 30%	—\$32,960
\$72,600	—\$156,825	\$18,638.95 plus 35%	—\$72,600
\$156,825		\$48,117.70 plus 38.6%	—\$156,825

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$3,225 \$0

Over—	But not over—		of excess over—
\$3,225	—\$9,225	10%	—\$3,225
\$9,225	—\$26,175	\$600.00 plus 15%	—\$9,225
\$26,175	—\$55,900	\$3,142.50 plus 27%	—\$26,175
\$55,900	—\$89,800	\$11,168.25 plus 30%	—\$55,900
\$89,800	—\$158,425	\$21,338.25 plus 35%	—\$89,800
\$158,425		\$45,357.00 plus 38.6%	—\$158,425

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$2,650 \$0

Over—	But not over—		of excess over—
\$2,650	—\$8,550	10%	—\$2,650
\$8,550	—\$30,100	\$590.00 plus 15%	—\$8,550
\$30,100	—\$65,920	\$3,822.50 plus 27%	—\$30,100
\$65,920	—\$145,200	\$13,493.90 plus 30%	—\$65,920
\$145,200	—\$313,650	\$37,277.90 plus 35%	—\$145,200
\$313,650		\$96,235.40 plus 38.6%	—\$313,650

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$6,450 \$0

Over—	But not over—		of excess over—
\$6,450	—\$18,450	10%	—\$6,450
\$18,450	—\$52,350	\$1,200.00 plus 15%	—\$18,450
\$52,350	—\$111,800	\$6,285.00 plus 27%	—\$52,350
\$111,800	—\$179,600	\$22,336.50 plus 30%	—\$111,800
\$179,600	—\$316,850	\$42,676.50 plus 35%	—\$179,600
\$316,850		\$90,714.00 plus 38.6%	—\$316,850

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: The amount of income tax to withhold per day is:

Not over \$10.20 \$0

Over—	But not over—		of excess over—
\$10.20	—\$32.90	10%	—\$10.20
\$32.90	—\$115.80	\$2.27 plus 15%	—\$32.90
\$115.80	—\$253.50	\$14.71 plus 27%	—\$115.80
\$253.50	—\$558.50	\$51.89 plus 30%	—\$253.50
\$558.50	—\$1,206.30	\$143.39 plus 35%	—\$558.50
\$1,206.30		\$370.12 plus 38.6%	—\$1,206.30

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: The amount of income tax to withhold per day is:

Not over \$24.80 \$0

Over—	But not over—		of excess over—
\$24.80	—\$71.00	10%	—\$24.80
\$71.00	—\$201.30	\$4.62 plus 15%	—\$71.00
\$201.30	—\$430.00	\$24.17 plus 27%	—\$201.30
\$430.00	—\$690.80	\$85.92 plus 30%	—\$430.00
\$690.80	—\$1,218.70	\$164.16 plus 35%	—\$690.80
\$1,218.70		\$348.93 plus 38.6%	—\$1,218.70

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2003)

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	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	1	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	3	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	6	0	0	0	0	0	0	0	0	0	0
115	120	7	1	0	0	0	0	0	0	0	0	0
120	125	7	1	0	0	0	0	0	0	0	0	0
125	130	8	2	0	0	0	0	0	0	0	0	0
130	135	8	2	0	0	0	0	0	0	0	0	0
135	140	9	3	0	0	0	0	0	0	0	0	0
140	145	9	3	0	0	0	0	0	0	0	0	0
145	150	10	4	0	0	0	0	0	0	0	0	0
150	155	10	4	0	0	0	0	0	0	0	0	0
155	160	11	5	0	0	0	0	0	0	0	0	0
160	165	11	5	0	0	0	0	0	0	0	0	0
165	170	12	6	0	0	0	0	0	0	0	0	0
170	175	13	6	0	0	0	0	0	0	0	0	0
175	180	13	7	1	0	0	0	0	0	0	0	0
180	185	14	7	1	0	0	0	0	0	0	0	0
185	190	15	8	2	0	0	0	0	0	0	0	0
190	195	16	8	2	0	0	0	0	0	0	0	0
195	200	16	9	3	0	0	0	0	0	0	0	0
200	210	17	10	4	0	0	0	0	0	0	0	0
210	220	19	11	5	0	0	0	0	0	0	0	0
220	230	20	12	6	0	0	0	0	0	0	0	0
230	240	22	13	7	1	0	0	0	0	0	0	0
240	250	23	15	8	2	0	0	0	0	0	0	0
250	260	25	16	9	3	0	0	0	0	0	0	0
260	270	26	18	10	4	0	0	0	0	0	0	0
270	280	28	19	11	5	0	0	0	0	0	0	0
280	290	29	21	12	6	0	0	0	0	0	0	0
290	300	31	22	13	7	1	0	0	0	0	0	0
300	310	32	24	15	8	2	0	0	0	0	0	0
310	320	34	25	16	9	3	0	0	0	0	0	0
320	330	35	27	18	10	4	0	0	0	0	0	0
330	340	37	28	19	11	5	0	0	0	0	0	0
340	350	38	30	21	12	6	0	0	0	0	0	0
350	360	40	31	22	14	7	1	0	0	0	0	0
360	370	41	33	24	15	8	2	0	0	0	0	0
370	380	43	34	25	17	9	3	0	0	0	0	0
380	390	44	36	27	18	10	4	0	0	0	0	0
390	400	46	37	28	20	11	5	0	0	0	0	0
400	410	47	39	30	21	12	6	0	0	0	0	0
410	420	49	40	31	23	14	7	1	0	0	0	0
420	430	50	42	33	24	15	8	2	0	0	0	0
430	440	52	43	34	26	17	9	3	0	0	0	0
440	450	53	45	36	27	18	10	4	0	0	0	0
450	460	55	46	37	29	20	11	5	0	0	0	0
460	470	56	48	39	30	21	12	6	0	0	0	0
470	480	58	49	40	32	23	14	7	1	0	0	0
480	490	59	51	42	33	24	15	8	2	0	0	0
490	500	61	52	43	35	26	17	9	3	0	0	0
500	510	62	54	45	36	27	18	10	4	0	0	0
510	520	64	55	46	38	29	20	11	5	0	0	0
520	530	65	57	48	39	30	21	13	6	0	0	0
530	540	67	58	49	41	32	23	14	7	1	0	0
540	550	68	60	51	42	33	24	16	8	2	0	0
550	560	70	61	52	44	35	26	17	9	3	0	0
560	570	71	63	54	45	36	27	19	10	4	0	0
570	580	73	64	55	47	38	29	20	11	5	0	0
580	590	75	66	57	48	39	30	22	13	6	1	0
590	600	78	67	58	50	41	32	23	14	7	2	0

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2003)

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—												
\$600	\$610	\$81	\$69	\$60	\$51	\$42	\$33	\$25	\$16	\$8	\$3	\$0
610	620	83	70	61	53	44	35	26	17	9	4	0
620	630	86	72	63	54	45	36	28	19	10	5	0
630	640	89	73	64	56	47	38	29	20	12	6	0
640	650	91	76	66	57	48	39	31	22	13	7	1
650	660	94	78	67	59	50	41	32	23	15	8	2
660	670	97	81	69	60	51	42	34	25	16	9	3
670	680	99	84	70	62	53	44	35	26	18	10	4
680	690	102	86	72	63	54	45	37	28	19	11	5
690	700	105	89	73	65	56	47	38	29	21	12	6
700	710	108	92	76	66	57	48	40	31	22	13	7
710	720	110	94	79	68	59	50	41	32	24	15	8
720	730	113	97	81	69	60	51	43	34	25	16	9
730	740	116	100	84	71	62	53	44	35	27	18	10
740	750	118	103	87	72	63	54	46	37	28	19	11
750	760	121	105	89	74	65	56	47	38	30	21	12
760	770	124	108	92	76	66	57	49	40	31	22	13
770	780	126	111	95	79	68	59	50	41	33	24	15
780	790	129	113	97	82	69	60	52	43	34	25	16
790	800	132	116	100	84	71	62	53	44	36	27	18
800	810	135	119	103	87	72	63	55	46	37	28	19
810	820	137	121	106	90	74	65	56	47	39	30	21
820	830	140	124	108	92	77	66	58	49	40	31	22
830	840	143	127	111	95	79	68	59	50	42	33	24
840	850	145	130	114	98	82	69	61	52	43	34	25
850	860	148	132	116	101	85	71	62	53	45	36	27
860	870	151	135	119	103	87	72	64	55	46	37	28
870	880	153	138	122	106	90	74	65	56	48	39	30
880	890	156	140	124	109	93	77	67	58	49	40	31
890	900	159	143	127	111	96	80	68	59	51	42	33
900	910	162	146	130	114	98	82	70	61	52	43	34
910	920	164	148	133	117	101	85	71	62	54	45	36
920	930	167	151	135	119	104	88	73	64	55	46	37
930	940	170	154	138	122	106	90	75	65	57	48	39
940	950	172	157	141	125	109	93	77	67	58	49	40
950	960	175	159	143	128	112	96	80	68	60	51	42
960	970	178	162	146	130	114	99	83	70	61	52	43
970	980	180	165	149	133	117	101	85	71	63	54	45
980	990	183	167	151	136	120	104	88	73	64	55	46
990	1,000	186	170	154	138	123	107	91	75	66	57	48
1,000	1,010	189	173	157	141	125	109	94	78	67	58	49
1,010	1,020	191	175	160	144	128	112	96	80	69	60	51
1,020	1,030	194	178	162	146	131	115	99	83	70	61	52
1,030	1,040	197	181	165	149	133	117	102	86	72	63	54
1,040	1,050	199	184	168	152	136	120	104	89	73	64	55
1,050	1,060	202	186	170	155	139	123	107	91	75	66	57
1,060	1,070	205	189	173	157	141	126	110	94	78	67	58
1,070	1,080	207	192	176	160	144	128	112	97	81	69	60
1,080	1,090	210	194	178	163	147	131	115	99	83	70	61
1,090	1,100	213	197	181	165	150	134	118	102	86	72	63
1,100	1,110	216	200	184	168	152	136	121	105	89	73	64
1,110	1,120	218	202	187	171	155	139	123	107	92	76	66
1,120	1,130	221	205	189	173	158	142	126	110	94	78	67
1,130	1,140	224	208	192	176	160	144	129	113	97	81	69
1,140	1,150	226	211	195	179	163	147	131	116	100	84	70
1,150	1,160	229	213	197	182	166	150	134	118	102	87	72
1,160	1,170	232	216	200	184	168	153	137	121	105	89	73
1,170	1,180	234	219	203	187	171	155	139	124	108	92	76
1,180	1,190	237	221	205	190	174	158	142	126	110	95	79
1,190	1,200	240	224	208	192	177	161	145	129	113	97	82
1,200	1,210	243	227	211	195	179	163	148	132	116	100	84
1,210	1,220	245	229	214	198	182	166	150	134	119	103	87
1,220	1,230	248	232	216	200	185	169	153	137	121	105	90
1,230	1,240	251	235	219	203	187	171	156	140	124	108	92
1,240	1,250	253	238	222	206	190	174	158	143	127	111	95

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 34. Also see the instructions on page 32.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2003)

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	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	1	0	0	0	0	0	0	0	0	0	0
140	145	2	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	3	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	4	0	0	0	0	0	0	0	0	0	0
165	170	4	0	0	0	0	0	0	0	0	0	0
170	175	5	0	0	0	0	0	0	0	0	0	0
175	180	5	0	0	0	0	0	0	0	0	0	0
180	185	6	0	0	0	0	0	0	0	0	0	0
185	190	6	0	0	0	0	0	0	0	0	0	0
190	195	7	1	0	0	0	0	0	0	0	0	0
195	200	7	1	0	0	0	0	0	0	0	0	0
200	210	8	2	0	0	0	0	0	0	0	0	0
210	220	9	3	0	0	0	0	0	0	0	0	0
220	230	10	4	0	0	0	0	0	0	0	0	0
230	240	11	5	0	0	0	0	0	0	0	0	0
240	250	12	6	0	0	0	0	0	0	0	0	0
250	260	13	7	1	0	0	0	0	0	0	0	0
260	270	14	8	2	0	0	0	0	0	0	0	0
270	280	15	9	3	0	0	0	0	0	0	0	0
280	290	16	10	4	0	0	0	0	0	0	0	0
290	300	17	11	5	0	0	0	0	0	0	0	0
300	310	18	12	6	1	0	0	0	0	0	0	0
310	320	19	13	7	2	0	0	0	0	0	0	0
320	330	20	14	8	3	0	0	0	0	0	0	0
330	340	21	15	9	4	0	0	0	0	0	0	0
340	350	22	16	10	5	0	0	0	0	0	0	0
350	360	23	17	11	6	0	0	0	0	0	0	0
360	370	25	18	12	7	1	0	0	0	0	0	0
370	380	26	19	13	8	2	0	0	0	0	0	0
380	390	28	20	14	9	3	0	0	0	0	0	0
390	400	29	21	15	10	4	0	0	0	0	0	0
400	410	31	22	16	11	5	0	0	0	0	0	0
410	420	32	23	17	12	6	0	0	0	0	0	0
420	430	34	25	18	13	7	1	0	0	0	0	0
430	440	35	26	19	14	8	2	0	0	0	0	0
440	450	37	28	20	15	9	3	0	0	0	0	0
450	460	38	29	21	16	10	4	0	0	0	0	0
460	470	40	31	22	17	11	5	0	0	0	0	0
470	480	41	32	24	18	12	6	0	0	0	0	0
480	490	43	34	25	19	13	7	1	0	0	0	0
490	500	44	35	27	20	14	8	2	0	0	0	0
500	510	46	37	28	21	15	9	3	0	0	0	0
510	520	47	38	30	22	16	10	4	0	0	0	0
520	530	49	40	31	23	17	11	5	0	0	0	0
530	540	50	41	33	24	18	12	6	0	0	0	0
540	550	52	43	34	25	19	13	7	1	0	0	0
550	560	53	44	36	27	20	14	8	2	0	0	0
560	570	55	46	37	28	21	15	9	3	0	0	0
570	580	56	47	39	30	22	16	10	4	0	0	0
580	590	58	49	40	31	23	17	11	5	0	0	0
590	600	59	50	42	33	24	18	12	6	0	0	0
600	610	61	52	43	34	25	19	13	7	1	0	0
610	620	62	53	45	36	27	20	14	8	2	0	0
620	630	64	55	46	37	28	21	15	9	3	0	0
630	640	65	56	48	39	30	22	16	10	4	0	0
640	650	67	58	49	40	31	23	17	11	5	0	0
650	660	68	59	51	42	33	24	18	12	6	0	0
660	670	70	61	52	43	34	26	19	13	7	1	0
670	680	71	62	54	45	36	27	20	14	8	2	0
680	690	73	64	55	46	37	29	21	15	9	3	0
690	700	74	65	57	48	39	30	22	16	10	4	0
700	710	76	67	58	49	40	32	23	17	11	5	0
710	720	77	68	60	51	42	33	24	18	12	6	0
720	730	79	70	61	52	43	35	26	19	13	7	1
730	740	80	71	63	54	45	36	27	20	14	8	2
740	750	82	73	64	55	46	38	29	21	15	9	3

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2003)

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—												
\$750	\$760	\$83	\$74	\$66	\$57	\$48	\$39	\$30	\$22	\$16	\$10	\$4
760	770	85	76	67	58	49	41	32	23	17	11	5
770	780	86	77	69	60	51	42	33	25	18	12	6
780	790	88	79	70	61	52	44	35	26	19	13	7
790	800	89	80	72	63	54	45	36	28	20	14	8
800	810	91	82	73	64	55	47	38	29	21	15	9
810	820	92	83	75	66	57	48	39	31	22	16	10
820	830	94	85	76	67	58	50	41	32	23	17	11
830	840	95	86	78	69	60	51	42	34	25	18	12
840	850	97	88	79	70	61	53	44	35	26	19	13
850	860	98	89	81	72	63	54	45	37	28	20	14
860	870	100	91	82	73	64	56	47	38	29	21	15
870	880	101	92	84	75	66	57	48	40	31	22	16
880	890	103	94	85	76	67	59	50	41	32	23	17
890	900	104	95	87	78	69	60	51	43	34	25	18
900	910	106	97	88	79	70	62	53	44	35	26	19
910	920	107	98	90	81	72	63	54	46	37	28	20
920	930	109	100	91	82	73	65	56	47	38	29	21
930	940	110	101	93	84	75	66	57	49	40	31	22
940	950	112	103	94	85	76	68	59	50	41	32	24
950	960	113	104	96	87	78	69	60	52	43	34	25
960	970	115	106	97	88	79	71	62	53	44	35	27
970	980	116	107	99	90	81	72	63	55	46	37	28
980	990	118	109	100	91	82	74	65	56	47	38	30
990	1,000	119	110	102	93	84	75	66	58	49	40	31
1,000	1,010	121	112	103	94	85	77	68	59	50	41	33
1,010	1,020	123	113	105	96	87	78	69	61	52	43	34
1,020	1,030	126	115	106	97	88	80	71	62	53	44	36
1,030	1,040	128	116	108	99	90	81	72	64	55	46	37
1,040	1,050	131	118	109	100	91	83	74	65	56	47	39
1,050	1,060	134	119	111	102	93	84	75	67	58	49	40
1,060	1,070	137	121	112	103	94	86	77	68	59	50	42
1,070	1,080	139	123	114	105	96	87	78	70	61	52	43
1,080	1,090	142	126	115	106	97	89	80	71	62	53	45
1,090	1,100	145	129	117	108	99	90	81	73	64	55	46
1,100	1,110	147	132	118	109	100	92	83	74	65	56	48
1,110	1,120	150	134	120	111	102	93	84	76	67	58	49
1,120	1,130	153	137	121	112	103	95	86	77	68	59	51
1,130	1,140	155	140	124	114	105	96	87	79	70	61	52
1,140	1,150	158	142	127	115	106	98	89	80	71	62	54
1,150	1,160	161	145	129	117	108	99	90	82	73	64	55
1,160	1,170	164	148	132	118	109	101	92	83	74	65	57
1,170	1,180	166	150	135	120	111	102	93	85	76	67	58
1,180	1,190	169	153	137	121	112	104	95	86	77	68	60
1,190	1,200	172	156	140	124	114	105	96	88	79	70	61
1,200	1,210	174	159	143	127	115	107	98	89	80	71	63
1,210	1,220	177	161	145	130	117	108	99	91	82	73	64
1,220	1,230	180	164	148	132	118	110	101	92	83	74	66
1,230	1,240	182	167	151	135	120	111	102	94	85	76	67
1,240	1,250	185	169	154	138	122	113	104	95	86	77	69
1,250	1,260	188	172	156	140	125	114	105	97	88	79	70
1,260	1,270	191	175	159	143	127	116	107	98	89	80	72
1,270	1,280	193	177	162	146	130	117	108	100	91	82	73
1,280	1,290	196	180	164	148	133	119	110	101	92	83	75
1,290	1,300	199	183	167	151	135	120	111	103	94	85	76
1,300	1,310	201	186	170	154	138	122	113	104	95	86	78
1,310	1,320	204	188	172	157	141	125	114	106	97	88	79
1,320	1,330	207	191	175	159	143	128	116	107	98	89	81
1,330	1,340	209	194	178	162	146	130	117	109	100	91	82
1,340	1,350	212	196	181	165	149	133	119	110	101	92	84
1,350	1,360	215	199	183	167	152	136	120	112	103	94	85
1,360	1,370	218	202	186	170	154	138	123	113	104	95	87
1,370	1,380	220	204	189	173	157	141	125	115	106	97	88
1,380	1,390	223	207	191	175	160	144	128	116	107	98	90
1,390	1,400	226	210	194	178	162	147	131	118	109	100	91

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 34. Also see the instructions on page 32.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2003)

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	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	1	0	0	0	0	0	0	0	0	0
230	235	13	1	0	0	0	0	0	0	0	0	0
235	240	14	2	0	0	0	0	0	0	0	0	0
240	245	14	2	0	0	0	0	0	0	0	0	0
245	250	15	3	0	0	0	0	0	0	0	0	0
250	260	15	4	0	0	0	0	0	0	0	0	0
260	270	16	5	0	0	0	0	0	0	0	0	0
270	280	17	6	0	0	0	0	0	0	0	0	0
280	290	18	7	0	0	0	0	0	0	0	0	0
290	300	19	8	0	0	0	0	0	0	0	0	0
300	310	20	9	0	0	0	0	0	0	0	0	0
310	320	21	10	0	0	0	0	0	0	0	0	0
320	330	22	11	0	0	0	0	0	0	0	0	0
330	340	24	12	0	0	0	0	0	0	0	0	0
340	350	25	13	1	0	0	0	0	0	0	0	0
350	360	27	14	2	0	0	0	0	0	0	0	0
360	370	28	15	3	0	0	0	0	0	0	0	0
370	380	30	16	4	0	0	0	0	0	0	0	0
380	390	31	17	5	0	0	0	0	0	0	0	0
390	400	33	18	6	0	0	0	0	0	0	0	0
400	410	34	19	7	0	0	0	0	0	0	0	0
410	420	36	20	8	0	0	0	0	0	0	0	0
420	430	37	21	9	0	0	0	0	0	0	0	0
430	440	39	22	10	0	0	0	0	0	0	0	0
440	450	40	23	11	0	0	0	0	0	0	0	0
450	460	42	24	12	0	0	0	0	0	0	0	0
460	470	43	26	13	1	0	0	0	0	0	0	0
470	480	45	27	14	2	0	0	0	0	0	0	0
480	490	46	29	15	3	0	0	0	0	0	0	0
490	500	48	30	16	4	0	0	0	0	0	0	0
500	520	50	32	17	6	0	0	0	0	0	0	0
520	540	53	35	19	8	0	0	0	0	0	0	0
540	560	56	38	21	10	0	0	0	0	0	0	0
560	580	59	41	24	12	0	0	0	0	0	0	0
580	600	62	44	27	14	2	0	0	0	0	0	0
600	620	65	47	30	16	4	0	0	0	0	0	0
620	640	68	50	33	18	6	0	0	0	0	0	0
640	660	71	53	36	20	8	0	0	0	0	0	0
660	680	74	56	39	22	10	0	0	0	0	0	0
680	700	77	59	42	24	12	0	0	0	0	0	0
700	720	80	62	45	27	14	2	0	0	0	0	0
720	740	83	65	48	30	16	4	0	0	0	0	0
740	760	86	68	51	33	18	6	0	0	0	0	0
760	780	89	71	54	36	20	8	0	0	0	0	0
780	800	92	74	57	39	22	10	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2003)

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—												
\$800	\$820	\$95	\$77	\$60	\$42	\$24	\$12	\$0	\$0	\$0	\$0	\$0
820	840	98	80	63	45	27	14	2	0	0	0	0
840	860	101	83	66	48	30	16	4	0	0	0	0
860	880	104	86	69	51	33	18	6	0	0	0	0
880	900	107	89	72	54	36	20	8	0	0	0	0
900	920	110	92	75	57	39	22	10	0	0	0	0
920	940	113	95	78	60	42	25	12	1	0	0	0
940	960	116	98	81	63	45	28	14	3	0	0	0
960	980	119	101	84	66	48	31	16	5	0	0	0
980	1,000	122	104	87	69	51	34	18	7	0	0	0
1,000	1,020	125	107	90	72	54	37	20	9	0	0	0
1,020	1,040	128	110	93	75	57	40	22	11	0	0	0
1,040	1,060	131	113	96	78	60	43	25	13	1	0	0
1,060	1,080	134	116	99	81	63	46	28	15	3	0	0
1,080	1,100	137	119	102	84	66	49	31	17	5	0	0
1,100	1,120	140	122	105	87	69	52	34	19	7	0	0
1,120	1,140	143	125	108	90	72	55	37	21	9	0	0
1,140	1,160	146	128	111	93	75	58	40	23	11	0	0
1,160	1,180	150	131	114	96	78	61	43	26	13	1	0
1,180	1,200	156	134	117	99	81	64	46	29	15	3	0
1,200	1,220	161	137	120	102	84	67	49	32	17	5	0
1,220	1,240	167	140	123	105	87	70	52	35	19	7	0
1,240	1,260	172	143	126	108	90	73	55	38	21	9	0
1,260	1,280	177	146	129	111	93	76	58	41	23	11	0
1,280	1,300	183	151	132	114	96	79	61	44	26	13	2
1,300	1,320	188	156	135	117	99	82	64	47	29	15	4
1,320	1,340	194	162	138	120	102	85	67	50	32	17	6
1,340	1,360	199	167	141	123	105	88	70	53	35	19	8
1,360	1,380	204	173	144	126	108	91	73	56	38	21	10
1,380	1,400	210	178	147	129	111	94	76	59	41	24	12
1,400	1,420	215	183	152	132	114	97	79	62	44	27	14
1,420	1,440	221	189	157	135	117	100	82	65	47	30	16
1,440	1,460	226	194	163	138	120	103	85	68	50	33	18
1,460	1,480	231	200	168	141	123	106	88	71	53	36	20
1,480	1,500	237	205	173	144	126	109	91	74	56	39	22
1,500	1,520	242	210	179	147	129	112	94	77	59	42	24
1,520	1,540	248	216	184	153	132	115	97	80	62	45	27
1,540	1,560	253	221	190	158	135	118	100	83	65	48	30
1,560	1,580	258	227	195	163	138	121	103	86	68	51	33
1,580	1,600	264	232	200	169	141	124	106	89	71	54	36
1,600	1,620	269	237	206	174	144	127	109	92	74	57	39
1,620	1,640	275	243	211	180	148	130	112	95	77	60	42
1,640	1,660	280	248	217	185	153	133	115	98	80	63	45
1,660	1,680	285	254	222	190	159	136	118	101	83	66	48
1,680	1,700	291	259	227	196	164	139	121	104	86	69	51
1,700	1,720	296	264	233	201	169	142	124	107	89	72	54
1,720	1,740	302	270	238	207	175	145	127	110	92	75	57
1,740	1,760	307	275	244	212	180	149	130	113	95	78	60
1,760	1,780	312	281	249	217	186	154	133	116	98	81	63
1,780	1,800	318	286	254	223	191	159	136	119	101	84	66
1,800	1,820	323	291	260	228	196	165	139	122	104	87	69
1,820	1,840	329	297	265	234	202	170	142	125	107	90	72
1,840	1,860	334	302	271	239	207	176	145	128	110	93	75
1,860	1,880	339	308	276	244	213	181	149	131	113	96	78
1,880	1,900	345	313	281	250	218	186	155	134	116	99	81
1,900	1,920	350	318	287	255	223	192	160	137	119	102	84
1,920	1,940	356	324	292	261	229	197	166	140	122	105	87
1,940	1,960	361	329	298	266	234	203	171	143	125	108	90
1,960	1,980	366	335	303	271	240	208	176	146	128	111	93
1,980	2,000	372	340	308	277	245	213	182	150	131	114	96
2,000	2,020	377	345	314	282	250	219	187	155	134	117	99
2,020	2,040	383	351	319	288	256	224	193	161	137	120	102
2,040	2,060	388	356	325	293	261	230	198	166	140	123	105
2,060	2,080	393	362	330	298	267	235	203	172	143	126	108
2,080	2,100	399	367	335	304	272	240	209	177	146	129	111

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 34. Also see the instructions on page 32.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2003)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	2	0	0	0	0	0	0	0	0	0	0
270	280	3	0	0	0	0	0	0	0	0	0	0
280	290	4	0	0	0	0	0	0	0	0	0	0
290	300	5	0	0	0	0	0	0	0	0	0	0
300	310	6	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	9	0	0	0	0	0	0	0	0	0	0
340	350	10	0	0	0	0	0	0	0	0	0	0
350	360	11	0	0	0	0	0	0	0	0	0	0
360	370	12	0	0	0	0	0	0	0	0	0	0
370	380	13	1	0	0	0	0	0	0	0	0	0
380	390	14	2	0	0	0	0	0	0	0	0	0
390	400	15	3	0	0	0	0	0	0	0	0	0
400	410	16	4	0	0	0	0	0	0	0	0	0
410	420	17	5	0	0	0	0	0	0	0	0	0
420	430	18	6	0	0	0	0	0	0	0	0	0
430	440	19	7	0	0	0	0	0	0	0	0	0
440	450	20	8	0	0	0	0	0	0	0	0	0
450	460	21	9	0	0	0	0	0	0	0	0	0
460	470	22	10	0	0	0	0	0	0	0	0	0
470	480	23	11	0	0	0	0	0	0	0	0	0
480	490	24	12	0	0	0	0	0	0	0	0	0
490	500	25	13	1	0	0	0	0	0	0	0	0
500	520	26	14	3	0	0	0	0	0	0	0	0
520	540	28	16	5	0	0	0	0	0	0	0	0
540	560	30	18	7	0	0	0	0	0	0	0	0
560	580	32	20	9	0	0	0	0	0	0	0	0
580	600	34	22	11	0	0	0	0	0	0	0	0
600	620	36	24	13	1	0	0	0	0	0	0	0
620	640	38	26	15	3	0	0	0	0	0	0	0
640	660	40	28	17	5	0	0	0	0	0	0	0
660	680	42	30	19	7	0	0	0	0	0	0	0
680	700	44	32	21	9	0	0	0	0	0	0	0
700	720	46	34	23	11	0	0	0	0	0	0	0
720	740	49	36	25	13	1	0	0	0	0	0	0
740	760	52	38	27	15	3	0	0	0	0	0	0
760	780	55	40	29	17	5	0	0	0	0	0	0
780	800	58	42	31	19	7	0	0	0	0	0	0
800	820	61	44	33	21	9	0	0	0	0	0	0
820	840	64	47	35	23	11	0	0	0	0	0	0
840	860	67	50	37	25	13	2	0	0	0	0	0
860	880	70	53	39	27	15	4	0	0	0	0	0
880	900	73	56	41	29	17	6	0	0	0	0	0
900	920	76	59	43	31	19	8	0	0	0	0	0
920	940	79	62	45	33	21	10	0	0	0	0	0
940	960	82	65	47	35	23	12	0	0	0	0	0
960	980	85	68	50	37	25	14	2	0	0	0	0
980	1,000	88	71	53	39	27	16	4	0	0	0	0
1,000	1,020	91	74	56	41	29	18	6	0	0	0	0
1,020	1,040	94	77	59	43	31	20	8	0	0	0	0
1,040	1,060	97	80	62	45	33	22	10	0	0	0	0
1,060	1,080	100	83	65	47	35	24	12	0	0	0	0
1,080	1,100	103	86	68	50	37	26	14	2	0	0	0
1,100	1,120	106	89	71	53	39	28	16	4	0	0	0
1,120	1,140	109	92	74	56	41	30	18	6	0	0	0
1,140	1,160	112	95	77	59	43	32	20	8	0	0	0
1,160	1,180	115	98	80	62	45	34	22	10	0	0	0
1,180	1,200	118	101	83	65	48	36	24	12	0	0	0
1,200	1,220	121	104	86	68	51	38	26	14	2	0	0
1,220	1,240	124	107	89	71	54	40	28	16	4	0	0
1,240	1,260	127	110	92	74	57	42	30	18	6	0	0
1,260	1,280	130	113	95	77	60	44	32	20	8	0	0
1,280	1,300	133	116	98	80	63	46	34	22	10	0	0
1,300	1,320	136	119	101	83	66	48	36	24	12	1	0
1,320	1,340	139	122	104	86	69	51	38	26	14	3	0
1,340	1,360	142	125	107	89	72	54	40	28	16	5	0
1,360	1,380	145	128	110	92	75	57	42	30	18	7	0

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2003)

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—												
\$1,380	\$1,400	\$148	\$131	\$113	\$95	\$78	\$60	\$44	\$32	\$20	\$9	\$0
1,400	1,420	151	134	116	98	81	63	46	34	22	11	0
1,420	1,440	154	137	119	101	84	66	49	36	24	13	1
1,440	1,460	157	140	122	104	87	69	52	38	26	15	3
1,460	1,480	160	143	125	107	90	72	55	40	28	17	5
1,480	1,500	163	146	128	110	93	75	58	42	30	19	7
1,500	1,520	166	149	131	113	96	78	61	44	32	21	9
1,520	1,540	169	152	134	116	99	81	64	46	34	23	11
1,540	1,560	172	155	137	119	102	84	67	49	36	25	13
1,560	1,580	175	158	140	122	105	87	70	52	38	27	15
1,580	1,600	178	161	143	125	108	90	73	55	40	29	17
1,600	1,620	181	164	146	128	111	93	76	58	42	31	19
1,620	1,640	184	167	149	131	114	96	79	61	44	33	21
1,640	1,660	187	170	152	134	117	99	82	64	46	35	23
1,660	1,680	190	173	155	137	120	102	85	67	49	37	25
1,680	1,700	193	176	158	140	123	105	88	70	52	39	27
1,700	1,720	196	179	161	143	126	108	91	73	55	41	29
1,720	1,740	199	182	164	146	129	111	94	76	58	43	31
1,740	1,760	202	185	167	149	132	114	97	79	61	45	33
1,760	1,780	205	188	170	152	135	117	100	82	64	47	35
1,780	1,800	208	191	173	155	138	120	103	85	67	50	37
1,800	1,820	211	194	176	158	141	123	106	88	70	53	39
1,820	1,840	214	197	179	161	144	126	109	91	73	56	41
1,840	1,860	217	200	182	164	147	129	112	94	76	59	43
1,860	1,880	220	203	185	167	150	132	115	97	79	62	45
1,880	1,900	223	206	188	170	153	135	118	100	82	65	47
1,900	1,920	226	209	191	173	156	138	121	103	85	68	50
1,920	1,940	229	212	194	176	159	141	124	106	88	71	53
1,940	1,960	232	215	197	179	162	144	127	109	91	74	56
1,960	1,980	235	218	200	182	165	147	130	112	94	77	59
1,980	2,000	238	221	203	185	168	150	133	115	97	80	62
2,000	2,020	241	224	206	188	171	153	136	118	100	83	65
2,020	2,040	246	227	209	191	174	156	139	121	103	86	68
2,040	2,060	252	230	212	194	177	159	142	124	106	89	71
2,060	2,080	257	233	215	197	180	162	145	127	109	92	74
2,080	2,100	262	236	218	200	183	165	148	130	112	95	77
2,100	2,120	268	239	221	203	186	168	151	133	115	98	80
2,120	2,140	273	242	224	206	189	171	154	136	118	101	83
2,140	2,160	279	247	227	209	192	174	157	139	121	104	86
2,160	2,180	284	252	230	212	195	177	160	142	124	107	89
2,180	2,200	289	258	233	215	198	180	163	145	127	110	92
2,200	2,220	295	263	236	218	201	183	166	148	130	113	95
2,220	2,240	300	269	239	221	204	186	169	151	133	116	98
2,240	2,260	306	274	242	224	207	189	172	154	136	119	101
2,260	2,280	311	279	248	227	210	192	175	157	139	122	104
2,280	2,300	316	285	253	230	213	195	178	160	142	125	107
2,300	2,320	322	290	258	233	216	198	181	163	145	128	110
2,320	2,340	327	296	264	236	219	201	184	166	148	131	113
2,340	2,360	333	301	269	239	222	204	187	169	151	134	116
2,360	2,380	338	306	275	243	225	207	190	172	154	137	119
2,380	2,400	343	312	280	248	228	210	193	175	157	140	122
2,400	2,420	349	317	285	254	231	213	196	178	160	143	125
2,420	2,440	354	323	291	259	234	216	199	181	163	146	128
2,440	2,460	360	328	296	265	237	219	202	184	166	149	131
2,460	2,480	365	333	302	270	240	222	205	187	169	152	134
2,480	2,500	370	339	307	275	244	225	208	190	172	155	137
2,500	2,520	376	344	312	281	249	228	211	193	175	158	140
2,520	2,540	381	350	318	286	255	231	214	196	178	161	143
2,540	2,560	387	355	323	292	260	234	217	199	181	164	146
2,560	2,580	392	360	329	297	265	237	220	202	184	167	149
2,580	2,600	397	366	334	302	271	240	223	205	187	170	152
2,600	2,620	403	371	339	308	276	244	226	208	190	173	155
2,620	2,640	408	377	345	313	282	250	229	211	193	176	158
2,640	2,660	414	382	350	319	287	255	232	214	196	179	161
2,660	2,680	419	387	356	324	292	261	235	217	199	182	164

\$2,680 and over

Use Table 2(b) for a **MARRIED** person on page 34. Also see the instructions on page 32.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2003)

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	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	1	0	0	0	0	0	0	0	0	0
245	250	14	1	0	0	0	0	0	0	0	0	0
250	260	14	2	0	0	0	0	0	0	0	0	0
260	270	15	3	0	0	0	0	0	0	0	0	0
270	280	16	4	0	0	0	0	0	0	0	0	0
280	290	17	5	0	0	0	0	0	0	0	0	0
290	300	18	6	0	0	0	0	0	0	0	0	0
300	310	19	7	0	0	0	0	0	0	0	0	0
310	320	20	8	0	0	0	0	0	0	0	0	0
320	330	21	9	0	0	0	0	0	0	0	0	0
330	340	22	10	0	0	0	0	0	0	0	0	0
340	350	23	11	0	0	0	0	0	0	0	0	0
350	360	24	12	0	0	0	0	0	0	0	0	0
360	370	26	13	0	0	0	0	0	0	0	0	0
370	380	27	14	1	0	0	0	0	0	0	0	0
380	390	29	15	2	0	0	0	0	0	0	0	0
390	400	30	16	3	0	0	0	0	0	0	0	0
400	410	32	17	4	0	0	0	0	0	0	0	0
410	420	33	18	5	0	0	0	0	0	0	0	0
420	430	35	19	6	0	0	0	0	0	0	0	0
430	440	36	20	7	0	0	0	0	0	0	0	0
440	450	38	21	8	0	0	0	0	0	0	0	0
450	460	39	22	9	0	0	0	0	0	0	0	0
460	470	41	23	10	0	0	0	0	0	0	0	0
470	480	42	24	11	0	0	0	0	0	0	0	0
480	490	44	25	12	0	0	0	0	0	0	0	0
490	500	45	26	13	0	0	0	0	0	0	0	0
500	520	48	29	15	2	0	0	0	0	0	0	0
520	540	51	32	17	4	0	0	0	0	0	0	0
540	560	54	35	19	6	0	0	0	0	0	0	0
560	580	57	38	21	8	0	0	0	0	0	0	0
580	600	60	41	23	10	0	0	0	0	0	0	0
600	620	63	44	25	12	0	0	0	0	0	0	0
620	640	66	47	28	14	0	0	0	0	0	0	0
640	660	69	50	31	16	3	0	0	0	0	0	0
660	680	72	53	34	18	5	0	0	0	0	0	0
680	700	75	56	37	20	7	0	0	0	0	0	0
700	720	78	59	40	22	9	0	0	0	0	0	0
720	740	81	62	43	24	11	0	0	0	0	0	0
740	760	84	65	46	26	13	0	0	0	0	0	0
760	780	87	68	49	29	15	2	0	0	0	0	0
780	800	90	71	52	32	17	4	0	0	0	0	0
800	820	93	74	55	35	19	6	0	0	0	0	0
820	840	96	77	58	38	21	8	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2003)

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—												
\$840	\$860	\$99	\$80	\$61	\$41	\$23	\$10	\$0	\$0	\$0	\$0	\$0
860	880	102	83	64	44	25	12	0	0	0	0	0
880	900	105	86	67	47	28	14	2	0	0	0	0
900	920	108	89	70	50	31	16	4	0	0	0	0
920	940	111	92	73	53	34	18	6	0	0	0	0
940	960	114	95	76	56	37	20	8	0	0	0	0
960	980	117	98	79	59	40	22	10	0	0	0	0
980	1,000	120	101	82	62	43	24	12	0	0	0	0
1,000	1,020	123	104	85	65	46	27	14	1	0	0	0
1,020	1,040	126	107	88	68	49	30	16	3	0	0	0
1,040	1,060	129	110	91	71	52	33	18	5	0	0	0
1,060	1,080	132	113	94	74	55	36	20	7	0	0	0
1,080	1,100	135	116	97	77	58	39	22	9	0	0	0
1,100	1,120	138	119	100	80	61	42	24	11	0	0	0
1,120	1,140	141	122	103	83	64	45	26	13	0	0	0
1,140	1,160	144	125	106	86	67	48	29	15	2	0	0
1,160	1,180	147	128	109	89	70	51	32	17	4	0	0
1,180	1,200	150	131	112	92	73	54	35	19	6	0	0
1,200	1,220	153	134	115	95	76	57	38	21	8	0	0
1,220	1,240	156	137	118	98	79	60	41	23	10	0	0
1,240	1,260	159	140	121	101	82	63	44	25	12	0	0
1,260	1,280	164	143	124	104	85	66	47	28	14	2	0
1,280	1,300	169	146	127	107	88	69	50	31	16	4	0
1,300	1,320	174	149	130	110	91	72	53	34	18	6	0
1,320	1,340	180	152	133	113	94	75	56	37	20	8	0
1,340	1,360	185	155	136	116	97	78	59	40	22	10	0
1,360	1,380	191	158	139	119	100	81	62	43	24	12	0
1,380	1,400	196	162	142	122	103	84	65	46	27	14	1
1,400	1,420	201	167	145	125	106	87	68	49	30	16	3
1,420	1,440	207	172	148	128	109	90	71	52	33	18	5
1,440	1,460	212	178	151	131	112	93	74	55	36	20	7
1,460	1,480	218	183	154	134	115	96	77	58	39	22	9
1,480	1,500	223	189	157	137	118	99	80	61	42	24	11
1,500	1,520	228	194	160	140	121	102	83	64	45	26	13
1,520	1,540	234	199	165	143	124	105	86	67	48	29	15
1,540	1,560	239	205	171	146	127	108	89	70	51	32	17
1,560	1,580	245	210	176	149	130	111	92	73	54	35	19
1,580	1,600	250	216	181	152	133	114	95	76	57	38	21
1,600	1,620	255	221	187	155	136	117	98	79	60	41	23
1,620	1,640	261	226	192	158	139	120	101	82	63	44	25
1,640	1,660	266	232	198	163	142	123	104	85	66	47	28
1,660	1,680	272	237	203	169	145	126	107	88	69	50	31
1,680	1,700	277	243	208	174	148	129	110	91	72	53	34
1,700	1,720	282	248	214	179	151	132	113	94	75	56	37
1,720	1,740	288	253	219	185	154	135	116	97	78	59	40
1,740	1,760	293	259	225	190	157	138	119	100	81	62	43
1,760	1,780	299	264	230	196	161	141	122	103	84	65	46
1,780	1,800	304	270	235	201	167	144	125	106	87	68	49
1,800	1,820	309	275	241	206	172	147	128	109	90	71	52
1,820	1,840	315	280	246	212	177	150	131	112	93	74	55
1,840	1,860	320	286	252	217	183	153	134	115	96	77	58
1,860	1,880	326	291	257	223	188	156	137	118	99	80	61
1,880	1,900	331	297	262	228	194	159	140	121	102	83	64
1,900	1,920	336	302	268	233	199	165	143	124	105	86	67
1,920	1,940	342	307	273	239	204	170	146	127	108	89	70
1,940	1,960	347	313	279	244	210	176	149	130	111	92	73
1,960	1,980	353	318	284	250	215	181	152	133	114	95	76
1,980	2,000	358	324	289	255	221	186	155	136	117	98	79
2,000	2,020	363	329	295	260	226	192	158	139	120	101	82
2,020	2,040	369	334	300	266	231	197	163	142	123	104	85
2,040	2,060	374	340	306	271	237	203	168	145	126	107	88
2,060	2,080	380	345	311	277	242	208	174	148	129	110	91
2,080	2,100	385	351	316	282	248	213	179	151	132	113	94
2,100	2,120	390	356	322	287	253	219	184	154	135	116	97
2,120	2,140	396	361	327	293	258	224	190	157	138	119	100

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 34. Also see the instructions on page 32.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2003)

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	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	3	0	0	0	0	0	0	0	0	0	0
300	310	4	0	0	0	0	0	0	0	0	0	0
310	320	5	0	0	0	0	0	0	0	0	0	0
320	330	6	0	0	0	0	0	0	0	0	0	0
330	340	7	0	0	0	0	0	0	0	0	0	0
340	350	8	0	0	0	0	0	0	0	0	0	0
350	360	9	0	0	0	0	0	0	0	0	0	0
360	370	10	0	0	0	0	0	0	0	0	0	0
370	380	11	0	0	0	0	0	0	0	0	0	0
380	390	12	0	0	0	0	0	0	0	0	0	0
390	400	13	0	0	0	0	0	0	0	0	0	0
400	410	14	1	0	0	0	0	0	0	0	0	0
410	420	15	2	0	0	0	0	0	0	0	0	0
420	430	16	3	0	0	0	0	0	0	0	0	0
430	440	17	4	0	0	0	0	0	0	0	0	0
440	450	18	5	0	0	0	0	0	0	0	0	0
450	460	19	6	0	0	0	0	0	0	0	0	0
460	470	20	7	0	0	0	0	0	0	0	0	0
470	480	21	8	0	0	0	0	0	0	0	0	0
480	490	22	9	0	0	0	0	0	0	0	0	0
490	500	23	10	0	0	0	0	0	0	0	0	0
500	520	24	11	0	0	0	0	0	0	0	0	0
520	540	26	13	1	0	0	0	0	0	0	0	0
540	560	28	15	3	0	0	0	0	0	0	0	0
560	580	30	17	5	0	0	0	0	0	0	0	0
580	600	32	19	7	0	0	0	0	0	0	0	0
600	620	34	21	9	0	0	0	0	0	0	0	0
620	640	36	23	11	0	0	0	0	0	0	0	0
640	660	38	25	13	0	0	0	0	0	0	0	0
660	680	40	27	15	2	0	0	0	0	0	0	0
680	700	42	29	17	4	0	0	0	0	0	0	0
700	720	44	31	19	6	0	0	0	0	0	0	0
720	740	46	33	21	8	0	0	0	0	0	0	0
740	760	48	35	23	10	0	0	0	0	0	0	0
760	780	50	37	25	12	0	0	0	0	0	0	0
780	800	53	39	27	14	1	0	0	0	0	0	0
800	820	56	41	29	16	3	0	0	0	0	0	0
820	840	59	43	31	18	5	0	0	0	0	0	0
840	860	62	45	33	20	7	0	0	0	0	0	0
860	880	65	47	35	22	9	0	0	0	0	0	0
880	900	68	49	37	24	11	0	0	0	0	0	0
900	920	71	52	39	26	13	1	0	0	0	0	0
920	940	74	55	41	28	15	3	0	0	0	0	0
940	960	77	58	43	30	17	5	0	0	0	0	0
960	980	80	61	45	32	19	7	0	0	0	0	0
980	1,000	83	64	47	34	21	9	0	0	0	0	0
1,000	1,020	86	67	49	36	23	11	0	0	0	0	0
1,020	1,040	89	70	51	38	25	13	0	0	0	0	0
1,040	1,060	92	73	54	40	27	15	2	0	0	0	0
1,060	1,080	95	76	57	42	29	17	4	0	0	0	0
1,080	1,100	98	79	60	44	31	19	6	0	0	0	0
1,100	1,120	101	82	63	46	33	21	8	0	0	0	0
1,120	1,140	104	85	66	48	35	23	10	0	0	0	0
1,140	1,160	107	88	69	50	37	25	12	0	0	0	0
1,160	1,180	110	91	72	53	39	27	14	1	0	0	0
1,180	1,200	113	94	75	56	41	29	16	3	0	0	0
1,200	1,220	116	97	78	59	43	31	18	5	0	0	0
1,220	1,240	119	100	81	62	45	33	20	7	0	0	0
1,240	1,260	122	103	84	65	47	35	22	9	0	0	0
1,260	1,280	125	106	87	68	49	37	24	11	0	0	0
1,280	1,300	128	109	90	71	52	39	26	13	0	0	0
1,300	1,320	131	112	93	74	55	41	28	15	2	0	0
1,320	1,340	134	115	96	77	58	43	30	17	4	0	0
1,340	1,360	137	118	99	80	61	45	32	19	6	0	0
1,360	1,380	140	121	102	83	64	47	34	21	8	0	0
1,380	1,400	143	124	105	86	67	49	36	23	10	0	0
1,400	1,420	146	127	108	89	70	51	38	25	12	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2003)

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—												
\$1,420	\$1,440	\$149	\$130	\$111	\$92	\$73	\$54	\$40	\$27	\$14	\$2	\$0
1,440	1,460	152	133	114	95	76	57	42	29	16	4	0
1,460	1,480	155	136	117	98	79	60	44	31	18	6	0
1,480	1,500	158	139	120	101	82	63	46	33	20	8	0
1,500	1,520	161	142	123	104	85	66	48	35	22	10	0
1,520	1,540	164	145	126	107	88	69	50	37	24	12	0
1,540	1,560	167	148	129	110	91	72	53	39	26	14	1
1,560	1,580	170	151	132	113	94	75	56	41	28	16	3
1,580	1,600	173	154	135	116	97	78	59	43	30	18	5
1,600	1,620	176	157	138	119	100	81	62	45	32	20	7
1,620	1,640	179	160	141	122	103	84	65	47	34	22	9
1,640	1,660	182	163	144	125	106	87	68	49	36	24	11
1,660	1,680	185	166	147	128	109	90	71	52	38	26	13
1,680	1,700	188	169	150	131	112	93	74	55	40	28	15
1,700	1,720	191	172	153	134	115	96	77	58	42	30	17
1,720	1,740	194	175	156	137	118	99	80	61	44	32	19
1,740	1,760	197	178	159	140	121	102	83	64	46	34	21
1,760	1,780	200	181	162	143	124	105	86	67	48	36	23
1,780	1,800	203	184	165	146	127	108	89	70	51	38	25
1,800	1,820	206	187	168	149	130	111	92	73	54	40	27
1,820	1,840	209	190	171	152	133	114	95	76	57	42	29
1,840	1,860	212	193	174	155	136	117	98	79	60	44	31
1,860	1,880	215	196	177	158	139	120	101	82	63	46	33
1,880	1,900	218	199	180	161	142	123	104	85	66	48	35
1,900	1,920	221	202	183	164	145	126	107	88	69	50	37
1,920	1,940	224	205	186	167	148	129	110	91	72	53	39
1,940	1,960	227	208	189	170	151	132	113	94	75	56	41
1,960	1,980	230	211	192	173	154	135	116	97	78	59	43
1,980	2,000	233	214	195	176	157	138	119	100	81	62	45
2,000	2,020	236	217	198	179	160	141	122	103	84	65	47
2,020	2,040	239	220	201	182	163	144	125	106	87	68	49
2,040	2,060	242	223	204	185	166	147	128	109	90	71	52
2,060	2,080	245	226	207	188	169	150	131	112	93	74	55
2,080	2,100	248	229	210	191	172	153	134	115	96	77	58
2,100	2,120	251	232	213	194	175	156	137	118	99	80	61
2,120	2,140	254	235	216	197	178	159	140	121	102	83	64
2,140	2,160	257	238	219	200	181	162	143	124	105	86	67
2,160	2,180	260	241	222	203	184	165	146	127	108	89	70
2,180	2,200	264	244	225	206	187	168	149	130	111	92	73
2,200	2,220	270	247	228	209	190	171	152	133	114	95	76
2,220	2,240	275	250	231	212	193	174	155	136	117	98	79
2,240	2,260	280	253	234	215	196	177	158	139	120	101	82
2,260	2,280	286	256	237	218	199	180	161	142	123	104	85
2,280	2,300	291	259	240	221	202	183	164	145	126	107	88
2,300	2,320	297	262	243	224	205	186	167	148	129	110	91
2,320	2,340	302	268	246	227	208	189	170	151	132	113	94
2,340	2,360	307	273	249	230	211	192	173	154	135	116	97
2,360	2,380	313	279	252	233	214	195	176	157	138	119	100
2,380	2,400	318	284	255	236	217	198	179	160	141	122	103
2,400	2,420	324	289	258	239	220	201	182	163	144	125	106
2,420	2,440	329	295	261	242	223	204	185	166	147	128	109
2,440	2,460	334	300	266	245	226	207	188	169	150	131	112
2,460	2,480	340	306	271	248	229	210	191	172	153	134	115
2,480	2,500	345	311	277	251	232	213	194	175	156	137	118
2,500	2,520	351	316	282	254	235	216	197	178	159	140	121
2,520	2,540	356	322	287	257	238	219	200	181	162	143	124
2,540	2,560	361	327	293	260	241	222	203	184	165	146	127
2,560	2,580	367	333	298	264	244	225	206	187	168	149	130
2,580	2,600	372	338	304	269	247	228	209	190	171	152	133
2,600	2,620	378	343	309	275	250	231	212	193	174	155	136
2,620	2,640	383	349	314	280	253	234	215	196	177	158	139
2,640	2,660	388	354	320	286	256	237	218	199	180	161	142
2,660	2,680	394	360	325	291	259	240	221	202	183	164	145
2,680	2,700	399	365	331	296	262	243	224	205	186	167	148
2,700	2,720	405	370	336	302	267	246	227	208	189	170	151

\$2,720 and over

Use Table 3(b) for a **MARRIED person** on page 34. Also see the instructions on page 32.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2003)

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	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	2	0	0	0	0	0	0	0	0	0
500	520	29	4	0	0	0	0	0	0	0	0	0
520	540	31	6	0	0	0	0	0	0	0	0	0
540	560	33	8	0	0	0	0	0	0	0	0	0
560	580	35	10	0	0	0	0	0	0	0	0	0
580	600	37	12	0	0	0	0	0	0	0	0	0
600	640	40	15	0	0	0	0	0	0	0	0	0
640	680	44	19	0	0	0	0	0	0	0	0	0
680	720	48	23	0	0	0	0	0	0	0	0	0
720	760	53	27	1	0	0	0	0	0	0	0	0
760	800	59	31	5	0	0	0	0	0	0	0	0
800	840	65	35	9	0	0	0	0	0	0	0	0
840	880	71	39	13	0	0	0	0	0	0	0	0
880	920	77	43	17	0	0	0	0	0	0	0	0
920	960	83	47	21	0	0	0	0	0	0	0	0
960	1,000	89	51	25	0	0	0	0	0	0	0	0
1,000	1,040	95	57	29	4	0	0	0	0	0	0	0
1,040	1,080	101	63	33	8	0	0	0	0	0	0	0
1,080	1,120	107	69	37	12	0	0	0	0	0	0	0
1,120	1,160	113	75	41	16	0	0	0	0	0	0	0
1,160	1,200	119	81	45	20	0	0	0	0	0	0	0
1,200	1,240	125	87	49	24	0	0	0	0	0	0	0
1,240	1,280	131	93	55	28	2	0	0	0	0	0	0
1,280	1,320	137	99	61	32	6	0	0	0	0	0	0
1,320	1,360	143	105	67	36	10	0	0	0	0	0	0
1,360	1,400	149	111	73	40	14	0	0	0	0	0	0
1,400	1,440	155	117	79	44	18	0	0	0	0	0	0
1,440	1,480	161	123	85	48	22	0	0	0	0	0	0
1,480	1,520	167	129	91	53	26	1	0	0	0	0	0
1,520	1,560	173	135	97	59	30	5	0	0	0	0	0
1,560	1,600	179	141	103	65	34	9	0	0	0	0	0
1,600	1,640	185	147	109	71	38	13	0	0	0	0	0
1,640	1,680	191	153	115	77	42	17	0	0	0	0	0
1,680	1,720	197	159	121	83	46	21	0	0	0	0	0
1,720	1,760	203	165	127	89	51	25	0	0	0	0	0
1,760	1,800	209	171	133	95	57	29	3	0	0	0	0
1,800	1,840	215	177	139	101	63	33	7	0	0	0	0
1,840	1,880	221	183	145	107	69	37	11	0	0	0	0
1,880	1,920	227	189	151	113	75	41	15	0	0	0	0
1,920	1,960	233	195	157	119	81	45	19	0	0	0	0
1,960	2,000	239	201	163	125	87	49	23	0	0	0	0
2,000	2,040	245	207	169	131	93	55	27	2	0	0	0
2,040	2,080	251	213	175	137	99	61	31	6	0	0	0
2,080	2,120	257	219	181	143	105	67	35	10	0	0	0
2,120	2,160	263	225	187	149	111	73	39	14	0	0	0
2,160	2,200	269	231	193	155	117	79	43	18	0	0	0
2,200	2,240	275	237	199	161	123	85	47	22	0	0	0
2,240	2,280	281	243	205	167	129	91	53	26	1	0	0
2,280	2,320	287	249	211	173	135	97	59	30	5	0	0
2,320	2,360	293	255	217	179	141	103	65	34	9	0	0
2,360	2,400	299	261	223	185	147	109	71	38	13	0	0
2,400	2,440	305	267	229	191	153	115	77	42	17	0	0
2,440	2,480	311	273	235	197	159	121	83	46	21	0	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2003)

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—												
\$2,480	\$2,520	\$317	\$279	\$241	\$203	\$165	\$127	\$89	\$50	\$25	\$0	\$0
2,520	2,560	327	285	247	209	171	133	95	56	29	3	0
2,560	2,600	338	291	253	215	177	139	101	62	33	7	0
2,600	2,640	349	297	259	221	183	145	107	68	37	11	0
2,640	2,680	359	303	265	227	189	151	113	74	41	15	0
2,680	2,720	370	309	271	233	195	157	119	80	45	19	0
2,720	2,760	381	315	277	239	201	163	125	86	49	23	0
2,760	2,800	392	323	283	245	207	169	131	92	54	27	2
2,800	2,840	403	334	289	251	213	175	137	98	60	31	6
2,840	2,880	413	345	295	257	219	181	143	104	66	35	10
2,880	2,920	424	356	301	263	225	187	149	110	72	39	14
2,920	2,960	435	366	307	269	231	193	155	116	78	43	18
2,960	3,000	446	377	313	275	237	199	161	122	84	47	22
3,000	3,040	457	388	319	281	243	205	167	128	90	52	26
3,040	3,080	467	399	330	287	249	211	173	134	96	58	30
3,080	3,120	478	410	341	293	255	217	179	140	102	64	34
3,120	3,160	489	420	352	299	261	223	185	146	108	70	38
3,160	3,200	500	431	363	305	267	229	191	152	114	76	42
3,200	3,240	511	442	373	311	273	235	197	158	120	82	46
3,240	3,280	521	453	384	317	279	241	203	164	126	88	50
3,280	3,320	532	464	395	326	285	247	209	170	132	94	56
3,320	3,360	543	474	406	337	291	253	215	176	138	100	62
3,360	3,400	554	485	417	348	297	259	221	182	144	106	68
3,400	3,440	565	496	427	359	303	265	227	188	150	112	74
3,440	3,480	575	507	438	370	309	271	233	194	156	118	80
3,480	3,520	586	518	449	380	315	277	239	200	162	124	86
3,520	3,560	597	528	460	391	323	283	245	206	168	130	92
3,560	3,600	608	539	471	402	333	289	251	212	174	136	98
3,600	3,640	619	550	481	413	344	295	257	218	180	142	104
3,640	3,680	629	561	492	424	355	301	263	224	186	148	110
3,680	3,720	640	572	503	434	366	307	269	230	192	154	116
3,720	3,760	651	582	514	445	377	313	275	236	198	160	122
3,760	3,800	662	593	525	456	387	319	281	242	204	166	128
3,800	3,840	673	604	535	467	398	330	287	248	210	172	134
3,840	3,880	683	615	546	478	409	340	293	254	216	178	140
3,880	3,920	694	626	557	488	420	351	299	260	222	184	146
3,920	3,960	705	636	568	499	431	362	305	266	228	190	152
3,960	4,000	716	647	579	510	441	373	311	272	234	196	158
4,000	4,040	727	658	589	521	452	384	317	278	240	202	164
4,040	4,080	737	669	600	532	463	394	326	284	246	208	170
4,080	4,120	748	680	611	542	474	405	337	290	252	214	176
4,120	4,160	759	690	622	553	485	416	347	296	258	220	182
4,160	4,200	770	701	633	564	495	427	358	302	264	226	188
4,200	4,240	781	712	643	575	506	438	369	308	270	232	194
4,240	4,280	791	723	654	586	517	448	380	314	276	238	200
4,280	4,320	802	734	665	596	528	459	391	322	282	244	206
4,320	4,360	813	744	676	607	539	470	401	333	288	250	212
4,360	4,400	824	755	687	618	549	481	412	344	294	256	218
4,400	4,440	835	766	697	629	560	492	423	354	300	262	224
4,440	4,480	845	777	708	640	571	502	434	365	306	268	230
4,480	4,520	856	788	719	650	582	513	445	376	312	274	236
4,520	4,560	867	798	730	661	593	524	455	387	318	280	242
4,560	4,600	878	809	741	672	603	535	466	398	329	286	248
4,600	4,640	889	820	751	683	614	546	477	408	340	292	254
4,640	4,680	899	831	762	694	625	556	488	419	350	298	260
4,680	4,720	910	842	773	704	636	567	499	430	361	304	266
4,720	4,760	921	852	784	715	647	578	509	441	372	310	272
4,760	4,800	932	863	795	726	657	589	520	452	383	316	278
4,800	4,840	943	874	805	737	668	600	531	462	394	325	284
4,840	4,880	953	885	816	748	679	610	542	473	404	336	290
4,880	4,920	964	896	827	758	690	621	553	484	415	347	296
4,920	4,960	975	906	838	769	701	632	563	495	426	357	302
4,960	5,000	986	917	849	780	711	643	574	506	437	368	308
5,000	5,040	997	928	859	791	722	654	585	516	448	379	314
5,040	5,080	1,007	939	870	802	733	664	596	527	458	390	321

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 34. Also see the instructions on page 32.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2003)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	560	1	0	0	0	0	0	0	0	0	0	0
560	580	3	0	0	0	0	0	0	0	0	0	0
580	600	5	0	0	0	0	0	0	0	0	0	0
600	640	8	0	0	0	0	0	0	0	0	0	0
640	680	12	0	0	0	0	0	0	0	0	0	0
680	720	16	0	0	0	0	0	0	0	0	0	0
720	760	20	0	0	0	0	0	0	0	0	0	0
760	800	24	0	0	0	0	0	0	0	0	0	0
800	840	28	3	0	0	0	0	0	0	0	0	0
840	880	32	7	0	0	0	0	0	0	0	0	0
880	920	36	11	0	0	0	0	0	0	0	0	0
920	960	40	15	0	0	0	0	0	0	0	0	0
960	1,000	44	19	0	0	0	0	0	0	0	0	0
1,000	1,040	48	23	0	0	0	0	0	0	0	0	0
1,040	1,080	52	27	1	0	0	0	0	0	0	0	0
1,080	1,120	56	31	5	0	0	0	0	0	0	0	0
1,120	1,160	60	35	9	0	0	0	0	0	0	0	0
1,160	1,200	64	39	13	0	0	0	0	0	0	0	0
1,200	1,240	68	43	17	0	0	0	0	0	0	0	0
1,240	1,280	72	47	21	0	0	0	0	0	0	0	0
1,280	1,320	76	51	25	0	0	0	0	0	0	0	0
1,320	1,360	80	55	29	4	0	0	0	0	0	0	0
1,360	1,400	84	59	33	8	0	0	0	0	0	0	0
1,400	1,440	88	63	37	12	0	0	0	0	0	0	0
1,440	1,480	92	67	41	16	0	0	0	0	0	0	0
1,480	1,520	96	71	45	20	0	0	0	0	0	0	0
1,520	1,560	100	75	49	24	0	0	0	0	0	0	0
1,560	1,600	106	79	53	28	3	0	0	0	0	0	0
1,600	1,640	112	83	57	32	7	0	0	0	0	0	0
1,640	1,680	118	87	61	36	11	0	0	0	0	0	0
1,680	1,720	124	91	65	40	15	0	0	0	0	0	0
1,720	1,760	130	95	69	44	19	0	0	0	0	0	0
1,760	1,800	136	99	73	48	23	0	0	0	0	0	0
1,800	1,840	142	104	77	52	27	1	0	0	0	0	0
1,840	1,880	148	110	81	56	31	5	0	0	0	0	0
1,880	1,920	154	116	85	60	35	9	0	0	0	0	0
1,920	1,960	160	122	89	64	39	13	0	0	0	0	0
1,960	2,000	166	128	93	68	43	17	0	0	0	0	0
2,000	2,040	172	134	97	72	47	21	0	0	0	0	0
2,040	2,080	178	140	102	76	51	25	0	0	0	0	0
2,080	2,120	184	146	108	80	55	29	4	0	0	0	0
2,120	2,160	190	152	114	84	59	33	8	0	0	0	0
2,160	2,200	196	158	120	88	63	37	12	0	0	0	0
2,200	2,240	202	164	126	92	67	41	16	0	0	0	0
2,240	2,280	208	170	132	96	71	45	20	0	0	0	0
2,280	2,320	214	176	138	100	75	49	24	0	0	0	0
2,320	2,360	220	182	144	106	79	53	28	2	0	0	0
2,360	2,400	226	188	150	112	83	57	32	6	0	0	0
2,400	2,440	232	194	156	118	87	61	36	10	0	0	0
2,440	2,480	238	200	162	124	91	65	40	14	0	0	0
2,480	2,520	244	206	168	130	95	69	44	18	0	0	0
2,520	2,560	250	212	174	136	99	73	48	22	0	0	0
2,560	2,600	256	218	180	142	104	77	52	26	1	0	0
2,600	2,640	262	224	186	148	110	81	56	30	5	0	0
2,640	2,680	268	230	192	154	116	85	60	34	9	0	0
2,680	2,720	274	236	198	160	122	89	64	38	13	0	0
2,720	2,760	280	242	204	166	128	93	68	42	17	0	0
2,760	2,800	286	248	210	172	134	97	72	46	21	0	0
2,800	2,840	292	254	216	178	140	102	76	50	25	0	0
2,840	2,880	298	260	222	184	146	108	80	54	29	4	0
2,880	2,920	304	266	228	190	152	114	84	58	33	8	0
2,920	2,960	310	272	234	196	158	120	88	62	37	12	0
2,960	3,000	316	278	240	202	164	126	92	66	41	16	0
3,000	3,040	322	284	246	208	170	132	96	70	45	20	0
3,040	3,080	328	290	252	214	176	138	100	74	49	24	0
3,080	3,120	334	296	258	220	182	144	106	78	53	28	2
3,120	3,160	340	302	264	226	188	150	112	82	57	32	6
3,160	3,200	346	308	270	232	194	156	118	86	61	36	10
3,200	3,240	352	314	276	238	200	162	124	90	65	40	14

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,240	\$3,280	\$358	\$320	\$282	\$244	\$206	\$168	\$130	\$94	\$69	\$44	\$18
3,280	3,320	364	326	288	250	212	174	136	98	73	48	22
3,320	3,360	370	332	294	256	218	180	142	104	77	52	26
3,360	3,400	376	338	300	262	224	186	148	110	81	56	30
3,400	3,440	382	344	306	268	230	192	154	116	85	60	34
3,440	3,480	388	350	312	274	236	198	160	122	89	64	38
3,480	3,520	394	356	318	280	242	204	166	128	93	68	42
3,520	3,560	400	362	324	286	248	210	172	134	97	72	46
3,560	3,600	406	368	330	292	254	216	178	140	101	76	50
3,600	3,640	412	374	336	298	260	222	184	146	107	80	54
3,640	3,680	418	380	342	304	266	228	190	152	113	84	58
3,680	3,720	424	386	348	310	272	234	196	158	119	88	62
3,720	3,760	430	392	354	316	278	240	202	164	125	92	66
3,760	3,800	436	398	360	322	284	246	208	170	131	96	70
3,800	3,840	442	404	366	328	290	252	214	176	137	100	74
3,840	3,880	448	410	372	334	296	258	220	182	143	105	78
3,880	3,920	454	416	378	340	302	264	226	188	149	111	82
3,920	3,960	460	422	384	346	308	270	232	194	155	117	86
3,960	4,000	466	428	390	352	314	276	238	200	161	123	90
4,000	4,040	472	434	396	358	320	282	244	206	167	129	94
4,040	4,080	478	440	402	364	326	288	250	212	173	135	98
4,080	4,120	484	446	408	370	332	294	256	218	179	141	103
4,120	4,160	490	452	414	376	338	300	262	224	185	147	109
4,160	4,200	496	458	420	382	344	306	268	230	191	153	115
4,200	4,240	502	464	426	388	350	312	274	236	197	159	121
4,240	4,280	508	470	432	394	356	318	280	242	203	165	127
4,280	4,320	514	476	438	400	362	324	286	248	209	171	133
4,320	4,360	520	482	444	406	368	330	292	254	215	177	139
4,360	4,400	528	488	450	412	374	336	298	260	221	183	145
4,400	4,440	539	494	456	418	380	342	304	266	227	189	151
4,440	4,480	550	500	462	424	386	348	310	272	233	195	157
4,480	4,520	561	506	468	430	392	354	316	278	239	201	163
4,520	4,560	572	512	474	436	398	360	322	284	245	207	169
4,560	4,600	582	518	480	442	404	366	328	290	251	213	175
4,600	4,640	593	525	486	448	410	372	334	296	257	219	181
4,640	4,680	604	535	492	454	416	378	340	302	263	225	187
4,680	4,720	615	546	498	460	422	384	346	308	269	231	193
4,720	4,760	626	557	504	466	428	390	352	314	275	237	199
4,760	4,800	636	568	510	472	434	396	358	320	281	243	205
4,800	4,840	647	579	516	478	440	402	364	326	287	249	211
4,840	4,880	658	589	522	484	446	408	370	332	293	255	217
4,880	4,920	669	600	532	490	452	414	376	338	299	261	223
4,920	4,960	680	611	542	496	458	420	382	344	305	267	229
4,960	5,000	690	622	553	502	464	426	388	350	311	273	235
5,000	5,040	701	633	564	508	470	432	394	356	317	279	241
5,040	5,080	712	643	575	514	476	438	400	362	323	285	247
5,080	5,120	723	654	586	520	482	444	406	368	329	291	253
5,120	5,160	734	665	596	528	488	450	412	374	335	297	259
5,160	5,200	744	676	607	539	494	456	418	380	341	303	265
5,200	5,240	755	687	618	549	500	462	424	386	347	309	271
5,240	5,280	766	697	629	560	506	468	430	392	353	315	277
5,280	5,320	777	708	640	571	512	474	436	398	359	321	283
5,320	5,360	788	719	650	582	518	480	442	404	365	327	289
5,360	5,400	798	730	661	593	524	486	448	410	371	333	295
5,400	5,440	809	741	672	603	535	492	454	416	377	339	301
5,440	5,480	820	751	683	614	546	498	460	422	383	345	307
5,480	5,520	831	762	694	625	556	504	466	428	389	351	313
5,520	5,560	842	773	704	636	567	510	472	434	395	357	319
5,560	5,600	852	784	715	647	578	516	478	440	401	363	325
5,600	5,640	863	795	726	657	589	522	484	446	407	369	331
5,640	5,680	874	805	737	668	600	531	490	452	413	375	337
5,680	5,720	885	816	748	679	610	542	496	458	419	381	343
5,720	5,760	896	827	758	690	621	553	502	464	425	387	349
5,760	5,800	906	838	769	701	632	563	508	470	431	393	355
5,800	5,840	917	849	780	711	643	574	514	476	437	399	361

\$5,840 and over

Use Table 4(b) for a **MARRIED** person on page 34. Also see the instructions on page 32.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2003)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	3	1	0	0	0	0	0	0	0	0	0
36	39	3	2	0	0	0	0	0	0	0	0	0
39	42	3	2	1	0	0	0	0	0	0	0	0
42	45	4	2	1	0	0	0	0	0	0	0	0
45	48	4	3	1	0	0	0	0	0	0	0	0
48	51	5	3	2	0	0	0	0	0	0	0	0
51	54	5	3	2	1	0	0	0	0	0	0	0
54	57	6	4	2	1	0	0	0	0	0	0	0
57	60	6	4	3	1	0	0	0	0	0	0	0
60	63	7	5	3	2	0	0	0	0	0	0	0
63	66	7	5	3	2	1	0	0	0	0	0	0
66	69	7	6	4	2	1	0	0	0	0	0	0
69	72	8	6	4	3	1	0	0	0	0	0	0
72	75	8	7	5	3	2	0	0	0	0	0	0
75	78	9	7	5	4	2	1	0	0	0	0	0
78	81	9	8	6	4	2	1	0	0	0	0	0
81	84	10	8	6	4	3	1	0	0	0	0	0
84	87	10	8	7	5	3	2	0	0	0	0	0
87	90	11	9	7	5	4	2	1	0	0	0	0
90	93	11	9	8	6	4	2	1	0	0	0	0
93	96	12	10	8	6	4	3	1	0	0	0	0
96	99	12	10	8	7	5	3	2	1	0	0	0
99	102	12	11	9	7	5	4	2	1	0	0	0
102	105	13	11	9	8	6	4	2	1	0	0	0
105	108	13	12	10	8	6	5	3	1	0	0	0
108	111	14	12	10	8	7	5	3	2	1	0	0
111	114	14	12	11	9	7	5	4	2	1	0	0
114	117	15	13	11	9	8	6	4	2	1	0	0
117	120	15	13	12	10	8	6	5	3	1	0	0
120	123	16	14	12	10	9	7	5	3	2	1	0
123	126	17	14	12	11	9	7	5	4	2	1	0
126	129	18	15	13	11	9	8	6	4	2	1	0
129	132	19	16	13	12	10	8	6	5	3	1	0
132	135	19	16	14	12	10	9	7	5	3	2	1
135	138	20	17	14	13	11	9	7	5	4	2	1
138	141	21	18	15	13	11	9	8	6	4	2	1
141	144	22	19	16	13	12	10	8	6	5	3	2
144	147	23	20	16	14	12	10	9	7	5	3	2
147	150	24	20	17	14	13	11	9	7	6	4	2
150	153	24	21	18	15	13	11	10	8	6	4	2
153	156	25	22	19	16	13	12	10	8	6	5	3
156	159	26	23	20	16	14	12	10	9	7	5	3
159	162	27	24	20	17	14	13	11	9	7	6	4
162	165	28	24	21	18	15	13	11	10	8	6	4
165	168	28	25	22	19	16	14	12	10	8	6	5
168	171	29	26	23	20	17	14	12	10	9	7	5
171	174	30	27	24	21	17	14	13	11	9	7	6
174	177	31	28	24	21	18	15	13	11	10	8	6
177	180	32	28	25	22	19	16	14	12	10	8	7
180	183	32	29	26	23	20	17	14	12	10	9	7
183	186	33	30	27	24	21	17	14	13	11	9	7
186	189	34	31	28	25	21	18	15	13	11	10	8
189	192	35	32	29	25	22	19	16	14	12	10	8
192	195	36	33	29	26	23	20	17	14	12	11	9
195	198	36	33	30	27	24	21	17	14	13	11	9
198	201	37	34	31	28	25	21	18	15	13	11	10
201	204	38	35	32	29	25	22	19	16	14	12	10
204	207	39	36	33	29	26	23	20	17	14	12	11
207	210	40	37	33	30	27	24	21	18	15	13	11
210	213	41	37	34	31	28	25	22	18	15	13	11
213	216	41	38	35	32	29	26	22	19	16	14	12
216	219	42	39	36	33	30	26	23	20	17	14	12
219	222	43	40	37	33	30	27	24	21	18	15	13

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2003)

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—												
\$222	\$225	\$44	\$41	\$37	\$34	\$31	\$28	\$25	\$22	\$18	\$15	\$13
225	228	45	41	38	35	32	29	26	22	19	16	14
228	231	45	42	39	36	33	30	26	23	20	17	14
231	234	46	43	40	37	34	30	27	24	21	18	15
234	237	47	44	41	38	34	31	28	25	22	19	15
237	240	48	45	42	38	35	32	29	26	23	19	16
240	243	49	45	42	39	36	33	30	26	23	20	17
243	246	49	46	43	40	37	34	30	27	24	21	18
246	249	50	47	44	41	38	34	31	28	25	22	19
249	252	51	48	45	42	38	35	32	29	26	23	19
252	255	52	49	46	42	39	36	33	30	27	23	20
255	258	53	50	46	43	40	37	34	31	27	24	21
258	261	54	50	47	44	41	38	35	31	28	25	22
261	264	55	51	48	45	42	38	35	32	29	26	23
264	267	55	52	49	46	42	39	36	33	30	27	23
267	270	56	53	50	46	43	40	37	34	31	27	24
270	273	57	54	50	47	44	41	38	35	31	28	25
273	276	58	55	51	48	45	42	39	35	32	29	26
276	279	59	56	52	49	46	43	39	36	33	30	27
279	282	60	56	53	50	47	43	40	37	34	31	28
282	285	61	57	54	50	47	44	41	38	35	31	28
285	288	62	58	55	51	48	45	42	39	35	32	29
288	291	63	59	56	52	49	46	43	39	36	33	30
291	294	64	60	57	53	50	47	43	40	37	34	31
294	297	64	61	57	54	51	47	44	41	38	35	32
297	300	65	62	58	55	51	48	45	42	39	36	32
300	303	66	63	59	56	52	49	46	43	40	36	33
303	306	67	64	60	57	53	50	47	43	40	37	34
306	309	68	65	61	58	54	51	47	44	41	38	35
309	312	69	65	62	58	55	51	48	45	42	39	36
312	315	70	66	63	59	56	52	49	46	43	40	36
315	318	71	67	64	60	57	53	50	47	44	40	37
318	321	72	68	65	61	58	54	51	48	44	41	38
321	324	73	69	66	62	59	55	52	48	45	42	39
324	327	73	70	66	63	59	56	52	49	46	43	40
327	330	74	71	67	64	60	57	53	50	47	44	40
330	333	75	72	68	65	61	58	54	51	48	44	41
333	336	76	73	69	66	62	59	55	52	48	45	42
336	339	77	74	70	67	63	59	56	52	49	46	43
339	341	78	74	71	67	64	60	57	53	50	47	44
341	343	78	75	71	68	64	61	57	54	50	47	44
343	345	79	76	72	68	65	61	58	54	51	48	45
345	347	80	76	73	69	66	62	59	55	52	48	45
347	349	80	77	73	70	66	63	59	56	52	49	46
349	351	81	77	74	70	67	63	60	56	53	49	46
351	353	81	78	74	71	67	64	60	57	53	50	47
353	355	82	79	75	71	68	64	61	57	54	51	47
355	357	83	79	76	72	69	65	62	58	54	51	48
357	359	83	80	76	73	69	66	62	59	55	52	48
359	361	84	80	77	73	70	66	63	59	56	52	49
361	363	84	81	77	74	70	67	63	60	56	53	50
363	365	85	82	78	74	71	67	64	60	57	53	50
365	367	86	82	79	75	72	68	65	61	57	54	51
367	369	86	83	79	76	72	69	65	62	58	55	51
369	371	87	83	80	76	73	69	66	62	59	55	52
371	373	87	84	80	77	73	70	66	63	59	56	52
373	375	88	85	81	77	74	70	67	63	60	56	53
375	377	89	85	82	78	75	71	68	64	60	57	53
377	379	89	86	82	79	75	72	68	65	61	58	54
379	381	90	86	83	79	76	72	69	65	62	58	55
381	383	90	87	83	80	76	73	69	66	62	59	55
383	385	91	88	84	80	77	73	70	66	63	59	56
385	387	92	88	85	81	78	74	71	67	63	60	56
387	389	92	89	85	82	78	75	71	68	64	61	57
389	391	93	89	86	82	79	75	72	68	65	61	58

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 35. Also see the instructions on page 32.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2003)

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	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	1	0	0	0	0	0	0	0	0	0	0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	2	0	0	0	0	0	0	0	0	0	0
42	45	2	1	0	0	0	0	0	0	0	0	0
45	48	2	1	0	0	0	0	0	0	0	0	0
48	51	2	1	0	0	0	0	0	0	0	0	0
51	54	3	2	0	0	0	0	0	0	0	0	0
54	57	3	2	1	0	0	0	0	0	0	0	0
57	60	3	2	1	0	0	0	0	0	0	0	0
60	63	4	2	1	0	0	0	0	0	0	0	0
63	66	4	3	2	0	0	0	0	0	0	0	0
66	69	4	3	2	1	0	0	0	0	0	0	0
69	72	5	3	2	1	0	0	0	0	0	0	0
72	75	5	4	3	1	0	0	0	0	0	0	0
75	78	5	4	3	2	0	0	0	0	0	0	0
78	81	6	4	3	2	1	0	0	0	0	0	0
81	84	6	5	3	2	1	0	0	0	0	0	0
84	87	7	5	4	3	1	0	0	0	0	0	0
87	90	7	5	4	3	2	1	0	0	0	0	0
90	93	8	6	4	3	2	1	0	0	0	0	0
93	96	8	6	5	3	2	1	0	0	0	0	0
96	99	9	7	5	4	3	1	0	0	0	0	0
99	102	9	7	6	4	3	2	1	0	0	0	0
102	105	9	8	6	4	3	2	1	0	0	0	0
105	108	10	8	6	5	3	2	1	0	0	0	0
108	111	10	9	7	5	4	3	1	0	0	0	0
111	114	11	9	7	6	4	3	2	1	0	0	0
114	117	11	10	8	6	4	3	2	1	0	0	0
117	120	12	10	8	6	5	4	2	1	0	0	0
120	123	12	10	9	7	5	4	3	1	0	0	0
123	126	13	11	9	7	6	4	3	2	1	0	0
126	129	13	11	10	8	6	4	3	2	1	0	0
129	132	14	12	10	8	7	5	4	2	1	0	0
132	135	14	12	10	9	7	5	4	3	1	0	0
135	138	14	13	11	9	7	6	4	3	2	1	0
138	141	15	13	11	10	8	6	4	3	2	1	0
141	144	15	14	12	10	8	7	5	4	2	1	0
144	147	16	14	12	11	9	7	5	4	3	2	0
147	150	16	14	13	11	9	7	6	4	3	2	1
150	153	17	15	13	11	10	8	6	4	3	2	1
153	156	17	15	14	12	10	8	7	5	4	2	1
156	159	18	16	14	12	11	9	7	5	4	3	2
159	162	18	16	15	13	11	9	7	6	4	3	2
162	165	18	17	15	13	11	10	8	6	4	3	2
165	168	19	17	15	14	12	10	8	7	5	4	2
168	171	19	18	16	14	12	11	9	7	5	4	3
171	174	20	18	16	15	13	11	9	8	6	4	3
174	177	20	19	17	15	13	11	10	8	6	5	3
177	180	21	19	17	15	14	12	10	8	7	5	4
180	183	21	19	18	16	14	12	11	9	7	5	4
183	186	22	20	18	16	15	13	11	9	8	6	4
186	189	22	20	19	17	15	13	12	10	8	6	5
189	192	23	21	19	17	16	14	12	10	8	7	5
192	195	23	21	19	18	16	14	12	11	9	7	5
195	198	23	22	20	18	16	15	13	11	9	8	6
198	201	24	22	20	19	17	15	13	12	10	8	6
201	204	24	23	21	19	17	16	14	12	10	9	7
204	207	25	23	21	20	18	16	14	12	11	9	7
207	210	26	23	22	20	18	16	15	13	11	9	8
210	213	27	24	22	20	19	17	15	13	12	10	8
213	216	28	25	23	21	19	17	16	14	12	10	9
216	219	29	25	23	21	20	18	16	14	13	11	9
219	222	29	26	24	22	20	18	16	15	13	11	9
222	225	30	27	24	22	20	19	17	15	13	12	10
225	228	31	28	25	23	21	19	17	16	14	12	10
228	231	32	29	25	23	21	20	18	16	14	13	11
231	234	33	29	26	24	22	20	18	17	15	13	11
234	237	33	30	27	24	22	20	19	17	15	13	12

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2003)

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—												
\$237	\$240	\$34	\$31	\$28	\$25	\$23	\$21	\$19	\$17	\$16	\$14	\$12
240	243	35	32	29	26	23	21	20	18	16	14	13
243	246	36	33	29	26	24	22	20	18	17	15	13
246	249	37	33	30	27	24	22	21	19	17	15	14
249	252	37	34	31	28	25	23	21	19	17	16	14
252	255	38	35	32	29	26	23	21	20	18	16	14
255	258	39	36	33	30	26	24	22	20	18	17	15
258	261	40	37	34	30	27	24	22	21	19	17	15
261	264	41	38	34	31	28	25	23	21	19	18	16
264	267	41	38	35	32	29	26	23	21	20	18	16
267	270	42	39	36	33	30	26	24	22	20	18	17
270	273	43	40	37	34	30	27	24	22	21	19	17
273	276	44	41	38	34	31	28	25	23	21	19	18
276	279	45	42	38	35	32	29	26	23	22	20	18
279	282	46	42	39	36	33	30	27	24	22	20	18
282	285	46	43	40	37	34	31	27	24	22	21	19
285	288	47	44	41	38	34	31	28	25	23	21	19
288	291	48	45	42	38	35	32	29	26	23	22	20
291	294	49	46	42	39	36	33	30	27	24	22	20
294	297	50	46	43	40	37	34	31	27	24	22	21
297	300	50	47	44	41	38	35	31	28	25	23	21
300	303	51	48	45	42	39	35	32	29	26	23	22
303	306	52	49	46	43	39	36	33	30	27	24	22
306	309	53	50	47	43	40	37	34	31	27	24	23
309	312	54	50	47	44	41	38	35	31	28	25	23
312	315	54	51	48	45	42	39	35	32	29	26	23
315	318	55	52	49	46	43	39	36	33	30	27	24
318	321	56	53	50	47	43	40	37	34	31	28	24
321	324	57	54	51	47	44	41	38	35	32	28	25
324	327	58	55	51	48	45	42	39	36	32	29	26
327	330	59	55	52	49	46	43	40	36	33	30	27
330	333	59	56	53	50	47	43	40	37	34	31	28
333	336	60	57	54	51	47	44	41	38	35	32	28
336	339	61	58	55	51	48	45	42	39	36	32	29
339	341	62	58	55	52	49	46	43	39	36	33	30
341	343	62	59	56	53	49	46	43	40	37	34	30
343	345	63	60	56	53	50	47	44	41	37	34	31
345	347	63	60	57	54	51	47	44	41	38	35	32
347	349	64	61	57	54	51	48	45	42	38	35	32
349	351	64	61	58	55	52	48	45	42	39	36	33
351	353	65	62	59	55	52	49	46	43	40	36	33
353	355	65	62	59	56	53	50	46	43	40	37	34
355	357	66	63	60	56	53	50	47	44	41	37	34
357	359	66	63	60	57	54	51	47	44	41	38	35
359	361	67	64	61	58	54	51	48	45	42	39	35
361	363	68	64	61	58	55	52	49	45	42	39	36
363	365	68	65	62	59	55	52	49	46	43	40	36
365	367	69	65	62	59	56	53	50	46	43	40	37
367	369	69	66	63	60	57	53	50	47	44	41	37
369	371	70	67	63	60	57	54	51	48	44	41	38
371	373	70	67	64	61	58	54	51	48	45	42	39
373	375	71	68	64	61	58	55	52	49	45	42	39
375	377	71	68	65	62	59	55	52	49	46	43	40
377	379	72	69	66	62	59	56	53	50	47	43	40
379	381	72	69	66	63	60	57	53	50	47	44	41
381	383	73	70	67	63	60	57	54	51	48	44	41
383	385	73	70	67	64	61	58	54	51	48	45	42
385	387	74	71	68	65	61	58	55	52	49	46	42
387	389	75	71	68	65	62	59	56	52	49	46	43
389	391	75	72	69	66	62	59	56	53	50	47	43
391	393	76	72	69	66	63	60	57	53	50	47	44
393	395	76	73	70	67	64	60	57	54	51	48	45
395	397	77	74	70	67	64	61	58	55	51	48	45
397	399	77	74	71	68	65	61	58	55	52	49	46
399	401	78	75	71	68	65	62	59	56	52	49	46

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 35. Also see the instructions on page 32.

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 2003)

Table 1. WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$144	20.40% of wages	\$0	\$144	20.40% of wages	\$0	\$72	20.40% of wages
\$144	\$264	\$29	\$144	\$283	\$29	\$72	\$141	\$15
\$264		\$29 less 9.588% of wages in excess of \$264	\$283		\$29 less 9.588% of wages in excess of \$283	\$141		\$15 less 9.588% of wages in excess of \$141

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$288	20.40% of wages	\$0	\$288	20.40% of wages	\$0	\$144	20.40% of wages
\$288	\$528	\$59	\$288	\$566	\$59	\$144	\$283	\$29
\$528		\$59 less 9.588% of wages in excess of \$528	\$566		\$59 less 9.588% of wages in excess of \$566	\$283		\$29 less 9.588% of wages in excess of \$283

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$312	20.40% of wages	\$0	\$312	20.40% of wages	\$0	\$156	20.40% of wages
\$312	\$572	\$64	\$312	\$613	\$64	\$156	\$306	\$32
\$572		\$64 less 9.588% of wages in excess of \$572	\$613		\$64 less 9.588% of wages in excess of \$613	\$306		\$32 less 9.588% of wages in excess of \$306

Table 4. MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$624	20.40% of wages	\$0	\$624	20.40% of wages	\$0	\$312	20.40% of wages
\$624	\$1,144	\$127	\$624	\$1,227	\$127	\$312	\$613	\$64
\$1,144		\$127 less 9.588% of wages in excess of \$1,144	\$1,227		\$127 less 9.588% of wages in excess of \$1,227	\$613		\$64 less 9.588% of wages in excess of \$613

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 2003)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$1,872	20.40% of wages	\$0	\$1,872	20.40% of wages	\$0	\$936	20.40% of wages
\$1,872	\$3,432	\$382	\$1,872	\$3,682	\$382	\$936	\$1,841	\$191
\$3,432		\$382 less 9.588% of wages in excess of \$3,432	\$3,682		\$382 less 9.588% of wages in excess of \$3,682	\$1,841		\$191 less 9.588% of wages in excess of \$1,841

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$3,745	20.40% of wages	\$0	\$3,745	20.40% of wages	\$0	\$1,872	20.40% of wages
\$3,745	\$6,865	\$764	\$3,745	\$7,365	\$764	\$1,872	\$3,682	\$382
\$6,865		\$764 less 9.588% of wages in excess of \$6,865	\$7,365		\$764 less 9.588% of wages in excess of \$7,365	\$3,682		\$382 less 9.588% of wages in excess of \$3,682

Table 7. ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$7,490	20.40% of wages	\$0	\$7,490	20.40% of wages	\$0	\$3,745	20.40% of wages
\$7,490	\$13,730	\$1,528	\$7,490	\$14,730	\$1,528	\$3,745	\$7,365	\$764
\$13,730		\$1,528 less 9.588% of wages in excess of \$13,730	\$14,730		\$1,528 less 9.588% of wages in excess of \$14,730	\$7,365		\$764 less 9.588% of wages in excess of \$7,365

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$28	20.40% of wages	\$0	\$28	20.40% of wages	\$0	\$14	20.40% of wages
\$28	\$52	\$6	\$28	\$56	\$6	\$14	\$28	\$3
\$52		\$6 less 9.588% of wages in excess of \$52	\$56		\$6 less 9.588% of wages in excess of \$56	\$28		\$3 less 9.588% of wages in excess of \$28

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2003)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$60	\$65	\$12	\$120	\$125	\$24	\$330	\$340	\$22	\$450	\$460	\$11
5	10	1	65	70	13	125	130	26	340	350	21	460	470	10
10	15	2	70	75	14	130	135	27	350	360	20	470	480	9
15	20	3	75	80	15	135	140	28	360	370	19	480	490	8
20	25	4	80	85	16	140	260	29	370	380	18	490	500	7
25	30	5	85	90	17	260	270	29	380	390	17	500	510	6
30	35	6	90	95	18	270	280	28	390	400	16	510	520	5
35	40	7	95	100	19	280	290	27	400	410	15	520	530	4
40	45	8	100	105	20	290	300	26	410	420	14	530	540	3
45	50	9	105	110	21	300	310	25	420	430	13	540	550	2
50	55	10	110	115	22	310	320	24	430	440	13	550	560	1
55	60	11	115	120	23	320	330	23	440	450	12	560	- - -	0

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$60	\$65	\$12	\$120	\$125	\$24	\$350	\$360	\$22	\$470	\$480	\$11
5	10	1	65	70	13	125	130	26	360	370	21	480	490	10
10	15	2	70	75	14	130	135	27	370	380	20	490	500	9
15	20	3	75	80	15	135	140	28	380	390	19	500	510	8
20	25	4	80	85	16	140	280	29	390	400	18	510	520	7
25	30	5	85	90	17	280	290	29	400	410	17	520	530	6
30	35	6	90	95	18	290	300	28	410	420	16	530	540	5
35	40	7	95	100	19	300	310	27	420	430	15	540	550	4
40	45	8	100	105	20	310	320	26	430	440	14	550	560	3
45	50	9	105	110	21	320	330	25	440	450	13	560	570	2
50	55	10	110	115	22	330	340	24	450	460	12	570	580	1
55	60	11	115	120	23	340	350	23	460	470	11	580	- - -	0

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$30	\$35	\$6	\$60	\$65	\$12	\$170	\$180	\$11	\$230	\$240	\$5
5	10	1	35	40	7	65	70	13	180	190	10	240	250	4
10	15	2	40	45	8	70	140	14	190	200	9	250	260	3
15	20	3	45	50	9	140	150	14	200	210	8	260	270	2
20	25	4	50	55	10	150	160	13	210	220	7	270	280	1
25	30	5	55	60	11	160	170	12	220	230	6	280	- - -	0

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$150	\$155	\$31	\$200	\$205	\$41
5	10	1	55	60	11	105	110	21	155	160	32	205	210	42
10	15	2	60	65	12	110	115	22	160	165	33	210	215	43
15	20	3	65	70	13	115	120	23	165	170	34	215	220	44
20	25	4	70	75	14	120	125	24	170	175	35	220	225	45
25	30	5	75	80	15	125	130	26	175	180	36	225	230	46
30	35	6	80	85	16	130	135	27	180	185	37	230	235	47
35	40	7	85	90	17	135	140	28	185	190	38	235	240	48
40	45	8	90	95	18	140	145	29	190	195	39	240	245	49
45	50	9	95	100	19	145	150	30	195	200	40	245	250	50

(continued on next page)

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$250	\$255	\$51	\$585	\$595	\$52	\$725	\$735	\$39	\$865	\$875	\$26	\$1,005	\$1,015	\$12
255	260	52	595	605	51	735	745	38	875	885	25	1,015	1,025	11
260	265	53	605	615	50	745	755	37	885	895	24	1,025	1,035	10
265	270	54	615	625	49	755	765	36	895	905	23	1,035	1,045	9
270	275	55	625	635	49	765	775	35	905	915	22	1,045	1,055	8
275	280	56	635	645	48	775	785	34	915	925	21	1,055	1,065	7
280	285	57	645	655	47	785	795	33	925	935	20	1,065	1,075	6
285	525	58	655	665	46	795	805	32	935	945	19	1,075	1,085	5
525	535	58	665	675	45	805	815	31	945	955	18	1,085	1,095	4
535	545	57	675	685	44	815	825	30	955	965	17	1,095	1,105	3
545	555	56	685	695	43	825	835	29	965	975	16	1,105	1,115	2
555	565	55	695	705	42	835	845	28	975	985	15	1,115	1,125	2
565	575	54	705	715	41	845	855	27	985	995	14	1,125	1,135	1
575	585	53	715	725	40	855	865	26	995	1,005	13	1,135	- - -	0

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$120	\$125	\$24	\$240	\$245	\$49	\$705	\$715	\$45	\$945	\$955	\$22
5	10	1	125	130	26	245	250	50	715	725	44	955	965	21
10	15	2	130	135	27	250	255	51	725	735	43	965	975	20
15	20	3	135	140	28	255	260	52	735	745	42	975	985	19
20	25	4	140	145	29	260	265	53	745	755	41	985	995	18
25	30	5	145	150	30	265	270	54	755	765	40	995	1,005	17
30	35	6	150	155	31	270	275	55	765	775	39	1,005	1,015	16
35	40	7	155	160	32	275	280	56	775	785	38	1,015	1,025	15
40	45	8	160	165	33	280	285	57	785	795	37	1,025	1,035	14
45	50	9	165	170	34	285	565	58	795	805	36	1,035	1,045	13
50	55	10	170	175	35	565	575	58	805	815	35	1,045	1,055	12
55	60	11	175	180	36	575	585	57	815	825	34	1,055	1,065	11
60	65	12	180	185	37	585	595	56	825	835	33	1,065	1,075	10
65	70	13	185	190	38	595	605	55	835	845	32	1,075	1,085	9
70	75	14	190	195	39	605	615	54	845	855	31	1,085	1,095	8
75	80	15	195	200	40	615	625	53	855	865	30	1,095	1,105	7
80	85	16	200	205	41	625	635	52	865	875	29	1,105	1,115	6
85	90	17	205	210	42	635	645	51	875	885	28	1,115	1,125	5
90	95	18	210	215	43	645	655	50	885	895	27	1,125	1,135	4
95	100	19	215	220	44	655	665	49	895	905	26	1,135	1,145	3
100	105	20	220	225	45	665	675	48	905	915	25	1,145	1,155	2
105	110	21	225	230	46	675	685	47	915	925	24	1,155	1,165	1
110	115	22	230	235	47	685	695	46	925	935	23	1,165	- - -	0
115	120	23	235	240	48	695	705	45	935	945	22			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
0	5	0	\$60	\$65	\$12	\$120	\$125	\$24	\$350	\$360	\$22	\$470	\$480	\$11
5	10	1	65	70	13	125	130	26	360	370	21	480	490	10
10	15	2	70	75	14	130	135	27	370	380	20	490	500	9
15	20	3	75	80	15	135	140	28	380	390	19	500	510	8
20	25	4	80	85	16	140	280	29	390	400	18	510	520	7
25	30	5	85	90	17	280	290	29	400	410	17	520	530	6
30	35	6	90	95	18	290	300	28	410	420	16	530	540	5
35	40	7	95	100	19	300	310	27	420	430	15	540	550	4
40	45	8	100	105	20	310	320	26	430	440	14	550	560	3
45	50	9	105	110	21	320	330	25	440	450	13	560	570	2
50	55	10	110	115	22	330	340	24	450	460	12	570	580	1
55	60	11	115	120	23	340	350	23	460	470	11	580	- - -	0

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$720	\$730	\$49	\$980	\$990	\$24
5	10	1	135	140	28	265	270	54	730	740	48	990	1,000	23
10	15	2	140	145	29	270	275	55	740	750	47	1,000	1,010	22
15	20	3	145	150	30	275	280	56	750	760	46	1,010	1,020	21
20	25	4	150	155	31	280	285	57	760	770	45	1,020	1,030	20
25	30	5	155	160	32	285	290	58	770	780	44	1,030	1,040	19
30	35	6	160	165	33	290	295	59	780	790	43	1,040	1,050	18
35	40	7	165	170	34	295	300	60	790	800	42	1,050	1,060	17
40	45	8	170	175	35	300	305	61	800	810	41	1,060	1,070	16
45	50	9	175	180	36	305	310	62	810	820	40	1,070	1,080	15
50	55	10	180	185	37	310	570	63	820	830	39	1,080	1,090	14
55	60	11	185	190	38	570	580	63	830	840	38	1,090	1,100	13
60	65	12	190	195	39	580	590	62	840	850	37	1,100	1,110	12
65	70	13	195	200	40	590	600	61	850	860	36	1,110	1,120	11
70	75	14	200	205	41	600	610	60	860	870	35	1,120	1,130	10
75	80	15	205	210	42	610	620	59	870	880	34	1,130	1,140	9
80	85	16	210	215	43	620	630	58	880	890	33	1,140	1,150	8
85	90	17	215	220	44	630	640	57	890	900	32	1,150	1,160	7
90	95	18	220	225	45	640	650	56	900	910	31	1,160	1,170	6
95	100	19	225	230	46	650	660	55	910	920	30	1,170	1,180	5
100	105	20	230	235	47	660	670	54	920	930	29	1,180	1,190	4
105	110	21	235	240	48	670	680	53	930	940	28	1,190	1,200	3
110	115	22	240	245	49	680	690	52	940	950	27	1,200	1,210	3
115	120	23	245	250	50	690	700	51	950	960	26	1,210	1,220	2
120	125	24	250	255	51	700	710	50	960	970	26	1,220	1,230	1
125	130	26	255	260	52	710	720	49	970	980	25	1,230	- - -	0

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$760	\$770	\$49	\$1,020	\$1,030	\$24
5	10	1	135	140	28	265	270	54	770	780	48	1,030	1,040	23
10	15	2	140	145	29	270	275	55	780	790	47	1,040	1,050	22
15	20	3	145	150	30	275	280	56	790	800	46	1,050	1,060	21
20	25	4	150	155	31	280	285	57	800	810	45	1,060	1,070	20
25	30	5	155	160	32	285	290	58	810	820	44	1,070	1,080	19
30	35	6	160	165	33	290	295	59	820	830	43	1,080	1,090	18
35	40	7	165	170	34	295	300	60	830	840	42	1,090	1,100	17
40	45	8	170	175	35	300	305	61	840	850	41	1,100	1,110	16
45	50	9	175	180	36	305	310	62	850	860	40	1,110	1,120	15
50	55	10	180	185	37	310	610	63	860	870	39	1,120	1,130	14
55	60	11	185	190	38	610	620	63	870	880	38	1,130	1,140	13
60	65	12	190	195	39	620	630	62	880	890	37	1,140	1,150	12
65	70	13	195	200	40	630	640	61	890	900	36	1,150	1,160	11
70	75	14	200	205	41	640	650	60	900	910	35	1,160	1,170	10
75	80	15	205	210	42	650	660	59	910	920	34	1,170	1,180	9
80	85	16	210	215	43	660	670	58	920	930	33	1,180	1,190	8
85	90	17	215	220	44	670	680	57	930	940	32	1,190	1,200	7
90	95	18	220	225	45	680	690	56	940	950	31	1,200	1,210	6
95	100	19	225	230	46	690	700	55	950	960	30	1,210	1,220	6
100	105	20	230	235	47	700	710	54	960	970	30	1,220	1,230	5
105	110	21	235	240	48	710	720	53	970	980	29	1,230	1,240	4
110	115	22	240	245	49	720	730	53	980	990	28	1,240	1,250	3
115	120	23	245	250	50	730	740	52	990	1,000	27	1,250	1,260	2
120	125	24	250	255	51	740	750	51	1,000	1,010	26	1,260	1,270	1
125	130	26	255	260	52	750	760	50	1,010	1,020	25	1,270	- - -	0

SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$375	\$385	\$24	\$505	\$515	\$12
5	10	1	70	75	14	135	140	28	385	395	23	515	525	11
10	15	2	75	80	15	140	145	29	395	405	22	525	535	10
15	20	3	80	85	16	145	150	30	405	415	21	535	545	9
20	25	4	85	90	17	150	155	31	415	425	21	545	555	8
25	30	5	90	95	18	155	305	32	425	435	20	555	565	7
30	35	6	95	100	19	305	315	31	435	445	19	565	575	6
35	40	7	100	105	20	315	325	30	445	455	18	575	585	5
40	45	8	105	110	21	325	335	29	455	465	17	585	595	4
45	50	9	110	115	22	335	345	28	465	475	16	595	605	3
50	55	10	115	120	23	345	355	27	475	485	15	605	615	2
55	60	11	120	125	24	355	365	26	485	495	14	615	625	1
60	65	12	125	130	26	365	375	25	495	505	13	625	- - -	0

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$190	\$195	\$39	\$380	\$385	\$78	\$570	\$575	\$116	\$1,410	\$1,420	\$101
5	10	1	195	200	40	385	390	79	575	580	117	1,420	1,430	100
10	15	2	200	205	41	390	395	80	580	585	118	1,430	1,440	99
15	20	3	205	210	42	395	400	81	585	590	119	1,440	1,450	98
20	25	4	210	215	43	400	405	82	590	595	120	1,450	1,460	97
25	30	5	215	220	44	405	410	83	595	600	121	1,460	1,470	96
30	35	6	220	225	45	410	415	84	600	605	122	1,470	1,480	95
35	40	7	225	230	46	415	420	85	605	610	123	1,480	1,490	94
40	45	8	230	235	47	420	425	86	610	615	124	1,490	1,500	93
45	50	9	235	240	48	425	430	87	615	620	125	1,500	1,510	92
50	55	10	240	245	49	430	435	88	620	1,140	126	1,510	1,520	91
55	60	11	245	250	50	435	440	89	1,140	1,150	127	1,520	1,530	90
60	65	12	250	255	51	440	445	90	1,150	1,160	126	1,530	1,540	89
65	70	13	255	260	52	445	450	91	1,160	1,170	125	1,540	1,550	88
70	75	14	260	265	53	450	455	92	1,170	1,180	124	1,550	1,560	87
75	80	15	265	270	54	455	460	93	1,180	1,190	123	1,560	1,570	87
80	85	16	270	275	55	460	465	94	1,190	1,200	122	1,570	1,580	86
85	90	17	275	280	56	465	470	95	1,200	1,210	121	1,580	1,590	85
90	95	18	280	285	57	470	475	96	1,210	1,220	120	1,590	1,600	84
95	100	19	285	290	58	475	480	97	1,220	1,230	119	1,600	1,610	83
100	105	20	290	295	59	480	485	98	1,230	1,240	118	1,610	1,620	82
105	110	21	295	300	60	485	490	99	1,240	1,250	117	1,620	1,630	81
110	115	22	300	305	61	490	495	100	1,250	1,260	116	1,630	1,640	80
115	120	23	305	310	62	495	500	101	1,260	1,270	115	1,640	1,650	79
120	125	24	310	315	63	500	505	102	1,270	1,280	114	1,650	1,660	78
125	130	26	315	320	64	505	510	103	1,280	1,290	113	1,660	1,670	77
130	135	27	320	325	65	510	515	104	1,290	1,300	112	1,670	1,680	76
135	140	28	325	330	66	515	520	105	1,300	1,310	111	1,680	1,690	75
140	145	29	330	335	67	520	525	106	1,310	1,320	110	1,690	1,700	74
145	150	30	335	340	68	525	530	107	1,320	1,330	110	1,700	1,710	73
150	155	31	340	345	69	530	535	108	1,330	1,340	109	1,710	1,720	72
155	160	32	345	350	70	535	540	109	1,340	1,350	108	1,720	1,730	71
160	165	33	350	355	71	540	545	110	1,350	1,360	107	1,730	1,740	70
165	170	34	355	360	72	545	550	111	1,360	1,370	106	1,740	1,750	69
170	175	35	360	365	73	550	555	112	1,370	1,380	105	1,750	1,760	68
175	180	36	365	370	74	555	560	113	1,380	1,390	104	1,760	1,770	67
180	185	37	370	375	75	560	565	114	1,390	1,400	103	1,770	1,780	66
185	190	38	375	380	77	565	570	115	1,400	1,410	102	1,780	1,790	65

(Continued on next page)

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,790	\$1,800	\$64	\$1,930	\$1,940	\$51	\$2,070	\$2,080	\$38	\$2,210	\$2,220	\$24	\$2,350	\$2,360	\$11
1,800	1,810	63	1,940	1,950	50	2,080	2,090	37	2,220	2,230	23	2,360	2,370	10
1,810	1,820	63	1,950	1,960	49	2,090	2,100	36	2,230	2,240	22	2,370	2,380	9
1,820	1,830	62	1,960	1,970	48	2,100	2,110	35	2,240	2,250	21	2,380	2,390	8
1,830	1,840	61	1,970	1,980	47	2,110	2,120	34	2,250	2,260	20	2,390	2,400	7
1,840	1,850	60	1,980	1,990	46	2,120	2,130	33	2,260	2,270	19	2,400	2,410	6
1,850	1,860	59	1,990	2,000	45	2,130	2,140	32	2,270	2,280	18	2,410	2,420	5
1,860	1,870	58	2,000	2,010	44	2,140	2,150	31	2,280	2,290	17	2,420	2,430	4
1,870	1,880	57	2,010	2,020	43	2,150	2,160	30	2,290	2,300	17	2,430	2,440	3
1,880	1,890	56	2,020	2,030	42	2,160	2,170	29	2,300	2,310	16	2,440	2,450	2
1,890	1,900	55	2,030	2,040	41	2,170	2,180	28	2,310	2,320	15	2,450	2,460	1
1,900	1,910	54	2,040	2,050	40	2,180	2,190	27	2,320	2,330	14	2,460	- - -	0
1,910	1,920	53	2,050	2,060	40	2,190	2,200	26	2,330	2,340	13			
1,920	1,930	52	2,060	2,070	39	2,200	2,210	25	2,340	2,350	12			

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$190	\$195	\$39	\$380	\$385	\$78	\$570	\$575	\$116	\$1,495	\$1,505	\$101
5	10	1	195	200	40	385	390	79	575	580	117	1,505	1,515	100
10	15	2	200	205	41	390	395	80	580	585	118	1,515	1,525	99
15	20	3	205	210	42	395	400	81	585	590	119	1,525	1,535	98
20	25	4	210	215	43	400	405	82	590	595	120	1,535	1,545	97
25	30	5	215	220	44	405	410	83	595	600	121	1,545	1,555	96
30	35	6	220	225	45	410	415	84	600	605	122	1,555	1,565	95
35	40	7	225	230	46	415	420	85	605	610	123	1,565	1,575	94
40	45	8	230	235	47	420	425	86	610	615	124	1,575	1,585	93
45	50	9	235	240	48	425	430	87	615	620	125	1,585	1,595	92
50	55	10	240	245	49	430	435	88	620	1,225	126	1,595	1,605	91
55	60	11	245	250	50	435	440	89	1,225	1,235	127	1,605	1,615	90
60	65	12	250	255	51	440	445	90	1,235	1,245	126	1,615	1,625	89
65	70	13	255	260	52	445	450	91	1,245	1,255	125	1,625	1,635	88
70	75	14	260	265	53	450	455	92	1,255	1,265	124	1,635	1,645	87
75	80	15	265	270	54	455	460	93	1,265	1,275	123	1,645	1,655	86
80	85	16	270	275	55	460	465	94	1,275	1,285	122	1,655	1,665	85
85	90	17	275	280	56	465	470	95	1,285	1,295	121	1,665	1,675	84
90	95	18	280	285	57	470	475	96	1,295	1,305	120	1,675	1,685	83
95	100	19	285	290	58	475	480	97	1,305	1,315	119	1,685	1,695	83
100	105	20	290	295	59	480	485	98	1,315	1,325	118	1,695	1,705	82
105	110	21	295	300	60	485	490	99	1,325	1,335	117	1,705	1,715	81
110	115	22	300	305	61	490	495	100	1,335	1,345	116	1,715	1,725	80
115	120	23	305	310	62	495	500	101	1,345	1,355	115	1,725	1,735	79
120	125	24	310	315	63	500	505	102	1,355	1,365	114	1,735	1,745	78
125	130	26	315	320	64	505	510	103	1,365	1,375	113	1,745	1,755	77
130	135	27	320	325	65	510	515	104	1,375	1,385	112	1,755	1,765	76
135	140	28	325	330	66	515	520	105	1,385	1,395	111	1,765	1,775	75
140	145	29	330	335	67	520	525	106	1,395	1,405	110	1,775	1,785	74
145	150	30	335	340	68	525	530	107	1,405	1,415	109	1,785	1,795	73
150	155	31	340	345	69	530	535	108	1,415	1,425	108	1,795	1,805	72
155	160	32	345	350	70	535	540	109	1,425	1,435	107	1,805	1,815	71
160	165	33	350	355	71	540	545	110	1,435	1,445	106	1,815	1,825	70
165	170	34	355	360	72	545	550	111	1,445	1,455	106	1,825	1,835	69
170	175	35	360	365	73	550	555	112	1,455	1,465	105	1,835	1,845	68
175	180	36	365	370	74	555	560	113	1,465	1,475	104	1,845	1,855	67
180	185	37	370	375	75	560	565	114	1,475	1,485	103	1,855	1,865	66
185	190	38	375	380	77	565	570	115	1,485	1,495	102	1,865	1,875	65

(Continued on next page)

MONTHLY Payroll Period

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,875	\$1,885	\$64	\$2,015	\$2,025	\$51	\$2,155	\$2,165	\$37	\$2,295	\$2,305	\$24	\$2,435	\$2,445	\$11
1,885	1,895	63	2,025	2,035	50	2,165	2,175	36	2,305	2,315	23	2,445	2,455	10
1,895	1,905	62	2,035	2,045	49	2,175	2,185	36	2,315	2,325	22	2,455	2,465	9
1,905	1,915	61	2,045	2,055	48	2,185	2,195	35	2,325	2,335	21	2,465	2,475	8
1,915	1,925	60	2,055	2,065	47	2,195	2,205	34	2,335	2,345	20	2,475	2,485	7
1,925	1,935	59	2,065	2,075	46	2,205	2,215	33	2,345	2,355	19	2,485	2,495	6
1,935	1,945	59	2,075	2,085	45	2,215	2,225	32	2,355	2,365	18	2,495	2,505	5
1,945	1,955	58	2,085	2,095	44	2,225	2,235	31	2,365	2,375	17	2,505	2,515	4
1,955	1,965	57	2,095	2,105	43	2,235	2,245	30	2,375	2,385	16	2,515	2,525	3
1,965	1,975	56	2,105	2,115	42	2,245	2,255	29	2,385	2,395	15	2,525	2,535	2
1,975	1,985	55	2,115	2,125	41	2,255	2,265	28	2,395	2,405	14	2,535	2,545	1
1,985	1,995	54	2,125	2,135	40	2,265	2,275	27	2,405	2,415	13	2,545	- - -	0
1,995	2,005	53	2,135	2,145	39	2,275	2,285	26	2,415	2,425	13			
2,005	2,015	52	2,145	2,155	38	2,285	2,295	25	2,425	2,435	12			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$760	\$770	\$49	\$1,020	\$1,030	\$24
5	10	1	135	140	28	265	270	54	770	780	48	1,030	1,040	23
10	15	2	140	145	29	270	275	55	780	790	47	1,040	1,050	22
15	20	3	145	150	30	275	280	56	790	800	46	1,050	1,060	21
20	25	4	150	155	31	280	285	57	800	810	45	1,060	1,070	20
25	30	5	155	160	32	285	290	58	810	820	44	1,070	1,080	19
30	35	6	160	165	33	290	295	59	820	830	43	1,080	1,090	18
35	40	7	165	170	34	295	300	60	830	840	42	1,090	1,100	17
40	45	8	170	175	35	300	305	61	840	850	41	1,100	1,110	16
45	50	9	175	180	36	305	310	62	850	860	40	1,110	1,120	15
50	55	10	180	185	37	310	610	63	860	870	39	1,120	1,130	14
55	60	11	185	190	38	610	620	63	870	880	38	1,130	1,140	13
60	65	12	190	195	39	620	630	62	880	890	37	1,140	1,150	12
65	70	13	195	200	40	630	640	61	890	900	36	1,150	1,160	11
70	75	14	200	205	41	640	650	60	900	910	35	1,160	1,170	10
75	80	15	205	210	42	650	660	59	910	920	34	1,170	1,180	9
80	85	16	210	215	43	660	670	58	920	930	33	1,180	1,190	8
85	90	17	215	220	44	670	680	57	930	940	32	1,190	1,200	7
90	95	18	220	225	45	680	690	56	940	950	31	1,200	1,210	6
95	100	19	225	230	46	690	700	55	950	960	30	1,210	1,220	6
100	105	20	230	235	47	700	710	54	960	970	30	1,220	1,230	5
105	110	21	235	240	48	710	720	53	970	980	29	1,230	1,240	4
110	115	22	240	245	49	720	730	53	980	990	28	1,240	1,250	3
115	120	23	245	250	50	730	740	52	990	1,000	27	1,250	1,260	2
120	125	24	250	255	51	740	750	51	1,000	1,010	26	1,260	1,270	1
125	130	26	255	260	52	750	760	50	1,010	1,020	25	1,270	- - -	0

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD						MARRIED Without Spouse Filing Certificate						MARRIED With Both Spouses Filing Certificate					
Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$60	\$5	\$0	\$5	\$0	\$55	\$65	\$5	\$0	\$5	\$0	\$25	\$35	\$2
5	10	1	60	70	4	5	10	1	65	75	4	5	10	1	35	45	1
10	15	2	70	80	3	10	15	2	75	85	3	10	25	2	45	- - -	0
15	20	3	80	90	2	15	20	3	85	95	2						
20	25	4	90	100	1	20	25	4	95	105	1						
25	50	5	100	- - -	0	25	55	5	105	- - -	0						