

2012

Wage Bracket Table for Income Tax Withholding (Circular E)

SINGLE Persons-MONTHLY Payroll Period

Wages

Number of Withholding Allowances

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										

\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	5	0	0	0	0	0	0	0	0	0	0
230	240	6	0	0	0	0	0	0	0	0	0	0
240	250	7	0	0	0	0	0	0	0	0	0	0
250	260	8	0	0	0	0	0	0	0	0	0	0
260	270	9	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	15	0	0	0	0	0	0	0	0	0	0
340	360	17	0	0	0	0	0	0	0	0	0	0
360	380	19	0	0	0	0	0	0	0	0	0	0
380	400	21	0	0	0	0	0	0	0	0	0	0
400	420	23	0	0	0	0	0	0	0	0	0	0
420	440	25	0	0	0	0	0	0	0	0	0	0
440	460	27	0	0	0	0	0	0	0	0	0	0
460	480	29	0	0	0	0	0	0	0	0	0	0
480	500	31	0	0	0	0	0	0	0	0	0	0
500	520	33	1	0	0	0	0	0	0	0	0	0
520	540	35	3	0	0	0	0	0	0	0	0	0
540	560	37	5	0	0	0	0	0	0	0	0	0
560	580	39	7	0	0	0	0	0	0	0	0	0
580	600	41	9	0	0	0	0	0	0	0	0	0
600	640	44	12	0	0	0	0	0	0	0	0	0
640	680	48	16	0	0	0	0	0	0	0	0	0
680	720	52	20	0	0	0	0	0	0	0	0	0
720	760	56	24	0	0	0	0	0	0	0	0	0
760	800	60	28	0	0	0	0	0	0	0	0	0
800	840	64	32	1	0	0	0	0	0	0	0	0
840	880	68	36	5	0	0	0	0	0	0	0	0
880	920	72	40	9	0	0	0	0	0	0	0	0
920	960	78	44	13	0	0	0	0	0	0	0	0
960	1000	84	48	17	0	0	0	0	0	0	0	0
1000	1040	90	52	21	0	0	0	0	0	0	0	0
1040	1080	96	56	25	0	0	0	0	0	0	0	0
1080	1120	102	60	29	0	0	0	0	0	0	0	0
1120	1160	108	64	33	1	0	0	0	0	0	0	0

2012 Wage Bracket Table for Income Tax Withholding (Circular E)												
SINGLE Persons-MONTHLY Payroll Period												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										

1160	1200	114	68	37	5	0	0	0	0	0	0	0
1200	1240	120	72	41	9	0	0	0	0	0	0	0
1240	1280	126	78	45	13	0	0	0	0	0	0	0
1280	1320	132	84	49	17	0	0	0	0	0	0	0
1320	1360	138	90	53	21	0	0	0	0	0	0	0
1360	1400	144	96	57	25	0	0	0	0	0	0	0
1400	1440	150	102	61	29	0	0	0	0	0	0	0
1440	1480	156	108	65	33	1	0	0	0	0	0	0
1480	1520	162	114	69	37	5	0	0	0	0	0	0
1520	1560	168	120	73	41	9	0	0	0	0	0	0
1560	1600	174	126	79	45	13	0	0	0	0	0	0
1600	1640	180	132	85	49	17	0	0	0	0	0	0
1640	1680	186	138	91	53	21	0	0	0	0	0	0
1680	1720	192	144	97	57	25	0	0	0	0	0	0
1720	1760	198	150	103	61	29	0	0	0	0	0	0
1760	1800	204	156	109	65	33	2	0	0	0	0	0
1800	1840	210	162	115	69	37	6	0	0	0	0	0
1840	1880	216	168	121	73	41	10	0	0	0	0	0
1880	1920	222	174	127	79	45	14	0	0	0	0	0
1920	1960	228	180	133	85	49	18	0	0	0	0	0
1960	2000	234	186	139	91	53	22	0	0	0	0	0
2000	2040	240	192	145	97	57	26	0	0	0	0	0
2040	2080	246	198	151	103	61	30	0	0	0	0	0
2080	2120	252	204	157	109	65	34	2	0	0	0	0
2120	2160	258	210	163	115	69	38	6	0	0	0	0
2160	2200	264	216	169	121	74	42	10	0	0	0	0
2200	2240	270	222	175	127	80	46	14	0	0	0	0
2240	2280	276	228	181	133	86	50	18	0	0	0	0
2280	2320	282	234	187	139	92	54	22	0	0	0	0
2320	2360	288	240	193	145	98	58	26	0	0	0	0
2360	2400	294	246	199	151	104	62	30	0	0	0	0
2400	2440	300	252	205	157	110	66	34	2	0	0	0
2440	2480	306	258	211	163	116	70	38	6	0	0	0
2480	2520	312	264	217	169	122	74	42	10	0	0	0
2520	2560	318	270	223	175	128	80	46	14	0	0	0
2560	2600	324	276	229	181	134	86	50	18	0	0	0
2600	2640	330	282	235	187	140	92	54	22	0	0	0

2012 Wage Bracket Table for Income Tax Withholding (Circular E)												
SINGLE Persons-MONTHLY Payroll Period												
Wages		Number of Withholding Allowances										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										

2640	2680	336	288	241	193	146	98	58	26	0	0	0
2680	2720	342	294	247	199	152	104	62	30	0	0	0
2720	2760	348	300	253	205	158	110	66	34	3	0	0
2760	2800	354	306	259	211	164	116	70	38	7	0	0
2800	2840	360	312	265	217	170	122	75	42	11	0	0
2840	2880	366	318	271	223	176	128	81	46	15	0	0
2880	2920	372	324	277	229	182	134	87	50	19	0	0
2920	2960	378	330	283	235	188	140	93	54	23	0	0
2960	3000	384	336	289	241	194	146	99	58	27	0	0
3000	3040	390	342	295	247	200	152	105	62	31	0	0
3040	3080	396	348	301	253	206	158	111	66	35	3	0
3080	3120	402	354	307	259	212	164	117	70	39	7	0
3120	3160	409	360	313	265	218	170	123	75	43	11	0
3160	3200	419	366	319	271	224	176	129	81	47	15	0
3200	3240	429	372	325	277	230	182	135	87	51	19	0
3240	3280	439	378	331	283	236	188	141	93	55	23	0
3280	3320	449	384	337	289	242	194	147	99	59	27	0
3320	3360	459	390	343	295	248	200	153	105	63	31	0
3360	3400	469	396	349	301	254	206	159	111	67	35	3
3400	3440	479	402	355	307	260	212	165	117	71	39	7
3440	3480	489	410	361	313	266	218	171	123	76	43	11
3480	3520	499	420	367	319	272	224	177	129	82	47	15
3520	3560	509	430	373	325	278	230	183	135	88	51	19
3560	3600	519	440	379	331	284	236	189	141	94	55	23
3600	3640	529	450	385	337	290	242	195	147	100	59	27
3640	3680	539	460	391	343	296	248	201	153	106	63	31
3680	3720	549	470	397	349	302	254	207	159	112	67	35
3720	3760	559	480	403	355	308	260	213	165	118	71	39
3760	3800	569	490	411	361	314	266	219	171	124	76	43
3800	3840	579	500	421	367	320	272	225	177	130	82	47
3840	3880	589	510	431	373	326	278	231	183	136	88	51
3880	3920	599	520	441	379	332	284	237	189	142	94	55
3920	3960	609	530	451	385	338	290	243	195	148	100	59
3960	4000	619	540	461	391	344	296	249	201	154	106	63
4000	4040	629	550	471	397	350	302	255	207	160	112	67
4040	4080	639	560	481	403	356	308	261	213	166	118	71
4080	4120	649	570	491	412	362	314	267	219	172	124	77
4120	4160	659	580	501	422	368	320	273	225	178	130	83

2012

Wage Bracket Table for Income Tax Withholding (Circular E)

SINGLE Persons-MONTHLY Payroll Period

Wages

Number of Withholding Allowances

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										

4160	4200	669	590	511	432	374	326	279	231	184	136	89
4200	4240	679	600	521	442	380	332	285	237	190	142	95
4240	4280	689	610	531	452	386	338	291	243	196	148	101
4280	4320	699	620	541	462	392	344	297	249	202	154	107
4320	4360	709	630	551	472	398	350	303	255	208	160	113
4360	4400	719	640	561	482	404	356	309	261	214	166	119
4400	4440	729	650	571	492	413	362	315	267	220	172	125
4440	4480	739	660	581	502	423	368	321	273	226	178	131
4480	4520	749	670	591	512	433	374	327	279	232	184	137
4520	4560	759	680	601	522	443	380	333	285	238	190	143
4560	4600	769	690	611	532	453	386	339	291	244	196	149
4600	4640	779	700	621	542	463	392	345	297	250	202	155
4640	4680	789	710	631	552	473	398	351	303	256	208	161
4680	4720	799	720	641	562	483	404	357	309	262	214	167
4720	4760	809	730	651	572	493	414	363	315	268	220	173
4760	4800	819	740	661	582	503	424	369	321	274	226	179
4800	4840	829	750	671	592	513	434	375	327	280	232	185
4840	4880	839	760	681	602	523	444	381	333	286	238	191
4880	4920	849	770	691	612	533	454	387	339	292	244	197
4920	4960	859	780	701	622	543	464	393	345	298	250	203
4960	5000	869	790	711	632	553	474	399	351	304	256	209
5000	5040	879	800	721	642	563	484	405	357	310	262	215
5040	5080	889	810	731	652	573	494	414	363	316	268	221

2012

Wage Bracket Table for Income Tax Withholding (Circular E)

MARRIED Persons -- MONTHLY Payroll Period

Wages

Number of Withholding Allowances

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										

\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1000	31	0	0	0	0	0	0	0	0	0	0
1000	1040	35	3	0	0	0	0	0	0	0	0	0
1040	1080	39	7	0	0	0	0	0	0	0	0	0
1080	1120	43	11	0	0	0	0	0	0	0	0	0
1120	1160	47	15	0	0	0	0	0	0	0	0	0
1160	1200	51	19	0	0	0	0	0	0	0	0	0
1200	1240	55	23	0	0	0	0	0	0	0	0	0
1240	1280	59	27	0	0	0	0	0	0	0	0	0
1280	1320	63	31	0	0	0	0	0	0	0	0	0
1320	1360	67	35	3	0	0	0	0	0	0	0	0
1360	1400	71	39	7	0	0	0	0	0	0	0	0
1400	1440	75	43	11	0	0	0	0	0	0	0	0
1440	1480	79	47	15	0	0	0	0	0	0	0	0
1480	1520	83	51	19	0	0	0	0	0	0	0	0
1520	1560	87	55	23	0	0	0	0	0	0	0	0
1560	1600	91	59	27	0	0	0	0	0	0	0	0
1600	1640	95	63	31	0	0	0	0	0	0	0	0
1640	1680	99	67	35	4	0	0	0	0	0	0	0
1680	1720	103	71	39	8	0	0	0	0	0	0	0
1720	1760	107	75	43	12	0	0	0	0	0	0	0
1760	1800	111	79	47	16	0	0	0	0	0	0	0
1800	1840	115	83	51	20	0	0	0	0	0	0	0

2012

Wage Bracket Table for Income Tax Withholding (Circular E)

MARRIED Persons -- MONTHLY Payroll Period

Wages

Number of Withholding Allowances

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										

1840	1880	119	87	55	24	0	0	0	0	0	0	0
1880	1920	123	91	59	28	0	0	0	0	0	0	0
1920	1960	127	95	63	32	0	0	0	0	0	0	0
1960	2000	131	99	67	36	4	0	0	0	0	0	0
2000	2040	135	103	71	40	8	0	0	0	0	0	0
2040	2080	139	107	75	44	12	0	0	0	0	0	0
2080	2120	143	111	79	48	16	0	0	0	0	0	0
2120	2160	147	115	83	52	20	0	0	0	0	0	0
2160	2200	153	119	87	56	24	0	0	0	0	0	0
2200	2240	159	123	91	60	28	0	0	0	0	0	0
2240	2280	165	127	95	64	32	0	0	0	0	0	0
2280	2320	171	131	99	68	36	4	0	0	0	0	0
2320	2360	177	135	103	72	40	8	0	0	0	0	0
2360	2400	183	139	107	76	44	12	0	0	0	0	0
2400	2440	189	143	111	80	48	16	0	0	0	0	0
2440	2480	195	148	115	84	52	20	0	0	0	0	0
2480	2520	201	154	119	88	56	24	0	0	0	0	0
2520	2560	207	160	123	92	60	28	0	0	0	0	0
2560	2600	213	166	127	96	64	32	1	0	0	0	0
2600	2640	219	172	131	100	68	36	5	0	0	0	0
2640	2680	225	178	135	104	72	40	9	0	0	0	0
2680	2720	231	184	139	108	76	44	13	0	0	0	0
2720	2760	237	190	143	112	80	48	17	0	0	0	0
2760	2800	243	196	148	116	84	52	21	0	0	0	0
2800	2840	249	202	154	120	88	56	25	0	0	0	0
2840	2880	255	208	160	124	92	60	29	0	0	0	0
2880	2920	261	214	166	128	96	64	33	1	0	0	0
2920	2960	267	220	172	132	100	68	37	5	0	0	0
2960	3000	273	226	178	136	104	72	41	9	0	0	0
3000	3040	279	232	184	140	108	76	45	13	0	0	0
3040	3080	285	238	190	144	112	80	49	17	0	0	0
3080	3120	291	244	196	149	116	84	53	21	0	0	0
3120	3160	297	250	202	155	120	88	57	25	0	0	0
3160	3200	303	256	208	161	124	92	61	29	0	0	0
3200	3240	309	262	214	167	128	96	65	33	1	0	0

2012

Wage Bracket Table for Income Tax Withholding (Circular E)

MARRIED Persons -- MONTHLY Payroll Period

Wages

Number of Withholding Allowances

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax withheld shall be:										

3240	3280	315	268	220	173	132	100	69	37	5	0	0
3280	3320	321	274	226	179	136	104	73	41	9	0	0
3320	3360	327	280	232	185	140	108	77	45	13	0	0
3360	3400	333	286	238	191	144	112	81	49	17	0	0
3400	3440	339	292	244	197	149	116	85	53	21	0	0
3440	3480	345	298	250	203	155	120	89	57	25	0	0
3480	3520	351	304	256	209	161	124	93	61	29	0	0
3520	3560	357	310	262	215	167	128	97	65	33	2	0
3560	3600	363	316	268	221	173	132	101	69	37	6	0
3600	3640	369	322	274	227	179	136	105	73	41	10	0
3640	3680	375	328	280	233	185	140	109	77	45	14	0
3680	3720	381	334	286	239	191	144	113	81	49	18	0
3720	3760	387	340	292	245	197	150	117	85	53	22	0
3760	3800	393	346	298	251	203	156	121	89	57	26	0
3800	3840	399	352	304	257	209	162	125	93	61	30	0
3840	3880	405	358	310	263	215	168	129	97	65	34	2
3880	3920	411	364	316	269	221	174	133	101	69	38	6
3920	3960	417	370	322	275	227	180	137	105	73	42	10
3960	4000	423	376	328	281	233	186	141	109	77	46	14
4000	4040	429	382	334	287	239	192	145	113	81	50	18
4040	4080	435	388	340	293	245	198	150	117	85	54	22
4080	4120	441	394	346	299	251	204	156	121	89	58	26
4120	4160	447	400	352	305	257	210	162	125	93	62	30
4160	4200	453	406	358	311	263	216	168	129	97	66	34
4200	4240	459	412	364	317	269	222	174	133	101	70	38
4240	4280	465	418	370	323	275	228	180	137	105	74	42
4280	4320	471	424	376	329	281	234	186	141	109	78	46
4320	4360	477	430	382	335	287	240	192	145	113	82	50
4360	4400	483	436	388	341	293	246	198	151	117	86	54
4400	4440	489	442	394	347	299	252	204	157	121	90	58
4440	4480	495	448	400	353	305	258	210	163	125	94	62
4480	4520	501	454	406	359	311	264	216	169	129	98	66
4520	4560	507	460	412	365	317	270	222	175	133	102	70
4560	4600	513	466	418	371	323	276	228	181	137	106	74
4600	4640	519	472	424	377	329	282	234	187	141	110	78

2012

Wage Bracket Table for Income Tax Withholding (Circular E)

MARRIED Persons -- MONTHLY Payroll Period

Wages

Number of Withholding Allowances

At least		But less than		0	1	2	3	4	5	6	7	8	9	10
The amount of income tax withheld shall be:														
4640	4680			525	478	430	383	335	288	240	193	145	114	82
4680	4720			531	484	436	389	341	294	246	199	151	118	86
4720	4760			537	490	442	395	347	300	252	205	157	122	90
4760	4800			543	496	448	401	353	306	258	211	163	126	94
4800	4840			549	502	454	407	359	312	264	217	169	130	98
4840	4880			555	508	460	413	365	318	270	223	175	134	102
4880	4920			561	514	466	419	371	324	276	229	181	138	106
4920	4960			567	520	472	425	377	330	282	235	187	142	110
4960	5000			573	526	478	431	383	336	288	241	193	146	114
5000	5040			579	532	484	437	389	342	294	247	199	152	118
5040	5080			585	538	490	443	395	348	300	253	205	158	122
5080	5120			591	544	496	449	401	354	306	259	211	164	126
5120	5160			597	550	502	455	407	360	312	265	217	170	130
5160	5200			603	556	508	461	413	366	318	271	223	176	134
5200	5240			609	562	514	467	419	372	324	277	229	182	138
5240	5280			615	568	520	473	425	378	330	283	235	188	142
5280	5320			621	574	526	479	431	384	336	289	241	194	146
5320	5360			627	580	532	485	437	390	342	295	247	200	152
5360	5400			633	586	538	491	443	396	348	301	253	206	158
5400	5440			639	592	544	497	449	402	354	307	259	212	164
5440	5480			645	598	550	503	455	408	360	313	265	218	170
5480	5520			651	604	556	509	461	414	366	319	271	224	176
5520	5560			657	610	562	515	467	420	372	325	277	230	182
5560	5600			663	616	568	521	473	426	378	331	283	236	188
5600	5640			669	622	574	527	479	432	384	337	289	242	194
5640	5680			675	628	580	533	485	438	390	343	295	248	200
5680	5720			681	634	586	539	491	444	396	349	301	254	206
5720	5760			687	640	592	545	497	450	402	355	307	260	212
5760	5800			693	646	598	551	503	456	408	361	313	266	218
5800	5840			699	652	604	557	509	462	414	367	319	272	224
5840	5880			705	658	610	563	515	468	420	373	325	278	230