SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 2013)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$ 0	**$220**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
220	**230**	4	0	0	0	0	0	0	0	0	0	0
230	**240**	5	0	0	0	0	0	0	0	0	0	0
240	**250**	6	0	0	0	0	0	0	0	0	0	0
250	**260**	7	0	0	0	0	0	0	0	0	0	0
260	**270**	8	0	0	0	0	0	0	0	0	0	0
270	**280**	9	0	0	0	0	0	0	0	0	0	0
280	**290**	10	0	0	0	0	0	0	0	0	0	0
290	**300**	11	0	0	0	0	0	0	0	0	0	0
300	**320**	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	0	0	0	0	0	0	0	0	0	0
520	**540**	35	2	0	0	0	0	0	0	0	0	0
540	**560**	37	4	0	0	0	0	0	0	0	0	0
560	**580**	39	6	0	0	0	0	0	0	0	0	0
580	**600**	41	8	0	0	0	0	0	0	0	0	0
600	**640**	44	11	0	0	0	0	0	0	0	0	0
640	**680**	48	15	0	0	0	0	0	0	0	0	0
680	**720**	52	19	0	0	0	0	0	0	0	0	0
720	**760**	56	23	0	0	0	0	0	0	0	0	0
760	**800**	60	27	0	0	0	0	0	0	0	0	0
800	**840**	64	31	0	0	0	0	0	0	0	0	0
840	**880**	68	35	3	0	0	0	0	0	0	0	0
880	**920**	72	39	7	0	0	0	0	0	0	0	0
920	**960**	76	43	11	0	0	0	0	0	0	0	0
960	**1,000**	82	47	15	0	0	0	0	0	0	0	0
1,000	**1,040**	88	51	19	0	0	0	0	0	0	0	0
1,040	**1,080**	94	55	23	0	0	0	0	0	0	0	0
1,080	**1,120**	100	59	27	0	0	0	0	0	0	0	0
1,120	**1,160**	106	63	31	0	0	0	0	0	0	0	0
1,160	**1,200**	112	67	35	2	0	0	0	0	0	0	0
1,200	**1,240**	118	71	39	6	0	0	0	0	0	0	0
1,240	**1,280**	124	76	43	10	0	0	0	0	0	0	0
1,280	**1,320**	130	82	47	14	0	0	0	0	0	0	0
1,320	**1,360**	136	88	51	18	0	0	0	0	0	0	0
1,360	**1,400**	142	94	55	22	0	0	0	0	0	0	0
1,400	**1,440**	148	100	59	26	0	0	0	0	0	0	0
1,440	**1,480**	154	106	63	30	0	0	0	0	0	0	0
1,480	**1,520**	160	112	67	34	2	0	0	0	0	0	0
1,520	**1,560**	166	118	71	38	6	0	0	0	0	0	0
1,560	**1,600**	172	124	75	42	10	0	0	0	0	0	0
1,600	**1,640**	178	130	81	46	14	0	0	0	0	0	0
1,640	**1,680**	184	136	87	50	18	0	0	0	0	0	0
1,680	**1,720**	190	142	93	54	22	0	0	0	0	0	0
1,720	**1,760**	196	148	99	58	26	0	0	0	0	0	0
1,760	**1,800**	202	154	105	62	30	0	0	0	0	0	0
1,800	**1,840**	208	160	111	66	34	1	0	0	0	0	0
1,840	**1,880**	214	166	117	70	38	5	0	0	0	0	0
1,880	**1,920**	220	172	123	74	42	9	0	0	0	0	0
1,920	**1,960**	226	178	129	80	46	13	0	0	0	0	0
1,960	**2,000**	232	184	135	86	50	17	0	0	0	0	0
2,000	**2,040**	238	190	141	92	54	21	0	0	0	0	0
2,040	**2,080**	244	196	147	98	58	25	0	0	0	0	0
2,080	**2,120**	250	202	153	104	62	29	0	0	0	0	0
2,120	**2,160**	256	208	159	110	66	33	1	0	0	0	0
2,160	**2,200**	262	214	165	116	70	37	5	0	0	0	0
2,200	**2,240**	268	220	171	122	74	41	9	0	0	0	0
2,240	**2,280**	274	226	177	128	79	45	13	0	0	0	0
2,280	**2,320**	280	232	183	134	85	49	17	0	0	0	0
2,320	**2,360**	286	238	189	140	91	53	21	0	0	0	0
2,360	**2,400**	292	244	195	146	97	57	25	0	0	0	0

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 2013)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$2,400	**$2,440**	$298	$250	$201	$152	$103	$61	$29	$0	$0	$0	$0
2,440	**2,480**	304	256	207	158	109	65	33	0	0	0	0
2,480	**2,520**	310	262	213	164	115	69	37	4	0	0	0
2,520	**2,560**	316	268	219	170	121	73	41	8	0	0	0
2,560	**2,600**	322	274	225	176	127	79	45	12	0	0	0
2,600	**2,640**	328	280	231	182	133	85	49	16	0	0	0
2,640	**2,680**	334	286	237	188	139	91	53	20	0	0	0
2,680	**2,720**	340	292	243	194	145	97	57	24	0	0	0
2,720	**2,760**	346	298	249	200	151	103	61	28	0	0	0
2,760	**2,800**	352	304	255	206	157	109	65	32	0	0	0
2,800	**2,840**	358	310	261	212	163	115	69	36	4	0	0
2,840	**2,880**	364	316	267	218	169	121	73	40	8	0	0
2,880	**2,920**	370	322	273	224	175	127	78	44	12	0	0
2,920	**2,960**	376	328	279	230	181	133	84	48	16	0	0
2,960	**3,000**	382	334	285	236	187	139	90	52	20	0	0
3,000	**3,040**	388	340	291	242	193	145	96	56	24	0	0
3,040	**3,080**	394	346	297	248	199	151	102	60	28	0	0
3,080	**3,120**	400	352	303	254	205	157	108	64	32	0	0
3,120	**3,160**	406	358	309	260	211	163	114	68	36	3	0
3,160	**3,200**	412	364	315	266	217	169	120	72	40	7	0
3,200	**3,240**	420	370	321	272	223	175	126	77	44	11	0
3,240	**3,280**	430	376	327	278	229	181	132	83	48	15	0
3,280	**3,320**	440	382	333	284	235	187	138	89	52	19	0
3,320	**3,360**	450	388	339	290	241	193	144	95	56	23	0
3,360	**3,400**	460	394	345	296	247	199	150	101	60	27	0
3,400	**3,440**	470	400	351	302	253	205	156	107	64	31	0
3,440	**3,480**	480	406	357	308	259	211	162	113	68	35	3
3,480	**3,520**	490	412	363	314	265	217	168	119	72	39	7
3,520	**3,560**	500	419	369	320	271	223	174	125	76	43	11
3,560	**3,600**	510	429	375	326	277	229	180	131	82	47	15
3,600	**3,640**	520	439	381	332	283	235	186	137	88	51	19
3,640	**3,680**	530	449	387	338	289	241	192	143	94	55	23
3,680	**3,720**	540	459	393	344	295	247	198	149	100	59	27
3,720	**3,760**	550	469	399	350	301	253	204	155	106	63	31
3,760	**3,800**	560	479	405	356	307	259	210	161	112	67	35
3,800	**3,840**	570	489	411	362	313	265	216	167	118	71	39
3,840	**3,880**	580	499	417	368	319	271	222	173	124	76	43
3,880	**3,920**	590	509	427	374	325	277	228	179	130	82	47
3,920	**3,960**	600	519	437	380	331	283	234	185	136	88	51
3,960	**4,000**	610	529	447	386	337	289	240	191	142	94	55
4,000	**4,040**	620	539	457	392	343	295	246	197	148	100	59
4,040	**4,080**	630	549	467	398	349	301	252	203	154	106	63
4,080	**4,120**	640	559	477	404	355	307	258	209	160	112	67
4,120	**4,160**	650	569	487	410	361	313	264	215	166	118	71
4,160	**4,200**	660	579	497	416	367	319	270	221	172	124	75
4,200	**4,240**	670	589	507	426	373	325	276	227	178	130	81
4,240	**4,280**	680	599	517	436	379	331	282	233	184	136	87
4,280	**4,320**	690	609	527	446	385	337	288	239	190	142	93
4,320	**4,360**	700	619	537	456	391	343	294	245	196	148	99
4,360	**4,400**	710	629	547	466	397	349	300	251	202	154	105
4,400	**4,440**	720	639	557	476	403	355	306	257	208	160	111
4,440	**4,480**	730	649	567	486	409	361	312	263	214	166	117
4,480	**4,520**	740	659	577	496	415	367	318	269	220	172	123
4,520	**4,560**	750	669	587	506	425	373	324	275	226	178	129
4,560	**4,600**	760	679	597	516	435	379	330	281	232	184	135
4,600	**4,640**	770	689	607	526	445	385	336	287	238	190	141
4,640	**4,680**	780	699	617	536	455	391	342	293	244	196	147
4,680	**4,720**	790	709	627	546	465	397	348	299	250	202	153
4,720	**4,760**	800	719	637	556	475	403	354	305	256	208	159
4,760	**4,800**	810	729	647	566	485	409	360	311	262	214	165
4,800	**4,840**	820	739	657	576	495	415	366	317	268	220	171
4,840	**4,880**	830	749	667	586	505	424	372	323	274	226	177
4,880	**4,920**	840	759	677	596	515	434	378	329	280	232	183
4,920	**4,960**	850	769	687	606	525	444	384	335	286	238	189
4,960	**5,000**	860	779	697	616	535	454	390	341	292	244	195
5,000	**5,040**	870	789	707	626	545	464	396	347	298	250	201
5,040	**5,080**	880	799	717	636	555	474	402	353	304	256	207
$5,080 and over		Use Table 4(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.										

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 2013)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$ 0	**$680**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
680	**720**	1	0	0	0	0	0	0	0	0	0	0
720	**760**	5	0	0	0	0	0	0	0	0	0	0
760	**800**	9	0	0	0	0	0	0	0	0	0	0
800	**840**	13	0	0	0	0	0	0	0	0	0	0
840	**880**	17	0	0	0	0	0	0	0	0	0	0
880	**920**	21	0	0	0	0	0	0	0	0	0	0
920	**960**	25	0	0	0	0	0	0	0	0	0	0
960	**1,000**	29	0	0	0	0	0	0	0	0	0	0
1,000	**1,040**	33	0	0	0	0	0	0	0	0	0	0
1,040	**1,080**	37	4	0	0	0	0	0	0	0	0	0
1,080	**1,120**	41	8	0	0	0	0	0	0	0	0	0
1,120	**1,160**	45	12	0	0	0	0	0	0	0	0	0
1,160	**1,200**	49	16	0	0	0	0	0	0	0	0	0
1,200	**1,240**	53	20	0	0	0	0	0	0	0	0	0
1,240	**1,280**	57	24	0	0	0	0	0	0	0	0	0
1,280	**1,320**	61	28	0	0	0	0	0	0	0	0	0
1,320	**1,360**	65	32	0	0	0	0	0	0	0	0	0
1,360	**1,400**	69	36	4	0	0	0	0	0	0	0	0
1,400	**1,440**	73	40	8	0	0	0	0	0	0	0	0
1,440	**1,480**	77	44	12	0	0	0	0	0	0	0	0
1,480	**1,520**	81	48	16	0	0	0	0	0	0	0	0
1,520	**1,560**	85	52	20	0	0	0	0	0	0	0	0
1,560	**1,600**	89	56	24	0	0	0	0	0	0	0	0
1,600	**1,640**	93	60	28	0	0	0	0	0	0	0	0
1,640	**1,680**	97	64	32	0	0	0	0	0	0	0	0
1,680	**1,720**	101	68	36	3	0	0	0	0	0	0	0
1,720	**1,760**	105	72	40	7	0	0	0	0	0	0	0
1,760	**1,800**	109	76	44	11	0	0	0	0	0	0	0
1,800	**1,840**	113	80	48	15	0	0	0	0	0	0	0
1,840	**1,880**	117	84	52	19	0	0	0	0	0	0	0
1,880	**1,920**	121	88	56	23	0	0	0	0	0	0	0
1,920	**1,960**	125	92	60	27	0	0	0	0	0	0	0
1,960	**2,000**	129	96	64	31	0	0	0	0	0	0	0
2,000	**2,040**	133	100	68	35	3	0	0	0	0	0	0
2,040	**2,080**	137	104	72	39	7	0	0	0	0	0	0
2,080	**2,120**	141	108	76	43	11	0	0	0	0	0	0
2,120	**2,160**	145	112	80	47	15	0	0	0	0	0	0
2,160	**2,200**	149	116	84	51	19	0	0	0	0	0	0
2,200	**2,240**	155	120	88	55	23	0	0	0	0	0	0
2,240	**2,280**	161	124	92	59	27	0	0	0	0	0	0
2,280	**2,320**	167	128	96	63	31	0	0	0	0	0	0
2,320	**2,360**	173	132	100	67	35	2	0	0	0	0	0
2,360	**2,400**	179	136	104	71	39	6	0	0	0	0	0
2,400	**2,440**	185	140	108	75	43	10	0	0	0	0	0
2,440	**2,480**	191	144	112	79	47	14	0	0	0	0	0
2,480	**2,520**	197	148	116	83	51	18	0	0	0	0	0
2,520	**2,560**	203	154	120	87	55	22	0	0	0	0	0
2,560	**2,600**	209	160	124	91	59	26	0	0	0	0	0
2,600	**2,640**	215	166	128	95	63	30	0	0	0	0	0
2,640	**2,680**	221	172	132	99	67	34	2	0	0	0	0
2,680	**2,720**	227	178	136	103	71	38	6	0	0	0	0
2,720	**2,760**	233	184	140	107	75	42	10	0	0	0	0
2,760	**2,800**	239	190	144	111	79	46	14	0	0	0	0
2,800	**2,840**	245	196	148	115	83	50	18	0	0	0	0
2,840	**2,880**	251	202	153	119	87	54	22	0	0	0	0
2,880	**2,920**	257	208	159	123	91	58	26	0	0	0	0
2,920	**2,960**	263	214	165	127	95	62	30	0	0	0	0
2,960	**3,000**	269	220	171	131	99	66	34	1	0	0	0
3,000	**3,040**	275	226	177	135	103	70	38	5	0	0	0
3,040	**3,080**	281	232	183	139	107	74	42	9	0	0	0
3,080	**3,120**	287	238	189	143	111	78	46	13	0	0	0
3,120	**3,160**	293	244	195	147	115	82	50	17	0	0	0
3,160	**3,200**	299	250	201	153	119	86	54	21	0	0	0
3,200	**3,240**	305	256	207	159	123	90	58	25	0	0	0
3,240	**3,280**	311	262	213	165	127	94	62	29	0	0	0
3,280	**3,320**	317	268	219	171	131	98	66	33	1	0	0
3,320	**3,360**	323	274	225	177	135	102	70	37	5	0	0
3,360	**3,400**	329	280	231	183	139	106	74	41	9	0	0

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 2013)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$3,400	**$3,440**	$335	$286	$237	$189	$143	$110	$78	$45	$13	$0	$0
3,440	**3,480**	341	292	243	195	147	114	82	49	17	0	0
3,480	**3,520**	347	298	249	201	152	118	86	53	21	0	0
3,520	**3,560**	353	304	255	207	158	122	90	57	25	0	0
3,560	**3,600**	359	310	261	213	164	126	94	61	29	0	0
3,600	**3,640**	365	316	267	219	170	130	98	65	33	0	0
3,640	**3,680**	371	322	273	225	176	134	102	69	37	4	0
3,680	**3,720**	377	328	279	231	182	138	106	73	41	8	0
3,720	**3,760**	383	334	285	237	188	142	110	77	45	12	0
3,760	**3,800**	389	340	291	243	194	146	114	81	49	16	0
3,800	**3,840**	395	346	297	249	200	151	118	85	53	20	0
3,840	**3,880**	401	352	303	255	206	157	122	89	57	24	0
3,880	**3,920**	407	358	309	261	212	163	126	93	61	28	0
3,920	**3,960**	413	364	315	267	218	169	130	97	65	32	0
3,960	**4,000**	419	370	321	273	224	175	134	101	69	36	4
4,000	**4,040**	425	376	327	279	230	181	138	105	73	40	8
4,040	**4,080**	431	382	333	285	236	187	142	109	77	44	12
4,080	**4,120**	437	388	339	291	242	193	146	113	81	48	16
4,120	**4,160**	443	394	345	297	248	199	150	117	85	52	20
4,160	**4,200**	449	400	351	303	254	205	156	121	89	56	24
4,200	**4,240**	455	406	357	309	260	211	162	125	93	60	28
4,240	**4,280**	461	412	363	315	266	217	168	129	97	64	32
4,280	**4,320**	467	418	369	321	272	223	174	133	101	68	36
4,320	**4,360**	473	424	375	327	278	229	180	137	105	72	40
4,360	**4,400**	479	430	381	333	284	235	186	141	109	76	44
4,400	**4,440**	485	436	387	339	290	241	192	145	113	80	48
4,440	**4,480**	491	442	393	345	296	247	198	150	117	84	52
4,480	**4,520**	497	448	399	351	302	253	204	156	121	88	56
4,520	**4,560**	503	454	405	357	308	259	210	162	125	92	60
4,560	**4,600**	509	460	411	363	314	265	216	168	129	96	64
4,600	**4,640**	515	466	417	369	320	271	222	174	133	100	68
4,640	**4,680**	521	472	423	375	326	277	228	180	137	104	72
4,680	**4,720**	527	478	429	381	332	283	234	186	141	108	76
4,720	**4,760**	533	484	435	387	338	289	240	192	145	112	80
4,760	**4,800**	539	490	441	393	344	295	246	198	149	116	84
4,800	**4,840**	545	496	447	399	350	301	252	204	155	120	88
4,840	**4,880**	551	502	453	405	356	307	258	210	161	124	92
4,880	**4,920**	557	508	459	411	362	313	264	216	167	128	96
4,920	**4,960**	563	514	465	417	368	319	270	222	173	132	100
4,960	**5,000**	569	520	471	423	374	325	276	228	179	136	104
5,000	**5,040**	575	526	477	429	380	331	282	234	185	140	108
5,040	**5,080**	581	532	483	435	386	337	288	240	191	144	112
5,080	**5,120**	587	538	489	441	392	343	294	246	197	148	116
5,120	**5,160**	593	544	495	447	398	349	300	252	203	154	120
5,160	**5,200**	599	550	501	453	404	355	306	258	209	160	124
5,200	**5,240**	605	556	507	459	410	361	312	264	215	166	128
5,240	**5,280**	611	562	513	465	416	367	318	270	221	172	132
5,280	**5,320**	617	568	519	471	422	373	324	276	227	178	136
5,320	**5,360**	623	574	525	477	428	379	330	282	233	184	140
5,360	**5,400**	629	580	531	483	434	385	336	288	239	190	144
5,400	**5,440**	635	586	537	489	440	391	342	294	245	196	148
5,440	**5,480**	641	592	543	495	446	397	348	300	251	202	153
5,480	**5,520**	647	598	549	501	452	403	354	306	257	208	159
5,520	**5,560**	653	604	555	507	458	409	360	312	263	214	165
5,560	**5,600**	659	610	561	513	464	415	366	318	269	220	171
5,600	**5,640**	665	616	567	519	470	421	372	324	275	226	177
5,640	**5,680**	671	622	573	525	476	427	378	330	281	232	183
5,680	**5,720**	677	628	579	531	482	433	384	336	287	238	189
5,720	**5,760**	683	634	585	537	488	439	390	342	293	244	195
5,760	**5,800**	689	640	591	543	494	445	396	348	299	250	201
5,800	**5,840**	695	646	597	549	500	451	402	354	305	256	207
5,840	**5,880**	701	652	603	555	506	457	408	360	311	262	213
$5,880 and over		Use Table 4(b) for a **MARRIED person** on page 44. Also see the instructions on page 42.										