**(For Wages Paid Through December 2010)**

| 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** | **$500** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **500** | **520** | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **520** | **540** | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **540** | **560** | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **560** | **580** | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **580** | **600** | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **600** | **640** | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **640** | **680** | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **680** | **720** | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **720** | **760** | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **760** | **800** | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **800** | **840** | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **840** | **880** | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **880** | **920** | 41 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **920** | **960** | 47 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **960** | **1000** | 53 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1000** | **1040** | 59 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1040** | **1080** | 65 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1080** | **1120** | 71 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1120** | **1160** | 77 | 33 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1160** | **1200** | 83 | 38 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1200** | **1240** | 89 | 44 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1240** | **1280** | 95 | 50 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1280** | **1320** | 101 | 56 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1320** | **1360** | 107 | 62 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1360** | **1400** | 113 | 68 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1400** | **1440** | 119 | 74 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1440** | **1480** | 125 | 80 | 35 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1480** | **1520** | 131 | 86 | 40 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1520** | **1560** | 137 | 92 | 46 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1560** | **1600** | 143 | 98 | 52 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1600** | **1640** | 149 | 104 | 58 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1640** | **1680** | 155 | 110 | 64 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1680** | **1720** | 161 | 116 | 70 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1720** | **1760** | 167 | 122 | 76 | 32 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1760** | **1800** | 173 | 128 | 82 | 36 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1800** | **1840** | 179 | 134 | 88 | 42 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1840** | **1880** | 185 | 140 | 94 | 48 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1880** | **1920** | 191 | 146 | 100 | 54 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1920** | **1960** | 197 | 152 | 106 | 60 | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1960** | **2000** | 203 | 158 | 112 | 66 | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000** | **2040** | 209 | 164 | 118 | 72 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2040** | **2080** | 215 | 170 | 124 | 78 | 34 | 4 | 0 | 0 | 0 | 0 | 0 |
| **2080** | **2120** | 221 | 176 | 130 | 84 | 39 | 8 | 0 | 0 | 0 | 0 | 0 |
| **2120** | **2160** | 227 | 182 | 136 | 90 | 45 | 12 | 0 | 0 | 0 | 0 | 0 |
| **2160** | **2200** | 233 | 188 | 142 | 96 | 51 | 16 | 0 | 0 | 0 | 0 | 0 |
| **2200** | **2240** | 239 | 194 | 148 | 102 | 57 | 20 | 0 | 0 | 0 | 0 | 0 |
| **2240** | **2280** | 245 | 200 | 154 | 108 | 63 | 24 | 0 | 0 | 0 | 0 | 0 |
| **2280** | **2320** | 251 | 206 | 160 | 114 | 69 | 28 | 0 | 0 | 0 | 0 | 0 |
| **2320** | **2360** | 257 | 212 | 166 | 120 | 75 | 32 | 1 | 0 | 0 | 0 | 0 |
| **2360** | **2400** | 263 | 218 | 172 | 126 | 81 | 36 | 5 | 0 | 0 | 0 | 0 |
| **2400** | **2440** | 269 | 224 | 178 | 132 | 87 | 41 | 9 | 0 | 0 | 0 | 0 |
| **2440** | **2480** | 275 | 230 | 184 | 138 | 93 | 47 | 13 | 0 | 0 | 0 | 0 |
| **2480** | **2520** | 281 | 236 | 190 | 144 | 99 | 53 | 17 | 0 | 0 | 0 | 0 |
| **2520** | **2560** | 287 | 242 | 196 | 150 | 105 | 59 | 21 | 0 | 0 | 0 | 0 |
| **2560** | **2600** | 293 | 248 | 202 | 156 | 111 | 65 | 25 | 0 | 0 | 0 | 0 |
| **2600** | **2640** | 299 | 254 | 208 | 162 | 117 | 71 | 29 | 0 | 0 | 0 | 0 |
| **2640** | **2680** | 305 | 260 | 214 | 168 | 123 | 77 | 33 | 3 | 0 | 0 | 0 |
| **2680** | **2720** | 311 | 266 | 220 | 174 | 129 | 83 | 37 | 7 | 0 | 0 | 0 |
| **2720** | **2760** | 317 | 272 | 226 | 180 | 135 | 89 | 43 | 11 | 0 | 0 | 0 |
| **2760** | **2800** | 323 | 278 | 232 | 186 | 141 | 95 | 49 | 15 | 0 | 0 | 0 |
| **2800** | **2840** | 329 | 284 | 238 | 192 | 147 | 101 | 55 | 19 | 0 | 0 | 0 |
| **2840** | **2880** | 335 | 290 | 244 | 198 | 153 | 107 | 61 | 23 | 0 | 0 | 0 |
| **2880** | **2920** | 341 | 296 | 250 | 204 | 159 | 113 | 67 | 27 | 0 | 0 | 0 |
| **2920** | **2960** | 347 | 302 | 256 | 210 | 165 | 119 | 73 | 31 | 0 | 0 | 0 |
| **2960** | **3000** | 353 | 308 | 262 | 216 | 171 | 125 | 79 | 35 | 4 | 0 | 0 |
| **3000** | **3040** | 361 | 314 | 268 | 222 | 177 | 131 | 85 | 40 | 8 | 0 | 0 |
| **3040** | **3080** | 371 | 320 | 274 | 228 | 183 | 137 | 91 | 46 | 12 | 0 | 0 |
| **3080** | **3120** | 381 | 326 | 280 | 234 | 189 | 143 | 97 | 52 | 16 | 0 | 0 |
| **3120** | **3160** | 391 | 332 | 286 | 240 | 195 | 149 | 103 | 58 | 20 | 0 | 0 |
| **3160** | **3200** | 401 | 338 | 292 | 246 | 201 | 155 | 109 | 64 | 24 | 0 | 0 |
| **3200** | **3240** | 411 | 344 | 298 | 252 | 207 | 161 | 115 | 70 | 28 | 0 | 0 |
| **3240** | **3280** | 421 | 350 | 304 | 258 | 213 | 167 | 121 | 76 | 32 | 2 | 0 |
| **3280** | **3320** | 431 | 356 | 310 | 264 | 219 | 173 | 127 | 82 | 36 | 6 | 0 |
| **3320** | **3360** | 441 | 365 | 316 | 270 | 225 | 179 | 133 | 88 | 42 | 10 | 0 |
| **3360** | **3400** | 451 | 375 | 322 | 276 | 231 | 185 | 139 | 94 | 48 | 14 | 0 |
| **3400** | **3440** | 461 | 385 | 328 | 282 | 237 | 191 | 145 | 100 | 54 | 18 | 0 |
| **3440** | **3480** | 471 | 395 | 334 | 288 | 243 | 197 | 151 | 106 | 60 | 22 | 0 |
| **3480** | **3520** | 481 | 405 | 340 | 294 | 249 | 203 | 157 | 112 | 66 | 26 | 0 |
| **3520** | **3560** | 491 | 415 | 346 | 300 | 255 | 209 | 163 | 118 | 72 | 30 | 0 |
| **3560** | **3600** | 501 | 425 | 352 | 306 | 261 | 215 | 169 | 124 | 78 | 34 | 3 |
| **3600** | **3640** | 511 | 435 | 359 | 312 | 267 | 221 | 175 | 130 | 84 | 39 | 7 |
| **3640** | **3680** | 521 | 445 | 369 | 318 | 273 | 227 | 181 | 136 | 90 | 45 | 11 |
| **3680** | **3720** | 531 | 455 | 379 | 324 | 279 | 233 | 187 | 142 | 96 | 51 | 15 |
| **3720** | **3760** | 541 | 465 | 389 | 330 | 285 | 239 | 193 | 148 | 102 | 57 | 19 |

## **SINGLE** Persons—**MONTHLY** Payroll Period

**(For Wages Paid Through December 2010)**

| 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— | | | | | | | | | | |
| **$3760** | **$3800** | $551 | $475 | $399 | $336 | $291 | $245 | $199 | $154 | $108 | $63 | $23 |
| **3800** | **3840** | 561 | 485 | 409 | 342 | 297 | 251 | 205 | 160 | 114 | 69 | 27 |
| **3840** | **3880** | 571 | 495 | 419 | 348 | 303 | 257 | 211 | 166 | 120 | 75 | 31 |
| **3880** | **3920** | 581 | 505 | 429 | 354 | 309 | 263 | 217 | 172 | 126 | 81 | 35 |
| **3920** | **3960** | 591 | 515 | 439 | 363 | 315 | 269 | 223 | 178 | 132 | 87 | 41 |
| **3960** | **4000** | 601 | 525 | 449 | 373 | 321 | 275 | 229 | 184 | 138 | 93 | 47 |
| **4000** | **4040** | 611 | 535 | 459 | 383 | 327 | 281 | 235 | 190 | 144 | 99 | 53 |
| **4040** | **4080** | 621 | 545 | 469 | 393 | 333 | 287 | 241 | 196 | 150 | 105 | 59 |
| **4080** | **4120** | 631 | 555 | 479 | 403 | 339 | 293 | 247 | 202 | 156 | 111 | 65 |
| **4120** | **4160** | 641 | 565 | 489 | 413 | 345 | 299 | 253 | 208 | 162 | 117 | 71 |
| **4160** | **4200** | 651 | 575 | 499 | 423 | 351 | 305 | 259 | 214 | 168 | 123 | 77 |
| **4200** | **4240** | 661 | 585 | 509 | 433 | 357 | 311 | 265 | 220 | 174 | 129 | 83 |
| **4240** | **4280** | 671 | 595 | 519 | 443 | 367 | 317 | 271 | 226 | 180 | 135 | 89 |
| **4280** | **4320** | 681 | 605 | 529 | 453 | 377 | 323 | 277 | 232 | 186 | 141 | 95 |
| **4320** | **4360** | 691 | 615 | 539 | 463 | 387 | 329 | 283 | 238 | 192 | 147 | 101 |
| **4360** | **4400** | 701 | 625 | 549 | 473 | 397 | 335 | 289 | 244 | 198 | 153 | 107 |
| **4400** | **4440** | 711 | 635 | 559 | 483 | 407 | 341 | 295 | 250 | 204 | 159 | 113 |
| **4440** | **4480** | 721 | 645 | 569 | 493 | 417 | 347 | 301 | 256 | 210 | 165 | 119 |
| **4480** | **4520** | 731 | 655 | 579 | 503 | 427 | 353 | 307 | 262 | 216 | 171 | 125 |
| **4520** | **4560** | 741 | 665 | 589 | 513 | 437 | 361 | 313 | 268 | 222 | 177 | 131 |
| **4560** | **4600** | 751 | 675 | 599 | 523 | 447 | 371 | 319 | 274 | 228 | 183 | 137 |
| **4600** | **4640** | 761 | 685 | 609 | 533 | 457 | 381 | 325 | 280 | 234 | 189 | 143 |
| **4640** | **4680** | 771 | 695 | 619 | 543 | 467 | 391 | 331 | 286 | 240 | 195 | 149 |
| **4680** | **4720** | 781 | 705 | 629 | 553 | 477 | 401 | 337 | 292 | 246 | 201 | 155 |
| **4720** | **4760** | 791 | 715 | 639 | 563 | 487 | 411 | 343 | 298 | 252 | 207 | 161 |
| **4760** | **4800** | 801 | 725 | 649 | 573 | 497 | 421 | 349 | 304 | 258 | 213 | 167 |
| **4800** | **4840** | 811 | 735 | 659 | 583 | 507 | 431 | 355 | 310 | 264 | 219 | 173 |
| **4840** | **4880** | 821 | 745 | 669 | 593 | 517 | 441 | 364 | 316 | 270 | 225 | 179 |
| **4880** | **4920** | 831 | 755 | 679 | 603 | 527 | 451 | 374 | 322 | 276 | 231 | 185 |
| **4920** | **4960** | 841 | 765 | 689 | 613 | 537 | 461 | 384 | 328 | 282 | 237 | 191 |
| **4960** | **5000** | 851 | 775 | 699 | 623 | 547 | 471 | 394 | 334 | 288 | 243 | 197 |
| **5000** | **5040** | 861 | 785 | 709 | 633 | 557 | 481 | 404 | 340 | 294 | 249 | 203 |
| **5040** | **5080** | 871 | 795 | 719 | 643 | 567 | 491 | 414 | 346 | 300 | 255 | 209 |
| **$5080 and over** | | Use Table 4(a) for a **SINGLE person** on page 39. Also see the instructions on page 37. | | | | | | | | | | |

**(For Wages Paid Through December 2010)**

| 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** | **$1160** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **1160** | **1200** | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1200** | **1240** | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1240** | **1280** | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1280** | **1320** | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1320** | **1360** | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1360** | **1400** | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1400** | **1440** | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1440** | **1480** | 31 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1480** | **1520** | 35 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1520** | **1560** | 39 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1560** | **1600** | 43 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1600** | **1640** | 47 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1640** | **1680** | 51 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1680** | **1720** | 55 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1720** | **1760** | 59 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1760** | **1800** | 63 | 33 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1800** | **1840** | 67 | 37 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1840** | **1880** | 71 | 41 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1880** | **1920** | 75 | 45 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1920** | **1960** | 79 | 49 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1960** | **2000** | 83 | 53 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2000** | **2040** | 87 | 57 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2040** | **2080** | 92 | 61 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2080** | **2120** | 98 | 65 | 35 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2120** | **2160** | 104 | 69 | 39 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2160** | **2200** | 110 | 73 | 43 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2200** | **2240** | 116 | 77 | 47 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2240** | **2280** | 122 | 81 | 51 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2280** | **2320** | 128 | 85 | 55 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2320** | **2360** | 134 | 89 | 59 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2360** | **2400** | 140 | 95 | 63 | 32 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2400** | **2440** | 146 | 101 | 67 | 36 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2440** | **2480** | 152 | 107 | 71 | 40 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2480** | **2520** | 158 | 113 | 75 | 44 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2520** | **2560** | 164 | 119 | 79 | 48 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2560** | **2600** | 170 | 125 | 83 | 52 | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2600** | **2640** | 176 | 131 | 87 | 56 | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2640** | **2680** | 182 | 137 | 91 | 60 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| **2680** | **2720** | 188 | 143 | 97 | 64 | 34 | 3 | 0 | 0 | 0 | 0 | 0 |
| **2720** | **2760** | 194 | 149 | 103 | 68 | 38 | 7 | 0 | 0 | 0 | 0 | 0 |
| **2760** | **2800** | 200 | 155 | 109 | 72 | 42 | 11 | 0 | 0 | 0 | 0 | 0 |
| **2800** | **2840** | 206 | 161 | 115 | 76 | 46 | 15 | 0 | 0 | 0 | 0 | 0 |
| **2840** | **2880** | 212 | 167 | 121 | 80 | 50 | 19 | 0 | 0 | 0 | 0 | 0 |
| **2880** | **2920** | 218 | 173 | 127 | 84 | 54 | 23 | 0 | 0 | 0 | 0 | 0 |
| **2920** | **2960** | 224 | 179 | 133 | 88 | 58 | 27 | 0 | 0 | 0 | 0 | 0 |
| **2960** | **3000** | 230 | 185 | 139 | 93 | 62 | 31 | 1 | 0 | 0 | 0 | 0 |
| **3000** | **3040** | 236 | 191 | 145 | 99 | 66 | 35 | 5 | 0 | 0 | 0 | 0 |
| **3040** | **3080** | 242 | 197 | 151 | 105 | 70 | 39 | 9 | 0 | 0 | 0 | 0 |
| **3080** | **3120** | 248 | 203 | 157 | 111 | 74 | 43 | 13 | 0 | 0 | 0 | 0 |
| **3120** | **3160** | 254 | 209 | 163 | 117 | 78 | 47 | 17 | 0 | 0 | 0 | 0 |
| **3160** | **3200** | 260 | 215 | 169 | 123 | 82 | 51 | 21 | 0 | 0 | 0 | 0 |
| **3200** | **3240** | 266 | 221 | 175 | 129 | 86 | 55 | 25 | 0 | 0 | 0 | 0 |
| **3240** | **3280** | 272 | 227 | 181 | 135 | 90 | 59 | 29 | 0 | 0 | 0 | 0 |
| **3280** | **3320** | 278 | 233 | 187 | 141 | 96 | 63 | 33 | 3 | 0 | 0 | 0 |
| **3320** | **3360** | 284 | 239 | 193 | 147 | 102 | 67 | 37 | 7 | 0 | 0 | 0 |
| **3360** | **3400** | 290 | 245 | 199 | 153 | 108 | 71 | 41 | 11 | 0 | 0 | 0 |
| **3400** | **3440** | 296 | 251 | 205 | 159 | 114 | 75 | 45 | 15 | 0 | 0 | 0 |
| **3440** | **3480** | 302 | 257 | 211 | 165 | 120 | 79 | 49 | 19 | 0 | 0 | 0 |
| **3480** | **3520** | 308 | 263 | 217 | 171 | 126 | 83 | 53 | 23 | 0 | 0 | 0 |
| **3520** | **3560** | 314 | 269 | 223 | 177 | 132 | 87 | 57 | 27 | 0 | 0 | 0 |
| **3560** | **3600** | 320 | 275 | 229 | 183 | 138 | 92 | 61 | 31 | 0 | 0 | 0 |
| **3600** | **3640** | 326 | 281 | 235 | 189 | 144 | 98 | 65 | 35 | 4 | 0 | 0 |
| **3640** | **3680** | 332 | 287 | 241 | 195 | 150 | 104 | 69 | 39 | 8 | 0 | 0 |
| **3680** | **3720** | 338 | 293 | 247 | 201 | 156 | 110 | 73 | 43 | 12 | 0 | 0 |
| **3720** | **3760** | 344 | 299 | 253 | 207 | 162 | 116 | 77 | 47 | 16 | 0 | 0 |
| **3760** | **3800** | 350 | 305 | 259 | 213 | 168 | 122 | 81 | 51 | 20 | 0 | 0 |
| **3800** | **3840** | 356 | 311 | 265 | 219 | 174 | 128 | 85 | 55 | 24 | 0 | 0 |
| **3840** | **3880** | 362 | 317 | 271 | 225 | 180 | 134 | 89 | 59 | 28 | 0 | 0 |
| **3880** | **3920** | 368 | 323 | 277 | 231 | 186 | 140 | 95 | 63 | 32 | 2 | 0 |
| **3920** | **3960** | 374 | 329 | 283 | 237 | 192 | 146 | 101 | 67 | 36 | 6 | 0 |
| **3960** | **4000** | 380 | 335 | 289 | 243 | 198 | 152 | 107 | 71 | 40 | 10 | 0 |
| **4000** | **4040** | 386 | 341 | 295 | 249 | 204 | 158 | 113 | 75 | 44 | 14 | 0 |
| **4040** | **4080** | 392 | 347 | 301 | 255 | 210 | 164 | 119 | 79 | 48 | 18 | 0 |
| **4080** | **4120** | 398 | 353 | 307 | 261 | 216 | 170 | 125 | 83 | 52 | 22 | 0 |
| **4120** | **4160** | 404 | 359 | 313 | 267 | 222 | 176 | 131 | 87 | 56 | 26 | 0 |
| **4160** | **4200** | 410 | 365 | 319 | 273 | 228 | 182 | 137 | 91 | 60 | 30 | 0 |
| **4200** | **4240** | 416 | 371 | 325 | 279 | 234 | 188 | 143 | 97 | 64 | 34 | 3 |
| **4240** | **4280** | 422 | 377 | 331 | 285 | 240 | 194 | 149 | 103 | 68 | 38 | 7 |
| **4280** | **4320** | 428 | 383 | 337 | 291 | 246 | 200 | 155 | 109 | 72 | 42 | 11 |
| **4320** | **4360** | 434 | 389 | 343 | 297 | 252 | 206 | 161 | 115 | 76 | 46 | 15 |
| **4360** | **4400** | 440 | 395 | 349 | 303 | 258 | 212 | 167 | 121 | 80 | 50 | 19 |
| **4400** | **4440** | 446 | 401 | 355 | 309 | 264 | 218 | 173 | 127 | 84 | 54 | 23 |
| **4440** | **4480** | 452 | 407 | 361 | 315 | 270 | 224 | 179 | 133 | 88 | 58 | 27 |
| **4480** | **4520** | 458 | 413 | 367 | 321 | 276 | 230 | 185 | 139 | 93 | 62 | 31 |

## **MARRIED** Persons—**MONTHLY** Payroll Period

**(For Wages Paid Through December 2010)**

| 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— | | | | | | | | | | |
| **$4520** | **$4560** | $464 | $419 | $373 | $327 | $282 | $236 | $191 | $145 | $99 | $66 | $35 |
| **4560** | **4600** | 470 | 425 | 379 | 333 | 288 | 242 | 197 | 151 | 105 | 70 | 39 |
| **4600** | **4640** | 476 | 431 | 385 | 339 | 294 | 248 | 203 | 157 | 111 | 74 | 43 |
| **4640** | **4680** | 482 | 437 | 391 | 345 | 300 | 254 | 209 | 163 | 117 | 78 | 47 |
| **4680** | **4720** | 488 | 443 | 397 | 351 | 306 | 260 | 215 | 169 | 123 | 82 | 51 |
| **4720** | **4760** | 494 | 449 | 403 | 357 | 312 | 266 | 221 | 175 | 129 | 86 | 55 |
| **4760** | **4800** | 500 | 455 | 409 | 363 | 318 | 272 | 227 | 181 | 135 | 90 | 59 |
| **4800** | **4840** | 506 | 461 | 415 | 369 | 324 | 278 | 233 | 187 | 141 | 96 | 63 |
| **4840** | **4880** | 512 | 467 | 421 | 375 | 330 | 284 | 239 | 193 | 147 | 102 | 67 |
| **4880** | **4920** | 518 | 473 | 427 | 381 | 336 | 290 | 245 | 199 | 153 | 108 | 71 |
| **4920** | **4960** | 524 | 479 | 433 | 387 | 342 | 296 | 251 | 205 | 159 | 114 | 75 |
| **4960** | **5000** | 530 | 485 | 439 | 393 | 348 | 302 | 257 | 211 | 165 | 120 | 79 |
| **5000** | **5040** | 536 | 491 | 445 | 399 | 354 | 308 | 263 | 217 | 171 | 126 | 83 |
| **5040** | **5080** | 542 | 497 | 451 | 405 | 360 | 314 | 269 | 223 | 177 | 132 | 87 |
| **5080** | **5120** | 548 | 503 | 457 | 411 | 366 | 320 | 275 | 229 | 183 | 138 | 92 |
| **5120** | **5160** | 554 | 509 | 463 | 417 | 372 | 326 | 281 | 235 | 189 | 144 | 98 |
| **5160** | **5200** | 560 | 515 | 469 | 423 | 378 | 332 | 287 | 241 | 195 | 150 | 104 |
| **5200** | **5240** | 566 | 521 | 475 | 429 | 384 | 338 | 293 | 247 | 201 | 156 | 110 |
| **5240** | **5280** | 572 | 527 | 481 | 435 | 390 | 344 | 299 | 253 | 207 | 162 | 116 |
| **5280** | **5320** | 578 | 533 | 487 | 441 | 396 | 350 | 305 | 259 | 213 | 168 | 122 |
| **5320** | **5360** | 584 | 539 | 493 | 447 | 402 | 356 | 311 | 265 | 219 | 174 | 128 |
| **5360** | **5400** | 590 | 545 | 499 | 453 | 408 | 362 | 317 | 271 | 225 | 180 | 134 |
| **5400** | **5440** | 596 | 551 | 505 | 459 | 414 | 368 | 323 | 277 | 231 | 186 | 140 |
| **5440** | **5480** | 602 | 557 | 511 | 465 | 420 | 374 | 329 | 283 | 237 | 192 | 146 |
| **5480** | **5520** | 608 | 563 | 517 | 471 | 426 | 380 | 335 | 289 | 243 | 198 | 152 |
| **5520** | **5560** | 614 | 569 | 523 | 477 | 432 | 386 | 341 | 295 | 249 | 204 | 158 |
| **5560** | **5600** | 620 | 575 | 529 | 483 | 438 | 392 | 347 | 301 | 255 | 210 | 164 |
| **5600** | **5640** | 626 | 581 | 535 | 489 | 444 | 398 | 353 | 307 | 261 | 216 | 170 |
| **5640** | **5680** | 632 | 587 | 541 | 495 | 450 | 404 | 359 | 313 | 267 | 222 | 176 |
| **5680** | **5720** | 638 | 593 | 547 | 501 | 456 | 410 | 365 | 319 | 273 | 228 | 182 |
| **5720** | **5760** | 644 | 599 | 553 | 507 | 462 | 416 | 371 | 325 | 279 | 234 | 188 |
| **5760** | **5800** | 650 | 605 | 559 | 513 | 468 | 422 | 377 | 331 | 285 | 240 | 194 |
| **5800** | **5840** | 656 | 611 | 565 | 519 | 474 | 428 | 383 | 337 | 291 | 246 | 200 |
| **5840** | **5880** | 662 | 617 | 571 | 525 | 480 | 434 | 389 | 343 | 297 | 252 | 206 |

**$5880 and over** Use Table 4(b) for a **MARRIED person** on page 39. Also see the instructions on page 37.