

Actual withholding may differ from the following withholding tables. These tables do not take your monthly nontaxable amount (if any) into consideration. Please check with your tax consultant if you have any questions regarding your tax liability.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

Effective 04/01/2009
FEDERAL TAX

| 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 | \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 600 | 640 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 38 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 44 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 50 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 56 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 62 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 68 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 74 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 80 | 34 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 86 | 40 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 92 | 46 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 98 | 52 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 104 | 58 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 110 | 64 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 116 | 70 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 122 | 76 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 128 | 82 | 37 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 134 | 88 | 43 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 140 | 94 | 49 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 146 | 100 | 55 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 152 | 106 | 61 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 158 | 112 | 67 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 164 | 118 | 73 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 170 | 124 | 79 | 33 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 176 | 130 | 85 | 39 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 182 | 136 | 91 | 45 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 188 | 142 | 97 | 51 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 194 | 148 | 103 | 57 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 200 | 154 | 109 | 63 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 206 | 160 | 115 | 69 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 212 | 166 | 121 | 75 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 218 | 172 | 127 | 81 | 35 | 2 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 224 | 178 | 133 | 87 | 41 | 6 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 230 | 184 | 139 | 93 | 47 | 10 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 236 | 190 | 145 | 99 | 53 | 14 | 0 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 242 | 196 | 151 | 105 | 59 | 18 | 0 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 248 | 202 | 157 | 111 | 65 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 254 | 208 | 163 | 117 | 71 | 26 | 0 | 0 | 0 | 0 | 0 |
| 2,400 | 2,440 | 260 | 214 | 169 | 123 | 77 | 32 | 0 | 0 | 0 | 0 | 0 |
| 2,440 | 2,480 | 266 | 220 | 175 | 129 | 83 | 38 | 4 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 272 | 226 | 181 | 135 | 89 | 44 | 8 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 278 | 232 | 187 | 141 | 95 | 50 | 12 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 284 | 238 | 193 | 147 | 101 | 56 | 16 | 0 | 0 | 0 | 0 |
| 2,600 | 2,640 | 290 | 244 | 199 | 153 | 107 | 62 | 20 | 0 | 0 | 0 | 0 |
| 2,640 | 2,680 | 296 | 250 | 205 | 159 | 113 | 68 | 24 | 0 | 0 | 0 | 0 |
| 2,680 | 2,720 | 302 | 256 | 211 | 165 | 119 | 74 | 28 | 0 | 0 | 0 | 0 |
| 2,720 | 2,760 | 308 | 262 | 217 | 171 | 125 | 80 | 34 | 1 | 0 | 0 | 0 |
| 2,760 | 2,800 | 314 | 268 | 223 | 177 | 131 | 86 | 40 | 5 | 0 | 0 | 0 |
| 2,800 | 2,840 | 320 | 274 | 229 | 183 | 137 | 92 | 46 | 9 | 0 | 0 | 0 |
| 2,840 | 2,880 | 326 | 280 | 235 | 189 | 143 | 98 | 52 | 13 | 0 | 0 | 0 |
| 2,880 | 2,920 | 332 | 286 | 241 | 195 | 149 | 104 | 58 | 17 | 0 | 0 | 0 |
| 2,920 | 2,960 | 338 | 292 | 247 | 201 | 155 | 110 | 64 | 21 | 0 | 0 | 0 |
| 2,960 | 3,000 | 344 | 298 | 253 | 207 | 161 | 116 | 70 | 25 | 0 | 0 | 0 |
| 3,000 | 3,040 | 350 | 304 | 259 | 213 | 167 | 122 | 76 | 30 | 0 | 0 | 0 |
| 3,040 | 3,080 | 360 | 310 | 265 | 219 | 173 | 128 | 82 | 36 | 3 | 0 | 0 |
| 3,080 | 3,120 | 370 | 316 | 271 | 225 | 179 | 134 | 88 | 42 | 7 | 0 | 0 |
| 3,120 | 3,160 | 380 | 322 | 277 | 231 | 185 | 140 | 94 | 48 | 11 | 0 | 0 |
| 3,160 | 3,200 | 390 | 328 | 283 | 237 | 191 | 146 | 100 | 54 | 15 | 0 | 0 |
| 3,200 | 3,240 | 400 | 334 | 289 | 243 | 197 | 152 | 106 | 60 | 19 | 0 | 0 |
| 3,240 | 3,280 | 410 | 340 | 295 | 249 | 203 | 158 | 112 | 66 | 23 | 0 | 0 |
| 3,280 | 3,320 | 420 | 346 | 301 | 255 | 209 | 164 | 118 | 72 | 27 | 0 | 0 |
| 3,320 | 3,360 | 430 | 354 | 307 | 261 | 215 | 170 | 124 | 78 | 33 | 0 | 0 |

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2009)

| 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 – | | | | | | | | | | |
| \$3,360 | \$3,400 | \$440 | \$364 | \$313 | \$267 | \$221 | \$176 | \$130 | \$84 | \$39 | \$4 | \$0 |
| 3,400 | 3,440 | 450 | 374 | 319 | 273 | 227 | 182 | 136 | 90 | 45 | 8 | 0 |
| 3,440 | 3,480 | 460 | 384 | 325 | 279 | 233 | 188 | 142 | 96 | 51 | 12 | 0 |
| 3,480 | 3,520 | 470 | 394 | 331 | 285 | 239 | 194 | 148 | 102 | 57 | 16 | 0 |
| 3,520 | 3,560 | 480 | 404 | 337 | 291 | 245 | 200 | 154 | 108 | 63 | 20 | 0 |
| 3,560 | 3,600 | 490 | 414 | 343 | 297 | 251 | 206 | 160 | 114 | 69 | 24 | 0 |
| 3,600 | 3,640 | 500 | 424 | 349 | 303 | 257 | 212 | 166 | 120 | 75 | 29 | 0 |
| 3,640 | 3,680 | 510 | 434 | 358 | 309 | 263 | 218 | 172 | 126 | 81 | 35 | 2 |
| 3,680 | 3,720 | 520 | 444 | 368 | 315 | 269 | 224 | 178 | 132 | 87 | 41 | 6 |
| 3,720 | 3,760 | 530 | 454 | 378 | 321 | 275 | 230 | 184 | 138 | 93 | 47 | 10 |
| 3,760 | 3,800 | 540 | 464 | 388 | 327 | 281 | 236 | 190 | 144 | 99 | 53 | 14 |
| 3,800 | 3,840 | 550 | 474 | 398 | 333 | 287 | 242 | 196 | 150 | 105 | 59 | 18 |
| 3,840 | 3,880 | 560 | 484 | 408 | 339 | 293 | 248 | 202 | 156 | 111 | 65 | 22 |
| 3,880 | 3,920 | 570 | 494 | 418 | 345 | 299 | 254 | 208 | 162 | 117 | 71 | 26 |
| 3,920 | 3,960 | 580 | 504 | 428 | 352 | 305 | 260 | 214 | 168 | 123 | 77 | 32 |
| 3,960 | 4,000 | 590 | 514 | 438 | 362 | 311 | 266 | 220 | 174 | 129 | 83 | 38 |
| 4,000 | 4,040 | 600 | 524 | 448 | 372 | 317 | 272 | 226 | 180 | 135 | 89 | 44 |
| 4,040 | 4,080 | 610 | 534 | 458 | 382 | 323 | 278 | 232 | 186 | 141 | 95 | 50 |
| 4,080 | 4,120 | 620 | 544 | 468 | 392 | 329 | 284 | 238 | 192 | 147 | 101 | 56 |
| 4,120 | 4,160 | 630 | 554 | 478 | 402 | 335 | 290 | 244 | 198 | 153 | 107 | 62 |
| 4,160 | 4,200 | 640 | 564 | 488 | 412 | 341 | 296 | 250 | 204 | 159 | 113 | 68 |
| 4,200 | 4,240 | 650 | 574 | 498 | 422 | 347 | 302 | 256 | 210 | 165 | 119 | 74 |
| 4,240 | 4,280 | 660 | 584 | 508 | 432 | 356 | 308 | 262 | 216 | 171 | 125 | 80 |
| 4,280 | 4,320 | 670 | 594 | 518 | 442 | 366 | 314 | 268 | 222 | 177 | 131 | 86 |
| 4,320 | 4,360 | 680 | 604 | 528 | 452 | 376 | 320 | 274 | 228 | 183 | 137 | 92 |
| 4,360 | 4,400 | 690 | 614 | 538 | 462 | 386 | 326 | 280 | 234 | 189 | 143 | 98 |
| 4,400 | 4,440 | 700 | 624 | 548 | 472 | 396 | 332 | 286 | 240 | 195 | 149 | 104 |
| 4,440 | 4,480 | 710 | 634 | 558 | 482 | 406 | 338 | 292 | 246 | 201 | 155 | 110 |
| 4,480 | 4,520 | 720 | 644 | 568 | 492 | 416 | 344 | 298 | 252 | 207 | 161 | 116 |
| 4,520 | 4,560 | 730 | 654 | 578 | 502 | 426 | 350 | 304 | 258 | 213 | 167 | 122 |
| 4,560 | 4,600 | 740 | 664 | 588 | 512 | 436 | 360 | 310 | 264 | 219 | 173 | 128 |
| 4,600 | 4,640 | 750 | 674 | 598 | 522 | 446 | 370 | 316 | 270 | 225 | 179 | 134 |
| 4,640 | 4,680 | 760 | 684 | 608 | 532 | 456 | 380 | 322 | 276 | 231 | 185 | 140 |
| 4,680 | 4,720 | 770 | 694 | 618 | 542 | 466 | 390 | 328 | 282 | 237 | 191 | 146 |
| 4,720 | 4,760 | 780 | 704 | 628 | 552 | 476 | 400 | 334 | 288 | 243 | 197 | 152 |
| 4,760 | 4,800 | 790 | 714 | 638 | 562 | 486 | 410 | 340 | 294 | 249 | 203 | 158 |
| 4,800 | 4,840 | 800 | 724 | 648 | 572 | 496 | 420 | 346 | 300 | 255 | 209 | 164 |
| 4,840 | 4,880 | 810 | 734 | 658 | 582 | 506 | 430 | 354 | 306 | 261 | 215 | 170 |
| 4,880 | 4,920 | 820 | 744 | 668 | 592 | 516 | 440 | 364 | 312 | 267 | 221 | 176 |
| 4,920 | 4,960 | 830 | 754 | 678 | 602 | 526 | 450 | 374 | 318 | 273 | 227 | 182 |
| 4,960 | 5,000 | 840 | 764 | 688 | 612 | 536 | 460 | 384 | 324 | 279 | 233 | 188 |
| 5,000 | 5,040 | 850 | 774 | 698 | 622 | 546 | 470 | 394 | 330 | 285 | 239 | 194 |
| 5,040 | 5,080 | 860 | 784 | 708 | 632 | 556 | 480 | 404 | 336 | 291 | 245 | 200 |

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

| 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 | \$1,320 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1,320 | 1,360 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 35 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 39 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 43 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 47 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 51 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 55 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 59 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 63 | 32 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 67 | 36 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 71 | 40 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 76 | 44 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 82 | 48 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 88 | 52 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 94 | 56 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 100 | 60 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 106 | 64 | 34 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 112 | 68 | 38 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 118 | 72 | 42 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 124 | 78 | 46 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,400 | 2,440 | 130 | 84 | 50 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,440 | 2,480 | 136 | 90 | 54 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 142 | 96 | 58 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 148 | 102 | 62 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 154 | 108 | 66 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,600 | 2,640 | 160 | 114 | 70 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,640 | 2,680 | 166 | 120 | 75 | 44 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,680 | 2,720 | 172 | 126 | 81 | 48 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,720 | 2,760 | 178 | 132 | 87 | 52 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,760 | 2,800 | 184 | 138 | 93 | 56 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,800 | 2,840 | 190 | 144 | 99 | 60 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,840 | 2,880 | 196 | 150 | 105 | 64 | 33 | 3 | 0 | 0 | 0 | 0 | 0 |
| 2,880 | 2,920 | 202 | 156 | 111 | 68 | 37 | 7 | 0 | 0 | 0 | 0 | 0 |
| 2,920 | 2,960 | 208 | 162 | 117 | 72 | 41 | 11 | 0 | 0 | 0 | 0 | 0 |
| 2,960 | 3,000 | 214 | 168 | 123 | 77 | 45 | 15 | 0 | 0 | 0 | 0 | 0 |
| 3,000 | 3,040 | 220 | 174 | 129 | 83 | 49 | 19 | 0 | 0 | 0 | 0 | 0 |
| 3,040 | 3,080 | 226 | 180 | 135 | 89 | 53 | 23 | 0 | 0 | 0 | 0 | 0 |
| 3,080 | 3,120 | 232 | 186 | 141 | 95 | 57 | 27 | 0 | 0 | 0 | 0 | 0 |
| 3,120 | 3,160 | 238 | 192 | 147 | 101 | 61 | 31 | 0 | 0 | 0 | 0 | 0 |
| 3,160 | 3,200 | 244 | 198 | 153 | 107 | 65 | 35 | 4 | 0 | 0 | 0 | 0 |
| 3,200 | 3,240 | 250 | 204 | 159 | 113 | 69 | 39 | 8 | 0 | 0 | 0 | 0 |
| 3,240 | 3,280 | 256 | 210 | 165 | 119 | 73 | 43 | 12 | 0 | 0 | 0 | 0 |
| 3,280 | 3,320 | 262 | 216 | 171 | 125 | 79 | 47 | 16 | 0 | 0 | 0 | 0 |
| 3,320 | 3,360 | 268 | 222 | 177 | 131 | 85 | 51 | 20 | 0 | 0 | 0 | 0 |
| 3,360 | 3,400 | 274 | 228 | 183 | 137 | 91 | 55 | 24 | 0 | 0 | 0 | 0 |
| 3,400 | 3,440 | 280 | 234 | 189 | 143 | 97 | 59 | 28 | 0 | 0 | 0 | 0 |
| 3,440 | 3,480 | 286 | 240 | 195 | 149 | 103 | 63 | 32 | 2 | 0 | 0 | 0 |
| 3,480 | 3,520 | 292 | 246 | 201 | 155 | 109 | 67 | 36 | 6 | 0 | 0 | 0 |
| 3,520 | 3,560 | 298 | 252 | 207 | 161 | 115 | 71 | 40 | 10 | 0 | 0 | 0 |
| 3,560 | 3,600 | 304 | 258 | 213 | 167 | 121 | 76 | 44 | 14 | 0 | 0 | 0 |
| 3,600 | 3,640 | 310 | 264 | 219 | 173 | 127 | 82 | 48 | 18 | 0 | 0 | 0 |
| 3,640 | 3,680 | 316 | 270 | 225 | 179 | 133 | 88 | 52 | 22 | 0 | 0 | 0 |
| 3,680 | 3,720 | 322 | 276 | 231 | 185 | 139 | 94 | 56 | 26 | 0 | 0 | 0 |
| 3,720 | 3,760 | 328 | 282 | 237 | 191 | 145 | 100 | 60 | 30 | 0 | 0 | 0 |
| 3,760 | 3,800 | 334 | 288 | 243 | 197 | 151 | 106 | 64 | 34 | 3 | 0 | 0 |
| 3,800 | 3,840 | 340 | 294 | 249 | 203 | 157 | 112 | 68 | 38 | 7 | 0 | 0 |
| 3,840 | 3,880 | 346 | 300 | 255 | 209 | 163 | 118 | 72 | 42 | 11 | 0 | 0 |
| 3,880 | 3,920 | 352 | 306 | 261 | 215 | 169 | 124 | 78 | 46 | 15 | 0 | 0 |
| 3,920 | 3,960 | 358 | 312 | 267 | 221 | 175 | 130 | 84 | 50 | 19 | 0 | 0 |
| 3,960 | 4,000 | 364 | 318 | 273 | 227 | 181 | 136 | 90 | 54 | 23 | 0 | 0 |
| 4,000 | 4,040 | 370 | 324 | 279 | 233 | 187 | 142 | 96 | 58 | 27 | 0 | 0 |
| 4,040 | 4,080 | 376 | 330 | 285 | 239 | 193 | 148 | 102 | 62 | 31 | 1 | 0 |

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

| 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 – | | | | | | | | | | |
| \$4,080 | \$4,120 | \$382 | \$336 | \$291 | \$245 | \$199 | \$154 | \$108 | \$66 | \$35 | \$5 | \$0 |
| 4,120 | 4,160 | 388 | 342 | 297 | 251 | 205 | 160 | 114 | 70 | 39 | 9 | 0 |
| 4,160 | 4,200 | 394 | 348 | 303 | 257 | 211 | 166 | 120 | 75 | 43 | 13 | 0 |
| 4,200 | 4,240 | 400 | 354 | 309 | 263 | 217 | 172 | 126 | 81 | 47 | 17 | 0 |
| 4,240 | 4,280 | 406 | 360 | 315 | 269 | 223 | 178 | 132 | 87 | 51 | 21 | 0 |
| 4,280 | 4,320 | 412 | 366 | 321 | 275 | 229 | 184 | 138 | 93 | 55 | 25 | 0 |
| 4,320 | 4,360 | 418 | 372 | 327 | 281 | 235 | 190 | 144 | 99 | 59 | 29 | 0 |
| 4,360 | 4,400 | 424 | 378 | 333 | 287 | 241 | 196 | 150 | 105 | 63 | 33 | 3 |
| 4,400 | 4,440 | 430 | 384 | 339 | 293 | 247 | 202 | 156 | 111 | 67 | 37 | 7 |
| 4,440 | 4,480 | 436 | 390 | 345 | 299 | 253 | 208 | 162 | 117 | 71 | 41 | 11 |
| 4,480 | 4,520 | 442 | 396 | 351 | 305 | 259 | 214 | 168 | 123 | 77 | 45 | 15 |
| 4,520 | 4,560 | 448 | 402 | 357 | 311 | 265 | 220 | 174 | 129 | 83 | 49 | 19 |
| 4,560 | 4,600 | 454 | 408 | 363 | 317 | 271 | 226 | 180 | 135 | 89 | 53 | 23 |
| 4,600 | 4,640 | 460 | 414 | 369 | 323 | 277 | 232 | 186 | 141 | 95 | 57 | 27 |
| 4,640 | 4,680 | 466 | 420 | 375 | 329 | 283 | 238 | 192 | 147 | 101 | 61 | 31 |
| 4,680 | 4,720 | 472 | 426 | 381 | 335 | 289 | 244 | 198 | 153 | 107 | 65 | 35 |
| 4,720 | 4,760 | 478 | 432 | 387 | 341 | 295 | 250 | 204 | 159 | 113 | 69 | 39 |
| 4,760 | 4,800 | 484 | 438 | 393 | 347 | 301 | 256 | 210 | 165 | 119 | 73 | 43 |
| 4,800 | 4,840 | 490 | 444 | 399 | 353 | 307 | 262 | 216 | 171 | 125 | 79 | 47 |
| 4,840 | 4,880 | 496 | 450 | 405 | 359 | 313 | 268 | 222 | 177 | 131 | 85 | 51 |
| 4,880 | 4,920 | 502 | 456 | 411 | 365 | 319 | 274 | 228 | 183 | 137 | 91 | 55 |
| 4,920 | 4,960 | 508 | 462 | 417 | 371 | 325 | 280 | 234 | 189 | 143 | 97 | 59 |
| 4,960 | 5,000 | 514 | 468 | 423 | 377 | 331 | 286 | 240 | 195 | 149 | 103 | 63 |
| 5,000 | 5,040 | 520 | 474 | 429 | 383 | 337 | 292 | 246 | 201 | 155 | 109 | 67 |
| 5,040 | 5,080 | 526 | 480 | 435 | 389 | 343 | 298 | 252 | 207 | 161 | 115 | 71 |
| 5,080 | 5,120 | 532 | 486 | 441 | 395 | 349 | 304 | 258 | 213 | 167 | 121 | 76 |
| 5,120 | 5,160 | 538 | 492 | 447 | 401 | 355 | 310 | 264 | 219 | 173 | 127 | 82 |
| 5,160 | 5,200 | 544 | 498 | 453 | 407 | 361 | 316 | 270 | 225 | 179 | 133 | 88 |
| 5,200 | 5,240 | 550 | 504 | 459 | 413 | 367 | 322 | 276 | 231 | 185 | 139 | 94 |
| 5,240 | 5,280 | 556 | 510 | 465 | 419 | 373 | 328 | 282 | 237 | 191 | 145 | 100 |
| 5,280 | 5,320 | 562 | 516 | 471 | 425 | 379 | 334 | 288 | 243 | 197 | 151 | 106 |
| 5,320 | 5,360 | 568 | 522 | 477 | 431 | 385 | 340 | 294 | 249 | 203 | 157 | 112 |
| 5,360 | 5,400 | 574 | 528 | 483 | 437 | 391 | 346 | 300 | 255 | 209 | 163 | 118 |
| 5,400 | 5,440 | 580 | 534 | 489 | 443 | 397 | 352 | 306 | 261 | 215 | 169 | 124 |
| 5,440 | 5,480 | 586 | 540 | 495 | 449 | 403 | 358 | 312 | 267 | 221 | 175 | 130 |
| 5,480 | 5,520 | 592 | 546 | 501 | 455 | 409 | 364 | 318 | 273 | 227 | 181 | 136 |
| 5,520 | 5,560 | 598 | 552 | 507 | 461 | 415 | 370 | 324 | 279 | 233 | 187 | 142 |
| 5,560 | 5,600 | 604 | 558 | 513 | 467 | 421 | 376 | 330 | 285 | 239 | 193 | 148 |
| 5,600 | 5,640 | 610 | 564 | 519 | 473 | 427 | 382 | 336 | 291 | 245 | 199 | 154 |
| 5,640 | 5,680 | 616 | 570 | 525 | 479 | 433 | 388 | 342 | 297 | 251 | 205 | 160 |
| 5,680 | 5,720 | 622 | 576 | 531 | 485 | 439 | 394 | 348 | 303 | 257 | 211 | 166 |
| 5,720 | 5,760 | 628 | 582 | 537 | 491 | 445 | 400 | 354 | 309 | 263 | 217 | 172 |
| 5,760 | 5,800 | 634 | 588 | 543 | 497 | 451 | 406 | 360 | 315 | 269 | 223 | 178 |
| 5,800 | 5,840 | 640 | 594 | 549 | 503 | 457 | 412 | 366 | 321 | 275 | 229 | 184 |
| 5,840 | 5,880 | 646 | 600 | 555 | 509 | 463 | 418 | 372 | 327 | 281 | 235 | 190 |

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 5. Also see the instructions on page 3.