

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 2012)

**FEDERAL TAX**

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	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	1,000	84	48	17	0	0	0	0	0	0	0	0
1,000	1,040	90	52	21	0	0	0	0	0	0	0	0
1,040	1,080	96	56	25	0	0	0	0	0	0	0	0
1,080	1,120	102	60	29	0	0	0	0	0	0	0	0
1,120	1,160	108	64	33	1	0	0	0	0	0	0	0
1,160	1,200	114	68	37	5	0	0	0	0	0	0	0
1,200	1,240	120	72	41	9	0	0	0	0	0	0	0
1,240	1,280	126	78	45	13	0	0	0	0	0	0	0
1,280	1,320	132	84	49	17	0	0	0	0	0	0	0
1,320	1,360	138	90	53	21	0	0	0	0	0	0	0
1,360	1,400	144	96	57	25	0	0	0	0	0	0	0
1,400	1,440	150	102	61	29	0	0	0	0	0	0	0
1,440	1,480	156	108	65	33	1	0	0	0	0	0	0
1,480	1,520	162	114	69	37	5	0	0	0	0	0	0
1,520	1,560	168	120	73	41	9	0	0	0	0	0	0
1,560	1,600	174	126	79	45	13	0	0	0	0	0	0
1,600	1,640	180	132	85	49	17	0	0	0	0	0	0
1,640	1,680	186	138	91	53	21	0	0	0	0	0	0
1,680	1,720	192	144	97	57	25	0	0	0	0	0	0
1,720	1,760	198	150	103	61	29	0	0	0	0	0	0
1,760	1,800	204	156	109	65	33	2	0	0	0	0	0
1,800	1,840	210	162	115	69	37	6	0	0	0	0	0
1,840	1,880	216	168	121	73	41	10	0	0	0	0	0
1,880	1,920	222	174	127	79	45	14	0	0	0	0	0
1,920	1,960	228	180	133	85	49	18	0	0	0	0	0
1,960	2,000	234	186	139	91	53	22	0	0	0	0	0
2,000	2,040	240	192	145	97	57	26	0	0	0	0	0
2,040	2,080	246	198	151	103	61	30	0	0	0	0	0
2,080	2,120	252	204	157	109	65	34	2	0	0	0	0
2,120	2,160	258	210	163	115	69	38	6	0	0	0	0
2,160	2,200	264	216	169	121	74	42	10	0	0	0	0
2,200	2,240	270	222	175	127	80	46	14	0	0	0	0
2,240	2,280	276	228	181	133	86	50	18	0	0	0	0
2,280	2,320	282	234	187	139	92	54	22	0	0	0	0
2,320	2,360	288	240	193	145	98	58	26	0	0	0	0
2,360	2,400	294	246	199	151	104	62	30	0	0	0	0

**SINGLE Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

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	\$300	\$252	\$205	\$157	\$110	\$66	\$34	\$2	\$0	\$0	\$0
2,440	2,480	306	258	211	163	116	70	38	6	0	0	0
2,480	2,520	312	264	217	169	122	74	42	10	0	0	0
2,520	2,560	318	270	223	175	128	80	46	14	0	0	0
2,560	2,600	324	276	229	181	134	86	50	18	0	0	0
2,600	2,640	330	282	235	187	140	92	54	22	0	0	0
2,640	2,680	336	288	241	193	146	98	58	26	0	0	0
2,680	2,720	342	294	247	199	152	104	62	30	0	0	0
2,720	2,760	348	300	253	205	158	110	66	34	3	0	0
2,760	2,800	354	306	259	211	164	116	70	38	7	0	0
2,800	2,840	360	312	265	217	170	122	75	42	11	0	0
2,840	2,880	366	318	271	223	176	128	81	46	15	0	0
2,880	2,920	372	324	277	229	182	134	87	50	19	0	0
2,920	2,960	378	330	283	235	188	140	93	54	23	0	0
2,960	3,000	384	336	289	241	194	146	99	58	27	0	0
3,000	3,040	390	342	295	247	200	152	105	62	31	0	0
3,040	3,080	396	348	301	253	206	158	111	66	35	3	0
3,080	3,120	402	354	307	259	212	164	117	70	39	7	0
3,120	3,160	409	360	313	265	218	170	123	75	43	11	0
3,160	3,200	419	366	319	271	224	176	129	81	47	15	0
3,200	3,240	429	372	325	277	230	182	135	87	51	19	0
3,240	3,280	439	378	331	283	236	188	141	93	55	23	0
3,280	3,320	449	384	337	289	242	194	147	99	59	27	0
3,320	3,360	459	390	343	295	248	200	153	105	63	31	0
3,360	3,400	469	396	349	301	254	206	159	111	67	35	3
3,400	3,440	479	402	355	307	260	212	165	117	71	39	7
3,440	3,480	489	410	361	313	266	218	171	123	76	43	11
3,480	3,520	499	420	367	319	272	224	177	129	82	47	15
3,520	3,560	509	430	373	325	278	230	183	135	88	51	19
3,560	3,600	519	440	379	331	284	236	189	141	94	55	23
3,600	3,640	529	450	385	337	290	242	195	147	100	59	27
3,640	3,680	539	460	391	343	296	248	201	153	106	63	31
3,680	3,720	549	470	397	349	302	254	207	159	112	67	35
3,720	3,760	559	480	403	355	308	260	213	165	118	71	39
3,760	3,800	569	490	411	361	314	266	219	171	124	76	43
3,800	3,840	579	500	421	367	320	272	225	177	130	82	47
3,840	3,880	589	510	431	373	326	278	231	183	136	88	51
3,880	3,920	599	520	441	379	332	284	237	189	142	94	55
3,920	3,960	609	530	451	385	338	290	243	195	148	100	59
3,960	4,000	619	540	461	391	344	296	249	201	154	106	63
4,000	4,040	629	550	471	397	350	302	255	207	160	112	67
4,040	4,080	639	560	481	403	356	308	261	213	166	118	71
4,080	4,120	649	570	491	412	362	314	267	219	172	124	77
4,120	4,160	659	580	501	422	368	320	273	225	178	130	83
4,160	4,200	669	590	511	432	374	326	279	231	184	136	89
4,200	4,240	679	600	521	442	380	332	285	237	190	142	95
4,240	4,280	689	610	531	452	386	338	291	243	196	148	101
4,280	4,320	699	620	541	462	392	344	297	249	202	154	107
4,320	4,360	709	630	551	472	398	350	303	255	208	160	113
4,360	4,400	719	640	561	482	404	356	309	261	214	166	119
4,400	4,440	729	650	571	492	413	362	315	267	220	172	125
4,440	4,480	739	660	581	502	423	368	321	273	226	178	131
4,480	4,520	749	670	591	512	433	374	327	279	232	184	137
4,520	4,560	759	680	601	522	443	380	333	285	238	190	143
4,560	4,600	769	690	611	532	453	386	339	291	244	196	149
4,600	4,640	779	700	621	542	463	392	345	297	250	202	155
4,640	4,680	789	710	631	552	473	398	351	303	256	208	161
4,680	4,720	799	720	641	562	483	404	357	309	262	214	167
4,720	4,760	809	730	651	572	493	414	363	315	268	220	173
4,760	4,800	819	740	661	582	503	424	369	321	274	226	179
4,800	4,840	829	750	671	592	513	434	375	327	280	232	185
4,840	4,880	839	760	681	602	523	444	381	333	286	238	191
4,880	4,920	849	770	691	612	533	454	387	339	292	244	197
4,920	4,960	859	780	701	622	543	464	393	345	298	250	203
4,960	5,000	869	790	711	632	553	474	399	351	304	256	209
5,000	5,040	879	800	721	642	563	484	405	357	310	262	215
5,040	5,080	889	810	731	652	573	494	414	363	316	268	221

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

**MARRIED Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

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	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	1,000	31	0	0	0	0	0	0	0	0	0	0
1,000	1,040	35	3	0	0	0	0	0	0	0	0	0
1,040	1,080	39	7	0	0	0	0	0	0	0	0	0
1,080	1,120	43	11	0	0	0	0	0	0	0	0	0
1,120	1,160	47	15	0	0	0	0	0	0	0	0	0
1,160	1,200	51	19	0	0	0	0	0	0	0	0	0
1,200	1,240	55	23	0	0	0	0	0	0	0	0	0
1,240	1,280	59	27	0	0	0	0	0	0	0	0	0
1,280	1,320	63	31	0	0	0	0	0	0	0	0	0
1,320	1,360	67	35	3	0	0	0	0	0	0	0	0
1,360	1,400	71	39	7	0	0	0	0	0	0	0	0
1,400	1,440	75	43	11	0	0	0	0	0	0	0	0
1,440	1,480	79	47	15	0	0	0	0	0	0	0	0
1,480	1,520	83	51	19	0	0	0	0	0	0	0	0
1,520	1,560	87	55	23	0	0	0	0	0	0	0	0
1,560	1,600	91	59	27	0	0	0	0	0	0	0	0
1,600	1,640	95	63	31	0	0	0	0	0	0	0	0
1,640	1,680	99	67	35	4	0	0	0	0	0	0	0
1,680	1,720	103	71	39	8	0	0	0	0	0	0	0
1,720	1,760	107	75	43	12	0	0	0	0	0	0	0
1,760	1,800	111	79	47	16	0	0	0	0	0	0	0
1,800	1,840	115	83	51	20	0	0	0	0	0	0	0
1,840	1,880	119	87	55	24	0	0	0	0	0	0	0
1,880	1,920	123	91	59	28	0	0	0	0	0	0	0
1,920	1,960	127	95	63	32	0	0	0	0	0	0	0
1,960	2,000	131	99	67	36	4	0	0	0	0	0	0
2,000	2,040	135	103	71	40	8	0	0	0	0	0	0
2,040	2,080	139	107	75	44	12	0	0	0	0	0	0
2,080	2,120	143	111	79	48	16	0	0	0	0	0	0
2,120	2,160	147	115	83	52	20	0	0	0	0	0	0
2,160	2,200	153	119	87	56	24	0	0	0	0	0	0
2,200	2,240	159	123	91	60	28	0	0	0	0	0	0
2,240	2,280	165	127	95	64	32	0	0	0	0	0	0
2,280	2,320	171	131	99	68	36	4	0	0	0	0	0
2,320	2,360	177	135	103	72	40	8	0	0	0	0	0
2,360	2,400	183	139	107	76	44	12	0	0	0	0	0
2,400	2,440	189	143	111	80	48	16	0	0	0	0	0
2,440	2,480	195	148	115	84	52	20	0	0	0	0	0
2,480	2,520	201	154	119	88	56	24	0	0	0	0	0
2,520	2,560	207	160	123	92	60	28	0	0	0	0	0
2,560	2,600	213	166	127	96	64	32	1	0	0	0	0
2,600	2,640	219	172	131	100	68	36	5	0	0	0	0
2,640	2,680	225	178	135	104	72	40	9	0	0	0	0
2,680	2,720	231	184	139	108	76	44	13	0	0	0	0
2,720	2,760	237	190	143	112	80	48	17	0	0	0	0
2,760	2,800	243	196	148	116	84	52	21	0	0	0	0
2,800	2,840	249	202	154	120	88	56	25	0	0	0	0
2,840	2,880	255	208	160	124	92	60	29	0	0	0	0
2,880	2,920	261	214	166	128	96	64	33	1	0	0	0
2,920	2,960	267	220	172	132	100	68	37	5	0	0	0
2,960	3,000	273	226	178	136	104	72	41	9	0	0	0
3,000	3,040	279	232	184	140	108	76	45	13	0	0	0
3,040	3,080	285	238	190	144	112	80	49	17	0	0	0
3,080	3,120	291	244	196	149	116	84	53	21	0	0	0
3,120	3,160	297	250	202	155	120	88	57	25	0	0	0
3,160	3,200	303	256	208	161	124	92	61	29	0	0	0
3,200	3,240	309	262	214	167	128	96	65	33	1	0	0
3,240	3,280	315	268	220	173	132	100	69	37	5	0	0
3,280	3,320	321	274	226	179	136	104	73	41	9	0	0
3,320	3,360	327	280	232	185	140	108	77	45	13	0	0
3,360	3,400	333	286	238	191	144	112	81	49	17	0	0

**MARRIED Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

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	\$339	\$292	\$244	\$197	\$149	\$116	\$85	\$53	\$21	\$0	\$0
3,440	3,480	345	298	250	203	155	120	89	57	25	0	0
3,480	3,520	351	304	256	209	161	124	93	61	29	0	0
3,520	3,560	357	310	262	215	167	128	97	65	33	2	0
3,560	3,600	363	316	268	221	173	132	101	69	37	6	0
3,600	3,640	369	322	274	227	179	136	105	73	41	10	0
3,640	3,680	375	328	280	233	185	140	109	77	45	14	0
3,680	3,720	381	334	286	239	191	144	113	81	49	18	0
3,720	3,760	387	340	292	245	197	150	117	85	53	22	0
3,760	3,800	393	346	298	251	203	156	121	89	57	26	0
3,800	3,840	399	352	304	257	209	162	125	93	61	30	0
3,840	3,880	405	358	310	263	215	168	129	97	65	34	2
3,880	3,920	411	364	316	269	221	174	133	101	69	38	6
3,920	3,960	417	370	322	275	227	180	137	105	73	42	10
3,960	4,000	423	376	328	281	233	186	141	109	77	46	14
4,000	4,040	429	382	334	287	239	192	145	113	81	50	18
4,040	4,080	435	388	340	293	245	198	150	117	85	54	22
4,080	4,120	441	394	346	299	251	204	156	121	89	58	26
4,120	4,160	447	400	352	305	257	210	162	125	93	62	30
4,160	4,200	453	406	358	311	263	216	168	129	97	66	34
4,200	4,240	459	412	364	317	269	222	174	133	101	70	38
4,240	4,280	465	418	370	323	275	228	180	137	105	74	42
4,280	4,320	471	424	376	329	281	234	186	141	109	78	46
4,320	4,360	477	430	382	335	287	240	192	145	113	82	50
4,360	4,400	483	436	388	341	293	246	198	151	117	86	54
4,400	4,440	489	442	394	347	299	252	204	157	121	90	58
4,440	4,480	495	448	400	353	305	258	210	163	125	94	62
4,480	4,520	501	454	406	359	311	264	216	169	129	98	66
4,520	4,560	507	460	412	365	317	270	222	175	133	102	70
4,560	4,600	513	466	418	371	323	276	228	181	137	106	74
4,600	4,640	519	472	424	377	329	282	234	187	141	110	78
4,640	4,680	525	478	430	383	335	288	240	193	145	114	82
4,680	4,720	531	484	436	389	341	294	246	199	151	118	86
4,720	4,760	537	490	442	395	347	300	252	205	157	122	90
4,760	4,800	543	496	448	401	353	306	258	211	163	126	94
4,800	4,840	549	502	454	407	359	312	264	217	169	130	98
4,840	4,880	555	508	460	413	365	318	270	223	175	134	102
4,880	4,920	561	514	466	419	371	324	276	229	181	138	106
4,920	4,960	567	520	472	425	377	330	282	235	187	142	110
4,960	5,000	573	526	478	431	383	336	288	241	193	146	114
5,000	5,040	579	532	484	437	389	342	294	247	199	152	118
5,040	5,080	585	538	490	443	395	348	300	253	205	158	122
5,080	5,120	591	544	496	449	401	354	306	259	211	164	126
5,120	5,160	597	550	502	455	407	360	312	265	217	170	130
5,160	5,200	603	556	508	461	413	366	318	271	223	176	134
5,200	5,240	609	562	514	467	419	372	324	277	229	182	138
5,240	5,280	615	568	520	473	425	378	330	283	235	188	142
5,280	5,320	621	574	526	479	431	384	336	289	241	194	146
5,320	5,360	627	580	532	485	437	390	342	295	247	200	152
5,360	5,400	633	586	538	491	443	396	348	301	253	206	158
5,400	5,440	639	592	544	497	449	402	354	307	259	212	164
5,440	5,480	645	598	550	503	455	408	360	313	265	218	170
5,480	5,520	651	604	556	509	461	414	366	319	271	224	176
5,520	5,560	657	610	562	515	467	420	372	325	277	230	182
5,560	5,600	663	616	568	521	473	426	378	331	283	236	188
5,600	5,640	669	622	574	527	479	432	384	337	289	242	194
5,640	5,680	675	628	580	533	485	438	390	343	295	248	200
5,680	5,720	681	634	586	539	491	444	396	349	301	254	206
5,720	5,760	687	640	592	545	497	450	402	355	307	260	212
5,760	5,800	693	646	598	551	503	456	408	361	313	266	218
5,800	5,840	699	652	604	557	509	462	414	367	319	272	224
5,840	5,880	705	658	610	563	515	468	420	373	325	278	230

**\$5,880 and over**

Use Table 4(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.