



# 2008

## **RHODE ISLAND EMPLOYER'S INCOME TAX WITHHOLDING TABLES**



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# CONTENTS

	Page
Employer's Tax Calendar.....	3
Instructions.....	4 - 6
<b>WITHHOLDING METHODS AND TABLES</b>	
Withholding Percentage Method.....	7 - 9
Weekly Rates.....	10 - 13
Biweekly Rates.....	14 - 17
Semimonthly Rates.....	18 - 21
Monthly Rates.....	22 - 25
Daily or Miscellaneous Rates.....	26 - 29
Withholding Forms.....	30 - 31

# EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
<b>*DAILY</b> (see section 6 of these instructions)	RI-941D	To be filed with the Division of Taxation on the next banking day after the date the payroll is paid. (Must be electronic funds transfer - call 401-574-8732)
<b>*QUARTER-MONTHLY</b> (see section 6 of these instructions)	RI-941QM	To be filed with the Division of Taxation within three banking days after the last day of the quarter-monthly period.
<b>*MONTHLY</b> (see section 6 of these instructions)	RI-941M	To be filed with the Division of Taxation on or before the 20th day of succeeding month. Returns for months of March, June, September and December are to be filed on or before the last day of the following month.
<b>*QUARTERLY</b> (see section 6 of these instructions)	RI-941Q	To be filed with the Division of Taxation on or before the last day of the month following the end of the quarter.
<b>*ANNUAL</b> (see section 6 of these instructions)	RI-941A	To be filed with the Division of Taxation on or before the last day of the month following the end of the year.
<b>*RECONCILIATION</b> (see section 6 of these instructions)	RI-W3	To be filed with the Division of Taxation on or before February 28th or at the termination of business.

**\*NOTE:** These forms will normally be mailed to each employer in advance of the required reporting date. If not received in due course, please write directly to the Division of Taxation - One Capitol Hill - Providence, Rhode Island 02908-5800.

**1. INTRODUCTION:** Rhode Island, like the Federal Government, has a pay-as-you-earn income tax system. Under that system, employers are required to withhold a portion of their employees' wages and to periodically remit those withheld funds to the Division of Taxation. On or before April 15th each employee computes his Rhode Island income tax liability of the prior year. If the taxes withheld from his wages are less than his liability, he pays the balance to the Division; if greater, he is entitled to a refund from the state.

**2. REGISTRATION FOR WITHHOLDING PURPOSES:** Employer's Identification Numbers. The Employer's Identification Number to be used for Rhode Island income tax purposes will be the identification number currently issued to an employer by the United States Internal Revenue Service.

**3. EMPLOYEES FROM WHOSE WAGES RHODE ISLAND TAXES MUST BE WITHHELD:** A Rhode Island employer must withhold Rhode Island income tax from the wages of an employee if:

- (1) The employee's wages are subject to federal income tax withholding, and
- (2) Any part of the wages were for services performed in Rhode Island.
- (3) Even though the employee's wages are NOT subject to federal income tax withholding, the employer may withhold if the employee so requests.

Please note that Rhode Island employers are required to withhold Rhode Island income taxes from employees who are residents of other states, insofar as such employees receive compensation by reason of employment in Rhode Island. In addition, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to those employees. Information regarding such withholding should be requested from the Division of Taxation, One Capitol Hill, Providence, RI 02908-5800.

**4. COMPUTING THE AMOUNT OF RHODE ISLAND TAXES TO BE WITHHELD FROM AN EMPLOYEE:** For the convenience of employers, the attached tables show the amount of Rhode Island taxes to be withheld from employees earning various amounts on a weekly, bi-weekly, semimonthly, monthly and daily or miscellaneous basis. Separate tables have been prepared for single and married employees. For those employers who find it more convenient to determine withholding by the percentage method, the tables on pages 7, 8 and 9 of this booklet should be used. If supplemental wages, such as bonuses, commission, overtime pay and back pay are paid with regular wages, the income tax to be withheld must be determined as if the total were a single wage payment for the regular payroll period. However, if the supplemental wages are paid separately, the employer may add the supplemental wages to the regular wages paid to the employee for the last preceding payroll period, determine the amount to be withheld as if the aggregate amount were a single payment, subtract the tax withheld for the last preceding payroll period and withhold the remaining tax from the supplemental wage payment.

**5. EXEMPTION FORMS (FORM W-4):** Rhode Island does not require employers to obtain a separate certificate showing the number of dependents or other personal exemptions claimed by an employee. In computing both the Federal withholding and the Rhode Island withholding for employees, the employer should rely on federal withholding exemption certificates (Federal Form W-4). Rhode Island law does not permit an employee to claim a different number of withholding exemptions for purposes of the state tax. Employees electing additional federal withholding may elect additional Rhode Island withholding. Employees electing additional Rhode Island withholding may do so on Federal Form W-4, which the employer is required to keep on file.

**6. REPORTING RHODE ISLAND TAX WITHHELD:** Employers must report and remit to the Division of Taxation the Rhode Island income taxes they have withheld on the following basis:

**DAILY** - If the employer withholds \$24,000 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a daily basis. The payment is due the next banking day after the date the payroll is paid. Consecutive returns for each payroll period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular pay period, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a daily return to a less frequent basis will be permitted only at the beginning of a calendar year.

**QUARTER-MONTHLY** - If the employer withholds \$600 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a quarter-monthly basis. Form 941QM must accompany the payment and the returns are due within three banking days after the last day of the quarter-monthly period.

The term "quarter-monthly period" means the first seven days of a calendar month, the eighth day through the fifteenth day of a calendar month, the sixteenth day through the twenty-second day of a calendar month, and the twenty-third day through the thirty-first day or that portion of a calendar month following the twenty-second day of such month. Consecutive returns for each quarter-monthly period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular quarter-monthly period, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarter-monthly return to a less frequent basis will be permitted only at the beginning of a calendar year.

**MONTHLY** - If the employer withholds \$50 or more but less than \$600 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a monthly basis. Form 941M must accompany the payment and the return is due within 20 days after the close of the month. Returns for the months of March, June, September and December should be filed on or before the last day of the following month. Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 the employer must begin to file quarter-monthly in accordance with the instructions above.

**QUARTERLY** - If the employer withholds less than \$50 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a quarterly basis. Form 941 Q must accompany the payment and the return is due on or before the last day of the month following the close of the quarter. Consecutive returns for each calendar quarter accounting for all tax withheld during the year must be filed by an employer required to report quarterly. If no tax was withheld during a particular quarter, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarterly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount withheld reaches or exceeds \$50 the employer must begin to file monthly or quarter-monthly as required by the instructions above.

**ANNUAL** - If the wages paid to employees during the calendar year did not require tax to be withheld, an employer's annual return on form 941A is to be filed on or before January 31 of the following calendar year. This annual return also serves as the transmittal form for all Division of Taxation copies of forms W-2 furnished to employees.

**7. ERRORS IN REPORTING WITHHOLDING:** If an error has been made on a withholding return, the employer should make the necessary adjustment on a subsequent withholding return.

**8. WAGE AND TAX STATEMENT FOR EACH EMPLOYEE (FEDERAL OPTIONAL FORM W-2):** Compliance with federal requirements as to furnishing forms W-2 to employees will satisfy state requirements. Please be sure to use the six part optional federal form, or a form which has been approved by the Division of Taxation.

**9. RECONCILIATION OF ALL RETURNS (FORM W-3 RI):** On or before February 28 of each year, or at the termination of business, employers must file a Rhode Island reconciliation return showing the reconciliation of all quarter-monthly, monthly, quarterly or annual returns of income tax withheld with all individual wage and tax statements. The total income tax withheld as shown on the reconciliation return, should equal the total payments made to the Division of Taxation for the year and should also equal the total amount of Rhode Island tax withheld on all Forms W-2 furnished to employees.

**10. FORMS:** Insofar as possible, forms (other than forms W-2 and W-4) necessary for compliance with the withholding provision of the Rhode Island Income Tax Law will be automatically mailed to employers prior to due dates. If you fail to receive your forms, please write to the Division of Taxation - One Capitol Hill - Providence, RI 02908-5800. The Rhode Island Division of Taxation does not supply forms W-2 or W-4. These should be obtained from the U.S. Internal Revenue Service.

**11. SUPPLEMENTAL WAGES:** Supplemental wages are compensation paid in addition to an employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan. How you withhold on supplemental payments depends on whether the supplemental payment is identified as a separate payment from regular wages (see part 4 for details). The Supplemental withholding rate is 7.00%.

**12. CONVENIENCE WITHHOLDING:** An employer may withhold Rhode Island personal income tax at the request of the employee even though the employee's wages are not subject to Federal income tax withholding. Additionally, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to these employees. Additional information regarding convenience withholding may be requested from the Division.

**13. INFORMATION:** Should specific questions arise which are not covered by these instructions, call: (401) 574-8829 or write to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5800.



# STATE OF RHODE ISLAND

## INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2008

Employers, in computing the amount of income tax to be withheld from a payment of wages to an employee, should make a percentage computation based upon the following withholding exemption information and the appropriate rate table.

### 2008 WITHHOLDING TAX EXEMPTION AMOUNT

Payroll Period	Amount of one withholding exemption
Weekly .....	\$ 67.31
Biweekly .....	\$ 134.62
Semimonthly .....	\$ 145.83
Monthly .....	\$ 291.67
Quarterly .....	\$ 875.00
Semiannually .....	\$ 1,750.00
Annually .....	\$ 3,500.00
Daily or Miscellaneous .....	\$ 13.46

### EXAMPLE

The steps in computing the income tax to be withheld are as follows:

- (1) Multiply the amount of one withholding exemption (see table above) by the number of exemptions and allowances claimed by the employee;
- (2) Subtract the amount from the employee's wages;
- (3) Determine the amount to be withheld from the appropriate table on the following pages.

An unmarried employee has a weekly payroll period, for which he is paid \$900.00, and has in effect a Federal Form W-4 claiming two (2) exemptions. His employer computes the income tax to be withheld as follows:

(1) Total wage payment .....	\$ 900.00
(2) Amount of 1 exemption .....	\$ 67.31
(3) Number of exemptions claimed on Federal Form W-4 .....	2
(4) Line 2 multiplied by line 3 .....	\$ 134.62
(5) Amount subject to withholding (line 1 less line 4) .....	\$ 765.38
(6) Tax to be withheld	
(6a) Tax on .....	663.00 ..... \$ 22.95
(6b) Tax on remainder .....	102.38 @ 7.00% ..... \$ 7.17
(7) Total to be withheld .....	<u>\$ 30.12</u>



# 2008 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2008

**TABLE 1 - WEEKLY PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 51	\$ 51	\$ 0.00	+	\$ 51
663	1,452	22.95	+	663
1,452	3,202	78.18	+	1,452
3,202	6,916	213.81	+	3,202
6,916	.....	548.07	+	6,916

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 124	\$ 124	\$ 0.00	+	\$ 124
1,154	2,457	38.63	+	1,154
2,457	3,961	129.84	+	2,457
3,961	6,987	246.40	+	3,961
6,987	.....	518.74	+	6,987

**TABLE 2 - BIWEEKLY PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 102	\$ 102	\$ 0.00	+	\$ 102
1,327	2,904	45.94	+	1,327
2,904	6,404	156.33	+	2,904
6,404	13,833	427.58	+	6,404
13,833	.....	1,096.19	+	13,833

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 248	\$ 248	\$ 0.00	+	\$ 248
2,308	4,913	77.25	+	2,308
4,913	7,921	259.60	+	4,913
7,921	13,973	492.72	+	7,921
13,973	.....	1,037.40	+	13,973

**TABLE 3 - SEMIMONTHLY PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 110	\$ 110	\$ 0.00	+	\$ 110
1,438	3,146	49.80	+	1,438
3,146	6,938	169.36	+	3,146
6,938	14,985	463.24	+	6,938
14,985	.....	1,187.47	+	14,985

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 269	\$ 269	\$ 0.00	+	\$ 269
2,500	5,323	83.66	+	2,500
5,323	8,581	281.27	+	5,323
8,581	15,138	533.77	+	8,581
15,138	.....	1,123.90	+	15,138

**TABLE 4 - MONTHLY PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 221	\$ 221	\$ 0.00	+	\$ 221
2,875	6,292	99.53	+	2,875
6,292	13,875	338.72	+	6,292
13,875	29,971	926.40	+	13,875
29,971	.....	2,375.04	+	29,971

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
\$ 538	\$ 538	\$ 0.00	+	\$ 538
5,000	10,646	167.33	+	5,000
10,646	17,163	562.55	+	10,646
17,163	30,275	1,067.62	+	17,163
30,275	.....	2,247.70	+	30,275



# 2008 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2008

**TABLE 5 - QUARTERLY PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
663	663	\$ 0.00	3.75%	\$ 663
8,625	18,875	298.58	7.00%	8,625
18,875	41,625	1,016.08	7.75%	18,875
41,625	89,913	2,779.21	9.00%	41,625
89,913	.....	7,125.13	9.90%	89,913

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
1,613	1,613	\$ 0.00	3.75%	\$ 1,613
15,000	31,938	502.01	7.00%	15,000
31,938	51,488	1,687.67	7.75%	31,938
51,488	90,825	3,202.80	9.00%	51,488
90,825	.....	6,743.13	9.90%	90,825

**TABLE 6 - SEMIANNUAL PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
1,325	1,325	\$ 0.00	3.75%	\$ 1,325
17,250	37,750	597.19	7.00%	17,250
37,750	83,250	2,032.19	7.75%	37,750
83,250	179,825	5,558.44	9.00%	83,250
179,825	.....	14,250.19	9.90%	179,825

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
3,225	3,225	\$ 0.00	3.75%	\$ 3,225
30,000	63,875	1,004.06	7.00%	30,000
63,875	102,975	3,375.31	7.75%	63,875
102,975	181,650	6,405.56	9.00%	102,975
181,650	.....	13,486.31	9.90%	181,650

**TABLE 7 - ANNUAL PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
2,650	2,650	\$ 0.00	3.75%	\$ 2,650
34,500	75,500	1,194.38	7.00%	34,500
75,500	166,500	4,064.38	7.75%	75,500
166,500	359,650	11,116.88	9.00%	166,500
359,650	.....	28,500.38	9.90%	359,650

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
6,450	6,450	\$ 0.00	3.75%	\$ 6,450
60,000	127,750	2,008.13	7.00%	60,000
127,750	205,950	6,750.63	7.75%	127,750
205,950	363,300	12,811.13	9.00%	205,950
363,300	.....	26,972.63	9.90%	363,300

**TABLE 8 - DAILY OR MISCELLANEOUS PAYROLL PERIOD**

**(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
10.19	10.19	\$ 0.00	3.75%	\$ 10.19
132.69	290.38	4.59	7.00%	132.69
290.38	640.38	15.63	7.75%	290.38
640.38	1,383.27	42.76	9.00%	640.38
1,383.27	.....	109.62	9.90%	1,383.27

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE		
NOT over	\$			
OVER	BUT NOT OVER	PAY	+	OF EXCESS OVER
24.81	24.81	\$ 0.00	3.75%	\$ 24.81
230.77	491.35	7.72	7.00%	230.77
491.35	792.12	25.96	7.75%	491.35
792.12	1,397.31	49.27	9.00%	792.12
1,397.31	.....	103.74	9.90%	1,397.31

**SINGLE persons - WEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	60	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	65	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	70	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	75	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	80	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	85	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	90	1.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	95	1.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	100	1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	105	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	110	2.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	115	2.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	120	2.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	125	2.68	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	2.87	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	3.06	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	3.24	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	3.43	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	3.62	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	3.81	1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	3.99	1.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	4.18	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	4.37	1.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	4.56	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	4.74	2.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	4.93	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	5.12	2.59	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	5.31	2.78	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	5.49	2.97	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	5.78	3.25	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	6.15	3.63	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	6.53	4.00	1.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	6.90	4.38	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	7.28	4.75	2.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	7.65	5.13	2.60	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	8.03	5.50	2.98	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	8.40	5.88	3.35	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	8.78	6.25	3.73	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	9.15	6.63	4.10	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	9.53	7.00	4.48	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	9.90	7.38	4.85	2.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	10.28	7.75	5.23	2.70	0.18	0.00	0.00	0.00	0.00	0.00	0.00
330	340	10.65	8.13	5.60	3.08	0.55	0.00	0.00	0.00	0.00	0.00	0.00
340	350	11.03	8.50	5.98	3.45	0.93	0.00	0.00	0.00	0.00	0.00	0.00
350	360	11.40	8.88	6.35	3.83	1.30	0.00	0.00	0.00	0.00	0.00	0.00
360	370	11.78	9.25	6.73	4.20	1.68	0.00	0.00	0.00	0.00	0.00	0.00
370	380	12.15	9.63	7.10	4.58	2.05	0.00	0.00	0.00	0.00	0.00	0.00
380	390	12.53	10.00	7.48	4.95	2.43	0.00	0.00	0.00	0.00	0.00	0.00
390	400	12.90	10.38	7.85	5.33	2.80	0.28	0.00	0.00	0.00	0.00	0.00
400	410	13.28	10.75	8.23	5.70	3.18	0.65	0.00	0.00	0.00	0.00	0.00
410	420	13.65	11.13	8.60	6.08	3.55	1.03	0.00	0.00	0.00	0.00	0.00
420	430	14.03	11.50	8.98	6.45	3.93	1.40	0.00	0.00	0.00	0.00	0.00
430	440	14.40	11.88	9.35	6.83	4.30	1.78	0.00	0.00	0.00	0.00	0.00
440	450	14.78	12.25	9.73	7.20	4.68	2.15	0.00	0.00	0.00	0.00	0.00
450	460	15.15	12.63	10.10	7.58	5.05	2.53	0.01	0.00	0.00	0.00	0.00
460	470	15.53	13.00	10.48	7.95	5.43	2.90	0.38	0.00	0.00	0.00	0.00
470	480	15.90	13.38	10.85	8.33	5.80	3.28	0.76	0.00	0.00	0.00	0.00
480	490	16.28	13.75	11.23	8.70	6.18	3.65	1.13	0.00	0.00	0.00	0.00
490	500	16.65	14.13	11.60	9.08	6.55	4.03	1.51	0.00	0.00	0.00	0.00
500	510	17.03	14.50	11.98	9.45	6.93	4.40	1.88	0.00	0.00	0.00	0.00
510	520	17.40	14.88	12.35	9.83	7.30	4.78	2.26	0.00	0.00	0.00	0.00
520	530	17.78	15.25	12.73	10.20	7.68	5.15	2.63	0.11	0.00	0.00	0.00
530	540	18.15	15.63	13.10	10.58	8.05	5.53	3.01	0.48	0.00	0.00	0.00
540	550	18.53	16.00	13.48	10.95	8.43	5.90	3.38	0.86	0.00	0.00	0.00

(continued on page 11)

**SINGLE persons - WEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:												
550	560	18.90	16.38	13.85	11.33	8.80	6.28	3.76	1.23	0.00	0.00	0.00
560	570	19.28	16.75	14.23	11.70	9.18	6.65	4.13	1.61	0.00	0.00	0.00
570	580	19.65	17.13	14.60	12.08	9.55	7.03	4.51	1.98	0.00	0.00	0.00
580	590	20.03	17.50	14.98	12.45	9.93	7.40	4.88	2.36	0.00	0.00	0.00
590	600	20.40	17.88	15.35	12.83	10.30	7.78	5.26	2.73	0.21	0.00	0.00
600	610	20.78	18.25	15.73	13.20	10.68	8.15	5.63	3.11	0.58	0.00	0.00
610	620	21.15	18.63	16.10	13.58	11.05	8.53	6.01	3.48	0.96	0.00	0.00
620	630	21.53	19.00	16.48	13.95	11.43	8.90	6.38	3.86	1.33	0.00	0.00
630	640	21.90	19.38	16.85	14.33	11.80	9.28	6.76	4.23	1.71	0.00	0.00
640	650	22.28	19.75	17.23	14.70	12.18	9.65	7.13	4.61	2.08	0.00	0.00
650	660	22.65	20.13	17.60	15.08	12.55	10.03	7.51	4.98	2.46	0.00	0.00
660	670	23.09	20.50	17.98	15.45	12.93	10.40	7.88	5.36	2.83	0.31	0.00
670	680	23.79	20.88	18.35	15.83	13.30	10.78	8.26	5.73	3.21	0.68	0.00
680	690	24.49	21.25	18.73	16.20	13.68	11.15	8.63	6.11	3.58	1.06	0.00
690	700	25.19	21.63	19.10	16.58	14.05	11.53	9.01	6.48	3.96	1.43	0.00
700	710	25.89	22.00	19.48	16.95	14.43	11.90	9.38	6.86	4.33	1.81	0.00
710	720	26.59	22.38	19.85	17.33	14.80	12.28	9.76	7.23	4.71	2.18	0.00
720	730	27.29	22.75	20.23	17.70	15.18	12.65	10.13	7.61	5.08	2.56	0.03
730	740	27.99	23.28	20.60	18.08	15.55	13.03	10.51	7.98	5.46	2.93	0.41
740	750	28.69	23.98	20.98	18.45	15.93	13.40	10.88	8.36	5.83	3.31	0.78
750	760	29.39	24.68	21.35	18.83	16.30	13.78	11.26	8.73	6.21	3.68	1.16
760	770	30.09	25.38	21.73	19.20	16.68	14.15	11.63	9.11	6.58	4.06	1.53
770	780	30.79	26.08	22.10	19.58	17.05	14.53	12.01	9.48	6.96	4.43	1.91
780	790	31.49	26.78	22.48	19.95	17.43	14.90	12.38	9.86	7.33	4.81	2.28
790	800	32.19	27.48	22.85	20.33	17.80	15.28	12.76	10.23	7.71	5.18	2.66
800	810	32.89	28.18	23.47	20.70	18.18	15.65	13.13	10.61	8.08	5.56	3.03
810	820	33.59	28.88	24.17	21.08	18.55	16.03	13.51	10.98	8.46	5.93	3.41
820	830	34.29	29.58	24.87	21.45	18.93	16.40	13.88	11.36	8.83	6.31	3.78
830	840	34.99	30.28	25.57	21.83	19.30	16.78	14.26	11.73	9.21	6.68	4.16
840	850	35.69	30.98	26.27	22.20	19.68	17.15	14.63	12.11	9.58	7.06	4.53
850	860	36.39	31.68	26.97	22.58	20.05	17.53	15.01	12.48	9.96	7.43	4.91
860	870	37.09	32.38	27.67	22.95	20.43	17.90	15.38	12.86	10.33	7.81	5.28
870	880	37.79	33.08	28.37	23.65	20.80	18.28	15.76	13.23	10.71	8.18	5.66
880	890	38.49	33.78	29.07	24.35	21.18	18.65	16.13	13.61	11.08	8.56	6.03
890	900	39.19	34.48	29.77	25.05	21.55	19.03	16.51	13.98	11.46	8.93	6.41
900	910	39.89	35.18	30.47	25.75	21.93	19.40	16.88	14.36	11.83	9.31	6.78
910	920	40.59	35.88	31.17	26.45	22.30	19.78	17.26	14.73	12.21	9.68	7.16
920	930	41.29	36.58	31.87	27.15	22.68	20.15	17.63	15.11	12.58	10.06	7.53
930	940	41.99	37.28	32.57	27.85	23.14	20.53	18.01	15.48	12.96	10.43	7.91
940	950	42.69	37.98	33.27	28.55	23.84	20.90	18.38	15.86	13.33	10.81	8.28
950	960	43.39	38.68	33.97	29.25	24.54	21.28	18.76	16.23	13.71	11.18	8.66
960	970	44.09	39.38	34.67	29.95	25.24	21.65	19.13	16.61	14.08	11.56	9.03
970	980	44.79	40.08	35.37	30.65	25.94	22.03	19.51	16.98	14.46	11.93	9.41
980	990	45.49	40.78	36.07	31.35	26.64	22.40	19.88	17.36	14.83	12.31	9.78
990	1,000	46.19	41.48	36.77	32.05	27.34	22.78	20.26	17.73	15.21	12.68	10.16
1,000	1,010	46.89	42.18	37.47	32.75	28.04	23.33	20.63	18.11	15.58	13.06	10.53
1,010	1,020	47.59	42.88	38.17	33.45	28.74	24.03	21.01	18.48	15.96	13.43	10.91
1,020	1,030	48.29	43.58	38.87	34.15	29.44	24.73	21.38	18.86	16.33	13.81	11.28
1,030	1,040	48.99	44.28	39.57	34.85	30.14	25.43	21.76	19.23	16.71	14.18	11.66
1,040	1,050	49.69	44.98	40.27	35.55	30.84	26.13	22.13	19.61	17.08	14.56	12.03
1,050	1,060	50.39	45.68	40.97	36.25	31.54	26.83	22.51	19.98	17.46	14.93	12.41
1,060	1,070	51.09	46.38	41.67	36.95	32.24	27.53	22.88	20.36	17.83	15.31	12.78
1,070	1,080	51.79	47.08	42.37	37.65	32.94	28.23	23.52	20.73	18.21	15.68	13.16
1,080	1,090	52.49	47.78	43.07	38.35	33.64	28.93	24.22	21.11	18.58	16.06	13.53
1,090	1,100	53.19	48.48	43.77	39.05	34.34	29.63	24.92	21.48	18.96	16.43	13.91
1,100	1,110	53.89	49.18	44.47	39.75	35.04	30.33	25.62	21.86	19.33	16.81	14.28
1,110	1,120	54.59	49.88	45.17	40.45	35.74	31.03	26.32	22.23	19.71	17.18	14.66
1,120	1,130	55.29	50.58	45.87	41.15	36.44	31.73	27.02	22.61	20.08	17.56	15.03
1,130	1,140	55.99	51.28	46.57	41.85	37.14	32.43	27.72	23.01	20.46	17.93	15.41
1,140	1,150	56.69	51.98	47.27	42.55	37.84	33.13	28.42	23.71	20.83	18.31	15.78
1,150	1,160	57.39	52.68	47.97	43.25	38.54	33.83	29.12	24.41	21.21	18.68	16.16
1,160	1,170	58.09	53.38	48.67	43.95	39.24	34.53	29.82	25.11	21.58	19.06	16.53
1,170	1,180	58.79	54.08	49.37	44.65	39.94	35.23	30.52	25.81	21.96	19.43	16.91
1,180	1,190	59.49	54.78	50.07	45.35	40.64	35.93	31.22	26.51	22.33	19.81	17.28
1,190	1,200	60.19	55.48	50.77	46.05	41.34	36.63	31.92	27.21	22.71	20.18	17.66

\$1,200 AND OVER use table 1(A) on page 8 for a SINGLE person

**MARRIED persons - WEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	1.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	2.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	2.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	2.57	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	2.76	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	3.04	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	3.41	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	3.79	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	4.16	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	4.54	2.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	4.91	2.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	5.29	2.76	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	5.66	3.14	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	6.04	3.51	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	6.41	3.89	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	6.79	4.26	1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	7.16	4.64	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	7.54	5.01	2.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	7.91	5.39	2.86	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	8.29	5.76	3.24	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	8.66	6.14	3.61	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	9.04	6.51	3.99	1.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	9.41	6.89	4.36	1.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	9.79	7.26	4.74	2.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	10.16	7.64	5.11	2.59	0.07	0.00	0.00	0.00	0.00	0.00	0.00
400	410	10.54	8.01	5.49	2.97	0.44	0.00	0.00	0.00	0.00	0.00	0.00
410	420	10.91	8.39	5.86	3.34	0.82	0.00	0.00	0.00	0.00	0.00	0.00
420	430	11.29	8.76	6.24	3.72	1.19	0.00	0.00	0.00	0.00	0.00	0.00
430	440	11.66	9.14	6.61	4.09	1.57	0.00	0.00	0.00	0.00	0.00	0.00
440	450	12.04	9.51	6.99	4.47	1.94	0.00	0.00	0.00	0.00	0.00	0.00
450	460	12.41	9.89	7.36	4.84	2.32	0.00	0.00	0.00	0.00	0.00	0.00
460	470	12.79	10.26	7.74	5.22	2.69	0.17	0.00	0.00	0.00	0.00	0.00
470	480	13.16	10.64	8.11	5.59	3.07	0.54	0.00	0.00	0.00	0.00	0.00
480	490	13.54	11.01	8.49	5.97	3.44	0.92	0.00	0.00	0.00	0.00	0.00
490	500	13.91	11.39	8.86	6.34	3.82	1.29	0.00	0.00	0.00	0.00	0.00
500	510	14.29	11.76	9.24	6.72	4.19	1.67	0.00	0.00	0.00	0.00	0.00
510	520	14.66	12.14	9.61	7.09	4.57	2.04	0.00	0.00	0.00	0.00	0.00
520	530	15.04	12.51	9.99	7.47	4.94	2.42	0.00	0.00	0.00	0.00	0.00
530	540	15.41	12.89	10.36	7.84	5.32	2.79	0.27	0.00	0.00	0.00	0.00
540	550	15.79	13.26	10.74	8.22	5.69	3.17	0.64	0.00	0.00	0.00	0.00
550	560	16.16	13.64	11.11	8.59	6.07	3.54	1.02	0.00	0.00	0.00	0.00
560	570	16.54	14.01	11.49	8.97	6.44	3.92	1.39	0.00	0.00	0.00	0.00
570	580	16.91	14.39	11.86	9.34	6.82	4.29	1.77	0.00	0.00	0.00	0.00
580	590	17.29	14.76	12.24	9.72	7.19	4.67	2.14	0.00	0.00	0.00	0.00
590	600	17.66	15.14	12.61	10.09	7.57	5.04	2.52	0.00	0.00	0.00	0.00
600	610	18.04	15.51	12.99	10.47	7.94	5.42	2.89	0.37	0.00	0.00	0.00
610	620	18.41	15.89	13.36	10.84	8.32	5.79	3.27	0.74	0.00	0.00	0.00
620	630	18.79	16.26	13.74	11.22	8.69	6.17	3.64	1.12	0.00	0.00	0.00
630	640	19.16	16.64	14.11	11.59	9.07	6.54	4.02	1.49	0.00	0.00	0.00
640	650	19.54	17.01	14.49	11.97	9.44	6.92	4.39	1.87	0.00	0.00	0.00
650	660	19.91	17.39	14.86	12.34	9.82	7.29	4.77	2.24	0.00	0.00	0.00
660	670	20.29	17.76	15.24	12.72	10.19	7.67	5.14	2.62	0.09	0.00	0.00
670	680	20.66	18.14	15.61	13.09	10.57	8.04	5.52	2.99	0.47	0.00	0.00
680	690	21.04	18.51	15.99	13.47	10.94	8.42	5.89	3.37	0.84	0.00	0.00

(continued on page 13)

**MARRIED persons - WEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:										
<b>690</b>	<b>700</b>	21.41	18.89	16.36	13.84	11.32	8.79	6.27	3.74	1.22	0.00	0.00
<b>700</b>	<b>710</b>	21.79	19.26	16.74	14.22	11.69	9.17	6.64	4.12	1.59	0.00	0.00
<b>710</b>	<b>720</b>	22.16	19.64	17.11	14.59	12.07	9.54	7.02	4.49	1.97	0.00	0.00
<b>720</b>	<b>730</b>	22.54	20.01	17.49	14.97	12.44	9.92	7.39	4.87	2.34	0.00	0.00
<b>730</b>	<b>740</b>	22.91	20.39	17.86	15.34	12.82	10.29	7.77	5.24	2.72	0.20	0.00
<b>740</b>	<b>750</b>	23.29	20.76	18.24	15.72	13.19	10.67	8.14	5.62	3.09	0.57	0.00
<b>750</b>	<b>760</b>	23.66	21.14	18.61	16.09	13.57	11.04	8.52	5.99	3.47	0.95	0.00
<b>760</b>	<b>770</b>	24.04	21.51	18.99	16.47	13.94	11.42	8.89	6.37	3.84	1.32	0.00
<b>770</b>	<b>780</b>	24.41	21.89	19.36	16.84	14.32	11.79	9.27	6.74	4.22	1.70	0.00
<b>780</b>	<b>790</b>	24.79	22.26	19.74	17.22	14.69	12.17	9.64	7.12	4.59	2.07	0.00
<b>790</b>	<b>800</b>	25.16	22.64	20.11	17.59	15.07	12.54	10.02	7.49	4.97	2.45	0.00
<b>800</b>	<b>810</b>	25.54	23.01	20.49	17.97	15.44	12.92	10.39	7.87	5.34	2.82	0.30
<b>810</b>	<b>820</b>	25.91	23.39	20.86	18.34	15.82	13.29	10.77	8.24	5.72	3.20	0.67
<b>820</b>	<b>830</b>	26.29	23.76	21.24	18.72	16.19	13.67	11.14	8.62	6.09	3.57	1.05
<b>830</b>	<b>840</b>	26.66	24.14	21.61	19.09	16.57	14.04	11.52	8.99	6.47	3.95	1.42
<b>840</b>	<b>850</b>	27.04	24.51	21.99	19.47	16.94	14.42	11.89	9.37	6.84	4.32	1.80
<b>850</b>	<b>860</b>	27.41	24.89	22.36	19.84	17.32	14.79	12.27	9.74	7.22	4.70	2.17
<b>860</b>	<b>870</b>	27.79	25.26	22.74	20.22	17.69	15.17	12.64	10.12	7.59	5.07	2.55
<b>870</b>	<b>880</b>	28.16	25.64	23.11	20.59	18.07	15.54	13.02	10.49	7.97	5.45	2.92
<b>880</b>	<b>890</b>	28.54	26.01	23.49	20.97	18.44	15.92	13.39	10.87	8.34	5.82	3.30
<b>890</b>	<b>900</b>	28.91	26.39	23.86	21.34	18.82	16.29	13.77	11.24	8.72	6.20	3.67
<b>900</b>	<b>910</b>	29.29	26.76	24.24	21.72	19.19	16.67	14.14	11.62	9.09	6.57	4.05
<b>910</b>	<b>920</b>	29.66	27.14	24.61	22.09	19.57	17.04	14.52	11.99	9.47	6.95	4.42
<b>920</b>	<b>930</b>	30.04	27.51	24.99	22.47	19.94	17.42	14.89	12.37	9.84	7.32	4.80
<b>930</b>	<b>940</b>	30.41	27.89	25.36	22.84	20.32	17.79	15.27	12.74	10.22	7.70	5.17
<b>940</b>	<b>950</b>	30.79	28.26	25.74	23.22	20.69	18.17	15.64	13.12	10.59	8.07	5.55
<b>950</b>	<b>960</b>	31.16	28.64	26.11	23.59	21.07	18.54	16.02	13.49	10.97	8.45	5.92
<b>960</b>	<b>970</b>	31.54	29.01	26.49	23.97	21.44	18.92	16.39	13.87	11.34	8.82	6.30
<b>970</b>	<b>980</b>	31.91	29.39	26.86	24.34	21.82	19.29	16.77	14.24	11.72	9.20	6.67
<b>980</b>	<b>990</b>	32.29	29.76	27.24	24.72	22.19	19.67	17.14	14.62	12.09	9.57	7.05
<b>990</b>	<b>1,000</b>	32.66	30.14	27.61	25.09	22.57	20.04	17.52	14.99	12.47	9.95	7.42
<b>1,000</b>	<b>1,010</b>	33.04	30.51	27.99	25.47	22.94	20.42	17.89	15.37	12.84	10.32	7.80
<b>1,010</b>	<b>1,020</b>	33.41	30.89	28.36	25.84	23.32	20.79	18.27	15.74	13.22	10.70	8.17
<b>1,020</b>	<b>1,030</b>	33.79	31.26	28.74	26.22	23.69	21.17	18.64	16.12	13.59	11.07	8.55
<b>1,030</b>	<b>1,040</b>	34.16	31.64	29.11	26.59	24.07	21.54	19.02	16.49	13.97	11.45	8.92
<b>1,040</b>	<b>1,050</b>	34.54	32.01	29.49	26.97	24.44	21.92	19.39	16.87	14.34	11.82	9.30
<b>1,050</b>	<b>1,060</b>	34.91	32.39	29.86	27.34	24.82	22.29	19.77	17.24	14.72	12.20	9.67
<b>1,060</b>	<b>1,070</b>	35.29	32.76	30.24	27.72	25.19	22.67	20.14	17.62	15.09	12.57	10.05
<b>1,070</b>	<b>1,080</b>	35.66	33.14	30.61	28.09	25.57	23.04	20.52	17.99	15.47	12.95	10.42
<b>1,080</b>	<b>1,090</b>	36.04	33.51	30.99	28.47	25.94	23.42	20.89	18.37	15.84	13.32	10.80
<b>1,090</b>	<b>1,100</b>	36.41	33.89	31.36	28.84	26.32	23.79	21.27	18.74	16.22	13.70	11.17
<b>1,100</b>	<b>1,110</b>	36.79	34.26	31.74	29.22	26.69	24.17	21.64	19.12	16.59	14.07	11.55
<b>1,110</b>	<b>1,120</b>	37.16	34.64	32.11	29.59	27.07	24.54	22.02	19.49	16.97	14.45	11.92
<b>1,120</b>	<b>1,130</b>	37.54	35.01	32.49	29.97	27.44	24.92	22.39	19.87	17.34	14.82	12.30
<b>1,130</b>	<b>1,140</b>	37.91	35.39	32.86	30.34	27.82	25.29	22.77	20.24	17.72	15.20	12.67
<b>1,140</b>	<b>1,150</b>	38.29	35.76	33.24	30.72	28.19	25.67	23.14	20.62	18.09	15.57	13.05
<b>1,150</b>	<b>1,160</b>	38.70	36.14	33.61	31.09	28.57	26.04	23.52	20.99	18.47	15.95	13.42
<b>1,160</b>	<b>1,170</b>	39.40	36.51	33.99	31.47	28.94	26.42	23.89	21.37	18.84	16.32	13.80
<b>1,170</b>	<b>1,180</b>	40.10	36.89	34.36	31.84	29.32	26.79	24.27	21.74	19.22	16.70	14.17
<b>1,180</b>	<b>1,190</b>	40.80	37.26	34.74	32.22	29.69	27.17	24.64	22.12	19.59	17.07	14.55
<b>1,190</b>	<b>1,200</b>	41.50	37.64	35.11	32.59	30.07	27.54	25.02	22.49	19.97	17.45	14.92
<b>1,200</b>	<b>1,210</b>	42.20	38.01	35.49	32.97	30.44	27.92	25.39	22.87	20.34	17.82	15.30
<b>1,210</b>	<b>1,220</b>	42.90	38.39	35.86	33.34	30.82	28.29	25.77	23.24	20.72	18.20	15.67
<b>1,220</b>	<b>1,230</b>	43.60	38.89	36.24	33.72	31.19	28.67	26.14	23.62	21.09	18.57	16.05
<b>1,230</b>	<b>1,240</b>	44.30	39.59	36.61	34.09	31.57	29.04	26.52	23.99	21.47	18.95	16.42
<b>1,240</b>	<b>1,250</b>	45.00	40.29	36.99	34.47	31.94	29.42	26.89	24.37	21.84	19.32	16.80
<b>1,250</b>	<b>1,260</b>	45.70	40.99	37.36	34.84	32.32	29.79	27.27	24.74	22.22	19.70	17.17
<b>1,260</b>	<b>1,270</b>	46.40	41.69	37.74	35.22	32.69	30.17	27.64	25.12	22.59	20.07	17.55
<b>1,270</b>	<b>1,280</b>	47.10	42.39	38.11	35.59	33.07	30.54	28.02	25.49	22.97	20.45	17.92
<b>1,280</b>	<b>1,290</b>	47.80	43.09	38.49	35.97	33.44	30.92	28.39	25.87	23.34	20.82	18.30
<b>1,290</b>	<b>1,300</b>	48.50	43.79	39.08	36.34	33.82	31.29	28.77	26.24	23.72	21.20	18.67
<b>1,300</b>	<b>1,310</b>	49.20	44.49	39.78	36.72	34.19	31.67	29.14	26.62	24.09	21.57	19.05
<b>1,310</b>	<b>1,320</b>	49.90	45.19	40.48	37.09	34.57	32.04	29.52	26.99	24.47	21.95	19.42
<b>1,320</b>	<b>1,330</b>	50.60	45.89	41.18	37.47	34.94	32.42	29.89	27.37	24.84	22.32	19.80
<b>1,330</b>	<b>1,340</b>	51.30	46.59	41.88	37.84	35.32	32.79	30.27	27.74	25.22	22.70	20.17

**1,340 AND OVER** use table 1(B) on page 8 for a **MARRIED** person



**SINGLE persons - BIWEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	110	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	115	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	120	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	125	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	0.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	1.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	2.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	2.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	2.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	2.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	3.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	3.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	3.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	3.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	205	3.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	210	3.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	215	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	220	4.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	225	4.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	230	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	235	4.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	240	5.08	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	245	5.27	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	250	5.46	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	5.74	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	6.11	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	6.49	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	6.86	1.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	7.24	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	7.61	2.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	7.99	2.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	8.36	3.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	8.74	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	9.11	4.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	9.49	4.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	9.86	4.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	10.24	5.19	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	10.61	5.56	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	10.99	5.94	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	11.36	6.31	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	11.74	6.69	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	12.11	7.06	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	12.49	7.44	2.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	12.86	7.81	2.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	13.24	8.19	3.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	13.61	8.56	3.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	13.99	8.94	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	14.36	9.31	4.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	14.74	9.69	4.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	15.30	10.25	5.20	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	16.05	11.00	5.95	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	16.80	11.75	6.70	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	17.55	12.50	7.45	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	18.30	13.25	8.20	3.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	19.05	14.00	8.95	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	19.80	14.75	9.70	4.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	20.55	15.50	10.45	5.41	0.36	0.00	0.00	0.00	0.00	0.00	0.00
660	680	21.30	16.25	11.20	6.16	1.11	0.00	0.00	0.00	0.00	0.00	0.00
680	700	22.05	17.00	11.95	6.91	1.86	0.00	0.00	0.00	0.00	0.00	0.00

(continued on page 15)

**SINGLE persons - BIWEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:												
700	720	22.80	17.75	12.70	7.66	2.61	0.00	0.00	0.00	0.00	0.00	0.00
720	740	23.55	18.50	13.45	8.41	3.36	0.00	0.00	0.00	0.00	0.00	0.00
740	760	24.30	19.25	14.20	9.16	4.11	0.00	0.00	0.00	0.00	0.00	0.00
760	780	25.05	20.00	14.95	9.91	4.86	0.00	0.00	0.00	0.00	0.00	0.00
780	800	25.80	20.75	15.70	10.66	5.61	0.56	0.00	0.00	0.00	0.00	0.00
800	820	26.55	21.50	16.45	11.41	6.36	1.31	0.00	0.00	0.00	0.00	0.00
820	840	27.30	22.25	17.20	12.16	7.11	2.06	0.00	0.00	0.00	0.00	0.00
840	860	28.05	23.00	17.95	12.91	7.86	2.81	0.00	0.00	0.00	0.00	0.00
860	880	28.80	23.75	18.70	13.66	8.61	3.56	0.00	0.00	0.00	0.00	0.00
880	900	29.55	24.50	19.45	14.41	9.36	4.31	0.00	0.00	0.00	0.00	0.00
900	920	30.30	25.25	20.20	15.16	10.11	5.06	0.01	0.00	0.00	0.00	0.00
920	940	31.05	26.00	20.95	15.91	10.86	5.81	0.76	0.00	0.00	0.00	0.00
940	960	31.80	26.75	21.70	16.66	11.61	6.56	1.51	0.00	0.00	0.00	0.00
960	980	32.55	27.50	22.45	17.41	12.36	7.31	2.26	0.00	0.00	0.00	0.00
980	1,000	33.30	28.25	23.20	18.16	13.11	8.06	3.01	0.00	0.00	0.00	0.00
1,000	1,020	34.05	29.00	23.95	18.91	13.86	8.81	3.76	0.00	0.00	0.00	0.00
1,020	1,040	34.80	29.75	24.70	19.66	14.61	9.56	4.51	0.00	0.00	0.00	0.00
1,040	1,060	35.55	30.50	25.45	20.41	15.36	10.31	5.26	0.21	0.00	0.00	0.00
1,060	1,080	36.30	31.25	26.20	21.16	16.11	11.06	6.01	0.96	0.00	0.00	0.00
1,080	1,100	37.05	32.00	26.95	21.91	16.86	11.81	6.76	1.71	0.00	0.00	0.00
1,100	1,120	37.80	32.75	27.70	22.66	17.61	12.56	7.51	2.46	0.00	0.00	0.00
1,120	1,140	38.55	33.50	28.45	23.41	18.36	13.31	8.26	3.21	0.00	0.00	0.00
1,140	1,160	39.30	34.25	29.20	24.16	19.11	14.06	9.01	3.96	0.00	0.00	0.00
1,160	1,180	40.05	35.00	29.95	24.91	19.86	14.81	9.76	4.71	0.00	0.00	0.00
1,180	1,200	40.80	35.75	30.70	25.66	20.61	15.56	10.51	5.46	0.41	0.00	0.00
1,200	1,220	41.55	36.50	31.45	26.41	21.36	16.31	11.26	6.21	1.16	0.00	0.00
1,220	1,240	42.30	37.25	32.20	27.16	22.11	17.06	12.01	6.96	1.91	0.00	0.00
1,240	1,260	43.05	38.00	32.95	27.91	22.86	17.81	12.76	7.71	2.66	0.00	0.00
1,260	1,280	43.80	38.75	33.70	28.66	23.61	18.56	13.51	8.46	3.41	0.00	0.00
1,280	1,300	44.55	39.50	34.45	29.41	24.36	19.31	14.26	9.21	4.16	0.00	0.00
1,300	1,320	45.30	40.25	35.20	30.16	25.11	20.06	15.01	9.96	4.91	0.00	0.00
1,320	1,340	46.15	41.00	35.95	30.91	25.86	20.81	15.76	10.71	5.66	0.62	0.00
1,340	1,360	47.55	41.75	36.70	31.66	26.61	21.56	16.51	11.46	6.41	1.37	0.00
1,360	1,380	48.95	42.50	37.45	32.41	27.36	22.31	17.26	12.21	7.16	2.12	0.00
1,380	1,400	50.35	43.25	38.20	33.16	28.11	23.06	18.01	12.96	7.91	2.87	0.00
1,400	1,420	51.75	44.00	38.95	33.91	28.86	23.81	18.76	13.71	8.66	3.62	0.00
1,420	1,440	53.15	44.75	39.70	34.66	29.61	24.56	19.51	14.46	9.41	4.37	0.00
1,440	1,460	54.55	45.50	40.45	35.41	30.36	25.31	20.26	15.21	10.16	5.12	0.07
1,460	1,480	55.95	46.53	41.20	36.16	31.11	26.06	21.01	15.96	10.91	5.87	0.82
1,480	1,500	57.35	47.93	41.95	36.91	31.86	26.81	21.76	16.71	11.66	6.62	1.57
1,500	1,520	58.75	49.33	42.70	37.66	32.61	27.56	22.51	17.46	12.41	7.37	2.32
1,520	1,540	60.15	50.73	43.45	38.41	33.36	28.31	23.26	18.21	13.16	8.12	3.07
1,540	1,560	61.55	52.13	44.20	39.16	34.11	29.06	24.01	18.96	13.91	8.87	3.82
1,560	1,580	62.95	53.53	44.95	39.91	34.86	29.81	24.76	19.71	14.66	9.62	4.57
1,580	1,600	64.35	54.93	45.70	40.66	35.61	30.56	25.51	20.46	15.41	10.37	5.32
1,600	1,620	65.75	56.33	46.90	41.41	36.36	31.31	26.26	21.21	16.16	11.12	6.07
1,620	1,640	67.15	57.71	48.30	42.16	37.11	32.06	27.01	21.96	16.91	11.87	6.82
1,640	1,660	68.55	59.13	49.70	42.91	37.86	32.81	27.76	22.71	17.66	12.62	7.57
1,660	1,680	69.95	60.53	51.10	43.66	38.61	33.56	28.51	23.46	18.41	13.37	8.32
1,680	1,700	71.35	61.93	52.50	44.41	39.36	34.31	29.26	24.21	19.16	14.12	9.07
1,700	1,720	72.75	63.33	53.90	45.16	40.11	35.06	30.01	24.96	19.91	14.87	9.82
1,720	1,740	74.15	64.73	55.30	45.91	40.86	35.81	30.76	25.71	20.66	15.62	10.57
1,740	1,760	75.55	66.13	56.70	47.28	41.61	36.56	31.51	26.46	21.41	16.37	11.32
1,760	1,780	76.95	67.53	58.10	48.68	42.36	37.31	32.26	27.21	22.16	17.12	12.07
1,780	1,800	78.35	68.93	59.50	50.08	43.11	38.06	33.01	27.96	22.91	17.87	12.82
1,800	1,820	79.75	70.33	60.90	51.48	43.86	38.81	33.76	28.71	23.66	18.62	13.57
1,820	1,840	81.15	71.73	62.30	52.88	44.61	39.56	34.51	29.46	24.41	19.37	14.32
1,840	1,860	82.55	73.13	63.70	54.28	45.36	40.31	35.26	30.21	25.16	20.12	15.07
1,860	1,880	83.95	74.53	65.10	55.68	46.26	41.06	36.01	30.96	25.91	20.87	15.82
1,880	1,900	85.35	75.93	66.50	57.08	47.66	41.81	36.76	31.71	26.66	21.62	16.57
1,900	1,920	86.75	77.33	67.90	58.48	49.06	42.56	37.51	32.46	27.41	22.37	17.32
1,920	1,940	88.15	78.73	69.30	59.88	50.46	43.31	38.26	33.21	28.16	23.12	18.07
1,940	1,960	89.55	80.13	70.70	61.28	51.86	44.06	39.01	33.96	28.91	23.87	18.82
1,960	1,980	90.95	81.53	72.10	62.68	53.26	44.81	39.76	34.71	29.66	24.62	19.57
1,980	2,000	92.35	82.93	73.50	64.08	54.66	45.56	40.51	35.46	30.41	25.37	20.32

\$2,000 AND OVER use table 2(A) on page 8 for a SINGLE person



**MARRIED persons - BIWEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	2.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	2.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	3.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	3.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	4.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	4.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	4.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	5.14	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	5.51	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	5.89	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	6.26	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	6.64	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	7.01	1.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	7.39	2.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	7.76	2.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	8.14	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	8.51	3.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	8.89	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	9.26	4.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	9.83	4.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	10.58	5.53	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	11.33	6.28	1.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	12.08	7.03	1.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	12.83	7.78	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	13.58	8.53	3.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	14.33	9.28	4.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	15.08	10.03	4.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	15.83	10.78	5.73	0.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	700	16.58	11.53	6.48	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	720	17.33	12.28	7.23	2.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	740	18.08	13.03	7.98	2.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	760	18.83	13.78	8.73	3.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	780	19.58	14.53	9.48	4.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	800	20.33	15.28	10.23	5.18	0.13	0.00	0.00	0.00	0.00	0.00	0.00
800	820	21.08	16.03	10.98	5.93	0.88	0.00	0.00	0.00	0.00	0.00	0.00
820	840	21.83	16.78	11.73	6.68	1.63	0.00	0.00	0.00	0.00	0.00	0.00
840	860	22.58	17.53	12.48	7.43	2.38	0.00	0.00	0.00	0.00	0.00	0.00
860	880	23.33	18.28	13.23	8.18	3.13	0.00	0.00	0.00	0.00	0.00	0.00
880	900	24.08	19.03	13.98	8.93	3.88	0.00	0.00	0.00	0.00	0.00	0.00
900	920	24.83	19.78	14.73	9.68	4.63	0.00	0.00	0.00	0.00	0.00	0.00
920	940	25.58	20.53	15.48	10.43	5.38	0.33	0.00	0.00	0.00	0.00	0.00
940	960	26.33	21.28	16.23	11.18	6.13	1.08	0.00	0.00	0.00	0.00	0.00
960	980	27.08	22.03	16.98	11.93	6.88	1.83	0.00	0.00	0.00	0.00	0.00
980	1,000	27.83	22.78	17.73	12.68	7.63	2.58	0.00	0.00	0.00	0.00	0.00
1,000	1,020	28.58	23.53	18.48	13.43	8.38	3.33	0.00	0.00	0.00	0.00	0.00
1,020	1,040	29.33	24.28	19.23	14.18	9.13	4.08	0.00	0.00	0.00	0.00	0.00
1,040	1,060	30.08	25.03	19.98	14.93	9.88	4.83	0.00	0.00	0.00	0.00	0.00
1,060	1,080	30.83	25.78	20.73	15.68	10.63	5.58	0.54	0.00	0.00	0.00	0.00
1,080	1,100	31.58	26.53	21.48	16.43	11.38	6.33	1.29	0.00	0.00	0.00	0.00
1,100	1,120	32.33	27.28	22.23	17.18	12.13	7.08	2.04	0.00	0.00	0.00	0.00
1,120	1,140	33.08	28.03	22.98	17.93	12.88	7.83	2.79	0.00	0.00	0.00	0.00
1,140	1,160	33.83	28.78	23.73	18.68	13.63	8.58	3.54	0.00	0.00	0.00	0.00
1,160	1,180	34.58	29.53	24.48	19.43	14.38	9.33	4.29	0.00	0.00	0.00	0.00
1,180	1,200	35.33	30.28	25.23	20.18	15.13	10.08	5.04	0.00	0.00	0.00	0.00
1,200	1,220	36.08	31.03	25.98	20.93	15.88	10.83	5.79	0.74	0.00	0.00	0.00
1,220	1,240	36.83	31.78	26.73	21.68	16.63	11.58	6.54	1.49	0.00	0.00	0.00
1,240	1,260	37.58	32.53	27.48	22.43	17.38	12.33	7.29	2.24	0.00	0.00	0.00
1,260	1,280	38.33	33.28	28.23	23.18	18.13	13.08	8.04	2.99	0.00	0.00	0.00

(continued on page 17)

**MARRIED persons - BIWEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:										
1,280	1,300	39.08	34.03	28.98	23.93	18.88	13.83	8.79	3.74	0.00	0.00	0.00
1,300	1,320	39.83	34.78	29.73	24.68	19.63	14.58	9.54	4.49	0.00	0.00	0.00
1,320	1,340	40.58	35.53	30.48	25.43	20.38	15.33	10.29	5.24	0.19	0.00	0.00
1,340	1,360	41.33	36.28	31.23	26.18	21.13	16.08	11.04	5.99	0.94	0.00	0.00
1,360	1,380	42.08	37.03	31.98	26.93	21.88	16.83	11.79	6.74	1.69	0.00	0.00
1,380	1,400	42.83	37.78	32.73	27.68	22.63	17.58	12.54	7.49	2.44	0.00	0.00
1,400	1,420	43.58	38.53	33.48	28.43	23.38	18.33	13.29	8.24	3.19	0.00	0.00
1,420	1,440	44.33	39.28	34.23	29.18	24.13	19.08	14.04	8.99	3.94	0.00	0.00
1,440	1,460	45.08	40.03	34.98	29.93	24.88	19.83	14.79	9.74	4.69	0.00	0.00
1,460	1,480	45.83	40.78	35.73	30.68	25.63	20.58	15.54	10.49	5.44	0.39	0.00
1,480	1,500	46.58	41.53	36.48	31.43	26.38	21.33	16.29	11.24	6.19	1.14	0.00
1,500	1,520	47.33	42.28	37.23	32.18	27.13	22.08	17.04	11.99	6.94	1.89	0.00
1,520	1,540	48.08	43.03	37.98	32.93	27.88	22.83	17.79	12.74	7.69	2.64	0.00
1,540	1,560	48.83	43.78	38.73	33.68	28.63	23.58	18.54	13.49	8.44	3.39	0.00
1,560	1,580	49.58	44.53	39.48	34.43	29.38	24.33	19.29	14.24	9.19	4.14	0.00
1,580	1,600	50.33	45.28	40.23	35.18	30.13	25.08	20.04	14.99	9.94	4.89	0.00
1,600	1,620	51.08	46.03	40.98	35.93	30.88	25.83	20.79	15.74	10.69	5.64	0.59
1,620	1,640	51.83	46.78	41.73	36.68	31.63	26.58	21.54	16.49	11.44	6.39	1.34
1,640	1,660	52.58	47.53	42.48	37.43	32.38	27.33	22.29	17.24	12.19	7.14	2.09
1,660	1,680	53.33	48.28	43.23	38.18	33.13	28.08	23.04	17.99	12.94	7.89	2.84
1,680	1,700	54.08	49.03	43.98	38.93	33.88	28.83	23.79	18.74	13.69	8.64	3.59
1,700	1,720	54.83	49.78	44.73	39.68	34.63	29.58	24.54	19.49	14.44	9.39	4.34
1,720	1,740	55.58	50.53	45.48	40.43	35.38	30.33	25.29	20.24	15.19	10.14	5.09
1,740	1,760	56.33	51.28	46.23	41.18	36.13	31.08	26.04	20.99	15.94	10.89	5.84
1,760	1,780	57.08	52.03	46.98	41.93	36.88	31.83	26.79	21.74	16.69	11.64	6.59
1,780	1,800	57.83	52.78	47.73	42.68	37.63	32.58	27.54	22.49	17.44	12.39	7.34
1,800	1,820	58.58	53.53	48.48	43.43	38.38	33.33	28.29	23.24	18.19	13.14	8.09
1,820	1,840	59.33	54.28	49.23	44.18	39.13	34.08	29.04	23.99	18.94	13.89	8.84
1,840	1,860	60.08	55.03	49.98	44.93	39.88	34.83	29.79	24.74	19.69	14.64	9.59
1,860	1,880	60.83	55.78	50.73	45.68	40.63	35.58	30.54	25.49	20.44	15.39	10.34
1,880	1,900	61.58	56.53	51.48	46.43	41.38	36.33	31.29	26.24	21.19	16.14	11.09
1,900	1,920	62.33	57.28	52.23	47.18	42.13	37.08	32.04	26.99	21.94	16.89	11.84
1,920	1,940	63.08	58.03	52.98	47.93	42.88	37.83	32.79	27.74	22.69	17.64	12.59
1,940	1,960	63.83	58.78	53.73	48.68	43.63	38.58	33.54	28.49	23.44	18.39	13.34
1,960	1,980	64.58	59.53	54.48	49.43	44.38	39.33	34.29	29.24	24.19	19.14	14.09
1,980	2,000	65.33	60.28	55.23	50.18	45.13	40.08	35.04	29.99	24.94	19.89	14.84
2,000	2,020	66.08	61.03	55.98	50.93	45.88	40.83	35.79	30.74	25.69	20.64	15.59
2,020	2,040	66.83	61.78	56.73	51.68	46.63	41.58	36.54	31.49	26.44	21.39	16.34
2,040	2,060	67.58	62.53	57.48	52.43	47.38	42.33	37.29	32.24	27.19	22.14	17.09
2,060	2,080	68.33	63.28	58.23	53.18	48.13	43.08	38.04	32.99	27.94	22.89	17.84
2,080	2,100	69.08	64.03	58.98	53.93	48.88	43.83	38.79	33.74	28.69	23.64	18.59
2,100	2,120	69.83	64.78	59.73	54.68	49.63	44.58	39.54	34.49	29.44	24.39	19.34
2,120	2,140	70.58	65.53	60.48	55.43	50.38	45.33	40.29	35.24	30.19	25.14	20.09
2,140	2,160	71.33	66.28	61.23	56.18	51.13	46.08	41.04	35.99	30.94	25.89	20.84
2,160	2,180	72.08	67.03	61.98	56.93	51.88	46.83	41.79	36.74	31.69	26.64	21.59
2,180	2,200	72.83	67.78	62.73	57.68	52.63	47.58	42.54	37.49	32.44	27.39	22.34
2,200	2,220	73.58	68.53	63.48	58.43	53.38	48.33	43.29	38.24	33.19	28.14	23.09
2,220	2,240	74.33	69.28	64.23	59.18	54.13	49.08	44.04	38.99	33.94	28.89	23.84
2,240	2,260	75.08	70.03	64.98	59.93	54.88	49.83	44.79	39.74	34.69	29.64	24.59
2,260	2,280	75.83	70.78	65.73	60.68	55.63	50.58	45.54	40.49	35.44	30.39	25.34
2,280	2,300	76.58	71.53	66.48	61.43	56.38	51.33	46.29	41.24	36.19	31.14	26.09
2,300	2,320	77.33	72.28	67.23	62.18	57.13	52.08	47.04	41.99	36.94	31.89	26.84
2,320	2,340	78.08	73.03	67.98	62.93	57.88	52.83	47.79	42.74	37.69	32.64	27.59
2,340	2,360	80.19	73.78	68.73	63.68	58.63	53.58	48.54	43.49	38.44	33.39	28.34
2,360	2,380	81.59	74.53	69.48	64.43	59.38	54.33	49.29	44.24	39.19	34.14	29.09
2,380	2,400	82.99	75.28	70.23	65.18	60.13	55.08	50.04	44.99	39.94	34.89	29.84
2,400	2,420	84.39	76.03	70.98	65.93	60.88	55.83	50.79	45.74	40.69	35.64	30.59
2,420	2,440	85.79	76.78	71.73	66.68	61.63	56.58	51.54	46.49	41.44	36.39	31.34
2,440	2,460	87.19	77.77	72.48	67.43	62.38	57.33	52.29	47.24	42.19	37.14	32.09
2,460	2,480	88.59	79.17	73.23	68.18	63.13	58.08	53.04	47.99	42.94	37.89	32.84
2,480	2,500	89.99	80.57	73.98	68.93	63.88	58.83	53.79	48.74	43.69	38.64	33.59
2,500	2,520	91.39	81.97	74.73	69.68	64.63	59.58	54.54	49.49	44.44	39.39	34.34
2,520	2,540	92.79	83.37	75.48	70.43	65.38	60.33	55.29	50.24	45.19	40.14	35.09
2,540	2,560	94.19	84.77	76.23	71.18	66.13	61.08	56.04	50.99	45.94	40.89	35.84
2,560	2,580	95.59	86.17	76.98	71.93	66.88	61.83	56.79	51.74	46.69	41.64	36.59

2,580 AND OVER use table 2(B) on page 8 for a MARRIED person

**SINGLE persons - SEMIMONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	120	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	125	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	130	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	135	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	140	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	145	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	150	1.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	155	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	160	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	1.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	2.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	2.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	2.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	2.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	2.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	3.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	205	3.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	210	3.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	215	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	220	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	225	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	230	4.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	235	4.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	240	4.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	245	4.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	250	5.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	5.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	5.81	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	6.19	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	6.56	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	6.94	1.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	7.31	1.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	7.69	2.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	8.06	2.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	8.44	2.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	8.81	3.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	9.19	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	9.56	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	9.94	4.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	10.31	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	10.69	5.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	11.06	5.59	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	11.44	5.97	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	11.81	6.34	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	12.19	6.72	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	12.56	7.09	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	12.94	7.47	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	13.31	7.84	2.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	13.69	8.22	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	14.06	8.59	3.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	14.44	8.97	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	15.00	9.53	4.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	15.75	10.28	4.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	16.50	11.03	5.56	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	17.25	11.78	6.31	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	18.00	12.53	7.06	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	18.75	13.28	7.81	2.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	19.50	14.03	8.56	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	20.25	14.78	9.31	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	21.00	15.53	10.06	4.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	700	21.75	16.28	10.81	5.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	720	22.50	17.03	11.56	6.09	0.62	0.00	0.00	0.00	0.00	0.00	0.00
720	740	23.25	17.78	12.31	6.84	1.38	0.00	0.00	0.00	0.00	0.00	0.00

(continued on page 19)

**SINGLE persons - SEMIMONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:												
740	760	24.00	18.53	13.06	7.59	2.13	0.00	0.00	0.00	0.00	0.00	0.00
760	780	24.75	19.28	13.81	8.34	2.88	0.00	0.00	0.00	0.00	0.00	0.00
780	800	25.50	20.03	14.56	9.09	3.63	0.00	0.00	0.00	0.00	0.00	0.00
800	820	26.25	20.78	15.31	9.84	4.38	0.00	0.00	0.00	0.00	0.00	0.00
820	840	27.00	21.53	16.06	10.59	5.13	0.00	0.00	0.00	0.00	0.00	0.00
840	860	27.75	22.28	16.81	11.34	5.88	0.41	0.00	0.00	0.00	0.00	0.00
860	880	28.50	23.03	17.56	12.09	6.63	1.16	0.00	0.00	0.00	0.00	0.00
880	900	29.25	23.78	18.31	12.84	7.38	1.91	0.00	0.00	0.00	0.00	0.00
900	920	30.00	24.53	19.06	13.59	8.13	2.66	0.00	0.00	0.00	0.00	0.00
920	940	30.75	25.28	19.81	14.34	8.88	3.41	0.00	0.00	0.00	0.00	0.00
940	960	31.50	26.03	20.56	15.09	9.63	4.16	0.00	0.00	0.00	0.00	0.00
960	980	32.25	26.78	21.31	15.84	10.38	4.91	0.00	0.00	0.00	0.00	0.00
980	1,000	33.00	27.53	22.06	16.59	11.13	5.66	0.19	0.00	0.00	0.00	0.00
1,000	1,020	33.75	28.28	22.81	17.34	11.88	6.41	0.94	0.00	0.00	0.00	0.00
1,020	1,040	34.50	29.03	23.56	18.09	12.63	7.16	1.69	0.00	0.00	0.00	0.00
1,040	1,060	35.25	29.78	24.31	18.84	13.38	7.91	2.44	0.00	0.00	0.00	0.00
1,060	1,080	36.00	30.53	25.06	19.59	14.13	8.66	3.19	0.00	0.00	0.00	0.00
1,080	1,100	36.75	31.28	25.81	20.34	14.88	9.41	3.94	0.00	0.00	0.00	0.00
1,100	1,120	37.50	32.03	26.56	21.09	15.63	10.16	4.69	0.00	0.00	0.00	0.00
1,120	1,140	38.25	32.78	27.31	21.84	16.38	10.91	5.44	0.00	0.00	0.00	0.00
1,140	1,160	39.00	33.53	28.06	22.59	17.13	11.66	6.19	0.72	0.00	0.00	0.00
1,160	1,180	39.75	34.28	28.81	23.34	17.88	12.41	6.94	1.47	0.00	0.00	0.00
1,180	1,200	40.50	35.03	29.56	24.09	18.63	13.16	7.69	2.22	0.00	0.00	0.00
1,200	1,220	41.25	35.78	30.31	24.84	19.38	13.91	8.44	2.97	0.00	0.00	0.00
1,220	1,240	42.00	36.53	31.06	25.59	20.13	14.66	9.19	3.72	0.00	0.00	0.00
1,240	1,260	42.75	37.28	31.81	26.34	20.88	15.41	9.94	4.47	0.00	0.00	0.00
1,260	1,280	43.50	38.03	32.56	27.09	21.63	16.16	10.69	5.22	0.00	0.00	0.00
1,280	1,300	44.25	38.78	33.31	27.84	22.38	16.91	11.44	5.97	0.50	0.00	0.00
1,300	1,320	45.00	39.53	34.06	28.59	23.13	17.66	12.19	6.72	1.25	0.00	0.00
1,320	1,340	45.75	40.28	34.81	29.34	23.88	18.41	12.94	7.47	2.00	0.00	0.00
1,340	1,360	46.50	41.03	35.56	30.09	24.63	19.16	13.69	8.22	2.75	0.00	0.00
1,360	1,380	47.25	41.78	36.31	30.84	25.38	19.91	14.44	8.97	3.50	0.00	0.00
1,380	1,400	48.00	42.53	37.06	31.59	26.13	20.66	15.19	9.72	4.25	0.00	0.00
1,400	1,420	48.75	43.28	37.81	32.34	26.88	21.41	15.94	10.47	5.00	0.00	0.00
1,420	1,440	49.50	44.03	38.56	33.09	27.63	22.16	16.69	11.22	5.75	0.28	0.00
1,440	1,460	50.25	44.78	39.31	33.84	28.38	22.91	17.44	11.97	6.50	1.03	0.00
1,460	1,480	51.00	45.53	40.06	34.59	29.13	23.66	18.19	12.72	7.25	1.78	0.00
1,480	1,500	51.75	46.28	40.81	35.34	29.88	24.41	18.94	13.47	8.00	2.53	0.00
1,500	1,520	52.50	47.03	41.56	36.09	30.63	25.16	19.69	14.22	8.75	3.28	0.00
1,520	1,540	53.25	47.78	42.31	36.84	31.38	25.91	20.44	14.97	9.50	4.03	0.00
1,540	1,560	54.00	48.53	43.06	37.59	32.13	26.66	21.19	15.72	10.25	4.78	0.00
1,560	1,580	54.75	49.28	43.81	38.34	32.88	27.41	21.94	16.47	11.00	5.53	0.06
1,580	1,600	55.50	50.03	44.56	39.09	33.63	28.16	22.69	17.22	11.75	6.28	0.81
1,600	1,620	56.25	50.78	45.31	39.84	34.38	28.91	23.44	17.97	12.50	7.03	1.56
1,620	1,640	57.00	51.53	46.06	40.59	35.13	29.66	24.19	18.72	13.25	7.78	2.31
1,640	1,660	57.75	52.28	46.81	41.34	35.88	30.41	24.94	19.47	14.00	8.53	3.06
1,660	1,680	58.50	53.03	47.56	42.09	36.63	31.16	25.69	20.22	14.75	9.28	3.81
1,680	1,700	59.25	53.78	48.31	42.84	37.38	31.91	26.44	20.97	15.50	10.03	4.56
1,700	1,720	60.00	54.53	49.06	43.59	38.13	32.66	27.19	21.72	16.25	10.78	5.31
1,720	1,740	60.75	55.28	49.81	44.34	38.88	33.41	27.94	22.47	17.00	11.53	6.06
1,740	1,760	61.50	56.03	50.56	45.09	39.63	34.16	28.69	23.22	17.75	12.28	6.81
1,760	1,780	62.25	56.78	51.31	45.84	40.38	34.91	29.44	23.97	18.50	13.03	7.56
1,780	1,800	63.00	57.53	52.06	46.59	41.13	35.66	30.19	24.72	19.25	13.78	8.31
1,800	1,820	63.75	58.28	52.81	47.34	41.88	36.41	30.94	25.47	20.00	14.53	9.06
1,820	1,840	64.50	59.03	53.56	48.09	42.63	37.16	31.69	26.22	20.75	15.28	9.81
1,840	1,860	65.25	59.78	54.31	48.84	43.38	37.91	32.44	26.97	21.50	16.03	10.56
1,860	1,880	66.00	60.53	55.06	49.59	44.13	38.66	33.19	27.72	22.25	16.78	11.31
1,880	1,900	66.75	61.28	55.81	50.34	44.88	39.41	33.94	28.47	23.00	17.53	12.06
1,900	1,920	67.50	62.03	56.56	51.09	45.63	40.16	34.69	29.22	23.75	18.28	12.81
1,920	1,940	68.25	62.78	57.31	51.84	46.38	40.91	35.44	29.97	24.50	19.03	13.56
1,940	1,960	69.00	63.53	58.06	52.59	47.13	41.66	36.19	30.72	25.25	19.78	14.31
1,960	1,980	69.75	64.28	58.81	53.34	47.88	42.41	36.94	31.47	26.00	20.53	15.06
1,980	2,000	70.50	65.03	59.56	54.09	48.63	43.16	37.69	32.22	26.75	21.28	15.81
2,000	2,020	71.25	65.78	60.31	54.84	49.38	43.91	38.44	32.97	27.50	22.03	16.56
2,020	2,040	72.00	66.53	61.06	55.59	50.13	44.66	39.19	33.72	28.25	22.78	17.31

\$2,040 AND OVER use table 3(A) on page 8 for a SINGLE person

**MARRIED persons - SEMIMONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	0.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	1.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	2.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	3.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	3.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	3.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	4.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	5.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	5.48	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	5.85	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	6.23	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	6.60	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	6.98	1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	7.35	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	7.73	2.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	8.10	2.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	8.48	3.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	9.04	3.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	9.79	4.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	10.54	5.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	11.29	5.82	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	12.04	6.57	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	12.79	7.32	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	13.54	8.07	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	14.29	8.82	3.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	15.04	9.57	4.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	700	15.79	10.32	4.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	720	16.54	11.07	5.60	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	740	17.29	11.82	6.35	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	760	18.04	12.57	7.10	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	780	18.79	13.32	7.85	2.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	800	19.54	14.07	8.60	3.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	820	20.29	14.82	9.35	3.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	840	21.04	15.57	10.10	4.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	860	21.79	16.32	10.85	5.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860	880	22.54	17.07	11.60	6.13	0.66	0.00	0.00	0.00	0.00	0.00	0.00
880	900	23.29	17.82	12.35	6.88	1.41	0.00	0.00	0.00	0.00	0.00	0.00
900	920	24.04	18.57	13.10	7.63	2.16	0.00	0.00	0.00	0.00	0.00	0.00
920	940	24.79	19.32	13.85	8.38	2.91	0.00	0.00	0.00	0.00	0.00	0.00
940	960	25.54	20.07	14.60	9.13	3.66	0.00	0.00	0.00	0.00	0.00	0.00
960	980	26.29	20.82	15.35	9.88	4.41	0.00	0.00	0.00	0.00	0.00	0.00
980	1,000	27.04	21.57	16.10	10.63	5.16	0.00	0.00	0.00	0.00	0.00	0.00
1,000	1,020	27.79	22.32	16.85	11.38	5.91	0.44	0.00	0.00	0.00	0.00	0.00
1,020	1,040	28.54	23.07	17.60	12.13	6.66	1.19	0.00	0.00	0.00	0.00	0.00
1,040	1,060	29.29	23.82	18.35	12.88	7.41	1.94	0.00	0.00	0.00	0.00	0.00
1,060	1,080	30.04	24.57	19.10	13.63	8.16	2.69	0.00	0.00	0.00	0.00	0.00
1,080	1,100	30.79	25.32	19.85	14.38	8.91	3.44	0.00	0.00	0.00	0.00	0.00
1,100	1,120	31.54	26.07	20.60	15.13	9.66	4.19	0.00	0.00	0.00	0.00	0.00
1,120	1,140	32.29	26.82	21.35	15.88	10.41	4.94	0.00	0.00	0.00	0.00	0.00
1,140	1,160	33.04	27.57	22.10	16.63	11.16	5.69	0.23	0.00	0.00	0.00	0.00
1,160	1,180	33.79	28.32	22.85	17.38	11.91	6.44	0.98	0.00	0.00	0.00	0.00
1,180	1,200	34.54	29.07	23.60	18.13	12.66	7.19	1.73	0.00	0.00	0.00	0.00
1,200	1,220	35.29	29.82	24.35	18.88	13.41	7.94	2.48	0.00	0.00	0.00	0.00
1,220	1,240	36.04	30.57	25.10	19.63	14.16	8.69	3.23	0.00	0.00	0.00	0.00
1,240	1,260	36.79	31.32	25.85	20.38	14.91	9.44	3.98	0.00	0.00	0.00	0.00
1,260	1,280	37.54	32.07	26.60	21.13	15.66	10.19	4.73	0.00	0.00	0.00	0.00
1,280	1,300	38.29	32.82	27.35	21.88	16.41	10.94	5.48	0.01	0.00	0.00	0.00
1,300	1,320	39.04	33.57	28.10	22.63	17.16	11.69	6.23	0.76	0.00	0.00	0.00

(continued on page 21)



**MARRIED persons - SEMIMONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:												
1,320	1,340	39.79	34.32	28.85	23.38	17.91	12.44	6.98	1.51	0.00	0.00	0.00
1,340	1,360	40.54	35.07	29.60	24.13	18.66	13.19	7.73	2.26	0.00	0.00	0.00
1,360	1,380	41.29	35.82	30.35	24.88	19.41	13.94	8.48	3.01	0.00	0.00	0.00
1,380	1,400	42.04	36.57	31.10	25.63	20.16	14.69	9.23	3.76	0.00	0.00	0.00
1,400	1,420	42.79	37.32	31.85	26.38	20.91	15.44	9.98	4.51	0.00	0.00	0.00
1,420	1,440	43.54	38.07	32.60	27.13	21.66	16.19	10.73	5.26	0.00	0.00	0.00
1,440	1,460	44.29	38.82	33.35	27.88	22.41	16.94	11.48	6.01	0.54	0.00	0.00
1,460	1,480	45.04	39.57	34.10	28.63	23.16	17.69	12.23	6.76	1.29	0.00	0.00
1,480	1,500	45.79	40.32	34.85	29.38	23.91	18.44	12.98	7.51	2.04	0.00	0.00
1,500	1,520	46.54	41.07	35.60	30.13	24.66	19.19	13.73	8.26	2.79	0.00	0.00
1,520	1,540	47.29	41.82	36.35	30.88	25.41	19.94	14.48	9.01	3.54	0.00	0.00
1,540	1,560	48.04	42.57	37.10	31.63	26.16	20.69	15.23	9.76	4.29	0.00	0.00
1,560	1,580	48.79	43.32	37.85	32.38	26.91	21.44	15.98	10.51	5.04	0.00	0.00
1,580	1,600	49.54	44.07	38.60	33.13	27.66	22.19	16.73	11.26	5.79	0.32	0.00
1,600	1,620	50.29	44.82	39.35	33.88	28.41	22.94	17.48	12.01	6.54	1.07	0.00
1,620	1,640	51.04	45.57	40.10	34.63	29.16	23.69	18.23	12.76	7.29	1.82	0.00
1,640	1,660	51.79	46.32	40.85	35.38	29.91	24.44	18.98	13.51	8.04	2.57	0.00
1,660	1,680	52.54	47.07	41.60	36.13	30.66	25.19	19.73	14.26	8.79	3.32	0.00
1,680	1,700	53.29	47.82	42.35	36.88	31.41	25.94	20.48	15.01	9.54	4.07	0.00
1,700	1,720	54.04	48.57	43.10	37.63	32.16	26.69	21.23	15.76	10.29	4.82	0.00
1,720	1,740	54.79	49.32	43.85	38.38	32.91	27.44	21.98	16.51	11.04	5.57	0.10
1,740	1,760	55.54	50.07	44.60	39.13	33.66	28.19	22.73	17.26	11.79	6.32	0.85
1,760	1,780	56.29	50.82	45.35	39.88	34.41	28.94	23.48	18.01	12.54	7.07	1.60
1,780	1,800	57.04	51.57	46.10	40.63	35.16	29.69	24.23	18.76	13.29	7.82	2.35
1,800	1,820	57.79	52.32	46.85	41.38	35.91	30.44	24.98	19.51	14.04	8.57	3.10
1,820	1,840	58.54	53.07	47.60	42.13	36.66	31.19	25.73	20.26	14.79	9.32	3.85
1,840	1,860	59.29	53.82	48.35	42.88	37.41	31.94	26.48	21.01	15.54	10.07	4.60
1,860	1,880	60.04	54.57	49.10	43.63	38.16	32.69	27.23	21.76	16.29	10.82	5.35
1,880	1,900	60.79	55.32	49.85	44.38	38.91	33.44	27.98	22.51	17.04	11.57	6.10
1,900	1,920	61.54	56.07	50.60	45.13	39.66	34.19	28.73	23.26	17.79	12.32	6.85
1,920	1,940	62.29	56.82	51.35	45.88	40.41	34.94	29.48	24.01	18.54	13.07	7.60
1,940	1,960	63.04	57.57	52.10	46.63	41.16	35.69	30.23	24.76	19.29	13.82	8.35
1,960	1,980	63.79	58.32	52.85	47.38	41.91	36.44	30.98	25.51	20.04	14.57	9.10
1,980	2,000	64.54	59.07	53.60	48.13	42.66	37.19	31.73	26.26	20.79	15.32	9.85
2,000	2,020	65.29	59.82	54.35	48.88	43.41	37.94	32.48	27.01	21.54	16.07	10.60
2,020	2,040	66.04	60.57	55.10	49.63	44.16	38.69	33.23	27.76	22.29	16.82	11.35
2,040	2,060	66.79	61.32	55.85	50.38	44.91	39.44	33.98	28.51	23.04	17.57	12.10
2,060	2,080	67.54	62.07	56.60	51.13	45.66	40.19	34.73	29.26	23.79	18.32	12.85
2,080	2,100	68.29	62.82	57.35	51.88	46.41	40.94	35.48	30.01	24.54	19.07	13.60
2,100	2,120	69.04	63.57	58.10	52.63	47.16	41.69	36.23	30.76	25.29	19.82	14.35
2,120	2,140	69.79	64.32	58.85	53.38	47.91	42.44	36.98	31.51	26.04	20.57	15.10
2,140	2,160	70.54	65.07	59.60	54.13	48.66	43.19	37.73	32.26	26.79	21.32	15.85
2,160	2,180	71.29	65.82	60.35	54.88	49.41	43.94	38.48	33.01	27.54	22.07	16.60
2,180	2,200	72.04	66.57	61.10	55.63	50.16	44.69	39.23	33.76	28.29	22.82	17.35
2,200	2,220	72.79	67.32	61.85	56.38	50.91	45.44	39.98	34.51	29.04	23.57	18.10
2,220	2,240	73.54	68.07	62.60	57.13	51.66	46.19	40.73	35.26	29.79	24.32	18.85
2,240	2,260	74.29	68.82	63.35	57.88	52.41	46.94	41.48	36.01	30.54	25.07	19.60
2,260	2,280	75.04	69.57	64.10	58.63	53.16	47.69	42.23	36.76	31.29	25.82	20.35
2,280	2,300	75.79	70.32	64.85	59.38	53.91	48.44	42.98	37.51	32.04	26.57	21.10
2,300	2,320	76.54	71.07	65.60	60.13	54.66	49.19	43.73	38.26	32.79	27.32	21.85
2,320	2,340	77.29	71.82	66.35	60.88	55.41	49.94	44.48	39.01	33.54	28.07	22.60
2,340	2,360	78.04	72.57	67.10	61.63	56.16	50.69	45.23	39.76	34.29	28.82	23.35
2,360	2,380	78.79	73.32	67.85	62.38	56.91	51.44	45.98	40.51	35.04	29.57	24.10
2,380	2,400	79.54	74.07	68.60	63.13	57.66	52.19	46.73	41.26	35.79	30.32	24.85
2,400	2,420	80.29	74.82	69.35	63.88	58.41	52.94	47.48	42.01	36.54	31.07	25.60
2,420	2,440	81.04	75.57	70.10	64.63	59.16	53.69	48.23	42.76	37.29	31.82	26.35
2,440	2,460	81.79	76.32	70.85	65.38	59.91	54.44	48.98	43.51	38.04	32.57	27.10
2,460	2,480	82.54	77.07	71.60	66.13	60.66	55.19	49.73	44.26	38.79	33.32	27.85
2,480	2,500	83.29	77.82	72.35	66.88	61.41	55.94	50.48	45.01	39.54	34.07	28.60
2,500	2,520	84.04	78.57	73.10	67.63	62.16	56.69	51.23	45.76	40.29	34.82	29.35
2,520	2,540	84.79	79.32	73.85	68.38	62.91	57.44	51.98	46.51	41.04	35.57	30.10
2,540	2,560	85.54	80.07	74.60	69.13	63.66	58.19	52.73	47.26	41.79	36.32	30.85
2,560	2,580	86.29	80.82	75.35	69.88	64.41	58.94	53.48	48.01	42.54	37.07	31.60
2,580	2,600	87.04	81.57	76.10	70.63	65.16	59.69	54.23	48.76	43.29	37.82	32.35
2,600	2,620	87.79	82.32	76.85	71.38	65.91	60.44	54.98	49.51	44.04	38.57	33.10

2,620 AND OVER use table 3(B) on page 8 for a MARRIED person

**SINGLE persons - MONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	2.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	380	5.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	400	6.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	420	7.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	440	7.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	460	8.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	480	9.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	500	10.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	10.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	11.59	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	12.34	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	13.09	2.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	13.84	2.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	640	14.96	4.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	680	16.46	5.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	720	17.96	7.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	760	19.46	8.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	800	20.96	10.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	840	22.46	11.53	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	880	23.96	13.03	2.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880	920	25.46	14.53	3.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920	960	26.96	16.03	5.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960	1,000	28.46	17.53	6.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,000	1,040	29.96	19.03	8.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,040	1,080	31.46	20.53	9.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,080	1,120	32.96	22.03	11.09	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,120	1,160	34.46	23.53	12.59	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,160	1,200	35.96	25.03	14.09	3.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,200	1,240	37.46	26.53	15.59	4.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,240	1,280	38.96	28.03	17.09	6.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,280	1,320	40.46	29.53	18.59	7.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,320	1,360	41.96	31.03	20.09	9.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,360	1,400	43.46	32.53	21.59	10.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,400	1,440	44.96	34.03	23.09	12.15	1.21	0.00	0.00	0.00	0.00	0.00	0.00
1,440	1,480	46.46	35.53	24.59	13.65	2.71	0.00	0.00	0.00	0.00	0.00	0.00
1,480	1,520	47.96	37.03	26.09	15.15	4.21	0.00	0.00	0.00	0.00	0.00	0.00
1,520	1,560	49.46	38.53	27.59	16.65	5.71	0.00	0.00	0.00	0.00	0.00	0.00
1,560	1,600	50.96	40.03	29.09	18.15	7.21	0.00	0.00	0.00	0.00	0.00	0.00
1,600	1,640	52.46	41.53	30.59	19.65	8.71	0.00	0.00	0.00	0.00	0.00	0.00
1,640	1,680	53.96	43.03	32.09	21.15	10.21	0.00	0.00	0.00	0.00	0.00	0.00
1,680	1,720	55.46	44.53	33.59	22.65	11.71	0.77	0.00	0.00	0.00	0.00	0.00
1,720	1,760	56.96	46.03	35.09	24.15	13.21	2.27	0.00	0.00	0.00	0.00	0.00
1,760	1,800	58.46	47.53	36.59	25.65	14.71	3.77	0.00	0.00	0.00	0.00	0.00
1,800	1,840	59.96	49.03	38.09	27.15	16.21	5.27	0.00	0.00	0.00	0.00	0.00
1,840	1,880	61.46	50.53	39.59	28.65	17.71	6.77	0.00	0.00	0.00	0.00	0.00
1,880	1,920	62.96	52.03	41.09	30.15	19.21	8.27	0.00	0.00	0.00	0.00	0.00
1,920	1,960	64.46	53.53	42.59	31.65	20.71	9.77	0.00	0.00	0.00	0.00	0.00
1,960	2,000	65.96	55.03	44.09	33.15	22.21	11.28	0.34	0.00	0.00	0.00	0.00
2,000	2,040	67.46	56.53	45.59	34.65	23.71	12.78	1.84	0.00	0.00	0.00	0.00
2,040	2,080	68.96	58.03	47.09	36.15	25.21	14.28	3.34	0.00	0.00	0.00	0.00
2,080	2,120	70.46	59.53	48.59	37.65	26.71	15.78	4.84	0.00	0.00	0.00	0.00
2,120	2,160	71.96	61.03	50.09	39.15	28.21	17.28	6.34	0.00	0.00	0.00	0.00
2,160	2,200	73.46	62.53	51.59	40.65	29.71	18.78	7.84	0.00	0.00	0.00	0.00
2,200	2,240	74.96	64.03	53.09	42.15	31.21	20.28	9.34	0.00	0.00	0.00	0.00
2,240	2,280	76.46	65.53	54.59	43.65	32.71	21.78	10.84	0.00	0.00	0.00	0.00

(continued on page 23)



**SINGLE persons - MONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:										
<b>2,280</b>	<b>2,320</b>	77.96	67.03	56.09	45.15	34.21	23.28	12.34	1.40	0.00	0.00	0.00
<b>2,320</b>	<b>2,360</b>	79.46	68.53	57.59	46.65	35.71	24.78	13.84	2.90	0.00	0.00	0.00
<b>2,360</b>	<b>2,400</b>	80.96	70.03	59.09	48.15	37.21	26.28	15.34	4.40	0.00	0.00	0.00
<b>2,400</b>	<b>2,440</b>	82.46	71.53	60.59	49.65	38.71	27.78	16.84	5.90	0.00	0.00	0.00
<b>2,440</b>	<b>2,480</b>	83.96	73.03	62.09	51.15	40.21	29.28	18.34	7.40	0.00	0.00	0.00
<b>2,480</b>	<b>2,520</b>	85.46	74.53	63.59	52.65	41.71	30.78	19.84	8.90	0.00	0.00	0.00
<b>2,520</b>	<b>2,560</b>	86.96	76.03	65.09	54.15	43.21	32.28	21.34	10.40	0.00	0.00	0.00
<b>2,560</b>	<b>2,600</b>	88.46	77.53	66.59	55.65	44.71	33.78	22.84	11.90	0.96	0.00	0.00
<b>2,600</b>	<b>2,640</b>	89.96	79.03	68.09	57.15	46.21	35.28	24.34	13.40	2.46	0.00	0.00
<b>2,640</b>	<b>2,680</b>	91.46	80.53	69.59	58.65	47.71	36.78	25.84	14.90	3.96	0.00	0.00
<b>2,680</b>	<b>2,720</b>	92.96	82.03	71.09	60.15	49.21	38.28	27.34	16.40	5.46	0.00	0.00
<b>2,720</b>	<b>2,760</b>	94.46	83.53	72.59	61.65	50.71	39.78	28.84	17.90	6.96	0.00	0.00
<b>2,760</b>	<b>2,800</b>	95.96	85.03	74.09	63.15	52.21	41.28	30.34	19.40	8.46	0.00	0.00
<b>2,800</b>	<b>2,840</b>	97.46	86.53	75.59	64.65	53.71	42.78	31.84	20.90	9.96	0.00	0.00
<b>2,840</b>	<b>2,880</b>	98.96	88.03	77.09	66.15	55.21	44.28	33.34	22.40	11.46	0.53	0.00
<b>2,880</b>	<b>2,920</b>	101.28	89.53	78.59	67.65	56.71	45.78	34.84	23.90	12.96	2.03	0.00
<b>2,920</b>	<b>2,960</b>	104.08	91.03	80.09	69.15	58.21	47.28	36.34	25.40	14.46	3.53	0.00
<b>2,960</b>	<b>3,000</b>	106.88	92.53	81.59	70.65	59.71	48.78	37.84	26.90	15.96	5.03	0.00
<b>3,000</b>	<b>3,040</b>	109.68	94.03	83.09	72.15	61.21	50.28	39.34	28.40	17.46	6.53	0.00
<b>3,040</b>	<b>3,080</b>	112.48	95.53	84.59	73.65	62.71	51.78	40.84	29.90	18.96	8.03	0.00
<b>3,080</b>	<b>3,120</b>	115.28	97.03	86.09	75.15	64.21	53.28	42.34	31.40	20.46	9.53	0.00
<b>3,120</b>	<b>3,160</b>	118.08	98.53	87.59	76.65	65.71	54.78	43.84	32.90	21.96	11.03	0.09
<b>3,160</b>	<b>3,200</b>	120.88	100.46	89.09	78.15	67.21	56.28	45.34	34.40	23.46	12.53	1.59
<b>3,200</b>	<b>3,240</b>	123.68	103.26	90.59	79.65	68.71	57.78	46.84	35.90	24.96	14.03	3.09
<b>3,240</b>	<b>3,280</b>	126.48	106.06	92.09	81.15	70.21	59.28	48.34	37.40	26.46	15.53	4.59
<b>3,280</b>	<b>3,320</b>	129.28	108.86	93.59	82.65	71.71	60.78	49.84	38.90	27.96	17.03	6.09
<b>3,320</b>	<b>3,360</b>	132.08	111.66	95.09	84.15	73.21	62.28	51.34	40.40	29.46	18.53	7.59
<b>3,360</b>	<b>3,400</b>	134.88	114.46	96.59	85.65	74.71	63.78	52.84	41.90	30.96	20.03	9.09
<b>3,400</b>	<b>3,440</b>	137.68	117.26	98.09	87.15	76.21	65.28	54.34	43.40	32.46	21.53	10.59
<b>3,440</b>	<b>3,480</b>	140.48	120.06	99.65	88.65	77.71	66.78	55.84	44.90	33.96	23.03	12.09
<b>3,480</b>	<b>3,520</b>	143.28	122.86	102.45	90.15	79.21	68.28	57.34	46.40	35.46	24.53	13.59
<b>3,520</b>	<b>3,560</b>	146.08	125.66	105.25	91.65	80.71	69.78	58.84	47.90	36.96	26.03	15.09
<b>3,560</b>	<b>3,600</b>	148.88	128.46	108.05	93.15	82.21	71.28	60.34	49.40	38.46	27.53	16.59
<b>3,600</b>	<b>3,640</b>	151.68	131.26	110.85	94.65	83.71	72.78	61.84	50.90	39.96	29.03	18.09
<b>3,640</b>	<b>3,680</b>	154.48	134.06	113.65	96.15	85.21	74.28	63.34	52.40	41.46	30.53	19.59
<b>3,680</b>	<b>3,720</b>	157.28	136.86	116.45	97.65	86.71	75.78	64.84	53.90	42.96	32.03	21.09
<b>3,720</b>	<b>3,760</b>	160.08	139.66	119.25	99.15	88.21	77.28	66.34	55.40	44.46	33.53	22.59
<b>3,760</b>	<b>3,800</b>	162.88	142.46	122.05	101.63	89.71	78.78	67.84	56.90	45.96	35.03	24.09
<b>3,800</b>	<b>3,840</b>	165.68	145.26	124.85	104.43	91.21	80.28	69.34	58.40	47.46	36.53	25.59
<b>3,840</b>	<b>3,880</b>	168.48	148.06	127.65	107.23	92.71	81.78	70.84	59.90	48.96	38.03	27.09
<b>3,880</b>	<b>3,920</b>	171.28	150.86	130.45	110.03	94.21	83.28	72.34	61.40	50.46	39.53	28.59
<b>3,920</b>	<b>3,960</b>	174.08	153.66	133.25	112.83	95.71	84.78	73.84	62.90	51.96	41.03	30.09
<b>3,960</b>	<b>4,000</b>	176.88	156.46	136.05	115.63	97.21	86.28	75.34	64.40	53.46	42.53	31.59
<b>4,000</b>	<b>4,040</b>	179.68	159.26	138.85	118.43	98.71	87.78	76.84	65.90	54.96	44.03	33.09
<b>4,040</b>	<b>4,080</b>	182.48	162.06	141.65	121.23	100.81	89.28	78.34	67.40	56.46	45.53	34.59
<b>4,080</b>	<b>4,120</b>	185.28	164.86	144.45	124.03	103.61	90.78	79.84	68.90	57.96	47.03	36.09
<b>4,120</b>	<b>4,160</b>	188.08	167.66	147.25	126.83	106.41	92.28	81.34	70.40	59.46	48.53	37.59
<b>4,160</b>	<b>4,200</b>	190.88	170.46	150.05	129.63	109.21	93.78	82.84	71.90	60.96	50.03	39.09
<b>4,200</b>	<b>4,240</b>	193.68	173.26	152.85	132.43	112.01	95.28	84.34	73.40	62.46	51.53	40.59
<b>4,240</b>	<b>4,280</b>	196.48	176.06	155.65	135.23	114.81	96.78	85.84	74.90	63.96	53.03	42.09
<b>4,280</b>	<b>4,320</b>	199.28	178.86	158.45	138.03	117.61	98.28	87.34	76.40	65.46	54.53	43.59
<b>4,320</b>	<b>4,360</b>	202.08	181.66	161.25	140.83	120.41	100.00	88.84	77.90	66.96	56.03	45.09
<b>4,360</b>	<b>4,400</b>	204.88	184.46	164.05	143.63	123.21	102.80	90.34	79.40	68.46	57.53	46.59
<b>4,400</b>	<b>4,440</b>	207.68	187.26	166.85	146.43	126.01	105.60	91.84	80.90	69.96	59.03	48.09
<b>4,440</b>	<b>4,480</b>	210.48	190.06	169.65	149.23	128.81	108.40	93.34	82.40	71.46	60.53	49.59
<b>4,480</b>	<b>4,520</b>	213.28	192.86	172.45	152.03	131.61	111.20	94.84	83.90	72.96	62.03	51.09
<b>4,520</b>	<b>4,560</b>	216.08	195.66	175.25	154.83	134.41	114.00	96.34	85.40	74.46	63.53	52.59
<b>4,560</b>	<b>4,600</b>	218.88	198.46	178.05	157.63	137.21	116.80	97.84	86.90	75.96	65.03	54.09
<b>4,600</b>	<b>4,640</b>	221.68	201.26	180.85	160.43	140.01	119.60	99.34	88.40	77.46	66.53	55.59
<b>4,640</b>	<b>4,680</b>	224.48	204.06	183.65	163.23	142.81	124.40	101.98	89.90	78.96	68.03	57.09
<b>4,680</b>	<b>4,720</b>	227.28	306.86	186.45	166.03	145.61	125.20	104.78	91.40	80.46	69.53	58.59
<b>4,720</b>	<b>4,760</b>	230.08	209.66	189.25	168.83	148.41	128.00	107.58	92.90	81.96	71.03	60.09
<b>4,760</b>	<b>4,800</b>	232.88	212.46	192.05	171.63	151.21	130.80	110.38	94.40	83.46	72.53	61.59
<b>4,800</b>	<b>4,840</b>	235.68	215.26	194.85	174.43	154.01	133.60	113.18	95.90	84.96	74.03	63.09
<b>4,840</b>	<b>4,880</b>	238.48	218.06	197.65	177.23	156.81	136.40	115.98	97.40	86.46	75.53	64.59

**\$4,880 AND OVER** use table 4(A) on page 8 for a **SINGLE** person

**MARRIED persons - MONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	540	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	640	3.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	680	4.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	720	6.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	760	7.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	800	9.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	840	10.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	880	12.08	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880	920	13.58	2.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920	960	15.08	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960	1,000	16.58	5.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,000	1,040	18.08	7.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,040	1,080	19.58	8.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,080	1,120	21.08	10.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,120	1,160	22.58	11.64	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,160	1,200	24.08	13.14	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,200	1,240	25.58	14.64	3.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,240	1,280	27.08	16.14	5.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,280	1,320	28.58	17.64	6.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,320	1,360	30.08	19.14	8.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,360	1,400	31.58	20.64	9.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,400	1,440	33.08	22.14	11.20	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,440	1,480	34.58	23.64	12.70	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,480	1,520	36.08	25.14	14.20	3.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,520	1,560	37.58	26.64	15.70	4.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,560	1,600	39.08	28.14	17.20	6.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,600	1,640	40.58	29.64	18.70	7.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,640	1,680	42.08	31.14	20.20	9.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,680	1,720	43.58	32.64	21.70	10.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,720	1,760	45.08	34.14	23.20	12.26	1.33	0.00	0.00	0.00	0.00	0.00	0.00
1,760	1,800	46.58	35.64	24.70	13.76	2.83	0.00	0.00	0.00	0.00	0.00	0.00
1,800	1,840	48.08	37.14	26.20	15.26	4.33	0.00	0.00	0.00	0.00	0.00	0.00
1,840	1,880	49.58	38.64	27.70	16.76	5.83	0.00	0.00	0.00	0.00	0.00	0.00
1,880	1,920	51.08	40.14	29.20	18.26	7.33	0.00	0.00	0.00	0.00	0.00	0.00
1,920	1,960	52.58	41.64	30.70	19.76	8.83	0.00	0.00	0.00	0.00	0.00	0.00
1,960	2,000	54.08	43.14	32.20	21.26	10.33	0.00	0.00	0.00	0.00	0.00	0.00
2,000	2,040	55.58	44.64	33.70	22.76	11.83	0.89	0.00	0.00	0.00	0.00	0.00
2,040	2,080	57.08	46.14	35.20	24.26	13.33	2.39	0.00	0.00	0.00	0.00	0.00
2,080	2,120	58.58	47.64	36.70	25.76	14.83	3.89	0.00	0.00	0.00	0.00	0.00
2,120	2,160	60.08	49.14	38.20	27.26	16.33	5.39	0.00	0.00	0.00	0.00	0.00
2,160	2,200	61.58	50.64	39.70	28.76	17.83	6.89	0.00	0.00	0.00	0.00	0.00
2,200	2,240	63.08	52.14	41.20	30.26	19.33	8.39	0.00	0.00	0.00	0.00	0.00
2,240	2,280	64.58	53.64	42.70	31.76	20.83	9.89	0.00	0.00	0.00	0.00	0.00
2,280	2,320	66.08	55.14	44.20	33.26	22.33	11.39	0.45	0.00	0.00	0.00	0.00
2,320	2,360	67.58	56.64	45.70	34.76	23.83	12.89	1.95	0.00	0.00	0.00	0.00
2,360	2,400	69.08	58.14	47.20	36.26	25.33	14.39	3.45	0.00	0.00	0.00	0.00
2,400	2,440	70.58	59.64	48.70	37.76	26.83	15.89	4.95	0.00	0.00	0.00	0.00
2,440	2,480	72.08	61.14	50.20	39.26	28.33	17.39	6.45	0.00	0.00	0.00	0.00
2,480	2,520	73.58	62.64	51.70	40.76	29.83	18.89	7.95	0.00	0.00	0.00	0.00
2,520	2,560	75.08	64.14	53.20	42.26	31.33	20.39	9.45	0.00	0.00	0.00	0.00
2,560	2,600	76.58	65.64	54.70	43.76	32.83	21.89	10.95	0.01	0.00	0.00	0.00
2,600	2,640	78.08	67.14	56.20	45.26	34.33	23.39	12.45	1.51	0.00	0.00	0.00
2,640	2,680	79.58	68.64	57.70	46.76	35.83	24.89	13.95	3.01	0.00	0.00	0.00
2,680	2,720	81.08	70.14	59.20	48.26	37.33	26.39	15.45	4.51	0.00	0.00	0.00
2,720	2,760	82.58	71.64	60.70	49.76	38.83	27.89	16.95	6.01	0.00	0.00	0.00
2,760	2,800	84.08	73.14	62.20	51.26	40.33	29.39	18.45	7.51	0.00	0.00	0.00
2,800	2,840	85.58	74.64	63.70	52.76	41.83	30.89	19.95	9.01	0.00	0.00	0.00
2,840	2,880	87.08	76.14	65.20	54.26	43.33	32.39	21.45	10.51	0.00	0.00	0.00
2,880	2,920	88.58	77.64	66.70	55.76	44.83	33.89	22.95	12.01	1.07	0.00	0.00
2,920	2,960	90.08	79.14	68.20	57.26	46.33	35.39	24.45	13.51	2.57	0.00	0.00
2,960	3,000	91.58	80.64	69.70	58.76	47.83	36.89	25.95	15.01	4.07	0.00	0.00
3,000	3,040	93.08	82.14	71.20	60.26	49.33	38.39	27.45	16.51	5.57	0.00	0.00

(continued on page 25)

**MARRIED persons - MONTHLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:										
3,040	3,080	94.58	83.64	72.70	61.76	50.83	39.89	28.95	18.01	7.07	0.00	0.00
3,080	3,120	96.08	85.14	74.20	63.26	52.33	41.39	30.45	19.51	8.57	0.00	0.00
3,120	3,160	97.58	86.64	75.70	64.76	53.83	42.89	31.95	21.01	10.08	0.00	0.00
3,160	3,200	99.08	88.14	77.20	66.26	55.33	44.39	33.45	22.51	11.58	0.64	0.00
3,200	3,240	100.58	89.64	78.70	67.76	56.83	45.89	34.95	24.01	13.08	2.14	0.00
3,240	3,280	102.08	91.14	80.20	69.26	58.33	47.39	36.45	25.51	14.58	3.64	0.00
3,280	3,320	103.58	92.64	81.70	70.76	59.83	48.89	37.95	27.01	16.08	5.14	0.00
3,320	3,360	105.08	94.14	83.20	72.26	61.33	50.39	39.45	28.51	17.58	6.64	0.00
3,360	3,400	106.58	95.64	84.70	73.76	62.83	51.89	40.95	30.01	19.08	8.14	0.00
3,400	3,440	108.08	97.14	86.20	75.26	64.33	53.39	42.45	31.51	20.58	9.64	0.00
3,440	3,480	109.58	98.64	87.70	76.76	65.83	54.89	43.95	33.01	22.08	11.14	0.20
3,480	3,520	111.08	100.14	89.20	78.26	67.33	56.39	45.45	34.51	23.58	12.64	1.70
3,520	3,560	112.58	101.64	90.70	79.76	68.83	57.89	46.95	36.01	25.08	14.14	3.20
3,560	3,600	114.08	103.14	92.20	81.26	70.33	59.39	48.45	37.51	26.58	15.64	4.70
3,600	3,640	115.58	104.64	93.70	82.76	71.83	60.89	49.95	39.01	28.08	17.14	6.20
3,640	3,680	117.08	106.14	95.20	84.26	73.33	62.39	51.45	40.51	29.58	18.64	7.70
3,680	3,720	118.58	107.64	96.70	85.76	74.83	63.89	52.95	42.01	31.08	20.14	9.20
3,720	3,760	120.08	109.14	98.20	87.26	76.33	65.39	54.45	43.51	32.58	21.64	10.70
3,760	3,800	121.58	110.64	99.70	88.76	77.83	66.89	55.95	45.01	34.08	23.14	12.20
3,800	3,840	123.08	112.14	101.20	90.26	79.33	68.39	57.45	46.51	35.58	24.64	13.70
3,840	3,880	124.58	113.64	102.70	91.76	80.83	69.89	58.95	48.01	37.08	26.14	15.20
3,880	3,920	126.08	115.14	104.20	93.26	82.33	71.39	60.45	49.51	38.58	27.64	16.70
3,920	3,960	127.58	116.64	105.70	94.76	83.83	72.89	61.95	51.01	40.08	29.14	18.20
3,960	4,000	129.08	118.14	107.20	96.26	85.33	74.39	63.45	52.51	41.58	30.64	19.70
4,000	4,040	130.58	119.64	108.70	97.76	86.83	75.89	64.95	54.01	43.08	32.14	21.20
4,040	4,080	132.08	121.14	110.20	99.26	88.33	77.39	66.45	55.51	44.58	33.64	22.70
4,080	4,120	133.58	122.64	111.70	100.76	89.83	78.89	67.95	57.01	46.08	35.14	24.20
4,120	4,160	135.08	124.14	113.20	102.26	91.33	80.39	69.45	58.51	47.58	36.64	25.70
4,160	4,200	136.58	125.64	114.70	103.76	92.83	81.89	70.95	60.01	49.08	38.14	27.20
4,200	4,240	138.08	127.14	116.20	105.26	94.33	83.39	72.45	61.51	50.58	39.64	28.70
4,240	4,280	139.58	128.64	117.70	106.76	95.83	84.89	73.95	63.01	52.08	41.14	30.20
4,280	4,320	141.08	130.14	119.20	108.26	97.33	86.39	75.45	64.51	53.58	42.64	31.70
4,320	4,360	142.58	131.64	120.70	109.76	98.83	87.89	76.95	66.01	55.08	44.14	33.20
4,360	4,400	144.08	133.14	122.20	111.26	100.33	89.39	78.45	67.51	56.58	45.64	34.70
4,400	4,440	145.58	134.64	123.70	112.76	101.83	90.89	79.95	69.01	58.08	47.14	36.20
4,440	4,480	147.08	136.14	125.20	114.26	103.33	92.39	81.45	70.51	59.58	48.64	37.70
4,480	4,520	148.58	137.64	126.70	115.76	104.83	93.89	82.95	72.01	61.08	50.14	39.20
4,520	4,560	150.08	139.14	128.20	117.26	106.33	95.39	84.45	73.51	62.58	51.64	40.70
4,560	4,600	151.58	140.64	129.70	118.76	107.83	96.89	85.95	75.01	64.08	53.14	42.20
4,600	4,640	153.08	142.14	131.20	120.26	109.33	98.39	87.45	76.51	65.58	54.64	43.70
4,640	4,680	154.58	143.64	132.70	121.76	110.83	99.89	88.95	78.01	67.08	56.14	45.20
4,680	4,720	156.08	145.14	134.20	123.26	112.33	101.39	90.45	79.51	68.58	57.64	46.70
4,720	4,760	157.58	146.64	135.70	124.76	113.83	102.89	91.95	81.01	70.08	59.14	48.20
4,760	4,800	159.08	148.14	137.20	126.26	115.33	104.39	93.45	82.51	71.58	60.64	49.70
4,800	4,840	160.58	149.64	138.70	127.76	116.83	105.89	94.95	84.01	73.08	62.14	51.20
4,840	4,880	162.08	151.14	140.20	129.26	118.33	107.39	96.45	85.51	74.58	63.64	52.70
4,880	4,920	163.58	152.64	141.70	130.76	119.83	108.89	97.95	87.01	76.08	65.14	54.20
4,920	4,960	165.08	154.14	143.20	132.26	121.33	110.39	99.45	88.51	77.58	66.64	55.70
4,960	5,000	166.58	155.64	144.70	133.76	122.83	111.89	100.95	90.01	79.08	68.14	57.20
5,000	5,040	168.73	157.14	146.20	135.26	124.33	113.39	102.45	91.51	80.58	69.64	58.70
5,040	5,080	171.53	158.64	147.70	136.76	125.83	114.89	103.95	93.01	82.08	71.14	60.20
5,080	5,120	174.33	160.14	149.20	138.26	127.33	116.39	105.45	94.51	83.58	72.64	61.70
5,120	5,160	177.13	161.64	150.70	139.76	128.83	117.89	106.95	96.01	85.08	74.14	63.20
5,160	5,200	179.93	163.14	152.20	141.26	130.33	119.39	108.45	97.51	86.58	75.64	64.70
5,200	5,240	182.73	164.64	153.70	142.76	131.83	120.89	109.95	99.01	88.08	77.14	66.20
5,240	5,280	185.53	166.14	155.20	144.26	133.33	122.39	111.45	100.51	89.58	78.64	67.70
5,280	5,320	188.33	167.91	156.70	145.76	134.83	123.89	112.95	102.01	91.08	80.14	69.20
5,320	5,360	191.13	170.71	158.20	147.26	136.33	125.39	114.45	103.51	92.58	81.64	70.70
5,360	5,400	193.93	173.51	159.70	148.76	137.83	126.89	115.95	105.01	94.08	83.14	72.20
5,400	5,440	196.73	176.31	161.20	150.26	139.33	128.39	117.45	106.51	95.58	84.64	73.70
5,440	5,480	199.53	179.11	162.70	151.76	140.83	129.89	118.95	108.01	97.08	86.14	75.20
5,480	5,520	202.33	181.91	164.20	153.26	142.33	131.39	120.45	109.51	98.58	87.64	76.70
5,520	5,560	205.13	184.71	165.70	154.76	143.83	132.89	121.95	111.01	100.08	89.14	78.20
5,560	5,600	207.93	187.51	167.20	156.26	145.33	134.39	123.45	112.51	101.58	90.64	79.70
5,600	5,640	210.73	190.31	169.90	157.76	146.83	135.89	124.95	114.01	103.08	92.14	81.20

5,640 AND OVER use table 4(B) on page 8 for a MARRIED person

**SINGLE persons - DAILY or MISCELLANEOUS Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	18	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	21	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	24	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	27	0.57	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	30	0.69	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	33	0.80	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.91	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	1.02	0.52	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	1.14	0.63	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	1.25	0.74	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	1.36	0.86	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	1.47	0.97	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	1.59	1.08	0.58	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.70	1.19	0.69	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	1.81	1.31	0.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.92	1.42	0.91	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	2.04	1.53	1.03	0.52	0.02	0.00	0.00	0.00	0.00	0.00	0.00
66	69	2.15	1.64	1.14	0.63	0.13	0.00	0.00	0.00	0.00	0.00	0.00
69	72	2.26	1.76	1.25	0.75	0.24	0.00	0.00	0.00	0.00	0.00	0.00
72	75	2.37	1.87	1.36	0.86	0.35	0.00	0.00	0.00	0.00	0.00	0.00
75	78	2.49	1.98	1.48	0.97	0.47	0.00	0.00	0.00	0.00	0.00	0.00
78	81	2.60	2.09	1.59	1.08	0.58	0.07	0.00	0.00	0.00	0.00	0.00
81	84	2.71	2.21	1.70	1.20	0.69	0.19	0.00	0.00	0.00	0.00	0.00
84	87	2.82	2.32	1.81	1.31	0.80	0.30	0.00	0.00	0.00	0.00	0.00
87	90	2.94	2.43	1.93	1.42	0.92	0.41	0.00	0.00	0.00	0.00	0.00
90	93	3.05	2.54	2.04	1.53	1.03	0.53	0.02	0.00	0.00	0.00	0.00
93	96	3.16	2.66	2.15	1.65	1.14	0.64	0.13	0.00	0.00	0.00	0.00
96	99	3.27	2.77	2.26	1.76	1.25	0.75	0.25	0.00	0.00	0.00	0.00
99	102	3.39	2.88	2.38	1.87	1.37	0.86	0.36	0.00	0.00	0.00	0.00
102	105	3.50	2.99	2.49	1.98	1.48	0.98	0.47	0.00	0.00	0.00	0.00
105	108	3.61	3.11	2.60	2.10	1.59	1.09	0.58	0.08	0.00	0.00	0.00
108	111	3.72	3.22	2.71	2.21	1.70	1.20	0.70	0.19	0.00	0.00	0.00
111	114	3.84	3.33	2.83	2.32	1.82	1.31	0.81	0.30	0.00	0.00	0.00
114	117	3.95	3.44	2.94	2.43	1.93	1.43	0.92	0.42	0.00	0.00	0.00
117	120	4.06	3.56	3.05	2.55	2.04	1.54	1.03	0.53	0.02	0.00	0.00
120	123	4.17	3.67	3.16	2.66	2.15	1.65	1.15	0.64	0.14	0.00	0.00
123	126	4.29	3.78	3.28	2.77	2.27	1.76	1.26	0.75	0.25	0.00	0.00
126	129	4.40	3.89	3.39	2.88	2.38	1.88	1.37	0.87	0.36	0.00	0.00
129	132	4.51	4.01	3.50	3.00	2.49	1.99	1.48	0.98	0.47	0.00	0.00
132	135	4.65	4.12	3.61	3.11	2.60	2.10	1.60	1.09	0.59	0.08	0.00
135	138	4.86	4.23	3.73	3.22	2.72	2.21	1.71	1.20	0.70	0.19	0.00
138	141	5.07	4.34	3.84	3.33	2.83	2.33	1.82	1.32	0.81	0.31	0.00
141	144	5.28	4.46	3.95	3.45	2.94	2.44	1.93	1.43	0.92	0.42	0.00
144	147	5.49	4.57	4.06	3.56	3.05	2.55	2.05	1.54	1.04	0.53	0.03
147	150	5.70	4.75	4.18	3.67	3.17	2.66	2.16	1.65	1.15	0.64	0.14
150	153	5.91	4.96	4.29	3.78	3.28	2.78	2.27	1.77	1.26	0.76	0.25
153	156	6.12	5.17	4.40	3.90	3.39	2.89	2.38	1.88	1.37	0.87	0.36
156	159	6.33	5.38	4.51	4.01	3.50	3.00	2.50	1.99	1.49	0.98	0.48
159	162	6.54	5.59	4.65	4.12	3.62	3.11	2.61	2.10	1.60	1.09	0.59
162	165	6.75	5.80	4.86	4.23	3.73	3.23	2.72	2.22	1.71	1.21	0.70
165	168	6.96	6.01	5.07	4.35	3.84	3.34	2.83	2.33	1.82	1.32	0.81
168	171	7.17	6.22	5.28	4.46	3.95	3.45	2.95	2.44	1.94	1.43	0.93
171	174	7.38	6.43	5.49	4.57	4.07	3.56	3.06	2.55	2.05	1.54	1.04
174	177	7.59	6.64	5.70	4.76	4.18	3.68	3.17	2.67	2.16	1.66	1.15
177	180	7.80	6.85	5.91	4.97	4.29	3.79	3.28	2.78	2.27	1.77	1.26
180	183	8.01	7.06	6.12	5.18	4.40	3.90	3.40	2.89	2.39	1.88	1.38
183	186	8.22	7.27	6.33	5.39	4.52	4.01	3.51	3.00	2.50	1.99	1.49
186	189	8.43	7.48	6.54	5.60	4.66	4.13	3.62	3.12	2.61	2.11	1.60
189	192	8.64	7.69	6.75	5.81	4.87	4.24	3.73	3.23	2.72	2.22	1.71
192	195	8.85	7.90	6.96	6.02	5.08	4.35	3.85	3.34	2.84	2.33	1.83
195	198	9.06	8.11	7.17	6.23	5.29	4.46	3.96	3.45	2.95	2.44	1.94
198	201	9.27	8.32	7.38	6.44	5.50	4.58	4.07	3.57	3.06	2.56	2.05
201	204	9.48	8.53	7.59	6.65	5.71	4.77	4.18	3.68	3.17	2.67	2.16
204	207	9.69	8.74	7.80	6.86	5.92	4.98	4.30	3.79	3.29	2.78	2.28

(continued on page 27)



**SINGLE persons - DAILY or MISCELLANEOUS Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:												
207	210	9.90	8.95	8.01	7.07	6.13	5.19	4.41	3.90	3.40	2.89	2.39
210	213	10.11	9.16	8.22	7.28	6.34	5.40	4.52	4.02	3.51	3.01	2.50
213	216	10.32	9.37	8.43	7.49	6.55	5.61	4.66	4.13	3.62	3.12	2.61
216	219	10.53	9.58	8.64	7.70	6.76	5.82	4.87	4.24	3.74	3.23	2.73
219	222	10.74	9.79	8.85	7.91	6.97	6.03	5.08	4.35	3.85	3.34	2.84
222	225	10.95	10.00	9.06	8.12	7.18	6.24	5.29	4.47	3.96	3.46	2.95
225	228	11.16	10.21	9.27	8.33	7.39	6.45	5.50	4.58	4.07	3.57	3.06
228	231	11.37	10.42	9.48	8.54	7.60	6.66	5.71	4.77	4.19	3.68	3.18
231	234	11.58	10.63	9.69	8.75	7.81	6.87	5.92	4.98	4.30	3.79	3.29
234	237	11.79	10.84	9.90	8.96	8.02	7.08	6.13	5.19	4.41	3.91	3.40
237	240	12.00	11.05	10.11	9.17	8.23	7.29	6.34	5.40	4.52	4.02	3.51
240	243	12.21	11.26	10.32	9.38	8.44	7.50	6.55	5.61	4.67	4.13	3.63
243	246	12.42	11.47	10.53	9.59	8.65	7.71	6.76	5.82	4.88	4.24	3.74
246	249	12.63	11.68	10.74	9.80	8.86	7.92	6.97	6.03	5.09	4.36	3.85
249	252	12.84	11.89	10.95	10.01	9.07	8.13	7.18	6.24	5.30	4.47	3.96
252	255	13.05	12.10	11.16	10.22	9.28	8.34	7.39	6.45	5.51	4.58	4.08
255	258	13.26	12.31	11.37	10.43	9.49	8.55	7.60	6.66	5.72	4.78	4.19
258	261	13.47	12.52	11.58	10.64	9.70	8.76	7.81	6.87	5.93	4.99	4.30
261	264	13.68	12.73	11.79	10.85	9.91	8.97	8.02	7.08	6.14	5.20	4.41
264	267	13.89	12.94	12.00	11.06	10.12	9.18	8.23	7.29	6.35	5.41	4.53
267	270	14.10	13.15	12.21	11.27	10.33	9.39	8.44	7.50	6.56	5.62	4.67
270	273	14.31	13.36	12.42	11.48	10.54	9.60	8.65	7.71	6.77	5.83	4.88
273	276	14.52	13.57	12.63	11.69	10.75	9.81	8.86	7.92	6.98	6.04	5.09
276	279	14.73	13.78	12.84	11.90	10.96	10.02	9.07	8.13	7.19	6.25	5.30
279	282	14.94	13.99	13.05	12.11	11.17	10.23	9.28	8.34	7.40	6.46	5.51
282	285	15.15	14.20	13.26	12.32	11.38	10.44	9.49	8.55	7.61	6.67	5.72
285	288	15.36	14.41	13.47	12.53	11.59	10.65	9.70	8.76	7.82	6.88	5.93
288	291	15.57	14.62	13.68	12.74	11.80	10.86	9.91	8.97	8.03	7.09	6.14
291	294	15.79	14.83	13.89	12.95	12.01	11.07	10.12	9.18	8.24	7.30	6.35
294	297	16.03	15.04	14.10	13.16	12.22	11.28	10.33	9.39	8.45	7.51	6.56
297	300	16.26	15.25	14.31	13.37	12.43	11.49	10.54	9.60	8.66	7.72	6.77
300	303	16.49	15.46	14.52	13.58	12.64	11.70	10.75	9.81	8.87	7.93	6.98
303	306	16.72	15.68	14.73	13.79	12.85	11.91	10.96	10.02	9.08	8.14	7.19
306	309	16.96	15.91	14.94	14.00	13.06	12.12	11.17	10.23	9.29	8.35	7.40
309	312	17.19	16.15	15.15	14.21	13.27	12.33	11.38	10.44	9.50	8.56	7.61
312	315	17.42	16.38	15.36	14.42	13.48	12.54	11.59	10.65	9.71	8.77	7.82
315	318	17.65	16.61	15.57	14.63	13.69	12.75	11.80	10.86	9.92	8.98	8.03
318	321	17.89	16.84	15.80	14.84	13.90	12.96	12.01	11.07	10.13	9.19	8.24
321	324	18.12	17.08	16.03	15.05	14.11	13.17	12.22	11.28	10.34	9.40	8.45
324	327	18.35	17.31	16.27	15.26	14.32	13.38	12.43	11.49	10.55	9.61	8.66
327	330	18.58	17.54	16.50	15.47	14.53	13.59	12.64	11.70	10.76	9.82	8.87
330	333	18.82	17.77	16.73	15.69	14.74	13.80	12.85	11.91	10.97	10.03	9.08
333	336	19.05	18.01	16.96	15.92	14.95	14.01	13.06	12.12	11.18	10.24	9.29
336	339	19.28	18.24	17.20	16.15	15.16	14.22	13.27	12.33	11.39	10.45	9.50
339	341	19.48	18.43	17.39	16.35	15.33	14.39	13.45	12.51	11.56	10.62	9.68
341	343	19.63	18.59	17.54	16.50	15.47	14.53	13.59	12.65	11.70	10.76	9.82
343	345	19.79	18.74	17.70	16.66	15.61	14.67	13.73	12.79	11.84	10.90	9.96
345	347	19.94	18.90	17.85	16.81	15.77	14.81	13.87	12.93	11.98	11.04	10.10
347	349	20.10	19.05	18.01	16.97	15.92	14.95	14.01	13.07	12.12	11.18	10.24
349	351	20.25	19.21	18.16	17.12	16.08	15.09	14.15	13.21	12.26	11.32	10.38
351	353	20.41	19.36	18.32	17.28	16.23	15.23	14.29	13.35	12.40	11.46	10.52
353	355	20.56	19.52	18.47	17.43	16.39	15.37	14.43	13.49	12.54	11.60	10.66
355	357	20.72	19.67	18.63	17.59	16.54	15.51	14.57	13.63	12.68	11.74	10.80
357	359	20.87	19.83	18.78	17.74	16.70	15.65	14.71	13.77	12.82	11.88	10.94
359	361	21.03	19.98	18.94	17.90	16.85	15.81	14.85	13.91	12.96	12.02	11.08
361	363	21.18	20.14	19.09	18.05	17.01	15.96	14.99	14.05	13.10	12.16	11.22
363	365	21.34	20.29	19.25	18.21	17.16	16.12	15.13	14.19	13.24	12.30	11.36
365	367	21.49	20.45	19.40	18.36	17.32	16.27	15.27	14.33	13.38	12.44	11.50
367	369	21.65	20.60	19.56	18.52	17.47	16.43	15.41	14.47	13.52	12.58	11.64
369	371	21.80	20.76	19.71	18.67	17.63	16.58	15.55	14.61	13.66	12.72	11.78
371	373	21.96	20.91	19.87	18.83	17.78	16.74	15.70	14.75	13.80	12.86	11.92
373	375	22.11	21.07	20.02	18.98	17.94	16.89	15.85	14.89	13.94	13.00	12.06
375	377	22.27	21.22	20.18	19.14	18.09	17.05	16.01	15.03	14.08	13.14	12.20
377	379	22.42	21.38	20.33	19.29	18.25	17.20	16.16	15.17	14.22	13.28	12.34
379	381	22.58	21.53	20.49	19.45	18.40	17.36	16.32	15.31	14.36	13.42	12.48

**\$381 AND OVER** use table 8(A) on page 8 for a **SINGLE** person

**MARRIED persons - DAILY OR MISCELLANEOUS Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	30	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	33	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	0.59	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	0.70	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	0.81	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	0.93	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	1.04	0.53	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.15	0.65	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	1.26	0.76	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.38	0.87	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	1.49	0.98	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	1.60	1.10	0.59	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	72	1.71	1.21	0.70	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	75	1.83	1.32	0.82	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	78	1.94	1.43	0.93	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	81	2.05	1.55	1.04	0.54	0.03	0.00	0.00	0.00	0.00	0.00	0.00
81	84	2.16	1.66	1.15	0.65	0.14	0.00	0.00	0.00	0.00	0.00	0.00
84	87	2.28	1.77	1.27	0.76	0.26	0.00	0.00	0.00	0.00	0.00	0.00
87	90	2.39	1.88	1.38	0.87	0.37	0.00	0.00	0.00	0.00	0.00	0.00
90	93	2.50	2.00	1.49	0.99	0.48	0.00	0.00	0.00	0.00	0.00	0.00
93	96	2.61	2.11	1.60	1.10	0.59	0.09	0.00	0.00	0.00	0.00	0.00
96	99	2.73	2.22	1.72	1.21	0.71	0.20	0.00	0.00	0.00	0.00	0.00
99	102	2.84	2.33	1.83	1.32	0.82	0.31	0.00	0.00	0.00	0.00	0.00
102	105	2.95	2.45	1.94	1.44	0.93	0.43	0.00	0.00	0.00	0.00	0.00
105	108	3.06	2.56	2.05	1.55	1.04	0.54	0.03	0.00	0.00	0.00	0.00
108	111	3.18	2.67	2.17	1.66	1.16	0.65	0.15	0.00	0.00	0.00	0.00
111	114	3.29	2.78	2.28	1.77	1.27	0.76	0.26	0.00	0.00	0.00	0.00
114	117	3.40	2.90	2.39	1.89	1.38	0.88	0.37	0.00	0.00	0.00	0.00
117	120	3.51	3.01	2.50	2.00	1.49	0.99	0.48	0.00	0.00	0.00	0.00
120	123	3.63	3.12	2.62	2.11	1.61	1.10	0.60	0.09	0.00	0.00	0.00
123	126	3.74	3.23	2.73	2.22	1.72	1.21	0.71	0.21	0.00	0.00	0.00
126	129	3.85	3.35	2.84	2.34	1.83	1.33	0.82	0.32	0.00	0.00	0.00
129	132	3.96	3.46	2.95	2.45	1.94	1.44	0.93	0.43	0.00	0.00	0.00
132	135	4.08	3.57	3.07	2.56	2.06	1.55	1.05	0.54	0.04	0.00	0.00
135	138	4.19	3.68	3.18	2.67	2.17	1.66	1.16	0.66	0.15	0.00	0.00
138	141	4.30	3.80	3.29	2.79	2.28	1.78	1.27	0.77	0.26	0.00	0.00
141	144	4.41	3.91	3.40	2.90	2.39	1.89	1.38	0.88	0.38	0.00	0.00
144	147	4.53	4.02	3.52	3.01	2.51	2.00	1.50	0.99	0.49	0.00	0.00
147	150	4.64	4.13	3.63	3.12	2.62	2.11	1.61	1.11	0.60	0.10	0.00
150	153	4.75	4.25	3.74	3.24	2.73	2.23	1.72	1.22	0.71	0.21	0.00
153	156	4.86	4.36	3.85	3.35	2.84	2.34	1.83	1.33	0.83	0.32	0.00
156	159	4.98	4.47	3.97	3.46	2.96	2.45	1.95	1.44	0.94	0.43	0.00
159	162	5.09	4.58	4.08	3.57	3.07	2.56	2.06	1.56	1.05	0.55	0.04
162	165	5.20	4.70	4.19	3.69	3.18	2.68	2.17	1.67	1.16	0.66	0.15
165	168	5.31	4.81	4.30	3.80	3.29	2.79	2.28	1.78	1.28	0.77	0.27
168	171	5.43	4.92	4.42	3.91	3.41	2.90	2.40	1.89	1.39	0.88	0.38
171	174	5.54	5.03	4.53	4.02	3.52	3.01	2.51	2.01	1.50	1.00	0.49
174	177	5.65	5.15	4.64	4.14	3.63	3.13	2.62	2.12	1.61	1.11	0.60
177	180	5.76	5.26	4.75	4.25	3.74	3.24	2.73	2.23	1.73	1.22	0.72
180	183	5.88	5.37	4.87	4.36	3.86	3.35	2.85	2.34	1.84	1.33	0.83
183	186	5.99	5.48	4.98	4.47	3.97	3.46	2.96	2.46	1.95	1.45	0.94
186	189	6.10	5.60	5.09	4.59	4.08	3.58	3.07	2.57	2.06	1.56	1.05
189	192	6.21	5.71	5.20	4.70	4.19	3.69	3.18	2.68	2.18	1.67	1.17
192	195	6.33	5.82	5.32	4.81	4.31	3.80	3.30	2.79	2.29	1.78	1.28
195	198	6.44	5.93	5.43	4.92	4.42	3.91	3.41	2.91	2.40	1.90	1.39
198	201	6.55	6.05	5.54	5.04	4.53	4.03	3.52	3.02	2.51	2.01	1.50
201	204	6.66	6.16	5.65	5.15	4.64	4.14	3.63	3.13	2.63	2.12	1.62
204	207	6.78	6.27	5.77	5.26	4.76	4.25	3.75	3.24	2.74	2.23	1.73
207	210	6.89	6.38	5.88	5.37	4.87	4.36	3.86	3.36	2.85	2.35	1.84
210	213	7.00	6.50	5.99	5.49	4.98	4.48	3.97	3.47	2.96	2.46	1.95
213	216	7.11	6.61	6.10	5.60	5.09	4.59	4.08	3.58	3.08	2.57	2.07
216	219	7.23	6.72	6.22	5.71	5.21	4.70	4.20	3.69	3.19	2.68	2.18

(continued on page 29)

**MARRIED persons - DAILY OR MISCELLANEOUS Payroll Period**  
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2008)

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:										
219	222	7.34	6.83	6.33	5.82	5.32	4.81	4.31	3.81	3.30	2.80	2.29
222	225	7.45	6.95	6.44	5.94	5.43	4.93	4.42	3.92	3.41	2.91	2.40
225	228	7.56	7.06	6.55	6.05	5.54	5.04	4.53	4.03	3.53	3.02	2.52
228	231	7.68	7.17	6.67	6.16	5.66	5.15	4.65	4.14	3.64	3.13	2.63
231	234	7.84	7.28	6.78	6.27	5.77	5.26	4.76	4.26	3.75	3.25	2.74
234	237	8.05	7.40	6.89	6.39	5.88	5.38	4.87	4.37	3.86	3.36	2.85
237	240	8.26	7.51	7.00	6.50	5.99	5.49	4.98	4.48	3.98	3.47	2.97
240	243	8.47	7.62	7.12	6.61	6.11	5.60	5.10	4.59	4.09	3.58	3.08
243	246	8.68	7.74	7.23	6.72	6.22	5.71	5.21	4.71	4.20	3.70	3.19
246	249	8.89	7.95	7.34	6.84	6.33	5.83	5.32	4.82	4.31	3.81	3.30
249	252	9.10	8.16	7.45	6.95	6.44	5.94	5.43	4.93	4.43	3.92	3.42
252	255	9.31	8.37	7.57	7.06	6.56	6.05	5.55	5.04	4.54	4.03	3.53
255	258	9.52	8.58	7.68	7.17	6.67	6.16	5.66	5.16	4.65	4.15	3.64
258	261	9.73	8.79	7.85	7.29	6.78	6.28	5.77	5.27	4.76	4.26	3.75
261	264	9.94	9.00	8.06	7.40	6.89	6.39	5.88	5.38	4.88	4.37	3.87
264	267	10.15	9.21	8.27	7.51	7.01	6.50	6.00	5.49	4.99	4.48	3.98
267	270	10.36	9.42	8.48	7.62	7.12	6.61	6.11	5.61	5.10	4.60	4.09
270	273	10.57	9.63	8.69	7.74	7.23	6.73	6.22	5.72	5.21	4.71	4.20
273	276	10.78	9.84	8.90	7.95	7.34	6.84	6.33	5.83	5.33	4.82	4.32
276	279	10.99	10.05	9.11	8.16	7.46	6.95	6.45	5.94	5.44	4.93	4.43
279	282	11.20	10.26	9.32	8.37	7.57	7.06	6.56	6.06	5.55	5.05	4.54
282	285	11.41	10.47	9.53	8.58	7.68	7.18	6.67	6.17	5.66	5.16	4.65
285	288	11.62	10.68	9.74	8.79	7.85	7.29	6.78	6.28	5.78	5.27	4.77
288	291	11.83	10.89	9.95	9.00	8.06	7.40	6.90	6.39	5.89	5.38	4.88
291	294	12.04	11.10	10.16	9.21	8.27	7.51	7.01	6.51	6.00	5.50	4.99
294	297	12.25	11.31	10.37	9.42	8.48	7.63	7.12	6.62	6.11	5.61	5.10
297	300	12.46	11.52	10.58	9.63	8.69	7.75	7.23	6.73	6.23	5.72	5.22
300	303	12.67	11.73	10.79	9.84	8.90	7.96	7.35	6.84	6.34	5.83	5.33
303	306	12.88	11.94	11.00	10.05	9.11	8.17	7.46	6.96	6.45	5.95	5.44
306	309	13.09	12.15	11.21	10.26	9.32	8.38	7.57	7.07	6.56	6.06	5.55
309	312	13.30	12.36	11.42	10.47	9.53	8.59	7.68	7.18	6.68	6.17	5.67
312	315	13.51	12.57	11.63	10.68	9.74	8.80	7.86	7.29	6.79	6.28	5.78
315	318	13.72	12.78	11.84	10.89	9.95	9.01	8.07	7.41	6.90	6.40	5.89
318	321	13.93	12.99	12.05	11.10	10.16	9.22	8.28	7.52	7.01	6.51	6.00
321	324	14.14	13.20	12.26	11.31	10.37	9.43	8.49	7.63	7.13	6.62	6.12
324	327	14.35	13.41	12.47	11.52	10.58	9.64	8.70	7.76	7.24	6.73	6.23
327	330	14.56	13.62	12.68	11.73	10.79	9.85	8.91	7.97	7.35	6.85	6.34
330	333	14.77	13.83	12.89	11.94	11.00	10.06	9.12	8.18	7.46	6.96	6.45
333	336	14.98	14.04	13.10	12.15	11.21	10.27	9.33	8.39	7.58	7.07	6.57
336	339	15.19	14.25	13.31	12.36	11.42	10.48	9.54	8.60	7.69	7.18	6.68
339	341	15.37	14.42	13.48	12.54	11.60	10.66	9.71	8.77	7.83	7.28	6.77
341	343	15.51	14.56	13.62	12.68	11.74	10.80	9.85	8.91	7.97	7.35	6.85
343	345	15.65	14.70	13.76	12.82	11.88	10.94	9.99	9.05	8.11	7.43	6.92
345	347	15.79	14.84	13.90	12.96	12.02	11.08	10.13	9.19	8.25	7.50	7.00
347	349	15.93	14.98	14.04	13.10	12.16	11.22	10.27	9.33	8.39	7.58	7.07
349	351	16.07	15.12	14.18	13.24	12.30	11.36	10.41	9.47	8.53	7.65	7.15
351	353	16.21	15.26	14.32	13.38	12.44	11.50	10.55	9.61	8.67	7.73	7.22
353	355	16.35	15.40	14.46	13.52	12.58	11.64	10.69	9.75	8.81	7.87	7.30
355	357	16.49	15.54	14.60	13.66	12.72	11.78	10.83	9.89	8.95	8.01	7.37
357	359	16.63	15.68	14.74	13.80	12.86	11.92	10.97	10.03	9.09	8.15	7.45
359	361	16.77	15.82	14.88	13.94	13.00	12.06	11.11	10.17	9.23	8.29	7.52
361	363	16.91	15.96	15.02	14.08	13.14	12.20	11.25	10.31	9.37	8.43	7.60
363	365	17.05	16.10	15.16	14.22	13.28	12.34	11.39	10.45	9.51	8.57	7.67
365	367	17.19	16.24	15.30	14.36	13.42	12.48	11.53	10.59	9.65	8.71	7.76
367	369	17.33	16.38	15.44	14.50	13.56	12.62	11.67	10.73	9.79	8.85	7.90
369	371	17.47	16.52	15.58	14.64	13.70	12.76	11.81	10.87	9.93	8.99	8.04
371	373	17.61	16.66	15.72	14.78	13.84	12.90	11.95	11.01	10.07	9.13	8.18
373	375	17.75	16.80	15.86	14.92	13.98	13.04	12.09	11.15	10.21	9.27	8.32
375	377	17.89	16.94	16.00	15.06	14.12	13.18	12.23	11.29	10.35	9.41	8.46
377	379	18.03	17.08	16.14	15.20	14.26	13.32	12.37	11.43	10.49	9.55	8.60
379	381	18.17	17.22	16.28	15.34	14.40	13.46	12.51	11.57	10.63	9.69	8.74
381	383	18.31	17.36	16.42	15.48	14.54	13.60	12.65	11.71	10.77	9.83	8.88
383	385	18.45	17.50	16.56	15.62	14.68	13.74	12.79	11.85	10.91	9.97	9.02
385	387	18.59	17.64	16.70	15.76	14.82	13.88	12.93	11.99	11.05	10.11	9.16
387	389	18.73	17.78	16.84	15.90	14.96	14.02	13.07	12.13	11.19	10.25	9.30

389 AND OVER use table 8(B) on page 9 for a MARRIED person



QUARTER-MONTHLY WITHHOLDING FORM (RI-941QM)



**STATE OF RHODE ISLAND**  
 DIVISION OF TAXATION \* ONE CAPITOL HILL STE 7, PROVIDENCE, RI 02908-5809

**WITHHOLDING TAX RETURN**  
**QUARTER/MONTHLY**

Name ① _____ Address _____ _____ City _____ Zip Code _____	<b>WTQM</b>	FEDERAL IDENTIFICATION NO. ③ _____ RETURN FOR QUARTER/MONTHLY PERIOD ENDING ② _____										
I HEREBY CERTIFY THAT THIS RETURN TO BE THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.	TAX AMOUNT DUE AND PAID	④ <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table>										
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT ⑤ _____	TITLE _____	DATE _____										

**EXPLANATION:**

1. The employer's name and address should be preprinted here. If incorrect, any necessary changes may be made directly on the return.
2. This indicates the period covered by the return. Enter period covered.
3. Enter the employer's federal identification number.
4. Enter on this line Rhode Island income tax withholding for the period covered. Payment enclosed should agree with the amount shown on this line.
5. The return must be signed, and the person signing identified as "owner," "partner," or in the case of a corporation, "treasurer," etc.

**INSTRUCTIONS FOR QUARTER-MONTHLY WITHHOLDING**

This form must be used by employers who withhold \$600 or more but less than \$24,000 for a calendar month from employees' wages. It is required to be filed together with remittance due within three banking days after the last day of the quarter-monthly period.

Consecutive returns for each quarter-monthly period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular quarter-monthly period, a return for such period is still required to be filed with the reason for nonwithholding stated thereon.

Adjustments with respect to preceding payments should be made on this return.

A reconciliation of tax withheld must be filed annually by the employer with the Division of Taxation on or before February 28th of each year. Change from a quarter-monthly return basis will be permitted only at the beginning of a calendar year.

MONTHLY WITHHOLDING FORM (Form RI-941M)



**STATE OF RHODE ISLAND**  
 DIVISION OF TAXATION \* ONE CAPITOL HILL STE 7, PROVIDENCE, RI 02908-5809

**WITHHOLDING TAX RETURN**  
**MONTHLY**

Name <sup>①</sup> _____ Address _____ _____ _____ City _____ Zip Code _____	WTM	FEDERAL IDENTIFICATION NO. <sup>③</sup> _____ RETURN FOR MONTH ENDING <sup>②</sup> _____
I HEREBY CERTIFY THAT THIS RETURN TO BE THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.	TAX AMOUNT DUE AND PAID	<sup>④</sup> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
SIGNATURE OF OWNER, PARTNER OR AUTHORIZED AGENT <sup>⑤</sup> _____	TITLE _____	DATE _____

**EXPLANATION:**

1. The employer's name and address should be preprinted here. If incorrect, any necessary changes may be made directly on the return.
2. This indicates the period covered by the return. Enter period covered.
3. Enter the employer's federal identification number.
4. Enter on this line Rhode Island income tax withholding for the period covered. Payment enclosed should agree with the amount shown on this line.
5. The return must be signed, and the person signing identified as "owner," "partner," or in the case of a corporation, "treasurer," etc.

**INSTRUCTIONS FOR MONTHLY WITHHOLDING**

This form must be used by employers who withhold \$50 or more but less than \$600 for a calendar month from employees' wages. It is required to be filed together with remittance due within twenty days after the close of the month.

Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return is still required to be filed for such month with the reason for nonwithholding stated thereon.

Adjustments, with respect to preceding payments, should be made on this return.

A reconciliation of tax withheld must be filed annually by the employer with the Division of Taxation on or before February 28th of each year.

Changes from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 for any calendar month, the employer must begin to file quarter-monthly on Form 941-QM and such return together with the remittance will be due within three banking days after the last day of the quarter-monthly period.

# WHERE TO GET FORMS, INFORMATION AND TAX ASSISTANCE



On the World Wide Web

[www.tax.ri.gov](http://www.tax.ri.gov)



Telephone

Information : (401) 574-8829

Forms : (401) 574-8970



In person

8:30am to 3:30pm

**Free walk-in assistance and forms are available Monday through Friday 8:30<sup>am</sup> to 3:30<sup>pm</sup>.  
One Capitol Hill · Providence, RI · 02908-5800**

The following non-profit organizations operate Low Income Tax Clinics partially funded by the IRS which assist qualified individuals with tax problems. While this is not a recommendation or endorsement by the R.I Division of Taxation, the information below is supplied as a public service.

Rhode Island Tax Clinic, Inc. (401) 421-1040  
Rhode Island Legal Services, Inc. (401) 274-2652

## Directions

### From points south

Take 95 north to exit 23 (State Offices). At the end of the exit ramp, go straight through the traffic light onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.

### From points north

Take 95 south to exit 23 (State Offices). At the end of the exit ramp, you can only continue in one direction onto Charles Street. Take a left onto Ashburton Avenue (at the liquor store). This will lead you back onto Charles Street in the opposite direction. At the second traffic light, take a right onto Orms Street (at the Marriott). At the next traffic light, take a left onto State Street. Take your first right into the parking lots. The Department of Administration building is the second building on your left.



## RHODE ISLAND DIVISION OF TAXATION MISSION STATEMENT



To assess and collect all revenue that the legislature places under the control of the Tax Administrator in the most efficient and cost effective manner and to foster voluntary compliance with the tax laws by instilling public confidence through professional, impartial and ethical conduct.

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**State of Rhode Island  
Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5809**