

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

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

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$3,360	\$3,400	\$440	\$364	\$313	\$267	\$221	\$176	\$130	\$84	\$39	\$4	\$0
3,400	3,440	450	374	319	273	227	182	136	90	45	8	0
3,440	3,480	460	384	325	279	233	188	142	96	51	12	0
3,480	3,520	470	394	331	285	239	194	148	102	57	16	0
3,520	3,560	480	404	337	291	245	200	154	108	63	20	0
3,560	3,600	490	414	343	297	251	206	160	114	69	24	0
3,600	3,640	500	424	349	303	257	212	166	120	75	29	0
3,640	3,680	510	434	358	309	263	218	172	126	81	35	2
3,680	3,720	520	444	368	315	269	224	178	132	87	41	6
3,720	3,760	530	454	378	321	275	230	184	138	93	47	10
3,760	3,800	540	464	388	327	281	236	190	144	99	53	14
3,800	3,840	550	474	398	333	287	242	196	150	105	59	18
3,840	3,880	560	484	408	339	293	248	202	156	111	65	22
3,880	3,920	570	494	418	345	299	254	208	162	117	71	26
3,920	3,960	580	504	428	352	305	260	214	168	123	77	32
3,960	4,000	590	514	438	362	311	266	220	174	129	83	38
4,000	4,040	600	524	448	372	317	272	226	180	135	89	44
4,040	4,080	610	534	458	382	323	278	232	186	141	95	50
4,080	4,120	620	544	468	392	329	284	238	192	147	101	56
4,120	4,160	630	554	478	402	335	290	244	198	153	107	62
4,160	4,200	640	564	488	412	341	296	250	204	159	113	68
4,200	4,240	650	574	498	422	347	302	256	210	165	119	74
4,240	4,280	660	584	508	432	356	308	262	216	171	125	80
4,280	4,320	670	594	518	442	366	314	268	222	177	131	86
4,320	4,360	680	604	528	452	376	320	274	228	183	137	92
4,360	4,400	690	614	538	462	386	326	280	234	189	143	98
4,400	4,440	700	624	548	472	396	332	286	240	195	149	104
4,440	4,480	710	634	558	482	406	338	292	246	201	155	110
4,480	4,520	720	644	568	492	416	344	298	252	207	161	116
4,520	4,560	730	654	578	502	426	350	304	258	213	167	122
4,560	4,600	740	664	588	512	436	360	310	264	219	173	128
4,600	4,640	750	674	598	522	446	370	316	270	225	179	134
4,640	4,680	760	684	608	532	456	380	322	276	231	185	140
4,680	4,720	770	694	618	542	466	390	328	282	237	191	146
4,720	4,760	780	704	628	552	476	400	334	288	243	197	152
4,760	4,800	790	714	638	562	486	410	340	294	249	203	158
4,800	4,840	800	724	648	572	496	420	346	300	255	209	164
4,840	4,880	810	734	658	582	506	430	354	306	261	215	170
4,880	4,920	820	744	668	592	516	440	364	312	267	221	176
4,920	4,960	830	754	678	602	526	450	374	318	273	227	182
4,960	5,000	840	764	688	612	536	460	384	324	279	233	188
5,000	5,040	850	774	698	622	546	470	394	330	285	239	194
5,040	5,080	860	784	708	632	556	480	404	336	291	245	200

\$5,080 and over

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

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

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

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

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$4,080	\$4,120	\$382	\$336	\$291	\$245	\$199	\$154	\$108	\$66	\$35	\$5	\$0
4,120	4,160	388	342	297	251	205	160	114	70	39	9	0
4,160	4,200	394	348	303	257	211	166	120	75	43	13	0
4,200	4,240	400	354	309	263	217	172	126	81	47	17	0
4,240	4,280	406	360	315	269	223	178	132	87	51	21	0
4,280	4,320	412	366	321	275	229	184	138	93	55	25	0
4,320	4,360	418	372	327	281	235	190	144	99	59	29	0
4,360	4,400	424	378	333	287	241	196	150	105	63	33	3
4,400	4,440	430	384	339	293	247	202	156	111	67	37	7
4,440	4,480	436	390	345	299	253	208	162	117	71	41	11
4,480	4,520	442	396	351	305	259	214	168	123	77	45	15
4,520	4,560	448	402	357	311	265	220	174	129	83	49	19
4,560	4,600	454	408	363	317	271	226	180	135	89	53	23
4,600	4,640	460	414	369	323	277	232	186	141	95	57	27
4,640	4,680	466	420	375	329	283	238	192	147	101	61	31
4,680	4,720	472	426	381	335	289	244	198	153	107	65	35
4,720	4,760	478	432	387	341	295	250	204	159	113	69	39
4,760	4,800	484	438	393	347	301	256	210	165	119	73	43
4,800	4,840	490	444	399	353	307	262	216	171	125	79	47
4,840	4,880	496	450	405	359	313	268	222	177	131	85	51
4,880	4,920	502	456	411	365	319	274	228	183	137	91	55
4,920	4,960	508	462	417	371	325	280	234	189	143	97	59
4,960	5,000	514	468	423	377	331	286	240	195	149	103	63
5,000	5,040	520	474	429	383	337	292	246	201	155	109	67
5,040	5,080	526	480	435	389	343	298	252	207	161	115	71
5,080	5,120	532	486	441	395	349	304	258	213	167	121	76
5,120	5,160	538	492	447	401	355	310	264	219	173	127	82
5,160	5,200	544	498	453	407	361	316	270	225	179	133	88
5,200	5,240	550	504	459	413	367	322	276	231	185	139	94
5,240	5,280	556	510	465	419	373	328	282	237	191	145	100
5,280	5,320	562	516	471	425	379	334	288	243	197	151	106
5,320	5,360	568	522	477	431	385	340	294	249	203	157	112
5,360	5,400	574	528	483	437	391	346	300	255	209	163	118
5,400	5,440	580	534	489	443	397	352	306	261	215	169	124
5,440	5,480	586	540	495	449	403	358	312	267	221	175	130
5,480	5,520	592	546	501	455	409	364	318	273	227	181	136
5,520	5,560	598	552	507	461	415	370	324	279	233	187	142
5,560	5,600	604	558	513	467	421	376	330	285	239	193	148
5,600	5,640	610	564	519	473	427	382	336	291	245	199	154
5,640	5,680	616	570	525	479	433	388	342	297	251	205	160
5,680	5,720	622	576	531	485	439	394	348	303	257	211	166
5,720	5,760	628	582	537	491	445	400	354	309	263	217	172
5,760	5,800	634	588	543	497	451	406	360	315	269	223	178
5,800	5,840	640	594	549	503	457	412	366	321	275	229	184
5,840	5,880	646	600	555	509	463	418	372	327	281	235	190

\$5,880 and over

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