

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$220 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 220 | 230 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 34 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 38 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 42 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 45 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 49 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 53 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 57 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 61 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 65 | 34 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 69 | 38 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 73 | 42 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 79 | 46 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 85 | 50 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 91 | 54 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 97 | 58 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 103 | 62 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 109 | 66 | 35 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 115 | 70 | 39 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 121 | 75 | 43 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 127 | 81 | 47 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 133 | 87 | 51 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 139 | 93 | 55 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 145 | 99 | 59 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 151 | 105 | 63 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 157 | 111 | 67 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 163 | 117 | 71 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 169 | 123 | 77 | 44 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 175 | 129 | 83 | 48 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 181 | 135 | 89 | 52 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 187 | 141 | 95 | 56 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 193 | 147 | 101 | 60 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 199 | 153 | 107 | 64 | 33 | 2 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 205 | 159 | 113 | 68 | 37 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 211 | 165 | 119 | 73 | 41 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 217 | 171 | 125 | 79 | 45 | 14 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 223 | 177 | 131 | 85 | 49 | 18 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 229 | 183 | 137 | 91 | 53 | 22 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 235 | 189 | 143 | 97 | 57 | 26 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 241 | 195 | 149 | 103 | 61 | 30 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 247 | 201 | 155 | 109 | 65 | 34 | 4 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 253 | 207 | 161 | 115 | 69 | 38 | 8 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 259 | 213 | 167 | 121 | 74 | 42 | 12 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 265 | 219 | 173 | 127 | 80 | 46 | 16 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 271 | 225 | 179 | 133 | 86 | 50 | 20 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 277 | 231 | 185 | 139 | 92 | 54 | 24 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 283 | 237 | 191 | 145 | 98 | 58 | 28 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 289 | 243 | 197 | 151 | 104 | 62 | 32 | 1 | 0 | 0 | 0 |
| 2,360 | 2,400 | 295 | 249 | 203 | 157 | 110 | 66 | 36 | 5 | 0 | 0 | 0 |

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|-------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$2,400 | \$2,440 | \$301 | \$255 | \$209 | \$163 | \$116 | \$70 | \$40 | \$9 | \$0 | \$0 | \$0 |
| 2,440 | 2,480 | 307 | 261 | 215 | 169 | 122 | 76 | 44 | 13 | 0 | 0 | 0 |
| 2,480 | 2,520 | 313 | 267 | 221 | 175 | 128 | 82 | 48 | 17 | 0 | 0 | 0 |
| 2,520 | 2,560 | 319 | 273 | 227 | 181 | 134 | 88 | 52 | 21 | 0 | 0 | 0 |
| 2,560 | 2,600 | 325 | 279 | 233 | 187 | 140 | 94 | 56 | 25 | 0 | 0 | 0 |
| 2,600 | 2,640 | 331 | 285 | 239 | 193 | 146 | 100 | 60 | 29 | 0 | 0 | 0 |
| 2,640 | 2,680 | 337 | 291 | 245 | 199 | 152 | 106 | 64 | 33 | 2 | 0 | 0 |
| 2,680 | 2,720 | 343 | 297 | 251 | 205 | 158 | 112 | 68 | 37 | 6 | 0 | 0 |
| 2,720 | 2,760 | 349 | 303 | 257 | 211 | 164 | 118 | 72 | 41 | 10 | 0 | 0 |
| 2,760 | 2,800 | 355 | 309 | 263 | 217 | 170 | 124 | 78 | 45 | 14 | 0 | 0 |
| 2,800 | 2,840 | 361 | 315 | 269 | 223 | 176 | 130 | 84 | 49 | 18 | 0 | 0 |
| 2,840 | 2,880 | 367 | 321 | 275 | 229 | 182 | 136 | 90 | 53 | 22 | 0 | 0 |
| 2,880 | 2,920 | 373 | 327 | 281 | 235 | 188 | 142 | 96 | 57 | 26 | 0 | 0 |
| 2,920 | 2,960 | 379 | 333 | 287 | 241 | 194 | 148 | 102 | 61 | 30 | 0 | 0 |
| 2,960 | 3,000 | 385 | 339 | 293 | 247 | 200 | 154 | 108 | 65 | 34 | 3 | 0 |
| 3,000 | 3,040 | 391 | 345 | 299 | 253 | 206 | 160 | 114 | 69 | 38 | 7 | 0 |
| 3,040 | 3,080 | 398 | 351 | 305 | 259 | 212 | 166 | 120 | 74 | 42 | 11 | 0 |
| 3,080 | 3,120 | 408 | 357 | 311 | 265 | 218 | 172 | 126 | 80 | 46 | 15 | 0 |
| 3,120 | 3,160 | 418 | 363 | 317 | 271 | 224 | 178 | 132 | 86 | 50 | 19 | 0 |
| 3,160 | 3,200 | 428 | 369 | 323 | 277 | 230 | 184 | 138 | 92 | 54 | 23 | 0 |
| 3,200 | 3,240 | 438 | 375 | 329 | 283 | 236 | 190 | 144 | 98 | 58 | 27 | 0 |
| 3,240 | 3,280 | 448 | 381 | 335 | 289 | 242 | 196 | 150 | 104 | 62 | 31 | 0 |
| 3,280 | 3,320 | 458 | 387 | 341 | 295 | 248 | 202 | 156 | 110 | 66 | 35 | 4 |
| 3,320 | 3,360 | 468 | 393 | 347 | 301 | 254 | 208 | 162 | 116 | 70 | 39 | 8 |
| 3,360 | 3,400 | 478 | 401 | 353 | 307 | 260 | 214 | 168 | 122 | 75 | 43 | 12 |
| 3,400 | 3,440 | 488 | 411 | 359 | 313 | 266 | 220 | 174 | 128 | 81 | 47 | 16 |
| 3,440 | 3,480 | 498 | 421 | 365 | 319 | 272 | 226 | 180 | 134 | 87 | 51 | 20 |
| 3,480 | 3,520 | 508 | 431 | 371 | 325 | 278 | 232 | 186 | 140 | 93 | 55 | 24 |
| 3,520 | 3,560 | 518 | 441 | 377 | 331 | 284 | 238 | 192 | 146 | 99 | 59 | 28 |
| 3,560 | 3,600 | 528 | 451 | 383 | 337 | 290 | 244 | 198 | 152 | 105 | 63 | 32 |
| 3,600 | 3,640 | 538 | 461 | 389 | 343 | 296 | 250 | 204 | 158 | 111 | 67 | 36 |
| 3,640 | 3,680 | 548 | 471 | 395 | 349 | 302 | 256 | 210 | 164 | 117 | 71 | 40 |
| 3,680 | 3,720 | 558 | 481 | 404 | 355 | 308 | 262 | 216 | 170 | 123 | 77 | 44 |
| 3,720 | 3,760 | 568 | 491 | 414 | 361 | 314 | 268 | 222 | 176 | 129 | 83 | 48 |
| 3,760 | 3,800 | 578 | 501 | 424 | 367 | 320 | 274 | 228 | 182 | 135 | 89 | 52 |
| 3,800 | 3,840 | 588 | 511 | 434 | 373 | 326 | 280 | 234 | 188 | 141 | 95 | 56 |
| 3,840 | 3,880 | 598 | 521 | 444 | 379 | 332 | 286 | 240 | 194 | 147 | 101 | 60 |
| 3,880 | 3,920 | 608 | 531 | 454 | 385 | 338 | 292 | 246 | 200 | 153 | 107 | 64 |
| 3,920 | 3,960 | 618 | 541 | 464 | 391 | 344 | 298 | 252 | 206 | 159 | 113 | 68 |
| 3,960 | 4,000 | 628 | 551 | 474 | 397 | 350 | 304 | 258 | 212 | 165 | 119 | 73 |
| 4,000 | 4,040 | 638 | 561 | 484 | 407 | 356 | 310 | 264 | 218 | 171 | 125 | 79 |
| 4,040 | 4,080 | 648 | 571 | 494 | 417 | 362 | 316 | 270 | 224 | 177 | 131 | 85 |
| 4,080 | 4,120 | 658 | 581 | 504 | 427 | 368 | 322 | 276 | 230 | 183 | 137 | 91 |
| 4,120 | 4,160 | 668 | 591 | 514 | 437 | 374 | 328 | 282 | 236 | 189 | 143 | 97 |
| 4,160 | 4,200 | 678 | 601 | 524 | 447 | 380 | 334 | 288 | 242 | 195 | 149 | 103 |
| 4,200 | 4,240 | 688 | 611 | 534 | 457 | 386 | 340 | 294 | 248 | 201 | 155 | 109 |
| 4,240 | 4,280 | 698 | 621 | 544 | 467 | 392 | 346 | 300 | 254 | 207 | 161 | 115 |
| 4,280 | 4,320 | 708 | 631 | 554 | 477 | 400 | 352 | 306 | 260 | 213 | 167 | 121 |
| 4,320 | 4,360 | 718 | 641 | 564 | 487 | 410 | 358 | 312 | 266 | 219 | 173 | 127 |
| 4,360 | 4,400 | 728 | 651 | 574 | 497 | 420 | 364 | 318 | 272 | 225 | 179 | 133 |
| 4,400 | 4,440 | 738 | 661 | 584 | 507 | 430 | 370 | 324 | 278 | 231 | 185 | 139 |
| 4,440 | 4,480 | 748 | 671 | 594 | 517 | 440 | 376 | 330 | 284 | 237 | 191 | 145 |
| 4,480 | 4,520 | 758 | 681 | 604 | 527 | 450 | 382 | 336 | 290 | 243 | 197 | 151 |
| 4,520 | 4,560 | 768 | 691 | 614 | 537 | 460 | 388 | 342 | 296 | 249 | 203 | 157 |
| 4,560 | 4,600 | 778 | 701 | 624 | 547 | 470 | 394 | 348 | 302 | 255 | 209 | 163 |
| 4,600 | 4,640 | 788 | 711 | 634 | 557 | 480 | 403 | 354 | 308 | 261 | 215 | 169 |
| 4,640 | 4,680 | 798 | 721 | 644 | 567 | 490 | 413 | 360 | 314 | 267 | 221 | 175 |
| 4,680 | 4,720 | 808 | 731 | 654 | 577 | 500 | 423 | 366 | 320 | 273 | 227 | 181 |
| 4,720 | 4,760 | 818 | 741 | 664 | 587 | 510 | 433 | 372 | 326 | 279 | 233 | 187 |
| 4,760 | 4,800 | 828 | 751 | 674 | 597 | 520 | 443 | 378 | 332 | 285 | 239 | 193 |
| 4,800 | 4,840 | 838 | 761 | 684 | 607 | 530 | 453 | 384 | 338 | 291 | 245 | 199 |
| 4,840 | 4,880 | 848 | 771 | 694 | 617 | 540 | 463 | 390 | 344 | 297 | 251 | 205 |
| 4,880 | 4,920 | 858 | 781 | 704 | 627 | 550 | 473 | 396 | 350 | 303 | 257 | 211 |
| 4,920 | 4,960 | 868 | 791 | 714 | 637 | 560 | 483 | 406 | 356 | 309 | 263 | 217 |
| 4,960 | 5,000 | 878 | 801 | 724 | 647 | 570 | 493 | 416 | 362 | 315 | 269 | 223 |
| 5,000 | 5,040 | 888 | 811 | 734 | 657 | 580 | 503 | 426 | 368 | 321 | 275 | 229 |
| 5,040 | 5,080 | 898 | 821 | 744 | 667 | 590 | 513 | 436 | 374 | 327 | 281 | 235 |

\$5,080 and over

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

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$680 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 680 | 720 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 44 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 48 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 52 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 56 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 60 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 64 | 33 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 68 | 37 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 72 | 41 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 76 | 45 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 80 | 49 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 84 | 53 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 88 | 57 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 92 | 61 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 96 | 65 | 35 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 100 | 69 | 39 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 104 | 73 | 43 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 108 | 77 | 47 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 112 | 81 | 51 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 116 | 85 | 55 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 120 | 89 | 59 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 124 | 93 | 63 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 128 | 97 | 67 | 36 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 132 | 101 | 71 | 40 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 136 | 105 | 75 | 44 | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 140 | 109 | 79 | 48 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 145 | 113 | 83 | 52 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 151 | 117 | 87 | 56 | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 157 | 121 | 91 | 60 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 163 | 125 | 95 | 64 | 33 | 2 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 169 | 129 | 99 | 68 | 37 | 6 | 0 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 175 | 133 | 103 | 72 | 41 | 10 | 0 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 181 | 137 | 107 | 76 | 45 | 14 | 0 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 187 | 141 | 111 | 80 | 49 | 18 | 0 | 0 | 0 | 0 | 0 |
| 2,400 | 2,440 | 193 | 147 | 115 | 84 | 53 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,440 | 2,480 | 199 | 153 | 119 | 88 | 57 | 26 | 0 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 205 | 159 | 123 | 92 | 61 | 30 | 0 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 211 | 165 | 127 | 96 | 65 | 34 | 3 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 217 | 171 | 131 | 100 | 69 | 38 | 7 | 0 | 0 | 0 | 0 |
| 2,600 | 2,640 | 223 | 177 | 135 | 104 | 73 | 42 | 11 | 0 | 0 | 0 | 0 |
| 2,640 | 2,680 | 229 | 183 | 139 | 108 | 77 | 46 | 15 | 0 | 0 | 0 | 0 |
| 2,680 | 2,720 | 235 | 189 | 143 | 112 | 81 | 50 | 19 | 0 | 0 | 0 | 0 |
| 2,720 | 2,760 | 241 | 195 | 149 | 116 | 85 | 54 | 23 | 0 | 0 | 0 | 0 |
| 2,760 | 2,800 | 247 | 201 | 155 | 120 | 89 | 58 | 27 | 0 | 0 | 0 | 0 |
| 2,800 | 2,840 | 253 | 207 | 161 | 124 | 93 | 62 | 31 | 0 | 0 | 0 | 0 |
| 2,840 | 2,880 | 259 | 213 | 167 | 128 | 97 | 66 | 35 | 4 | 0 | 0 | 0 |
| 2,880 | 2,920 | 265 | 219 | 173 | 132 | 101 | 70 | 39 | 8 | 0 | 0 | 0 |
| 2,920 | 2,960 | 271 | 225 | 179 | 136 | 105 | 74 | 43 | 12 | 0 | 0 | 0 |
| 2,960 | 3,000 | 277 | 231 | 185 | 140 | 109 | 78 | 47 | 16 | 0 | 0 | 0 |
| 3,000 | 3,040 | 283 | 237 | 191 | 145 | 113 | 82 | 51 | 20 | 0 | 0 | 0 |
| 3,040 | 3,080 | 289 | 243 | 197 | 151 | 117 | 86 | 55 | 24 | 0 | 0 | 0 |
| 3,080 | 3,120 | 295 | 249 | 203 | 157 | 121 | 90 | 59 | 28 | 0 | 0 | 0 |
| 3,120 | 3,160 | 301 | 255 | 209 | 163 | 125 | 94 | 63 | 32 | 2 | 0 | 0 |
| 3,160 | 3,200 | 307 | 261 | 215 | 169 | 129 | 98 | 67 | 36 | 6 | 0 | 0 |
| 3,200 | 3,240 | 313 | 267 | 221 | 175 | 133 | 102 | 71 | 40 | 10 | 0 | 0 |
| 3,240 | 3,280 | 319 | 273 | 227 | 181 | 137 | 106 | 75 | 44 | 14 | 0 | 0 |
| 3,280 | 3,320 | 325 | 279 | 233 | 187 | 141 | 110 | 79 | 48 | 18 | 0 | 0 |
| 3,320 | 3,360 | 331 | 285 | 239 | 193 | 146 | 114 | 83 | 52 | 22 | 0 | 0 |
| 3,360 | 3,400 | 337 | 291 | 245 | 199 | 152 | 118 | 87 | 56 | 26 | 0 | 0 |

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|-------|-------|------|------|------|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$3,400 | \$3,440 | \$343 | \$297 | \$251 | \$205 | \$158 | \$122 | \$91 | \$60 | \$30 | \$0 | \$0 |
| 3,440 | 3,480 | 349 | 303 | 257 | 211 | 164 | 126 | 95 | 64 | 34 | 3 | 0 |
| 3,480 | 3,520 | 355 | 309 | 263 | 217 | 170 | 130 | 99 | 68 | 38 | 7 | 0 |
| 3,520 | 3,560 | 361 | 315 | 269 | 223 | 176 | 134 | 103 | 72 | 42 | 11 | 0 |
| 3,560 | 3,600 | 367 | 321 | 275 | 229 | 182 | 138 | 107 | 76 | 46 | 15 | 0 |
| 3,600 | 3,640 | 373 | 327 | 281 | 235 | 188 | 142 | 111 | 80 | 50 | 19 | 0 |
| 3,640 | 3,680 | 379 | 333 | 287 | 241 | 194 | 148 | 115 | 84 | 54 | 23 | 0 |
| 3,680 | 3,720 | 385 | 339 | 293 | 247 | 200 | 154 | 119 | 88 | 58 | 27 | 0 |
| 3,720 | 3,760 | 391 | 345 | 299 | 253 | 206 | 160 | 123 | 92 | 62 | 31 | 0 |
| 3,760 | 3,800 | 397 | 351 | 305 | 259 | 212 | 166 | 127 | 96 | 66 | 35 | 4 |
| 3,800 | 3,840 | 403 | 357 | 311 | 265 | 218 | 172 | 131 | 100 | 70 | 39 | 8 |
| 3,840 | 3,880 | 409 | 363 | 317 | 271 | 224 | 178 | 135 | 104 | 74 | 43 | 12 |
| 3,880 | 3,920 | 415 | 369 | 323 | 277 | 230 | 184 | 139 | 108 | 78 | 47 | 16 |
| 3,920 | 3,960 | 421 | 375 | 329 | 283 | 236 | 190 | 144 | 112 | 82 | 51 | 20 |
| 3,960 | 4,000 | 427 | 381 | 335 | 289 | 242 | 196 | 150 | 116 | 86 | 55 | 24 |
| 4,000 | 4,040 | 433 | 387 | 341 | 295 | 248 | 202 | 156 | 120 | 90 | 59 | 28 |
| 4,040 | 4,080 | 439 | 393 | 347 | 301 | 254 | 208 | 162 | 124 | 94 | 63 | 32 |
| 4,080 | 4,120 | 445 | 399 | 353 | 307 | 260 | 214 | 168 | 128 | 98 | 67 | 36 |
| 4,120 | 4,160 | 451 | 405 | 359 | 313 | 266 | 220 | 174 | 132 | 102 | 71 | 40 |
| 4,160 | 4,200 | 457 | 411 | 365 | 319 | 272 | 226 | 180 | 136 | 106 | 75 | 44 |
| 4,200 | 4,240 | 463 | 417 | 371 | 325 | 278 | 232 | 186 | 140 | 110 | 79 | 48 |
| 4,240 | 4,280 | 469 | 423 | 377 | 331 | 284 | 238 | 192 | 146 | 114 | 83 | 52 |
| 4,280 | 4,320 | 475 | 429 | 383 | 337 | 290 | 244 | 198 | 152 | 118 | 87 | 56 |
| 4,320 | 4,360 | 481 | 435 | 389 | 343 | 296 | 250 | 204 | 158 | 122 | 91 | 60 |
| 4,360 | 4,400 | 487 | 441 | 395 | 349 | 302 | 256 | 210 | 164 | 126 | 95 | 64 |
| 4,400 | 4,440 | 493 | 447 | 401 | 355 | 308 | 262 | 216 | 170 | 130 | 99 | 68 |
| 4,440 | 4,480 | 499 | 453 | 407 | 361 | 314 | 268 | 222 | 176 | 134 | 103 | 72 |
| 4,480 | 4,520 | 505 | 459 | 413 | 367 | 320 | 274 | 228 | 182 | 138 | 107 | 76 |
| 4,520 | 4,560 | 511 | 465 | 419 | 373 | 326 | 280 | 234 | 188 | 142 | 111 | 80 |
| 4,560 | 4,600 | 517 | 471 | 425 | 379 | 332 | 286 | 240 | 194 | 147 | 115 | 84 |
| 4,600 | 4,640 | 523 | 477 | 431 | 385 | 338 | 292 | 246 | 200 | 153 | 119 | 88 |
| 4,640 | 4,680 | 529 | 483 | 437 | 391 | 344 | 298 | 252 | 206 | 159 | 123 | 92 |
| 4,680 | 4,720 | 535 | 489 | 443 | 397 | 350 | 304 | 258 | 212 | 165 | 127 | 96 |
| 4,720 | 4,760 | 541 | 495 | 449 | 403 | 356 | 310 | 264 | 218 | 171 | 131 | 100 |
| 4,760 | 4,800 | 547 | 501 | 455 | 409 | 362 | 316 | 270 | 224 | 177 | 135 | 104 |
| 4,800 | 4,840 | 553 | 507 | 461 | 415 | 368 | 322 | 276 | 230 | 183 | 139 | 108 |
| 4,840 | 4,880 | 559 | 513 | 467 | 421 | 374 | 328 | 282 | 236 | 189 | 143 | 112 |
| 4,880 | 4,920 | 565 | 519 | 473 | 427 | 380 | 334 | 288 | 242 | 195 | 149 | 116 |
| 4,920 | 4,960 | 571 | 525 | 479 | 433 | 386 | 340 | 294 | 248 | 201 | 155 | 120 |
| 4,960 | 5,000 | 577 | 531 | 485 | 439 | 392 | 346 | 300 | 254 | 207 | 161 | 124 |
| 5,000 | 5,040 | 583 | 537 | 491 | 445 | 398 | 352 | 306 | 260 | 213 | 167 | 128 |
| 5,040 | 5,080 | 589 | 543 | 497 | 451 | 404 | 358 | 312 | 266 | 219 | 173 | 132 |
| 5,080 | 5,120 | 595 | 549 | 503 | 457 | 410 | 364 | 318 | 272 | 225 | 179 | 136 |
| 5,120 | 5,160 | 601 | 555 | 509 | 463 | 416 | 370 | 324 | 278 | 231 | 185 | 140 |
| 5,160 | 5,200 | 607 | 561 | 515 | 469 | 422 | 376 | 330 | 284 | 237 | 191 | 145 |
| 5,200 | 5,240 | 613 | 567 | 521 | 475 | 428 | 382 | 336 | 290 | 243 | 197 | 151 |
| 5,240 | 5,280 | 619 | 573 | 527 | 481 | 434 | 388 | 342 | 296 | 249 | 203 | 157 |
| 5,280 | 5,320 | 625 | 579 | 533 | 487 | 440 | 394 | 348 | 302 | 255 | 209 | 163 |
| 5,320 | 5,360 | 631 | 585 | 539 | 493 | 446 | 400 | 354 | 308 | 261 | 215 | 169 |
| 5,360 | 5,400 | 637 | 591 | 545 | 499 | 452 | 406 | 360 | 314 | 267 | 221 | 175 |
| 5,400 | 5,440 | 643 | 597 | 551 | 505 | 458 | 412 | 366 | 320 | 273 | 227 | 181 |
| 5,440 | 5,480 | 649 | 603 | 557 | 511 | 464 | 418 | 372 | 326 | 279 | 233 | 187 |
| 5,480 | 5,520 | 655 | 609 | 563 | 517 | 470 | 424 | 378 | 332 | 285 | 239 | 193 |
| 5,520 | 5,560 | 661 | 615 | 569 | 523 | 476 | 430 | 384 | 338 | 291 | 245 | 199 |
| 5,560 | 5,600 | 667 | 621 | 575 | 529 | 482 | 436 | 390 | 344 | 297 | 251 | 205 |
| 5,600 | 5,640 | 673 | 627 | 581 | 535 | 488 | 442 | 396 | 350 | 303 | 257 | 211 |
| 5,640 | 5,680 | 679 | 633 | 587 | 541 | 494 | 448 | 402 | 356 | 309 | 263 | 217 |
| 5,680 | 5,720 | 685 | 639 | 593 | 547 | 500 | 454 | 408 | 362 | 315 | 269 | 223 |
| 5,720 | 5,760 | 691 | 645 | 599 | 553 | 506 | 460 | 414 | 368 | 321 | 275 | 229 |
| 5,760 | 5,800 | 697 | 651 | 605 | 559 | 512 | 466 | 420 | 374 | 327 | 281 | 235 |
| 5,800 | 5,840 | 703 | 657 | 611 | 565 | 518 | 472 | 426 | 380 | 333 | 287 | 241 |
| 5,840 | 5,880 | 709 | 663 | 617 | 571 | 524 | 478 | 432 | 386 | 339 | 293 | 247 |

\$5,880 and over

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