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Appendix C

Federal Income Tax Tables*

The following is information about federal income tax withholding for 2016. Specific questions about federal income taxes and business situations may be directed to the Internal Revenue Service via the IRS website at <https://www.irs.gov/businesses>.

Payroll Period	One Withholding Allowance
Weekly	\$ 77.90
Biweekly	155.80
Semimonthly	168.80
Monthly	337.50
Quarterly	1,012.50
Semiannually	2,025.00
Annually	4,050.00
Daily or miscellaneous (each day of the payroll period)	15.60

**Note:* Appendix C is derived from IRS Publication 15. A comment to refer to pages 42 and 44 exists at the section end for wage-bracket tables when the taxable wages exceed the table. These page references are for Publication 15 itself and not to pages within this text.

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2016)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$43		\$0		Not over \$164		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$43	—\$222	\$0.00 plus 10%	—\$43	\$164	—\$521	\$0.00 plus 10%	—\$164
\$222	—\$767	\$17.90 plus 15%	—\$222	\$521	—\$1,613	\$35.70 plus 15%	—\$521
\$767	—\$1,796	\$99.65 plus 25%	—\$767	\$1,613	—\$3,086	\$199.50 plus 25%	—\$1,613
\$1,796	—\$3,700	\$356.90 plus 28%	—\$1,796	\$3,086	—\$4,615	\$567.75 plus 28%	—\$3,086
\$3,700	—\$7,992	\$890.02 plus 33%	—\$3,700	\$4,615	—\$8,113	\$995.87 plus 33%	—\$4,615
\$7,992	—\$8,025	\$2,306.38 plus 35%	—\$7,992	\$8,113	—\$9,144	\$2,150.21 plus 35%	—\$8,113
\$8,025		\$2,317.93 plus 39.6%	—\$8,025	\$9,144		\$2,511.06 plus 39.6%	—\$9,144

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$87		\$0		Not over \$329		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$87	—\$443	\$0.00 plus 10%	—\$87	\$329	—\$1,042	\$0.00 plus 10%	—\$329
\$443	—\$1,535	\$35.60 plus 15%	—\$443	\$1,042	—\$3,225	\$71.30 plus 15%	—\$1,042
\$1,535	—\$3,592	\$199.40 plus 25%	—\$1,535	\$3,225	—\$6,171	\$398.75 plus 25%	—\$3,225
\$3,592	—\$7,400	\$713.65 plus 28%	—\$3,592	\$6,171	—\$9,231	\$1,135.25 plus 28%	—\$6,171
\$7,400	—\$15,985	\$1,779.89 plus 33%	—\$7,400	\$9,231	—\$16,227	\$1,992.05 plus 33%	—\$9,231
\$15,985	—\$16,050	\$4,612.94 plus 35%	—\$15,985	\$16,227	—\$18,288	\$4,300.73 plus 35%	—\$16,227
\$16,050		\$4,635.69 plus 39.6%	—\$16,050	\$18,288		\$5,022.08 plus 39.6%	—\$18,288

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$94		\$0		Not over \$356		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$94	—\$480	\$0.00 plus 10%	—\$94	\$356	—\$1,129	\$0.00 plus 10%	—\$356
\$480	—\$1,663	\$38.60 plus 15%	—\$480	\$1,129	—\$3,494	\$77.30 plus 15%	—\$1,129
\$1,663	—\$3,892	\$216.05 plus 25%	—\$1,663	\$3,494	—\$6,685	\$432.05 plus 25%	—\$3,494
\$3,892	—\$8,017	\$773.30 plus 28%	—\$3,892	\$6,685	—\$10,000	\$1,229.80 plus 28%	—\$6,685
\$8,017	—\$17,317	\$1,928.30 plus 33%	—\$8,017	\$10,000	—\$17,579	\$2,158.00 plus 33%	—\$10,000
\$17,317	—\$17,388	\$4,997.30 plus 35%	—\$17,317	\$17,579	—\$19,813	\$4,659.07 plus 35%	—\$17,579
\$17,388		\$5,022.15 plus 39.6%	—\$17,388	\$19,813		\$5,440.97 plus 39.6%	—\$19,813

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$188		\$0		Not over \$713		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$188	—\$960	\$0.00 plus 10%	—\$188	\$713	—\$2,258	\$0.00 plus 10%	—\$713
\$960	—\$3,325	\$77.20 plus 15%	—\$960	\$2,258	—\$6,988	\$154.50 plus 15%	—\$2,258
\$3,325	—\$7,783	\$431.95 plus 25%	—\$3,325	\$6,988	—\$13,371	\$864.00 plus 25%	—\$6,988
\$7,783	—\$16,033	\$1,546.45 plus 28%	—\$7,783	\$13,371	—\$20,000	\$2,459.75 plus 28%	—\$13,371
\$16,033	—\$34,633	\$3,856.45 plus 33%	—\$16,033	\$20,000	—\$35,158	\$4,315.87 plus 33%	—\$20,000
\$34,633	—\$34,775	\$9,994.45 plus 35%	—\$34,633	\$35,158	—\$39,625	\$9,318.01 plus 35%	—\$35,158
\$34,775		\$10,044.15 plus 39.6%	—\$34,775	\$39,625		\$10,881.46 plus 39.6%	—\$39,625

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2016)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$563		\$0		Not over \$2,138		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$563	—\$2,881	\$0.00 plus 10%	—\$563	\$2,138	—\$6,775	\$0.00 plus 10%	—\$2,138
\$2,881	—\$9,975	\$231.80 plus 15%	—\$2,881	\$6,775	—\$20,963	\$463.70 plus 15%	—\$6,775
\$9,975	—\$23,350	\$1,295.90 plus 25%	—\$9,975	\$20,963	—\$40,113	\$2,591.90 plus 25%	—\$20,963
\$23,350	—\$48,100	\$4,639.65 plus 28%	—\$23,350	\$40,113	—\$60,000	\$7,379.40 plus 28%	—\$40,113
\$48,100	—\$103,900	\$11,569.65 plus 33%	—\$48,100	\$60,000	—\$105,475	\$12,947.76 plus 33%	—\$60,000
\$103,900	—\$104,325	\$29,983.65 plus 35%	—\$103,900	\$105,475	—\$118,875	\$27,954.51 plus 35%	—\$105,475
\$104,325		\$30,132.40 plus 39.6%	—\$104,325	\$118,875		\$32,644.51 plus 39.6%	—\$118,875

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,125		\$0		Not over \$4,275		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,125	—\$5,763	\$0.00 plus 10%	—\$1,125	\$4,275	—\$13,550	\$0.00 plus 10%	—\$4,275
\$5,763	—\$19,950	\$463.80 plus 15%	—\$5,763	\$13,550	—\$41,925	\$927.50 plus 15%	—\$13,550
\$19,950	—\$46,700	\$2,591.85 plus 25%	—\$19,950	\$41,925	—\$80,225	\$5,183.75 plus 25%	—\$41,925
\$46,700	—\$96,200	\$9,279.35 plus 28%	—\$46,700	\$80,225	—\$120,000	\$14,758.75 plus 28%	—\$80,225
\$96,200	—\$207,800	\$23,139.35 plus 33%	—\$96,200	\$120,000	—\$210,950	\$25,895.75 plus 33%	—\$120,000
\$207,800	—\$208,650	\$59,967.35 plus 35%	—\$207,800	\$210,950	—\$237,750	\$55,909.25 plus 35%	—\$210,950
\$208,650		\$60,264.85 plus 39.6%	—\$208,650	\$237,750		\$65,289.25 plus 39.6%	—\$237,750

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,250		\$0		Not over \$8,550		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,250	—\$11,525	\$0.00 plus 10%	—\$2,250	\$8,550	—\$27,100	\$0.00 plus 10%	—\$8,550
\$11,525	—\$39,900	\$927.50 plus 15%	—\$11,525	\$27,100	—\$83,850	\$1,855.00 plus 15%	—\$27,100
\$39,900	—\$93,400	\$5,183.75 plus 25%	—\$39,900	\$83,850	—\$160,450	\$10,367.50 plus 25%	—\$83,850
\$93,400	—\$192,400	\$18,558.75 plus 28%	—\$93,400	\$160,450	—\$240,000	\$29,517.50 plus 28%	—\$160,450
\$192,400	—\$415,600	\$46,278.75 plus 33%	—\$192,400	\$240,000	—\$421,900	\$51,791.50 plus 33%	—\$240,000
\$415,600	—\$417,300	\$119,934.75 plus 35%	—\$415,600	\$421,900	—\$475,500	\$111,818.50 plus 35%	—\$421,900
\$417,300		\$120,529.75 plus 39.6%	—\$417,300	\$475,500		\$130,578.50 plus 39.6%	—\$475,500

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.70		\$0		Not over \$32.90		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.70	—\$44.30	\$0.00 plus 10%	—\$8.70	\$32.90	—\$104.20	\$0.00 plus 10%	—\$32.90
\$44.30	—\$153.50	\$3.56 plus 15%	—\$44.30	\$104.20	—\$322.50	\$7.13 plus 15%	—\$104.20
\$153.50	—\$359.20	\$19.94 plus 25%	—\$153.50	\$322.50	—\$617.10	\$39.88 plus 25%	—\$322.50
\$359.20	—\$740.00	\$71.37 plus 28%	—\$359.20	\$617.10	—\$923.10	\$113.53 plus 28%	—\$617.10
\$740.00	—\$1,598.50	\$177.99 plus 33%	—\$740.00	\$923.10	—\$1,622.70	\$199.21 plus 33%	—\$923.10
\$1,598.50	—\$1,605.00	\$461.30 plus 35%	—\$1,598.50	\$1,622.70	—\$1,828.80	\$430.08 plus 35%	—\$1,622.70
\$1,605.00		\$463.58 plus 39.6%	—\$1,605.00	\$1,828.80		\$502.22 plus 39.6%	—\$1,828.80

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	3	0	0	0	0	0	0	0	0	0	0
80	85	4	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	5	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	6	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	7	0	0	0	0	0	0	0	0	0	0
115	120	7	0	0	0	0	0	0	0	0	0	0
120	125	8	0	0	0	0	0	0	0	0	0	0
125	130	8	1	0	0	0	0	0	0	0	0	0
130	135	9	1	0	0	0	0	0	0	0	0	0
135	140	9	2	0	0	0	0	0	0	0	0	0
140	145	10	2	0	0	0	0	0	0	0	0	0
145	150	10	3	0	0	0	0	0	0	0	0	0
150	155	11	3	0	0	0	0	0	0	0	0	0
155	160	11	4	0	0	0	0	0	0	0	0	0
160	165	12	4	0	0	0	0	0	0	0	0	0
165	170	12	5	0	0	0	0	0	0	0	0	0
170	175	13	5	0	0	0	0	0	0	0	0	0
175	180	13	6	0	0	0	0	0	0	0	0	0
180	185	14	6	0	0	0	0	0	0	0	0	0
185	190	14	7	0	0	0	0	0	0	0	0	0
190	195	15	7	0	0	0	0	0	0	0	0	0
195	200	15	8	0	0	0	0	0	0	0	0	0
200	210	16	8	1	0	0	0	0	0	0	0	0
210	220	17	9	2	0	0	0	0	0	0	0	0
220	230	18	10	3	0	0	0	0	0	0	0	0
230	240	20	11	4	0	0	0	0	0	0	0	0
240	250	21	12	5	0	0	0	0	0	0	0	0
250	260	23	13	6	0	0	0	0	0	0	0	0
260	270	24	14	7	0	0	0	0	0	0	0	0
270	280	26	15	8	0	0	0	0	0	0	0	0
280	290	27	16	9	1	0	0	0	0	0	0	0
290	300	29	17	10	2	0	0	0	0	0	0	0
300	310	30	19	11	3	0	0	0	0	0	0	0
310	320	32	20	12	4	0	0	0	0	0	0	0
320	330	33	22	13	5	0	0	0	0	0	0	0
330	340	35	23	14	6	0	0	0	0	0	0	0
340	350	36	25	15	7	0	0	0	0	0	0	0
350	360	38	26	16	8	0	0	0	0	0	0	0
360	370	39	28	17	9	1	0	0	0	0	0	0
370	380	41	29	18	10	2	0	0	0	0	0	0
380	390	42	31	19	11	3	0	0	0	0	0	0
390	400	44	32	20	12	4	0	0	0	0	0	0
400	410	45	34	22	13	5	0	0	0	0	0	0
410	420	47	35	23	14	6	0	0	0	0	0	0
420	430	48	37	25	15	7	0	0	0	0	0	0
430	440	50	38	26	16	8	0	0	0	0	0	0
440	450	51	40	28	17	9	1	0	0	0	0	0
450	460	53	41	29	18	10	2	0	0	0	0	0
460	470	54	43	31	19	11	3	0	0	0	0	0
470	480	56	44	32	21	12	4	0	0	0	0	0
480	490	57	46	34	22	13	5	0	0	0	0	0
490	500	59	47	35	24	14	6	0	0	0	0	0
500	510	60	49	37	25	15	7	0	0	0	0	0
510	520	62	50	38	27	16	8	0	0	0	0	0
520	530	63	52	40	28	17	9	1	0	0	0	0
530	540	65	53	41	30	18	10	2	0	0	0	0
540	550	66	55	43	31	20	11	3	0	0	0	0
550	560	68	56	44	33	21	12	4	0	0	0	0
560	570	69	58	46	34	23	13	5	0	0	0	0
570	580	71	59	47	36	24	14	6	0	0	0	0
580	590	72	61	49	37	26	15	7	0	0	0	0
590	600	74	62	50	39	27	16	8	1	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$600	\$610	\$75	\$64	\$52	\$40	\$29	\$17	\$9	\$2	\$0	\$0	\$0
610	620	77	65	53	42	30	18	10	3	0	0	0
620	630	78	67	55	43	32	20	11	4	0	0	0
630	640	80	68	56	45	33	21	12	5	0	0	0
640	650	81	70	58	46	35	23	13	6	0	0	0
650	660	83	71	59	48	36	24	14	7	0	0	0
660	670	84	73	61	49	38	26	15	8	0	0	0
670	680	86	74	62	51	39	27	16	9	1	0	0
680	690	87	76	64	52	41	29	17	10	2	0	0
690	700	89	77	65	54	42	30	19	11	3	0	0
700	710	90	79	67	55	44	32	20	12	4	0	0
710	720	92	80	68	57	45	33	22	13	5	0	0
720	730	93	82	70	58	47	35	23	14	6	0	0
730	740	95	83	71	60	48	36	25	15	7	0	0
740	750	96	85	73	61	50	38	26	16	8	0	0
750	760	98	86	74	63	51	39	28	17	9	1	0
760	770	99	88	76	64	53	41	29	18	10	2	0
770	780	102	89	77	66	54	42	31	19	11	3	0
780	790	104	91	79	67	56	44	32	21	12	4	0
790	800	107	92	80	69	57	45	34	22	13	5	0
800	810	109	94	82	70	59	47	35	24	14	6	0
810	820	112	95	83	72	60	48	37	25	15	7	0
820	830	114	97	85	73	62	50	38	27	16	8	0
830	840	117	98	86	75	63	51	40	28	17	9	1
840	850	119	100	88	76	65	53	41	30	18	10	2
850	860	122	102	89	78	66	54	43	31	19	11	3
860	870	124	105	91	79	68	56	44	33	21	12	4
870	880	127	107	92	81	69	57	46	34	22	13	5
880	890	129	110	94	82	71	59	47	36	24	14	6
890	900	132	112	95	84	72	60	49	37	25	15	7
900	910	134	115	97	85	74	62	50	39	27	16	8
910	920	137	117	98	87	75	63	52	40	28	17	9
920	930	139	120	100	88	77	65	53	42	30	18	10
930	940	142	122	103	90	78	66	55	43	31	20	11
940	950	144	125	105	91	80	68	56	45	33	21	12
950	960	147	127	108	93	81	69	58	46	34	23	13
960	970	149	130	110	94	83	71	59	48	36	24	14
970	980	152	132	113	96	84	72	61	49	37	26	15
980	990	154	135	115	97	86	74	62	51	39	27	16
990	1,000	157	137	118	99	87	75	64	52	40	29	17
1,000	1,010	159	140	120	101	89	77	65	54	42	30	19
1,010	1,020	162	142	123	103	90	78	67	55	43	32	20
1,020	1,030	164	145	125	106	92	80	68	57	45	33	22
1,030	1,040	167	147	128	108	93	81	70	58	46	35	23
1,040	1,050	169	150	130	111	95	83	71	60	48	36	25
1,050	1,060	172	152	133	113	96	84	73	61	49	38	26
1,060	1,070	174	155	135	116	98	86	74	63	51	39	28
1,070	1,080	177	157	138	118	99	87	76	64	52	41	29
1,080	1,090	179	160	140	121	101	89	77	66	54	42	31
1,090	1,100	182	162	143	123	104	90	79	67	55	44	32
1,100	1,110	184	165	145	126	106	92	80	69	57	45	34
1,110	1,120	187	167	148	128	109	93	82	70	58	47	35
1,120	1,130	189	170	150	131	111	95	83	72	60	48	37
1,130	1,140	192	172	153	133	114	96	85	73	61	50	38
1,140	1,150	194	175	155	136	116	98	86	75	63	51	40
1,150	1,160	197	177	158	138	119	99	88	76	64	53	41
1,160	1,170	199	180	160	141	121	102	89	78	66	54	43
1,170	1,180	202	182	163	143	124	104	91	79	67	56	44
1,180	1,190	204	185	165	146	126	107	92	81	69	57	46
1,190	1,200	207	187	168	148	129	109	94	82	70	59	47
1,200	1,210	209	190	170	151	131	112	95	84	72	60	49
1,210	1,220	212	192	173	153	134	114	97	85	73	62	50
1,220	1,230	214	195	175	156	136	117	98	87	75	63	52
1,230	1,240	217	197	178	158	139	119	100	88	76	65	53
1,240	1,250	219	200	180	161	141	122	102	90	78	66	55

\$1,250 and over

Use Table 1(a) for a **SINGLE** person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	175	1	0	0	0	0	0	0	0	0	0	0
175	180	1	0	0	0	0	0	0	0	0	0	0
180	185	2	0	0	0	0	0	0	0	0	0	0
185	190	2	0	0	0	0	0	0	0	0	0	0
190	195	3	0	0	0	0	0	0	0	0	0	0
195	200	3	0	0	0	0	0	0	0	0	0	0
200	210	4	0	0	0	0	0	0	0	0	0	0
210	220	5	0	0	0	0	0	0	0	0	0	0
220	230	6	0	0	0	0	0	0	0	0	0	0
230	240	7	0	0	0	0	0	0	0	0	0	0
240	250	8	0	0	0	0	0	0	0	0	0	0
250	260	9	1	0	0	0	0	0	0	0	0	0
260	270	10	2	0	0	0	0	0	0	0	0	0
270	280	11	3	0	0	0	0	0	0	0	0	0
280	290	12	4	0	0	0	0	0	0	0	0	0
290	300	13	5	0	0	0	0	0	0	0	0	0
300	310	14	6	0	0	0	0	0	0	0	0	0
310	320	15	7	0	0	0	0	0	0	0	0	0
320	330	16	8	0	0	0	0	0	0	0	0	0
330	340	17	9	1	0	0	0	0	0	0	0	0
340	350	18	10	2	0	0	0	0	0	0	0	0
350	360	19	11	3	0	0	0	0	0	0	0	0
360	370	20	12	4	0	0	0	0	0	0	0	0
370	380	21	13	5	0	0	0	0	0	0	0	0
380	390	22	14	6	0	0	0	0	0	0	0	0
390	400	23	15	7	0	0	0	0	0	0	0	0
400	410	24	16	8	1	0	0	0	0	0	0	0
410	420	25	17	9	2	0	0	0	0	0	0	0
420	430	26	18	10	3	0	0	0	0	0	0	0
430	440	27	19	11	4	0	0	0	0	0	0	0
440	450	28	20	12	5	0	0	0	0	0	0	0
450	460	29	21	13	6	0	0	0	0	0	0	0
460	470	30	22	14	7	0	0	0	0	0	0	0
470	480	31	23	15	8	0	0	0	0	0	0	0
480	490	32	24	16	9	1	0	0	0	0	0	0
490	500	33	25	17	10	2	0	0	0	0	0	0
500	510	34	26	18	11	3	0	0	0	0	0	0
510	520	35	27	19	12	4	0	0	0	0	0	0
520	530	36	28	20	13	5	0	0	0	0	0	0
530	540	38	29	21	14	6	0	0	0	0	0	0
540	550	39	30	22	15	7	0	0	0	0	0	0
550	560	41	31	23	16	8	0	0	0	0	0	0
560	570	42	32	24	17	9	1	0	0	0	0	0
570	580	44	33	25	18	10	2	0	0	0	0	0
580	590	45	34	26	19	11	3	0	0	0	0	0
590	600	47	35	27	20	12	4	0	0	0	0	0
600	610	48	37	28	21	13	5	0	0	0	0	0
610	620	50	38	29	22	14	6	0	0	0	0	0
620	630	51	40	30	23	15	7	0	0	0	0	0
630	640	53	41	31	24	16	8	0	0	0	0	0
640	650	54	43	32	25	17	9	1	0	0	0	0
650	660	56	44	33	26	18	10	2	0	0	0	0
660	670	57	46	34	27	19	11	3	0	0	0	0
670	680	59	47	35	28	20	12	4	0	0	0	0
680	690	60	49	37	29	21	13	5	0	0	0	0
690	700	62	50	38	30	22	14	6	0	0	0	0
700	710	63	52	40	31	23	15	7	0	0	0	0
710	720	65	53	41	32	24	16	8	1	0	0	0
720	730	66	55	43	33	25	17	9	2	0	0	0
730	740	68	56	44	34	26	18	10	3	0	0	0
740	750	69	58	46	35	27	19	11	4	0	0	0
750	760	71	59	47	36	28	20	12	5	0	0	0
760	770	72	61	49	37	29	21	13	6	0	0	0
770	780	74	62	50	39	30	22	14	7	0	0	0
780	790	75	64	52	40	31	23	15	8	0	0	0
790	800	77	65	53	42	32	24	16	9	1	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$800	\$810	\$78	\$67	\$55	\$43	\$33	\$25	\$17	\$10	\$2	\$0	\$0
810	820	80	68	56	45	34	26	18	11	3	0	0
820	830	81	70	58	46	35	27	19	12	4	0	0
830	840	83	71	59	48	36	28	20	13	5	0	0
840	850	84	73	61	49	38	29	21	14	6	0	0
850	860	86	74	62	51	39	30	22	15	7	0	0
860	870	87	76	64	52	41	31	23	16	8	0	0
870	880	89	77	65	54	42	32	24	17	9	1	0
880	890	90	79	67	55	44	33	25	18	10	2	0
890	900	92	80	68	57	45	34	26	19	11	3	0
900	910	93	82	70	58	47	35	27	20	12	4	0
910	920	95	83	71	60	48	36	28	21	13	5	0
920	930	96	85	73	61	50	38	29	22	14	6	0
930	940	98	86	74	63	51	39	30	23	15	7	0
940	950	99	88	76	64	53	41	31	24	16	8	0
950	960	101	89	77	66	54	42	32	25	17	9	1
960	970	102	91	79	67	56	44	33	26	18	10	2
970	980	104	92	80	69	57	45	34	27	19	11	3
980	990	105	94	82	70	59	47	35	28	20	12	4
990	1,000	107	95	83	72	60	48	37	29	21	13	5
1,000	1,010	108	97	85	73	62	50	38	30	22	14	6
1,010	1,020	110	98	86	75	63	51	40	31	23	15	7
1,020	1,030	111	100	88	76	65	53	41	32	24	16	8
1,030	1,040	113	101	89	78	66	54	43	33	25	17	9
1,040	1,050	114	103	91	79	68	56	44	34	26	18	10
1,050	1,060	116	104	92	81	69	57	46	35	27	19	11
1,060	1,070	117	106	94	82	71	59	47	36	28	20	12
1,070	1,080	119	107	95	84	72	60	49	37	29	21	13
1,080	1,090	120	109	97	85	74	62	50	38	30	22	14
1,090	1,100	122	110	98	87	75	63	52	40	31	23	15
1,100	1,110	123	112	100	88	77	65	53	41	32	24	16
1,110	1,120	125	113	101	90	78	66	55	43	33	25	17
1,120	1,130	126	115	103	91	80	68	56	44	34	26	18
1,130	1,140	128	116	104	93	81	69	58	46	35	27	19
1,140	1,150	129	118	106	94	83	71	59	47	36	28	20
1,150	1,160	131	119	107	96	84	72	61	49	37	29	21
1,160	1,170	132	121	109	97	86	74	62	50	39	30	22
1,170	1,180	134	122	110	99	87	75	64	52	40	31	23
1,180	1,190	135	124	112	100	89	77	65	53	42	32	24
1,190	1,200	137	125	113	102	90	78	67	55	43	33	25
1,200	1,210	138	127	115	103	92	80	68	56	45	34	26
1,210	1,220	140	128	116	105	93	81	70	58	46	35	27
1,220	1,230	141	130	118	106	95	83	71	59	48	36	28
1,230	1,240	143	131	119	108	96	84	73	61	49	38	29
1,240	1,250	144	133	121	109	98	86	74	62	51	39	30
1,250	1,260	146	134	122	111	99	87	76	64	52	41	31
1,260	1,270	147	136	124	112	101	89	77	65	54	42	32
1,270	1,280	149	137	125	114	102	90	79	67	55	44	33
1,280	1,290	150	139	127	115	104	92	80	68	57	45	34
1,290	1,300	152	140	128	117	105	93	82	70	58	47	35
1,300	1,310	153	142	130	118	107	95	83	71	60	48	36
1,310	1,320	155	143	131	120	108	96	85	73	61	50	38
1,320	1,330	156	145	133	121	110	98	86	74	63	51	39
1,330	1,340	158	146	134	123	111	99	88	76	64	53	41
1,340	1,350	159	148	136	124	113	101	89	77	66	54	42
1,350	1,360	161	149	137	126	114	102	91	79	67	56	44
1,360	1,370	162	151	139	127	116	104	92	80	69	57	45
1,370	1,380	164	152	140	129	117	105	94	82	70	59	47
1,380	1,390	165	154	142	130	119	107	95	83	72	60	48
1,390	1,400	167	155	143	132	120	108	97	85	73	62	50
1,400	1,410	168	157	145	133	122	110	98	86	75	63	51
1,410	1,420	170	158	146	135	123	111	100	88	76	65	53
1,420	1,430	171	160	148	136	125	113	101	89	78	66	54
1,430	1,440	173	161	149	138	126	114	103	91	79	68	56
1,440	1,450	174	163	151	139	128	116	104	92	81	69	57
1,450	1,460	176	164	152	141	129	117	106	94	82	71	59
1,460	1,470	177	166	154	142	131	119	107	95	84	72	60
1,470	1,480	179	167	155	144	132	120	109	97	85	74	62
1,480	1,490	180	169	157	145	134	122	110	98	87	75	63

\$1,490 and over

Use Table 1(b) for a **MARRIED** person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	0	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	1	0	0	0	0	0	0	0	0	0
260	270	18	2	0	0	0	0	0	0	0	0	0
270	280	19	3	0	0	0	0	0	0	0	0	0
280	290	20	4	0	0	0	0	0	0	0	0	0
290	300	21	5	0	0	0	0	0	0	0	0	0
300	310	22	6	0	0	0	0	0	0	0	0	0
310	320	23	7	0	0	0	0	0	0	0	0	0
320	330	24	8	0	0	0	0	0	0	0	0	0
330	340	25	9	0	0	0	0	0	0	0	0	0
340	350	26	10	0	0	0	0	0	0	0	0	0
350	360	27	11	0	0	0	0	0	0	0	0	0
360	370	28	12	0	0	0	0	0	0	0	0	0
370	380	29	13	0	0	0	0	0	0	0	0	0
380	390	30	14	0	0	0	0	0	0	0	0	0
390	400	31	15	0	0	0	0	0	0	0	0	0
400	410	32	16	1	0	0	0	0	0	0	0	0
410	420	33	17	2	0	0	0	0	0	0	0	0
420	430	34	18	3	0	0	0	0	0	0	0	0
430	440	35	19	4	0	0	0	0	0	0	0	0
440	450	36	20	5	0	0	0	0	0	0	0	0
450	460	37	21	6	0	0	0	0	0	0	0	0
460	470	39	22	7	0	0	0	0	0	0	0	0
470	480	40	23	8	0	0	0	0	0	0	0	0
480	490	42	24	9	0	0	0	0	0	0	0	0
490	500	43	25	10	0	0	0	0	0	0	0	0
500	520	46	27	11	0	0	0	0	0	0	0	0
520	540	49	29	13	0	0	0	0	0	0	0	0
540	560	52	31	15	0	0	0	0	0	0	0	0
560	580	55	33	17	2	0	0	0	0	0	0	0
580	600	58	35	19	4	0	0	0	0	0	0	0
600	620	61	37	21	6	0	0	0	0	0	0	0
620	640	64	40	23	8	0	0	0	0	0	0	0
640	660	67	43	25	10	0	0	0	0	0	0	0
660	680	70	46	27	12	0	0	0	0	0	0	0
680	700	73	49	29	14	0	0	0	0	0	0	0
700	720	76	52	31	16	0	0	0	0	0	0	0
720	740	79	55	33	18	2	0	0	0	0	0	0
740	760	82	58	35	20	4	0	0	0	0	0	0
760	780	85	61	38	22	6	0	0	0	0	0	0
780	800	88	64	41	24	8	0	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$800	\$820	\$91	\$67	\$44	\$26	\$10	\$0	\$0	\$0	\$0	\$0	\$0
820	840	94	70	47	28	12	0	0	0	0	0	0
840	860	97	73	50	30	14	0	0	0	0	0	0
860	880	100	76	53	32	16	0	0	0	0	0	0
880	900	103	79	56	34	18	2	0	0	0	0	0
900	920	106	82	59	36	20	4	0	0	0	0	0
920	940	109	85	62	39	22	6	0	0	0	0	0
940	960	112	88	65	42	24	8	0	0	0	0	0
960	980	115	91	68	45	26	10	0	0	0	0	0
980	1,000	118	94	71	48	28	12	0	0	0	0	0
1,000	1,020	121	97	74	51	30	14	0	0	0	0	0
1,020	1,040	124	100	77	54	32	16	1	0	0	0	0
1,040	1,060	127	103	80	57	34	18	3	0	0	0	0
1,060	1,080	130	106	83	60	36	20	5	0	0	0	0
1,080	1,100	133	109	86	63	39	22	7	0	0	0	0
1,100	1,120	136	112	89	66	42	24	9	0	0	0	0
1,120	1,140	139	115	92	69	45	26	11	0	0	0	0
1,140	1,160	142	118	95	72	48	28	13	0	0	0	0
1,160	1,180	145	121	98	75	51	30	15	0	0	0	0
1,180	1,200	148	124	101	78	54	32	17	1	0	0	0
1,200	1,220	151	127	104	81	57	34	19	3	0	0	0
1,220	1,240	154	130	107	84	60	37	21	5	0	0	0
1,240	1,260	157	133	110	87	63	40	23	7	0	0	0
1,260	1,280	160	136	113	90	66	43	25	9	0	0	0
1,280	1,300	163	139	116	93	69	46	27	11	0	0	0
1,300	1,320	166	142	119	96	72	49	29	13	0	0	0
1,320	1,340	169	145	122	99	75	52	31	15	0	0	0
1,340	1,360	172	148	125	102	78	55	33	17	2	0	0
1,360	1,380	175	151	128	105	81	58	35	19	4	0	0
1,380	1,400	178	154	131	108	84	61	37	21	6	0	0
1,400	1,420	181	157	134	111	87	64	40	23	8	0	0
1,420	1,440	184	160	137	114	90	67	43	25	10	0	0
1,440	1,460	187	163	140	117	93	70	46	27	12	0	0
1,460	1,480	190	166	143	120	96	73	49	29	14	0	0
1,480	1,500	193	169	146	123	99	76	52	31	16	0	0
1,500	1,520	196	172	149	126	102	79	55	33	18	2	0
1,520	1,540	199	175	152	129	105	82	58	35	20	4	0
1,540	1,560	203	178	155	132	108	85	61	38	22	6	0
1,560	1,580	208	181	158	135	111	88	64	41	24	8	0
1,580	1,600	213	184	161	138	114	91	67	44	26	10	0
1,600	1,620	218	187	164	141	117	94	70	47	28	12	0
1,620	1,640	223	190	167	144	120	97	73	50	30	14	0
1,640	1,660	228	193	170	147	123	100	76	53	32	16	1
1,660	1,680	233	196	173	150	126	103	79	56	34	18	3
1,680	1,700	238	199	176	153	129	106	82	59	36	20	5
1,700	1,720	243	204	179	156	132	109	85	62	39	22	7
1,720	1,740	248	209	182	159	135	112	88	65	42	24	9
1,740	1,760	253	214	185	162	138	115	91	68	45	26	11
1,760	1,780	258	219	188	165	141	118	94	71	48	28	13
1,780	1,800	263	224	191	168	144	121	97	74	51	30	15
1,800	1,820	268	229	194	171	147	124	100	77	54	32	17
1,820	1,840	273	234	197	174	150	127	103	80	57	34	19
1,840	1,860	278	239	200	177	153	130	106	83	60	36	21
1,860	1,880	283	244	205	180	156	133	109	86	63	39	23
1,880	1,900	288	249	210	183	159	136	112	89	66	42	25
1,900	1,920	293	254	215	186	162	139	115	92	69	45	27
1,920	1,940	298	259	220	189	165	142	118	95	72	48	29
1,940	1,960	303	264	225	192	168	145	121	98	75	51	31
1,960	1,980	308	269	230	195	171	148	124	101	78	54	33
1,980	2,000	313	274	235	198	174	151	127	104	81	57	35
2,000	2,020	318	279	240	201	177	154	130	107	84	60	37
2,020	2,040	323	284	245	206	180	157	133	110	87	63	40
2,040	2,060	328	289	250	211	183	160	136	113	90	66	43
2,060	2,080	333	294	255	216	186	163	139	116	93	69	46
2,080	2,100	338	299	260	221	189	166	142	119	96	72	49

\$2,100 and over

Use Table 2(a) for a **SINGLE** person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	350	2	0	0	0	0	0	0	0	0	0	0
350	360	3	0	0	0	0	0	0	0	0	0	0
360	370	4	0	0	0	0	0	0	0	0	0	0
370	380	5	0	0	0	0	0	0	0	0	0	0
380	390	6	0	0	0	0	0	0	0	0	0	0
390	400	7	0	0	0	0	0	0	0	0	0	0
400	410	8	0	0	0	0	0	0	0	0	0	0
410	420	9	0	0	0	0	0	0	0	0	0	0
420	430	10	0	0	0	0	0	0	0	0	0	0
430	440	11	0	0	0	0	0	0	0	0	0	0
440	450	12	0	0	0	0	0	0	0	0	0	0
450	460	13	0	0	0	0	0	0	0	0	0	0
460	470	14	0	0	0	0	0	0	0	0	0	0
470	480	15	0	0	0	0	0	0	0	0	0	0
480	490	16	0	0	0	0	0	0	0	0	0	0
490	500	17	1	0	0	0	0	0	0	0	0	0
500	520	18	3	0	0	0	0	0	0	0	0	0
520	540	20	5	0	0	0	0	0	0	0	0	0
540	560	22	7	0	0	0	0	0	0	0	0	0
560	580	24	9	0	0	0	0	0	0	0	0	0
580	600	26	11	0	0	0	0	0	0	0	0	0
600	620	28	13	0	0	0	0	0	0	0	0	0
620	640	30	15	0	0	0	0	0	0	0	0	0
640	660	32	17	1	0	0	0	0	0	0	0	0
660	680	34	19	3	0	0	0	0	0	0	0	0
680	700	36	21	5	0	0	0	0	0	0	0	0
700	720	38	23	7	0	0	0	0	0	0	0	0
720	740	40	25	9	0	0	0	0	0	0	0	0
740	760	42	27	11	0	0	0	0	0	0	0	0
760	780	44	29	13	0	0	0	0	0	0	0	0
780	800	46	31	15	0	0	0	0	0	0	0	0
800	820	48	33	17	1	0	0	0	0	0	0	0
820	840	50	35	19	3	0	0	0	0	0	0	0
840	860	52	37	21	5	0	0	0	0	0	0	0
860	880	54	39	23	7	0	0	0	0	0	0	0
880	900	56	41	25	9	0	0	0	0	0	0	0
900	920	58	43	27	11	0	0	0	0	0	0	0
920	940	60	45	29	13	0	0	0	0	0	0	0
940	960	62	47	31	15	0	0	0	0	0	0	0
960	980	64	49	33	17	2	0	0	0	0	0	0
980	1,000	66	51	35	19	4	0	0	0	0	0	0
1,000	1,020	68	53	37	21	6	0	0	0	0	0	0
1,020	1,040	70	55	39	23	8	0	0	0	0	0	0
1,040	1,060	73	57	41	25	10	0	0	0	0	0	0
1,060	1,080	76	59	43	27	12	0	0	0	0	0	0
1,080	1,100	79	61	45	29	14	0	0	0	0	0	0
1,100	1,120	82	63	47	31	16	0	0	0	0	0	0
1,120	1,140	85	65	49	33	18	2	0	0	0	0	0
1,140	1,160	88	67	51	35	20	4	0	0	0	0	0
1,160	1,180	91	69	53	37	22	6	0	0	0	0	0
1,180	1,200	94	71	55	39	24	8	0	0	0	0	0
1,200	1,220	97	73	57	41	26	10	0	0	0	0	0
1,220	1,240	100	76	59	43	28	12	0	0	0	0	0
1,240	1,260	103	79	61	45	30	14	0	0	0	0	0
1,260	1,280	106	82	63	47	32	16	1	0	0	0	0
1,280	1,300	109	85	65	49	34	18	3	0	0	0	0
1,300	1,320	112	88	67	51	36	20	5	0	0	0	0
1,320	1,340	115	91	69	53	38	22	7	0	0	0	0
1,340	1,360	118	94	71	55	40	24	9	0	0	0	0
1,360	1,380	121	97	74	57	42	26	11	0	0	0	0
1,380	1,400	124	100	77	59	44	28	13	0	0	0	0
1,400	1,420	127	103	80	61	46	30	15	0	0	0	0
1,420	1,440	130	106	83	63	48	32	17	1	0	0	0
1,440	1,460	133	109	86	65	50	34	19	3	0	0	0
1,460	1,480	136	112	89	67	52	36	21	5	0	0	0
1,480	1,500	139	115	92	69	54	38	23	7	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$1,500	\$1,520	\$142	\$118	\$95	\$71	\$56	\$40	\$25	\$9	\$0	\$0	\$0
1,520	1,540	145	121	98	74	58	42	27	11	0	0	0
1,540	1,560	148	124	101	77	60	44	29	13	0	0	0
1,560	1,580	151	127	104	80	62	46	31	15	0	0	0
1,580	1,600	154	130	107	83	64	48	33	17	2	0	0
1,600	1,620	157	133	110	86	66	50	35	19	4	0	0
1,620	1,640	160	136	113	89	68	52	37	21	6	0	0
1,640	1,660	163	139	116	92	70	54	39	23	8	0	0
1,660	1,680	166	142	119	95	72	56	41	25	10	0	0
1,680	1,700	169	145	122	98	75	58	43	27	12	0	0
1,700	1,720	172	148	125	101	78	60	45	29	14	0	0
1,720	1,740	175	151	128	104	81	62	47	31	16	0	0
1,740	1,760	178	154	131	107	84	64	49	33	18	2	0
1,760	1,780	181	157	134	110	87	66	51	35	20	4	0
1,780	1,800	184	160	137	113	90	68	53	37	22	6	0
1,800	1,820	187	163	140	116	93	70	55	39	24	8	0
1,820	1,840	190	166	143	119	96	73	57	41	26	10	0
1,840	1,860	193	169	146	122	99	76	59	43	28	12	0
1,860	1,880	196	172	149	125	102	79	61	45	30	14	0
1,880	1,900	199	175	152	128	105	82	63	47	32	16	0
1,900	1,920	202	178	155	131	108	85	65	49	34	18	2
1,920	1,940	205	181	158	134	111	88	67	51	36	20	4
1,940	1,960	208	184	161	137	114	91	69	53	38	22	6
1,960	1,980	211	187	164	140	117	94	71	55	40	24	8
1,980	2,000	214	190	167	143	120	97	73	57	42	26	10
2,000	2,020	217	193	170	146	123	100	76	59	44	28	12
2,020	2,040	220	196	173	149	126	103	79	61	46	30	14
2,040	2,060	223	199	176	152	129	106	82	63	48	32	16
2,060	2,080	226	202	179	155	132	109	85	65	50	34	18
2,080	2,100	229	205	182	158	135	112	88	67	52	36	20
2,100	2,120	232	208	185	161	138	115	91	69	54	38	22
2,120	2,140	235	211	188	164	141	118	94	71	56	40	24
2,140	2,160	238	214	191	167	144	121	97	74	58	42	26
2,160	2,180	241	217	194	170	147	124	100	77	60	44	28
2,180	2,200	244	220	197	173	150	127	103	80	62	46	30
2,200	2,220	247	223	200	176	153	130	106	83	64	48	32
2,220	2,240	250	226	203	179	156	133	109	86	66	50	34
2,240	2,260	253	229	206	182	159	136	112	89	68	52	36
2,260	2,280	256	232	209	185	162	139	115	92	70	54	38
2,280	2,300	259	235	212	188	165	142	118	95	72	56	40
2,300	2,320	262	238	215	191	168	145	121	98	75	58	42
2,320	2,340	265	241	218	194	171	148	124	101	78	60	44
2,340	2,360	268	244	221	197	174	151	127	104	81	62	46
2,360	2,380	271	247	224	200	177	154	130	107	84	64	48
2,380	2,400	274	250	227	203	180	157	133	110	87	66	50
2,400	2,420	277	253	230	206	183	160	136	113	90	68	52
2,420	2,440	280	256	233	209	186	163	139	116	93	70	54
2,440	2,460	283	259	236	212	189	166	142	119	96	72	56
2,460	2,480	286	262	239	215	192	169	145	122	99	75	58
2,480	2,500	289	265	242	218	195	172	148	125	102	78	60
2,500	2,520	292	268	245	221	198	175	151	128	105	81	62
2,520	2,540	295	271	248	224	201	178	154	131	108	84	64
2,540	2,560	298	274	251	227	204	181	157	134	111	87	66
2,560	2,580	301	277	254	230	207	184	160	137	114	90	68
2,580	2,600	304	280	257	233	210	187	163	140	117	93	70
2,600	2,620	307	283	260	236	213	190	166	143	120	96	73
2,620	2,640	310	286	263	239	216	193	169	146	123	99	76
2,640	2,660	313	289	266	242	219	196	172	149	126	102	79
2,660	2,680	316	292	269	245	222	199	175	152	129	105	82
2,680	2,700	319	295	272	248	225	202	178	155	132	108	85
2,700	2,720	322	298	275	251	228	205	181	158	135	111	88
2,720	2,740	325	301	278	254	231	208	184	161	138	114	91
2,740	2,760	328	304	281	257	234	211	187	164	141	117	94
2,760	2,780	331	307	284	260	237	214	190	167	144	120	97
2,780	2,800	334	310	287	263	240	217	193	170	147	123	100
2,800	2,820	337	313	290	266	243	220	196	173	150	126	103
2,820	2,840	340	316	293	269	246	223	199	176	153	129	106
2,840	2,860	343	319	296	272	249	226	202	179	156	132	109
2,860	2,880	346	322	299	275	252	229	205	182	159	135	112

\$2,880 and over

Use Table 2(b) for a MARRIED person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	7	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	8	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	10	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	11	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	12	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	13	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	14	0	0	0	0	0	0	0	0	0	0
235	240	14	0	0	0	0	0	0	0	0	0	0
240	245	15	0	0	0	0	0	0	0	0	0	0
245	250	15	0	0	0	0	0	0	0	0	0	0
250	260	16	0	0	0	0	0	0	0	0	0	0
260	270	17	0	0	0	0	0	0	0	0	0	0
270	280	18	1	0	0	0	0	0	0	0	0	0
280	290	19	2	0	0	0	0	0	0	0	0	0
290	300	20	3	0	0	0	0	0	0	0	0	0
300	310	21	4	0	0	0	0	0	0	0	0	0
310	320	22	5	0	0	0	0	0	0	0	0	0
320	330	23	6	0	0	0	0	0	0	0	0	0
330	340	24	7	0	0	0	0	0	0	0	0	0
340	350	25	8	0	0	0	0	0	0	0	0	0
350	360	26	9	0	0	0	0	0	0	0	0	0
360	370	27	10	0	0	0	0	0	0	0	0	0
370	380	28	11	0	0	0	0	0	0	0	0	0
380	390	29	12	0	0	0	0	0	0	0	0	0
390	400	30	13	0	0	0	0	0	0	0	0	0
400	410	31	14	0	0	0	0	0	0	0	0	0
410	420	32	15	0	0	0	0	0	0	0	0	0
420	430	33	16	0	0	0	0	0	0	0	0	0
430	440	34	17	0	0	0	0	0	0	0	0	0
440	450	35	18	1	0	0	0	0	0	0	0	0
450	460	36	19	2	0	0	0	0	0	0	0	0
460	470	37	20	3	0	0	0	0	0	0	0	0
470	480	38	21	4	0	0	0	0	0	0	0	0
480	490	39	22	5	0	0	0	0	0	0	0	0
490	500	41	23	6	0	0	0	0	0	0	0	0
500	520	43	25	8	0	0	0	0	0	0	0	0
520	540	46	27	10	0	0	0	0	0	0	0	0
540	560	49	29	12	0	0	0	0	0	0	0	0
560	580	52	31	14	0	0	0	0	0	0	0	0
580	600	55	33	16	0	0	0	0	0	0	0	0
600	620	58	35	18	1	0	0	0	0	0	0	0
620	640	61	37	20	3	0	0	0	0	0	0	0
640	660	64	39	22	5	0	0	0	0	0	0	0
660	680	67	42	24	7	0	0	0	0	0	0	0
680	700	70	45	26	9	0	0	0	0	0	0	0
700	720	73	48	28	11	0	0	0	0	0	0	0
720	740	76	51	30	13	0	0	0	0	0	0	0
740	760	79	54	32	15	0	0	0	0	0	0	0
760	780	82	57	34	17	0	0	0	0	0	0	0
780	800	85	60	36	19	2	0	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$800	\$820	\$88	\$63	\$38	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0
820	840	91	66	40	23	6	0	0	0	0	0	0
840	860	94	69	43	25	8	0	0	0	0	0	0
860	880	97	72	46	27	10	0	0	0	0	0	0
880	900	100	75	49	29	12	0	0	0	0	0	0
900	920	103	78	52	31	14	0	0	0	0	0	0
920	940	106	81	55	33	16	0	0	0	0	0	0
940	960	109	84	58	35	18	1	0	0	0	0	0
960	980	112	87	61	37	20	3	0	0	0	0	0
980	1,000	115	90	64	39	22	5	0	0	0	0	0
1,000	1,020	118	93	67	42	24	7	0	0	0	0	0
1,020	1,040	121	96	70	45	26	9	0	0	0	0	0
1,040	1,060	124	99	73	48	28	11	0	0	0	0	0
1,060	1,080	127	102	76	51	30	13	0	0	0	0	0
1,080	1,100	130	105	79	54	32	15	0	0	0	0	0
1,100	1,120	133	108	82	57	34	17	0	0	0	0	0
1,120	1,140	136	111	85	60	36	19	2	0	0	0	0
1,140	1,160	139	114	88	63	38	21	4	0	0	0	0
1,160	1,180	142	117	91	66	41	23	6	0	0	0	0
1,180	1,200	145	120	94	69	44	25	8	0	0	0	0
1,200	1,220	148	123	97	72	47	27	10	0	0	0	0
1,220	1,240	151	126	100	75	50	29	12	0	0	0	0
1,240	1,260	154	129	103	78	53	31	14	0	0	0	0
1,260	1,280	157	132	106	81	56	33	16	0	0	0	0
1,280	1,300	160	135	109	84	59	35	18	2	0	0	0
1,300	1,320	163	138	112	87	62	37	20	4	0	0	0
1,320	1,340	166	141	115	90	65	40	22	6	0	0	0
1,340	1,360	169	144	118	93	68	43	24	8	0	0	0
1,360	1,380	172	147	121	96	71	46	26	10	0	0	0
1,380	1,400	175	150	124	99	74	49	28	12	0	0	0
1,400	1,420	178	153	127	102	77	52	30	14	0	0	0
1,420	1,440	181	156	130	105	80	55	32	16	0	0	0
1,440	1,460	184	159	133	108	83	58	34	18	1	0	0
1,460	1,480	187	162	136	111	86	61	36	20	3	0	0
1,480	1,500	190	165	139	114	89	64	38	22	5	0	0
1,500	1,520	193	168	142	117	92	67	41	24	7	0	0
1,520	1,540	196	171	145	120	95	70	44	26	9	0	0
1,540	1,560	199	174	148	123	98	73	47	28	11	0	0
1,560	1,580	202	177	151	126	101	76	50	30	13	0	0
1,580	1,600	205	180	154	129	104	79	53	32	15	0	0
1,600	1,620	208	183	157	132	107	82	56	34	17	0	0
1,620	1,640	211	186	160	135	110	85	59	36	19	2	0
1,640	1,660	214	189	163	138	113	88	62	38	21	4	0
1,660	1,680	218	192	166	141	116	91	65	40	23	6	0
1,680	1,700	223	195	169	144	119	94	68	43	25	8	0
1,700	1,720	228	198	172	147	122	97	71	46	27	10	0
1,720	1,740	233	201	175	150	125	100	74	49	29	12	0
1,740	1,760	238	204	178	153	128	103	77	52	31	14	0
1,760	1,780	243	207	181	156	131	106	80	55	33	16	0
1,780	1,800	248	210	184	159	134	109	83	58	35	18	1
1,800	1,820	253	213	187	162	137	112	86	61	37	20	3
1,820	1,840	258	216	190	165	140	115	89	64	39	22	5
1,840	1,860	263	221	193	168	143	118	92	67	42	24	7
1,860	1,880	268	226	196	171	146	121	95	70	45	26	9
1,880	1,900	273	231	199	174	149	124	98	73	48	28	11
1,900	1,920	278	236	202	177	152	127	101	76	51	30	13
1,920	1,940	283	241	205	180	155	130	104	79	54	32	15
1,940	1,960	288	246	208	183	158	133	107	82	57	34	17
1,960	1,980	293	251	211	186	161	136	110	85	60	36	19
1,980	2,000	298	256	214	189	164	139	113	88	63	38	21
2,000	2,020	303	261	218	192	167	142	116	91	66	40	23
2,020	2,040	308	266	223	195	170	145	119	94	69	43	25
2,040	2,060	313	271	228	198	173	148	122	97	72	46	27
2,060	2,080	318	276	233	201	176	151	125	100	75	49	29
2,080	2,100	323	281	238	204	179	154	128	103	78	52	31
2,100	2,120	328	286	243	207	182	157	131	106	81	55	33
2,120	2,140	333	291	248	210	185	160	134	109	84	58	35

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	370	1	0	0	0	0	0	0	0	0	0	0
370	380	2	0	0	0	0	0	0	0	0	0	0
380	390	3	0	0	0	0	0	0	0	0	0	0
390	400	4	0	0	0	0	0	0	0	0	0	0
400	410	5	0	0	0	0	0	0	0	0	0	0
410	420	6	0	0	0	0	0	0	0	0	0	0
420	430	7	0	0	0	0	0	0	0	0	0	0
430	440	8	0	0	0	0	0	0	0	0	0	0
440	450	9	0	0	0	0	0	0	0	0	0	0
450	460	10	0	0	0	0	0	0	0	0	0	0
460	470	11	0	0	0	0	0	0	0	0	0	0
470	480	12	0	0	0	0	0	0	0	0	0	0
480	490	13	0	0	0	0	0	0	0	0	0	0
490	500	14	0	0	0	0	0	0	0	0	0	0
500	520	15	0	0	0	0	0	0	0	0	0	0
520	540	17	1	0	0	0	0	0	0	0	0	0
540	560	19	3	0	0	0	0	0	0	0	0	0
560	580	21	5	0	0	0	0	0	0	0	0	0
580	600	23	7	0	0	0	0	0	0	0	0	0
600	620	25	9	0	0	0	0	0	0	0	0	0
620	640	27	11	0	0	0	0	0	0	0	0	0
640	660	29	13	0	0	0	0	0	0	0	0	0
660	680	31	15	0	0	0	0	0	0	0	0	0
680	700	33	17	0	0	0	0	0	0	0	0	0
700	720	35	19	2	0	0	0	0	0	0	0	0
720	740	37	21	4	0	0	0	0	0	0	0	0
740	760	39	23	6	0	0	0	0	0	0	0	0
760	780	41	25	8	0	0	0	0	0	0	0	0
780	800	43	27	10	0	0	0	0	0	0	0	0
800	820	45	29	12	0	0	0	0	0	0	0	0
820	840	47	31	14	0	0	0	0	0	0	0	0
840	860	49	33	16	0	0	0	0	0	0	0	0
860	880	51	35	18	1	0	0	0	0	0	0	0
880	900	53	37	20	3	0	0	0	0	0	0	0
900	920	55	39	22	5	0	0	0	0	0	0	0
920	940	57	41	24	7	0	0	0	0	0	0	0
940	960	59	43	26	9	0	0	0	0	0	0	0
960	980	61	45	28	11	0	0	0	0	0	0	0
980	1,000	63	47	30	13	0	0	0	0	0	0	0
1,000	1,020	65	49	32	15	0	0	0	0	0	0	0
1,020	1,040	67	51	34	17	0	0	0	0	0	0	0
1,040	1,060	69	53	36	19	2	0	0	0	0	0	0
1,060	1,080	71	55	38	21	4	0	0	0	0	0	0
1,080	1,100	73	57	40	23	6	0	0	0	0	0	0
1,100	1,120	75	59	42	25	8	0	0	0	0	0	0
1,120	1,140	77	61	44	27	10	0	0	0	0	0	0
1,140	1,160	80	63	46	29	12	0	0	0	0	0	0
1,160	1,180	83	65	48	31	14	0	0	0	0	0	0
1,180	1,200	86	67	50	33	16	0	0	0	0	0	0
1,200	1,220	89	69	52	35	18	1	0	0	0	0	0
1,220	1,240	92	71	54	37	20	3	0	0	0	0	0
1,240	1,260	95	73	56	39	22	5	0	0	0	0	0
1,260	1,280	98	75	58	41	24	7	0	0	0	0	0
1,280	1,300	101	77	60	43	26	9	0	0	0	0	0
1,300	1,320	104	79	62	45	28	11	0	0	0	0	0
1,320	1,340	107	82	64	47	30	13	0	0	0	0	0
1,340	1,360	110	85	66	49	32	15	0	0	0	0	0
1,360	1,380	113	88	68	51	34	17	0	0	0	0	0
1,380	1,400	116	91	70	53	36	19	2	0	0	0	0
1,400	1,420	119	94	72	55	38	21	4	0	0	0	0
1,420	1,440	122	97	74	57	40	23	6	0	0	0	0
1,440	1,460	125	100	76	59	42	25	8	0	0	0	0
1,460	1,480	128	103	78	61	44	27	10	0	0	0	0
1,480	1,500	131	106	81	63	46	29	12	0	0	0	0
1,500	1,520	134	109	84	65	48	31	14	0	0	0	0
1,520	1,540	137	112	87	67	50	33	16	0	0	0	0
1,540	1,560	140	115	90	69	52	35	18	1	0	0	0
1,560	1,580	143	118	93	71	54	37	20	3	0	0	0
1,580	1,600	146	121	96	73	56	39	22	5	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$1,600	\$1,620	\$149	\$124	\$99	\$75	\$58	\$41	\$24	\$7	\$0	\$0	\$0
1,620	1,640	152	127	102	77	60	43	26	9	0	0	0
1,640	1,660	155	130	105	79	62	45	28	11	0	0	0
1,660	1,680	158	133	108	82	64	47	30	13	0	0	0
1,680	1,700	161	136	111	85	66	49	32	15	0	0	0
1,700	1,720	164	139	114	88	68	51	34	17	0	0	0
1,720	1,740	167	142	117	91	70	53	36	19	2	0	0
1,740	1,760	170	145	120	94	72	55	38	21	4	0	0
1,760	1,780	173	148	123	97	74	57	40	23	6	0	0
1,780	1,800	176	151	126	100	76	59	42	25	8	0	0
1,800	1,820	179	154	129	103	78	61	44	27	10	0	0
1,820	1,840	182	157	132	106	81	63	46	29	12	0	0
1,840	1,860	185	160	135	109	84	65	48	31	14	0	0
1,860	1,880	188	163	138	112	87	67	50	33	16	0	0
1,880	1,900	191	166	141	115	90	69	52	35	18	2	0
1,900	1,920	194	169	144	118	93	71	54	37	20	4	0
1,920	1,940	197	172	147	121	96	73	56	39	22	6	0
1,940	1,960	200	175	150	124	99	75	58	41	24	8	0
1,960	1,980	203	178	153	127	102	77	60	43	26	10	0
1,980	2,000	206	181	156	130	105	80	62	45	28	12	0
2,000	2,020	209	184	159	133	108	83	64	47	30	14	0
2,020	2,040	212	187	162	136	111	86	66	49	32	16	0
2,040	2,060	215	190	165	139	114	89	68	51	34	18	1
2,060	2,080	218	193	168	142	117	92	70	53	36	20	3
2,080	2,100	221	196	171	145	120	95	72	55	38	22	5
2,100	2,120	224	199	174	148	123	98	74	57	40	24	7
2,120	2,140	227	202	177	151	126	101	76	59	42	26	9
2,140	2,160	230	205	180	154	129	104	79	61	44	28	11
2,160	2,180	233	208	183	157	132	107	82	63	46	30	13
2,180	2,200	236	211	186	160	135	110	85	65	48	32	15
2,200	2,220	239	214	189	163	138	113	88	67	50	34	17
2,220	2,240	242	217	192	166	141	116	91	69	52	36	19
2,240	2,260	245	220	195	169	144	119	94	71	54	38	21
2,260	2,280	248	223	198	172	147	122	97	73	56	40	23
2,280	2,300	251	226	201	175	150	125	100	75	58	42	25
2,300	2,320	254	229	204	178	153	128	103	77	60	44	27
2,320	2,340	257	232	207	181	156	131	106	80	62	46	29
2,340	2,360	260	235	210	184	159	134	109	83	64	48	31
2,360	2,380	263	238	213	187	162	137	112	86	66	50	33
2,380	2,400	266	241	216	190	165	140	115	89	68	52	35
2,400	2,420	269	244	219	193	168	143	118	92	70	54	37
2,420	2,440	272	247	222	196	171	146	121	95	72	56	39
2,440	2,460	275	250	225	199	174	149	124	98	74	58	41
2,460	2,480	278	253	228	202	177	152	127	101	76	60	43
2,480	2,500	281	256	231	205	180	155	130	104	79	62	45
2,500	2,520	284	259	234	208	183	158	133	107	82	64	47
2,520	2,540	287	262	237	211	186	161	136	110	85	66	49
2,540	2,560	290	265	240	214	189	164	139	113	88	68	51
2,560	2,580	293	268	243	217	192	167	142	116	91	70	53
2,580	2,600	296	271	246	220	195	170	145	119	94	72	55
2,600	2,620	299	274	249	223	198	173	148	122	97	74	57
2,620	2,640	302	277	252	226	201	176	151	125	100	76	59
2,640	2,660	305	280	255	229	204	179	154	128	103	78	61
2,660	2,680	308	283	258	232	207	182	157	131	106	81	63
2,680	2,700	311	286	261	235	210	185	160	134	109	84	65
2,700	2,720	314	289	264	238	213	188	163	137	112	87	67
2,720	2,740	317	292	267	241	216	191	166	140	115	90	69
2,740	2,760	320	295	270	244	219	194	169	143	118	93	71
2,760	2,780	323	298	273	247	222	197	172	146	121	96	73
2,780	2,800	326	301	276	250	225	200	175	149	124	99	75
2,800	2,820	329	304	279	253	228	203	178	152	127	102	77
2,820	2,840	332	307	282	256	231	206	181	155	130	105	79
2,840	2,860	335	310	285	259	234	209	184	158	133	108	82
2,860	2,880	338	313	288	262	237	212	187	161	136	111	85
2,880	2,900	341	316	291	265	240	215	190	164	139	114	88
2,900	2,920	344	319	294	268	243	218	193	167	142	117	91

\$2,920 and over

Use Table 3(b) for a **MARRIED** person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	12	0	0	0	0	0	0	0	0	0	0
320	340	14	0	0	0	0	0	0	0	0	0	0
340	360	16	0	0	0	0	0	0	0	0	0	0
360	380	18	0	0	0	0	0	0	0	0	0	0
380	400	20	0	0	0	0	0	0	0	0	0	0
400	420	22	0	0	0	0	0	0	0	0	0	0
420	440	24	0	0	0	0	0	0	0	0	0	0
440	460	26	0	0	0	0	0	0	0	0	0	0
460	480	28	0	0	0	0	0	0	0	0	0	0
480	500	30	0	0	0	0	0	0	0	0	0	0
500	520	32	0	0	0	0	0	0	0	0	0	0
520	540	34	1	0	0	0	0	0	0	0	0	0
540	560	36	3	0	0	0	0	0	0	0	0	0
560	580	38	5	0	0	0	0	0	0	0	0	0
580	600	40	7	0	0	0	0	0	0	0	0	0
600	640	43	10	0	0	0	0	0	0	0	0	0
640	680	47	14	0	0	0	0	0	0	0	0	0
680	720	51	18	0	0	0	0	0	0	0	0	0
720	760	55	22	0	0	0	0	0	0	0	0	0
760	800	59	26	0	0	0	0	0	0	0	0	0
800	840	63	30	0	0	0	0	0	0	0	0	0
840	880	67	34	0	0	0	0	0	0	0	0	0
880	920	71	38	4	0	0	0	0	0	0	0	0
920	960	75	42	8	0	0	0	0	0	0	0	0
960	1,000	80	46	12	0	0	0	0	0	0	0	0
1,000	1,040	86	50	16	0	0	0	0	0	0	0	0
1,040	1,080	92	54	20	0	0	0	0	0	0	0	0
1,080	1,120	98	58	24	0	0	0	0	0	0	0	0
1,120	1,160	104	62	28	0	0	0	0	0	0	0	0
1,160	1,200	110	66	32	0	0	0	0	0	0	0	0
1,200	1,240	116	70	36	2	0	0	0	0	0	0	0
1,240	1,280	122	74	40	6	0	0	0	0	0	0	0
1,280	1,320	128	78	44	10	0	0	0	0	0	0	0
1,320	1,360	134	84	48	14	0	0	0	0	0	0	0
1,360	1,400	140	90	52	18	0	0	0	0	0	0	0
1,400	1,440	146	96	56	22	0	0	0	0	0	0	0
1,440	1,480	152	102	60	26	0	0	0	0	0	0	0
1,480	1,520	158	108	64	30	0	0	0	0	0	0	0
1,520	1,560	164	114	68	34	0	0	0	0	0	0	0
1,560	1,600	170	120	72	38	4	0	0	0	0	0	0
1,600	1,640	176	126	76	42	8	0	0	0	0	0	0
1,640	1,680	182	132	81	46	12	0	0	0	0	0	0
1,680	1,720	188	138	87	50	16	0	0	0	0	0	0
1,720	1,760	194	144	93	54	20	0	0	0	0	0	0
1,760	1,800	200	150	99	58	24	0	0	0	0	0	0
1,800	1,840	206	156	105	62	28	0	0	0	0	0	0
1,840	1,880	212	162	111	66	32	0	0	0	0	0	0
1,880	1,920	218	168	117	70	36	3	0	0	0	0	0
1,920	1,960	224	174	123	74	40	7	0	0	0	0	0
1,960	2,000	230	180	129	78	44	11	0	0	0	0	0
2,000	2,040	236	186	135	84	48	15	0	0	0	0	0
2,040	2,080	242	192	141	90	52	19	0	0	0	0	0
2,080	2,120	248	198	147	96	56	23	0	0	0	0	0
2,120	2,160	254	204	153	102	60	27	0	0	0	0	0
2,160	2,200	260	210	159	108	64	31	0	0	0	0	0
2,200	2,240	266	216	165	114	68	35	1	0	0	0	0
2,240	2,280	272	222	171	120	72	39	5	0	0	0	0
2,280	2,320	278	228	177	126	76	43	9	0	0	0	0
2,320	2,360	284	234	183	132	82	47	13	0	0	0	0
2,360	2,400	290	240	189	138	88	51	17	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$296	\$246	\$195	\$144	\$94	\$55	\$21	\$0	\$0	\$0	\$0
2,440	2,480	302	252	201	150	100	59	25	0	0	0	0
2,480	2,520	308	258	207	156	106	63	29	0	0	0	0
2,520	2,560	314	264	213	162	112	67	33	0	0	0	0
2,560	2,600	320	270	219	168	118	71	37	3	0	0	0
2,600	2,640	326	276	225	174	124	75	41	7	0	0	0
2,640	2,680	332	282	231	180	130	79	45	11	0	0	0
2,680	2,720	338	288	237	186	136	85	49	15	0	0	0
2,720	2,760	344	294	243	192	142	91	53	19	0	0	0
2,760	2,800	350	300	249	198	148	97	57	23	0	0	0
2,800	2,840	356	306	255	204	154	103	61	27	0	0	0
2,840	2,880	362	312	261	210	160	109	65	31	0	0	0
2,880	2,920	368	318	267	216	166	115	69	35	1	0	0
2,920	2,960	374	324	273	222	172	121	73	39	5	0	0
2,960	3,000	380	330	279	228	178	127	77	43	9	0	0
3,000	3,040	386	336	285	234	184	133	82	47	13	0	0
3,040	3,080	392	342	291	240	190	139	88	51	17	0	0
3,080	3,120	398	348	297	246	196	145	94	55	21	0	0
3,120	3,160	404	354	303	252	202	151	100	59	25	0	0
3,160	3,200	410	360	309	258	208	157	106	63	29	0	0
3,200	3,240	416	366	315	264	214	163	112	67	33	0	0
3,240	3,280	422	372	321	270	220	169	118	71	37	4	0
3,280	3,320	428	378	327	276	226	175	124	75	41	8	0
3,320	3,360	436	384	333	282	232	181	130	80	45	12	0
3,360	3,400	446	390	339	288	238	187	136	86	49	16	0
3,400	3,440	456	396	345	294	244	193	142	92	53	20	0
3,440	3,480	466	402	351	300	250	199	148	98	57	24	0
3,480	3,520	476	408	357	306	256	205	154	104	61	28	0
3,520	3,560	486	414	363	312	262	211	160	110	65	32	0
3,560	3,600	496	420	369	318	268	217	166	116	69	36	2
3,600	3,640	506	426	375	324	274	223	172	122	73	40	6
3,640	3,680	516	432	381	330	280	229	178	128	77	44	10
3,680	3,720	526	441	387	336	286	235	184	134	83	48	14
3,720	3,760	536	451	393	342	292	241	190	140	89	52	18
3,760	3,800	546	461	399	348	298	247	196	146	95	56	22
3,800	3,840	556	471	405	354	304	253	202	152	101	60	26
3,840	3,880	566	481	411	360	310	259	208	158	107	64	30
3,880	3,920	576	491	417	366	316	265	214	164	113	68	34
3,920	3,960	586	501	423	372	322	271	220	170	119	72	38
3,960	4,000	596	511	429	378	328	277	226	176	125	76	42
4,000	4,040	606	521	437	384	334	283	232	182	131	81	46
4,040	4,080	616	531	447	390	340	289	238	188	137	87	50
4,080	4,120	626	541	457	396	346	295	244	194	143	93	54
4,120	4,160	636	551	467	402	352	301	250	200	149	99	58
4,160	4,200	646	561	477	408	358	307	256	206	155	105	62
4,200	4,240	656	571	487	414	364	313	262	212	161	111	66
4,240	4,280	666	581	497	420	370	319	268	218	167	117	70
4,280	4,320	676	591	507	426	376	325	274	224	173	123	74
4,320	4,360	686	601	517	433	382	331	280	230	179	129	78
4,360	4,400	696	611	527	443	388	337	286	236	185	135	84
4,400	4,440	706	621	537	453	394	343	292	242	191	141	90
4,440	4,480	716	631	547	463	400	349	298	248	197	147	96
4,480	4,520	726	641	557	473	406	355	304	254	203	153	102
4,520	4,560	736	651	567	483	412	361	310	260	209	159	108
4,560	4,600	746	661	577	493	418	367	316	266	215	165	114
4,600	4,640	756	671	587	503	424	373	322	272	221	171	120
4,640	4,680	766	681	597	513	430	379	328	278	227	177	126
4,680	4,720	776	691	607	523	438	385	334	284	233	183	132
4,720	4,760	786	701	617	533	448	391	340	290	239	189	138
4,760	4,800	796	711	627	543	458	397	346	296	245	195	144
4,800	4,840	806	721	637	553	468	403	352	302	251	201	150
4,840	4,880	816	731	647	563	478	409	358	308	257	207	156
4,880	4,920	826	741	657	573	488	415	364	314	263	213	162
4,920	4,960	836	751	667	583	498	421	370	320	269	219	168
4,960	5,000	846	761	677	593	508	427	376	326	275	225	174
5,000	5,040	856	771	687	603	518	434	382	332	281	231	180
5,040	5,080	866	781	697	613	528	444	388	338	287	237	186

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	760	3	0	0	0	0	0	0	0	0	0	0
760	800	7	0	0	0	0	0	0	0	0	0	0
800	840	11	0	0	0	0	0	0	0	0	0	0
840	880	15	0	0	0	0	0	0	0	0	0	0
880	920	19	0	0	0	0	0	0	0	0	0	0
920	960	23	0	0	0	0	0	0	0	0	0	0
960	1,000	27	0	0	0	0	0	0	0	0	0	0
1,000	1,040	31	0	0	0	0	0	0	0	0	0	0
1,040	1,080	35	1	0	0	0	0	0	0	0	0	0
1,080	1,120	39	5	0	0	0	0	0	0	0	0	0
1,120	1,160	43	9	0	0	0	0	0	0	0	0	0
1,160	1,200	47	13	0	0	0	0	0	0	0	0	0
1,200	1,240	51	17	0	0	0	0	0	0	0	0	0
1,240	1,280	55	21	0	0	0	0	0	0	0	0	0
1,280	1,320	59	25	0	0	0	0	0	0	0	0	0
1,320	1,360	63	29	0	0	0	0	0	0	0	0	0
1,360	1,400	67	33	0	0	0	0	0	0	0	0	0
1,400	1,440	71	37	3	0	0	0	0	0	0	0	0
1,440	1,480	75	41	7	0	0	0	0	0	0	0	0
1,480	1,520	79	45	11	0	0	0	0	0	0	0	0
1,520	1,560	83	49	15	0	0	0	0	0	0	0	0
1,560	1,600	87	53	19	0	0	0	0	0	0	0	0
1,600	1,640	91	57	23	0	0	0	0	0	0	0	0
1,640	1,680	95	61	27	0	0	0	0	0	0	0	0
1,680	1,720	99	65	31	0	0	0	0	0	0	0	0
1,720	1,760	103	69	35	2	0	0	0	0	0	0	0
1,760	1,800	107	73	39	6	0	0	0	0	0	0	0
1,800	1,840	111	77	43	10	0	0	0	0	0	0	0
1,840	1,880	115	81	47	14	0	0	0	0	0	0	0
1,880	1,920	119	85	51	18	0	0	0	0	0	0	0
1,920	1,960	123	89	55	22	0	0	0	0	0	0	0
1,960	2,000	127	93	59	26	0	0	0	0	0	0	0
2,000	2,040	131	97	63	30	0	0	0	0	0	0	0
2,040	2,080	135	101	67	34	0	0	0	0	0	0	0
2,080	2,120	139	105	71	38	4	0	0	0	0	0	0
2,120	2,160	143	109	75	42	8	0	0	0	0	0	0
2,160	2,200	147	113	79	46	12	0	0	0	0	0	0
2,200	2,240	151	117	83	50	16	0	0	0	0	0	0
2,240	2,280	155	121	87	54	20	0	0	0	0	0	0
2,280	2,320	161	125	91	58	24	0	0	0	0	0	0
2,320	2,360	167	129	95	62	28	0	0	0	0	0	0
2,360	2,400	173	133	99	66	32	0	0	0	0	0	0
2,400	2,440	179	137	103	70	36	2	0	0	0	0	0
2,440	2,480	185	141	107	74	40	6	0	0	0	0	0
2,480	2,520	191	145	111	78	44	10	0	0	0	0	0
2,520	2,560	197	149	115	82	48	14	0	0	0	0	0
2,560	2,600	203	153	119	86	52	18	0	0	0	0	0
2,600	2,640	209	158	123	90	56	22	0	0	0	0	0
2,640	2,680	215	164	127	94	60	26	0	0	0	0	0
2,680	2,720	221	170	131	98	64	30	0	0	0	0	0
2,720	2,760	227	176	135	102	68	34	0	0	0	0	0
2,760	2,800	233	182	139	106	72	38	4	0	0	0	0
2,800	2,840	239	188	143	110	76	42	8	0	0	0	0
2,840	2,880	245	194	147	114	80	46	12	0	0	0	0
2,880	2,920	251	200	151	118	84	50	16	0	0	0	0
2,920	2,960	257	206	156	122	88	54	20	0	0	0	0
2,960	3,000	263	212	162	126	92	58	24	0	0	0	0
3,000	3,040	269	218	168	130	96	62	28	0	0	0	0
3,040	3,080	275	224	174	134	100	66	32	0	0	0	0
3,080	3,120	281	230	180	138	104	70	36	3	0	0	0
3,120	3,160	287	236	186	142	108	74	40	7	0	0	0
3,160	3,200	293	242	192	146	112	78	44	11	0	0	0
3,200	3,240	299	248	198	150	116	82	48	15	0	0	0
3,240	3,280	305	254	204	154	120	86	52	19	0	0	0
3,280	3,320	311	260	210	159	124	90	56	23	0	0	0
3,320	3,360	317	266	216	165	128	94	60	27	0	0	0
3,360	3,400	323	272	222	171	132	98	64	31	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$329	\$278	\$228	\$177	\$136	\$102	\$68	\$35	\$1	\$0	\$0
3,440	3,480	335	284	234	183	140	106	72	39	5	0	0
3,480	3,520	341	290	240	189	144	110	76	43	9	0	0
3,520	3,560	347	296	246	195	148	114	80	47	13	0	0
3,560	3,600	353	302	252	201	152	118	84	51	17	0	0
3,600	3,640	359	308	258	207	156	122	88	55	21	0	0
3,640	3,680	365	314	264	213	162	126	92	59	25	0	0
3,680	3,720	371	320	270	219	168	130	96	63	29	0	0
3,720	3,760	377	326	276	225	174	134	100	67	33	0	0
3,760	3,800	383	332	282	231	180	138	104	71	37	3	0
3,800	3,840	389	338	288	237	186	142	108	75	41	7	0
3,840	3,880	395	344	294	243	192	146	112	79	45	11	0
3,880	3,920	401	350	300	249	198	150	116	83	49	15	0
3,920	3,960	407	356	306	255	204	154	120	87	53	19	0
3,960	4,000	413	362	312	261	210	160	124	91	57	23	0
4,000	4,040	419	368	318	267	216	166	128	95	61	27	0
4,040	4,080	425	374	324	273	222	172	132	99	65	31	0
4,080	4,120	431	380	330	279	228	178	136	103	69	35	1
4,120	4,160	437	386	336	285	234	184	140	107	73	39	5
4,160	4,200	443	392	342	291	240	190	144	111	77	43	9
4,200	4,240	449	398	348	297	246	196	148	115	81	47	13
4,240	4,280	455	404	354	303	252	202	152	119	85	51	17
4,280	4,320	461	410	360	309	258	208	157	123	89	55	21
4,320	4,360	467	416	366	315	264	214	163	127	93	59	25
4,360	4,400	473	422	372	321	270	220	169	131	97	63	29
4,400	4,440	479	428	378	327	276	226	175	135	101	67	33
4,440	4,480	485	434	384	333	282	232	181	139	105	71	37
4,480	4,520	491	440	390	339	288	238	187	143	109	75	41
4,520	4,560	497	446	396	345	294	244	193	147	113	79	45
4,560	4,600	503	452	402	351	300	250	199	151	117	83	49
4,600	4,640	509	458	408	357	306	256	205	155	121	87	53
4,640	4,680	515	464	414	363	312	262	211	160	125	91	57
4,680	4,720	521	470	420	369	318	268	217	166	129	95	61
4,720	4,760	527	476	426	375	324	274	223	172	133	99	65
4,760	4,800	533	482	432	381	330	280	229	178	137	103	69
4,800	4,840	539	488	438	387	336	286	235	184	141	107	73
4,840	4,880	545	494	444	393	342	292	241	190	145	111	77
4,880	4,920	551	500	450	399	348	298	247	196	149	115	81
4,920	4,960	557	506	456	405	354	304	253	202	153	119	85
4,960	5,000	563	512	462	411	360	310	259	208	158	123	89
5,000	5,040	569	518	468	417	366	316	265	214	164	127	93
5,040	5,080	575	524	474	423	372	322	271	220	170	131	97
5,080	5,120	581	530	480	429	378	328	277	226	176	135	101
5,120	5,160	587	536	486	435	384	334	283	232	182	139	105
5,160	5,200	593	542	492	441	390	340	289	238	188	143	109
5,200	5,240	599	548	498	447	396	346	295	244	194	147	113
5,240	5,280	605	554	504	453	402	352	301	250	200	151	117
5,280	5,320	611	560	510	459	408	358	307	256	206	155	121
5,320	5,360	617	566	516	465	414	364	313	262	212	161	125
5,360	5,400	623	572	522	471	420	370	319	268	218	167	129
5,400	5,440	629	578	528	477	426	376	325	274	224	173	133
5,440	5,480	635	584	534	483	432	382	331	280	230	179	137
5,480	5,520	641	590	540	489	438	388	337	286	236	185	141
5,520	5,560	647	596	546	495	444	394	343	292	242	191	145
5,560	5,600	653	602	552	501	450	400	349	298	248	197	149
5,600	5,640	659	608	558	507	456	406	355	304	254	203	153
5,640	5,680	665	614	564	513	462	412	361	310	260	209	159
5,680	5,720	671	620	570	519	468	418	367	316	266	215	165
5,720	5,760	677	626	576	525	474	424	373	322	272	221	171
5,760	5,800	683	632	582	531	480	430	379	328	278	227	177
5,800	5,840	689	638	588	537	486	436	385	334	284	233	183
5,840	5,880	695	644	594	543	492	442	391	340	290	239	189
5,880	5,920	701	650	600	549	498	448	397	346	296	245	195
5,920	5,960	707	656	606	555	504	454	403	352	302	251	201
5,960	6,000	713	662	612	561	510	460	409	358	308	257	207
6,000	6,040	719	668	618	567	516	466	415	364	314	263	213
6,040	6,080	725	674	624	573	522	472	421	370	320	269	219
6,080	6,120	731	680	630	579	528	478	427	376	326	275	225

\$6,120 and over

Use Table 4(b) for a **MARRIED** person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	0	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	3	1	0	0	0	0	0	0	0	0	0
36	39	3	1	0	0	0	0	0	0	0	0	0
39	42	3	2	0	0	0	0	0	0	0	0	0
42	45	3	2	0	0	0	0	0	0	0	0	0
45	48	4	2	1	0	0	0	0	0	0	0	0
48	51	4	3	1	0	0	0	0	0	0	0	0
51	54	5	3	1	0	0	0	0	0	0	0	0
54	57	5	3	2	0	0	0	0	0	0	0	0
57	60	6	3	2	0	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	7	4	2	1	0	0	0	0	0	0	0
66	69	7	5	3	1	0	0	0	0	0	0	0
69	72	7	5	3	2	0	0	0	0	0	0	0
72	75	8	6	3	2	0	0	0	0	0	0	0
75	78	8	6	4	2	1	0	0	0	0	0	0
78	81	9	7	4	2	1	0	0	0	0	0	0
81	84	9	7	5	3	1	0	0	0	0	0	0
84	87	10	7	5	3	1	0	0	0	0	0	0
87	90	10	8	6	3	2	0	0	0	0	0	0
90	93	11	8	6	4	2	0	0	0	0	0	0
93	96	11	9	6	4	2	1	0	0	0	0	0
96	99	12	9	7	5	3	1	0	0	0	0	0
99	102	12	10	7	5	3	1	0	0	0	0	0
102	105	12	10	8	5	3	2	0	0	0	0	0
105	108	13	11	8	6	4	2	0	0	0	0	0
108	111	13	11	9	6	4	2	1	0	0	0	0
111	114	14	11	9	7	4	3	1	0	0	0	0
114	117	14	12	10	7	5	3	1	0	0	0	0
117	120	15	12	10	8	5	3	2	0	0	0	0
120	123	15	13	10	8	6	3	2	0	0	0	0
123	126	16	13	11	9	6	4	2	1	0	0	0
126	129	16	14	11	9	7	4	3	1	0	0	0
129	132	16	14	12	9	7	5	3	1	0	0	0
132	135	17	15	12	10	8	5	3	2	0	0	0
135	138	17	15	13	10	8	6	3	2	0	0	0
138	141	18	16	13	11	8	6	4	2	1	0	0
141	144	18	16	14	11	9	7	4	2	1	0	0
144	147	19	16	14	12	9	7	5	3	1	0	0
147	150	19	17	15	12	10	8	5	3	2	0	0
150	153	20	17	15	13	10	8	6	3	2	0	0
153	156	20	18	15	13	11	8	6	4	2	1	0
156	159	21	18	16	14	11	9	7	4	2	1	0
159	162	22	19	16	14	12	9	7	5	3	1	0
162	165	22	19	17	14	12	10	7	5	3	1	0
165	168	23	20	17	15	13	10	8	6	3	2	0
168	171	24	20	18	15	13	11	8	6	4	2	1
171	174	25	21	18	16	13	11	9	6	4	2	1
174	177	25	22	19	16	14	12	9	7	5	3	1
177	180	26	22	19	17	14	12	10	7	5	3	1
180	183	27	23	19	17	15	12	10	8	5	3	2
183	186	28	24	20	18	15	13	11	8	6	4	2
186	189	28	25	21	18	16	13	11	9	6	4	2
189	192	29	25	21	18	16	14	11	9	7	4	3
192	195	30	26	22	19	17	14	12	10	7	5	3
195	198	31	27	23	19	17	15	12	10	8	5	3
198	201	31	28	24	20	17	15	13	10	8	6	4
201	204	32	28	24	21	18	16	13	11	9	6	4
204	207	33	29	25	21	18	16	14	11	9	7	4
207	210	34	30	26	22	19	17	14	12	10	7	5
210	213	34	31	27	23	19	17	15	12	10	8	5
213	216	35	31	27	24	20	17	15	13	10	8	6
216	219	36	32	28	24	20	18	16	13	11	9	6
219	222	37	33	29	25	21	18	16	14	11	9	7
222	225	37	34	30	26	22	19	16	14	12	9	7

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$225	\$228	\$38	\$34	\$30	\$27	\$23	\$19	\$17	\$15	\$12	\$10	\$8
228	231	39	35	31	27	23	20	17	15	13	10	8
231	234	40	36	32	28	24	20	18	15	13	11	8
234	237	40	37	33	29	25	21	18	16	14	11	9
237	240	41	37	33	30	26	22	19	16	14	12	9
240	243	42	38	34	30	26	22	19	17	14	12	10
243	246	43	39	35	31	27	23	20	17	15	13	10
246	249	43	40	36	32	28	24	20	18	15	13	11
249	252	44	40	36	33	29	25	21	18	16	13	11
252	255	45	41	37	33	29	25	22	19	16	14	12
255	258	46	42	38	34	30	26	22	19	17	14	12
258	261	46	43	39	35	31	27	23	19	17	15	12
261	264	47	43	39	36	32	28	24	20	18	15	13
264	267	48	44	40	36	32	28	25	21	18	16	13
267	270	49	45	41	37	33	29	25	21	19	16	14
270	273	49	46	42	38	34	30	26	22	19	17	14
273	276	50	46	42	39	35	31	27	23	19	17	15
276	279	51	47	43	39	35	31	28	24	20	18	15
279	282	52	48	44	40	36	32	28	24	21	18	16
282	285	52	49	45	41	37	33	29	25	21	18	16
285	288	53	49	45	42	38	34	30	26	22	19	17
288	291	54	50	46	42	38	34	31	27	23	19	17
291	294	55	51	47	43	39	35	31	27	24	20	17
294	297	55	52	48	44	40	36	32	28	24	20	18
297	300	56	52	48	45	41	37	33	29	25	21	18
300	303	57	53	49	45	41	37	34	30	26	22	19
303	306	58	54	50	46	42	38	34	30	27	23	19
306	309	58	55	51	47	43	39	35	31	27	23	20
309	312	59	55	51	48	44	40	36	32	28	24	20
312	315	60	56	52	48	44	40	37	33	29	25	21
315	318	61	57	53	49	45	41	37	33	30	26	22
318	321	61	58	54	50	46	42	38	34	30	26	23
321	324	62	58	54	51	47	43	39	35	31	27	23
324	327	63	59	55	51	47	43	40	36	32	28	24
327	330	64	60	56	52	48	44	40	36	33	29	25
330	333	64	61	57	53	49	45	41	37	33	29	26
333	336	65	61	57	54	50	46	42	38	34	30	26
336	339	66	62	58	54	50	46	43	39	35	31	27
339	341	67	63	59	55	51	47	43	39	35	32	28
341	343	67	63	59	55	51	48	44	40	36	32	28
343	345	68	64	60	56	52	48	44	40	36	33	29
345	347	68	64	60	56	52	49	45	41	37	33	29
347	349	69	65	61	57	53	49	45	41	37	34	30
349	351	69	65	61	57	53	50	46	42	38	34	30
351	353	70	66	62	58	54	50	46	42	38	35	31
353	355	70	66	62	58	54	51	47	43	39	35	31
355	357	71	67	63	59	55	51	47	43	39	36	32
357	359	71	67	63	59	55	52	48	44	40	36	32
359	361	72	68	64	60	56	52	48	44	40	37	33
361	363	72	68	64	60	56	53	49	45	41	37	33
363	365	73	69	65	61	57	53	49	45	41	38	34
365	367	73	69	65	61	57	54	50	46	42	38	34
367	369	74	70	66	62	58	54	50	46	42	39	35
369	371	74	70	66	62	58	55	51	47	43	39	35
371	373	75	71	67	63	59	55	51	47	43	40	36
373	375	76	71	67	63	59	56	52	48	44	40	36
375	377	76	72	68	64	60	56	52	48	44	41	37
377	379	77	72	68	64	60	57	53	49	45	41	37
379	381	77	73	69	65	61	57	53	49	45	42	38
381	383	78	73	69	65	61	58	54	50	46	42	38
383	385	78	74	70	66	62	58	54	50	46	43	39
385	387	79	75	70	66	62	59	55	51	47	43	39
387	389	79	75	71	67	63	59	55	51	47	44	40
389	391	80	76	71	67	63	60	56	52	48	44	40
391	393	81	76	72	68	64	60	56	52	48	45	41

\$393 and over

Use Table 8(a) for a **SINGLE person** on page 45. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2016)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	1	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	0	0	0	0	0	0	0	0	0	0
54	57	2	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	1	0	0	0	0	0	0	0	0	0
63	66	3	2	0	0	0	0	0	0	0	0	0
66	69	3	2	0	0	0	0	0	0	0	0	0
69	72	4	2	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	4	3	1	0	0	0	0	0	0	0	0
78	81	5	3	2	0	0	0	0	0	0	0	0
81	84	5	3	2	0	0	0	0	0	0	0	0
84	87	5	4	2	1	0	0	0	0	0	0	0
87	90	6	4	2	1	0	0	0	0	0	0	0
90	93	6	4	3	1	0	0	0	0	0	0	0
93	96	6	5	3	1	0	0	0	0	0	0	0
96	99	6	5	3	2	0	0	0	0	0	0	0
99	102	7	5	4	2	1	0	0	0	0	0	0
102	105	7	6	4	2	1	0	0	0	0	0	0
105	108	7	6	4	3	1	0	0	0	0	0	0
108	111	8	6	5	3	1	0	0	0	0	0	0
111	114	8	6	5	3	2	0	0	0	0	0	0
114	117	9	7	5	4	2	0	0	0	0	0	0
117	120	9	7	5	4	2	1	0	0	0	0	0
120	123	10	7	6	4	3	1	0	0	0	0	0
123	126	10	8	6	4	3	1	0	0	0	0	0
126	129	11	8	6	5	3	2	0	0	0	0	0
129	132	11	9	7	5	4	2	0	0	0	0	0
132	135	12	9	7	5	4	2	1	0	0	0	0
135	138	12	10	7	6	4	3	1	0	0	0	0
138	141	12	10	8	6	4	3	1	0	0	0	0
141	144	13	11	8	6	5	3	2	0	0	0	0
144	147	13	11	9	7	5	3	2	0	0	0	0
147	150	14	11	9	7	5	4	2	1	0	0	0
150	153	14	12	10	7	6	4	3	1	0	0	0
153	156	15	12	10	8	6	4	3	1	0	0	0
156	159	15	13	10	8	6	5	3	2	0	0	0
159	162	16	13	11	9	7	5	3	2	0	0	0
162	165	16	14	11	9	7	5	4	2	1	0	0
165	168	16	14	12	9	7	6	4	2	1	0	0
168	171	17	15	12	10	8	6	4	3	1	0	0
171	174	17	15	13	10	8	6	5	3	2	0	0
174	177	18	15	13	11	8	6	5	3	2	0	0
177	180	18	16	14	11	9	7	5	4	2	1	0
180	183	19	16	14	12	9	7	6	4	2	1	0
183	186	19	17	15	12	10	7	6	4	3	1	0
186	189	20	17	15	13	10	8	6	5	3	1	0
189	192	20	18	15	13	11	8	6	5	3	2	0
192	195	21	18	16	14	11	9	7	5	4	2	0
195	198	21	19	16	14	12	9	7	5	4	2	1
198	201	21	19	17	14	12	10	7	6	4	3	1
201	204	22	20	17	15	13	10	8	6	5	3	1
204	207	22	20	18	15	13	11	8	6	5	3	2
207	210	23	20	18	16	13	11	9	7	5	4	2
210	213	23	21	19	16	14	12	9	7	5	4	2
213	216	24	21	19	17	14	12	10	7	6	4	3
216	219	24	22	19	17	15	12	10	8	6	4	3
219	222	25	22	20	18	15	13	11	8	6	5	3
222	225	25	23	20	18	16	13	11	9	7	5	3
225	228	25	23	21	18	16	14	11	9	7	5	4
228	231	26	24	21	19	17	14	12	10	7	6	4
231	234	26	24	22	19	17	15	12	10	8	6	4
234	237	27	24	22	20	17	15	13	10	8	6	5
237	240	27	25	23	20	18	16	13	11	9	7	5
240	243	28	25	23	21	18	16	14	11	9	7	5
243	246	28	26	24	21	19	16	14	11	9	7	6
246	249	29	26	24	22	19	17	15	12	10	8	6

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2016)

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—										
\$249	\$252	\$29	\$27	\$24	\$22	\$20	\$17	\$15	\$13	\$10	\$8	\$6
252	255	30	27	25	23	20	18	16	13	11	8	6
255	258	30	28	25	23	21	18	16	14	11	9	7
258	261	30	28	26	23	21	19	16	14	12	9	7
261	264	31	29	26	24	22	19	17	15	12	10	8
264	267	31	29	27	24	22	20	17	15	13	10	8
267	270	32	29	27	25	22	20	18	15	13	11	8
270	273	32	30	28	25	23	21	18	16	14	11	9
273	276	33	30	28	26	23	21	19	16	14	12	9
276	279	33	31	28	26	24	21	19	17	14	12	10
279	282	34	31	29	27	24	22	20	17	15	13	10
282	285	34	32	29	27	25	22	20	18	15	13	11
285	288	34	32	30	27	25	23	20	18	16	13	11
288	291	35	33	30	28	26	23	21	19	16	14	12
291	294	35	33	31	28	26	24	21	19	17	14	12
294	297	36	33	31	29	26	24	22	19	17	15	12
297	300	36	34	32	29	27	25	22	20	18	15	13
300	303	37	34	32	30	27	25	23	20	18	16	13
303	306	37	35	33	30	28	25	23	21	18	16	14
306	309	38	35	33	31	28	26	24	21	19	17	14
309	312	38	36	33	31	29	26	24	22	19	17	15
312	315	39	36	34	32	29	27	25	22	20	17	15
315	318	39	37	34	32	30	27	25	23	20	18	16
318	321	39	37	35	32	30	28	25	23	21	18	16
321	324	40	38	35	33	31	28	26	24	21	19	17
324	327	41	38	36	33	31	29	26	24	22	19	17
327	330	41	38	36	34	31	29	27	24	22	20	17
330	333	42	39	37	34	32	30	27	25	23	20	18
333	336	43	39	37	35	32	30	28	25	23	21	18
336	339	44	40	37	35	33	30	28	26	23	21	19
339	341	44	40	38	35	33	31	28	26	24	21	19
341	343	45	41	38	36	33	31	29	26	24	22	19
343	345	45	41	38	36	34	31	29	27	24	22	20
345	347	46	42	39	36	34	32	29	27	25	22	20
347	349	46	42	39	37	34	32	30	27	25	23	20
349	351	47	43	39	37	35	32	30	28	25	23	21
351	353	47	43	40	37	35	33	30	28	26	23	21
353	355	48	44	40	38	35	33	31	28	26	24	21
355	357	48	44	40	38	36	33	31	29	26	24	22
357	359	49	45	41	38	36	34	31	29	27	24	22
359	361	49	45	41	38	36	34	31	29	27	24	22
361	363	50	46	42	39	36	34	32	29	27	25	22
363	365	50	46	42	39	37	34	32	30	27	25	23
365	367	51	47	43	39	37	35	32	30	28	25	23
367	369	51	47	43	40	37	35	33	30	28	26	23
369	371	52	48	44	40	38	35	33	31	28	26	24
371	373	52	48	44	41	38	36	33	31	29	26	24
373	375	53	49	45	41	38	36	34	31	29	27	24
375	377	53	49	45	42	39	36	34	32	29	27	25
377	379	54	50	46	42	39	37	34	32	30	27	25
379	381	54	50	46	43	39	37	34	32	30	27	25
381	383	55	51	47	43	39	37	35	32	30	28	25
383	385	55	51	47	44	40	37	35	33	30	28	26
385	387	56	52	48	44	40	38	35	33	31	28	26
387	389	56	52	48	45	41	38	36	33	31	29	26
389	391	57	53	49	45	41	38	36	34	31	29	27
391	393	57	53	49	46	42	39	36	34	32	29	27
393	395	58	54	50	46	42	39	37	34	32	30	27
395	397	58	54	50	47	43	39	37	35	32	30	28
397	399	59	55	51	47	43	40	37	35	33	30	28
399	401	59	55	51	48	44	40	37	35	33	30	28
401	403	60	56	52	48	44	40	38	35	33	31	28
403	405	60	56	52	49	45	41	38	36	33	31	29
405	407	61	57	53	49	45	41	38	36	34	31	29
407	409	61	57	53	50	46	42	39	36	34	32	29

\$409 and over

Use Table 8(b) for a MARRIED person on page 45. Also see the instructions on page 42.