Appendix C

Federal Income Tax Tables*

The following is information about federal income tax withholding for 2017. 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 2017)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: Not over $ 44 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$44	—$224 . .	$0.00 plus 10%	—$44
$224	—$774 . .	$18.00 plus 15%	—$224
$774	—$1,812 . .	$100.50 plus 25%	—$774
$1,812	—$3,730 . .	$360.00 plus 28%	—$1,812
$3,730	—$8,058 . .	$897.04 plus 33%	—$3,730
$8,058	—$8,090 . .	$2,325.28 plus 35%	—$8,058
$8,090		$2,336.48 plus 39.6%	—$8,090

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: Not over $166 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$166	—$525 . .	$0.00 plus 10%	—$166
$525	—$1,626 . .	$35.90 plus 15%	—$525
$1,626	—$3,111 . .	$201.05 plus 25%	—$1,626
$3,111	—$4,654 . .	$572.30 plus 28%	—$3,111
$4,654	—$8,180 . .	$1,004.34 plus 33%	—$4,654
$8,180	—$9,218 . .	$2,167.92 plus 35%	—$8,180
$9,218		$2,531.22 plus 39.6%	—$9,218

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: Not over $88 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$88	—$447 . .	$0.00 plus 10%	—$88
$447	—$1,548 . .	$35.90 plus 15%	—$447
$1,548	—$3,623 . .	$201.05 plus 25%	—$1,548
$3,623	—$7,460 . .	$719.80 plus 28%	—$3,623
$7,460	—$16,115 . .	$1,794.16 plus 33%	—$7,460
$16,115	—$16,181 . .	$4,650.31 plus 35%	—$16,115
$16,181		$4,673.41 plus 39.6%	—$16,181

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: Not over $333 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$333	—$1,050 . .	$0.00 plus 10%	—$333
$1,050	—$3,252 . .	$71.70 plus 15%	—$1,050
$3,252	—$6,221 . .	$402.00 plus 25%	—$3,252
$6,221	—$9,308 . .	$1,144.25 plus 28%	—$6,221
$9,308	—$16,360 . .	$2,008.61 plus 33%	—$9,308
$16,360	—$18,437 . .	$4,335.77 plus 35%	—$16,360
$18,437		$5,062.72 plus 39.6%	—$18,437

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: Not over $96 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$96	—$484 . .	$0.00 plus 10%	—$96
$484	—$1,677 . .	$38.80 plus 15%	—$484
$1,677	—$3,925 . .	$217.75 plus 25%	—$1,677
$3,925	—$8,081 . .	$779.75 plus 28%	—$3,925
$8,081	—$17,458 . .	$1,943.43 plus 33%	—$8,081
$17,458	—$17,529 . .	$5,037.84 plus 35%	—$17,458
$17,529		$5,062.69 plus 39.6%	—$17,529

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: Not over $360 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$360	—$1,138 . .	$0.00 plus 10%	—$360
$1,138	—$3,523 . .	$77.80 plus 15%	—$1,138
$3,523	—$6,740 . .	$435.55 plus 25%	—$3,523
$6,740	—$10,083 . .	$1,239.80 plus 28%	—$6,740
$10,083	—$17,723 . .	$2,175.84 plus 33%	—$10,083
$17,723	—$19,973 . .	$4,697.04 plus 35%	—$17,723
$19,973		$5,484.54 plus 39.6%	—$19,973

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: Not over $192 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$192	—$969 . .	$0.00 plus 10%	—$192
$969	—$3,354 . .	$77.70 plus 15%	—$969
$3,354	—$7,850 . .	$435.45 plus 25%	—$3,354
$7,850	—$16,163 . .	$1,559.45 plus 28%	—$7,850
$16,163	—$34,917 . .	$3,887.09 plus 33%	—$16,163
$34,917	—$35,058 . .	$10,075.91 plus 35%	—$34,917
$35,058		$10,125.26 plus 39.6%	—$35,058

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: Not over $721 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$721	—$2,275 . .	$0.00 plus 10%	—$721
$2,275	—$7,046 . .	$155.40 plus 15%	—$2,275
$7,046	—$13,479 . .	$871.05 plus 25%	—$7,046
$13,479	—$20,167 . .	$2,479.30 plus 28%	—$13,479
$20,167	—$35,446 . .	$4,351.94 plus 33%	—$20,167
$35,446	—$39,946 . .	$9,394.01 plus 35%	—$35,446
$39,946		$10,969.01 plus 39.6%	—$39,946

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2017)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: Not over $575 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$575	—$2,906	$0.00 plus 10%	—$575
$2,906	—$10,063	$233.10 plus 15%	—$2,906
$10,063	—$23,550	$1,306.65 plus 25%	—$10,063
$23,550	—$48,488	$4,678.40 plus 28%	—$23,550
$48,488	—$104,750	$11,661.04 plus 33%	—$48,488
$104,750	—$105,175	$30,227.50 plus 35%	—$104,750
$105,175	. . . . . .	$30,376.25 plus 39.6%	—$105,175

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: Not over $2,163 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$2,163	—$6,825	$0.00 plus 10%	—$2,163
$6,825	—$21,138	$466.20 plus 15%	—$6,825
$21,138	—$40,438	$2,613.15 plus 25%	—$21,138
$40,438	—$60,500	$7,438.15 plus 28%	—$40,438
$60,500	—$106,338	$13,055.51 plus 33%	—$60,500
$106,338	—$119,838	$28,182.05 plus 35%	—$106,338
$119,838	. . . . . .	$32,907.05 plus 39.6%	—$119,838

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: Not over $1,150 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$1,150	—$5,813	$0.00 plus 10%	—$1,150
$5,813	—$20,125	$466.30 plus 15%	—$5,813
$20,125	—$47,100	$2,613.10 plus 25%	—$20,125
$47,100	—$96,975	$9,356.85 plus 28%	—$47,100
$96,975	—$209,500	$23,321.85 plus 33%	—$96,975
$209,500	—$210,350	$60,455.10 plus 35%	—$209,500
$210,350	. . . . . .	$60,752.60 plus 39.6%	—$210,350

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: Not over $4,325 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$4,325	—$13,650	$0.00 plus 10%	—$4,325
$13,650	—$42,275	$932.50 plus 15%	—$13,650
$42,275	—$80,875	$5,226.25 plus 25%	—$42,275
$80,875	—$121,000	$14,876.25 plus 28%	—$80,875
$121,000	—$212,675	$26,111.25 plus 33%	—$121,000
$212,675	—$239,675	$56,364.00 plus 35%	—$212,675
$239,675	. . . . . .	$65,814.00 plus 39.6%	—$239,675

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: Not over $2,300 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$2,300	—$11,625	$0.00 plus 10%	—$2,300
$11,625	—$40,250	$932.50 plus 15%	—$11,625
$40,250	—$94,200	$5,226.25 plus 25%	—$40,250
$94,200	—$193,950	$18,713.75 plus 28%	—$94,200
$193,950	—$419,000	$46,643.75 plus 33%	—$193,950
$419,000	—$420,700	$120,910.25 plus 35%	—$419,000
$420,700	. . . . . .	$121,505.25 plus 39.6%	—$420,700

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: Not over $8,650 . . . . The amount of income tax to withhold is: $0

Over—	But not over—		of excess over—
$8,650	—$27,300	$0.00 plus 10%	—$8,650
$27,300	—$84,550	$1,865.00 plus 15%	—$27,300
$84,550	—$161,750	$10,452.50 plus 25%	—$84,550
$161,750	—$242,000	$29,752.50 plus 28%	—$161,750
$242,000	—$425,350	$52,222.50 plus 33%	—$242,000
$425,350	—$479,350	$112,728.00 plus 35%	—$425,350
$479,350	. . . . . .	$131,628.00 plus 39.6%	—$479,350

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: Not over $8.80 . . . . The amount of income tax to withhold per day is: $0

Over—	But not over—		of excess over—
$8.80	—$44.70	$0.00 plus 10%	—$8.80
$44.70	—$154.80	$3.59 plus 15%	—$44.70
$154.80	—$362.30	$20.11 plus 25%	—$154.80
$362.30	—$746.00	$71.99 plus 28%	—$362.30
$746.00	—$1,611.50	$179.43 plus 33%	—$746.00
$1,611.50	—$1,618.10	$465.05 plus 35%	—$1,611.50
$1,618.10	. . . . . .	$467.36 plus 39.6%	—$1,618.10

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: Not over $33.30 . . . . The amount of income tax to withhold per day is: $0

Over—	But not over—		of excess over—
$33.30	—$105.00	$0.00 plus 10%	—$33.30
$105.00	—$325.20	$7.17 plus 15%	—$105.00
$325.20	—$622.10	$40.20 plus 25%	—$325.20
$622.10	—$930.80	$114.43 plus 28%	—$622.10
$930.80	—$1,636.00	$200.87 plus 33%	—$930.80
$1,636.00	—$1,843.70	$433.59 plus 35%	—$1,636.00
$1,843.70	. . . . . .	$506.29 plus 39.6%	—$1,843.70

Source: Internal Revenue Service

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid through December 31, 2017)

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	18	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	21	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	24	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	27	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	30	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	33	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	36	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	39	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	42	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	45	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	48	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	51	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	54	43	31	19	11	3	0	0	0	0
550	**560**	68	56	44	33	21	12	4	0	0	0	0
560	**570**	69	57	46	34	22	13	5	0	0	0	0
570	**580**	71	59	47	36	24	14	6	0	0	0	0
580	**590**	72	60	49	37	25	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, 2017)

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	$63	$52	$40	$28	$17	$9	$2	$0	$0	$0
610	**620**	77	65	53	42	30	18	10	3	0	0	0
620	**630**	78	66	55	43	31	20	11	4	0	0	0
630	**640**	80	68	56	45	33	21	12	5	0	0	0
640	**650**	81	69	58	46	34	23	13	6	0	0	0
650	**660**	83	71	59	48	36	24	14	7	0	0	0
660	**670**	84	72	61	49	37	26	15	8	0	0	0
670	**680**	86	74	62	51	39	27	16	9	1	0	0
680	**690**	87	75	64	52	40	29	17	10	2	0	0
690	**700**	89	77	65	54	42	30	19	11	3	0	0
700	**710**	90	78	67	55	43	32	20	12	4	0	0
710	**720**	92	80	68	57	45	33	22	13	5	0	0
720	**730**	93	81	70	58	46	35	23	14	6	0	0
730	**740**	95	83	71	60	48	36	25	15	7	0	0
740	**750**	96	84	73	61	49	38	26	16	8	0	0
750	**760**	98	86	74	63	51	39	28	17	9	1	0
760	**770**	99	87	76	64	52	41	29	18	10	2	0
770	**780**	101	89	77	66	54	42	31	19	11	3	0
780	**790**	103	90	79	67	55	44	32	20	12	4	0
790	**800**	106	92	80	69	57	45	34	22	13	5	0
800	**810**	108	93	82	70	58	47	35	23	14	6	0
810	**820**	111	95	83	72	60	48	37	25	15	7	0
820	**830**	113	96	85	73	61	50	38	26	16	8	0
830	**840**	116	98	86	75	63	51	40	28	17	9	1
840	**850**	118	99	88	76	64	53	41	29	18	10	2
850	**860**	121	101	89	78	66	54	43	31	19	11	3
860	**870**	123	104	91	79	67	56	44	32	21	12	4
870	**880**	126	106	92	81	69	57	46	34	22	13	5
880	**890**	128	109	94	82	70	59	47	35	24	14	6
890	**900**	131	111	95	84	72	60	49	37	25	15	7
900	**910**	133	114	97	85	73	62	50	38	27	16	8
910	**920**	136	116	98	87	75	63	52	40	28	17	9
920	**930**	138	119	100	88	76	65	53	41	30	18	10
930	**940**	141	121	102	90	78	66	55	43	31	20	11
940	**950**	143	124	104	91	79	68	56	44	33	21	12
950	**960**	146	126	107	93	81	69	58	46	34	23	13
960	**970**	148	129	109	94	82	71	59	47	36	24	14
970	**980**	151	131	112	96	84	72	61	49	37	26	15
980	**990**	153	134	114	97	85	74	62	50	39	27	16
990	**1,000**	156	136	117	99	87	75	64	52	40	29	17
1,000	**1,010**	158	139	119	100	88	77	65	53	42	30	18
1,010	**1,020**	161	141	122	102	90	78	67	55	43	32	20
1,020	**1,030**	163	144	124	105	91	80	68	56	45	33	21
1,030	**1,040**	166	146	127	107	93	81	70	58	46	35	23
1,040	**1,050**	168	149	129	110	94	83	71	59	48	36	24
1,050	**1,060**	171	151	132	112	96	84	73	61	49	38	26
1,060	**1,070**	173	154	134	115	97	86	74	62	51	39	27
1,070	**1,080**	176	156	137	117	99	87	76	64	52	41	29
1,080	**1,090**	178	159	139	120	100	89	77	65	54	42	30
1,090	**1,100**	181	161	142	122	103	90	79	67	55	44	32
1,100	**1,110**	183	164	144	125	105	92	80	68	57	45	33
1,110	**1,120**	186	166	147	127	108	93	82	70	58	47	35
1,120	**1,130**	188	169	149	130	110	95	83	71	60	48	36
1,130	**1,140**	191	171	152	132	113	96	85	73	61	50	38
1,140	**1,150**	193	174	154	135	115	98	86	74	63	51	39
1,150	**1,160**	196	176	157	137	118	99	88	76	64	53	41
1,160	**1,170**	198	179	159	140	120	101	89	77	66	54	42
1,170	**1,180**	201	181	162	142	123	103	91	79	67	56	44
1,180	**1,190**	203	184	164	145	125	106	92	80	69	57	45
1,190	**1,200**	206	186	167	147	128	108	94	82	70	59	47
1,200	**1,210**	208	189	169	150	130	111	95	83	72	60	48
1,210	**1,220**	211	191	172	152	133	113	97	85	73	62	50
1,220	**1,230**	213	194	174	155	135	116	98	86	75	63	51
1,230	**1,240**	216	196	177	157	138	118	100	88	76	65	53
1,240	**1,250**	218	199	179	160	140	121	101	89	78	66	54
$1,250 and over		Use Table 1(a) for a **SINGLE person** on page 45. Also see the instructions on page 43.										

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid through December 31, 2017)

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**	37	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**	40	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**	43	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**	46	35	27	20	12	4	0	0	0	0	0
600	**610**	48	36	28	21	13	5	0	0	0	0	0
610	**620**	49	38	29	22	14	6	0	0	0	0	0
620	**630**	51	39	30	23	15	7	0	0	0	0	0
630	**640**	52	41	31	24	16	8	0	0	0	0	0
640	**650**	54	42	32	25	17	9	1	0	0	0	0
650	**660**	55	44	33	26	18	10	2	0	0	0	0
660	**670**	57	45	34	27	19	11	3	0	0	0	0
670	**680**	58	47	35	28	20	12	4	0	0	0	0
680	**690**	60	48	37	29	21	13	5	0	0	0	0
690	**700**	61	50	38	30	22	14	6	0	0	0	0
700	**710**	63	51	40	31	23	15	7	0	0	0	0
710	**720**	64	53	41	32	24	16	8	0	0	0	0
720	**730**	66	54	43	33	25	17	9	1	0	0	0
730	**740**	67	56	44	34	26	18	10	2	0	0	0
740	**750**	69	57	46	35	27	19	11	3	0	0	0
750	**760**	70	59	47	36	28	20	12	4	0	0	0
760	**770**	72	60	49	37	29	21	13	5	0	0	0
770	**780**	73	62	50	38	30	22	14	6	0	0	0
780	**790**	75	63	52	40	31	23	15	7	0	0	0
790	**800**	76	65	53	41	32	24	16	8	1	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid through December 31, 2017)

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	$66	$55	$43	$33	$25	$17	$9	$2	$0	$0
810	**820**	79	68	56	44	34	26	18	10	3	0	0
820	**830**	81	69	58	46	35	27	19	11	4	0	0
830	**840**	82	71	59	47	36	28	20	12	5	0	0
840	**850**	84	72	61	49	37	29	21	13	6	0	0
850	**860**	85	74	62	50	39	30	22	14	7	0	0
860	**870**	87	75	64	52	40	31	23	15	8	0	0
870	**880**	88	77	65	53	42	32	24	16	9	1	0
880	**890**	90	78	67	55	43	33	25	17	10	2	0
890	**900**	91	80	68	56	45	34	26	18	11	3	0
900	**910**	93	81	70	58	46	35	27	19	12	4	0
910	**920**	94	83	71	59	48	36	28	20	13	5	0
920	**930**	96	84	73	61	49	37	29	21	14	6	0
930	**940**	97	86	74	62	51	39	30	22	15	7	0
940	**950**	99	87	76	64	52	40	31	23	16	8	0
950	**960**	100	89	77	65	54	42	32	24	17	9	1
960	**970**	102	90	79	67	55	43	33	25	18	10	2
970	**980**	103	92	80	68	57	45	34	26	19	11	3
980	**990**	105	93	82	70	58	46	35	27	20	12	4
990	**1,000**	106	95	83	71	60	48	36	28	21	13	5
1,000	**1,010**	108	96	85	73	61	49	38	29	22	14	6
1,010	**1,020**	109	98	86	74	63	51	39	30	23	15	7
1,020	**1,030**	111	99	88	76	64	52	41	31	24	16	8
1,030	**1,040**	112	101	89	77	66	54	42	32	25	17	9
1,040	**1,050**	114	102	91	79	67	55	44	33	26	18	10
1,050	**1,060**	115	104	92	80	69	57	45	34	27	19	11
1,060	**1,070**	117	105	94	82	70	58	47	35	28	20	12
1,070	**1,080**	118	107	95	83	72	60	48	37	29	21	13
1,080	**1,090**	120	108	97	85	73	61	50	38	30	22	14
1,090	**1,100**	121	110	98	86	75	63	51	40	31	23	15
1,100	**1,110**	123	111	100	88	76	64	53	41	32	24	16
1,110	**1,120**	124	113	101	89	78	66	54	43	33	25	17
1,120	**1,130**	126	114	103	91	79	67	56	44	34	26	18
1,130	**1,140**	127	116	104	92	81	69	57	46	35	27	19
1,140	**1,150**	129	117	106	94	82	70	59	47	36	28	20
1,150	**1,160**	130	119	107	95	84	72	60	49	37	29	21
1,160	**1,170**	132	120	109	97	85	73	62	50	38	30	22
1,170	**1,180**	133	122	110	98	87	75	63	52	40	31	23
1,180	**1,190**	135	123	112	100	88	76	65	53	41	32	24
1,190	**1,200**	136	125	113	101	90	78	66	55	43	33	25
1,200	**1,210**	138	126	115	103	91	79	68	56	44	34	26
1,210	**1,220**	139	128	116	104	93	81	69	58	46	35	27
1,220	**1,230**	141	129	118	106	94	82	71	59	47	36	28
1,230	**1,240**	142	131	119	107	96	84	72	61	49	37	29
1,240	**1,250**	144	132	121	109	97	85	74	62	50	39	30
1,250	**1,260**	145	134	122	110	99	87	75	64	52	40	31
1,260	**1,270**	147	135	124	112	100	88	77	65	53	42	32
1,270	**1,280**	148	137	125	113	102	90	78	67	55	43	33
1,280	**1,290**	150	138	127	115	103	91	80	68	56	45	34
1,290	**1,300**	151	140	128	116	105	93	81	70	58	46	35
1,300	**1,310**	153	141	130	118	106	94	83	71	59	48	36
1,310	**1,320**	154	143	131	119	108	96	84	73	61	49	38
1,320	**1,330**	156	144	133	121	109	97	86	74	62	51	39
1,330	**1,340**	157	146	134	122	111	99	87	76	64	52	41
1,340	**1,350**	159	147	136	124	112	100	89	77	65	54	42
1,350	**1,360**	160	149	137	125	114	102	90	79	67	55	44
1,360	**1,370**	162	150	139	127	115	103	92	80	68	57	45
1,370	**1,380**	163	152	140	128	117	105	93	82	70	58	47
1,380	**1,390**	165	153	142	130	118	106	95	83	71	60	48
1,390	**1,400**	166	155	143	131	120	108	96	85	73	61	50
1,400	**1,410**	168	156	145	133	121	109	98	86	74	63	51
1,410	**1,420**	169	158	146	134	123	111	99	88	76	64	53
1,420	**1,430**	171	159	148	136	124	112	101	89	77	66	54
1,430	**1,440**	172	161	149	137	126	114	102	91	79	67	56
1,440	**1,450**	174	162	151	139	127	115	104	92	80	69	57
1,450	**1,460**	175	164	152	140	129	117	105	94	82	70	59
1,460	**1,470**	177	165	154	142	130	118	107	95	83	72	60
1,470	**1,480**	178	167	155	143	132	120	108	97	85	73	62
1,480	**1,490**	180	168	157	145	133	121	110	98	86	75	63
$1,490 and over		Use Table 1(b) for a **MARRIED person** on page 45. Also see the instructions on page 43.										

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid through December 31, 2017)

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	**$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**	2	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**	3	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**	4	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**	5	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**	6	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**	7	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**	8	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**	9	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**	10	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**	11	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**	12	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**	13	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**	14	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**	15	0	0	0	0	0	0	0	0	0	0
245	**250**	16	0	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**	45	27	11	0	0	0	0	0	0	0	0
520	**540**	48	29	13	0	0	0	0	0	0	0	0
540	**560**	51	31	15	0	0	0	0	0	0	0	0
560	**580**	54	33	17	1	0	0	0	0	0	0	0
580	**600**	57	35	19	3	0	0	0	0	0	0	0
600	**620**	60	37	21	5	0	0	0	0	0	0	0
620	**640**	63	40	23	7	0	0	0	0	0	0	0
640	**660**	66	43	25	9	0	0	0	0	0	0	0
660	**680**	69	46	27	11	0	0	0	0	0	0	0
680	**700**	72	49	29	13	0	0	0	0	0	0	0
700	**720**	75	52	31	15	0	0	0	0	0	0	0
720	**740**	78	55	33	17	2	0	0	0	0	0	0
740	**760**	81	58	35	19	4	0	0	0	0	0	0
760	**780**	84	61	38	21	6	0	0	0	0	0	0
780	**800**	87	64	41	23	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, 2017)

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**	$90	$67	$44	$25	$10	$0	$0	$0	$0	$0	$0
820	**840**	93	70	47	27	12	0	0	0	0	0	0
840	**860**	96	73	50	29	14	0	0	0	0	0	0
860	**880**	99	76	53	31	16	0	0	0	0	0	0
880	**900**	102	79	56	33	18	2	0	0	0	0	0
900	**920**	105	82	59	35	20	4	0	0	0	0	0
920	**940**	108	85	62	38	22	6	0	0	0	0	0
940	**960**	111	88	65	41	24	8	0	0	0	0	0
960	**980**	114	91	68	44	26	10	0	0	0	0	0
980	**1,000**	117	94	71	47	28	12	0	0	0	0	0
1,000	**1,020**	120	97	74	50	30	14	0	0	0	0	0
1,020	**1,040**	123	100	77	53	32	16	1	0	0	0	0
1,040	**1,060**	126	103	80	56	34	18	3	0	0	0	0
1,060	**1,080**	129	106	83	59	36	20	5	0	0	0	0
1,080	**1,100**	132	109	86	62	39	22	7	0	0	0	0
1,100	**1,120**	135	112	89	65	42	24	9	0	0	0	0
1,120	**1,140**	138	115	92	68	45	26	11	0	0	0	0
1,140	**1,160**	141	118	95	71	48	28	13	0	0	0	0
1,160	**1,180**	144	121	98	74	51	30	15	0	0	0	0
1,180	**1,200**	147	124	101	77	54	32	17	1	0	0	0
1,200	**1,220**	150	127	104	80	57	34	19	3	0	0	0
1,220	**1,240**	153	130	107	83	60	36	21	5	0	0	0
1,240	**1,260**	156	133	110	86	63	39	23	7	0	0	0
1,260	**1,280**	159	136	113	89	66	42	25	9	0	0	0
1,280	**1,300**	162	139	116	92	69	45	27	11	0	0	0
1,300	**1,320**	165	142	119	95	72	48	29	13	0	0	0
1,320	**1,340**	168	145	122	98	75	51	31	15	0	0	0
1,340	**1,360**	171	148	125	101	78	54	33	17	2	0	0
1,360	**1,380**	174	151	128	104	81	57	35	19	4	0	0
1,380	**1,400**	177	154	131	107	84	60	37	21	6	0	0
1,400	**1,420**	180	157	134	110	87	63	40	23	8	0	0
1,420	**1,440**	183	160	137	113	90	66	43	25	10	0	0
1,440	**1,460**	186	163	140	116	93	69	46	27	12	0	0
1,460	**1,480**	189	166	143	119	96	72	49	29	14	0	0
1,480	**1,500**	192	169	146	122	99	75	52	31	16	0	0
1,500	**1,520**	195	172	149	125	102	78	55	33	18	2	0
1,520	**1,540**	198	175	152	128	105	81	58	35	20	4	0
1,540	**1,560**	201	178	155	131	108	84	61	38	22	6	0
1,560	**1,580**	206	181	158	134	111	87	64	41	24	8	0
1,580	**1,600**	211	184	161	137	114	90	67	44	26	10	0
1,600	**1,620**	216	187	164	140	117	93	70	47	28	12	0
1,620	**1,640**	221	190	167	143	120	96	73	50	30	14	0
1,640	**1,660**	226	193	170	146	123	99	76	53	32	16	0
1,660	**1,680**	231	196	173	149	126	102	79	56	34	18	2
1,680	**1,700**	236	199	176	152	129	105	82	59	36	20	4
1,700	**1,720**	241	203	179	155	132	108	85	62	38	22	6
1,720	**1,740**	246	208	182	158	135	111	88	65	41	24	8
1,740	**1,760**	251	213	185	161	138	114	91	68	44	26	10
1,760	**1,780**	256	218	188	164	141	117	94	71	47	28	12
1,780	**1,800**	261	223	191	167	144	120	97	74	50	30	14
1,800	**1,820**	266	228	194	170	147	123	100	77	53	32	16
1,820	**1,840**	271	233	197	173	150	126	103	80	56	34	18
1,840	**1,860**	276	238	200	176	153	129	106	83	59	36	20
1,860	**1,880**	281	243	204	179	156	132	109	86	62	39	22
1,880	**1,900**	286	248	209	182	159	135	112	89	65	42	24
1,900	**1,920**	291	253	214	185	162	138	115	92	68	45	26
1,920	**1,940**	296	258	219	188	165	141	118	95	71	48	28
1,940	**1,960**	301	263	224	191	168	144	121	98	74	51	30
1,960	**1,980**	306	268	229	194	171	147	124	101	77	54	32
1,980	**2,000**	311	273	234	197	174	150	127	104	80	57	34
2,000	**2,020**	316	278	239	200	177	153	130	107	83	60	37
2,020	**2,040**	321	283	244	205	180	156	133	110	86	63	40
2,040	**2,060**	326	288	249	210	183	159	136	113	89	66	43
2,060	**2,080**	331	293	254	215	186	162	139	116	92	69	46
2,080	**2,100**	336	298	259	220	189	165	142	119	95	72	49
$2,100 and over		Use Table 2(a) for a **SINGLE person** on page 45. Also see the instructions on page 43.										

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid through December 31, 2017)

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	$340	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
340	350	1	0	0	0	0	0	0	0	0	0	0
350	360	2	0	0	0	0	0	0	0	0	0	0
360	370	3	0	0	0	0	0	0	0	0	0	0
370	380	4	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	0	0	0	0	0	0	0	0	0	0
400	410	7	0	0	0	0	0	0	0	0	0	0
410	420	8	0	0	0	0	0	0	0	0	0	0
420	430	9	0	0	0	0	0	0	0	0	0	0
430	440	10	0	0	0	0	0	0	0	0	0	0
440	450	11	0	0	0	0	0	0	0	0	0	0
450	460	12	0	0	0	0	0	0	0	0	0	0
460	470	13	0	0	0	0	0	0	0	0	0	0
470	480	14	0	0	0	0	0	0	0	0	0	0
480	490	15	0	0	0	0	0	0	0	0	0	0
490	500	16	1	0	0	0	0	0	0	0	0	0
500	520	18	2	0	0	0	0	0	0	0	0	0
520	540	20	4	0	0	0	0	0	0	0	0	0
540	560	22	6	0	0	0	0	0	0	0	0	0
560	580	24	8	0	0	0	0	0	0	0	0	0
580	600	26	10	0	0	0	0	0	0	0	0	0
600	620	28	12	0	0	0	0	0	0	0	0	0
620	640	30	14	0	0	0	0	0	0	0	0	0
640	660	32	16	1	0	0	0	0	0	0	0	0
660	680	34	18	3	0	0	0	0	0	0	0	0
680	700	36	20	5	0	0	0	0	0	0	0	0
700	720	38	22	7	0	0	0	0	0	0	0	0
720	740	40	24	9	0	0	0	0	0	0	0	0
740	760	42	26	11	0	0	0	0	0	0	0	0
760	780	44	28	13	0	0	0	0	0	0	0	0
780	800	46	30	15	0	0	0	0	0	0	0	0
800	820	48	32	17	1	0	0	0	0	0	0	0
820	840	50	34	19	3	0	0	0	0	0	0	0
840	860	52	36	21	5	0	0	0	0	0	0	0
860	880	54	38	23	7	0	0	0	0	0	0	0
880	900	56	40	25	9	0	0	0	0	0	0	0
900	920	58	42	27	11	0	0	0	0	0	0	0
920	940	60	44	29	13	0	0	0	0	0	0	0
940	960	62	46	31	15	0	0	0	0	0	0	0
960	980	64	48	33	17	1	0	0	0	0	0	0
980	1,000	66	50	35	19	3	0	0	0	0	0	0
1,000	1,020	68	52	37	21	5	0	0	0	0	0	0
1,020	1,040	70	54	39	23	7	0	0	0	0	0	0
1,040	1,060	72	56	41	25	9	0	0	0	0	0	0
1,060	1,080	75	58	43	27	11	0	0	0	0	0	0
1,080	1,100	78	60	45	29	13	0	0	0	0	0	0
1,100	1,120	81	62	47	31	15	0	0	0	0	0	0
1,120	1,140	84	64	49	33	17	2	0	0	0	0	0
1,140	1,160	87	66	51	35	19	4	0	0	0	0	0
1,160	1,180	90	68	53	37	21	6	0	0	0	0	0
1,180	1,200	93	70	55	39	23	8	0	0	0	0	0
1,200	1,220	96	72	57	41	25	10	0	0	0	0	0
1,220	1,240	99	75	59	43	27	12	0	0	0	0	0
1,240	1,260	102	78	61	45	29	14	0	0	0	0	0
1,260	1,280	105	81	63	47	31	16	0	0	0	0	0
1,280	1,300	108	84	65	49	33	18	2	0	0	0	0
1,300	1,320	111	87	67	51	35	20	4	0	0	0	0
1,320	1,340	114	90	69	53	37	22	6	0	0	0	0
1,340	1,360	117	93	71	55	39	24	8	0	0	0	0
1,360	1,380	120	96	73	57	41	26	10	0	0	0	0
1,380	1,400	123	99	76	59	43	28	12	0	0	0	0
1,400	1,420	126	102	79	61	45	30	14	0	0	0	0
1,420	1,440	129	105	82	63	47	32	16	1	0	0	0
1,440	1,460	132	108	85	65	49	34	18	3	0	0	0
1,460	1,480	135	111	88	67	51	36	20	5	0	0	0
1,480	1,500	138	114	91	69	53	38	22	7	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid through December 31, 2017)

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**	$141	$117	$94	$71	$55	$40	$24	$9	$0	$0	$0
1,520	**1,540**	144	120	97	74	57	42	26	11	0	0	0
1,540	**1,560**	147	123	100	77	59	44	28	13	0	0	0
1,560	**1,580**	150	126	103	80	61	46	30	15	0	0	0
1,580	**1,600**	153	129	106	83	63	48	32	17	1	0	0
1,600	**1,620**	156	132	109	86	65	50	34	19	3	0	0
1,620	**1,640**	159	135	112	89	67	52	36	21	5	0	0
1,640	**1,660**	162	138	115	92	69	54	38	23	7	0	0
1,660	**1,680**	165	141	118	95	71	56	40	25	9	0	0
1,680	**1,700**	168	144	121	98	74	58	42	27	11	0	0
1,700	**1,720**	171	147	124	101	77	60	44	29	13	0	0
1,720	**1,740**	174	150	127	104	80	62	46	31	15	0	0
1,740	**1,760**	177	153	130	107	83	64	48	33	17	2	0
1,760	**1,780**	180	156	133	110	86	66	50	35	19	4	0
1,780	**1,800**	183	159	136	113	89	68	52	37	21	6	0
1,800	**1,820**	186	162	139	116	92	70	54	39	23	8	0
1,820	**1,840**	189	165	142	119	95	72	56	41	25	10	0
1,840	**1,860**	192	168	145	122	98	75	58	43	27	12	0
1,860	**1,880**	195	171	148	125	101	78	60	45	29	14	0
1,880	**1,900**	198	174	151	128	104	81	62	47	31	16	0
1,900	**1,920**	201	177	154	131	107	84	64	49	33	18	2
1,920	**1,940**	204	180	157	134	110	87	66	51	35	20	4
1,940	**1,960**	207	183	160	137	113	90	68	53	37	22	6
1,960	**1,980**	210	186	163	140	116	93	70	55	39	24	8
1,980	**2,000**	213	189	166	143	119	96	73	57	41	26	10
2,000	**2,020**	216	192	169	146	122	99	76	59	43	28	12
2,020	**2,040**	219	195	172	149	125	102	79	61	45	30	14
2,040	**2,060**	222	198	175	152	128	105	82	63	47	32	16
2,060	**2,080**	225	201	178	155	131	108	85	65	49	34	18
2,080	**2,100**	228	204	181	158	134	111	88	67	51	36	20
2,100	**2,120**	231	207	184	161	137	114	91	69	53	38	22
2,120	**2,140**	234	210	187	164	140	117	94	71	55	40	24
2,140	**2,160**	237	213	190	167	143	120	97	73	57	42	26
2,160	**2,180**	240	216	193	170	146	123	100	76	59	44	28
2,180	**2,200**	243	219	196	173	149	126	103	79	61	46	30
2,200	**2,220**	246	222	199	176	152	129	106	82	63	48	32
2,220	**2,240**	249	225	202	179	155	132	109	85	65	50	34
2,240	**2,260**	252	228	205	182	158	135	112	88	67	52	36
2,260	**2,280**	255	231	208	185	161	138	115	91	69	54	38
2,280	**2,300**	258	234	211	188	164	141	118	94	71	56	40
2,300	**2,320**	261	237	214	191	167	144	121	97	74	58	42
2,320	**2,340**	264	240	217	194	170	147	124	100	77	60	44
2,340	**2,360**	267	243	220	197	173	150	127	103	80	62	46
2,360	**2,380**	270	246	223	200	176	153	130	106	83	64	48
2,380	**2,400**	273	249	226	203	179	156	133	109	86	66	50
2,400	**2,420**	276	252	229	206	182	159	136	112	89	68	52
2,420	**2,440**	279	255	232	209	185	162	139	115	92	70	54
2,440	**2,460**	282	258	235	212	188	165	142	118	95	72	56
2,460	**2,480**	285	261	238	215	191	168	145	121	98	74	58
2,480	**2,500**	288	264	241	218	194	171	148	124	101	77	60
2,500	**2,520**	291	267	244	221	197	174	151	127	104	80	62
2,520	**2,540**	294	270	247	224	200	177	154	130	107	83	64
2,540	**2,560**	297	273	250	227	203	180	157	133	110	86	66
2,560	**2,580**	300	276	253	230	206	183	160	136	113	89	68
2,580	**2,600**	303	279	256	233	209	186	163	139	116	92	70
2,600	**2,620**	306	282	259	236	212	189	166	142	119	95	72
2,620	**2,640**	309	285	262	239	215	192	169	145	122	98	75
2,640	**2,660**	312	288	265	242	218	195	172	148	125	101	78
2,660	**2,680**	315	291	268	245	221	198	175	151	128	104	81
2,680	**2,700**	318	294	271	248	224	201	178	154	131	107	84
2,700	**2,720**	321	297	274	251	227	204	181	157	134	110	87
2,720	**2,740**	324	300	277	254	230	207	184	160	137	113	90
2,740	**2,760**	327	303	280	257	233	210	187	163	140	116	93
2,760	**2,780**	330	306	283	260	236	213	190	166	143	119	96
2,780	**2,800**	333	309	286	263	239	216	193	169	146	122	99
2,800	**2,820**	336	312	289	266	242	219	196	172	149	125	102
2,820	**2,840**	339	315	292	269	245	222	199	175	152	128	105
2,840	**2,860**	342	318	295	272	248	225	202	178	155	131	108
2,860	**2,880**	345	321	298	275	251	228	205	181	158	134	111
$2,880 and over		Use Table 2(b) for a **MARRIED person** on page 45. Also see the instructions on page 43.										

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2017)

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	$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	40	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	41	24	7	0	0	0	0	0	0	0
680	700	70	44	26	9	0	0	0	0	0	0	0
700	720	73	47	28	11	0	0	0	0	0	0	0
720	740	76	50	30	13	0	0	0	0	0	0	0
740	760	79	53	32	15	0	0	0	0	0	0	0
760	780	82	56	34	17	0	0	0	0	0	0	0
780	800	85	59	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, 2017)

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	$62	$38	$21	$4	$0	$0	$0	$0	$0	$0
820	**840**	91	65	40	23	6	0	0	0	0	0	0
840	**860**	94	68	43	25	8	0	0	0	0	0	0
860	**880**	97	71	46	27	10	0	0	0	0	0	0
880	**900**	100	74	49	29	12	0	0	0	0	0	0
900	**920**	103	77	52	31	14	0	0	0	0	0	0
920	**940**	106	80	55	33	16	0	0	0	0	0	0
940	**960**	109	83	58	35	18	1	0	0	0	0	0
960	**980**	112	86	61	37	20	3	0	0	0	0	0
980	**1,000**	115	89	64	39	22	5	0	0	0	0	0
1,000	**1,020**	118	92	67	42	24	7	0	0	0	0	0
1,020	**1,040**	121	95	70	45	26	9	0	0	0	0	0
1,040	**1,060**	124	98	73	48	28	11	0	0	0	0	0
1,060	**1,080**	127	101	76	51	30	13	0	0	0	0	0
1,080	**1,100**	130	104	79	54	32	15	0	0	0	0	0
1,100	**1,120**	133	107	82	57	34	17	0	0	0	0	0
1,120	**1,140**	136	110	85	60	36	19	2	0	0	0	0
1,140	**1,160**	139	113	88	63	38	21	4	0	0	0	0
1,160	**1,180**	142	116	91	66	40	23	6	0	0	0	0
1,180	**1,200**	145	119	94	69	43	25	8	0	0	0	0
1,200	**1,220**	148	122	97	72	46	27	10	0	0	0	0
1,220	**1,240**	151	125	100	75	49	29	12	0	0	0	0
1,240	**1,260**	154	128	103	78	52	31	14	0	0	0	0
1,260	**1,280**	157	131	106	81	55	33	16	0	0	0	0
1,280	**1,300**	160	134	109	84	58	35	18	1	0	0	0
1,300	**1,320**	163	137	112	87	61	37	20	3	0	0	0
1,320	**1,340**	166	140	115	90	64	39	22	5	0	0	0
1,340	**1,360**	169	143	118	93	67	42	24	7	0	0	0
1,360	**1,380**	172	146	121	96	70	45	26	9	0	0	0
1,380	**1,400**	175	149	124	99	73	48	28	11	0	0	0
1,400	**1,420**	178	152	127	102	76	51	30	13	0	0	0
1,420	**1,440**	181	155	130	105	79	54	32	15	0	0	0
1,440	**1,460**	184	158	133	108	82	57	34	17	0	0	0
1,460	**1,480**	187	161	136	111	85	60	36	19	2	0	0
1,480	**1,500**	190	164	139	114	88	63	38	21	4	0	0
1,500	**1,520**	193	167	142	117	91	66	41	23	6	0	0
1,520	**1,540**	196	170	145	120	94	69	44	25	8	0	0
1,540	**1,560**	199	173	148	123	97	72	47	27	10	0	0
1,560	**1,580**	202	176	151	126	100	75	50	29	12	0	0
1,580	**1,600**	205	179	154	129	103	78	53	31	14	0	0
1,600	**1,620**	208	182	157	132	106	81	56	33	16	0	0
1,620	**1,640**	211	185	160	135	109	84	59	35	18	2	0
1,640	**1,660**	214	188	163	138	112	87	62	37	20	4	0
1,660	**1,680**	217	191	166	141	115	90	65	40	22	6	0
1,680	**1,700**	221	194	169	144	118	93	68	43	24	8	0
1,700	**1,720**	226	197	172	147	121	96	71	46	26	10	0
1,720	**1,740**	231	200	175	150	124	99	74	49	28	12	0
1,740	**1,760**	236	203	178	153	127	102	77	52	30	14	0
1,760	**1,780**	241	206	181	156	130	105	80	55	32	16	0
1,780	**1,800**	246	209	184	159	133	108	83	58	34	18	1
1,800	**1,820**	251	212	187	162	136	111	86	61	36	20	3
1,820	**1,840**	256	215	190	165	139	114	89	64	38	22	5
1,840	**1,860**	261	219	193	168	142	117	92	67	41	24	7
1,860	**1,880**	266	224	196	171	145	120	95	70	44	26	9
1,880	**1,900**	271	229	199	174	148	123	98	73	47	28	11
1,900	**1,920**	276	234	202	177	151	126	101	76	50	30	13
1,920	**1,940**	281	239	205	180	154	129	104	79	53	32	15
1,940	**1,960**	286	244	208	183	157	132	107	82	56	34	17
1,960	**1,980**	291	249	211	186	160	135	110	85	59	36	19
1,980	**2,000**	296	254	214	189	163	138	113	88	62	38	21
2,000	**2,020**	301	259	217	192	166	141	116	91	65	40	23
2,020	**2,040**	306	264	222	195	169	144	119	94	68	43	25
2,040	**2,060**	311	269	227	198	172	147	122	97	71	46	27
2,060	**2,080**	316	274	232	201	175	150	125	100	74	49	29
2,080	**2,100**	321	279	237	204	178	153	128	103	77	52	31
2,100	**2,120**	326	284	242	207	181	156	131	106	80	55	33
2,120	**2,140**	331	289	247	210	184	159	134	109	83	58	35

$2,140 and over Use Table 3(a) for a **SINGLE person** on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2017)

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	**$370**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
370	**380**	1	0	0	0	0	0	0	0	0	0	0
380	**390**	2	0	0	0	0	0	0	0	0	0	0
390	**400**	3	0	0	0	0	0	0	0	0	0	0
400	**410**	4	0	0	0	0	0	0	0	0	0	0
410	**420**	5	0	0	0	0	0	0	0	0	0	0
420	**430**	6	0	0	0	0	0	0	0	0	0	0
430	**440**	7	0	0	0	0	0	0	0	0	0	0
440	**450**	8	0	0	0	0	0	0	0	0	0	0
450	**460**	9	0	0	0	0	0	0	0	0	0	0
460	**470**	10	0	0	0	0	0	0	0	0	0	0
470	**480**	11	0	0	0	0	0	0	0	0	0	0
480	**490**	12	0	0	0	0	0	0	0	0	0	0
490	**500**	13	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	0	0	0	0	0	0	0	0	0	0
540	**560**	19	2	0	0	0	0	0	0	0	0	0
560	**580**	21	4	0	0	0	0	0	0	0	0	0
580	**600**	23	6	0	0	0	0	0	0	0	0	0
600	**620**	25	8	0	0	0	0	0	0	0	0	0
620	**640**	27	10	0	0	0	0	0	0	0	0	0
640	**660**	29	12	0	0	0	0	0	0	0	0	0
660	**680**	31	14	0	0	0	0	0	0	0	0	0
680	**700**	33	16	0	0	0	0	0	0	0	0	0
700	**720**	35	18	1	0	0	0	0	0	0	0	0
720	**740**	37	20	3	0	0	0	0	0	0	0	0
740	**760**	39	22	5	0	0	0	0	0	0	0	0
760	**780**	41	24	7	0	0	0	0	0	0	0	0
780	**800**	43	26	9	0	0	0	0	0	0	0	0
800	**820**	45	28	11	0	0	0	0	0	0	0	0
820	**840**	47	30	13	0	0	0	0	0	0	0	0
840	**860**	49	32	15	0	0	0	0	0	0	0	0
860	**880**	51	34	17	0	0	0	0	0	0	0	0
880	**900**	53	36	19	2	0	0	0	0	0	0	0
900	**920**	55	38	21	4	0	0	0	0	0	0	0
920	**940**	57	40	23	6	0	0	0	0	0	0	0
940	**960**	59	42	25	8	0	0	0	0	0	0	0
960	**980**	61	44	27	10	0	0	0	0	0	0	0
980	**1,000**	63	46	29	12	0	0	0	0	0	0	0
1,000	**1,020**	65	48	31	14	0	0	0	0	0	0	0
1,020	**1,040**	67	50	33	16	0	0	0	0	0	0	0
1,040	**1,060**	69	52	35	18	1	0	0	0	0	0	0
1,060	**1,080**	71	54	37	20	3	0	0	0	0	0	0
1,080	**1,100**	73	56	39	22	5	0	0	0	0	0	0
1,100	**1,120**	75	58	41	24	7	0	0	0	0	0	0
1,120	**1,140**	77	60	43	26	9	0	0	0	0	0	0
1,140	**1,160**	80	62	45	28	11	0	0	0	0	0	0
1,160	**1,180**	83	64	47	30	13	0	0	0	0	0	0
1,180	**1,200**	86	66	49	32	15	0	0	0	0	0	0
1,200	**1,220**	89	68	51	34	17	1	0	0	0	0	0
1,220	**1,240**	92	70	53	36	19	3	0	0	0	0	0
1,240	**1,260**	95	72	55	38	21	5	0	0	0	0	0
1,260	**1,280**	98	74	57	40	23	7	0	0	0	0	0
1,280	**1,300**	101	76	59	42	25	9	0	0	0	0	0
1,300	**1,320**	104	78	61	44	27	11	0	0	0	0	0
1,320	**1,340**	107	81	63	46	29	13	0	0	0	0	0
1,340	**1,360**	110	84	65	48	31	15	0	0	0	0	0
1,360	**1,380**	113	87	67	50	33	17	0	0	0	0	0
1,380	**1,400**	116	90	69	52	35	19	2	0	0	0	0
1,400	**1,420**	119	93	71	54	37	21	4	0	0	0	0
1,420	**1,440**	122	96	73	56	39	23	6	0	0	0	0
1,440	**1,460**	125	99	75	58	41	25	8	0	0	0	0
1,460	**1,480**	128	102	77	60	43	27	10	0	0	0	0
1,480	**1,500**	131	105	80	62	45	29	12	0	0	0	0
1,500	**1,520**	134	108	83	64	47	31	14	0	0	0	0
1,520	**1,540**	137	111	86	66	49	33	16	0	0	0	0
1,540	**1,560**	140	114	89	68	51	35	18	1	0	0	0
1,560	**1,580**	143	117	92	70	53	37	20	3	0	0	0
1,580	**1,600**	146	120	95	72	55	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, 2017)

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	$123	$98	$74	$57	$41	$24	$7	$0	$0	$0
1,620	**1,640**	152	126	101	76	59	43	26	9	0	0	0
1,640	**1,660**	155	129	104	79	61	45	28	11	0	0	0
1,660	**1,680**	158	132	107	82	63	47	30	13	0	0	0
1,680	**1,700**	161	135	110	85	65	49	32	15	0	0	0
1,700	**1,720**	164	138	113	88	67	51	34	17	0	0	0
1,720	**1,740**	167	141	116	91	69	53	36	19	2	0	0
1,740	**1,760**	170	144	119	94	71	55	38	21	4	0	0
1,760	**1,780**	173	147	122	97	73	57	40	23	6	0	0
1,780	**1,800**	176	150	125	100	75	59	42	25	8	0	0
1,800	**1,820**	179	153	128	103	77	61	44	27	10	0	0
1,820	**1,840**	182	156	131	106	80	63	46	29	12	0	0
1,840	**1,860**	185	159	134	109	83	65	48	31	14	0	0
1,860	**1,880**	188	162	137	112	86	67	50	33	16	0	0
1,880	**1,900**	191	165	140	115	89	69	52	35	18	1	0
1,900	**1,920**	194	168	143	118	92	71	54	37	20	3	0
1,920	**1,940**	197	171	146	121	95	73	56	39	22	5	0
1,940	**1,960**	200	174	149	124	98	75	58	41	24	7	0
1,960	**1,980**	203	177	152	127	101	77	60	43	26	9	0
1,980	**2,000**	206	180	155	130	104	79	62	45	28	11	0
2,000	**2,020**	209	183	158	133	107	82	64	47	30	13	0
2,020	**2,040**	212	186	161	136	110	85	66	49	32	15	0
2,040	**2,060**	215	189	164	139	113	88	68	51	34	17	0
2,060	**2,080**	218	192	167	142	116	91	70	53	36	19	2
2,080	**2,100**	221	195	170	145	119	94	72	55	38	21	4
2,100	**2,120**	224	198	173	148	122	97	74	57	40	23	6
2,120	**2,140**	227	201	176	151	125	100	76	59	42	25	8
2,140	**2,160**	230	204	179	154	128	103	78	61	44	27	10
2,160	**2,180**	233	207	182	157	131	106	81	63	46	29	12
2,180	**2,200**	236	210	185	160	134	109	84	65	48	31	14
2,200	**2,220**	239	213	188	163	137	112	87	67	50	33	16
2,220	**2,240**	242	216	191	166	140	115	90	69	52	35	18
2,240	**2,260**	245	219	194	169	143	118	93	71	54	37	20
2,260	**2,280**	248	222	197	172	146	121	96	73	56	39	22
2,280	**2,300**	251	225	200	175	149	124	99	75	58	41	24
2,300	**2,320**	254	228	203	178	152	127	102	77	60	43	26
2,320	**2,340**	257	231	206	181	155	130	105	79	62	45	28
2,340	**2,360**	260	234	209	184	158	133	108	82	64	47	30
2,360	**2,380**	263	237	212	187	161	136	111	85	66	49	32
2,380	**2,400**	266	240	215	190	164	139	114	88	68	51	34
2,400	**2,420**	269	243	218	193	167	142	117	91	70	53	36
2,420	**2,440**	272	246	221	196	170	145	120	94	72	55	38
2,440	**2,460**	275	249	224	199	173	148	123	97	74	57	40
2,460	**2,480**	278	252	227	202	176	151	126	100	76	59	42
2,480	**2,500**	281	255	230	205	179	154	129	103	78	61	44
2,500	**2,520**	284	258	233	208	182	157	132	106	81	63	46
2,520	**2,540**	287	261	236	211	185	160	135	109	84	65	48
2,540	**2,560**	290	264	239	214	188	163	138	112	87	67	50
2,560	**2,580**	293	267	242	217	191	166	141	115	90	69	52
2,580	**2,600**	296	270	245	220	194	169	144	118	93	71	54
2,600	**2,620**	299	273	248	223	197	172	147	121	96	73	56
2,620	**2,640**	302	276	251	226	200	175	150	124	99	75	58
2,640	**2,660**	305	279	254	229	203	178	153	127	102	77	60
2,660	**2,680**	308	282	257	232	206	181	156	130	105	80	62
2,680	**2,700**	311	285	260	235	209	184	159	133	108	83	64
2,700	**2,720**	314	288	263	238	212	187	162	136	111	86	66
2,720	**2,740**	317	291	266	241	215	190	165	139	114	89	68
2,740	**2,760**	320	294	269	244	218	193	168	142	117	92	70
2,760	**2,780**	323	297	272	247	221	196	171	145	120	95	72
2,780	**2,800**	326	300	275	250	224	199	174	148	123	98	74
2,800	**2,820**	329	303	278	253	227	202	177	151	126	101	76
2,820	**2,840**	332	306	281	256	230	205	180	154	129	104	78
2,840	**2,860**	335	309	284	259	233	208	183	157	132	107	81
2,860	**2,880**	338	312	287	262	236	211	186	160	135	110	84
2,880	**2,900**	341	315	290	265	239	214	189	163	138	113	87
2,900	**2,920**	344	318	293	268	242	217	192	166	141	116	90
2,920	**2,940**	347	321	296	271	245	220	195	169	144	119	93
$2,940 and over		Use Table 3(b) for a **MARRIED person** on page 45. Also see the instructions on page 43.										

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2017)

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**	3	0	0	0	0	0	0	0	0	0	0
230	**240**	4	0	0	0	0	0	0	0	0	0	0
240	**250**	5	0	0	0	0	0	0	0	0	0	0
250	**260**	6	0	0	0	0	0	0	0	0	0	0
260	**270**	7	0	0	0	0	0	0	0	0	0	0
270	**280**	8	0	0	0	0	0	0	0	0	0	0
280	**290**	9	0	0	0	0	0	0	0	0	0	0
290	**300**	10	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	0	0	0	0	0	0	0	0	0	0
540	**560**	36	2	0	0	0	0	0	0	0	0	0
560	**580**	38	4	0	0	0	0	0	0	0	0	0
580	**600**	40	6	0	0	0	0	0	0	0	0	0
600	**640**	43	9	0	0	0	0	0	0	0	0	0
640	**680**	47	13	0	0	0	0	0	0	0	0	0
680	**720**	51	17	0	0	0	0	0	0	0	0	0
720	**760**	55	21	0	0	0	0	0	0	0	0	0
760	**800**	59	25	0	0	0	0	0	0	0	0	0
800	**840**	63	29	0	0	0	0	0	0	0	0	0
840	**880**	67	33	0	0	0	0	0	0	0	0	0
880	**920**	71	37	3	0	0	0	0	0	0	0	0
920	**960**	75	41	7	0	0	0	0	0	0	0	0
960	**1,000**	79	45	11	0	0	0	0	0	0	0	0
1,000	**1,040**	85	49	15	0	0	0	0	0	0	0	0
1,040	**1,080**	91	53	19	0	0	0	0	0	0	0	0
1,080	**1,120**	97	57	23	0	0	0	0	0	0	0	0
1,120	**1,160**	103	61	27	0	0	0	0	0	0	0	0
1,160	**1,200**	109	65	31	0	0	0	0	0	0	0	0
1,200	**1,240**	115	69	35	2	0	0	0	0	0	0	0
1,240	**1,280**	121	73	39	6	0	0	0	0	0	0	0
1,280	**1,320**	127	77	43	10	0	0	0	0	0	0	0
1,320	**1,360**	133	83	47	14	0	0	0	0	0	0	0
1,360	**1,400**	139	89	51	18	0	0	0	0	0	0	0
1,400	**1,440**	145	95	55	22	0	0	0	0	0	0	0
1,440	**1,480**	151	101	59	26	0	0	0	0	0	0	0
1,480	**1,520**	157	107	63	30	0	0	0	0	0	0	0
1,520	**1,560**	163	113	67	34	0	0	0	0	0	0	0
1,560	**1,600**	169	119	71	38	4	0	0	0	0	0	0
1,600	**1,640**	175	125	75	42	8	0	0	0	0	0	0
1,640	**1,680**	181	131	80	46	12	0	0	0	0	0	0
1,680	**1,720**	187	137	86	50	16	0	0	0	0	0	0
1,720	**1,760**	193	143	92	54	20	0	0	0	0	0	0
1,760	**1,800**	199	149	98	58	24	0	0	0	0	0	0
1,800	**1,840**	205	155	104	62	28	0	0	0	0	0	0
1,840	**1,880**	211	161	110	66	32	0	0	0	0	0	0
1,880	**1,920**	217	167	116	70	36	2	0	0	0	0	0
1,920	**1,960**	223	173	122	74	40	6	0	0	0	0	0
1,960	**2,000**	229	179	128	78	44	10	0	0	0	0	0
2,000	**2,040**	235	185	134	84	48	14	0	0	0	0	0
2,040	**2,080**	241	191	140	90	52	18	0	0	0	0	0
2,080	**2,120**	247	197	146	96	56	22	0	0	0	0	0
2,120	**2,160**	253	203	152	102	60	26	0	0	0	0	0
2,160	**2,200**	259	209	158	108	64	30	0	0	0	0	0
2,200	**2,240**	265	215	164	114	68	34	0	0	0	0	0
2,240	**2,280**	271	221	170	120	72	38	4	0	0	0	0
2,280	**2,320**	277	227	176	126	76	42	8	0	0	0	0
2,320	**2,360**	283	233	182	132	81	46	12	0	0	0	0
2,360	**2,400**	289	239	188	138	87	50	16	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2017)

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**	$295	$245	$194	$144	$93	$54	$20	$0	$0	$0	$0
2,440	**2,480**	301	251	200	150	99	58	24	0	0	0	0
2,480	**2,520**	307	257	206	156	105	62	28	0	0	0	0
2,520	**2,560**	313	263	212	162	111	66	32	0	0	0	0
2,560	**2,600**	319	269	218	168	117	70	36	3	0	0	0
2,600	**2,640**	325	275	224	174	123	74	40	7	0	0	0
2,640	**2,680**	331	281	230	180	129	78	44	11	0	0	0
2,680	**2,720**	337	287	236	186	135	84	48	15	0	0	0
2,720	**2,760**	343	293	242	192	141	90	52	19	0	0	0
2,760	**2,800**	349	299	248	198	147	96	56	23	0	0	0
2,800	**2,840**	355	305	254	204	153	102	60	27	0	0	0
2,840	**2,880**	361	311	260	210	159	108	64	31	0	0	0
2,880	**2,920**	367	317	266	216	165	114	68	35	1	0	0
2,920	**2,960**	373	323	272	222	171	120	72	39	5	0	0
2,960	**3,000**	379	329	278	228	177	126	76	43	9	0	0
3,000	**3,040**	385	335	284	234	183	132	82	47	13	0	0
3,040	**3,080**	391	341	290	240	189	138	88	51	17	0	0
3,080	**3,120**	397	347	296	246	195	144	94	55	21	0	0
3,120	**3,160**	403	353	302	252	201	150	100	59	25	0	0
3,160	**3,200**	409	359	308	258	207	156	106	63	29	0	0
3,200	**3,240**	415	365	314	264	213	162	112	67	33	0	0
3,240	**3,280**	421	371	320	270	219	168	118	71	37	3	0
3,280	**3,320**	427	377	326	276	225	174	124	75	41	7	0
3,320	**3,360**	433	383	332	282	231	180	130	79	45	11	0
3,360	**3,400**	442	389	338	288	237	186	136	85	49	15	0
3,400	**3,440**	452	395	344	294	243	192	142	91	53	19	0
3,440	**3,480**	462	401	350	300	249	198	148	97	57	23	0
3,480	**3,520**	472	407	356	306	255	204	154	103	61	27	0
3,520	**3,560**	482	413	362	312	261	210	160	109	65	31	0
3,560	**3,600**	492	419	368	318	267	216	166	115	69	35	1
3,600	**3,640**	502	425	374	324	273	222	172	121	73	39	5
3,640	**3,680**	512	431	380	330	279	228	178	127	77	43	9
3,680	**3,720**	522	438	386	336	285	234	184	133	82	47	13
3,720	**3,760**	532	448	392	342	291	240	190	139	88	51	17
3,760	**3,800**	542	458	398	348	297	246	196	145	94	55	21
3,800	**3,840**	552	468	404	354	303	252	202	151	100	59	25
3,840	**3,880**	562	478	410	360	309	258	208	157	106	63	29
3,880	**3,920**	572	488	416	366	315	264	214	163	112	67	33
3,920	**3,960**	582	498	422	372	321	270	220	169	118	71	37
3,960	**4,000**	592	508	428	378	327	276	226	175	124	75	41
4,000	**4,040**	602	518	434	384	333	282	232	181	130	80	45
4,040	**4,080**	612	528	443	390	339	288	238	187	136	86	49
4,080	**4,120**	622	538	453	396	345	294	244	193	142	92	53
4,120	**4,160**	632	548	463	402	351	300	250	199	148	98	57
4,160	**4,200**	642	558	473	408	357	306	256	205	154	104	61
4,200	**4,240**	652	568	483	414	363	312	262	211	160	110	65
4,240	**4,280**	662	578	493	420	369	318	268	217	166	116	69
4,280	**4,320**	672	588	503	426	375	324	274	223	172	122	73
4,320	**4,360**	682	598	513	432	381	330	280	229	178	128	77
4,360	**4,400**	692	608	523	439	387	336	286	235	184	134	83
4,400	**4,440**	702	618	533	449	393	342	292	241	190	140	89
4,440	**4,480**	712	628	543	459	399	348	298	247	196	146	95
4,480	**4,520**	722	638	553	469	405	354	304	253	202	152	101
4,520	**4,560**	732	648	563	479	411	360	310	259	208	158	107
4,560	**4,600**	742	658	573	489	417	366	316	265	214	164	113
4,600	**4,640**	752	668	583	499	423	372	322	271	220	170	119
4,640	**4,680**	762	678	593	509	429	378	328	277	226	176	125
4,680	**4,720**	772	688	603	519	435	384	334	283	232	182	131
4,720	**4,760**	782	698	613	529	444	390	340	289	238	188	137
4,760	**4,800**	792	708	623	539	454	396	346	295	244	194	143
4,800	**4,840**	802	718	633	549	464	402	352	301	250	200	149
4,840	**4,880**	812	728	643	559	474	408	358	307	256	206	155
4,880	**4,920**	822	738	653	569	484	414	364	313	262	212	161
4,920	**4,960**	832	748	663	579	494	420	370	319	268	218	167
4,960	**5,000**	842	758	673	589	504	426	376	325	274	224	173
5,000	**5,040**	852	768	683	599	514	432	382	331	280	230	179
5,040	**5,080**	862	778	693	609	524	440	388	337	286	236	185

$5,080 and over Use Table 4(a) for a **SINGLE person** on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2017)

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	**$720**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
720	**760**	2	0	0	0	0	0	0	0	0	0	0
760	**800**	6	0	0	0	0	0	0	0	0	0	0
800	**840**	10	0	0	0	0	0	0	0	0	0	0
840	**880**	14	0	0	0	0	0	0	0	0	0	0
880	**920**	18	0	0	0	0	0	0	0	0	0	0
920	**960**	22	0	0	0	0	0	0	0	0	0	0
960	**1,000**	26	0	0	0	0	0	0	0	0	0	0
1,000	**1,040**	30	0	0	0	0	0	0	0	0	0	0
1,040	**1,080**	34	0	0	0	0	0	0	0	0	0	0
1,080	**1,120**	38	4	0	0	0	0	0	0	0	0	0
1,120	**1,160**	42	8	0	0	0	0	0	0	0	0	0
1,160	**1,200**	46	12	0	0	0	0	0	0	0	0	0
1,200	**1,240**	50	16	0	0	0	0	0	0	0	0	0
1,240	**1,280**	54	20	0	0	0	0	0	0	0	0	0
1,280	**1,320**	58	24	0	0	0	0	0	0	0	0	0
1,320	**1,360**	62	28	0	0	0	0	0	0	0	0	0
1,360	**1,400**	66	32	0	0	0	0	0	0	0	0	0
1,400	**1,440**	70	36	2	0	0	0	0	0	0	0	0
1,440	**1,480**	74	40	6	0	0	0	0	0	0	0	0
1,480	**1,520**	78	44	10	0	0	0	0	0	0	0	0
1,520	**1,560**	82	48	14	0	0	0	0	0	0	0	0
1,560	**1,600**	86	52	18	0	0	0	0	0	0	0	0
1,600	**1,640**	90	56	22	0	0	0	0	0	0	0	0
1,640	**1,680**	94	60	26	0	0	0	0	0	0	0	0
1,680	**1,720**	98	64	30	0	0	0	0	0	0	0	0
1,720	**1,760**	102	68	34	1	0	0	0	0	0	0	0
1,760	**1,800**	106	72	38	5	0	0	0	0	0	0	0
1,800	**1,840**	110	76	42	9	0	0	0	0	0	0	0
1,840	**1,880**	114	80	46	13	0	0	0	0	0	0	0
1,880	**1,920**	118	84	50	17	0	0	0	0	0	0	0
1,920	**1,960**	122	88	54	21	0	0	0	0	0	0	0
1,960	**2,000**	126	92	58	25	0	0	0	0	0	0	0
2,000	**2,040**	130	96	62	29	0	0	0	0	0	0	0
2,040	**2,080**	134	100	66	33	0	0	0	0	0	0	0
2,080	**2,120**	138	104	70	37	3	0	0	0	0	0	0
2,120	**2,160**	142	108	74	41	7	0	0	0	0	0	0
2,160	**2,200**	146	112	78	45	11	0	0	0	0	0	0
2,200	**2,240**	150	116	82	49	15	0	0	0	0	0	0
2,240	**2,280**	154	120	86	53	19	0	0	0	0	0	0
2,280	**2,320**	159	124	90	57	23	0	0	0	0	0	0
2,320	**2,360**	165	128	94	61	27	0	0	0	0	0	0
2,360	**2,400**	171	132	98	65	31	0	0	0	0	0	0
2,400	**2,440**	177	136	102	69	35	1	0	0	0	0	0
2,440	**2,480**	183	140	106	73	39	5	0	0	0	0	0
2,480	**2,520**	189	144	110	77	43	9	0	0	0	0	0
2,520	**2,560**	195	148	114	81	47	13	0	0	0	0	0
2,560	**2,600**	201	152	118	85	51	17	0	0	0	0	0
2,600	**2,640**	207	157	122	89	55	21	0	0	0	0	0
2,640	**2,680**	213	163	126	93	59	25	0	0	0	0	0
2,680	**2,720**	219	169	130	97	63	29	0	0	0	0	0
2,720	**2,760**	225	175	134	101	67	33	0	0	0	0	0
2,760	**2,800**	231	181	138	105	71	37	3	0	0	0	0
2,800	**2,840**	237	187	142	109	75	41	7	0	0	0	0
2,840	**2,880**	243	193	146	113	79	45	11	0	0	0	0
2,880	**2,920**	249	199	150	117	83	49	15	0	0	0	0
2,920	**2,960**	255	205	154	121	87	53	19	0	0	0	0
2,960	**3,000**	261	211	160	125	91	57	23	0	0	0	0
3,000	**3,040**	267	217	166	129	95	61	27	0	0	0	0
3,040	**3,080**	273	223	172	133	99	65	31	0	0	0	0
3,080	**3,120**	279	229	178	137	103	69	35	2	0	0	0
3,120	**3,160**	285	235	184	141	107	73	39	6	0	0	0
3,160	**3,200**	291	241	190	145	111	77	43	10	0	0	0
3,200	**3,240**	297	247	196	149	115	81	47	14	0	0	0
3,240	**3,280**	303	253	202	153	119	85	51	18	0	0	0
3,280	**3,320**	309	259	208	157	123	89	55	22	0	0	0
3,320	**3,360**	315	265	214	163	127	93	59	26	0	0	0
3,360	**3,400**	321	271	220	169	131	97	63	30	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2017)

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**	$327	$277	$226	$175	$135	$101	$67	$34	$0	$0	$0
3,440	**3,480**	333	283	232	181	139	105	71	38	4	0	0
3,480	**3,520**	339	289	238	187	143	109	75	42	8	0	0
3,520	**3,560**	345	295	244	193	147	113	79	46	12	0	0
3,560	**3,600**	351	301	250	199	151	117	83	50	16	0	0
3,600	**3,640**	357	307	256	205	155	121	87	54	20	0	0
3,640	**3,680**	363	313	262	211	161	125	91	58	24	0	0
3,680	**3,720**	369	319	268	217	167	129	95	62	28	0	0
3,720	**3,760**	375	325	274	223	173	133	99	66	32	0	0
3,760	**3,800**	381	331	280	229	179	137	103	70	36	2	0
3,800	**3,840**	387	337	286	235	185	141	107	74	40	6	0
3,840	**3,880**	393	343	292	241	191	145	111	78	44	10	0
3,880	**3,920**	399	349	298	247	197	149	115	82	48	14	0
3,920	**3,960**	405	355	304	253	203	153	119	86	52	18	0
3,960	**4,000**	411	361	310	259	209	158	123	90	56	22	0
4,000	**4,040**	417	367	316	265	215	164	127	94	60	26	0
4,040	**4,080**	423	373	322	271	221	170	131	98	64	30	0
4,080	**4,120**	429	379	328	277	227	176	135	102	68	34	0
4,120	**4,160**	435	385	334	283	233	182	139	106	72	38	4
4,160	**4,200**	441	391	340	289	239	188	143	110	76	42	8
4,200	**4,240**	447	397	346	295	245	194	147	114	80	46	12
4,240	**4,280**	453	403	352	301	251	200	151	118	84	50	16
4,280	**4,320**	459	409	358	307	257	206	155	122	88	54	20
4,320	**4,360**	465	415	364	313	263	212	161	126	92	58	24
4,360	**4,400**	471	421	370	319	269	218	167	130	96	62	28
4,400	**4,440**	477	427	376	325	275	224	173	134	100	66	32
4,440	**4,480**	483	433	382	331	281	230	179	138	104	70	36
4,480	**4,520**	489	439	388	337	287	236	185	142	108	74	40
4,520	**4,560**	495	445	394	343	293	242	191	146	112	78	44
4,560	**4,600**	501	451	400	349	299	248	197	150	116	82	48
4,600	**4,640**	507	457	406	355	305	254	203	154	120	86	52
4,640	**4,680**	513	463	412	361	311	260	209	159	124	90	56
4,680	**4,720**	519	469	418	367	317	266	215	165	128	94	60
4,720	**4,760**	525	475	424	373	323	272	221	171	132	98	64
4,760	**4,800**	531	481	430	379	329	278	227	177	136	102	68
4,800	**4,840**	537	487	436	385	335	284	233	183	140	106	72
4,840	**4,880**	543	493	442	391	341	290	239	189	144	110	76
4,880	**4,920**	549	499	448	397	347	296	245	195	148	114	80
4,920	**4,960**	555	505	454	403	353	302	251	201	152	118	84
4,960	**5,000**	561	511	460	409	359	308	257	207	156	122	88
5,000	**5,040**	567	517	466	415	365	314	263	213	162	126	92
5,040	**5,080**	573	523	472	421	371	320	269	219	168	130	96
5,080	**5,120**	579	529	478	427	377	326	275	225	174	134	100
5,120	**5,160**	585	535	484	433	383	332	281	231	180	138	104
5,160	**5,200**	591	541	490	439	389	338	287	237	186	142	108
5,200	**5,240**	597	547	496	445	395	344	293	243	192	146	112
5,240	**5,280**	603	553	502	451	401	350	299	249	198	150	116
5,280	**5,320**	609	559	508	457	407	356	305	255	204	154	120
5,320	**5,360**	615	565	514	463	413	362	311	261	210	160	124
5,360	**5,400**	621	571	520	469	419	368	317	267	216	166	128
5,400	**5,440**	627	577	526	475	425	374	323	273	222	172	132
5,440	**5,480**	633	583	532	481	431	380	329	279	228	178	136
5,480	**5,520**	639	589	538	487	437	386	335	285	234	184	140
5,520	**5,560**	645	595	544	493	443	392	341	291	240	190	144
5,560	**5,600**	651	601	550	499	449	398	347	297	246	196	148
5,600	**5,640**	657	607	556	505	455	404	353	303	252	202	152
5,640	**5,680**	663	613	562	511	461	410	359	309	258	208	157
5,680	**5,720**	669	619	568	517	467	416	365	315	264	214	163
5,720	**5,760**	675	625	574	523	473	422	371	321	270	220	169
5,760	**5,800**	681	631	580	529	479	428	377	327	276	226	175
5,800	**5,840**	687	637	586	535	485	434	383	333	282	232	181
5,840	**5,880**	693	643	592	541	491	440	389	339	288	238	187
5,880	**5,920**	699	649	598	547	497	446	395	345	294	244	193
5,920	**5,960**	705	655	604	553	503	452	401	351	300	250	199
5,960	**6,000**	711	661	610	559	509	458	407	357	306	256	205
6,000	**6,040**	717	667	616	565	515	464	413	363	312	262	211
6,040	**6,080**	723	673	622	571	521	470	419	369	318	268	217
6,080	**6,120**	729	679	628	577	527	476	425	375	324	274	223

$6,120 and over Use Table 4(b) for a **MARRIED person** on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**DAILY** Payroll Period

(For Wages Paid through December 31, 2017)

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	**$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	1	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	6	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	5	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	4	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	15	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	14	12	10	7	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	13	11	9	6	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	5	3	2	0
168	**171**	24	20	18	15	13	11	8	6	4	2	0
171	**174**	25	21	18	16	13	11	9	6	4	2	1
174	**177**	25	21	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	24	20	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	27	23	20	17	15	13	10	8	6	3
201	**204**	32	28	24	20	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	16	14	12	9	7	5
210	**213**	34	30	26	23	19	17	15	12	10	8	5
213	**216**	35	31	27	23	20	17	15	13	10	8	6
216	**219**	36	32	28	24	20	18	15	13	11	8	6
219	**222**	37	33	29	25	21	18	16	14	11	9	7
222	**225**	37	33	29	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, 2017)

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	$26	$22	$19	$17	$14	$12	$10	$7
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	36	32	29	25	21	18	16	14	11	9
237	**240**	41	37	33	29	25	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	39	35	32	28	24	20	18	15	13	11
249	**252**	44	40	36	32	28	25	21	18	16	13	11
252	**255**	45	41	37	33	29	25	21	19	16	14	12
255	**258**	46	42	38	34	30	26	22	19	17	14	12
258	**261**	46	42	38	35	31	27	23	19	17	15	12
261	**264**	47	43	39	35	31	28	24	20	18	15	13
264	**267**	48	44	40	36	32	28	24	21	18	16	13
267	**270**	49	45	41	37	33	29	25	21	18	16	14
270	**273**	49	45	41	38	34	30	26	22	19	17	14
273	**276**	50	46	42	38	34	31	27	23	19	17	15
276	**279**	51	47	43	39	35	31	27	24	20	17	15
279	**282**	52	48	44	40	36	32	28	24	20	18	16
282	**285**	52	48	44	41	37	33	29	25	21	18	16
285	**288**	53	49	45	41	37	34	30	26	22	19	16
288	**291**	54	50	46	42	38	34	30	27	23	19	17
291	**294**	55	51	47	43	39	35	31	27	23	20	17
294	**297**	55	51	47	44	40	36	32	28	24	20	18
297	**300**	56	52	48	44	40	37	33	29	25	21	18
300	**303**	57	53	49	45	41	37	33	30	26	22	19
303	**306**	58	54	50	46	42	38	34	30	26	22	19
306	**309**	58	54	50	47	43	39	35	31	27	23	20
309	**312**	59	55	51	47	43	40	36	32	28	24	20
312	**315**	60	56	52	48	44	40	36	33	29	25	21
315	**318**	61	57	53	49	45	41	37	33	29	25	22
318	**321**	61	57	53	50	46	42	38	34	30	26	22
321	**324**	62	58	54	50	46	43	39	35	31	27	23
324	**327**	63	59	55	51	47	43	39	36	32	28	24
327	**330**	64	60	56	52	48	44	40	36	32	28	25
330	**333**	64	60	56	53	49	45	41	37	33	29	25
333	**336**	65	61	57	53	49	46	42	38	34	30	26
336	**339**	66	62	58	54	50	46	42	39	35	31	27
339	**341**	66	63	59	55	51	47	43	39	35	31	27
341	**343**	67	63	59	55	51	47	44	40	36	32	28
343	**345**	67	64	60	56	52	48	44	40	36	32	28
345	**347**	68	64	60	56	52	48	45	41	37	33	29
347	**349**	68	65	61	57	53	49	45	41	37	33	29
349	**351**	69	65	61	57	53	49	46	42	38	34	30
351	**353**	69	66	62	58	54	50	46	42	38	34	30
353	**355**	70	66	62	58	54	50	47	43	39	35	31
355	**357**	70	67	63	59	55	51	47	43	39	35	31
357	**359**	71	67	63	59	55	51	48	44	40	36	32
359	**361**	71	68	64	60	56	52	48	44	40	36	32
361	**363**	72	68	64	60	56	52	49	45	41	37	33
363	**365**	72	69	65	61	57	53	49	45	41	37	33
365	**367**	73	69	65	61	57	53	50	46	42	38	34
367	**369**	74	70	66	62	58	54	50	46	42	38	34
369	**371**	74	70	66	62	58	54	51	47	43	39	35
371	**373**	75	71	67	63	59	55	51	47	43	39	35
373	**375**	75	71	67	63	59	55	52	48	44	40	36
375	**377**	76	72	68	64	60	56	52	48	44	40	36
377	**379**	76	72	68	64	60	56	53	49	45	41	37
379	**381**	77	73	69	65	61	57	53	49	45	41	37
381	**383**	77	73	69	65	61	57	54	50	46	42	38
383	**385**	78	74	70	66	62	58	54	50	46	42	38
385	**387**	79	74	70	66	62	58	55	51	47	43	39
387	**389**	79	75	71	67	63	59	55	51	47	43	39
389	**391**	80	75	71	67	63	59	56	52	48	44	40
391	**393**	80	76	72	68	64	60	56	52	48	44	40
$393 and over		Use Table 8(a) for a **SINGLE person** on page 46. Also see the instructions on page 43.										

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**DAILY** Payroll Period

(For Wages Paid through December 31, 2017)

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	**$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	2	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	0	0	0	0	0	0	0
102	**105**	7	5	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	3	2	0	0	0	0	0
132	**135**	11	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	10	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	9	7	6	4	2	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**	15	13	11	8	6	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	1	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	5	4	2	1	0
183	**186**	19	17	14	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**	20	18	16	13	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	19	17	15	12	10	8	6	4	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	18	16	14	11	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**	24	22	20	17	15	13	10	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	9	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	23	21	19	16	14	12	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, 2017)

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**	29	27	25	22	20	18	15	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	28	26	24	21	19	17	14	12	10	7
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	27	25	23	20	18	16	13	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**	33	31	29	26	24	22	19	17	15	12	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	18	16	14	11
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	32	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**	38	36	34	31	29	27	24	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	37	35	33	30	28	26	23	21	19	16
324	**327**	40	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	36	34	32	29	27	25	22	20	18
333	**336**	43	39	37	35	32	30	28	25	23	21	18
336	**339**	43	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**	44	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**	45	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**	46	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**	47	44	40	38	35	33	31	28	26	23	21
355	**357**	48	44	40	38	35	33	31	28	26	24	21
357	**359**	48	45	41	38	36	33	31	29	26	24	22
359	**361**	49	45	41	38	36	34	31	29	27	24	22
361	**363**	49	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**	50	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**	51	48	44	40	38	35	33	31	28	26	24
371	**373**	52	48	44	40	38	36	33	31	29	26	24
373	**375**	52	49	45	41	38	36	34	31	29	26	24
375	**377**	53	49	45	41	38	36	34	31	29	27	24
377	**379**	53	50	46	42	39	36	34	32	29	27	25
379	**381**	54	50	46	42	39	37	34	32	30	27	25
381	**383**	54	51	47	43	39	37	35	32	30	28	25
383	**385**	55	51	47	43	40	37	35	33	30	28	26
385	**387**	55	52	48	44	40	38	35	33	31	28	26
387	**389**	56	52	48	44	40	38	36	33	31	29	26
389	**391**	56	53	49	45	41	38	36	34	31	29	27
391	**393**	57	53	49	45	41	39	36	34	32	29	27
393	**395**	57	54	50	46	42	39	37	34	32	29	27
395	**397**	58	54	50	46	42	39	37	34	32	30	27
397	**399**	58	55	51	47	43	39	37	35	32	30	28
399	**401**	59	55	51	47	43	40	37	35	33	30	28
401	**403**	59	56	52	48	44	40	38	35	33	31	28
403	**405**	60	56	52	48	44	40	38	36	33	31	29
405	**407**	60	57	53	49	45	41	38	36	34	31	29
407	**409**	61	57	53	49	45	41	39	36	34	32	29
$409 and over		Use Table 8(b) for a **MARRIED person** on page 46. Also see the instructions on page 43.										

Source: Internal Revenue Service.