

Appendix C

Federal Income Tax Tables*

The following is information about federal income tax withholding for 2018, reflecting the effects of Public Law 115-97, the Tax Cuts and Jobs Act. 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	\$ 79.80
Biweekly	159.60
Semimonthly	172.90
Monthly	345.80
Quarterly	1,037.50
Semiannually	2,075.00
Annually	4,150.00
Daily or miscellaneous (each day of the payroll period)	16.00

*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 2018)

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 \$71		\$0		Not over \$222		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$71	—\$254 . .	\$0.00 plus 10%	—\$71	\$222	—\$588 . .	\$0.00 plus 10%	—\$222
\$254	—\$815 . .	\$18.30 plus 12%	—\$254	\$588	—\$1,711 . .	\$36.60 plus 12%	—\$588
\$815	—\$1,658 . .	\$85.62 plus 22%	—\$815	\$1,711	—\$3,395 . .	\$171.36 plus 22%	—\$1,711
\$1,658	—\$3,100 . .	\$271.08 plus 24%	—\$1,658	\$3,395	—\$6,280 . .	\$541.84 plus 24%	—\$3,395
\$3,100	—\$3,917 . .	\$617.16 plus 32%	—\$3,100	\$6,280	—\$7,914 . .	\$1,234.24 plus 32%	—\$6,280
\$3,917	—\$9,687 . .	\$878.60 plus 35%	—\$3,917	\$7,914	—\$11,761 . .	\$1,757.12 plus 35%	—\$7,914
\$9,687		\$2,898.10 plus 37%	—\$9,687	\$11,761		\$3,103.57 plus 37%	—\$11,761

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 \$142		\$0		Not over \$444		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$142	—\$509 . .	\$0.00 plus 10%	—\$142	\$444	—\$1,177 . .	\$0.00 plus 10%	—\$444
\$509	—\$1,631 . .	\$36.70 plus 12%	—\$509	\$1,177	—\$3,421 . .	\$73.30 plus 12%	—\$1,177
\$1,631	—\$3,315 . .	\$171.34 plus 22%	—\$1,631	\$3,421	—\$6,790 . .	\$342.58 plus 22%	—\$3,421
\$3,315	—\$6,200 . .	\$541.82 plus 24%	—\$3,315	\$6,790	—\$12,560 . .	\$1,083.76 plus 24%	—\$6,790
\$6,200	—\$7,835 . .	\$1,234.22 plus 32%	—\$6,200	\$12,560	—\$15,829 . .	\$2,468.56 plus 32%	—\$12,560
\$7,835	—\$19,373 . .	\$1,757.42 plus 35%	—\$7,835	\$15,829	—\$23,521 . .	\$3,514.64 plus 35%	—\$15,829
\$19,373		\$5,795.72 plus 37%	—\$19,373	\$23,521		\$6,206.84 plus 37%	—\$23,521

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 \$154		\$0		Not over \$481		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$154	—\$551 . .	\$0.00 plus 10%	—\$154	\$481	—\$1,275 . .	\$0.00 plus 10%	—\$481
\$551	—\$1,767 . .	\$39.70 plus 12%	—\$551	\$1,275	—\$3,706 . .	\$79.40 plus 12%	—\$1,275
\$1,767	—\$3,592 . .	\$185.62 plus 22%	—\$1,767	\$3,706	—\$7,356 . .	\$371.12 plus 22%	—\$3,706
\$3,592	—\$6,717 . .	\$587.12 plus 24%	—\$3,592	\$7,356	—\$13,606 . .	\$1,174.12 plus 24%	—\$7,356
\$6,717	—\$8,488 . .	\$1,337.12 plus 32%	—\$6,717	\$13,606	—\$17,148 . .	\$2,674.12 plus 32%	—\$13,606
\$8,488	—\$20,988 . .	\$1,903.84 plus 35%	—\$8,488	\$17,148	—\$25,481 . .	\$3,807.56 plus 35%	—\$17,148
\$20,988		\$6,278.84 plus 37%	—\$20,988	\$25,481		\$6,724.11 plus 37%	—\$25,481

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 \$308		\$0		Not over \$963		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$308	—\$1,102 . .	\$0.00 plus 10%	—\$308	\$963	—\$2,550 . .	\$0.00 plus 10%	—\$963
\$1,102	—\$3,533 . .	\$79.40 plus 12%	—\$1,102	\$2,550	—\$7,413 . .	\$158.70 plus 12%	—\$2,550
\$3,533	—\$7,183 . .	\$371.12 plus 22%	—\$3,533	\$7,413	—\$14,713 . .	\$742.26 plus 22%	—\$7,413
\$7,183	—\$13,433 . .	\$1,174.12 plus 24%	—\$7,183	\$14,713	—\$27,213 . .	\$2,348.26 plus 24%	—\$14,713
\$13,433	—\$16,975 . .	\$2,674.12 plus 32%	—\$13,433	\$27,213	—\$34,296 . .	\$5,348.26 plus 32%	—\$27,213
\$16,975	—\$41,975 . .	\$3,807.56 plus 35%	—\$16,975	\$34,296	—\$50,963 . .	\$7,614.82 plus 35%	—\$34,296
\$41,975		\$12,557.56 plus 37%	—\$41,975	\$50,963		\$13,448.27 plus 37%	—\$50,963

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2018)

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 \$925		\$0		Not over \$2,888		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$925	—\$3,306 . .	\$0.00 plus 10%	—\$925	\$2,888	—\$7,650 . .	\$0.00 plus 10%	—\$2,888
\$3,306	—\$10,600 . .	\$238.10 plus 12%	—\$3,306	\$7,650	—\$22,238 . .	\$476.20 plus 12%	—\$7,650
\$10,600	—\$21,550 . .	\$1,113.38 plus 22%	—\$10,600	\$22,238	—\$44,138 . .	\$2,226.76 plus 22%	—\$22,238
\$21,550	—\$40,300 . .	\$3,522.38 plus 24%	—\$21,550	\$44,138	—\$81,638 . .	\$7,044.76 plus 24%	—\$44,138
\$40,300	—\$50,925 . .	\$8,022.38 plus 32%	—\$40,300	\$81,638	—\$102,888 . .	\$16,044.76 plus 32%	—\$81,638
\$50,925	—\$125,925 . .	\$11,422.38 plus 35%	—\$50,925	\$102,888	—\$152,888 . .	\$22,844.76 plus 35%	—\$102,888
\$125,925		\$37,672.38 plus 37%	—\$125,925	\$152,888		\$40,344.76 plus 37%	—\$152,888

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 \$1,850		\$0		Not over \$5,775		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,850	—\$6,613 . .	\$0.00 plus 10%	—\$1,850	\$5,775	—\$15,300 . .	\$0.00 plus 10%	—\$5,775
\$6,613	—\$21,200 . .	\$476.30 plus 12%	—\$6,613	\$15,300	—\$44,475 . .	\$952.50 plus 12%	—\$15,300
\$21,200	—\$43,100 . .	\$2,226.74 plus 22%	—\$21,200	\$44,475	—\$88,275 . .	\$4,453.50 plus 22%	—\$44,475
\$43,100	—\$80,600 . .	\$7,044.74 plus 24%	—\$43,100	\$88,275	—\$163,275 . .	\$14,089.50 plus 24%	—\$88,275
\$80,600	—\$101,850 . .	\$16,044.74 plus 32%	—\$80,600	\$163,275	—\$205,775 . .	\$32,089.50 plus 32%	—\$163,275
\$101,850	—\$251,850 . .	\$22,844.74 plus 35%	—\$101,850	\$205,775	—\$305,775 . .	\$45,689.50 plus 35%	—\$205,775
\$251,850		\$75,344.74 plus 37%	—\$251,850	\$305,775		\$80,689.50 plus 37%	—\$305,775

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 \$3,700		\$0		Not over \$11,550		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$3,700	—\$13,225 . .	\$0.00 plus 10%	—\$3,700	\$11,550	—\$30,600 . .	\$0.00 plus 10%	—\$11,550
\$13,225	—\$42,400 . .	\$952.50 plus 12%	—\$13,225	\$30,600	—\$88,950 . .	\$1,905.00 plus 12%	—\$30,600
\$42,400	—\$86,200 . .	\$4,453.50 plus 22%	—\$42,400	\$88,950	—\$176,550 . .	\$8,907.00 plus 22%	—\$88,950
\$86,200	—\$161,200 . .	\$14,089.50 plus 24%	—\$86,200	\$176,550	—\$326,550 . .	\$28,179.00 plus 24%	—\$176,550
\$161,200	—\$203,700 . .	\$32,089.50 plus 32%	—\$161,200	\$326,550	—\$411,550 . .	\$64,179.00 plus 32%	—\$326,550
\$203,700	—\$503,700 . .	\$45,689.50 plus 35%	—\$203,700	\$411,550	—\$611,550 . .	\$91,379.00 plus 35%	—\$411,550
\$503,700		\$150,689.50 plus 37%	—\$503,700	\$611,550		\$161,379.00 plus 37%	—\$611,550

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 \$14.20		\$0		Not over \$44.40		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$14.20	—\$50.90 . .	\$0.00 plus 10%	—\$14.20	\$44.40	—\$117.70 . .	\$0.00 plus 10%	—\$44.40
\$50.90	—\$163.10 . .	\$3.67 plus 12%	—\$50.90	\$117.70	—\$342.10 . .	\$7.33 plus 12%	—\$117.70
\$163.10	—\$331.50 . .	\$17.13 plus 22%	—\$163.10	\$342.10	—\$679.00 . .	\$34.26 plus 22%	—\$342.10
\$331.50	—\$620.00 . .	\$54.18 plus 24%	—\$331.50	\$679.00	—\$1,256.00 . .	\$108.38 plus 24%	—\$679.00
\$620.00	—\$783.50 . .	\$123.42 plus 32%	—\$620.00	\$1,256.00	—\$1,582.90 . .	\$246.86 plus 32%	—\$1,256.00
\$783.50	—\$1,937.30 . .	\$175.74 plus 35%	—\$783.50	\$1,582.90	—\$2,352.10 . .	\$351.47 plus 35%	—\$1,582.90
\$1,937.30		\$579.57 plus 37%	—\$1,937.30	\$2,352.10		\$620.69 plus 37%	—\$2,352.10

Source: Internal Revenue Service

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	80	1	0	0	0	0	0	0	0	0	0	0
80	85	1	0	0	0	0	0	0	0	0	0	0
85	90	2	0	0	0	0	0	0	0	0	0	0
90	95	2	0	0	0	0	0	0	0	0	0	0
95	100	3	0	0	0	0	0	0	0	0	0	0
100	105	3	0	0	0	0	0	0	0	0	0	0
105	110	4	0	0	0	0	0	0	0	0	0	0
110	115	4	0	0	0	0	0	0	0	0	0	0
115	120	5	0	0	0	0	0	0	0	0	0	0
120	125	5	0	0	0	0	0	0	0	0	0	0
125	130	6	0	0	0	0	0	0	0	0	0	0
130	135	6	0	0	0	0	0	0	0	0	0	0
135	140	7	0	0	0	0	0	0	0	0	0	0
140	145	7	0	0	0	0	0	0	0	0	0	0
145	150	8	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	9	1	0	0	0	0	0	0	0	0	0
160	165	9	1	0	0	0	0	0	0	0	0	0
165	170	10	2	0	0	0	0	0	0	0	0	0
170	175	10	2	0	0	0	0	0	0	0	0	0
175	180	11	3	0	0	0	0	0	0	0	0	0
180	185	11	3	0	0	0	0	0	0	0	0	0
185	190	12	4	0	0	0	0	0	0	0	0	0
190	195	12	4	0	0	0	0	0	0	0	0	0
195	200	13	5	0	0	0	0	0	0	0	0	0
200	210	13	5	0	0	0	0	0	0	0	0	0
210	220	14	6	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	16	8	0	0	0	0	0	0	0	0	0
240	250	17	9	1	0	0	0	0	0	0	0	0
250	260	18	10	2	0	0	0	0	0	0	0	0
260	270	20	11	3	0	0	0	0	0	0	0	0
270	280	21	12	4	0	0	0	0	0	0	0	0
280	290	22	13	5	0	0	0	0	0	0	0	0
290	300	23	14	6	0	0	0	0	0	0	0	0
300	310	24	15	7	0	0	0	0	0	0	0	0
310	320	26	16	8	0	0	0	0	0	0	0	0
320	330	27	17	9	1	0	0	0	0	0	0	0
330	340	28	18	10	2	0	0	0	0	0	0	0
340	350	29	20	11	3	0	0	0	0	0	0	0
350	360	30	21	12	4	0	0	0	0	0	0	0
360	370	32	22	13	5	0	0	0	0	0	0	0
370	380	33	23	14	6	0	0	0	0	0	0	0
380	390	34	24	15	7	0	0	0	0	0	0	0
390	400	35	26	16	8	0	0	0	0	0	0	0
400	410	36	27	17	9	1	0	0	0	0	0	0
410	420	38	28	18	10	2	0	0	0	0	0	0
420	430	39	29	20	11	3	0	0	0	0	0	0
430	440	40	30	21	12	4	0	0	0	0	0	0
440	450	41	32	22	13	5	0	0	0	0	0	0
450	460	42	33	23	14	6	0	0	0	0	0	0
460	470	44	34	24	15	7	0	0	0	0	0	0
470	480	45	35	26	16	8	0	0	0	0	0	0
480	490	46	36	27	17	9	1	0	0	0	0	0
490	500	47	38	28	18	10	2	0	0	0	0	0
500	510	48	39	29	20	11	3	0	0	0	0	0
510	520	50	40	30	21	12	4	0	0	0	0	0
520	530	51	41	32	22	13	5	0	0	0	0	0
530	540	52	42	33	23	14	6	0	0	0	0	0
540	550	53	44	34	24	15	7	0	0	0	0	0
550	560	54	45	35	26	16	8	1	0	0	0	0
560	570	56	46	36	27	17	9	2	0	0	0	0
570	580	57	47	38	28	18	10	3	0	0	0	0
580	590	58	48	39	29	20	11	4	0	0	0	0
590	600	59	50	40	30	21	12	5	0	0	0	0
600	610	60	51	41	32	22	13	6	0	0	0	0
610	620	62	52	42	33	23	14	7	0	0	0	0
620	630	63	53	44	34	24	15	8	0	0	0	0
630	640	64	54	45	35	26	16	9	1	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$640	\$650	\$65	\$56	\$46	\$36	\$27	\$17	\$10	\$2	\$0	\$0	\$0
650	660	66	57	47	38	28	19	11	3	0	0	0
660	670	68	58	48	39	29	20	12	4	0	0	0
670	680	69	59	50	40	30	21	13	5	0	0	0
680	690	70	60	51	41	32	22	14	6	0	0	0
690	700	71	62	52	42	33	23	15	7	0	0	0
700	710	72	63	53	44	34	25	16	8	0	0	0
710	720	74	64	54	45	35	26	17	9	1	0	0
720	730	75	65	56	46	36	27	18	10	2	0	0
730	740	76	66	57	47	38	28	19	11	3	0	0
740	750	77	68	58	48	39	29	20	12	4	0	0
750	760	78	69	59	50	40	31	21	13	5	0	0
760	770	80	70	60	51	41	32	22	14	6	0	0
770	780	81	71	62	52	42	33	23	15	7	0	0
780	790	82	72	63	53	44	34	25	16	8	0	0
790	800	83	74	64	54	45	35	26	17	9	1	0
800	810	84	75	65	56	46	37	27	18	10	2	0
810	820	86	76	66	57	47	38	28	19	11	3	0
820	830	88	77	68	58	48	39	29	20	12	4	0
830	840	90	78	69	59	50	40	31	21	13	5	0
840	850	92	80	70	60	51	41	32	22	14	6	0
850	860	94	81	71	62	52	43	33	23	15	7	0
860	870	97	82	72	63	53	44	34	25	16	8	0
870	880	99	83	74	64	54	45	35	26	17	9	1
880	890	101	84	75	65	56	46	37	27	18	10	2
890	900	103	86	76	66	57	47	38	28	19	11	3
900	910	105	88	77	68	58	49	39	29	20	12	4
910	920	108	90	78	69	59	50	40	31	21	13	5
920	930	110	92	80	70	60	51	41	32	22	14	6
930	940	112	94	81	71	62	52	43	33	23	15	7
940	950	114	97	82	72	63	53	44	34	25	16	8
950	960	116	99	83	74	64	55	45	35	26	17	9
960	970	119	101	84	75	65	56	46	37	27	18	10
970	980	121	103	86	76	66	57	47	38	28	19	11
980	990	123	105	88	77	68	58	49	39	29	20	12
990	1,000	125	108	90	78	69	59	50	40	31	21	13
1,000	1,010	127	110	92	80	70	61	51	41	32	22	14
1,010	1,020	130	112	94	81	71	62	52	43	33	23	15
1,020	1,030	132	114	97	82	72	63	53	44	34	25	16
1,030	1,040	134	116	99	83	74	64	55	45	35	26	17
1,040	1,050	136	119	101	84	75	65	56	46	37	27	18
1,050	1,060	138	121	103	86	76	67	57	47	38	28	19
1,060	1,070	141	123	105	88	77	68	58	49	39	29	20
1,070	1,080	143	125	108	90	78	69	59	50	40	31	21
1,080	1,090	145	127	110	92	80	70	61	51	41	32	22
1,090	1,100	147	130	112	94	81	71	62	52	43	33	23
1,100	1,110	149	132	114	97	82	73	63	53	44	34	25
1,110	1,120	152	134	116	99	83	74	64	55	45	35	26
1,120	1,130	154	136	119	101	84	75	65	56	46	37	27
1,130	1,140	156	138	121	103	86	76	67	57	47	38	28
1,140	1,150	158	141	123	105	88	77	68	58	49	39	29
1,150	1,160	160	143	125	108	90	79	69	59	50	40	31
1,160	1,170	163	145	127	110	92	80	70	61	51	41	32
1,170	1,180	165	147	130	112	95	81	71	62	52	43	33
1,180	1,190	167	149	132	114	97	82	73	63	53	44	34
1,190	1,200	169	152	134	116	99	83	74	64	55	45	35
1,200	1,210	171	154	136	119	101	85	75	65	56	46	37
1,210	1,220	174	156	138	121	103	86	76	67	57	47	38
1,220	1,230	176	158	141	123	106	88	77	68	58	49	39
1,230	1,240	178	160	143	125	108	90	79	69	59	50	40
1,240	1,250	180	163	145	127	110	92	80	70	61	51	41
1,250	1,260	182	165	147	130	112	95	81	71	62	52	43
1,260	1,270	185	167	149	132	114	97	82	73	63	53	44
1,270	1,280	187	169	152	134	117	99	83	74	64	55	45
1,280	1,290	189	171	154	136	119	101	85	75	65	56	46

\$1,290 and over

Use Table 1(a) for a SINGLE person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	235	1	0	0	0	0	0	0	0	0	0	0
235	245	2	0	0	0	0	0	0	0	0	0	0
245	255	3	0	0	0	0	0	0	0	0	0	0
255	265	4	0	0	0	0	0	0	0	0	0	0
265	275	5	0	0	0	0	0	0	0	0	0	0
275	285	6	0	0	0	0	0	0	0	0	0	0
285	295	7	0	0	0	0	0	0	0	0	0	0
295	305	8	0	0	0	0	0	0	0	0	0	0
305	315	9	1	0	0	0	0	0	0	0	0	0
315	325	10	2	0	0	0	0	0	0	0	0	0
325	335	11	3	0	0	0	0	0	0	0	0	0
335	345	12	4	0	0	0	0	0	0	0	0	0
345	355	13	5	0	0	0	0	0	0	0	0	0
355	365	14	6	0	0	0	0	0	0	0	0	0
365	375	15	7	0	0	0	0	0	0	0	0	0
375	385	16	8	0	0	0	0	0	0	0	0	0
385	395	17	9	1	0	0	0	0	0	0	0	0
395	405	18	10	2	0	0	0	0	0	0	0	0
405	415	19	11	3	0	0	0	0	0	0	0	0
415	425	20	12	4	0	0	0	0	0	0	0	0
425	435	21	13	5	0	0	0	0	0	0	0	0
435	445	22	14	6	0	0	0	0	0	0	0	0
445	455	23	15	7	0	0	0	0	0	0	0	0
455	465	24	16	8	0	0	0	0	0	0	0	0
465	475	25	17	9	1	0	0	0	0	0	0	0
475	485	26	18	10	2	0	0	0	0	0	0	0
485	495	27	19	11	3	0	0	0	0	0	0	0
495	505	28	20	12	4	0	0	0	0	0	0	0
505	515	29	21	13	5	0	0	0	0	0	0	0
515	525	30	22	14	6	0	0	0	0	0	0	0
525	535	31	23	15	7	0	0	0	0	0	0	0
535	545	32	24	16	8	0	0	0	0	0	0	0
545	555	33	25	17	9	1	0	0	0	0	0	0
555	565	34	26	18	10	2	0	0	0	0	0	0
565	575	35	27	19	11	3	0	0	0	0	0	0
575	585	36	28	20	12	4	0	0	0	0	0	0
585	595	37	29	21	13	5	0	0	0	0	0	0
595	605	38	30	22	14	6	0	0	0	0	0	0
605	615	39	31	23	15	7	0	0	0	0	0	0
615	625	40	32	24	16	8	0	0	0	0	0	0
625	635	42	33	25	17	9	1	0	0	0	0	0
635	645	43	34	26	18	10	2	0	0	0	0	0
645	655	44	35	27	19	11	3	0	0	0	0	0
655	665	45	36	28	20	12	4	0	0	0	0	0
665	675	46	37	29	21	13	5	0	0	0	0	0
675	685	48	38	30	22	14	6	0	0	0	0	0
685	695	49	39	31	23	15	7	0	0	0	0	0
695	705	50	40	32	24	16	8	0	0	0	0	0
705	715	51	42	33	25	17	9	1	0	0	0	0
715	725	52	43	34	26	18	10	2	0	0	0	0
725	735	54	44	35	27	19	11	3	0	0	0	0
735	745	55	45	36	28	20	12	4	0	0	0	0
745	755	56	46	37	29	21	13	5	0	0	0	0
755	765	57	48	38	30	22	14	6	0	0	0	0
765	775	58	49	39	31	23	15	7	0	0	0	0
775	785	60	50	40	32	24	16	8	0	0	0	0
785	795	61	51	42	33	25	17	9	1	0	0	0
795	805	62	52	43	34	26	18	10	2	0	0	0
805	815	63	54	44	35	27	19	11	3	0	0	0
815	825	64	55	45	36	28	20	12	4	0	0	0
825	835	66	56	46	37	29	21	13	5	0	0	0
835	845	67	57	48	38	30	22	14	6	0	0	0
845	855	68	58	49	39	31	23	15	7	0	0	0
855	865	69	60	50	40	32	24	16	8	0	0	0
865	875	70	61	51	42	33	25	17	9	1	0	0
875	885	72	62	52	43	34	26	18	10	2	0	0
885	895	73	63	54	44	35	27	19	11	3	0	0
895	905	74	64	55	45	36	28	20	12	4	0	0
905	915	75	66	56	46	37	29	21	13	5	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$915	\$925	\$76	\$67	\$57	\$48	\$38	\$30	\$22	\$14	\$6	\$0	\$0
925	935	78	68	58	49	39	31	23	15	7	0	0
935	945	79	69	60	50	41	32	24	16	8	0	0
945	955	80	70	61	51	42	33	25	17	9	1	0
955	965	81	72	62	52	43	34	26	18	10	2	0
965	975	82	73	63	54	44	35	27	19	11	3	0
975	985	84	74	64	55	45	36	28	20	12	4	0
985	995	85	75	66	56	47	37	29	21	13	5	0
995	1,005	86	76	67	57	48	38	30	22	14	6	0
1,005	1,015	87	78	68	58	49	39	31	23	15	7	0
1,015	1,025	88	79	69	60	50	41	32	24	16	8	0
1,025	1,035	90	80	70	61	51	42	33	25	17	9	1
1,035	1,045	91	81	72	62	53	43	34	26	18	10	2
1,045	1,055	92	82	73	63	54	44	35	27	19	11	3
1,055	1,065	93	84	74	64	55	45	36	28	20	12	4
1,065	1,075	94	85	75	66	56	47	37	29	21	13	5
1,075	1,085	96	86	76	67	57	48	38	30	22	14	6
1,085	1,095	97	87	78	68	59	49	39	31	23	15	7
1,095	1,105	98	88	79	69	60	50	41	32	24	16	8
1,105	1,115	99	90	80	70	61	51	42	33	25	17	9
1,115	1,125	100	91	81	72	62	53	43	34	26	18	10
1,125	1,135	102	92	82	73	63	54	44	35	27	19	11
1,135	1,145	103	93	84	74	65	55	45	36	28	20	12
1,145	1,155	104	94	85	75	66	56	47	37	29	21	13
1,155	1,165	105	96	86	76	67	57	48	38	30	22	14
1,165	1,175	106	97	87	78	68	59	49	39	31	23	15
1,175	1,185	108	98	88	79	69	60	50	41	32	24	16
1,185	1,195	109	99	90	80	71	61	51	42	33	25	17
1,195	1,205	110	100	91	81	72	62	53	43	34	26	18
1,205	1,215	111	102	92	82	73	63	54	44	35	27	19
1,215	1,225	112	103	93	84	74	65	55	45	36	28	20
1,225	1,235	114	104	94	85	75	66	56	47	37	29	21
1,235	1,245	115	105	96	86	77	67	57	48	38	30	22
1,245	1,255	116	106	97	87	78	68	59	49	39	31	23
1,255	1,265	117	108	98	88	79	69	60	50	41	32	24
1,265	1,275	118	109	99	90	80	71	61	51	42	33	25
1,275	1,285	120	110	100	91	81	72	62	53	43	34	26
1,285	1,295	121	111	102	92	83	73	63	54	44	35	27
1,295	1,305	122	112	103	93	84	74	65	55	45	36	28
1,305	1,315	123	114	104	94	85	75	66	56	47	37	29
1,315	1,325	124	115	105	96	86	77	67	57	48	38	30
1,325	1,335	126	116	106	97	87	78	68	59	49	39	31
1,335	1,345	127	117	108	98	89	79	69	60	50	41	32
1,345	1,355	128	118	109	99	90	80	71	61	51	42	33
1,355	1,365	129	120	110	100	91	81	72	62	53	43	34
1,365	1,375	130	121	111	102	92	83	73	63	54	44	35
1,375	1,385	132	122	112	103	93	84	74	65	55	45	36
1,385	1,395	133	123	114	104	95	85	75	66	56	47	37
1,395	1,405	134	124	115	105	96	86	77	67	57	48	38
1,405	1,415	135	126	116	106	97	87	78	68	59	49	39
1,415	1,425	136	127	117	108	98	89	79	69	60	50	41
1,425	1,435	138	128	118	109	99	90	80	71	61	51	42
1,435	1,445	139	129	120	110	101	91	81	72	62	53	43
1,445	1,455	140	130	121	111	102	92	83	73	63	54	44
1,455	1,465	141	132	122	112	103	93	84	74	65	55	45
1,465	1,475	142	133	123	114	104	95	85	75	66	56	47
1,475	1,485	144	134	124	115	105	96	86	77	67	57	48
1,485	1,495	145	135	126	116	107	97	87	78	68	59	49
1,495	1,505	146	136	127	117	108	98	89	79	69	60	50
1,505	1,515	147	138	128	118	109	99	90	80	71	61	51
1,515	1,525	148	139	129	120	110	101	91	81	72	62	53
1,525	1,535	150	140	130	121	111	102	92	83	73	63	54
1,535	1,545	151	141	132	122	113	103	93	84	74	65	55
1,545	1,555	152	142	133	123	114	104	95	85	75	66	56
1,555	1,565	153	144	134	124	115	105	96	86	77	67	57
1,565	1,575	154	145	135	126	116	107	97	87	78	68	59

\$1,575 and over

Use Table 1(b) for a MARRIED person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	150	1	0	0	0	0	0	0	0	0	0	0
150	155	1	0	0	0	0	0	0	0	0	0	0
155	160	2	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	4	0	0	0	0	0	0	0	0	0	0
185	190	5	0	0	0	0	0	0	0	0	0	0
190	195	5	0	0	0	0	0	0	0	0	0	0
195	200	6	0	0	0	0	0	0	0	0	0	0
200	205	6	0	0	0	0	0	0	0	0	0	0
205	210	7	0	0	0	0	0	0	0	0	0	0
210	215	7	0	0	0	0	0	0	0	0	0	0
215	220	8	0	0	0	0	0	0	0	0	0	0
220	225	8	0	0	0	0	0	0	0	0	0	0
225	230	9	0	0	0	0	0	0	0	0	0	0
230	235	9	0	0	0	0	0	0	0	0	0	0
235	240	10	0	0	0	0	0	0	0	0	0	0
240	245	10	0	0	0	0	0	0	0	0	0	0
245	250	11	0	0	0	0	0	0	0	0	0	0
250	260	11	0	0	0	0	0	0	0	0	0	0
260	270	12	0	0	0	0	0	0	0	0	0	0
270	280	13	0	0	0	0	0	0	0	0	0	0
280	290	14	0	0	0	0	0	0	0	0	0	0
290	300	15	0	0	0	0	0	0	0	0	0	0
300	310	16	0	0	0	0	0	0	0	0	0	0
310	320	17	1	0	0	0	0	0	0	0	0	0
320	330	18	2	0	0	0	0	0	0	0	0	0
330	340	19	3	0	0	0	0	0	0	0	0	0
340	350	20	4	0	0	0	0	0	0	0	0	0
350	360	21	5	0	0	0	0	0	0	0	0	0
360	370	22	6	0	0	0	0	0	0	0	0	0
370	380	23	7	0	0	0	0	0	0	0	0	0
380	390	24	8	0	0	0	0	0	0	0	0	0
390	400	25	9	0	0	0	0	0	0	0	0	0
400	410	26	10	0	0	0	0	0	0	0	0	0
410	420	27	11	0	0	0	0	0	0	0	0	0
420	430	28	12	0	0	0	0	0	0	0	0	0
430	440	29	13	0	0	0	0	0	0	0	0	0
440	450	30	14	0	0	0	0	0	0	0	0	0
450	460	31	15	0	0	0	0	0	0	0	0	0
460	470	32	16	0	0	0	0	0	0	0	0	0
470	480	33	17	1	0	0	0	0	0	0	0	0
480	490	34	18	2	0	0	0	0	0	0	0	0
490	500	35	19	3	0	0	0	0	0	0	0	0
500	520	37	21	5	0	0	0	0	0	0	0	0
520	540	39	23	7	0	0	0	0	0	0	0	0
540	560	42	25	9	0	0	0	0	0	0	0	0
560	580	44	27	11	0	0	0	0	0	0	0	0
580	600	46	29	13	0	0	0	0	0	0	0	0
600	620	49	31	15	0	0	0	0	0	0	0	0
620	640	51	33	17	1	0	0	0	0	0	0	0
640	660	54	35	19	3	0	0	0	0	0	0	0
660	680	56	37	21	5	0	0	0	0	0	0	0
680	700	58	39	23	7	0	0	0	0	0	0	0
700	720	61	42	25	9	0	0	0	0	0	0	0
720	740	63	44	27	11	0	0	0	0	0	0	0
740	760	66	46	29	13	0	0	0	0	0	0	0
760	780	68	49	31	15	0	0	0	0	0	0	0
780	800	70	51	33	17	1	0	0	0	0	0	0
800	820	73	54	35	19	3	0	0	0	0	0	0
820	840	75	56	37	21	5	0	0	0	0	0	0
840	860	78	58	39	23	7	0	0	0	0	0	0
860	880	80	61	42	25	9	0	0	0	0	0	0
880	900	82	63	44	27	11	0	0	0	0	0	0
900	920	85	66	46	29	13	0	0	0	0	0	0
920	940	87	68	49	31	15	0	0	0	0	0	0
940	960	90	70	51	33	17	1	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$960	\$980	\$92	\$73	\$54	\$35	\$19	\$3	\$0	\$0	\$0	\$0	\$0
980	1,000	94	75	56	37	21	5	0	0	0	0	0
1,000	1,020	97	78	58	39	23	7	0	0	0	0	0
1,020	1,040	99	80	61	42	25	9	0	0	0	0	0
1,040	1,060	102	82	63	44	27	11	0	0	0	0	0
1,060	1,080	104	85	66	47	29	13	0	0	0	0	0
1,080	1,100	106	87	68	49	31	15	0	0	0	0	0
1,100	1,120	109	90	70	51	33	17	1	0	0	0	0
1,120	1,140	111	92	73	54	35	19	3	0	0	0	0
1,140	1,160	114	94	75	56	37	21	5	0	0	0	0
1,160	1,180	116	97	78	59	39	23	7	0	0	0	0
1,180	1,200	118	99	80	61	42	25	9	0	0	0	0
1,200	1,220	121	102	82	63	44	27	11	0	0	0	0
1,220	1,240	123	104	85	66	47	29	13	0	0	0	0
1,240	1,260	126	106	87	68	49	31	15	0	0	0	0
1,260	1,280	128	109	90	71	51	33	17	1	0	0	0
1,280	1,300	130	111	92	73	54	35	19	3	0	0	0
1,300	1,320	133	114	94	75	56	37	21	5	0	0	0
1,320	1,340	135	116	97	78	59	39	23	7	0	0	0
1,340	1,360	138	118	99	80	61	42	25	9	0	0	0
1,360	1,380	140	121	102	83	63	44	27	11	0	0	0
1,380	1,400	142	123	104	85	66	47	29	13	0	0	0
1,400	1,420	145	126	106	87	68	49	31	15	0	0	0
1,420	1,440	147	128	109	90	71	51	33	17	1	0	0
1,440	1,460	150	130	111	92	73	54	35	19	3	0	0
1,460	1,480	152	133	114	95	75	56	37	21	5	0	0
1,480	1,500	154	135	116	97	78	59	39	23	7	0	0
1,500	1,520	157	138	118	99	80	61	42	25	9	0	0
1,520	1,540	159	140	121	102	83	63	44	27	11	0	0
1,540	1,560	162	142	123	104	85	66	47	29	13	0	0
1,560	1,580	164	145	126	107	87	68	49	31	15	0	0
1,580	1,600	166	147	128	109	90	71	51	33	17	1	0
1,600	1,620	169	150	130	111	92	73	54	35	19	3	0
1,620	1,640	171	152	133	114	95	75	56	37	21	5	0
1,640	1,660	176	154	135	116	97	78	59	40	23	7	0
1,660	1,680	180	157	138	119	99	80	61	42	25	9	0
1,680	1,700	184	159	140	121	102	83	63	44	27	11	0
1,700	1,720	189	162	142	123	104	85	66	47	29	13	0
1,720	1,740	193	164	145	126	107	87	68	49	31	15	0
1,740	1,760	198	166	147	128	109	90	71	52	33	17	1
1,760	1,780	202	169	150	131	111	92	73	54	35	19	3
1,780	1,800	206	171	152	133	114	95	75	56	37	21	5
1,800	1,820	211	176	154	135	116	97	78	59	40	23	7
1,820	1,840	215	180	157	138	119	99	80	61	42	25	9
1,840	1,860	220	184	159	140	121	102	83	64	44	27	11
1,860	1,880	224	189	162	143	123	104	85	66	47	29	13
1,880	1,900	228	193	164	145	126	107	87	68	49	31	15
1,900	1,920	233	198	166	147	128	109	90	71	52	33	17
1,920	1,940	237	202	169	150	131	111	92	73	54	35	19
1,940	1,960	242	206	171	152	133	114	95	76	56	37	21
1,960	1,980	246	211	176	155	135	116	97	78	59	40	23
1,980	2,000	250	215	180	157	138	119	99	80	61	42	25
2,000	2,020	255	220	184	159	140	121	102	83	64	44	27
2,020	2,040	259	224	189	162	143	123	104	85	66	47	29
2,040	2,060	264	228	193	164	145	126	107	88	68	49	31
2,060	2,080	268	233	198	167	147	128	109	90	71	52	33
2,080	2,100	272	237	202	169	150	131	111	92	73	54	35
2,100	2,120	277	242	206	171	152	133	114	95	76	56	37
2,120	2,140	281	246	211	176	155	135	116	97	78	59	40
2,140	2,160	286	250	215	180	157	138	119	100	80	61	42
2,160	2,180	290	255	220	185	159	140	121	102	83	64	44
2,180	2,200	294	259	224	189	162	143	123	104	85	66	47
2,200	2,220	299	264	228	193	164	145	126	107	88	68	49
2,220	2,240	303	268	233	198	167	147	128	109	90	71	52
2,240	2,260	308	272	237	202	169	150	131	112	92	73	54

\$2,260 and over

Use Table 2(a) for a SINGLE person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	455	1	0	0	0	0	0	0	0	0	0	0
455	465	2	0	0	0	0	0	0	0	0	0	0
465	475	3	0	0	0	0	0	0	0	0	0	0
475	485	4	0	0	0	0	0	0	0	0	0	0
485	495	5	0	0	0	0	0	0	0	0	0	0
495	505	6	0	0	0	0	0	0	0	0	0	0
505	525	7	0	0	0	0	0	0	0	0	0	0
525	545	9	0	0	0	0	0	0	0	0	0	0
545	565	11	0	0	0	0	0	0	0	0	0	0
565	585	13	0	0	0	0	0	0	0	0	0	0
585	605	15	0	0	0	0	0	0	0	0	0	0
605	625	17	1	0	0	0	0	0	0	0	0	0
625	645	19	3	0	0	0	0	0	0	0	0	0
645	665	21	5	0	0	0	0	0	0	0	0	0
665	685	23	7	0	0	0	0	0	0	0	0	0
685	705	25	9	0	0	0	0	0	0	0	0	0
705	725	27	11	0	0	0	0	0	0	0	0	0
725	745	29	13	0	0	0	0	0	0	0	0	0
745	765	31	15	0	0	0	0	0	0	0	0	0
765	785	33	17	1	0	0	0	0	0	0	0	0
785	805	35	19	3	0	0	0	0	0	0	0	0
805	825	37	21	5	0	0	0	0	0	0	0	0
825	845	39	23	7	0	0	0	0	0	0	0	0
845	865	41	25	9	0	0	0	0	0	0	0	0
865	885	43	27	11	0	0	0	0	0	0	0	0
885	905	45	29	13	0	0	0	0	0	0	0	0
905	925	47	31	15	0	0	0	0	0	0	0	0
925	945	49	33	17	1	0	0	0	0	0	0	0
945	965	51	35	19	3	0	0	0	0	0	0	0
965	985	53	37	21	5	0	0	0	0	0	0	0
985	1,005	55	39	23	7	0	0	0	0	0	0	0
1,005	1,025	57	41	25	9	0	0	0	0	0	0	0
1,025	1,045	59	43	27	11	0	0	0	0	0	0	0
1,045	1,065	61	45	29	13	0	0	0	0	0	0	0
1,065	1,085	63	47	31	15	0	0	0	0	0	0	0
1,085	1,105	65	49	33	17	1	0	0	0	0	0	0
1,105	1,125	67	51	35	19	3	0	0	0	0	0	0
1,125	1,145	69	53	37	21	5	0	0	0	0	0	0
1,145	1,165	71	55	39	23	7	0	0	0	0	0	0
1,165	1,185	73	57	41	25	9	0	0	0	0	0	0
1,185	1,205	75	59	43	27	11	0	0	0	0	0	0
1,205	1,225	78	61	45	29	13	0	0	0	0	0	0
1,225	1,245	80	63	47	31	15	0	0	0	0	0	0
1,245	1,265	83	65	49	33	17	1	0	0	0	0	0
1,265	1,285	85	67	51	35	19	3	0	0	0	0	0
1,285	1,305	87	69	53	37	21	5	0	0	0	0	0
1,305	1,325	90	71	55	39	23	7	0	0	0	0	0
1,325	1,345	92	73	57	41	25	9	0	0	0	0	0
1,345	1,365	95	75	59	43	27	11	0	0	0	0	0
1,365	1,385	97	78	61	45	29	13	0	0	0	0	0
1,385	1,405	99	80	63	47	31	15	0	0	0	0	0
1,405	1,425	102	83	65	49	33	17	1	0	0	0	0
1,425	1,445	104	85	67	51	35	19	3	0	0	0	0
1,445	1,465	107	87	69	53	37	21	5	0	0	0	0
1,465	1,485	109	90	71	55	39	23	7	0	0	0	0
1,485	1,505	111	92	73	57	41	25	9	0	0	0	0
1,505	1,525	114	95	76	59	43	27	11	0	0	0	0
1,525	1,545	116	97	78	61	45	29	13	0	0	0	0
1,545	1,565	119	99	80	63	47	31	15	0	0	0	0
1,565	1,585	121	102	83	65	49	33	17	1	0	0	0
1,585	1,605	123	104	85	67	51	35	19	3	0	0	0
1,605	1,625	126	107	88	69	53	37	21	5	0	0	0
1,625	1,645	128	109	90	71	55	39	23	7	0	0	0
1,645	1,665	131	111	92	73	57	41	25	9	0	0	0
1,665	1,685	133	114	95	76	59	43	27	11	0	0	0
1,685	1,705	135	116	97	78	61	45	29	13	0	0	0
1,705	1,725	138	119	100	80	63	47	31	15	0	0	0
1,725	1,745	140	121	102	83	65	49	33	17	1	0	0
1,745	1,765	143	123	104	85	67	51	35	19	3	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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—										
\$1,765	\$1,785	\$145	\$126	\$107	\$88	\$69	\$53	\$37	\$21	\$5	\$0	\$0
1,785	1,805	147	128	109	90	71	55	39	23	7	0	0
1,805	1,825	150	131	112	92	73	57	41	25	9	0	0
1,825	1,845	152	133	114	95	76	59	43	27	11	0	0
1,845	1,865	155	135	116	97	78	61	45	29	13	0	0
1,865	1,885	157	138	119	100	80	63	47	31	15	0	0
1,885	1,905	159	140	121	102	83	65	49	33	17	1	0
1,905	1,925	162	143	124	104	85	67	51	35	19	3	0
1,925	1,945	164	145	126	107	88	69	53	37	21	5	0
1,945	1,965	167	147	128	109	90	71	55	39	23	7	0
1,965	1,985	169	150	131	112	92	73	57	41	25	9	0
1,985	2,005	171	152	133	114	95	76	59	43	27	11	0
2,005	2,025	174	155	136	116	97	78	61	45	29	13	0
2,025	2,045	176	157	138	119	100	80	63	47	31	15	0
2,045	2,065	179	159	140	121	102	83	65	49	33	17	1
2,065	2,085	181	162	143	124	104	85	67	51	35	19	3
2,085	2,105	183	164	145	126	107	88	69	53	37	21	5
2,105	2,125	186	167	148	128	109	90	71	55	39	23	7
2,125	2,145	188	169	150	131	112	92	73	57	41	25	9
2,145	2,165	191	171	152	133	114	95	76	59	43	27	11
2,165	2,185	193	174	155	136	116	97	78	61	45	29	13
2,185	2,205	195	176	157	138	119	100	81	63	47	31	15
2,205	2,225	198	179	160	140	121	102	83	65	49	33	17
2,225	2,245	200	181	162	143	124	104	85	67	51	35	19
2,245	2,265	203	183	164	145	126	107	88	69	53	37	21
2,265	2,285	205	186	167	148	128	109	90	71	55	39	23
2,285	2,305	207	188	169	150	131	112	93	73	57	41	25
2,305	2,325	210	191	172	152	133	114	95	76	59	43	27
2,325	2,345	212	193	174	155	136	116	97	78	61	45	29
2,345	2,365	215	195	176	157	138	119	100	81	63	47	31
2,365	2,385	217	198	179	160	140	121	102	83	65	49	33
2,385	2,405	219	200	181	162	143	124	105	85	67	51	35
2,405	2,425	222	203	184	164	145	126	107	88	69	53	37
2,425	2,445	224	205	186	167	148	128	109	90	71	55	39
2,445	2,465	227	207	188	169	150	131	112	93	73	57	41
2,465	2,485	229	210	191	172	152	133	114	95	76	59	43
2,485	2,505	231	212	193	174	155	136	117	97	78	61	45
2,505	2,525	234	215	196	176	157	138	119	100	81	63	47
2,525	2,545	236	217	198	179	160	140	121	102	83	65	49
2,545	2,565	239	219	200	181	162	143	124	105	85	67	51
2,565	2,585	241	222	203	184	164	145	126	107	88	69	53
2,585	2,605	243	224	205	186	167	148	129	109	90	71	55
2,605	2,625	246	227	208	188	169	150	131	112	93	73	57
2,625	2,645	248	229	210	191	172	152	133	114	95	76	59
2,645	2,665	251	231	212	193	174	155	136	117	97	78	61
2,665	2,685	253	234	215	196	176	157	138	119	100	81	63
2,685	2,705	255	236	217	198	179	160	141	121	102	83	65
2,705	2,725	258	239	220	200	181	162	143	124	105	85	67
2,725	2,745	260	241	222	203	184	164	145	126	107	88	69
2,745	2,765	263	243	224	205	186	167	148	129	109	90	71
2,765	2,785	265	246	227	208	188	169	150	131	112	93	74
2,785	2,805	267	248	229	210	191	172	153	133	114	95	76
2,805	2,825	270	251	232	212	193	174	155	136	117	97	78
2,825	2,845	272	253	234	215	196	176	157	138	119	100	81
2,845	2,865	275	255	236	217	198	179	160	141	121	102	83
2,865	2,885	277	258	239	220	200	181	162	143	124	105	86
2,885	2,905	279	260	241	222	203	184	165	145	126	107	88
2,905	2,925	282	263	244	224	205	186	167	148	129	109	90
2,925	2,945	284	265	246	227	208	188	169	150	131	112	93
2,945	2,965	287	267	248	229	210	191	172	153	133	114	95
2,965	2,985	289	270	251	232	212	193	174	155	136	117	98
2,985	3,005	291	272	253	234	215	196	177	157	138	119	100
3,005	3,025	294	275	256	236	217	198	179	160	141	121	102
3,025	3,045	296	277	258	239	220	200	181	162	143	124	105
3,045	3,065	299	279	260	241	222	203	184	165	145	126	107
3,065	3,085	301	282	263	244	224	205	186	167	148	129	110

\$3,085 and over

Use Table 2(b) for a MARRIED person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	205	5	0	0	0	0	0	0	0	0	0	0
205	210	5	0	0	0	0	0	0	0	0	0	0
210	215	6	0	0	0	0	0	0	0	0	0	0
215	220	6	0	0	0	0	0	0	0	0	0	0
220	225	7	0	0	0	0	0	0	0	0	0	0
225	230	7	0	0	0	0	0	0	0	0	0	0
230	235	8	0	0	0	0	0	0	0	0	0	0
235	240	8	0	0	0	0	0	0	0	0	0	0
240	245	9	0	0	0	0	0	0	0	0	0	0
245	250	9	0	0	0	0	0	0	0	0	0	0
250	260	10	0	0	0	0	0	0	0	0	0	0
260	270	11	0	0	0	0	0	0	0	0	0	0
270	280	12	0	0	0	0	0	0	0	0	0	0
280	290	13	0	0	0	0	0	0	0	0	0	0
290	300	14	0	0	0	0	0	0	0	0	0	0
300	310	15	0	0	0	0	0	0	0	0	0	0
310	320	16	0	0	0	0	0	0	0	0	0	0
320	330	17	0	0	0	0	0	0	0	0	0	0
330	340	18	1	0	0	0	0	0	0	0	0	0
340	350	19	2	0	0	0	0	0	0	0	0	0
350	360	20	3	0	0	0	0	0	0	0	0	0
360	370	21	4	0	0	0	0	0	0	0	0	0
370	380	22	5	0	0	0	0	0	0	0	0	0
380	390	23	6	0	0	0	0	0	0	0	0	0
390	400	24	7	0	0	0	0	0	0	0	0	0
400	410	25	8	0	0	0	0	0	0	0	0	0
410	420	26	9	0	0	0	0	0	0	0	0	0
420	430	27	10	0	0	0	0	0	0	0	0	0
430	440	28	11	0	0	0	0	0	0	0	0	0
440	450	29	12	0	0	0	0	0	0	0	0	0
450	460	30	13	0	0	0	0	0	0	0	0	0
460	470	31	14	0	0	0	0	0	0	0	0	0
470	480	32	15	0	0	0	0	0	0	0	0	0
480	490	33	16	0	0	0	0	0	0	0	0	0
490	500	34	17	0	0	0	0	0	0	0	0	0
500	520	36	18	1	0	0	0	0	0	0	0	0
520	540	38	20	3	0	0	0	0	0	0	0	0
540	560	40	22	5	0	0	0	0	0	0	0	0
560	580	42	24	7	0	0	0	0	0	0	0	0
580	600	44	26	9	0	0	0	0	0	0	0	0
600	620	47	28	11	0	0	0	0	0	0	0	0
620	640	49	30	13	0	0	0	0	0	0	0	0
640	660	52	32	15	0	0	0	0	0	0	0	0
660	680	54	34	17	0	0	0	0	0	0	0	0
680	700	56	36	19	2	0	0	0	0	0	0	0
700	720	59	38	21	4	0	0	0	0	0	0	0
720	740	61	40	23	6	0	0	0	0	0	0	0
740	760	64	43	25	8	0	0	0	0	0	0	0
760	780	66	45	27	10	0	0	0	0	0	0	0
780	800	68	48	29	12	0	0	0	0	0	0	0
800	820	71	50	31	14	0	0	0	0	0	0	0
820	840	73	52	33	16	0	0	0	0	0	0	0
840	860	76	55	35	18	0	0	0	0	0	0	0
860	880	78	57	37	20	2	0	0	0	0	0	0
880	900	80	60	39	22	4	0	0	0	0	0	0
900	920	83	62	41	24	6	0	0	0	0	0	0
920	940	85	64	44	26	8	0	0	0	0	0	0
940	960	88	67	46	28	10	0	0	0	0	0	0
960	980	90	69	48	30	12	0	0	0	0	0	0
980	1,000	92	72	51	32	14	0	0	0	0	0	0
1,000	1,020	95	74	53	34	16	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, 2018)

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

\$2,320 and over

Use Table 3(a) for a SINGLE person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
485	495	1	0	0	0	0	0	0	0	0	0	0
495	505	2	0	0	0	0	0	0	0	0	0	0
505	525	3	0	0	0	0	0	0	0	0	0	0
525	545	5	0	0	0	0	0	0	0	0	0	0
545	565	7	0	0	0	0	0	0	0	0	0	0
565	585	9	0	0	0	0	0	0	0	0	0	0
585	605	11	0	0	0	0	0	0	0	0	0	0
605	625	13	0	0	0	0	0	0	0	0	0	0
625	645	15	0	0	0	0	0	0	0	0	0	0
645	665	17	0	0	0	0	0	0	0	0	0	0
665	685	19	2	0	0	0	0	0	0	0	0	0
685	705	21	4	0	0	0	0	0	0	0	0	0
705	725	23	6	0	0	0	0	0	0	0	0	0
725	745	25	8	0	0	0	0	0	0	0	0	0
745	765	27	10	0	0	0	0	0	0	0	0	0
765	785	29	12	0	0	0	0	0	0	0	0	0
785	805	31	14	0	0	0	0	0	0	0	0	0
805	825	33	16	0	0	0	0	0	0	0	0	0
825	845	35	18	1	0	0	0	0	0	0	0	0
845	865	37	20	3	0	0	0	0	0	0	0	0
865	885	39	22	5	0	0	0	0	0	0	0	0
885	905	41	24	7	0	0	0	0	0	0	0	0
905	925	43	26	9	0	0	0	0	0	0	0	0
925	945	45	28	11	0	0	0	0	0	0	0	0
945	965	47	30	13	0	0	0	0	0	0	0	0
965	985	49	32	15	0	0	0	0	0	0	0	0
985	1,005	51	34	17	0	0	0	0	0	0	0	0
1,005	1,025	53	36	19	2	0	0	0	0	0	0	0
1,025	1,045	55	38	21	4	0	0	0	0	0	0	0
1,045	1,065	57	40	23	6	0	0	0	0	0	0	0
1,065	1,085	59	42	25	8	0	0	0	0	0	0	0
1,085	1,105	61	44	27	10	0	0	0	0	0	0	0
1,105	1,125	63	46	29	12	0	0	0	0	0	0	0
1,125	1,145	65	48	31	14	0	0	0	0	0	0	0
1,145	1,165	67	50	33	16	0	0	0	0	0	0	0
1,165	1,185	69	52	35	18	0	0	0	0	0	0	0
1,185	1,205	71	54	37	20	2	0	0	0	0	0	0
1,205	1,225	73	56	39	22	4	0	0	0	0	0	0
1,225	1,245	75	58	41	24	6	0	0	0	0	0	0
1,245	1,265	77	60	43	26	8	0	0	0	0	0	0
1,265	1,285	79	62	45	28	10	0	0	0	0	0	0
1,285	1,305	82	64	47	30	12	0	0	0	0	0	0
1,305	1,325	84	66	49	32	14	0	0	0	0	0	0
1,325	1,345	87	68	51	34	16	0	0	0	0	0	0
1,345	1,365	89	70	53	36	18	1	0	0	0	0	0
1,365	1,385	91	72	55	38	20	3	0	0	0	0	0
1,385	1,405	94	74	57	40	22	5	0	0	0	0	0
1,405	1,425	96	76	59	42	24	7	0	0	0	0	0
1,425	1,445	99	78	61	44	26	9	0	0	0	0	0
1,445	1,465	101	80	63	46	28	11	0	0	0	0	0
1,465	1,485	103	83	65	48	30	13	0	0	0	0	0
1,485	1,505	106	85	67	50	32	15	0	0	0	0	0
1,505	1,525	108	87	69	52	34	17	0	0	0	0	0
1,525	1,545	111	90	71	54	36	19	2	0	0	0	0
1,545	1,565	113	92	73	56	38	21	4	0	0	0	0
1,565	1,585	115	95	75	58	40	23	6	0	0	0	0
1,585	1,605	118	97	77	60	42	25	8	0	0	0	0
1,605	1,625	120	99	79	62	44	27	10	0	0	0	0
1,625	1,645	123	102	81	64	46	29	12	0	0	0	0
1,645	1,665	125	104	83	66	48	31	14	0	0	0	0
1,665	1,685	127	107	86	68	50	33	16	0	0	0	0
1,685	1,705	130	109	88	70	52	35	18	0	0	0	0
1,705	1,725	132	111	91	72	54	37	20	2	0	0	0
1,725	1,745	135	114	93	74	56	39	22	4	0	0	0
1,745	1,765	137	116	95	76	58	41	24	6	0	0	0
1,765	1,785	139	119	98	78	60	43	26	8	0	0	0
1,785	1,805	142	121	100	80	62	45	28	10	0	0	0
1,805	1,825	144	123	103	82	64	47	30	12	0	0	0
1,825	1,845	147	126	105	84	66	49	32	14	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$1,845	\$1,865	\$149	\$128	\$107	\$87	\$68	\$51	\$34	\$16	\$0	\$0	\$0
1,865	1,885	151	131	110	89	70	53	36	18	1	0	0
1,885	1,905	154	133	112	92	72	55	38	20	3	0	0
1,905	1,925	156	135	115	94	74	57	40	22	5	0	0
1,925	1,945	159	138	117	96	76	59	42	24	7	0	0
1,945	1,965	161	140	119	99	78	61	44	26	9	0	0
1,965	1,985	163	143	122	101	80	63	46	28	11	0	0
1,985	2,005	166	145	124	104	83	65	48	30	13	0	0
2,005	2,025	168	147	127	106	85	67	50	32	15	0	0
2,025	2,045	171	150	129	108	88	69	52	34	17	0	0
2,045	2,065	173	152	131	111	90	71	54	36	19	2	0
2,065	2,085	175	155	134	113	92	73	56	38	21	4	0
2,085	2,105	178	157	136	116	95	75	58	40	23	6	0
2,105	2,125	180	159	139	118	97	77	60	42	25	8	0
2,125	2,145	183	162	141	120	100	79	62	44	27	10	0
2,145	2,165	185	164	143	123	102	81	64	46	29	12	0
2,165	2,185	187	167	146	125	104	84	66	48	31	14	0
2,185	2,205	190	169	148	128	107	86	68	50	33	16	0
2,205	2,225	192	171	151	130	109	88	70	52	35	18	0
2,225	2,245	195	174	153	132	112	91	72	54	37	20	2
2,245	2,265	197	176	155	135	114	93	74	56	39	22	4
2,265	2,285	199	179	158	137	116	96	76	58	41	24	6
2,285	2,305	202	181	160	140	119	98	78	60	43	26	8
2,305	2,325	204	183	163	142	121	100	80	62	45	28	10
2,325	2,345	207	186	165	144	124	103	82	64	47	30	12
2,345	2,365	209	188	167	147	126	105	84	66	49	32	14
2,365	2,385	211	191	170	149	128	108	87	68	51	34	16
2,385	2,405	214	193	172	152	131	110	89	70	53	36	18
2,405	2,425	216	195	175	154	133	112	92	72	55	38	20
2,425	2,445	219	198	177	156	136	115	94	74	57	40	22
2,445	2,465	221	200	179	159	138	117	96	76	59	42	24
2,465	2,485	223	203	182	161	140	120	99	78	61	44	26
2,485	2,505	226	205	184	164	143	122	101	81	63	46	28
2,505	2,525	228	207	187	166	145	124	104	83	65	48	30
2,525	2,545	231	210	189	168	148	127	106	85	67	50	32
2,545	2,565	233	212	191	171	150	129	108	88	69	52	34
2,565	2,585	235	215	194	173	152	132	111	90	71	54	36
2,585	2,605	238	217	196	176	155	134	113	93	73	56	38
2,605	2,625	240	219	199	178	157	136	116	95	75	58	40
2,625	2,645	243	222	201	180	160	139	118	97	77	60	42
2,645	2,665	245	224	203	183	162	141	120	100	79	62	44
2,665	2,685	247	227	206	185	164	144	123	102	81	64	46
2,685	2,705	250	229	208	188	167	146	125	105	84	66	48
2,705	2,725	252	231	211	190	169	148	128	107	86	68	50
2,725	2,745	255	234	213	192	172	151	130	109	89	70	52
2,745	2,765	257	236	215	195	174	153	132	112	91	72	54
2,765	2,785	259	239	218	197	176	156	135	114	93	74	56
2,785	2,805	262	241	220	200	179	158	137	117	96	76	58
2,805	2,825	264	243	223	202	181	160	140	119	98	78	60
2,825	2,845	267	246	225	204	184	163	142	121	101	80	62
2,845	2,865	269	248	227	207	186	165	144	124	103	82	64
2,865	2,885	271	251	230	209	188	168	147	126	105	85	66
2,885	2,905	274	253	232	212	191	170	149	129	108	87	68
2,905	2,925	276	255	235	214	193	172	152	131	110	89	70
2,925	2,945	279	258	237	216	196	175	154	133	113	92	72
2,945	2,965	281	260	239	219	198	177	156	136	115	94	74
2,965	2,985	283	263	242	221	200	180	159	138	117	97	76
2,985	3,005	286	265	244	224	203	182	161	141	120	99	78
3,005	3,025	288	267	247	226	205	184	164	143	122	101	81
3,025	3,045	291	270	249	228	208	187	166	145	125	104	83
3,045	3,065	293	272	251	231	210	189	168	148	127	106	85
3,065	3,085	295	275	254	233	212	192	171	150	129	109	88
3,085	3,105	298	277	256	236	215	194	173	153	132	111	90
3,105	3,125	300	279	259	238	217	196	176	155	134	113	93
3,125	3,145	303	282	261	240	220	199	178	157	137	116	95
3,145	3,165	305	284	263	243	222	201	180	160	139	118	97

\$3,165 and over

Use Table 3(b) for a MARRIED person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	325	1	0	0	0	0	0	0	0	0	0	0
325	345	3	0	0	0	0	0	0	0	0	0	0
345	365	5	0	0	0	0	0	0	0	0	0	0
365	385	7	0	0	0	0	0	0	0	0	0	0
385	405	9	0	0	0	0	0	0	0	0	0	0
405	425	11	0	0	0	0	0	0	0	0	0	0
425	445	13	0	0	0	0	0	0	0	0	0	0
445	465	15	0	0	0	0	0	0	0	0	0	0
465	485	17	0	0	0	0	0	0	0	0	0	0
485	505	19	0	0	0	0	0	0	0	0	0	0
505	525	21	0	0	0	0	0	0	0	0	0	0
525	545	23	0	0	0	0	0	0	0	0	0	0
545	565	25	0	0	0	0	0	0	0	0	0	0
565	585	27	0	0	0	0	0	0	0	0	0	0
585	605	29	0	0	0	0	0	0	0	0	0	0
605	645	32	0	0	0	0	0	0	0	0	0	0
645	685	36	1	0	0	0	0	0	0	0	0	0
685	725	40	5	0	0	0	0	0	0	0	0	0
725	765	44	9	0	0	0	0	0	0	0	0	0
765	805	48	13	0	0	0	0	0	0	0	0	0
805	845	52	17	0	0	0	0	0	0	0	0	0
845	885	56	21	0	0	0	0	0	0	0	0	0
885	925	60	25	0	0	0	0	0	0	0	0	0
925	965	64	29	0	0	0	0	0	0	0	0	0
965	1,005	68	33	0	0	0	0	0	0	0	0	0
1,005	1,045	72	37	3	0	0	0	0	0	0	0	0
1,045	1,085	76	41	7	0	0	0	0	0	0	0	0
1,085	1,125	80	45	11	0	0	0	0	0	0	0	0
1,125	1,165	85	49	15	0	0	0	0	0	0	0	0
1,165	1,205	89	53	19	0	0	0	0	0	0	0	0
1,205	1,245	94	57	23	0	0	0	0	0	0	0	0
1,245	1,285	99	61	27	0	0	0	0	0	0	0	0
1,285	1,325	104	65	31	0	0	0	0	0	0	0	0
1,325	1,365	109	69	35	0	0	0	0	0	0	0	0
1,365	1,405	113	73	39	4	0	0	0	0	0	0	0
1,405	1,445	118	77	43	8	0	0	0	0	0	0	0
1,445	1,485	123	81	47	12	0	0	0	0	0	0	0
1,485	1,525	128	86	51	16	0	0	0	0	0	0	0
1,525	1,565	133	91	55	20	0	0	0	0	0	0	0
1,565	1,605	137	96	59	24	0	0	0	0	0	0	0
1,605	1,645	142	101	63	28	0	0	0	0	0	0	0
1,645	1,685	147	105	67	32	0	0	0	0	0	0	0
1,685	1,725	152	110	71	36	1	0	0	0	0	0	0
1,725	1,765	157	115	75	40	5	0	0	0	0	0	0
1,765	1,805	161	120	79	44	9	0	0	0	0	0	0
1,805	1,845	166	125	83	48	13	0	0	0	0	0	0
1,845	1,885	171	129	88	52	17	0	0	0	0	0	0
1,885	1,925	176	134	93	56	21	0	0	0	0	0	0
1,925	1,965	181	139	98	60	25	0	0	0	0	0	0
1,965	2,005	185	144	102	64	29	0	0	0	0	0	0
2,005	2,045	190	149	107	68	33	0	0	0	0	0	0
2,045	2,085	195	153	112	72	37	3	0	0	0	0	0
2,085	2,125	200	158	117	76	41	7	0	0	0	0	0
2,125	2,165	205	163	122	80	45	11	0	0	0	0	0
2,165	2,205	209	168	126	85	49	15	0	0	0	0	0
2,205	2,245	214	173	131	90	53	19	0	0	0	0	0
2,245	2,285	219	177	136	94	57	23	0	0	0	0	0
2,285	2,325	224	182	141	99	61	27	0	0	0	0	0
2,325	2,365	229	187	146	104	65	31	0	0	0	0	0
2,365	2,405	233	192	150	109	69	35	0	0	0	0	0
2,405	2,445	238	197	155	114	73	39	4	0	0	0	0
2,445	2,485	243	201	160	118	77	43	8	0	0	0	0
2,485	2,525	248	206	165	123	82	47	12	0	0	0	0
2,525	2,565	253	211	170	128	87	51	16	0	0	0	0
2,565	2,605	257	216	174	133	91	55	20	0	0	0	0
2,605	2,645	262	221	179	138	96	59	24	0	0	0	0
2,645	2,685	267	225	184	142	101	63	28	0	0	0	0
2,685	2,725	272	230	189	147	106	67	32	0	0	0	0
2,725	2,765	277	235	194	152	111	71	36	2	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$2,765	\$2,805	\$281	\$240	\$198	\$157	\$115	\$75	\$40	\$6	\$0	\$0	\$0
2,805	2,845	286	245	203	162	120	79	44	10	0	0	0
2,845	2,885	291	249	208	166	125	83	48	14	0	0	0
2,885	2,925	296	254	213	171	130	88	52	18	0	0	0
2,925	2,965	301	259	218	176	135	93	56	22	0	0	0
2,965	3,005	305	264	222	181	139	98	60	26	0	0	0
3,005	3,045	310	269	227	186	144	103	64	30	0	0	0
3,045	3,085	315	273	232	190	149	107	68	34	0	0	0
3,085	3,125	320	278	237	195	154	112	72	38	3	0	0
3,125	3,165	325	283	242	200	159	117	76	42	7	0	0
3,165	3,205	329	288	246	205	163	122	80	46	11	0	0
3,205	3,245	334	293	251	210	168	127	85	50	15	0	0
3,245	3,285	339	297	256	214	173	131	90	54	19	0	0
3,285	3,325	344	302	261	219	178	136	95	58	23	0	0
3,325	3,365	349	307	266	224	183	141	100	62	27	0	0
3,365	3,405	353	312	270	229	187	146	104	66	31	0	0
3,405	3,445	358	317	275	234	192	151	109	70	35	0	0
3,445	3,485	363	321	280	238	197	155	114	74	39	4	0
3,485	3,525	368	326	285	243	202	160	119	78	43	8	0
3,525	3,565	374	331	290	248	207	165	124	82	47	12	0
3,565	3,605	382	336	294	253	211	170	128	87	51	16	0
3,605	3,645	391	341	299	258	216	175	133	92	55	20	0
3,645	3,685	400	345	304	262	221	179	138	96	59	24	0
3,685	3,725	409	350	309	267	226	184	143	101	63	28	0
3,725	3,765	418	355	314	272	231	189	148	106	67	32	0
3,765	3,805	426	360	318	277	235	194	152	111	71	36	2
3,805	3,845	435	365	323	282	240	199	157	116	75	40	6
3,845	3,885	444	369	328	286	245	203	162	120	79	44	10
3,885	3,925	453	377	333	291	250	208	167	125	84	48	14
3,925	3,965	462	386	338	296	255	213	172	130	89	52	18
3,965	4,005	470	394	342	301	259	218	176	135	93	56	22
4,005	4,045	479	403	347	306	264	223	181	140	98	60	26
4,045	4,085	488	412	352	310	269	227	186	144	103	64	30
4,085	4,125	497	421	357	315	274	232	191	149	108	68	34
4,125	4,165	506	430	362	320	279	237	196	154	113	72	38
4,165	4,205	514	438	366	325	283	242	200	159	117	76	42
4,205	4,245	523	447	371	330	288	247	205	164	122	81	46
4,245	4,285	532	456	380	334	293	251	210	168	127	85	50
4,285	4,325	541	465	389	339	298	256	215	173	132	90	54
4,325	4,365	550	474	398	344	303	261	220	178	137	95	58
4,365	4,405	558	482	406	349	307	266	224	183	141	100	62
4,405	4,445	567	491	415	354	312	271	229	188	146	105	66
4,445	4,485	576	500	424	358	317	275	234	192	151	109	70
4,485	4,525	585	509	433	363	322	280	239	197	156	114	74
4,525	4,565	594	518	442	368	327	285	244	202	161	119	78
4,565	4,605	602	526	450	374	331	290	248	207	165	124	82
4,605	4,645	611	535	459	383	336	295	253	212	170	129	87
4,645	4,685	620	544	468	392	341	299	258	216	175	133	92
4,685	4,725	629	553	477	401	346	304	263	221	180	138	97
4,725	4,765	638	562	486	409	351	309	268	226	185	143	102
4,765	4,805	646	570	494	418	355	314	272	231	189	148	106
4,805	4,845	655	579	503	427	360	319	277	236	194	153	111
4,845	4,885	664	588	512	436	365	323	282	240	199	157	116
4,885	4,925	673	597	521	445	370	328	287	245	204	162	121
4,925	4,965	682	606	530	453	377	333	292	250	209	167	126
4,965	5,005	690	614	538	462	386	338	296	255	213	172	130
5,005	5,045	699	623	547	471	395	343	301	260	218	177	135
5,045	5,085	708	632	556	480	404	347	306	264	223	181	140
5,085	5,125	717	641	565	489	413	352	311	269	228	186	145
5,125	5,165	726	650	574	497	421	357	316	274	233	191	150
5,165	5,205	734	658	582	506	430	362	320	279	237	196	154
5,205	5,245	743	667	591	515	439	367	325	284	242	201	159
5,245	5,285	752	676	600	524	448	372	330	288	247	205	164
5,285	5,325	761	685	609	533	457	380	335	293	252	210	169
5,325	5,365	770	694	618	541	465	389	340	298	257	215	174
5,365	5,405	778	702	626	550	474	398	344	303	261	220	178

\$5,405 and over

Use Table 4(a) for a SINGLE person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
950	990	1	0	0	0	0	0	0	0	0	0	0
990	1,030	5	0	0	0	0	0	0	0	0	0	0
1,030	1,070	9	0	0	0	0	0	0	0	0	0	0
1,070	1,110	13	0	0	0	0	0	0	0	0	0	0
1,110	1,150	17	0	0	0	0	0	0	0	0	0	0
1,150	1,190	21	0	0	0	0	0	0	0	0	0	0
1,190	1,230	25	0	0	0	0	0	0	0	0	0	0
1,230	1,270	29	0	0	0	0	0	0	0	0	0	0
1,270	1,310	33	0	0	0	0	0	0	0	0	0	0
1,310	1,350	37	2	0	0	0	0	0	0	0	0	0
1,350	1,390	41	6	0	0	0	0	0	0	0	0	0
1,390	1,430	45	10	0	0	0	0	0	0	0	0	0
1,430	1,470	49	14	0	0	0	0	0	0	0	0	0
1,470	1,510	53	18	0	0	0	0	0	0	0	0	0
1,510	1,550	57	22	0	0	0	0	0	0	0	0	0
1,550	1,590	61	26	0	0	0	0	0	0	0	0	0
1,590	1,630	65	30	0	0	0	0	0	0	0	0	0
1,630	1,670	69	34	0	0	0	0	0	0	0	0	0
1,670	1,710	73	38	4	0	0	0	0	0	0	0	0
1,710	1,750	77	42	8	0	0	0	0	0	0	0	0
1,750	1,790	81	46	12	0	0	0	0	0	0	0	0
1,790	1,830	85	50	16	0	0	0	0	0	0	0	0
1,830	1,870	89	54	20	0	0	0	0	0	0	0	0
1,870	1,910	93	58	24	0	0	0	0	0	0	0	0
1,910	1,950	97	62	28	0	0	0	0	0	0	0	0
1,950	1,990	101	66	32	0	0	0	0	0	0	0	0
1,990	2,030	105	70	36	1	0	0	0	0	0	0	0
2,030	2,070	109	74	40	5	0	0	0	0	0	0	0
2,070	2,110	113	78	44	9	0	0	0	0	0	0	0
2,110	2,150	117	82	48	13	0	0	0	0	0	0	0
2,150	2,190	121	86	52	17	0	0	0	0	0	0	0
2,190	2,230	125	90	56	21	0	0	0	0	0	0	0
2,230	2,270	129	94	60	25	0	0	0	0	0	0	0
2,270	2,310	133	98	64	29	0	0	0	0	0	0	0
2,310	2,350	137	102	68	33	0	0	0	0	0	0	0
2,350	2,390	141	106	72	37	2	0	0	0	0	0	0
2,390	2,430	145	110	76	41	6	0	0	0	0	0	0
2,430	2,470	149	114	80	45	10	0	0	0	0	0	0
2,470	2,510	153	118	84	49	14	0	0	0	0	0	0
2,510	2,550	157	122	88	53	18	0	0	0	0	0	0
2,550	2,590	161	126	92	57	22	0	0	0	0	0	0
2,590	2,630	166	130	96	61	26	0	0	0	0	0	0
2,630	2,670	171	134	100	65	30	0	0	0	0	0	0
2,670	2,710	176	138	104	69	34	0	0	0	0	0	0
2,710	2,750	180	142	108	73	38	4	0	0	0	0	0
2,750	2,790	185	146	112	77	42	8	0	0	0	0	0
2,790	2,830	190	150	116	81	46	12	0	0	0	0	0
2,830	2,870	195	154	120	85	50	16	0	0	0	0	0
2,870	2,910	200	158	124	89	54	20	0	0	0	0	0
2,910	2,950	204	163	128	93	58	24	0	0	0	0	0
2,950	2,990	209	168	132	97	62	28	0	0	0	0	0
2,990	3,030	214	172	136	101	66	32	0	0	0	0	0
3,030	3,070	219	177	140	105	70	36	1	0	0	0	0
3,070	3,110	224	182	144	109	74	40	5	0	0	0	0
3,110	3,150	228	187	148	113	78	44	9	0	0	0	0
3,150	3,190	233	192	152	117	82	48	13	0	0	0	0
3,190	3,230	238	196	156	121	86	52	17	0	0	0	0
3,230	3,270	243	201	160	125	90	56	21	0	0	0	0
3,270	3,310	248	206	165	129	94	60	25	0	0	0	0
3,310	3,350	252	211	169	133	98	64	29	0	0	0	0
3,350	3,390	257	216	174	137	102	68	33	0	0	0	0
3,390	3,430	262	220	179	141	106	72	37	3	0	0	0
3,430	3,470	267	225	184	145	110	76	41	7	0	0	0
3,470	3,510	272	230	189	149	114	80	45	11	0	0	0
3,510	3,550	276	235	193	153	118	84	49	15	0	0	0
3,550	3,590	281	240	198	157	122	88	53	19	0	0	0
3,590	3,630	286	244	203	161	126	92	57	23	0	0	0
3,630	3,670	291	249	208	166	130	96	61	27	0	0	0
3,670	3,710	296	254	213	171	134	100	65	31	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$3,710	\$3,750	\$300	\$259	\$217	\$176	\$138	\$104	\$69	\$35	\$0	\$0	\$0
3,750	3,790	305	264	222	181	142	108	73	39	4	0	0
3,790	3,830	310	268	227	185	146	112	77	43	8	0	0
3,830	3,870	315	273	232	190	150	116	81	47	12	0	0
3,870	3,910	320	278	237	195	154	120	85	51	16	0	0
3,910	3,950	324	283	241	200	158	124	89	55	20	0	0
3,950	3,990	329	288	246	205	163	128	93	59	24	0	0
3,990	4,030	334	292	251	209	168	132	97	63	28	0	0
4,030	4,070	339	297	256	214	173	136	101	67	32	0	0
4,070	4,110	344	302	261	219	178	140	105	71	36	2	0
4,110	4,150	348	307	265	224	182	144	109	75	40	6	0
4,150	4,190	353	312	270	229	187	148	113	79	44	10	0
4,190	4,230	358	316	275	233	192	152	117	83	48	14	0
4,230	4,270	363	321	280	238	197	156	121	87	52	18	0
4,270	4,310	368	326	285	243	202	160	125	91	56	22	0
4,310	4,350	372	331	289	248	206	165	129	95	60	26	0
4,350	4,390	377	336	294	253	211	170	133	99	64	30	0
4,390	4,430	382	340	299	257	216	174	137	103	68	34	0
4,430	4,470	387	345	304	262	221	179	141	107	72	38	3
4,470	4,510	392	350	309	267	226	184	145	111	76	42	7
4,510	4,550	396	355	313	272	230	189	149	115	80	46	11
4,550	4,590	401	360	318	277	235	194	153	119	84	50	15
4,590	4,630	406	364	323	281	240	198	157	123	88	54	19
4,630	4,670	411	369	328	286	245	203	162	127	92	58	23
4,670	4,710	416	374	333	291	250	208	167	131	96	62	27
4,710	4,750	420	379	337	296	254	213	171	135	100	66	31
4,750	4,790	425	384	342	301	259	218	176	139	104	70	35
4,790	4,830	430	388	347	305	264	222	181	143	108	74	39
4,830	4,870	435	393	352	310	269	227	186	147	112	78	43
4,870	4,910	440	398	357	315	274	232	191	151	116	82	47
4,910	4,950	444	403	361	320	278	237	195	155	120	86	51
4,950	4,990	449	408	366	325	283	242	200	159	124	90	55
4,990	5,030	454	412	371	329	288	246	205	163	128	94	59
5,030	5,070	459	417	376	334	293	251	210	168	132	98	63
5,070	5,110	464	422	381	339	298	256	215	173	136	102	67
5,110	5,150	468	427	385	344	302	261	219	178	140	106	71
5,150	5,190	473	432	390	349	307	266	224	183	144	110	75
5,190	5,230	478	436	395	353	312	270	229	187	148	114	79
5,230	5,270	483	441	400	358	317	275	234	192	152	118	83
5,270	5,310	488	446	405	363	322	280	239	197	156	122	87
5,310	5,350	492	451	409	368	326	285	243	202	160	126	91
5,350	5,390	497	456	414	373	331	290	248	207	165	130	95
5,390	5,430	502	460	419	377	336	294	253	211	170	134	99
5,430	5,470	507	465	424	382	341	299	258	216	175	138	103
5,470	5,510	512	470	429	387	346	304	263	221	180	142	107
5,510	5,550	516	475	433	392	350	309	267	226	184	146	111
5,550	5,590	521	480	438	397	355	314	272	231	189	150	115
5,590	5,630	526	484	443	401	360	318	277	235	194	154	119
5,630	5,670	531	489	448	406	365	323	282	240	199	158	123
5,670	5,710	536	494	453	411	370	328	287	245	204	162	127
5,710	5,750	540	499	457	416	374	333	291	250	208	167	131
5,750	5,790	545	504	462	421	379	338	296	255	213	172	135
5,790	5,830	550	508	467	425	384	342	301	259	218	176	139
5,830	5,870	555	513	472	430	389	347	306	264	223	181	143
5,870	5,910	560	518	477	435	394	352	311	269	228	186	147
5,910	5,950	564	523	481	440	398	357	315	274	232	191	151
5,950	5,990	569	528	486	445	403	362	320	279	237	196	155
5,990	6,030	574	532	491	449	408	366	325	283	242	200	159
6,030	6,070	579	537	496	454	413	371	330	288	247	205	164
6,070	6,110	584	542	501	459	418	376	335	293	252	210	169
6,110	6,150	588	547	505	464	422	381	339	298	256	215	173
6,150	6,190	593	552	510	469	427	386	344	303	261	220	178
6,190	6,230	598	556	515	473	432	390	349	307	266	224	183
6,230	6,270	603	561	520	478	437	395	354	312	271	229	188
6,270	6,310	608	566	525	483	442	400	359	317	276	234	193
6,310	6,350	612	571	529	488	446	405	363	322	280	239	197

\$6,350 and over

Use Table 4(b) for a MARRIED person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$31	\$28	\$24	\$21	\$17	\$15	\$13	\$11	\$9	\$8	\$6
228	231	32	28	25	21	18	16	14	12	10	8	6
231	234	32	29	25	22	18	16	14	12	10	8	6
234	237	33	30	26	23	19	16	14	12	10	9	7
237	240	34	30	27	23	20	17	15	13	11	9	7
240	243	34	31	27	24	20	17	15	13	11	9	7
243	246	35	32	28	25	21	17	15	13	12	10	8
246	249	36	32	29	25	22	18	16	14	12	10	8
249	252	36	33	29	26	22	19	16	14	12	10	8
252	255	37	34	30	26	23	19	16	15	13	11	9
255	258	38	34	31	27	24	20	17	15	13	11	9
258	261	38	35	31	28	24	21	17	15	13	11	10
261	264	39	35	32	28	25	21	18	16	14	12	10
264	267	40	36	33	29	26	22	19	16	14	12	10
267	270	40	37	33	30	26	23	19	16	14	13	11
270	273	41	37	34	30	27	23	20	17	15	13	11
273	276	42	38	35	31	28	24	21	17	15	13	11
276	279	42	39	35	32	28	25	21	18	16	14	12
279	282	43	39	36	32	29	25	22	18	16	14	12
282	285	44	40	37	33	30	26	23	19	16	14	12
285	288	44	41	37	34	30	27	23	20	17	15	13
288	291	45	41	38	34	31	27	24	20	17	15	13
291	294	46	42	39	35	32	28	25	21	18	15	14
294	297	46	43	39	36	32	29	25	22	18	16	14
297	300	47	43	40	36	33	29	26	22	19	16	14
300	303	48	44	41	37	34	30	27	23	19	17	15
303	306	48	45	41	38	34	31	27	24	20	17	15
306	309	49	45	42	38	35	31	28	24	21	17	15
309	312	50	46	43	39	36	32	28	25	21	18	16
312	315	50	47	43	40	36	33	29	26	22	19	16
315	318	51	47	44	40	37	33	30	26	23	19	16
318	321	52	48	45	41	37	34	30	27	23	20	17
321	324	52	49	45	42	38	35	31	28	24	21	17
324	327	53	49	46	42	39	35	32	28	25	21	18
327	330	54	50	46	43	39	36	32	29	25	22	18
330	333	54	51	47	44	40	37	33	30	26	23	19
333	336	55	51	48	44	41	37	34	30	27	23	20
336	339	56	52	48	45	41	38	34	31	27	24	20
339	341	56	53	49	46	42	38	35	31	28	24	21
341	343	57	53	49	46	42	39	35	32	28	25	21
343	345	57	53	50	46	43	39	36	32	29	25	22
345	347	58	54	50	47	43	40	36	33	29	26	22
347	349	58	54	51	47	44	40	37	33	30	26	23
349	351	59	55	51	48	44	41	37	34	30	27	23
351	353	59	55	52	48	45	41	38	34	31	27	24
353	355	60	56	52	49	45	42	38	35	31	28	24
355	357	60	56	53	49	46	42	39	35	31	28	24
357	359	61	57	53	49	46	42	39	35	32	28	25
359	361	61	57	53	50	46	43	39	36	32	29	25
361	363	62	58	54	50	47	43	40	36	33	29	26
363	365	62	58	54	51	47	44	40	37	33	30	26
365	367	62	59	55	51	48	44	41	37	34	30	27
367	369	63	59	55	52	48	45	41	38	34	31	27
369	371	63	60	56	52	49	45	42	38	35	31	28
371	373	64	60	56	53	49	46	42	39	35	31	28
373	375	64	61	57	53	49	46	42	39	35	32	28
375	377	65	61	57	53	50	46	43	39	36	32	29
377	379	65	62	58	54	50	47	43	40	36	33	29
379	381	66	62	58	54	51	47	44	40	37	33	30
381	383	66	62	59	55	51	48	44	41	37	34	30
383	385	67	63	59	55	52	48	45	41	38	34	31
385	387	67	63	60	56	52	49	45	42	38	35	31
387	389	68	64	60	56	53	49	46	42	39	35	31
389	391	68	64	61	57	53	49	46	42	39	35	32
391	393	69	65	61	57	53	50	46	43	39	36	32
393	395	69	65	62	58	54	50	47	43	40	36	33

\$ 395 and over

Use Table 8(a) for a SINGLE person on page 47. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	53	1	0	0	0	0	0	0	0	0	0	0
53	56	1	0	0	0	0	0	0	0	0	0	0
56	59	1	0	0	0	0	0	0	0	0	0	0
59	62	2	0	0	0	0	0	0	0	0	0	0
62	65	2	0	0	0	0	0	0	0	0	0	0
65	68	2	1	0	0	0	0	0	0	0	0	0
68	71	3	1	0	0	0	0	0	0	0	0	0
71	74	3	1	0	0	0	0	0	0	0	0	0
74	77	3	2	0	0	0	0	0	0	0	0	0
77	80	3	2	0	0	0	0	0	0	0	0	0
80	83	4	2	1	0	0	0	0	0	0	0	0
83	86	4	2	1	0	0	0	0	0	0	0	0
86	89	4	3	1	0	0	0	0	0	0	0	0
89	92	5	3	1	0	0	0	0	0	0	0	0
92	95	5	3	2	0	0	0	0	0	0	0	0
95	98	5	4	2	0	0	0	0	0	0	0	0
98	101	6	4	2	1	0	0	0	0	0	0	0
101	104	6	4	3	1	0	0	0	0	0	0	0
104	107	6	5	3	1	0	0	0	0	0	0	0
107	110	6	5	3	2	0	0	0	0	0	0	0
110	113	7	5	4	2	0	0	0	0	0	0	0
113	116	7	5	4	2	1	0	0	0	0	0	0
116	119	7	6	4	3	1	0	0	0	0	0	0
119	122	8	6	4	3	1	0	0	0	0	0	0
122	125	8	6	5	3	2	0	0	0	0	0	0
125	128	8	7	5	3	2	0	0	0	0	0	0
128	131	9	7	5	4	2	1	0	0	0	0	0
131	134	9	7	6	4	2	1	0	0	0	0	0
134	137	9	8	6	4	3	1	0	0	0	0	0
137	140	10	8	6	5	3	1	0	0	0	0	0
140	143	10	8	7	5	3	2	0	0	0	0	0
143	146	11	9	7	5	4	2	0	0	0	0	0
146	149	11	9	7	6	4	2	1	0	0	0	0
149	152	11	9	7	6	4	3	1	0	0	0	0
152	155	12	10	8	6	5	3	1	0	0	0	0
155	158	12	10	8	6	5	3	2	0	0	0	0
158	161	12	10	9	7	5	4	2	0	0	0	0
161	164	13	11	9	7	5	4	2	1	0	0	0
164	167	13	11	9	7	6	4	3	1	0	0	0
167	170	13	12	10	8	6	4	3	1	0	0	0
170	173	14	12	10	8	6	5	3	2	0	0	0
173	176	14	12	10	8	7	5	3	2	0	0	0
176	179	15	13	11	9	7	5	4	2	1	0	0
179	182	15	13	11	9	7	6	4	2	1	0	0
182	185	15	13	11	9	8	6	4	3	1	0	0
185	188	16	14	12	10	8	6	5	3	1	0	0
188	191	16	14	12	10	8	7	5	3	2	0	0
191	194	16	14	12	11	9	7	5	4	2	0	0
194	197	17	15	13	11	9	7	6	4	2	1	0
197	200	17	15	13	11	9	7	6	4	3	1	0
200	203	17	15	14	12	10	8	6	5	3	1	0
203	206	18	16	14	12	10	8	6	5	3	2	0
206	209	18	16	14	12	10	9	7	5	4	2	0
209	212	18	17	15	13	11	9	7	5	4	2	1
212	215	19	17	15	13	11	9	7	6	4	3	1
215	218	19	17	15	13	12	10	8	6	4	3	1
218	221	20	18	16	14	12	10	8	6	5	3	2
221	224	20	18	16	14	12	10	8	7	5	3	2
224	227	20	18	16	15	13	11	9	7	5	4	2
227	230	21	19	17	15	13	11	9	7	6	4	2
230	233	21	19	17	15	13	11	9	8	6	4	3
233	236	21	19	18	16	14	12	10	8	6	5	3
236	239	22	20	18	16	14	12	10	8	7	5	3
239	242	22	20	18	16	14	12	11	9	7	5	4
242	245	22	21	19	17	15	13	11	9	7	6	4
245	248	23	21	19	17	15	13	11	9	7	6	4
248	251	23	21	19	17	15	14	12	10	8	6	5
251	254	24	22	20	18	16	14	12	10	8	6	5
254	257	24	22	20	18	16	14	12	10	9	7	5

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$257	\$260	\$24	\$22	\$20	\$18	\$17	\$15	\$13	\$11	\$9	\$7	\$5
260	263	25	23	21	19	17	15	13	11	9	7	6
263	266	25	23	21	19	17	15	13	12	10	8	6
266	269	25	23	21	20	18	16	14	12	10	8	6
269	272	26	24	22	20	18	16	14	12	10	8	7
272	275	26	24	22	20	18	16	15	13	11	9	7
275	278	26	24	23	21	19	17	15	13	11	9	7
278	281	27	25	23	21	19	17	15	13	11	10	8
281	284	27	25	23	21	19	18	16	14	12	10	8
284	287	27	26	24	22	20	18	16	14	12	10	8
287	290	28	26	24	22	20	18	16	14	13	11	9
290	293	28	26	24	22	21	19	17	15	13	11	9
293	296	29	27	25	23	21	19	17	15	13	11	9
296	299	29	27	25	23	21	19	17	15	14	12	10
299	302	29	27	25	24	22	20	18	16	14	12	10
302	305	30	28	26	24	22	20	18	16	14	12	10
305	308	30	28	26	24	22	20	18	17	15	13	11
308	311	30	28	27	25	23	21	19	17	15	13	11
311	314	31	29	27	25	23	21	19	17	15	13	12
314	317	31	29	27	25	23	21	20	18	16	14	12
317	320	31	30	28	26	24	22	20	18	16	14	12
320	323	32	30	28	26	24	22	20	18	16	15	13
323	326	32	30	28	26	24	23	21	19	17	15	13
326	329	33	31	29	27	25	23	21	19	17	15	13
329	332	33	31	29	27	25	23	21	19	18	16	14
332	335	33	31	29	27	26	24	22	20	18	16	14
335	338	34	32	30	28	26	24	22	20	18	16	14
338	341	34	32	30	28	26	24	22	21	19	17	15
341	343	34	32	30	28	27	25	23	21	19	17	15
343	345	35	33	31	29	27	25	23	21	19	17	15
345	347	35	33	31	29	27	25	23	21	19	17	16
347	349	36	33	31	29	27	25	23	22	20	18	16
349	351	36	33	31	29	28	26	24	22	20	18	16
351	353	36	34	32	30	28	26	24	22	20	18	16
353	355	37	34	32	30	28	26	24	22	20	18	17
355	357	37	34	32	30	28	26	24	23	21	19	17
357	359	38	34	32	30	29	27	25	23	21	19	17
359	361	38	35	33	31	29	27	25	23	21	19	17
361	363	39	35	33	31	29	27	25	23	21	19	17
363	365	39	36	33	31	29	27	25	23	22	20	18
365	367	40	36	33	31	29	28	26	24	22	20	18
367	369	40	36	34	32	30	28	26	24	22	20	18
369	371	40	37	34	32	30	28	26	24	22	20	18
371	373	41	37	34	32	30	28	26	24	23	21	19
373	375	41	38	34	32	30	29	27	25	23	21	19
375	377	42	38	35	33	31	29	27	25	23	21	19
377	379	42	39	35	33	31	29	27	25	23	21	19
379	381	43	39	36	33	31	29	27	25	23	22	20
381	383	43	40	36	33	31	29	28	26	24	22	20
383	385	43	40	36	34	32	30	28	26	24	22	20
385	387	44	40	37	34	32	30	28	26	24	22	20
387	389	44	41	37	34	32	30	28	26	24	23	21
389	391	45	41	38	34	32	30	29	27	25	23	21
391	393	45	42	38	35	33	31	29	27	25	23	21
393	395	46	42	39	35	33	31	29	27	25	23	21
395	397	46	43	39	36	33	31	29	27	25	23	22
397	399	47	43	40	36	33	31	29	28	26	24	22
399	401	47	43	40	36	34	32	30	28	26	24	22
401	403	47	44	40	37	34	32	30	28	26	24	22
403	405	48	44	41	37	34	32	30	28	26	24	23
405	407	48	45	41	38	34	32	30	29	27	25	23
407	409	49	45	42	38	35	33	31	29	27	25	23
409	411	49	46	42	39	35	33	31	29	27	25	23
411	413	50	46	43	39	36	33	31	29	27	25	23
413	415	50	47	43	40	36	33	31	29	28	26	24
415	417	51	47	43	40	36	34	32	30	28	26	24

\$ 417 and over

Use Table 8(b) for a MARRIED person on page 47. Also see the instructions on page 44.

Source: Internal Revenue Service