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# FYI-104

New Mexico  
Taxation and Revenue Department

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## FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

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### NEW MEXICO WITHHOLDING TAX Effective January 1, 2009

This publication contains general information on the New Mexico withholding tax, tables for the percentage method of withholding tax, and detailed “look-up” tables. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. Please contact the district tax office nearest you (see the last page of this publication) or check the department’s web site at [www.state.nm.us/tax](http://www.state.nm.us/tax). Click on “publications”.

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# GENERAL INFORMATION FOR NEW MEXICO WITHHOLDING TAX

New Mexico withholding tax is similar to federal withholding tax. It is based on an estimate of an employee's New Mexico income tax liability and is credited against the employee's actual income tax liability on the New Mexico personal income tax return.

## Who Must Withhold

Every employer, including employers of some agricultural workers, who withholds a portion of an employee's wages for payment of federal income tax must withhold New Mexico income tax. There is a limited exception for certain nonresident employees. (See Note 2 below.)

"Employer" means a person doing business in New Mexico or deriving income from New Mexico sources who pays wages to an employee for services performed.

"Employee" means a New Mexico resident who performs services either within or without the state for an employer, or a nonresident of New Mexico who performs services within the state or an employer.

"Wages" means remuneration in cash or other form for services performed by an employee for an employer.

Notes: 1) Pension and annuity income of a New Mexico resident is subject to income tax in New Mexico, but New Mexico does not require payers to withhold state income tax on pensions and annuities unless the payee requests the payer of their retirement benefits to withhold state tax. To report withholding tax, a payer must be registered with the state under the Combined Reporting System (CRS).

2) Employers are not required to withhold New Mexico income tax from wages of nonresident employees working in New Mexico for 15 or fewer days during the calendar year.

3) Persons who are self-employed should not report withholding tax on their wages. Self-employed individuals should make estimated payments using the Form PIT-ES.

## Amount to Withhold

Refer to the New Mexico State Wage Withholding Tables for the amount to withhold. Percentage method tables are included in this kit. Look-up tables may be requested from your local district tax office listed inside the front cover of this kit, by calling the Forms Order Line at (505) 827-2206 or online at [www.tax.state.nm.us/](http://www.tax.state.nm.us/). No withholding is required if the total withholding for an employee during any one month is less than one dollar. For New Mexico residents the employer is required to withhold New Mexico income tax from all wages of the employee regardless of the employee's work location. For nonresident employees, the employer is required to withhold New Mexico income tax only from wages the employee earns within the state. Refer to above definitions of "employer," "employee" and "wages" to determine if withholding tax is required.

## Withholding on Gambling Winnings

Operators, including nonprofit entities, of gambling establishments (racetracks, casinos, state lottery, bingo) must withhold 6% from winnings or submit information returns for state purposes if they are required to withhold or report for federal purposes. Operators must report and pay over the amount of state tax withheld from gambling winnings on the CRS-1 Form. Withholding is required for both residents and nonresidents.

## Withholding Tax Reporting Forms

Every person who has withheld state tax during the year from wages, pensions, annuities or gambling winnings is required to file an annual statement of withholding on or before the last day of February

for each employee, pension or annuity recipient, or gambling winner. New Mexico accepts the state copy of Federal Form W-2, W2-G, 1042-S, Foreign Person's U.S. Source Income Subject to Withholding and 1099R, a magnetic tape containing this information, or any substitute form acceptable to the Internal Revenue Service so long as it reflects the withholders name, address and identification number, the recipient's name and social security number, and the amount of New Mexico income and withholding. If you, as an employer, have established a medical care savings account program for your employees, it is your responsibility to determine what amounts are exempt from taxation. Reduce the New Mexico taxable wages reported on Federal Form W-2 by amounts established by the employer (or account administrator) as exempt from income tax.

## Annual Reconciliation

New Mexico withholding taxpayers may file Form RPD-41072, Annual Summary of Withholding Tax For CRS-1 Filers. The report is available for taxpayers use but is not required to be filed. This report will allow you to reconcile the total amounts shown as withheld on annual statements of withholding information returns furnished to withholders (Federal Forms W-2, W-2G or 1099R) with the total tax withheld and paid to New Mexico on return CRS-1. If you have underreported withholding on your CRS-1 returns, attach amended returns for the period(s) in which underreporting occurred and remit the difference. If you have overpaid withholding on your CRS-1 returns, attach Form RPD-41071, Application for Refund (included in this kit) and amended returns for the period(s) in which overpayments occurred.

## How and When To Report and Pay Withholding Taxes

You should report withholding, gross receipts and compensating taxes on the CRS-1 Form or file online at [www.tax.state.nm.us](http://www.tax.state.nm.us), selecting "CRS-NET" on the Resources menu on the home page. The CRS-1 Form and tax are due on the 25th of the month following the end of your reporting period. If the 25th falls on a Saturday, Sunday or legal holiday, the CRS-1 Form is due the next business day. We look at the postmark on the envelope to determine if the paper return was filed on time. A CRS-1 Form must be filed whether or not any tax is due. If no tax is due, file a "zero" report. Do not mail cash.

Taxpayers who need to file withholding information with the Department of Workforce Solutions and the Workers Compensation Administration may do so online at <https://efile.state.nm.us/uls/default.aspx>.

**NOTE:** Reporting withholding information to the Department of Workforce Solutions and the Workers Compensation Administration does not fulfill your obligation to report and pay withholding tax to the Taxation and Revenue Department. Taxpayers must still file and pay using one of the methods described in the above paragraph.

If you change your business name or address or need to cancel your CRS I.D. number, use the Business Tax Registration Update Form (ACD-31075) included in this kit and available from your local district office or online at [www.tax.state.nm.us/](http://www.tax.state.nm.us/). Your reporting obligation does not cease automatically when you stop doing business or paying wages. You must notify us to cancel your CRS I.D. number.

Child support withholding is NOT reported on the CRS-1 Form. For information about child support withholding contact the Human Services Department at 505-827-7200.

# NEW MEXICO STATE WAGE WITHHOLDING TABLES

For pay periods beginning on or after January 1, 2009

**NOTE: If you prefer to use the look-up table method to determine amounts to withhold, look-up tables are available from your local district tax office, by calling the Forms Order Line at (505) 827-2206, or online at [www.tax.state.nm.us/](http://www.tax.state.nm.us/)**

You can use either the percentage method for calculating state withholding tax or check the look-up tables. For both methods the same definitions, steps and procedures that apply in calculating federal income tax withholding apply to state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding.

## Percentage Method Withholding

Use these steps to figure the state tax to withhold using the percentage method:

**Step 1.** Multiply the number of exemption allowances the employee claims on federal Form W-4 (see "For Further Information" on this page) by the allowance adjustment amount in the table below for the appropriate payroll period.

**Step 2.** Subtract that amount from the employee's taxable wage. The taxable wage for state purposes is the same as for federal tax purposes; that is, after deduction of nontaxable premiums or contributions to qualified employer-sponsored benefit plans.

**Step 3.** Determine the amount to withhold from the appropriate tax table based on the payroll period and on whether the employee is married or single.

**Example:** A single employee has taxable wages of \$500.00 weekly. This employee has claimed two (2) exemption allowances on federal Form W-4 (one personal allowance and the special withholding allowance). The state withholding tax would be figured as follows:

### Table of Exemption Allowance Adjustments

1. Taxable weekly wage payment		\$500.00
2. Weekly allowance adjustment amount	\$70.19	
3. Total allowances claimed	<u>2</u>	
4. Line 2 times line 3, allowance adjustment		<u>\$140.38</u>
5. Wages less allowance adjustment (subtract line 4 from line 1)		\$359.62
6. a. Tax on first \$347, from Table 1, single person, from line "\$347 and over":		\$ 9.70
b. Tax on remainder: \$359.62 less \$347 = \$12.62 x .049		<u>\$ .62</u>
c. Total state withholding tax on weekly wage payment (line 6a plus line 6b)		\$ 10.32

PAYROLL PERIOD	ONE ALLOWANCE
Weekly	\$70.19
Biweekly	\$140.38
Semimonthly	\$152.08
Monthly	\$304.17
Quarterly	\$912.50
Semiannual	\$1,825.00
Annual	\$3,650.00
Daily or Miscellaneous (each day of payroll period)	\$14.04

## Withholding from Irregular or Supplemental Wages or Fringe Benefits

The same method used for calculating federal withholding on irregular or supplemental wages should be used for state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding. If you withhold from fringe benefits for federal pur-

poses, you must also withhold from fringe benefits for state purposes using the same method used for calculating federal withholding. If the federal withholding is calculated using a flat percent, a flat 4.9 percent of the supplemental wage or fringe benefit amount should be withheld for state tax purposes.

**NOTE: In the case of a married employee who has elected to be withheld at the higher single rate for federal purposes, the single rate for New Mexico state withholding purposes must also be used.**

## Special Situations

Generally, if an employee's withholding is correct for federal purposes, it will be correct for state income tax purposes, but there are certain situations in which an employee may be correctly withheld for federal purposes but underwithheld for state purposes:

1. If the employee claimed the special allowance for head-of-household filing status on Form W-4 Withholding Allowances Worksheet (line E).
2. If the employee increased W-4 allowances to offset expected federal tax credits such as the Child Tax Credit or credits for child or dependent care expenses.
3. If the employee requested that additional amounts be withheld for federal purposes (see federal Form W-4, line 6).

There are also situations where individuals may have income that is subject to federal taxation but exempt for New Mexico. In these situations New Mexico withholding on the exempt income would not be necessary. Examples of income exempt from New Mexico tax are:

1. Income of a Native American who is a member of a New Mexico federally recognized Indian nation, tribe or pueblo that was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that land, reservation or pueblo.
2. Income from active duty military service.

## Additional Withholding Amounts

Many employees request additional amounts be withheld for federal purposes (see Form W-4, line 6), but very few consider additional withholding for state purposes. The recommended level of additional withholding for state tax purposes is one-quarter (25%) of any additional federal withholding amount.

## For Further Information

If employees express concern over the number of withholding allowances they have claimed, you may recommend that they obtain the following publications:

- Federal Internal Revenue Service Form W-4, [Employee's Withholding Allowance Certificate](#). (New Mexico does not have a state equivalent of the federal W-4 form. Employees should complete a copy of the federal W-4 for New Mexico, writing "For New Mexico State Withholding Only" across the top in prominent letters. Keep the New Mexico W-4 in the employee's personnel file. The employee may choose a different number of allowances for state withholding than for federal withholding. This duplicate W-4 is not mandatory. It is a convenience for employer and employee.)

- Federal Internal Revenue Service Publication 919, [Is My Withholding Correct?](#) (Call 1-800-829-3676 to order this publication.)

**New Mexico State Withholding Tax  
Tables for Percentage Method of Withholding**

(For wages paid on or after January 1, 2009)

**TABLE 1 - If the Payroll Period with Respect to an Employee is WEEKLY**

Exemption Adjustment = \$70.19 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$39 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 39 -	\$ 145	\$	1.7% \$ 39
\$ 145 -	\$ 251	\$ 1.80 +	3.2% \$ 145
\$ 251 -	\$ 347	\$ 5.18 +	4.7% \$ 251
\$ 347 -	and over	\$ 9.70 +	4.9% \$ 347

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over 149 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 149 -	\$ 303	\$	1.7% \$ 149
\$ 303 -	\$ 457	\$ 2.62 +	3.2% \$ 303
\$ 457 -	\$ 611	\$ 7.54 +	4.7% \$ 457
\$ 611 -	and over	\$ 14.77 +	4.9% \$ 611

**TABLE 2 - If the Payroll Period with Respect to an Employee is BIWEEKLY**

Exemption Adjustment = \$140.38 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$79 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 79 -	\$ 290	\$	1.7% \$ 79
\$ 290 -	\$ 502	\$ 3.60 +	3.2% \$ 290
\$ 502 -	\$ 694	\$ 10.37 +	4.7% \$ 502
\$ 694 -	and over	\$ 19.40 +	4.9% \$ 694

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$298 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 298 -	\$ 606	\$	1.7% \$ 298
\$ 606 -	\$ 913	\$ 5.23 +	3.2% \$ 606
\$ 913 -	\$ 1,221	\$ 15.08 +	4.7% \$ 913
\$ 1,221 -	and over	\$ 29.54 +	4.9% \$ 1,221

**TABLE 3 - If the Payroll Period with Respect to an Employee is SEMIMONTHLY**

Exemption Adjustment = \$152.08 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$85 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 85 -	\$ 315	\$	1.7% \$ 85
\$ 315 -	\$ 544	\$ 3.90 +	3.2% \$ 315
\$ 544 -	\$ 752	\$ 11.23 +	4.7% \$ 544
\$ 752 -	and over	\$ 21.02 +	4.9% \$ 752

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$323 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 323 -	\$ 656	\$	1.7% \$ 323
\$ 656 -	\$ 990	\$ 5.67 +	3.2% \$ 656
\$ 990 -	\$ 1,323	\$ 16.33 +	4.7% \$ 990
\$ 1,323 -	and over	\$ 32.00 +	4.9% \$ 1,323

**TABLE 4 - If the Payroll Period with Respect to an Employee is MONTHLY**

Exemption Adjustment = \$304.17 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$171 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 171 -	\$ 629	\$	1.7% \$ 171
\$ 629 -	\$ 1,088	\$ 7.79 +	3.2% \$ 629
\$ 1,088 -	\$ 1,504	\$ 22.46 +	4.7% \$ 1,088
\$ 1,504 -	and over	\$ 42.04 +	4.9% \$ 1,504

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$646 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 646 -	\$ 1,313	\$	1.7% \$ 646
\$ 1,313 -	\$ 1,979	\$ 11.33 +	3.2% \$ 1,313
\$ 1,979 -	\$ 2,646	\$ 32.67 +	4.7% \$ 1,979
\$ 2,646 -	and over	\$ 64.00 +	4.9% \$ 2,646

New Mexico State Wage Withholding Tax  
Tables for Percentage Method of Withholding  
(For wages paid on or after January 1, 2009)

**TABLE 5 - If the Payroll Period with Respect to an Employee is QUARTERLY**  
Exemption Adjustment = \$912.50 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$513 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 513 -	\$ 1,888	1.7%	\$ 1,888
\$ 1,888 -	\$ 3,263	\$ 23.38 + 3.2%	\$ 1,888
\$ 3,263 -	\$ 4,513	\$ 67.38 + 4.7%	\$ 3,263
\$ 4,513 -	and over	\$ 126.13 + 4.9%	\$ 4,513

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$1,938 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 1,938 -	\$ 3,938	1.7%	\$ 1,938
\$ 3,938 -	\$ 5,938	\$ 34.00 + 3.2%	\$ 3,938
\$ 5,938 -	\$ 7,938	\$ 98.00 + 4.7%	\$ 5,938
\$ 7,938 -	and over	\$ 192.00 + 4.9%	\$ 7,938

**TABLE 6 - If the Payroll Period with Respect to an Employee is SEMIANNUAL**  
Exemption Adjustment = \$1,825.00 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$1,025 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 1,025 -	\$ 3,775	1.7%	\$ 1,025
\$ 3,775 -	\$ 6,525	\$ 46.75 + 3.2%	\$ 3,775
\$ 6,525 -	\$ 9,025	\$ 134.75 + 4.7%	\$ 6,525
\$ 9,025 -	and over	\$ 252.25 + 4.9%	\$ 9,025

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$3,875 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 3,875 -	\$ 7,875	1.7%	\$ 3,875
\$ 7,875 -	\$ 11,875	\$ 68.00 + 3.2%	\$ 7,875
\$ 11,875 -	\$ 15,875	\$ 196.00 + 4.7%	\$ 11,875
\$ 15,875 -	and over	\$ 384.00 + 4.9%	\$ 15,875

**TABLE 7 - If the Payroll Period with Respect to an Employee is ANNUAL**  
Exemption Adjustment = \$3,650.00 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$2,050 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 2,050 -	\$ 7,550	1.7%	\$ 2,050
\$ 7,550 -	\$ 13,050	\$ 93.50 + 3.2%	\$ 7,550
\$ 13,050 -	\$ 18,050	\$ 269.50 + 4.7%	\$ 13,050
\$ 18,050 -	and over	\$ 504.50 + 4.9%	\$ 18,050

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$7,750 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 7,750 -	\$ 15,750	1.7%	\$ 7,750
\$ 15,750 -	\$ 23,750	\$ 136.00 + 3.2%	\$ 15,750
\$ 23,750 -	\$ 31,750	\$ 392.00 + 4.7%	\$ 23,750
\$ 31,750 -	and over	\$ 768.00 + 4.9%	\$ 31,750

**TABLE 8 - If the Payroll Period with Respect to an Employee is DAILY or MISCELLANEOUS**  
Exemption Adjustment = \$14.04 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$7.90 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 7.90 -	\$ 29.00	1.7%	\$ 7.90
\$ 29.00 -	\$ 50.20	\$ 0.36 + 3.2%	\$ 29.00
\$ 50.20 -	\$ 69.40	\$ 1.04 + 4.7%	\$ 50.20
\$ 69.40 -	and over	\$ 1.94 + 4.9%	\$ 69.40

**(b) MARRIED person**

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$29.80 . . . . .		\$0	
Over -	But not over -	of excess over -	
\$ 29.80 -	\$ 60.60	1.7%	\$ 29.80
\$ 60.60 -	\$ 91.30	\$ 0.52 + 3.2%	\$ 60.60
\$ 91.30 -	\$ 122.10	\$ 1.51 + 4.7%	\$ 91.30
\$ 122.10 -	and over	\$ 2.95 + 4.9%	\$ 122.10





**Single Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>304</b>	<b>308</b>	7.80	4.70	2.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>308</b>	<b>313</b>	8.00	4.80	2.60	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>313</b>	<b>317</b>	8.20	5.00	2.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>317</b>	<b>321</b>	8.40	5.10	2.90	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>321</b>	<b>325</b>	8.60	5.30	3.00	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>325</b>	<b>329</b>	8.70	5.40	3.10	1.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>329</b>	<b>333</b>	8.90	5.60	3.30	1.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>333</b>	<b>337</b>	9.10	5.80	3.40	1.40	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>337</b>	<b>341</b>	9.30	6.00	3.50	1.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>341</b>	<b>345</b>	9.50	6.20	3.60	1.60	0.40	0.00	0.00	0.00	0.00	0.00	0.00
<b>345</b>	<b>349</b>	9.70	6.40	3.80	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>349</b>	<b>353</b>	9.90	6.60	3.90	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>353</b>	<b>357</b>	10.10	6.80	4.00	1.80	0.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>357</b>	<b>362</b>	10.30	7.00	4.20	1.90	0.70	0.00	0.00	0.00	0.00	0.00	0.00
<b>362</b>	<b>366</b>	10.50	7.20	4.30	2.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00
<b>366</b>	<b>370</b>	10.70	7.40	4.40	2.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>370</b>	<b>374</b>	10.90	7.60	4.60	2.30	0.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>374</b>	<b>378</b>	11.10	7.70	4.70	2.40	0.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>378</b>	<b>382</b>	11.30	7.90	4.80	2.60	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>382</b>	<b>386</b>	11.50	8.10	4.90	2.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>386</b>	<b>390</b>	11.70	8.30	5.10	2.80	1.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>390</b>	<b>394</b>	11.90	8.50	5.20	3.00	1.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>394</b>	<b>398</b>	12.10	8.70	5.40	3.10	1.30	0.10	0.00	0.00	0.00	0.00	0.00
<b>398</b>	<b>402</b>	12.30	8.90	5.60	3.20	1.40	0.20	0.00	0.00	0.00	0.00	0.00
<b>402</b>	<b>406</b>	12.50	9.10	5.80	3.40	1.40	0.20	0.00	0.00	0.00	0.00	0.00
<b>406</b>	<b>411</b>	12.70	9.30	6.00	3.50	1.50	0.30	0.00	0.00	0.00	0.00	0.00
<b>411</b>	<b>415</b>	12.90	9.50	6.20	3.60	1.60	0.40	0.00	0.00	0.00	0.00	0.00
<b>415</b>	<b>419</b>	13.10	9.70	6.40	3.70	1.60	0.40	0.00	0.00	0.00	0.00	0.00
<b>419</b>	<b>423</b>	13.30	9.90	6.60	3.90	1.70	0.50	0.00	0.00	0.00	0.00	0.00
<b>423</b>	<b>427</b>	13.50	10.10	6.80	4.00	1.80	0.60	0.00	0.00	0.00	0.00	0.00
<b>427</b>	<b>431</b>	13.70	10.30	6.90	4.10	1.90	0.70	0.00	0.00	0.00	0.00	0.00
<b>431</b>	<b>435</b>	13.90	10.50	7.10	4.30	2.00	0.70	0.00	0.00	0.00	0.00	0.00
<b>435</b>	<b>439</b>	14.10	10.70	7.30	4.40	2.20	0.80	0.00	0.00	0.00	0.00	0.00
<b>439</b>	<b>443</b>	14.30	10.90	7.50	4.50	2.30	0.90	0.00	0.00	0.00	0.00	0.00
<b>443</b>	<b>447</b>	14.50	11.10	7.70	4.70	2.40	0.90	0.00	0.00	0.00	0.00	0.00
<b>447</b>	<b>451</b>	14.70	11.30	7.90	4.80	2.50	1.00	0.00	0.00	0.00	0.00	0.00
<b>451</b>	<b>455</b>	14.90	11.50	8.10	4.90	2.70	1.10	0.00	0.00	0.00	0.00	0.00
<b>455</b>	<b>459</b>	15.10	11.70	8.30	5.10	2.80	1.10	0.00	0.00	0.00	0.00	0.00
<b>459</b>	<b>464</b>	15.30	11.90	8.50	5.20	2.90	1.20	0.00	0.00	0.00	0.00	0.00
<b>464</b>	<b>468</b>	15.50	12.10	8.70	5.40	3.10	1.30	0.10	0.00	0.00	0.00	0.00
<b>468</b>	<b>472</b>	15.70	12.30	8.90	5.60	3.20	1.30	0.20	0.00	0.00	0.00	0.00
<b>472</b>	<b>476</b>	15.90	12.50	9.10	5.80	3.30	1.40	0.20	0.00	0.00	0.00	0.00
<b>476</b>	<b>480</b>	16.10	12.70	9.20	5.90	3.50	1.50	0.30	0.00	0.00	0.00	0.00
<b>480</b>	<b>484</b>	16.30	12.90	9.40	6.10	3.60	1.60	0.40	0.00	0.00	0.00	0.00
<b>484</b>	<b>488</b>	16.50	13.10	9.60	6.30	3.70	1.60	0.40	0.00	0.00	0.00	0.00
<b>488</b>	<b>493</b>	16.70	13.30	9.80	6.50	3.90	1.70	0.50	0.00	0.00	0.00	0.00

**Single Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>493</b>	<b>503</b>	17.10	13.60	10.20	6.90	4.10	1.90	0.60	0.00	0.00	0.00	0.00
<b>503</b>	<b>513</b>	17.60	14.10	10.70	7.40	4.40	2.20	0.80	0.00	0.00	0.00	0.00
<b>513</b>	<b>523</b>	18.10	14.60	11.20	7.80	4.70	2.50	1.00	0.00	0.00	0.00	0.00
<b>523</b>	<b>533</b>	18.60	15.10	11.70	8.30	5.10	2.80	1.20	0.00	0.00	0.00	0.00
<b>533</b>	<b>544</b>	19.10	15.60	12.20	8.80	5.50	3.20	1.30	0.10	0.00	0.00	0.00
<b>544</b>	<b>554</b>	19.60	16.10	12.70	9.30	6.00	3.50	1.50	0.30	0.00	0.00	0.00
<b>554</b>	<b>564</b>	20.10	16.60	13.20	9.80	6.50	3.80	1.70	0.50	0.00	0.00	0.00
<b>564</b>	<b>574</b>	20.60	17.10	13.70	10.30	6.90	4.10	1.90	0.70	0.00	0.00	0.00
<b>574</b>	<b>584</b>	21.10	17.60	14.20	10.80	7.40	4.50	2.20	0.80	0.00	0.00	0.00
<b>584</b>	<b>595</b>	21.60	18.10	14.70	11.30	7.90	4.80	2.50	1.00	0.00	0.00	0.00
<b>595</b>	<b>605</b>	22.10	18.60	15.20	11.80	8.40	5.10	2.90	1.20	0.00	0.00	0.00
<b>605</b>	<b>615</b>	22.60	19.10	15.70	12.30	8.90	5.60	3.20	1.30	0.20	0.00	0.00
<b>615</b>	<b>625</b>	23.10	19.60	16.20	12.80	9.30	6.00	3.50	1.50	0.30	0.00	0.00
<b>625</b>	<b>635</b>	23.60	20.10	16.70	13.30	9.80	6.50	3.80	1.70	0.50	0.00	0.00
<b>635</b>	<b>646</b>	24.10	20.60	17.20	13.80	10.30	7.00	4.20	1.90	0.70	0.00	0.00
<b>646</b>	<b>656</b>	24.60	21.10	17.70	14.30	10.80	7.50	4.50	2.30	0.80	0.00	0.00
<b>656</b>	<b>666</b>	25.10	21.60	18.20	14.80	11.30	8.00	4.80	2.60	1.00	0.00	0.00
<b>666</b>	<b>676</b>	25.60	22.10	18.70	15.30	11.80	8.40	5.20	2.90	1.20	0.00	0.00
<b>676</b>	<b>686</b>	26.10	22.60	19.20	15.80	12.30	8.90	5.60	3.20	1.40	0.20	0.00
<b>686</b>	<b>697</b>	26.60	23.10	19.70	16.30	12.80	9.40	6.10	3.60	1.50	0.30	0.00
<b>697</b>	<b>707</b>	27.10	23.60	20.20	16.80	13.30	9.90	6.60	3.90	1.70	0.50	0.00
<b>707</b>	<b>717</b>	27.60	24.10	20.70	17.30	13.80	10.40	7.10	4.20	2.00	0.70	0.00
<b>717</b>	<b>727</b>	28.10	24.60	21.20	17.80	14.30	10.90	7.50	4.50	2.30	0.90	0.00
<b>727</b>	<b>738</b>	28.60	25.10	21.70	18.30	14.80	11.40	8.00	4.90	2.60	1.00	0.00
<b>738</b>	<b>748</b>	29.10	25.60	22.20	18.80	15.30	11.90	8.50	5.20	2.90	1.20	0.00
<b>748</b>	<b>758</b>	29.60	26.10	22.70	19.30	15.80	12.40	9.00	5.70	3.30	1.40	0.20
<b>758</b>	<b>768</b>	30.10	26.60	23.20	19.80	16.30	12.90	9.50	6.20	3.60	1.60	0.40
<b>768</b>	<b>778</b>	30.60	27.10	23.70	20.30	16.80	13.40	9.90	6.60	3.90	1.70	0.50
<b>778</b>	<b>789</b>	31.10	27.60	24.20	20.80	17.30	13.90	10.40	7.10	4.30	2.00	0.70
<b>789</b>	<b>799</b>	31.60	28.10	24.70	21.30	17.80	14.40	10.90	7.60	4.60	2.30	0.90
<b>799</b>	<b>800</b>	31.90	28.40	25.00	21.60	18.10	14.70	11.20	7.90	4.80	2.50	1.00
<b>800</b>	<b>811</b>	32.20	28.70	25.30	21.80	18.40	15.00	11.50	8.10	5.00	2.70	1.10
<b>811</b>	<b>821</b>	32.70	29.20	25.80	22.30	18.90	15.50	12.00	8.60	5.30	3.00	1.30
<b>821</b>	<b>831</b>	33.20	29.70	26.30	22.80	19.40	16.00	12.50	9.10	5.80	3.40	1.40
<b>831</b>	<b>841</b>	33.70	30.20	26.80	23.30	19.90	16.50	13.00	9.60	6.30	3.70	1.60
<b>841</b>	<b>851</b>	34.20	30.70	27.30	23.80	20.40	17.00	13.50	10.10	6.80	4.00	1.80
<b>851</b>	<b>862</b>	34.70	31.20	27.80	24.30	20.90	17.50	14.00	10.60	7.20	4.30	2.10
<b>862</b>	<b>872</b>	35.20	31.70	28.30	24.80	21.40	18.00	14.50	11.10	7.70	4.70	2.40
<b>872</b>	<b>882</b>	35.70	32.20	28.80	25.30	21.90	18.50	15.00	11.60	8.20	5.00	2.80
<b>882</b>	<b>892</b>	36.20	32.70	29.30	25.80	22.40	19.00	15.50	12.10	8.70	5.40	3.10
<b>892</b>	<b>902</b>	36.70	33.20	29.80	26.30	22.90	19.50	16.00	12.60	9.20	5.90	3.40
<b>902</b>	<b>913</b>	37.20	33.70	30.30	26.80	23.40	20.00	16.50	13.10	9.60	6.30	3.70
<b>913</b>	<b>923</b>	37.70	34.20	30.80	27.30	23.90	20.50	17.00	13.60	10.10	6.80	4.10
<b>923</b>	<b>933</b>	38.20	34.70	31.30	27.80	24.40	21.00	17.50	14.10	10.60	7.30	4.40
<b>933</b>	<b>943</b>	38.70	35.20	31.80	28.30	24.90	21.50	18.00	14.60	11.10	7.80	4.70
<b>943</b>	<b>953</b>	39.20	35.70	32.30	28.80	25.40	22.00	18.50	15.10	11.60	8.30	5.00
<b>953</b>	<b>964</b>	39.70	36.20	32.80	29.30	25.90	22.50	19.00	15.60	12.10	8.70	5.40

**Single Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>964</b>	<b>974</b>	40.20	36.70	33.30	29.80	26.40	23.00	19.50	16.10	12.60	9.20	5.90
<b>974</b>	<b>984</b>	40.70	37.20	33.80	30.30	26.90	23.50	20.00	16.60	13.10	9.70	6.40
<b>984</b>	<b>994</b>	41.20	37.70	34.30	30.80	27.40	24.00	20.50	17.10	13.60	10.20	6.90
<b>994</b>	<b>1,004</b>	41.70	38.20	34.80	31.30	27.90	24.50	21.00	17.60	14.10	10.70	7.40
<b>1,004</b>	<b>1,015</b>	42.20	38.70	35.30	31.80	28.40	25.00	21.50	18.10	14.60	11.20	7.80
<b>1,015</b>	<b>1,025</b>	42.70	39.20	35.80	32.30	28.90	25.50	22.00	18.60	15.10	11.70	8.30
<b>1,025</b>	<b>1,035</b>	43.20	39.70	36.30	32.80	29.40	26.00	22.50	19.10	15.60	12.20	8.80
<b>1,035</b>	<b>1,045</b>	43.70	40.20	36.80	33.30	29.90	26.50	23.00	19.60	16.10	12.70	9.30
<b>1,045</b>	<b>1,055</b>	44.20	40.70	37.30	33.80	30.40	27.00	23.50	20.10	16.60	13.20	9.80
<b>1,055</b>	<b>1,066</b>	44.70	41.20	37.80	34.30	30.90	27.50	24.00	20.60	17.10	13.70	10.30
<b>1,066</b>	<b>1,076</b>	45.20	41.70	38.30	34.80	31.40	28.00	24.50	21.10	17.60	14.20	10.80
<b>1,076</b>	<b>1,086</b>	45.70	42.20	38.80	35.30	31.90	28.50	25.00	21.60	18.10	14.70	11.30
<b>1,086</b>	<b>1,096</b>	46.20	42.70	39.30	35.80	32.40	29.00	25.50	22.10	18.60	15.20	11.80
<b>1,096</b>	<b>1,106</b>	46.70	43.20	39.80	36.30	32.90	29.50	26.00	22.60	19.10	15.70	12.30
<b>1,106</b>	<b>1,117</b>	47.20	43.70	40.30	36.80	33.40	30.00	26.50	23.10	19.60	16.20	12.80
<b>1,117</b>	<b>1,127</b>	47.70	44.20	40.80	37.30	33.90	30.50	27.00	23.60	20.10	16.70	13.30
<b>1,127</b>	<b>1,137</b>	48.20	44.70	41.30	37.80	34.40	31.00	27.50	24.10	20.60	17.20	13.80
<b>1,137</b>	<b>1,147</b>	48.70	45.20	41.80	38.30	34.90	31.50	28.00	24.60	21.10	17.70	14.30
<b>1,147</b>	<b>1,157</b>	49.20	45.70	42.30	38.80	35.40	32.00	28.50	25.10	21.60	18.20	14.80
<b>1,157</b>	<b>1,168</b>	49.70	46.20	42.80	39.30	35.90	32.50	29.00	25.60	22.10	18.70	15.30
<b>1,168</b>	<b>1,178</b>	50.20	46.70	43.30	39.80	36.40	33.00	29.50	26.10	22.60	19.20	15.80
<b>1,178</b>	<b>1,188</b>	50.70	47.20	43.80	40.30	36.90	33.50	30.00	26.60	23.10	19.70	16.30
<b>1,188</b>	<b>1,198</b>	51.20	47.70	44.30	40.80	37.40	34.00	30.50	27.10	23.60	20.20	16.80
<b>1,198</b>	<b>1,208</b>	51.70	48.20	44.80	41.30	37.90	34.50	31.00	27.60	24.10	20.70	17.30
<b>1,208</b>	<b>1,219</b>	52.20	48.70	45.30	41.80	38.40	35.00	31.50	28.10	24.60	21.20	17.80
<b>1,219</b>	<b>1,229</b>	52.70	49.20	45.80	42.30	38.90	35.50	32.00	28.60	25.10	21.70	18.30
<b>1,229</b>	<b>1,239</b>	53.20	49.70	46.30	42.80	39.40	36.00	32.50	29.10	25.60	22.20	18.80
<b>1,239</b>	<b>and over</b>	<b>Use Percentage Method Tables</b>										





**Married Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>438</b>	<b>442</b>	7.00	4.80	2.60	1.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>442</b>	<b>446</b>	7.10	4.90	2.60	1.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>446</b>	<b>450</b>	7.30	5.00	2.80	1.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>450</b>	<b>455</b>	7.40	5.20	2.90	1.60	0.40	0.00	0.00	0.00	0.00	0.00	0.00
<b>455</b>	<b>459</b>	7.50	5.30	3.10	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>459</b>	<b>463</b>	7.70	5.40	3.20	1.70	0.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>463</b>	<b>468</b>	7.90	5.60	3.30	1.80	0.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>468</b>	<b>472</b>	8.10	5.70	3.50	1.90	0.70	0.00	0.00	0.00	0.00	0.00	0.00
<b>472</b>	<b>476</b>	8.30	5.80	3.60	1.90	0.70	0.00	0.00	0.00	0.00	0.00	0.00
<b>476</b>	<b>480</b>	8.50	6.00	3.70	2.00	0.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>480</b>	<b>485</b>	8.70	6.10	3.90	2.10	0.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>485</b>	<b>489</b>	8.90	6.30	4.00	2.20	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>489</b>	<b>493</b>	9.10	6.40	4.10	2.20	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>493</b>	<b>497</b>	9.30	6.50	4.30	2.30	1.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>497</b>	<b>502</b>	9.50	6.70	4.40	2.40	1.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>502</b>	<b>506</b>	9.70	6.80	4.60	2.40	1.30	0.10	0.00	0.00	0.00	0.00	0.00
<b>506</b>	<b>510</b>	9.90	6.90	4.70	2.50	1.30	0.10	0.00	0.00	0.00	0.00	0.00
<b>510</b>	<b>514</b>	10.10	7.10	4.80	2.60	1.40	0.20	0.00	0.00	0.00	0.00	0.00
<b>514</b>	<b>519</b>	10.30	7.20	5.00	2.70	1.50	0.30	0.00	0.00	0.00	0.00	0.00
<b>519</b>	<b>523</b>	10.50	7.30	5.10	2.90	1.50	0.40	0.00	0.00	0.00	0.00	0.00
<b>523</b>	<b>527</b>	10.70	7.50	5.20	3.00	1.60	0.40	0.00	0.00	0.00	0.00	0.00
<b>527</b>	<b>531</b>	10.90	7.60	5.40	3.10	1.70	0.50	0.00	0.00	0.00	0.00	0.00
<b>531</b>	<b>536</b>	11.10	7.80	5.50	3.30	1.80	0.60	0.00	0.00	0.00	0.00	0.00
<b>536</b>	<b>540</b>	11.30	8.00	5.60	3.40	1.80	0.60	0.00	0.00	0.00	0.00	0.00
<b>540</b>	<b>545</b>	11.50	8.20	5.80	3.50	1.90	0.70	0.00	0.00	0.00	0.00	0.00
<b>545</b>	<b>549</b>	11.80	8.50	5.90	3.70	2.00	0.80	0.00	0.00	0.00	0.00	0.00
<b>549</b>	<b>553</b>	12.00	8.70	6.10	3.80	2.10	0.90	0.00	0.00	0.00	0.00	0.00
<b>553</b>	<b>557</b>	12.20	8.90	6.20	3.90	2.10	0.90	0.00	0.00	0.00	0.00	0.00
<b>557</b>	<b>561</b>	12.30	9.10	6.30	4.10	2.20	1.00	0.00	0.00	0.00	0.00	0.00
<b>561</b>	<b>565</b>	12.50	9.20	6.50	4.20	2.30	1.10	0.00	0.00	0.00	0.00	0.00
<b>565</b>	<b>569</b>	12.70	9.40	6.60	4.30	2.30	1.10	0.00	0.00	0.00	0.00	0.00
<b>569</b>	<b>573</b>	12.90	9.60	6.70	4.50	2.40	1.20	0.00	0.00	0.00	0.00	0.00
<b>573</b>	<b>577</b>	13.10	9.80	6.80	4.60	2.50	1.30	0.10	0.00	0.00	0.00	0.00
<b>577</b>	<b>582</b>	13.30	10.00	7.00	4.70	2.50	1.40	0.20	0.00	0.00	0.00	0.00
<b>582</b>	<b>586</b>	13.50	10.20	7.10	4.90	2.60	1.40	0.20	0.00	0.00	0.00	0.00
<b>586</b>	<b>590</b>	13.70	10.40	7.20	5.00	2.70	1.50	0.30	0.00	0.00	0.00	0.00
<b>590</b>	<b>594</b>	13.90	10.60	7.40	5.10	2.90	1.60	0.40	0.00	0.00	0.00	0.00
<b>594</b>	<b>598</b>	14.10	10.80	7.50	5.30	3.00	1.60	0.40	0.00	0.00	0.00	0.00
<b>598</b>	<b>602</b>	14.30	11.00	7.70	5.40	3.10	1.70	0.50	0.00	0.00	0.00	0.00
<b>602</b>	<b>606</b>	14.50	11.20	7.90	5.50	3.30	1.80	0.60	0.00	0.00	0.00	0.00
<b>606</b>	<b>610</b>	14.70	11.40	8.10	5.60	3.40	1.80	0.60	0.00	0.00	0.00	0.00
<b>610</b>	<b>614</b>	14.80	11.50	8.20	5.80	3.50	1.90	0.70	0.00	0.00	0.00	0.00
<b>614</b>	<b>618</b>	15.00	11.70	8.40	5.90	3.70	2.00	0.80	0.00	0.00	0.00	0.00
<b>618</b>	<b>622</b>	15.20	11.90	8.60	6.00	3.80	2.00	0.90	0.00	0.00	0.00	0.00
<b>622</b>	<b>626</b>	15.40	12.10	8.80	6.20	3.90	2.10	0.90	0.00	0.00	0.00	0.00
<b>626</b>	<b>630</b>	15.60	12.30	9.00	6.30	4.10	2.20	1.00	0.00	0.00	0.00	0.00

**Married Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>630</b>	<b>635</b>	15.80	12.50	9.20	6.40	4.20	2.30	1.10	0.00	0.00	0.00	0.00
<b>635</b>	<b>639</b>	16.00	12.70	9.40	6.60	4.30	2.30	1.10	0.00	0.00	0.00	0.00
<b>639</b>	<b>643</b>	16.20	12.90	9.60	6.70	4.40	2.40	1.20	0.00	0.00	0.00	0.00
<b>643</b>	<b>647</b>	16.40	13.10	9.80	6.80	4.60	2.50	1.30	0.10	0.00	0.00	0.00
<b>647</b>	<b>651</b>	16.60	13.30	10.00	7.00	4.70	2.50	1.30	0.10	0.00	0.00	0.00
<b>651</b>	<b>655</b>	16.80	13.50	10.20	7.10	4.80	2.60	1.40	0.20	0.00	0.00	0.00
<b>655</b>	<b>659</b>	17.00	13.70	10.40	7.20	5.00	2.70	1.50	0.30	0.00	0.00	0.00
<b>659</b>	<b>663</b>	17.20	13.80	10.50	7.30	5.10	2.90	1.50	0.40	0.00	0.00	0.00
<b>663</b>	<b>667</b>	17.40	14.00	10.70	7.50	5.20	3.00	1.60	0.40	0.00	0.00	0.00
<b>667</b>	<b>671</b>	17.60	14.20	10.90	7.60	5.40	3.10	1.70	0.50	0.00	0.00	0.00
<b>671</b>	<b>675</b>	17.80	14.40	11.10	7.80	5.50	3.20	1.80	0.60	0.00	0.00	0.00
<b>675</b>	<b>679</b>	18.00	14.60	11.30	8.00	5.60	3.40	1.80	0.60	0.00	0.00	0.00
<b>679</b>	<b>684</b>	18.20	14.80	11.50	8.20	5.80	3.50	1.90	0.70	0.00	0.00	0.00
<b>684</b>	<b>688</b>	18.40	15.00	11.70	8.40	5.90	3.60	2.00	0.80	0.00	0.00	0.00
<b>688</b>	<b>692</b>	18.60	15.20	11.90	8.60	6.00	3.80	2.00	0.80	0.00	0.00	0.00
<b>692</b>	<b>696</b>	18.80	15.40	12.10	8.80	6.10	3.90	2.10	0.90	0.00	0.00	0.00
<b>696</b>	<b>700</b>	19.00	15.60	12.30	9.00	6.30	4.00	2.20	1.00	0.00	0.00	0.00
<b>700</b>	<b>704</b>	19.20	15.80	12.50	9.20	6.40	4.20	2.20	1.00	0.00	0.00	0.00
<b>704</b>	<b>708</b>	19.40	16.00	12.70	9.40	6.50	4.30	2.30	1.10	0.00	0.00	0.00
<b>708</b>	<b>712</b>	19.60	16.20	12.80	9.60	6.70	4.40	2.40	1.20	0.00	0.00	0.00
<b>712</b>	<b>716</b>	19.80	16.40	13.00	9.70	6.80	4.60	2.40	1.30	0.10	0.00	0.00
<b>716</b>	<b>720</b>	20.00	16.60	13.20	9.90	6.90	4.70	2.50	1.30	0.10	0.00	0.00
<b>720</b>	<b>724</b>	20.20	16.80	13.40	10.10	7.10	4.80	2.60	1.40	0.20	0.00	0.00
<b>724</b>	<b>728</b>	20.40	17.00	13.60	10.30	7.20	4.90	2.70	1.50	0.30	0.00	0.00
<b>728</b>	<b>733</b>	20.60	17.20	13.80	10.50	7.30	5.10	2.80	1.50	0.30	0.00	0.00
<b>733</b>	<b>737</b>	20.80	17.40	14.00	10.70	7.40	5.20	3.00	1.60	0.40	0.00	0.00
<b>737</b>	<b>741</b>	21.00	17.60	14.20	10.90	7.60	5.30	3.10	1.70	0.50	0.00	0.00
<b>741</b>	<b>745</b>	21.20	17.80	14.40	11.10	7.80	5.50	3.20	1.70	0.50	0.00	0.00
<b>745</b>	<b>749</b>	21.40	18.00	14.60	11.30	8.00	5.60	3.30	1.80	0.60	0.00	0.00
<b>749</b>	<b>753</b>	21.60	18.20	14.80	11.50	8.20	5.70	3.50	1.90	0.70	0.00	0.00
<b>753</b>	<b>757</b>	21.80	18.40	15.00	11.70	8.40	5.90	3.60	1.90	0.80	0.00	0.00
<b>757</b>	<b>761</b>	22.00	18.60	15.20	11.90	8.60	6.00	3.70	2.00	0.80	0.00	0.00
<b>761</b>	<b>765</b>	22.20	18.80	15.40	12.00	8.70	6.10	3.90	2.10	0.90	0.00	0.00
<b>765</b>	<b>769</b>	22.40	19.00	15.60	12.20	8.90	6.20	4.00	2.20	1.00	0.00	0.00
<b>769</b>	<b>773</b>	22.60	19.20	15.80	12.40	9.10	6.40	4.10	2.20	1.00	0.00	0.00
<b>773</b>	<b>777</b>	22.80	19.40	16.00	12.60	9.30	6.50	4.30	2.30	1.10	0.00	0.00
<b>777</b>	<b>782</b>	23.00	19.60	16.20	12.80	9.50	6.60	4.40	2.40	1.20	0.00	0.00
<b>782</b>	<b>786</b>	23.20	19.80	16.40	13.00	9.70	6.80	4.50	2.40	1.20	0.00	0.00
<b>786</b>	<b>790</b>	23.40	20.00	16.60	13.20	9.90	6.90	4.70	2.50	1.30	0.10	0.00
<b>790</b>	<b>794</b>	23.60	20.20	16.80	13.40	10.10	7.00	4.80	2.60	1.40	0.20	0.00
<b>794</b>	<b>798</b>	23.80	20.40	17.00	13.60	10.30	7.20	4.90	2.70	1.40	0.30	0.00
<b>798</b>	<b>802</b>	24.00	20.60	17.20	13.80	10.50	7.30	5.00	2.80	1.50	0.30	0.00
<b>802</b>	<b>806</b>	24.20	20.80	17.40	14.00	10.70	7.40	5.20	2.90	1.60	0.40	0.00
<b>806</b>	<b>810</b>	24.40	21.00	17.60	14.20	10.90	7.60	5.30	3.10	1.70	0.50	0.00
<b>810</b>	<b>814</b>	24.60	21.20	17.80	14.30	11.00	7.70	5.40	3.20	1.70	0.50	0.00
<b>814</b>	<b>818</b>	24.80	21.40	18.00	14.50	11.20	7.90	5.60	3.30	1.80	0.60	0.00
<b>818</b>	<b>822</b>	25.00	21.60	18.20	14.70	11.40	8.10	5.70	3.50	1.90	0.70	0.00

**Married Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>822</b>	<b>826</b>	25.20	21.80	18.40	14.90	11.60	8.30	5.80	3.60	1.90	0.70	0.00
<b>826</b>	<b>830</b>	25.40	22.00	18.60	15.10	11.80	8.50	6.00	3.70	2.00	0.80	0.00
<b>830</b>	<b>835</b>	25.60	22.20	18.80	15.30	12.00	8.70	6.10	3.80	2.10	0.90	0.00
<b>835</b>	<b>839</b>	25.80	22.40	19.00	15.50	12.20	8.90	6.20	4.00	2.10	0.90	0.00
<b>839</b>	<b>843</b>	26.00	22.60	19.20	15.70	12.40	9.10	6.40	4.10	2.20	1.00	0.00
<b>843</b>	<b>847</b>	26.20	22.80	19.40	15.90	12.60	9.30	6.50	4.20	2.30	1.10	0.00
<b>847</b>	<b>851</b>	26.40	23.00	19.60	16.10	12.80	9.50	6.60	4.40	2.40	1.20	0.00
<b>851</b>	<b>852</b>	26.60	23.10	19.70	16.30	12.90	9.60	6.70	4.50	2.40	1.20	0.00
<b>852</b>	<b>863</b>	26.90	23.40	20.00	16.60	13.20	9.90	6.90	4.60	2.50	1.30	0.10
<b>863</b>	<b>873</b>	27.40	23.90	20.50	17.10	13.70	10.40	7.20	5.00	2.70	1.50	0.30
<b>873</b>	<b>883</b>	27.90	24.40	21.00	17.60	14.10	10.80	7.50	5.30	3.10	1.70	0.50
<b>883</b>	<b>893</b>	28.40	24.90	21.50	18.10	14.60	11.30	8.00	5.60	3.40	1.80	0.60
<b>893</b>	<b>903</b>	28.90	25.40	22.00	18.60	15.10	11.80	8.50	6.00	3.70	2.00	0.80
<b>903</b>	<b>914</b>	29.40	25.90	22.50	19.10	15.60	12.30	9.00	6.30	4.00	2.20	1.00
<b>914</b>	<b>924</b>	29.90	26.40	23.00	19.60	16.10	12.80	9.50	6.60	4.40	2.30	1.20
<b>924</b>	<b>934</b>	30.40	26.90	23.50	20.10	16.60	13.20	9.90	6.90	4.70	2.50	1.30
<b>934</b>	<b>944</b>	30.90	27.40	24.00	20.60	17.10	13.70	10.40	7.30	5.00	2.80	1.50
<b>944</b>	<b>955</b>	31.40	27.90	24.50	21.10	17.60	14.20	10.90	7.60	5.30	3.10	1.70
<b>955</b>	<b>965</b>	31.90	28.40	25.00	21.60	18.10	14.70	11.40	8.10	5.70	3.40	1.80
<b>965</b>	<b>975</b>	32.40	28.90	25.50	22.10	18.60	15.20	11.90	8.60	6.00	3.70	2.00
<b>975</b>	<b>985</b>	32.90	29.40	26.00	22.60	19.10	15.70	12.30	9.00	6.30	4.10	2.20
<b>985</b>	<b>995</b>	33.40	29.90	26.50	23.10	19.60	16.20	12.80	9.50	6.60	4.40	2.40
<b>995</b>	<b>1,006</b>	33.90	30.40	27.00	23.60	20.10	16.70	13.30	10.00	7.00	4.70	2.50
<b>1,006</b>	<b>1,016</b>	34.40	30.90	27.50	24.10	20.60	17.20	13.80	10.50	7.30	5.10	2.80
<b>1,016</b>	<b>1,026</b>	34.90	31.40	28.00	24.60	21.10	17.70	14.30	11.00	7.70	5.40	3.10
<b>1,026</b>	<b>1,036</b>	35.40	31.90	28.50	25.10	21.60	18.20	14.70	11.40	8.10	5.70	3.50
<b>1,036</b>	<b>1,046</b>	35.90	32.40	29.00	25.60	22.10	18.70	15.20	11.90	8.60	6.00	3.80
<b>1,046</b>	<b>1,057</b>	36.40	32.90	29.50	26.10	22.60	19.20	15.70	12.40	9.10	6.40	4.10
<b>1,057</b>	<b>1,067</b>	36.90	33.40	30.00	26.60	23.10	19.70	16.20	12.90	9.60	6.70	4.40
<b>1,067</b>	<b>1,077</b>	37.40	33.90	30.50	27.10	23.60	20.20	16.70	13.40	10.10	7.00	4.80
<b>1,077</b>	<b>1,087</b>	37.90	34.40	31.00	27.60	24.10	20.70	17.20	13.80	10.50	7.30	5.10
<b>1,087</b>	<b>1,097</b>	38.40	34.90	31.50	28.10	24.60	21.20	17.70	14.30	11.00	7.70	5.40
<b>1,097</b>	<b>1,108</b>	38.90	35.40	32.00	28.60	25.10	21.70	18.20	14.80	11.50	8.20	5.70
<b>1,108</b>	<b>1,118</b>	39.40	35.90	32.50	29.10	25.60	22.20	18.70	15.30	12.00	8.70	6.10
<b>1,118</b>	<b>1,128</b>	39.90	36.40	33.00	29.60	26.10	22.70	19.20	15.80	12.50	9.20	6.40
<b>1,128</b>	<b>1,138</b>	40.40	36.90	33.50	30.10	26.60	23.20	19.70	16.30	12.90	9.60	6.70
<b>1,138</b>	<b>1,148</b>	40.90	37.40	34.00	30.60	27.10	23.70	20.20	16.80	13.40	10.10	7.10
<b>1,148</b>	<b>1,159</b>	41.40	37.90	34.50	31.10	27.60	24.20	20.70	17.30	13.90	10.60	7.40
<b>1,159</b>	<b>1,169</b>	41.90	38.40	35.00	31.60	28.10	24.70	21.20	17.80	14.40	11.10	7.80
<b>1,169</b>	<b>1,179</b>	42.40	38.90	35.50	32.10	28.60	25.20	21.70	18.30	14.90	11.60	8.30
<b>1,179</b>	<b>1,189</b>	42.90	39.40	36.00	32.60	29.10	25.70	22.20	18.80	15.40	12.00	8.70
<b>1,189</b>	<b>1,199</b>	43.40	39.90	36.50	33.10	29.60	26.20	22.70	19.30	15.90	12.50	9.20
<b>1,199</b>	<b>1,210</b>	43.90	40.40	37.00	33.60	30.10	26.70	23.20	19.80	16.40	13.00	9.70
<b>1,210</b>	<b>1,220</b>	44.40	40.90	37.50	34.10	30.60	27.20	23.70	20.30	16.90	13.50	10.20
<b>1,220</b>	<b>1,230</b>	44.90	41.40	38.00	34.60	31.10	27.70	24.20	20.80	17.40	14.00	10.70
<b>1,230</b>	<b>1,240</b>	45.40	41.90	38.50	35.10	31.60	28.20	24.70	21.30	17.90	14.40	11.10
<b>1,240</b>	<b>1,250</b>	45.90	42.40	39.00	35.60	32.10	28.70	25.20	21.80	18.40	14.90	11.60

**Married Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,250</b>	<b>1,261</b>	46.40	42.90	39.50	36.10	32.60	29.20	25.70	22.30	18.90	15.40	12.10
<b>1,261</b>	<b>1,271</b>	46.90	43.40	40.00	36.60	33.10	29.70	26.20	22.80	19.40	15.90	12.60
<b>1,271</b>	<b>1,281</b>	47.40	43.90	40.50	37.10	33.60	30.20	26.70	23.30	19.90	16.40	13.10
<b>1,281</b>	<b>1,291</b>	47.90	44.40	41.00	37.60	34.10	30.70	27.20	23.80	20.40	16.90	13.50
<b>1,291</b>	<b>1,301</b>	48.40	44.90	41.50	38.10	34.60	31.20	27.70	24.30	20.90	17.40	14.00
<b>1,301</b>	<b>1,312</b>	48.90	45.40	42.00	38.60	35.10	31.70	28.20	24.80	21.40	17.90	14.50
<b>1,312</b>	<b>1,314</b>	49.20	45.70	42.30	38.90	35.40	32.00	28.50	25.10	21.70	18.20	14.80
<b>1,314</b>	<b>1,324</b>	49.50	46.10	42.60	39.20	35.70	32.30	28.90	25.40	22.00	18.50	15.10
<b>1,324</b>	<b>1,334</b>	50.00	46.60	43.10	39.70	36.20	32.80	29.40	25.90	22.50	19.00	15.60
<b>1,334</b>	<b>1,345</b>	50.50	47.10	43.60	40.20	36.70	33.30	29.90	26.40	23.00	19.50	16.10
<b>1,345</b>	<b>1,355</b>	51.00	47.60	44.10	40.70	37.20	33.80	30.40	26.90	23.50	20.00	16.60
<b>1,355</b>	<b>1,365</b>	51.50	48.10	44.60	41.20	37.70	34.30	30.90	27.40	24.00	20.50	17.10
<b>1,365</b>	<b>1,375</b>	52.00	48.60	45.10	41.70	38.20	34.80	31.40	27.90	24.50	21.00	17.60
<b>1,375</b>	<b>1,385</b>	52.50	49.10	45.60	42.20	38.70	35.30	31.90	28.40	25.00	21.50	18.10
<b>1,385</b>	<b>1,396</b>	53.00	49.60	46.10	42.70	39.20	35.80	32.40	28.90	25.50	22.00	18.60
<b>1,396</b>	<b>1,406</b>	53.50	50.10	46.60	43.20	39.70	36.30	32.90	29.40	26.00	22.50	19.10
<b>1,406</b>	<b>1,416</b>	54.00	50.60	47.10	43.70	40.20	36.80	33.40	29.90	26.50	23.00	19.60
<b>1,416</b>	<b>1,426</b>	54.50	51.10	47.60	44.20	40.70	37.30	33.90	30.40	27.00	23.50	20.10
<b>1,426</b>	<b>1,436</b>	55.00	51.60	48.10	44.70	41.20	37.80	34.40	30.90	27.50	24.00	20.60
<b>1,436</b>	<b>1,447</b>	55.50	52.10	48.60	45.20	41.70	38.30	34.90	31.40	28.00	24.50	21.10
<b>1,447</b>	<b>1,457</b>	56.00	52.50	49.10	45.70	42.20	38.80	35.40	31.90	28.50	25.00	21.60
<b>1,457</b>	<b>1,467</b>	56.50	53.00	49.60	46.20	42.70	39.30	35.90	32.40	29.00	25.50	22.10
<b>1,467</b>	<b>1,477</b>	57.00	53.50	50.10	46.70	43.20	39.80	36.40	32.90	29.50	26.00	22.60
<b>1,477</b>	<b>1,487</b>	57.50	54.00	50.60	47.20	43.70	40.30	36.90	33.40	30.00	26.50	23.10
<b>1,487</b>	<b>1,498</b>	58.00	54.50	51.10	47.70	44.20	40.80	37.40	33.90	30.50	27.00	23.60
<b>1,498</b>	<b>and over</b>	<b>Use Percentage Method Tables</b>										

**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>0</b>	<b>92</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>92</b>	<b>108</b>	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>108</b>	<b>124</b>	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>124</b>	<b>139</b>	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>139</b>	<b>155</b>	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>155</b>	<b>171</b>	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>171</b>	<b>186</b>	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>186</b>	<b>202</b>	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>202</b>	<b>217</b>	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>217</b>	<b>233</b>	2.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>233</b>	<b>249</b>	2.80	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>249</b>	<b>264</b>	3.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>264</b>	<b>280</b>	3.30	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>280</b>	<b>296</b>	3.60	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>296</b>	<b>311</b>	4.00	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>311</b>	<b>327</b>	4.50	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>327</b>	<b>342</b>	5.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>342</b>	<b>358</b>	5.50	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>358</b>	<b>374</b>	6.00	2.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>374</b>	<b>389</b>	6.50	2.80	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>405</b>	7.00	3.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>405</b>	<b>413</b>	7.40	3.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>413</b>	<b>424</b>	7.70	3.40	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>424</b>	<b>435</b>	8.00	3.60	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>435</b>	<b>445</b>	8.40	3.90	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>445</b>	<b>456</b>	8.70	4.20	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>456</b>	<b>467</b>	9.10	4.60	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>467</b>	<b>477</b>	9.40	4.90	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>477</b>	<b>488</b>	9.70	5.30	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>488</b>	<b>498</b>	10.10	5.60	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>498</b>	<b>509</b>	10.50	5.90	2.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>509</b>	<b>520</b>	11.00	6.30	2.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>520</b>	<b>530</b>	11.50	6.60	2.80	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>530</b>	<b>541</b>	12.00	7.00	3.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>541</b>	<b>552</b>	12.50	7.30	3.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>552</b>	<b>562</b>	13.00	7.60	3.40	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>562</b>	<b>573</b>	13.50	8.00	3.50	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>573</b>	<b>584</b>	14.00	8.30	3.80	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>584</b>	<b>594</b>	14.50	8.70	4.20	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>594</b>	<b>605</b>	15.00	9.00	4.50	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>605</b>	<b>606</b>	15.20	9.20	4.70	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>606</b>	<b>616</b>	15.50	9.40	4.90	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>616</b>	<b>626</b>	16.00	9.70	5.20	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>626</b>	<b>636</b>	16.40	10.00	5.50	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>636</b>	<b>646</b>	16.90	10.30	5.80	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>646</b>	<b>657</b>	17.40	10.80	6.20	2.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00



**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>697</b>	<b>708</b>	19.80	13.20	7.80	3.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>708</b>	<b>718</b>	20.30	13.70	8.10	3.60	1.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>718</b>	<b>728</b>	20.80	14.20	8.50	4.00	1.40	0.00	0.00	0.00	0.00	0.00	0.00
<b>728</b>	<b>738</b>	21.30	14.60	8.80	4.30	1.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>738</b>	<b>748</b>	21.80	15.10	9.10	4.60	1.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>748</b>	<b>759</b>	22.30	15.60	9.40	4.90	1.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>759</b>	<b>769</b>	22.80	16.10	9.80	5.30	2.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>769</b>	<b>779</b>	23.30	16.60	10.10	5.60	2.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>779</b>	<b>789</b>	23.80	17.00	10.40	5.90	2.40	0.10	0.00	0.00	0.00	0.00	0.00
<b>789</b>	<b>800</b>	24.30	17.50	10.90	6.30	2.60	0.20	0.00	0.00	0.00	0.00	0.00
<b>800</b>	<b>810</b>	24.80	18.00	11.40	6.60	2.80	0.40	0.00	0.00	0.00	0.00	0.00
<b>810</b>	<b>820</b>	25.30	18.50	11.90	6.90	3.00	0.60	0.00	0.00	0.00	0.00	0.00
<b>820</b>	<b>830</b>	25.80	19.00	12.40	7.20	3.10	0.80	0.00	0.00	0.00	0.00	0.00
<b>830</b>	<b>840</b>	26.30	19.40	12.80	7.60	3.30	0.90	0.00	0.00	0.00	0.00	0.00
<b>840</b>	<b>851</b>	26.80	19.90	13.30	7.90	3.50	1.10	0.00	0.00	0.00	0.00	0.00
<b>851</b>	<b>861</b>	27.30	20.40	13.80	8.20	3.70	1.30	0.00	0.00	0.00	0.00	0.00
<b>861</b>	<b>871</b>	27.80	20.90	14.30	8.50	4.00	1.40	0.00	0.00	0.00	0.00	0.00
<b>871</b>	<b>881</b>	28.30	21.40	14.80	8.90	4.40	1.60	0.00	0.00	0.00	0.00	0.00
<b>881</b>	<b>891</b>	28.80	21.90	15.20	9.20	4.70	1.80	0.00	0.00	0.00	0.00	0.00
<b>891</b>	<b>902</b>	29.30	22.40	15.70	9.50	5.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>902</b>	<b>912</b>	29.80	22.90	16.20	9.80	5.40	2.10	0.00	0.00	0.00	0.00	0.00
<b>912</b>	<b>922</b>	30.30	23.40	16.70	10.20	5.70	2.30	0.00	0.00	0.00	0.00	0.00
<b>922</b>	<b>932</b>	30.80	23.90	17.20	10.60	6.00	2.50	0.10	0.00	0.00	0.00	0.00
<b>932</b>	<b>942</b>	31.30	24.40	17.60	11.00	6.30	2.70	0.30	0.00	0.00	0.00	0.00
<b>942</b>	<b>953</b>	31.80	24.90	18.10	11.50	6.70	2.80	0.40	0.00	0.00	0.00	0.00
<b>953</b>	<b>963</b>	32.30	25.40	18.60	12.00	7.00	3.00	0.60	0.00	0.00	0.00	0.00
<b>963</b>	<b>973</b>	32.80	25.90	19.10	12.50	7.30	3.20	0.80	0.00	0.00	0.00	0.00
<b>973</b>	<b>983</b>	33.30	26.40	19.60	13.00	7.60	3.40	1.00	0.00	0.00	0.00	0.00
<b>983</b>	<b>990</b>	33.70	26.90	20.00	13.40	7.90	3.50	1.10	0.00	0.00	0.00	0.00
<b>990</b>	<b>1,011</b>	34.40	27.50	20.60	14.00	8.40	3.90	1.30	0.00	0.00	0.00	0.00
<b>1,011</b>	<b>1,031</b>	35.40	28.50	21.60	15.00	9.00	4.50	1.70	0.00	0.00	0.00	0.00
<b>1,031</b>	<b>1,051</b>	36.40	29.50	22.60	15.90	9.70	5.20	2.00	0.00	0.00	0.00	0.00
<b>1,051</b>	<b>1,072</b>	37.40	30.50	23.60	16.90	10.30	5.80	2.40	0.00	0.00	0.00	0.00
<b>1,072</b>	<b>1,092</b>	38.40	31.50	24.60	17.80	11.20	6.50	2.70	0.30	0.00	0.00	0.00
<b>1,092</b>	<b>1,113</b>	39.40	32.50	25.60	18.80	12.20	7.10	3.10	0.70	0.00	0.00	0.00
<b>1,113</b>	<b>1,133</b>	40.40	33.50	26.60	19.80	13.20	7.80	3.40	1.00	0.00	0.00	0.00
<b>1,133</b>	<b>1,154</b>	41.40	34.50	27.60	20.80	14.10	8.40	3.90	1.40	0.00	0.00	0.00
<b>1,154</b>	<b>1,174</b>	42.40	35.50	28.60	21.80	15.10	9.10	4.60	1.70	0.00	0.00	0.00
<b>1,174</b>	<b>1,194</b>	43.40	36.50	29.60	22.80	16.00	9.70	5.20	2.10	0.00	0.00	0.00
<b>1,194</b>	<b>1,215</b>	44.40	37.50	30.60	23.80	17.00	10.40	5.90	2.40	0.00	0.00	0.00
<b>1,215</b>	<b>1,235</b>	45.40	38.50	31.60	24.80	18.00	11.40	6.60	2.80	0.40	0.00	0.00
<b>1,235</b>	<b>1,256</b>	46.40	39.50	32.60	25.80	18.90	12.30	7.20	3.10	0.70	0.00	0.00
<b>1,256</b>	<b>1,276</b>	47.40	40.50	33.60	26.80	19.90	13.30	7.90	3.50	1.10	0.00	0.00
<b>1,276</b>	<b>1,296</b>	48.40	41.50	34.60	27.80	20.90	14.20	8.50	4.00	1.40	0.00	0.00
<b>1,296</b>	<b>1,317</b>	49.40	42.50	35.60	28.80	21.90	15.20	9.20	4.70	1.80	0.00	0.00
<b>1,317</b>	<b>1,337</b>	50.40	43.50	36.60	29.80	22.90	16.20	9.80	5.30	2.10	0.00	0.00

**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,337</b>	<b>1,358</b>	51.40	44.50	37.60	30.80	23.90	17.10	10.50	6.00	2.50	0.10	0.00
<b>1,358</b>	<b>1,378</b>	52.40	45.50	38.70	31.80	24.90	18.10	11.50	6.60	2.80	0.40	0.00
<b>1,378</b>	<b>1,398</b>	53.40	46.50	39.70	32.80	25.90	19.00	12.40	7.30	3.20	0.80	0.00
<b>1,398</b>	<b>1,419</b>	54.40	47.50	40.70	33.80	26.90	20.00	13.40	7.90	3.50	1.10	0.00

**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,419</b>	<b>1,439</b>	55.40	48.50	41.70	34.80	27.90	21.00	14.40	8.60	4.10	1.50	0.00
<b>1,439</b>	<b>1,460</b>	56.40	49.50	42.70	35.80	28.90	22.00	15.30	9.20	4.80	1.80	0.00
<b>1,460</b>	<b>1,480</b>	57.40	50.50	43.70	36.80	29.90	23.00	16.30	9.90	5.40	2.20	0.00
<b>1,480</b>	<b>1,500</b>	58.40	51.50	44.70	37.80	30.90	24.00	17.20	10.60	6.10	2.50	0.10
<b>1,500</b>	<b>1,521</b>	59.40	52.50	45.70	38.80	31.90	25.00	18.20	11.60	6.70	2.90	0.50
<b>1,521</b>	<b>1,541</b>	60.40	53.50	46.70	39.80	32.90	26.00	19.20	12.60	7.40	3.20	0.80
<b>1,541</b>	<b>1,562</b>	61.40	54.50	47.70	40.80	33.90	27.00	20.10	13.50	8.00	3.60	1.20
<b>1,562</b>	<b>1,582</b>	62.40	55.50	48.70	41.80	34.90	28.00	21.10	14.50	8.70	4.20	1.50
<b>1,582</b>	<b>1,603</b>	63.40	56.50	49.70	42.80	35.90	29.00	22.10	15.40	9.30	4.80	1.90
<b>1,603</b>	<b>1,606</b>	64.00	57.10	50.20	43.40	36.50	29.60	22.70	16.00	9.70	5.20	2.10
<b>1,606</b>	<b>1,626</b>	64.60	57.70	50.80	43.90	37.00	30.20	23.30	16.50	10.10	5.60	2.30
<b>1,626</b>	<b>1,646</b>	65.60	58.70	51.80	44.90	38.00	31.20	24.30	17.50	10.90	6.20	2.60
<b>1,646</b>	<b>1,667</b>	66.60	59.70	52.80	45.90	39.00	32.20	25.30	18.50	11.90	6.90	3.00
<b>1,667</b>	<b>1,687</b>	67.60	60.70	53.80	46.90	40.00	33.20	26.30	19.40	12.80	7.50	3.30
<b>1,687</b>	<b>1,708</b>	68.60	61.70	54.80	47.90	41.00	34.20	27.30	20.40	13.80	8.20	3.70
<b>1,708</b>	<b>1,728</b>	69.60	62.70	55.80	48.90	42.00	35.20	28.30	21.40	14.70	8.90	4.40
<b>1,728</b>	<b>1,748</b>	70.60	63.70	56.80	49.90	43.00	36.20	29.30	22.40	15.70	9.50	5.00
<b>1,748</b>	<b>1,769</b>	71.60	64.70	57.80	50.90	44.00	37.20	30.30	23.40	16.70	10.20	5.70
<b>1,769</b>	<b>1,789</b>	72.60	65.70	58.80	51.90	45.00	38.20	31.30	24.40	17.60	11.00	6.30
<b>1,789</b>	<b>1,810</b>	73.60	66.70	59.80	52.90	46.00	39.20	32.30	25.40	18.60	12.00	7.00
<b>1,810</b>	<b>1,830</b>	74.60	67.70	60.80	53.90	47.00	40.20	33.30	26.40	19.50	12.90	7.60
<b>1,830</b>	<b>1,851</b>	75.60	68.70	61.80	54.90	48.00	41.20	34.30	27.40	20.50	13.90	8.30
<b>1,851</b>	<b>1,871</b>	76.60	69.70	62.80	55.90	49.00	42.20	35.30	28.40	21.50	14.90	8.90
<b>1,871</b>	<b>1,891</b>	77.60	70.70	63.80	56.90	50.00	43.20	36.30	29.40	22.50	15.80	9.60
<b>1,891</b>	<b>1,912</b>	78.60	71.70	64.80	57.90	51.00	44.20	37.30	30.40	23.50	16.80	10.20
<b>1,912</b>	<b>1,932</b>	79.60	72.70	65.80	58.90	52.00	45.20	38.30	31.40	24.50	17.70	11.10
<b>1,932</b>	<b>1,953</b>	80.60	73.70	66.80	59.90	53.00	46.20	39.30	32.40	25.50	18.70	12.10
<b>1,953</b>	<b>1,973</b>	81.60	74.70	67.80	60.90	54.00	47.20	40.30	33.40	26.50	19.70	13.10
<b>1,973</b>	<b>1,993</b>	82.60	75.70	68.80	61.90	55.00	48.20	41.30	34.40	27.50	20.70	14.00
<b>1,993</b>	<b>2,014</b>	83.60	76.70	69.80	62.90	56.00	49.20	42.30	35.40	28.50	21.70	15.00
<b>2,014</b>	<b>2,034</b>	84.60	77.70	70.80	63.90	57.00	50.20	43.30	36.40	29.50	22.70	15.90
<b>2,034</b>	<b>2,055</b>	85.60	78.70	71.80	64.90	58.00	51.20	44.30	37.40	30.50	23.70	16.90
<b>2,055</b>	<b>2,075</b>	86.60	79.70	72.80	65.90	59.00	52.20	45.30	38.40	31.50	24.70	17.80
<b>2,075</b>	<b>2,095</b>	87.60	80.70	73.80	66.90	60.00	53.20	46.30	39.40	32.50	25.70	18.80
<b>2,095</b>	<b>2,116</b>	88.60	81.70	74.80	67.90	61.00	54.20	47.30	40.40	33.50	26.70	19.80
<b>2,116</b>	<b>2,136</b>	89.60	82.70	75.80	68.90	62.00	55.20	48.30	41.40	34.50	27.70	20.80
<b>2,136</b>	<b>2,157</b>	90.60	83.70	76.80	69.90	63.00	56.20	49.30	42.40	35.50	28.70	21.80
<b>2,157</b>	<b>2,177</b>	91.60	84.70	77.80	70.90	64.00	57.20	50.30	43.40	36.50	29.70	22.80
<b>2,177</b>	<b>2,197</b>	92.60	85.70	78.80	71.90	65.00	58.20	51.30	44.40	37.50	30.70	23.80
<b>2,197</b>	<b>2,218</b>	93.60	86.70	79.80	72.90	66.00	59.20	52.30	45.40	38.50	31.70	24.80
<b>2,218</b>	<b>2,238</b>	94.60	87.70	80.80	73.90	67.00	60.20	53.30	46.40	39.50	32.70	25.80
<b>2,238</b>	<b>2,259</b>	95.60	88.70	81.80	74.90	68.00	61.20	54.30	47.40	40.50	33.70	26.80
<b>2,259</b>	<b>2,279</b>	96.60	89.70	82.80	75.90	69.00	62.20	55.30	48.40	41.50	34.70	27.80
<b>2,279</b>	<b>2,300</b>	97.60	90.70	83.80	76.90	70.00	63.20	56.30	49.40	42.50	35.70	28.80
<b>2,300</b>	<b>2,320</b>	98.60	91.70	84.80	77.90	71.00	64.20	57.30	50.40	43.50	36.70	29.80
<b>2,320</b>	<b>2,340</b>	99.60	92.70	85.80	78.90	72.00	65.20	58.30	51.40	44.50	37.70	30.80

**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,340</b>	<b>2,361</b>	100.60	93.70	86.80	79.90	73.00	66.20	59.30	52.40	45.50	38.70	31.80
<b>2,361</b>	<b>2,381</b>	101.60	94.70	87.80	80.90	74.00	67.20	60.30	53.40	46.50	39.70	32.80
<b>2,381</b>	<b>2,402</b>	102.60	95.70	88.80	81.90	75.00	68.20	61.30	54.40	47.50	40.70	33.80
<b>2,402</b>	<b>2,422</b>	103.60	96.70	89.80	82.90	76.00	69.20	62.30	55.40	48.50	41.70	34.80

**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,422	and over	Use Percentage Method Tables										

**Married Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>0</b>	<b>312</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>312</b>	<b>341</b>	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>341</b>	<b>370</b>	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>370</b>	<b>400</b>	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>400</b>	<b>429</b>	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>429</b>	<b>459</b>	2.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>459</b>	<b>488</b>	3.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>488</b>	<b>518</b>	3.50	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>518</b>	<b>547</b>	4.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>547</b>	<b>576</b>	4.50	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>576</b>	<b>592</b>	4.90	2.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>592</b>	<b>608</b>	5.10	2.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>608</b>	<b>623</b>	5.50	3.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>623</b>	<b>639</b>	6.00	3.30	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>639</b>	<b>654</b>	6.50	3.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>654</b>	<b>670</b>	7.00	3.80	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>670</b>	<b>686</b>	7.50	4.10	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>686</b>	<b>701</b>	8.00	4.30	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>701</b>	<b>717</b>	8.50	4.60	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>717</b>	<b>733</b>	9.00	4.90	2.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>733</b>	<b>748</b>	9.50	5.10	2.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>748</b>	<b>764</b>	10.00	5.50	3.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>764</b>	<b>779</b>	10.50	6.00	3.30	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>779</b>	<b>795</b>	11.00	6.50	3.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>795</b>	<b>811</b>	11.50	7.00	3.80	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>811</b>	<b>826</b>	12.00	7.50	4.10	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>826</b>	<b>842</b>	12.50	8.00	4.30	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>842</b>	<b>858</b>	13.00	8.50	4.60	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>858</b>	<b>873</b>	13.50	9.00	4.90	2.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>873</b>	<b>884</b>	14.00	9.50	5.10	2.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>884</b>	<b>895</b>	14.30	9.80	5.30	2.90	0.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>895</b>	<b>905</b>	14.60	10.20	5.70	3.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00
<b>905</b>	<b>916</b>	15.00	10.50	6.00	3.30	0.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>916</b>	<b>927</b>	15.40	10.80	6.30	3.40	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>927</b>	<b>937</b>	15.90	11.20	6.70	3.60	1.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>937</b>	<b>948</b>	16.40	11.50	7.00	3.80	1.40	0.00	0.00	0.00	0.00	0.00	0.00
<b>948</b>	<b>959</b>	16.90	11.90	7.40	4.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>959</b>	<b>969</b>	17.40	12.20	7.70	4.20	1.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>969</b>	<b>980</b>	17.90	12.50	8.00	4.30	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>980</b>	<b>990</b>	18.40	12.90	8.40	4.50	2.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>990</b>	<b>1,001</b>	18.90	13.20	8.70	4.70	2.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,001</b>	<b>1,012</b>	19.40	13.60	9.10	4.90	2.50	0.10	0.00	0.00	0.00	0.00	0.00
<b>1,012</b>	<b>1,022</b>	19.90	13.90	9.40	5.10	2.70	0.30	0.00	0.00	0.00	0.00	0.00
<b>1,022</b>	<b>1,033</b>	20.40	14.20	9.70	5.30	2.90	0.50	0.00	0.00	0.00	0.00	0.00
<b>1,033</b>	<b>1,044</b>	20.90	14.60	10.10	5.60	3.00	0.70	0.00	0.00	0.00	0.00	0.00
<b>1,044</b>	<b>1,054</b>	21.40	14.90	10.40	5.90	3.20	0.80	0.00	0.00	0.00	0.00	0.00

**Married Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,054</b>	<b>1,065</b>	21.90	15.30	10.80	6.30	3.40	1.00	0.00	0.00	0.00	0.00	0.00
<b>1,065</b>	<b>1,076</b>	22.40	15.80	11.10	6.60	3.60	1.20	0.00	0.00	0.00	0.00	0.00
<b>1,076</b>	<b>1,086</b>	22.90	16.30	11.40	7.00	3.80	1.40	0.00	0.00	0.00	0.00	0.00
<b>1,086</b>	<b>1,097</b>	23.40	16.80	11.80	7.30	3.90	1.60	0.00	0.00	0.00	0.00	0.00
<b>1,097</b>	<b>1,107</b>	23.90	17.30	12.10	7.60	4.10	1.70	0.00	0.00	0.00	0.00	0.00
<b>1,107</b>	<b>1,118</b>	24.40	17.80	12.50	8.00	4.30	1.90	0.00	0.00	0.00	0.00	0.00
<b>1,118</b>	<b>1,129</b>	24.90	18.30	12.80	8.30	4.50	2.10	0.00	0.00	0.00	0.00	0.00
<b>1,129</b>	<b>1,139</b>	25.40	18.80	13.20	8.70	4.70	2.30	0.00	0.00	0.00	0.00	0.00
<b>1,139</b>	<b>1,150</b>	25.90	19.30	13.50	9.00	4.80	2.50	0.10	0.00	0.00	0.00	0.00
<b>1,150</b>	<b>1,161</b>	26.40	19.80	13.80	9.30	5.00	2.60	0.30	0.00	0.00	0.00	0.00
<b>1,161</b>	<b>1,171</b>	26.90	20.30	14.20	9.70	5.20	2.80	0.40	0.00	0.00	0.00	0.00
<b>1,171</b>	<b>1,182</b>	27.40	20.80	14.50	10.00	5.50	3.00	0.60	0.00	0.00	0.00	0.00
<b>1,182</b>	<b>1,192</b>	27.90	21.30	14.80	10.30	5.90	3.20	0.80	0.00	0.00	0.00	0.00
<b>1,192</b>	<b>1,202</b>	28.40	21.80	15.20	10.70	6.20	3.30	1.00	0.00	0.00	0.00	0.00
<b>1,202</b>	<b>1,212</b>	28.90	22.30	15.70	11.00	6.50	3.50	1.10	0.00	0.00	0.00	0.00
<b>1,212</b>	<b>1,222</b>	29.40	22.80	16.20	11.30	6.80	3.70	1.30	0.00	0.00	0.00	0.00
<b>1,222</b>	<b>1,233</b>	29.80	23.20	16.60	11.60	7.20	3.90	1.50	0.00	0.00	0.00	0.00
<b>1,233</b>	<b>1,243</b>	30.30	23.70	17.10	12.00	7.50	4.00	1.70	0.00	0.00	0.00	0.00
<b>1,243</b>	<b>1,253</b>	30.80	24.20	17.60	12.30	7.80	4.20	1.80	0.00	0.00	0.00	0.00
<b>1,253</b>	<b>1,263</b>	31.30	24.70	18.10	12.60	8.10	4.40	2.00	0.00	0.00	0.00	0.00
<b>1,263</b>	<b>1,273</b>	31.80	25.20	18.60	13.00	8.50	4.60	2.20	0.00	0.00	0.00	0.00
<b>1,273</b>	<b>1,284</b>	32.30	25.60	19.00	13.30	8.80	4.70	2.30	0.00	0.00	0.00	0.00
<b>1,284</b>	<b>1,294</b>	32.80	26.10	19.50	13.60	9.10	4.90	2.50	0.10	0.00	0.00	0.00
<b>1,294</b>	<b>1,304</b>	33.30	26.60	20.00	13.90	9.40	5.10	2.70	0.30	0.00	0.00	0.00
<b>1,304</b>	<b>1,314</b>	33.80	27.10	20.50	14.30	9.80	5.30	2.90	0.50	0.00	0.00	0.00
<b>1,314</b>	<b>1,324</b>	34.30	27.60	21.00	14.60	10.10	5.60	3.00	0.70	0.00	0.00	0.00
<b>1,324</b>	<b>1,335</b>	34.80	28.00	21.40	14.90	10.40	5.90	3.20	0.80	0.00	0.00	0.00
<b>1,335</b>	<b>1,345</b>	35.30	28.50	21.90	15.30	10.70	6.30	3.40	1.00	0.00	0.00	0.00
<b>1,345</b>	<b>1,355</b>	35.80	29.00	22.40	15.80	11.10	6.60	3.60	1.20	0.00	0.00	0.00
<b>1,355</b>	<b>1,365</b>	36.30	29.50	22.90	16.30	11.40	6.90	3.70	1.30	0.00	0.00	0.00
<b>1,365</b>	<b>1,375</b>	36.80	30.00	23.40	16.80	11.70	7.20	3.90	1.50	0.00	0.00	0.00
<b>1,375</b>	<b>1,386</b>	37.30	30.50	23.80	17.20	12.10	7.60	4.10	1.70	0.00	0.00	0.00
<b>1,386</b>	<b>1,396</b>	37.80	31.00	24.30	17.70	12.40	7.90	4.30	1.90	0.00	0.00	0.00
<b>1,396</b>	<b>1,406</b>	38.30	31.50	24.80	18.20	12.70	8.20	4.40	2.00	0.00	0.00	0.00
<b>1,406</b>	<b>1,416</b>	38.80	32.00	25.30	18.70	13.00	8.50	4.60	2.20	0.00	0.00	0.00
<b>1,416</b>	<b>1,426</b>	39.30	32.50	25.80	19.20	13.40	8.90	4.80	2.40	0.00	0.00	0.00
<b>1,426</b>	<b>1,437</b>	39.80	33.00	26.20	19.60	13.70	9.20	5.00	2.60	0.20	0.00	0.00
<b>1,437</b>	<b>1,447</b>	40.30	33.50	26.70	20.10	14.00	9.50	5.10	2.70	0.40	0.00	0.00
<b>1,447</b>	<b>1,457</b>	40.80	34.00	27.20	20.60	14.30	9.80	5.40	2.90	0.50	0.00	0.00
<b>1,457</b>	<b>1,467</b>	41.30	34.50	27.70	21.10	14.70	10.20	5.70	3.10	0.70	0.00	0.00
<b>1,467</b>	<b>1,477</b>	41.80	35.00	28.20	21.60	15.00	10.50	6.00	3.30	0.90	0.00	0.00
<b>1,477</b>	<b>1,488</b>	42.30	35.50	28.60	22.00	15.40	10.80	6.30	3.40	1.00	0.00	0.00
<b>1,488</b>	<b>1,498</b>	42.80	36.00	29.10	22.50	15.90	11.20	6.70	3.60	1.20	0.00	0.00
<b>1,498</b>	<b>1,508</b>	43.30	36.50	29.60	23.00	16.40	11.50	7.00	3.80	1.40	0.00	0.00
<b>1,508</b>	<b>1,518</b>	43.80	37.00	30.10	23.50	16.90	11.80	7.30	4.00	1.60	0.00	0.00
<b>1,518</b>	<b>1,528</b>	44.30	37.50	30.60	24.00	17.40	12.10	7.60	4.10	1.70	0.00	0.00
<b>1,528</b>	<b>1,539</b>	44.80	38.00	31.10	24.40	17.80	12.50	8.00	4.30	1.90	0.00	0.00

**Married Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,539</b>	<b>1,549</b>	45.30	38.50	31.60	24.90	18.30	12.80	8.30	4.50	2.10	0.00	0.00
<b>1,549</b>	<b>1,559</b>	45.80	39.00	32.10	25.40	18.80	13.10	8.60	4.60	2.30	0.00	0.00
<b>1,559</b>	<b>1,569</b>	46.30	39.50	32.60	25.90	19.30	13.40	8.90	4.80	2.40	0.00	0.00
<b>1,569</b>	<b>1,579</b>	46.80	40.00	33.10	26.40	19.80	13.80	9.30	5.00	2.60	0.20	0.00
<b>1,579</b>	<b>1,590</b>	47.30	40.50	33.60	26.80	20.20	14.10	9.60	5.20	2.80	0.40	0.00
<b>1,590</b>	<b>1,600</b>	47.80	41.00	34.10	27.30	20.70	14.40	9.90	5.40	3.00	0.60	0.00
<b>1,600</b>	<b>1,610</b>	48.30	41.50	34.60	27.80	21.20	14.70	10.30	5.80	3.10	0.70	0.00
<b>1,610</b>	<b>1,620</b>	48.80	42.00	35.10	28.30	21.70	15.10	10.60	6.10	3.30	0.90	0.00
<b>1,620</b>	<b>1,631</b>	49.30	42.50	35.60	28.70	22.20	15.60	10.90	6.40	3.50	1.10	0.00
<b>1,631</b>	<b>1,641</b>	49.80	43.00	36.10	29.20	22.60	16.00	11.20	6.70	3.60	1.30	0.00
<b>1,641</b>	<b>1,651</b>	50.30	43.50	36.60	29.70	23.10	16.50	11.60	7.10	3.80	1.40	0.00
<b>1,651</b>	<b>1,661</b>	50.80	44.00	37.10	30.20	23.60	17.00	11.90	7.40	4.00	1.60	0.00
<b>1,661</b>	<b>1,671</b>	51.30	44.50	37.60	30.70	24.10	17.50	12.20	7.70	4.20	1.80	0.00
<b>1,671</b>	<b>1,682</b>	51.80	45.00	38.10	31.20	24.50	18.00	12.50	8.00	4.30	2.00	0.00
<b>1,682</b>	<b>1,692</b>	52.30	45.50	38.60	31.70	25.00	18.40	12.90	8.40	4.50	2.10	0.00
<b>1,692</b>	<b>1,702</b>	52.80	46.00	39.10	32.20	25.50	18.90	13.20	8.70	4.70	2.30	0.00
<b>1,702</b>	<b>1,712</b>	53.30	46.50	39.60	32.70	26.00	19.40	13.50	9.00	4.90	2.50	0.10
<b>1,712</b>	<b>1,722</b>	53.80	47.00	40.10	33.20	26.50	19.90	13.80	9.40	5.00	2.60	0.30
<b>1,722</b>	<b>1,733</b>	54.30	47.50	40.60	33.70	26.90	20.30	14.20	9.70	5.20	2.80	0.40
<b>1,733</b>	<b>1,743</b>	54.80	48.00	41.10	34.20	27.40	20.80	14.50	10.00	5.50	3.00	0.60
<b>1,743</b>	<b>1,753</b>	55.30	48.50	41.60	34.70	27.90	21.30	14.80	10.30	5.80	3.20	0.80
<b>1,753</b>	<b>1,763</b>	55.80	49.00	42.10	35.20	28.40	21.80	15.20	10.70	6.20	3.30	1.00
<b>1,763</b>	<b>1,773</b>	56.30	49.50	42.60	35.70	28.90	22.30	15.70	11.00	6.50	3.50	1.10
<b>1,773</b>	<b>1,784</b>	56.80	50.00	43.10	36.20	29.30	22.70	16.10	11.30	6.80	3.70	1.30
<b>1,784</b>	<b>1,794</b>	57.30	50.50	43.60	36.70	29.80	23.20	16.60	11.60	7.10	3.90	1.50
<b>1,794</b>	<b>1,804</b>	57.80	51.00	44.10	37.20	30.30	23.70	17.10	12.00	7.50	4.00	1.60
<b>1,804</b>	<b>1,807</b>	58.20	51.30	44.40	37.50	30.70	24.00	17.40	12.20	7.70	4.10	1.80
<b>1,807</b>	<b>1,828</b>	58.80	51.90	45.00	38.10	31.20	24.60	18.00	12.60	8.10	4.30	2.00
<b>1,828</b>	<b>1,848</b>	59.70	52.90	46.00	39.10	32.20	25.50	18.90	13.20	8.70	4.70	2.30
<b>1,848</b>	<b>1,868</b>	60.70	53.90	47.00	40.10	33.20	26.50	19.90	13.90	9.40	5.00	2.70
<b>1,868</b>	<b>1,889</b>	61.70	54.90	48.00	41.10	34.20	27.50	20.90	14.50	10.00	5.50	3.00
<b>1,889</b>	<b>1,909</b>	62.70	55.90	49.00	42.10	35.20	28.40	21.80	15.20	10.70	6.20	3.40
<b>1,909</b>	<b>1,930</b>	63.70	56.90	50.00	43.10	36.20	29.40	22.80	16.20	11.30	6.80	3.70
<b>1,930</b>	<b>1,950</b>	64.70	57.90	51.00	44.10	37.20	30.40	23.70	17.10	12.00	7.50	4.00
<b>1,950</b>	<b>1,970</b>	65.70	58.90	52.00	45.10	38.20	31.40	24.70	18.10	12.60	8.10	4.40
<b>1,970</b>	<b>1,991</b>	66.70	59.90	53.00	46.10	39.20	32.40	25.60	19.10	13.30	8.80	4.70
<b>1,991</b>	<b>2,011</b>	67.70	60.90	54.00	47.10	40.20	33.40	26.60	20.00	13.90	9.40	5.10
<b>2,011</b>	<b>2,032</b>	68.70	61.90	55.00	48.10	41.20	34.40	27.60	21.00	14.60	10.10	5.60
<b>2,032</b>	<b>2,052</b>	69.70	62.90	56.00	49.10	42.20	35.40	28.50	21.90	15.30	10.80	6.30
<b>2,052</b>	<b>2,072</b>	70.70	63.90	57.00	50.10	43.20	36.40	29.50	22.90	16.30	11.40	6.90
<b>2,072</b>	<b>2,093</b>	71.70	64.90	58.00	51.10	44.20	37.40	30.50	23.80	17.20	12.10	7.60
<b>2,093</b>	<b>2,113</b>	72.70	65.90	59.00	52.10	45.20	38.40	31.50	24.80	18.20	12.70	8.20
<b>2,113</b>	<b>2,134</b>	73.70	66.90	60.00	53.10	46.20	39.40	32.50	25.80	19.20	13.40	8.90
<b>2,134</b>	<b>2,154</b>	74.70	67.90	61.00	54.10	47.20	40.40	33.50	26.70	20.10	14.00	9.50
<b>2,154</b>	<b>2,174</b>	75.70	68.90	62.00	55.10	48.20	41.40	34.50	27.70	21.10	14.70	10.20
<b>2,174</b>	<b>2,195</b>	76.70	69.90	63.00	56.10	49.20	42.40	35.50	28.60	22.00	15.40	10.80
<b>2,195</b>	<b>2,215</b>	77.70	70.90	64.00	57.10	50.20	43.40	36.50	29.60	23.00	16.40	11.50

**Married Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,215</b>	<b>2,236</b>	78.70	71.90	65.00	58.10	51.20	44.40	37.50	30.60	24.00	17.40	12.10
<b>2,236</b>	<b>2,256</b>	79.70	72.90	66.00	59.10	52.20	45.40	38.50	31.60	24.90	18.30	12.80
<b>2,256</b>	<b>2,277</b>	80.70	73.90	67.00	60.10	53.20	46.40	39.50	32.60	25.90	19.30	13.40
<b>2,277</b>	<b>2,297</b>	81.70	74.90	68.00	61.10	54.20	47.40	40.50	33.60	26.80	20.20	14.10
<b>2,297</b>	<b>2,317</b>	82.70	75.90	69.00	62.10	55.20	48.40	41.50	34.60	27.80	21.20	14.80
<b>2,317</b>	<b>2,338</b>	83.70	76.90	70.00	63.10	56.20	49.40	42.50	35.60	28.80	22.20	15.60
<b>2,338</b>	<b>2,358</b>	84.70	77.90	71.00	64.10	57.20	50.40	43.50	36.60	29.70	23.10	16.50
<b>2,358</b>	<b>2,379</b>	85.70	78.90	72.00	65.10	58.20	51.40	44.50	37.60	30.70	24.10	17.50
<b>2,379</b>	<b>2,399</b>	86.70	79.90	73.00	66.10	59.20	52.40	45.50	38.60	31.70	25.00	18.40
<b>2,399</b>	<b>2,419</b>	87.70	80.90	74.00	67.10	60.20	53.40	46.50	39.60	32.70	26.00	19.40
<b>2,419</b>	<b>2,440</b>	88.70	81.90	75.00	68.10	61.20	54.40	47.50	40.60	33.70	27.00	20.40
<b>2,440</b>	<b>2,460</b>	89.70	82.90	76.00	69.10	62.20	55.40	48.50	41.60	34.70	27.90	21.30
<b>2,460</b>	<b>2,481</b>	90.70	83.90	77.00	70.10	63.20	56.40	49.50	42.60	35.70	28.90	22.30
<b>2,481</b>	<b>2,501</b>	91.70	84.90	78.00	71.10	64.20	57.40	50.50	43.60	36.70	29.80	23.20
<b>2,501</b>	<b>2,521</b>	92.70	85.90	79.00	72.10	65.20	58.40	51.50	44.60	37.70	30.80	24.20
<b>2,521</b>	<b>2,542</b>	93.70	86.90	80.00	73.10	66.20	59.40	52.50	45.60	38.70	31.80	25.20
<b>2,542</b>	<b>2,562</b>	94.70	87.90	81.00	74.10	67.20	60.40	53.50	46.60	39.70	32.80	26.10
<b>2,562</b>	<b>2,583</b>	95.70	88.90	82.00	75.10	68.20	61.40	54.50	47.60	40.70	33.80	27.10
<b>2,583</b>	<b>2,603</b>	96.70	89.90	83.00	76.10	69.20	62.40	55.50	48.60	41.70	34.80	28.00
<b>2,603</b>	<b>2,623</b>	97.70	90.90	84.00	77.10	70.20	63.40	56.50	49.60	42.70	35.80	29.00
<b>2,623</b>	<b>2,644</b>	98.70	91.90	85.00	78.10	71.20	64.40	57.50	50.60	43.70	36.80	30.00
<b>2,644</b>	<b>2,664</b>	99.70	92.90	86.00	79.10	72.20	65.40	58.50	51.60	44.70	37.80	31.00
<b>2,664</b>	<b>2,685</b>	100.70	93.90	87.00	80.10	73.20	66.40	59.50	52.60	45.70	38.80	32.00
<b>2,685</b>	<b>2,705</b>	101.70	94.90	88.00	81.10	74.20	67.40	60.50	53.60	46.70	39.80	33.00
<b>2,705</b>	<b>2,725</b>	102.70	95.90	89.00	82.10	75.20	68.40	61.50	54.60	47.70	40.80	34.00
<b>2,725</b>	<b>2,730</b>	103.40	96.50	89.60	82.70	75.80	69.00	62.10	55.20	48.30	41.50	34.60
<b>2,730</b>	<b>2,751</b>	104.00	97.10	90.20	83.30	76.50	69.60	62.70	55.80	49.00	42.10	35.20
<b>2,751</b>	<b>2,771</b>	105.00	98.10	91.20	84.30	77.50	70.60	63.70	56.80	50.00	43.10	36.20
<b>2,771</b>	<b>2,791</b>	106.00	99.10	92.20	85.30	78.50	71.60	64.70	57.80	51.00	44.10	37.20
<b>2,791</b>	<b>2,812</b>	107.00	100.10	93.20	86.30	79.50	72.60	65.70	58.80	52.00	45.10	38.20
<b>2,812</b>	<b>2,832</b>	108.00	101.10	94.20	87.30	80.50	73.60	66.70	59.80	53.00	46.10	39.20
<b>2,832</b>	<b>2,853</b>	109.00	102.10	95.20	88.30	81.50	74.60	67.70	60.80	54.00	47.10	40.20
<b>2,853</b>	<b>2,873</b>	110.00	103.10	96.20	89.30	82.50	75.60	68.70	61.80	55.00	48.10	41.20
<b>2,873</b>	<b>2,893</b>	111.00	104.10	97.20	90.30	83.50	76.60	69.70	62.80	56.00	49.10	42.20
<b>2,893</b>	<b>2,914</b>	112.00	105.10	98.20	91.30	84.50	77.60	70.70	63.80	57.00	50.10	43.20
<b>2,914</b>	<b>2,934</b>	113.00	106.10	99.20	92.30	85.50	78.60	71.70	64.80	58.00	51.10	44.20
<b>2,934</b>	<b>2,955</b>	114.00	107.10	100.20	93.30	86.50	79.60	72.70	65.80	59.00	52.10	45.20
<b>2,955</b>	<b>2,975</b>	115.00	108.10	101.20	94.30	87.50	80.60	73.70	66.80	60.00	53.10	46.20
<b>2,975</b>	<b>2,996</b>	116.00	109.10	102.20	95.30	88.50	81.60	74.70	67.80	61.00	54.10	47.20
<b>2,996</b>	<b>3,016</b>	117.00	110.10	103.20	96.30	89.50	82.60	75.70	68.80	62.00	55.10	48.20
<b>3,016</b>	<b>3,036</b>	118.00	111.10	104.20	97.30	90.50	83.60	76.70	69.80	63.00	56.10	49.20
<b>3,036</b>	<b>3,057</b>	119.00	112.10	105.20	98.30	91.50	84.60	77.70	70.80	64.00	57.10	50.20
<b>3,057</b>	<b>3,077</b>	120.00	113.10	106.20	99.30	92.50	85.60	78.70	71.80	65.00	58.10	51.20
<b>3,077</b>	<b>3,098</b>	121.00	114.10	107.20	100.30	93.50	86.60	79.70	72.80	66.00	59.10	52.20
<b>3,098</b>	<b>3,118</b>	122.00	115.10	108.20	101.30	94.50	87.60	80.70	73.80	67.00	60.10	53.20
<b>3,118</b>	<b>3,138</b>	123.00	116.10	109.20	102.30	95.50	88.60	81.70	74.80	68.00	61.10	54.20

**Married Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>3,138</b>	<b>3,159</b>	124.00	117.10	110.20	103.30	96.50	89.60	82.70	75.80	69.00	62.10	55.20
<b>3,159</b>	<b>3,179</b>	125.00	118.10	111.20	104.30	97.50	90.60	83.70	76.80	70.00	63.10	56.20
<b>3,179</b>	<b>3,200</b>	126.00	119.10	112.20	105.30	98.50	91.60	84.70	77.80	71.00	64.10	57.20
<b>3,200</b>	<b>3,220</b>	127.00	120.10	113.20	106.30	99.50	92.60	85.70	78.80	72.00	65.10	58.20
<b>3,220</b>	<b>3,240</b>	128.00	121.10	114.20	107.30	100.50	93.60	86.70	79.80	73.00	66.10	59.20
<b>3,240</b>	<b>3,261</b>	129.00	122.10	115.20	108.30	101.50	94.60	87.70	80.80	74.00	67.10	60.20
<b>3,261</b>	<b>3,281</b>	130.00	123.10	116.20	109.30	102.50	95.60	88.70	81.80	75.00	68.10	61.20
<b>3,281</b>	<b>3,302</b>	131.00	124.10	117.20	110.30	103.50	96.60	89.70	82.80	76.00	69.10	62.20
<b>3,302</b>	<b>3,322</b>	132.00	125.10	118.20	111.30	104.50	97.60	90.70	83.80	77.00	70.10	63.20
<b>3,322</b>	<b>3,342</b>	133.00	126.10	119.20	112.30	105.50	98.60	91.70	84.80	78.00	71.10	64.20
<b>3,342</b>	<b>3,363</b>	134.00	127.10	120.20	113.30	106.50	99.60	92.70	85.80	79.00	72.10	65.20
<b>3,363</b>	<b>3,383</b>	135.00	128.10	121.20	114.30	107.50	100.60	93.70	86.80	80.00	73.10	66.20
<b>3,383</b>	<b>3,404</b>	136.00	129.10	122.20	115.30	108.50	101.60	94.70	87.80	81.00	74.10	67.20
<b>3,404</b>	<b>3,424</b>	137.00	130.10	123.20	116.30	109.50	102.60	95.70	88.80	82.00	75.10	68.20
<b>3,424</b>	<b>3,444</b>	138.00	131.10	124.20	117.30	110.50	103.60	96.70	89.80	83.00	76.10	69.20
<b>3,444</b>	<b>3,465</b>	139.00	132.10	125.20	118.30	111.50	104.60	97.70	90.80	84.00	77.10	70.20
<b>3,465</b>	<b>3,485</b>	140.00	133.10	126.20	119.30	112.50	105.60	98.70	91.80	85.00	78.10	71.20
<b>3,485</b>	<b>3,506</b>	141.00	134.10	127.20	120.30	113.50	106.60	99.70	92.80	86.00	79.10	72.20
<b>3,506</b>	<b>3,526</b>	142.00	135.10	128.20	121.30	114.50	107.60	100.70	93.80	87.00	80.10	73.20
<b>3,526</b>	<b>3,547</b>	143.00	136.10	129.20	122.30	115.50	108.60	101.70	94.80	88.00	81.10	74.20
<b>3,547</b>	<b>3,567</b>	144.00	137.10	130.20	123.30	116.50	109.60	102.70	95.80	89.00	82.10	75.20
<b>3,567</b>	<b>3,587</b>	145.00	138.10	131.20	124.30	117.50	110.60	103.70	96.80	90.00	83.10	76.20
<b>3,587</b>	<b>3,608</b>	146.00	139.10	132.20	125.30	118.50	111.60	104.70	97.80	91.00	84.10	77.20
<b>3,608</b>	<b>3,628</b>	147.00	140.10	133.20	126.30	119.50	112.60	105.70	98.80	92.00	85.10	78.20
<b>3,628</b>	<b>3,649</b>	148.00	141.10	134.20	127.30	120.50	113.60	106.70	99.80	93.00	86.10	79.20
<b>3,649</b>	<b>3,669</b>	149.00	142.10	135.20	128.30	121.50	114.60	107.70	100.80	94.00	87.10	80.20
<b>3,669</b>	<b>3,689</b>	150.00	143.10	136.20	129.30	122.50	115.60	108.70	101.80	95.00	88.10	81.20
<b>3,689</b>	<b>3,710</b>	151.00	144.10	137.20	130.30	123.50	116.60	109.70	102.80	96.00	89.10	82.20
<b>3,710</b>	<b>3,730</b>	152.00	145.10	138.20	131.30	124.50	117.60	110.70	103.80	97.00	90.10	83.20
<b>3,730</b>	<b>and over</b>	<b>Use Percentage Method Tables</b>										





**Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>724</b>	<b>734</b>	19.90	12.80	3.20	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>734</b>	<b>744</b>	20.40	13.30	3.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>744</b>	<b>754</b>	20.90	13.70	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>754</b>	<b>765</b>	21.40	14.20	3.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>765</b>	<b>775</b>	21.90	14.70	3.90	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>775</b>	<b>785</b>	22.40	15.20	4.20	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>785</b>	<b>795</b>	22.90	15.70	4.50	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>795</b>	<b>805</b>	23.40	16.10	4.80	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>805</b>	<b>816</b>	23.90	16.60	5.20	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>816</b>	<b>826</b>	24.40	17.10	5.50	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>826</b>	<b>836</b>	24.90	17.60	5.80	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>836</b>	<b>846</b>	25.40	18.10	6.20	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>846</b>	<b>857</b>	25.90	18.50	6.50	2.70	0.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>857</b>	<b>867</b>	26.40	19.00	6.80	2.90	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>867</b>	<b>877</b>	26.90	19.50	7.10	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00
<b>877</b>	<b>887</b>	27.40	20.00	7.50	3.20	0.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>887</b>	<b>897</b>	27.90	20.50	7.80	3.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>897</b>	<b>908</b>	28.40	20.90	8.10	3.50	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>908</b>	<b>918</b>	28.90	21.40	8.40	3.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>918</b>	<b>928</b>	29.40	21.90	8.80	3.90	1.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>928</b>	<b>938</b>	29.90	22.40	9.10	4.20	1.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>938</b>	<b>948</b>	30.40	22.90	9.40	4.60	1.70	0.00	0.00	0.00	0.00	0.00	0.00
<b>948</b>	<b>959</b>	30.90	23.40	9.70	4.90	1.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>959</b>	<b>969</b>	31.40	23.90	10.10	5.20	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>969</b>	<b>979</b>	31.90	24.40	10.40	5.50	2.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>979</b>	<b>989</b>	32.40	24.90	10.70	5.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>989</b>	<b>999</b>	32.90	25.40	11.00	6.20	2.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>999</b>	<b>1,010</b>	33.40	25.90	11.40	6.50	2.70	0.10	0.00	0.00	0.00	0.00	0.00
<b>1,010</b>	<b>1,020</b>	33.90	26.40	11.90	6.80	2.90	0.30	0.00	0.00	0.00	0.00	0.00
<b>1,020</b>	<b>1,030</b>	34.40	26.90	12.40	7.20	3.00	0.50	0.00	0.00	0.00	0.00	0.00
<b>1,030</b>	<b>1,040</b>	34.90	27.40	12.90	7.50	3.20	0.60	0.00	0.00	0.00	0.00	0.00
<b>1,040</b>	<b>1,050</b>	35.40	27.90	13.40	7.80	3.40	0.80	0.00	0.00	0.00	0.00	0.00
<b>1,050</b>	<b>1,061</b>	35.90	28.40	13.80	8.10	3.60	1.00	0.00	0.00	0.00	0.00	0.00
<b>1,061</b>	<b>1,071</b>	36.40	28.90	14.30	8.50	3.70	1.20	0.00	0.00	0.00	0.00	0.00
<b>1,071</b>	<b>1,079</b>	36.80	29.40	14.80	8.80	3.90	1.30	0.00	0.00	0.00	0.00	0.00
<b>1,079</b>	<b>1,100</b>	37.60	30.10	15.40	9.20	4.40	1.60	0.00	0.00	0.00	0.00	0.00
<b>1,100</b>	<b>1,120</b>	38.60	31.10	16.40	9.90	5.00	1.90	0.00	0.00	0.00	0.00	0.00
<b>1,120</b>	<b>1,141</b>	39.60	32.10	17.40	10.50	5.70	2.30	0.00	0.00	0.00	0.00	0.00
<b>1,141</b>	<b>1,161</b>	40.60	33.10	18.30	11.20	6.30	2.60	0.00	0.00	0.00	0.00	0.00
<b>1,161</b>	<b>1,181</b>	41.60	34.10	19.30	12.10	7.00	2.90	0.40	0.00	0.00	0.00	0.00
<b>1,181</b>	<b>1,202</b>	42.60	35.10	20.20	13.10	7.60	3.30	0.70	0.00	0.00	0.00	0.00
<b>1,202</b>	<b>1,222</b>	43.60	36.10	21.20	14.00	8.30	3.60	1.10	0.00	0.00	0.00	0.00
<b>1,222</b>	<b>1,243</b>	44.60	37.10	22.20	15.00	8.90	4.10	1.40	0.00	0.00	0.00	0.00
<b>1,243</b>	<b>1,263</b>	45.60	38.10	23.20	16.00	9.60	4.70	1.70	0.00	0.00	0.00	0.00
<b>1,263</b>	<b>1,283</b>	46.60	39.10	24.20	16.90	10.20	5.40	2.10	0.00	0.00	0.00	0.00
<b>1,283</b>	<b>1,304</b>	47.60	40.10	25.20	17.90	10.90	6.00	2.40	0.00	0.00	0.00	0.00

**Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,304</b>	<b>1,324</b>	48.60	41.10	26.20	18.80	11.70	6.70	2.80	0.20	0.00	0.00	0.00
<b>1,324</b>	<b>1,345</b>	49.60	42.10	27.20	19.80	12.70	7.30	3.10	0.50	0.00	0.00	0.00
<b>1,238</b>	<b>1,365</b>	50.60	43.10	28.20	20.80	13.60	8.00	3.50	0.90	0.00	0.00	0.00
<b>1,365</b>	<b>1,385</b>	51.60	44.10	29.20	21.70	14.60	8.60	3.80	1.20	0.00	0.00	0.00

**Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,385</b>	<b>1,406</b>	52.60	45.10	30.20	22.70	15.50	9.30	4.40	1.60	0.00	0.00	0.00
<b>1,406</b>	<b>1,426</b>	53.60	46.10	31.20	23.70	16.50	9.90	5.10	1.90	0.00	0.00	0.00
<b>1,426</b>	<b>1,447</b>	54.60	47.10	32.20	24.70	17.40	10.60	5.70	2.30	0.00	0.00	0.00
<b>1,447</b>	<b>1,467</b>	55.60	48.10	33.20	25.70	18.40	11.30	6.40	2.60	0.00	0.00	0.00
<b>1,467</b>	<b>1,487</b>	56.60	49.10	34.20	26.70	19.40	12.20	7.00	3.00	0.40	0.00	0.00
<b>1,487</b>	<b>1,508</b>	57.60	50.10	35.20	27.70	20.30	13.20	7.70	3.30	0.70	0.00	0.00
<b>1,508</b>	<b>1,528</b>	58.60	51.10	36.20	28.70	21.30	14.10	8.30	3.70	1.10	0.00	0.00
<b>1,528</b>	<b>1,549</b>	59.60	52.10	37.20	29.70	22.30	15.10	9.00	4.10	1.40	0.00	0.00
<b>1,549</b>	<b>1,569</b>	60.60	53.10	38.20	30.70	23.30	16.10	9.70	4.80	1.80	0.00	0.00
<b>1,569</b>	<b>1,589</b>	61.60	54.10	39.20	31.70	24.30	17.00	10.30	5.40	2.10	0.00	0.00
<b>1,589</b>	<b>1,610</b>	62.60	55.10	40.20	32.70	25.30	18.00	11.00	6.10	2.50	0.00	0.00
<b>1,610</b>	<b>1,630</b>	63.60	56.10	41.20	33.70	26.30	18.90	11.80	6.70	2.80	0.20	0.00
<b>1,630</b>	<b>1,651</b>	64.60	57.10	42.20	34.70	27.30	19.90	12.70	7.40	3.20	0.60	0.00
<b>1,651</b>	<b>1,671</b>	65.60	58.10	43.20	35.70	28.30	20.90	13.70	8.10	3.50	0.90	0.00
<b>1,671</b>	<b>1,692</b>	66.60	59.10	44.20	36.70	29.30	21.80	14.70	8.70	3.90	1.30	0.00
<b>1,692</b>	<b>1,712</b>	67.60	60.10	45.20	37.70	30.30	22.80	15.60	9.40	4.50	1.60	0.00
<b>1,712</b>	<b>1,732</b>	68.60	61.10	46.20	38.70	31.30	23.80	16.60	10.00	5.10	2.00	0.00
<b>1,732</b>	<b>1,746</b>	69.40	61.90	47.00	39.60	32.10	24.70	17.40	10.60	5.70	2.30	0.00
<b>1,746</b>	<b>1,766</b>	70.20	62.80	47.90	40.40	33.00	25.50	18.20	11.10	6.20	2.50	0.00
<b>1,766</b>	<b>1,787</b>	71.20	63.80	48.90	41.40	34.00	26.50	19.10	12.00	6.90	2.90	0.00
<b>1,787</b>	<b>1,807</b>	72.20	64.80	49.90	42.40	35.00	27.50	20.10	12.90	7.50	3.20	0.00
<b>1,807</b>	<b>1,828</b>	73.20	65.80	50.90	43.40	36.00	28.50	21.10	13.90	8.20	3.60	0.00
<b>1,828</b>	<b>1,848</b>	74.20	66.80	51.90	44.40	37.00	29.50	22.10	14.90	8.80	4.00	0.00
<b>1,848</b>	<b>1,868</b>	75.20	67.80	52.90	45.40	38.00	30.50	23.10	15.80	9.50	4.60	0.00
<b>1,868</b>	<b>1,889</b>	76.20	68.80	53.90	46.40	39.00	31.50	24.10	16.80	10.10	5.30	0.00
<b>1,889</b>	<b>1,909</b>	77.20	69.80	54.90	47.40	40.00	32.50	25.10	17.70	10.80	5.90	0.00
<b>1,909</b>	<b>1,930</b>	78.20	70.80	55.90	48.40	41.00	33.50	26.10	18.70	11.60	6.60	0.00
<b>1,930</b>	<b>1,950</b>	79.20	71.80	56.90	49.40	42.00	34.50	27.10	19.70	12.50	7.20	0.00
<b>1,950</b>	<b>1,970</b>	80.20	72.80	57.90	50.40	43.00	35.50	28.10	20.60	13.50	7.90	0.00
<b>1,970</b>	<b>1,991</b>	81.20	73.80	58.90	51.40	44.00	36.50	29.10	21.60	14.40	8.50	0.00
<b>1,991</b>	<b>2,011</b>	82.20	74.80	59.90	52.40	45.00	37.50	30.10	22.60	15.40	9.20	0.00
<b>2,011</b>	<b>2,032</b>	83.20	75.80	60.90	53.40	46.00	38.50	31.10	23.60	16.40	9.90	0.00
<b>2,032</b>	<b>2,052</b>	84.20	76.80	61.90	54.40	47.00	39.50	32.10	24.60	17.30	10.50	0.00
<b>2,052</b>	<b>2,072</b>	85.20	77.80	62.90	55.40	48.00	40.50	33.10	25.60	18.30	11.20	0.00
<b>2,072</b>	<b>2,093</b>	86.20	78.80	63.90	56.40	49.00	41.50	34.10	26.60	19.20	12.10	0.00
<b>2,093</b>	<b>2,113</b>	87.20	79.80	64.90	57.40	50.00	42.50	35.10	27.60	20.20	13.00	0.00
<b>2,113</b>	<b>2,134</b>	88.20	80.80	65.90	58.40	51.00	43.50	36.10	28.60	21.20	14.00	0.00
<b>2,134</b>	<b>2,154</b>	89.20	81.80	66.90	59.40	52.00	44.50	37.10	29.60	22.20	15.00	0.00
<b>2,154</b>	<b>2,175</b>	90.20	82.80	67.90	60.40	53.00	45.50	38.10	30.60	23.20	15.90	0.00
<b>2,175</b>	<b>2,195</b>	91.20	83.80	68.90	61.40	54.00	46.50	39.10	31.60	24.20	16.90	0.00
<b>2,195</b>	<b>2,215</b>	92.20	84.80	69.90	62.40	55.00	47.50	40.10	32.60	25.20	17.80	0.00
<b>2,215</b>	<b>2,236</b>	93.20	85.80	70.90	63.40	56.00	48.50	41.10	33.60	26.20	18.80	0.00
<b>2,236</b>	<b>2,256</b>	94.20	86.80	71.90	64.40	57.00	49.50	42.10	34.60	27.20	19.80	0.00
<b>2,256</b>	<b>2,277</b>	95.20	87.80	72.90	65.40	58.00	50.50	43.10	35.60	28.20	20.70	0.00
<b>2,277</b>	<b>2,297</b>	96.20	88.80	73.90	66.40	59.00	51.50	44.10	36.60	29.20	21.70	0.00
<b>2,297</b>	<b>2,317</b>	97.20	89.80	74.90	67.40	60.00	52.50	45.10	37.60	30.20	22.70	0.00

**Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,317</b>	<b>2,338</b>	98.20	90.80	75.90	68.40	61.00	53.50	46.10	38.60	31.20	23.70	0.00
<b>2,338</b>	<b>2,358</b>	99.20	91.80	76.90	69.40	62.00	54.50	47.10	39.60	32.20	24.70	0.00
<b>2,358</b>	<b>2,379</b>	100.20	92.80	77.90	70.40	63.00	55.50	48.10	40.60	33.20	25.70	0.00
<b>2,379</b>	<b>2,399</b>	101.20	93.80	78.90	71.40	64.00	56.50	49.10	41.60	34.20	26.70	0.00

**Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,399</b>	<b>2,419</b>	102.20	94.80	79.90	72.40	65.00	57.50	50.10	42.60	35.20	27.70	0.00
<b>2,419</b>	<b>2,440</b>	103.20	95.80	80.90	73.40	66.00	58.50	51.10	43.60	36.20	28.70	0.00
<b>2,440</b>	<b>2,460</b>	104.20	96.80	81.90	74.40	67.00	59.50	52.10	44.60	37.20	29.70	0.00
<b>2,460</b>	<b>2,481</b>	105.20	97.80	82.90	75.40	68.00	60.50	53.10	45.60	38.20	30.70	0.00
<b>2,481</b>	<b>2,501</b>	106.20	98.80	83.90	76.40	69.00	61.50	54.10	46.60	39.20	31.70	0.00
<b>2,501</b>	<b>2,521</b>	107.20	99.80	84.90	77.40	70.00	62.50	55.10	47.60	40.20	32.70	0.00
<b>2,521</b>	<b>2,542</b>	108.20	100.80	85.90	78.40	71.00	63.50	56.10	48.60	41.20	33.70	0.00
<b>2,542</b>	<b>2,562</b>	109.20	101.80	86.90	79.40	72.00	64.50	57.10	49.60	42.20	34.70	0.00
<b>2,562</b>	<b>2,583</b>	110.20	102.80	87.90	80.40	73.00	65.50	58.10	50.60	43.20	35.70	0.00
<b>2,583</b>	<b>2,603</b>	111.20	103.80	88.90	81.40	74.00	66.50	59.10	51.60	44.20	36.70	0.00
<b>2,603</b>	<b>2,624</b>	112.20	104.80	89.90	82.40	75.00	67.50	60.10	52.60	45.20	37.70	0.00
<b>2,624</b>	<b>2,644</b>	113.20	105.80	90.90	83.40	76.00	68.50	61.10	53.60	46.20	38.70	0.00
<b>2,644</b>	<b>2,664</b>	114.20	106.80	91.90	84.40	77.00	69.50	62.10	54.60	47.20	39.70	0.00
<b>2,664</b>	<b>2,685</b>	115.20	107.80	92.90	85.40	78.00	70.50	63.10	55.60	48.20	40.70	0.00
<b>2,685</b>	<b>2,704</b>	116.20	108.70	93.80	86.40	78.90	71.50	64.00	56.60	49.10	41.70	0.00
<b>2,704</b>	<b>and over</b>	<b>Use Percentage Method Tables</b>										

**Married Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>0</b>	<b>338</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>338</b>	<b>367</b>	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>367</b>	<b>396</b>	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>396</b>	<b>426</b>	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>426</b>	<b>455</b>	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>455</b>	<b>485</b>	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>485</b>	<b>514</b>	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>514</b>	<b>544</b>	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>544</b>	<b>573</b>	4.00	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>573</b>	<b>602</b>	4.50	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>602</b>	<b>632</b>	5.00	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>632</b>	<b>656</b>	5.50	2.90	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>656</b>	<b>672</b>	5.90	3.20	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>672</b>	<b>688</b>	6.40	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>688</b>	<b>703</b>	6.90	3.70	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>703</b>	<b>719</b>	7.40	4.00	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>719</b>	<b>734</b>	7.90	4.30	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>734</b>	<b>750</b>	8.40	4.50	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>750</b>	<b>766</b>	8.90	4.80	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>766</b>	<b>781</b>	9.40	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>781</b>	<b>797</b>	9.90	5.30	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>797</b>	<b>813</b>	10.40	5.60	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>813</b>	<b>828</b>	10.90	6.10	3.30	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>828</b>	<b>844</b>	11.40	6.60	3.60	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>844</b>	<b>859</b>	11.90	7.10	3.80	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>859</b>	<b>875</b>	12.40	7.60	4.10	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>875</b>	<b>891</b>	12.90	8.10	4.30	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>891</b>	<b>906</b>	13.40	8.60	4.60	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>906</b>	<b>922</b>	13.90	9.10	4.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>922</b>	<b>938</b>	14.40	9.60	5.10	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>938</b>	<b>953</b>	14.90	10.10	5.40	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>953</b>	<b>969</b>	15.40	10.60	5.70	3.10	0.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>969</b>	<b>984</b>	15.90	11.10	6.20	3.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>984</b>	<b>990</b>	16.30	11.40	6.50	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>990</b>	<b>1,000</b>	16.60	11.60	6.80	3.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,000</b>	<b>1,011</b>	17.10	12.00	7.10	3.80	1.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,011</b>	<b>1,021</b>	17.60	12.30	7.50	4.00	1.40	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,021</b>	<b>1,032</b>	18.10	12.70	7.80	4.20	1.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,032</b>	<b>1,043</b>	18.60	13.00	8.10	4.40	1.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,043</b>	<b>1,053</b>	19.10	13.30	8.50	4.60	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,053</b>	<b>1,064</b>	19.60	13.70	8.80	4.80	2.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,064</b>	<b>1,075</b>	20.10	14.00	9.20	4.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,075</b>	<b>1,085</b>	20.60	14.40	9.50	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,085</b>	<b>1,096</b>	21.10	14.70	9.80	5.30	2.70	0.10	0.00	0.00	0.00	0.00	0.00
<b>1,096</b>	<b>1,107</b>	21.60	15.00	10.20	5.50	2.90	0.30	0.00	0.00	0.00	0.00	0.00
<b>1,107</b>	<b>1,117</b>	22.10	15.40	10.50	5.70	3.10	0.50	0.00	0.00	0.00	0.00	0.00
<b>1,117</b>	<b>1,128</b>	22.60	15.70	10.90	6.00	3.30	0.70	0.00	0.00	0.00	0.00	0.00
<b>1,128</b>	<b>1,139</b>	23.10	16.10	11.20	6.30	3.40	0.80	0.00	0.00	0.00	0.00	0.00
<b>1,139</b>	<b>1,149</b>	23.60	16.40	11.50	6.70	3.60	1.00	0.00	0.00	0.00	0.00	0.00
<b>1,149</b>	<b>1,160</b>	24.10	16.90	11.90	7.00	3.80	1.20	0.00	0.00	0.00	0.00	0.00

**Married Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,160</b>	<b>1,170</b>	24.60	17.40	12.20	7.40	4.00	1.40	0.00	0.00	0.00	0.00	0.00
<b>1,170</b>	<b>1,181</b>	25.10	17.90	12.60	7.70	4.20	1.60	0.00	0.00	0.00	0.00	0.00
<b>1,181</b>	<b>1,192</b>	25.60	18.40	12.90	8.00	4.30	1.80	0.00	0.00	0.00	0.00	0.00
<b>1,192</b>	<b>1,202</b>	26.10	18.90	13.20	8.40	4.50	1.90	0.00	0.00	0.00	0.00	0.00
<b>1,202</b>	<b>1,213</b>	26.60	19.40	13.60	8.70	4.70	2.10	0.00	0.00	0.00	0.00	0.00
<b>1,213</b>	<b>1,224</b>	27.10	19.90	13.90	9.10	4.90	2.30	0.00	0.00	0.00	0.00	0.00
<b>1,224</b>	<b>1,234</b>	27.60	20.40	14.30	9.40	5.10	2.50	0.00	0.00	0.00	0.00	0.00
<b>1,234</b>	<b>1,245</b>	28.10	20.90	14.60	9.70	5.20	2.70	0.10	0.00	0.00	0.00	0.00
<b>1,245</b>	<b>1,256</b>	28.60	21.40	14.90	10.10	5.40	2.80	0.30	0.00	0.00	0.00	0.00
<b>1,256</b>	<b>1,266</b>	29.10	21.90	15.30	10.40	5.60	3.00	0.40	0.00	0.00	0.00	0.00
<b>1,266</b>	<b>1,277</b>	29.60	22.40	15.60	10.80	5.90	3.20	0.60	0.00	0.00	0.00	0.00
<b>1,277</b>	<b>1,287</b>	30.10	22.90	16.00	11.10	6.20	3.40	0.80	0.00	0.00	0.00	0.00
<b>1,287</b>	<b>1,298</b>	30.60	23.40	16.30	11.40	6.60	3.60	1.00	0.00	0.00	0.00	0.00
<b>1,298</b>	<b>1,309</b>	31.10	23.90	16.80	11.80	6.90	3.70	1.20	0.00	0.00	0.00	0.00
<b>1,309</b>	<b>1,319</b>	31.60	24.40	17.30	12.10	7.30	3.90	1.30	0.00	0.00	0.00	0.00
<b>1,319</b>	<b>1,323</b>	31.90	24.80	17.60	12.30	7.50	4.00	1.50	0.00	0.00	0.00	0.00
<b>1,323</b>	<b>1,333</b>	32.20	25.10	17.90	12.60	7.70	4.20	1.60	0.00	0.00	0.00	0.00
<b>1,333</b>	<b>1,343</b>	32.70	25.60	18.40	12.90	8.00	4.30	1.70	0.00	0.00	0.00	0.00
<b>1,343</b>	<b>1,354</b>	33.20	26.00	18.90	13.20	8.40	4.50	1.90	0.00	0.00	0.00	0.00
<b>1,354</b>	<b>1,364</b>	33.70	26.50	19.40	13.50	8.70	4.70	2.10	0.00	0.00	0.00	0.00
<b>1,364</b>	<b>1,374</b>	34.20	27.00	19.90	13.90	9.00	4.90	2.30	0.00	0.00	0.00	0.00
<b>1,374</b>	<b>1,384</b>	34.70	27.50	20.30	14.20	9.30	5.00	2.40	0.00	0.00	0.00	0.00
<b>1,384</b>	<b>1,394</b>	35.20	28.00	20.80	14.50	9.70	5.20	2.60	0.00	0.00	0.00	0.00
<b>1,394</b>	<b>1,405</b>	35.70	28.40	21.30	14.90	10.00	5.40	2.80	0.20	0.00	0.00	0.00
<b>1,405</b>	<b>1,415</b>	36.20	28.90	21.80	15.20	10.30	5.50	3.00	0.40	0.00	0.00	0.00
<b>1,415</b>	<b>1,425</b>	36.70	29.40	22.30	15.50	10.60	5.80	3.10	0.60	0.00	0.00	0.00
<b>1,425</b>	<b>1,435</b>	37.20	29.90	22.70	15.80	11.00	6.10	3.30	0.70	0.00	0.00	0.00
<b>1,435</b>	<b>1,445</b>	37.70	30.40	23.20	16.20	11.30	6.40	3.50	0.90	0.00	0.00	0.00
<b>1,445</b>	<b>1,456</b>	38.20	30.80	23.70	16.50	11.60	6.80	3.70	1.10	0.00	0.00	0.00
<b>1,456</b>	<b>1,466</b>	38.70	31.30	24.20	17.00	11.90	7.10	3.80	1.20	0.00	0.00	0.00
<b>1,466</b>	<b>1,476</b>	39.20	31.80	24.70	17.50	12.30	7.40	4.00	1.40	0.00	0.00	0.00
<b>1,476</b>	<b>1,486</b>	39.70	32.30	25.10	18.00	12.60	7.70	4.20	1.60	0.00	0.00	0.00
<b>1,486</b>	<b>1,496</b>	40.20	32.80	25.60	18.50	12.90	8.10	4.40	1.80	0.00	0.00	0.00
<b>1,496</b>	<b>1,507</b>	40.70	33.30	26.10	18.90	13.30	8.40	4.50	1.90	0.00	0.00	0.00
<b>1,507</b>	<b>1,517</b>	41.20	33.80	26.60	19.40	13.60	8.70	4.70	2.10	0.00	0.00	0.00
<b>1,517</b>	<b>1,527</b>	41.70	34.30	27.10	19.90	13.90	9.00	4.90	2.30	0.00	0.00	0.00
<b>1,527</b>	<b>1,537</b>	42.20	34.80	27.50	20.40	14.20	9.40	5.00	2.50	0.00	0.00	0.00
<b>1,537</b>	<b>1,547</b>	42.70	35.30	28.00	20.90	14.60	9.70	5.20	2.60	0.00	0.00	0.00
<b>1,547</b>	<b>1,558</b>	43.20	35.80	28.50	21.30	14.90	10.00	5.40	2.80	0.20	0.00	0.00
<b>1,558</b>	<b>1,568</b>	43.70	36.30	29.00	21.80	15.20	10.30	5.60	3.00	0.40	0.00	0.00
<b>1,568</b>	<b>1,578</b>	44.20	36.80	29.50	22.30	15.50	10.70	5.80	3.20	0.60	0.00	0.00
<b>1,578</b>	<b>1,588</b>	44.70	37.30	29.90	22.80	15.90	11.00	6.10	3.30	0.70	0.00	0.00
<b>1,588</b>	<b>1,598</b>	45.20	37.80	30.40	23.30	16.20	11.30	6.50	3.50	0.90	0.00	0.00
<b>1,598</b>	<b>1,609</b>	45.70	38.30	30.90	23.70	16.60	11.70	6.80	3.70	1.10	0.00	0.00
<b>1,609</b>	<b>1,619</b>	46.20	38.80	31.40	24.20	17.10	12.00	7.10	3.80	1.30	0.00	0.00
<b>1,619</b>	<b>1,629</b>	46.70	39.30	31.80	24.70	17.60	12.30	7.40	4.00	1.40	0.00	0.00
<b>1,629</b>	<b>1,639</b>	47.20	39.80	32.30	25.20	18.00	12.60	7.80	4.20	1.60	0.00	0.00
<b>1,639</b>	<b>1,649</b>	47.70	40.30	32.80	25.70	18.50	13.00	8.10	4.40	1.80	0.00	0.00
<b>1,649</b>	<b>1,660</b>	48.20	40.80	33.30	26.10	19.00	13.30	8.40	4.50	2.00	0.00	0.00
<b>1,660</b>	<b>1,670</b>	48.70	41.30	33.80	26.60	19.50	13.60	8.70	4.70	2.10	0.00	0.00

**Married Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,670</b>	<b>1,680</b>	49.20	41.80	34.30	27.10	20.00	13.90	9.10	4.90	2.30	0.00	0.00
<b>1,680</b>	<b>1,690</b>	49.70	42.30	34.80	27.60	20.40	14.30	9.40	5.10	2.50	0.00	0.00
<b>1,690</b>	<b>1,700</b>	50.20	42.80	35.30	28.10	20.90	14.60	9.70	5.20	2.60	0.10	0.00
<b>1,700</b>	<b>1,711</b>	50.70	43.30	35.80	28.50	21.40	14.90	10.00	5.40	2.80	0.20	0.00
<b>1,711</b>	<b>1,721</b>	51.20	43.80	36.30	29.00	21.90	15.20	10.40	5.60	3.00	0.40	0.00
<b>1,721</b>	<b>1,731</b>	51.70	44.30	36.80	29.50	22.30	15.60	10.70	5.80	3.20	0.60	0.00
<b>1,731</b>	<b>1,741</b>	52.20	44.80	37.30	30.00	22.80	15.90	11.00	6.20	3.30	0.80	0.00
<b>1,741</b>	<b>1,751</b>	52.70	45.30	37.80	30.50	23.30	16.20	11.40	6.50	3.50	0.90	0.00
<b>1,751</b>	<b>1,762</b>	53.20	45.80	38.30	30.90	23.80	16.60	11.70	6.80	3.70	1.10	0.00
<b>1,762</b>	<b>1,772</b>	53.70	46.30	38.80	31.40	24.30	17.10	12.00	7.10	3.90	1.30	0.00
<b>1,772</b>	<b>1,782</b>	54.20	46.80	39.30	31.90	24.70	17.60	12.30	7.50	4.00	1.50	0.00
<b>1,782</b>	<b>1,792</b>	54.70	47.30	39.80	32.40	25.20	18.10	12.70	7.80	4.20	1.60	0.00
<b>1,792</b>	<b>1,803</b>	55.20	47.80	40.30	32.90	25.70	18.60	13.00	8.10	4.40	1.80	0.00
<b>1,803</b>	<b>1,813</b>	55.70	48.30	40.80	33.40	26.20	19.00	13.30	8.40	4.60	2.00	0.00
<b>1,813</b>	<b>1,823</b>	56.20	48.80	41.30	33.90	26.70	19.50	13.60	8.80	4.70	2.10	0.00
<b>1,823</b>	<b>1,833</b>	56.70	49.30	41.80	34.40	27.10	20.00	14.00	9.10	4.90	2.30	0.00
<b>1,833</b>	<b>1,843</b>	57.20	49.80	42.30	34.90	27.60	20.50	14.30	9.40	5.10	2.50	0.00
<b>1,843</b>	<b>1,854</b>	57.70	50.30	42.80	35.40	28.10	21.00	14.60	9.80	5.30	2.70	0.10
<b>1,854</b>	<b>1,864</b>	58.20	50.80	43.30	35.90	28.60	21.40	14.90	10.10	5.40	2.80	0.30
<b>1,864</b>	<b>1,874</b>	58.70	51.30	43.80	36.40	29.10	21.90	15.30	10.40	5.60	3.00	0.40
<b>1,874</b>	<b>1,884</b>	59.20	51.80	44.30	36.90	29.50	22.40	15.60	10.70	5.90	3.20	0.60
<b>1,884</b>	<b>1,894</b>	59.70	52.30	44.80	37.40	30.00	22.90	15.90	11.10	6.20	3.40	0.80
<b>1,894</b>	<b>1,905</b>	60.20	52.80	45.30	37.90	30.50	23.40	16.30	11.40	6.50	3.50	0.90
<b>1,905</b>	<b>1,915</b>	60.70	53.30	45.80	38.40	31.00	23.80	16.70	11.70	6.80	3.70	1.10
<b>1,915</b>	<b>1,925</b>	61.20	53.80	46.30	38.90	31.50	24.30	17.20	12.00	7.20	3.90	1.30
<b>1,925</b>	<b>1,935</b>	61.70	54.30	46.80	39.40	31.90	24.80	17.60	12.40	7.50	4.10	1.50
<b>1,935</b>	<b>1,945</b>	62.20	54.80	47.30	39.90	32.40	25.30	18.10	12.70	7.80	4.20	1.60
<b>1,945</b>	<b>1,956</b>	62.70	55.30	47.80	40.40	32.90	25.80	18.60	13.00	8.20	4.40	1.80
<b>1,956</b>	<b>1,966</b>	63.20	55.80	48.30	40.90	33.40	26.20	19.10	13.30	8.50	4.60	2.00
<b>1,966</b>	<b>1,976</b>	63.70	56.30	48.80	41.40	33.90	26.70	19.60	13.70	8.80	4.70	2.20
<b>1,976</b>	<b>1,986</b>	64.20	56.80	49.30	41.90	34.40	27.20	20.00	14.00	9.10	4.90	2.30
<b>1,986</b>	<b>1,990</b>	64.60	57.10	49.70	42.20	34.80	27.50	20.40	14.20	9.30	5.00	2.50
<b>1,990</b>	<b>2,010</b>	65.20	57.70	50.30	42.80	35.40	28.10	20.90	14.60	9.70	5.20	2.70
<b>2,010</b>	<b>2,030</b>	66.20	58.70	51.30	43.80	36.40	29.00	21.90	15.30	10.40	5.60	3.00
<b>2,030</b>	<b>2,051</b>	67.20	59.70	52.30	44.80	37.40	30.00	22.80	15.90	11.00	6.20	3.30
<b>2,051</b>	<b>2,071</b>	68.20	60.70	53.30	45.80	38.40	30.90	23.80	16.70	11.70	6.80	3.70
<b>2,071</b>	<b>2,092</b>	69.20	61.70	54.30	46.80	39.40	31.90	24.80	17.60	12.30	7.50	4.00
<b>2,092</b>	<b>2,112</b>	70.20	62.70	55.30	47.80	40.40	32.90	25.70	18.60	13.00	8.10	4.40
<b>2,112</b>	<b>2,132</b>	71.20	63.70	56.30	48.80	41.40	33.90	26.70	19.50	13.60	8.80	4.70
<b>2,132</b>	<b>2,153</b>	72.20	64.70	57.30	49.80	42.40	34.90	27.60	20.50	14.30	9.40	5.10
<b>2,153</b>	<b>2,173</b>	73.20	65.70	58.30	50.80	43.40	35.90	28.60	21.40	15.00	10.10	5.40
<b>2,173</b>	<b>2,194</b>	74.20	66.70	59.30	51.80	44.40	36.90	29.60	22.40	15.60	10.70	5.90
<b>2,194</b>	<b>2,214</b>	75.20	67.70	60.30	52.80	45.40	37.90	30.50	23.40	16.30	11.40	6.50
<b>2,214</b>	<b>2,234</b>	76.20	68.70	61.30	53.80	46.40	38.90	31.50	24.30	17.20	12.00	7.20
<b>2,234</b>	<b>2,255</b>	77.20	69.70	62.30	54.80	47.40	39.90	32.50	25.30	18.10	12.70	7.80
<b>2,255</b>	<b>2,275</b>	78.20	70.70	63.30	55.80	48.40	40.90	33.50	26.20	19.10	13.40	8.50
<b>2,275</b>	<b>2,296</b>	79.20	71.70	64.30	56.80	49.40	41.90	34.50	27.20	20.10	14.00	9.10
<b>2,296</b>	<b>2,316</b>	80.20	72.70	65.30	57.80	50.40	42.90	35.50	28.20	21.00	14.70	9.80
<b>2,316</b>	<b>2,337</b>	81.20	73.70	66.30	58.80	51.40	43.90	36.50	29.10	22.00	15.30	10.40
<b>2,337</b>	<b>2,357</b>	82.20	74.70	67.30	59.80	52.40	44.90	37.50	30.10	22.90	16.00	11.10

**Married Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,357</b>	<b>2,377</b>	83.20	75.70	68.30	60.80	53.40	45.90	38.50	31.00	23.90	16.70	11.80
<b>2,377</b>	<b>2,398</b>	84.20	76.70	69.30	61.80	54.40	46.90	39.50	32.00	24.90	17.70	12.40
<b>2,398</b>	<b>2,418</b>	85.20	77.70	70.30	62.80	55.40	47.90	40.50	33.00	25.80	18.70	13.10
<b>2,418</b>	<b>2,439</b>	86.20	78.70	71.30	63.80	56.40	48.90	41.50	34.00	26.80	19.60	13.70
<b>2,439</b>	<b>2,459</b>	87.20	79.70	72.30	64.80	57.40	49.90	42.50	35.00	27.70	20.60	14.40
<b>2,459</b>	<b>2,479</b>	88.20	80.70	73.30	65.80	58.40	50.90	43.50	36.00	28.70	21.50	15.00
<b>2,479</b>	<b>2,500</b>	89.20	81.70	74.30	66.80	59.40	51.90	44.50	37.00	29.60	22.50	15.70
<b>2,500</b>	<b>2,520</b>	90.20	82.70	75.30	67.80	60.40	52.90	45.50	38.00	30.60	23.50	16.30
<b>2,520</b>	<b>2,541</b>	91.20	83.70	76.30	68.80	61.40	53.90	46.50	39.00	31.60	24.40	17.30
<b>2,541</b>	<b>2,561</b>	92.20	84.70	77.30	69.80	62.40	54.90	47.50	40.00	32.60	25.40	18.20
<b>2,561</b>	<b>2,581</b>	93.20	85.70	78.30	70.80	63.40	55.90	48.50	41.00	33.60	26.30	19.20
<b>2,581</b>	<b>2,602</b>	94.20	86.70	79.30	71.80	64.40	56.90	49.50	42.00	34.60	27.30	20.10
<b>2,602</b>	<b>2,622</b>	95.20	87.70	80.30	72.80	65.40	57.90	50.50	43.00	35.60	28.30	21.10
<b>2,622</b>	<b>2,643</b>	96.20	88.70	81.30	73.80	66.40	58.90	51.50	44.00	36.60	29.20	22.10
<b>2,643</b>	<b>2,663</b>	97.20	89.70	82.30	74.80	67.40	59.90	52.50	45.00	37.60	30.20	23.00
<b>2,663</b>	<b>2,683</b>	98.20	90.70	83.30	75.80	68.40	60.90	53.50	46.00	38.60	31.10	24.00
<b>2,683</b>	<b>2,704</b>	99.20	91.70	84.30	76.80	69.40	61.90	54.50	47.00	39.60	32.10	24.90
<b>2,704</b>	<b>2,724</b>	100.20	92.70	85.30	77.80	70.40	62.90	55.50	48.00	40.60	33.10	25.90
<b>2,724</b>	<b>2,745</b>	101.20	93.70	86.30	78.80	71.40	63.90	56.50	49.00	41.60	34.10	26.90
<b>2,745</b>	<b>2,765</b>	102.20	94.70	87.30	79.80	72.40	64.90	57.50	50.00	42.60	35.10	27.80
<b>2,765</b>	<b>2,786</b>	103.20	95.70	88.30	80.80	73.40	65.90	58.50	51.00	43.60	36.10	28.80
<b>2,786</b>	<b>2,806</b>	104.20	96.70	89.30	81.80	74.40	66.90	59.50	52.00	44.60	37.10	29.70
<b>2,806</b>	<b>2,826</b>	105.20	97.70	90.30	82.80	75.40	67.90	60.50	53.00	45.60	38.10	30.70
<b>2,826</b>	<b>2,847</b>	106.20	98.70	91.30	83.80	76.40	68.90	61.50	54.00	46.60	39.10	31.70
<b>2,847</b>	<b>2,867</b>	107.20	99.70	92.30	84.80	77.40	69.90	62.50	55.00	47.60	40.10	32.60
<b>2,867</b>	<b>2,888</b>	108.20	100.70	93.30	85.80	78.40	70.90	63.50	56.00	48.60	41.10	33.60
<b>2,888</b>	<b>2,908</b>	109.20	101.70	94.30	86.80	79.40	71.90	64.50	57.00	49.60	42.10	34.60
<b>2,908</b>	<b>2,928</b>	110.20	102.70	95.30	87.80	80.40	72.90	65.50	58.00	50.60	43.10	35.60
<b>2,928</b>	<b>2,949</b>	111.20	103.70	96.30	88.80	81.40	73.90	66.50	59.00	51.60	44.10	36.60
<b>2,949</b>	<b>2,969</b>	112.20	104.70	97.30	89.80	82.40	74.90	67.50	60.00	52.60	45.10	37.60
<b>2,969</b>	<b>2,990</b>	113.20	105.70	98.30	90.80	83.40	75.90	68.50	61.00	53.60	46.10	38.60
<b>2,990</b>	<b>3,010</b>	114.20	106.70	99.30	91.80	84.40	76.90	69.50	62.00	54.60	47.10	39.60
<b>3,010</b>	<b>3,030</b>	115.20	107.70	100.30	92.80	85.40	77.90	70.50	63.00	55.60	48.10	40.60
<b>3,030</b>	<b>3,051</b>	116.20	108.70	101.30	93.80	86.40	78.90	71.50	64.00	56.60	49.10	41.60
<b>3,051</b>	<b>3,071</b>	117.20	109.70	102.30	94.80	87.40	79.90	72.50	65.00	57.60	50.10	42.60
<b>3,071</b>	<b>3,092</b>	118.20	110.70	103.30	95.80	88.40	80.90	73.50	66.00	58.60	51.10	43.60
<b>3,092</b>	<b>3,112</b>	119.20	111.70	104.30	96.80	89.40	81.90	74.50	67.00	59.60	52.10	44.60
<b>3,112</b>	<b>3,132</b>	120.20	112.70	105.30	97.80	90.40	82.90	75.50	68.00	60.60	53.10	45.60
<b>3,132</b>	<b>3,153</b>	121.20	113.70	106.30	98.80	91.40	83.90	76.50	69.00	61.60	54.10	46.60
<b>3,153</b>	<b>3,173</b>	122.20	114.70	107.30	99.80	92.40	84.90	77.50	70.00	62.60	55.10	47.60
<b>3,173</b>	<b>3,194</b>	123.20	115.70	108.30	100.80	93.40	85.90	78.50	71.00	63.60	56.10	48.60
<b>3,194</b>	<b>3,214</b>	124.20	116.70	109.30	101.80	94.40	86.90	79.50	72.00	64.60	57.10	49.60
<b>3,214</b>	<b>3,234</b>	125.20	117.70	110.30	102.80	95.40	87.90	80.50	73.00	65.60	58.10	50.60
<b>3,234</b>	<b>3,255</b>	126.20	118.70	111.30	103.80	96.40	88.90	81.50	74.00	66.60	59.10	51.60
<b>3,255</b>	<b>3,275</b>	127.20	119.70	112.30	104.80	97.40	89.90	82.50	75.00	67.60	60.10	52.60
<b>3,275</b>	<b>3,296</b>	128.20	120.70	113.30	105.80	98.40	90.90	83.50	76.00	68.60	61.10	53.60
<b>3,296</b>	<b>3,316</b>	129.20	121.70	114.30	106.80	99.40	91.90	84.50	77.00	69.60	62.10	54.60
<b>3,316</b>	<b>3,337</b>	130.20	122.70	115.30	107.80	100.40	92.90	85.50	78.00	70.60	63.10	55.60
<b>3,337</b>	<b>3,357</b>	131.20	123.70	116.30	108.80	101.40	93.90	86.50	79.00	71.60	64.10	56.60
<b>3,357</b>	<b>3,377</b>	132.20	124.70	117.30	109.80	102.40	94.90	87.50	80.00	72.60	65.10	57.60

**Married Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>3,377</b>	<b>3,398</b>	133.20	125.70	118.30	110.80	103.40	95.90	88.50	81.00	73.60	66.10	58.60
<b>3,398</b>	<b>3,418</b>	134.20	126.70	119.30	111.80	104.40	96.90	89.50	82.00	74.60	67.10	59.60
<b>3,418</b>	<b>3,439</b>	135.20	127.70	120.30	112.80	105.40	97.90	90.50	83.00	75.60	68.10	60.60
<b>3,439</b>	<b>3,459</b>	136.20	128.70	121.30	113.80	106.40	98.90	91.50	84.00	76.60	69.10	61.60
<b>3,459</b>	<b>3,479</b>	137.20	129.70	122.30	114.80	107.40	99.90	92.50	85.00	77.60	70.10	62.60
<b>3,479</b>	<b>3,500</b>	138.20	130.70	123.30	115.80	108.40	100.90	93.50	86.00	78.60	71.10	63.60
<b>3,500</b>	<b>3,520</b>	139.20	131.70	124.30	116.80	109.40	101.90	94.50	87.00	79.60	72.10	64.60
<b>3,520</b>	<b>3,541</b>	140.20	132.70	125.30	117.80	110.40	102.90	95.50	88.00	80.60	73.10	65.70
<b>3,541</b>	<b>3,561</b>	141.20	133.70	126.30	118.80	111.40	103.90	96.50	89.00	81.60	74.10	66.70
<b>3,561</b>	<b>3,581</b>	142.20	134.70	127.30	119.80	112.40	104.90	97.50	90.00	82.60	75.10	67.70
<b>3,581</b>	<b>3,602</b>	143.20	135.70	128.30	120.80	113.40	105.90	98.50	91.00	83.60	76.10	68.70
<b>3,602</b>	<b>3,622</b>	144.20	136.70	129.30	121.80	114.40	106.90	99.50	92.00	84.60	77.10	69.70
<b>3,622</b>	<b>3,643</b>	145.20	137.70	130.30	122.80	115.40	107.90	100.50	93.00	85.60	78.10	70.70
<b>3,643</b>	<b>3,663</b>	146.20	138.70	131.30	123.80	116.40	108.90	101.50	94.00	86.60	79.10	71.70
<b>3,663</b>	<b>3,683</b>	147.20	139.70	132.30	124.80	117.40	109.90	102.50	95.00	87.60	80.10	72.70
<b>3,683</b>	<b>and over</b>	<b>Use Percentage Method Tables</b>										





**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>1,448</b>	<b>1,468</b>	40.00	26.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,468</b>	<b>1,489</b>	41.00	27.00	15.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,489</b>	<b>1,509</b>	42.00	27.00	16.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,509</b>	<b>1,529</b>	43.00	28.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,529</b>	<b>1,550</b>	44.00	29.00	17.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,550</b>	<b>1,570</b>	45.00	30.00	18.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,570</b>	<b>1,591</b>	46.00	31.00	19.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,591</b>	<b>1,611</b>	47.00	32.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,611</b>	<b>1,631</b>	48.00	33.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,631</b>	<b>1,652</b>	49.00	34.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,652</b>	<b>1,672</b>	50.00	35.00	21.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,672</b>	<b>1,693</b>	51.00	36.00	22.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,693</b>	<b>1,713</b>	52.00	37.00	23.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,713</b>	<b>1,733</b>	53.00	38.00	24.00	14.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
<b>1,733</b>	<b>1,754</b>	54.00	39.00	25.00	14.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
<b>1,754</b>	<b>1,774</b>	55.00	40.00	26.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
<b>1,774</b>	<b>1,795</b>	56.00	41.00	27.00	16.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>1,795</b>	<b>1,815</b>	57.00	42.00	28.00	16.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>1,815</b>	<b>1,835</b>	58.00	43.00	29.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>1,835</b>	<b>1,856</b>	59.00	44.00	30.00	18.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
<b>1,856</b>	<b>1,876</b>	60.00	45.00	30.00	18.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
<b>1,876</b>	<b>1,897</b>	61.00	46.00	31.00	19.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
<b>1,897</b>	<b>1,917</b>	62.00	47.00	32.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
<b>1,917</b>	<b>1,937</b>	63.00	48.00	33.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
<b>1,937</b>	<b>1,958</b>	64.00	49.00	34.00	21.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
<b>1,958</b>	<b>1,978</b>	65.00	50.00	35.00	21.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00
<b>1,978</b>	<b>1,999</b>	66.00	51.00	36.00	22.00	12.00	5.00	0.00	0.00	0.00	0.00	0.00
<b>1,999</b>	<b>2,019</b>	67.00	52.00	37.00	23.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
<b>2,019</b>	<b>2,040</b>	68.00	53.00	38.00	24.00	14.00	6.00	1.00	0.00	0.00	0.00	0.00
<b>2,040</b>	<b>2,060</b>	69.00	54.00	39.00	25.00	14.00	6.00	1.00	0.00	0.00	0.00	0.00
<b>2,060</b>	<b>2,080</b>	70.00	55.00	40.00	26.00	15.00	6.00	1.00	0.00	0.00	0.00	0.00
<b>2,080</b>	<b>2,101</b>	71.00	56.00	41.00	27.00	16.00	7.00	2.00	0.00	0.00	0.00	0.00
<b>2,101</b>	<b>2,121</b>	72.00	57.00	42.00	28.00	16.00	7.00	2.00	0.00	0.00	0.00	0.00
<b>2,121</b>	<b>2,142</b>	73.00	58.00	43.00	29.00	17.00	7.00	2.00	0.00	0.00	0.00	0.00
<b>2,142</b>	<b>2,159</b>	74.00	59.00	44.00	30.00	18.00	8.00	3.00	0.00	0.00	0.00	0.00
<b>2,159</b>	<b>2,199</b>	75.00	60.00	45.00	31.00	18.00	9.00	3.00	0.00	0.00	0.00	0.00
<b>2,199</b>	<b>2,240</b>	77.00	62.00	47.00	33.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00
<b>2,240</b>	<b>2,281</b>	79.00	64.00	49.00	35.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00
<b>2,281</b>	<b>2,322</b>	81.00	66.00	51.00	37.00	22.00	13.00	5.00	0.00	0.00	0.00	0.00
<b>2,322</b>	<b>2,363</b>	83.00	68.00	53.00	39.00	24.00	14.00	6.00	1.00	0.00	0.00	0.00
<b>2,363</b>	<b>2,403</b>	85.00	70.00	55.00	40.00	26.00	15.00	7.00	1.00	0.00	0.00	0.00
<b>2,403</b>	<b>2,444</b>	87.00	72.00	57.00	42.00	28.00	17.00	7.00	2.00	0.00	0.00	0.00
<b>2,444</b>	<b>2,485</b>	89.00	74.00	59.00	44.00	30.00	18.00	8.00	3.00	0.00	0.00	0.00
<b>2,485</b>	<b>2,526</b>	91.00	76.00	61.00	46.00	32.00	19.00	9.00	3.00	0.00	0.00	0.00
<b>2,526</b>	<b>2,567</b>	93.00	78.00	63.00	48.00	34.00	20.00	11.00	4.00	0.00	0.00	0.00
<b>2,567</b>	<b>2,608</b>	95.00	80.00	65.00	50.00	36.00	22.00	12.00	5.00	0.00	0.00	0.00

**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,608</b>	<b>2,648</b>	97.00	82.00	67.00	52.00	38.00	23.00	13.00	6.00	0.00	0.00	0.00
<b>2,648</b>	<b>2,689</b>	99.00	84.00	69.00	54.00	40.00	25.00	15.00	6.00	1.00	0.00	0.00
<b>2,689</b>	<b>2,730</b>	101.00	86.00	71.00	56.00	42.00	27.00	16.00	7.00	2.00	0.00	0.00
<b>2,730</b>	<b>2,771</b>	103.00	88.00	73.00	58.00	43.00	29.00	17.00	8.00	2.00	0.00	0.00

**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,771</b>	<b>2,812</b>	105.00	90.00	75.00	60.00	45.00	31.00	19.00	9.00	3.00	0.00	0.00
<b>2,812</b>	<b>2,852</b>	107.00	92.00	77.00	62.00	47.00	33.00	20.00	10.00	4.00	0.00	0.00
<b>2,852</b>	<b>2,893</b>	109.00	94.00	79.00	64.00	49.00	35.00	21.00	11.00	5.00	0.00	0.00
<b>2,893</b>	<b>2,934</b>	111.00	96.00	81.00	66.00	51.00	37.00	23.00	13.00	5.00	0.00	0.00
<b>2,934</b>	<b>2,975</b>	113.00	98.00	83.00	68.00	53.00	39.00	24.00	14.00	6.00	1.00	0.00
<b>2,975</b>	<b>3,016</b>	115.00	100.00	85.00	70.00	55.00	41.00	26.00	15.00	7.00	1.00	0.00
<b>3,016</b>	<b>3,057</b>	117.00	102.00	87.00	72.00	57.00	43.00	28.00	17.00	7.00	2.00	0.00
<b>3,057</b>	<b>3,097</b>	119.00	104.00	89.00	74.00	59.00	45.00	30.00	18.00	8.00	3.00	0.00
<b>3,097</b>	<b>3,138</b>	121.00	106.00	91.00	76.00	61.00	47.00	32.00	19.00	10.00	4.00	0.00
<b>3,138</b>	<b>3,179</b>	123.00	108.00	93.00	78.00	63.00	49.00	34.00	21.00	11.00	4.00	0.00
<b>3,179</b>	<b>3,220</b>	125.00	110.00	95.00	80.00	65.00	51.00	36.00	22.00	12.00	5.00	0.00
<b>3,220</b>	<b>3,261</b>	127.00	112.00	97.00	82.00	67.00	53.00	38.00	24.00	13.00	6.00	0.00
<b>3,261</b>	<b>3,301</b>	129.00	114.00	99.00	84.00	69.00	55.00	40.00	25.00	15.00	6.00	1.00
<b>3,301</b>	<b>3,342</b>	131.00	116.00	101.00	86.00	71.00	57.00	42.00	27.00	16.00	7.00	2.00
<b>3,342</b>	<b>3,383</b>	133.00	118.00	103.00	88.00	73.00	59.00	44.00	29.00	17.00	8.00	3.00
<b>3,383</b>	<b>3,424</b>	135.00	120.00	105.00	90.00	75.00	61.00	46.00	31.00	19.00	9.00	3.00
<b>3,424</b>	<b>3,465</b>	137.00	122.00	107.00	92.00	77.00	63.00	48.00	33.00	20.00	10.00	4.00
<b>3,465</b>	<b>3,492</b>	139.00	124.00	109.00	94.00	79.00	64.00	49.00	35.00	21.00	11.00	5.00
<b>3,492</b>	<b>3,533</b>	140.00	126.00	111.00	96.00	81.00	66.00	51.00	36.00	22.00	12.00	5.00
<b>3,533</b>	<b>3,574</b>	142.00	128.00	113.00	98.00	83.00	68.00	53.00	38.00	24.00	14.00	6.00
<b>3,574</b>	<b>3,614</b>	144.00	130.00	115.00	100.00	85.00	70.00	55.00	40.00	26.00	15.00	6.00
<b>3,614</b>	<b>3,655</b>	146.00	132.00	117.00	102.00	87.00	72.00	57.00	42.00	28.00	16.00	7.00
<b>3,655</b>	<b>3,696</b>	148.00	134.00	119.00	104.00	89.00	74.00	59.00	44.00	30.00	18.00	8.00
<b>3,696</b>	<b>3,737</b>	150.00	136.00	121.00	106.00	91.00	76.00	61.00	46.00	32.00	19.00	9.00
<b>3,737</b>	<b>3,778</b>	152.00	138.00	123.00	108.00	93.00	78.00	63.00	48.00	34.00	20.00	11.00
<b>3,778</b>	<b>3,818</b>	154.00	140.00	125.00	110.00	95.00	80.00	65.00	50.00	35.00	22.00	12.00
<b>3,818</b>	<b>3,859</b>	156.00	142.00	127.00	112.00	97.00	82.00	67.00	52.00	37.00	23.00	13.00
<b>3,859</b>	<b>3,900</b>	158.00	144.00	129.00	114.00	99.00	84.00	69.00	54.00	39.00	25.00	14.00
<b>3,900</b>	<b>3,941</b>	160.00	146.00	131.00	116.00	101.00	86.00	71.00	56.00	41.00	27.00	16.00
<b>3,941</b>	<b>3,982</b>	162.00	148.00	133.00	118.00	103.00	88.00	73.00	58.00	43.00	29.00	17.00
<b>3,982</b>	<b>4,023</b>	164.00	150.00	135.00	120.00	105.00	90.00	75.00	60.00	45.00	31.00	18.00
<b>4,023</b>	<b>4,063</b>	166.00	152.00	137.00	122.00	107.00	92.00	77.00	62.00	47.00	33.00	20.00
<b>4,063</b>	<b>4,104</b>	168.00	154.00	139.00	124.00	109.00	94.00	79.00	64.00	49.00	35.00	21.00
<b>4,104</b>	<b>4,145</b>	170.00	156.00	141.00	126.00	111.00	96.00	81.00	66.00	51.00	37.00	22.00
<b>4,145</b>	<b>4,186</b>	172.00	158.00	143.00	128.00	113.00	98.00	83.00	68.00	53.00	38.00	24.00
<b>4,186</b>	<b>4,227</b>	174.00	160.00	145.00	130.00	115.00	100.00	85.00	70.00	55.00	40.00	26.00
<b>4,227</b>	<b>4,267</b>	176.00	162.00	147.00	132.00	117.00	102.00	87.00	72.00	57.00	42.00	28.00
<b>4,267</b>	<b>4,308</b>	178.00	164.00	149.00	134.00	119.00	104.00	89.00	74.00	59.00	44.00	30.00
<b>4,308</b>	<b>4,349</b>	180.00	166.00	151.00	136.00	121.00	106.00	91.00	76.00	61.00	46.00	32.00
<b>4,349</b>	<b>4,390</b>	182.00	168.00	153.00	138.00	123.00	108.00	93.00	78.00	63.00	48.00	34.00
<b>4,390</b>	<b>4,431</b>	184.00	170.00	155.00	140.00	125.00	110.00	95.00	80.00	65.00	50.00	36.00
<b>4,431</b>	<b>4,472</b>	186.00	172.00	157.00	142.00	127.00	112.00	97.00	82.00	67.00	52.00	38.00
<b>4,472</b>	<b>4,512</b>	188.00	174.00	159.00	144.00	129.00	114.00	99.00	84.00	69.00	54.00	40.00
<b>4,512</b>	<b>4,553</b>	190.00	176.00	161.00	146.00	131.00	116.00	101.00	86.00	71.00	56.00	41.00
<b>4,553</b>	<b>4,594</b>	192.00	178.00	163.00	148.00	133.00	118.00	103.00	88.00	73.00	58.00	43.00
<b>4,594</b>	<b>4,635</b>	194.00	180.00	165.00	150.00	135.00	120.00	105.00	90.00	75.00	60.00	45.00

**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>4,635</b>	<b>4,676</b>	196.00	182.00	167.00	152.00	137.00	122.00	107.00	92.00	77.00	62.00	47.00
<b>4,676</b>	<b>4,716</b>	198.00	184.00	169.00	154.00	139.00	124.00	109.00	94.00	79.00	64.00	49.00
<b>4,716</b>	<b>4,757</b>	200.00	186.00	171.00	156.00	141.00	126.00	111.00	96.00	81.00	66.00	51.00
<b>4,757</b>	<b>4,798</b>	202.00	188.00	173.00	158.00	143.00	128.00	113.00	98.00	83.00	68.00	53.00

**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>4,798</b>	<b>4,839</b>	204.00	190.00	175.00	160.00	145.00	130.00	115.00	100.00	85.00	70.00	55.00
<b>4,839</b>	<b>4,880</b>	206.00	192.00	177.00	162.00	147.00	132.00	117.00	102.00	87.00	72.00	57.00
<b>4,880</b>	<b>4,920</b>	208.00	194.00	179.00	164.00	149.00	134.00	119.00	104.00	89.00	74.00	59.00
<b>4,920</b>	<b>4,961</b>	210.00	196.00	181.00	166.00	151.00	136.00	121.00	106.00	91.00	76.00	61.00
<b>4,961</b>	<b>5,002</b>	212.00	198.00	183.00	168.00	153.00	138.00	123.00	108.00	93.00	78.00	63.00
<b>5,002</b>	<b>5,043</b>	214.00	200.00	185.00	170.00	155.00	140.00	125.00	110.00	95.00	80.00	65.00
<b>5,043</b>	<b>5,084</b>	216.00	202.00	187.00	172.00	157.00	142.00	127.00	112.00	97.00	82.00	67.00
<b>5,084</b>	<b>5,125</b>	218.00	204.00	189.00	174.00	159.00	144.00	129.00	114.00	99.00	84.00	69.00
<b>5,125</b>	<b>5,165</b>	220.00	206.00	191.00	176.00	161.00	146.00	131.00	116.00	101.00	86.00	71.00
<b>5,165</b>	<b>5,206</b>	222.00	208.00	193.00	178.00	163.00	148.00	133.00	118.00	103.00	88.00	73.00
<b>5,206</b>	<b>5,247</b>	224.00	210.00	195.00	180.00	165.00	150.00	135.00	120.00	105.00	90.00	75.00
<b>5,247</b>	<b>5,288</b>	226.00	212.00	197.00	182.00	167.00	152.00	137.00	122.00	107.00	92.00	77.00
<b>5,288</b>	<b>5,329</b>	228.00	214.00	199.00	184.00	169.00	154.00	139.00	124.00	109.00	94.00	79.00
<b>5,329</b>	<b>5,369</b>	230.00	216.00	201.00	186.00	171.00	156.00	141.00	126.00	111.00	96.00	81.00
<b>5,369</b>	<b>5,409</b>	232.00	217.00	203.00	188.00	173.00	158.00	143.00	128.00	113.00	98.00	83.00
<b>5,409</b>	<b>and over</b>	<b>Use Percentage Method Tables</b>										

**Married Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2009**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>0</b>	<b>675</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>675</b>	<b>734</b>	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>734</b>	<b>793</b>	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>793</b>	<b>852</b>	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>852</b>	<b>911</b>	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>911</b>	<b>969</b>	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>969</b>	<b>1,028</b>	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,028</b>	<b>1,087</b>	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,087</b>	<b>1,146</b>	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,146</b>	<b>1,205</b>	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,205</b>	<b>1,263</b>	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,263</b>	<b>1,313</b>	11.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,313</b>	<b>1,344</b>	12.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,344</b>	<b>1,375</b>	13.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,375</b>	<b>1,406</b>	14.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,406</b>	<b>1,438</b>	15.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,438</b>	<b>1,469</b>	16.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,469</b>	<b>1,500</b>	17.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,500</b>	<b>1,531</b>	18.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,531</b>	<b>1,563</b>	19.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,563</b>	<b>1,594</b>	20.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,594</b>	<b>1,625</b>	21.00	11.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,625</b>	<b>1,656</b>	22.00	12.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,656</b>	<b>1,688</b>	23.00	13.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,688</b>	<b>1,719</b>	24.00	14.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,719</b>	<b>1,750</b>	25.00	15.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,750</b>	<b>1,781</b>	26.00	16.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,781</b>	<b>1,813</b>	27.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,813</b>	<b>1,844</b>	28.00	18.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,844</b>	<b>1,875</b>	29.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,875</b>	<b>1,906</b>	30.00	20.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,906</b>	<b>1,938</b>	31.00	21.00	11.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,938</b>	<b>1,969</b>	32.00	22.00	12.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,969</b>	<b>1,979</b>	32.00	23.00	13.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,979</b>	<b>2,000</b>	33.00	23.00	14.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,000</b>	<b>2,022</b>	34.00	24.00	14.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,022</b>	<b>2,043</b>	35.00	25.00	15.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,043</b>	<b>2,064</b>	36.00	25.00	16.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,064</b>	<b>2,086</b>	37.00	26.00	16.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,086</b>	<b>2,107</b>	38.00	27.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,107</b>	<b>2,128</b>	39.00	27.00	18.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,128</b>	<b>2,149</b>	40.00	28.00	18.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,149</b>	<b>2,171</b>	41.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,171</b>	<b>2,192</b>	42.00	29.00	20.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2,192</b>	<b>2,213</b>	43.00	30.00	20.00	11.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,213</b>	<b>2,234</b>	44.00	31.00	21.00	11.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
<b>2,234</b>	<b>2,256</b>	45.00	31.00	22.00	12.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,256</b>	<b>2,277</b>	46.00	32.00	22.00	13.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>2,277</b>	<b>2,298</b>	47.00	33.00	23.00	13.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>2,298</b>	<b>2,320</b>	48.00	34.00	24.00	14.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
<b>2,320</b>	<b>2,341</b>	49.00	35.00	24.00	15.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
<b>2,341</b>	<b>2,362</b>	50.00	36.00	25.00	15.00	8.00	3.00	0.00	0.00	0.00	0.00	0.00
<b>2,362</b>	<b>2,383</b>	51.00	37.00	26.00	16.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
<b>2,383</b>	<b>2,405</b>	52.00	38.00	26.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
<b>2,405</b>	<b>2,426</b>	53.00	39.00	27.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
<b>2,426</b>	<b>2,447</b>	54.00	40.00	28.00	18.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
<b>2,447</b>	<b>2,469</b>	55.00	41.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
<b>2,469</b>	<b>2,490</b>	56.00	42.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
<b>2,490</b>	<b>2,511</b>	57.00	43.00	30.00	20.00	11.00	6.00	1.00	0.00	0.00	0.00	0.00
<b>2,511</b>	<b>2,532</b>	58.00	44.00	31.00	21.00	11.00	6.00	1.00	0.00	0.00	0.00	0.00
<b>2,532</b>	<b>2,554</b>	59.00	45.00	31.00	22.00	12.00	6.00	1.00	0.00	0.00	0.00	0.00
<b>2,554</b>	<b>2,575</b>	60.00	46.00	32.00	22.00	12.00	7.00	2.00	0.00	0.00	0.00	0.00
<b>2,575</b>	<b>2,596</b>	61.00	47.00	33.00	23.00	13.00	7.00	2.00	0.00	0.00	0.00	0.00
<b>2,596</b>	<b>2,617</b>	62.00	48.00	34.00	24.00	14.00	7.00	2.00	0.00	0.00	0.00	0.00
<b>2,617</b>	<b>2,639</b>	63.00	49.00	35.00	24.00	14.00	8.00	3.00	0.00	0.00	0.00	0.00
<b>2,639</b>	<b>2,646</b>	64.00	50.00	35.00	25.00	15.00	8.00	3.00	0.00	0.00	0.00	0.00
<b>2,646</b>	<b>2,666</b>	65.00	50.00	36.00	25.00	15.00	8.00	3.00	0.00	0.00	0.00	0.00
<b>2,666</b>	<b>2,687</b>	66.00	51.00	37.00	26.00	16.00	9.00	3.00	0.00	0.00	0.00	0.00
<b>2,687</b>	<b>2,707</b>	67.00	52.00	38.00	26.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00
<b>2,707</b>	<b>2,727</b>	68.00	53.00	39.00	27.00	17.00	9.00	4.00	0.00	0.00	0.00	0.00
<b>2,727</b>	<b>2,748</b>	69.00	54.00	40.00	28.00	18.00	10.00	5.00	0.00	0.00	0.00	0.00
<b>2,748</b>	<b>2,768</b>	70.00	55.00	41.00	28.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00
<b>2,768</b>	<b>2,789</b>	71.00	56.00	42.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00	0.00
<b>2,789</b>	<b>2,809</b>	72.00	57.00	43.00	30.00	20.00	11.00	6.00	0.00	0.00	0.00	0.00
<b>2,809</b>	<b>2,830</b>	73.00	58.00	44.00	30.00	21.00	11.00	6.00	1.00	0.00	0.00	0.00
<b>2,830</b>	<b>2,850</b>	74.00	59.00	45.00	31.00	21.00	12.00	6.00	1.00	0.00	0.00	0.00
<b>2,850</b>	<b>2,870</b>	75.00	60.00	45.00	32.00	22.00	12.00	7.00	1.00	0.00	0.00	0.00
<b>2,870</b>	<b>2,891</b>	76.00	61.00	46.00	32.00	23.00	13.00	7.00	2.00	0.00	0.00	0.00
<b>2,891</b>	<b>2,911</b>	77.00	62.00	47.00	33.00	23.00	13.00	7.00	2.00	0.00	0.00	0.00
<b>2,911</b>	<b>2,932</b>	78.00	63.00	48.00	34.00	24.00	14.00	8.00	2.00	0.00	0.00	0.00
<b>2,932</b>	<b>2,952</b>	79.00	64.00	49.00	35.00	25.00	15.00	8.00	3.00	0.00	0.00	0.00
<b>2,952</b>	<b>2,972</b>	80.00	65.00	50.00	36.00	25.00	15.00	8.00	3.00	0.00	0.00	0.00
<b>2,972</b>	<b>2,993</b>	81.00	66.00	51.00	37.00	26.00	16.00	9.00	4.00	0.00	0.00	0.00
<b>2,993</b>	<b>3,013</b>	82.00	67.00	52.00	38.00	26.00	17.00	9.00	4.00	0.00	0.00	0.00
<b>3,013</b>	<b>3,034</b>	83.00	68.00	53.00	39.00	27.00	17.00	9.00	4.00	0.00	0.00	0.00
<b>3,034</b>	<b>3,054</b>	84.00	69.00	54.00	40.00	28.00	18.00	10.00	5.00	0.00	0.00	0.00
<b>3,054</b>	<b>3,074</b>	85.00	70.00	55.00	41.00	28.00	19.00	10.00	5.00	0.00	0.00	0.00
<b>3,074</b>	<b>3,095</b>	86.00	71.00	56.00	42.00	29.00	19.00	10.00	5.00	0.00	0.00	0.00
<b>3,095</b>	<b>3,115</b>	87.00	72.00	57.00	43.00	30.00	20.00	11.00	6.00	0.00	0.00	0.00
<b>3,115</b>	<b>3,136</b>	88.00	73.00	58.00	44.00	30.00	21.00	11.00	6.00	1.00	0.00	0.00
<b>3,136</b>	<b>3,156</b>	89.00	74.00	59.00	45.00	31.00	21.00	12.00	6.00	1.00	0.00	0.00
<b>3,156</b>	<b>3,176</b>	90.00	75.00	60.00	46.00	32.00	22.00	12.00	7.00	1.00	0.00	0.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>3,176</b>	<b>3,197</b>	91.00	76.00	61.00	47.00	32.00	23.00	13.00	7.00	2.00	0.00	0.00
<b>3,197</b>	<b>3,217</b>	92.00	77.00	62.00	47.00	33.00	23.00	14.00	7.00	2.00	0.00	0.00
<b>3,217</b>	<b>3,238</b>	93.00	78.00	63.00	48.00	34.00	24.00	14.00	8.00	3.00	0.00	0.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>3,238</b>	<b>3,258</b>	94.00	79.00	64.00	49.00	35.00	25.00	15.00	8.00	3.00	0.00	0.00
<b>3,258</b>	<b>3,278</b>	95.00	80.00	65.00	50.00	36.00	25.00	16.00	8.00	3.00	0.00	0.00
<b>3,278</b>	<b>3,299</b>	96.00	81.00	66.00	51.00	37.00	26.00	16.00	9.00	4.00	0.00	0.00
<b>3,299</b>	<b>3,319</b>	97.00	82.00	67.00	52.00	38.00	27.00	17.00	9.00	4.00	0.00	0.00
<b>3,319</b>	<b>3,340</b>	98.00	83.00	68.00	53.00	39.00	27.00	17.00	9.00	4.00	0.00	0.00
<b>3,340</b>	<b>3,360</b>	99.00	84.00	69.00	54.00	40.00	28.00	18.00	10.00	5.00	0.00	0.00
<b>3,360</b>	<b>3,381</b>	100.00	85.00	70.00	55.00	41.00	29.00	19.00	10.00	5.00	0.00	0.00
<b>3,381</b>	<b>3,401</b>	101.00	86.00	71.00	56.00	42.00	29.00	19.00	10.00	5.00	0.00	0.00
<b>3,401</b>	<b>3,421</b>	102.00	87.00	72.00	57.00	43.00	30.00	20.00	11.00	6.00	0.00	0.00
<b>3,421</b>	<b>3,442</b>	103.00	88.00	73.00	58.00	44.00	30.00	21.00	11.00	6.00	1.00	0.00
<b>3,442</b>	<b>3,462</b>	104.00	89.00	74.00	59.00	45.00	31.00	21.00	12.00	6.00	1.00	0.00
<b>3,462</b>	<b>3,483</b>	105.00	90.00	75.00	60.00	46.00	32.00	22.00	12.00	7.00	2.00	0.00
<b>3,483</b>	<b>3,503</b>	106.00	91.00	76.00	61.00	47.00	32.00	23.00	13.00	7.00	2.00	0.00
<b>3,503</b>	<b>3,523</b>	107.00	92.00	77.00	62.00	48.00	33.00	23.00	14.00	7.00	2.00	0.00
<b>3,523</b>	<b>3,544</b>	108.00	93.00	78.00	63.00	49.00	34.00	24.00	14.00	8.00	3.00	0.00
<b>3,544</b>	<b>3,564</b>	109.00	94.00	79.00	64.00	50.00	35.00	25.00	15.00	8.00	3.00	0.00
<b>3,564</b>	<b>3,585</b>	110.00	95.00	80.00	65.00	50.00	36.00	25.00	16.00	8.00	3.00	0.00
<b>3,585</b>	<b>3,605</b>	111.00	96.00	81.00	66.00	51.00	37.00	26.00	16.00	9.00	4.00	0.00
<b>3,605</b>	<b>3,625</b>	112.00	97.00	82.00	67.00	52.00	38.00	27.00	17.00	9.00	4.00	0.00
<b>3,625</b>	<b>3,646</b>	113.00	98.00	83.00	68.00	53.00	39.00	27.00	18.00	9.00	4.00	0.00
<b>3,646</b>	<b>3,666</b>	114.00	99.00	84.00	69.00	54.00	40.00	28.00	18.00	10.00	5.00	0.00
<b>3,666</b>	<b>3,687</b>	115.00	100.00	85.00	70.00	55.00	41.00	29.00	19.00	10.00	5.00	0.00
<b>3,687</b>	<b>3,707</b>	116.00	101.00	86.00	71.00	56.00	42.00	29.00	19.00	11.00	5.00	0.00
<b>3,707</b>	<b>3,727</b>	117.00	102.00	87.00	72.00	57.00	43.00	30.00	20.00	11.00	6.00	1.00
<b>3,727</b>	<b>3,748</b>	118.00	103.00	88.00	73.00	58.00	44.00	31.00	21.00	11.00	6.00	1.00
<b>3,748</b>	<b>3,768</b>	119.00	104.00	89.00	74.00	59.00	45.00	31.00	21.00	12.00	6.00	1.00
<b>3,768</b>	<b>3,789</b>	120.00	105.00	90.00	75.00	60.00	46.00	32.00	22.00	12.00	7.00	2.00
<b>3,789</b>	<b>3,809</b>	121.00	106.00	91.00	76.00	61.00	47.00	32.00	23.00	13.00	7.00	2.00
<b>3,809</b>	<b>3,830</b>	122.00	107.00	92.00	77.00	62.00	48.00	33.00	23.00	14.00	7.00	2.00
<b>3,830</b>	<b>3,850</b>	123.00	108.00	93.00	78.00	63.00	49.00	34.00	24.00	14.00	8.00	3.00
<b>3,850</b>	<b>3,870</b>	124.00	109.00	94.00	79.00	64.00	50.00	35.00	25.00	15.00	8.00	3.00
<b>3,870</b>	<b>3,891</b>	125.00	110.00	95.00	80.00	65.00	51.00	36.00	25.00	16.00	8.00	3.00
<b>3,891</b>	<b>3,911</b>	126.00	111.00	96.00	81.00	66.00	52.00	37.00	26.00	16.00	9.00	4.00
<b>3,911</b>	<b>3,932</b>	127.00	112.00	97.00	82.00	67.00	52.00	38.00	27.00	17.00	9.00	4.00
<b>3,932</b>	<b>3,952</b>	128.00	113.00	98.00	83.00	68.00	53.00	39.00	27.00	18.00	9.00	4.00
<b>3,952</b>	<b>3,972</b>	129.00	114.00	99.00	84.00	69.00	54.00	40.00	28.00	18.00	10.00	5.00
<b>3,972</b>	<b>3,979</b>	129.00	114.00	99.00	84.00	70.00	55.00	41.00	28.00	19.00	10.00	5.00
<b>3,979</b>	<b>4,020</b>	130.00	115.00	101.00	86.00	71.00	56.00	42.00	29.00	19.00	10.00	5.00
<b>4,020</b>	<b>4,061</b>	132.00	117.00	103.00	88.00	73.00	58.00	44.00	30.00	21.00	11.00	6.00
<b>4,061</b>	<b>4,102</b>	134.00	119.00	105.00	90.00	75.00	60.00	46.00	32.00	22.00	12.00	7.00
<b>4,102</b>	<b>4,142</b>	136.00	121.00	107.00	92.00	77.00	62.00	48.00	33.00	23.00	14.00	7.00
<b>4,142</b>	<b>4,183</b>	138.00	123.00	109.00	94.00	79.00	64.00	50.00	35.00	25.00	15.00	8.00
<b>4,183</b>	<b>4,224</b>	140.00	125.00	111.00	96.00	81.00	66.00	51.00	37.00	26.00	16.00	9.00
<b>4,224</b>	<b>4,265</b>	142.00	127.00	113.00	98.00	83.00	68.00	53.00	39.00	27.00	18.00	9.00
<b>4,265</b>	<b>4,306</b>	144.00	129.00	115.00	100.00	85.00	70.00	55.00	41.00	29.00	19.00	10.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>4,306</b>	<b>4,347</b>	146.00	131.00	117.00	102.00	87.00	72.00	57.00	43.00	30.00	20.00	11.00
<b>4,347</b>	<b>4,387</b>	148.00	133.00	119.00	104.00	89.00	74.00	59.00	45.00	31.00	21.00	12.00
<b>4,387</b>	<b>4,428</b>	150.00	135.00	121.00	106.00	91.00	76.00	61.00	47.00	33.00	23.00	13.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>4,428</b>	<b>4,469</b>	152.00	137.00	123.00	108.00	93.00	78.00	63.00	49.00	34.00	24.00	14.00
<b>4,469</b>	<b>4,510</b>	154.00	139.00	125.00	110.00	95.00	80.00	65.00	51.00	36.00	25.00	16.00
<b>4,510</b>	<b>4,551</b>	156.00	141.00	127.00	112.00	97.00	82.00	67.00	52.00	38.00	27.00	17.00
<b>4,551</b>	<b>4,591</b>	158.00	143.00	129.00	114.00	99.00	84.00	69.00	54.00	40.00	28.00	18.00
<b>4,591</b>	<b>4,632</b>	160.00	145.00	131.00	116.00	101.00	86.00	71.00	56.00	42.00	29.00	20.00
<b>4,632</b>	<b>4,673</b>	162.00	147.00	133.00	118.00	103.00	88.00	73.00	58.00	44.00	31.00	21.00
<b>4,673</b>	<b>4,714</b>	164.00	149.00	135.00	120.00	105.00	90.00	75.00	60.00	46.00	32.00	22.00
<b>4,714</b>	<b>4,755</b>	166.00	151.00	137.00	122.00	107.00	92.00	77.00	62.00	48.00	33.00	23.00
<b>4,755</b>	<b>4,795</b>	168.00	153.00	139.00	124.00	109.00	94.00	79.00	64.00	50.00	35.00	25.00
<b>4,795</b>	<b>4,836</b>	170.00	155.00	141.00	126.00	111.00	96.00	81.00	66.00	52.00	37.00	26.00
<b>4,836</b>	<b>4,877</b>	172.00	157.00	143.00	128.00	113.00	98.00	83.00	68.00	54.00	39.00	27.00
<b>4,877</b>	<b>4,918</b>	174.00	159.00	145.00	130.00	115.00	100.00	85.00	70.00	55.00	41.00	29.00
<b>4,918</b>	<b>4,959</b>	176.00	161.00	147.00	132.00	117.00	102.00	87.00	72.00	57.00	43.00	30.00
<b>4,959</b>	<b>5,000</b>	178.00	163.00	149.00	134.00	119.00	104.00	89.00	74.00	59.00	45.00	31.00
<b>5,000</b>	<b>5,040</b>	180.00	165.00	151.00	136.00	121.00	106.00	91.00	76.00	61.00	47.00	33.00
<b>5,040</b>	<b>5,081</b>	182.00	167.00	153.00	138.00	123.00	108.00	93.00	78.00	63.00	49.00	35.00
<b>5,081</b>	<b>5,122</b>	184.00	169.00	155.00	140.00	125.00	110.00	95.00	80.00	65.00	51.00	36.00
<b>5,122</b>	<b>5,163</b>	186.00	171.00	157.00	142.00	127.00	112.00	97.00	82.00	67.00	53.00	38.00
<b>5,163</b>	<b>5,204</b>	188.00	173.00	159.00	144.00	129.00	114.00	99.00	84.00	69.00	55.00	40.00
<b>5,204</b>	<b>5,244</b>	190.00	175.00	161.00	146.00	131.00	116.00	101.00	86.00	71.00	57.00	42.00
<b>5,244</b>	<b>5,285</b>	192.00	177.00	163.00	148.00	133.00	118.00	103.00	88.00	73.00	58.00	44.00
<b>5,285</b>	<b>5,326</b>	194.00	179.00	165.00	150.00	135.00	120.00	105.00	90.00	75.00	60.00	46.00
<b>5,326</b>	<b>5,367</b>	196.00	181.00	167.00	152.00	137.00	122.00	107.00	92.00	77.00	62.00	48.00
<b>5,367</b>	<b>5,408</b>	198.00	183.00	169.00	154.00	139.00	124.00	109.00	94.00	79.00	64.00	50.00
<b>5,408</b>	<b>5,449</b>	200.00	185.00	171.00	156.00	141.00	126.00	111.00	96.00	81.00	66.00	52.00
<b>5,449</b>	<b>5,489</b>	202.00	187.00	173.00	158.00	143.00	128.00	113.00	98.00	83.00	68.00	54.00
<b>5,489</b>	<b>5,530</b>	204.00	189.00	175.00	160.00	145.00	130.00	115.00	100.00	85.00	70.00	56.00
<b>5,530</b>	<b>5,571</b>	206.00	191.00	177.00	162.00	147.00	132.00	117.00	102.00	87.00	72.00	58.00
<b>5,571</b>	<b>5,612</b>	208.00	193.00	179.00	164.00	149.00	134.00	119.00	104.00	89.00	74.00	59.00
<b>5,612</b>	<b>5,653</b>	210.00	195.00	181.00	166.00	151.00	136.00	121.00	106.00	91.00	76.00	61.00
<b>5,653</b>	<b>5,693</b>	212.00	197.00	183.00	168.00	153.00	138.00	123.00	108.00	93.00	78.00	63.00
<b>5,693</b>	<b>5,734</b>	214.00	199.00	185.00	170.00	155.00	140.00	125.00	110.00	95.00	80.00	65.00
<b>5,734</b>	<b>5,775</b>	216.00	201.00	187.00	172.00	157.00	142.00	127.00	112.00	97.00	82.00	67.00
<b>5,775</b>	<b>5,816</b>	218.00	203.00	189.00	174.00	159.00	144.00	129.00	114.00	99.00	84.00	69.00
<b>5,816</b>	<b>5,857</b>	220.00	205.00	191.00	176.00	161.00	146.00	131.00	116.00	101.00	86.00	71.00
<b>5,857</b>	<b>5,898</b>	222.00	207.00	193.00	178.00	163.00	148.00	133.00	118.00	103.00	88.00	73.00
<b>5,898</b>	<b>5,938</b>	224.00	209.00	195.00	180.00	165.00	150.00	135.00	120.00	105.00	90.00	75.00
<b>5,938</b>	<b>5,979</b>	226.00	211.00	197.00	182.00	167.00	152.00	137.00	122.00	107.00	92.00	77.00
<b>5,979</b>	<b>6,020</b>	228.00	213.00	199.00	184.00	169.00	154.00	139.00	124.00	109.00	94.00	79.00
<b>6,020</b>	<b>6,061</b>	230.00	215.00	201.00	186.00	171.00	156.00	141.00	126.00	111.00	96.00	81.00
<b>6,061</b>	<b>6,102</b>	232.00	217.00	203.00	188.00	173.00	158.00	143.00	128.00	113.00	98.00	83.00
<b>6,102</b>	<b>6,142</b>	234.00	219.00	205.00	190.00	175.00	160.00	145.00	130.00	115.00	100.00	85.00
<b>6,142</b>	<b>6,183</b>	236.00	221.00	207.00	192.00	177.00	162.00	147.00	132.00	117.00	102.00	87.00
<b>6,183</b>	<b>6,224</b>	238.00	223.00	209.00	194.00	179.00	164.00	149.00	134.00	119.00	104.00	89.00
<b>6,224</b>	<b>6,265</b>	240.00	225.00	211.00	196.00	181.00	166.00	151.00	136.00	121.00	106.00	91.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>6,265</b>	<b>6,306</b>	242.00	227.00	213.00	198.00	183.00	168.00	153.00	138.00	123.00	108.00	93.00
<b>6,306</b>	<b>6,347</b>	244.00	229.00	215.00	200.00	185.00	170.00	155.00	140.00	125.00	110.00	95.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>6,347</b>	<b>6,387</b>	246.00	231.00	217.00	202.00	187.00	172.00	157.00	142.00	127.00	112.00	97.00
<b>6,387</b>	<b>6,428</b>	248.00	233.00	219.00	204.00	189.00	174.00	159.00	144.00	129.00	114.00	99.00
<b>6,428</b>	<b>6,469</b>	250.00	235.00	221.00	206.00	191.00	176.00	161.00	146.00	131.00	116.00	101.00
<b>6,469</b>	<b>6,510</b>	252.00	237.00	223.00	208.00	193.00	178.00	163.00	148.00	133.00	118.00	103.00
<b>6,510</b>	<b>6,551</b>	254.00	239.00	225.00	210.00	195.00	180.00	165.00	150.00	135.00	120.00	105.00
<b>6,551</b>	<b>6,591</b>	256.00	241.00	227.00	212.00	197.00	182.00	167.00	152.00	137.00	122.00	107.00
<b>6,591</b>	<b>6,632</b>	258.00	243.00	229.00	214.00	199.00	184.00	169.00	154.00	139.00	124.00	109.00
<b>6,632</b>	<b>6,673</b>	260.00	245.00	231.00	216.00	201.00	186.00	171.00	156.00	141.00	126.00	111.00
<b>6,673</b>	<b>6,714</b>	262.00	247.00	233.00	218.00	203.00	188.00	173.00	158.00	143.00	128.00	113.00
<b>6,714</b>	<b>6,755</b>	264.00	249.00	235.00	220.00	205.00	190.00	175.00	160.00	145.00	130.00	115.00
<b>6,755</b>	<b>6,795</b>	266.00	251.00	237.00	222.00	207.00	192.00	177.00	162.00	147.00	132.00	117.00
<b>6,795</b>	<b>6,836</b>	268.00	253.00	239.00	224.00	209.00	194.00	179.00	164.00	149.00	134.00	119.00
<b>6,836</b>	<b>6,877</b>	270.00	255.00	241.00	226.00	211.00	196.00	181.00	166.00	151.00	136.00	121.00
<b>6,877</b>	<b>6,918</b>	272.00	257.00	243.00	228.00	213.00	198.00	183.00	168.00	153.00	138.00	123.00
<b>6,918</b>	<b>6,959</b>	274.00	259.00	245.00	230.00	215.00	200.00	185.00	170.00	155.00	140.00	125.00
<b>6,959</b>	<b>7,000</b>	276.00	261.00	247.00	232.00	217.00	202.00	187.00	172.00	157.00	142.00	127.00
<b>7,000</b>	<b>7,040</b>	278.00	263.00	249.00	234.00	219.00	204.00	189.00	174.00	159.00	144.00	129.00
<b>7,040</b>	<b>7,081</b>	280.00	265.00	251.00	236.00	221.00	206.00	191.00	176.00	161.00	146.00	131.00
<b>7,081</b>	<b>7,122</b>	282.00	267.00	253.00	238.00	223.00	208.00	193.00	178.00	163.00	148.00	133.00
<b>7,122</b>	<b>7,163</b>	284.00	269.00	255.00	240.00	225.00	210.00	195.00	180.00	165.00	150.00	135.00
<b>7,163</b>	<b>7,204</b>	286.00	271.00	257.00	242.00	227.00	212.00	197.00	182.00	167.00	152.00	137.00
<b>7,204</b>	<b>7,244</b>	288.00	273.00	259.00	244.00	229.00	214.00	199.00	184.00	169.00	154.00	139.00
<b>7,244</b>	<b>7,285</b>	290.00	275.00	261.00	246.00	231.00	216.00	201.00	186.00	171.00	156.00	141.00
<b>7,285</b>	<b>7,326</b>	292.00	277.00	263.00	248.00	233.00	218.00	203.00	188.00	173.00	158.00	143.00
<b>7,326</b>	<b>7,367</b>	294.00	279.00	265.00	250.00	235.00	220.00	205.00	190.00	175.00	160.00	145.00
<b>7,367</b>	<b>7,408</b>	296.00	281.00	267.00	252.00	237.00	222.00	207.00	192.00	177.00	162.00	147.00
<b>7,408</b>	<b>7,449</b>	298.00	283.00	269.00	254.00	239.00	224.00	209.00	194.00	179.00	164.00	149.00
<b>7,449</b>	<b>7,489</b>	300.00	285.00	271.00	256.00	241.00	226.00	211.00	196.00	181.00	166.00	151.00
<b>7,489</b>	<b>7,530</b>	302.00	287.00	273.00	258.00	243.00	228.00	213.00	198.00	183.00	168.00	153.00
<b>7,530</b>	<b>7,571</b>	304.00	289.00	275.00	260.00	245.00	230.00	215.00	200.00	185.00	170.00	155.00
<b>7,571</b>	<b>7,612</b>	306.00	291.00	277.00	262.00	247.00	232.00	217.00	202.00	187.00	172.00	157.00
<b>7,612</b>	<b>7,653</b>	308.00	293.00	279.00	264.00	249.00	234.00	219.00	204.00	189.00	174.00	159.00
<b>7,653</b>	<b>7,693</b>	310.00	295.00	281.00	266.00	251.00	236.00	221.00	206.00	191.00	176.00	161.00
<b>7,693</b>	<b>7,734</b>	312.00	297.00	283.00	268.00	253.00	238.00	223.00	208.00	193.00	178.00	163.00
<b>7,734</b>	<b>7,775</b>	314.00	299.00	285.00	270.00	255.00	240.00	225.00	210.00	195.00	180.00	165.00
<b>7,775</b>	<b>7,816</b>	316.00	301.00	287.00	272.00	257.00	242.00	227.00	212.00	197.00	182.00	167.00
<b>7,816</b>	<b>7,857</b>	318.00	303.00	289.00	274.00	259.00	244.00	229.00	214.00	199.00	184.00	169.00
<b>7,857</b>	<b>7,898</b>	320.00	305.00	291.00	276.00	261.00	246.00	231.00	216.00	201.00	186.00	171.00
<b>7,898</b>	<b>7,938</b>	322.00	307.00	293.00	278.00	263.00	248.00	233.00	218.00	203.00	188.00	173.00
<b>7,938</b>	<b>7,979</b>	324.00	309.00	295.00	280.00	265.00	250.00	235.00	220.00	205.00	190.00	175.00
<b>7,979</b>	<b>8,020</b>	326.00	311.00	297.00	282.00	267.00	252.00	237.00	222.00	207.00	192.00	177.00
<b>8,020</b>	<b>8,061</b>	328.00	313.00	299.00	284.00	269.00	254.00	239.00	224.00	209.00	194.00	179.00
<b>8,061</b>	<b>8,102</b>	330.00	315.00	301.00	286.00	271.00	256.00	241.00	226.00	211.00	196.00	181.00
<b>8,102</b>	<b>8,142</b>	332.00	317.00	303.00	288.00	273.00	258.00	243.00	228.00	213.00	198.00	183.00
<b>8,142</b>	<b>8,183</b>	334.00	319.00	305.00	290.00	275.00	260.00	245.00	230.00	215.00	200.00	185.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>8,183</b>	<b>8,224</b>	336.00	321.00	307.00	292.00	277.00	262.00	247.00	232.00	217.00	202.00	187.00
<b>8,224</b>	<b>8,265</b>	338.00	323.00	309.00	294.00	279.00	264.00	249.00	234.00	219.00	204.00	189.00
<b>8,265</b>	<b>8,306</b>	340.00	325.00	311.00	296.00	281.00	266.00	251.00	236.00	221.00	206.00	191.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>8,306</b>	<b>8,347</b>	342.00	327.00	313.00	298.00	283.00	268.00	253.00	238.00	223.00	208.00	193.00
<b>8,347</b>	<b>8,387</b>	344.00	329.00	315.00	300.00	285.00	270.00	255.00	240.00	225.00	210.00	195.00
<b>8,387</b>	<b>8,428</b>	346.00	331.00	317.00	302.00	287.00	272.00	257.00	242.00	227.00	212.00	197.00
<b>8,428</b>	<b>8,469</b>	348.00	333.00	319.00	304.00	289.00	274.00	259.00	244.00	229.00	214.00	199.00
<b>8,469</b>	<b>8,510</b>	350.00	335.00	321.00	306.00	291.00	276.00	261.00	246.00	231.00	216.00	201.00
<b>8,510</b>	<b>8,551</b>	352.00	337.00	323.00	308.00	293.00	278.00	263.00	248.00	233.00	218.00	203.00
<b>8,551</b>	<b>8,591</b>	354.00	339.00	325.00	310.00	295.00	280.00	265.00	250.00	235.00	220.00	205.00
<b>8,591</b>	<b>8,632</b>	356.00	341.00	327.00	312.00	297.00	282.00	267.00	252.00	237.00	222.00	207.00
<b>8,632</b>	<b>8,673</b>	358.00	343.00	329.00	314.00	299.00	284.00	269.00	254.00	239.00	224.00	209.00
<b>8,673</b>	<b>8,714</b>	360.00	345.00	331.00	316.00	301.00	286.00	271.00	256.00	241.00	226.00	211.00
<b>8,714</b>	<b>8,755</b>	362.00	347.00	333.00	318.00	303.00	288.00	273.00	258.00	243.00	228.00	213.00
<b>8,755</b>	<b>8,795</b>	364.00	349.00	335.00	320.00	305.00	290.00	275.00	260.00	245.00	230.00	215.00
<b>8,795</b>	<b>and over</b>	<b>Use Percentage Method Tables</b>										

## TAXPAYER INFORMATION

The Department offers a variety of taxpayer information. Some information is free and other information must be purchased.

**General Information.** FYIs, bulletins and brochures present general information with a minimum of technical language. All FYIs, bulletins and brochures are free and available through all local tax offices, the Tax Information and Policy Office and on the Internet. The Taxation and Revenue Department's Internet address is:

<http://www.tax.state.nm.us>

**Regulations.** The Department promulgates regulations to interpret and exemplify the various tax acts administered by the Department. The Taxation and Revenue Department regulation book is available from the New Mexico Compilation Commission on a prepaid basis. The Compilation Commission also has a compact disc with all statutes and regulations. The order form is available at all local tax offices, through the Tax Information and Policy Office and on the Department's web page at [www.tax.state.nm.us](http://www.tax.state.nm.us). Specific regulations are also accessible at the State Records Center or on its web page at [www.nmcpr.state.nm.us/nmac](http://www.nmcpr.state.nm.us/nmac).

Order regulation books directly from:

New Mexico Compilation Commission  
P.O. Box 15549  
Santa Fe, NM 87506-5549  
Telephone 505/827-4821  
Fax 505/827-4869

**Rulings.** Rulings signed by the Department Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, the Department carefully considers every request. The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment on the issue, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling. Taxation and Revenue Department rulings are compiled and available on the Department's web page free of charge at [www.tax.state.nm.us](http://www.tax.state.nm.us). Click on "publications".

**Public Decisions & Orders.** All public decisions and orders issued by the hearing officers since July 1994 are compiled and available on the Department's web page free of charge at [www.tax.state.nm.us](http://www.tax.state.nm.us). Click on "publications".

## FOR FURTHER ASSISTANCE

Local tax offices can provide full service and information about the Department's taxes, programs and forms and specific information about your filing situation. All telephone numbers are area code 505 and are not toll-free numbers.

**ALBUQUERQUE**                    **505/841-6200**

Taxation and Revenue Department  
5301 Central NE  
P.O. Box 8485  
Albuquerque, NM 87198-8485

**LAS CRUCES**                    **575/524-6225**

Taxation and Revenue Department  
2540 El Paseo, Building #2  
P.O. Box 607  
Las Cruces, NM 88004-0607

**CLOVIS**                            **575/763-5515**

**CARLSBAD**                    **575/885-5616**

**HOBBS**                            **575/393-0163**

(above calls transfer to Roswell office)

**ALAMOGORDO**                **575/437-2322**

**SILVER CITY**                **575/388-4403**

(above calls transfer to Las Cruces office)

**FARMINGTON**                **505/325-5049**

Taxation and Revenue Department  
3501 E. Main St.  
P.O. Box 479  
Farmington, NM 87499-0479

**ROSWELL**                        **575/624-6065**

Taxation and Revenue Department  
400 N. Pennsylvania Ave., Suite 200  
P.O. Box 1557  
Roswell, NM 88202-1557

**SANTA FE**                        **505/827-0951**

Taxation and Revenue Department  
1200 S. St. Francis Dr.  
P.O. Box 5374  
Santa Fe, NM 87502-5374

Main switchboard (Santa Fe): 505/827-0700

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