

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$ 0 | \$220 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 220 | 230 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 36 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 38 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 40 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 43 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 47 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 51 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 55 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 59 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 63 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 67 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 71 | 37 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 75 | 41 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 79 | 45 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 85 | 49 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 91 | 53 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 97 | 57 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 103 | 61 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 109 | 65 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 115 | 69 | 35 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 121 | 73 | 39 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 127 | 77 | 43 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 133 | 83 | 47 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 139 | 89 | 51 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 145 | 95 | 55 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 151 | 101 | 59 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 157 | 107 | 63 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 163 | 113 | 67 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 169 | 119 | 71 | 38 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 175 | 125 | 75 | 42 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 181 | 131 | 80 | 46 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 187 | 137 | 86 | 50 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 193 | 143 | 92 | 54 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 199 | 149 | 98 | 58 | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 205 | 155 | 104 | 62 | 28 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 211 | 161 | 110 | 66 | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 217 | 167 | 116 | 70 | 36 | 2 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 223 | 173 | 122 | 74 | 40 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 229 | 179 | 128 | 78 | 44 | 10 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 235 | 185 | 134 | 84 | 48 | 14 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 241 | 191 | 140 | 90 | 52 | 18 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 247 | 197 | 146 | 96 | 56 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 253 | 203 | 152 | 102 | 60 | 26 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 259 | 209 | 158 | 108 | 64 | 30 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 265 | 215 | 164 | 114 | 68 | 34 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 271 | 221 | 170 | 120 | 72 | 38 | 4 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 277 | 227 | 176 | 126 | 76 | 42 | 8 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 283 | 233 | 182 | 132 | 81 | 46 | 12 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 289 | 239 | 188 | 138 | 87 | 50 | 16 | 0 | 0 | 0 | 0 |

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|------|------|------|-----|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$2,400 | \$2,440 | \$295 | \$245 | \$194 | \$144 | \$93 | \$54 | \$20 | \$0 | \$0 | \$0 | \$0 |
| 2,440 | 2,480 | 301 | 251 | 200 | 150 | 99 | 58 | 24 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 307 | 257 | 206 | 156 | 105 | 62 | 28 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 313 | 263 | 212 | 162 | 111 | 66 | 32 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 319 | 269 | 218 | 168 | 117 | 70 | 36 | 3 | 0 | 0 | 0 |
| 2,600 | 2,640 | 325 | 275 | 224 | 174 | 123 | 74 | 40 | 7 | 0 | 0 | 0 |
| 2,640 | 2,680 | 331 | 281 | 230 | 180 | 129 | 78 | 44 | 11 | 0 | 0 | 0 |
| 2,680 | 2,720 | 337 | 287 | 236 | 186 | 135 | 84 | 48 | 15 | 0 | 0 | 0 |
| 2,720 | 2,760 | 343 | 293 | 242 | 192 | 141 | 90 | 52 | 19 | 0 | 0 | 0 |
| 2,760 | 2,800 | 349 | 299 | 248 | 198 | 147 | 96 | 56 | 23 | 0 | 0 | 0 |
| 2,800 | 2,840 | 355 | 305 | 254 | 204 | 153 | 102 | 60 | 27 | 0 | 0 | 0 |
| 2,840 | 2,880 | 361 | 311 | 260 | 210 | 159 | 108 | 64 | 31 | 0 | 0 | 0 |
| 2,880 | 2,920 | 367 | 317 | 266 | 216 | 165 | 114 | 68 | 35 | 1 | 0 | 0 |
| 2,920 | 2,960 | 373 | 323 | 272 | 222 | 171 | 120 | 72 | 39 | 5 | 0 | 0 |
| 2,960 | 3,000 | 379 | 329 | 278 | 228 | 177 | 126 | 76 | 43 | 9 | 0 | 0 |
| 3,000 | 3,040 | 385 | 335 | 284 | 234 | 183 | 132 | 82 | 47 | 13 | 0 | 0 |
| 3,040 | 3,080 | 391 | 341 | 290 | 240 | 189 | 138 | 88 | 51 | 17 | 0 | 0 |
| 3,080 | 3,120 | 397 | 347 | 296 | 246 | 195 | 144 | 94 | 55 | 21 | 0 | 0 |
| 3,120 | 3,160 | 403 | 353 | 302 | 252 | 201 | 150 | 100 | 59 | 25 | 0 | 0 |
| 3,160 | 3,200 | 409 | 359 | 308 | 258 | 207 | 156 | 106 | 63 | 29 | 0 | 0 |
| 3,200 | 3,240 | 415 | 365 | 314 | 264 | 213 | 162 | 112 | 67 | 33 | 0 | 0 |
| 3,240 | 3,280 | 421 | 371 | 320 | 270 | 219 | 168 | 118 | 71 | 37 | 3 | 0 |
| 3,280 | 3,320 | 427 | 377 | 326 | 276 | 225 | 174 | 124 | 75 | 41 | 7 | 0 |
| 3,320 | 3,360 | 433 | 383 | 332 | 282 | 231 | 180 | 130 | 79 | 45 | 11 | 0 |
| 3,360 | 3,400 | 442 | 389 | 338 | 288 | 237 | 186 | 136 | 85 | 49 | 15 | 0 |
| 3,400 | 3,440 | 452 | 395 | 344 | 294 | 243 | 192 | 142 | 91 | 53 | 19 | 0 |
| 3,440 | 3,480 | 462 | 401 | 350 | 300 | 249 | 198 | 148 | 97 | 57 | 23 | 0 |
| 3,480 | 3,520 | 472 | 407 | 356 | 306 | 255 | 204 | 154 | 103 | 61 | 27 | 0 |
| 3,520 | 3,560 | 482 | 413 | 362 | 312 | 261 | 210 | 160 | 109 | 65 | 31 | 0 |
| 3,560 | 3,600 | 492 | 419 | 368 | 318 | 267 | 216 | 166 | 115 | 69 | 35 | 1 |
| 3,600 | 3,640 | 502 | 425 | 374 | 324 | 273 | 222 | 172 | 121 | 73 | 39 | 5 |
| 3,640 | 3,680 | 512 | 431 | 380 | 330 | 279 | 228 | 178 | 127 | 77 | 43 | 9 |
| 3,680 | 3,720 | 522 | 438 | 386 | 336 | 285 | 234 | 184 | 133 | 82 | 47 | 13 |
| 3,720 | 3,760 | 532 | 448 | 392 | 342 | 291 | 240 | 190 | 139 | 88 | 51 | 17 |
| 3,760 | 3,800 | 542 | 458 | 398 | 348 | 297 | 246 | 196 | 145 | 94 | 55 | 21 |
| 3,800 | 3,840 | 552 | 468 | 404 | 354 | 303 | 252 | 202 | 151 | 100 | 59 | 25 |
| 3,840 | 3,880 | 562 | 478 | 410 | 360 | 309 | 258 | 208 | 157 | 106 | 63 | 29 |
| 3,880 | 3,920 | 572 | 488 | 416 | 366 | 315 | 264 | 214 | 163 | 112 | 67 | 33 |
| 3,920 | 3,960 | 582 | 498 | 422 | 372 | 321 | 270 | 220 | 169 | 118 | 71 | 37 |
| 3,960 | 4,000 | 592 | 508 | 428 | 378 | 327 | 276 | 226 | 175 | 124 | 75 | 41 |
| 4,000 | 4,040 | 602 | 518 | 434 | 384 | 333 | 282 | 232 | 181 | 130 | 80 | 45 |
| 4,040 | 4,080 | 612 | 528 | 443 | 390 | 339 | 288 | 238 | 187 | 136 | 86 | 49 |
| 4,080 | 4,120 | 622 | 538 | 453 | 396 | 345 | 294 | 244 | 193 | 142 | 92 | 53 |
| 4,120 | 4,160 | 632 | 548 | 463 | 402 | 351 | 300 | 250 | 199 | 148 | 98 | 57 |
| 4,160 | 4,200 | 642 | 558 | 473 | 408 | 357 | 306 | 256 | 205 | 154 | 104 | 61 |
| 4,200 | 4,240 | 652 | 568 | 483 | 414 | 363 | 312 | 262 | 211 | 160 | 110 | 65 |
| 4,240 | 4,280 | 662 | 578 | 493 | 420 | 369 | 318 | 268 | 217 | 166 | 116 | 69 |
| 4,280 | 4,320 | 672 | 588 | 503 | 426 | 375 | 324 | 274 | 223 | 172 | 122 | 73 |
| 4,320 | 4,360 | 682 | 598 | 513 | 432 | 381 | 330 | 280 | 229 | 178 | 128 | 77 |
| 4,360 | 4,400 | 692 | 608 | 523 | 439 | 387 | 336 | 286 | 235 | 184 | 134 | 83 |
| 4,400 | 4,440 | 702 | 618 | 533 | 449 | 393 | 342 | 292 | 241 | 190 | 140 | 89 |
| 4,440 | 4,480 | 712 | 628 | 543 | 459 | 399 | 348 | 298 | 247 | 196 | 146 | 95 |
| 4,480 | 4,520 | 722 | 638 | 553 | 469 | 405 | 354 | 304 | 253 | 202 | 152 | 101 |
| 4,520 | 4,560 | 732 | 648 | 563 | 479 | 411 | 360 | 310 | 259 | 208 | 158 | 107 |
| 4,560 | 4,600 | 742 | 658 | 573 | 489 | 417 | 366 | 316 | 265 | 214 | 164 | 113 |
| 4,600 | 4,640 | 752 | 668 | 583 | 499 | 423 | 372 | 322 | 271 | 220 | 170 | 119 |
| 4,640 | 4,680 | 762 | 678 | 593 | 509 | 429 | 378 | 328 | 277 | 226 | 176 | 125 |
| 4,680 | 4,720 | 772 | 688 | 603 | 519 | 435 | 384 | 334 | 283 | 232 | 182 | 131 |
| 4,720 | 4,760 | 782 | 698 | 613 | 529 | 444 | 390 | 340 | 289 | 238 | 188 | 137 |
| 4,760 | 4,800 | 792 | 708 | 623 | 539 | 454 | 396 | 346 | 295 | 244 | 194 | 143 |
| 4,800 | 4,840 | 802 | 718 | 633 | 549 | 464 | 402 | 352 | 301 | 250 | 200 | 149 |
| 4,840 | 4,880 | 812 | 728 | 643 | 559 | 474 | 408 | 358 | 307 | 256 | 206 | 155 |
| 4,880 | 4,920 | 822 | 738 | 653 | 569 | 484 | 414 | 364 | 313 | 262 | 212 | 161 |
| 4,920 | 4,960 | 832 | 748 | 663 | 579 | 494 | 420 | 370 | 319 | 268 | 218 | 167 |
| 4,960 | 5,000 | 842 | 758 | 673 | 589 | 504 | 426 | 376 | 325 | 274 | 224 | 173 |
| 5,000 | 5,040 | 852 | 768 | 683 | 599 | 514 | 432 | 382 | 331 | 280 | 230 | 179 |
| 5,040 | 5,080 | 862 | 778 | 693 | 609 | 524 | 440 | 388 | 337 | 286 | 236 | 185 |

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

| And the wages are— | | And the number of withholding allowances claimed is— | | | | | | | | | | |
|--------------------|---------------|--|-------|-------|-------|-------|-------|------|------|-----|-----|-----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is— | | | | | | | | | | |
| \$3,400 | \$3,440 | \$327 | \$277 | \$226 | \$175 | \$135 | \$101 | \$67 | \$34 | \$0 | \$0 | \$0 |
| 3,440 | 3,480 | 333 | 283 | 232 | 181 | 139 | 105 | 71 | 38 | 4 | 0 | 0 |
| 3,480 | 3,520 | 339 | 289 | 238 | 187 | 143 | 109 | 75 | 42 | 8 | 0 | 0 |
| 3,520 | 3,560 | 345 | 295 | 244 | 193 | 147 | 113 | 79 | 46 | 12 | 0 | 0 |
| 3,560 | 3,600 | 351 | 301 | 250 | 199 | 151 | 117 | 83 | 50 | 16 | 0 | 0 |
| 3,600 | 3,640 | 357 | 307 | 256 | 205 | 155 | 121 | 87 | 54 | 20 | 0 | 0 |
| 3,640 | 3,680 | 363 | 313 | 262 | 211 | 161 | 125 | 91 | 58 | 24 | 0 | 0 |
| 3,680 | 3,720 | 369 | 319 | 268 | 217 | 167 | 129 | 95 | 62 | 28 | 0 | 0 |
| 3,720 | 3,760 | 375 | 325 | 274 | 223 | 173 | 133 | 99 | 66 | 32 | 0 | 0 |
| 3,760 | 3,800 | 381 | 331 | 280 | 229 | 179 | 137 | 103 | 70 | 36 | 2 | 0 |
| 3,800 | 3,840 | 387 | 337 | 286 | 235 | 185 | 141 | 107 | 74 | 40 | 6 | 0 |
| 3,840 | 3,880 | 393 | 343 | 292 | 241 | 191 | 145 | 111 | 78 | 44 | 10 | 0 |
| 3,880 | 3,920 | 399 | 349 | 298 | 247 | 197 | 149 | 115 | 82 | 48 | 14 | 0 |
| 3,920 | 3,960 | 405 | 355 | 304 | 253 | 203 | 153 | 119 | 86 | 52 | 18 | 0 |
| 3,960 | 4,000 | 411 | 361 | 310 | 259 | 209 | 158 | 123 | 90 | 56 | 22 | 0 |
| 4,000 | 4,040 | 417 | 367 | 316 | 265 | 215 | 164 | 127 | 94 | 60 | 26 | 0 |
| 4,040 | 4,080 | 423 | 373 | 322 | 271 | 221 | 170 | 131 | 98 | 64 | 30 | 0 |
| 4,080 | 4,120 | 429 | 379 | 328 | 277 | 227 | 176 | 135 | 102 | 68 | 34 | 0 |
| 4,120 | 4,160 | 435 | 385 | 334 | 283 | 233 | 182 | 139 | 106 | 72 | 38 | 4 |
| 4,160 | 4,200 | 441 | 391 | 340 | 289 | 239 | 188 | 143 | 110 | 76 | 42 | 8 |
| 4,200 | 4,240 | 447 | 397 | 346 | 295 | 245 | 194 | 147 | 114 | 80 | 46 | 12 |
| 4,240 | 4,280 | 453 | 403 | 352 | 301 | 251 | 200 | 151 | 118 | 84 | 50 | 16 |
| 4,280 | 4,320 | 459 | 409 | 358 | 307 | 257 | 206 | 155 | 122 | 88 | 54 | 20 |
| 4,320 | 4,360 | 465 | 415 | 364 | 313 | 263 | 212 | 161 | 126 | 92 | 58 | 24 |
| 4,360 | 4,400 | 471 | 421 | 370 | 319 | 269 | 218 | 167 | 130 | 96 | 62 | 28 |
| 4,400 | 4,440 | 477 | 427 | 376 | 325 | 275 | 224 | 173 | 134 | 100 | 66 | 32 |
| 4,440 | 4,480 | 483 | 433 | 382 | 331 | 281 | 230 | 179 | 138 | 104 | 70 | 36 |
| 4,480 | 4,520 | 489 | 439 | 388 | 337 | 287 | 236 | 185 | 142 | 108 | 74 | 40 |
| 4,520 | 4,560 | 495 | 445 | 394 | 343 | 293 | 242 | 191 | 146 | 112 | 78 | 44 |
| 4,560 | 4,600 | 501 | 451 | 400 | 349 | 299 | 248 | 197 | 150 | 116 | 82 | 48 |
| 4,600 | 4,640 | 507 | 457 | 406 | 355 | 305 | 254 | 203 | 154 | 120 | 86 | 52 |
| 4,640 | 4,680 | 513 | 463 | 412 | 361 | 311 | 260 | 209 | 159 | 124 | 90 | 56 |
| 4,680 | 4,720 | 519 | 469 | 418 | 367 | 317 | 266 | 215 | 165 | 128 | 94 | 60 |
| 4,720 | 4,760 | 525 | 475 | 424 | 373 | 323 | 272 | 221 | 171 | 132 | 98 | 64 |
| 4,760 | 4,800 | 531 | 481 | 430 | 379 | 329 | 278 | 227 | 177 | 136 | 102 | 68 |
| 4,800 | 4,840 | 537 | 487 | 436 | 385 | 335 | 284 | 233 | 183 | 140 | 106 | 72 |
| 4,840 | 4,880 | 543 | 493 | 442 | 391 | 341 | 290 | 239 | 189 | 144 | 110 | 76 |
| 4,880 | 4,920 | 549 | 499 | 448 | 397 | 347 | 296 | 245 | 195 | 148 | 114 | 80 |
| 4,920 | 4,960 | 555 | 505 | 454 | 403 | 353 | 302 | 251 | 201 | 152 | 118 | 84 |
| 4,960 | 5,000 | 561 | 511 | 460 | 409 | 359 | 308 | 257 | 207 | 156 | 122 | 88 |
| 5,000 | 5,040 | 567 | 517 | 466 | 415 | 365 | 314 | 263 | 213 | 162 | 126 | 92 |
| 5,040 | 5,080 | 573 | 523 | 472 | 421 | 371 | 320 | 269 | 219 | 168 | 130 | 96 |
| 5,080 | 5,120 | 579 | 529 | 478 | 427 | 377 | 326 | 275 | 225 | 174 | 134 | 100 |
| 5,120 | 5,160 | 585 | 535 | 484 | 433 | 383 | 332 | 281 | 231 | 180 | 138 | 104 |
| 5,160 | 5,200 | 591 | 541 | 490 | 439 | 389 | 338 | 287 | 237 | 186 | 142 | 108 |
| 5,200 | 5,240 | 597 | 547 | 496 | 445 | 395 | 344 | 293 | 243 | 192 | 146 | 112 |
| 5,240 | 5,280 | 603 | 553 | 502 | 451 | 401 | 350 | 299 | 249 | 198 | 150 | 116 |
| 5,280 | 5,320 | 609 | 559 | 508 | 457 | 407 | 356 | 305 | 255 | 204 | 154 | 120 |
| 5,320 | 5,360 | 615 | 565 | 514 | 463 | 413 | 362 | 311 | 261 | 210 | 160 | 124 |
| 5,360 | 5,400 | 621 | 571 | 520 | 469 | 419 | 368 | 317 | 267 | 216 | 166 | 128 |
| 5,400 | 5,440 | 627 | 577 | 526 | 475 | 425 | 374 | 323 | 273 | 222 | 172 | 132 |
| 5,440 | 5,480 | 633 | 583 | 532 | 481 | 431 | 380 | 329 | 279 | 228 | 178 | 136 |
| 5,480 | 5,520 | 639 | 589 | 538 | 487 | 437 | 386 | 335 | 285 | 234 | 184 | 140 |
| 5,520 | 5,560 | 645 | 595 | 544 | 493 | 443 | 392 | 341 | 291 | 240 | 190 | 144 |
| 5,560 | 5,600 | 651 | 601 | 550 | 499 | 449 | 398 | 347 | 297 | 246 | 196 | 148 |
| 5,600 | 5,640 | 657 | 607 | 556 | 505 | 455 | 404 | 353 | 303 | 252 | 202 | 152 |
| 5,640 | 5,680 | 663 | 613 | 562 | 511 | 461 | 410 | 359 | 309 | 258 | 208 | 157 |
| 5,680 | 5,720 | 669 | 619 | 568 | 517 | 467 | 416 | 365 | 315 | 264 | 214 | 163 |
| 5,720 | 5,760 | 675 | 625 | 574 | 523 | 473 | 422 | 371 | 321 | 270 | 220 | 169 |
| 5,760 | 5,800 | 681 | 631 | 580 | 529 | 479 | 428 | 377 | 327 | 276 | 226 | 175 |
| 5,800 | 5,840 | 687 | 637 | 586 | 535 | 485 | 434 | 383 | 333 | 282 | 232 | 181 |
| 5,840 | 5,880 | 693 | 643 | 592 | 541 | 491 | 440 | 389 | 339 | 288 | 238 | 187 |
| 5,880 | 5,920 | 699 | 649 | 598 | 547 | 497 | 446 | 395 | 345 | 294 | 244 | 193 |
| 5,920 | 5,960 | 705 | 655 | 604 | 553 | 503 | 452 | 401 | 351 | 300 | 250 | 199 |
| 5,960 | 6,000 | 711 | 661 | 610 | 559 | 509 | 458 | 407 | 357 | 306 | 256 | 205 |
| 6,000 | 6,040 | 717 | 667 | 616 | 565 | 515 | 464 | 413 | 363 | 312 | 262 | 211 |
| 6,040 | 6,080 | 723 | 673 | 622 | 571 | 521 | 470 | 419 | 369 | 318 | 268 | 217 |
| 6,080 | 6,120 | 729 | 679 | 628 | 577 | 527 | 476 | 425 | 375 | 324 | 274 | 223 |

\$6,120 and over

Use Table 4(b) for a MARRIED person on page 45. Also see the instructions on page 43.