

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2015)

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	1	0	0	0	0	0	0	0	0	0
540	560	36	3	0	0	0	0	0	0	0	0	0
560	580	38	5	0	0	0	0	0	0	0	0	0
580	600	40	7	0	0	0	0	0	0	0	0	0
600	640	43	10	0	0	0	0	0	0	0	0	0
640	680	47	14	0	0	0	0	0	0	0	0	0
680	720	51	18	0	0	0	0	0	0	0	0	0
720	760	55	22	0	0	0	0	0	0	0	0	0
760	800	59	26	0	0	0	0	0	0	0	0	0
800	840	63	30	0	0	0	0	0	0	0	0	0
840	880	67	34	0	0	0	0	0	0	0	0	0
880	920	71	38	4	0	0	0	0	0	0	0	0
920	960	75	42	8	0	0	0	0	0	0	0	0
960	1,000	80	46	12	0	0	0	0	0	0	0	0
1,000	1,040	86	50	16	0	0	0	0	0	0	0	0
1,040	1,080	92	54	20	0	0	0	0	0	0	0	0
1,080	1,120	98	58	24	0	0	0	0	0	0	0	0
1,120	1,160	104	62	28	0	0	0	0	0	0	0	0
1,160	1,200	110	66	32	0	0	0	0	0	0	0	0
1,200	1,240	116	70	36	3	0	0	0	0	0	0	0
1,240	1,280	122	74	40	7	0	0	0	0	0	0	0
1,280	1,320	128	78	44	11	0	0	0	0	0	0	0
1,320	1,360	134	84	48	15	0	0	0	0	0	0	0
1,360	1,400	140	90	52	19	0	0	0	0	0	0	0
1,400	1,440	146	96	56	23	0	0	0	0	0	0	0
1,440	1,480	152	102	60	27	0	0	0	0	0	0	0
1,480	1,520	158	108	64	31	0	0	0	0	0	0	0
1,520	1,560	164	114	68	35	2	0	0	0	0	0	0
1,560	1,600	170	120	72	39	6	0	0	0	0	0	0
1,600	1,640	176	126	76	43	10	0	0	0	0	0	0
1,640	1,680	182	132	82	47	14	0	0	0	0	0	0
1,680	1,720	188	138	88	51	18	0	0	0	0	0	0
1,720	1,760	194	144	94	55	22	0	0	0	0	0	0
1,760	1,800	200	150	100	59	26	0	0	0	0	0	0
1,800	1,840	206	156	106	63	30	0	0	0	0	0	0
1,840	1,880	212	162	112	67	34	0	0	0	0	0	0
1,880	1,920	218	168	118	71	38	4	0	0	0	0	0
1,920	1,960	224	174	124	75	42	8	0	0	0	0	0
1,960	2,000	230	180	130	80	46	12	0	0	0	0	0
2,000	2,040	236	186	136	86	50	16	0	0	0	0	0
2,040	2,080	242	192	142	92	54	20	0	0	0	0	0
2,080	2,120	248	198	148	98	58	24	0	0	0	0	0
2,120	2,160	254	204	154	104	62	28	0	0	0	0	0
2,160	2,200	260	210	160	110	66	32	0	0	0	0	0
2,200	2,240	266	216	166	116	70	36	3	0	0	0	0
2,240	2,280	272	222	172	122	74	40	7	0	0	0	0
2,280	2,320	278	228	178	128	78	44	11	0	0	0	0
2,320	2,360	284	234	184	134	84	48	15	0	0	0	0
2,360	2,400	290	240	190	140	90	52	19	0	0	0	0

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2015)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,400	\$2,440	\$296	\$246	\$196	\$146	\$96	\$56	\$23	\$0	\$0	\$0	\$0
2,440	2,480	302	252	202	152	102	60	27	0	0	0	0
2,480	2,520	308	258	208	158	108	64	31	0	0	0	0
2,520	2,560	314	264	214	164	114	68	35	2	0	0	0
2,560	2,600	320	270	220	170	120	72	39	6	0	0	0
2,600	2,640	326	276	226	176	126	76	43	10	0	0	0
2,640	2,680	332	282	232	182	132	82	47	14	0	0	0
2,680	2,720	338	288	238	188	138	88	51	18	0	0	0
2,720	2,760	344	294	244	194	144	94	55	22	0	0	0
2,760	2,800	350	300	250	200	150	100	59	26	0	0	0
2,800	2,840	356	306	256	206	156	106	63	30	0	0	0
2,840	2,880	362	312	262	212	162	112	67	34	0	0	0
2,880	2,920	368	318	268	218	168	118	71	38	4	0	0
2,920	2,960	374	324	274	224	174	124	75	42	8	0	0
2,960	3,000	380	330	280	230	180	130	80	46	12	0	0
3,000	3,040	386	336	286	236	186	136	86	50	16	0	0
3,040	3,080	392	342	292	242	192	142	92	54	20	0	0
3,080	3,120	398	348	298	248	198	148	98	58	24	0	0
3,120	3,160	404	354	304	254	204	154	104	62	28	0	0
3,160	3,200	410	360	310	260	210	160	110	66	32	0	0
3,200	3,240	416	366	316	266	216	166	116	70	36	3	0
3,240	3,280	422	372	322	272	222	172	122	74	40	7	0
3,280	3,320	428	378	328	278	228	178	128	78	44	11	0
3,320	3,360	434	384	334	284	234	184	134	84	48	15	0
3,360	3,400	440	390	340	290	240	190	140	90	52	19	0
3,400	3,440	447	396	346	296	246	196	146	96	56	23	0
3,440	3,480	454	402	352	302	252	202	152	102	60	27	0
3,480	3,520	461	408	358	308	258	208	158	108	64	31	0
3,520	3,560	468	414	364	314	264	214	164	114	68	35	2
3,560	3,600	475	420	370	320	270	220	170	120	72	39	6
3,600	3,640	482	426	376	326	276	226	176	126	76	43	10
3,640	3,680	489	432	382	332	282	232	182	132	82	47	14
3,680	3,720	496	438	388	338	288	238	188	138	88	51	18
3,720	3,760	503	444	394	344	294	244	194	144	94	55	22
3,760	3,800	510	450	400	350	300	250	200	150	100	59	26
3,800	3,840	517	456	406	356	306	256	206	156	106	63	30
3,840	3,880	524	462	412	362	312	262	212	162	112	67	34
3,880	3,920	531	468	418	368	318	268	218	168	118	71	38
3,920	3,960	538	474	424	374	324	274	224	174	124	75	42
3,960	4,000	545	480	430	380	330	280	230	180	130	80	46
4,000	4,040	552	486	436	386	336	286	236	186	136	86	50
4,040	4,080	559	492	442	392	342	292	242	192	142	92	54
4,080	4,120	566	498	448	398	348	298	248	198	148	98	58
4,120	4,160	573	504	454	404	354	304	254	204	154	104	62
4,160	4,200	580	510	460	410	360	310	260	210	160	110	66
4,200	4,240	587	516	466	416	366	316	266	216	166	116	70
4,240	4,280	594	522	472	422	372	322	272	222	172	122	74
4,280	4,320	601	528	478	428	378	328	278	228	178	128	78
4,320	4,360	608	534	484	434	384	334	284	234	184	134	84
4,360	4,400	615	540	490	440	390	340	290	240	190	140	90
4,400	4,440	622	546	496	446	396	346	296	246	196	146	96
4,440	4,480	629	552	502	452	402	352	302	252	202	152	102
4,480	4,520	636	558	508	458	408	358	308	258	208	158	108
4,520	4,560	643	564	514	464	414	364	314	264	214	164	114
4,560	4,600	650	570	520	470	420	370	320	270	220	170	120
4,600	4,640	657	576	526	476	426	376	326	276	226	176	126
4,640	4,680	664	582	532	482	432	382	332	282	232	182	132
4,680	4,720	671	588	538	488	438	388	338	288	238	188	138
4,720	4,760	678	594	544	494	444	394	344	294	244	194	144
4,760	4,800	685	600	550	500	450	400	350	300	250	200	150
4,800	4,840	692	606	556	506	456	406	356	306	256	206	156
4,840	4,880	699	612	562	512	462	412	362	312	262	212	162
4,880	4,920	706	618	568	518	468	418	368	318	268	218	168
4,920	4,960	713	624	574	524	474	424	374	324	274	224	174
4,960	5,000	720	630	580	530	480	430	380	330	280	230	180
5,000	5,040	727	636	586	536	486	436	386	336	286	236	186
5,040	5,080	734	642	592	542	492	442	392	342	292	242	192

\$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, 2015)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	760	2	0	0	0	0	0	0	0	0	0	0
760	800	6	0	0	0	0	0	0	0	0	0	0
800	840	10	0	0	0	0	0	0	0	0	0	0
840	880	14	0	0	0	0	0	0	0	0	0	0
880	920	18	0	0	0	0	0	0	0	0	0	0
920	960	22	0	0	0	0	0	0	0	0	0	0
960	1,000	26	0	0	0	0	0	0	0	0	0	0
1,000	1,040	30	0	0	0	0	0	0	0	0	0	0
1,040	1,080	34	1	0	0	0	0	0	0	0	0	0
1,080	1,120	38	5	0	0	0	0	0	0	0	0	0
1,120	1,160	42	9	0	0	0	0	0	0	0	0	0
1,160	1,200	46	13	0	0	0	0	0	0	0	0	0
1,200	1,240	50	17	0	0	0	0	0	0	0	0	0
1,240	1,280	54	21	0	0	0	0	0	0	0	0	0
1,280	1,320	58	25	0	0	0	0	0	0	0	0	0
1,320	1,360	62	29	0	0	0	0	0	0	0	0	0
1,360	1,400	66	33	0	0	0	0	0	0	0	0	0
1,400	1,440	70	37	4	0	0	0	0	0	0	0	0
1,440	1,480	74	41	8	0	0	0	0	0	0	0	0
1,480	1,520	78	45	12	0	0	0	0	0	0	0	0
1,520	1,560	82	49	16	0	0	0	0	0	0	0	0
1,560	1,600	86	53	20	0	0	0	0	0	0	0	0
1,600	1,640	90	57	24	0	0	0	0	0	0	0	0
1,640	1,680	94	61	28	0	0	0	0	0	0	0	0
1,680	1,720	98	65	32	0	0	0	0	0	0	0	0
1,720	1,760	102	69	36	2	0	0	0	0	0	0	0
1,760	1,800	106	73	40	6	0	0	0	0	0	0	0
1,800	1,840	110	77	44	10	0	0	0	0	0	0	0
1,840	1,880	114	81	48	14	0	0	0	0	0	0	0
1,880	1,920	118	85	52	18	0	0	0	0	0	0	0
1,920	1,960	122	89	56	22	0	0	0	0	0	0	0
1,960	2,000	126	93	60	26	0	0	0	0	0	0	0
2,000	2,040	130	97	64	30	0	0	0	0	0	0	0
2,040	2,080	134	101	68	34	1	0	0	0	0	0	0
2,080	2,120	138	105	72	38	5	0	0	0	0	0	0
2,120	2,160	142	109	76	42	9	0	0	0	0	0	0
2,160	2,200	146	113	80	46	13	0	0	0	0	0	0
2,200	2,240	150	117	84	50	17	0	0	0	0	0	0
2,240	2,280	155	121	88	54	21	0	0	0	0	0	0
2,280	2,320	161	125	92	58	25	0	0	0	0	0	0
2,320	2,360	167	129	96	62	29	0	0	0	0	0	0
2,360	2,400	173	133	100	66	33	0	0	0	0	0	0
2,400	2,440	179	137	104	70	37	4	0	0	0	0	0
2,440	2,480	185	141	108	74	41	8	0	0	0	0	0
2,480	2,520	191	145	112	78	45	12	0	0	0	0	0
2,520	2,560	197	149	116	82	49	16	0	0	0	0	0
2,560	2,600	203	153	120	86	53	20	0	0	0	0	0
2,600	2,640	209	159	124	90	57	24	0	0	0	0	0
2,640	2,680	215	165	128	94	61	28	0	0	0	0	0
2,680	2,720	221	171	132	98	65	32	0	0	0	0	0
2,720	2,760	227	177	136	102	69	36	2	0	0	0	0
2,760	2,800	233	183	140	106	73	40	6	0	0	0	0
2,800	2,840	239	189	144	110	77	44	10	0	0	0	0
2,840	2,880	245	195	148	114	81	48	14	0	0	0	0
2,880	2,920	251	201	152	118	85	52	18	0	0	0	0
2,920	2,960	257	207	157	122	89	56	22	0	0	0	0
2,960	3,000	263	213	163	126	93	60	26	0	0	0	0
3,000	3,040	269	219	169	130	97	64	30	0	0	0	0
3,040	3,080	275	225	175	134	101	68	34	1	0	0	0
3,080	3,120	281	231	181	138	105	72	38	5	0	0	0
3,120	3,160	287	237	187	142	109	76	42	9	0	0	0
3,160	3,200	293	243	193	146	113	80	46	13	0	0	0
3,200	3,240	299	249	199	150	117	84	50	17	0	0	0
3,240	3,280	305	255	205	155	121	88	54	21	0	0	0
3,280	3,320	311	261	211	161	125	92	58	25	0	0	0
3,320	3,360	317	267	217	167	129	96	62	29	0	0	0
3,360	3,400	323	273	223	173	133	100	66	33	0	0	0

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2015)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,400	\$3,440	\$329	\$279	\$229	\$179	\$137	\$104	\$70	\$37	\$4	\$0	\$0
3,440	3,480	335	285	235	185	141	108	74	41	8	0	0
3,480	3,520	341	291	241	191	145	112	78	45	12	0	0
3,520	3,560	347	297	247	197	149	116	82	49	16	0	0
3,560	3,600	353	303	253	203	153	120	86	53	20	0	0
3,600	3,640	359	309	259	209	159	124	90	57	24	0	0
3,640	3,680	365	315	265	215	165	128	94	61	28	0	0
3,680	3,720	371	321	271	221	171	132	98	65	32	0	0
3,720	3,760	377	327	277	227	177	136	102	69	36	2	0
3,760	3,800	383	333	283	233	183	140	106	73	40	6	0
3,800	3,840	389	339	289	239	189	144	110	77	44	10	0
3,840	3,880	395	345	295	245	195	148	114	81	48	14	0
3,880	3,920	401	351	301	251	201	152	118	85	52	18	0
3,920	3,960	407	357	307	257	207	157	122	89	56	22	0
3,960	4,000	413	363	313	263	213	163	126	93	60	26	0
4,000	4,040	419	369	319	269	219	169	130	97	64	30	0
4,040	4,080	425	375	325	275	225	175	134	101	68	34	1
4,080	4,120	431	381	331	281	231	181	138	105	72	38	5
4,120	4,160	437	387	337	287	237	187	142	109	76	42	9
4,160	4,200	443	393	343	293	243	193	146	113	80	46	13
4,200	4,240	449	399	349	299	249	199	150	117	84	50	17
4,240	4,280	455	405	355	305	255	205	155	121	88	54	21
4,280	4,320	461	411	361	311	261	211	161	125	92	58	25
4,320	4,360	467	417	367	317	267	217	167	129	96	62	29
4,360	4,400	473	423	373	323	273	223	173	133	100	66	33
4,400	4,440	479	429	379	329	279	229	179	137	104	70	37
4,440	4,480	485	435	385	335	285	235	185	141	108	74	41
4,480	4,520	491	441	391	341	291	241	191	145	112	78	45
4,520	4,560	497	447	397	347	297	247	197	149	116	82	49
4,560	4,600	503	453	403	353	303	253	203	153	120	86	53
4,600	4,640	509	459	409	359	309	259	209	159	124	90	57
4,640	4,680	515	465	415	365	315	265	215	165	128	94	61
4,680	4,720	521	471	421	371	321	271	221	171	132	98	65
4,720	4,760	527	477	427	377	327	277	227	177	136	102	69
4,760	4,800	533	483	433	383	333	283	233	183	140	106	73
4,800	4,840	539	489	439	389	339	289	239	189	144	110	77
4,840	4,880	545	495	445	395	345	295	245	195	148	114	81
4,880	4,920	551	501	451	401	351	301	251	201	152	118	85
4,920	4,960	557	507	457	407	357	307	257	207	157	122	89
4,960	5,000	563	513	463	413	363	313	263	213	163	126	93
5,000	5,040	569	519	469	419	369	319	269	219	169	130	97
5,040	5,080	575	525	475	425	375	325	275	225	175	134	101
5,080	5,120	581	531	481	431	381	331	281	231	181	138	105
5,120	5,160	587	537	487	437	387	337	287	237	187	142	109
5,160	5,200	593	543	493	443	393	343	293	243	193	146	113
5,200	5,240	599	549	499	449	399	349	299	249	199	150	117
5,240	5,280	605	555	505	455	405	355	305	255	205	155	121
5,280	5,320	611	561	511	461	411	361	311	261	211	161	125
5,320	5,360	617	567	517	467	417	367	317	267	217	167	129
5,360	5,400	623	573	523	473	423	373	323	273	223	173	133
5,400	5,440	629	579	529	479	429	379	329	279	229	179	137
5,440	5,480	635	585	535	485	435	385	335	285	235	185	141
5,480	5,520	641	591	541	491	441	391	341	291	241	191	145
5,520	5,560	647	597	547	497	447	397	347	297	247	197	149
5,560	5,600	653	603	553	503	453	403	353	303	253	203	153
5,600	5,640	659	609	559	509	459	409	359	309	259	209	159
5,640	5,680	665	615	565	515	465	415	365	315	265	215	165
5,680	5,720	671	621	571	521	471	421	371	321	271	221	171
5,720	5,760	677	627	577	527	477	427	377	327	277	227	177
5,760	5,800	683	633	583	533	483	433	383	333	283	233	183
5,800	5,840	689	639	589	539	489	439	389	339	289	239	189
5,840	5,880	695	645	595	545	495	445	395	345	295	245	195
5,880	5,920	701	651	601	551	501	451	401	351	301	251	201
5,920	5,960	707	657	607	557	507	457	407	357	307	257	207
5,960	6,000	713	663	613	563	513	463	413	363	313	263	213
6,000	6,040	719	669	619	569	519	469	419	369	319	269	219
6,040	6,080	725	675	625	575	525	475	425	375	325	275	225
6,080	6,120	731	681	631	581	531	481	431	381	331	281	231

\$6,120 and over

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