



Alternative Tax Withholding Methods and Tables

This supplement to **Circular E**, Employer's Tax Guide (Publication 15), contains alternative methods for computing income tax withholding, alternative income tax withholding tables, and combined income tax, employee social security tax, and employee Medicare tax withholding tables for wages paid after 1993.

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Alternative Methods for Figuring Income Tax Withholding

You may use various methods of figuring income tax withholding. The methods described below may be used instead of the common payroll methods. Use the method that best suits your payroll system and employees.

Annualized Wages.—Using your employee's annual wages, figure the withholding using the Percentage Method, TABLE 7-ANNUAL Payroll Period, in Circular E. Divide that amount by the number of payroll periods and the result will be the amount of withholding for each payroll period.

Average Estimated Wages.—You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, please see Regulations section 31.3402(h)(1)-1.

Cumulative Wages.—An employee may ask you, in writing, to withhold tax on cumulative wages. If so, and you have paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows:

Add the wages you have paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year including the current period. Figure the withholding on this amount, and multiply the withholding by the number of payroll periods used above. Use the percentage method shown in Circular E. Subtract the total withholding calculated from the total tax withheld during the calendar year. The excess is the amount to withhold for the current payroll period. (See Rev. Proc. 78-8, 1978-1 C.B. 562, for an example of the cumulative method.)

Part-Year Employment.—A part-year employee who figures income tax on a calendar-year basis may ask you to withhold tax by the part-year employment method. The request must be in writing and must contain the following information:

1. The last day of any employment during the calendar year with any prior employer;
2. A statement that the employee uses the calendar year accounting period; and
3. A statement that the employee reasonably anticipates that he or she will be employed for a total of no more than 245 days in all *terms of continuous employment* (defined below) during the current calendar-year.

Complete the following steps to figure withholding tax by the part-year method:

1. Add the wages to be paid the employee for the current payroll period to any wages you have already paid the employee in the current term of continuous employment.
2. Add the number of payroll periods used in step 1 to the number of payroll periods between the

employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.

3. Divide the step 1 amount by the total number of payroll periods from step 2.

4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances.

5. Multiply the total number of payroll periods from step 2 by the step 4 amount.

6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

(See Regulations section 31.3402(h)(4)-1(c) for examples of the part-year method.)

Term of Continuous Employment.—A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A continuous term includes holidays, regular days off, and days off for illness or vacation. A continuous term begins on the first day an employee works for you and earns pay. It ends on the earlier of the employee's last day of work for you or, if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended, even if a new employment relationship is established with the same employer within 30 days.

Other Methods.—You may use other methods and tables for withholding taxes, as long as the amount of tax withheld is about the same as it would be under the percentage method shown in Circular E. If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in Regulations section 31.3402(h)(4)-1 as shown in the chart below.

If the tax required to be withheld under the annual percentage rate is—	The annual tax withheld under your method may not differ by more than—
Less than \$10	\$9.99
\$10 or more but under \$100	\$10 plus 10% of the excess over \$10
\$100 or more but under \$1,000	\$19 plus 3% of the excess over \$100
\$1,000 or more	\$46 plus 1% of the excess over \$1,000

Formula Tables for Percentage Method Withholding (for Automated Payroll Systems)

Two formula tables for percentage method withholding are on pages 4 and 5. Employers with automated payroll systems will find these tables useful. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON

Weekly Payroll Period

If the wages exceeding the allowance amount are:

The amount of income tax to be withheld is:

<i>Over—</i>	<i>But not over—</i>		
\$122	\$806	(Circular E) (Rev. 1-94) . . .	15% of excess over \$122
		(Alternative 1 on page 4) . . .	15% of such wages, minus \$18.30
		(Alternative 2 on page 5) . . .	Such wages minus \$122, 15% of remainder

When employers use the percentage method in Circular E or the formula tables for percentage method withholding in this publication, the tax for the pay period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3. Such rounding will be deemed to meet the tolerances under Internal Revenue Code section 3402(h)(4).

(For Wages Paid in 1994)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$47.12)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$50	0%	\$0	\$0	—\$122	0%	\$0
\$50	—\$463	15% less	\$7.50	\$122	—\$806	15% less	\$18.30
\$463	—\$968	28% less	\$67.69	\$806	—\$1,606	28% less	\$123.08
\$968	—\$2,238	31% less	\$96.73	\$1,606	—\$2,767	31% less	\$171.26
\$2,238	—\$4,834	36% less	\$208.63	\$2,767	—\$4,883	36% less	\$309.61
\$4,834	—	39.6% less	\$382.65	\$4,883	—	39.6% less	\$485.40

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$94.23)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$99	0%	\$0	\$0	—\$244	0%	\$0
\$99	—\$927	15% less	\$14.85	\$244	—\$1,612	15% less	\$36.60
\$927	—\$1,936	28% less	\$135.36	\$1,612	—\$3,212	28% less	\$246.16
\$1,936	—\$4,475	31% less	\$193.44	\$3,212	—\$5,535	31% less	\$342.52
\$4,475	—\$9,667	36% less	\$417.19	\$5,535	—\$9,765	36% less	\$619.27
\$9,667	—	39.6% less	\$765.20	\$9,765	—	39.6% less	\$970.81

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$102.08)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$107	0%	\$0	\$0	—\$265	0%	\$0
\$107	—\$1,004	15% less	\$16.05	\$265	—\$1,746	15% less	\$39.75
\$1,004	—\$2,097	28% less	\$146.57	\$1,746	—\$3,479	28% less	\$266.73
\$2,097	—\$4,848	31% less	\$209.48	\$3,479	—\$5,996	31% less	\$371.10
\$4,848	—\$10,473	36% less	\$451.88	\$5,996	—\$10,579	36% less	\$670.90
\$10,473	—	39.6% less	\$828.91	\$10,579	—	39.6% less	\$1,051.74

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$204.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$215	0%	\$0	\$0	—\$529	0%	\$0
\$215	—\$2,008	15% less	\$32.25	\$529	—\$3,492	15% less	\$79.35
\$2,008	—\$4,194	28% less	\$293.29	\$3,492	—\$6,958	28% less	\$533.31
\$4,194	—\$9,696	31% less	\$419.11	\$6,958	—\$11,992	31% less	\$742.05
\$9,696	—\$20,946	36% less	\$903.91	\$11,992	—\$21,158	36% less	\$1,341.65
\$20,946	—	39.6% less	\$1,657.97	\$21,158	—	39.6% less	\$2,103.34

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.42)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$9.90	0%	\$0	\$0	—\$24.40	0%	\$0
\$9.90	—\$92.70	15% less	\$1.49	\$24.40	—\$161.20	15% less	\$3.66
\$92.70	—\$193.60	28% less	\$13.54	\$161.20	—\$321.20	28% less	\$24.62
\$193.60	—\$447.50	31% less	\$19.34	\$321.20	—\$553.50	31% less	\$34.25
\$447.50	—\$966.70	36% less	\$41.72	\$553.50	—\$976.50	36% less	\$61.93
\$966.70	—	39.6% less	\$76.52	\$976.50	—	39.6% less	\$97.08

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 67.69 to 67.685) to eliminate separate half rounding operations.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the

combined bracket rates, e.g. \$0 to \$50 and \$50 to \$463 combined to read, Over \$0, But not over \$463.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

(For Wages Paid in 1994)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$47.12)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$50	0	0	\$0	—\$122	0	0
\$50	—\$463	minus \$50.00	15%	\$122	—\$806	minus \$122.00	15%
\$463	—\$968	minus \$241.75	28%	\$806	—\$1,606	minus \$439.57	28%
\$968	—\$2,238	minus \$312.03	31%	\$1,606	—\$2,767	minus \$552.45	31%
\$2,238	—\$4,834	minus \$579.53	36%	\$2,767	—\$4,883	minus \$860.03	36%
\$4,834	—	minus \$966.30	39.6%	\$4,883	—	minus \$1,225.75	39.6%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$94.23)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$99	0	0	\$0	—\$244	0	0
\$99	—\$927	minus \$99.00	15%	\$244	—\$1,612	minus \$244.00	15%
\$927	—\$1,936	minus \$483.43	28%	\$1,612	—\$3,212	minus \$879.14	28%
\$1,936	—\$4,475	minus \$624.00	31%	\$3,212	—\$5,535	minus \$1,104.90	31%
\$4,475	—\$9,667	minus \$1,158.86	36%	\$5,535	—\$9,765	minus \$1,720.19	36%
\$9,667	—	minus \$1,932.33	39.6%	\$9,765	—	minus \$2,451.54	39.6%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$102.08)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$107	0	0	\$0	—\$265	0	0
\$107	—\$1,004	minus \$107.00	15%	\$265	—\$1,746	minus \$265.00	15%
\$1,004	—\$2,097	minus \$523.46	28%	\$1,746	—\$3,479	minus \$952.61	28%
\$2,097	—\$4,848	minus \$675.74	31%	\$3,479	—\$5,996	minus \$1,197.10	31%
\$4,848	—\$10,473	minus \$1,255.22	36%	\$5,996	—\$10,579	minus \$1,863.61	36%
\$10,473	—	minus \$2,093.20	39.6%	\$10,579	—	minus \$2,655.92	39.6%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$204.17)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$215	0	0	\$0	—\$529	0	0
\$215	—\$2,008	minus \$215.00	15%	\$529	—\$3,492	minus \$529.00	15%
\$2,008	—\$4,194	minus \$1,047.46	28%	\$3,492	—\$6,958	minus \$1,904.68	28%
\$4,194	—\$9,696	minus \$1,351.97	31%	\$6,958	—\$11,992	minus \$2,393.71	31%
\$9,696	—\$20,946	minus \$2,510.86	36%	\$11,992	—\$21,158	minus \$3,726.81	36%
\$20,946	—	minus \$4,186.78	39.6%	\$21,158	—	minus \$5,311.46	39.6%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.42)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$9.90	0	0	\$0	—\$24.40	0	0
\$9.90	—\$92.70	minus \$9.90	15%	\$24.40	—\$161.20	minus \$24.40	15%
\$92.70	—\$193.60	minus \$48.34	28%	\$161.20	—\$321.20	minus \$87.91	28%
\$193.60	—\$447.50	minus \$62.40	31%	\$321.20	—\$553.50	minus \$110.49	31%
\$447.50	—\$966.70	minus \$115.89	36%	\$553.50	—\$976.50	minus \$172.02	36%
\$966.70	—	minus \$193.23	39.6%	\$976.50	—	minus \$245.15	39.6%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., \$0 to \$50 and \$50 to \$463 combined to read, Over \$0, But not over \$463.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

The Wage Bracket Percentage Method Tables show the gross wage brackets that apply to each withholding percentage rate for employees with up to nine withholding allowances. These tables also show the computation factors for each number of withholding allowances and the applicable wage bracket. The computation factors are used to figure the amount of withholding tax by a percentage method.

Two kinds of Wage Bracket Percentage Method Tables are shown. Each has tables for married and single persons for weekly, biweekly, semimonthly, and monthly payroll periods. Employers with automated payroll systems will find these tables useful.

The difference between the two kinds of tables is the reduction factor subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for Computing Income Tax Withholding From Gross Wages, the reduction factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the Alternative 2—Percentage Method Withholding Tables. In the tables for Computing Income Tax Withholding From Wages Exceeding Allowance Amount, the reduction factor does not include an amount for the number of allowances claimed.

Use the kind of wage bracket table that best suits your payroll system. For example, some pay systems automatically subtract from wages the allowance amount for each employee before finding the amount of tax to withhold. The tables for Computing Income Tax Withholding From Wages Exceeding Allowance Amount can be used in these systems. The reduction factors in these tables do not include the allowance amount that was automatically subtracted before applying the table factors in the calculation. For other systems that do not separately subtract the allowance amount, use the tables for Computing Income Tax Withholding From Gross Wages.

When employers use the Wage Bracket Percentage Method Tables, the tax for the pay period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3. Such rounding will be deemed to meet the tolerances under Internal Revenue Code section 3402(h)(4).

(For Wages Paid in 1994)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$463.00	subtract \$50.00	15%	\$0.00	\$806.00	subtract \$122.00	15%
	\$463.00	\$968.00	subtract \$241.75	28%	\$806.00	\$1,606.00	subtract \$439.57	28%
	\$968.00	\$2,238.00	subtract \$312.03	31%	\$1,606.00	\$2,767.00	subtract \$552.45	31%
	\$2,238.00	\$4,834.00	subtract \$579.53	36%	\$2,767.00	\$4,883.00	subtract \$860.03	36%
	\$4,834.00	-----	subtract \$966.30	39.6%	\$4,883.00	-----	subtract \$1,225.75	39.6%
1	\$0.00	\$510.12	subtract \$97.12	15%	\$0.00	\$853.12	subtract \$169.12	15%
	\$510.12	\$1,015.12	subtract \$288.87	28%	\$853.12	\$1,653.12	subtract \$486.69	28%
	\$1,015.12	\$2,285.12	subtract \$359.15	31%	\$1,653.12	\$2,814.12	subtract \$599.57	31%
	\$2,285.12	\$4,881.12	subtract \$626.65	36%	\$2,814.12	\$4,930.12	subtract \$907.15	36%
	\$4,881.12	-----	subtract \$1,013.42	39.6%	\$4,930.12	-----	subtract \$1,272.87	39.6%
2	\$0.00	\$557.24	subtract \$144.24	15%	\$0.00	\$900.24	subtract \$216.24	15%
	\$557.24	\$1,062.24	subtract \$335.99	28%	\$900.24	\$1,700.24	subtract \$533.81	28%
	\$1,062.24	\$2,332.24	subtract \$406.27	31%	\$1,700.24	\$2,861.24	subtract \$646.69	31%
	\$2,332.24	\$4,928.24	subtract \$673.77	36%	\$2,861.24	\$4,977.24	subtract \$954.27	36%
	\$4,928.24	-----	subtract \$1,060.54	39.6%	\$4,977.24	-----	subtract \$1,319.99	39.6%
3	\$0.00	\$604.36	subtract \$191.36	15%	\$0.00	\$947.36	subtract \$263.36	15%
	\$604.36	\$1,109.36	subtract \$383.11	28%	\$947.36	\$1,747.36	subtract \$580.93	28%
	\$1,109.36	\$2,379.36	subtract \$453.39	31%	\$1,747.36	\$2,908.36	subtract \$693.81	31%
	\$2,379.36	\$4,975.36	subtract \$720.89	36%	\$2,908.36	\$5,024.36	subtract \$1,001.39	36%
	\$4,975.36	-----	subtract \$1,107.66	39.6%	\$5,024.36	-----	subtract \$1,367.11	39.6%
4	\$0.00	\$651.48	subtract \$238.48	15%	\$0.00	\$994.48	subtract \$310.48	15%
	\$651.48	\$1,156.48	subtract \$430.23	28%	\$994.48	\$1,794.48	subtract \$628.05	28%
	\$1,156.48	\$2,426.48	subtract \$500.51	31%	\$1,794.48	\$2,955.48	subtract \$740.93	31%
	\$2,426.48	\$5,022.48	subtract \$768.01	36%	\$2,955.48	\$5,071.48	subtract \$1,048.51	36%
	\$5,022.48	-----	subtract \$1,154.78	39.6%	\$5,071.48	-----	subtract \$1,414.23	39.6%
5	\$0.00	\$698.60	subtract \$285.60	15%	\$0.00	\$1,041.60	subtract \$357.60	15%
	\$698.60	\$1,203.60	subtract \$477.35	28%	\$1,041.60	\$1,841.60	subtract \$675.17	28%
	\$1,203.60	\$2,473.60	subtract \$547.63	31%	\$1,841.60	\$3,002.60	subtract \$788.05	31%
	\$2,473.60	\$5,069.60	subtract \$815.13	36%	\$3,002.60	\$5,118.60	subtract \$1,095.63	36%
	\$5,069.60	-----	subtract \$1,201.90	39.6%	\$5,118.60	-----	subtract \$1,461.35	39.6%
6	\$0.00	\$745.72	subtract \$332.72	15%	\$0.00	\$1,088.72	subtract \$404.72	15%
	\$745.72	\$1,250.72	subtract \$524.47	28%	\$1,088.72	\$1,888.72	subtract \$722.29	28%
	\$1,250.72	\$2,520.72	subtract \$594.75	31%	\$1,888.72	\$3,049.72	subtract \$835.17	31%
	\$2,520.72	\$5,116.72	subtract \$862.25	36%	\$3,049.72	\$5,165.72	subtract \$1,142.75	36%
	\$5,116.72	-----	subtract \$1,249.02	39.6%	\$5,165.72	-----	subtract \$1,508.47	39.6%
7	\$0.00	\$792.84	subtract \$379.84	15%	\$0.00	\$1,135.84	subtract \$451.84	15%
	\$792.84	\$1,297.84	subtract \$571.59	28%	\$1,135.84	\$1,935.84	subtract \$769.41	28%
	\$1,297.84	\$2,567.84	subtract \$641.87	31%	\$1,935.84	\$3,096.84	subtract \$882.29	31%
	\$2,567.84	\$5,163.84	subtract \$909.37	36%	\$3,096.84	\$5,212.84	subtract \$1,189.87	36%
	\$5,163.84	-----	subtract \$1,296.14	39.6%	\$5,212.84	-----	subtract \$1,555.59	39.6%
8	\$0.00	\$839.96	subtract \$426.96	15%	\$0.00	\$1,182.96	subtract \$498.96	15%
	\$839.96	\$1,344.96	subtract \$618.71	28%	\$1,182.96	\$1,982.96	subtract \$816.53	28%
	\$1,344.96	\$2,614.96	subtract \$688.99	31%	\$1,982.96	\$3,143.96	subtract \$929.41	31%
	\$2,614.96	\$5,210.96	subtract \$956.49	36%	\$3,143.96	\$5,259.96	subtract \$1,236.99	36%
	\$5,210.96	-----	subtract \$1,343.26	39.6%	\$5,259.96	-----	subtract \$1,602.71	39.6%
9 ²	\$0.00	\$887.08	subtract \$474.08	15%	\$0.00	\$1,230.08	subtract \$546.08	15%
	\$887.08	\$1,392.08	subtract \$665.83	28%	\$1,230.08	\$2,030.08	subtract \$863.65	28%
	\$1,392.08	\$2,662.08	subtract \$736.11	31%	\$2,030.08	\$3,191.08	subtract \$976.53	31%
	\$2,662.08	\$5,258.08	subtract \$1,003.61	36%	\$3,191.08	\$5,307.08	subtract \$1,284.11	36%
	\$5,258.08	-----	subtract \$1,390.38	39.6%	\$5,307.08	-----	subtract \$1,649.83	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C. Subtract the amount shown in column C from the employee's gross wages.
- D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$47.12 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$927.00	subtract \$99.00	15%	\$0.00	\$1,612.00	subtract \$244.00	15%
	\$927.00	\$1,936.00	subtract \$483.43	28%	\$1,612.00	\$3,212.00	subtract \$879.14	28%
	\$1,936.00	\$4,475.00	subtract \$624.00	31%	\$3,212.00	\$5,535.00	subtract \$1,104.90	31%
	\$4,475.00	\$9,667.00	subtract \$1,158.86	36%	\$5,535.00	\$9,765.00	subtract \$1,720.19	36%
	\$9,667.00	-----	subtract \$1,932.33	39.6%	\$9,765.00	-----	subtract \$2,451.54	39.6%
1	\$0.00	\$1,021.23	subtract \$193.23	15%	\$0.00	\$1,706.23	subtract \$338.23	15%
	\$1,021.23	\$2,030.23	subtract \$577.66	28%	\$1,706.23	\$3,306.23	subtract \$973.37	28%
	\$2,030.23	\$4,569.23	subtract \$718.23	31%	\$3,306.23	\$5,629.23	subtract \$1,199.13	31%
	\$4,569.23	\$9,761.23	subtract \$1,253.09	36%	\$5,629.23	\$9,859.23	subtract \$1,814.42	36%
	\$9,761.23	-----	subtract \$2,026.56	39.6%	\$9,859.23	-----	subtract \$2,545.77	39.6%
2	\$0.00	\$1,115.46	subtract \$287.46	15%	\$0.00	\$1,800.46	subtract \$432.46	15%
	\$1,115.46	\$2,124.46	subtract \$671.89	28%	\$1,800.46	\$3,400.46	subtract \$1,067.60	28%
	\$2,124.46	\$4,663.46	subtract \$812.46	31%	\$3,400.46	\$5,723.46	subtract \$1,293.36	31%
	\$4,663.46	\$9,855.46	subtract \$1,347.32	36%	\$5,723.46	\$9,953.46	subtract \$1,908.65	36%
	\$9,855.46	-----	subtract \$2,120.79	39.6%	\$9,953.46	-----	subtract \$2,640.00	39.6%
3	\$0.00	\$1,209.69	subtract \$381.69	15%	\$0.00	\$1,894.69	subtract \$526.69	15%
	\$1,209.69	\$2,218.69	subtract \$766.12	28%	\$1,894.69	\$3,494.69	subtract \$1,161.83	28%
	\$2,218.69	\$4,757.69	subtract \$906.69	31%	\$3,494.69	\$5,817.69	subtract \$1,387.59	31%
	\$4,757.69	\$9,949.69	subtract \$1,441.55	36%	\$5,817.69	\$10,047.69	subtract \$2,002.88	36%
	\$9,949.69	-----	subtract \$2,215.02	39.6%	\$10,047.69	-----	subtract \$2,734.23	39.6%
4	\$0.00	\$1,303.92	subtract \$475.92	15%	\$0.00	\$1,988.92	subtract \$620.92	15%
	\$1,303.92	\$2,312.92	subtract \$860.35	28%	\$1,988.92	\$3,588.92	subtract \$1,256.06	28%
	\$2,312.92	\$4,851.92	subtract \$1,000.92	31%	\$3,588.92	\$5,911.92	subtract \$1,481.82	31%
	\$4,851.92	\$10,043.92	subtract \$1,535.78	36%	\$5,911.92	\$10,141.92	subtract \$2,097.11	36%
	\$10,043.92	-----	subtract \$2,309.25	39.6%	\$10,141.92	-----	subtract \$2,828.46	39.6%
5	\$0.00	\$1,398.15	subtract \$570.15	15%	\$0.00	\$2,083.15	subtract \$715.15	15%
	\$1,398.15	\$2,407.15	subtract \$954.58	28%	\$2,083.15	\$3,683.15	subtract \$1,350.29	28%
	\$2,407.15	\$4,946.15	subtract \$1,095.15	31%	\$3,683.15	\$6,006.15	subtract \$1,576.05	31%
	\$4,946.15	\$10,138.15	subtract \$1,630.01	36%	\$6,006.15	\$10,236.15	subtract \$2,191.34	36%
	\$10,138.15	-----	subtract \$2,403.48	39.6%	\$10,236.15	-----	subtract \$2,922.69	39.6%
6	\$0.00	\$1,492.38	subtract \$664.38	15%	\$0.00	\$2,177.38	subtract \$809.38	15%
	\$1,492.38	\$2,501.38	subtract \$1,048.81	28%	\$2,177.38	\$3,777.38	subtract \$1,444.52	28%
	\$2,501.38	\$5,040.38	subtract \$1,189.38	31%	\$3,777.38	\$6,100.38	subtract \$1,670.28	31%
	\$5,040.38	\$10,232.38	subtract \$1,724.24	36%	\$6,100.38	\$10,330.38	subtract \$2,285.57	36%
	\$10,232.38	-----	subtract \$2,497.71	39.6%	\$10,330.38	-----	subtract \$3,016.92	39.6%
7	\$0.00	\$1,586.61	subtract \$758.61	15%	\$0.00	\$2,271.61	subtract \$903.61	15%
	\$1,586.61	\$2,595.61	subtract \$1,143.04	28%	\$2,271.61	\$3,871.61	subtract \$1,538.75	28%
	\$2,595.61	\$5,134.61	subtract \$1,283.61	31%	\$3,871.61	\$6,194.61	subtract \$1,764.51	31%
	\$5,134.61	\$10,326.61	subtract \$1,818.47	36%	\$6,194.61	\$10,424.61	subtract \$2,379.80	36%
	\$10,326.61	-----	subtract \$2,591.94	39.6%	\$10,424.61	-----	subtract \$3,111.15	39.6%
8	\$0.00	\$1,680.84	subtract \$852.84	15%	\$0.00	\$2,365.84	subtract \$997.84	15%
	\$1,680.84	\$2,689.84	subtract \$1,237.27	28%	\$2,365.84	\$3,965.84	subtract \$1,632.98	28%
	\$2,689.84	\$5,228.84	subtract \$1,377.84	31%	\$3,965.84	\$6,288.84	subtract \$1,858.74	31%
	\$5,228.84	\$10,420.84	subtract \$1,912.70	36%	\$6,288.84	\$10,518.84	subtract \$2,474.03	36%
	\$10,420.84	-----	subtract \$2,686.17	39.6%	\$10,518.84	-----	subtract \$3,205.38	39.6%
9²	\$0.00	\$1,775.07	subtract \$947.07	15%	\$0.00	\$2,460.07	subtract \$1,092.07	15%
	\$1,775.07	\$2,784.07	subtract \$1,331.50	28%	\$2,460.07	\$4,060.07	subtract \$1,727.21	28%
	\$2,784.07	\$5,323.07	subtract \$1,472.07	31%	\$4,060.07	\$6,383.07	subtract \$1,952.97	31%
	\$5,323.07	\$10,515.07	subtract \$2,006.93	36%	\$6,383.07	\$10,613.07	subtract \$2,568.26	36%
	\$10,515.07	-----	subtract \$2,780.40	39.6%	\$10,613.07	-----	subtract \$3,299.61	39.6%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's gross wages.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$94.23 for each additional allowance claimed.

(For Wages Paid in 1994)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,004.00	subtract \$107.00	15%	\$0.00	\$1,746.00	subtract \$265.00	15%
	\$1,004.00	\$2,097.00	subtract \$523.46	28%	\$1,746.00	\$3,479.00	subtract \$952.61	28%
	\$2,097.00	\$4,848.00	subtract \$675.74	31%	\$3,479.00	\$5,996.00	subtract \$1,197.10	31%
	\$4,848.00	\$10,473.00	subtract \$1,255.22	36%	\$5,996.00	\$10,579.00	subtract \$1,863.61	36%
	\$10,473.00	-----	subtract \$2,093.20	39.6%	\$10,579.00	-----	subtract \$2,655.92	39.6%
1	\$0.00	\$1,106.08	subtract \$209.08	15%	\$0.00	\$1,848.08	subtract \$367.08	15%
	\$1,106.08	\$2,199.08	subtract \$625.54	28%	\$1,848.08	\$3,581.08	subtract \$1,054.69	28%
	\$2,199.08	\$4,950.08	subtract \$777.82	31%	\$3,581.08	\$6,098.08	subtract \$1,299.18	31%
	\$4,950.08	\$10,575.08	subtract \$1,357.30	36%	\$6,098.08	\$10,681.08	subtract \$1,965.69	36%
	\$10,575.08	-----	subtract \$2,195.28	39.6%	\$10,681.08	-----	subtract \$2,758.00	39.6%
2	\$0.00	\$1,208.16	subtract \$311.16	15%	\$0.00	\$1,950.16	subtract \$469.16	15%
	\$1,208.16	\$2,301.16	subtract \$727.62	28%	\$1,950.16	\$3,683.16	subtract \$1,156.77	28%
	\$2,301.16	\$5,052.16	subtract \$879.90	31%	\$3,683.16	\$6,200.16	subtract \$1,401.26	31%
	\$5,052.16	\$10,677.16	subtract \$1,459.38	36%	\$6,200.16	\$10,783.16	subtract \$2,067.77	36%
	\$10,677.16	-----	subtract \$2,297.36	39.6%	\$10,783.16	-----	subtract \$2,860.08	39.6%
3	\$0.00	\$1,310.24	subtract \$413.24	15%	\$0.00	\$2,052.24	subtract \$571.24	15%
	\$1,310.24	\$2,403.24	subtract \$829.70	28%	\$2,052.24	\$3,785.24	subtract \$1,258.85	28%
	\$2,403.24	\$5,154.24	subtract \$981.98	31%	\$3,785.24	\$6,302.24	subtract \$1,503.34	31%
	\$5,154.24	\$10,779.24	subtract \$1,561.46	36%	\$6,302.24	\$10,885.24	subtract \$2,169.85	36%
	\$10,779.24	-----	subtract \$2,399.44	39.6%	\$10,885.24	-----	subtract \$2,962.16	39.6%
4	\$0.00	\$1,412.32	subtract \$515.32	15%	\$0.00	\$2,154.32	subtract \$673.32	15%
	\$1,412.32	\$2,505.32	subtract \$931.78	28%	\$2,154.32	\$3,887.32	subtract \$1,360.93	28%
	\$2,505.32	\$5,256.32	subtract \$1,084.06	31%	\$3,887.32	\$6,404.32	subtract \$1,605.42	31%
	\$5,256.32	\$10,881.32	subtract \$1,663.54	36%	\$6,404.32	\$10,987.32	subtract \$2,271.93	36%
	\$10,881.32	-----	subtract \$2,501.52	39.6%	\$10,987.32	-----	subtract \$3,064.24	39.6%
5	\$0.00	\$1,514.40	subtract \$617.40	15%	\$0.00	\$2,256.40	subtract \$775.40	15%
	\$1,514.40	\$2,607.40	subtract \$1,033.86	28%	\$2,256.40	\$3,989.40	subtract \$1,463.01	28%
	\$2,607.40	\$5,358.40	subtract \$1,186.14	31%	\$3,989.40	\$6,506.40	subtract \$1,707.50	31%
	\$5,358.40	\$10,983.40	subtract \$1,765.62	36%	\$6,506.40	\$11,089.40	subtract \$2,374.01	36%
	\$10,983.40	-----	subtract \$2,603.60	39.6%	\$11,089.40	-----	subtract \$3,166.32	39.6%
6	\$0.00	\$1,616.48	subtract \$719.48	15%	\$0.00	\$2,358.48	subtract \$877.48	15%
	\$1,616.48	\$2,709.48	subtract \$1,135.94	28%	\$2,358.48	\$4,091.48	subtract \$1,565.09	28%
	\$2,709.48	\$5,460.48	subtract \$1,288.22	31%	\$4,091.48	\$6,608.48	subtract \$1,809.58	31%
	\$5,460.48	\$11,085.48	subtract \$1,867.70	36%	\$6,608.48	\$11,191.48	subtract \$2,476.09	36%
	\$11,085.48	-----	subtract \$2,705.68	39.6%	\$11,191.48	-----	subtract \$3,268.40	39.6%
7	\$0.00	\$1,718.56	subtract \$821.56	15%	\$0.00	\$2,460.56	subtract \$979.56	15%
	\$1,718.56	\$2,811.56	subtract \$1,238.02	28%	\$2,460.56	\$4,193.56	subtract \$1,667.17	28%
	\$2,811.56	\$5,562.56	subtract \$1,390.30	31%	\$4,193.56	\$6,710.56	subtract \$1,911.66	31%
	\$5,562.56	\$11,187.56	subtract \$1,969.78	36%	\$6,710.56	\$11,293.56	subtract \$2,578.17	36%
	\$11,187.56	-----	subtract \$2,807.76	39.6%	\$11,293.56	-----	subtract \$3,370.48	39.6%
8	\$0.00	\$1,820.64	subtract \$923.64	15%	\$0.00	\$2,562.64	subtract \$1,081.64	15%
	\$1,820.64	\$2,913.64	subtract \$1,340.10	28%	\$2,562.64	\$4,295.64	subtract \$1,769.25	28%
	\$2,913.64	\$5,664.64	subtract \$1,492.38	31%	\$4,295.64	\$6,812.64	subtract \$2,013.74	31%
	\$5,664.64	\$11,289.64	subtract \$2,071.86	36%	\$6,812.64	\$11,395.64	subtract \$2,680.25	36%
	\$11,289.64	-----	subtract \$2,909.84	39.6%	\$11,395.64	-----	subtract \$3,472.56	39.6%
9 ²	\$0.00	\$1,922.72	subtract \$1,025.72	15%	\$0.00	\$2,664.72	subtract \$1,183.72	15%
	\$1,922.72	\$3,015.72	subtract \$1,442.18	28%	\$2,664.72	\$4,397.72	subtract \$1,871.33	28%
	\$3,015.72	\$5,766.72	subtract \$1,594.46	31%	\$4,397.72	\$6,914.72	subtract \$2,115.82	31%
	\$5,766.72	\$11,391.72	subtract \$2,173.94	36%	\$6,914.72	\$11,497.72	subtract \$2,782.33	36%
	\$11,391.72	-----	subtract \$3,011.92	39.6%	\$11,497.72	-----	subtract \$3,574.64	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C. Subtract the amount shown in column C from the employee's gross wages.
- D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$102.08 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$2,008.00	subtract \$215.00	15%	\$0.00	\$3,492.00	subtract \$529.00	15%
	\$2,008.00	\$4,194.00	subtract \$1,047.46	28%	\$3,492.00	\$6,958.00	subtract \$1,904.68	28%
	\$4,194.00	\$9,696.00	subtract \$1,351.97	31%	\$6,958.00	\$11,992.00	subtract \$2,393.71	31%
	\$9,696.00	\$20,946.00	subtract \$2,510.86	36%	\$11,992.00	\$21,158.00	subtract \$3,726.81	36%
	\$20,946.00	-----	subtract \$4,186.78	39.6%	\$21,158.00	-----	subtract \$5,311.46	39.6%
1	\$0.00	\$2,212.17	subtract \$419.17	15%	\$0.00	\$3,696.17	subtract \$733.17	15%
	\$2,212.17	\$4,398.17	subtract \$1,251.63	28%	\$3,696.17	\$7,162.17	subtract \$2,108.85	28%
	\$4,398.17	\$9,900.17	subtract \$1,556.14	31%	\$7,162.17	\$12,196.17	subtract \$2,597.88	31%
	\$9,900.17	\$21,150.17	subtract \$2,715.03	36%	\$12,196.17	\$21,362.17	subtract \$3,930.98	36%
	\$21,150.17	-----	subtract \$4,390.95	39.6%	\$21,362.17	-----	subtract \$5,515.63	39.6%
2	\$0.00	\$2,416.34	subtract \$623.34	15%	\$0.00	\$3,900.34	subtract \$937.34	15%
	\$2,416.34	\$4,602.34	subtract \$1,455.80	28%	\$3,900.34	\$7,366.34	subtract \$2,313.02	28%
	\$4,602.34	\$10,104.34	subtract \$1,760.31	31%	\$7,366.34	\$12,400.34	subtract \$2,802.05	31%
	\$10,104.34	\$21,354.34	subtract \$2,919.20	36%	\$12,400.34	\$21,566.34	subtract \$4,135.15	36%
	\$21,354.34	-----	subtract \$4,595.12	39.6%	\$21,566.34	-----	subtract \$5,719.80	39.6%
3	\$0.00	\$2,620.51	subtract \$827.51	15%	\$0.00	\$4,104.51	subtract \$1,141.51	15%
	\$2,620.51	\$4,806.51	subtract \$1,659.97	28%	\$4,104.51	\$7,570.51	subtract \$2,517.19	28%
	\$4,806.51	\$10,308.51	subtract \$1,964.48	31%	\$7,570.51	\$12,604.51	subtract \$3,006.22	31%
	\$10,308.51	\$21,558.51	subtract \$3,123.37	36%	\$12,604.51	\$21,770.51	subtract \$4,339.32	36%
	\$21,558.51	-----	subtract \$4,799.29	39.6%	\$21,770.51	-----	subtract \$5,923.97	39.6%
4	\$0.00	\$2,824.68	subtract \$1,031.68	15%	\$0.00	\$4,308.68	subtract \$1,345.68	15%
	\$2,824.68	\$5,010.68	subtract \$1,864.14	28%	\$4,308.68	\$7,774.68	subtract \$2,721.36	28%
	\$5,010.68	\$10,512.68	subtract \$2,168.65	31%	\$7,774.68	\$12,808.68	subtract \$3,210.39	31%
	\$10,512.68	\$21,762.68	subtract \$3,327.54	36%	\$12,808.68	\$21,974.68	subtract \$4,543.49	36%
	\$21,762.68	-----	subtract \$5,003.46	39.6%	\$21,974.68	-----	subtract \$6,128.14	39.6%
5	\$0.00	\$3,028.85	subtract \$1,235.85	15%	\$0.00	\$4,512.85	subtract \$1,549.85	15%
	\$3,028.85	\$5,214.85	subtract \$2,068.31	28%	\$4,512.85	\$7,978.85	subtract \$2,925.53	28%
	\$5,214.85	\$10,716.85	subtract \$2,372.82	31%	\$7,978.85	\$13,012.85	subtract \$3,414.56	31%
	\$10,716.85	\$21,966.85	subtract \$3,531.71	36%	\$13,012.85	\$22,178.85	subtract \$4,747.66	36%
	\$21,966.85	-----	subtract \$5,207.63	39.6%	\$22,178.85	-----	subtract \$6,332.31	39.6%
6	\$0.00	\$3,233.02	subtract \$1,440.02	15%	\$0.00	\$4,717.02	subtract \$1,754.02	15%
	\$3,233.02	\$5,419.02	subtract \$2,272.48	28%	\$4,717.02	\$8,183.02	subtract \$3,129.70	28%
	\$5,419.02	\$10,921.02	subtract \$2,576.99	31%	\$8,183.02	\$13,217.02	subtract \$3,618.73	31%
	\$10,921.02	\$22,171.02	subtract \$3,735.88	36%	\$13,217.02	\$22,383.02	subtract \$4,951.83	36%
	\$22,171.02	-----	subtract \$5,411.80	39.6%	\$22,383.02	-----	subtract \$6,536.48	39.6%
7	\$0.00	\$3,437.19	subtract \$1,644.19	15%	\$0.00	\$4,921.19	subtract \$1,958.19	15%
	\$3,437.19	\$5,623.19	subtract \$2,476.65	28%	\$4,921.19	\$8,387.19	subtract \$3,333.87	28%
	\$5,623.19	\$11,125.19	subtract \$2,781.16	31%	\$8,387.19	\$13,421.19	subtract \$3,822.90	31%
	\$11,125.19	\$22,375.19	subtract \$3,940.05	36%	\$13,421.19	\$22,587.19	subtract \$5,156.00	36%
	\$22,375.19	-----	subtract \$5,615.97	39.6%	\$22,587.19	-----	subtract \$6,740.65	39.6%
8	\$0.00	\$3,641.36	subtract \$1,848.36	15%	\$0.00	\$5,125.36	subtract \$2,162.36	15%
	\$3,641.36	\$5,827.36	subtract \$2,680.82	28%	\$5,125.36	\$8,591.36	subtract \$3,538.04	28%
	\$5,827.36	\$11,329.36	subtract \$2,985.33	31%	\$8,591.36	\$13,625.36	subtract \$4,027.07	31%
	\$11,329.36	\$22,579.36	subtract \$4,144.22	36%	\$13,625.36	\$22,791.36	subtract \$5,360.17	36%
	\$22,579.36	-----	subtract \$5,820.14	39.6%	\$22,791.36	-----	subtract \$6,944.82	39.6%
9²	\$0.00	\$3,845.53	subtract \$2,052.53	15%	\$0.00	\$5,329.53	subtract \$2,366.53	15%
	\$3,845.53	\$6,031.53	subtract \$2,884.99	28%	\$5,329.53	\$8,795.53	subtract \$3,742.21	28%
	\$6,031.53	\$11,533.53	subtract \$3,189.50	31%	\$8,795.53	\$13,829.53	subtract \$4,231.24	31%
	\$11,533.53	\$22,783.53	subtract \$4,348.39	36%	\$13,829.53	\$22,995.53	subtract \$5,564.34	36%
	\$22,783.53	-----	subtract \$6,024.31	39.6%	\$22,995.53	-----	subtract \$7,148.99	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C. Subtract the amount shown in column C from the employee's gross wages.
- D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$204.17 for each additional allowance claimed.

(For Wages Paid in 1994)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$463.00	subtract \$50.00	15%	\$0.00	\$806.00	subtract \$122.00	15%
	\$463.00	\$968.00	subtract \$241.75	28%	\$806.00	\$1,606.00	subtract \$439.57	28%
	\$968.00	\$2,238.00	subtract \$312.03	31%	\$1,606.00	\$2,767.00	subtract \$552.45	31%
	\$2,238.00	\$4,834.00	subtract \$579.53	36%	\$2,767.00	\$4,883.00	subtract \$860.03	36%
	\$4,834.00	-----	subtract \$966.30	39.6%	\$4,883.00	-----	subtract \$1,225.75	39.6%
1	\$0.00	\$510.12	subtract \$50.00	15%	\$0.00	\$853.12	subtract \$122.00	15%
	\$510.12	\$1,015.12	subtract \$241.75	28%	\$853.12	\$1,653.12	subtract \$439.57	28%
	\$1,015.12	\$2,285.12	subtract \$312.03	31%	\$1,653.12	\$2,814.12	subtract \$552.45	31%
	\$2,285.12	\$4,881.12	subtract \$579.53	36%	\$2,814.12	\$4,930.12	subtract \$860.03	36%
	\$4,881.12	-----	subtract \$966.30	39.6%	\$4,930.12	-----	subtract \$1,225.75	39.6%
2	\$0.00	\$557.24	subtract \$50.00	15%	\$0.00	\$900.24	subtract \$122.00	15%
	\$557.24	\$1,062.24	subtract \$241.75	28%	\$900.24	\$1,700.24	subtract \$439.57	28%
	\$1,062.24	\$2,332.24	subtract \$312.03	31%	\$1,700.24	\$2,861.24	subtract \$552.45	31%
	\$2,332.24	\$4,928.24	subtract \$579.53	36%	\$2,861.24	\$4,977.24	subtract \$860.03	36%
	\$4,928.24	-----	subtract \$966.30	39.6%	\$4,977.24	-----	subtract \$1,225.75	39.6%
3	\$0.00	\$604.36	subtract \$50.00	15%	\$0.00	\$947.36	subtract \$122.00	15%
	\$604.36	\$1,109.36	subtract \$241.75	28%	\$947.36	\$1,747.36	subtract \$439.57	28%
	\$1,109.36	\$2,379.36	subtract \$312.03	31%	\$1,747.36	\$2,908.36	subtract \$552.45	31%
	\$2,379.36	\$4,975.36	subtract \$579.53	36%	\$2,908.36	\$5,024.36	subtract \$860.03	36%
	\$4,975.36	-----	subtract \$966.30	39.6%	\$5,024.36	-----	subtract \$1,225.75	39.6%
4	\$0.00	\$651.48	subtract \$50.00	15%	\$0.00	\$994.48	subtract \$122.00	15%
	\$651.48	\$1,156.48	subtract \$241.75	28%	\$994.48	\$1,794.48	subtract \$439.57	28%
	\$1,156.48	\$2,426.48	subtract \$312.03	31%	\$1,794.48	\$2,955.48	subtract \$552.45	31%
	\$2,426.48	\$5,022.48	subtract \$579.53	36%	\$2,955.48	\$5,071.48	subtract \$860.03	36%
	\$5,022.48	-----	subtract \$966.30	39.6%	\$5,071.48	-----	subtract \$1,225.75	39.6%
5	\$0.00	\$698.60	subtract \$50.00	15%	\$0.00	\$1,041.60	subtract \$122.00	15%
	\$698.60	\$1,203.60	subtract \$241.75	28%	\$1,041.60	\$1,841.60	subtract \$439.57	28%
	\$1,203.60	\$2,473.60	subtract \$312.03	31%	\$1,841.60	\$3,002.60	subtract \$552.45	31%
	\$2,473.60	\$5,069.60	subtract \$579.53	36%	\$3,002.60	\$5,118.60	subtract \$860.03	36%
	\$5,069.60	-----	subtract \$966.30	39.6%	\$5,118.60	-----	subtract \$1,225.75	39.6%
6	\$0.00	\$745.72	subtract \$50.00	15%	\$0.00	\$1,088.72	subtract \$122.00	15%
	\$745.72	\$1,250.72	subtract \$241.75	28%	\$1,088.72	\$1,888.72	subtract \$439.57	28%
	\$1,250.72	\$2,520.72	subtract \$312.03	31%	\$1,888.72	\$3,049.72	subtract \$552.45	31%
	\$2,520.72	\$5,116.72	subtract \$579.53	36%	\$3,049.72	\$5,165.72	subtract \$860.03	36%
	\$5,116.72	-----	subtract \$966.30	39.6%	\$5,165.72	-----	subtract \$1,225.75	39.6%
7	\$0.00	\$792.84	subtract \$50.00	15%	\$0.00	\$1,135.84	subtract \$122.00	15%
	\$792.84	\$1,297.84	subtract \$241.75	28%	\$1,135.84	\$1,935.84	subtract \$439.57	28%
	\$1,297.84	\$2,567.84	subtract \$312.03	31%	\$1,935.84	\$3,096.84	subtract \$552.45	31%
	\$2,567.84	\$5,163.84	subtract \$579.53	36%	\$3,096.84	\$5,212.84	subtract \$860.03	36%
	\$5,163.84	-----	subtract \$966.30	39.6%	\$5,212.84	-----	subtract \$1,225.75	39.6%
8	\$0.00	\$839.96	subtract \$50.00	15%	\$0.00	\$1,182.96	subtract \$122.00	15%
	\$839.96	\$1,344.96	subtract \$241.75	28%	\$1,182.96	\$1,982.96	subtract \$439.57	28%
	\$1,344.96	\$2,614.96	subtract \$312.03	31%	\$1,982.96	\$3,143.96	subtract \$552.45	31%
	\$2,614.96	\$5,210.96	subtract \$579.53	36%	\$3,143.96	\$5,259.96	subtract \$860.03	36%
	\$5,210.96	-----	subtract \$966.30	39.6%	\$5,259.96	-----	subtract \$1,225.75	39.6%
9 ²	\$0.00	\$887.08	subtract \$50.00	15%	\$0.00	\$1,230.08	subtract \$122.00	15%
	\$887.08	\$1,392.08	subtract \$241.75	28%	\$1,230.08	\$2,030.08	subtract \$439.57	28%
	\$1,392.08	\$2,662.08	subtract \$312.03	31%	\$2,030.08	\$3,191.08	subtract \$552.45	31%
	\$2,662.08	\$5,258.08	subtract \$579.53	36%	\$3,191.08	\$5,307.08	subtract \$860.03	36%
	\$5,258.08	-----	subtract \$966.30	39.6%	\$5,307.08	-----	subtract \$1,225.75	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$47.12 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$927.00	subtract \$99.00	15%	\$0.00	\$1,612.00	subtract \$244.00	15%
	\$927.00	\$1,936.00	subtract \$483.43	28%	\$1,612.00	\$3,212.00	subtract \$879.14	28%
	\$1,936.00	\$4,475.00	subtract \$624.00	31%	\$3,212.00	\$5,535.00	subtract \$1,104.90	31%
	\$4,475.00	\$9,667.00	subtract \$1,158.86	36%	\$5,535.00	\$9,765.00	subtract \$1,720.19	36%
	\$9,667.00	-----	subtract \$1,932.33	39.6%	\$9,765.00	-----	subtract \$2,451.54	39.6%
1	\$0.00	\$1,021.23	subtract \$99.00	15%	\$0.00	\$1,706.23	subtract \$244.00	15%
	\$1,021.23	\$2,030.23	subtract \$483.43	28%	\$1,706.23	\$3,306.23	subtract \$879.14	28%
	\$2,030.23	\$4,569.23	subtract \$624.00	31%	\$3,306.23	\$5,629.23	subtract \$1,104.90	31%
	\$4,569.23	\$9,761.23	subtract \$1,158.86	36%	\$5,629.23	\$9,859.23	subtract \$1,720.19	36%
	\$9,761.23	-----	subtract \$1,932.33	39.6%	\$9,859.23	-----	subtract \$2,451.54	39.6%
2	\$0.00	\$1,115.46	subtract \$99.00	15%	\$0.00	\$1,800.46	subtract \$244.00	15%
	\$1,115.46	\$2,124.46	subtract \$483.43	28%	\$1,800.46	\$3,400.46	subtract \$879.14	28%
	\$2,124.46	\$4,663.46	subtract \$624.00	31%	\$3,400.46	\$5,723.46	subtract \$1,104.90	31%
	\$4,663.46	\$9,855.46	subtract \$1,158.86	36%	\$5,723.46	\$9,953.46	subtract \$1,720.19	36%
	\$9,855.46	-----	subtract \$1,932.33	39.6%	\$9,953.46	-----	subtract \$2,451.54	39.6%
3	\$0.00	\$1,209.69	subtract \$99.00	15%	\$0.00	\$1,894.69	subtract \$244.00	15%
	\$1,209.69	\$2,218.69	subtract \$483.43	28%	\$1,894.69	\$3,494.69	subtract \$879.14	28%
	\$2,218.69	\$4,757.69	subtract \$624.00	31%	\$3,494.69	\$5,817.69	subtract \$1,104.90	31%
	\$4,757.69	\$9,949.69	subtract \$1,158.86	36%	\$5,817.69	\$10,047.69	subtract \$1,720.19	36%
	\$9,949.69	-----	subtract \$1,932.33	39.6%	\$10,047.69	-----	subtract \$2,451.54	39.6%
4	\$0.00	\$1,303.92	subtract \$99.00	15%	\$0.00	\$1,988.92	subtract \$244.00	15%
	\$1,303.92	\$2,312.92	subtract \$483.43	28%	\$1,988.92	\$3,588.92	subtract \$879.14	28%
	\$2,312.92	\$4,851.92	subtract \$624.00	31%	\$3,588.92	\$5,911.92	subtract \$1,104.90	31%
	\$4,851.92	\$10,043.92	subtract \$1,158.86	36%	\$5,911.92	\$10,141.92	subtract \$1,720.19	36%
	\$10,043.92	-----	subtract \$1,932.33	39.6%	\$10,141.92	-----	subtract \$2,451.54	39.6%
5	\$0.00	\$1,398.15	subtract \$99.00	15%	\$0.00	\$2,083.15	subtract \$244.00	15%
	\$1,398.15	\$2,407.15	subtract \$483.43	28%	\$2,083.15	\$3,683.15	subtract \$879.14	28%
	\$2,407.15	\$4,946.15	subtract \$624.00	31%	\$3,683.15	\$6,006.15	subtract \$1,104.90	31%
	\$4,946.15	\$10,138.15	subtract \$1,158.86	36%	\$6,006.15	\$10,236.15	subtract \$1,720.19	36%
	\$10,138.15	-----	subtract \$1,932.33	39.6%	\$10,236.15	-----	subtract \$2,451.54	39.6%
6	\$0.00	\$1,492.38	subtract \$99.00	15%	\$0.00	\$2,177.38	subtract \$244.00	15%
	\$1,492.38	\$2,501.38	subtract \$483.43	28%	\$2,177.38	\$3,777.38	subtract \$879.14	28%
	\$2,501.38	\$5,040.38	subtract \$624.00	31%	\$3,777.38	\$6,100.38	subtract \$1,104.90	31%
	\$5,040.38	\$10,232.38	subtract \$1,158.86	36%	\$6,100.38	\$10,330.38	subtract \$1,720.19	36%
	\$10,232.38	-----	subtract \$1,932.33	39.6%	\$10,330.38	-----	subtract \$2,451.54	39.6%
7	\$0.00	\$1,586.61	subtract \$99.00	15%	\$0.00	\$2,271.61	subtract \$244.00	15%
	\$1,586.61	\$2,595.61	subtract \$483.43	28%	\$2,271.61	\$3,871.61	subtract \$879.14	28%
	\$2,595.61	\$5,134.61	subtract \$624.00	31%	\$3,871.61	\$6,194.61	subtract \$1,104.90	31%
	\$5,134.61	\$10,326.61	subtract \$1,158.86	36%	\$6,194.61	\$10,424.61	subtract \$1,720.19	36%
	\$10,326.61	-----	subtract \$1,932.33	39.6%	\$10,424.61	-----	subtract \$2,451.54	39.6%
8	\$0.00	\$1,680.84	subtract \$99.00	15%	\$0.00	\$2,365.84	subtract \$244.00	15%
	\$1,680.84	\$2,689.84	subtract \$483.43	28%	\$2,365.84	\$3,965.84	subtract \$879.14	28%
	\$2,689.84	\$5,228.84	subtract \$624.00	31%	\$3,965.84	\$6,288.84	subtract \$1,104.90	31%
	\$5,228.84	\$10,420.84	subtract \$1,158.86	36%	\$6,288.84	\$10,518.84	subtract \$1,720.19	36%
	\$10,420.84	-----	subtract \$1,932.33	39.6%	\$10,518.84	-----	subtract \$2,451.54	39.6%
9²	\$0.00	\$1,775.07	subtract \$99.00	15%	\$0.00	\$2,460.07	subtract \$244.00	15%
	\$1,775.07	\$2,784.07	subtract \$483.43	28%	\$2,460.07	\$4,060.07	subtract \$879.14	28%
	\$2,784.07	\$5,323.07	subtract \$624.00	31%	\$4,060.07	\$6,383.07	subtract \$1,104.90	31%
	\$5,323.07	\$10,515.07	subtract \$1,158.86	36%	\$6,383.07	\$10,613.07	subtract \$1,720.19	36%
	\$10,515.07	-----	subtract \$1,932.33	39.6%	\$10,613.07	-----	subtract \$2,451.54	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$94.23 for each additional allowance claimed.

(For Wages Paid in 1994)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,004.00	subtract \$107.00	15%	\$0.00	\$1,746.00	subtract \$265.00	15%
	\$1,004.00	\$2,097.00	subtract \$523.46	28%	\$1,746.00	\$3,479.00	subtract \$952.61	28%
	\$2,097.00	\$4,848.00	subtract \$675.74	31%	\$3,479.00	\$5,996.00	subtract \$1,197.10	31%
	\$4,848.00	\$10,473.00	subtract \$1,255.22	36%	\$5,996.00	\$10,579.00	subtract \$1,863.61	36%
	\$10,473.00	-----	subtract \$2,093.20	39.6%	\$10,579.00	-----	subtract \$2,655.92	39.6%
1	\$0.00	\$1,106.08	subtract \$107.00	15%	\$0.00	\$1,848.08	subtract \$265.00	15%
	\$1,106.08	\$2,199.08	subtract \$523.46	28%	\$1,848.08	\$3,581.08	subtract \$952.61	28%
	\$2,199.08	\$4,950.08	subtract \$675.74	31%	\$3,581.08	\$6,098.08	subtract \$1,197.10	31%
	\$4,950.08	\$10,575.08	subtract \$1,255.22	36%	\$6,098.08	\$10,681.08	subtract \$1,863.61	36%
	\$10,575.08	-----	subtract \$2,093.20	39.6%	\$10,681.08	-----	subtract \$2,655.92	39.6%
2	\$0.00	\$1,208.16	subtract \$107.00	15%	\$0.00	\$1,950.16	subtract \$265.00	15%
	\$1,208.16	\$2,301.16	subtract \$523.46	28%	\$1,950.16	\$3,683.16	subtract \$952.61	28%
	\$2,301.16	\$5,052.16	subtract \$675.74	31%	\$3,683.16	\$6,200.16	subtract \$1,197.10	31%
	\$5,052.16	\$10,677.16	subtract \$1,255.22	36%	\$6,200.16	\$10,783.16	subtract \$1,863.61	36%
	\$10,677.16	-----	subtract \$2,093.20	39.6%	\$10,783.16	-----	subtract \$2,655.92	39.6%
3	\$0.00	\$1,310.24	subtract \$107.00	15%	\$0.00	\$2,052.24	subtract \$265.00	15%
	\$1,310.24	\$2,403.24	subtract \$523.46	28%	\$2,052.24	\$3,785.24	subtract \$952.61	28%
	\$2,403.24	\$5,154.24	subtract \$675.74	31%	\$3,785.24	\$6,302.24	subtract \$1,197.10	31%
	\$5,154.24	\$10,779.24	subtract \$1,255.22	36%	\$6,302.24	\$10,885.24	subtract \$1,863.61	36%
	\$10,779.24	-----	subtract \$2,093.20	39.6%	\$10,885.24	-----	subtract \$2,655.92	39.6%
4	\$0.00	\$1,412.32	subtract \$107.00	15%	\$0.00	\$2,154.32	subtract \$265.00	15%
	\$1,412.32	\$2,505.32	subtract \$523.46	28%	\$2,154.32	\$3,887.32	subtract \$952.61	28%
	\$2,505.32	\$5,256.32	subtract \$675.74	31%	\$3,887.32	\$6,404.32	subtract \$1,197.10	31%
	\$5,256.32	\$10,881.32	subtract \$1,255.22	36%	\$6,404.32	\$10,987.32	subtract \$1,863.61	36%
	\$10,881.32	-----	subtract \$2,093.20	39.6%	\$10,987.32	-----	subtract \$2,655.92	39.6%
5	\$0.00	\$1,514.40	subtract \$107.00	15%	\$0.00	\$2,256.40	subtract \$265.00	15%
	\$1,514.40	\$2,607.40	subtract \$523.46	28%	\$2,256.40	\$3,989.40	subtract \$952.61	28%
	\$2,607.40	\$5,358.40	subtract \$675.74	31%	\$3,989.40	\$6,506.40	subtract \$1,197.10	31%
	\$5,358.40	\$10,983.40	subtract \$1,255.22	36%	\$6,506.40	\$11,089.40	subtract \$1,863.61	36%
	\$10,983.40	-----	subtract \$2,093.20	39.6%	\$11,089.40	-----	subtract \$2,655.92	39.6%
6	\$0.00	\$1,616.48	subtract \$107.00	15%	\$0.00	\$2,358.48	subtract \$265.00	15%
	\$1,616.48	\$2,709.48	subtract \$523.46	28%	\$2,358.48	\$4,091.48	subtract \$952.61	28%
	\$2,709.48	\$5,460.48	subtract \$675.74	31%	\$4,091.48	\$6,608.48	subtract \$1,197.10	31%
	\$5,460.48	\$11,085.48	subtract \$1,255.22	36%	\$6,608.48	\$11,191.48	subtract \$1,863.61	36%
	\$11,085.48	-----	subtract \$2,093.20	39.6%	\$11,191.48	-----	subtract \$2,655.92	39.6%
7	\$0.00	\$1,718.56	subtract \$107.00	15%	\$0.00	\$2,460.56	subtract \$265.00	15%
	\$1,718.56	\$2,811.56	subtract \$523.46	28%	\$2,460.56	\$4,193.56	subtract \$952.61	28%
	\$2,811.56	\$5,562.56	subtract \$675.74	31%	\$4,193.56	\$6,710.56	subtract \$1,197.10	31%
	\$5,562.56	\$11,187.56	subtract \$1,255.22	36%	\$6,710.56	\$11,293.56	subtract \$1,863.61	36%
	\$11,187.56	-----	subtract \$2,093.20	39.6%	\$11,293.56	-----	subtract \$2,655.92	39.6%
8	\$0.00	\$1,820.64	subtract \$107.00	15%	\$0.00	\$2,562.64	subtract \$265.00	15%
	\$1,820.64	\$2,913.64	subtract \$523.46	28%	\$2,562.64	\$4,295.64	subtract \$952.61	28%
	\$2,913.64	\$5,664.64	subtract \$675.74	31%	\$4,295.64	\$6,812.64	subtract \$1,197.10	31%
	\$5,664.64	\$11,289.64	subtract \$1,255.22	36%	\$6,812.64	\$11,395.64	subtract \$1,863.61	36%
	\$11,289.64	-----	subtract \$2,093.20	39.6%	\$11,395.64	-----	subtract \$2,655.92	39.6%
9 ²	\$0.00	\$1,922.72	subtract \$107.00	15%	\$0.00	\$2,664.72	subtract \$265.00	15%
	\$1,922.72	\$3,015.72	subtract \$523.46	28%	\$2,664.72	\$4,397.72	subtract \$952.61	28%
	\$3,015.72	\$5,766.72	subtract \$675.74	31%	\$4,397.72	\$6,914.72	subtract \$1,197.10	31%
	\$5,766.72	\$11,391.72	subtract \$1,255.22	36%	\$6,914.72	\$11,497.72	subtract \$1,863.61	36%
	\$11,391.72	-----	subtract \$2,093.20	39.6%	\$11,497.72	-----	subtract \$2,655.92	39.6%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.
- Caution.—** The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$102.08 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$2,008.00	subtract \$215.00	15%	\$0.00	\$3,492.00	subtract \$529.00	15%
	\$2,008.00	\$4,194.00	subtract \$1,047.46	28%	\$3,492.00	\$6,958.00	subtract \$1,904.68	28%
	\$4,194.00	\$9,696.00	subtract \$1,351.97	31%	\$6,958.00	\$11,992.00	subtract \$2,393.71	31%
	\$9,696.00	\$20,946.00	subtract \$2,510.86	36%	\$11,992.00	\$21,158.00	subtract \$3,726.81	36%
	\$20,946.00	-----	subtract \$4,186.78	39.6%	\$21,158.00	-----	subtract \$5,311.46	39.6%
1	\$0.00	\$2,212.17	subtract \$215.00	15%	\$0.00	\$3,696.17	subtract \$529.00	15%
	\$2,212.17	\$4,398.17	subtract \$1,047.46	28%	\$3,696.17	\$7,162.17	subtract \$1,904.68	28%
	\$4,398.17	\$9,900.17	subtract \$1,351.97	31%	\$7,162.17	\$12,196.17	subtract \$2,393.71	31%
	\$9,900.17	\$21,150.17	subtract \$2,510.86	36%	\$12,196.17	\$21,362.17	subtract \$3,726.81	36%
	\$21,150.17	-----	subtract \$4,186.78	39.6%	\$21,362.17	-----	subtract \$5,311.46	39.6%
2	\$0.00	\$2,416.34	subtract \$215.00	15%	\$0.00	\$3,900.34	subtract \$529.00	15%
	\$2,416.34	\$4,602.34	subtract \$1,047.46	28%	\$3,900.34	\$7,366.34	subtract \$1,904.68	28%
	\$4,602.34	\$10,104.34	subtract \$1,351.97	31%	\$7,366.34	\$12,400.34	subtract \$2,393.71	31%
	\$10,104.34	\$21,354.34	subtract \$2,510.86	36%	\$12,400.34	\$21,566.34	subtract \$3,726.81	36%
	\$21,354.34	-----	subtract \$4,186.78	39.6%	\$21,566.34	-----	subtract \$5,311.46	39.6%
3	\$0.00	\$2,620.51	subtract \$215.00	15%	\$0.00	\$4,104.51	subtract \$529.00	15%
	\$2,620.51	\$4,806.51	subtract \$1,047.46	28%	\$4,104.51	\$7,570.51	subtract \$1,904.68	28%
	\$4,806.51	\$10,308.51	subtract \$1,351.97	31%	\$7,570.51	\$12,604.51	subtract \$2,393.71	31%
	\$10,308.51	\$21,558.51	subtract \$2,510.86	36%	\$12,604.51	\$21,770.51	subtract \$3,726.81	36%
	\$21,558.51	-----	subtract \$4,186.78	39.6%	\$21,770.51	-----	subtract \$5,311.46	39.6%
4	\$0.00	\$2,824.68	subtract \$215.00	15%	\$0.00	\$4,308.68	subtract \$529.00	15%
	\$2,824.68	\$5,010.68	subtract \$1,047.46	28%	\$4,308.68	\$7,774.68	subtract \$1,904.68	28%
	\$5,010.68	\$10,512.68	subtract \$1,351.97	31%	\$7,774.68	\$12,808.68	subtract \$2,393.71	31%
	\$10,512.68	\$21,762.68	subtract \$2,510.86	36%	\$12,808.68	\$21,974.68	subtract \$3,726.81	36%
	\$21,762.68	-----	subtract \$4,186.78	39.6%	\$21,974.68	-----	subtract \$5,311.46	39.6%
5	\$0.00	\$3,028.85	subtract \$215.00	15%	\$0.00	\$4,512.85	subtract \$529.00	15%
	\$3,028.85	\$5,214.85	subtract \$1,047.46	28%	\$4,512.85	\$7,978.85	subtract \$1,904.68	28%
	\$5,214.85	\$10,716.85	subtract \$1,351.97	31%	\$7,978.85	\$13,012.85	subtract \$2,393.71	31%
	\$10,716.85	\$21,966.85	subtract \$2,510.86	36%	\$13,012.85	\$22,178.85	subtract \$3,726.81	36%
	\$21,966.85	-----	subtract \$4,186.78	39.6%	\$22,178.85	-----	subtract \$5,311.46	39.6%
6	\$0.00	\$3,233.02	subtract \$215.00	15%	\$0.00	\$4,717.02	subtract \$529.00	15%
	\$3,233.02	\$5,419.02	subtract \$1,047.46	28%	\$4,717.02	\$8,183.02	subtract \$1,904.68	28%
	\$5,419.02	\$10,921.02	subtract \$1,351.97	31%	\$8,183.02	\$13,217.02	subtract \$2,393.71	31%
	\$10,921.02	\$22,171.02	subtract \$2,510.86	36%	\$13,217.02	\$22,383.02	subtract \$3,726.81	36%
	\$22,171.02	-----	subtract \$4,186.78	39.6%	\$22,383.02	-----	subtract \$5,311.46	39.6%
7	\$0.00	\$3,437.19	subtract \$215.00	15%	\$0.00	\$4,921.19	subtract \$529.00	15%
	\$3,437.19	\$5,623.19	subtract \$1,047.46	28%	\$4,921.19	\$8,387.19	subtract \$1,904.68	28%
	\$5,623.19	\$11,125.19	subtract \$1,351.97	31%	\$8,387.19	\$13,421.19	subtract \$2,393.71	31%
	\$11,125.19	\$22,375.19	subtract \$2,510.86	36%	\$13,421.19	\$22,587.19	subtract \$3,726.81	36%
	\$22,375.19	-----	subtract \$4,186.78	39.6%	\$22,587.19	-----	subtract \$5,311.46	39.6%
8	\$0.00	\$3,641.36	subtract \$215.00	15%	\$0.00	\$5,125.36	subtract \$529.00	15%
	\$3,641.36	\$5,827.36	subtract \$1,047.46	28%	\$5,125.36	\$8,591.36	subtract \$1,904.68	28%
	\$5,827.36	\$11,329.36	subtract \$1,351.97	31%	\$8,591.36	\$13,625.36	subtract \$2,393.71	31%
	\$11,329.36	\$22,579.36	subtract \$2,510.86	36%	\$13,625.36	\$22,791.36	subtract \$3,726.81	36%
	\$22,579.36	-----	subtract \$4,186.78	39.6%	\$22,791.36	-----	subtract \$5,311.46	39.6%
9²	\$0.00	\$3,845.53	subtract \$215.00	15%	\$0.00	\$5,329.53	subtract \$529.00	15%
	\$3,845.53	\$6,031.53	subtract \$1,047.46	28%	\$5,329.53	\$8,795.53	subtract \$1,904.68	28%
	\$6,031.53	\$11,533.53	subtract \$1,351.97	31%	\$8,795.53	\$13,829.53	subtract \$2,393.71	31%
	\$11,533.53	\$22,783.53	subtract \$2,510.86	36%	\$13,829.53	\$22,995.53	subtract \$3,726.81	36%
	\$22,783.53	-----	subtract \$4,186.78	39.6%	\$22,995.53	-----	subtract \$5,311.46	39.6%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$204.17 for each additional allowance claimed.

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables for Wages Paid After 1993

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, the combined tables may be convenient.

Combined withholding tables for single and married taxpayers are shown for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods. The payroll period and marital status of the employee determine the table to be used.

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication or in Circular E. For wages that do not exceed \$60,600, the combined social security tax rate and Medicare tax rate is 7.65% for both the employer and the employee for wages paid in 1994. You can figure the employee social security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for income tax withholding, social security, and Medicare are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$60,600 for 1994) in a calendar year, you may no longer use the combined tables. Also, do not use the combined tables in other cases when the wages are not the same.

If you use the combined withholding tables, use the following steps to find the amounts to report on your **Form 941**, Employer's Quarterly Federal Tax Return.

1. Employee social security tax withheld. Multiply the wages by 6.2%.
2. Employee Medicare tax withheld. Multiply the wages by 1.45%.
3. Income tax withheld. Subtract the amounts from steps 1 and 2 from the total tax withheld.

You can figure the amounts to be shown on **Form W-2**, Wage and Tax Statement, in the same way.

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	\$5.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40
60	65	6.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	8.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	8.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	9.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	11.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	12.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	13.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	14.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	15.84	8.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	17.22	10.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	17.61	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	18.99	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	20.37	13.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	21.75	14.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	22.14	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	23.52	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	24.90	17.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	26.28	19.28	12.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	26.67	19.67	12.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	28.05	21.05	14.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	29.43	22.43	15.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	30.81	23.81	16.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	31.20	24.20	17.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	32.58	25.58	18.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	33.96	26.96	19.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	35.34	28.34	21.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	35.73	28.73	21.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	37.11	30.11	23.11	16.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	38.68	31.68	24.68	17.68	16.68	16.68	16.68	16.68	16.68	16.68	16.68
210	220	41.45	34.45	27.45	20.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	43.21	36.21	29.21	22.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	45.98	38.98	31.98	24.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	47.74	40.74	33.74	26.74	19.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	50.51	43.51	36.51	29.51	22.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	52.27	45.27	38.27	31.27	24.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	55.04	48.04	41.04	34.04	27.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	56.80	49.80	42.80	35.80	28.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	59.57	52.57	45.57	38.57	31.57	23.57	22.57	22.57	22.57	22.57	22.57
300	310	61.33	54.33	47.33	40.33	33.33	26.33	23.33	23.33	23.33	23.33	23.33
310	320	64.10	57.10	50.10	43.10	36.10	28.10	24.10	24.10	24.10	24.10	24.10
320	330	65.86	58.86	51.86	44.86	37.86	30.86	24.86	24.86	24.86	24.86	24.86
330	340	68.63	61.63	54.63	47.63	40.63	32.63	25.63	25.63	25.63	25.63	25.63
340	350	70.39	63.39	56.39	49.39	42.39	35.39	28.39	26.39	26.39	26.39	26.39
350	360	73.16	66.16	59.16	52.16	45.16	37.16	30.16	27.16	27.16	27.16	27.16
360	370	74.92	67.92	60.92	53.92	46.92	39.92	32.92	27.92	27.92	27.92	27.92
370	380	77.69	70.69	63.69	56.69	49.69	41.69	34.69	28.69	28.69	28.69	28.69
380	390	79.45	72.45	65.45	58.45	51.45	44.45	37.45	30.45	29.45	29.45	29.45
390	400	82.22	75.22	68.22	61.22	54.22	46.22	39.22	32.22	30.22	30.22	30.22
400	410	83.98	76.98	69.98	62.98	55.98	48.98	41.98	34.98	30.98	30.98	30.98
410	420	86.75	79.75	72.75	65.75	58.75	50.75	43.75	36.75	31.75	31.75	31.75
420	430	88.51	81.51	74.51	67.51	60.51	53.51	46.51	39.51	32.51	32.51	32.51
430	440	91.28	84.28	77.28	70.28	63.28	55.28	48.28	41.28	34.28	33.28	33.28
440	450	93.04	86.04	79.04	72.04	65.04	58.04	51.04	44.04	37.04	34.04	34.04
450	460	95.81	88.81	81.81	74.81	67.81	59.81	52.81	45.81	38.81	34.81	34.81
460	470	98.57	90.57	83.57	76.57	69.57	62.57	55.57	48.57	41.57	35.57	35.57
470	480	101.34	93.34	86.34	79.34	72.34	64.34	57.34	50.34	43.34	36.34	36.34
480	490	105.10	95.10	88.10	81.10	74.10	67.10	60.10	53.10	46.10	39.10	37.10
490	500	108.87	97.87	90.87	83.87	76.87	68.87	61.87	54.87	47.87	40.87	37.87
500	510	112.63	99.63	92.63	85.63	78.63	71.63	64.63	57.63	50.63	43.63	38.63
510	520	116.40	102.40	95.40	88.40	81.40	73.40	66.40	59.40	52.40	45.40	39.40
520	530	119.16	106.16	97.16	90.16	83.16	76.16	69.16	62.16	55.16	48.16	41.16
530	540	122.93	109.93	99.93	92.93	85.93	77.93	70.93	63.93	56.93	49.93	42.93
540	550	126.69	113.69	101.69	94.69	87.69	80.69	73.69	66.69	59.69	52.69	45.69
550	560	130.46	117.46	104.46	97.46	90.46	82.46	75.46	68.46	61.46	54.46	47.46
560	570	134.22	120.22	107.22	99.22	92.22	85.22	78.22	71.22	64.22	57.22	50.22
570	580	136.99	123.99	110.99	101.99	94.99	86.99	79.99	72.99	65.99	58.99	51.99
580	590	140.75	127.75	114.75	103.75	96.75	89.75	82.75	75.75	68.75	61.75	54.75
590	600	144.52	131.52	118.52	106.52	99.52	91.52	84.52	77.52	70.52	63.52	56.52

(Continued on next page)

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$600	\$610	\$148.28	\$135.28	\$121.28	\$108.28	\$101.28	\$94.28	\$87.28	\$80.28	\$73.28	\$66.28	\$59.28
610	620	152.05	138.05	125.05	112.05	104.05	96.05	89.05	82.05	75.05	68.05	61.05
620	630	154.81	141.81	128.81	115.81	105.81	98.81	91.81	84.81	77.81	70.81	63.81
630	640	158.58	145.58	132.58	119.58	108.58	100.58	93.58	86.58	79.58	72.58	65.58
640	650	162.34	149.34	136.34	122.34	110.34	103.34	96.34	89.34	82.34	75.34	68.34
650	660	166.11	153.11	139.11	126.11	113.11	105.11	98.11	91.11	84.11	77.11	70.11
660	670	169.87	155.87	142.87	129.87	116.87	107.87	100.87	93.87	86.87	79.87	72.87
670	680	172.64	159.64	146.64	133.64	120.64	109.64	102.64	95.64	88.64	81.64	74.64
680	690	176.40	163.40	150.40	137.40	123.40	112.40	105.40	98.40	91.40	84.40	77.40
690	700	180.17	167.17	154.17	140.17	127.17	114.17	107.17	100.17	93.17	86.17	79.17
700	710	183.93	170.93	156.93	143.93	130.93	117.93	109.93	102.93	95.93	88.93	81.93
710	720	187.70	173.70	160.70	147.70	134.70	121.70	111.70	104.70	97.70	90.70	83.70
720	730	190.46	177.46	164.46	151.46	138.46	124.46	114.46	107.46	100.46	93.46	86.46
730	740	194.23	181.23	168.23	155.23	141.23	128.23	116.23	109.23	102.23	95.23	88.23
740	750	197.99	184.99	171.99	157.99	144.99	131.99	118.99	111.99	104.99	97.99	90.99
750	760	201.76	188.76	174.76	161.76	148.76	135.76	122.76	113.76	106.76	99.76	92.76
760	770	205.52	191.52	178.52	165.52	152.52	139.52	125.52	116.52	109.52	102.52	95.52
770	780	208.29	195.29	182.29	169.29	156.29	142.29	129.29	118.29	111.29	104.29	97.29
780	790	212.05	199.05	186.05	173.05	159.05	146.05	133.05	121.05	114.05	107.05	100.05
790	800	215.82	202.82	189.82	175.82	162.82	149.82	136.82	123.82	115.82	108.82	101.82
800	810	219.58	206.58	192.58	179.58	166.58	153.58	140.58	126.58	118.58	111.58	104.58
810	820	223.35	209.35	196.35	183.35	170.35	157.35	143.35	130.35	120.35	113.35	106.35
820	830	226.11	213.11	200.11	187.11	174.11	161.11	147.11	134.11	123.11	116.11	109.11
830	840	229.88	216.88	203.88	190.88	176.88	163.88	150.88	137.88	124.88	117.88	110.88
840	850	233.64	220.64	207.64	193.64	180.64	167.64	154.64	141.64	127.64	120.64	113.64
850	860	237.41	224.41	210.41	197.41	184.41	171.41	158.41	144.41	131.41	122.41	115.41
860	870	241.17	227.17	214.17	201.17	188.17	175.17	161.17	148.17	135.17	125.17	118.17
870	880	243.94	230.94	217.94	204.94	191.94	177.94	164.94	151.94	138.94	126.94	119.94
880	890	247.70	234.70	221.70	208.70	194.70	181.70	168.70	155.70	142.70	129.70	122.70
890	900	251.47	238.47	225.47	211.47	198.47	185.47	172.47	159.47	145.47	132.47	124.47
900	910	255.23	242.23	228.23	215.23	202.23	189.23	176.23	162.23	149.23	136.23	127.23
910	920	259.00	245.00	232.00	219.00	206.00	193.00	179.00	166.00	153.00	140.00	129.00
920	930	261.76	248.76	235.76	222.76	209.76	195.76	182.76	169.76	156.76	143.76	131.76
930	940	265.53	252.53	239.53	226.53	212.53	199.53	186.53	173.53	160.53	146.53	133.53
940	950	269.29	256.29	243.29	229.29	216.29	203.29	190.29	177.29	163.29	150.29	137.29
950	960	273.06	260.06	246.06	233.06	220.06	207.06	194.06	180.06	167.06	154.06	141.06
960	970	276.82	262.82	249.82	236.82	223.82	210.82	196.82	183.82	170.82	157.82	144.82
970	980	280.59	266.59	253.59	240.59	227.59	213.59	200.59	187.59	174.59	161.59	147.59
980	990	284.35	270.35	257.35	244.35	230.35	217.35	204.35	191.35	178.35	164.35	151.35
990	1,000	288.12	274.12	261.12	247.12	234.12	221.12	208.12	195.12	181.12	168.12	155.12
1,000	1,010	291.88	277.88	263.88	250.88	237.88	224.88	211.88	197.88	184.88	171.88	158.88
1,010	1,020	295.65	280.65	267.65	254.65	241.65	228.65	214.65	201.65	188.65	175.65	162.65
1,020	1,030	299.41	284.41	271.41	258.41	245.41	231.41	218.41	205.41	192.41	179.41	165.41
1,030	1,040	303.18	289.18	275.18	262.18	248.18	235.18	222.18	209.18	196.18	182.18	169.18
1,040	1,050	306.94	292.94	278.94	264.94	251.94	238.94	225.94	212.94	198.94	185.94	172.94
1,050	1,060	310.71	296.71	281.71	268.71	255.71	242.71	229.71	215.71	202.71	189.71	176.71
1,060	1,070	314.47	300.47	285.47	272.47	259.47	246.47	232.47	219.47	206.47	193.47	180.47
1,070	1,080	319.24	304.24	289.24	276.24	263.24	249.24	236.24	223.24	210.24	197.24	183.24
1,080	1,090	323.00	308.00	293.00	280.00	266.00	253.00	240.00	227.00	214.00	200.00	187.00
1,090	1,100	326.77	311.77	297.77	282.77	269.77	256.77	243.77	230.77	216.77	203.77	190.77
1,100	1,110	330.53	315.53	301.53	286.53	273.53	260.53	247.53	233.53	220.53	207.53	194.53
1,110	1,120	334.30	319.30	305.30	290.30	277.30	264.30	250.30	237.30	224.30	211.30	198.30
1,120	1,130	338.06	323.06	309.06	294.06	281.06	267.06	254.06	241.06	228.06	215.06	201.06
1,130	1,140	341.83	327.83	312.83	297.83	283.83	270.83	257.83	244.83	231.83	217.83	204.83
1,140	1,150	345.59	331.59	316.59	301.59	287.59	274.59	261.59	248.59	234.59	221.59	208.59
1,150	1,160	349.36	335.36	320.36	306.36	291.36	278.36	265.36	251.36	238.36	225.36	212.36
1,160	1,170	353.12	339.12	324.12	310.12	295.12	282.12	268.12	255.12	242.12	229.12	216.12
1,170	1,180	357.89	342.89	327.89	313.89	298.89	284.89	271.89	258.89	245.89	232.89	218.89
1,180	1,190	361.65	346.65	331.65	317.65	302.65	288.65	275.65	262.65	249.65	235.65	222.65
1,190	1,200	365.42	350.42	336.42	321.42	306.42	292.42	279.42	266.42	252.42	239.42	226.42
1,200	1,210	369.18	354.18	340.18	325.18	310.18	296.18	283.18	269.18	256.18	243.18	230.18
1,210	1,220	372.95	357.95	343.95	328.95	314.95	299.95	285.95	272.95	259.95	246.95	233.95
1,220	1,230	376.71	361.71	347.71	332.71	318.71	303.71	289.71	276.71	263.71	250.71	236.71
1,230	1,240	380.48	366.48	351.48	336.48	322.48	307.48	293.48	280.48	267.48	253.48	240.48
1,240	1,250	384.24	370.24	355.24	340.24	326.24	311.24	297.24	284.24	270.24	257.24	244.24

\$1,250 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	\$10.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75
130	135	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	12.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	16.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	21.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	21.58	14.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	22.96	15.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	24.34	17.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	25.73	17.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	26.11	19.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	27.68	20.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	30.45	23.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	32.21	25.21	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	34.98	27.98	20.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	36.74	29.74	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	39.51	32.51	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	41.27	34.27	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	44.04	37.04	30.04	23.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	45.80	38.80	31.80	24.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	48.57	41.57	34.57	27.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	50.33	43.33	36.33	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	53.10	46.10	39.10	32.10	25.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	54.86	47.86	40.86	33.86	26.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	57.63	50.63	43.63	36.63	29.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	59.39	52.39	45.39	38.39	31.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	62.16	55.16	48.16	41.16	34.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	63.92	56.92	49.92	42.92	35.92	28.92	27.92	27.92	27.92	27.92	27.92
370	380	66.69	59.69	52.69	45.69	38.69	31.69	28.69	28.69	28.69	28.69	28.69
380	390	68.45	61.45	54.45	47.45	40.45	33.45	29.45	29.45	29.45	29.45	29.45
390	400	71.22	64.22	57.22	50.22	43.22	36.22	30.22	30.22	30.22	30.22	30.22
400	410	72.98	65.98	58.98	51.98	44.98	37.98	30.98	30.98	30.98	30.98	30.98
410	420	75.75	68.75	61.75	54.75	47.75	40.75	33.75	31.75	31.75	31.75	31.75
420	430	77.51	70.51	63.51	56.51	49.51	42.51	35.51	32.51	32.51	32.51	32.51
430	440	80.28	73.28	66.28	59.28	52.28	45.28	38.28	33.28	33.28	33.28	33.28
440	450	82.04	75.04	68.04	61.04	54.04	47.04	40.04	34.04	34.04	34.04	34.04
450	460	84.81	77.81	70.81	63.81	56.81	49.81	42.81	34.81	34.81	34.81	34.81
460	470	86.57	79.57	72.57	65.57	58.57	51.57	44.57	37.57	35.57	35.57	35.57
470	480	89.34	82.34	75.34	68.34	61.34	54.34	47.34	39.34	36.34	36.34	36.34
480	490	91.10	84.10	77.10	70.10	63.10	56.10	49.10	42.10	37.10	37.10	37.10
490	500	93.87	86.87	79.87	72.87	65.87	58.87	51.87	43.87	37.87	37.87	37.87
500	510	95.63	88.63	81.63	74.63	67.63	60.63	53.63	46.63	39.63	38.63	38.63
510	520	98.40	91.40	84.40	77.40	70.40	63.40	56.40	48.40	41.40	39.40	39.40
520	530	100.16	93.16	86.16	79.16	72.16	65.16	58.16	51.16	44.16	40.16	40.16
530	540	102.93	95.93	88.93	81.93	74.93	67.93	60.93	52.93	45.93	40.93	40.93
540	550	104.69	97.69	90.69	83.69	76.69	69.69	62.69	55.69	48.69	41.69	41.69
550	560	107.46	100.46	93.46	86.46	79.46	72.46	65.46	57.46	50.46	43.46	42.46
560	570	109.22	102.22	95.22	88.22	81.22	74.22	67.22	60.22	53.22	46.22	43.22
570	580	111.99	104.99	97.99	90.99	83.99	76.99	69.99	61.99	54.99	47.99	43.99
580	590	113.75	106.75	99.75	92.75	85.75	78.75	71.75	64.75	57.75	50.75	44.75
590	600	116.52	109.52	102.52	95.52	88.52	81.52	74.52	66.52	59.52	52.52	45.52
600	610	118.28	111.28	104.28	97.28	90.28	83.28	76.28	69.28	62.28	55.28	48.28
610	620	121.05	114.05	107.05	100.05	93.05	86.05	79.05	71.05	64.05	57.05	50.05
620	630	122.81	115.81	108.81	101.81	94.81	87.81	80.81	73.81	66.81	59.81	52.81
630	640	125.58	118.58	111.58	104.58	97.58	90.58	83.58	75.58	68.58	61.58	54.58
640	650	127.34	120.34	113.34	106.34	99.34	92.34	85.34	78.34	71.34	64.34	57.34
650	660	130.11	123.11	116.11	109.11	102.11	95.11	88.11	80.11	73.11	66.11	59.11
660	670	131.87	124.87	117.87	110.87	103.87	96.87	89.87	82.87	75.87	68.87	61.87
670	680	134.64	127.64	120.64	113.64	106.64	99.64	92.64	84.64	77.64	70.64	63.64
680	690	136.40	129.40	122.40	115.40	108.40	101.40	94.40	87.40	80.40	73.40	66.40
690	700	139.17	132.17	125.17	118.17	111.17	104.17	97.17	89.17	82.17	75.17	68.17
700	710	140.93	133.93	126.93	119.93	112.93	105.93	98.93	91.93	84.93	77.93	70.93
710	720	143.70	136.70	129.70	122.70	115.70	108.70	101.70	93.70	86.70	79.70	72.70
720	730	145.46	138.46	131.46	124.46	117.46	110.46	103.46	96.46	89.46	82.46	75.46
730	740	148.23	141.23	134.23	127.23	120.23	113.23	106.23	98.23	91.23	84.23	77.23

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$740	\$750	\$149.99	\$142.99	\$135.99	\$128.99	\$121.99	\$114.99	\$107.99	\$100.99	\$93.99	\$86.99	\$79.99
750	760	152.76	145.76	138.76	131.76	124.76	117.76	110.76	102.76	95.76	88.76	81.76
760	770	154.52	147.52	140.52	133.52	126.52	119.52	112.52	105.52	98.52	91.52	84.52
770	780	157.29	150.29	143.29	136.29	129.29	122.29	115.29	107.29	100.29	93.29	86.29
780	790	159.05	152.05	145.05	138.05	131.05	124.05	117.05	110.05	103.05	96.05	89.05
790	800	161.82	154.82	147.82	140.82	133.82	126.82	119.82	111.82	104.82	97.82	90.82
800	810	163.58	156.58	149.58	142.58	135.58	128.58	121.58	114.58	107.58	100.58	93.58
810	820	167.35	159.35	152.35	145.35	138.35	131.35	124.35	116.35	109.35	102.35	95.35
820	830	171.11	161.11	154.11	147.11	140.11	133.11	126.11	119.11	112.11	105.11	98.11
830	840	174.88	163.88	156.88	149.88	142.88	135.88	128.88	120.88	113.88	106.88	99.88
840	850	178.64	165.64	158.64	151.64	144.64	137.64	130.64	123.64	116.64	109.64	102.64
850	860	181.41	168.41	161.41	154.41	147.41	140.41	133.41	125.41	118.41	111.41	104.41
860	870	185.17	172.17	163.17	156.17	149.17	142.17	135.17	128.17	121.17	114.17	107.17
870	880	188.94	175.94	165.94	158.94	151.94	144.94	137.94	129.94	122.94	115.94	108.94
880	890	192.70	179.70	167.70	160.70	153.70	146.70	139.70	132.70	125.70	118.70	111.70
890	900	196.47	182.47	170.47	163.47	156.47	149.47	142.47	134.47	127.47	120.47	113.47
900	910	199.23	186.23	173.23	165.23	158.23	151.23	144.23	137.23	130.23	123.23	116.23
910	920	203.00	190.00	177.00	168.00	161.00	154.00	147.00	139.00	132.00	125.00	118.00
920	930	206.76	193.76	180.76	169.76	162.76	155.76	148.76	141.76	134.76	127.76	120.76
930	940	210.53	197.53	183.53	172.53	165.53	158.53	151.53	143.53	136.53	129.53	122.53
940	950	214.29	200.29	187.29	174.29	167.29	160.29	153.29	146.29	139.29	132.29	125.29
950	960	217.06	204.06	191.06	178.06	170.06	163.06	156.06	148.06	141.06	134.06	127.06
960	970	220.82	207.82	194.82	181.82	171.82	164.82	157.82	150.82	143.82	136.82	129.82
970	980	224.59	211.59	198.59	184.59	174.59	167.59	160.59	152.59	145.59	138.59	131.59
980	990	228.35	215.35	201.35	188.35	176.35	169.35	162.35	155.35	148.35	141.35	134.35
990	1,000	232.12	218.12	205.12	192.12	179.12	172.12	165.12	157.12	150.12	143.12	136.12
1,000	1,010	234.88	221.88	208.88	195.88	182.88	173.88	166.88	159.88	152.88	145.88	138.88
1,010	1,020	238.65	225.65	212.65	199.65	185.65	176.65	169.65	161.65	154.65	147.65	140.65
1,020	1,030	242.41	229.41	216.41	202.41	189.41	178.41	171.41	164.41	157.41	150.41	143.41
1,030	1,040	246.18	233.18	219.18	206.18	193.18	181.18	174.18	166.18	159.18	152.18	145.18
1,040	1,050	249.94	235.94	222.94	209.94	196.94	183.94	175.94	168.94	161.94	154.94	147.94
1,050	1,060	252.71	239.71	226.71	213.71	200.71	186.71	178.71	170.71	163.71	156.71	149.71
1,060	1,070	256.47	243.47	230.47	217.47	203.47	190.47	180.47	173.47	166.47	159.47	152.47
1,070	1,080	260.24	247.24	234.24	220.24	207.24	194.24	183.24	175.24	168.24	161.24	154.24
1,080	1,090	264.00	251.00	237.00	224.00	211.00	198.00	185.00	178.00	171.00	164.00	157.00
1,090	1,100	267.77	253.77	240.77	227.77	214.77	201.77	187.77	179.77	172.77	165.77	158.77
1,100	1,110	270.53	257.53	244.53	231.53	218.53	204.53	191.53	182.53	175.53	168.53	161.53
1,110	1,120	274.30	261.30	248.30	235.30	221.30	208.30	195.30	184.30	177.30	170.30	163.30
1,120	1,130	278.06	265.06	252.06	238.06	225.06	212.06	199.06	187.06	180.06	173.06	166.06
1,130	1,140	281.83	268.83	254.83	241.83	228.83	215.83	202.83	188.83	181.83	174.83	167.83
1,140	1,150	285.59	271.59	258.59	245.59	232.59	219.59	205.59	192.59	184.59	177.59	170.59
1,150	1,160	288.36	275.36	262.36	249.36	236.36	222.36	209.36	196.36	186.36	179.36	172.36
1,160	1,170	292.12	279.12	266.12	253.12	239.12	226.12	213.12	200.12	189.12	182.12	175.12
1,170	1,180	295.89	282.89	269.89	255.89	242.89	229.89	216.89	203.89	190.89	183.89	176.89
1,180	1,190	299.65	286.65	272.65	259.65	246.65	233.65	220.65	206.65	193.65	186.65	179.65
1,190	1,200	303.42	289.42	276.42	263.42	250.42	237.42	223.42	210.42	197.42	188.42	181.42
1,200	1,210	306.18	293.18	280.18	267.18	254.18	240.18	227.18	214.18	201.18	191.18	184.18
1,210	1,220	309.95	296.95	283.95	270.95	256.95	243.95	230.95	217.95	204.95	192.95	185.95
1,220	1,230	313.71	300.71	287.71	273.71	260.71	247.71	234.71	221.71	207.71	195.71	188.71
1,230	1,240	317.48	304.48	290.48	277.48	264.48	251.48	238.48	224.48	211.48	198.48	190.48
1,240	1,250	321.24	307.24	294.24	281.24	268.24	255.24	241.24	228.24	215.24	202.24	193.24
1,250	1,260	324.01	311.01	298.01	285.01	272.01	258.01	245.01	232.01	219.01	206.01	195.01
1,260	1,270	327.77	314.77	301.77	288.77	274.77	261.77	248.77	235.77	222.77	208.77	197.77
1,270	1,280	331.54	318.54	305.54	291.54	278.54	265.54	252.54	239.54	225.54	212.54	199.54
1,280	1,290	335.30	322.30	308.30	295.30	282.30	269.30	256.30	242.30	229.30	216.30	203.30
1,290	1,300	339.07	325.07	312.07	299.07	286.07	273.07	259.07	246.07	233.07	220.07	207.07
1,300	1,310	341.83	328.83	315.83	302.83	289.83	275.83	262.83	249.83	236.83	223.83	209.83
1,310	1,320	345.60	332.60	319.60	306.60	292.60	279.60	266.60	253.60	240.60	226.60	213.60
1,320	1,330	349.36	336.36	323.36	309.36	296.36	283.36	270.36	257.36	243.36	230.36	217.36
1,330	1,340	353.13	340.13	326.13	313.13	300.13	287.13	274.13	260.13	247.13	234.13	221.13
1,340	1,350	356.89	342.89	329.89	316.89	303.89	290.89	276.89	263.89	250.89	237.89	224.89
1,350	1,360	359.66	346.66	333.66	320.66	307.66	293.66	280.66	267.66	254.66	241.66	227.66
1,360	1,370	363.42	350.42	337.42	324.42	310.42	297.42	284.42	271.42	258.42	244.42	231.42
1,370	1,380	367.19	354.19	341.19	327.19	314.19	301.19	288.19	275.19	261.19	248.19	235.19
1,380	1,390	370.95	357.95	343.95	330.95	317.95	304.95	291.95	277.95	264.95	251.95	238.95

\$1,390 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$100	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
100	105	\$8.84	\$7.84	\$7.84	\$7.84	\$7.84	\$7.84	\$7.84	\$7.84	\$7.84	\$7.84	\$7.84
105	110	9.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	13.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	17.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	21.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	22.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	22.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	24.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	25.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	26.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	27.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	28.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	30.11	16.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	31.49	16.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	31.87	17.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	33.26	19.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	34.64	20.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	36.02	21.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	36.40	22.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	37.79	23.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	39.17	25.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	40.55	25.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	40.93	26.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	42.51	28.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	45.27	31.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	47.04	33.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	49.80	35.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	51.57	37.57	23.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	54.33	40.33	26.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	56.10	42.10	28.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	58.86	44.86	30.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	60.63	46.63	32.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	63.39	49.39	35.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	65.16	51.16	37.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	67.92	53.92	39.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	69.69	55.69	41.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	72.45	58.45	44.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	74.22	60.22	46.22	32.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	76.98	62.98	48.98	33.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	78.75	64.75	50.75	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	81.51	67.51	53.51	38.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	83.28	69.28	55.28	41.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	86.04	72.04	58.04	43.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	87.81	73.81	59.81	45.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	90.57	76.57	62.57	47.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	92.34	78.34	64.34	50.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	95.10	81.10	67.10	52.10	38.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	96.87	82.87	68.87	54.87	40.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	101.02	87.02	72.02	58.02	44.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	105.55	91.55	76.55	62.55	48.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	110.08	96.08	81.08	67.08	53.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	114.61	100.61	85.61	71.61	57.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	119.14	105.14	90.14	76.14	62.14	48.14	45.14	45.14	45.14	45.14	45.14
600	620	123.67	109.67	94.67	80.67	66.67	52.67	46.67	46.67	46.67	46.67	46.67
620	640	128.20	114.20	99.20	85.20	71.20	57.20	48.20	48.20	48.20	48.20	48.20
640	660	132.73	118.73	103.73	89.73	75.73	61.73	49.73	49.73	49.73	49.73	49.73
660	680	137.26	123.26	108.26	94.26	80.26	66.26	52.26	51.26	51.26	51.26	51.26
680	700	141.79	127.79	112.79	98.79	84.79	70.79	56.79	52.79	52.79	52.79	52.79
700	720	146.32	132.32	117.32	103.32	89.32	75.32	61.32	54.32	54.32	54.32	54.32
720	740	150.85	136.85	121.85	107.85	93.85	79.85	65.85	55.85	55.85	55.85	55.85
740	760	155.38	141.38	126.38	112.38	98.38	84.38	70.38	57.38	57.38	57.38	57.38
760	780	159.91	145.91	130.91	116.91	102.91	88.91	74.91	60.91	58.91	58.91	58.91

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$780	\$800	\$164.44	\$150.44	\$135.44	\$121.44	\$107.44	\$93.44	\$79.44	\$65.44	\$60.44	\$60.44	\$60.44
800	820	168.97	154.97	139.97	125.97	111.97	97.97	83.97	69.97	61.97	61.97	61.97
820	840	173.50	159.50	144.50	130.50	116.50	102.50	88.50	74.50	63.50	63.50	63.50
840	860	178.03	164.03	149.03	135.03	121.03	107.03	93.03	79.03	65.03	65.03	65.03
860	880	182.56	168.56	153.56	139.56	125.56	111.56	97.56	83.56	69.56	66.56	66.56
880	900	187.09	173.09	158.09	144.09	130.09	116.09	102.09	88.09	74.09	68.09	68.09
900	920	191.62	177.62	162.62	148.62	134.62	120.62	106.62	92.62	78.62	69.62	69.62
920	940	196.15	182.15	167.15	153.15	139.15	125.15	111.15	97.15	83.15	71.15	71.15
940	960	203.68	186.68	171.68	157.68	143.68	129.68	115.68	101.68	87.68	72.68	72.68
960	980	210.21	191.21	176.21	162.21	148.21	134.21	120.21	106.21	92.21	77.21	74.21
980	1,000	217.74	195.74	180.74	166.74	152.74	138.74	124.74	110.74	96.74	81.74	75.74
1,000	1,020	224.27	200.27	185.27	171.27	157.27	143.27	129.27	115.27	101.27	86.27	77.27
1,020	1,040	231.80	205.80	189.80	175.80	161.80	147.80	133.80	119.80	105.80	90.80	78.80
1,040	1,060	239.33	212.33	194.33	180.33	166.33	152.33	138.33	124.33	110.33	95.33	81.33
1,060	1,080	245.86	219.86	198.86	184.86	170.86	156.86	142.86	128.86	114.86	99.86	85.86
1,080	1,100	253.39	226.39	203.39	189.39	175.39	161.39	147.39	133.39	119.39	104.39	90.39
1,100	1,120	259.92	233.92	207.92	193.92	179.92	165.92	151.92	137.92	123.92	108.92	94.92
1,120	1,140	267.45	241.45	214.45	198.45	184.45	170.45	156.45	142.45	128.45	113.45	99.45
1,140	1,160	274.98	247.98	221.98	202.98	188.98	174.98	160.98	146.98	132.98	117.98	103.98
1,160	1,180	281.51	255.51	228.51	207.51	193.51	179.51	165.51	151.51	137.51	122.51	108.51
1,180	1,200	289.04	262.04	236.04	212.04	198.04	184.04	170.04	156.04	142.04	127.04	113.04
1,200	1,220	295.57	269.57	243.57	216.57	202.57	188.57	174.57	160.57	146.57	131.57	117.57
1,220	1,240	303.10	277.10	250.10	224.10	207.10	193.10	179.10	165.10	151.10	136.10	122.10
1,240	1,260	310.63	283.63	257.63	230.63	211.63	197.63	183.63	169.63	155.63	140.63	126.63
1,260	1,280	317.16	291.16	264.16	238.16	216.16	202.16	188.16	174.16	160.16	145.16	131.16
1,280	1,300	324.69	297.69	271.69	245.69	220.69	206.69	192.69	178.69	164.69	149.69	135.69
1,300	1,320	331.22	305.22	279.22	252.22	226.22	211.22	197.22	183.22	169.22	154.22	140.22
1,320	1,340	338.75	312.75	285.75	259.75	233.75	215.75	201.75	187.75	173.75	158.75	144.75
1,340	1,360	346.28	319.28	293.28	266.28	240.28	220.28	206.28	192.28	178.28	163.28	149.28
1,360	1,380	352.81	326.81	299.81	273.81	247.81	224.81	210.81	196.81	182.81	167.81	153.81
1,380	1,400	360.34	333.34	307.34	281.34	254.34	229.34	215.34	201.34	187.34	172.34	158.34
1,400	1,420	366.87	340.87	314.87	287.87	261.87	235.87	219.87	205.87	191.87	176.87	162.87
1,420	1,440	374.40	348.40	321.40	295.40	269.40	242.40	224.40	210.40	196.40	181.40	167.40
1,440	1,460	381.93	354.93	328.93	301.93	275.93	249.93	228.93	214.93	200.93	185.93	171.93
1,460	1,480	388.46	362.46	335.46	309.46	283.46	256.46	233.46	219.46	205.46	190.46	176.46
1,480	1,500	395.99	369.99	342.99	316.99	289.99	263.99	237.99	223.99	209.99	194.99	180.99
1,500	1,520	402.52	376.52	350.52	323.52	297.52	271.52	244.52	228.52	214.52	199.52	185.52
1,520	1,540	410.05	384.05	357.05	331.05	305.05	278.05	252.05	233.05	219.05	204.05	190.05
1,540	1,560	417.58	390.58	364.58	337.58	311.58	285.58	258.58	237.58	223.58	208.58	194.58
1,560	1,580	424.11	398.11	371.11	345.11	319.11	292.11	266.11	242.11	228.11	213.11	199.11
1,580	1,600	431.64	404.64	378.64	352.64	325.64	299.64	273.64	246.64	232.64	217.64	203.64
1,600	1,620	438.17	412.17	386.17	359.17	333.17	307.17	280.17	254.17	237.17	222.17	208.17
1,620	1,640	445.70	419.70	392.70	366.70	340.70	313.70	287.70	260.70	241.70	226.70	212.70
1,640	1,660	453.23	426.23	400.23	373.23	347.23	321.23	294.23	268.23	246.23	231.23	217.23
1,660	1,680	459.76	433.76	406.76	380.76	354.76	327.76	301.76	275.76	250.76	235.76	221.76
1,680	1,700	467.29	440.29	414.29	388.29	361.29	335.29	309.29	282.29	256.29	240.29	226.29
1,700	1,720	473.82	447.82	421.82	394.82	368.82	342.82	315.82	289.82	262.82	244.82	230.82
1,720	1,740	481.35	455.35	428.35	402.35	376.35	349.35	323.35	296.35	270.35	249.35	235.35
1,740	1,760	488.88	461.88	435.88	408.88	382.88	356.88	329.88	303.88	277.88	253.88	239.88
1,760	1,780	495.41	469.41	442.41	416.41	390.41	363.41	337.41	311.41	284.41	258.41	244.41
1,780	1,800	502.94	475.94	449.94	423.94	396.94	370.94	344.94	317.94	291.94	264.94	248.94
1,800	1,820	509.47	483.47	457.47	430.47	404.47	378.47	351.47	325.47	298.47	272.47	253.47
1,820	1,840	517.00	491.00	464.00	438.00	412.00	385.00	359.00	332.00	306.00	280.00	258.00
1,840	1,860	524.53	497.53	471.53	444.53	418.53	392.53	365.53	339.53	313.53	286.53	262.53
1,860	1,880	531.06	505.06	478.06	452.06	426.06	399.06	373.06	347.06	320.06	294.06	267.06
1,880	1,900	538.59	511.59	485.59	459.59	432.59	406.59	380.59	353.59	327.59	300.59	274.59
1,900	1,920	545.12	519.12	493.12	466.12	440.12	414.12	387.12	361.12	334.12	308.12	282.12
1,920	1,940	552.65	526.65	499.65	473.65	447.65	420.65	394.65	367.65	341.65	315.65	288.65
1,940	1,960	560.18	533.18	507.18	480.18	454.18	428.18	401.18	375.18	349.18	322.18	296.18
1,960	1,980	567.71	540.71	513.71	487.71	461.71	434.71	408.71	382.71	355.71	329.71	302.71
1,980	2,000	575.24	547.24	521.24	495.24	468.24	442.24	416.24	389.24	363.24	336.24	310.24
2,000	2,020	583.77	554.77	528.77	501.77	475.77	449.77	422.77	396.77	369.77	343.77	317.77
2,020	2,040	591.30	562.30	535.30	509.30	483.30	456.30	430.30	403.30	377.30	351.30	324.30
2,040	2,060	598.83	569.83	542.83	515.83	489.83	463.83	436.83	410.83	384.83	357.83	331.83
2,060	2,080	606.36	577.36	549.36	523.36	497.36	470.36	444.36	418.36	391.36	365.36	338.36

\$2,080 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	\$21.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51
260	270	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	30.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	32.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	35.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	36.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	39.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	41.39	27.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	44.16	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	45.92	31.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	48.69	33.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	50.45	36.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	53.22	38.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	54.98	40.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	57.75	42.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	59.51	45.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	62.28	47.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	64.04	50.04	36.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	66.81	51.81	37.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	68.57	54.57	40.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	71.34	56.34	42.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	73.10	59.10	45.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	75.87	60.87	46.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	79.02	65.02	51.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	83.55	69.55	55.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	88.08	74.08	60.08	45.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	92.61	78.61	64.61	49.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	97.14	83.14	69.14	54.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	101.67	87.67	73.67	58.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	106.20	92.20	78.20	63.20	49.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	110.73	96.73	82.73	67.73	53.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	115.26	101.26	87.26	72.26	58.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	119.79	105.79	91.79	76.79	62.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	124.32	110.32	96.32	81.32	67.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	128.85	114.85	100.85	85.85	71.85	57.85	55.85	55.85	55.85	55.85	55.85
740	760	133.38	119.38	105.38	90.38	76.38	62.38	57.38	57.38	57.38	57.38	57.38
760	780	137.91	123.91	109.91	94.91	80.91	66.91	58.91	58.91	58.91	58.91	58.91
780	800	142.44	128.44	114.44	99.44	85.44	71.44	60.44	60.44	60.44	60.44	60.44
800	820	146.97	132.97	118.97	103.97	89.97	75.97	61.97	61.97	61.97	61.97	61.97
820	840	151.50	137.50	123.50	108.50	94.50	80.50	66.50	63.50	63.50	63.50	63.50
840	860	156.03	142.03	128.03	113.03	99.03	85.03	71.03	65.03	65.03	65.03	65.03
860	880	160.56	146.56	132.56	117.56	103.56	89.56	75.56	66.56	66.56	66.56	66.56
880	900	165.09	151.09	137.09	122.09	108.09	94.09	80.09	68.09	68.09	68.09	68.09
900	920	169.62	155.62	141.62	126.62	112.62	98.62	84.62	70.62	69.62	69.62	69.62
920	940	174.15	160.15	146.15	131.15	117.15	103.15	89.15	75.15	71.15	71.15	71.15
940	960	178.68	164.68	150.68	135.68	121.68	107.68	93.68	79.68	72.68	72.68	72.68
960	980	183.21	169.21	155.21	140.21	126.21	112.21	98.21	84.21	74.21	74.21	74.21
980	1,000	187.74	173.74	159.74	144.74	130.74	116.74	102.74	88.74	75.74	75.74	75.74
1,000	1,020	192.27	178.27	164.27	149.27	135.27	121.27	107.27	93.27	79.27	77.27	77.27
1,020	1,040	196.80	182.80	168.80	153.80	139.80	125.80	111.80	97.80	83.80	78.80	78.80
1,040	1,060	201.33	187.33	173.33	158.33	144.33	130.33	116.33	102.33	88.33	80.33	80.33
1,060	1,080	205.86	191.86	177.86	162.86	148.86	134.86	120.86	106.86	92.86	81.86	81.86
1,080	1,100	210.39	196.39	182.39	167.39	153.39	139.39	125.39	111.39	97.39	83.39	83.39
1,100	1,120	214.92	200.92	186.92	171.92	157.92	143.92	129.92	115.92	101.92	87.92	84.92
1,120	1,140	219.45	205.45	191.45	176.45	162.45	148.45	134.45	120.45	106.45	92.45	86.45
1,140	1,160	223.98	209.98	195.98	180.98	166.98	152.98	138.98	124.98	110.98	96.98	87.98
1,160	1,180	228.51	214.51	200.51	185.51	171.51	157.51	143.51	129.51	115.51	101.51	89.51
1,180	1,200	233.04	219.04	205.04	190.04	176.04	162.04	148.04	134.04	120.04	106.04	92.04
1,200	1,220	237.57	223.57	209.57	194.57	180.57	166.57	152.57	138.57	124.57	110.57	96.57
1,220	1,240	242.10	228.10	214.10	199.10	185.10	171.10	157.10	143.10	129.10	115.10	101.10
1,240	1,260	246.63	232.63	218.63	203.63	189.63	175.63	161.63	147.63	133.63	119.63	105.63
1,260	1,280	251.16	237.16	223.16	208.16	194.16	180.16	166.16	152.16	138.16	124.16	110.16
1,280	1,300	255.69	241.69	227.69	212.69	198.69	184.69	170.69	156.69	142.69	128.69	114.69
1,300	1,320	260.22	246.22	232.22	217.22	203.22	189.22	175.22	161.22	147.22	133.22	119.22
1,320	1,340	264.75	250.75	236.75	221.75	207.75	193.75	179.75	165.75	151.75	137.75	123.75
1,340	1,360	269.28	255.28	241.28	226.28	212.28	198.28	184.28	170.28	156.28	142.28	128.28
1,360	1,380	273.81	259.81	245.81	230.81	216.81	202.81	188.81	174.81	160.81	146.81	132.81

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$1,380	\$1,400	\$278.34	\$264.34	\$250.34	\$235.34	\$221.34	\$207.34	\$193.34	\$179.34	\$165.34	\$151.34	\$137.34
1,400	1,420	282.87	268.87	254.87	239.87	225.87	211.87	197.87	183.87	169.87	155.87	141.87
1,420	1,440	287.40	273.40	259.40	244.40	230.40	216.40	202.40	188.40	174.40	160.40	146.40
1,440	1,460	291.93	277.93	263.93	248.93	234.93	220.93	206.93	192.93	178.93	164.93	150.93
1,460	1,480	296.46	282.46	268.46	253.46	239.46	225.46	211.46	197.46	183.46	169.46	155.46
1,480	1,500	300.99	286.99	272.99	257.99	243.99	229.99	215.99	201.99	187.99	173.99	159.99
1,500	1,520	305.52	291.52	277.52	262.52	248.52	234.52	220.52	206.52	192.52	178.52	164.52
1,520	1,540	310.05	296.05	282.05	267.05	253.05	239.05	225.05	211.05	197.05	183.05	169.05
1,540	1,560	314.58	300.58	286.58	271.58	257.58	243.58	229.58	215.58	201.58	187.58	173.58
1,560	1,580	319.11	305.11	291.11	276.11	262.11	248.11	234.11	220.11	206.11	192.11	178.11
1,580	1,600	323.64	309.64	295.64	280.64	266.64	252.64	238.64	224.64	210.64	196.64	182.64
1,600	1,620	328.17	314.17	300.17	285.17	271.17	257.17	243.17	229.17	215.17	201.17	187.17
1,620	1,640	334.70	318.70	304.70	289.70	275.70	261.70	247.70	233.70	219.70	205.70	191.70
1,640	1,660	342.23	323.23	309.23	294.23	280.23	266.23	252.23	238.23	224.23	210.23	196.23
1,660	1,680	348.76	327.76	313.76	298.76	284.76	270.76	256.76	242.76	228.76	214.76	200.76
1,680	1,700	356.29	332.29	318.29	303.29	289.29	275.29	261.29	247.29	233.29	219.29	205.29
1,700	1,720	363.82	336.82	322.82	307.82	293.82	279.82	265.82	251.82	237.82	223.82	209.82
1,720	1,740	370.35	344.35	327.35	312.35	298.35	284.35	270.35	256.35	242.35	228.35	214.35
1,740	1,760	377.88	350.88	331.88	316.88	302.88	288.88	274.88	260.88	246.88	232.88	218.88
1,760	1,780	384.41	358.41	336.41	321.41	307.41	293.41	279.41	265.41	251.41	237.41	223.41
1,780	1,800	391.94	365.94	340.94	325.94	311.94	297.94	283.94	269.94	255.94	241.94	227.94
1,800	1,820	399.47	372.47	346.47	330.47	316.47	302.47	288.47	274.47	260.47	246.47	232.47
1,820	1,840	406.00	380.00	353.00	335.00	321.00	307.00	293.00	279.00	265.00	251.00	237.00
1,840	1,860	413.53	386.53	360.53	339.53	325.53	311.53	297.53	283.53	269.53	255.53	241.53
1,860	1,880	420.06	394.06	368.06	344.06	330.06	316.06	302.06	288.06	274.06	260.06	246.06
1,880	1,900	427.59	401.59	374.59	348.59	334.59	320.59	306.59	292.59	278.59	264.59	250.59
1,900	1,920	435.12	408.12	382.12	356.12	339.12	325.12	311.12	297.12	283.12	269.12	255.12
1,920	1,940	441.65	415.65	388.65	362.65	343.65	329.65	315.65	301.65	287.65	273.65	259.65
1,940	1,960	449.18	422.18	396.18	370.18	348.18	334.18	320.18	306.18	292.18	278.18	264.18
1,960	1,980	455.71	429.71	403.71	376.71	352.71	338.71	324.71	310.71	296.71	282.71	268.71
1,980	2,000	463.24	437.24	410.24	384.24	358.24	343.24	329.24	315.24	301.24	287.24	273.24
2,000	2,020	470.77	443.77	417.77	391.77	364.77	347.77	333.77	319.77	305.77	291.77	277.77
2,020	2,040	477.30	451.30	424.30	398.30	372.30	352.30	338.30	324.30	310.30	296.30	282.30
2,040	2,060	484.83	457.83	431.83	405.83	378.83	356.83	342.83	328.83	314.83	300.83	286.83
2,060	2,080	491.36	465.36	439.36	412.36	386.36	361.36	347.36	333.36	319.36	305.36	291.36
2,080	2,100	498.89	472.89	445.89	419.89	393.89	366.89	351.89	337.89	323.89	309.89	295.89
2,100	2,120	506.42	479.42	453.42	427.42	400.42	374.42	356.42	342.42	328.42	314.42	300.42
2,120	2,140	512.95	486.95	459.95	433.95	407.95	380.95	360.95	346.95	332.95	318.95	304.95
2,140	2,160	520.48	493.48	467.48	441.48	414.48	388.48	365.48	351.48	337.48	323.48	309.48
2,160	2,180	527.01	501.01	475.01	448.01	422.01	396.01	370.01	356.01	342.01	328.01	314.01
2,180	2,200	534.54	508.54	481.54	455.54	429.54	402.54	376.54	360.54	346.54	332.54	318.54
2,200	2,220	542.07	515.07	489.07	463.07	436.07	410.07	383.07	365.07	351.07	337.07	323.07
2,220	2,240	548.60	522.60	495.60	469.60	443.60	416.60	390.60	369.60	355.60	341.60	327.60
2,240	2,260	556.13	529.13	503.13	477.13	450.13	424.13	398.13	374.13	360.13	346.13	332.13
2,260	2,280	562.66	536.66	510.66	483.66	457.66	431.66	404.66	378.66	364.66	350.66	336.66
2,280	2,300	570.19	544.19	517.19	491.19	465.19	438.19	412.19	385.19	369.19	355.19	341.19
2,300	2,320	577.72	550.72	524.72	498.72	471.72	445.72	418.72	392.72	373.72	359.72	345.72
2,320	2,340	584.25	558.25	531.25	505.25	479.25	452.25	426.25	400.25	378.25	364.25	350.25
2,340	2,360	591.78	564.78	538.78	512.78	485.78	459.78	433.78	406.78	382.78	368.78	354.78
2,360	2,380	598.31	572.31	546.31	519.31	493.31	467.31	440.31	414.31	387.31	373.31	359.31
2,380	2,400	605.84	579.84	552.84	526.84	500.84	473.84	447.84	420.84	394.84	377.84	363.84
2,400	2,420	613.37	586.37	560.37	534.37	507.37	481.37	454.37	428.37	402.37	382.37	368.37
2,420	2,440	619.90	593.90	566.90	540.90	514.90	487.90	461.90	435.90	408.90	386.90	372.90
2,440	2,460	627.43	600.43	574.43	548.43	521.43	495.43	469.43	442.43	416.43	391.43	377.43
2,460	2,480	633.96	607.96	581.96	554.96	528.96	502.96	475.96	449.96	422.96	396.96	381.96
2,480	2,500	641.49	615.49	588.49	562.49	536.49	509.49	483.49	456.49	430.49	404.49	386.49
2,500	2,520	649.02	622.02	596.02	570.02	543.02	517.02	490.02	464.02	438.02	411.02	391.02
2,520	2,540	655.55	629.55	602.55	576.55	550.55	523.55	497.55	471.55	444.55	418.55	395.55
2,540	2,560	663.08	636.08	610.08	584.08	557.08	531.08	505.08	478.08	452.08	425.08	400.08
2,560	2,580	669.61	643.61	617.61	590.61	564.61	538.61	511.61	485.61	458.61	432.61	406.61
2,580	2,600	677.14	651.14	624.14	598.14	572.14	545.14	519.14	492.14	466.14	440.14	413.14
2,600	2,620	684.67	657.67	631.67	605.67	578.67	552.67	525.67	499.67	473.67	446.67	420.67
2,620	2,640	691.20	665.20	638.20	612.20	586.20	559.20	533.20	507.20	480.20	454.20	427.20
2,640	2,660	698.73	671.73	645.73	619.73	592.73	566.73	540.73	513.73	487.73	460.73	434.73
2,660	2,680	705.26	679.26	653.26	626.26	600.26	574.26	547.26	521.26	494.26	468.26	442.26

\$2,680 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$110	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
110	115	\$9.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61	\$8.61
115	120	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	14.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	15.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	15.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	18.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	20.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	20.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	21.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	23.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	24.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	24.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	26.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	27.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	29.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	29.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	30.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	32.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	33.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	34.02	19.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	20.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	36.79	20.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	38.17	22.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	38.55	23.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	39.93	24.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	41.51	26.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	44.27	28.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	46.04	31.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	48.80	32.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	50.57	35.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	53.33	37.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	55.10	40.10	25.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	57.86	41.86	26.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	59.63	44.63	29.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	62.39	46.39	31.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	64.16	49.16	34.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	66.92	50.92	35.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	68.69	53.69	38.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	71.45	55.45	40.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	73.22	58.22	43.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	75.98	59.98	44.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	77.75	62.75	47.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	80.51	64.51	49.51	34.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	82.28	67.28	52.28	36.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	85.04	69.04	54.04	39.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	86.81	71.81	56.81	40.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	89.57	73.57	58.57	43.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	91.34	76.34	61.34	45.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	94.10	78.10	63.10	48.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	95.87	80.87	65.87	49.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	99.02	84.02	69.02	53.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	103.55	88.55	73.55	57.55	42.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	108.08	93.08	78.08	62.08	47.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	112.61	97.61	82.61	66.61	51.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	117.14	102.14	87.14	71.14	56.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	121.67	106.67	91.67	75.67	60.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	126.20	111.20	96.20	80.20	65.20	50.20	48.20	48.20	48.20	48.20	48.20
640	660	130.73	115.73	100.73	84.73	69.73	54.73	49.73	49.73	49.73	49.73	49.73
660	680	135.26	120.26	105.26	89.26	74.26	59.26	51.26	51.26	51.26	51.26	51.26
680	700	139.79	124.79	109.79	93.79	78.79	63.79	52.79	52.79	52.79	52.79	52.79
700	720	144.32	129.32	114.32	98.32	83.32	68.32	54.32	54.32	54.32	54.32	54.32
720	740	148.85	133.85	118.85	102.85	87.85	72.85	57.85	55.85	55.85	55.85	55.85
740	760	153.38	138.38	123.38	107.38	92.38	77.38	62.38	57.38	57.38	57.38	57.38
760	780	157.91	142.91	127.91	111.91	96.91	81.91	66.91	58.91	58.91	58.91	58.91
780	800	162.44	147.44	132.44	116.44	101.44	86.44	71.44	60.44	60.44	60.44	60.44
800	820	166.97	151.97	136.97	120.97	105.97	90.97	75.97	61.97	61.97	61.97	61.97

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$820	\$840	\$171.50	\$156.50	\$141.50	\$125.50	\$110.50	\$95.50	\$80.50	\$64.50	\$63.50	\$63.50	\$63.50
840	860	176.03	161.03	146.03	130.03	115.03	100.03	85.03	69.03	65.03	65.03	65.03
860	880	180.56	165.56	150.56	134.56	119.56	104.56	89.56	73.56	66.56	66.56	66.56
880	900	185.09	170.09	155.09	139.09	124.09	109.09	94.09	78.09	68.09	68.09	68.09
900	920	189.62	174.62	159.62	143.62	128.62	113.62	98.62	82.62	69.62	69.62	69.62
920	940	194.15	179.15	164.15	148.15	133.15	118.15	103.15	87.15	72.15	71.15	71.15
940	960	198.68	183.68	168.68	152.68	137.68	122.68	107.68	91.68	76.68	72.68	72.68
960	980	203.21	188.21	173.21	157.21	142.21	127.21	112.21	96.21	81.21	74.21	74.21
980	1,000	207.74	192.74	177.74	161.74	146.74	131.74	116.74	100.74	85.74	75.74	75.74
1,000	1,020	213.27	197.27	182.27	166.27	151.27	136.27	121.27	105.27	90.27	77.27	77.27
1,020	1,040	220.80	201.80	186.80	170.80	155.80	140.80	125.80	109.80	94.80	79.80	78.80
1,040	1,060	227.33	206.33	191.33	175.33	160.33	145.33	130.33	114.33	99.33	84.33	80.33
1,060	1,080	234.86	210.86	195.86	179.86	164.86	149.86	134.86	118.86	103.86	88.86	81.86
1,080	1,100	242.39	215.39	200.39	184.39	169.39	154.39	139.39	123.39	108.39	93.39	83.39
1,100	1,120	248.92	220.92	204.92	188.92	173.92	158.92	143.92	127.92	112.92	97.92	84.92
1,120	1,140	256.45	227.45	209.45	193.45	178.45	163.45	148.45	132.45	117.45	102.45	86.45
1,140	1,160	262.98	234.98	213.98	197.98	182.98	167.98	152.98	136.98	121.98	106.98	90.98
1,160	1,180	270.51	241.51	218.51	202.51	187.51	172.51	157.51	141.51	126.51	111.51	95.51
1,180	1,200	278.04	249.04	223.04	207.04	192.04	177.04	162.04	146.04	131.04	116.04	100.04
1,200	1,220	284.57	256.57	227.57	211.57	196.57	181.57	166.57	150.57	135.57	120.57	104.57
1,220	1,240	292.10	263.10	235.10	216.10	201.10	186.10	171.10	155.10	140.10	125.10	109.10
1,240	1,260	298.63	270.63	241.63	220.63	205.63	190.63	175.63	159.63	144.63	129.63	113.63
1,260	1,280	306.16	277.16	249.16	225.16	210.16	195.16	180.16	164.16	149.16	134.16	118.16
1,280	1,300	313.69	284.69	255.69	229.69	214.69	199.69	184.69	168.69	153.69	138.69	122.69
1,300	1,320	320.22	292.22	263.22	234.22	219.22	204.22	189.22	173.22	158.22	143.22	127.22
1,320	1,340	327.75	298.75	270.75	241.75	223.75	208.75	193.75	177.75	162.75	147.75	131.75
1,340	1,360	334.28	306.28	277.28	249.28	228.28	213.28	198.28	182.28	167.28	152.28	136.28
1,360	1,380	341.81	312.81	284.81	255.81	232.81	217.81	202.81	186.81	171.81	156.81	140.81
1,380	1,400	349.34	320.34	291.34	263.34	237.34	222.34	207.34	191.34	176.34	161.34	145.34
1,400	1,420	355.87	327.87	298.87	269.87	241.87	226.87	211.87	195.87	180.87	165.87	149.87
1,420	1,440	363.40	334.40	306.40	277.40	248.40	231.40	216.40	200.40	185.40	170.40	154.40
1,440	1,460	369.93	341.93	312.93	284.93	255.93	235.93	220.93	204.93	189.93	174.93	158.93
1,460	1,480	377.46	348.46	320.46	291.46	263.46	246.46	225.46	209.46	194.46	179.46	163.46
1,480	1,500	384.99	355.99	326.99	298.99	269.99	249.99	229.99	213.99	198.99	183.99	167.99
1,500	1,520	391.52	363.52	334.52	305.52	277.52	249.52	234.52	218.52	203.52	188.52	172.52
1,520	1,540	399.05	370.05	342.05	313.05	284.05	256.05	239.05	223.05	208.05	193.05	177.05
1,540	1,560	405.58	377.58	348.58	320.58	291.58	262.58	243.58	227.58	212.58	197.58	181.58
1,560	1,580	413.11	384.11	356.11	327.11	299.11	270.11	248.11	232.11	217.11	202.11	186.11
1,580	1,600	420.64	391.64	362.64	334.64	305.64	277.64	252.64	236.64	221.64	206.64	190.64
1,600	1,620	427.17	399.17	370.17	341.17	313.17	284.17	257.17	241.17	226.17	211.17	195.17
1,620	1,640	434.70	405.70	377.70	348.70	319.70	291.70	262.70	245.70	230.70	215.70	199.70
1,640	1,660	441.23	413.23	384.23	356.23	327.23	298.23	270.23	250.23	235.23	220.23	204.23
1,660	1,680	448.76	419.76	391.76	362.76	334.76	305.76	276.76	254.76	239.76	224.76	208.76
1,680	1,700	456.29	427.29	398.29	370.29	341.29	313.29	284.29	259.29	244.29	229.29	213.29
1,700	1,720	462.82	434.82	405.82	376.82	348.82	319.82	291.82	263.82	248.82	233.82	217.82
1,720	1,740	470.35	441.35	413.35	384.35	355.35	327.35	298.35	270.35	253.35	238.35	222.35
1,740	1,760	476.88	448.88	419.88	391.88	362.88	333.88	305.88	276.88	257.88	242.88	226.88
1,760	1,780	484.41	455.41	427.41	398.41	370.41	341.41	312.41	284.41	262.41	247.41	231.41
1,780	1,800	491.94	462.94	433.94	405.94	376.94	348.94	319.94	290.94	266.94	251.94	235.94
1,800	1,820	498.47	470.47	441.47	412.47	384.47	355.47	327.47	298.47	271.47	256.47	240.47
1,820	1,840	506.00	477.00	449.00	420.00	391.00	363.00	334.00	306.00	277.00	261.00	245.00
1,840	1,860	512.53	484.53	455.53	427.53	398.53	369.53	341.53	312.53	284.53	265.53	249.53
1,860	1,880	520.06	491.06	463.06	434.06	406.06	377.06	348.06	320.06	291.06	270.06	254.06
1,880	1,900	527.59	498.59	469.59	441.59	412.59	384.59	355.59	326.59	298.59	274.59	258.59
1,900	1,920	534.12	506.12	477.12	448.12	420.12	391.12	363.12	334.12	305.12	279.12	263.12
1,920	1,940	541.65	512.65	484.65	455.65	426.65	398.65	369.65	341.65	312.65	284.65	267.65
1,940	1,960	548.18	520.18	491.18	463.18	434.18	405.18	377.18	348.18	320.18	291.18	272.18
1,960	1,980	555.71	526.71	498.71	469.71	441.71	412.71	383.71	355.71	326.71	298.71	276.71
1,980	2,000	563.24	534.24	505.24	477.24	448.24	420.24	391.24	362.24	334.24	305.24	281.24
2,000	2,020	569.77	541.77	512.77	483.77	455.77	426.77	398.77	369.77	340.77	312.77	285.77
2,020	2,040	577.30	548.30	520.30	491.30	462.30	434.30	405.30	377.30	348.30	320.30	291.30
2,040	2,060	583.83	555.83	526.83	498.83	469.83	440.83	412.83	383.83	355.83	326.83	298.83
2,060	2,080	591.36	562.36	534.36	505.36	477.36	448.36	419.36	391.36	362.36	334.36	305.36
2,080	2,100	598.89	569.89	540.89	512.89	483.89	455.89	426.89	397.89	369.89	340.89	312.89
2,100	2,120	606.42	577.42	548.42	519.42	491.42	462.42	434.42	405.42	376.42	348.42	319.42

\$2,120 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	\$23.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04
280	290	24.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	27.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	32.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	33.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	36.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	38.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	41.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	42.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	45.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	47.45	32.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	50.22	34.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	51.98	36.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	54.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	56.51	41.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	59.28	43.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	61.04	46.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	63.81	47.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	65.57	50.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	68.34	52.34	37.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	70.10	55.10	39.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	72.87	56.87	41.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	76.02	61.02	45.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	80.55	65.55	49.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	85.08	70.08	54.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	89.61	74.61	58.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	94.14	79.14	63.14	48.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	98.67	83.67	67.67	52.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	103.20	88.20	72.20	57.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	107.73	92.73	76.73	61.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	112.26	97.26	81.26	66.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	116.79	101.79	85.79	70.79	55.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	121.32	106.32	90.32	75.32	60.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	125.85	110.85	94.85	79.85	64.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	130.38	115.38	99.38	84.38	69.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	134.91	119.91	103.91	88.91	73.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	139.44	124.44	108.44	93.44	78.44	62.44	60.44	60.44	60.44	60.44	60.44
800	820	143.97	128.97	112.97	97.97	82.97	66.97	61.97	61.97	61.97	61.97	61.97
820	840	148.50	133.50	117.50	102.50	87.50	71.50	63.50	63.50	63.50	63.50	63.50
840	860	153.03	138.03	122.03	107.03	92.03	76.03	65.03	65.03	65.03	65.03	65.03
860	880	157.56	142.56	126.56	111.56	96.56	80.56	66.56	66.56	66.56	66.56	66.56
880	900	162.09	147.09	131.09	116.09	101.09	85.09	70.09	68.09	68.09	68.09	68.09
900	920	166.62	151.62	135.62	120.62	105.62	89.62	74.62	69.62	69.62	69.62	69.62
920	940	171.15	156.15	140.15	125.15	110.15	94.15	79.15	71.15	71.15	71.15	71.15
940	960	175.68	160.68	144.68	129.68	114.68	98.68	83.68	72.68	72.68	72.68	72.68
960	980	180.21	165.21	149.21	134.21	119.21	103.21	88.21	74.21	74.21	74.21	74.21
980	1,000	184.74	169.74	153.74	138.74	123.74	107.74	92.74	77.74	75.74	75.74	75.74
1,000	1,020	189.27	174.27	158.27	143.27	128.27	112.27	97.27	82.27	77.27	77.27	77.27
1,020	1,040	193.80	178.80	162.80	147.80	132.80	116.80	101.80	86.80	78.80	78.80	78.80
1,040	1,060	198.33	183.33	167.33	152.33	137.33	121.33	106.33	91.33	80.33	80.33	80.33
1,060	1,080	202.86	187.86	171.86	156.86	141.86	125.86	110.86	95.86	81.86	81.86	81.86
1,080	1,100	207.39	192.39	176.39	161.39	146.39	130.39	115.39	100.39	84.39	83.39	83.39
1,100	1,120	211.92	196.92	180.92	165.92	150.92	134.92	119.92	104.92	88.92	84.92	84.92
1,120	1,140	216.45	201.45	185.45	170.45	155.45	139.45	124.45	109.45	93.45	86.45	86.45
1,140	1,160	220.98	205.98	189.98	174.98	159.98	143.98	128.98	113.98	97.98	87.98	87.98
1,160	1,180	225.51	210.51	194.51	179.51	164.51	148.51	133.51	118.51	102.51	89.51	89.51
1,180	1,200	230.04	215.04	199.04	184.04	169.04	153.04	138.04	123.04	107.04	92.04	91.04
1,200	1,220	234.57	219.57	203.57	188.57	173.57	157.57	142.57	127.57	111.57	96.57	92.57
1,220	1,240	239.10	224.10	208.10	193.10	178.10	162.10	147.10	132.10	116.10	101.10	94.10
1,240	1,260	243.63	228.63	212.63	197.63	182.63	166.63	151.63	136.63	120.63	105.63	95.63
1,260	1,280	248.16	233.16	217.16	202.16	187.16	171.16	156.16	141.16	125.16	110.16	97.16
1,280	1,300	252.69	237.69	221.69	206.69	191.69	175.69	160.69	145.69	129.69	114.69	99.69
1,300	1,320	257.22	242.22	226.22	211.22	196.22	180.22	165.22	150.22	134.22	119.22	104.22
1,320	1,340	261.75	246.75	230.75	215.75	200.75	184.75	169.75	154.75	138.75	123.75	108.75
1,340	1,360	266.28	251.28	235.28	220.28	205.28	189.28	174.28	159.28	143.28	128.28	113.28
1,360	1,380	270.81	255.81	239.81	224.81	209.81	193.81	178.81	163.81	147.81	132.81	117.81
1,380	1,400	275.34	260.34	244.34	229.34	214.34	198.34	183.34	168.34	152.34	137.34	122.34
1,400	1,420	279.87	264.87	248.87	233.87	218.87	202.87	187.87	172.87	156.87	141.87	126.87

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	\$19.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21
230	240	20.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	23.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	28.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	32.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	34.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	37.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	42.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	46.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	51.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	55.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	60.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	64.90	34.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	69.43	39.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	73.96	43.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	78.49	48.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	83.02	53.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	87.55	57.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	92.08	62.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	96.61	66.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	101.14	71.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	108.43	77.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	117.49	86.49	56.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	126.55	95.55	65.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	135.61	104.61	74.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	144.67	113.67	83.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	153.73	122.73	92.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	162.79	131.79	101.79	70.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	171.85	140.85	110.85	79.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	180.91	149.91	119.91	88.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	189.97	158.97	128.97	97.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	199.03	168.03	138.03	107.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	208.09	177.09	147.09	116.09	85.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	217.15	186.15	156.15	125.15	94.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	226.21	195.21	165.21	134.21	103.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	235.27	204.27	174.27	143.27	112.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	244.33	213.33	183.33	152.33	121.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	253.39	222.39	192.39	161.39	130.39	100.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	262.45	231.45	201.45	170.45	139.45	109.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	271.51	240.51	210.51	179.51	148.51	118.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	280.57	249.57	219.57	188.57	157.57	127.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	289.63	258.63	228.63	197.63	166.63	136.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	298.69	267.69	237.69	206.69	175.69	145.69	114.69	111.69	111.69	111.69	111.69
1,480	1,520	307.75	276.75	246.75	215.75	184.75	154.75	123.75	114.75	114.75	114.75	114.75
1,520	1,560	316.81	285.81	255.81	224.81	193.81	163.81	132.81	117.81	117.81	117.81	117.81
1,560	1,600	325.87	294.87	264.87	233.87	202.87	172.87	141.87	120.87	120.87	120.87	120.87
1,600	1,640	334.93	303.93	273.93	242.93	211.93	181.93	150.93	123.93	123.93	123.93	123.93
1,640	1,680	343.99	312.99	282.99	251.99	220.99	190.99	159.99	128.99	126.99	126.99	126.99
1,680	1,720	353.05	322.05	292.05	261.05	230.05	200.05	169.05	138.05	130.05	130.05	130.05
1,720	1,760	362.11	331.11	301.11	270.11	239.11	209.11	178.11	147.11	133.11	133.11	133.11
1,760	1,800	371.17	340.17	310.17	279.17	248.17	218.17	187.17	156.17	136.17	136.17	136.17
1,800	1,840	380.23	349.23	319.23	288.23	257.23	227.23	196.23	165.23	139.23	139.23	139.23
1,840	1,880	389.29	358.29	328.29	297.29	266.29	236.29	205.29	174.29	144.29	142.29	142.29
1,880	1,920	398.35	367.35	337.35	306.35	275.35	245.35	214.35	183.35	153.35	145.35	145.35
1,920	1,960	407.41	376.41	346.41	315.41	284.41	254.41	223.41	192.41	162.41	148.41	148.41
1,960	2,000	416.47	385.47	355.47	324.47	293.47	263.47	232.47	201.47	171.47	151.47	151.47
2,000	2,040	426.53	394.53	364.53	333.53	302.53	272.53	241.53	210.53	180.53	154.53	154.53
2,040	2,080	441.59	403.59	373.59	342.59	311.59	281.59	250.59	219.59	189.59	158.59	157.59
2,080	2,120	455.65	412.65	382.65	351.65	320.65	290.65	259.65	228.65	198.65	167.65	160.65
2,120	2,160	469.71	421.71	391.71	360.71	329.71	299.71	268.71	237.71	207.71	176.71	163.71
2,160	2,200	483.77	430.77	400.77	369.77	338.77	308.77	277.77	246.77	216.77	185.77	166.77
2,200	2,240	497.83	440.83	409.83	378.83	347.83	317.83	286.83	255.83	225.83	194.83	169.83
2,240	2,280	512.89	454.89	418.89	387.89	356.89	326.89	295.89	264.89	234.89	203.89	173.89
2,280	2,320	526.95	469.95	427.95	396.95	365.95	335.95	304.95	273.95	243.95	212.95	182.95
2,320	2,360	541.01	484.01	437.01	406.01	375.01	345.01	314.01	283.01	253.01	222.01	192.01
2,360	2,400	555.07	498.07	446.07	415.07	384.07	354.07	323.07	292.07	262.07	231.07	201.07
2,400	2,440	569.13	512.13	455.13	424.13	393.13	363.13	332.13	301.13	271.13	240.13	210.13

(Continued on next page)

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$2.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	3.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	2.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	5.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	5.41	4.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	6.64	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	6.87	5.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	8.10	6.10	5.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	8.33	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	8.56	7.56	6.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	9.79	8.79	6.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	10.02	9.02	8.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	11.25	9.25	8.25	7.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	11.48	10.48	8.48	7.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	12.70	10.70	9.70	7.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70
63	66	12.93	11.93	9.93	8.93	7.93	5.93	4.93	4.93	4.93	4.93	4.93
66	69	14.16	12.16	11.16	9.16	8.16	7.16	5.16	5.16	5.16	5.16	5.16
69	72	14.39	13.39	11.39	10.39	8.39	7.39	6.39	5.39	5.39	5.39	5.39
72	75	15.62	13.62	12.62	10.62	9.62	7.62	6.62	5.62	5.62	5.62	5.62
75	78	15.85	14.85	12.85	11.85	9.85	8.85	7.85	5.85	5.85	5.85	5.85
78	81	16.08	15.08	14.08	12.08	11.08	9.08	8.08	7.08	6.08	6.08	6.08
81	84	17.31	15.31	14.31	13.31	11.31	10.31	8.31	7.31	6.31	6.31	6.31
84	87	17.54	16.54	15.54	13.54	12.54	10.54	9.54	7.54	6.54	6.54	6.54
87	90	18.77	16.77	15.77	14.77	12.77	11.77	9.77	8.77	6.77	6.77	6.77
90	93	19.00	18.00	16.00	15.00	14.00	12.00	11.00	9.00	8.00	7.00	7.00
93	96	20.23	18.23	17.23	15.23	14.23	13.23	11.23	10.23	8.23	7.23	7.23
96	99	21.46	19.46	17.46	16.46	14.46	13.46	12.46	10.46	9.46	7.46	7.46
99	102	22.69	19.69	18.69	16.69	15.69	14.69	12.69	11.69	9.69	8.69	7.69
102	105	22.92	20.92	18.92	17.92	15.92	14.92	13.92	11.92	10.92	8.92	7.92
105	108	24.15	22.15	20.15	18.15	17.15	15.15	14.15	13.15	11.15	10.15	8.15
108	111	25.38	22.38	20.38	19.38	17.38	16.38	14.38	13.38	12.38	10.38	9.38
111	114	26.61	23.61	21.61	19.61	18.61	16.61	15.61	13.61	12.61	11.61	9.61
114	117	27.84	24.84	22.84	20.84	18.84	17.84	15.84	14.84	13.84	11.84	10.84
117	120	29.07	26.07	23.07	21.07	20.07	18.07	17.07	15.07	14.07	13.07	11.07
120	123	29.29	27.29	24.29	22.29	20.29	19.29	17.29	16.29	14.29	13.29	12.29
123	126	30.52	28.52	25.52	22.52	21.52	19.52	18.52	16.52	15.52	13.52	12.52
126	129	31.75	29.75	26.75	23.75	21.75	20.75	18.75	17.75	15.75	14.75	13.75
129	132	32.98	29.98	27.98	24.98	21.98	20.98	19.98	17.98	16.98	14.98	13.98
132	135	34.21	31.21	29.21	26.21	23.21	21.21	20.21	19.21	17.21	16.21	14.21
135	138	35.44	32.44	29.44	27.44	24.44	22.44	21.44	19.44	18.44	16.44	15.44
138	141	36.67	33.67	30.67	28.67	25.67	22.67	21.67	20.67	18.67	17.67	15.67
141	144	36.90	34.90	31.90	28.90	26.90	23.90	21.90	20.90	19.90	17.90	16.90
144	147	38.13	36.13	33.13	30.13	28.13	25.13	23.13	21.13	20.13	19.13	17.13
147	150	39.36	36.36	34.36	31.36	28.36	26.36	23.36	22.36	20.36	19.36	18.36
150	153	40.59	37.59	35.59	32.59	29.59	27.59	24.59	22.59	21.59	20.59	18.59
153	156	41.82	38.82	35.82	33.82	30.82	28.82	25.82	23.82	21.82	20.82	19.82
156	159	43.05	40.05	37.05	35.05	32.05	29.05	27.05	24.05	23.05	21.05	20.05
159	162	43.28	41.28	38.28	35.28	33.28	30.28	28.28	25.28	23.28	22.28	20.28
162	165	44.51	42.51	39.51	36.51	34.51	31.51	28.51	26.51	24.51	22.51	21.51
165	168	45.74	42.74	40.74	37.74	35.74	32.74	29.74	27.74	24.74	23.74	21.74
168	171	46.97	43.97	41.97	38.97	35.97	33.97	30.97	27.97	25.97	23.97	22.97
171	174	48.20	45.20	42.20	40.20	37.20	35.20	32.20	29.20	27.20	25.20	23.20
174	177	49.43	46.43	43.43	41.43	38.43	35.43	33.43	30.43	27.43	25.43	24.43
177	180	49.66	47.66	44.66	42.66	39.66	36.66	34.66	31.66	28.66	26.66	24.66
180	183	50.88	48.88	45.88	42.88	40.88	37.88	34.88	32.88	29.88	27.88	25.88
183	186	52.11	49.11	47.11	44.11	42.11	39.11	36.11	34.11	31.11	28.11	26.11
186	189	53.34	50.34	48.34	45.34	42.34	40.34	37.34	34.34	32.34	29.34	27.34
189	192	54.57	51.57	49.57	46.57	43.57	41.57	38.57	35.57	33.57	30.57	27.57
192	195	55.80	52.80	49.80	47.80	44.80	41.80	39.80	36.80	34.80	31.80	28.80
195	198	57.03	54.03	51.03	49.03	46.03	43.03	41.03	38.03	35.03	33.03	30.03
198	201	58.26	55.26	52.26	49.26	47.26	44.26	41.26	39.26	36.26	34.26	31.26
201	204	58.49	56.49	53.49	50.49	48.49	45.49	42.49	40.49	37.49	34.49	32.49
204	207	59.72	56.72	54.72	51.72	48.72	46.72	43.72	41.72	38.72	35.72	33.72
207	210	60.95	57.95	55.95	52.95	49.95	47.95	44.95	41.95	39.95	36.95	33.95
210	213	62.18	59.18	56.18	54.18	51.18	48.18	46.18	43.18	41.18	38.18	35.18
213	216	63.41	60.41	57.41	55.41	52.41	49.41	47.41	44.41	41.41	39.41	36.41
216	219	64.64	61.64	58.64	55.64	53.64	50.64	48.64	45.64	42.64	40.64	37.64

(Continued on next page)

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$219	\$222	\$65.87	\$62.87	\$59.87	\$56.87	\$54.87	\$51.87	\$48.87	\$46.87	\$43.87	\$40.87	\$38.87
222	225	67.10	64.10	61.10	58.10	55.10	53.10	50.10	48.10	45.10	42.10	40.10
225	228	68.33	65.33	62.33	59.33	56.33	54.33	51.33	48.33	46.33	43.33	40.33
228	231	69.56	66.56	63.56	60.56	57.56	55.56	52.56	49.56	47.56	44.56	41.56
231	234	70.79	67.79	64.79	61.79	58.79	55.79	53.79	50.79	47.79	44.79	42.79
234	237	72.02	69.02	66.02	63.02	60.02	57.02	55.02	52.02	49.02	47.02	44.02
237	240	73.25	70.25	67.25	64.25	61.25	58.25	55.25	53.25	50.25	47.25	45.25
240	243	74.47	71.47	68.47	65.47	62.47	59.47	56.47	54.47	51.47	48.47	46.47
243	246	74.70	72.70	69.70	66.70	63.70	60.70	57.70	54.70	52.70	49.70	47.70
246	249	75.93	72.93	70.93	67.93	64.93	61.93	58.93	55.93	53.93	50.93	47.93
249	252	77.16	74.16	71.16	69.16	66.16	63.16	60.16	57.16	54.16	52.16	49.16
252	255	78.39	75.39	72.39	69.39	67.39	64.39	61.39	58.39	55.39	53.39	50.39
255	258	79.62	76.62	73.62	70.62	67.62	65.62	62.62	59.62	56.62	54.62	51.62
258	261	80.85	77.85	74.85	71.85	68.85	65.85	63.85	60.85	57.85	54.85	52.85
261	264	82.08	79.08	76.08	73.08	70.08	67.08	65.08	62.08	59.08	56.08	54.08
264	267	83.31	80.31	77.31	74.31	71.31	68.31	65.31	63.31	60.31	57.31	54.31
267	270	84.54	81.54	78.54	75.54	72.54	69.54	66.54	63.54	61.54	58.54	55.54
270	273	85.77	82.77	79.77	76.77	73.77	70.77	67.77	64.77	61.77	59.77	56.77
273	276	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00	63.00	61.00	58.00
276	279	88.23	85.23	82.23	79.23	76.23	73.23	70.23	67.23	64.23	61.23	59.23
279	282	89.46	86.46	83.46	80.46	77.46	74.46	71.46	68.46	65.46	62.46	60.46
282	285	90.69	87.69	84.69	81.69	78.69	75.69	72.69	69.69	66.69	63.69	60.69
285	288	90.92	88.92	85.92	82.92	79.92	76.92	73.92	70.92	67.92	64.92	61.92
288	291	92.15	89.15	87.15	84.15	81.15	78.15	75.15	72.15	69.15	66.15	63.15
291	294	93.38	90.38	87.38	85.38	82.38	79.38	76.38	73.38	70.38	67.38	64.38
294	297	94.61	91.61	88.61	85.61	83.61	80.61	77.61	74.61	71.61	68.61	65.61
297	300	95.84	92.84	89.84	86.84	84.84	81.84	78.84	75.84	72.84	69.84	66.84
300	303	97.06	94.06	91.06	88.06	85.06	83.06	80.06	77.06	74.06	71.06	68.06
303	306	98.29	95.29	92.29	89.29	86.29	83.29	81.29	78.29	75.29	72.29	69.29
306	309	99.52	96.52	93.52	90.52	87.52	84.52	81.52	78.52	75.52	73.52	70.52
309	312	100.75	97.75	94.75	91.75	88.75	85.75	82.75	79.75	77.75	74.75	71.75
312	315	101.98	98.98	95.98	92.98	89.98	86.98	83.98	80.98	77.98	75.98	72.98
315	318	103.21	100.21	97.21	94.21	91.21	88.21	85.21	82.21	79.21	76.21	74.21
318	321	104.44	101.44	98.44	95.44	92.44	89.44	86.44	83.44	80.44	77.44	74.44
321	324	105.67	102.67	99.67	96.67	93.67	90.67	87.67	84.67	81.67	78.67	75.67
324	327	106.90	103.90	100.90	97.90	94.90	91.90	88.90	85.90	82.90	79.90	76.90
327	330	107.13	105.13	102.13	99.13	96.13	93.13	90.13	87.13	84.13	81.13	78.13
330	333	108.36	106.36	103.36	100.36	97.36	94.36	91.36	88.36	85.36	82.36	79.36
333	336	109.59	106.59	104.59	101.59	98.59	95.59	92.59	89.59	86.59	83.59	80.59
336	339	110.82	107.82	104.82	102.82	99.82	96.82	93.82	90.82	87.82	84.82	81.82
339	341	112.01	109.01	106.01	103.01	100.01	97.01	95.01	92.01	89.01	86.01	83.01
341	343	113.16	110.16	107.16	104.16	101.16	98.16	95.16	92.16	89.16	86.16	83.16
343	345	113.32	110.32	107.32	105.32	102.32	99.32	96.32	93.32	90.32	87.32	84.32
345	347	114.47	111.47	108.47	105.47	102.47	99.47	96.47	93.47	91.47	88.47	85.47
347	349	115.62	112.62	109.62	106.62	103.62	100.62	97.62	94.62	91.62	88.62	85.62
349	351	115.78	112.78	109.78	106.78	103.78	101.78	98.78	95.78	92.78	89.78	86.78
351	353	116.93	113.93	110.93	107.93	104.93	101.93	98.93	95.93	92.93	89.93	87.93
353	355	117.08	114.08	112.08	109.08	106.08	103.08	100.08	97.08	94.08	91.08	88.08
355	357	118.23	115.23	112.23	109.23	106.23	103.23	100.23	98.23	95.23	92.23	89.23
357	359	119.39	116.39	113.39	110.39	107.39	104.39	101.39	98.39	95.39	92.39	89.39
359	361	119.54	116.54	113.54	110.54	108.54	105.54	102.54	99.54	96.54	93.54	90.54
361	363	120.69	117.69	114.69	111.69	108.69	105.69	102.69	99.69	97.69	94.69	91.69
363	365	120.85	118.85	115.85	112.85	109.85	106.85	103.85	100.85	97.85	94.85	91.85
365	367	122.00	119.00	116.00	113.00	110.00	108.00	105.00	102.00	99.00	96.00	93.00
367	369	123.15	120.15	117.15	114.15	111.15	108.15	105.15	102.15	99.15	96.15	94.15
369	371	123.31	120.31	118.31	115.31	112.31	109.31	106.31	103.31	100.31	97.31	94.31
371	373	124.46	121.46	118.46	115.46	112.46	109.46	106.46	104.46	101.46	98.46	95.46
373	375	125.61	122.61	119.61	116.61	113.61	110.61	107.61	104.61	101.61	98.61	95.61
375	377	125.76	122.76	119.76	116.76	114.76	111.76	108.76	105.76	102.76	99.76	96.76
377	379	126.92	123.92	120.92	117.92	114.92	111.92	108.92	105.92	102.92	100.92	97.92
379	381	127.07	125.07	122.07	119.07	116.07	113.07	110.07	107.07	104.07	101.07	98.07
381	383	128.22	125.22	122.22	119.22	116.22	113.22	111.22	108.22	105.22	102.22	99.22
383	385	129.38	126.38	123.38	120.38	117.38	114.38	111.38	108.38	105.38	102.38	99.38
385	387	129.53	126.53	123.53	121.53	118.53	115.53	112.53	109.53	106.53	103.53	100.53
387	389	130.68	127.68	124.68	121.68	118.68	115.68	112.68	109.68	107.68	104.68	101.68

\$389 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—												
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$3.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	4.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	4.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	6.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	6.56	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	7.79	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	8.02	7.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	7.25	6.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	9.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	8.70	7.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	10.93	9.93	7.93	6.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	11.16	10.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	12.39	10.39	9.39	8.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	12.62	11.62	10.62	8.62	7.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	13.85	11.85	10.85	9.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85
78	81	14.08	13.08	11.08	10.08	9.08	7.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	13.31	12.31	10.31	9.31	8.31	6.31	6.31	6.31	6.31	6.31
84	87	15.54	14.54	12.54	11.54	10.54	8.54	7.54	6.54	6.54	6.54	6.54
87	90	16.77	14.77	13.77	11.77	10.77	9.77	7.77	6.77	6.77	6.77	6.77
90	93	17.00	16.00	14.00	13.00	11.00	10.00	9.00	7.00	7.00	7.00	7.00
93	96	18.23	16.23	15.23	13.23	12.23	10.23	9.23	8.23	7.23	7.23	7.23
96	99	18.46	17.46	15.46	14.46	12.46	11.46	9.46	8.46	7.46	7.46	7.46
99	102	18.69	17.69	16.69	14.69	13.69	11.69	10.69	9.69	7.69	7.69	7.69
102	105	19.92	17.92	16.92	15.92	13.92	12.92	10.92	9.92	8.92	7.92	7.92
105	108	20.15	19.15	17.15	16.15	15.15	13.15	12.15	10.15	9.15	8.15	8.15
108	111	21.38	19.38	18.38	17.38	15.38	14.38	12.38	11.38	9.38	8.38	8.38
111	114	21.61	20.61	18.61	17.61	16.61	14.61	13.61	11.61	10.61	8.61	8.61
114	117	22.84	20.84	19.84	17.84	16.84	15.84	13.84	12.84	10.84	9.84	8.84
117	120	23.07	22.07	20.07	19.07	17.07	16.07	15.07	13.07	12.07	10.07	9.07
120	123	24.29	22.29	21.29	19.29	18.29	16.29	15.29	14.29	12.29	11.29	9.29
123	126	24.52	23.52	21.52	20.52	18.52	17.52	16.52	14.52	13.52	11.52	10.52
126	129	24.75	23.75	22.75	20.75	19.75	17.75	16.75	15.75	13.75	12.75	10.75
129	132	25.98	23.98	22.98	21.98	19.98	18.98	16.98	15.98	14.98	12.98	11.98
132	135	26.21	25.21	24.21	22.21	21.21	19.21	18.21	16.21	15.21	14.21	12.21
135	138	27.44	25.44	24.44	23.44	21.44	20.44	18.44	17.44	16.44	14.44	13.44
138	141	27.67	26.67	24.67	23.67	22.67	20.67	19.67	17.67	16.67	15.67	13.67
141	144	28.90	26.90	25.90	23.90	22.90	21.90	19.90	18.90	16.90	15.90	14.90
144	147	29.13	28.13	26.13	25.13	24.13	22.13	21.13	19.13	18.13	16.13	15.13
147	150	30.36	28.36	27.36	25.36	24.36	23.36	21.36	20.36	18.36	17.36	15.36
150	153	30.59	29.59	27.59	26.59	24.59	23.59	22.59	20.59	19.59	17.59	16.59
153	156	31.82	29.82	28.82	26.82	25.82	23.82	22.82	21.82	19.82	18.82	16.82
156	159	32.05	31.05	29.05	28.05	26.05	25.05	23.05	22.05	21.05	19.05	18.05
159	162	32.28	31.28	30.28	28.28	27.28	25.28	24.28	23.28	21.28	20.28	18.28
162	165	33.51	31.51	30.51	29.51	27.51	26.51	24.51	23.51	22.51	20.51	19.51
165	168	34.74	32.74	30.74	29.74	28.74	26.74	25.74	23.74	22.74	21.74	19.74
168	171	35.97	32.97	31.97	30.97	28.97	27.97	25.97	24.97	22.97	21.97	20.97
171	174	37.20	34.20	32.20	31.20	30.20	28.20	27.20	25.20	24.20	22.20	21.20
174	177	38.43	35.43	33.43	31.43	30.43	29.43	27.43	26.43	24.43	23.43	22.43
177	180	38.66	36.66	33.66	32.66	30.66	29.66	28.66	26.66	25.66	23.66	22.66
180	183	39.88	37.88	34.88	32.88	31.88	29.88	28.88	27.88	25.88	24.88	22.88
183	186	41.11	38.11	36.11	34.11	32.11	31.11	30.11	28.11	27.11	25.11	24.11
186	189	42.34	39.34	37.34	34.34	33.34	31.34	30.34	29.34	27.34	26.34	24.34
189	192	43.57	40.57	37.57	35.57	33.57	32.57	30.57	29.57	28.57	26.57	25.57
192	195	44.80	41.80	38.80	36.80	34.80	32.80	31.80	29.80	28.80	27.80	25.80
195	198	45.03	43.03	40.03	37.03	35.03	34.03	32.03	31.03	30.03	28.03	27.03
198	201	46.26	44.26	41.26	38.26	36.26	34.26	33.26	31.26	30.26	29.26	27.26
201	204	47.49	44.49	42.49	39.49	37.49	35.49	33.49	32.49	30.49	29.49	28.49
204	207	48.72	45.72	43.72	40.72	37.72	35.72	34.72	32.72	31.72	29.72	28.72
207	210	49.95	46.95	43.95	41.95	38.95	36.95	34.95	33.95	31.95	30.95	28.95
210	213	51.18	48.18	45.18	43.18	40.18	37.18	36.18	34.18	33.18	31.18	30.18
213	216	51.41	49.41	46.41	44.41	41.41	38.41	36.41	35.41	33.41	32.41	30.41
216	219	52.64	50.64	47.64	44.64	42.64	39.64	36.64	35.64	34.64	32.64	31.64
219	222	53.87	50.87	48.87	45.87	43.87	40.87	37.87	36.87	34.87	33.87	31.87
222	225	55.10	52.10	50.10	47.10	44.10	42.10	39.10	37.10	36.10	34.10	33.10
225	228	56.33	53.33	51.33	48.33	45.33	43.33	40.33	37.33	36.33	35.33	33.33
228	231	57.56	54.56	51.56	49.56	46.56	43.56	41.56	38.56	36.56	35.56	34.56
231	234	57.79	55.79	52.79	50.79	47.79	44.79	42.79	39.79	37.79	35.79	34.79

(Continued on next page)

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1994)

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, social security, and Medicare taxes to be withheld is—										
\$234	\$237	\$59.02	\$57.02	\$54.02	\$51.02	\$49.02	\$46.02	\$43.02	\$41.02	\$38.02	\$37.02	\$36.02
237	240	60.25	58.25	55.25	52.25	50.25	47.25	44.25	42.25	39.25	37.25	36.25
240	243	61.47	58.47	56.47	53.47	50.47	48.47	45.47	43.47	40.47	38.47	36.47
243	246	62.70	59.70	57.70	54.70	51.70	49.70	46.70	43.70	41.70	38.70	37.70
246	249	63.93	60.93	57.93	55.93	52.93	49.93	47.93	44.93	42.93	39.93	37.93
249	252	65.16	62.16	59.16	57.16	54.16	51.16	49.16	46.16	43.16	41.16	39.16
252	255	65.39	63.39	60.39	57.39	55.39	52.39	50.39	47.39	44.39	42.39	39.39
255	258	66.62	64.62	61.62	58.62	56.62	53.62	50.62	48.62	45.62	42.62	40.62
258	261	67.85	64.85	62.85	59.85	56.85	54.85	51.85	49.85	46.85	43.85	41.85
261	264	69.08	66.08	64.08	61.08	58.08	56.08	53.08	50.08	48.08	45.08	43.08
264	267	70.31	67.31	64.31	62.31	59.31	57.31	54.31	51.31	49.31	46.31	43.31
267	270	71.54	68.54	65.54	63.54	60.54	57.54	55.54	52.54	49.54	47.54	44.54
270	273	71.77	69.77	66.77	63.77	61.77	58.77	56.77	53.77	50.77	48.77	45.77
273	276	73.00	71.00	68.00	65.00	63.00	60.00	57.00	55.00	52.00	50.00	47.00
276	279	74.23	71.23	69.23	66.23	64.23	61.23	58.23	56.23	53.23	50.23	48.23
279	282	75.46	72.46	70.46	67.46	64.46	62.46	59.46	56.46	54.46	51.46	49.46
282	285	76.69	73.69	70.69	68.69	65.69	63.69	60.69	57.69	55.69	52.69	49.69
285	288	77.92	74.92	71.92	69.92	66.92	63.92	61.92	58.92	55.92	53.92	50.92
288	291	78.15	76.15	73.15	71.15	68.15	65.15	63.15	60.15	57.15	55.15	52.15
291	294	79.38	77.38	74.38	71.38	69.38	66.38	63.38	61.38	58.38	56.38	53.38
294	297	80.61	77.61	75.61	72.61	70.61	67.61	64.61	62.61	59.61	56.61	54.61
297	300	81.84	78.84	76.84	73.84	70.84	68.84	65.84	62.84	60.84	57.84	55.84
300	303	83.06	80.06	78.06	75.06	72.06	70.06	67.06	64.06	62.06	59.06	56.06
303	306	84.29	81.29	78.29	76.29	73.29	70.29	68.29	65.29	63.29	60.29	57.29
306	309	84.52	82.52	79.52	77.52	74.52	71.52	69.52	66.52	63.52	61.52	58.52
309	312	85.75	83.75	80.75	77.75	75.75	72.75	69.75	67.75	64.75	62.75	59.75
312	315	86.98	84.98	81.98	78.98	76.98	73.98	70.98	68.98	65.98	62.98	60.98
315	318	88.21	85.21	83.21	80.21	77.21	75.21	72.21	70.21	67.21	64.21	62.21
318	321	89.44	86.44	84.44	81.44	78.44	76.44	73.44	70.44	68.44	65.44	62.44
321	324	90.67	87.67	84.67	82.67	79.67	76.67	74.67	71.67	69.67	66.67	63.67
324	327	91.90	88.90	85.90	83.90	80.90	77.90	75.90	72.90	69.90	67.90	64.90
327	330	93.13	90.13	87.13	84.13	82.13	79.13	77.13	74.13	71.13	69.13	66.13
330	333	94.36	91.36	88.36	85.36	83.36	80.36	77.36	75.36	72.36	69.36	67.36
333	336	94.59	92.59	89.59	86.59	83.59	81.59	78.59	76.59	73.59	70.59	68.59
336	339	95.82	92.82	90.82	87.82	84.82	82.82	79.82	76.82	74.82	71.82	69.82
339	341	97.01	94.01	91.01	89.01	86.01	83.01	81.01	78.01	75.01	73.01	70.01
341	343	98.16	95.16	92.16	89.16	87.16	84.16	81.16	79.16	76.16	73.16	71.16
343	345	98.32	95.32	93.32	90.32	87.32	85.32	82.32	79.32	77.32	74.32	71.32
345	347	99.47	96.47	93.47	90.47	88.47	85.47	82.47	80.47	77.47	75.47	72.47
347	349	100.62	97.62	94.62	91.62	88.62	86.62	83.62	80.62	78.62	75.62	72.62
349	351	100.78	97.78	94.78	91.78	89.78	86.78	84.78	81.78	78.78	76.78	73.78
351	353	101.93	98.93	95.93	92.93	89.93	87.93	84.93	81.93	79.93	76.93	74.93
353	355	102.08	100.08	97.08	94.08	91.08	88.08	86.08	83.08	80.08	78.08	75.08
355	357	103.23	100.23	97.23	94.23	92.23	89.23	86.23	84.23	81.23	78.23	76.23
357	359	104.39	101.39	98.39	95.39	92.39	89.39	87.39	84.39	82.39	79.39	76.39
359	361	104.54	101.54	99.54	96.54	93.54	90.54	87.54	85.54	82.54	79.54	77.54
361	363	105.69	102.69	99.69	96.69	93.69	91.69	88.69	85.69	83.69	80.69	77.69
363	365	106.85	103.85	100.85	97.85	94.85	91.85	88.85	86.85	83.85	81.85	78.85
365	367	107.00	104.00	101.00	98.00	96.00	93.00	90.00	87.00	85.00	82.00	79.00
367	369	108.15	105.15	102.15	99.15	96.15	93.15	91.15	88.15	85.15	83.15	80.15
369	371	108.31	106.31	103.31	100.31	97.31	94.31	91.31	89.31	86.31	83.31	81.31
371	373	109.46	106.46	103.46	100.46	97.46	94.46	92.46	89.46	86.46	84.46	81.46
373	375	110.61	107.61	104.61	101.61	98.61	95.61	92.61	90.61	87.61	84.61	82.61
375	377	110.76	107.76	104.76	102.76	99.76	96.76	93.76	90.76	88.76	85.76	82.76
377	379	111.92	108.92	105.92	102.92	99.92	96.92	93.92	91.92	88.92	85.92	83.92
379	381	113.07	110.07	107.07	104.07	101.07	98.07	95.07	92.07	90.07	87.07	84.07
381	383	113.22	110.22	107.22	104.22	101.22	99.22	96.22	93.22	90.22	88.22	85.22
383	385	114.38	111.38	108.38	105.38	102.38	99.38	96.38	93.38	91.38	88.38	86.38
385	387	114.53	111.53	109.53	106.53	103.53	100.53	97.53	94.53	91.53	89.53	86.53
387	389	115.68	112.68	109.68	106.68	103.68	100.68	98.68	95.68	92.68	89.68	87.68
389	391	116.84	113.84	110.84	107.84	104.84	101.84	98.84	95.84	92.84	90.84	87.84
391	393	116.99	113.99	110.99	108.99	105.99	102.99	99.99	96.99	93.99	90.99	88.99
393	395	118.14	115.14	112.14	109.14	106.14	103.14	100.14	97.14	95.14	92.14	89.14
395	397	119.29	116.29	113.29	110.29	107.29	104.29	101.29	98.29	95.29	93.29	90.29
397	399	119.45	116.45	113.45	110.45	107.45	105.45	102.45	99.45	96.45	93.45	90.45

\$399 and over

Do not use this table. See page 17 for instructions.