



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 in 1995.

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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>		
\$123	\$828	Circular E (Rev. 1-95)	15% of excess over \$123
		Alternative 1 on page 4	15% of such wages, minus \$18.45
		Alternative 2 on page 5	Such wages minus \$123.00, 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 1995)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$48.08)

Table A(1) showing withholding computations for a weekly payroll period. It is divided into Single Person and Married Person sections. Each section lists wage brackets (e.g., \$0 to \$4,960) and the corresponding income tax withheld, split into 'Of such wage' and 'From product'.

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$96.15)

Table B(1) showing withholding computations for a biweekly payroll period. It is divided into Single Person and Married Person sections. Each section lists wage brackets (e.g., \$0 to \$9,919) and the corresponding income tax withheld, split into 'Of such wage' and 'From product'.

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$104.17)

Table C(1) showing withholding computations for a semimonthly payroll period. It is divided into Single Person and Married Person sections. Each section lists wage brackets (e.g., \$0 to \$10,746) and the corresponding income tax withheld, split into 'Of such wage' and 'From product'.

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$208.33)

Table D(1) showing withholding computations for a monthly payroll period. It is divided into Single Person and Married Person sections. Each section lists wage brackets (e.g., \$0 to \$21,492) and the corresponding income tax withheld, split into 'Of such wage' and 'From product'.

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.62)

Table E(1) showing withholding computations for a daily or miscellaneous payroll period. It is divided into Single Person and Married Person sections. Each section lists allowance amounts (e.g., \$0 to \$991.90) and the corresponding income tax withheld, split into 'Of such wage' and 'From product'.

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 69.38 to 69.375) 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 \$476 combined to read, Over \$0, But not over \$476.

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 1995)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$48.08)

Table with 4 columns: Single Person (Over, But not over, Such wage, Times) and Married Person (Over, But not over, Such wage, Times). Rows show wage brackets from \$0 to \$4,960 with corresponding tax amounts and percentages.

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$96.15)

Table with 4 columns: Single Person (Over, But not over, Such wage, Times) and Married Person (Over, But not over, Such wage, Times). Rows show wage brackets from \$0 to \$9,919 with corresponding tax amounts and percentages.

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$104.17)

Table with 4 columns: Single Person (Over, But not over, Such wage, Times) and Married Person (Over, But not over, Such wage, Times). Rows show wage brackets from \$0 to \$10,746 with corresponding tax amounts and percentages.

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$208.33)

Table with 4 columns: Single Person (Over, But not over, Such wage, Times) and Married Person (Over, But not over, Such wage, Times). Rows show wage brackets from \$0 to \$21,492 with corresponding tax amounts and percentages.

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.62)

Table with 4 columns: Single Person (Over, But not over, Such wage, Times) and Married Person (Over, But not over, Such wage, Times). Rows show wage brackets from \$0 to \$991.90 with corresponding tax amounts and percentages.

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 \$476 combined to read, Over \$0, But not over \$476.

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—Tables for Percentage Method Withholding Computations. 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 1995)

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	\$476.00	subtract \$50.00	15%	\$0.00	\$828.00	subtract \$123.00	15%
	\$476.00	\$999.00	subtract \$247.79	28%	\$828.00	\$1,664.00	subtract \$450.32	28%
	\$999.00	\$2,295.00	subtract \$320.48	31%	\$1,664.00	\$2,839.00	subtract \$567.77	31%
	\$2,295.00	\$4,960.00	subtract \$594.72	36%	\$2,839.00	\$5,011.00	subtract \$883.22	36%
	\$4,960.00	-----	subtract \$991.57	39.6%	\$5,011.00	-----	subtract \$1,258.47	39.6%
1	\$0.00	\$524.08	subtract \$98.08	15%	\$0.00	\$876.08	subtract \$171.08	15%
	\$524.08	\$1,047.08	subtract \$295.87	28%	\$876.08	\$1,712.08	subtract \$498.40	28%
	\$1,047.08	\$2,343.08	subtract \$368.56	31%	\$1,712.08	\$2,887.08	subtract \$615.85	31%
	\$2,343.08	\$5,008.08	subtract \$642.80	36%	\$2,887.08	\$5,059.08	subtract \$931.30	36%
	\$5,008.08	-----	subtract \$1,039.65	39.6%	\$5,059.08	-----	subtract \$1,306.55	39.6%
2	\$0.00	\$572.16	subtract \$146.16	15%	\$0.00	\$924.16	subtract \$219.16	15%
	\$572.16	\$1,095.16	subtract \$343.95	28%	\$924.16	\$1,760.16	subtract \$546.48	28%
	\$1,095.16	\$2,391.16	subtract \$416.64	31%	\$1,760.16	\$2,935.16	subtract \$663.93	31%
	\$2,391.16	\$5,056.16	subtract \$690.88	36%	\$2,935.16	\$5,107.16	subtract \$979.38	36%
	\$5,056.16	-----	subtract \$1,087.73	39.6%	\$5,107.16	-----	subtract \$1,354.63	39.6%
3	\$0.00	\$620.24	subtract \$194.24	15%	\$0.00	\$972.24	subtract \$267.24	15%
	\$620.24	\$1,143.24	subtract \$392.03	28%	\$972.24	\$1,808.24	subtract \$594.56	28%
	\$1,143.24	\$2,439.24	subtract \$464.72	31%	\$1,808.24	\$2,983.24	subtract \$712.01	31%
	\$2,439.24	\$5,104.24	subtract \$738.96	36%	\$2,983.24	\$5,155.24	subtract \$1,027.46	36%
	\$5,104.24	-----	subtract \$1,135.81	39.6%	\$5,155.24	-----	subtract \$1,402.71	39.6%
4	\$0.00	\$668.32	subtract \$242.32	15%	\$0.00	\$1,020.32	subtract \$315.32	15%
	\$668.32	\$1,191.32	subtract \$440.11	28%	\$1,020.32	\$1,856.32	subtract \$642.64	28%
	\$1,191.32	\$2,487.32	subtract \$512.80	31%	\$1,856.32	\$3,031.32	subtract \$760.09	31%
	\$2,487.32	\$5,152.32	subtract \$787.04	36%	\$3,031.32	\$5,203.32	subtract \$1,075.54	36%
	\$5,152.32	-----	subtract \$1,183.89	39.6%	\$5,203.32	-----	subtract \$1,450.79	39.6%
5	\$0.00	\$716.40	subtract \$290.40	15%	\$0.00	\$1,068.40	subtract \$363.40	15%
	\$716.40	\$1,239.40	subtract \$488.19	28%	\$1,068.40	\$1,904.40	subtract \$690.72	28%
	\$1,239.40	\$2,535.40	subtract \$560.88	31%	\$1,904.40	\$3,079.40	subtract \$808.17	31%
	\$2,535.40	\$5,200.40	subtract \$835.12	36%	\$3,079.40	\$5,251.40	subtract \$1,123.62	36%
	\$5,200.40	-----	subtract \$1,231.97	39.6%	\$5,251.40	-----	subtract \$1,498.87	39.6%
6	\$0.00	\$764.48	subtract \$338.48	15%	\$0.00	\$1,116.48	subtract \$411.48	15%
	\$764.48	\$1,287.48	subtract \$536.27	28%	\$1,116.48	\$1,952.48	subtract \$738.80	28%
	\$1,287.48	\$2,583.48	subtract \$608.96	31%	\$1,952.48	\$3,127.48	subtract \$856.25	31%
	\$2,583.48	\$5,248.48	subtract \$883.20	36%	\$3,127.48	\$5,299.48	subtract \$1,171.70	36%
	\$5,248.48	-----	subtract \$1,280.05	39.6%	\$5,299.48	-----	subtract \$1,546.95	39.6%
7	\$0.00	\$812.56	subtract \$386.56	15%	\$0.00	\$1,164.56	subtract \$459.56	15%
	\$812.56	\$1,335.56	subtract \$584.35	28%	\$1,164.56	\$2,000.56	subtract \$786.88	28%
	\$1,335.56	\$2,631.56	subtract \$657.04	31%	\$2,000.56	\$3,175.56	subtract \$904.33	31%
	\$2,631.56	\$5,296.56	subtract \$931.28	36%	\$3,175.56	\$5,347.56	subtract \$1,219.78	36%
	\$5,296.56	-----	subtract \$1,328.13	39.6%	\$5,347.56	-----	subtract \$1,595.03	39.6%
8	\$0.00	\$860.64	subtract \$434.64	15%	\$0.00	\$1,212.64	subtract \$507.64	15%
	\$860.64	\$1,383.64	subtract \$632.43	28%	\$1,212.64	\$2,048.64	subtract \$834.96	28%
	\$1,383.64	\$2,679.64	subtract \$705.12	31%	\$2,048.64	\$3,223.64	subtract \$952.41	31%
	\$2,679.64	\$5,344.64	subtract \$979.36	36%	\$3,223.64	\$5,395.64	subtract \$1,267.86	36%
	\$5,344.64	-----	subtract \$1,376.21	39.6%	\$5,395.64	-----	subtract \$1,643.11	39.6%
9²	\$0.00	\$908.72	subtract \$482.72	15%	\$0.00	\$1,260.72	subtract \$555.72	15%
	\$908.72	\$1,431.72	subtract \$680.51	28%	\$1,260.72	\$2,096.72	subtract \$883.04	28%
	\$1,431.72	\$2,727.72	subtract \$753.20	31%	\$2,096.72	\$3,271.72	subtract \$1,000.49	31%
	\$2,727.72	\$5,392.72	subtract \$1,027.44	36%	\$3,271.72	\$5,443.72	subtract \$1,315.94	36%
	\$5,392.72	-----	subtract \$1,424.29	39.6%	\$5,443.72	-----	subtract \$1,691.19	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 \$48.08 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	\$952.00	subtract \$100.00	15%	\$0.00	\$1,656.00	subtract \$246.00	15%
	\$952.00	\$1,998.00	subtract \$495.57	28%	\$1,656.00	\$3,329.00	subtract \$900.64	28%
	\$1,998.00	\$4,590.00	subtract \$640.97	31%	\$3,329.00	\$5,679.00	subtract \$1,135.65	31%
	\$4,590.00	\$9,919.00	subtract \$1,189.44	36%	\$5,679.00	\$10,021.00	subtract \$1,766.67	36%
	\$9,919.00	-----	subtract \$1,983.04	39.6%	10,021.00	-----	subtract \$2,517.06	39.6%
1	\$0.00	\$1,048.15	subtract \$196.15	15%	\$0.00	\$1,752.15	subtract \$342.15	15%
	\$1,048.15	\$2,094.15	subtract \$591.72	28%	\$1,752.15	\$3,425.15	subtract \$996.79	28%
	\$2,094.15	\$4,686.15	subtract \$737.12	31%	\$3,425.15	\$5,775.15	subtract \$1,231.80	31%
	\$4,686.15	\$10,015.15	subtract \$1,285.59	36%	\$5,775.15	\$10,117.15	subtract \$1,862.82	36%
	\$10,015.15	-----	subtract \$2,079.19	39.6%	10,117.15	-----	subtract \$2,613.21	39.6%
2	\$0.00	\$1,144.30	subtract \$292.30	15%	\$0.00	\$1,848.30	subtract \$438.30	15%
	\$1,144.30	\$2,190.30	subtract \$687.87	28%	\$1,848.30	\$3,521.30	subtract \$1,092.94	28%
	\$2,190.30	\$4,782.30	subtract \$833.27	31%	\$3,521.30	\$5,871.30	subtract \$1,327.95	31%
	\$4,782.30	\$10,111.30	subtract \$1,381.74	36%	\$5,871.30	\$10,213.30	subtract \$1,958.97	36%
	\$10,111.30	-----	subtract \$2,175.34	39.6%	10,213.30	-----	subtract \$2,709.36	39.6%
3	\$0.00	\$1,240.45	subtract \$388.45	15%	\$0.00	\$1,944.45	subtract \$534.45	15%
	\$1,240.45	\$2,286.45	subtract \$784.02	28%	\$1,944.45	\$3,617.45	subtract \$1,189.09	28%
	\$2,286.45	\$4,878.45	subtract \$929.42	31%	\$3,617.45	\$5,967.45	subtract \$1,424.10	31%
	\$4,878.45	\$10,207.45	subtract \$1,477.89	36%	\$5,967.45	\$10,309.45	subtract \$2,055.12	36%
	\$10,207.45	-----	subtract \$2,271.49	39.6%	10,309.45	-----	subtract \$2,805.51	39.6%
4	\$0.00	\$1,336.60	subtract \$484.60	15%	\$0.00	\$2,040.60	subtract \$630.60	15%
	\$1,336.60	\$2,382.60	subtract \$880.17	28%	\$2,040.60	\$3,713.60	subtract \$1,285.24	28%
	\$2,382.60	\$4,974.60	subtract \$1,025.57	31%	\$3,713.60	\$6,063.60	subtract \$1,520.25	31%
	\$4,974.60	\$10,303.60	subtract \$1,574.04	36%	\$6,063.60	\$10,405.60	subtract \$2,151.27	36%
	\$10,303.60	-----	subtract \$2,367.64	39.6%	10,405.60	-----	subtract \$2,901.66	39.6%
5	\$0.00	\$1,432.75	subtract \$580.75	15%	\$0.00	\$2,136.75	subtract \$726.75	15%
	\$1,432.75	\$2,478.75	subtract \$976.32	28%	\$2,136.75	\$3,809.75	subtract \$1,381.39	28%
	\$2,478.75	\$5,070.75	subtract \$1,121.72	31%	\$3,809.75	\$6,159.75	subtract \$1,616.40	31%
	\$5,070.75	\$10,399.75	subtract \$1,670.19	36%	\$6,159.75	\$10,501.75	subtract \$2,247.42	36%
	\$10,399.75	-----	subtract \$2,463.79	39.6%	10,501.75	-----	subtract \$2,997.81	39.6%
6	\$0.00	\$1,528.90	subtract \$676.90	15%	\$0.00	\$2,232.90	subtract \$822.90	15%
	\$1,528.90	\$2,574.90	subtract \$1,072.47	28%	\$2,232.90	\$3,905.90	subtract \$1,477.54	28%
	\$2,574.90	\$5,166.90	subtract \$1,217.87	31%	\$3,905.90	\$6,255.90	subtract \$1,712.55	31%
	\$5,166.90	\$10,495.90	subtract \$1,766.34	36%	\$6,255.90	\$10,597.90	subtract \$2,343.57	36%
	\$10,495.90	-----	subtract \$2,559.94	39.6%	10,597.90	-----	subtract \$3,093.96	39.6%
7	\$0.00	\$1,625.05	subtract \$773.05	15%	\$0.00	\$2,329.05	subtract \$919.05	15%
	\$1,625.05	\$2,671.05	subtract \$1,168.62	28%	\$2,329.05	\$4,002.05	subtract \$1,573.69	28%
	\$2,671.05	\$5,263.05	subtract \$1,314.02	31%	\$4,002.05	\$6,352.05	subtract \$1,808.70	31%
	\$5,263.05	\$10,592.05	subtract \$1,862.49	36%	\$6,352.05	\$10,694.05	subtract \$2,439.72	36%
	\$10,592.05	-----	subtract \$2,656.09	39.6%	10,694.05	-----	subtract \$3,190.11	39.6%
8	\$0.00	\$1,721.20	subtract \$869.20	15%	\$0.00	\$2,425.20	subtract \$1,015.20	15%
	\$1,721.20	\$2,767.20	subtract \$1,264.77	28%	\$2,425.20	\$4,098.20	subtract \$1,669.84	28%
	\$2,767.20	\$5,359.20	subtract \$1,410.17	31%	\$4,098.20	\$6,448.20	subtract \$1,904.85	31%
	\$5,359.20	\$10,688.20	subtract \$1,958.64	36%	\$6,448.20	\$10,790.20	subtract \$2,535.87	36%
	\$10,688.20	-----	subtract \$2,752.24	39.6%	10,790.20	-----	subtract \$3,286.26	39.6%
9²	\$0.00	\$1,817.35	subtract \$965.35	15%	\$0.00	\$2,521.35	subtract \$1,111.35	15%
	\$1,817.35	\$2,863.35	subtract \$1,360.92	28%	\$2,521.35	\$4,194.35	subtract \$1,765.99	28%
	\$2,863.35	\$5,455.35	subtract \$1,506.32	31%	\$4,194.35	\$6,544.35	subtract \$2,001.00	31%
	\$5,455.35	\$10,784.35	subtract \$2,054.79	36%	\$6,544.35	\$10,886.35	subtract \$2,632.02	36%
	\$10,784.35	-----	subtract \$2,848.39	39.6%	10,886.35	-----	subtract \$3,382.41	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 \$96.15 for each additional allowance claimed.

(For Wages Paid in 1995)

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	\$1,031.00	subtract \$108.00	15%	\$0.00	\$1,794.00	subtract \$267.00	15%
	\$1,031.00	\$2,165.00	subtract \$536.54	28%	\$1,794.00	\$3,606.00	subtract \$975.96	28%
	\$2,165.00	\$4,973.00	subtract \$694.13	31%	\$3,606.00	\$6,152.00	subtract \$1,230.48	31%
	\$4,973.00	\$10,746.00	subtract \$1,288.42	36%	\$6,152.00	\$10,856.00	subtract \$1,914.03	36%
	\$10,746.00	-----	subtract \$2,148.20	39.6%	10,856.00	-----	subtract \$2,726.93	39.6%
1	\$0.00	\$1,135.17	subtract \$212.17	15%	\$0.00	\$1,898.17	subtract \$371.17	15%
	\$1,135.17	\$2,269.17	subtract \$640.71	28%	\$1,898.17	\$3,710.17	subtract \$1,080.13	28%
	\$2,269.17	\$5,077.17	subtract \$798.30	31%	\$3,710.17	\$6,256.17	subtract \$1,334.65	31%
	\$5,077.17	\$10,850.17	subtract \$1,392.59	36%	\$6,256.17	\$10,960.17	subtract \$2,018.20	36%
	\$10,850.17	-----	subtract \$2,252.37	39.6%	10,960.17	-----	subtract \$2,831.10	39.6%
2	\$0.00	\$1,239.34	subtract \$316.34	15%	\$0.00	\$2,002.34	subtract \$475.34	15%
	\$1,239.34	\$2,373.34	subtract \$744.88	28%	\$2,002.34	\$3,814.34	subtract \$1,184.30	28%
	\$2,373.34	\$5,181.34	subtract \$902.47	31%	\$3,814.34	\$6,360.34	subtract \$1,438.82	31%
	\$5,181.34	\$10,954.34	subtract \$1,496.76	36%	\$6,360.34	\$11,064.34	subtract \$2,122.37	36%
	\$10,954.34	-----	subtract \$2,356.54	39.6%	11,064.34	-----	subtract \$2,935.27	39.6%
3	\$0.00	\$1,343.51	subtract \$420.51	15%	\$0.00	\$2,106.51	subtract \$579.51	15%
	\$1,343.51	\$2,477.51	subtract \$849.05	28%	\$2,106.51	\$3,918.51	subtract \$1,288.47	28%
	\$2,477.51	\$5,285.51	subtract \$1,006.64	31%	\$3,918.51	\$6,464.51	subtract \$1,542.99	31%
	\$5,285.51	\$11,058.51	subtract \$1,600.93	36%	\$6,464.51	\$11,168.51	subtract \$2,226.54	36%
	\$11,058.51	-----	subtract \$2,460.71	39.6%	11,168.51	-----	subtract \$3,039.44	39.6%
4	\$0.00	\$1,447.68	subtract \$524.68	15%	\$0.00	\$2,210.68	subtract \$683.68	15%
	\$1,447.68	\$2,581.68	subtract \$953.22	28%	\$2,210.68	\$4,022.68	subtract \$1,392.64	28%
	\$2,581.68	\$5,389.68	subtract \$1,110.81	31%	\$4,022.68	\$6,568.68	subtract \$1,647.16	31%
	\$5,389.68	\$11,162.68	subtract \$1,705.10	36%	\$6,568.68	\$11,272.68	subtract \$2,330.71	36%
	\$11,162.68	-----	subtract \$2,564.88	39.6%	11,272.68	-----	subtract \$3,143.61	39.6%
5	\$0.00	\$1,551.85	subtract \$628.85	15%	\$0.00	\$2,314.85	subtract \$787.85	15%
	\$1,551.85	\$2,685.85	subtract \$1,057.39	28%	\$2,314.85	\$4,126.85	subtract \$1,496.81	28%
	\$2,685.85	\$5,493.85	subtract \$1,214.98	31%	\$4,126.85	\$6,672.85	subtract \$1,751.33	31%
	\$5,493.85	\$11,266.85	subtract \$1,809.27	36%	\$6,672.85	\$11,376.85	subtract \$2,434.88	36%
	\$11,266.85	-----	subtract \$2,669.05	39.6%	11,376.85	-----	subtract \$3,247.78	39.6%
6	\$0.00	\$1,656.02	subtract \$733.02	15%	\$0.00	\$2,419.02	subtract \$892.02	15%
	\$1,656.02	\$2,790.02	subtract \$1,161.56	28%	\$2,419.02	\$4,231.02	subtract \$1,600.98	28%
	\$2,790.02	\$5,598.02	subtract \$1,319.15	31%	\$4,231.02	\$6,777.02	subtract \$1,855.50	31%
	\$5,598.02	\$11,371.02	subtract \$1,913.44	36%	\$6,777.02	\$11,481.02	subtract \$2,539.05	36%
	\$11,371.02	-----	subtract \$2,773.22	39.6%	11,481.02	-----	subtract \$3,351.95	39.6%
7	\$0.00	\$1,760.19	subtract \$837.19	15%	\$0.00	\$2,523.19	subtract \$996.19	15%
	\$1,760.19	\$2,894.19	subtract \$1,265.73	28%	\$2,523.19	\$4,335.19	subtract \$1,705.15	28%
	\$2,894.19	\$5,702.19	subtract \$1,423.32	31%	\$4,335.19	\$6,881.19	subtract \$1,959.67	31%
	\$5,702.19	\$11,475.19	subtract \$2,017.61	36%	\$6,881.19	\$11,585.19	subtract \$2,643.22	36%
	\$11,475.19	-----	subtract \$2,877.39	39.6%	11,585.19	-----	subtract \$3,456.12	39.6%
8	\$0.00	\$1,864.36	subtract \$941.36	15%	\$0.00	\$2,627.36	subtract \$1,100.36	15%
	\$1,864.36	\$2,998.36	subtract \$1,369.90	28%	\$2,627.36	\$4,439.36	subtract \$1,809.32	28%
	\$2,998.36	\$5,806.36	subtract \$1,527.49	31%	\$4,439.36	\$6,985.36	subtract \$2,063.84	31%
	\$5,806.36	\$11,579.36	subtract \$2,121.78	36%	\$6,985.36	\$11,689.36	subtract \$2,747.39	36%
	\$11,579.36	-----	subtract \$2,981.56	39.6%	11,689.36	-----	subtract \$3,560.29	39.6%
9 ²	\$0.00	\$1,968.53	subtract \$1,045.53	15%	\$0.00	\$2,731.53	subtract \$1,204.53	15%
	\$1,968.53	\$3,102.53	subtract \$1,474.07	28%	\$2,731.53	\$4,543.53	subtract \$1,913.49	28%
	\$3,102.53	\$5,910.53	subtract \$1,631.66	31%	\$4,543.53	\$7,089.53	subtract \$2,168.01	31%
	\$5,910.53	\$11,683.53	subtract \$2,225.95	36%	\$7,089.53	\$11,793.53	subtract \$2,851.56	36%
	\$11,683.53	-----	subtract \$3,085.73	39.6%	11,793.53	-----	subtract \$3,664.46	39.6%

Instructions

- For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- Subtract the amount shown in column C from the employee's gross wages.
- 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 \$104.17 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	\$2,063.00	subtract \$217.00	15%	\$0.00	\$3,588.00	subtract \$533.00	15%
	\$2,063.00	\$4,329.00	subtract \$1,074.07	28%	\$3,588.00	\$7,213.00	subtract \$1,951.39	28%
	\$4,329.00	\$9,946.00	subtract \$1,389.06	31%	\$7,213.00	\$12,304.00	subtract \$2,460.58	31%
	\$9,946.00	\$21,492.00	subtract \$2,577.53	36%	\$12,304.00	\$21,713.00	subtract \$3,827.72	36%
	\$21,492.00	-----	subtract \$4,297.03	39.6%	21,713.00	-----	subtract \$5,453.66	39.6%
1	\$0.00	\$2,271.33	subtract \$425.33	15%	\$0.00	\$3,796.33	subtract \$741.33	15%
	\$2,271.33	\$4,537.33	subtract \$1,282.40	28%	\$3,796.33	\$7,421.33	subtract \$2,159.72	28%
	\$4,537.33	\$10,154.33	subtract \$1,597.39	31%	\$7,421.33	\$12,512.33	subtract \$2,668.91	31%
	\$10,154.33	\$21,700.33	subtract \$2,785.86	36%	\$12,512.33	\$21,921.33	subtract \$4,036.05	36%
	\$21,700.33	-----	subtract \$4,505.36	39.6%	21,921.33	-----	subtract \$5,661.99	39.6%
2	\$0.00	\$2,479.66	subtract \$633.66	15%	\$0.00	\$4,004.66	subtract \$949.66	15%
	\$2,479.66	\$4,745.66	subtract \$1,490.73	28%	\$4,004.66	\$7,629.66	subtract \$2,368.05	28%
	\$4,745.66	\$10,362.66	subtract \$1,805.72	31%	\$7,629.66	\$12,720.66	subtract \$2,877.24	31%
	\$10,362.66	\$21,908.66	subtract \$2,994.19	36%	\$12,720.66	\$22,129.66	subtract \$4,244.38	36%
	\$21,908.66	-----	subtract \$4,713.69	39.6%	22,129.66	-----	subtract \$5,870.32	39.6%
3	\$0.00	\$2,687.99	subtract \$841.99	15%	\$0.00	\$4,212.99	subtract \$1,157.99	15%
	\$2,687.99	\$4,953.99	subtract \$1,699.06	28%	\$4,212.99	\$7,837.99	subtract \$2,576.38	28%
	\$4,953.99	\$10,570.99	subtract \$2,014.05	31%	\$7,837.99	\$12,928.99	subtract \$3,085.57	31%
	\$10,570.99	\$22,116.99	subtract \$3,202.52	36%	\$12,928.99	\$22,337.99	subtract \$4,452.71	36%
	\$22,116.99	-----	subtract \$4,922.02	39.6%	22,337.99	-----	subtract \$6,078.65	39.6%
4	\$0.00	\$2,896.32	subtract \$1,050.32	15%	\$0.00	\$4,421.32	subtract \$1,366.32	15%
	\$2,896.32	\$5,162.32	subtract \$1,907.39	28%	\$4,421.32	\$8,046.32	subtract \$2,784.71	28%
	\$5,162.32	\$10,779.32	subtract \$2,222.38	31%	\$8,046.32	\$13,137.32	subtract \$3,293.90	31%
	\$10,779.32	\$22,325.32	subtract \$3,410.85	36%	\$13,137.32	\$22,546.32	subtract \$4,661.04	36%
	\$22,325.32	-----	subtract \$5,130.35	39.6%	22,546.32	-----	subtract \$6,286.98	39.6%
5	\$0.00	\$3,104.65	subtract \$1,258.65	15%	\$0.00	\$4,629.65	subtract \$1,574.65	15%
	\$3,104.65	\$5,370.65	subtract \$2,115.72	28%	\$4,629.65	\$8,254.65	subtract \$2,993.04	28%
	\$5,370.65	\$10,987.65	subtract \$2,430.71	31%	\$8,254.65	\$13,345.65	subtract \$3,502.23	31%
	\$10,987.65	\$22,533.65	subtract \$3,619.18	36%	\$13,345.65	\$22,754.65	subtract \$4,869.37	36%
	\$22,533.65	-----	subtract \$5,338.68	39.6%	22,754.65	-----	subtract \$6,495.31	39.6%
6	\$0.00	\$3,312.98	subtract \$1,466.98	15%	\$0.00	\$4,837.98	subtract \$1,782.98	15%
	\$3,312.98	\$5,578.98	subtract \$2,324.05	28%	\$4,837.98	\$8,462.98	subtract \$3,201.37	28%
	\$5,578.98	\$11,195.98	subtract \$2,639.04	31%	\$8,462.98	\$13,553.98	subtract \$3,710.56	31%
	\$11,195.98	\$22,741.98	subtract \$3,827.51	36%	\$13,553.98	\$22,962.98	subtract \$5,077.70	36%
	\$22,741.98	-----	subtract \$5,547.01	39.6%	22,962.98	-----	subtract \$6,703.64	39.6%
7	\$0.00	\$3,521.31	subtract \$1,675.31	15%	\$0.00	\$5,046.31	subtract \$1,991.31	15%
	\$3,521.31	\$5,787.31	subtract \$2,532.38	28%	\$5,046.31	\$8,671.31	subtract \$3,409.70	28%
	\$5,787.31	\$11,404.31	subtract \$2,847.37	31%	\$8,671.31	\$13,762.31	subtract \$3,918.89	31%
	\$11,404.31	\$22,950.31	subtract \$4,035.84	36%	\$13,762.31	\$23,171.31	subtract \$5,286.03	36%
	\$22,950.31	-----	subtract \$5,755.34	39.6%	23,171.31	-----	subtract \$6,911.97	39.6%
8	\$0.00	\$3,729.64	subtract \$1,883.64	15%	\$0.00	\$5,254.64	subtract \$2,199.64	15%
	\$3,729.64	\$5,995.64	subtract \$2,740.71	28%	\$5,254.64	\$8,879.64	subtract \$3,618.03	28%
	\$5,995.64	\$11,612.64	subtract \$3,055.70	31%	\$8,879.64	\$13,970.64	subtract \$4,127.22	31%
	\$11,612.64	\$23,158.64	subtract \$4,244.17	36%	\$13,970.64	\$23,379.64	subtract \$5,494.36	36%
	\$23,158.64	-----	subtract \$5,963.67	39.6%	23,379.64	-----	subtract \$7,120.30	39.6%
9²	\$0.00	\$3,937.97	subtract \$2,091.97	15%	\$0.00	\$5,462.97	subtract \$2,407.97	15%
	\$3,937.97	\$6,203.97	subtract \$2,949.04	28%	\$5,462.97	\$9,087.97	subtract \$3,826.36	28%
	\$6,203.97	\$11,820.97	subtract \$3,264.03	31%	\$9,087.97	\$14,178.97	subtract \$4,335.55	31%
	\$11,820.97	\$23,366.97	subtract \$4,452.50	36%	\$14,178.97	\$23,587.97	subtract \$5,702.69	36%
	\$23,366.97	-----	subtract \$6,172.00	39.6%	23,587.97	-----	subtract \$7,328.63	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 \$208.33 for each additional allowance claimed.

(For Wages Paid in 1995)

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	\$476.00	subtract \$50.00	15%	\$0.00	\$828.00	subtract \$123.00	15%
	\$476.00	\$999.00	subtract \$247.79	28%	\$828.00	\$1,664.00	subtract \$450.32	28%
	\$999.00	\$2,295.00	subtract \$320.48	31%	\$1,664.00	\$2,839.00	subtract \$567.77	31%
	\$2,295.00	\$4,960.00	subtract \$594.72	36%	\$2,839.00	\$5,011.00	subtract \$883.22	36%
	\$4,960.00	-----	subtract \$991.57	39.6%	\$5,011.00	-----	subtract \$1,258.47	39.6%
1	\$0.00	\$524.08	subtract \$50.00	15%	\$0.00	\$876.08	subtract \$123.00	15%
	\$524.08	\$1,047.08	subtract \$247.79	28%	\$876.08	\$1,712.08	subtract \$450.32	28%
	\$1,047.08	\$2,343.08	subtract \$320.48	31%	\$1,712.08	\$2,887.08	subtract \$567.77	31%
	\$2,343.08	\$5,008.08	subtract \$594.72	36%	\$2,887.08	\$5,059.08	subtract \$883.22	36%
	\$5,008.08	-----	subtract \$991.57	39.6%	\$5,059.08	-----	subtract \$1,258.47	39.6%
2	\$0.00	\$572.16	subtract \$50.00	15%	\$0.00	\$924.16	subtract \$123.00	15%
	\$572.16	\$1,095.16	subtract \$247.79	28%	\$924.16	\$1,760.16	subtract \$450.32	28%
	\$1,095.16	\$2,391.16	subtract \$320.48	31%	\$1,760.16	\$2,935.16	subtract \$567.77	31%
	\$2,391.16	\$5,056.16	subtract \$594.72	36%	\$2,935.16	\$5,107.16	subtract \$883.22	36%
	\$5,056.16	-----	subtract \$991.57	39.6%	\$5,107.16	-----	subtract \$1,258.47	39.6%
3	\$0.00	\$620.24	subtract \$50.00	15%	\$0.00	\$972.24	subtract \$123.00	15%
	\$620.24	\$1,143.24	subtract \$247.79	28%	\$972.24	\$1,808.24	subtract \$450.32	28%
	\$1,143.24	\$2,439.24	subtract \$320.48	31%	\$1,808.24	\$2,983.24	subtract \$567.77	31%
	\$2,439.24	\$5,104.24	subtract \$594.72	36%	\$2,983.24	\$5,155.24	subtract \$883.22	36%
	\$5,104.24	-----	subtract \$991.57	39.6%	\$5,155.24	-----	subtract \$1,258.47	39.6%
4	\$0.00	\$668.32	subtract \$50.00	15%	\$0.00	\$1,020.32	subtract \$123.00	15%
	\$668.32	\$1,191.32	subtract \$247.79	28%	\$1,020.32	\$1,856.32	subtract \$450.32	28%
	\$1,191.32	\$2,487.32	subtract \$320.48	31%	\$1,856.32	\$3,031.32	subtract \$567.77	31%
	\$2,487.32	\$5,152.32	subtract \$594.72	36%	\$3,031.32	\$5,203.32	subtract \$883.22	36%
	\$5,152.32	-----	subtract \$991.57	39.6%	\$5,203.32	-----	subtract \$1,258.47	39.6%
5	\$0.00	\$716.40	subtract \$50.00	15%	\$0.00	\$1,068.40	subtract \$123.00	15%
	\$716.40	\$1,239.40	subtract \$247.79	28%	\$1,068.40	\$1,904.40	subtract \$450.32	28%
	\$1,239.40	\$2,535.40	subtract \$320.48	31%	\$1,904.40	\$3,079.40	subtract \$567.77	31%
	\$2,535.40	\$5,200.40	subtract \$594.72	36%	\$3,079.40	\$5,251.40	subtract \$883.22	36%
	\$5,200.40	-----	subtract \$991.57	39.6%	\$5,251.40	-----	subtract \$1,258.47	39.6%
6	\$0.00	\$764.48	subtract \$50.00	15%	\$0.00	\$1,116.48	subtract \$123.00	15%
	\$764.48	\$1,287.48	subtract \$247.79	28%	\$1,116.48	\$1,952.48	subtract \$450.32	28%
	\$1,287.48	\$2,583.48	subtract \$320.48	31%	\$1,952.48	\$3,127.48	subtract \$567.77	31%
	\$2,583.48	\$5,248.48	subtract \$594.72	36%	\$3,127.48	\$5,299.48	subtract \$883.22	36%
	\$5,248.48	-----	subtract \$991.57	39.6%	\$5,299.48	-----	subtract \$1,258.47	39.6%
7	\$0.00	\$812.56	subtract \$50.00	15%	\$0.00	\$1,164.56	subtract \$123.00	15%
	\$812.56	\$1,335.56	subtract \$247.79	28%	\$1,164.56	\$2,000.56	subtract \$450.32	28%
	\$1,335.56	\$2,631.56	subtract \$320.48	31%	\$2,000.56	\$3,175.56	subtract \$567.77	31%
	\$2,631.56	\$5,296.56	subtract \$594.72	36%	\$3,175.56	\$5,347.56	subtract \$883.22	36%
	\$5,296.56	-----	subtract \$991.57	39.6%	\$5,347.56	-----	subtract \$1,258.47	39.6%
8	\$0.00	\$860.64	subtract \$50.00	15%	\$0.00	\$1,212.64	subtract \$123.00	15%
	\$860.64	\$1,383.64	subtract \$247.79	28%	\$1,212.64	\$2,048.64	subtract \$450.32	28%
	\$1,383.64	\$2,679.64	subtract \$320.48	31%	\$2,048.64	\$3,223.64	subtract \$567.77	31%
	\$2,679.64	\$5,344.64	subtract \$594.72	36%	\$3,223.64	\$5,395.64	subtract \$883.22	36%
	\$5,344.64	-----	subtract \$991.57	39.6%	\$5,395.64	-----	subtract \$1,258.47	39.6%
9 ²	\$0.00	\$908.72	subtract \$50.00	15%	\$0.00	\$1,260.72	subtract \$123.00	15%
	\$908.72	\$1,431.72	subtract \$247.79	28%	\$1,260.72	\$2,096.72	subtract \$450.32	28%
	\$1,431.72	\$2,727.72	subtract \$320.48	31%	\$2,096.72	\$3,271.72	subtract \$567.77	31%
	\$2,727.72	\$5,392.72	subtract \$594.72	36%	\$3,271.72	\$5,443.72	subtract \$883.22	36%
	\$5,392.72	-----	subtract \$991.57	39.6%	\$5,443.72	-----	subtract \$1,258.47	39.6%

Instructions

- For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
 - Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
 - Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
 - 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 \$48.08 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	\$952.00	subtract \$100.00	15%	\$0.00	\$1,656.00	subtract \$246.00	15%
	\$952.00	\$1,998.00	subtract \$495.57	28%	\$1,656.00	\$3,329.00	subtract \$900.64	28%
	\$1,998.00	\$4,590.00	subtract \$640.97	31%	\$3,329.00	\$5,679.00	subtract \$1,135.65	31%
	\$4,590.00	\$9,919.00	subtract \$1,189.44	36%	\$5,679.00	\$10,021.00	subtract \$1,766.67	36%
	\$9,919.00	-----	subtract \$1,983.04	39.6%	\$10,021.00	-----	subtract \$2,517.06	39.6%
1	\$0.00	\$1,048.15	subtract \$100.00	15%	\$0.00	\$1,752.15	subtract \$246.00	15%
	\$1,048.15	\$2,094.15	subtract \$495.57	28%	\$1,752.15	\$3,425.15	subtract \$900.64	28%
	\$2,094.15	\$4,686.15	subtract \$640.97	31%	\$3,425.15	\$5,775.15	subtract \$1,135.65	31%
	\$4,686.15	\$10,015.15	subtract \$1,189.44	36%	\$5,775.15	\$10,117.15	subtract \$1,766.67	36%
	\$10,015.15	-----	subtract \$1,983.04	39.6%	\$10,117.15	-----	subtract \$2,517.06	39.6%
2	\$0.00	\$1,144.30	subtract \$100.00	15%	\$0.00	\$1,848.30	subtract \$246.00	15%
	\$1,144.30	\$2,190.30	subtract \$495.57	28%	\$1,848.30	\$3,521.30	subtract \$900.64	28%
	\$2,190.30	\$4,782.30	subtract \$640.97	31%	\$3,521.30	\$5,871.30	subtract \$1,135.65	31%
	\$4,782.30	\$10,111.30	subtract \$1,189.44	36%	\$5,871.30	\$10,213.30	subtract \$1,766.67	36%
	\$10,111.30	-----	subtract \$1,983.04	39.6%	\$10,213.30	-----	subtract \$2,517.06	39.6%
3	\$0.00	\$1,240.45	subtract \$100.00	15%	\$0.00	\$1,944.45	subtract \$246.00	15%
	\$1,240.45	\$2,286.45	subtract \$495.57	28%	\$1,944.45	\$3,617.45	subtract \$900.64	28%
	\$2,286.45	\$4,878.45	subtract \$640.97	31%	\$3,617.45	\$5,967.45	subtract \$1,135.65	31%
	\$4,878.45	\$10,207.45	subtract \$1,189.44	36%	\$5,967.45	\$10,309.45	subtract \$1,766.67	36%
	\$10,207.45	-----	subtract \$1,983.04	39.6%	\$10,309.45	-----	subtract \$2,517.06	39.6%
4	\$0.00	\$1,336.60	subtract \$100.00	15%	\$0.00	\$2,040.60	subtract \$246.00	15%
	\$1,336.60	\$2,382.60	subtract \$495.57	28%	\$2,040.60	\$3,713.60	subtract \$900.64	28%
	\$2,382.60	\$4,974.60	subtract \$640.97	31%	\$3,713.60	\$6,063.60	subtract \$1,135.65	31%
	\$4,974.60	\$10,303.60	subtract \$1,189.44	36%	\$6,063.60	\$10,405.60	subtract \$1,766.67	36%
	\$10,303.60	-----	subtract \$1,983.04	39.6%	\$10,405.60	-----	subtract \$2,517.06	39.6%
5	\$0.00	\$1,432.75	subtract \$100.00	15%	\$0.00	\$2,136.75	subtract \$246.00	15%
	\$1,432.75	\$2,478.75	subtract \$495.57	28%	\$2,136.75	\$3,809.75	subtract \$900.64	28%
	\$2,478.75	\$5,070.75	subtract \$640.97	31%	\$3,809.75	\$6,159.75	subtract \$1,135.65	31%
	\$5,070.75	\$10,399.75	subtract \$1,189.44	36%	\$6,159.75	\$10,501.75	subtract \$1,766.67	36%
	\$10,399.75	-----	subtract \$1,983.04	39.6%	\$10,501.75	-----	subtract \$2,517.06	39.6%
6	\$0.00	\$1,528.90	subtract \$100.00	15%	\$0.00	\$2,232.90	subtract \$246.00	15%
	\$1,528.90	\$2,574.90	subtract \$495.57	28%	\$2,232.90	\$3,905.90	subtract \$900.64	28%
	\$2,574.90	\$5,166.90	subtract \$640.97	31%	\$3,905.90	\$6,255.90	subtract \$1,135.65	31%
	\$5,166.90	\$10,495.90	subtract \$1,189.44	36%	\$6,255.90	\$10,597.90	subtract \$1,766.67	36%
	\$10,495.90	-----	subtract \$1,983.04	39.6%	\$10,597.90	-----	subtract \$2,517.06	39.6%
7	\$0.00	\$1,625.05	subtract \$100.00	15%	\$0.00	\$2,329.05	subtract \$246.00	15%
	\$1,625.05	\$2,671.05	subtract \$495.57	28%	\$2,329.05	\$4,002.05	subtract \$900.64	28%
	\$2,671.05	\$5,263.05	subtract \$640.97	31%	\$4,002.05	\$6,352.05	subtract \$1,135.65	31%
	\$5,263.05	\$10,592.05	subtract \$1,189.44	36%	\$6,352.05	\$10,694.05	subtract \$1,766.67	36%
	\$10,592.05	-----	subtract \$1,983.04	39.6%	\$10,694.05	-----	subtract \$2,517.06	39.6%
8	\$0.00	\$1,721.20	subtract \$100.00	15%	\$0.00	\$2,425.20	subtract \$246.00	15%
	\$1,721.20	\$2,767.20	subtract \$495.57	28%	\$2,425.20	\$4,098.20	subtract \$900.64	28%
	\$2,767.20	\$5,359.20	subtract \$640.97	31%	\$4,098.20	\$6,448.20	subtract \$1,135.65	31%
	\$5,359.20	\$10,688.20	subtract \$1,189.44	36%	\$6,448.20	\$10,790.20	subtract \$1,766.67	36%
	\$10,688.20	-----	subtract \$1,983.04	39.6%	\$10,790.20	-----	subtract \$2,517.06	39.6%
9²	\$0.00	\$1,817.35	subtract \$100.00	15%	\$0.00	\$2,521.35	subtract \$246.00	15%
	\$1,817.35	\$2,863.35	subtract \$495.57	28%	\$2,521.35	\$4,194.35	subtract \$900.64	28%
	\$2,863.35	\$5,455.35	subtract \$640.97	31%	\$4,194.35	\$6,544.35	subtract \$1,135.65	31%
	\$5,455.35	\$10,784.35	subtract \$1,189.44	36%	\$6,544.35	\$10,886.35	subtract \$1,766.67	36%
	\$10,784.35	-----	subtract \$1,983.04	39.6%	\$10,886.35	-----	subtract \$2,517.06	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 \$96.15 for each additional allowance claimed.

(For Wages Paid in 1995)

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	\$1,031.00	subtract \$108.00	15%	\$0.00	\$1,794.00	subtract \$267.00	15%
	\$1,031.00	\$2,165.00	subtract \$536.54	28%	\$1,794.00	\$3,606.00	subtract \$975.96	28%
	\$2,165.00	\$4,973.00	subtract \$694.13	31%	\$3,606.00	\$6,152.00	subtract \$1,230.48	31%
	\$4,973.00	\$10,746.00	subtract \$1,288.42	36%	\$6,152.00	\$10,856.00	subtract \$1,914.03	36%
	\$10,746.00	-----	subtract \$2,148.20	39.6%	\$10,856.00	-----	subtract \$2,726.93	39.6%
1	\$0.00	\$1,135.17	subtract \$108.00	15%	\$0.00	\$1,898.17	subtract \$267.00	15%
	\$1,135.17	\$2,269.17	subtract \$536.54	28%	\$1,898.17	\$3,710.17	subtract \$975.96	28%
	\$2,269.17	\$5,077.17	subtract \$694.13	31%	\$3,710.17	\$6,256.17	subtract \$1,230.48	31%
	\$5,077.17	\$10,850.17	subtract \$1,288.42	36%	\$6,256.17	\$10,960.17	subtract \$1,914.03	36%
	\$10,850.17	-----	subtract \$2,148.20	39.6%	\$10,960.17	-----	subtract \$2,726.93	39.6%
2	\$0.00	\$1,239.34	subtract \$108.00	15%	\$0.00	\$2,002.34	subtract \$267.00	15%
	\$1,239.34	\$2,373.34	subtract \$536.54	28%	\$2,002.34	\$3,814.34	subtract \$975.96	28%
	\$2,373.34	\$5,181.34	subtract \$694.13	31%	\$3,814.34	\$6,360.34	subtract \$1,230.48	31%
	\$5,181.34	\$10,954.34	subtract \$1,288.42	36%	\$6,360.34	\$11,064.34	subtract \$1,914.03	36%
	\$10,954.34	-----	subtract \$2,148.20	39.6%	\$11,064.34	-----	subtract \$2,726.93	39.6%
3	\$0.00	\$1,343.51	subtract \$108.00	15%	\$0.00	\$2,106.51	subtract \$267.00	15%
	\$1,343.51	\$2,477.51	subtract \$536.54	28%	\$2,106.51	\$3,918.51	subtract \$975.96	28%
	\$2,477.51	\$5,285.51	subtract \$694.13	31%	\$3,918.51	\$6,464.51	subtract \$1,230.48	31%
	\$5,285.51	\$11,058.51	subtract \$1,288.42	36%	\$6,464.51	\$11,168.51	subtract \$1,914.03	36%
	\$11,058.51	-----	subtract \$2,148.20	39.6%	\$11,168.51	-----	subtract \$2,726.93	39.6%
4	\$0.00	\$1,447.68	subtract \$108.00	15%	\$0.00	\$2,210.68	subtract \$267.00	15%
	\$1,447.68	\$2,581.68	subtract \$536.54	28%	\$2,210.68	\$4,022.68	subtract \$975.96	28%
	\$2,581.68	\$5,389.68	subtract \$694.13	31%	\$4,022.68	\$6,568.68	subtract \$1,230.48	31%
	\$5,389.68	\$11,162.68	subtract \$1,288.42	36%	\$6,568.68	\$11,272.68	subtract \$1,914.03	36%
	\$11,162.68	-----	subtract \$2,148.20	39.6%	\$11,272.68	-----	subtract \$2,726.93	39.6%
5	\$0.00	\$1,551.85	subtract \$108.00	15%	\$0.00	\$2,314.85	subtract \$267.00	15%
	\$1,551.85	\$2,685.85	subtract \$536.54	28%	\$2,314.85	\$4,126.85	subtract \$975.96	28%
	\$2,685.85	\$5,493.85	subtract \$694.13	31%	\$4,126.85	\$6,672.85	subtract \$1,230.48	31%
	\$5,493.85	\$11,266.85	subtract \$1,288.42	36%	\$6,672.85	\$11,376.85	subtract \$1,914.03	36%
	\$11,266.85	-----	subtract \$2,148.20	39.6%	\$11,376.85	-----	subtract \$2,726.93	39.6%
6	\$0.00	\$1,656.02	subtract \$108.00	15%	\$0.00	\$2,419.02	subtract \$267.00	15%
	\$1,656.02	\$2,790.02	subtract \$536.54	28%	\$2,419.02	\$4,231.02	subtract \$975.96	28%
	\$2,790.02	\$5,598.02	subtract \$694.13	31%	\$4,231.02	\$6,777.02	subtract \$1,230.48	31%
	\$5,598.02	\$11,371.02	subtract \$1,288.42	36%	\$6,777.02	\$11,481.02	subtract \$1,914.03	36%
	\$11,371.02	-----	subtract \$2,148.20	39.6%	\$11,481.02	-----	subtract \$2,726.93	39.6%
7	\$0.00	\$1,760.19	subtract \$108.00	15%	\$0.00	\$2,523.19	subtract \$267.00	15%
	\$1,760.19	\$2,894.19	subtract \$536.54	28%	\$2,523.19	\$4,335.19	subtract \$975.96	28%
	\$2,894.19	\$5,702.19	subtract \$694.13	31%	\$4,335.19	\$6,881.19	subtract \$1,230.48	31%
	\$5,702.19	\$11,475.19	subtract \$1,288.42	36%	\$6,881.19	\$11,585.19	subtract \$1,914.03	36%
	\$11,475.19	-----	subtract \$2,148.20	39.6%	\$11,585.19	-----	subtract \$2,726.93	39.6%
8	\$0.00	\$1,864.36	subtract \$108.00	15%	\$0.00	\$2,627.36	subtract \$267.00	15%
	\$1,864.36	\$2,998.36	subtract \$536.54	28%	\$2,627.36	\$4,439.36	subtract \$975.96	28%
	\$2,998.36	\$5,806.36	subtract \$694.13	31%	\$4,439.36	\$6,985.36	subtract \$1,230.48	31%
	\$5,806.36	\$11,579.36	subtract \$1,288.42	36%	\$6,985.36	\$11,689.36	subtract \$1,914.03	36%
	\$11,579.36	-----	subtract \$2,148.20	39.6%	\$11,689.36	-----	subtract \$2,726.93	39.6%
9 ²	\$0.00	\$1,968.53	subtract \$108.00	15%	\$0.00	\$2,731.53	subtract \$267.00	15%
	\$1,968.53	\$3,102.53	subtract \$536.54	28%	\$2,731.53	\$4,543.53	subtract \$975.96	28%
	\$3,102.53	\$5,910.53	subtract \$694.13	31%	\$4,543.53	\$7,089.53	subtract \$1,230.48	31%
	\$5,910.53	\$11,683.53	subtract \$1,288.42	36%	\$7,089.53	\$11,793.53	subtract \$1,914.03	36%
	\$11,683.53	-----	subtract \$2,148.20	39.6%	\$11,793.53	-----	subtract \$2,726.93	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 \$104.17 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	\$2,063.00	subtract \$217.00	15%	\$0.00	\$3,588.00	subtract \$533.00	15%
	\$2,063.00	\$4,329.00	subtract \$1,074.07	28%	\$3,588.00	\$7,213.00	subtract \$1,951.39	28%
	\$4,329.00	\$9,946.00	subtract \$1,389.06	31%	\$7,213.00	\$12,304.00	subtract \$2,460.58	31%
	\$9,946.00	\$21,492.00	subtract \$2,577.53	36%	\$12,304.00	\$21,713.00	subtract \$3,827.72	36%
	\$21,492.00	-----	subtract \$4,297.03	39.6%	\$21,713.00	-----	subtract \$5,453.66	39.6%
1	\$0.00	\$2,271.33	subtract \$217.00	15%	\$0.00	\$3,796.33	subtract \$533.00	15%
	\$2,271.33	\$4,537.33	subtract \$1,074.07	28%	\$3,796.33	\$7,421.33	subtract \$1,951.39	28%
	\$4,537.33	\$10,154.33	subtract \$1,389.06	31%	\$7,421.33	\$12,512.33	subtract \$2,460.58	31%
	\$10,154.33	\$21,700.33	subtract \$2,577.53	36%	\$12,512.33	\$21,921.33	subtract \$3,827.72	36%
	\$21,700.33	-----	subtract \$4,297.03	39.6%	\$21,921.33	-----	subtract \$5,453.66	39.6%
2	\$0.00	\$2,479.66	subtract \$217.00	15%	\$0.00	\$4,004.66	subtract \$533.00	15%
	\$2,479.66	\$4,745.66	subtract \$1,074.07	28%	\$4,004.66	\$7,629.66	subtract \$1,951.39	28%
	\$4,745.66	\$10,362.66	subtract \$1,389.06	31%	\$7,629.66	\$12,720.66	subtract \$2,460.58	31%
	\$10,362.66	\$21,908.66	subtract \$2,577.53	36%	\$12,720.66	\$22,129.66	subtract \$3,827.72	36%
	\$21,908.66	-----	subtract \$4,297.03	39.6%	\$22,129.66	-----	subtract \$5,453.66	39.6%
3	\$0.00	\$2,687.99	subtract \$217.00	15%	\$0.00	\$4,212.99	subtract \$533.00	15%
	\$2,687.99	\$4,953.99	subtract \$1,074.07	28%	\$4,212.99	\$7,837.99	subtract \$1,951.39	28%
	\$4,953.99	\$10,570.99	subtract \$1,389.06	31%	\$7,837.99	\$12,928.99	subtract \$2,460.58	31%
	\$10,570.99	\$22,116.99	subtract \$2,577.53	36%	\$12,928.99	\$22,337.99	subtract \$3,827.72	36%
	\$22,116.99	-----	subtract \$4,297.03	39.6%	\$22,337.99	-----	subtract \$5,453.66	39.6%
4	\$0.00	\$2,896.32	subtract \$217.00	15%	\$0.00	\$4,421.32	subtract \$533.00	15%
	\$2,896.32	\$5,162.32	subtract \$1,074.07	28%	\$4,421.32	\$8,046.32	subtract \$1,951.39	28%
	\$5,162.32	\$10,779.32	subtract \$1,389.06	31%	\$8,046.32	\$13,137.32	subtract \$2,460.58	31%
	\$10,779.32	\$22,325.32	subtract \$2,577.53	36%	\$13,137.32	\$22,546.32	subtract \$3,827.72	36%
	\$22,325.32	-----	subtract \$4,297.03	39.6%	\$22,546.32	-----	subtract \$5,453.66	39.6%
5	\$0.00	\$3,104.65	subtract \$217.00	15%	\$0.00	\$4,629.65	subtract \$533.00	15%
	\$3,104.65	\$5,370.65	subtract \$1,074.07	28%	\$4,629.65	\$8,254.65	subtract \$1,951.39	28%
	\$5,370.65	\$10,987.65	subtract \$1,389.06	31%	\$8,254.65	\$13,345.65	subtract \$2,460.58	31%
	\$10,987.65	\$22,533.65	subtract \$2,577.53	36%	\$13,345.65	\$22,754.65	subtract \$3,827.72	36%
	\$22,533.65	-----	subtract \$4,297.03	39.6%	\$22,754.65	-----	subtract \$5,453.66	39.6%
6	\$0.00	\$3,312.98	subtract \$217.00	15%	\$0.00	\$4,837.98	subtract \$533.00	15%
	\$3,312.98	\$5,578.98	subtract \$1,074.07	28%	\$4,837.98	\$8,462.98	subtract \$1,951.39	28%
	\$5,578.98	\$11,195.98	subtract \$1,389.06	31%	\$8,462.98	\$13,553.98	subtract \$2,460.58	31%
	\$11,195.98	\$22,741.98	subtract \$2,577.53	36%	\$13,553.98	\$22,962.98	subtract \$3,827.72	36%
	\$22,741.98	-----	subtract \$4,297.03	39.6%	\$22,962.98	-----	subtract \$5,453.66	39.6%
7	\$0.00	\$3,521.31	subtract \$217.00	15%	\$0.00	\$5,046.31	subtract \$533.00	15%
	\$3,521.31	\$5,787.31	subtract \$1,074.07	28%	\$5,046.31	\$8,671.31	subtract \$1,951.39	28%
	\$5,787.31	\$11,404.31	subtract \$1,389.06	31%	\$8,671.31	\$13,762.31	subtract \$2,460.58	31%
	\$11,404.31	\$22,950.31	subtract \$2,577.53	36%	\$13,762.31	\$23,171.31	subtract \$3,827.72	36%
	\$22,950.31	-----	subtract \$4,297.03	39.6%	\$23,171.31	-----	subtract \$5,453.66	39.6%
8	\$0.00	\$3,729.64	subtract \$217.00	15%	\$0.00	\$5,254.64	subtract \$533.00	15%
	\$3,729.64	\$5,995.64	subtract \$1,074.07	28%	\$5,254.64	\$8,879.64	subtract \$1,951.39	28%
	\$5,995.64	\$11,612.64	subtract \$1,389.06	31%	\$8,879.64	\$13,970.64	subtract \$2,460.58	31%
	\$11,612.64	\$23,158.64	subtract \$2,577.53	36%	\$13,970.64	\$23,379.64	subtract \$3,827.72	36%
	\$23,158.64	-----	subtract \$4,297.03	39.6%	\$23,379.64	-----	subtract \$5,453.66	39.6%
9²	\$0.00	\$3,937.97	subtract \$217.00	15%	\$0.00	\$5,462.97	subtract \$533.00	15%
	\$3,937.97	\$6,203.97	subtract \$1,074.07	28%	\$5,462.97	\$9,087.97	subtract \$1,951.39	28%
	\$6,203.97	\$11,820.97	subtract \$1,389.06	31%	\$9,087.97	\$14,178.97	subtract \$2,460.58	31%
	\$11,820.97	\$23,366.97	subtract \$2,577.53	36%	\$14,178.97	\$23,587.97	subtract \$3,827.72	36%
	\$23,366.97	-----	subtract \$4,297.03	39.6%	\$23,587.97	-----	subtract \$5,453.66	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 \$208.33 for each additional allowance claimed.

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables for Wages Paid in 1995

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 \$61,200, the combined social security tax rate and Medicare tax rate is 7.65% for both the employer and the employee for wages paid in 1995. 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 (\$61,200 for 1995) 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 1995)

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	9.22	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	13.75	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	18.28	11.28	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	14.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	30.81	22.81	15.81	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	18.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	35.34	27.34	20.34	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	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	38.68	31.68	24.68	17.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	41.45	34.45	26.45	19.45	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	30.98	23.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	47.74	40.74	33.74	26.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	50.51	43.51	35.51	28.51	21.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	52.27	45.27	38.27	31.27	23.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	55.04	48.04	40.04	33.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	56.80	49.80	42.80	35.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	59.57	52.57	44.57	37.57	30.57	23.57	22.57	22.57	22.57	22.57	22.57
300	310	61.33	54.33	47.33	40.33	32.33	25.33	23.33	23.33	23.33	23.33	23.33
310	320	64.10	57.10	49.10	42.10	35.10	28.10	24.10	24.10	24.10	24.10	24.10
320	330	65.86	58.86	51.86	44.86	36.86	29.86	24.86	24.86	24.86	24.86	24.86
330	340	68.63	61.63	53.63	46.63	39.63	32.63	25.63	25.63	25.63	25.63	25.63
340	350	70.39	63.39	56.39	49.39	41.39	34.39	27.39	26.39	26.39	26.39	26.39
350	360	73.16	66.16	58.16	51.16	44.16	37.16	29.16	27.16	27.16	27.16	27.16
360	370	74.92	67.92	60.92	53.92	45.92	38.92	31.92	27.92	27.92	27.92	27.92
370	380	77.69	70.69	62.69	55.69	48.69	41.69	33.69	28.69	28.69	28.69	28.69
380	390	79.45	72.45	65.45	58.45	50.45	43.45	36.45	29.45	29.45	29.45	29.45
390	400	82.22	75.22	67.22	60.22	53.22	46.22	38.22	31.22	30.22	30.22	30.22
400	410	83.98	76.98	69.98	62.98	54.98	47.98	40.98	33.98	30.98	30.98	30.98
410	420	86.75	79.75	71.75	64.75	57.75	50.75	42.75	35.75	31.75	31.75	31.75
420	430	88.51	81.51	74.51	67.51	59.51	52.51	45.51	38.51	32.51	32.51	32.51
430	440	91.28	84.28	76.28	69.28	62.28	55.28	47.28	40.28	33.28	33.28	33.28
440	450	93.04	86.04	79.04	72.04	64.04	57.04	50.04	43.04	36.04	34.04	34.04
450	460	95.81	88.81	80.81	73.81	66.81	59.81	51.81	44.81	37.81	34.81	34.81
460	470	97.57	90.57	83.57	76.57	68.57	61.57	54.57	47.57	40.57	35.57	35.57
470	480	100.34	93.34	85.34	78.34	71.34	64.34	56.34	49.34	42.34	36.34	36.34
480	490	103.10	95.10	88.10	81.10	73.10	66.10	59.10	52.10	45.10	37.10	37.10
490	500	106.87	97.87	89.87	82.87	75.87	68.87	60.87	53.87	46.87	39.87	37.87
500	510	110.63	99.63	92.63	85.63	77.63	70.63	63.63	56.63	49.63	41.63	38.63
510	520	114.40	102.40	94.40	87.40	80.40	73.40	65.40	58.40	51.40	44.40	39.40
520	530	118.16	104.16	97.16	90.16	82.16	75.16	68.16	61.16	54.16	46.16	40.16
530	540	120.93	107.93	98.93	91.93	84.93	77.93	69.93	62.93	55.93	48.93	41.93
540	550	124.69	111.69	101.69	94.69	86.69	79.69	72.69	65.69	58.69	50.69	43.69
550	560	128.46	115.46	103.46	96.46	89.46	82.46	74.46	67.46	60.46	53.46	46.46
560	570	132.22	118.22	106.22	99.22	91.22	84.22	77.22	70.22	63.22	55.22	48.22
570	580	135.99	121.99	108.99	100.99	93.99	86.99	78.99	71.99	64.99	57.99	50.99
580	590	138.75	125.75	112.75	103.75	95.75	88.75	81.75	74.75	67.75	59.75	52.75
590	600	142.52	129.52	115.52	105.52	98.52	91.52	83.52	76.52	69.52	62.52	55.52

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1995)

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	11.14	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	15.67	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	20.20	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	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	24.73	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	19.98	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	24.51	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	29.04	22.04	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	33.57	26.57	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	38.10	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	54.86	47.86	40.86	33.86	25.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	57.63	50.63	42.63	35.63	28.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	59.39	52.39	45.39	38.39	30.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	62.16	55.16	47.16	40.16	33.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	63.92	56.92	49.92	42.92	34.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	66.69	59.69	51.69	44.69	37.69	30.69	28.69	28.69	28.69	28.69	28.69
380	390	68.45	61.45	54.45	47.45	39.45	32.45	29.45	29.45	29.45	29.45	29.45
390	400	71.22	64.22	56.22	49.22	42.22	35.22	30.22	30.22	30.22	30.22	30.22
400	410	72.98	65.98	58.98	51.98	43.98	36.98	30.98	30.98	30.98	30.98	30.98
410	420	75.75	68.75	60.75	53.75	46.75	39.75	32.75	31.75	31.75	31.75	31.75
420	430	77.51	70.51	63.51	56.51	48.51	41.51	34.51	32.51	32.51	32.51	32.51
430	440	80.28	73.28	65.28	58.28	51.28	44.28	37.28	33.28	33.28	33.28	33.28
440	450	82.04	75.04	68.04	61.04	53.04	46.04	39.04	34.04	34.04	34.04	34.04
450	460	84.81	77.81	69.81	62.81	55.81	48.81	41.81	34.81	34.81	34.81	34.81
460	470	86.57	79.57	72.57	65.57	57.57	50.57	43.57	36.57	35.57	35.57	35.57
470	480	89.34	82.34	74.34	67.34	60.34	53.34	46.34	38.34	36.34	36.34	36.34
480	490	91.10	84.10	77.10	70.10	62.10	55.10	48.10	41.10	37.10	37.10	37.10
490	500	93.87	86.87	78.87	71.87	64.87	57.87	50.87	42.87	37.87	37.87	37.87
500	510	95.63	88.63	81.63	74.63	66.63	59.63	52.63	45.63	38.63	38.63	38.63
510	520	98.40	91.40	83.40	76.40	69.40	62.40	55.40	47.40	40.40	39.40	39.40
520	530	100.16	93.16	86.16	79.16	71.16	64.16	57.16	50.16	43.16	40.16	40.16
530	540	102.93	95.93	87.93	80.93	73.93	66.93	59.93	51.93	44.93	40.93	40.93
540	550	104.69	97.69	90.69	83.69	75.69	68.69	61.69	54.69	47.69	41.69	41.69
550	560	107.46	100.46	92.46	85.46	78.46	71.46	64.46	56.46	49.46	42.46	42.46
560	570	109.22	102.22	95.22	88.22	80.22	73.22	66.22	59.22	52.22	44.22	43.22
570	580	111.99	104.99	96.99	89.99	82.99	75.99	68.99	60.99	53.99	46.99	43.99
580	590	113.75	106.75	99.75	92.75	84.75	77.75	70.75	63.75	56.75	48.75	44.75
590	600	116.52	109.52	101.52	94.52	87.52	80.52	73.52	65.52	58.52	51.52	45.52
600	610	118.28	111.28	104.28	97.28	89.28	82.28	75.28	68.28	61.28	53.28	46.28
610	620	121.05	114.05	106.05	99.05	92.05	85.05	78.05	70.05	63.05	56.05	49.05
620	630	122.81	115.81	108.81	101.81	93.81	86.81	79.81	72.81	65.81	57.81	50.81
630	640	125.58	118.58	110.58	103.58	96.58	89.58	82.58	74.58	67.58	60.58	53.58
640	650	127.34	120.34	113.34	106.34	98.34	91.34	84.34	77.34	70.34	62.34	55.34
650	660	130.11	123.11	115.11	108.11	101.11	94.11	87.11	79.11	72.11	65.11	58.11
660	670	131.87	124.87	117.87	110.87	102.87	95.87	88.87	81.87	74.87	66.87	59.87
670	680	134.64	127.64	119.64	112.64	105.64	98.64	91.64	83.64	76.64	69.64	62.64
680	690	136.40	129.40	122.40	115.40	107.40	100.40	93.40	86.40	79.40	71.40	64.40
690	700	139.17	132.17	124.17	117.17	110.17	103.17	96.17	88.17	81.17	74.17	67.17
700	710	140.93	133.93	126.93	119.93	111.93	104.93	97.93	90.93	83.93	75.93	68.93
710	720	143.70	136.70	128.70	121.70	114.70	107.70	100.70	92.70	85.70	78.70	71.70
720	730	145.46	138.46	131.46	124.46	116.46	109.46	102.46	95.46	88.46	80.46	73.46
730	740	148.23	141.23	133.23	126.23	119.23	112.23	105.23	97.23	90.23	83.23	76.23

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1995)

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	\$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
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	12.37	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	16.90	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	21.43	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	25.96	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	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	30.49	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	18.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	34.64	19.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	35.02	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	22.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	39.17	24.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	39.55	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	30.27	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	34.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	51.57	37.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	54.33	39.33	25.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	56.10	42.10	27.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	58.86	43.86	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	60.63	46.63	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	63.39	48.39	34.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	65.16	51.16	36.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	67.92	52.92	38.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	69.69	55.69	40.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	72.45	57.45	43.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	74.22	60.22	45.22	31.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	76.98	61.98	47.98	32.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	78.75	64.75	49.75	35.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	81.51	66.51	52.51	37.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	83.28	69.28	54.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	86.04	71.04	57.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	87.81	73.81	58.81	44.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	90.57	75.57	61.57	46.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	92.34	78.34	63.34	49.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	95.10	80.10	66.10	51.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	96.87	82.87	67.87	53.87	39.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	101.02	86.02	72.02	57.02	43.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	105.55	90.55	76.55	61.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	110.08	95.08	81.08	66.08	52.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	114.61	99.61	85.61	70.61	56.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	119.14	104.14	90.14	75.14	61.14	46.14	45.14	45.14	45.14	45.14	45.14
600	620	123.67	108.67	94.67	79.67	65.67	50.67	46.67	46.67	46.67	46.67	46.67
620	640	128.20	113.20	99.20	84.20	70.20	55.20	48.20	48.20	48.20	48.20	48.20
640	660	132.73	117.73	103.73	88.73	74.73	59.73	49.73	49.73	49.73	49.73	49.73
660	680	137.26	122.26	108.26	93.26	79.26	64.26	51.26	51.26	51.26	51.26	51.26
680	700	141.79	126.79	112.79	97.79	83.79	68.79	54.79	52.79	52.79	52.79	52.79
700	720	146.32	131.32	117.32	102.32	88.32	73.32	59.32	54.32	54.32	54.32	54.32
720	740	150.85	135.85	121.85	106.85	92.85	77.85	63.85	55.85	55.85	55.85	55.85
740	760	155.38	140.38	126.38	111.38	97.38	82.38	68.38	57.38	57.38	57.38	57.38
760	780	159.91	144.91	130.91	115.91	101.91	86.91	72.91	58.91	58.91	58.91	58.91
780	800	164.44	149.44	135.44	120.44	106.44	91.44	77.44	63.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1995)

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	9.99	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	14.52	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	19.05	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	23.58	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	28.11	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	32.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	34.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	17.40	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	37.17	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	23.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	41.51	25.51	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	30.04	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	34.57	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	39.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	57.86	41.86	25.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	59.63	43.63	28.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	62.39	46.39	30.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	64.16	48.16	33.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	66.92	50.92	34.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	68.69	52.69	37.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	71.45	55.45	39.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	73.22	57.22	42.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	75.98	59.98	43.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	77.75	61.75	46.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	80.51	64.51	48.51	33.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	82.28	66.28	51.28	35.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	85.04	69.04	53.04	38.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	86.81	70.81	55.81	39.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	89.57	73.57	57.57	42.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	91.34	75.34	60.34	44.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	94.10	78.10	62.10	47.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	95.87	79.87	64.87	48.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	99.02	84.02	68.02	52.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	103.55	88.55	72.55	56.55	41.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	108.08	93.08	77.08	61.08	46.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	112.61	97.61	81.61	65.61	50.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	117.14	102.14	86.14	70.14	55.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	121.67	106.67	90.67	74.67	59.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	126.20	111.20	95.20	79.20	64.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	130.73	115.73	99.73	83.73	68.73	52.73	49.73	49.73	49.73	49.73	49.73
660	680	135.26	120.26	104.26	88.26	73.26	57.26	51.26	51.26	51.26	51.26	51.26
680	700	139.79	124.79	108.79	92.79	77.79	61.79	52.79	52.79	52.79	52.79	52.79
700	720	144.32	129.32	113.32	97.32	82.32	66.32	54.32	54.32	54.32	54.32	54.32
720	740	148.85	133.85	117.85	101.85	86.85	70.85	55.85	55.85	55.85	55.85	55.85
740	760	153.38	138.38	122.38	106.38	91.38	75.38	57.38	57.38	57.38	57.38	57.38
760	780	157.91	142.91	126.91	110.91	95.91	79.91	64.91	58.91	58.91	58.91	58.91
780	800	162.44	147.44	131.44	115.44	100.44	84.44	69.44	60.44	60.44	60.44	60.44
800	820	166.97	151.97	135.97	119.97	104.97	88.97	73.97	61.97	61.97	61.97	61.97

(Continued on next page)

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1995)

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	7.79	6.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	10.02	9.02	7.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	11.25	9.25	8.25	6.25	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	6.93	5.93	4.93	4.93	4.93	4.93	4.93
66	69	14.16	12.16	11.16	9.16	8.16	6.16	5.16	5.16	5.16	5.16	5.16
69	72	14.39	13.39	11.39	10.39	8.39	7.39	5.39	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	6.85	5.85	5.85	5.85	5.85
78	81	16.08	15.08	14.08	12.08	11.08	9.08	8.08	6.08	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	14.54	13.54	12.54	10.54	9.54	7.54	6.54	6.54	6.54
87	90	18.77	16.77	15.77	13.77	12.77	11.77	9.77	8.77	6.77	6.77	6.77
90	93	19.00	18.00	16.00	15.00	13.00	12.00	11.00	9.00	8.00	7.00	7.00
93	96	20.23	18.23	17.23	15.23	14.23	12.23	11.23	10.23	8.23	7.23	7.23
96	99	20.46	19.46	17.46	16.46	14.46	13.46	11.46	10.46	9.46	7.46	7.46
99	102	21.69	19.69	18.69	16.69	15.69	13.69	12.69	10.69	9.69	8.69	7.69
102	105	22.92	20.92	18.92	17.92	15.92	14.92	12.92	11.92	9.92	8.92	7.92
105	108	24.15	21.15	20.15	18.15	17.15	15.15	14.15	12.15	11.15	9.15	8.15
108	111	25.38	22.38	20.38	19.38	17.38	16.38	14.38	13.38	11.38	10.38	9.38
111	114	26.61	23.61	20.61	19.61	18.61	16.61	15.61	13.61	12.61	10.61	9.61
114	117	26.84	24.84	21.84	19.84	18.84	17.84	15.84	14.84	12.84	11.84	9.84
117	120	28.07	26.07	23.07	21.07	20.07	18.07	17.07	15.07	14.07	12.07	11.07
120	123	29.29	26.29	24.29	21.29	20.29	19.29	17.29	16.29	14.29	13.29	11.29
123	126	30.52	27.52	25.52	22.52	20.52	19.52	18.52	16.52	15.52	13.52	12.52
126	129	31.75	28.75	25.75	23.75	21.75	19.75	18.75	17.75	15.75	14.75	12.75
129	132	32.98	29.98	26.98	24.98	21.98	20.98	18.98	17.98	16.98	14.98	13.98
132	135	34.21	31.21	28.21	25.21	23.21	21.21	20.21	18.21	17.21	16.21	14.21
135	138	34.44	32.44	29.44	26.44	24.44	22.44	20.44	19.44	17.44	16.44	15.44
138	141	35.67	32.67	30.67	27.67	24.67	22.67	21.67	19.67	18.67	16.67	15.67
141	144	36.90	33.90	31.90	28.90	25.90	23.90	21.90	20.90	18.90	17.90	15.90
144	147	38.13	35.13	32.13	30.13	27.13	24.13	23.13	21.13	20.13	18.13	17.13
147	150	39.36	36.36	33.36	31.36	28.36	25.36	23.36	22.36	20.36	19.36	17.36
150	153	40.59	37.59	34.59	31.59	29.59	26.59	24.59	22.59	21.59	19.59	18.59
153	156	40.82	38.82	35.82	32.82	30.82	27.82	24.82	23.82	21.82	20.82	18.82
156	159	42.05	40.05	37.05	34.05	31.05	29.05	26.05	24.05	23.05	21.05	20.05
159	162	43.28	40.28	38.28	35.28	32.28	30.28	27.28	24.28	23.28	22.28	20.28
162	165	44.51	41.51	39.51	36.51	33.51	30.51	28.51	25.51	23.51	22.51	21.51
165	168	45.74	42.74	39.74	37.74	34.74	31.74	29.74	26.74	24.74	22.74	21.74
168	171	46.97	43.97	40.97	38.97	35.97	32.97	29.97	27.97	24.97	23.97	22.97
171	174	47.20	45.20	42.20	39.20	37.20	34.20	31.20	29.20	26.20	24.20	23.20
174	177	48.43	46.43	43.43	40.43	37.43	35.43	32.43	29.43	27.43	25.43	23.43
177	180	49.66	46.66	44.66	41.66	38.66	36.66	33.66	30.66	28.66	25.66	24.66
180	183	50.88	47.88	45.88	42.88	39.88	36.88	34.88	31.88	28.88	26.88	24.88
183	186	52.11	49.11	46.11	44.11	41.11	38.11	36.11	33.11	30.11	28.11	26.11
186	189	53.34	50.34	47.34	45.34	42.34	39.34	36.34	34.34	31.34	28.34	26.34
189	192	53.57	51.57	48.57	45.57	43.57	40.57	37.57	35.57	32.57	29.57	27.57
192	195	54.80	52.80	49.80	46.80	44.80	41.80	38.80	35.80	33.80	30.80	27.80
195	198	56.03	53.03	51.03	48.03	45.03	43.03	40.03	37.03	35.03	32.03	29.03
198	201	57.26	54.26	52.26	49.26	46.26	44.26	41.26	38.26	35.26	33.26	30.26
201	204	58.49	55.49	52.49	50.49	47.49	44.49	42.49	39.49	36.49	34.49	31.49
204	207	59.72	56.72	53.72	51.72	48.72	45.72	43.72	40.72	37.72	34.72	32.72
207	210	60.95	57.95	54.95	51.95	49.95	46.95	43.95	41.95	38.95	35.95	33.95
210	213	62.18	59.18	56.18	53.18	51.18	48.18	45.18	42.18	40.18	37.18	34.18
213	216	63.41	60.41	57.41	54.41	51.41	49.41	46.41	43.41	41.41	38.41	35.41
216	219	64.64	61.64	58.64	55.64	52.64	50.64	47.64	44.64	41.64	39.64	36.64

(Continued on next page)

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1995)

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	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	4.87	2.87	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	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79
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	9.62	8.62	7.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	13.85	11.85	10.85	8.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85
78	81	14.08	13.08	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	13.31	12.31	10.31	9.31	7.31	6.31	6.31	6.31	6.31	6.31
84	87	15.54	14.54	12.54	11.54	9.54	8.54	6.54	6.54	6.54	6.54	6.54
87	90	16.77	14.77	13.77	11.77	10.77	8.77	7.77	6.77	6.77	6.77	6.77
90	93	17.00	16.00	14.00	13.00	11.00	10.00	8.00	7.00	7.00	7.00	7.00
93	96	17.23	16.23	15.23	13.23	12.23	10.23	9.23	7.23	7.23	7.23	7.23
96	99	18.46	16.46	15.46	14.46	12.46	11.46	9.46	8.46	7.46	7.46	7.46
99	102	18.69	17.69	15.69	14.69	13.69	11.69	10.69	8.69	7.69	7.69	7.69
102	105	19.92	17.92	16.92	15.92	13.92	12.92	10.92	9.92	7.92	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	16.38	15.38	14.38	12.38	11.38	9.38	8.38	8.38
111	114	21.61	20.61	18.61	17.61	15.61	14.61	13.61	11.61	10.61	8.61	8.61
114	117	22.84	20.84	19.84	17.84	16.84	14.84	13.84	12.84	10.84	9.84	8.84
117	120	23.07	22.07	20.07	19.07	17.07	16.07	14.07	13.07	12.07	10.07	9.07
120	123	24.29	22.29	21.29	19.29	18.29	16.29	15.29	13.29	12.29	11.29	9.29
123	126	24.52	23.52	21.52	20.52	18.52	17.52	15.52	14.52	12.52	11.52	10.52
126	129	24.75	23.75	22.75	20.75	19.75	17.75	16.75	14.75	13.75	11.75	10.75
129	132	25.98	23.98	22.98	21.98	19.98	18.98	16.98	15.98	13.98	12.98	10.98
132	135	26.21	25.21	23.21	22.21	21.21	19.21	18.21	16.21	15.21	13.21	12.21
135	138	27.44	25.44	24.44	22.44	21.44	20.44	18.44	17.44	15.44	14.44	12.44
138	141	27.67	26.67	24.67	23.67	21.67	20.67	19.67	17.67	16.67	14.67	13.67
141	144	28.90	26.90	25.90	23.90	22.90	20.90	19.90	18.90	16.90	15.90	13.90
144	147	29.13	28.13	26.13	25.13	23.13	22.13	20.13	19.13	18.13	16.13	15.13
147	150	30.36	28.36	27.36	25.36	24.36	22.36	21.36	19.36	18.36	17.36	15.36
150	153	30.59	29.59	27.59	26.59	24.59	23.59	21.59	20.59	18.59	17.59	16.59
153	156	30.82	29.82	28.82	26.82	25.82	23.82	22.82	20.82	19.82	18.82	16.82
156	159	32.05	30.05	29.05	28.05	26.05	25.05	23.05	22.05	20.05	19.05	18.05
159	162	32.28	31.28	29.28	28.28	27.28	25.28	24.28	22.28	21.28	19.28	18.28
162	165	33.51	31.51	30.51	29.51	27.51	26.51	24.51	23.51	21.51	20.51	18.51
165	168	33.74	32.74	30.74	29.74	28.74	26.74	25.74	23.74	22.74	20.74	19.74
168	171	34.97	32.97	31.97	29.97	28.97	27.97	25.97	24.97	22.97	21.97	19.97
171	174	36.20	34.20	32.20	31.20	29.20	28.20	27.20	25.20	24.20	22.20	21.20
174	177	37.43	34.43	33.43	31.43	30.43	28.43	27.43	26.43	24.43	23.43	21.43
177	180	38.66	35.66	33.66	32.66	30.66	29.66	27.66	26.66	25.66	23.66	22.66
180	183	39.88	36.88	34.88	32.88	31.88	29.88	28.88	26.88	25.88	24.88	22.88
183	186	40.11	38.11	35.11	34.11	32.11	31.11	29.11	28.11	26.11	25.11	24.11
186	189	41.34	39.34	36.34	34.34	33.34	31.34	30.34	28.34	27.34	25.34	24.34
189	192	42.57	39.57	37.57	35.57	33.57	32.57	30.57	29.57	27.57	26.57	24.57
192	195	43.80	40.80	38.80	35.80	34.80	32.80	31.80	29.80	28.80	26.80	25.80
195	198	45.03	42.03	39.03	37.03	35.03	34.03	32.03	31.03	29.03	28.03	26.03
198	201	46.26	43.26	40.26	38.26	35.26	34.26	32.26	31.26	30.26	28.26	27.26
201	204	46.49	44.49	41.49	38.49	36.49	34.49	33.49	32.49	30.49	29.49	27.49
204	207	47.72	45.72	42.72	39.72	37.72	35.72	33.72	32.72	31.72	29.72	28.72
207	210	48.95	45.95	43.95	40.95	37.95	35.95	34.95	32.95	31.95	30.95	28.95
210	213	50.18	47.18	45.18	42.18	39.18	37.18	35.18	34.18	32.18	31.18	30.18
213	216	51.41	48.41	45.41	43.41	40.41	37.41	36.41	34.41	33.41	32.41	30.41
216	219	52.64	49.64	46.64	44.64	41.64	38.64	36.64	35.64	33.64	32.64	31.64
219	222	53.87	50.87	47.87	44.87	42.87	39.87	37.87	35.87	34.87	32.87	31.87
222	225	54.10	52.10	49.10	46.10	44.10	41.10	38.10	37.10	35.10	34.10	32.10
225	228	55.33	53.33	50.33	47.33	44.33	42.33	39.33	37.33	36.33	34.33	33.33
228	231	56.56	53.56	51.56	48.56	45.56	43.56	40.56	38.56	36.56	35.56	33.56
231	234	57.79	54.79	51.79	49.79	46.79	43.79	41.79	38.79	37.79	35.79	34.79

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