

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2018)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$71		\$0		Not over \$222		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$71	—\$254 . . .	\$0.00 plus 10%	—\$71	\$222	—\$588 . . .	\$0.00 plus 10%	—\$222
\$254	—\$815 . . .	\$18.30 plus 12%	—\$254	\$588	—\$1,711 . . .	\$36.60 plus 12%	—\$588
\$815	—\$1,658 . . .	\$85.62 plus 22%	—\$815	\$1,711	—\$3,395 . . .	\$171.36 plus 22%	—\$1,711
\$1,658	—\$3,100 . . .	\$271.08 plus 24%	—\$1,658	\$3,395	—\$6,280 . . .	\$541.84 plus 24%	—\$3,395
\$3,100	—\$3,917 . . .	\$617.16 plus 32%	—\$3,100	\$6,280	—\$7,914 . . .	\$1,234.24 plus 32%	—\$6,280
\$3,917	—\$9,687 . . .	\$878.60 plus 35%	—\$3,917	\$7,914	—\$11,761 . . .	\$1,757.12 plus 35%	—\$7,914
\$9,687	\$2,898.10 plus 37%	—\$9,687	\$11,761	\$3,103.57 plus 37%	—\$11,761

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$142		\$0		Not over \$444		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$142	—\$509 . . .	\$0.00 plus 10%	—\$142	\$444	—\$1,177 . . .	\$0.00 plus 10%	—\$444
\$509	—\$1,631 . . .	\$36.70 plus 12%	—\$509	\$1,177	—\$3,421 . . .	\$73.30 plus 12%	—\$1,177
\$1,631	—\$3,315 . . .	\$171.34 plus 22%	—\$1,631	\$3,421	—\$6,790 . . .	\$342.58 plus 22%	—\$3,421
\$3,315	—\$6,200 . . .	\$541.82 plus 24%	—\$3,315	\$6,790	—\$12,560 . . .	\$1,083.76 plus 24%	—\$6,790
\$6,200	—\$7,835 . . .	\$1,234.22 plus 32%	—\$6,200	\$12,560	—\$15,829 . . .	\$2,468.56 plus 32%	—\$12,560
\$7,835	—\$19,373 . . .	\$1,757.42 plus 35%	—\$7,835	\$15,829	—\$23,521 . . .	\$3,514.64 plus 35%	—\$15,829
\$19,373	\$5,795.72 plus 37%	—\$19,373	\$23,521	\$6,206.84 plus 37%	—\$23,521

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$154		\$0		Not over \$481		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$154	—\$551 . . .	\$0.00 plus 10%	—\$154	\$481	—\$1,275 . . .	\$0.00 plus 10%	—\$481
\$551	—\$1,767 . . .	\$39.70 plus 12%	—\$551	\$1,275	—\$3,706 . . .	\$79.40 plus 12%	—\$1,275
\$1,767	—\$3,592 . . .	\$185.62 plus 22%	—\$1,767	\$3,706	—\$7,356 . . .	\$371.12 plus 22%	—\$3,706
\$3,592	—\$6,717 . . .	\$587.12 plus 24%	—\$3,592	\$7,356	—\$13,606 . . .	\$1,174.12 plus 24%	—\$7,356
\$6,717	—\$8,488 . . .	\$1,337.12 plus 32%	—\$6,717	\$13,606	—\$17,148 . . .	\$2,674.12 plus 32%	—\$13,606
\$8,488	—\$20,988 . . .	\$1,903.84 plus 35%	—\$8,488	\$17,148	—\$25,481 . . .	\$3,807.56 plus 35%	—\$17,148
\$20,988	\$6,278.84 plus 37%	—\$20,988	\$25,481	\$6,724.11 plus 37%	—\$25,481

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$308		\$0		Not over \$963		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$308	—\$1,102 . . .	\$0.00 plus 10%	—\$308	\$963	—\$2,550 . . .	\$0.00 plus 10%	—\$963
\$1,102	—\$3,533 . . .	\$79.40 plus 12%	—\$1,102	\$2,550	—\$7,413 . . .	\$158.70 plus 12%	—\$2,550
\$3,533	—\$7,183 . . .	\$371.12 plus 22%	—\$3,533	\$7,413	—\$14,713 . . .	\$742.26 plus 22%	—\$7,413
\$7,183	—\$13,433 . . .	\$1,174.12 plus 24%	—\$7,183	\$14,713	—\$27,213 . . .	\$2,348.26 plus 24%	—\$14,713
\$13,433	—\$16,975 . . .	\$2,674.12 plus 32%	—\$13,433	\$27,213	—\$34,296 . . .	\$5,348.26 plus 32%	—\$27,213
\$16,975	—\$41,975 . . .	\$3,807.56 plus 35%	—\$16,975	\$34,296	—\$50,963 . . .	\$7,614.82 plus 35%	—\$34,296
\$41,975	\$12,557.56 plus 37%	—\$41,975	\$50,963	\$13,448.27 plus 37%	—\$50,963

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	325	1	0	0	0	0	0	0	0	0	0	0
325	345	3	0	0	0	0	0	0	0	0	0	0
345	365	5	0	0	0	0	0	0	0	0	0	0
365	385	7	0	0	0	0	0	0	0	0	0	0
385	405	9	0	0	0	0	0	0	0	0	0	0
405	425	11	0	0	0	0	0	0	0	0	0	0
425	445	13	0	0	0	0	0	0	0	0	0	0
445	465	15	0	0	0	0	0	0	0	0	0	0
465	485	17	0	0	0	0	0	0	0	0	0	0
485	505	19	0	0	0	0	0	0	0	0	0	0
505	525	21	0	0	0	0	0	0	0	0	0	0
525	545	23	0	0	0	0	0	0	0	0	0	0
545	565	25	0	0	0	0	0	0	0	0	0	0
565	585	27	0	0	0	0	0	0	0	0	0	0
585	605	29	0	0	0	0	0	0	0	0	0	0
605	645	32	0	0	0	0	0	0	0	0	0	0
645	685	36	1	0	0	0	0	0	0	0	0	0
685	725	40	5	0	0	0	0	0	0	0	0	0
725	765	44	9	0	0	0	0	0	0	0	0	0
765	805	48	13	0	0	0	0	0	0	0	0	0
805	845	52	17	0	0	0	0	0	0	0	0	0
845	885	56	21	0	0	0	0	0	0	0	0	0
885	925	60	25	0	0	0	0	0	0	0	0	0
925	965	64	29	0	0	0	0	0	0	0	0	0
965	1,005	68	33	0	0	0	0	0	0	0	0	0
1,005	1,045	72	37	3	0	0	0	0	0	0	0	0
1,045	1,085	76	41	7	0	0	0	0	0	0	0	0
1,085	1,125	80	45	11	0	0	0	0	0	0	0	0
1,125	1,165	85	49	15	0	0	0	0	0	0	0	0
1,165	1,205	89	53	19	0	0	0	0	0	0	0	0
1,205	1,245	94	57	23	0	0	0	0	0	0	0	0
1,245	1,285	99	61	27	0	0	0	0	0	0	0	0
1,285	1,325	104	65	31	0	0	0	0	0	0	0	0
1,325	1,365	109	69	35	0	0	0	0	0	0	0	0
1,365	1,405	113	73	39	4	0	0	0	0	0	0	0
1,405	1,445	118	77	43	8	0	0	0	0	0	0	0
1,445	1,485	123	81	47	12	0	0	0	0	0	0	0
1,485	1,525	128	86	51	16	0	0	0	0	0	0	0
1,525	1,565	133	91	55	20	0	0	0	0	0	0	0
1,565	1,605	137	96	59	24	0	0	0	0	0	0	0
1,605	1,645	142	101	63	28	0	0	0	0	0	0	0
1,645	1,685	147	105	67	32	0	0	0	0	0	0	0
1,685	1,725	152	110	71	36	1	0	0	0	0	0	0
1,725	1,765	157	115	75	40	5	0	0	0	0	0	0
1,765	1,805	161	120	79	44	9	0	0	0	0	0	0
1,805	1,845	166	125	83	48	13	0	0	0	0	0	0
1,845	1,885	171	129	88	52	17	0	0	0	0	0	0
1,885	1,925	176	134	93	56	21	0	0	0	0	0	0
1,925	1,965	181	139	98	60	25	0	0	0	0	0	0
1,965	2,005	185	144	102	64	29	0	0	0	0	0	0
2,005	2,045	190	149	107	68	33	0	0	0	0	0	0
2,045	2,085	195	153	112	72	37	3	0	0	0	0	0
2,085	2,125	200	158	117	76	41	7	0	0	0	0	0
2,125	2,165	205	163	122	80	45	11	0	0	0	0	0
2,165	2,205	209	168	126	85	49	15	0	0	0	0	0
2,205	2,245	214	173	131	90	53	19	0	0	0	0	0
2,245	2,285	219	177	136	94	57	23	0	0	0	0	0
2,285	2,325	224	182	141	99	61	27	0	0	0	0	0
2,325	2,365	229	187	146	104	65	31	0	0	0	0	0
2,365	2,405	233	192	150	109	69	35	0	0	0	0	0
2,405	2,445	238	197	155	114	73	39	4	0	0	0	0
2,445	2,485	243	201	160	118	77	43	8	0	0	0	0
2,485	2,525	248	206	165	123	82	47	12	0	0	0	0
2,525	2,565	253	211	170	128	87	51	16	0	0	0	0
2,565	2,605	257	216	174	133	91	55	20	0	0	0	0
2,605	2,645	262	221	179	138	96	59	24	0	0	0	0
2,645	2,685	267	225	184	142	101	63	28	0	0	0	0
2,685	2,725	272	230	189	147	106	67	32	0	0	0	0
2,725	2,765	277	235	194	152	111	71	36	2	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,765	\$2,805	\$281	\$240	\$198	\$157	\$115	\$75	\$40	\$6	\$0	\$0	\$0
2,805	2,845	286	245	203	162	120	79	44	10	0	0	0
2,845	2,885	291	249	208	166	125	83	48	14	0	0	0
2,885	2,925	296	254	213	171	130	88	52	18	0	0	0
2,925	2,965	301	259	218	176	135	93	56	22	0	0	0
2,965	3,005	305	264	222	181	139	98	60	26	0	0	0
3,005	3,045	310	269	227	186	144	103	64	30	0	0	0
3,045	3,085	315	273	232	190	149	107	68	34	0	0	0
3,085	3,125	320	278	237	195	154	112	72	38	3	0	0
3,125	3,165	325	283	242	200	159	117	76	42	7	0	0
3,165	3,205	329	288	246	205	163	122	80	46	11	0	0
3,205	3,245	334	293	251	210	168	127	85	50	15	0	0
3,245	3,285	339	297	256	214	173	131	90	54	19	0	0
3,285	3,325	344	302	261	219	178	136	95	58	23	0	0
3,325	3,365	349	307	266	224	183	141	100	62	27	0	0
3,365	3,405	353	312	270	229	187	146	104	66	31	0	0
3,405	3,445	358	317	275	234	192	151	109	70	35	0	0
3,445	3,485	363	321	280	238	197	155	114	74	39	4	0
3,485	3,525	368	326	285	243	202	160	119	78	43	8	0
3,525	3,565	374	331	290	248	207	165	124	82	47	12	0
3,565	3,605	382	336	294	253	211	170	128	87	51	16	0
3,605	3,645	391	341	299	258	216	175	133	92	55	20	0
3,645	3,685	400	345	304	262	221	179	138	96	59	24	0
3,685	3,725	409	350	309	267	226	184	143	101	63	28	0
3,725	3,765	418	355	314	272	231	189	148	106	67	32	0
3,765	3,805	426	360	318	277	235	194	152	111	71	36	2
3,805	3,845	435	365	323	282	240	199	157	116	75	40	6
3,845	3,885	444	369	328	286	245	203	162	120	79	44	10
3,885	3,925	453	377	333	291	250	208	167	125	84	48	14
3,925	3,965	462	386	338	296	255	213	172	130	89	52	18
3,965	4,005	470	394	342	301	259	218	176	135	93	56	22
4,005	4,045	479	403	347	306	264	223	181	140	98	60	26
4,045	4,085	488	412	352	310	269	227	186	144	103	64	30
4,085	4,125	497	421	357	315	274	232	191	149	108	68	34
4,125	4,165	506	430	362	320	279	237	196	154	113	72	38
4,165	4,205	514	438	366	325	283	242	200	159	117	76	42
4,205	4,245	523	447	371	330	288	247	205	164	122	81	46
4,245	4,285	532	456	380	334	293	251	210	168	127	85	50
4,285	4,325	541	465	389	339	298	256	215	173	132	90	54
4,325	4,365	550	474	398	344	303	261	220	178	137	95	58
4,365	4,405	558	482	406	349	307	266	224	183	141	100	62
4,405	4,445	567	491	415	354	312	271	229	188	146	105	66
4,445	4,485	576	500	424	358	317	275	234	192	151	109	70
4,485	4,525	585	509	433	363	322	280	239	197	156	114	74
4,525	4,565	594	518	442	368	327	285	244	202	161	119	78
4,565	4,605	602	526	450	374	331	290	248	207	165	124	82
4,605	4,645	611	535	459	383	336	295	253	212	170	129	87
4,645	4,685	620	544	468	392	341	299	258	216	175	133	92
4,685	4,725	629	553	477	401	346	304	263	221	180	138	97
4,725	4,765	638	562	486	409	351	309	268	226	185	143	102
4,765	4,805	646	570	494	418	355	314	272	231	189	148	106
4,805	4,845	655	579	503	427	360	319	277	236	194	153	111
4,845	4,885	664	588	512	436	365	323	282	240	199	157	116
4,885	4,925	673	597	521	445	370	328	287	245	204	162	121
4,925	4,965	682	606	530	453	377	333	292	250	209	167	126
4,965	5,005	690	614	538	462	386	338	296	255	213	172	130
5,005	5,045	699	623	547	471	395	343	301	260	218	177	135
5,045	5,085	708	632	556	480	404	347	306	264	223	181	140
5,085	5,125	717	641	565	489	413	352	311	269	228	186	145
5,125	5,165	726	650	574	497	421	357	316	274	233	191	150
5,165	5,205	734	658	582	506	430	362	320	279	237	196	154
5,205	5,245	743	667	591	515	439	367	325	284	242	201	159
5,245	5,285	752	676	600	524	448	372	330	288	247	205	164
5,285	5,325	761	685	609	533	457	380	335	293	252	210	169
5,325	5,365	770	694	618	541	465	389	340	298	257	215	174
5,365	5,405	778	702	626	550	474	398	344	303	261	220	178

\$5,405 and over

Use Table 4(a) for a SINGLE person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	950	1	0	0	0	0	0	0	0	0	0	0
	990	5	0	0	0	0	0	0	0	0	0	0
	1,030	9	0	0	0	0	0	0	0	0	0	0
	1,070	13	0	0	0	0	0	0	0	0	0	0
	1,110	17	0	0	0	0	0	0	0	0	0	0
	1,150	21	0	0	0	0	0	0	0	0	0	0
	1,190	25	0	0	0	0	0	0	0	0	0	0
	1,230	29	0	0	0	0	0	0	0	0	0	0
	1,270	33	0	0	0	0	0	0	0	0	0	0
	1,310	37	2	0	0	0	0	0	0	0	0	0
	1,350	41	6	0	0	0	0	0	0	0	0	0
	1,390	45	10	0	0	0	0	0	0	0	0	0
	1,430	49	14	0	0	0	0	0	0	0	0	0
	1,470	53	18	0	0	0	0	0	0	0	0	0
	1,510	57	22	0	0	0	0	0	0	0	0	0
	1,550	61	26	0	0	0	0	0	0	0	0	0
	1,590	65	30	0	0	0	0	0	0	0	0	0
	1,630	69	34	0	0	0	0	0	0	0	0	0
	1,670	73	38	4	0	0	0	0	0	0	0	0
	1,710	77	42	8	0	0	0	0	0	0	0	0
	1,750	81	46	12	0	0	0	0	0	0	0	0
	1,790	85	50	16	0	0	0	0	0	0	0	0
	1,830	89	54	20	0	0	0	0	0	0	0	0
	1,870	93	58	24	0	0	0	0	0	0	0	0
	1,910	97	62	28	0	0	0	0	0	0	0	0
	1,950	101	66	32	0	0	0	0	0	0	0	0
	1,990	105	70	36	1	0	0	0	0	0	0	0
	2,030	109	74	40	5	0	0	0	0	0	0	0
	2,070	113	78	44	9	0	0	0	0	0	0	0
	2,110	117	82	48	13	0	0	0	0	0	0	0
	2,150	121	86	52	17	0	0	0	0	0	0	0
	2,190	125	90	56	21	0	0	0	0	0	0	0
	2,230	129	94	60	25	0	0	0	0	0	0	0
	2,270	133	98	64	29	0	0	0	0	0	0	0
	2,310	137	102	68	33	0	0	0	0	0	0	0
	2,350	141	106	72	37	2	0	0	0	0	0	0
	2,390	145	110	76	41	6	0	0	0	0	0	0
	2,430	149	114	80	45	10	0	0	0	0	0	0
	2,470	153	118	84	49	14	0	0	0	0	0	0
	2,510	157	122	88	53	18	0	0	0	0	0	0
	2,550	161	126	92	57	22	0	0	0	0	0	0
	2,590	166	130	96	61	26	0	0	0	0	0	0
	2,630	171	134	100	65	30	0	0	0	0	0	0
	2,670	176	138	104	69	34	0	0	0	0	0	0
	2,710	180	142	108	73	38	4	0	0	0	0	0
	2,750	185	146	112	77	42	8	0	0	0	0	0
	2,790	190	150	116	81	46	12	0	0	0	0	0
	2,830	195	154	120	85	50	16	0	0	0	0	0
	2,870	200	158	124	89	54	20	0	0	0	0	0
	2,910	204	163	128	93	58	24	0	0	0	0	0
	2,950	209	168	132	97	62	28	0	0	0	0	0
	2,990	214	172	136	101	66	32	0	0	0	0	0
	3,030	219	177	140	105	70	36	1	0	0	0	0
	3,070	224	182	144	109	74	40	5	0	0	0	0
	3,110	228	187	148	113	78	44	9	0	0	0	0
	3,150	233	192	152	117	82	48	13	0	0	0	0
	3,190	238	196	156	121	86	52	17	0	0	0	0
	3,230	243	201	160	125	90	56	21	0	0	0	0
	3,270	248	206	165	129	94	60	25	0	0	0	0
	3,310	252	211	169	133	98	64	29	0	0	0	0
	3,350	257	216	174	137	102	68	33	0	0	0	0
	3,390	262	220	179	141	106	72	37	3	0	0	0
	3,430	267	225	184	145	110	76	41	7	0	0	0
	3,470	272	230	189	149	114	80	45	11	0	0	0
	3,510	276	235	193	153	118	84	49	15	0	0	0
	3,550	281	240	198	157	122	88	53	19	0	0	0
	3,590	286	244	203	161	126	92	57	23	0	0	0
	3,630	291	249	208	166	130	96	61	27	0	0	0
	3,670	296	254	213	171	134	100	65	31	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,710	\$3,750	\$300	\$259	\$217	\$176	\$138	\$104	\$69	\$35	\$0	\$0	\$0
3,750	3,790	305	264	222	181	142	108	73	39	4	0	0
3,790	3,830	310	268	227	185	146	112	77	43	8	0	0
3,830	3,870	315	273	232	190	150	116	81	47	12	0	0
3,870	3,910	320	278	237	195	154	120	85	51	16	0	0
3,910	3,950	324	283	241	200	158	124	89	55	20	0	0
3,950	3,990	329	288	246	205	163	128	93	59	24	0	0
3,990	4,030	334	292	251	209	168	132	97	63	28	0	0
4,030	4,070	339	297	256	214	173	136	101	67	32	0	0
4,070	4,110	344	302	261	219	178	140	105	71	36	2	0
4,110	4,150	348	307	265	224	182	144	109	75	40	6	0
4,150	4,190	353	312	270	229	187	148	113	79	44	10	0
4,190	4,230	358	316	275	233	192	152	117	83	48	14	0
4,230	4,270	363	321	280	238	197	156	121	87	52	18	0
4,270	4,310	368	326	285	243	202	160	125	91	56	22	0
4,310	4,350	372	331	289	248	206	165	129	95	60	26	0
4,350	4,390	377	336	294	253	211	170	133	99	64	30	0
4,390	4,430	382	340	299	257	216	174	137	103	68	34	0
4,430	4,470	387	345	304	262	221	179	141	107	72	38	3
4,470	4,510	392	350	309	267	226	184	145	111	76	42	7
4,510	4,550	396	355	313	272	230	189	149	115	80	46	11
4,550	4,590	401	360	318	277	235	194	153	119	84	50	15
4,590	4,630	406	364	323	281	240	198	157	123	88	54	19
4,630	4,670	411	369	328	286	245	203	162	127	92	58	23
4,670	4,710	416	374	333	291	250	208	167	131	96	62	27
4,710	4,750	420	379	337	296	254	213	171	135	100	66	31
4,750	4,790	425	384	342	301	259	218	176	139	104	70	35
4,790	4,830	430	388	347	305	264	222	181	143	108	74	39
4,830	4,870	435	393	352	310	269	227	186	147	112	78	43
4,870	4,910	440	398	357	315	274	232	191	151	116	82	47
4,910	4,950	444	403	361	320	278	237	195	155	120	86	51
4,950	4,990	449	408	366	325	283	242	200	159	124	90	55
4,990	5,030	454	412	371	329	288	246	205	163	128	94	59
5,030	5,070	459	417	376	334	293	251	210	168	132	98	63
5,070	5,110	464	422	381	339	298	256	215	173	136	102	67
5,110	5,150	468	427	385	344	302	261	219	178	140	106	71
5,150	5,190	473	432	390	349	307	266	224	183	144	110	75
5,190	5,230	478	436	395	353	312	270	229	187	148	114	79
5,230	5,270	483	441	400	358	317	275	234	192	152	118	83
5,270	5,310	488	446	405	363	322	280	239	197	156	122	87
5,310	5,350	492	451	409	368	326	285	243	202	160	126	91
5,350	5,390	497	456	414	373	331	290	248	207	165	130	95
5,390	5,430	502	460	419	377	336	294	253	211	170	134	99
5,430	5,470	507	465	424	382	341	299	258	216	175	138	103
5,470	5,510	512	470	429	387	346	304	263	221	180	142	107
5,510	5,550	516	475	433	392	350	309	267	226	184	146	111
5,550	5,590	521	480	438	397	355	314	272	231	189	150	115
5,590	5,630	526	484	443	401	360	318	277	235	194	154	119
5,630	5,670	531	489	448	406	365	323	282	240	199	158	123
5,670	5,710	536	494	453	411	370	328	287	245	204	162	127
5,710	5,750	540	499	457	416	374	333	291	250	208	167	131
5,750	5,790	545	504	462	421	379	338	296	255	213	172	135
5,790	5,830	550	508	467	425	384	342	301	259	218	176	139
5,830	5,870	555	513	472	430	389	347	306	264	223	181	143
5,870	5,910	560	518	477	435	394	352	311	269	228	186	147
5,910	5,950	564	523	481	440	398	357	315	274	232	191	151
5,950	5,990	569	528	486	445	403	362	320	279	237	196	155
5,990	6,030	574	532	491	449	408	366	325	283	242	200	159
6,030	6,070	579	537	496	454	413	371	330	288	247	205	164
6,070	6,110	584	542	501	459	418	376	335	293	252	210	169
6,110	6,150	588	547	505	464	422	381	339	298	256	215	173
6,150	6,190	593	552	510	469	427	386	344	303	261	220	178
6,190	6,230	598	556	515	473	432	390	349	307	266	224	183
6,230	6,270	603	561	520	478	437	395	354	312	271	229	188
6,270	6,310	608	566	525	483	442	400	359	317	276	234	193
6,310	6,350	612	571	529	488	446	405	363	322	280	239	197

\$6,350 and over

Use Table 4(b) for a MARRIED person on page 46. Also see the instructions on page 44.