



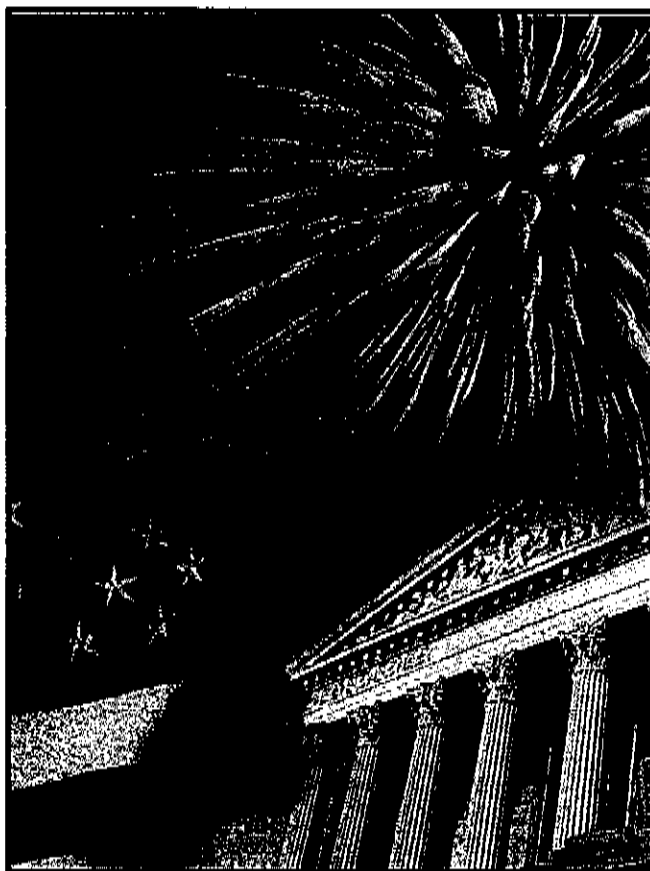
Department of the Treasury
Internal Revenue Service

Publication 15

Cat. No. 10000W

**(Circular E),
Employer's
Tax Guide**

For use in **2013**



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Future Developments

For the latest information about developments related to Publication 15 (Circular E), such as legislation enacted after it was published, go to www.irs.gov/pub15.

What's New

2013 withholding tables. Employers should implement the 2013 withholding tables as soon as possible, but not later than February 15, 2013. Use the 2012 withholding tables until you implement the 2013 withholding tables.

Social security and Medicare tax for 2013. The employee tax rate for social security is 6.2%. Previously, the employee tax rate for social security was 4.2%. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$113,700. *(Continued on page 2.)*

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid through December 2013)

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	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	4	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	5	0	0	0	0	0	0	0	0	0	0
95	100	6	0	0	0	0	0	0	0	0	0	0
100	105	6	0	0	0	0	0	0	0	0	0	0
105	110	7	0	0	0	0	0	0	0	0	0	0
110	115	7	0	0	0	0	0	0	0	0	0	0
115	120	8	0	0	0	0	0	0	0	0	0	0
120	125	8	1	0	0	0	0	0	0	0	0	0
125	130	9	1	0	0	0	0	0	0	0	0	0
130	135	9	2	0	0	0	0	0	0	0	0	0
135	140	10	2	0	0	0	0	0	0	0	0	0
140	145	10	3	0	0	0	0	0	0	0	0	0
145	150	11	3	0	0	0	0	0	0	0	0	0
150	155	11	4	0	0	0	0	0	0	0	0	0
155	160	12	4	0	0	0	0	0	0	0	0	0
160	165	12	5	0	0	0	0	0	0	0	0	0
165	170	13	5	0	0	0	0	0	0	0	0	0
170	175	13	6	0	0	0	0	0	0	0	0	0
175	180	14	6	0	0	0	0	0	0	0	0	0
180	185	14	7	0	0	0	0	0	0	0	0	0
185	190	15	7	0	0	0	0	0	0	0	0	0
190	195	15	8	0	0	0	0	0	0	0	0	0
195	200	16	8	1	0	0	0	0	0	0	0	0
200	210	16	9	1	0	0	0	0	0	0	0	0
210	220	17	10	2	0	0	0	0	0	0	0	0
220	230	19	11	3	0	0	0	0	0	0	0	0
230	240	20	12	4	0	0	0	0	0	0	0	0
240	250	22	13	5	0	0	0	0	0	0	0	0
250	260	23	14	6	0	0	0	0	0	0	0	0
260	270	25	15	7	0	0	0	0	0	0	0	0
270	280	26	16	8	1	0	0	0	0	0	0	0
280	290	28	17	9	2	0	0	0	0	0	0	0
290	300	29	18	10	3	0	0	0	0	0	0	0
300	310	31	20	11	4	0	0	0	0	0	0	0
310	320	32	21	12	5	0	0	0	0	0	0	0
320	330	34	23	13	6	0	0	0	0	0	0	0
330	340	35	24	14	7	0	0	0	0	0	0	0
340	350	37	26	15	8	0	0	0	0	0	0	0
350	360	38	27	16	9	1	0	0	0	0	0	0
360	370	40	29	17	10	2	0	0	0	0	0	0
370	380	41	30	19	11	3	0	0	0	0	0	0
380	390	43	32	20	12	4	0	0	0	0	0	0
390	400	44	33	22	13	5	0	0	0	0	0	0
400	410	46	35	23	14	6	0	0	0	0	0	0
410	420	47	36	25	15	7	0	0	0	0	0	0
420	430	49	38	26	16	8	1	0	0	0	0	0
430	440	50	39	28	17	9	2	0	0	0	0	0
440	450	52	41	29	18	10	3	0	0	0	0	0
450	460	53	42	31	20	11	4	0	0	0	0	0
460	470	55	44	32	21	12	5	0	0	0	0	0
470	480	56	45	34	23	13	6	0	0	0	0	0
480	490	58	47	35	24	14	7	0	0	0	0	0
490	500	59	48	37	26	15	8	0	0	0	0	0
500	510	61	50	38	27	16	9	1	0	0	0	0
510	520	62	51	40	29	17	10	2	0	0	0	0
520	530	64	53	41	30	19	11	3	0	0	0	0
530	540	65	54	43	32	20	12	4	0	0	0	0
540	550	67	56	44	33	22	13	5	0	0	0	0
550	560	68	57	46	35	23	14	6	0	0	0	0
560	570	70	59	47	36	25	15	7	0	0	0	0
570	580	71	60	49	38	26	16	8	1	0	0	0
580	590	73	62	50	39	28	17	9	2	0	0	0
590	600	74	63	52	41	29	18	10	3	0	0	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2013)

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—										
\$600	\$610	\$76	\$65	\$53	\$42	\$31	\$20	\$11	\$4	\$0	\$0	\$0
610	620	77	66	55	44	32	21	12	5	0	0	0
620	630	79	68	56	45	34	23	13	6	0	0	0
630	640	80	69	58	47	35	24	14	7	0	0	0
640	650	82	71	59	48	37	26	15	8	0	0	0
650	660	83	72	61	50	38	27	16	9	1	0	0
660	670	85	74	62	51	40	29	17	10	2	0	0
670	680	86	75	64	53	41	30	19	11	3	0	0
680	690	88	77	65	54	43	32	20	12	4	0	0
690	700	89	78	67	56	44	33	22	13	5	0	0
700	710	91	80	68	57	46	35	23	14	6	0	0
710	720	92	81	70	59	47	36	25	15	7	0	0
720	730	94	83	71	60	49	38	26	16	8	1	0
730	740	95	84	73	62	50	39	28	17	9	2	0
740	750	97	86	74	63	52	41	29	18	10	3	0
750	760	100	87	76	65	53	42	31	20	11	4	0
760	770	102	89	77	66	55	44	32	21	12	5	0
770	780	105	90	79	68	56	45	34	23	13	6	0
780	790	107	92	80	69	58	47	35	24	14	7	0
790	800	110	93	82	71	59	48	37	26	15	8	0
800	810	112	95	83	72	61	50	38	27	16	9	1
810	820	115	96	85	74	62	51	40	29	17	10	2
820	830	117	99	86	75	64	53	41	30	19	11	3
830	840	120	101	88	77	65	54	43	32	20	12	4
840	850	122	104	89	78	67	56	44	33	22	13	5
850	860	125	106	91	80	68	57	46	35	23	14	6
860	870	127	109	92	81	70	59	47	36	25	15	7
870	880	130	111	94	83	71	60	49	38	26	16	8
880	890	132	114	95	84	73	62	50	39	28	17	9
890	900	135	116	97	86	74	63	52	41	29	18	10
900	910	137	119	100	87	76	65	53	42	31	20	11
910	920	140	121	102	89	77	66	55	44	32	21	12
920	930	142	124	105	90	79	68	56	45	34	23	13
930	940	145	126	107	92	80	69	58	47	35	24	14
940	950	147	129	110	93	82	71	59	48	37	26	15
950	960	150	131	112	95	83	72	61	50	38	27	16
960	970	152	134	115	96	85	74	62	51	40	29	17
970	980	155	136	117	99	86	75	64	53	41	30	19
980	990	157	139	120	101	88	77	65	54	43	32	20
990	1,000	160	141	122	104	89	78	67	56	44	33	22
1,000	1,010	162	144	125	106	91	80	68	57	46	35	23
1,010	1,020	165	146	127	109	92	81	70	59	47	36	25
1,020	1,030	167	149	130	111	94	83	71	60	49	38	26
1,030	1,040	170	151	132	114	95	84	73	62	50	39	28
1,040	1,050	172	154	135	116	97	86	74	63	52	41	29
1,050	1,060	175	156	137	119	100	87	76	65	53	42	31
1,060	1,070	177	159	140	121	102	89	77	66	55	44	32
1,070	1,080	180	161	142	124	105	90	79	68	56	45	34
1,080	1,090	182	164	145	126	107	92	80	69	58	47	35
1,090	1,100	185	166	147	129	110	93	82	71	59	48	37
1,100	1,110	187	169	150	131	112	95	83	72	61	50	38
1,110	1,120	190	171	152	134	115	96	85	74	62	51	40
1,120	1,130	192	174	155	136	117	99	86	75	64	53	41
1,130	1,140	195	176	157	139	120	101	88	77	65	54	43
1,140	1,150	197	179	160	141	122	104	89	78	67	56	44
1,150	1,160	200	181	162	144	125	106	91	80	68	57	46
1,160	1,170	202	184	165	146	127	109	92	81	70	59	47
1,170	1,180	205	186	167	149	130	111	94	83	71	60	49
1,180	1,190	207	189	170	151	132	114	95	84	73	62	50
1,190	1,200	210	191	172	154	135	116	97	86	74	63	52
1,200	1,210	212	194	175	156	137	119	100	87	76	65	53
1,210	1,220	215	196	177	159	140	121	102	89	77	66	55
1,220	1,230	217	199	180	161	142	124	105	90	79	68	56
1,230	1,240	220	201	182	164	145	126	107	92	80	69	58
1,240	1,250	222	204	185	166	147	129	110	93	82	71	59

\$1,250 and over

Use Table 1(a) for a SINGLE person on page 44. Also see the instructions on page 42.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid through December 2013)

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	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	165	0	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	1	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	2	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	3	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	0	0	0	0	0	0	0	0	0	0
230	240	8	0	0	0	0	0	0	0	0	0	0
240	250	9	1	0	0	0	0	0	0	0	0	0
250	260	10	2	0	0	0	0	0	0	0	0	0
260	270	11	3	0	0	0	0	0	0	0	0	0
270	280	12	4	0	0	0	0	0	0	0	0	0
280	290	13	5	0	0	0	0	0	0	0	0	0
290	300	14	6	0	0	0	0	0	0	0	0	0
300	310	15	7	0	0	0	0	0	0	0	0	0
310	320	16	8	1	0	0	0	0	0	0	0	0
320	330	17	9	2	0	0	0	0	0	0	0	0
330	340	18	10	3	0	0	0	0	0	0	0	0
340	350	19	11	4	0	0	0	0	0	0	0	0
350	360	20	12	5	0	0	0	0	0	0	0	0
360	370	21	13	6	0	0	0	0	0	0	0	0
370	380	22	14	7	0	0	0	0	0	0	0	0
380	390	23	15	8	0	0	0	0	0	0	0	0
390	400	24	16	9	1	0	0	0	0	0	0	0
400	410	25	17	10	2	0	0	0	0	0	0	0
410	420	26	18	11	3	0	0	0	0	0	0	0
420	430	27	19	12	4	0	0	0	0	0	0	0
430	440	28	20	13	5	0	0	0	0	0	0	0
440	450	29	21	14	6	0	0	0	0	0	0	0
450	460	30	22	15	7	0	0	0	0	0	0	0
460	470	31	23	16	8	1	0	0	0	0	0	0
470	480	32	24	17	9	2	0	0	0	0	0	0
480	490	33	25	18	10	3	0	0	0	0	0	0
490	500	34	26	19	11	4	0	0	0	0	0	0
500	510	35	27	20	12	5	0	0	0	0	0	0
510	520	36	28	21	13	6	0	0	0	0	0	0
520	530	38	29	22	14	7	0	0	0	0	0	0
530	540	39	30	23	15	8	0	0	0	0	0	0
540	550	41	31	24	16	9	1	0	0	0	0	0
550	560	42	32	25	17	10	2	0	0	0	0	0
560	570	44	33	26	18	11	3	0	0	0	0	0
570	580	45	34	27	19	12	4	0	0	0	0	0
580	590	47	35	28	20	13	5	0	0	0	0	0
590	600	48	37	29	21	14	6	0	0	0	0	0
600	610	50	38	30	22	15	7	0	0	0	0	0
610	620	51	40	31	23	16	8	1	0	0	0	0
620	630	53	41	32	24	17	9	2	0	0	0	0
630	640	54	43	33	25	18	10	3	0	0	0	0
640	650	56	44	34	26	19	11	4	0	0	0	0
650	660	57	46	35	27	20	12	5	0	0	0	0
660	670	59	47	36	28	21	13	6	0	0	0	0
670	680	60	49	38	29	22	14	7	0	0	0	0
680	690	62	50	39	30	23	15	8	0	0	0	0
690	700	63	52	41	31	24	16	9	1	0	0	0
700	710	65	53	42	32	25	17	10	2	0	0	0
710	720	66	55	44	33	26	18	11	3	0	0	0
720	730	68	56	45	34	27	19	12	4	0	0	0
730	740	69	58	47	35	28	20	13	5	0	0	0
740	750	71	59	48	37	29	21	14	6	0	0	0
750	760	72	61	50	38	30	22	15	7	0	0	0
760	770	74	62	51	40	31	23	16	8	1	0	0
770	780	75	64	53	41	32	24	17	9	2	0	0
780	790	77	65	54	43	33	25	18	10	3	0	0
790	800	78	67	56	44	34	26	19	11	4	0	0

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid through December 2013)

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—										
\$800	\$810	\$80	\$68	\$57	\$46	\$35	\$27	\$20	\$12	\$5	\$0	\$0
810	820	81	70	59	47	36	28	21	13	6	0	0
820	830	83	71	60	49	38	29	22	14	7	0	0
830	840	84	73	62	50	39	30	23	15	8	0	0
840	850	86	74	63	52	41	31	24	16	9	1	0
850	860	87	76	65	53	42	32	25	17	10	2	0
860	870	89	77	66	55	44	33	26	18	11	3	0
870	880	90	79	68	56	45	34	27	19	12	4	0
880	890	92	80	69	58	47	35	28	20	13	5	0
890	900	93	82	71	59	48	37	29	21	14	6	0
900	910	95	83	72	61	50	38	30	22	15	7	0
910	920	96	85	74	62	51	40	31	23	16	8	1
920	930	98	86	75	64	53	41	32	24	17	9	2
930	940	99	88	77	65	54	43	33	25	18	10	3
940	950	101	89	78	67	56	44	34	26	19	11	4
950	960	102	91	80	68	57	46	35	27	20	12	5
960	970	104	92	81	70	59	47	36	28	21	13	6
970	980	105	94	83	71	60	49	38	29	22	14	7
980	990	107	95	84	73	62	50	39	30	23	15	8
990	1,000	108	97	86	74	63	52	41	31	24	16	9
1,000	1,010	110	98	87	76	65	53	42	32	25	17	10
1,010	1,020	111	100	89	77	66	55	44	33	26	18	11
1,020	1,030	113	101	90	79	68	56	45	34	27	19	12
1,030	1,040	114	103	92	80	69	58	47	35	28	20	13
1,040	1,050	116	104	93	82	71	59	48	37	29	21	14
1,050	1,060	117	106	95	83	72	61	50	38	30	22	15
1,060	1,070	119	107	96	85	74	62	51	40	31	23	16
1,070	1,080	120	109	98	86	75	64	53	41	32	24	17
1,080	1,090	122	110	99	88	77	65	54	43	33	25	18
1,090	1,100	123	112	101	89	78	67	56	44	34	26	19
1,100	1,110	125	113	102	91	80	68	57	46	35	27	20
1,110	1,120	126	115	104	92	81	70	59	47	36	28	21
1,120	1,130	128	116	105	94	83	71	60	49	38	29	22
1,130	1,140	129	118	107	95	84	73	62	50	39	30	23
1,140	1,150	131	119	108	97	86	74	63	52	41	31	24
1,150	1,160	132	121	110	98	87	76	65	53	42	32	25
1,160	1,170	134	122	111	100	89	77	66	55	44	33	26
1,170	1,180	135	124	113	101	90	79	68	56	45	34	27
1,180	1,190	137	125	114	103	92	80	69	58	47	35	28
1,190	1,200	138	127	116	104	93	82	71	59	48	37	29
1,200	1,210	140	128	117	106	95	83	72	61	50	38	30
1,210	1,220	141	130	119	107	96	85	74	62	51	40	31
1,220	1,230	143	131	120	109	98	86	75	64	53	41	32
1,230	1,240	144	133	122	110	99	88	77	65	54	43	33
1,240	1,250	146	134	123	112	101	89	78	67	56	44	34
1,250	1,260	147	136	125	113	102	91	80	68	57	46	35
1,260	1,270	149	137	126	115	104	92	81	70	59	47	36
1,270	1,280	150	139	128	116	105	94	83	71	60	49	38
1,280	1,290	152	140	129	118	107	95	84	73	62	50	39
1,290	1,300	153	142	131	119	108	97	86	74	63	52	41
1,300	1,310	155	143	132	121	110	98	87	76	65	53	42
1,310	1,320	156	145	134	122	111	100	89	77	66	55	44
1,320	1,330	158	146	135	124	113	101	90	79	68	56	45
1,330	1,340	159	148	137	125	114	103	92	80	69	58	47
1,340	1,350	161	149	138	127	116	104	93	82	71	59	48
1,350	1,360	162	151	140	128	117	106	95	83	72	61	50
1,360	1,370	164	152	141	130	119	107	96	85	74	62	51
1,370	1,380	165	154	143	131	120	109	98	86	75	64	53
1,380	1,390	167	155	144	133	122	110	99	88	77	65	54
1,390	1,400	168	157	146	134	123	112	101	89	78	67	56

\$1,400 and over

Use Table 1(b) for a MARRIED person on page 44. Also see the instructions on page 42.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid through December 2013)

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	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	1	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	2	0	0	0	0	0	0	0	0	0
260	270	18	3	0	0	0	0	0	0	0	0	0
270	280	19	4	0	0	0	0	0	0	0	0	0
280	290	20	5	0	0	0	0	0	0	0	0	0
290	300	21	6	0	0	0	0	0	0	0	0	0
300	310	22	7	0	0	0	0	0	0	0	0	0
310	320	23	8	0	0	0	0	0	0	0	0	0
320	330	24	9	0	0	0	0	0	0	0	0	0
330	340	25	10	0	0	0	0	0	0	0	0	0
340	350	26	11	0	0	0	0	0	0	0	0	0
350	360	27	12	0	0	0	0	0	0	0	0	0
360	370	28	13	0	0	0	0	0	0	0	0	0
370	380	29	14	0	0	0	0	0	0	0	0	0
380	390	30	15	0	0	0	0	0	0	0	0	0
390	400	31	16	1	0	0	0	0	0	0	0	0
400	410	32	17	2	0	0	0	0	0	0	0	0
410	420	33	18	3	0	0	0	0	0	0	0	0
420	430	34	19	4	0	0	0	0	0	0	0	0
430	440	35	20	5	0	0	0	0	0	0	0	0
440	450	37	21	6	0	0	0	0	0	0	0	0
450	460	38	22	7	0	0	0	0	0	0	0	0
460	470	40	23	8	0	0	0	0	0	0	0	0
470	480	41	24	9	0	0	0	0	0	0	0	0
480	490	43	25	10	0	0	0	0	0	0	0	0
490	500	44	26	11	0	0	0	0	0	0	0	0
500	520	47	28	13	0	0	0	0	0	0	0	0
520	540	50	30	15	0	0	0	0	0	0	0	0
540	560	53	32	17	2	0	0	0	0	0	0	0
560	580	56	34	19	4	0	0	0	0	0	0	0
580	600	59	36	21	6	0	0	0	0	0	0	0
600	620	62	39	23	8	0	0	0	0	0	0	0
620	640	65	42	25	10	0	0	0	0	0	0	0
640	660	68	45	27	12	0	0	0	0	0	0	0
660	680	71	48	29	14	0	0	0	0	0	0	0
680	700	74	51	31	16	1	0	0	0	0	0	0
700	720	77	54	33	18	3	0	0	0	0	0	0
720	740	80	57	35	20	5	0	0	0	0	0	0
740	760	83	60	38	22	7	0	0	0	0	0	0
760	780	86	63	41	24	9	0	0	0	0	0	0
780	800	89	66	44	26	11	0	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid through December 2013)

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—										
\$800	\$820	\$92	\$69	\$47	\$28	\$13	\$0	\$0	\$0	\$0	\$0	\$0
820	840	95	72	50	30	15	0	0	0	0	0	0
840	860	98	75	53	32	17	2	0	0	0	0	0
860	880	101	78	56	34	19	4	0	0	0	0	0
880	900	104	81	59	36	21	6	0	0	0	0	0
900	920	107	84	62	39	23	8	0	0	0	0	0
920	940	110	87	65	42	25	10	0	0	0	0	0
940	960	113	90	68	45	27	12	0	0	0	0	0
960	980	116	93	71	48	29	14	0	0	0	0	0
980	1,000	119	96	74	51	31	16	1	0	0	0	0
1,000	1,020	122	99	77	54	33	18	3	0	0	0	0
1,020	1,040	125	102	80	57	35	20	5	0	0	0	0
1,040	1,060	128	105	83	60	38	22	7	0	0	0	0
1,060	1,080	131	108	86	63	41	24	9	0	0	0	0
1,080	1,100	134	111	89	66	44	26	11	0	0	0	0
1,100	1,120	137	114	92	69	47	28	13	0	0	0	0
1,120	1,140	140	117	95	72	50	30	15	0	0	0	0
1,140	1,160	143	120	98	75	53	32	17	2	0	0	0
1,160	1,180	146	123	101	78	56	34	19	4	0	0	0
1,180	1,200	149	126	104	81	59	36	21	6	0	0	0
1,200	1,220	152	129	107	84	62	39	23	8	0	0	0
1,220	1,240	155	132	110	87	65	42	25	10	0	0	0
1,240	1,260	158	135	113	90	68	45	27	12	0	0	0
1,260	1,280	161	138	116	93	71	48	29	14	0	0	0
1,280	1,300	164	141	119	96	74	51	31	16	1	0	0
1,300	1,320	167	144	122	99	77	54	33	18	3	0	0
1,320	1,340	170	147	125	102	80	57	35	20	5	0	0
1,340	1,360	173	150	128	105	83	60	38	22	7	0	0
1,360	1,380	176	153	131	108	86	63	41	24	9	0	0
1,380	1,400	179	156	134	111	89	66	44	26	11	0	0
1,400	1,420	182	159	137	114	92	69	47	28	13	0	0
1,420	1,440	185	162	140	117	95	72	50	30	15	0	0
1,440	1,460	188	165	143	120	98	75	53	32	17	2	0
1,460	1,480	191	168	146	123	101	78	56	34	19	4	0
1,480	1,500	195	171	149	126	104	81	59	36	21	6	0
1,500	1,520	200	174	152	129	107	84	62	39	23	8	0
1,520	1,540	205	177	155	132	110	87	65	42	25	10	0
1,540	1,560	210	180	158	135	113	90	68	45	27	12	0
1,560	1,580	215	183	161	138	116	93	71	48	29	14	0
1,580	1,600	220	186	164	141	119	96	74	51	31	16	1
1,600	1,620	225	189	167	144	122	99	77	54	33	18	3
1,620	1,640	230	192	170	147	125	102	80	57	35	20	5
1,640	1,660	235	197	173	150	128	105	83	60	38	22	7
1,660	1,680	240	202	176	153	131	108	86	63	41	24	9
1,680	1,700	245	207	179	156	134	111	89	66	44	26	11
1,700	1,720	250	212	182	159	137	114	92	69	47	28	13
1,720	1,740	255	217	185	162	140	117	95	72	50	30	15
1,740	1,760	260	222	188	165	143	120	98	75	53	32	17
1,760	1,780	265	227	191	168	146	123	101	78	56	34	19
1,780	1,800	270	232	195	171	149	126	104	81	59	36	21
1,800	1,820	275	237	200	174	152	129	107	84	62	39	23
1,820	1,840	280	242	205	177	155	132	110	87	65	42	25
1,840	1,860	285	247	210	180	158	135	113	90	68	45	27
1,860	1,880	290	252	215	183	161	138	116	93	71	48	29
1,880	1,900	295	257	220	186	164	141	119	96	74	51	31
1,900	1,920	300	262	225	189	167	144	122	99	77	54	33
1,920	1,940	305	267	230	192	170	147	125	102	80	57	35
1,940	1,960	310	272	235	197	173	150	128	105	83	60	38
1,960	1,980	315	277	240	202	176	153	131	108	86	63	41
1,980	2,000	320	282	245	207	179	156	134	111	89	66	44
2,000	2,020	325	287	250	212	182	159	137	114	92	69	47
2,020	2,040	330	292	255	217	185	162	140	117	95	72	50
2,040	2,060	335	297	260	222	188	165	143	120	98	75	53
2,060	2,080	340	302	265	227	191	168	146	123	101	78	56
2,080	2,100	345	307	270	232	195	171	149	126	104	81	59

\$2,100 and over

Use Table 2(a) for a SINGLE person on page 44. Also see the instructions on page 42.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid through December 2013)

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	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	330	1	0	0	0	0	0	0	0	0	0	0
330	340	2	0	0	0	0	0	0	0	0	0	0
340	350	3	0	0	0	0	0	0	0	0	0	0
350	360	4	0	0	0	0	0	0	0	0	0	0
360	370	5	0	0	0	0	0	0	0	0	0	0
370	380	6	0	0	0	0	0	0	0	0	0	0
380	390	7	0	0	0	0	0	0	0	0	0	0
390	400	8	0	0	0	0	0	0	0	0	0	0
400	410	9	0	0	0	0	0	0	0	0	0	0
410	420	10	0	0	0	0	0	0	0	0	0	0
420	430	11	0	0	0	0	0	0	0	0	0	0
430	440	12	0	0	0	0	0	0	0	0	0	0
440	450	13	0	0	0	0	0	0	0	0	0	0
450	460	14	0	0	0	0	0	0	0	0	0	0
460	470	15	0	0	0	0	0	0	0	0	0	0
470	480	16	1	0	0	0	0	0	0	0	0	0
480	490	17	2	0	0	0	0	0	0	0	0	0
490	500	18	3	0	0	0	0	0	0	0	0	0
500	520	19	4	0	0	0	0	0	0	0	0	0
520	540	21	6	0	0	0	0	0	0	0	0	0
540	560	23	8	0	0	0	0	0	0	0	0	0
560	580	25	10	0	0	0	0	0	0	0	0	0
580	600	27	12	0	0	0	0	0	0	0	0	0
600	620	29	14	0	0	0	0	0	0	0	0	0
620	640	31	16	1	0	0	0	0	0	0	0	0
640	660	33	18	3	0	0	0	0	0	0	0	0
660	680	35	20	5	0	0	0	0	0	0	0	0
680	700	37	22	7	0	0	0	0	0	0	0	0
700	720	39	24	9	0	0	0	0	0	0	0	0
720	740	41	26	11	0	0	0	0	0	0	0	0
740	760	43	28	13	0	0	0	0	0	0	0	0
760	780	45	30	15	0	0	0	0	0	0	0	0
780	800	47	32	17	2	0	0	0	0	0	0	0
800	820	49	34	19	4	0	0	0	0	0	0	0
820	840	51	36	21	6	0	0	0	0	0	0	0
840	860	53	38	23	8	0	0	0	0	0	0	0
860	880	55	40	25	10	0	0	0	0	0	0	0
880	900	57	42	27	12	0	0	0	0	0	0	0
900	920	59	44	29	14	0	0	0	0	0	0	0
920	940	61	46	31	16	1	0	0	0	0	0	0
940	960	63	48	33	18	3	0	0	0	0	0	0
960	980	65	50	35	20	5	0	0	0	0	0	0
980	1,000	67	52	37	22	7	0	0	0	0	0	0
1,000	1,020	69	54	39	24	9	0	0	0	0	0	0
1,020	1,040	72	56	41	26	11	0	0	0	0	0	0
1,040	1,060	75	58	43	28	13	0	0	0	0	0	0
1,060	1,080	78	60	45	30	15	0	0	0	0	0	0
1,080	1,100	81	62	47	32	17	2	0	0	0	0	0
1,100	1,120	84	64	49	34	19	4	0	0	0	0	0
1,120	1,140	87	66	51	36	21	6	0	0	0	0	0
1,140	1,160	90	68	53	38	23	8	0	0	0	0	0
1,160	1,180	93	71	55	40	25	10	0	0	0	0	0
1,180	1,200	96	74	57	42	27	12	0	0	0	0	0
1,200	1,220	99	77	59	44	29	14	0	0	0	0	0
1,220	1,240	102	80	61	46	31	16	1	0	0	0	0
1,240	1,260	105	83	63	48	33	18	3	0	0	0	0
1,260	1,280	108	86	65	50	35	20	5	0	0	0	0
1,280	1,300	111	89	67	52	37	22	7	0	0	0	0
1,300	1,320	114	92	69	54	39	24	9	0	0	0	0
1,320	1,340	117	95	72	56	41	26	11	0	0	0	0
1,340	1,360	120	98	75	58	43	28	13	0	0	0	0
1,360	1,380	123	101	78	60	45	30	15	0	0	0	0
1,380	1,400	126	104	81	62	47	32	17	2	0	0	0
1,400	1,420	129	107	84	64	49	34	19	4	0	0	0
1,420	1,440	132	110	87	66	51	36	21	6	0	0	0
1,440	1,460	135	113	90	68	53	38	23	8	0	0	0
1,460	1,480	138	116	93	71	55	40	25	10	0	0	0
1,480	1,500	141	119	96	74	57	42	27	12	0	0	0

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid through December 2013)

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—										
\$1,500	\$1,520	\$144	\$122	\$99	\$77	\$59	\$44	\$29	\$14	\$0	\$0	\$0
1,520	1,540	147	125	102	80	61	46	31	16	1	0	0
1,540	1,560	150	128	105	83	63	48	33	18	3	0	0
1,560	1,580	153	131	108	86	65	50	35	20	5	0	0
1,580	1,600	156	134	111	89	67	52	37	22	7	0	0
1,600	1,620	159	137	114	92	69	54	39	24	9	0	0
1,620	1,640	162	140	117	95	72	56	41	26	11	0	0
1,640	1,660	165	143	120	98	75	58	43	28	13	0	0
1,660	1,680	168	146	123	101	78	60	45	30	15	0	0
1,680	1,700	171	149	126	104	81	62	47	32	17	2	0
1,700	1,720	174	152	129	107	84	64	49	34	19	4	0
1,720	1,740	177	155	132	110	87	66	51	36	21	6	0
1,740	1,760	180	158	135	113	90	68	53	38	23	8	0
1,760	1,780	183	161	138	116	93	71	55	40	25	10	0
1,780	1,800	186	164	141	119	96	74	57	42	27	12	0
1,800	1,820	189	167	144	122	99	77	59	44	29	14	0
1,820	1,840	192	170	147	125	102	80	61	46	31	16	1
1,840	1,860	195	173	150	128	105	83	63	48	33	18	3
1,860	1,880	198	176	153	131	108	86	65	50	35	20	5
1,880	1,900	201	179	156	134	111	89	67	52	37	22	7
1,900	1,920	204	182	159	137	114	92	69	54	39	24	9
1,920	1,940	207	185	162	140	117	95	72	56	41	26	11
1,940	1,960	210	188	165	143	120	98	75	58	43	28	13
1,960	1,980	213	191	168	146	123	101	78	60	45	30	15
1,980	2,000	216	194	171	149	126	104	81	62	47	32	17
2,000	2,020	219	197	174	152	129	107	84	64	49	34	19
2,020	2,040	222	200	177	155	132	110	87	66	51	36	21
2,040	2,060	225	203	180	158	135	113	90	68	53	38	23
2,060	2,080	228	206	183	161	138	116	93	71	55	40	25
2,080	2,100	231	209	186	164	141	119	96	74	57	42	27
2,100	2,120	234	212	189	167	144	122	99	77	59	44	29
2,120	2,140	237	215	192	170	147	125	102	80	61	46	31
2,140	2,160	240	218	195	173	150	128	105	83	63	48	33
2,160	2,180	243	221	198	176	153	131	108	86	65	50	35
2,180	2,200	246	224	201	179	156	134	111	89	67	52	37
2,200	2,220	249	227	204	182	159	137	114	92	69	54	39
2,220	2,240	252	230	207	185	162	140	117	95	72	56	41
2,240	2,260	255	233	210	188	165	143	120	98	75	58	43
2,260	2,280	258	236	213	191	168	146	123	101	78	60	45
2,280	2,300	261	239	216	194	171	149	126	104	81	62	47
2,300	2,320	264	242	219	197	174	152	129	107	84	64	49
2,320	2,340	267	245	222	200	177	155	132	110	87	66	51
2,340	2,360	270	248	225	203	180	158	135	113	90	68	53
2,360	2,380	273	251	228	206	183	161	138	116	93	71	55
2,380	2,400	276	254	231	209	186	164	141	119	96	74	57
2,400	2,420	279	257	234	212	189	167	144	122	99	77	59
2,420	2,440	282	260	237	215	192	170	147	125	102	80	61
2,440	2,460	285	263	240	218	195	173	150	128	105	83	63
2,460	2,480	288	266	243	221	198	176	153	131	108	86	65
2,480	2,500	291	269	246	224	201	179	156	134	111	89	67
2,500	2,520	294	272	249	227	204	182	159	137	114	92	69
2,520	2,540	297	275	252	230	207	185	162	140	117	95	72
2,540	2,560	300	278	255	233	210	188	165	143	120	98	75
2,560	2,580	303	281	258	236	213	191	168	146	123	101	78
2,580	2,600	306	284	261	239	216	194	171	149	126	104	81
2,600	2,620	309	287	264	242	219	197	174	152	129	107	84
2,620	2,640	312	290	267	245	222	200	177	155	132	110	87
2,640	2,660	315	293	270	248	225	203	180	158	135	113	90
2,660	2,680	318	296	273	251	228	206	183	161	138	116	93
2,680	2,700	321	299	276	254	231	209	186	164	141	119	96

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 44. Also see the instructions on page 42.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid through December 2013)

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	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	7	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	8	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	10	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	11	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	12	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	13	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	14	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	15	0	0	0	0	0	0	0	0	0	0
245	250	16	0	0	0	0	0	0	0	0	0	0
250	260	16	0	0	0	0	0	0	0	0	0	0
260	270	17	1	0	0	0	0	0	0	0	0	0
270	280	18	2	0	0	0	0	0	0	0	0	0
280	290	19	3	0	0	0	0	0	0	0	0	0
290	300	20	4	0	0	0	0	0	0	0	0	0
300	310	21	5	0	0	0	0	0	0	0	0	0
310	320	22	6	0	0	0	0	0	0	0	0	0
320	330	23	7	0	0	0	0	0	0	0	0	0
330	340	24	8	0	0	0	0	0	0	0	0	0
340	350	25	9	0	0	0	0	0	0	0	0	0
350	360	26	10	0	0	0	0	0	0	0	0	0
360	370	27	11	0	0	0	0	0	0	0	0	0
370	380	28	12	0	0	0	0	0	0	0	0	0
380	390	29	13	0	0	0	0	0	0	0	0	0
390	400	30	14	0	0	0	0	0	0	0	0	0
400	410	31	15	0	0	0	0	0	0	0	0	0
410	420	32	16	0	0	0	0	0	0	0	0	0
420	430	33	17	1	0	0	0	0	0	0	0	0
430	440	34	18	2	0	0	0	0	0	0	0	0
440	450	35	19	3	0	0	0	0	0	0	0	0
450	460	36	20	4	0	0	0	0	0	0	0	0
460	470	37	21	5	0	0	0	0	0	0	0	0
470	480	39	22	6	0	0	0	0	0	0	0	0
480	490	40	23	7	0	0	0	0	0	0	0	0
490	500	42	24	8	0	0	0	0	0	0	0	0
500	520	44	26	9	0	0	0	0	0	0	0	0
520	540	47	28	11	0	0	0	0	0	0	0	0
540	560	50	30	13	0	0	0	0	0	0	0	0
560	580	53	32	15	0	0	0	0	0	0	0	0
580	600	56	34	17	1	0	0	0	0	0	0	0
600	620	59	36	19	3	0	0	0	0	0	0	0
620	640	62	38	21	5	0	0	0	0	0	0	0
640	660	65	41	23	7	0	0	0	0	0	0	0
660	680	68	44	25	9	0	0	0	0	0	0	0
680	700	71	47	27	11	0	0	0	0	0	0	0
700	720	74	50	29	13	0	0	0	0	0	0	0
720	740	77	53	31	15	0	0	0	0	0	0	0
740	760	80	56	33	17	1	0	0	0	0	0	0
760	780	83	59	35	19	3	0	0	0	0	0	0
780	800	86	62	37	21	5	0	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid through December 2013)

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—										
\$800	\$820	\$89	\$65	\$40	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0
820	840	92	68	43	25	9	0	0	0	0	0	0
840	860	95	71	46	27	11	0	0	0	0	0	0
860	880	98	74	49	29	13	0	0	0	0	0	0
880	900	101	77	52	31	15	0	0	0	0	0	0
900	920	104	80	55	33	17	1	0	0	0	0	0
920	940	107	83	58	35	19	3	0	0	0	0	0
940	960	110	86	61	37	21	5	0	0	0	0	0
960	980	113	89	64	40	23	7	0	0	0	0	0
980	1,000	116	92	67	43	25	9	0	0	0	0	0
1,000	1,020	119	95	70	46	27	11	0	0	0	0	0
1,020	1,040	122	98	73	49	29	13	0	0	0	0	0
1,040	1,060	125	101	76	52	31	15	0	0	0	0	0
1,060	1,080	128	104	79	55	33	17	0	0	0	0	0
1,080	1,100	131	107	82	58	35	19	2	0	0	0	0
1,100	1,120	134	110	85	61	37	21	4	0	0	0	0
1,120	1,140	137	113	88	64	40	23	6	0	0	0	0
1,140	1,160	140	116	91	67	43	25	8	0	0	0	0
1,160	1,180	143	119	94	70	46	27	10	0	0	0	0
1,180	1,200	146	122	97	73	49	29	12	0	0	0	0
1,200	1,220	149	125	100	76	52	31	14	0	0	0	0
1,220	1,240	152	128	103	79	55	33	16	0	0	0	0
1,240	1,260	155	131	106	82	58	35	18	2	0	0	0
1,260	1,280	158	134	109	85	61	37	20	4	0	0	0
1,280	1,300	161	137	112	88	64	39	22	6	0	0	0
1,300	1,320	164	140	115	91	67	42	24	8	0	0	0
1,320	1,340	167	143	118	94	70	45	26	10	0	0	0
1,340	1,360	170	146	121	97	73	48	28	12	0	0	0
1,360	1,380	173	149	124	100	76	51	30	14	0	0	0
1,380	1,400	176	152	127	103	79	54	32	16	0	0	0
1,400	1,420	179	155	130	106	82	57	34	18	2	0	0
1,420	1,440	182	158	133	109	85	60	36	20	4	0	0
1,440	1,460	185	161	136	112	88	63	39	22	6	0	0
1,460	1,480	188	164	139	115	91	66	42	24	8	0	0
1,480	1,500	191	167	142	118	94	69	45	26	10	0	0
1,500	1,520	194	170	145	121	97	72	48	28	12	0	0
1,520	1,540	197	173	148	124	100	75	51	30	14	0	0
1,540	1,560	200	176	151	127	103	78	54	32	16	0	0
1,560	1,580	203	179	154	130	106	81	57	34	18	2	0
1,580	1,600	206	182	157	133	109	84	60	36	20	4	0
1,600	1,620	210	185	160	136	112	87	63	39	22	6	0
1,620	1,640	215	188	163	139	115	90	66	42	24	8	0
1,640	1,660	220	191	166	142	118	93	69	45	26	10	0
1,660	1,680	225	194	169	145	121	96	72	48	28	12	0
1,680	1,700	230	197	172	148	124	99	75	51	30	14	0
1,700	1,720	235	200	175	151	127	102	78	54	32	16	0
1,720	1,740	240	203	178	154	130	105	81	57	34	18	1
1,740	1,760	245	206	181	157	133	108	84	60	36	20	3
1,760	1,780	250	209	184	160	136	111	87	63	38	22	5
1,780	1,800	255	214	187	163	139	114	90	66	41	24	7
1,800	1,820	260	219	190	166	142	117	93	69	44	26	9
1,820	1,840	265	224	193	169	145	120	96	72	47	28	11
1,840	1,860	270	229	196	172	148	123	99	75	50	30	13
1,860	1,880	275	234	199	175	151	126	102	78	53	32	15
1,880	1,900	280	239	202	178	154	129	105	81	56	34	17
1,900	1,920	285	244	205	181	157	132	108	84	59	36	19
1,920	1,940	290	249	209	184	160	135	111	87	62	38	21
1,940	1,960	295	254	214	187	163	138	114	90	65	41	23
1,960	1,980	300	259	219	190	166	141	117	93	68	44	25
1,980	2,000	305	264	224	193	169	144	120	96	71	47	27
2,000	2,020	310	269	229	196	172	147	123	99	74	50	29
2,020	2,040	315	274	234	199	175	150	126	102	77	53	31
2,040	2,060	320	279	239	202	178	153	129	105	80	56	33
2,060	2,080	325	284	244	205	181	156	132	108	83	59	35
2,080	2,100	330	289	249	208	184	159	135	111	86	62	37
2,100	2,120	335	294	254	213	187	162	138	114	89	65	40
2,120	2,140	340	299	259	218	190	165	141	117	92	68	43

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 44. Also see the instructions on page 42.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid through December 2013)

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	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	380	1	0	0	0	0	0	0	0	0	0	0
360	370	2	0	0	0	0	0	0	0	0	0	0
370	380	3	0	0	0	0	0	0	0	0	0	0
380	390	4	0	0	0	0	0	0	0	0	0	0
390	400	5	0	0	0	0	0	0	0	0	0	0
400	410	6	0	0	0	0	0	0	0	0	0	0
410	420	7	0	0	0	0	0	0	0	0	0	0
420	430	8	0	0	0	0	0	0	0	0	0	0
430	440	9	0	0	0	0	0	0	0	0	0	0
440	450	10	0	0	0	0	0	0	0	0	0	0
450	460	11	0	0	0	0	0	0	0	0	0	0
460	470	12	0	0	0	0	0	0	0	0	0	0
470	480	13	0	0	0	0	0	0	0	0	0	0
480	490	14	0	0	0	0	0	0	0	0	0	0
490	500	15	0	0	0	0	0	0	0	0	0	0
500	520	16	0	0	0	0	0	0	0	0	0	0
520	540	18	2	0	0	0	0	0	0	0	0	0
540	560	20	4	0	0	0	0	0	0	0	0	0
560	580	22	6	0	0	0	0	0	0	0	0	0
580	600	24	8	0	0	0	0	0	0	0	0	0
600	620	26	10	0	0	0	0	0	0	0	0	0
620	640	28	12	0	0	0	0	0	0	0	0	0
640	660	30	14	0	0	0	0	0	0	0	0	0
660	680	32	16	0	0	0	0	0	0	0	0	0
680	700	34	18	2	0	0	0	0	0	0	0	0
700	720	36	20	4	0	0	0	0	0	0	0	0
720	740	38	22	6	0	0	0	0	0	0	0	0
740	760	40	24	8	0	0	0	0	0	0	0	0
760	780	42	26	10	0	0	0	0	0	0	0	0
780	800	44	28	12	0	0	0	0	0	0	0	0
800	820	46	30	14	0	0	0	0	0	0	0	0
820	840	48	32	16	0	0	0	0	0	0	0	0
840	860	50	34	18	2	0	0	0	0	0	0	0
860	880	52	36	20	4	0	0	0	0	0	0	0
880	900	54	38	22	6	0	0	0	0	0	0	0
900	920	56	40	24	8	0	0	0	0	0	0	0
920	940	58	42	26	10	0	0	0	0	0	0	0
940	960	60	44	28	12	0	0	0	0	0	0	0
960	980	62	46	30	14	0	0	0	0	0	0	0
980	1,000	64	48	32	16	0	0	0	0	0	0	0
1,000	1,020	66	50	34	18	1	0	0	0	0	0	0
1,020	1,040	68	52	36	20	3	0	0	0	0	0	0
1,040	1,060	70	54	38	22	5	0	0	0	0	0	0
1,060	1,080	72	56	40	24	7	0	0	0	0	0	0
1,080	1,100	74	58	42	26	9	0	0	0	0	0	0
1,100	1,120	77	60	44	28	11	0	0	0	0	0	0
1,120	1,140	80	62	46	30	13	0	0	0	0	0	0
1,140	1,160	83	64	48	32	15	0	0	0	0	0	0
1,160	1,180	86	66	50	34	17	1	0	0	0	0	0
1,180	1,200	89	68	52	36	19	3	0	0	0	0	0
1,200	1,220	92	70	54	38	21	5	0	0	0	0	0
1,220	1,240	95	72	56	40	23	7	0	0	0	0	0
1,240	1,260	98	74	58	42	25	9	0	0	0	0	0
1,260	1,280	101	77	60	44	27	11	0	0	0	0	0
1,280	1,300	104	80	62	46	29	13	0	0	0	0	0
1,300	1,320	107	83	64	48	31	15	0	0	0	0	0
1,320	1,340	110	86	66	50	33	17	1	0	0	0	0
1,340	1,360	113	89	68	52	35	19	3	0	0	0	0
1,360	1,380	116	92	70	54	37	21	5	0	0	0	0
1,380	1,400	119	95	72	56	39	23	7	0	0	0	0
1,400	1,420	122	98	74	58	41	25	9	0	0	0	0
1,420	1,440	125	101	77	60	43	27	11	0	0	0	0
1,440	1,460	128	104	80	62	45	29	13	0	0	0	0
1,460	1,480	131	107	83	64	47	31	15	0	0	0	0
1,480	1,500	134	110	86	66	49	33	17	1	0	0	0
1,500	1,520	137	113	89	68	51	35	19	3	0	0	0
1,520	1,540	140	116	92	70	53	37	21	5	0	0	0
1,540	1,560	143	119	95	72	55	39	23	7	0	0	0
1,560	1,580	146	122	98	74	57	41	25	9	0	0	0
1,580	1,600	149	125	101	76	59	43	27	11	0	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid through December 2013)

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—										
\$1,800	\$1,820	\$152	\$128	\$104	\$79	\$61	\$45	\$29	\$13	\$0	\$0	\$0
1,820	1,840	155	131	107	82	63	47	31	15	0	0	0
1,840	1,860	158	134	110	85	65	49	33	17	0	0	0
1,860	1,880	161	137	113	88	67	51	35	19	2	0	0
1,880	1,700	164	140	116	91	69	53	37	21	4	0	0
1,700	1,720	167	143	119	94	71	55	39	23	6	0	0
1,720	1,740	170	146	122	97	73	57	41	25	8	0	0
1,740	1,760	173	149	125	100	76	59	43	27	10	0	0
1,760	1,780	176	152	128	103	79	61	45	29	12	0	0
1,780	1,800	179	155	131	106	82	63	47	31	14	0	0
1,800	1,820	182	158	134	109	85	65	49	33	16	0	0
1,820	1,840	185	161	137	112	88	67	51	35	18	2	0
1,840	1,860	188	164	140	115	91	69	53	37	20	4	0
1,860	1,880	191	167	143	118	94	71	55	39	22	6	0
1,880	1,900	194	170	146	121	97	73	57	41	24	8	0
1,900	1,920	197	173	149	124	100	76	59	43	26	10	0
1,920	1,940	200	176	152	127	103	79	61	45	28	12	0
1,940	1,980	203	179	155	130	106	82	63	47	30	14	0
1,980	1,980	206	182	158	133	109	85	65	49	32	16	0
1,980	2,000	209	185	161	136	112	88	67	51	34	18	2
2,000	2,020	212	188	164	139	115	91	69	53	36	20	4
2,020	2,040	215	191	167	142	118	94	71	55	38	22	6
2,040	2,060	218	194	170	145	121	97	73	57	40	24	8
2,060	2,080	221	197	173	148	124	100	75	59	42	26	10
2,080	2,100	224	200	176	151	127	103	78	61	44	28	12
2,100	2,120	227	203	179	154	130	106	81	63	46	30	14
2,120	2,140	230	206	182	157	133	109	84	65	48	32	16
2,140	2,180	233	209	185	160	136	112	87	67	50	34	18
2,180	2,180	236	212	188	163	139	115	90	69	52	36	20
2,180	2,200	239	215	191	166	142	118	93	71	54	38	22
2,200	2,220	242	218	194	169	145	121	96	73	56	40	24
2,220	2,240	245	221	197	172	148	124	99	75	58	42	26
2,240	2,260	248	224	200	175	151	127	102	78	60	44	28
2,260	2,280	251	227	203	178	154	130	105	81	62	46	30
2,280	2,300	254	230	206	181	157	133	108	84	64	48	32
2,300	2,320	257	233	209	184	160	136	111	87	66	50	34
2,320	2,340	260	236	212	187	163	139	114	90	68	52	36
2,340	2,380	263	239	215	190	166	142	117	93	70	54	38
2,380	2,380	266	242	218	193	169	145	120	96	72	56	40
2,380	2,400	269	245	221	196	172	148	123	99	74	58	42
2,400	2,420	272	248	224	199	175	151	126	102	77	60	44
2,420	2,440	275	251	227	202	178	154	129	105	80	62	46
2,440	2,460	278	254	230	205	181	157	132	108	83	64	48
2,460	2,480	281	257	233	208	184	160	135	111	86	66	50
2,480	2,500	284	260	236	211	187	163	138	114	89	68	52
2,500	2,520	287	263	239	214	190	166	141	117	92	70	54
2,520	2,540	290	266	242	217	193	169	144	120	95	72	56
2,540	2,560	293	269	245	220	196	172	147	123	98	74	58
2,560	2,580	296	272	248	223	199	175	150	126	101	77	60
2,580	2,600	299	275	251	226	202	178	153	129	104	80	62
2,600	2,620	302	278	254	229	205	181	156	132	107	83	64
2,620	2,640	305	281	257	232	208	184	159	135	110	86	66
2,640	2,660	308	284	260	235	211	187	162	138	113	89	68
2,660	2,680	311	287	263	238	214	190	165	141	116	92	70
2,680	2,700	314	290	266	241	217	193	168	144	119	95	72
2,700	2,720	317	293	269	244	220	196	171	147	122	98	74
2,720	2,740	320	296	272	247	223	199	174	150	125	101	77

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 44. Also see the instructions on page 42.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	15	0	0	0	0	0	0	0	0	0	0
340	360	17	0	0	0	0	0	0	0	0	0	0
360	380	19	0	0	0	0	0	0	0	0	0	0
380	400	21	0	0	0	0	0	0	0	0	0	0
400	420	23	0	0	0	0	0	0	0	0	0	0
420	440	25	0	0	0	0	0	0	0	0	0	0
440	460	27	0	0	0	0	0	0	0	0	0	0
460	480	29	0	0	0	0	0	0	0	0	0	0
480	500	31	0	0	0	0	0	0	0	0	0	0
500	520	33	0	0	0	0	0	0	0	0	0	0
520	540	35	2	0	0	0	0	0	0	0	0	0
540	560	37	4	0	0	0	0	0	0	0	0	0
560	580	39	6	0	0	0	0	0	0	0	0	0
580	600	41	8	0	0	0	0	0	0	0	0	0
600	640	44	11	0	0	0	0	0	0	0	0	0
640	680	48	15	0	0	0	0	0	0	0	0	0
680	720	52	19	0	0	0	0	0	0	0	0	0
720	760	56	23	0	0	0	0	0	0	0	0	0
760	800	60	27	0	0	0	0	0	0	0	0	0
800	840	64	31	0	0	0	0	0	0	0	0	0
840	880	68	35	3	0	0	0	0	0	0	0	0
880	920	72	39	7	0	0	0	0	0	0	0	0
920	960	76	43	11	0	0	0	0	0	0	0	0
960	1,000	82	47	15	0	0	0	0	0	0	0	0
1,000	1,040	88	51	19	0	0	0	0	0	0	0	0
1,040	1,080	94	55	23	0	0	0	0	0	0	0	0
1,080	1,120	100	59	27	0	0	0	0	0	0	0	0
1,120	1,160	106	63	31	0	0	0	0	0	0	0	0
1,160	1,200	112	67	35	2	0	0	0	0	0	0	0
1,200	1,240	118	71	39	6	0	0	0	0	0	0	0
1,240	1,280	124	76	43	10	0	0	0	0	0	0	0
1,280	1,320	130	82	47	14	0	0	0	0	0	0	0
1,320	1,360	136	88	51	18	0	0	0	0	0	0	0
1,360	1,400	142	94	55	22	0	0	0	0	0	0	0
1,400	1,440	148	100	59	26	0	0	0	0	0	0	0
1,440	1,480	154	106	63	30	0	0	0	0	0	0	0
1,480	1,520	160	112	67	34	2	0	0	0	0	0	0
1,520	1,560	166	118	71	38	6	0	0	0	0	0	0
1,560	1,600	172	124	75	42	10	0	0	0	0	0	0
1,600	1,640	178	130	81	46	14	0	0	0	0	0	0
1,640	1,680	184	136	87	50	18	0	0	0	0	0	0
1,680	1,720	190	142	93	54	22	0	0	0	0	0	0
1,720	1,760	196	148	99	58	26	0	0	0	0	0	0
1,760	1,800	202	154	105	62	30	0	0	0	0	0	0
1,800	1,840	208	160	111	66	34	1	0	0	0	0	0
1,840	1,880	214	166	117	70	38	5	0	0	0	0	0
1,880	1,920	220	172	123	74	42	9	0	0	0	0	0
1,920	1,960	226	178	129	80	46	13	0	0	0	0	0
1,960	2,000	232	184	135	86	50	17	0	0	0	0	0
2,000	2,040	238	190	141	92	54	21	0	0	0	0	0
2,040	2,080	244	196	147	98	58	25	0	0	0	0	0
2,080	2,120	250	202	153	104	62	29	0	0	0	0	0
2,120	2,160	256	208	159	110	66	33	1	0	0	0	0
2,160	2,200	262	214	165	116	70	37	5	0	0	0	0
2,200	2,240	268	220	171	122	74	41	9	0	0	0	0
2,240	2,280	274	226	177	128	79	45	13	0	0	0	0
2,280	2,320	280	232	183	134	85	49	17	0	0	0	0
2,320	2,360	286	238	189	140	91	53	21	0	0	0	0
2,360	2,400	292	244	195	146	97	57	25	0	0	0	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,400	\$2,440	\$298	\$250	\$201	\$152	\$103	\$61	\$29	\$0	\$0	\$0	\$0
2,440	2,480	304	256	207	158	109	65	33	0	0	0	0
2,480	2,520	310	262	213	164	115	69	37	4	0	0	0
2,520	2,560	316	268	219	170	121	73	41	8	0	0	0
2,560	2,600	322	274	225	176	127	79	45	12	0	0	0
2,600	2,640	328	280	231	182	133	85	49	16	0	0	0
2,640	2,680	334	286	237	188	139	91	53	20	0	0	0
2,680	2,720	340	292	243	194	145	97	57	24	0	0	0
2,720	2,760	346	298	249	200	151	103	61	28	0	0	0
2,760	2,800	352	304	255	206	157	109	65	32	0	0	0
2,800	2,840	358	310	261	212	163	115	69	36	4	0	0
2,840	2,880	364	316	267	218	169	121	73	40	8	0	0
2,880	2,920	370	322	273	224	175	127	78	44	12	0	0
2,920	2,960	376	328	279	230	181	133	84	48	16	0	0
2,960	3,000	382	334	285	236	187	139	90	52	20	0	0
3,000	3,040	388	340	291	242	193	145	96	56	24	0	0
3,040	3,080	394	346	297	248	199	151	102	60	28	0	0
3,080	3,120	400	352	303	254	205	157	108	64	32	0	0
3,120	3,160	406	358	309	260	211	163	114	68	36	3	0
3,160	3,200	412	364	315	266	217	169	120	72	40	7	0
3,200	3,240	420	370	321	272	223	175	126	77	44	11	0
3,240	3,280	430	376	327	278	229	181	132	83	48	15	0
3,280	3,320	440	382	333	284	235	187	138	89	52	19	0
3,320	3,360	450	388	339	290	241	193	144	95	56	23	0
3,360	3,400	460	394	345	296	247	199	150	101	60	27	0
3,400	3,440	470	400	351	302	253	205	156	107	64	31	0
3,440	3,480	480	406	357	308	259	211	162	113	69	35	3
3,480	3,520	490	412	363	314	265	217	168	119	72	39	7
3,520	3,560	500	419	369	320	271	223	174	125	76	43	11
3,560	3,600	510	429	375	326	277	229	180	131	82	47	15
3,600	3,640	520	439	381	332	283	235	186	137	88	51	19
3,640	3,680	530	449	387	338	289	241	192	143	94	55	23
3,680	3,720	540	459	393	344	295	247	198	149	100	59	27
3,720	3,760	550	469	399	350	301	253	204	155	106	63	31
3,760	3,800	560	479	405	356	307	259	210	161	112	67	35
3,800	3,840	570	489	411	362	313	265	216	167	118	71	39
3,840	3,880	580	499	417	368	319	271	222	173	124	76	43
3,880	3,920	590	509	423	374	325	277	228	179	130	82	47
3,920	3,960	600	519	437	380	331	283	234	185	136	88	51
3,960	4,000	610	529	447	386	337	289	240	191	142	94	55
4,000	4,040	620	539	457	392	343	295	246	197	148	100	59
4,040	4,080	630	549	467	398	349	301	252	203	154	106	63
4,080	4,120	640	559	477	404	355	307	258	209	160	112	67
4,120	4,160	650	569	487	410	361	313	264	215	166	118	71
4,160	4,200	660	579	497	416	367	319	270	221	172	124	75
4,200	4,240	670	589	507	426	373	325	276	227	178	130	81
4,240	4,280	680	599	517	436	379	331	282	233	184	136	87
4,280	4,320	690	609	527	446	385	337	288	239	190	142	93
4,320	4,360	700	619	537	456	391	343	294	245	196	148	99
4,360	4,400	710	629	547	466	397	349	300	251	202	154	105
4,400	4,440	720	639	557	476	403	355	306	257	208	160	111
4,440	4,480	730	649	567	486	409	361	312	263	214	166	117
4,480	4,520	740	659	577	496	415	367	318	269	220	172	123
4,520	4,560	750	669	587	506	425	373	324	275	226	178	129
4,560	4,600	760	679	597	516	435	379	330	281	232	184	135
4,600	4,640	770	689	607	526	445	385	336	287	238	190	141
4,640	4,680	780	699	617	536	455	391	342	293	244	196	147
4,680	4,720	790	709	627	546	465	397	348	299	250	202	153
4,720	4,760	800	719	637	556	475	403	354	305	256	208	159
4,760	4,800	810	729	647	566	485	409	360	311	262	214	165
4,800	4,840	820	739	657	576	495	415	366	317	268	220	171
4,840	4,880	830	749	667	586	505	424	372	323	274	226	177
4,880	4,920	840	759	677	596	515	434	378	329	280	232	183
4,920	4,960	850	769	687	606	525	444	384	335	286	238	189
4,960	5,000	860	779	697	616	535	454	390	341	292	244	195
5,000	5,040	870	789	707	626	545	464	396	347	298	250	201
5,040	5,080	880	799	717	636	555	474	402	353	304	256	207
\$5,080 and over		Use Table 4(a) for a SINGLE person on page 44. Also see the instructions on page 42.										

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid through December 2013)

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	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
880	720	1	0	0	0	0	0	0	0	0	0	0
720	760	5	0	0	0	0	0	0	0	0	0	0
760	800	9	0	0	0	0	0	0	0	0	0	0
800	840	13	0	0	0	0	0	0	0	0	0	0
840	880	17	0	0	0	0	0	0	0	0	0	0
880	920	21	0	0	0	0	0	0	0	0	0	0
920	960	25	0	0	0	0	0	0	0	0	0	0
960	1,000	29	0	0	0	0	0	0	0	0	0	0
1,000	1,040	33	0	0	0	0	0	0	0	0	0	0
1,040	1,080	37	4	0	0	0	0	0	0	0	0	0
1,080	1,120	41	8	0	0	0	0	0	0	0	0	0
1,120	1,160	45	12	0	0	0	0	0	0	0	0	0
1,160	1,200	49	16	0	0	0	0	0	0	0	0	0
1,200	1,240	53	20	0	0	0	0	0	0	0	0	0
1,240	1,280	57	24	0	0	0	0	0	0	0	0	0
1,280	1,320	61	28	0	0	0	0	0	0	0	0	0
1,320	1,360	65	32	0	0	0	0	0	0	0	0	0
1,360	1,400	69	36	4	0	0	0	0	0	0	0	0
1,400	1,440	73	40	8	0	0	0	0	0	0	0	0
1,440	1,480	77	44	12	0	0	0	0	0	0	0	0
1,480	1,520	81	48	16	0	0	0	0	0	0	0	0
1,520	1,560	85	52	20	0	0	0	0	0	0	0	0
1,560	1,600	89	56	24	0	0	0	0	0	0	0	0
1,600	1,640	93	60	28	0	0	0	0	0	0	0	0
1,640	1,680	97	64	32	0	0	0	0	0	0	0	0
1,680	1,720	101	68	36	3	0	0	0	0	0	0	0
1,720	1,760	105	72	40	7	0	0	0	0	0	0	0
1,760	1,800	109	76	44	11	0	0	0	0	0	0	0
1,800	1,840	113	80	48	15	0	0	0	0	0	0	0
1,840	1,880	117	84	52	19	0	0	0	0	0	0	0
1,880	1,920	121	88	56	23	0	0	0	0	0	0	0
1,920	1,960	125	92	60	27	0	0	0	0	0	0	0
1,960	2,000	129	96	64	31	0	0	0	0	0	0	0
2,000	2,040	133	100	68	35	3	0	0	0	0	0	0
2,040	2,080	137	104	72	39	7	0	0	0	0	0	0
2,080	2,120	141	108	76	43	11	0	0	0	0	0	0
2,120	2,160	145	112	80	47	15	0	0	0	0	0	0
2,160	2,200	149	116	84	51	19	0	0	0	0	0	0
2,200	2,240	155	120	88	55	23	0	0	0	0	0	0
2,240	2,280	161	124	92	59	27	0	0	0	0	0	0
2,280	2,320	167	128	96	63	31	0	0	0	0	0	0
2,320	2,360	173	132	100	67	35	2	0	0	0	0	0
2,360	2,400	179	136	104	71	39	6	0	0	0	0	0
2,400	2,440	185	140	108	75	43	10	0	0	0	0	0
2,440	2,480	191	144	112	79	47	14	0	0	0	0	0
2,480	2,520	197	148	116	83	51	18	0	0	0	0	0
2,520	2,560	203	154	120	87	55	22	0	0	0	0	0
2,560	2,600	209	160	124	91	59	26	0	0	0	0	0
2,600	2,640	215	166	128	95	63	30	0	0	0	0	0
2,640	2,680	221	172	132	99	67	34	2	0	0	0	0
2,680	2,720	227	178	136	103	71	38	6	0	0	0	0
2,720	2,760	233	184	140	107	75	42	10	0	0	0	0
2,760	2,800	239	190	144	111	79	46	14	0	0	0	0
2,800	2,840	245	196	148	115	83	50	18	0	0	0	0
2,840	2,880	251	202	153	119	87	54	22	0	0	0	0
2,880	2,920	257	208	159	123	91	58	26	0	0	0	0
2,920	2,960	263	214	165	127	95	62	30	0	0	0	0
2,960	3,000	269	220	171	131	99	66	34	1	0	0	0
3,000	3,040	275	226	177	135	103	70	38	5	0	0	0
3,040	3,080	281	232	183	139	107	74	42	9	0	0	0
3,080	3,120	287	238	189	143	111	78	46	13	0	0	0
3,120	3,160	293	244	195	147	115	82	50	17	0	0	0
3,160	3,200	299	250	201	153	119	86	54	21	0	0	0
3,200	3,240	305	256	207	159	123	90	58	25	0	0	0
3,240	3,280	311	262	213	165	127	94	62	29	0	0	0
3,280	3,320	317	268	219	171	131	98	66	33	1	0	0
3,320	3,360	323	274	225	177	135	102	70	37	5	0	0
3,360	3,400	329	280	231	183	139	106	74	41	9	0	0

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,400	\$3,440	\$335	\$286	\$237	\$189	\$143	\$110	\$78	\$45	\$13	\$0	\$0
3,440	3,480	341	292	243	195	147	114	82	49	17	0	0
3,480	3,520	347	298	249	201	152	118	86	53	21	0	0
3,520	3,560	353	304	255	207	158	122	90	57	25	0	0
3,560	3,600	359	310	261	213	164	126	94	61	29	0	0
3,600	3,640	365	316	267	219	170	130	98	65	33	0	0
3,640	3,680	371	322	273	225	176	134	102	69	37	4	0
3,680	3,720	377	328	279	231	182	138	106	73	41	8	0
3,720	3,760	383	334	285	237	188	142	110	77	45	12	0
3,760	3,800	389	340	291	243	194	146	114	81	49	16	0
3,800	3,840	395	346	297	249	200	151	118	85	53	20	0
3,840	3,880	401	352	303	255	206	157	122	89	57	24	0
3,880	3,920	407	358	309	261	212	163	126	93	61	28	0
3,920	3,960	413	364	315	267	218	169	130	97	65	32	0
3,960	4,000	419	370	321	273	224	175	134	101	69	36	4
4,000	4,040	425	376	327	279	230	181	138	105	73	40	8
4,040	4,080	431	382	333	285	236	187	142	109	77	44	12
4,080	4,120	437	388	339	291	242	193	146	113	81	48	16
4,120	4,160	443	394	345	297	248	199	150	117	85	52	20
4,160	4,200	449	400	351	303	254	205	156	121	89	56	24
4,200	4,240	455	406	357	309	260	211	162	125	93	60	28
4,240	4,280	461	412	363	315	266	217	168	129	97	64	32
4,280	4,320	467	418	369	321	272	223	174	133	101	68	36
4,320	4,360	473	424	375	327	278	229	180	137	105	72	40
4,360	4,400	479	430	381	333	284	235	186	141	109	76	44
4,400	4,440	485	436	387	339	290	241	192	145	113	80	48
4,440	4,480	491	442	393	345	296	247	198	150	117	84	52
4,480	4,520	497	448	399	351	302	253	204	156	121	88	56
4,520	4,560	503	454	405	357	308	259	210	162	125	92	60
4,560	4,600	509	460	411	363	314	265	216	168	129	96	64
4,600	4,640	515	466	417	369	320	271	222	174	133	100	68
4,640	4,680	521	472	423	375	326	277	228	180	137	104	72
4,680	4,720	527	478	429	381	332	283	234	186	141	108	76
4,720	4,760	533	484	435	387	338	289	240	192	145	112	80
4,760	4,800	539	490	441	393	344	295	246	198	149	116	84
4,800	4,840	545	496	447	399	350	301	252	204	155	120	88
4,840	4,880	551	502	453	405	356	307	258	210	161	124	92
4,880	4,920	557	508	459	411	362	313	264	216	167	128	96
4,920	4,960	563	514	465	417	368	319	270	222	173	132	100
4,960	5,000	569	520	471	423	374	325	276	228	179	136	104
5,000	5,040	575	526	477	429	380	331	282	234	185	140	108
5,040	5,080	581	532	483	435	386	337	288	240	191	144	112
5,080	5,120	587	538	489	441	392	343	294	246	197	148	116
5,120	5,160	593	544	495	447	398	349	300	252	203	154	120
5,160	5,200	599	550	501	453	404	355	306	258	209	160	124
5,200	5,240	605	556	507	459	410	361	312	264	215	166	128
5,240	5,280	611	562	513	465	416	367	318	270	221	172	132
5,280	5,320	617	568	519	471	422	373	324	276	227	178	136
5,320	5,360	623	574	525	477	428	379	330	282	233	184	140
5,360	5,400	629	580	531	483	434	385	336	288	239	190	144
5,400	5,440	635	586	537	489	440	391	342	294	245	196	148
5,440	5,480	641	592	543	495	446	397	348	300	251	202	153
5,480	5,520	647	598	549	501	452	403	354	306	257	208	159
5,520	5,560	653	604	555	507	458	409	360	312	263	214	165
5,560	5,600	659	610	561	513	464	415	366	318	269	220	171
5,600	5,640	665	616	567	519	470	421	372	324	275	226	177
5,640	5,680	671	622	573	525	476	427	378	330	281	232	183
5,680	5,720	677	628	579	531	482	433	384	336	287	238	189
5,720	5,760	683	634	585	537	488	439	390	342	293	244	195
5,760	5,800	689	640	591	543	494	445	396	348	299	250	201
5,800	5,840	695	646	597	549	500	451	402	354	305	256	207
5,840	5,880	701	652	603	555	506	457	408	360	311	262	213
\$5,880 and over												

Use Table 4(b) for a MARRIED person on page 44. Also see the instructions on page 42.

SINGLE Persons—DAILY Payroll Period
(For Wages Paid through December 2013)

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	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	3	1	0	0	0	0	0	0	0	0	0
36	39	3	1	0	0	0	0	0	0	0	0	0
39	42	3	2	0	0	0	0	0	0	0	0	0
42	45	4	2	1	0	0	0	0	0	0	0	0
45	48	4	2	1	0	0	0	0	0	0	0	0
48	51	4	3	1	0	0	0	0	0	0	0	0
51	54	5	3	1	0	0	0	0	0	0	0	0
54	57	5	3	2	0	0	0	0	0	0	0	0
57	60	6	4	2	1	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	7	4	2	1	0	0	0	0	0	0	0
66	69	7	5	3	1	0	0	0	0	0	0	0
69	72	8	5	3	2	0	0	0	0	0	0	0
72	75	8	6	4	2	1	0	0	0	0	0	0
75	78	8	6	4	2	1	0	0	0	0	0	0
78	81	9	7	4	2	1	0	0	0	0	0	0
81	84	9	7	5	3	1	0	0	0	0	0	0
84	87	10	8	5	3	2	0	0	0	0	0	0
87	90	10	8	6	4	2	1	0	0	0	0	0
90	93	11	8	6	4	2	1	0	0	0	0	0
93	96	11	9	7	4	3	1	0	0	0	0	0
96	99	12	9	7	5	3	1	0	0	0	0	0
99	102	12	10	8	5	3	2	0	0	0	0	0
102	105	13	10	8	6	4	2	1	0	0	0	0
105	108	13	11	8	6	4	2	1	0	0	0	0
108	111	13	11	9	7	4	3	1	0	0	0	0
111	114	14	12	9	7	5	3	1	0	0	0	0
114	117	14	12	10	8	5	3	2	0	0	0	0
117	120	15	13	10	8	6	4	2	1	0	0	0
120	123	15	13	11	8	6	4	2	1	0	0	0
123	126	16	13	11	9	7	4	3	1	0	0	0
126	129	16	14	12	9	7	5	3	1	0	0	0
129	132	17	14	12	10	8	5	3	2	0	0	0
132	135	17	15	13	10	8	6	4	2	1	0	0
135	138	17	15	13	11	8	6	4	2	1	0	0
138	141	18	16	13	11	9	7	4	3	1	0	0
141	144	18	16	14	12	9	7	5	3	1	0	0
144	147	19	17	14	12	10	8	5	3	2	0	0
147	150	19	17	15	13	10	8	6	4	2	1	0
150	153	20	17	15	13	11	8	6	4	2	1	0
153	156	21	18	16	13	11	9	7	4	3	1	0
156	159	22	18	16	14	12	9	7	5	3	1	0
159	162	22	19	17	14	12	10	8	5	3	2	0
162	165	23	19	17	15	13	10	8	6	4	2	1
165	168	24	20	17	15	13	11	8	6	4	2	1
168	171	25	21	18	16	13	11	9	7	4	3	1
171	174	25	22	18	16	14	12	9	7	5	3	1
174	177	26	22	19	17	14	12	10	8	5	3	2
177	180	27	23	19	17	15	13	10	8	6	4	2
180	183	28	24	20	17	15	13	11	8	6	4	2
183	186	28	25	21	18	16	13	11	9	7	4	3
186	189	29	25	22	18	16	14	12	9	7	5	3
189	192	30	26	22	19	17	14	12	10	8	5	3
192	195	31	27	23	19	17	15	13	10	8	6	4
195	198	31	28	24	20	17	15	13	11	8	6	4
198	201	32	28	25	21	18	16	13	11	9	7	4
201	204	33	29	25	22	18	16	14	12	9	7	5
204	207	34	30	26	22	19	17	14	12	10	8	5
207	210	34	31	27	23	19	17	15	13	10	8	6
210	213	35	31	28	24	20	17	15	13	11	8	6
213	216	36	32	28	25	21	18	16	13	11	9	7
216	219	37	33	29	25	22	18	16	14	12	9	7

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2013)

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—										
\$219	\$222	\$37	\$34	\$30	\$26	\$22	\$19	\$17	\$14	\$12	\$10	\$8
222	225	38	34	31	27	23	19	17	15	13	10	8
225	228	39	35	31	28	24	20	17	15	13	11	8
228	231	40	36	32	28	25	21	18	16	13	11	9
231	234	40	37	33	29	25	22	18	16	14	12	9
234	237	41	37	34	30	26	22	19	17	14	12	10
237	240	42	38	34	31	27	23	19	17	15	13	10
240	243	43	39	35	31	28	24	20	17	15	13	11
243	246	43	40	36	32	28	25	21	18	16	13	11
246	249	44	40	37	33	29	25	22	18	16	14	12
249	252	45	41	37	34	30	26	22	19	17	14	12
252	255	46	42	38	34	31	27	23	19	17	15	13
255	258	46	43	39	35	31	28	24	20	17	15	13
258	261	47	43	40	36	32	28	25	21	18	16	13
261	264	48	44	40	37	33	29	25	22	18	16	14
264	267	49	45	41	37	34	30	26	22	19	17	14
267	270	49	46	42	38	34	31	27	23	19	17	15
270	273	50	46	43	39	35	31	28	24	20	17	15
273	276	51	47	43	40	36	32	28	25	21	18	16
276	279	52	48	44	40	37	33	29	25	22	18	16
279	282	52	49	45	41	37	34	30	26	22	19	17
282	285	53	49	46	42	38	34	31	27	23	19	17
285	288	54	50	46	43	39	35	31	28	24	20	17
288	291	55	51	47	43	40	36	32	28	25	21	18
291	294	55	52	48	44	40	37	33	29	25	22	18
294	297	56	52	49	45	41	37	34	30	26	22	19
297	300	57	53	49	46	42	38	34	31	27	23	19
300	303	58	54	50	46	43	39	35	31	28	24	20
303	306	58	55	51	47	43	40	36	32	28	25	21
306	309	59	55	52	48	44	40	37	33	29	25	22
309	312	60	56	52	49	45	41	37	34	30	26	22
312	315	61	57	53	49	46	42	38	34	31	27	23
315	318	61	58	54	50	46	43	39	35	31	28	24
318	321	62	58	55	51	47	43	40	36	32	28	25
321	324	63	59	55	52	48	44	40	37	33	29	25
324	327	64	60	56	52	49	45	41	37	34	30	26
327	330	64	61	57	53	49	46	42	38	34	31	27
330	333	65	61	58	54	50	46	43	39	35	31	28
333	336	66	62	58	55	51	47	43	40	36	32	28
336	339	67	63	59	55	52	48	44	40	37	33	29
339	341	67	63	60	56	52	48	45	41	37	33	30
341	343	68	64	60	56	53	49	45	41	38	34	30
343	345	68	64	61	57	53	49	46	42	38	34	31
345	347	69	65	61	57	54	50	46	42	39	35	31
347	349	69	65	62	58	54	50	47	43	39	35	32
349	351	70	66	62	58	55	51	47	43	40	36	32
351	353	70	66	63	59	55	51	48	44	40	36	33
353	355	71	67	63	59	56	52	48	44	41	37	33
355	357	72	67	64	60	56	52	49	45	41	37	34
357	359	72	68	64	60	57	53	49	45	42	38	34
359	361	73	68	65	61	57	53	50	46	42	38	35
361	363	73	69	65	61	58	54	50	46	43	39	35
363	365	74	70	66	62	58	54	51	47	43	39	36
365	367	74	70	66	62	59	55	51	47	44	40	36
367	369	75	71	67	63	59	55	52	48	44	40	37
369	371	75	71	67	63	60	56	52	48	45	41	37
371	373	76	72	68	64	60	56	53	49	45	41	38
373	375	77	72	68	64	61	57	53	49	46	42	38
375	377	77	73	69	65	61	57	54	50	46	42	39
377	379	78	73	69	65	62	58	54	50	47	43	39
379	381	78	74	70	66	62	58	55	51	47	43	40
381	383	79	75	70	66	63	59	55	51	48	44	40
383	385	79	75	71	67	63	59	56	52	48	44	41
385	387	80	76	72	67	64	60	56	52	49	45	41
387	389	80	76	72	68	64	60	57	53	49	45	42
389	391	81	77	73	68	65	61	57	53	50	46	42

\$391 and over

Use Table 8(a) for a SINGLE person on page 45. Also see the instructions on page 42.

MARRIED Persons—DAILY Payroll Period
(For Wages Paid through December 2013)

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	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	1	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	1	0	0	0	0	0	0	0	0	0
54	57	2	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	1	0	0	0	0	0	0	0	0	0
63	66	3	2	0	0	0	0	0	0	0	0	0
66	69	4	2	1	0	0	0	0	0	0	0	0
69	72	4	2	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	4	3	1	0	0	0	0	0	0	0	0
78	81	5	3	2	0	0	0	0	0	0	0	0
81	84	5	4	2	1	0	0	0	0	0	0	0
84	87	5	4	2	1	0	0	0	0	0	0	0
87	90	6	4	3	1	0	0	0	0	0	0	0
90	93	6	4	3	1	0	0	0	0	0	0	0
93	96	6	5	3	2	0	0	0	0	0	0	0
96	99	7	5	4	2	1	0	0	0	0	0	0
99	102	7	5	4	2	1	0	0	0	0	0	0
102	105	7	6	4	3	1	0	0	0	0	0	0
105	108	8	6	4	3	1	0	0	0	0	0	0
108	111	8	6	5	3	2	0	0	0	0	0	0
111	114	9	7	5	4	2	1	0	0	0	0	0
114	117	9	7	5	4	2	1	0	0	0	0	0
117	120	10	7	6	4	3	1	0	0	0	0	0
120	123	10	8	6	4	3	1	0	0	0	0	0
123	126	10	8	6	5	3	2	0	0	0	0	0
126	129	11	9	7	5	4	2	1	0	0	0	0
129	132	11	9	7	5	4	2	1	0	0	0	0
132	135	12	10	7	6	4	3	1	0	0	0	0
135	138	12	10	8	6	4	3	1	0	0	0	0
138	141	13	10	8	6	5	3	2	0	0	0	0
141	144	13	11	9	7	5	4	2	1	0	0	0
144	147	14	11	9	7	5	4	2	1	0	0	0
147	150	14	12	10	7	6	4	3	1	0	0	0
150	153	15	12	10	8	6	4	3	1	0	0	0
153	156	15	13	10	8	6	5	3	2	0	0	0
156	159	15	13	11	9	7	5	4	2	1	0	0
159	162	16	14	11	9	7	5	4	2	1	0	0
162	165	16	14	12	10	7	6	4	3	1	0	0
165	168	17	15	12	10	8	6	4	3	1	0	0
168	171	17	15	13	10	8	6	5	3	2	0	0
171	174	18	15	13	11	9	7	5	4	2	1	0
174	177	18	16	14	11	9	7	5	4	2	1	0
177	180	19	16	14	12	10	7	6	4	3	1	0
180	183	19	17	15	12	10	8	6	4	3	1	0
183	186	19	17	15	13	10	8	6	5	3	2	0
186	189	20	18	15	13	11	9	7	5	4	2	1
189	192	20	18	16	14	11	9	7	5	4	2	1
192	195	21	19	16	14	12	10	7	6	4	3	1
195	198	21	19	17	15	12	10	8	6	4	3	1
198	201	22	19	17	15	13	10	8	6	5	3	2
201	204	22	20	18	15	13	11	9	7	5	4	2
204	207	23	20	18	16	14	11	9	7	5	4	2
207	210	23	21	19	16	14	12	10	7	6	4	3
210	213	24	21	19	17	15	12	10	8	6	4	3
213	216	24	22	19	17	15	13	10	8	6	5	3
216	219	24	22	20	18	15	13	11	9	7	5	4
219	222	25	23	20	18	16	14	11	9	7	5	4
222	225	25	23	21	19	16	14	12	10	7	6	4
225	228	26	24	21	19	17	15	12	10	8	6	4
228	231	26	24	22	19	17	15	13	10	8	6	5
231	234	27	24	22	20	18	15	13	11	9	7	5
234	237	27	25	23	20	18	16	14	11	9	7	5
237	240	28	25	23	21	19	16	14	12	10	7	6
240	243	28	26	24	21	19	17	15	12	10	8	6

MARRIED Persons—DAILY Payroll Period
(For Wages Paid through December 2013)

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—												
\$243	\$246	\$28	\$26	\$24	\$22	\$19	\$17	\$15	\$13	\$10	\$8	\$6
246	249	29	27	24	22	20	18	15	13	11	9	7
249	252	29	27	25	23	20	18	16	14	11	9	7
252	255	30	28	25	23	21	19	16	14	12	10	7
255	258	30	28	26	24	21	19	17	15	12	10	8
258	261	31	28	26	24	22	19	17	15	13	10	8
261	264	31	29	27	24	22	20	18	15	13	11	9
264	267	32	29	27	25	23	20	18	16	14	11	9
267	270	32	30	28	25	23	21	19	16	14	12	10
270	273	33	30	28	26	24	21	19	17	15	12	10
273	276	33	31	28	26	24	22	19	17	15	13	10
276	279	33	31	29	27	24	22	20	18	15	13	11
279	282	34	32	29	27	25	23	20	18	16	14	11
282	285	34	32	30	28	25	23	21	19	16	14	12
285	288	35	33	30	28	26	24	21	19	17	15	12
288	291	35	33	31	28	26	24	22	19	17	15	13
291	294	36	33	31	29	27	24	22	20	18	15	13
294	297	36	34	32	29	27	25	23	20	18	16	14
297	300	37	34	32	30	28	25	23	21	19	16	14
300	303	37	35	33	30	28	26	24	21	19	17	15
303	306	37	35	33	31	28	26	24	22	19	17	15
306	309	38	36	33	31	29	27	24	22	20	18	15
309	312	38	36	34	32	29	27	25	23	20	18	16
312	315	39	37	34	32	30	28	25	23	21	19	16
315	318	40	37	35	33	30	28	26	24	21	19	17
318	321	41	37	35	33	31	28	26	24	22	19	17
321	324	41	38	36	33	31	29	27	24	22	20	18
324	327	42	38	36	34	32	29	27	25	23	20	18
327	330	43	39	37	34	32	30	28	25	23	21	19
330	333	44	40	37	35	33	30	28	26	24	21	19
333	336	44	41	37	35	33	31	28	26	24	22	19
336	339	45	41	38	36	33	31	29	27	24	22	20
339	341	46	42	38	36	34	32	29	27	25	23	20
341	343	46	42	39	36	34	32	30	27	25	23	21
343	345	47	43	39	37	34	32	30	28	25	23	21
345	347	47	43	40	37	35	32	30	28	26	23	21
347	349	48	44	40	37	35	33	30	28	26	24	21
349	351	48	44	41	38	35	33	31	29	26	24	22
351	353	49	45	41	38	36	33	31	29	27	24	22
353	355	49	45	42	38	36	34	31	29	27	25	22
355	357	50	46	42	38	36	34	32	29	27	25	23
357	359	50	46	43	39	36	34	32	30	27	25	23
359	361	51	47	43	39	37	35	32	30	28	26	23
361	363	51	47	44	40	37	35	33	30	28	26	24
363	365	52	48	44	40	37	35	33	31	28	26	24
365	367	52	48	45	41	38	35	33	31	29	26	24
367	369	53	49	45	41	38	36	33	31	29	27	24
369	371	53	49	46	42	38	36	34	32	29	27	25
371	373	54	50	46	42	39	36	34	32	30	27	25
373	375	54	50	47	43	39	37	34	32	30	28	25
375	377	55	51	47	43	40	37	35	32	30	28	26
377	379	55	51	48	44	40	37	35	33	30	28	26
379	381	56	52	48	44	41	38	35	33	31	29	26
381	383	56	52	49	45	41	38	36	33	31	29	27
383	385	57	53	49	45	42	38	36	34	31	29	27
385	387	57	53	50	46	42	38	36	34	32	29	27
387	389	58	54	50	46	43	39	36	34	32	30	27
389	391	58	54	51	47	43	39	37	35	32	30	28
391	393	59	55	51	47	44	40	37	35	33	30	28
393	395	59	55	52	48	44	40	37	35	33	31	28
395	397	60	56	52	48	45	41	38	35	33	31	29
397	399	60	56	53	49	45	41	38	36	33	31	29
399	401	61	57	53	49	46	42	38	36	34	32	29

\$401 and over

Use Table 8(b) for a MARRIED person on page 45. Also see the instructions on page 42.