



Notice 1036
(Rev. November 1997)

Early Release Copies of Income Tax Withholding and Advance Earned Income Credit Payment Tables

Attached are early release copies of the tables that will appear in **Publication 15**, Circular E, Employer's Tax Guide (Revised January 1998). Pub. 15 will be mailed to employers and also will be available at IRS offices in late December. The following tables will be effective for wages paid in 1998:

- Income tax withholding tables—percentage and wage bracket methods.
- Advance earned income credit payment tables—percentage and wage bracket methods.

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 1998, they are:

Payroll Period	One Withholding Allowance
Weekly	\$51.92
Biweekly	\$103.85
Semimonthly	\$112.50
Monthly	\$225.00
Quarterly	\$675.00
Semiannually	\$1,350.00
Annually	\$2,700.00
Daily or Miscellaneous	\$10.38

When employers use the 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 dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3.

Wage Bracket Income Tax Withholding Tables

The tables are based on gross wages and do not require the deduction for total withholding allowances.

To simplify employers' payroll operations and employees' reporting of withheld amounts on their tax returns, the tax amounts on the wage bracket tables are rounded to whole dollar amounts. When employees have wages in excess of the last wage bracket amount in the table, the appropriate percentage method table can be used to figure withholding (other withholding methods described in **Publication 15-A**, Employer's Supplemental Tax Guide, may also be used).

Social Security Tax Wage Base

For 1998, the wage base for withholding social security (old age, survivors, and disability insurance) is \$68,400. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Advance Earned Income Credit Payment Tables

The percentage method and wage bracket method tables for the advance earned income credit (EIC) are based on gross wages and do not require the deduction for withholding allowances. Advance EIC payments apply only to employees eligible for the credit. Eligibility requirements are shown on **Form W-5**, Earned Income Credit Advance Payment Certificate, which the employee gives the employer.

When employers use the percentage method advance EIC payment tables, the payment for the pay period may be rounded to the nearest dollar as described for the percentage method income tax withholding tables. The wage bracket advance EIC payment table amounts have been rounded to whole dollar amounts.



Tables for Percentage Method of Withholding
(For Wages Paid in 1998)

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 \$51		\$0		Not over \$124		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$517	15%	—\$51	\$124	—\$899	15%	—\$124
\$517	—\$1,105	\$69.90 plus 28%	—\$517	\$899	—\$1,855	\$116.25 plus 28%	—\$899
\$1,105	—\$2,493	\$234.54 plus 31%	—\$1,105	\$1,855	—\$3,084	\$383.93 plus 31%	—\$1,855
\$2,493	—\$5,385	\$664.82 plus 36%	—\$2,493	\$3,084	—\$5,439	\$764.92 plus 36%	—\$3,084
\$5,385	. . . . .	\$1,705.94 plus 39.6%	—\$5,385	\$5,439	. . . . .	\$1,612.72 plus 39.6%	—\$5,439

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 \$102		\$0		Not over \$248		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$1,035	15%	—\$102	\$248	—\$1,798	15%	—\$248
\$1,035	—\$2,210	\$139.95 plus 28%	—\$1,035	\$1,798	—\$3,710	\$232.50 plus 28%	—\$1,798
\$2,210	—\$4,987	\$468.95 plus 31%	—\$2,210	\$3,710	—\$6,167	\$767.86 plus 31%	—\$3,710
\$4,987	—\$10,769	\$1,329.82 plus 36%	—\$4,987	\$6,167	—\$10,879	\$1,529.53 plus 36%	—\$6,167
\$10,769	. . . . .	\$3,411.34 plus 39.6%	—\$10,769	\$10,879	. . . . .	\$3,225.85 plus 39.6%	—\$10,879

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 \$110		\$0		Not over \$269		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$1,121	15%	—\$110	\$269	—\$1,948	15%	—\$269
\$1,121	—\$2,394	\$151.65 plus 28%	—\$1,121	\$1,948	—\$4,019	\$251.85 plus 28%	—\$1,948
\$2,394	—\$5,402	\$508.09 plus 31%	—\$2,394	\$4,019	—\$6,681	\$831.73 plus 31%	—\$4,019
\$5,402	—\$11,667	\$1,440.57 plus 36%	—\$5,402	\$6,681	—\$11,785	\$1,656.95 plus 36%	—\$6,681
\$11,667	. . . . .	\$3,695.97 plus 39.6%	—\$11,667	\$11,785	. . . . .	\$3,494.39 plus 39.6%	—\$11,785

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 \$221		\$0		Not over \$538		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$2,242	15%	—\$221	\$538	—\$3,896	15%	—\$538
\$2,242	—\$4,788	\$303.15 plus 28%	—\$2,242	\$3,896	—\$8,038	\$503.70 plus 28%	—\$3,896
\$4,788	—\$10,804	\$1,016.03 plus 31%	—\$4,788	\$8,038	—\$13,363	\$1,663.46 plus 31%	—\$8,038
\$10,804	—\$23,333	\$2,880.99 plus 36%	—\$10,804	\$13,363	—\$23,571	\$3,314.21 plus 36%	—\$13,363
\$23,333	. . . . .	\$7,391.43 plus 39.6%	—\$23,333	\$23,571	. . . . .	\$6,989.09 plus 39.6%	—\$23,571

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 1998)

TABLE 5—QUARTERLY 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 \$663		\$0		Not over \$1,613		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$663	—\$6,725	. 15%	—\$663	\$1,613	—\$11,688	. 15%	—\$1,613
\$6,725	—\$14,363	. \$909.30 plus 28%	—\$6,725	\$11,688	—\$24,113	. \$1,511.25 plus 28%	—\$11,688
\$14,363	—\$32,413	. \$3,047.94 plus 31%	—\$14,363	\$24,113	—\$40,088	. \$4,990.25 plus 31%	—\$24,113
\$32,413	—\$70,000	. \$8,643.44 plus 36%	—\$32,413	\$40,088	—\$70,713	. \$9,942.50 plus 36%	—\$40,088
\$70,000		. \$22,174.76 plus 39.6%	—\$70,000	\$70,713		. \$20,967.50 plus 39.6%	—\$70,713

TABLE 6—SEMIANNUAL 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 \$1,325		\$0		Not over \$3,225		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,325	—\$13,450	. 15%	—\$1,325	\$3,225	—\$23,375	. 15%	—\$3,225
\$13,450	—\$28,725	. \$1,818.75 plus 28%	—\$13,450	\$23,375	—\$48,225	. \$3,022.50 plus 28%	—\$23,375
\$28,725	—\$64,825	. \$6,095.75 plus 31%	—\$28,725	\$48,225	—\$80,175	. \$9,980.50 plus 31%	—\$48,225
\$64,825	—\$140,000	. \$17,286.75 plus 36%	—\$64,825	\$80,175	—\$141,425	. \$19,885.00 plus 36%	—\$80,175
\$140,000		. \$44,349.75 plus 39.6%	—\$140,000	\$141,425		. \$41,935.00 plus 39.6%	—\$141,425

TABLE 7—ANNUAL 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 \$2,650		\$0		Not over \$6,450		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,650	—\$26,900	. 15%	—\$2,650	\$6,450	—\$46,750	. 15%	—\$6,450
\$26,900	—\$57,450	. \$3,637.50 plus 28%	—\$26,900	\$46,750	—\$96,450	. \$6,045.00 plus 28%	—\$46,750
\$57,450	—\$129,650	. \$12,191.50 plus 31%	—\$57,450	\$96,450	—\$160,350	. \$19,961.00 plus 31%	—\$96,450
\$129,650	—\$280,000	. \$34,573.50 plus 36%	—\$129,650	\$160,350	—\$282,850	. \$39,770.00 plus 36%	—\$160,350
\$280,000		. \$88,699.50 plus 39.6%	—\$280,000	\$282,850		. \$83,870.00 plus 39.6%	—\$282,850

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$24.80		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$10.20	—\$103.50	. 15%	—\$10.20	\$24.80	—\$179.80	. 15%	—\$24.80
\$103.50	—\$221.00	. \$14.00 plus 28%	—\$103.50	\$179.80	—\$371.00	. \$23.25 plus 28%	—\$179.80
\$221.00	—\$498.70	. \$46.90 plus 31%	—\$221.00	\$371.00	—\$616.70	. \$76.79 plus 31%	—\$371.00
\$498.70	—\$1,076.90	. \$132.99 plus 36%	—\$498.70	\$616.70	—\$1,087.90	. \$152.96 plus 36%	—\$616.70
\$1,076.90		. \$341.14 plus 39.6%	—\$1,076.90	\$1,087.90		. \$322.59 plus 39.6%	—\$1,087.90

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1998)

If 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	1	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	2	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	5	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	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	1	0	0	0	0	0	0	0	0	0
110	115	9	1	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	3	0	0	0	0	0	0	0	0	0
125	130	11	4	0	0	0	0	0	0	0	0	0
130	135	12	4	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	14	7	0	0	0	0	0	0	0	0	0
150	155	15	7	0	0	0	0	0	0	0	0	0
155	160	16	8	0	0	0	0	0	0	0	0	0
160	165	17	9	1	0	0	0	0	0	0	0	0
165	170	17	10	2	0	0	0	0	0	0	0	0
170	175	18	10	3	0	0	0	0	0	0	0	0
175	180	19	11	3	0	0	0	0	0	0	0	0
180	185	20	12	4	0	0	0	0	0	0	0	0
185	190	20	13	5	0	0	0	0	0	0	0	0
190	195	21	13	6	0	0	0	0	0	0	0	0
195	200	22	14	6	0	0	0	0	0	0	0	0
200	210	23	15	8	0	0	0	0	0	0	0	0
210	220	25	17	9	1	0	0	0	0	0	0	0
220	230	26	18	11	3	0	0	0	0	0	0	0
230	240	28	20	12	4	0	0	0	0	0	0	0
240	250	29	21	14	6	0	0	0	0	0	0	0
250	260	31	23	15	7	0	0	0	0	0	0	0
260	270	32	24	17	9	1	0	0	0	0	0	0
270	280	34	26	18	10	2	0	0	0	0	0	0
280	290	35	27	20	12	4	0	0	0	0	0	0
290	300	37	29	21	13	5	0	0	0	0	0	0
300	310	38	30	23	15	7	0	0	0	0	0	0
310	320	40	32	24	16	8	1	0	0	0	0	0
320	330	41	33	26	18	10	2	0	0	0	0	0
330	340	43	35	27	19	11	4	0	0	0	0	0
340	350	44	36	29	21	13	5	0	0	0	0	0
350	360	46	38	30	22	14	7	0	0	0	0	0
360	370	47	39	32	24	16	8	0	0	0	0	0
370	380	49	41	33	25	17	10	2	0	0	0	0
380	390	50	42	35	27	19	11	3	0	0	0	0
390	400	52	44	36	28	20	13	5	0	0	0	0
400	410	53	45	38	30	22	14	6	0	0	0	0
410	420	55	47	39	31	23	16	8	0	0	0	0
420	430	56	48	41	33	25	17	9	2	0	0	0
430	440	58	50	42	34	26	19	11	3	0	0	0
440	450	59	51	44	36	28	20	12	5	0	0	0
450	460	61	53	45	37	29	22	14	6	0	0	0
460	470	62	54	47	39	31	23	15	8	0	0	0
470	480	64	56	48	40	32	25	17	9	1	0	0
480	490	65	57	50	42	34	26	18	11	3	0	0
490	500	67	59	51	43	35	28	20	12	4	0	0
500	510	68	60	53	45	37	29	21	14	6	0	0
510	520	70	62	54	46	38	31	23	15	7	0	0
520	530	72	63	56	48	40	32	24	17	9	1	0
530	540	75	65	57	49	41	34	26	18	10	3	0
540	550	78	66	59	51	43	35	27	20	12	4	0
550	560	81	68	60	52	44	37	29	21	13	6	0
560	570	83	69	62	54	46	38	30	23	15	7	0
570	580	86	72	63	55	47	40	32	24	16	9	1
580	590	89	74	65	57	49	41	33	26	18	10	2
590	600	92	77	66	58	50	43	35	27	19	12	4

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1998)

If 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	95	80	68	60	52	44	36	29	21	13	5
610	620	97	83	69	61	53	46	38	30	22	15	7
620	630	100	86	71	63	55	47	39	32	24	16	8
630	640	103	88	74	64	56	49	41	33	25	18	10
640	650	106	91	77	66	58	50	42	35	27	19	11
650	660	109	94	79	67	59	52	44	36	28	21	13
660	670	111	97	82	69	61	53	45	38	30	22	14
670	680	114	100	85	70	62	55	47	39	31	24	16
680	690	117	102	88	73	64	56	48	41	33	25	17
690	700	120	105	91	76	65	58	50	42	34	27	19
700	710	123	108	93	79	67	59	51	44	36	28	20
710	720	125	111	96	82	68	61	53	45	37	30	22
720	730	128	114	99	84	70	62	54	47	39	31	23
730	740	131	116	102	87	73	64	56	48	40	33	25
740	750	134	119	105	90	76	65	57	50	42	34	26
750	760	137	122	107	93	78	67	59	51	43	36	28
760	770	139	125	110	96	81	68	60	53	45	37	29
770	780	142	128	113	98	84	70	62	54	46	39	31
780	790	145	130	116	101	87	72	63	56	48	40	32
790	800	148	133	119	104	90	75	65	57	49	42	34
800	810	151	136	121	107	92	78	66	59	51	43	35
810	820	153	139	124	110	95	81	68	60	52	45	37
820	830	156	142	127	112	98	83	69	62	54	46	38
830	840	159	144	130	115	101	86	72	63	55	48	40
840	850	162	147	133	118	104	89	74	65	57	49	41
850	860	165	150	135	121	106	92	77	66	58	51	43
860	870	167	153	138	124	109	95	80	68	60	52	44
870	880	170	156	141	126	112	97	83	69	61	54	46
880	890	173	158	144	129	115	100	86	71	63	55	47
890	900	176	161	147	132	118	103	88	74	64	57	49
900	910	179	164	149	135	120	106	91	77	66	58	50
910	920	181	167	152	138	123	109	94	80	67	60	52
920	930	184	170	155	140	126	111	97	82	69	61	53
930	940	187	172	158	143	129	114	100	85	71	63	55
940	950	190	175	161	146	132	117	102	88	73	64	56
950	960	193	178	163	149	134	120	105	91	76	66	58
960	970	195	181	166	152	137	123	108	94	79	67	59
970	980	198	184	169	154	140	125	111	96	82	69	61
980	990	201	186	172	157	143	128	114	99	85	70	62
990	1,000	204	189	175	160	146	131	116	102	87	73	64
1,000	1,010	207	192	177	163	148	134	119	105	90	76	65
1,010	1,020	209	195	180	166	151	137	122	108	93	78	67
1,020	1,030	212	198	183	168	154	139	125	110	96	81	68
1,030	1,040	215	200	186	171	157	142	128	113	99	84	70
1,040	1,050	218	203	189	174	160	145	130	116	101	87	72
1,050	1,060	221	206	191	177	162	148	133	119	104	90	75
1,060	1,070	223	209	194	180	165	151	136	122	107	92	78
1,070	1,080	226	212	197	182	168	153	139	124	110	95	81
1,080	1,090	229	214	200	185	171	156	142	127	113	98	84
1,090	1,100	232	217	203	188	174	159	144	130	115	101	86
1,100	1,110	235	220	205	191	176	162	147	133	118	104	89
1,110	1,120	238	223	208	194	179	165	150	136	121	106	92
1,120	1,130	241	226	211	196	182	167	153	138	124	109	95
1,130	1,140	244	228	214	199	185	170	156	141	127	112	98
1,140	1,150	247	231	217	202	188	173	158	144	129	115	100
1,150	1,160	250	234	219	205	190	176	161	147	132	118	103
1,160	1,170	253	237	222	208	193	179	164	150	135	120	106
1,170	1,180	256	240	225	210	196	181	167	152	138	123	109
1,180	1,190	259	243	228	213	199	184	170	155	141	126	112
1,190	1,200	262	246	231	216	202	187	172	158	143	129	114
1,200	1,210	266	249	233	219	204	190	175	161	146	132	117
1,210	1,220	269	253	236	222	207	193	178	164	149	134	120
1,220	1,230	272	256	240	224	210	195	181	166	152	137	123
1,230	1,240	275	259	243	227	213	198	184	169	155	140	126
1,240	1,250	278	262	246	230	216	201	186	172	157	143	128

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 34. Also see the instructions on page 32.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1998)

If 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	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	1	0	0	0	0	0	0	0	0	0
185	190	10	2	0	0	0	0	0	0	0	0	0
190	195	10	2	0	0	0	0	0	0	0	0	0
195	200	11	3	0	0	0	0	0	0	0	0	0
200	210	12	4	0	0	0	0	0	0	0	0	0
210	220	14	6	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	17	9	1	0	0	0	0	0	0	0	0
240	250	18	10	3	0	0	0	0	0	0	0	0
250	260	20	12	4	0	0	0	0	0	0	0	0
260	270	21	13	6	0	0	0	0	0	0	0	0
270	280	23	15	7	0	0	0	0	0	0	0	0
280	290	24	16	9	1	0	0	0	0	0	0	0
290	300	26	18	10	2	0	0	0	0	0	0	0
300	310	27	19	12	4	0	0	0	0	0	0	0
310	320	29	21	13	5	0	0	0	0	0	0	0
320	330	30	22	15	7	0	0	0	0	0	0	0
330	340	32	24	16	8	0	0	0	0	0	0	0
340	350	33	25	18	10	2	0	0	0	0	0	0
350	360	35	27	19	11	3	0	0	0	0	0	0
360	370	36	28	21	13	5	0	0	0	0	0	0
370	380	38	30	22	14	6	0	0	0	0	0	0
380	390	39	31	24	16	8	0	0	0	0	0	0
390	400	41	33	25	17	9	2	0	0	0	0	0
400	410	42	34	27	19	11	3	0	0	0	0	0
410	420	44	36	28	20	12	5	0	0	0	0	0
420	430	45	37	30	22	14	6	0	0	0	0	0
430	440	47	39	31	23	15	8	0	0	0	0	0
440	450	48	40	33	25	17	9	1	0	0	0	0
450	460	50	42	34	26	18	11	3	0	0	0	0
460	470	51	43	36	28	20	12	4	0	0	0	0
470	480	53	45	37	29	21	14	6	0	0	0	0
480	490	54	46	39	31	23	15	7	0	0	0	0
490	500	56	48	40	32	24	17	9	1	0	0	0
500	510	57	49	42	34	26	18	10	3	0	0	0
510	520	59	51	43	35	27	20	12	4	0	0	0
520	530	60	52	45	37	29	21	13	6	0	0	0
530	540	62	54	46	38	30	23	15	7	0	0	0
540	550	63	55	48	40	32	24	16	9	1	0	0
550	560	65	57	49	41	33	26	18	10	2	0	0
560	570	66	58	51	43	35	27	19	12	4	0	0
570	580	68	60	52	44	36	29	21	13	5	0	0
580	590	69	61	54	46	38	30	22	15	7	0	0
590	600	71	63	55	47	39	32	24	16	8	1	0
600	610	72	64	57	49	41	33	25	18	10	2	0
610	620	74	66	58	50	42	35	27	19	11	4	0
620	630	75	67	60	52	44	36	28	21	13	5	0
630	640	77	69	61	53	45	38	30	22	14	7	0
640	650	78	70	63	55	47	39	31	24	16	8	0
650	660	80	72	64	56	48	41	33	25	17	10	2
660	670	81	73	66	58	50	42	34	27	19	11	3
670	680	83	75	67	59	51	44	36	28	20	13	5
680	690	84	76	69	61	53	45	37	30	22	14	6
690	700	86	78	70	62	54	47	39	31	23	16	8
700	710	87	79	72	64	56	48	40	33	25	17	9
710	720	89	81	73	65	57	50	42	34	26	19	11
720	730	90	82	75	67	59	51	43	36	28	20	12
730	740	92	84	76	68	60	53	45	37	29	22	14

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1998)

If 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—										
\$740	\$750	93	85	78	70	62	54	46	39	31	23	15
750	760	95	87	79	71	63	56	48	40	32	25	17
760	770	96	88	81	73	65	57	49	42	34	26	18
770	780	98	90	82	74	66	59	51	43	35	28	20
780	790	99	91	84	76	68	60	52	45	37	29	21
790	800	101	93	85	77	69	62	54	46	38	31	23
800	810	102	94	87	79	71	63	55	48	40	32	24
810	820	104	96	88	80	72	65	57	49	41	34	26
820	830	105	97	90	82	74	66	58	51	43	35	27
830	840	107	99	91	83	75	68	60	52	44	37	29
840	850	108	100	93	85	77	69	61	54	46	38	30
850	860	110	102	94	86	78	71	63	55	47	40	32
860	870	111	103	96	88	80	72	64	57	49	41	33
870	880	113	105	97	89	81	74	66	58	50	43	35
880	890	114	106	99	91	83	75	67	60	52	44	36
890	900	116	108	100	92	84	77	69	61	53	46	38
900	910	118	109	102	94	86	78	70	63	55	47	39
910	920	121	111	103	95	87	80	72	64	56	49	41
920	930	124	112	105	97	89	81	73	66	58	50	42
930	940	126	114	106	98	90	83	75	67	59	52	44
940	950	129	115	108	100	92	84	76	69	61	53	45
950	960	132	117	109	101	93	86	78	70	62	55	47
960	970	135	120	111	103	95	87	79	72	64	56	48
970	980	138	123	112	104	96	89	81	73	65	58	50
980	990	140	126	114	106	98	90	82	75	67	59	51
990	1,000	143	129	115	107	99	92	84	76	68	61	53
1,000	1,010	146	131	117	109	101	93	85	78	70	62	54
1,010	1,020	149	134	120	110	102	95	87	79	71	64	56
1,020	1,030	152	137	122	112	104	96	88	81	73	65	57
1,030	1,040	154	140	125	113	105	98	90	82	74	67	59
1,040	1,050	157	143	128	115	107	99	91	84	76	68	60
1,050	1,060	160	145	131	116	108	101	93	85	77	70	62
1,060	1,070	163	148	134	119	110	102	94	87	79	71	63
1,070	1,080	166	151	136	122	111	104	96	88	80	73	65
1,080	1,090	168	154	139	125	113	105	97	90	82	74	66
1,090	1,100	171	157	142	128	114	107	99	91	83	76	68
1,100	1,110	174	159	145	130	116	108	100	93	85	77	69
1,110	1,120	177	162	148	133	119	110	102	94	86	79	71
1,120	1,130	180	165	150	136	121	111	103	96	88	80	72
1,130	1,140	182	168	153	139	124	113	105	97	89	82	74
1,140	1,150	185	171	156	142	127	114	106	99	91	83	75
1,150	1,160	188	173	159	144	130	116	108	100	92	85	77
1,160	1,170	191	176	162	147	133	118	109	102	94	86	78
1,170	1,180	194	179	164	150	135	121	111	103	95	88	80
1,180	1,190	196	182	167	153	138	124	112	105	97	89	81
1,190	1,200	199	185	170	156	141	126	114	106	98	91	83
1,200	1,210	202	187	173	158	144	129	115	108	100	92	84
1,210	1,220	205	190	176	161	147	132	117	109	101	94	86
1,220	1,230	208	193	178	164	149	135	120	111	103	95	87
1,230	1,240	210	196	181	167	152	138	123	112	104	97	89
1,240	1,250	213	199	184	170	155	140	126	114	106	98	90
1,250	1,260	216	201	187	172	158	143	129	115	107	100	92
1,260	1,270	219	204	190	175	161	146	131	117	109	101	93
1,270	1,280	222	207	192	178	163	149	134	120	110	103	95
1,280	1,290	224	210	195	181	166	152	137	123	112	104	96
1,290	1,300	227	213	198	184	169	154	140	125	113	106	98
1,300	1,310	230	215	201	186	172	157	143	128	115	107	99
1,310	1,320	233	218	204	189	175	160	145	131	116	109	101
1,320	1,330	236	221	206	192	177	163	148	134	119	110	102
1,330	1,340	238	224	209	195	180	166	151	137	122	112	104
1,340	1,350	241	227	212	198	183	168	154	139	125	113	105
1,350	1,360	244	229	215	200	186	171	157	142	128	115	107
1,360	1,370	247	232	218	203	189	174	159	145	130	116	108
1,370	1,380	250	235	220	206	191	177	162	148	133	119	110
1,380	1,390	252	238	223	209	194	180	165	151	136	121	111

\$1,390 and over

Use Table 1(b) for a **MARRIED person** on page 34. Also see the instructions on page 32.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1998)

If 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	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	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	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	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	16	0	0	0	0	0	0	0	0	0	0
210	215	17	1	0	0	0	0	0	0	0	0	0
215	220	17	2	0	0	0	0	0	0	0	0	0
220	225	18	3	0	0	0	0	0	0	0	0	0
225	230	19	3	0	0	0	0	0	0	0	0	0
230	235	20	4	0	0	0	0	0	0	0	0	0
235	240	20	5	0	0	0	0	0	0	0	0	0
240	245	21	6	0	0	0	0	0	0	0	0	0
245	250	22	6	0	0	0	0	0	0	0	0	0
250	260	23	7	0	0	0	0	0	0	0	0	0
260	270	24	9	0	0	0	0	0	0	0	0	0
270	280	26	10	0	0	0	0	0	0	0	0	0
280	290	27	12	0	0	0	0	0	0	0	0	0
290	300	29	13	0	0	0	0	0	0	0	0	0
300	310	30	15	0	0	0	0	0	0	0	0	0
310	320	32	16	1	0	0	0	0	0	0	0	0
320	330	33	18	2	0	0	0	0	0	0	0	0
330	340	35	19	4	0	0	0	0	0	0	0	0
340	350	36	21	5	0	0	0	0	0	0	0	0
350	360	38	22	7	0	0	0	0	0	0	0	0
360	370	39	24	8	0	0	0	0	0	0	0	0
370	380	41	25	10	0	0	0	0	0	0	0	0
380	390	42	27	11	0	0	0	0	0	0	0	0
390	400	44	28	13	0	0	0	0	0	0	0	0
400	410	45	30	14	0	0	0	0	0	0	0	0
410	420	47	31	16	0	0	0	0	0	0	0	0
420	430	48	33	17	2	0	0	0	0	0	0	0
430	440	50	34	19	3	0	0	0	0	0	0	0
440	450	51	36	20	5	0	0	0	0	0	0	0
450	460	53	37	22	6	0	0	0	0	0	0	0
460	470	54	39	23	8	0	0	0	0	0	0	0
470	480	56	40	25	9	0	0	0	0	0	0	0
480	490	57	42	26	11	0	0	0	0	0	0	0
490	500	59	43	28	12	0	0	0	0	0	0	0
500	520	61	46	30	14	0	0	0	0	0	0	0
520	540	64	49	33	17	2	0	0	0	0	0	0
540	560	67	52	36	20	5	0	0	0	0	0	0
560	580	70	55	39	23	8	0	0	0	0	0	0
580	600	73	58	42	26	11	0	0	0	0	0	0
600	620	76	61	45	29	14	0	0	0	0	0	0
620	640	79	64	48	32	17	1	0	0	0	0	0
640	660	82	67	51	35	20	4	0	0	0	0	0
660	680	85	70	54	38	23	7	0	0	0	0	0
680	700	88	73	57	41	26	10	0	0	0	0	0
700	720	91	76	60	44	29	13	0	0	0	0	0
720	740	94	79	63	47	32	16	1	0	0	0	0
740	760	97	82	66	50	35	19	4	0	0	0	0
760	780	100	85	69	53	38	22	7	0	0	0	0
780	800	103	88	72	56	41	25	10	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1998)

If 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	106	91	75	59	44	28	13	0	0	0	0
820	840	109	94	78	62	47	31	16	0	0	0	0
840	860	112	97	81	65	50	34	19	3	0	0	0
860	880	115	100	84	68	53	37	22	6	0	0	0
880	900	118	103	87	71	56	40	25	9	0	0	0
900	920	121	106	90	74	59	43	28	12	0	0	0
920	940	124	109	93	77	62	46	31	15	0	0	0
940	960	127	112	96	80	65	49	34	18	3	0	0
960	980	130	115	99	83	68	52	37	21	6	0	0
980	1,000	133	118	102	86	71	55	40	24	9	0	0
1,000	1,020	136	121	105	89	74	58	43	27	12	0	0
1,020	1,040	139	124	108	92	77	61	46	30	15	0	0
1,040	1,060	144	127	111	95	80	64	49	33	18	2	0
1,060	1,080	150	130	114	98	83	67	52	36	21	5	0
1,080	1,100	155	133	117	101	86	70	55	39	24	8	0
1,100	1,120	161	136	120	104	89	73	58	42	27	11	0
1,120	1,140	167	139	123	107	92	76	61	45	30	14	0
1,140	1,160	172	143	126	110	95	79	64	48	33	17	1
1,160	1,180	178	149	129	113	98	82	67	51	36	20	4
1,180	1,200	183	154	132	116	101	85	70	54	39	23	7
1,200	1,220	189	160	135	119	104	88	73	57	42	26	10
1,220	1,240	195	166	138	122	107	91	76	60	45	29	13
1,240	1,260	200	171	142	125	110	94	79	63	48	32	16
1,260	1,280	206	177	148	128	113	97	82	66	51	35	19
1,280	1,300	211	182	153	131	116	100	85	69	54	38	22
1,300	1,320	217	188	159	134	119	103	88	72	57	41	25
1,320	1,340	223	194	164	137	122	106	91	75	60	44	28
1,340	1,360	228	199	170	141	125	109	94	78	63	47	31
1,360	1,380	234	205	176	147	128	112	97	81	66	50	34
1,380	1,400	239	210	181	152	131	115	100	84	69	53	37
1,400	1,420	245	216	187	158	134	118	103	87	72	56	40
1,420	1,440	251	222	192	163	137	121	106	90	75	59	43
1,440	1,460	256	227	198	169	140	124	109	93	78	62	46
1,460	1,480	262	233	204	175	146	127	112	96	81	65	49
1,480	1,500	267	238	209	180	151	130	115	99	84	68	52
1,500	1,520	273	244	215	186	157	133	118	102	87	71	55
1,520	1,540	279	250	220	191	162	136	121	105	90	74	58
1,540	1,560	284	255	226	197	168	139	124	108	93	77	61
1,560	1,580	290	261	232	203	174	144	127	111	96	80	64
1,580	1,600	295	266	237	208	179	150	130	114	99	83	67
1,600	1,620	301	272	243	214	185	156	133	117	102	86	70
1,620	1,640	307	278	248	219	190	161	136	120	105	89	73
1,640	1,660	312	283	254	225	196	167	139	123	108	92	76
1,660	1,680	318	289	260	231	202	172	143	126	111	95	79
1,680	1,700	323	294	265	236	207	178	149	129	114	98	82
1,700	1,720	329	300	271	242	213	184	155	132	117	101	85
1,720	1,740	335	306	276	247	218	189	160	135	120	104	88
1,740	1,760	340	311	282	253	224	195	166	138	123	107	91
1,760	1,780	346	317	288	259	230	200	171	142	126	110	94
1,780	1,800	351	322	293	264	235	206	177	148	129	113	97
1,800	1,820	357	328	299	270	241	212	183	153	132	116	100
1,820	1,840	363	334	304	275	246	217	188	159	135	119	103
1,840	1,860	368	339	310	281	252	223	194	165	138	122	106
1,860	1,880	374	345	316	287	258	228	199	170	141	125	109
1,880	1,900	379	350	321	292	263	234	205	176	147	128	112
1,900	1,920	385	356	327	298	269	240	211	181	152	131	115
1,920	1,940	391	362	332	303	274	245	216	187	158	134	118
1,940	1,960	396	367	338	309	280	251	222	193	164	137	121
1,960	1,980	402	373	344	315	286	256	227	198	169	140	124
1,980	2,000	407	378	349	320	291	262	233	204	175	146	127
2,000	2,020	413	384	355	326	297	268	239	209	180	151	130
2,020	2,040	419	390	360	331	302	273	244	215	186	157	133
2,040	2,060	424	395	366	337	308	279	250	221	192	163	136
2,060	2,080	430	401	372	343	314	284	255	226	197	168	139
2,080	2,100	435	406	377	348	319	290	261	232	203	174	145

\$2,100 and over

Use Table 2(a) for a **SINGLE** person on page 34. Also see the instructions on page 32.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1998)

If 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	\$250	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	310	9	0	0	0	0	0	0	0	0	0	0
310	320	10	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	13	0	0	0	0	0	0	0	0	0	0
340	350	15	0	0	0	0	0	0	0	0	0	0
350	360	16	0	0	0	0	0	0	0	0	0	0
360	370	18	2	0	0	0	0	0	0	0	0	0
370	380	19	3	0	0	0	0	0	0	0	0	0
380	390	21	5	0	0	0	0	0	0	0	0	0
390	400	22	6	0	0	0	0	0	0	0	0	0
400	410	24	8	0	0	0	0	0	0	0	0	0
410	420	25	9	0	0	0	0	0	0	0	0	0
420	430	27	11	0	0	0	0	0	0	0	0	0
430	440	28	12	0	0	0	0	0	0	0	0	0
440	450	30	14	0	0	0	0	0	0	0	0	0
450	460	31	15	0	0	0	0	0	0	0	0	0
460	470	33	17	1	0	0	0	0	0	0	0	0
470	480	34	18	3	0	0	0	0	0	0	0	0
480	490	36	20	4	0	0	0	0	0	0	0	0
490	500	37	21	6	0	0	0	0	0	0	0	0
500	520	39	24	8	0	0	0	0	0	0	0	0
520	540	42	27	11	0	0	0	0	0	0	0	0
540	560	45	30	14	0	0	0	0	0	0	0	0
560	580	48	33	17	2	0	0	0	0	0	0	0
580	600	51	36	20	5	0	0	0	0	0	0	0
600	620	54	39	23	8	0	0	0	0	0	0	0
620	640	57	42	26	11	0	0	0	0	0	0	0
640	660	60	45	29	14	0	0	0	0	0	0	0
660	680	63	48	32	17	1	0	0	0	0	0	0
680	700	66	51	35	20	4	0	0	0	0	0	0
700	720	69	54	38	23	7	0	0	0	0	0	0
720	740	72	57	41	26	10	0	0	0	0	0	0
740	760	75	60	44	29	13	0	0	0	0	0	0
760	780	78	63	47	32	16	0	0	0	0	0	0
780	800	81	66	50	35	19	3	0	0	0	0	0
800	820	84	69	53	38	22	6	0	0	0	0	0
820	840	87	72	56	41	25	9	0	0	0	0	0
840	860	90	75	59	44	28	12	0	0	0	0	0
860	880	93	78	62	47	31	15	0	0	0	0	0
880	900	96	81	65	50	34	18	3	0	0	0	0
900	920	99	84	68	53	37	21	6	0	0	0	0
920	940	102	87	71	56	40	24	9	0	0	0	0
940	960	105	90	74	59	43	27	12	0	0	0	0
960	980	108	93	77	62	46	30	15	0	0	0	0
980	1,000	111	96	80	65	49	33	18	2	0	0	0
1,000	1,020	114	99	83	68	52	36	21	5	0	0	0
1,020	1,040	117	102	86	71	55	39	24	8	0	0	0
1,040	1,060	120	105	89	74	58	42	27	11	0	0	0
1,060	1,080	123	108	92	77	61	45	30	14	0	0	0
1,080	1,100	126	111	95	80	64	48	33	17	2	0	0
1,100	1,120	129	114	98	83	67	51	36	20	5	0	0
1,120	1,140	132	117	101	86	70	54	39	23	8	0	0
1,140	1,160	135	120	104	89	73	57	42	26	11	0	0
1,160	1,180	138	123	107	92	76	60	45	29	14	0	0
1,180	1,200	141	126	110	95	79	63	48	32	17	1	0
1,200	1,220	144	129	113	98	82	66	51	35	20	4	0
1,220	1,240	147	132	116	101	85	69	54	38	23	7	0
1,240	1,260	150	135	119	104	88	72	57	41	26	10	0
1,260	1,280	153	138	122	107	91	75	60	44	29	13	0
1,280	1,300	156	141	125	110	94	78	63	47	32	16	1
1,300	1,320	159	144	128	113	97	81	66	50	35	19	4
1,320	1,340	162	147	131	116	100	84	69	53	38	22	7
1,340	1,360	165	150	134	119	103	87	72	56	41	25	10
1,360	1,380	168	153	137	122	106	90	75	59	44	28	13

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1998)

If 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—										
\$1,380	\$1,400	171	156	140	125	109	93	78	62	47	31	16
1,400	1,420	174	159	143	128	112	96	81	65	50	34	19
1,420	1,440	177	162	146	131	115	99	84	68	53	37	22
1,440	1,460	180	165	149	134	118	102	87	71	56	40	25
1,460	1,480	183	168	152	137	121	105	90	74	59	43	28
1,480	1,500	186	171	155	140	124	108	93	77	62	46	31
1,500	1,520	189	174	158	143	127	111	96	80	65	49	34
1,520	1,540	192	177	161	146	130	114	99	83	68	52	37
1,540	1,560	195	180	164	149	133	117	102	86	71	55	40
1,560	1,580	198	183	167	152	136	120	105	89	74	58	43
1,580	1,600	201	186	170	155	139	123	108	92	77	61	46
1,600	1,620	204	189	173	158	142	126	111	95	80	64	49
1,620	1,640	207	192	176	161	145	129	114	98	83	67	52
1,640	1,660	210	195	179	164	148	132	117	101	86	70	55
1,660	1,680	213	198	182	167	151	135	120	104	89	73	58
1,680	1,700	216	201	185	170	154	138	123	107	92	76	61
1,700	1,720	219	204	188	173	157	141	126	110	95	79	64
1,720	1,740	222	207	191	176	160	144	129	113	98	82	67
1,740	1,760	225	210	194	179	163	147	132	116	101	85	70
1,760	1,780	228	213	197	182	166	150	135	119	104	88	73
1,780	1,800	231	216	200	185	169	153	138	122	107	91	76
1,800	1,820	236	219	203	188	172	156	141	125	110	94	79
1,820	1,840	241	222	206	191	175	159	144	128	113	97	82
1,840	1,860	247	225	209	194	178	162	147	131	116	100	85
1,860	1,880	253	228	212	197	181	165	150	134	119	103	88
1,880	1,900	258	231	215	200	184	168	153	137	122	106	91
1,900	1,920	264	235	218	203	187	171	156	140	125	109	94
1,920	1,940	269	240	221	206	190	174	159	143	128	112	97
1,940	1,960	275	246	224	209	193	177	162	146	131	115	100
1,960	1,980	281	252	227	212	196	180	165	149	134	118	103
1,980	2,000	286	257	230	215	199	183	168	152	137	121	106
2,000	2,020	292	263	234	218	202	186	171	155	140	124	109
2,020	2,040	297	268	239	221	205	189	174	158	143	127	112
2,040	2,060	303	274	245	224	208	192	177	161	146	130	115
2,060	2,080	309	280	250	227	211	195	180	164	149	133	118
2,080	2,100	314	285	256	230	214	198	183	167	152	136	121
2,100	2,120	320	291	262	233	217	201	186	170	155	139	124
2,120	2,140	325	296	267	238	220	204	189	173	158	142	127
2,140	2,160	331	302	273	244	223	207	192	176	161	145	130
2,160	2,180	337	308	278	249	226	210	195	179	164	148	133
2,180	2,200	342	313	284	255	229	213	198	182	167	151	136
2,200	2,220	348	319	290	261	232	216	201	185	170	154	139
2,220	2,240	353	324	295	266	237	219	204	188	173	157	142
2,240	2,260	359	330	301	272	243	222	207	191	176	160	145
2,260	2,280	365	336	306	277	248	225	210	194	179	163	148
2,280	2,300	370	341	312	283	254	228	213	197	182	166	151
2,300	2,320	376	347	318	289	260	231	216	200	185	169	154
2,320	2,340	381	352	323	294	265	236	219	203	188	172	157
2,340	2,360	387	358	329	300	271	242	222	206	191	175	160
2,360	2,380	393	364	334	305	276	247	225	209	194	178	163
2,380	2,400	398	369	340	311	282	253	228	212	197	181	166
2,400	2,420	404	375	346	317	288	258	231	215	200	184	169
2,420	2,440	409	380	351	322	293	264	235	218	203	187	172
2,440	2,460	415	386	357	328	299	270	241	221	206	190	175
2,460	2,480	421	392	362	333	304	275	246	224	209	193	178
2,480	2,500	426	397	368	339	310	281	252	227	212	196	181
2,500	2,520	432	403	374	345	316	286	257	230	215	199	184
2,520	2,540	437	408	379	350	321	292	263	234	218	202	187
2,540	2,560	443	414	385	356	327	298	269	240	221	205	190
2,560	2,580	449	420	390	361	332	303	274	245	224	208	193
2,580	2,600	454	425	396	367	338	309	280	251	227	211	196
2,600	2,620	460	431	402	373	344	314	285	256	230	214	199
2,620	2,640	465	436	407	378	349	320	291	262	233	217	202
2,640	2,660	471	442	413	384	355	326	297	268	238	220	205
2,660	2,680	477	448	418	389	360	331	302	273	244	223	208

\$2,680 and over

Use Table 2(b) for a **MARRIED person** on page 34. Also see the instructions on page 32.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1998)

If 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	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	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	8	0	0	0	0	0	0	0	0	0	0
165	170	9	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	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	1	0	0	0	0	0	0	0	0	0
230	235	18	1	0	0	0	0	0	0	0	0	0
235	240	19	2	0	0	0	0	0	0	0	0	0
240	245	20	3	0	0	0	0	0	0	0	0	0
245	250	21	4	0	0	0	0	0	0	0	0	0
250	260	22	5	0	0	0	0	0	0	0	0	0
260	270	23	6	0	0	0	0	0	0	0	0	0
270	280	25	8	0	0	0	0	0	0	0	0	0
280	290	26	9	0	0	0	0	0	0	0	0	0
290	300	28	11	0	0	0	0	0	0	0	0	0
300	310	29	12	0	0	0	0	0	0	0	0	0
310	320	31	14	0	0	0	0	0	0	0	0	0
320	330	32	15	0	0	0	0	0	0	0	0	0
330	340	34	17	0	0	0	0	0	0	0	0	0
340	350	35	18	1	0	0	0	0	0	0	0	0
350	360	37	20	3	0	0	0	0	0	0	0	0
360	370	38	21	4	0	0	0	0	0	0	0	0
370	380	40	23	6	0	0	0	0	0	0	0	0
380	390	41	24	7	0	0	0	0	0	0	0	0
390	400	43	26	9	0	0	0	0	0	0	0	0
400	410	44	27	10	0	0	0	0	0	0	0	0
410	420	46	29	12	0	0	0	0	0	0	0	0
420	430	47	30	13	0	0	0	0	0	0	0	0
430	440	49	32	15	0	0	0	0	0	0	0	0
440	450	50	33	16	0	0	0	0	0	0	0	0
450	460	52	35	18	1	0	0	0	0	0	0	0
460	470	53	36	19	3	0	0	0	0	0	0	0
470	480	55	38	21	4	0	0	0	0	0	0	0
480	490	56	39	22	6	0	0	0	0	0	0	0
490	500	58	41	24	7	0	0	0	0	0	0	0
500	520	60	43	26	9	0	0	0	0	0	0	0
520	540	63	46	29	12	0	0	0	0	0	0	0
540	560	66	49	32	15	0	0	0	0	0	0	0
560	580	69	52	35	18	1	0	0	0	0	0	0
580	600	72	55	38	21	4	0	0	0	0	0	0
600	620	75	58	41	24	7	0	0	0	0	0	0
620	640	78	61	44	27	10	0	0	0	0	0	0
640	660	81	64	47	30	13	0	0	0	0	0	0
660	680	84	67	50	33	16	0	0	0	0	0	0
680	700	87	70	53	36	19	3	0	0	0	0	0
700	720	90	73	56	39	22	6	0	0	0	0	0
720	740	93	76	59	42	25	9	0	0	0	0	0
740	760	96	79	62	45	28	12	0	0	0	0	0
760	780	99	82	65	48	31	15	0	0	0	0	0
780	800	102	85	68	51	34	18	1	0	0	0	0
800	820	105	88	71	54	37	21	4	0	0	0	0
820	840	108	91	74	57	40	24	7	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1998)

If 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—										
\$840	\$860	111	94	77	60	43	27	10	0	0	0	0
860	880	114	97	80	63	46	30	13	0	0	0	0
880	900	117	100	83	66	49	33	16	0	0	0	0
900	920	120	103	86	69	52	36	19	2	0	0	0
920	940	123	106	89	72	55	39	22	5	0	0	0
940	960	126	109	92	75	58	42	25	8	0	0	0
960	980	129	112	95	78	61	45	28	11	0	0	0
980	1,000	132	115	98	81	64	48	31	14	0	0	0
1,000	1,020	135	118	101	84	67	51	34	17	0	0	0
1,020	1,040	138	121	104	87	70	54	37	20	3	0	0
1,040	1,060	141	124	107	90	73	57	40	23	6	0	0
1,060	1,080	144	127	110	93	76	60	43	26	9	0	0
1,080	1,100	147	130	113	96	79	63	46	29	12	0	0
1,100	1,120	150	133	116	99	82	66	49	32	15	0	0
1,120	1,140	154	136	119	102	85	69	52	35	18	1	0
1,140	1,160	160	139	122	105	88	72	55	38	21	4	0
1,160	1,180	165	142	125	108	91	75	58	41	24	7	0
1,180	1,200	171	145	128	111	94	78	61	44	27	10	0
1,200	1,220	177	148	131	114	97	81	64	47	30	13	0
1,220	1,240	182	151	134	117	100	84	67	50	33	16	0
1,240	1,260	188	156	137	120	103	87	70	53	36	19	2
1,260	1,280	193	162	140	123	106	90	73	56	39	22	5
1,280	1,300	199	167	143	126	109	93	76	59	42	25	8
1,300	1,320	205	173	146	129	112	96	79	62	45	28	11
1,320	1,340	210	179	149	132	115	99	82	65	48	31	14
1,340	1,360	216	184	153	135	118	102	85	68	51	34	17
1,360	1,380	221	190	158	138	121	105	88	71	54	37	20
1,380	1,400	227	195	164	141	124	108	91	74	57	40	23
1,400	1,420	233	201	170	144	127	111	94	77	60	43	26
1,420	1,440	238	207	175	147	130	114	97	80	63	46	29
1,440	1,460	244	212	181	150	133	117	100	83	66	49	32
1,460	1,480	249	218	186	155	136	120	103	86	69	52	35
1,480	1,500	255	223	192	160	139	123	106	89	72	55	38
1,500	1,520	261	229	198	166	142	126	109	92	75	58	41
1,520	1,540	266	235	203	172	145	129	112	95	78	61	44
1,540	1,560	272	240	209	177	148	132	115	98	81	64	47
1,560	1,580	277	246	214	183	151	135	118	101	84	67	50
1,580	1,600	283	251	220	188	157	138	121	104	87	70	53
1,600	1,620	289	257	226	194	163	141	124	107	90	73	56
1,620	1,640	294	263	231	200	168	144	127	110	93	76	59
1,640	1,660	300	268	237	205	174	147	130	113	96	79	62
1,660	1,680	305	274	242	211	179	150	133	116	99	82	65
1,680	1,700	311	279	248	216	185	153	136	119	102	85	68
1,700	1,720	317	285	254	222	191	159	139	122	105	88	71
1,720	1,740	322	291	259	228	196	165	142	125	108	91	74
1,740	1,760	328	296	265	233	202	170	145	128	111	94	77
1,760	1,780	333	302	270	239	207	176	148	131	114	97	80
1,780	1,800	339	307	276	244	213	181	151	134	117	100	83
1,800	1,820	345	313	282	250	219	187	156	137	120	103	86
1,820	1,840	350	319	287	256	224	193	161	140	123	106	89
1,840	1,860	356	324	293	261	230	198	167	143	126	109	92
1,860	1,880	361	330	298	267	235	204	172	146	129	112	95
1,880	1,900	367	335	304	272	241	209	178	149	132	115	98
1,900	1,920	373	341	310	278	247	215	184	152	135	118	101
1,920	1,940	378	347	315	284	252	221	189	158	138	121	104
1,940	1,960	384	352	321	289	258	226	195	163	141	124	107
1,960	1,980	389	358	326	295	263	232	200	169	144	127	110
1,980	2,000	395	363	332	300	269	237	206	174	147	130	113
2,000	2,020	401	369	338	306	275	243	212	180	150	133	116
2,020	2,040	406	375	343	312	280	249	217	186	154	136	119
2,040	2,060	412	380	349	317	286	254	223	191	160	139	122
2,060	2,080	417	386	354	323	291	260	228	197	165	142	125
2,080	2,100	423	391	360	328	297	265	234	202	171	145	128
2,100	2,120	429	397	366	334	303	271	240	208	177	148	131
2,120	2,140	434	403	371	340	308	277	245	214	182	151	134

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 34. Also see the instructions on page 32.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1998)

If 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	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	1	0	0	0	0	0	0	0	0	0
390	400	19	2	0	0	0	0	0	0	0	0	0
400	410	20	4	0	0	0	0	0	0	0	0	0
410	420	22	5	0	0	0	0	0	0	0	0	0
420	430	23	7	0	0	0	0	0	0	0	0	0
430	440	25	8	0	0	0	0	0	0	0	0	0
440	450	26	10	0	0	0	0	0	0	0	0	0
450	460	28	11	0	0	0	0	0	0	0	0	0
460	470	29	13	0	0	0	0	0	0	0	0	0
470	480	31	14	0	0	0	0	0	0	0	0	0
480	490	32	16	0	0	0	0	0	0	0	0	0
490	500	34	17	0	0	0	0	0	0	0	0	0
500	520	36	19	2	0	0	0	0	0	0	0	0
520	540	39	22	5	0	0	0	0	0	0	0	0
540	560	42	25	8	0	0	0	0	0	0	0	0
560	580	45	28	11	0	0	0	0	0	0	0	0
580	600	48	31	14	0	0	0	0	0	0	0	0
600	620	51	34	17	1	0	0	0	0	0	0	0
620	640	54	37	20	4	0	0	0	0	0	0	0
640	660	57	40	23	7	0	0	0	0	0	0	0
660	680	60	43	26	10	0	0	0	0	0	0	0
680	700	63	46	29	13	0	0	0	0	0	0	0
700	720	66	49	32	16	0	0	0	0	0	0	0
720	740	69	52	35	19	2	0	0	0	0	0	0
740	760	72	55	38	22	5	0	0	0	0	0	0
760	780	75	58	41	25	8	0	0	0	0	0	0
780	800	78	61	44	28	11	0	0	0	0	0	0
800	820	81	64	47	31	14	0	0	0	0	0	0
820	840	84	67	50	34	17	0	0	0	0	0	0
840	860	87	70	53	37	20	3	0	0	0	0	0
860	880	90	73	56	40	23	6	0	0	0	0	0
880	900	93	76	59	43	26	9	0	0	0	0	0
900	920	96	79	62	46	29	12	0	0	0	0	0
920	940	99	82	65	49	32	15	0	0	0	0	0
940	960	102	85	68	52	35	18	1	0	0	0	0
960	980	105	88	71	55	38	21	4	0	0	0	0
980	1,000	108	91	74	58	41	24	7	0	0	0	0
1,000	1,020	111	94	77	61	44	27	10	0	0	0	0
1,020	1,040	114	97	80	64	47	30	13	0	0	0	0
1,040	1,060	117	100	83	67	50	33	16	0	0	0	0
1,060	1,080	120	103	86	70	53	36	19	2	0	0	0
1,080	1,100	123	106	89	73	56	39	22	5	0	0	0
1,100	1,120	126	109	92	76	59	42	25	8	0	0	0
1,120	1,140	129	112	95	79	62	45	28	11	0	0	0
1,140	1,160	132	115	98	82	65	48	31	14	0	0	0
1,160	1,180	135	118	101	85	68	51	34	17	0	0	0
1,180	1,200	138	121	104	88	71	54	37	20	3	0	0
1,200	1,220	141	124	107	91	74	57	40	23	6	0	0
1,220	1,240	144	127	110	94	77	60	43	26	9	0	0
1,240	1,260	147	130	113	97	80	63	46	29	12	0	0
1,260	1,280	150	133	116	100	83	66	49	32	15	0	0
1,280	1,300	153	136	119	103	86	69	52	35	18	1	0
1,300	1,320	156	139	122	106	89	72	55	38	21	4	0
1,320	1,340	159	142	125	109	92	75	58	41	24	7	0
1,340	1,360	162	145	128	112	95	78	61	44	27	10	0
1,360	1,380	165	148	131	115	98	81	64	47	30	13	0
1,380	1,400	168	151	134	118	101	84	67	50	33	16	0
1,400	1,420	171	154	137	121	104	87	70	53	36	19	2

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1998)

If 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—										
\$1,420	\$1,440	174	157	140	124	107	90	73	56	39	22	5
1,440	1,460	177	160	143	127	110	93	76	59	42	25	8
1,460	1,480	180	163	146	130	113	96	79	62	45	28	11
1,480	1,500	183	166	149	133	116	99	82	65	48	31	14
1,500	1,520	186	169	152	136	119	102	85	68	51	34	17
1,520	1,540	189	172	155	139	122	105	88	71	54	37	20
1,540	1,560	192	175	158	142	125	108	91	74	57	40	23
1,560	1,580	195	178	161	145	128	111	94	77	60	43	26
1,580	1,600	198	181	164	148	131	114	97	80	63	46	29
1,600	1,620	201	184	167	151	134	117	100	83	66	49	32
1,620	1,640	204	187	170	154	137	120	103	86	69	52	35
1,640	1,660	207	190	173	157	140	123	106	89	72	55	38
1,660	1,680	210	193	176	160	143	126	109	92	75	58	41
1,680	1,700	213	196	179	163	146	129	112	95	78	61	44
1,700	1,720	216	199	182	166	149	132	115	98	81	64	47
1,720	1,740	219	202	185	169	152	135	118	101	84	67	50
1,740	1,760	222	205	188	172	155	138	121	104	87	70	53
1,760	1,780	225	208	191	175	158	141	124	107	90	73	56
1,780	1,800	228	211	194	178	161	144	127	110	93	76	59
1,800	1,820	231	214	197	181	164	147	130	113	96	79	62
1,820	1,840	234	217	200	184	167	150	133	116	99	82	65
1,840	1,860	237	220	203	187	170	153	136	119	102	85	68
1,860	1,880	240	223	206	190	173	156	139	122	105	88	71
1,880	1,900	243	226	209	193	176	159	142	125	108	91	74
1,900	1,920	246	229	212	196	179	162	145	128	111	94	77
1,920	1,940	249	232	215	199	182	165	148	131	114	97	80
1,940	1,960	252	235	218	202	185	168	151	134	117	100	83
1,960	1,980	258	238	221	205	188	171	154	137	120	103	86
1,980	2,000	264	241	224	208	191	174	157	140	123	106	89
2,000	2,020	269	244	227	211	194	177	160	143	126	109	92
2,020	2,040	275	247	230	214	197	180	163	146	129	112	95
2,040	2,060	280	250	233	217	200	183	166	149	132	115	98
2,060	2,080	286	255	236	220	203	186	169	152	135	118	101
2,080	2,100	292	260	239	223	206	189	172	155	138	121	104
2,100	2,120	297	266	242	226	209	192	175	158	141	124	107
2,120	2,140	303	271	245	229	212	195	178	161	144	127	110
2,140	2,160	308	277	248	232	215	198	181	164	147	130	113
2,160	2,180	314	283	251	235	218	201	184	167	150	133	116
2,180	2,200	320	288	257	238	221	204	187	170	153	136	119
2,200	2,220	325	294	262	241	224	207	190	173	156	139	122
2,220	2,240	331	299	268	244	227	210	193	176	159	142	125
2,240	2,260	336	305	273	247	230	213	196	179	162	145	128
2,260	2,280	342	311	279	250	233	216	199	182	165	148	131
2,280	2,300	348	316	285	253	236	219	202	185	168	151	134
2,300	2,320	353	322	290	259	239	222	205	188	171	154	137
2,320	2,340	359	327	296	264	242	225	208	191	174	157	140
2,340	2,360	364	333	301	270	245	228	211	194	177	160	143
2,360	2,380	370	339	307	276	248	231	214	197	180	163	146
2,380	2,400	376	344	313	281	251	234	217	200	183	166	149
2,400	2,420	381	350	318	287	255	237	220	203	186	169	152
2,420	2,440	387	355	324	292	261	240	223	206	189	172	155
2,440	2,460	392	361	329	298	266	243	226	209	192	175	158
2,460	2,480	398	367	335	304	272	246	229	212	195	178	161
2,480	2,500	404	372	341	309	278	249	232	215	198	181	164
2,500	2,520	409	378	346	315	283	252	235	218	201	184	167
2,520	2,540	415	383	352	320	289	257	238	221	204	187	170
2,540	2,560	420	389	357	326	294	263	241	224	207	190	173
2,560	2,580	426	395	363	332	300	269	244	227	210	193	176
2,580	2,600	432	400	369	337	306	274	247	230	213	196	179
2,600	2,620	437	406	374	343	311	280	250	233	216	199	182
2,620	2,640	443	411	380	348	317	285	254	236	219	202	185
2,640	2,660	448	417	385	354	322	291	259	239	222	205	188
2,660	2,680	454	423	391	360	328	297	265	242	225	208	191
2,680	2,700	460	428	397	365	334	302	271	245	228	211	194
2,700	2,720	465	434	402	371	339	308	276	248	231	214	197

\$2,720 and over

Use Table 3(b) for a **MARRIED person** on page 34. Also see the instructions on page 32.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1998)

If 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	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	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	16	0	0	0	0	0	0	0	0	0	0
340	360	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	1	0	0	0	0	0	0	0	0	0
460	480	37	4	0	0	0	0	0	0	0	0	0
480	500	40	7	0	0	0	0	0	0	0	0	0
500	520	43	10	0	0	0	0	0	0	0	0	0
520	540	46	13	0	0	0	0	0	0	0	0	0
540	560	49	16	0	0	0	0	0	0	0	0	0
560	580	52	19	0	0	0	0	0	0	0	0	0
580	600	55	22	0	0	0	0	0	0	0	0	0
600	640	60	26	0	0	0	0	0	0	0	0	0
640	680	66	32	0	0	0	0	0	0	0	0	0
680	720	72	38	4	0	0	0	0	0	0	0	0
720	760	78	44	10	0	0	0	0	0	0	0	0
760	800	84	50	16	0	0	0	0	0	0	0	0
800	840	90	56	22	0	0	0	0	0	0	0	0
840	880	96	62	28	0	0	0	0	0	0	0	0
880	920	102	68	34	1	0	0	0	0	0	0	0
920	960	108	74	40	7	0	0	0	0	0	0	0
960	1,000	114	80	46	13	0	0	0	0	0	0	0
1,000	1,040	120	86	52	19	0	0	0	0	0	0	0
1,040	1,080	126	92	58	25	0	0	0	0	0	0	0
1,080	1,120	132	98	64	31	0	0	0	0	0	0	0
1,120	1,160	138	104	70	37	3	0	0	0	0	0	0
1,160	1,200	144	110	76	43	9	0	0	0	0	0	0
1,200	1,240	150	116	82	49	15	0	0	0	0	0	0
1,240	1,280	156	122	88	55	21	0	0	0	0	0	0
1,280	1,320	162	128	94	61	27	0	0	0	0	0	0
1,320	1,360	168	134	100	67	33	0	0	0	0	0	0
1,360	1,400	174	140	106	73	39	5	0	0	0	0	0
1,400	1,440	180	146	112	79	45	11	0	0	0	0	0
1,440	1,480	186	152	118	85	51	17	0	0	0	0	0
1,480	1,520	192	158	124	91	57	23	0	0	0	0	0
1,520	1,560	198	164	130	97	63	29	0	0	0	0	0
1,560	1,600	204	170	136	103	69	35	1	0	0	0	0
1,600	1,640	210	176	142	109	75	41	7	0	0	0	0
1,640	1,680	216	182	148	115	81	47	13	0	0	0	0
1,680	1,720	222	188	154	121	87	53	19	0	0	0	0
1,720	1,760	228	194	160	127	93	59	25	0	0	0	0
1,760	1,800	234	200	166	133	99	65	31	0	0	0	0
1,800	1,840	240	206	172	139	105	71	37	4	0	0	0
1,840	1,880	246	212	178	145	111	77	43	10	0	0	0
1,880	1,920	252	218	184	151	117	83	49	16	0	0	0
1,920	1,960	258	224	190	157	123	89	55	22	0	0	0
1,960	2,000	264	230	196	163	129	95	61	28	0	0	0
2,000	2,040	270	236	202	169	135	101	67	34	0	0	0
2,040	2,080	276	242	208	175	141	107	73	40	6	0	0
2,080	2,120	282	248	214	181	147	113	79	46	12	0	0
2,120	2,160	288	254	220	187	153	119	85	52	18	0	0
2,160	2,200	294	260	226	193	159	125	91	58	24	0	0
2,200	2,240	300	266	232	199	165	131	97	64	30	0	0
2,240	2,280	308	272	238	205	171	137	103	70	36	2	0
2,280	2,320	319	278	244	211	177	143	109	76	42	8	0
2,320	2,360	331	284	250	217	183	149	115	82	48	14	0
2,360	2,400	342	290	256	223	189	155	121	88	54	20	0
2,400	2,440	353	296	262	229	195	161	127	94	60	26	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1998)

If 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—										
\$2,440	\$2,480	364	302	268	235	201	167	133	100	66	32	0
2,480	2,520	375	312	274	241	207	173	139	106	72	38	4
2,520	2,560	387	324	280	247	213	179	145	112	78	44	10
2,560	2,600	398	335	286	253	219	185	151	118	84	50	16
2,600	2,640	409	346	292	259	225	191	157	124	90	56	22
2,640	2,680	420	357	298	265	231	197	163	130	96	62	28
2,680	2,720	431	368	305	271	237	203	169	136	102	68	34
2,720	2,760	443	380	317	277	243	209	175	142	108	74	40
2,760	2,800	454	391	328	283	249	215	181	148	114	80	46
2,800	2,840	465	402	339	289	255	221	187	154	120	86	52
2,840	2,880	476	413	350	295	261	227	193	160	126	92	58
2,880	2,920	487	424	361	301	267	233	199	166	132	98	64
2,920	2,960	499	436	373	310	273	239	205	172	138	104	70
2,960	3,000	510	447	384	321	279	245	211	178	144	110	76
3,000	3,040	521	458	395	332	285	251	217	184	150	116	82
3,040	3,080	532	469	406	343	291	257	223	190	156	122	88
3,080	3,120	543	480	417	354	297	263	229	196	162	128	94
3,120	3,160	555	492	429	366	303	269	235	202	168	134	100
3,160	3,200	566	503	440	377	314	275	241	208	174	140	106
3,200	3,240	577	514	451	388	325	281	247	214	180	146	112
3,240	3,280	588	525	462	399	336	287	253	220	186	152	118
3,280	3,320	599	536	473	410	347	293	259	226	192	158	124
3,320	3,360	611	548	485	422	359	299	265	232	198	164	130
3,360	3,400	622	559	496	433	370	307	271	238	204	170	136
3,400	3,440	633	570	507	444	381	318	277	244	210	176	142
3,440	3,480	644	581	518	455	392	329	283	250	216	182	148
3,480	3,520	655	592	529	466	403	340	289	256	222	188	154
3,520	3,560	667	604	541	478	415	352	295	262	228	194	160
3,560	3,600	678	615	552	489	426	363	301	268	234	200	166
3,600	3,640	689	626	563	500	437	374	311	274	240	206	172
3,640	3,680	700	637	574	511	448	385	322	280	246	212	178
3,680	3,720	711	648	585	522	459	396	333	286	252	218	184
3,720	3,760	723	660	597	534	471	408	345	292	258	224	190
3,760	3,800	734	671	608	545	482	419	356	298	264	230	196
3,800	3,840	745	682	619	556	493	430	367	304	270	236	202
3,840	3,880	756	693	630	567	504	441	378	315	276	242	208
3,880	3,920	767	704	641	578	515	452	389	326	282	248	214
3,920	3,960	779	716	653	590	527	464	401	338	288	254	220
3,960	4,000	790	727	664	601	538	475	412	349	294	260	226
4,000	4,040	801	738	675	612	549	486	423	360	300	266	232
4,040	4,080	812	749	686	623	560	497	434	371	308	272	238
4,080	4,120	823	760	697	634	571	508	445	382	319	278	244
4,120	4,160	835	772	709	646	583	520	457	394	331	284	250
4,160	4,200	846	783	720	657	594	531	468	405	342	290	256
4,200	4,240	857	794	731	668	605	542	479	416	353	296	262
4,240	4,280	868	805	742	679	616	553	490	427	364	302	268
4,280	4,320	879	816	753	690	627	564	501	438	375	312	274
4,320	4,360	891	828	765	702	639	576	513	450	387	324	280
4,360	4,400	902	839	776	713	650	587	524	461	398	335	286
4,400	4,440	913	850	787	724	661	598	535	472	409	346	292
4,440	4,480	924	861	798	735	672	609	546	483	420	357	298
4,480	4,520	935	872	809	746	683	620	557	494	431	368	305
4,520	4,560	947	884	821	758	695	632	569	506	443	380	317
4,560	4,600	958	895	832	769	706	643	580	517	454	391	328
4,600	4,640	969	906	843	780	717	654	591	528	465	402	339
4,640	4,680	980	917	854	791	728	665	602	539	476	413	350
4,680	4,720	991	928	865	802	739	676	613	550	487	424	361
4,720	4,760	1,003	940	877	814	751	688	625	562	499	436	373
4,760	4,800	1,014	951	888	825	762	699	636	573	510	447	384
4,800	4,840	1,026	962	899	836	773	710	647	584	521	458	395
4,840	4,880	1,038	973	910	847	784	721	658	595	532	469	406
4,880	4,920	1,051	984	921	858	795	732	669	606	543	480	417
4,920	4,960	1,063	996	933	870	807	744	681	618	555	492	429
4,960	5,000	1,076	1,007	944	881	818	755	692	629	566	503	440
5,000	5,040	1,088	1,018	955	892	829	766	703	640	577	514	451

\$5,040 and over

Use Table 4(a) for a **SINGLE** person on page 34. Also see the instructions on page 32.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 1998)

If 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	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	3	0	0	0	0	0	0	0	0	0
800	840	42	9	0	0	0	0	0	0	0	0	0
840	880	48	15	0	0	0	0	0	0	0	0	0
880	920	54	21	0	0	0	0	0	0	0	0	0
920	960	60	27	0	0	0	0	0	0	0	0	0
960	1,000	66	33	0	0	0	0	0	0	0	0	0
1,000	1,040	72	39	5	0	0	0	0	0	0	0	0
1,040	1,080	78	45	11	0	0	0	0	0	0	0	0
1,080	1,120	84	51	17	0	0	0	0	0	0	0	0
1,120	1,160	90	57	23	0	0	0	0	0	0	0	0
1,160	1,200	96	63	29	0	0	0	0	0	0	0	0
1,200	1,240	102	69	35	1	0	0	0	0	0	0	0
1,240	1,280	108	75	41	7	0	0	0	0	0	0	0
1,280	1,320	114	81	47	13	0	0	0	0	0	0	0
1,320	1,360	120	87	53	19	0	0	0	0	0	0	0
1,360	1,400	126	93	59	25	0	0	0	0	0	0	0
1,400	1,440	132	99	65	31	0	0	0	0	0	0	0
1,440	1,480	138	105	71	37	3	0	0	0	0	0	0
1,480	1,520	144	111	77	43	9	0	0	0	0	0	0
1,520	1,560	150	117	83	49	15	0	0	0	0	0	0
1,560	1,600	156	123	89	55	21	0	0	0	0	0	0
1,600	1,640	162	129	95	61	27	0	0	0	0	0	0
1,640	1,680	168	135	101	67	33	0	0	0	0	0	0
1,680	1,720	174	141	107	73	39	6	0	0	0	0	0
1,720	1,760	180	147	113	79	45	12	0	0	0	0	0
1,760	1,800	186	153	119	85	51	18	0	0	0	0	0
1,800	1,840	192	159	125	91	57	24	0	0	0	0	0
1,840	1,880	198	165	131	97	63	30	0	0	0	0	0
1,880	1,920	204	171	137	103	69	36	2	0	0	0	0
1,920	1,960	210	177	143	109	75	42	8	0	0	0	0
1,960	2,000	216	183	149	115	81	48	14	0	0	0	0
2,000	2,040	222	189	155	121	87	54	20	0	0	0	0
2,040	2,080	228	195	161	127	93	60	26	0	0	0	0
2,080	2,120	234	201	167	133	99	66	32	0	0	0	0
2,120	2,160	240	207	173	139	105	72	38	4	0	0	0
2,160	2,200	246	213	179	145	111	78	44	10	0	0	0
2,200	2,240	252	219	185	151	117	84	50	16	0	0	0
2,240	2,280	258	225	191	157	123	90	56	22	0	0	0
2,280	2,320	264	231	197	163	129	96	62	28	0	0	0
2,320	2,360	270	237	203	169	135	102	68	34	0	0	0
2,360	2,400	276	243	209	175	141	108	74	40	6	0	0
2,400	2,440	282	249	215	181	147	114	80	46	12	0	0
2,440	2,480	288	255	221	187	153	120	86	52	18	0	0
2,480	2,520	294	261	227	193	159	126	92	58	24	0	0
2,520	2,560	300	267	233	199	165	132	98	64	30	0	0
2,560	2,600	306	273	239	205	171	138	104	70	36	3	0
2,600	2,640	312	279	245	211	177	144	110	76	42	9	0
2,640	2,680	318	285	251	217	183	150	116	82	48	15	0
2,680	2,720	324	291	257	223	189	156	122	88	54	21	0
2,720	2,760	330	297	263	229	195	162	128	94	60	27	0
2,760	2,800	336	303	269	235	201	168	134	100	66	33	0
2,800	2,840	342	309	275	241	207	174	140	106	72	39	5
2,840	2,880	348	315	281	247	213	180	146	112	78	45	11
2,880	2,920	354	321	287	253	219	186	152	118	84	51	17
2,920	2,960	360	327	293	259	225	192	158	124	90	57	23
2,960	3,000	366	333	299	265	231	198	164	130	96	63	29
3,000	3,040	372	339	305	271	237	204	170	136	102	69	35
3,040	3,080	378	345	311	277	243	210	176	142	108	75	41
3,080	3,120	384	351	317	283	249	216	182	148	114	81	47
3,120	3,160	390	357	323	289	255	222	188	154	120	87	53
3,160	3,200	396	363	329	295	261	228	194	160	126	93	59
3,200	3,240	402	369	335	301	267	234	200	166	132	99	65

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1998)

If 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—										
\$3,240	\$3,280	408	375	341	307	273	240	206	172	138	105	71
3,280	3,320	414	381	347	313	279	246	212	178	144	111	77
3,320	3,360	420	387	353	319	285	252	218	184	150	117	83
3,360	3,400	426	393	359	325	291	258	224	190	156	123	89
3,400	3,440	432	399	365	331	297	264	230	196	162	129	95
3,440	3,480	438	405	371	337	303	270	236	202	168	135	101
3,480	3,520	444	411	377	343	309	276	242	208	174	141	107
3,520	3,560	450	417	383	349	315	282	248	214	180	147	113
3,560	3,600	456	423	389	355	321	288	254	220	186	153	119
3,600	3,640	462	429	395	361	327	294	260	226	192	159	125
3,640	3,680	468	435	401	367	333	300	266	232	198	165	131
3,680	3,720	474	441	407	373	339	306	272	238	204	171	137
3,720	3,760	480	447	413	379	345	312	278	244	210	177	143
3,760	3,800	486	453	419	385	351	318	284	250	216	183	149
3,800	3,840	492	459	425	391	357	324	290	256	222	189	155
3,840	3,880	498	465	431	397	363	330	296	262	228	195	161
3,880	3,920	505	471	437	403	369	336	302	268	234	201	167
3,920	3,960	516	477	443	409	375	342	308	274	240	207	173
3,960	4,000	527	483	449	415	381	348	314	280	246	213	179
4,000	4,040	539	489	455	421	387	354	320	286	252	219	185
4,040	4,080	550	495	461	427	393	360	326	292	258	225	191
4,080	4,120	561	501	467	433	399	366	332	298	264	231	197
4,120	4,160	572	509	473	439	405	372	338	304	270	237	203
4,160	4,200	583	520	479	445	411	378	344	310	276	243	209
4,200	4,240	595	532	485	451	417	384	350	316	282	249	215
4,240	4,280	606	543	491	457	423	390	356	322	288	255	221
4,280	4,320	617	554	497	463	429	396	362	328	294	261	227
4,320	4,360	628	565	503	469	435	402	368	334	300	267	233
4,360	4,400	639	576	513	475	441	408	374	340	306	273	239
4,400	4,440	651	588	525	481	447	414	380	346	312	279	245
4,440	4,480	662	599	536	487	453	420	386	352	318	285	251
4,480	4,520	673	610	547	493	459	426	392	358	324	291	257
4,520	4,560	684	621	558	499	465	432	398	364	330	297	263
4,560	4,600	695	632	569	506	471	438	404	370	336	303	269
4,600	4,640	707	644	581	518	477	444	410	376	342	309	275
4,640	4,680	718	655	592	529	483	450	416	382	348	315	281
4,680	4,720	729	666	603	540	489	456	422	388	354	321	287
4,720	4,760	740	677	614	551	495	462	428	394	360	327	293
4,760	4,800	751	688	625	562	501	468	434	400	366	333	299
4,800	4,840	763	700	637	574	511	474	440	406	372	339	305
4,840	4,880	774	711	648	585	522	480	446	412	378	345	311
4,880	4,920	785	722	659	596	533	486	452	418	384	351	317
4,920	4,960	796	733	670	607	544	492	458	424	390	357	323
4,960	5,000	807	744	681	618	555	498	464	430	396	363	329
5,000	5,040	819	756	693	630	567	504	470	436	402	369	335
5,040	5,080	830	767	704	641	578	515	476	442	408	375	341
5,080	5,120	841	778	715	652	589	526	482	448	414	381	347
5,120	5,160	852	789	726	663	600	537	488	454	420	387	353
5,160	5,200	863	800	737	674	611	548	494	460	426	393	359
5,200	5,240	875	812	749	686	623	560	500	466	432	399	365
5,240	5,280	886	823	760	697	634	571	508	472	438	405	371
5,280	5,320	897	834	771	708	645	582	519	478	444	411	377
5,320	5,360	908	845	782	719	656	593	530	484	450	417	383
5,360	5,400	919	856	793	730	667	604	541	490	456	423	389
5,400	5,440	931	868	805	742	679	616	553	496	462	429	395
5,440	5,480	942	879	816	753	690	627	564	502	468	435	401
5,480	5,520	953	890	827	764	701	638	575	512	474	441	407
5,520	5,560	964	901	838	775	712	649	586	523	480	447	413
5,560	5,600	975	912	849	786	723	660	597	534	486	453	419
5,600	5,640	987	924	861	798	735	672	609	546	492	459	425
5,640	5,680	998	935	872	809	746	683	620	557	498	465	431
5,680	5,720	1,009	946	883	820	757	694	631	568	505	471	437
5,720	5,760	1,020	957	894	831	768	705	642	579	516	477	443
5,760	5,800	1,031	968	905	842	779	716	653	590	527	483	449
5,800	5,840	1,043	980	917	854	791	728	665	602	539	489	455

\$5,840 and over

Use Table 4(b) for a **MARRIED person** on page 34. Also see the instructions on page 32.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1998)

If 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	\$15	0	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	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	1	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	5	3	1	0	0	0	0	0	0	0	0
42	45	5	3	2	0	0	0	0	0	0	0	0
45	48	5	4	2	1	0	0	0	0	0	0	0
48	51	6	4	3	1	0	0	0	0	0	0	0
51	54	6	5	3	2	0	0	0	0	0	0	0
54	57	7	5	4	2	1	0	0	0	0	0	0
57	60	7	6	4	3	1	0	0	0	0	0	0
60	63	8	6	5	3	1	0	0	0	0	0	0
63	66	8	7	5	3	2	0	0	0	0	0	0
66	69	9	7	5	4	2	1	0	0	0	0	0
69	72	9	7	6	4	3	1	0	0	0	0	0
72	75	9	8	6	5	3	2	0	0	0	0	0
75	78	10	8	7	5	4	2	1	0	0	0	0
78	81	10	9	7	6	4	3	1	0	0	0	0
81	84	11	9	8	6	5	3	2	0	0	0	0
84	87	11	10	8	7	5	4	2	0	0	0	0
87	90	12	10	9	7	6	4	2	1	0	0	0
90	93	12	11	9	8	6	4	3	1	0	0	0
93	96	13	11	10	8	6	5	3	2	0	0	0
96	99	13	12	10	8	7	5	4	2	1	0	0
99	102	14	12	10	9	7	6	4	3	1	0	0
102	105	14	12	11	9	8	6	5	3	2	0	0
105	108	15	13	11	10	8	7	5	4	2	0	0
108	111	16	13	12	10	9	7	6	4	2	1	0
111	114	17	14	12	11	9	8	6	4	3	1	0
114	117	17	14	13	11	10	8	6	5	3	2	0
117	120	18	15	13	12	10	8	7	5	4	2	1
120	123	19	16	14	12	10	9	7	6	4	3	1
123	126	20	17	14	12	11	9	8	6	5	3	2
126	129	21	18	15	13	11	10	8	7	5	4	2
129	132	22	19	16	13	12	10	9	7	6	4	2
132	135	22	19	17	14	12	11	9	8	6	4	3
135	138	23	20	17	15	13	11	10	8	6	5	3
138	141	24	21	18	15	13	12	10	8	7	5	4
141	144	25	22	19	16	14	12	11	9	7	6	4
144	147	26	23	20	17	14	13	11	9	8	6	5
147	150	27	24	21	18	15	13	11	10	8	7	5
150	153	27	25	22	19	16	13	12	10	9	7	6
153	156	28	25	22	20	17	14	12	11	9	8	6
156	159	29	26	23	20	17	15	13	11	10	8	7
159	162	30	27	24	21	18	15	13	12	10	9	7
162	165	31	28	25	22	19	16	14	12	11	9	7
165	168	32	29	26	23	20	17	14	13	11	9	8
168	171	32	30	27	24	21	18	15	13	11	10	8
171	174	33	30	28	25	22	19	16	13	12	10	9
174	177	34	31	28	25	23	20	17	14	12	11	9
177	180	35	32	29	26	23	20	18	15	13	11	10
180	183	36	33	30	27	24	21	18	15	13	12	10
183	186	37	34	31	28	25	22	19	16	14	12	11
186	189	38	35	32	29	26	23	20	17	14	13	11
189	192	38	35	33	30	27	24	21	18	15	13	11
192	195	39	36	33	30	28	25	22	19	16	13	12
195	198	40	37	34	31	28	26	23	20	17	14	12
198	201	41	38	35	32	29	26	23	21	18	15	13
201	204	42	39	36	33	30	27	24	21	18	16	13
204	207	43	40	37	34	31	28	25	22	19	16	14
207	210	43	40	38	35	32	29	26	23	20	17	14
210	213	44	41	38	36	33	30	27	24	21	18	15
213	216	45	42	39	36	33	31	28	25	22	19	16
216	219	46	43	40	37	34	31	28	26	23	20	17
219	222	47	44	41	38	35	32	29	26	23	21	18

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1998)

If 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—										
\$222	\$225	48	45	42	39	36	33	30	27	24	21	19
225	228	49	46	43	40	37	34	31	28	25	22	19
228	231	50	46	43	41	38	35	32	29	26	23	20
231	234	50	47	44	41	38	36	33	30	27	24	21
234	237	51	48	45	42	39	36	34	31	28	25	22
237	240	52	49	46	43	40	37	34	31	29	26	23
240	243	53	50	47	44	41	38	35	32	29	26	24
243	246	54	51	48	45	42	39	36	33	30	27	24
246	249	55	52	49	46	43	40	37	34	31	28	25
249	252	56	53	50	46	44	41	38	35	32	29	26
252	255	57	54	51	47	44	41	39	36	33	30	27
255	258	58	55	51	48	45	42	39	36	34	31	28
258	261	59	56	52	49	46	43	40	37	34	32	29
261	264	60	57	53	50	47	44	41	38	35	32	29
264	267	61	57	54	51	48	45	42	39	36	33	30
267	270	62	58	55	52	49	46	43	40	37	34	31
270	273	63	59	56	53	50	47	44	41	38	35	32
273	276	63	60	57	54	51	47	44	42	39	36	33
276	279	64	61	58	55	52	48	45	42	39	37	34
279	282	65	62	59	56	52	49	46	43	40	37	34
282	285	66	63	60	57	53	50	47	44	41	38	35
285	288	67	64	61	58	54	51	48	45	42	39	36
288	291	68	65	62	58	55	52	49	46	43	40	37
291	294	69	66	63	59	56	53	50	47	44	41	38
294	297	70	67	64	60	57	54	51	47	44	42	39
297	300	71	68	64	61	58	55	52	48	45	42	40
300	303	72	69	65	62	59	56	53	49	46	43	40
303	306	73	70	66	63	60	57	53	50	47	44	41
306	309	74	70	67	64	61	58	54	51	48	45	42
309	312	75	71	68	65	62	59	55	52	49	46	43
312	315	76	72	69	66	63	59	56	53	50	47	44
315	318	77	73	70	67	64	60	57	54	51	48	45
318	321	77	74	71	68	65	61	58	55	52	48	45
321	324	78	75	72	69	65	62	59	56	53	49	46
324	327	79	76	73	70	66	63	60	57	54	50	47
327	330	80	77	74	71	67	64	61	58	54	51	48
330	333	81	78	75	71	68	65	62	59	55	52	49
333	336	82	79	76	72	69	66	63	60	56	53	50
336	339	83	80	77	73	70	67	64	60	57	54	51
339	341	84	81	77	74	71	68	64	61	58	55	52
341	343	84	81	78	75	72	68	65	62	59	55	52
343	345	85	82	79	75	72	69	66	62	59	56	53
345	347	86	82	79	76	73	70	66	63	60	57	53
347	349	86	83	80	77	73	70	67	64	61	57	54
349	351	87	84	80	77	74	71	68	64	61	58	55
351	353	88	84	81	78	75	71	68	65	62	59	55
353	355	88	85	82	78	75	72	69	66	62	59	56
355	357	89	86	82	79	76	73	69	66	63	60	57
357	359	89	86	83	80	76	73	70	67	64	60	57
359	361	90	87	84	80	77	74	71	67	64	61	58
361	363	91	87	84	81	78	75	71	68	65	62	58
363	365	91	88	85	82	78	75	72	69	65	62	59
365	367	92	89	85	82	79	76	73	69	66	63	60
367	369	92	89	86	83	80	76	73	70	67	63	60
369	371	93	90	87	83	80	77	74	71	67	64	61
371	373	94	90	87	84	81	78	74	71	68	65	62
373	375	94	91	88	85	81	78	75	72	69	65	62
375	377	95	92	89	85	82	79	76	72	69	66	63
377	379	96	92	89	86	83	79	76	73	70	67	63
379	381	96	93	90	87	83	80	77	74	70	67	64
381	383	97	94	90	87	84	81	77	74	71	68	65
383	385	97	94	91	88	85	81	78	75	72	68	65
385	387	98	95	92	88	85	82	79	76	72	69	66
387	389	99	95	92	89	86	83	79	76	73	70	66
389	391	99	96	93	90	86	83	80	77	74	70	67

\$389 and over

Use Table 8(a) for a **SINGLE person** on page 35. Also see the instructions on page 32.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1998)

If 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	\$27	0	0	0	0	0	0	0	0	0	0	0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	1	0	0	0	0	0	0	0	0	0	0
36	39	2	0	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	1	0	0	0	0	0	0	0	0	0
45	48	3	2	0	0	0	0	0	0	0	0	0
48	51	4	2	1	0	0	0	0	0	0	0	0
51	54	4	3	1	0	0	0	0	0	0	0	0
54	57	5	3	1	0	0	0	0	0	0	0	0
57	60	5	3	2	0	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	6	4	3	1	0	0	0	0	0	0	0
66	69	6	5	3	2	0	0	0	0	0	0	0
69	72	7	5	4	2	1	0	0	0	0	0	0
72	75	7	6	4	3	1	0	0	0	0	0	0
75	78	8	6	5	3	2	0	0	0	0	0	0
78	81	8	7	5	4	2	0	0	0	0	0	0
81	84	9	7	6	4	2	1	0	0	0	0	0
84	87	9	8	6	4	3	1	0	0	0	0	0
87	90	10	8	6	5	3	2	0	0	0	0	0
90	93	10	8	7	5	4	2	1	0	0	0	0
93	96	10	9	7	6	4	3	1	0	0	0	0
96	99	11	9	8	6	5	3	2	0	0	0	0
99	102	11	10	8	7	5	4	2	0	0	0	0
102	105	12	10	9	7	6	4	2	1	0	0	0
105	108	12	11	9	8	6	4	3	1	0	0	0
108	111	13	11	10	8	6	5	3	2	0	0	0
111	114	13	12	10	8	7	5	4	2	1	0	0
114	117	14	12	10	9	7	6	4	3	1	0	0
117	120	14	12	11	9	8	6	5	3	2	0	0
120	123	15	13	11	10	8	7	5	4	2	0	0
123	126	15	13	12	10	9	7	6	4	2	1	0
126	129	15	14	12	11	9	8	6	5	3	1	0
129	132	16	14	13	11	10	8	7	5	3	2	0
132	135	16	15	13	12	10	9	7	5	4	2	1
135	138	17	15	14	12	11	9	7	6	4	3	1
138	141	17	16	14	13	11	9	8	6	5	3	2
141	144	18	16	15	13	11	10	8	7	5	4	2
144	147	18	17	15	13	12	10	9	7	6	4	3
147	150	19	17	15	14	12	11	9	8	6	5	3
150	153	19	17	16	14	13	11	10	8	7	5	3
153	156	19	18	16	15	13	12	10	9	7	5	4
156	159	20	18	17	15	14	12	11	9	7	6	4
159	162	20	19	17	16	14	13	11	9	8	6	5
162	165	21	19	18	16	15	13	11	10	8	7	5
165	168	21	20	18	17	15	13	12	10	9	7	6
168	171	22	20	19	17	15	14	12	11	9	8	6
171	174	22	21	19	17	16	14	13	11	10	8	7
174	177	23	21	19	18	16	15	13	12	10	9	7
177	180	23	21	20	18	17	15	14	12	11	9	7
180	183	24	22	20	19	17	16	14	13	11	9	8
183	186	25	22	21	19	18	16	15	13	11	10	8
186	189	25	23	21	20	18	17	15	14	12	10	9
189	192	26	23	22	20	19	17	16	14	12	11	9
192	195	27	24	22	21	19	18	16	14	13	11	10
195	198	28	25	23	21	20	18	16	15	13	12	10
198	201	29	26	23	22	20	18	17	15	14	12	11
201	204	30	27	24	22	20	19	17	16	14	13	11
204	207	30	28	25	22	21	19	18	16	15	13	12
207	210	31	28	25	23	21	20	18	17	15	14	12
210	213	32	29	26	23	22	20	19	17	16	14	12
213	216	33	30	27	24	22	21	19	18	16	14	13
216	219	34	31	28	25	23	21	20	18	16	15	13
219	222	35	32	29	26	23	22	20	18	17	15	14
222	225	35	33	30	27	24	22	20	19	17	16	14
225	228	36	33	31	28	25	22	21	19	18	16	15
228	231	37	34	31	28	26	23	21	20	18	17	15
231	234	38	35	32	29	26	23	22	20	19	17	16

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1998)

If 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—										
\$234	\$237	39	36	33	30	27	24	22	21	19	18	16
237	240	40	37	34	31	28	25	23	21	20	18	16
240	243	41	38	35	32	29	26	23	22	20	18	17
243	246	41	38	36	33	30	27	24	22	20	19	17
246	249	42	39	36	33	31	28	25	23	21	19	18
249	252	43	40	37	34	31	29	26	23	21	20	18
252	255	44	41	38	35	32	29	26	24	22	20	19
255	258	45	42	39	36	33	30	27	24	22	21	19
258	261	46	43	40	37	34	31	28	25	23	21	20
261	264	46	43	41	38	35	32	29	26	23	22	20
264	267	47	44	41	39	36	33	30	27	24	22	21
267	270	48	45	42	39	36	34	31	28	25	23	21
270	273	49	46	43	40	37	34	31	29	26	23	21
273	276	50	47	44	41	38	35	32	29	27	24	22
276	279	51	48	45	42	39	36	33	30	27	24	22
279	282	51	49	46	43	40	37	34	31	28	25	23
282	285	52	49	46	44	41	38	35	32	29	26	23
285	288	53	50	47	44	41	39	36	33	30	27	24
288	291	54	51	48	45	42	39	37	34	31	28	25
291	294	55	52	49	46	43	40	37	34	32	29	26
294	297	56	53	50	47	44	41	38	35	32	29	27
297	300	56	54	51	48	45	42	39	36	33	30	27
300	303	57	54	52	49	46	43	40	37	34	31	28
303	306	58	55	52	49	47	44	41	38	35	32	29
306	309	59	56	53	50	47	44	42	39	36	33	30
309	312	60	57	54	51	48	45	42	39	37	34	31
312	315	61	58	55	52	49	46	43	40	37	35	32
315	318	62	59	56	53	50	47	44	41	38	35	32
318	321	62	59	57	54	51	48	45	42	39	36	33
321	324	63	60	57	54	52	49	46	43	40	37	34
324	327	64	61	58	55	52	50	47	44	41	38	35
327	330	65	62	59	56	53	50	47	45	42	39	36
330	333	66	63	60	57	54	51	48	45	42	40	37
333	336	67	64	61	58	55	52	49	46	43	40	37
336	339	67	64	62	59	56	53	50	47	44	41	38
339	341	68	65	62	59	56	54	51	48	45	42	39
341	343	69	66	63	60	57	54	51	48	45	42	40
343	345	69	66	63	61	58	55	52	49	46	43	40
345	347	70	67	64	61	58	55	52	49	47	44	41
347	349	70	67	65	62	59	56	53	50	47	44	41
349	351	71	68	65	62	59	56	53	51	48	45	42
351	353	71	69	66	63	60	57	54	51	48	45	42
353	355	72	69	66	63	60	57	55	52	49	46	43
355	357	73	70	67	64	61	58	55	52	49	46	44
357	359	73	70	67	64	62	59	56	53	50	47	44
359	361	74	71	68	65	62	59	56	53	50	48	45
361	363	74	71	68	66	63	60	57	54	51	48	45
363	365	75	72	69	66	63	60	57	54	52	49	46
365	367	75	72	70	67	64	61	58	55	52	49	46
367	369	76	73	70	67	64	61	58	56	53	50	47
369	371	77	74	71	68	65	62	59	56	53	50	47
371	373	77	74	71	68	65	63	60	57	54	51	48
373	375	78	75	72	69	66	63	60	57	54	51	49
375	377	78	75	72	69	67	64	61	58	55	52	49
377	379	79	76	73	70	67	64	61	58	55	53	50
379	381	80	76	73	71	68	65	62	59	56	53	50
381	383	80	77	74	71	68	65	62	60	57	54	51
383	385	81	78	75	72	69	66	63	60	57	54	51
385	387	81	78	75	72	69	66	64	61	58	55	52
387	389	82	79	76	73	70	67	64	61	58	55	52
389	391	83	79	76	73	70	68	65	62	59	56	53
391	393	83	80	77	74	71	68	65	62	59	56	54
393	395	84	81	77	75	72	69	66	63	60	57	54
395	397	85	81	78	75	72	69	66	63	61	58	55
397	399	85	82	79	76	73	70	67	64	61	58	55

\$399 and over

Use Table 8(b) for a **MARRIED person** on page 35. Also see the instructions on page 32.

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 1998)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$128 . . .	20.40% of wages
\$128	\$235 . . .	\$26
\$235	. . . . .	\$26 less 9.588% of wages in excess of \$235

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$64 . . .	20.40% of wages
\$64	\$117 . . .	\$13
\$117	. . . . .	\$13 less 9.588% of wages in excess of \$117

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$256 . . .	20.40% of wages
\$256	\$471 . . .	\$52
\$471	. . . . .	\$52 less 9.588% of wages in excess of \$471

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$128 . . .	20.40% of wages
\$128	\$235 . . .	\$26
\$235	. . . . .	\$26 less 9.588% of wages in excess of \$235

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$278 . . .	20.40% of wages
\$278	\$510 . . .	\$57
\$510	. . . . .	\$57 less 9.588% of wages in excess of \$510

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$139 . . .	20.40% of wages
\$139	\$255 . . .	\$28
\$255	. . . . .	\$28 less 9.588% of wages in excess of \$255

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$556 . . .	20.40% of wages
\$556	\$1,021 . . .	\$113
\$1,021	. . . . .	\$113 less 9.588% of wages in excess of \$1,021

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$278 . . .	20.40% of wages
\$278	\$510 . . .	\$57
\$510	. . . . .	\$57 less 9.588% of wages in excess of \$510

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 1998)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$1,670 . . .	20.40% of wages	\$0	\$835 . . .	20.40% of wages
\$1,670	\$3,065 . . .	\$341	\$835	\$1,532 . . .	\$170
\$3,065	. . . . .	\$341 less 9.588% of wages in excess of \$3,065	\$1,532	. . . . .	\$170 less 9.588% of wages in excess of \$1,532

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$3,340 . . .	20.40% of wages	\$0	\$1,670 . . .	20.40% of wages
\$3,340	\$6,130 . . .	\$681	\$1,670	\$3,065 . . .	\$341
\$6,130	. . . . .	\$681 less 9.588% of wages in excess of \$6,130	\$3,065	. . . . .	\$341 less 9.588% of wages in excess of \$3,065

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$6,680 . . .	20.40% of wages	\$0	\$3,340 . . .	20.40% of wages
\$6,680	\$12,260 . . .	\$1,363	\$3,340	\$6,130 . . .	\$681
\$12,260	. . . . .	\$1,363 less 9.588% of wages in excess of \$12,260	\$6,130	. . . . .	\$681 less 9.588% of wages in excess of \$6,130

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$25	20.40% of wages	\$0	\$12	20.40% of wages
\$25	\$47	\$5	\$12	\$23	\$2
\$47	. . . . .	\$5 less 9.588% of wages in excess of \$47	\$23	. . . . .	\$2 less 9.588% of wages in excess of \$23

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1998)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$275	\$285	\$21	\$425	\$435	\$7
5	10	1	80	85	16	285	295	21	435	445	6
10	15	2	85	90	17	295	305	20	445	455	5
15	20	3	90	95	18	305	315	19	455	465	4
20	25	4	95	100	19	315	325	18	465	475	3
25	30	5	100	105	20	325	335	17	475	485	2
30	35	6	105	110	21	335	345	16	485	495	1
35	40	7	110	115	22	345	355	15	495	- - -	0
40	45	8	115	120	23	355	365	14			
45	50	9	120	125	24	365	375	13			
50	55	10	125	235	26	375	385	12			
55	60	11	235	245	25	385	395	11			
60	65	12	245	255	24	395	405	10			
65	70	13	255	265	23	405	415	9			
70	75	14	265	275	22	415	425	8			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$125	\$135	\$11	\$195	\$205	\$5
5	10	1	40	45	8	135	145	10	205	215	4
10	15	2	45	50	9	145	155	10	215	225	3
15	20	3	50	55	10	155	165	9	225	235	2
20	25	4	55	60	11	165	175	8	235	245	1
25	30	5	60	115	12	175	185	7	245	- - -	0
30	35	6	115	125	12	185	195	6			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$135	\$140	\$28	\$490	\$500	\$50	\$760	\$770	\$24
5	10	1	140	145	29	500	510	49	770	780	23
10	15	2	145	150	30	510	520	48	780	790	22
15	20	3	150	155	31	520	530	47	790	800	21
20	25	4	155	160	32	530	540	46	800	810	20
25	30	5	160	165	33	540	550	45	810	820	19
30	35	6	165	170	34	550	560	44	820	830	18
35	40	7	170	175	35	560	570	43	830	840	17
40	45	8	175	180	36	570	580	42	840	850	16
45	50	9	180	185	37	580	590	41	850	860	15
50	55	10	185	190	38	590	600	40	860	870	14
55	60	11	190	195	39	600	610	39	870	880	13
60	65	12	195	200	40	610	620	38	880	890	12
65	70	13	200	205	41	620	630	37	890	900	11
70	75	14	205	210	42	630	640	36	900	910	10
75	80	15	210	215	43	640	650	35	910	920	9
80	85	16	215	220	44	650	660	34	920	930	8
85	90	17	220	225	45	660	670	33	930	940	8
90	95	18	225	230	46	670	680	32	940	950	7
95	100	19	230	235	47	680	690	31	950	960	6
100	105	20	235	240	48	690	700	31	960	970	5
105	110	21	240	245	49	700	710	30	970	980	4
110	115	22	245	250	50	710	720	29	980	990	3
115	120	23	250	255	51	720	730	28	990	1,000	2
120	125	24	255	470	52	730	740	27	1,000	1,010	1
125	130	26	470	480	52	740	750	26	1,010	- - -	0
130	135	27	480	490	51	750	760	25			

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$245	\$255	\$24	\$375	\$385	\$12						
5	10	1	75	80	15	255	265	23	385	395	11						
10	15	2	80	85	16	265	275	22	395	405	10						
15	20	3	85	90	17	275	285	21	405	415	9						
20	25	4	90	95	18	285	295	21	415	425	8						
25	30	5	95	100	19	295	305	20	425	435	7						
30	35	6	100	105	20	305	315	19	435	445	6						
35	40	7	105	110	21	315	325	18	445	455	5						
40	45	8	110	115	22	325	335	17	455	465	4						
45	50	9	115	120	23	335	345	16	465	475	3						
50	55	10	120	125	24	345	355	15	475	485	2						
55	60	11	125	235	26	355	365	14	485	495	1						
60	65	12	235	245	25	365	375	13	495	- - -	0						
65	70	13															

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$530	\$540	\$54	\$820	\$830	\$26						
5	10	1	150	155	31	540	550	53	830	840	25						
10	15	2	155	160	32	550	560	52	840	850	24						
15	20	3	160	165	33	560	570	51	850	860	23						
20	25	4	165	170	34	570	580	50	860	870	22						
25	30	5	170	175	35	580	590	49	870	880	21						
30	35	6	175	180	36	590	600	48	880	890	20						
35	40	7	180	185	37	600	610	47	890	900	19						
40	45	8	185	190	38	610	620	46	900	910	19						
45	50	9	190	195	39	620	630	45	910	920	18						
50	55	10	195	200	40	630	640	44	920	930	17						
55	60	11	200	205	41	640	650	43	930	940	16						
60	65	12	205	210	42	650	660	42	940	950	15						
65	70	13	210	215	43	660	670	42	950	960	14						
70	75	14	215	220	44	670	680	41	960	970	13						
75	80	15	220	225	45	680	690	40	970	980	12						
80	85	16	225	230	46	690	700	39	980	990	11						
85	90	17	230	235	47	700	710	38	990	1,000	10						
90	95	18	235	240	48	710	720	37	1,000	1,010	9						
95	100	19	240	245	49	720	730	36	1,010	1,020	8						
100	105	20	245	250	50	730	740	35	1,020	1,030	7						
105	110	21	250	255	51	740	750	34	1,030	1,040	6						
110	115	22	255	260	52	750	760	33	1,040	1,050	5						
115	120	23	260	265	53	760	770	32	1,050	1,060	4						
120	125	24	265	270	54	770	780	31	1,060	1,070	3						
125	130	26	270	275	55	780	790	30	1,070	1,080	2						
130	135	27	275	510	56	790	800	29	1,080	1,090	1						
135	140	28	510	520	56	800	810	28	1,090	- - -	0						
140	145	29	520	530	55	810	820	27									

MARRIED With Both Spouses Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$275	\$285	\$26						
5	10	1	55	60	11	105	110	21	285	295	25						
10	15	2	60	65	12	110	115	22	295	305	24						
15	20	3	65	70	13	115	120	23	305	315	23						
20	25	4	70	75	14	120	125	24	315	325	22						
25	30	5	75	80	15	125	130	26	325	335	21						
30	35	6	80	85	16	130	135	27	335	345	20						
35	40	7	85	90	17	135	255	28	345	355	19						
40	45	8	90	95	18	255	265	27	355	365	18						
45	50	9	95	100	19	265	275	26	365	375	17						

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SEMIMONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$375	\$385	\$16	\$425	\$435	\$11	\$475	\$485	\$6	\$525	\$535	\$2						
385	395	15	435	445	10	485	495	5	535	545	1						
395	405	14	445	455	9	495	505	4	545	---	0						
405	415	13	455	465	8	505	515	3									
415	425	12	465	475	7	515	525	3									

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Payment			Wages—			Payment			Wages—			Payment		
At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made	At least	But less than	to be made
\$0	\$5	\$0	\$250	\$255	\$51	\$500	\$505	\$102	\$1,400	\$1,410	\$76						
5	10	1	255	260	52	505	510	103	1,410	1,420	75						
10	15	2	260	265	53	510	515	104	1,420	1,430	74						
15	20	3	265	270	54	515	520	105	1,430	1,440	73						
20	25	4	270	275	55	520	525	106	1,440	1,450	73						
25	30	5	275	280	56	525	530	107	1,450	1,460	72						
30	35	6	280	285	57	530	535	108	1,460	1,470	71						
35	40	7	285	290	58	535	540	109	1,470	1,480	70						
40	45	8	290	295	59	540	545	110	1,480	1,490	69						
45	50	9	295	300	60	545	550	111	1,490	1,500	68						
50	55	10	300	305	61	550	555	112	1,500	1,510	67						
55	60	11	305	310	62	555	1,020	113	1,510	1,520	66						
60	65	12	310	315	63	1,020	1,030	113	1,520	1,530	65						
65	70	13	315	320	64	1,030	1,040	112	1,530	1,540	64						
70	75	14	320	325	65	1,040	1,050	111	1,540	1,550	63						
75	80	15	325	330	66	1,050	1,060	110	1,550	1,560	62						
80	85	16	330	335	67	1,060	1,070	109	1,560	1,570	61						
85	90	17	335	340	68	1,070	1,080	108	1,570	1,580	60						
90	95	18	340	345	69	1,080	1,090	107	1,580	1,590	59						
95	100	19	345	350	70	1,090	1,100	106	1,590	1,600	58						
100	105	20	350	355	71	1,100	1,110	105	1,600	1,610	57						
105	110	21	355	360	72	1,110	1,120	104	1,610	1,620	56						
110	115	22	360	365	73	1,120	1,130	103	1,620	1,630	55						
115	120	23	365	370	74	1,130	1,140	102	1,630	1,640	54						
120	125	24	370	375	75	1,140	1,150	101	1,640	1,650	53						
125	130	26	375	380	77	1,150	1,160	100	1,650	1,660	52						
130	135	27	380	385	78	1,160	1,170	99	1,660	1,670	51						
135	140	28	385	390	79	1,170	1,180	98	1,670	1,680	50						
140	145	29	390	395	80	1,180	1,190	97	1,680	1,690	50						
145	150	30	395	400	81	1,190	1,200	96	1,690	1,700	49						
150	155	31	400	405	82	1,200	1,210	96	1,700	1,710	48						
155	160	32	405	410	83	1,210	1,220	95	1,710	1,720	47						
160	165	33	410	415	84	1,220	1,230	94	1,720	1,730	46						
165	170	34	415	420	85	1,230	1,240	93	1,730	1,740	45						
170	175	35	420	425	86	1,240	1,250	92	1,740	1,750	44						
175	180	36	425	430	87	1,250	1,260	91	1,750	1,760	43						
180	185	37	430	435	88	1,260	1,270	90	1,760	1,770	42						
185	190	38	435	440	89	1,270	1,280	89	1,770	1,780	41						
190	195	39	440	445	90	1,280	1,290	88	1,780	1,790	40						
195	200	40	445	450	91	1,290	1,300	87	1,790	1,800	39						
200	205	41	450	455	92	1,300	1,310	86	1,800	1,810	38						
205	210	42	455	460	93	1,310	1,320	85	1,810	1,820	37						
210	215	43	460	465	94	1,320	1,330	84	1,820	1,830	36						
215	220	44	465	470	95	1,330	1,340	83	1,830	1,840	35						
220	225	45	470	475	96	1,340	1,350	82	1,840	1,850	34						
225	230	46	475	480	97	1,350	1,360	81	1,850	1,860	33						
230	235	47	480	485	98	1,360	1,370	80	1,860	1,870	32						
235	240	48	485	490	99	1,370	1,380	79	1,870	1,880	31						
240	245	49	490	495	100	1,380	1,390	78	1,880	1,890	30						
245	250	50	495	500	101	1,390	1,400	77	1,890	1,900	29						

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MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,900	\$1,910	\$28	\$1,980	\$1,990	\$21	\$2,060	\$2,070	\$13	\$2,140	\$2,150	5
1,910	1,920	27	1,990	2,000	20	2,070	2,080	12	2,150	2,160	4
1,920	1,930	26	2,000	2,010	19	2,080	2,090	11	2,160	2,170	3
1,930	1,940	26	2,010	2,020	18	2,090	2,100	10	2,170	2,180	3
1,940	1,950	25	2,020	2,030	17	2,100	2,110	9	2,180	2,190	2
1,950	1,960	24	2,030	2,040	16	2,110	2,120	8	2,190	2,200	1
1,960	1,970	23	2,040	2,050	15	2,120	2,130	7	2,200	- - -	0
1,970	1,980	22	2,050	2,060	14	2,130	2,140	6			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$530	\$540	\$54	\$820	\$830	\$26
5	10	1	150	155	31	540	550	53	830	840	25
10	15	2	155	160	32	550	560	52	840	850	24
15	20	3	160	165	33	560	570	51	850	860	23
20	25	4	165	170	34	570	580	50	860	870	22
25	30	5	170	175	35	580	590	49	870	880	21
30	35	6	175	180	36	590	600	48	880	890	20
35	40	7	180	185	37	600	610	47	890	900	19
40	45	8	185	190	38	610	620	46	900	910	18
45	50	9	190	195	39	620	630	45	910	920	18
50	55	10	195	200	40	630	640	44	920	930	17
55	60	11	200	205	41	640	650	43	930	940	16
60	65	12	205	210	42	650	660	42	940	950	15
65	70	13	210	215	43	660	670	41	950	960	14
70	75	14	215	220	44	670	680	41	960	970	13
75	80	15	220	225	45	680	690	40	970	980	12
80	85	16	225	230	46	690	700	39	980	990	11
85	90	17	230	235	47	700	710	38	990	1,000	10
90	95	18	235	240	48	710	720	37	1,000	1,010	9
95	100	19	240	245	49	720	730	36	1,010	1,020	8
100	105	20	245	250	50	730	740	35	1,020	1,030	7
105	110	21	250	255	51	740	750	34	1,030	1,040	6
110	115	22	255	260	52	750	760	33	1,040	1,050	5
115	120	23	260	265	53	760	770	32	1,050	1,060	4
120	125	24	265	270	54	770	780	31	1,060	1,070	3
125	130	26	270	275	55	780	790	30	1,070	1,080	2
130	135	27	275	510	56	790	800	29	1,080	1,090	1
135	140	28	510	520	56	800	810	28	1,090	- - -	0
140	145	29	520	530	55	810	820	27			

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$15	\$20	\$3	\$45	\$55	\$4	\$75	\$85	\$2
5	10	1	20	25	4	55	65	4	85	95	1
10	15	2	25	45	5	65	75	3	95	- - -	0

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$10	\$20	\$2	\$30	\$40	\$1	\$40	- - -	\$0
5	10	1	20	30	2						