Department of the Treasury
Internal Revenue Service

Alternative Tax Withholding Methods and Tables

This supplement to **Circular E,** Employer's Tax Guide (Publication 15), contains alternative methods for computing income tax withholding, alternative income tax withholding tables, and combined income tax, employee social security tax, and employee Medicare tax withholding tables for wages paid in 1995.

Contents

Page

Alternative Methods for Figuring Income Tax Withholding **2**

Formula Tables for Percentage Method Withholding (for Automated Payroll Systems) **3**

Alternative 1 . . . . . **4**

Alternative 2 . . . . . **5**

Wage Bracket Percentage Tables (for Automated Payroll Systems) **7**

For Computing Withholding From Gross Wages . . . **8–11**

For Computing Withholding From Wages Exceeding Allowance Amount **12–15**

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables for Wages Paid in 1995 . . . . . **17–37**

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Alternative Methods for Figuring Income Tax Withholding

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

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

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

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

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

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

1. The last day of any employment during the calendar year with any prior employer;

2. A statement that the employee uses the calendar year accounting period; and

3. A statement that the employee reasonably anticipates that he or she will be employed for a total of no more than 245 days in all *terms of continuous employment* (defined below) during the current calendar year.

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

1. Add the wages to be paid the employee for the current payroll period to any wages you have already paid the employee in the current term of continuous employment.

2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December

31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.

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

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

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

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

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

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

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

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

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

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

MARRIED PERSON

Weekly Payroll Period

If the wages exceeding the allowance amount are:			**The amount of income tax to be withheld is:**
Over—	*But not over—*		
$123	**$828**	**Circular E (Rev. 1-95)** . .	**15% of excess over $123**
		Alternative 1 on page 4 . .	**15% of such wages, minus $18.45**
		Alternative 2 on page 5 . .	**Such wages minus $123.00, 15% of remainder**

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

(For Wages Paid in 1995)

Alternative 1.—Tables for Percentage Method Withholding Computations

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

Single Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$50	0%	$0
$50	—$476	15% less	$7.50
$476	—$999	28% less	$69.38
$999	—$2,295	31% less	$99.35
$2,295	—$4,960	36% less	$214.10
$4,960	—	39.6% less	$392.66

Married Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$123	0%	$0
$123	—$828	15% less	$18.45
$828	—$1,664	28% less	$126.09
$1,664	—$2,839	31% less	$176.01
$2,839	—$5,011	36% less	$317.96
$5,011	—	39.6% less	$498.36

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

Single Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$100	0%	$0
$100	—$952	15% less	$15.00
$952	—$1,998	28% less	$138.76
$1,998	—$4,590	31% less	$198.70
$4,590	—$9,919	36% less	$428.20
$9,919	—	39.6% less	$785.28

Married Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$246	0%	$0
$246	—$1,656	15% less	$36.90
$1,656	—$3,329	28% less	$252.18
$3,329	—$5,679	31% less	$352.05
$5,679	—$10,021	36% less	$636.00
$10,021	—	39.6% less	$996.76

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

Single Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$108	0%	$0
$108	—$1,031	15% less	$16.20
$1,031	—$2,165	28% less	$150.23
$2,165	—$4,973	31% less	$215.18
$4,973	—$10,746	36% less	$463.83
$10,746	—	39.6% less	$850.69

Married Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$267	0%	$0
$267	—$1,794	15% less	$40.05
$1,794	—$3,606	28% less	$273.27
$3,606	—$6,152	31% less	$381.45
$6,152	—$10,856	36% less	$689.05
$10,856	—	39.6% less	$1,079.87

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

Single Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$217	0%	$0
$217	—$2,063	15% less	$32.55
$2,063	—$4,329	28% less	$300.74
$4,329	—$9,946	31% less	$430.61
$9,946	—$21,492	36% less	$927.91
$21,492	—	39.6% less	$1,701.62

Married Person

If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product
$0	—$533	0%	$0
$533	—$3,588	15% less	$79.95
$3,588	—$7,213	28% less	$546.39
$7,213	—$12,304	31% less	$762.78
$12,304	—$21,713	36% less	$1,377.98
$21,713	—	39.6% less	$2,159.65

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

Single Person

If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Of such wage—	From product
$0	—$10.00	0%	$0
$10.00	—$95.20	15% less	$1.50
$95.20	—$199.80	28% less	$13.88
$199.80	—$459.00	31% less	$19.87
$459.00	—$991.90	36% less	$42.82
$991.90	—	39.6% less	$78.53

Married Person

If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Of such wage—	From product
$0	—$24.60	0%	$0
$24.60	—$165.60	15% less	$3.69
$165.60	—$332.90	28% less	$25.22
$332.90	—$567.90	31% less	$35.21
$567.90	—$1,002.10	36% less	$63.60
$1,002.10	—	39.6% less	$99.68

Note.—The adjustment factors may be reduced by one–half cent (e.g., 7.50 to 7.495; 69.38 to 69.375) to eliminate separate half rounding operations.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g, $0 to $50 and $50 to $476 combined to read, Over $0, But not over $476.

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

(For Wages Paid in 1995)

Alternative 2.—Tables for Percentage Method Withholding Computations

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

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$50	0	0
$50	—$476	minus $50.00	15%
$476	—$999	minus $247.79	28%
$999	—$2,295	minus $320.48	31%
$2,295	—$4,960	minus $594.72	36%
$4,960	—	minus $991.57	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$123	0	0
$123	—$828	minus $123.00	15%
$828	—$1,664	minus $450.32	28%
$1,664	—$2,839	minus $567.77	31%
$2,839	—$5,011	minus $883.22	36%
$5,011	—	minus $1,258.47	39.6%

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

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$100	0	0
$100	—$952	minus $100.00	15%
$952	—$1,998	minus $495.57	28%
$1,998	—$4,590	minus $640.97	31%
$4,590	—$9,919	minus $1,189.44	36%
$9,919	—	minus $1,983.04	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$246	0	0
$246	—$1,656	minus $246.00	15%
$1,656	—$3,329	minus $900.64	28%
$3,329	—$5,679	minus $1,135.65	31%
$5,679	—$10,021	minus $1,766.67	36%
$10,021	—	minus $2,517.06	39.6%

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

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$108	0	0
$108	—$1,031	minus $108.00	15%
$1,031	—$2,165	minus $536.54	28%
$2,165	—$4,973	minus $694.13	31%
$4,973	—$10,746	minus $1,288.42	36%
$10,746	—	minus $2,148.20	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$267	0	0
$267	—$1,794	minus $267.00	15%
$1,794	—$3,606	minus $975.96	28%
$3,606	—$6,152	minus $1,230.48	31%
$6,152	—$10,856	minus $1,914.03	36%
$10,856	—	minus $2,726.93	39.6%

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

Single Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$217	0	0
$217	—$2,063	minus $217.00	15%
$2,063	—$4,329	minus $1,074.07	28%
$4,329	—$9,946	minus $1,389.06	31%
$9,946	—$21,492	minus $2,577.53	36%
$21,492	—	minus $4,297.03	39.6%

Married Person

If the wage in excess of allowance amount is: Over—	But not over—	The income tax to be withheld is: Such wage—	Times
$0	—$533	0	0
$533	—$3,588	minus $533.00	15%
$3,588	—$7,213	minus $1,951.39	28%
$7,213	—12,304	minus $2,460.58	31%
$12,304	—21,713	minus $3,827.72	36%
$21,713	—	minus $5,453.66	39.6%

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

Single Person

If the wage in excess of allowance amount divided by the number of days in the pay period is: Over—	But not over—	The income tax to be withheld multiplied by the number of days in such period is: Such wage—	Times
$0	—$10.00	0	0
$10.00	—$95.20	minus $10.00	15%
$95.20	—$199.80	minus $49.56	28%
$199.80	—$459.00	minus $64.09	31%
$459.00	—$991.90	minus $118.94	36%
$991.90	—	minus $198.31	39.6%

Married Person

If the wage in excess of allowance amount divided by the number of days in the pay period is: Over—	But not over—	The income tax to be withheld multiplied by the number of days in such period is: Such wage—	Times
$0	—$24.60	0	0
$24.60	—$165.60	minus $24.60	15%
$165.60	—$332.90	minus $90.06	28%
$332.90	—$567.90	minus $113.58	31%
$567.90	—$1,002.10	minus $176.68	36%
$1,002.10	—	minus $251.72	39.6%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., $0 to $50 and $50 to $476 combined to read, Over $0, But not over $476.

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

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

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

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

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

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

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

(For Wages Paid in 1995)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages [1]	Multiply result by—	And gross wages are—		from gross wages [1]	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	$0.00	$476.00	subtract $50.00	15%	$0.00	$828.00	subtract $123.00	15%
	$476.00	$999.00	subtract $247.79	28%	$828.00	$1,664.00	subtract $450.32	28%
	$999.00	$2,295.00	subtract $320.48	31%	$1,664.00	$2,839.00	subtract $567.77	31%
	$2,295.00	$4,960.00	subtract $594.72	36%	$2,839.00	$5,011.00	subtract $883.22	36%
	$4,960.00	--------	subtract $991.57	39.6%	$5,011.00	--------	subtract $1,258.47	39.6%
1	$0.00	$524.08	subtract $98.08	15%	$0.00	$876.08	subtract $171.08	15%
	$524.08	$1,047.08	subtract $295.87	28%	$876.08	$1,712.08	subtract $498.40	28%
	$1,047.08	$2,343.08	subtract $368.56	31%	$1,712.08	$2,887.08	subtract $615.85	31%
	$2,343.08	$5,008.08	subtract $642.80	36%	$2,887.08	$5,059.08	subtract $931.30	36%
	$5,008.08	--------	subtract $1,039.65	39.6%	$5,059.08	--------	subtract $1,306.55	39.6%
2	$0.00	$572.16	subtract $146.16	15%	$0.00	$924.16	subtract $219.16	15%
	$572.16	$1,095.16	subtract $343.95	28%	$924.16	$1,760.16	subtract $546.48	28%
	$1,095.16	$2,391.16	subtract $416.64	31%	$1,760.16	$2,935.16	subtract $663.93	31%
	$2,391.16	$5,056.16	subtract $690.88	36%	$2,935.16	$5,107.16	subtract $979.38	36%
	$5,056.16	--------	subtract $1,087.73	39.6%	$5,107.16	--------	subtract $1,354.63	39.6%
3	$0.00	$620.24	subtract $194.24	15%	$0.00	$972.24	subtract $267.24	15%
	$620.24	$1,143.24	subtract $392.03	28%	$972.24	$1,808.24	subtract $594.56	28%
	$1,143.24	$2,439.24	subtract $464.72	31%	$1,808.24	$2,983.24	subtract $712.01	31%
	$2,439.24	$5,104.24	subtract $738.96	36%	$2,983.24	$5,155.24	subtract $1,027.46	36%
	$5,104.24	--------	subtract $1,135.81	39.6%	$5,155.24	--------	subtract $1,402.71	39.6%
4	$0.00	$668.32	subtract $242.32	15%	$0.00	$1,020.32	subtract $315.32	15%
	$668.32	$1,191.32	subtract $440.11	28%	$1,020.32	$1,856.32	subtract $642.64	28%
	$1,191.32	$2,487.32	subtract $512.80	31%	$1,856.32	$3,031.32	subtract $760.09	31%
	$2,487.32	$5,152.32	subtract $787.04	36%	$3,031.32	$5,203.32	subtract $1,075.54	36%
	$5,152.32	--------	subtract $1,183.89	39.6%	$5,203.32	--------	subtract $1,450.79	39.6%
5	$0.00	$716.40	subtract $290.40	15%	$0.00	$1,068.40	subtract $363.40	15%
	$716.40	$1,239.40	subtract $488.19	28%	$1,068.40	$1,904.40	subtract $690.72	28%
	$1,239.40	$2,535.40	subtract $560.88	31%	$1,904.40	$3,079.40	subtract $808.17	31%
	$2,535.40	$5,200.40	subtract $835.12	36%	$3,079.40	$5,251.40	subtract $1,123.62	36%
	$5,200.40	--------	subtract $1,231.97	39.6%	$5,251.40	--------	subtract $1,498.87	39.6%
6	$0.00	$764.48	subtract $338.48	15%	$0.00	$1,116.48	subtract $411.48	15%
	$764.48	$1,287.48	subtract $536.27	28%	$1,116.48	$1,952.48	subtract $738.80	28%
	$1,287.48	$2,583.48	subtract $608.96	31%	$1,952.48	$3,127.48	subtract $856.25	31%
	$2,583.48	$5,248.48	subtract $883.20	36%	$3,127.48	$5,299.48	subtract $1,171.70	36%
	$5,248.48	--------	subtract $1,280.05	39.6%	$5,299.48	--------	subtract $1,546.95	39.6%
7	$0.00	$812.56	subtract $386.56	15%	$0.00	$1,164.56	subtract $459.56	15%
	$812.56	$1,335.56	subtract $584.35	28%	$1,164.56	$2,000.56	subtract $786.88	28%
	$1,335.56	$2,631.56	subtract $657.04	31%	$2,000.56	$3,175.56	subtract $904.33	31%
	$2,631.56	$5,296.56	subtract $931.28	36%	$3,175.56	$5,347.56	subtract $1,219.78	36%
	$5,296.56	--------	subtract $1,328.13	39.6%	$5,347.56	--------	subtract $1,595.03	39.6%
8	$0.00	$860.64	subtract $434.64	15%	$0.00	$1,212.64	subtract $507.64	15%
	$860.64	$1,383.64	subtract $632.43	28%	$1,212.64	$2,048.64	subtract $834.96	28%
	$1,383.64	$2,679.64	subtract $705.12	31%	$2,048.64	$3,223.64	subtract $952.41	31%
	$2,679.64	$5,344.64	subtract $979.36	36%	$3,223.64	$5,395.64	subtract $1,267.86	36%
	$5,344.64	--------	subtract $1,376.21	39.6%	$5,395.64	--------	subtract $1,643.11	39.6%
9 [2]	$0.00	$908.72	subtract $482.72	15%	$0.00	$1,260.72	subtract $555.72	15%
	$908.72	$1,431.72	subtract $680.51	28%	$1,260.72	$2,096.72	subtract $883.04	28%
	$1,431.72	$2,727.72	subtract $753.20	31%	$2,096.72	$3,271.72	subtract $1,000.49	31%
	$2,727.72	$5,392.72	subtract $1,027.44	36%	$3,271.72	$5,443.72	subtract $1,315.94	36%
	$5,392.72	--------	subtract $1,424.29	39.6%	$5,443.72	--------	subtract $1,691.19	39.6%

Instructions

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

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

C. Subtract the amount shown in column C from the employee's gross wages.

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

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

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $48.08 for each additional allowance claimed.

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages [1]	Multiply result by—	And gross wages are—		from gross wages [1]	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	$0.00	$952.00	subtract $100.00	15%	$0.00	$1,656.00	subtract $246.00	15%
	$952.00	$1,998.00	subtract $495.57	28%	$1,656.00	$3,329.00	subtract $900.64	28%
	$1,998.00	$4,590.00	subtract $640.97	31%	$3,329.00	$5,679.00	subtract $1,135.65	31%
	$4,590.00	$9,919.00	subtract $1,189.44	36%	$5,679.00	$10,021.00	subtract $1,766.67	36%
	$9,919.00	--------	subtract $1,983.04	39.6%	10,021.00	--------	subtract $2,517.06	39.6%
1	$0.00	$1,048.15	subtract $196.15	15%	$0.00	$1,752.15	subtract $342.15	15%
	$1,048.15	$2,094.15	subtract $591.72	28%	$1,752.15	$3,425.15	subtract $996.79	28%
	$2,094.15	$4,686.15	subtract $737.12	31%	$3,425.15	$5,775.15	subtract $1,231.80	31%
	$4,686.15	$10,015.15	subtract $1,285.59	36%	$5,775.15	$10,117.15	subtract $1,862.82	36%
	$10,015.15	--------	subtract $2,079.19	39.6%	10,117.15	--------	subtract $2,613.21	39.6%
2	$0.00	$1,144.30	subtract $292.30	15%	$0.00	$1,848.30	subtract $438.30	15%
	$1,144.30	$2,190.30	subtract $687.87	28%	$1,848.30	$3,521.30	subtract $1,092.94	28%
	$2,190.30	$4,782.30	subtract $833.27	31%	$3,521.30	$5,871.30	subtract $1,327.95	31%
	$4,782.30	$10,111.30	subtract $1,381.74	36%	$5,871.30	$10,213.30	subtract $1,958.97	36%
	$10,111.30	--------	subtract $2,175.34	39.6%	10,213.30	--------	subtract $2,709.36	39.6%
3	$0.00	$1,240.45	subtract $388.45	15%	$0.00	$1,944.45	subtract $534.45	15%
	$1,240.45	$2,286.45	subtract $784.02	28%	$1,944.45	$3,617.45	subtract $1,189.09	28%
	$2,286.45	$4,878.45	subtract $929.42	31%	$3,617.45	$5,967.45	subtract $1,424.10	31%
	$4,878.45	$10,207.45	subtract $1,477.89	36%	$5,967.45	$10,309.45	subtract $2,055.12	36%
	$10,207.45	--------	subtract $2,271.49	39.6%	10,309.45	--------	subtract $2,805.51	39.6%
4	$0.00	$1,336.60	subtract $484.60	15%	$0.00	$2,040.60	subtract $630.60	15%
	$1,336.60	$2,382.60	subtract $880.17	28%	$2,040.60	$3,713.60	subtract $1,285.24	28%
	$2,382.60	$4,974.60	subtract $1,025.57	31%	$3,713.60	$6,063.60	subtract $1,520.25	31%
	$4,974.60	$10,303.60	subtract $1,574.04	36%	$6,063.60	$10,405.60	subtract $2,151.27	36%
	$10,303.60	--------	subtract $2,367.64	39.6%	10,405.60	--------	subtract $2,901.66	39.6%
5	$0.00	$1,432.75	subtract $580.75	15%	$0.00	$2,136.75	subtract $726.75	15%
	$1,432.75	$2,478.75	subtract $976.32	28%	$2,136.75	$3,809.75	subtract $1,381.39	28%
	$2,478.75	$5,070.75	subtract $1,121.72	31%	$3,809.75	$6,159.75	subtract $1,616.40	31%
	$5,070.75	$10,399.75	subtract $1,670.19	36%	$6,159.75	$10,501.75	subtract $2,247.42	36%
	$10,399.75	--------	subtract $2,463.79	39.6%	10,501.75	--------	subtract $2,997.81	39.6%
6	$0.00	$1,528.90	subtract $676.90	15%	$0.00	$2,232.90	subtract $822.90	15%
	$1,528.90	$2,574.90	subtract $1,072.47	28%	$2,232.90	$3,905.90	subtract $1,477.54	28%
	$2,574.90	$5,166.90	subtract $1,217.87	31%	$3,905.90	$6,255.90	subtract $1,712.55	31%
	$5,166.90	$10,495.90	subtract $1,766.34	36%	$6,255.90	$10,597.90	subtract $2,343.57	36%
	$10,495.90	--------	subtract $2,559.94	39.6%	10,597.90	--------	subtract $3,093.96	39.6%
7	$0.00	$1,625.05	subtract $773.05	15%	$0.00	$2,329.05	subtract $919.05	15%
	$1,625.05	$2,671.05	subtract $1,168.62	28%	$2,329.05	$4,002.05	subtract $1,573.69	28%
	$2,671.05	$5,263.05	subtract $1,314.02	31%	$4,002.05	$6,352.05	subtract $1,808.70	31%
	$5,263.05	$10,592.05	subtract $1,862.49	36%	$6,352.05	$10,694.05	subtract $2,439.72	36%
	$10,592.05	--------	subtract $2,656.09	39.6%	10,694.05	--------	subtract $3,190.11	39.6%
8	$0.00	$1,721.20	subtract $869.20	15%	$0.00	$2,425.20	subtract $1,015.20	15%
	$1,721.20	$2,767.20	subtract $1,264.77	28%	$2,425.20	$4,098.20	subtract $1,669.84	28%
	$2,767.20	$5,359.20	subtract $1,410.17	31%	$4,098.20	$6,448.20	subtract $1,904.85	31%
	$5,359.20	$10,688.20	subtract $1,958.64	36%	$6,448.20	$10,790.20	subtract $2,535.87	36%
	$10,688.20	--------	subtract $2,752.24	39.6%	10,790.20	--------	subtract $3,286.26	39.6%
9 [2]	$0.00	$1,817.35	subtract $965.35	15%	$0.00	$2,521.35	subtract $1,111.35	15%
	$1,817.35	$2,863.35	subtract $1,360.92	28%	$2,521.35	$4,194.35	subtract $1,765.99	28%
	$2,863.35	$5,455.35	subtract $1,506.32	31%	$4,194.35	$6,544.35	subtract $2,001.00	31%
	$5,455.35	$10,784.35	subtract $2,054.79	36%	$6,544.35	$10,886.35	subtract $2,632.02	36%
	$10,784.35	--------	subtract $2,848.39	39.6%	10,886.35	--------	subtract $3,382.41	39.6%

Instructions

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

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

C. Subtract the amount shown in column C from the employee's gross wages.

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

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

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $96.15 for each additional allowance claimed.

(For Wages Paid in 1995)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages [1]	Multiply result by—	And gross wages are—		from gross wages [1]	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	$0.00	$1,031.00	subtract $108.00	15%	$0.00	$1,794.00	subtract $267.00	15%
	$1,031.00	$2,165.00	subtract $536.54	28%	$1,794.00	$3,606.00	subtract $975.96	28%
	$2,165.00	$4,973.00	subtract $694.13	31%	$3,606.00	$6,152.00	subtract $1,230.48	31%
	$4,973.00	$10,746.00	subtract $1,288.42	36%	$6,152.00	$10,856.00	subtract $1,914.03	36%
	$10,746.00	--------	subtract $2,148.20	39.6%	10,856.00	--------	subtract $2,726.93	39.6%
1	$0.00	$1,135.17	subtract $212.17	15%	$0.00	$1,898.17	subtract $371.17	15%
	$1,135.17	$2,269.17	subtract $640.71	28%	$1,898.17	$3,710.17	subtract $1,080.13	28%
	$2,269.17	$5,077.17	subtract $798.30	31%	$3,710.17	$6,256.17	subtract $1,334.65	31%
	$5,077.17	$10,850.17	subtract $1,392.59	36%	$6,256.17	$10,960.17	subtract $2,018.20	36%
	$10,850.17	--------	subtract $2,252.37	39.6%	10,960.17	--------	subtract $2,831.10	39.6%
2	$0.00	$1,239.34	subtract $316.34	15%	$0.00	$2,002.34	subtract $475.34	15%
	$1,239.34	$2,373.34	subtract $744.88	28%	$2,002.34	$3,814.34	subtract $1,184.30	28%
	$2,373.34	$5,181.34	subtract $902.47	31%	$3,814.34	$6,360.34	subtract $1,438.82	31%
	$5,181.34	$10,954.34	subtract $1,496.76	36%	$6,360.34	$11,064.34	subtract $2,122.37	36%
	$10,954.34	--------	subtract $2,356.54	39.6%	11,064.34	--------	subtract $2,935.27	39.6%
3	$0.00	$1,343.51	subtract $420.51	15%	$0.00	$2,106.51	subtract $579.51	15%
	$1,343.51	$2,477.51	subtract $849.05	28%	$2,106.51	$3,918.51	subtract $1,288.47	28%
	$2,477.51	$5,285.51	subtract $1,006.64	31%	$3,918.51	$6,464.51	subtract $1,542.99	31%
	$5,285.51	$11,058.51	subtract $1,600.93	36%	$6,464.51	$11,168.51	subtract $2,226.54	36%
	$11,058.51	--------	subtract $2,460.71	39.6%	11,168.51	--------	subtract $3,039.44	39.6%
4	$0.00	$1,447.68	subtract $524.68	15%	$0.00	$2,210.68	subtract $683.68	15%
	$1,447.68	$2,581.68	subtract $953.22	28%	$2,210.68	$4,022.68	subtract $1,392.64	28%
	$2,581.68	$5,389.68	subtract $1,110.81	31%	$4,022.68	$6,568.68	subtract $1,647.16	31%
	$5,389.68	$11,162.68	subtract $1,705.10	36%	$6,568.68	$11,272.68	subtract $2,330.71	36%
	$11,162.68	--------	subtract $2,564.88	39.6%	11,272.68	--------	subtract $3,143.61	39.6%
5	$0.00	$1,551.85	subtract $628.85	15%	$0.00	$2,314.85	subtract $787.85	15%
	$1,551.85	$2,685.85	subtract $1,057.39	28%	$2,314.85	$4,126.85	subtract $1,496.81	28%
	$2,685.85	$5,493.85	subtract $1,214.98	31%	$4,126.85	$6,672.85	subtract $1,751.33	31%
	$5,493.85	$11,266.85	subtract $1,809.27	36%	$6,672.85	$11,376.85	subtract $2,434.88	36%
	$11,266.85	--------	subtract $2,669.05	39.6%	11,376.85	--------	subtract $3,247.78	39.6%
6	$0.00	$1,656.02	subtract $733.02	15%	$0.00	$2,419.02	subtract $892.02	15%
	$1,656.02	$2,790.02	subtract $1,161.56	28%	$2,419.02	$4,231.02	subtract $1,600.98	28%
	$2,790.02	$5,598.02	subtract $1,319.15	31%	$4,231.02	$6,777.02	subtract $1,855.50	31%
	$5,598.02	$11,371.02	subtract $1,913.44	36%	$6,777.02	$11,481.02	subtract $2,539.05	36%
	$11,371.02	--------	subtract $2,773.22	39.6%	11,481.02	--------	subtract $3,351.95	39.6%
7	$0.00	$1,760.19	subtract $837.19	15%	$0.00	$2,523.19	subtract $996.19	15%
	$1,760.19	$2,894.19	subtract $1,265.73	28%	$2,523.19	$4,335.19	subtract $1,705.15	28%
	$2,894.19	$5,702.19	subtract $1,423.32	31%	$4,335.19	$6,881.19	subtract $1,959.67	31%
	$5,702.19	$11,475.19	subtract $2,017.61	36%	$6,881.19	$11,585.19	subtract $2,643.22	36%
	$11,475.19	--------	subtract $2,877.39	39.6%	11,585.19	--------	subtract $3,456.12	39.6%
8	$0.00	$1,864.36	subtract $941.36	15%	$0.00	$2,627.36	subtract $1,100.36	15%
	$1,864.36	$2,998.36	subtract $1,369.90	28%	$2,627.36	$4,439.36	subtract $1,809.32	28%
	$2,998.36	$5,806.36	subtract $1,527.49	31%	$4,439.36	$6,985.36	subtract $2,063.84	31%
	$5,806.36	$11,579.36	subtract $2,121.78	36%	$6,985.36	$11,689.36	subtract $2,747.39	36%
	$11,579.36	--------	subtract $2,981.56	39.6%	11,689.36	--------	subtract $3,560.29	39.6%
9 [2]	$0.00	$1,968.53	subtract $1,045.53	15%	$0.00	$2,731.53	subtract $1,204.53	15%
	$1,968.53	$3,102.53	subtract $1,474.07	28%	$2,731.53	$4,543.53	subtract $1,913.49	28%
	$3,102.53	$5,910.53	subtract $1,631.66	31%	$4,543.53	$7,089.53	subtract $2,168.01	31%
	$5,910.53	$11,683.53	subtract $2,225.95	36%	$7,089.53	$11,793.53	subtract $2,851.56	36%
	$11,683.53	--------	subtract $3,085.73	39.6%	11,793.53	--------	subtract $3,664.46	39.6%

Instructions

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

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

C. Subtract the amount shown in column C from the employee's gross wages.

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

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

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $104.17 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages [1]	Multiply result by—	And gross wages are—		from gross wages [1]	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	$0.00	$2,063.00	subtract $217.00	15%	$0.00	$3,588.00	subtract $533.00	15%
	$2,063.00	$4,329.00	subtract $1,074.07	28%	$3,588.00	$7,213.00	subtract $1,951.39	28%
	$4,329.00	$9,946.00	subtract $1,389.06	31%	$7,213.00	$12,304.00	subtract $2,460.58	31%
	$9,946.00	$21,492.00	subtract $2,577.53	36%	12,304.00	$21,713.00	subtract $3,827.72	36%
	$21,492.00	--------	subtract $4,297.03	39.6%	21,713.00	--------	subtract $5,453.66	39.6%
1	$0.00	$2,271.33	subtract $425.33	15%	$0.00	$3,796.33	subtract $741.33	15%
	$2,271.33	$4,537.33	subtract $1,282.40	28%	$3,796.33	$7,421.33	subtract $2,159.72	28%
	$4,537.33	$10,154.33	subtract $1,597.39	31%	$7,421.33	$12,512.33	subtract $2,668.91	31%
	$10,154.33	$21,700.33	subtract $2,785.86	36%	12,512.33	$21,921.33	subtract $4,036.05	36%
	$21,700.33	--------	subtract $4,505.36	39.6%	21,921.33	--------	subtract $5,661.99	39.6%
2	$0.00	$2,479.66	subtract $633.66	15%	$0.00	$4,004.66	subtract $949.66	15%
	$2,479.66	$4,745.66	subtract $1,490.73	28%	$4,004.66	$7,629.66	subtract $2,368.05	28%
	$4,745.66	$10,362.66	subtract $1,805.72	31%	$7,629.66	$12,720.66	subtract $2,877.24	31%
	$10,362.66	$21,908.66	subtract $2,994.19	36%	12,720.66	$22,129.66	subtract $4,244.38	36%
	$21,908.66	--------	subtract $4,713.69	39.6%	22,129.66	--------	subtract $5,870.32	39.6%
3	$0.00	$2,687.99	subtract $841.99	15%	$0.00	$4,212.99	subtract $1,157.99	15%
	$2,687.99	$4,953.99	subtract $1,699.06	28%	$4,212.99	$7,837.99	subtract $2,576.38	28%
	$4,953.99	$10,570.99	subtract $2,014.05	31%	$7,837.99	$12,928.99	subtract $3,085.57	31%
	$10,570.99	$22,116.99	subtract $3,202.52	36%	12,928.99	$22,337.99	subtract $4,452.71	36%
	$22,116.99	--------	subtract $4,922.02	39.6%	22,337.99	--------	subtract $6,078.65	39.6%
4	$0.00	$2,896.32	subtract $1,050.32	15%	$0.00	$4,421.32	subtract $1,366.32	15%
	$2,896.32	$5,162.32	subtract $1,907.39	28%	$4,421.32	$8,046.32	subtract $2,784.71	28%
	$5,162.32	$10,779.32	subtract $2,222.38	31%	$8,046.32	$13,137.32	subtract $3,293.90	31%
	$10,779.32	$22,325.32	subtract $3,410.85	36%	13,137.32	$22,546.32	subtract $4,661.04	36%
	$22,325.32	--------	subtract $5,130.35	39.6%	22,546.32	--------	subtract $6,286.98	39.6%
5	$0.00	$3,104.65	subtract $1,258.65	15%	$0.00	$4,629.65	subtract $1,574.65	15%
	$3,104.65	$5,370.65	subtract $2,115.72	28%	$4,629.65	$8,254.65	subtract $2,993.04	28%
	$5,370.65	$10,987.65	subtract $2,430.71	31%	$8,254.65	$13,345.65	subtract $3,502.23	31%
	$10,987.65	$22,533.65	subtract $3,619.18	36%	13,345.65	$22,754.65	subtract $4,869.37	36%
	$22,533.65	--------	subtract $5,338.68	39.6%	22,754.65	--------	subtract $6,495.31	39.6%
6	$0.00	$3,312.98	subtract $1,466.98	15%	$0.00	$4,837.98	subtract $1,782.98	15%
	$3,312.98	$5,578.98	subtract $2,324.05	28%	$4,837.98	$8,462.98	subtract $3,201.37	28%
	$5,578.98	$11,195.98	subtract $2,639.04	31%	$8,462.98	$13,553.98	subtract $3,710.56	31%
	$11,195.98	$22,741.98	subtract $3,827.51	36%	13,553.98	$22,962.98	subtract $5,077.70	36%
	$22,741.98	--------	subtract $5,547.01	39.6%	22,962.98	--------	subtract $6,703.64	39.6%
7	$0.00	$3,521.31	subtract $1,675.31	15%	$0.00	$5,046.31	subtract $1,991.31	15%
	$3,521.31	$5,787.31	subtract $2,532.38	28%	$5,046.31	$8,671.31	subtract $3,409.70	28%
	$5,787.31	$11,404.31	subtract $2,847.37	31%	$8,671.31	$13,762.31	subtract $3,918.89	31%
	$11,404.31	$22,950.31	subtract $4,035.84	36%	13,762.31	$23,171.31	subtract $5,286.03	36%
	$22,950.31	--------	subtract $5,755.34	39.6%	23,171.31	--------	subtract $6,911.97	39.6%
8	$0.00	$3,729.64	subtract $1,883.64	15%	$0.00	$5,254.64	subtract $2,199.64	15%
	$3,729.64	$5,995.64	subtract $2,740.71	28%	$5,254.64	$8,879.64	subtract $3,618.03	28%
	$5,995.64	$11,612.64	subtract $3,055.70	31%	$8,879.64	$13,970.64	subtract $4,127.22	31%
	$11,612.64	$23,158.64	subtract $4,244.17	36%	13,970.64	$23,379.64	subtract $5,494.36	36%
	$23,158.64	--------	subtract $5,963.67	39.6%	23,379.64	--------	subtract $7,120.30	39.6%
9 [2]	$0.00	$3,937.97	subtract $2,091.97	15%	$0.00	$5,462.97	subtract $2,407.97	15%
	$3,937.97	$6,203.97	subtract $2,949.04	28%	$5,462.97	$9,087.97	subtract $3,826.36	28%
	$6,203.97	$11,820.97	subtract $3,264.03	31%	$9,087.97	$14,178.97	subtract $4,335.55	31%
	$11,820.97	$23,366.97	subtract $4,452.50	36%	14,178.97	$23,587.97	subtract $5,702.69	36%
	$23,366.97	--------	subtract $6,172.00	39.6%	23,587.97	--------	subtract $7,328.63	39.6%

Instructions

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

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

C. Subtract the amount shown in column C from the employee's gross wages.

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

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

[2] You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by $208.33 for each additional allowance claimed.

(For Wages Paid in 1995)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages[1]	Multiply result by—	And gross wages are—		from excess wages[1]	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	$0.00	$476.00	subtract $50.00	15%	$0.00	$828.00	subtract $123.00	15%
	$476.00	$999.00	subtract $247.79	28%	$828.00	$1,664.00	subtract $450.32	28%
	$999.00	$2,295.00	subtract $320.48	31%	$1,664.00	$2,839.00	subtract $567.77	31%
	$2,295.00	$4,960.00	subtract $594.72	36%	$2,839.00	$5,011.00	subtract $883.22	36%
	$4,960.00	.....	subtract $991.57	39.6%	$5,011.00	.....	subtract $1,258.47	39.6%
1	$0.00	$524.08	subtract $50.00	15%	$0.00	$876.08	subtract $123.00	15%
	$524.08	$1,047.08	subtract $247.79	28%	$876.08	$1,712.08	subtract $450.32	28%
	$1,047.08	$2,343.08	subtract $320.48	31%	$1,712.08	$2,887.08	subtract $567.77	31%
	$2,343.08	$5,008.08	subtract $594.72	36%	$2,887.08	$5,059.08	subtract $883.22	36%
	$5,008.08	.....	subtract $991.57	39.6%	$5,059.08	.....	subtract $1,258.47	39.6%
2	$0.00	$572.16	subtract $50.00	15%	$0.00	$924.16	subtract $123.00	15%
	$572.16	$1,095.16	subtract $247.79	28%	$924.16	$1,760.16	subtract $450.32	28%
	$1,095.16	$2,391.16	subtract $320.48	31%	$1,760.16	$2,935.16	subtract $567.77	31%
	$2,391.16	$5,056.16	subtract $594.72	36%	$2,935.16	$5,107.16	subtract $883.22	36%
	$5,056.16	.....	subtract $991.57	39.6%	$5,107.16	.....	subtract $1,258.47	39.6%
3	$0.00	$620.24	subtract $50.00	15%	$0.00	$972.24	subtract $123.00	15%
	$620.24	$1,143.24	subtract $247.79	28%	$972.24	$1,808.24	subtract $450.32	28%
	$1,143.24	$2,439.24	subtract $320.48	31%	$1,808.24	$2,983.24	subtract $567.77	31%
	$2,439.24	$5,104.24	subtract $594.72	36%	$2,983.24	$5,155.24	subtract $883.22	36%
	$5,104.24	.....	subtract $991.57	39.6%	$5,155.24	.....	subtract $1,258.47	39.6%
4	$0.00	$668.32	subtract $50.00	15%	$0.00	$1,020.32	subtract $123.00	15%
	$668.32	$1,191.32	subtract $247.79	28%	$1,020.32	$1,856.32	subtract $450.32	28%
	$1,191.32	$2,487.32	subtract $320.48	31%	$1,856.32	$3,031.32	subtract $567.77	31%
	$2,487.32	$5,152.32	subtract $594.72	36%	$3,031.32	$5,203.32	subtract $883.22	36%
	$5,152.32	.....	subtract $991.57	39.6%	$5,203.32	.....	subtract $1,258.47	39.6%
5	$0.00	$716.40	subtract $50.00	15%	$0.00	$1,068.40	subtract $123.00	15%
	$716.40	$1,239.40	subtract $247.79	28%	$1,068.40	$1,904.40	subtract $450.32	28%
	$1,239.40	$2,535.40	subtract $320.48	31%	$1,904.40	$3,079.40	subtract $567.77	31%
	$2,535.40	$5,200.40	subtract $594.72	36%	$3,079.40	$5,251.40	subtract $883.22	36%
	$5,200.40	.....	subtract $991.57	39.6%	$5,251.40	.....	subtract $1,258.47	39.6%
6	$0.00	$764.48	subtract $50.00	15%	$0.00	$1,116.48	subtract $123.00	15%
	$764.48	$1,287.48	subtract $247.79	28%	$1,116.48	$1,952.48	subtract $450.32	28%
	$1,287.48	$2,583.48	subtract $320.48	31%	$1,952.48	$3,127.48	subtract $567.77	31%
	$2,583.48	$5,248.48	subtract $594.72	36%	$3,127.48	$5,299.48	subtract $883.22	36%
	$5,248.48	.....	subtract $991.57	39.6%	$5,299.48	.....	subtract $1,258.47	39.6%
7	$0.00	$812.56	subtract $50.00	15%	$0.00	$1,164.56	subtract $123.00	15%
	$812.56	$1,335.56	subtract $247.79	28%	$1,164.56	$2,000.56	subtract $450.32	28%
	$1,335.56	$2,631.56	subtract $320.48	31%	$2,000.56	$3,175.56	subtract $567.77	31%
	$2,631.56	$5,296.56	subtract $594.72	36%	$3,175.56	$5,347.56	subtract $883.22	36%
	$5,296.56	.....	subtract $991.57	39.6%	$5,347.56	.....	subtract $1,258.47	39.6%
8	$0.00	$860.64	subtract $50.00	15%	$0.00	$1,212.64	subtract $123.00	15%
	$860.64	$1,383.64	subtract $247.79	28%	$1,212.64	$2,048.64	subtract $450.32	28%
	$1,383.64	$2,679.64	subtract $320.48	31%	$2,048.64	$3,223.64	subtract $567.77	31%
	$2,679.64	$5,344.64	subtract $594.72	36%	$3,223.64	$5,395.64	subtract $883.22	36%
	$5,344.64	.....	subtract $991.57	39.6%	$5,395.64	.....	subtract $1,258.47	39.6%
9[2]	$0.00	$908.72	subtract $50.00	15%	$0.00	$1,260.72	subtract $123.00	15%
	$908.72	$1,431.72	subtract $247.79	28%	$1,260.72	$2,096.72	subtract $450.32	28%
	$1,431.72	$2,727.72	subtract $320.48	31%	$2,096.72	$3,271.72	subtract $567.77	31%
	$2,727.72	$5,392.72	subtract $594.72	36%	$3,271.72	$5,443.72	subtract $883.22	36%
	$5,392.72	.....	subtract $991.57	39.6%	$5,443.72	.....	subtract $1,258.47	39.6%

Instructions

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

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

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

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

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

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

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $48.08 for each additional allowance claimed.

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons					Married Persons				
	And gross wages are—		from excess wages[1]		Multiply result by—	And gross wages are—		from excess wages[1]		Multiply result by—
	Over	But not over				Over	But not over			
	A	B	C		D	A	B	C		D
0	$0.00	$952.00	subtract	$100.00	15%	$0.00	$1,656.00	subtract	$246.00	15%
	$952.00	$1,998.00	subtract	$495.57	28%	$1,656.00	$3,329.00	subtract	$900.64	28%
	$1,998.00	$4,590.00	subtract	$640.97	31%	$3,329.00	$5,679.00	subtract	$1,135.65	31%
	$4,590.00	$9,919.00	subtract	$1,189.44	36%	$5,679.00	$10,021.00	subtract	$1,766.67	36%
	$9,919.00	.....	subtract	$1,983.04	39.6%	$10,021.00	.....	subtract	$2,517.06	39.6%
1	$0.00	$1,048.15	subtract	$100.00	15%	$0.00	$1,752.15	subtract	$246.00	15%
	$1,048.15	$2,094.15	subtract	$495.57	28%	$1,752.15	$3,425.15	subtract	$900.64	28%
	$2,094.15	$4,686.15	subtract	$640.97	31%	$3,425.15	$5,775.15	subtract	$1,135.65	31%
	$4,686.15	$10,015.15	subtract	$1,189.44	36%	$5,775.15	$10,117.15	subtract	$1,766.67	36%
	$10,015.15	.....	subtract	$1,983.04	39.6%	$10,117.15	.....	subtract	$2,517.06	39.6%
2	$0.00	$1,144.30	subtract	$100.00	15%	$0.00	$1,848.30	subtract	$246.00	15%
	$1,144.30	$2,190.30	subtract	$495.57	28%	$1,848.30	$3,521.30	subtract	$900.64	28%
	$2,190.30	$4,782.30	subtract	$640.97	31%	$3,521.30	$5,871.30	subtract	$1,135.65	31%
	$4,782.30	$10,111.30	subtract	$1,189.44	36%	$5,871.30	$10,213.30	subtract	$1,766.67	36%
	$10,111.30	.....	subtract	$1,983.04	39.6%	$10,213.30	.....	subtract	$2,517.06	39.6%
3	$0.00	$1,240.45	subtract	$100.00	15%	$0.00	$1,944.45	subtract	$246.00	15%
	$1,240.45	$2,286.45	subtract	$495.57	28%	$1,944.45	$3,617.45	subtract	$900.64	28%
	$2,286.45	$4,878.45	subtract	$640.97	31%	$3,617.45	$5,967.45	subtract	$1,135.65	31%
	$4,878.45	$10,207.45	subtract	$1,189.44	36%	$5,967.45	$10,309.45	subtract	$1,766.67	36%
	$10,207.45	.....	subtract	$1,983.04	39.6%	$10,309.45	.....	subtract	$2,517.06	39.6%
4	$0.00	$1,336.60	subtract	$100.00	15%	$0.00	$2,040.60	subtract	$246.00	15%
	$1,336.60	$2,382.60	subtract	$495.57	28%	$2,040.60	$3,713.60	subtract	$900.64	28%
	$2,382.60	$4,974.60	subtract	$640.97	31%	$3,713.60	$6,063.60	subtract	$1,135.65	31%
	$4,974.60	$10,303.60	subtract	$1,189.44	36%	$6,063.60	$10,405.60	subtract	$1,766.67	36%
	$10,303.60	.....	subtract	$1,983.04	39.6%	$10,405.60	.....	subtract	$2,517.06	39.6%
5	$0.00	$1,432.75	subtract	$100.00	15%	$0.00	$2,136.75	subtract	$246.00	15%
	$1,432.75	$2,478.75	subtract	$495.57	28%	$2,136.75	$3,809.75	subtract	$900.64	28%
	$2,478.75	$5,070.75	subtract	$640.97	31%	$3,809.75	$6,159.75	subtract	$1,135.65	31%
	$5,070.75	$10,399.75	subtract	$1,189.44	36%	$6,159.75	$10,501.75	subtract	$1,766.67	36%
	$10,399.75	.....	subtract	$1,983.04	39.6%	$10,501.75	.....	subtract	$2,517.06	39.6%
6	$0.00	$1,528.90	subtract	$100.00	15%	$0.00	$2,232.90	subtract	$246.00	15%
	$1,528.90	$2,574.90	subtract	$495.57	28%	$2,232.90	$3,905.90	subtract	$900.64	28%
	$2,574.90	$5,166.90	subtract	$640.97	31%	$3,905.90	$6,255.90	subtract	$1,135.65	31%
	$5,166.90	$10,495.90	subtract	$1,189.44	36%	$6,255.90	$10,597.90	subtract	$1,766.67	36%
	$10,495.90	.....	subtract	$1,983.04	39.6%	$10,597.90	.....	subtract	$2,517.06	39.6%
7	$0.00	$1,625.05	subtract	$100.00	15%	$0.00	$2,329.05	subtract	$246.00	15%
	$1,625.05	$2,671.05	subtract	$495.57	28%	$2,329.05	$4,002.05	subtract	$900.64	28%
	$2,671.05	$5,263.05	subtract	$640.97	31%	$4,002.05	$6,352.05	subtract	$1,135.65	31%
	$5,263.05	$10,592.05	subtract	$1,189.44	36%	$6,352.05	$10,694.05	subtract	$1,766.67	36%
	$10,592.05	.....	subtract	$1,983.04	39.6%	$10,694.05	.....	subtract	$2,517.06	39.6%
8	$0.00	$1,721.20	subtract	$100.00	15%	$0.00	$2,425.20	subtract	$246.00	15%
	$1,721.20	$2,767.20	subtract	$495.57	28%	$2,425.20	$4,098.20	subtract	$900.64	28%
	$2,767.20	$5,359.20	subtract	$640.97	31%	$4,098.20	$6,448.20	subtract	$1,135.65	31%
	$5,359.20	$10,688.20	subtract	$1,189.44	36%	$6,448.20	$10,790.20	subtract	$1,766.67	36%
	$10,688.20	.....	subtract	$1,983.04	39.6%	$10,790.20	.....	subtract	$2,517.06	39.6%
9[2]	$0.00	$1,817.35	subtract	$100.00	15%	$0.00	$2,521.35	subtract	$246.00	15%
	$1,817.35	$2,863.35	subtract	$495.57	28%	$2,521.35	$4,194.35	subtract	$900.64	28%
	$2,863.35	$5,455.35	subtract	$640.97	31%	$4,194.35	$6,544.35	subtract	$1,135.65	31%
	$5,455.35	$10,784.35	subtract	$1,189.44	36%	$6,544.35	$10,886.35	subtract	$1,766.67	36%
	$10,784.35	.....	subtract	$1,983.04	39.6%	$10,886.35	.....	subtract	$2,517.06	39.6%

Instructions

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

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

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

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

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

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

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $96.15 for each additional allowance claimed.

(For Wages Paid in 1995)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages[1]	Multiply result by—	And gross wages are—		from excess wages[1]	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	$0.00	$1,031.00	subtract $108.00	15%	$0.00	$1,794.00	subtract $267.00	15%
	$1,031.00	$2,165.00	subtract $536.54	28%	$1,794.00	$3,606.00	subtract $975.96	28%
	$2,165.00	$4,973.00	subtract $694.13	31%	$3,606.00	$6,152.00	subtract $1,230.48	31%
	$4,973.00	$10,746.00	subtract $1,288.42	36%	$6,152.00	$10,856.00	subtract $1,914.03	36%
	$10,746.00	.....	subtract $2,148.20	39.6%	$10,856.00	.....	subtract $2,726.93	39.6%
1	$0.00	$1,135.17	subtract $108.00	15%	$0.00	$1,898.17	subtract $267.00	15%
	$1,135.17	$2,269.17	subtract $536.54	28%	$1,898.17	$3,710.17	subtract $975.96	28%
	$2,269.17	$5,077.17	subtract $694.13	31%	$3,710.17	$6,256.17	subtract $1,230.48	31%
	$5,077.17	$10,850.17	subtract $1,288.42	36%	$6,256.17	$10,960.17	subtract $1,914.03	36%
	$10,850.17	.....	subtract $2,148.20	39.6%	$10,960.17	.....	subtract $2,726.93	39.6%
2	$0.00	$1,239.34	subtract $108.00	15%	$0.00	$2,002.34	subtract $267.00	15%
	$1,239.34	$2,373.34	subtract $536.54	28%	$2,002.34	$3,814.34	subtract $975.96	28%
	$2,373.34	$5,181.34	subtract $694.13	31%	$3,814.34	$6,360.34	subtract $1,230.48	31%
	$5,181.34	$10,954.34	subtract $1,288.42	36%	$6,360.34	$11,064.34	subtract $1,914.03	36%
	$10,954.34	.....	subtract $2,148.20	39.6%	$11,064.34	.....	subtract $2,726.93	39.6%
3	$0.00	$1,343.51	subtract $108.00	15%	$0.00	$2,106.51	subtract $267.00	15%
	$1,343.51	$2,477.51	subtract $536.54	28%	$2,106.51	$3,918.51	subtract $975.96	28%
	$2,477.51	$5,285.51	subtract $694.13	31%	$3,918.51	$6,464.51	subtract $1,230.48	31%
	$5,285.51	$11,058.51	subtract $1,288.42	36%	$6,464.51	$11,168.51	subtract $1,914.03	36%
	$11,058.51	.....	subtract $2,148.20	39.6%	$11,168.51	.....	subtract $2,726.93	39.6%
4	$0.00	$1,447.68	subtract $108.00	15%	$0.00	$2,210.68	subtract $267.00	15%
	$1,447.68	$2,581.68	subtract $536.54	28%	$2,210.68	$4,022.68	subtract $975.96	28%
	$2,581.68	$5,389.68	subtract $694.13	31%	$4,022.68	$6,568.68	subtract $1,230.48	31%
	$5,389.68	$11,162.68	subtract $1,288.42	36%	$6,568.68	$11,272.68	subtract $1,914.03	36%
	$11,162.68	.....	subtract $2,148.20	39.6%	$11,272.68	.....	subtract $2,726.93	39.6%
5	$0.00	$1,551.85	subtract $108.00	15%	$0.00	$2,314.85	subtract $267.00	15%
	$1,551.85	$2,685.85	subtract $536.54	28%	$2,314.85	$4,126.85	subtract $975.96	28%
	$2,685.85	$5,493.85	subtract $694.13	31%	$4,126.85	$6,672.85	subtract $1,230.48	31%
	$5,493.85	$11,266.85	subtract $1,288.42	36%	$6,672.85	$11,376.85	subtract $1,914.03	36%
	$11,266.85	.....	subtract $2,148.20	39.6%	$11,376.85	.....	subtract $2,726.93	39.6%
6	$0.00	$1,656.02	subtract $108.00	15%	$0.00	$2,419.02	subtract $267.00	15%
	$1,656.02	$2,790.02	subtract $536.54	28%	$2,419.02	$4,231.02	subtract $975.96	28%
	$2,790.02	$5,598.02	subtract $694.13	31%	$4,231.02	$6,777.02	subtract $1,230.48	31%
	$5,598.02	$11,371.02	subtract $1,288.42	36%	$6,777.02	$11,481.02	subtract $1,914.03	36%
	$11,371.02	.....	subtract $2,148.20	39.6%	$11,481.02	.....	subtract $2,726.93	39.6%
7	$0.00	$1,760.19	subtract $108.00	15%	$0.00	$2,523.19	subtract $267.00	15%
	$1,760.19	$2,894.19	subtract $536.54	28%	$2,523.19	$4,335.19	subtract $975.96	28%
	$2,894.19	$5,702.19	subtract $694.13	31%	$4,335.19	$6,881.19	subtract $1,230.48	31%
	$5,702.19	$11,475.19	subtract $1,288.42	36%	$6,881.19	$11,585.19	subtract $1,914.03	36%
	$11,475.19	.....	subtract $2,148.20	39.6%	$11,585.19	.....	subtract $2,726.93	39.6%
8	$0.00	$1,864.36	subtract $108.00	15%	$0.00	$2,627.36	subtract $267.00	15%
	$1,864.36	$2,998.36	subtract $536.54	28%	$2,627.36	$4,439.36	subtract $975.96	28%
	$2,998.36	$5,806.36	subtract $694.13	31%	$4,439.36	$6,985.36	subtract $1,230.48	31%
	$5,806.36	$11,579.36	subtract $1,288.42	36%	$6,985.36	$11,689.36	subtract $1,914.03	36%
	$11,579.36	.....	subtract $2,148.20	39.6%	$11,689.36	.....	subtract $2,726.93	39.6%
9[2]	$0.00	$1,968.53	subtract $108.00	15%	$0.00	$2,731.53	subtract $267.00	15%
	$1,968.53	$3,102.53	subtract $536.54	28%	$2,731.53	$4,543.53	subtract $975.96	28%
	$3,102.53	$5,910.53	subtract $694.13	31%	$4,543.53	$7,089.53	subtract $1,230.48	31%
	$5,910.53	$11,683.53	subtract $1,288.42	36%	$7,089.53	$11,793.53	subtract $1,914.03	36%
	$11,683.53	.....	subtract $2,148.20	39.6%	$11,793.53	.....	subtract $2,726.93	39.6%

Instructions

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

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

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

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

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

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

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $104.17 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages[1]	Multiply result by—	And gross wages are—		from excess wages[1]	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	$0.00	$2,063.00	subtract $217.00	15%	$0.00	$3,588.00	subtract $533.00	15%
	$2,063.00	$4,329.00	subtract $1,074.07	28%	$3,588.00	$7,213.00	subtract $1,951.39	28%
	$4,329.00	$9,946.00	subtract $1,389.06	31%	$7,213.00	$12,304.00	subtract $2,460.58	31%
	$9,946.00	$21,492.00	subtract $2,577.53	36%	$12,304.00	$21,713.00	subtract $3,827.72	36%
	$21,492.00	.....	subtract $4,297.03	39.6%	$21,713.00	.....	subtract $5,453.66	39.6%
1	$0.00	$2,271.33	subtract $217.00	15%	$0.00	$3,796.33	subtract $533.00	15%
	$2,271.33	$4,537.33	subtract $1,074.07	28%	$3,796.33	$7,421.33	subtract $1,951.39	28%
	$4,537.33	$10,154.33	subtract $1,389.06	31%	$7,421.33	$12,512.33	subtract $2,460.58	31%
	$10,154.33	$21,700.33	subtract $2,577.53	36%	$12,512.33	$21,921.33	subtract $3,827.72	36%
	$21,700.33	.....	subtract $4,297.03	39.6%	$21,921.33	.....	subtract $5,453.66	39.6%
2	$0.00	$2,479.66	subtract $217.00	15%	$0.00	$4,004.66	subtract $533.00	15%
	$2,479.66	$4,745.66	subtract $1,074.07	28%	$4,004.66	$7,629.66	subtract $1,951.39	28%
	$4,745.66	$10,362.66	subtract $1,389.06	31%	$7,629.66	$12,720.66	subtract $2,460.58	31%
	$10,362.66	$21,908.66	subtract $2,577.53	36%	$12,720.66	$22,129.66	subtract $3,827.72	36%
	$21,908.66	.....	subtract $4,297.03	39.6%	$22,129.66	.....	subtract $5,453.66	39.6%
3	$0.00	$2,687.99	subtract $217.00	15%	$0.00	$4,212.99	subtract $533.00	15%
	$2,687.99	$4,953.99	subtract $1,074.07	28%	$4,212.99	$7,837.99	subtract $1,951.39	28%
	$4,953.99	$10,570.99	subtract $1,389.06	31%	$7,837.99	$12,928.99	subtract $2,460.58	31%
	$10,570.99	$22,116.99	subtract $2,577.53	36%	$12,928.99	$22,337.99	subtract $3,827.72	36%
	$22,116.99	.....	subtract $4,297.03	39.6%	$22,337.99	.....	subtract $5,453.66	39.6%
4	$0.00	$2,896.32	subtract $217.00	15%	$0.00	$4,421.32	subtract $533.00	15%
	$2,896.32	$5,162.32	subtract $1,074.07	28%	$4,421.32	$8,046.32	subtract $1,951.39	28%
	$5,162.32	$10,779.32	subtract $1,389.06	31%	$8,046.32	$13,137.32	subtract $2,460.58	31%
	$10,779.32	$22,325.32	subtract $2,577.53	36%	$13,137.32	$22,546.32	subtract $3,827.72	36%
	$22,325.32	.....	subtract $4,297.03	39.6%	$22,546.32	.....	subtract $5,453.66	39.6%
5	$0.00	$3,104.65	subtract $217.00	15%	$0.00	$4,629.65	subtract $533.00	15%
	$3,104.65	$5,370.65	subtract $1,074.07	28%	$4,629.65	$8,254.65	subtract $1,951.39	28%
	$5,370.65	$10,987.65	subtract $1,389.06	31%	$8,254.65	$13,345.65	subtract $2,460.58	31%
	$10,987.65	$22,533.65	subtract $2,577.53	36%	$13,345.65	$22,754.65	subtract $3,827.72	36%
	$22,533.65	.....	subtract $4,297.03	39.6%	$22,754.65	.....	subtract $5,453.66	39.6%
6	$0.00	$3,312.98	subtract $217.00	15%	$0.00	$4,837.98	subtract $533.00	15%
	$3,312.98	$5,578.98	subtract $1,074.07	28%	$4,837.98	$8,462.98	subtract $1,951.39	28%
	$5,578.98	$11,195.98	subtract $1,389.06	31%	$8,462.98	$13,553.98	subtract $2,460.58	31%
	$11,195.98	$22,741.98	subtract $2,577.53	36%	$13,553.98	$22,962.98	subtract $3,827.72	36%
	$22,741.98	.....	subtract $4,297.03	39.6%	$22,962.98	.....	subtract $5,453.66	39.6%
7	$0.00	$3,521.31	subtract $217.00	15%	$0.00	$5,046.31	subtract $533.00	15%
	$3,521.31	$5,787.31	subtract $1,074.07	28%	$5,046.31	$8,671.31	subtract $1,951.39	28%
	$5,787.31	$11,404.31	subtract $1,389.06	31%	$8,671.31	$13,762.31	subtract $2,460.58	31%
	$11,404.31	$22,950.31	subtract $2,577.53	36%	$13,762.31	$23,171.31	subtract $3,827.72	36%
	$22,950.31	.....	subtract $4,297.03	39.6%	$23,171.31	.....	subtract $5,453.66	39.6%
8	$0.00	$3,729.64	subtract $217.00	15%	$0.00	$5,254.64	subtract $533.00	15%
	$3,729.64	$5,995.64	subtract $1,074.07	28%	$5,254.64	$8,879.64	subtract $1,951.39	28%
	$5,995.64	$11,612.64	subtract $1,389.06	31%	$8,879.64	$13,970.64	subtract $2,460.58	31%
	$11,612.64	$23,158.64	subtract $2,577.53	36%	$13,970.64	$23,379.64	subtract $3,827.72	36%
	$23,158.64	.....	subtract $4,297.03	39.6%	$23,379.64	.....	subtract $5,453.66	39.6%
9[2]	$0.00	$3,937.97	subtract $217.00	15%	$0.00	$5,462.97	subtract $533.00	15%
	$3,937.97	$6,203.97	subtract $1,074.07	28%	$5,462.97	$9,087.97	subtract $1,951.39	28%
	$6,203.97	$11,820.97	subtract $1,389.06	31%	$9,087.97	$14,178.97	subtract $2,460.58	31%
	$11,820.97	$23,366.97	subtract $2,577.53	36%	$14,178.97	$23,587.97	subtract $3,827.72	36%
	$23,366.97	.....	subtract $4,297.03	39.6%	$23,587.97	.....	subtract $5,453.66	39.6%

Instructions

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

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

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

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

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

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

[2] You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by $208.33 for each additional allowance claimed.

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

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

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

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication or in Circular E. For wages that do not exceed $61,200, the combined social security tax rate and Medicare tax rate is 7.65% for both the employer and the employee for wages paid in 1995. You can figure the employee social security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for income tax withholding, social security, and Medicare are the same. When you have paid more than the maximum amount of wages subject to social security tax ($61,200 for 1995) in a calendar year, you may no longer use the combined tables. Also, do not use the combined tables in other cases when the wages are not the same.

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

1. Employee social security tax withheld. Multiply the wages by 6.2%.

2. Employee Medicare tax withheld. Multiply the wages by 1.45%.

3. Income tax withheld. Subtract the amounts from steps 1 and 2 from the total tax withheld.

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

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$55**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	**60**	$5.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40	$4.40
60	**65**	6.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	**70**	8.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	**75**	8.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	**80**	9.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	**85**	11.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	**90**	12.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	**95**	13.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	**100**	14.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	**105**	15.84	8.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	**110**	17.22	9.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	**115**	17.61	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	**120**	18.99	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	**125**	20.37	13.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	**130**	21.75	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	**135**	22.14	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	**140**	23.52	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	**145**	24.90	17.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	**150**	26.28	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	**155**	26.67	19.67	12.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	**160**	28.05	21.05	14.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	**165**	29.43	22.43	14.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	**170**	30.81	22.81	15.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	**175**	31.20	24.20	17.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	**180**	32.58	25.58	18.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	**185**	33.96	26.96	18.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	**190**	35.34	27.34	20.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	**195**	35.73	28.73	21.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	**200**	37.11	30.11	23.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	**210**	38.68	31.68	24.68	17.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	**220**	41.45	34.45	26.45	19.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	**230**	43.21	36.21	29.21	22.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	**240**	45.98	38.98	30.98	23.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	**250**	47.74	40.74	33.74	26.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	**260**	50.51	43.51	35.51	28.51	21.51	19.51	19.51	19.51	19.51	19.51	19.51
260	**270**	52.27	45.27	38.27	31.27	23.27	20.27	20.27	20.27	20.27	20.27	20.27
270	**280**	55.04	48.04	40.04	33.04	26.04	21.04	21.04	21.04	21.04	21.04	21.04
280	**290**	56.80	49.80	42.80	35.80	27.80	21.80	21.80	21.80	21.80	21.80	21.80
290	**300**	59.57	52.57	44.57	37.57	30.57	23.57	22.57	22.57	22.57	22.57	22.57
300	**310**	61.33	54.33	47.33	40.33	32.33	25.33	23.33	23.33	23.33	23.33	23.33
310	**320**	64.10	57.10	49.10	42.10	35.10	28.10	24.10	24.10	24.10	24.10	24.10
320	**330**	65.86	58.86	51.86	44.86	36.86	29.86	24.86	24.86	24.86	24.86	24.86
330	**340**	68.63	61.63	53.63	46.63	39.63	32.63	25.63	25.63	25.63	25.63	25.63
340	**350**	70.39	63.39	56.39	49.39	41.39	34.39	27.39	26.39	26.39	26.39	26.39
350	**360**	73.16	66.16	58.16	51.16	44.16	37.16	29.16	27.16	27.16	27.16	27.16
360	**370**	74.92	67.92	60.92	53.92	45.92	38.92	31.92	27.92	27.92	27.92	27.92
370	**380**	77.69	70.69	62.69	55.69	48.69	41.69	33.69	28.69	28.69	28.69	28.69
380	**390**	79.45	72.45	65.45	58.45	50.45	43.45	36.45	29.45	29.45	29.45	29.45
390	**400**	82.22	75.22	67.22	60.22	53.22	46.22	38.22	31.22	30.22	30.22	30.22
400	**410**	83.98	76.98	69.98	62.98	54.98	47.98	40.98	33.98	30.98	30.98	30.98
410	**420**	86.75	79.75	71.75	64.75	57.75	50.75	42.75	35.75	31.75	31.75	31.75
420	**430**	88.51	81.51	74.51	67.51	59.51	52.51	45.51	38.51	32.51	32.51	32.51
430	**440**	91.28	84.28	76.28	69.28	62.28	55.28	47.28	40.28	33.28	33.28	33.28
440	**450**	93.04	86.04	79.04	72.04	64.04	57.04	50.04	43.04	36.04	34.04	34.04
450	**460**	95.81	88.81	80.81	73.81	66.81	59.81	51.81	44.81	37.81	34.81	34.81
460	**470**	97.57	90.57	83.57	76.57	68.57	61.57	54.57	47.57	40.57	35.57	35.57
470	**480**	100.34	93.34	85.34	78.34	71.34	64.34	56.34	49.34	42.34	36.34	36.34
480	**490**	103.10	95.10	88.10	81.10	73.10	66.10	59.10	52.10	45.10	37.10	37.10
490	**500**	106.87	97.87	89.87	82.87	75.87	68.87	60.87	53.87	46.87	39.87	37.87
500	**510**	110.63	99.63	92.63	85.63	77.63	70.63	63.63	56.63	49.63	41.63	38.63
510	**520**	114.40	102.40	94.40	87.40	80.40	73.40	65.40	58.40	51.40	44.40	39.40
520	**530**	118.16	104.16	97.16	90.16	82.16	75.16	68.16	61.16	54.16	46.16	40.16
530	**540**	120.93	107.93	98.93	91.93	84.93	77.93	69.93	62.93	55.93	48.93	41.93
540	**550**	124.69	111.69	101.69	94.69	86.69	79.69	72.69	65.69	58.69	50.69	43.69
550	**560**	128.46	115.46	103.46	96.46	89.46	82.46	74.46	67.46	60.46	53.46	46.46
560	**570**	132.22	118.22	106.22	99.22	91.22	84.22	77.22	70.22	63.22	55.22	48.22
570	**580**	135.99	121.99	108.99	100.99	93.99	86.99	78.99	71.99	64.99	57.99	50.99
580	**590**	138.75	125.75	112.75	103.75	95.75	88.75	81.75	74.75	67.75	59.75	52.75
590	**600**	142.52	129.52	115.52	105.52	98.52	91.52	83.52	76.52	69.52	62.52	55.52

(Continued on next page)

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$600	**$610**	$146.28	$133.28	$119.28	$108.28	$100.28	$93.28	$86.28	$79.28	$72.28	$64.28	$57.28
610	**620**	150.05	136.05	123.05	110.05	103.05	96.05	88.05	81.05	74.05	67.05	60.05
620	**630**	153.81	139.81	126.81	112.81	104.81	97.81	90.81	83.81	76.81	68.81	61.81
630	**640**	156.58	143.58	130.58	116.58	107.58	100.58	92.58	85.58	78.58	71.58	64.58
640	**650**	160.34	147.34	133.34	120.34	109.34	102.34	95.34	88.34	81.34	73.34	66.34
650	**660**	164.11	151.11	137.11	124.11	112.11	105.11	97.11	90.11	83.11	76.11	69.11
660	**670**	167.87	153.87	140.87	126.87	113.87	106.87	99.87	92.87	85.87	77.87	70.87
670	**680**	171.64	157.64	144.64	130.64	117.64	109.64	101.64	94.64	87.64	80.64	73.64
680	**690**	174.40	161.40	148.40	134.40	121.40	111.40	104.40	97.40	90.40	82.40	75.40
690	**700**	178.17	165.17	151.17	138.17	124.17	114.17	106.17	99.17	92.17	85.17	78.17
700	**710**	181.93	168.93	154.93	141.93	127.93	115.93	108.93	101.93	94.93	86.93	79.93
710	**720**	185.70	171.70	158.70	144.70	131.70	118.70	110.70	103.70	96.70	89.70	82.70
720	**730**	189.46	175.46	162.46	148.46	135.46	121.46	113.46	106.46	99.46	91.46	84.46
730	**740**	192.23	179.23	166.23	152.23	139.23	125.23	115.23	108.23	101.23	94.23	87.23
740	**750**	195.99	182.99	168.99	155.99	141.99	128.99	117.99	110.99	103.99	95.99	88.99
750	**760**	199.76	186.76	172.76	159.76	145.76	132.76	119.76	112.76	105.76	98.76	91.76
760	**770**	203.52	189.52	176.52	162.52	149.52	136.52	122.52	115.52	108.52	100.52	93.52
770	**780**	207.29	193.29	180.29	166.29	153.29	139.29	126.29	117.29	110.29	103.29	96.29
780	**790**	210.05	197.05	184.05	170.05	157.05	143.05	130.05	120.05	113.05	105.05	98.05
790	**800**	213.82	200.82	186.82	173.82	159.82	146.82	132.82	121.82	114.82	107.82	100.82
800	**810**	217.58	204.58	190.58	177.58	163.58	150.58	136.58	124.58	117.58	109.58	102.58
810	**820**	221.35	207.35	194.35	180.35	167.35	154.35	140.35	127.35	119.35	112.35	105.35
820	**830**	225.11	211.11	198.11	184.11	171.11	157.11	144.11	130.11	122.11	114.11	107.11
830	**840**	227.88	214.88	201.88	187.88	174.88	160.88	147.88	133.88	123.88	116.88	109.88
840	**850**	231.64	218.64	204.64	191.64	177.64	164.64	150.64	137.64	126.64	118.64	111.64
850	**860**	235.41	222.41	208.41	195.41	181.41	168.41	154.41	141.41	128.41	121.41	114.41
860	**870**	239.17	225.17	212.17	198.17	185.17	172.17	158.17	145.17	131.17	123.17	116.17
870	**880**	242.94	228.94	215.94	201.94	188.94	174.94	161.94	147.94	134.94	125.94	118.94
880	**890**	245.70	232.70	219.70	205.70	192.70	178.70	165.70	151.70	138.70	127.70	120.70
890	**900**	249.47	236.47	222.47	209.47	195.47	182.47	168.47	155.47	142.47	130.47	123.47
900	**910**	253.23	240.23	226.23	213.23	199.23	186.23	172.23	159.23	145.23	132.23	125.23
910	**920**	257.00	243.00	230.00	216.00	203.00	190.00	176.00	163.00	149.00	136.00	128.00
920	**930**	260.76	246.76	233.76	219.76	206.76	192.76	179.76	165.76	152.76	138.76	129.76
930	**940**	263.53	250.53	237.53	223.53	210.53	196.53	183.53	169.53	156.53	142.53	132.53
940	**950**	267.29	254.29	240.29	227.29	213.29	200.29	186.29	173.29	160.29	146.29	134.29
950	**960**	271.06	258.06	244.06	231.06	217.06	204.06	190.06	177.06	163.06	150.06	137.06
960	**970**	274.82	260.82	247.82	233.82	220.82	207.82	193.82	180.82	166.82	153.82	139.82
970	**980**	278.59	264.59	251.59	237.59	224.59	210.59	197.59	183.59	170.59	156.59	143.59
980	**990**	281.35	268.35	255.35	241.35	228.35	214.35	201.35	187.35	174.35	160.35	147.35
990	**1,000**	285.12	272.12	258.12	245.12	231.12	218.12	204.12	191.12	178.12	164.12	151.12
1,000	**1,010**	288.88	275.88	261.88	248.88	234.88	221.88	207.88	194.88	180.88	167.88	153.88
1,010	**1,020**	292.65	278.65	265.65	251.65	238.65	225.65	211.65	198.65	184.65	171.65	157.65
1,020	**1,030**	296.41	282.41	269.41	255.41	242.41	228.41	215.41	201.41	188.41	174.41	161.41
1,030	**1,040**	301.18	286.18	273.18	259.18	246.18	232.18	219.18	205.18	192.18	178.18	165.18
1,040	**1,050**	304.94	289.94	275.94	262.94	248.94	235.94	221.94	208.94	195.94	181.94	168.94
1,050	**1,060**	308.71	293.71	279.71	266.71	252.71	239.71	225.71	212.71	198.71	185.71	171.71
1,060	**1,070**	312.47	297.47	283.47	269.47	256.47	243.47	229.47	216.47	202.47	189.47	175.47
1,070	**1,080**	316.24	301.24	287.24	273.24	260.24	246.24	233.24	219.24	206.24	192.24	179.24
1,080	**1,090**	320.00	305.00	291.00	277.00	264.00	250.00	237.00	223.00	210.00	196.00	183.00
1,090	**1,100**	323.77	308.77	293.77	280.77	266.77	253.77	239.77	226.77	213.77	199.77	186.77
1,100	**1,110**	327.53	312.53	297.53	284.53	270.53	257.53	243.53	230.53	216.53	203.53	189.53
1,110	**1,120**	331.30	316.30	301.30	287.30	274.30	261.30	247.30	234.30	220.30	207.30	193.30
1,120	**1,130**	335.06	321.06	306.06	291.06	278.06	264.06	251.06	237.06	224.06	210.06	197.06
1,130	**1,140**	339.83	324.83	309.83	294.83	281.83	267.83	254.83	240.83	227.83	213.83	200.83
1,140	**1,150**	343.59	328.59	313.59	298.59	284.59	271.59	257.59	244.59	231.59	217.59	204.59
1,150	**1,160**	347.36	332.36	317.36	302.36	288.36	275.36	261.36	248.36	234.36	221.36	207.36
1,160	**1,170**	351.12	336.12	321.12	306.12	292.12	279.12	265.12	252.12	238.12	225.12	211.12
1,170	**1,180**	354.89	339.89	324.89	309.89	295.89	281.89	268.89	254.89	241.89	227.89	214.89
1,180	**1,190**	358.65	343.65	328.65	313.65	299.65	285.65	272.65	258.65	245.65	231.65	218.65
1,190	**1,200**	362.42	347.42	332.42	317.42	302.42	289.42	275.42	262.42	249.42	235.42	222.42
1,200	**1,210**	366.18	351.18	336.18	321.18	307.18	293.18	279.18	266.18	252.18	239.18	225.18
1,210	**1,220**	369.95	354.95	339.95	325.95	310.95	296.95	282.95	269.95	255.95	242.95	228.95
1,220	**1,230**	373.71	359.71	344.71	329.71	314.71	299.71	286.71	272.71	259.71	245.71	232.71
1,230	**1,240**	378.48	363.48	348.48	333.48	318.48	303.48	290.48	276.48	263.48	249.48	236.48
1,240	**1,250**	382.24	367.24	352.24	337.24	322.24	307.24	293.24	280.24	267.24	253.24	240.24

$1,250 and over — Do not use this table. See page 17 for instructions.

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$125**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	**130**	$10.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75	$9.75
130	**135**	11.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	**140**	12.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	**145**	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	**150**	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	**155**	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	**160**	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	**165**	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	**170**	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	**175**	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	**180**	21.58	14.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	**185**	22.96	15.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	**190**	24.34	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	**195**	24.73	17.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	**200**	26.11	19.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	**210**	27.68	20.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	**220**	30.45	23.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	**230**	32.21	25.21	18.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	**240**	34.98	27.98	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	**250**	36.74	29.74	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	**260**	39.51	32.51	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	**270**	41.27	34.27	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	**280**	44.04	37.04	29.04	22.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	**290**	45.80	38.80	31.80	24.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	**300**	48.57	41.57	33.57	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	**310**	50.33	43.33	36.33	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	**320**	53.10	46.10	38.10	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	**330**	54.86	47.86	40.86	33.86	25.86	24.86	24.86	24.86	24.86	24.86	24.86
330	**340**	57.63	50.63	42.63	35.63	28.63	25.63	25.63	25.63	25.63	25.63	25.63
340	**350**	59.39	52.39	45.39	38.39	30.39	26.39	26.39	26.39	26.39	26.39	26.39
350	**360**	62.16	55.16	47.16	40.16	33.16	27.16	27.16	27.16	27.16	27.16	27.16
360	**370**	63.92	56.92	49.92	42.92	34.92	27.92	27.92	27.92	27.92	27.92	27.92
370	**380**	66.69	59.69	51.69	44.69	37.69	30.69	28.69	28.69	28.69	28.69	28.69
380	**390**	68.45	61.45	54.45	47.45	39.45	32.45	29.45	29.45	29.45	29.45	29.45
390	**400**	71.22	64.22	56.22	49.22	42.22	35.22	30.22	30.22	30.22	30.22	30.22
400	**410**	72.98	65.98	58.98	51.98	43.98	36.98	30.98	30.98	30.98	30.98	30.98
410	**420**	75.75	68.75	60.75	53.75	46.75	39.75	32.75	31.75	31.75	31.75	31.75
420	**430**	77.51	70.51	63.51	56.51	48.51	41.51	34.51	32.51	32.51	32.51	32.51
430	**440**	80.28	73.28	65.28	58.28	51.28	44.28	37.28	33.28	33.28	33.28	33.28
440	**450**	82.04	75.04	68.04	61.04	53.04	46.04	39.04	34.04	34.04	34.04	34.04
450	**460**	84.81	77.81	69.81	62.81	55.81	48.81	41.81	34.81	34.81	34.81	34.81
460	**470**	86.57	79.57	72.57	65.57	57.57	50.57	43.57	36.57	35.57	35.57	35.57
470	**480**	89.34	82.34	74.34	67.34	60.34	53.34	46.34	38.34	36.34	36.34	36.34
480	**490**	91.10	84.10	77.10	70.10	62.10	55.10	48.10	41.10	37.10	37.10	37.10
490	**500**	93.87	86.87	78.87	71.87	64.87	57.87	50.87	42.87	37.87	37.87	37.87
500	**510**	95.63	88.63	81.63	74.63	66.63	59.63	52.63	45.63	38.63	38.63	38.63
510	**520**	98.40	91.40	83.40	76.40	69.40	62.40	55.40	47.40	40.40	39.40	39.40
520	**530**	100.16	93.16	86.16	79.16	71.16	64.16	57.16	50.16	43.16	40.16	40.16
530	**540**	102.93	95.93	87.93	80.93	73.93	66.93	59.93	51.93	44.93	40.93	40.93
540	**550**	104.69	97.69	90.69	83.69	75.69	68.69	61.69	54.69	47.69	41.69	41.69
550	**560**	107.46	100.46	92.46	85.46	78.46	71.46	64.46	56.46	49.46	42.46	42.46
560	**570**	109.22	102.22	95.22	88.22	80.22	73.22	66.22	59.22	52.22	44.22	43.22
570	**580**	111.99	104.99	96.99	89.99	82.99	75.99	68.99	60.99	53.99	46.99	43.99
580	**590**	113.75	106.75	99.75	92.75	84.75	77.75	70.75	63.75	56.75	48.75	44.75
590	**600**	116.52	109.52	101.52	94.52	87.52	80.52	73.52	65.52	58.52	51.52	45.52
600	**610**	118.28	111.28	104.28	97.28	89.28	82.28	75.28	68.28	61.28	53.28	46.28
610	**620**	121.05	114.05	106.05	99.05	92.05	85.05	78.05	70.05	63.05	56.05	49.05
620	**630**	122.81	115.81	108.81	101.81	93.81	86.81	79.81	72.81	65.81	57.81	50.81
630	**640**	125.58	118.58	110.58	103.58	96.58	89.58	82.58	74.58	67.58	60.58	53.58
640	**650**	127.34	120.34	113.34	106.34	98.34	91.34	84.34	77.34	70.34	62.34	55.34
650	**660**	130.11	123.11	115.11	108.11	101.11	94.11	87.11	79.11	72.11	65.11	58.11
660	**670**	131.87	124.87	117.87	110.87	102.87	95.87	88.87	81.87	74.87	66.87	59.87
670	**680**	134.64	127.64	119.64	112.64	105.64	98.64	91.64	83.64	76.64	69.64	62.64
680	**690**	136.40	129.40	122.40	115.40	107.40	100.40	93.40	86.40	79.40	71.40	64.40
690	**700**	139.17	132.17	124.17	117.17	110.17	103.17	96.17	88.17	81.17	74.17	67.17
700	**710**	140.93	133.93	126.93	119.93	111.93	104.93	97.93	90.93	83.93	75.93	68.93
710	**720**	143.70	136.70	128.70	121.70	114.70	107.70	100.70	92.70	85.70	78.70	71.70
720	**730**	145.46	138.46	131.46	124.46	116.46	109.46	102.46	95.46	88.46	80.46	73.46
730	**740**	148.23	141.23	133.23	126.23	119.23	112.23	105.23	97.23	90.23	83.23	76.23

(Continued on next page)

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$740	**$750**	$149.99	$142.99	$135.99	$128.99	$120.99	$113.99	$106.99	$99.99	$92.99	$84.99	$77.99
750	**760**	152.76	145.76	137.76	130.76	123.76	116.76	109.76	101.76	94.76	87.76	80.76
760	**770**	154.52	147.52	140.52	133.52	125.52	118.52	111.52	104.52	97.52	89.52	82.52
770	**780**	157.29	150.29	142.29	135.29	128.29	121.29	114.29	106.29	99.29	92.29	85.29
780	**790**	159.05	152.05	145.05	138.05	130.05	123.05	116.05	109.05	102.05	94.05	87.05
790	**800**	161.82	154.82	146.82	139.82	132.82	125.82	118.82	110.82	103.82	96.82	89.82
800	**810**	163.58	156.58	149.58	142.58	134.58	127.58	120.58	113.58	106.58	98.58	91.58
810	**820**	166.35	159.35	151.35	144.35	137.35	130.35	123.35	115.35	108.35	101.35	94.35
820	**830**	168.11	161.11	154.11	147.11	139.11	132.11	125.11	118.11	111.11	103.11	96.11
830	**840**	171.88	163.88	155.88	148.88	141.88	134.88	127.88	119.88	112.88	105.88	98.88
840	**850**	175.64	165.64	158.64	151.64	143.64	136.64	129.64	122.64	115.64	107.64	100.64
850	**860**	178.41	168.41	160.41	153.41	146.41	139.41	132.41	124.41	117.41	110.41	103.41
860	**870**	182.17	170.17	163.17	156.17	148.17	141.17	134.17	127.17	120.17	112.17	105.17
870	**880**	185.94	172.94	164.94	157.94	150.94	143.94	136.94	128.94	121.94	114.94	107.94
880	**890**	189.70	175.70	167.70	160.70	152.70	145.70	138.70	131.70	124.70	116.70	109.70
890	**900**	193.47	179.47	169.47	162.47	155.47	148.47	141.47	133.47	126.47	119.47	112.47
900	**910**	196.23	183.23	172.23	165.23	157.23	150.23	143.23	136.23	129.23	121.23	114.23
910	**920**	200.00	187.00	174.00	167.00	160.00	153.00	146.00	138.00	131.00	124.00	117.00
920	**930**	203.76	189.76	176.76	169.76	161.76	154.76	147.76	140.76	133.76	125.76	118.76
930	**940**	207.53	193.53	180.53	171.53	164.53	157.53	150.53	142.53	135.53	128.53	121.53
940	**950**	211.29	197.29	184.29	174.29	166.29	159.29	152.29	145.29	138.29	130.29	123.29
950	**960**	214.06	201.06	187.06	176.06	169.06	162.06	155.06	147.06	140.06	133.06	126.06
960	**970**	217.82	204.82	190.82	178.82	170.82	163.82	156.82	149.82	142.82	134.82	127.82
970	**980**	221.59	207.59	194.59	181.59	173.59	166.59	159.59	151.59	144.59	137.59	130.59
980	**990**	225.35	211.35	198.35	184.35	175.35	168.35	161.35	154.35	147.35	139.35	132.35
990	**1,000**	229.12	215.12	202.12	188.12	178.12	171.12	164.12	156.12	149.12	142.12	135.12
1,000	**1,010**	231.88	218.88	204.88	191.88	179.88	172.88	165.88	158.88	151.88	143.88	136.88
1,010	**1,020**	235.65	222.65	208.65	195.65	182.65	175.65	168.65	160.65	153.65	146.65	139.65
1,020	**1,030**	239.41	225.41	212.41	199.41	185.41	177.41	170.41	163.41	156.41	148.41	141.41
1,030	**1,040**	243.18	229.18	216.18	202.18	189.18	180.18	173.18	165.18	158.18	151.18	144.18
1,040	**1,050**	246.94	232.94	219.94	205.94	192.94	181.94	174.94	167.94	160.94	152.94	145.94
1,050	**1,060**	249.71	236.71	222.71	209.71	195.71	184.71	177.71	169.71	162.71	155.71	148.71
1,060	**1,070**	253.47	240.47	226.47	213.47	199.47	186.47	179.47	172.47	165.47	157.47	150.47
1,070	**1,080**	257.24	243.24	230.24	217.24	203.24	190.24	182.24	174.24	167.24	160.24	153.24
1,080	**1,090**	261.00	247.00	234.00	220.00	207.00	193.00	184.00	177.00	170.00	162.00	155.00
1,090	**1,100**	264.77	250.77	237.77	223.77	210.77	196.77	186.77	178.77	171.77	164.77	157.77
1,100	**1,110**	267.53	254.53	240.53	227.53	213.53	200.53	188.53	181.53	174.53	166.53	159.53
1,110	**1,120**	271.30	258.30	244.30	231.30	217.30	204.30	191.30	183.30	176.30	169.30	162.30
1,120	**1,130**	275.06	261.06	248.06	235.06	221.06	208.06	194.06	186.06	179.06	171.06	164.06
1,130	**1,140**	278.83	264.83	251.83	237.83	224.83	210.83	197.83	187.83	180.83	173.83	166.83
1,140	**1,150**	282.59	268.59	255.59	241.59	228.59	214.59	201.59	190.59	183.59	175.59	168.59
1,150	**1,160**	285.36	272.36	258.36	245.36	231.36	218.36	205.36	192.36	185.36	178.36	171.36
1,160	**1,170**	289.12	276.12	262.12	249.12	235.12	222.12	208.12	195.12	188.12	180.12	173.12
1,170	**1,180**	292.89	278.89	265.89	252.89	238.89	225.89	211.89	198.89	189.89	182.89	175.89
1,180	**1,190**	296.65	282.65	269.65	255.65	242.65	228.65	215.65	201.65	192.65	184.65	177.65
1,190	**1,200**	300.42	286.42	273.42	259.42	246.42	232.42	219.42	205.42	194.42	187.42	180.42
1,200	**1,210**	303.18	290.18	276.18	263.18	249.18	236.18	223.18	209.18	197.18	189.18	182.18
1,210	**1,220**	306.95	293.95	279.95	266.95	252.95	239.95	225.95	212.95	198.95	191.95	184.95
1,220	**1,230**	310.71	296.71	283.71	270.71	256.71	243.71	229.71	216.71	202.71	193.71	186.71
1,230	**1,240**	314.48	300.48	287.48	273.48	260.48	246.48	233.48	219.48	206.48	196.48	189.48
1,240	**1,250**	318.24	304.24	291.24	277.24	264.24	250.24	237.24	223.24	210.24	198.24	191.24
1,250	**1,260**	321.01	308.01	294.01	281.01	267.01	254.01	241.01	227.01	214.01	201.01	194.01
1,260	**1,270**	324.77	311.77	297.77	284.77	270.77	257.77	243.77	230.77	216.77	203.77	195.77
1,270	**1,280**	328.54	314.54	301.54	288.54	274.54	261.54	247.54	234.54	220.54	207.54	198.54
1,280	**1,290**	332.30	318.30	305.30	291.30	278.30	264.30	251.30	237.30	224.30	211.30	200.30
1,290	**1,300**	336.07	322.07	309.07	295.07	282.07	268.07	255.07	241.07	228.07	214.07	203.07
1,300	**1,310**	338.83	325.83	311.83	298.83	284.83	271.83	258.83	244.83	231.83	217.83	204.83
1,310	**1,320**	342.60	329.60	315.60	302.60	288.60	275.60	261.60	248.60	234.60	221.60	207.60
1,320	**1,330**	346.36	332.36	319.36	306.36	292.36	279.36	265.36	252.36	238.36	225.36	211.36
1,330	**1,340**	350.13	336.13	323.13	309.13	296.13	282.13	269.13	255.13	242.13	229.13	215.13
1,340	**1,350**	353.89	339.89	326.89	312.89	299.89	285.89	272.89	258.89	245.89	231.89	218.89
1,350	**1,360**	356.66	343.66	329.66	316.66	302.66	289.66	276.66	262.66	249.66	235.66	222.66
1,360	**1,370**	360.42	347.42	333.42	320.42	306.42	293.42	279.42	266.42	252.42	239.42	225.42
1,370	**1,380**	364.19	350.19	337.19	324.19	310.19	297.19	283.19	270.19	256.19	243.19	229.19
1,380	**1,390**	367.95	353.95	340.95	326.95	313.95	299.95	286.95	272.95	259.95	246.95	232.95
$1,390 and over		Do not use this table. See page 17 for instructions.										

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$105**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	**110**	$9.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22	$8.22
110	**115**	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	**120**	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	**125**	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	**130**	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	**135**	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	**140**	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	**145**	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	**150**	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	**155**	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	**160**	21.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	**165**	21.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	**170**	22.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	**175**	24.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	**180**	25.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	**185**	25.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	**190**	27.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	**195**	28.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	**200**	30.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	**205**	30.49	16.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	**210**	31.87	17.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	**215**	33.26	18.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	**220**	34.64	19.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	**225**	35.02	21.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	**230**	36.40	22.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	**235**	37.79	22.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	**240**	39.17	24.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	**245**	39.55	25.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	**250**	40.93	26.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	**260**	42.51	28.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	**270**	45.27	30.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	**280**	47.04	33.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	**290**	49.80	34.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	**300**	51.57	37.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	**310**	54.33	39.33	25.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	**320**	56.10	42.10	27.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	**330**	58.86	43.86	29.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	**340**	60.63	46.63	31.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	**350**	63.39	48.39	34.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	**360**	65.16	51.16	36.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	**370**	67.92	52.92	38.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	**380**	69.69	55.69	40.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	**390**	72.45	57.45	43.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	**400**	74.22	60.22	45.22	31.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	**410**	76.98	61.98	47.98	32.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	**420**	78.75	64.75	49.75	35.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	**430**	81.51	66.51	52.51	37.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	**440**	83.28	69.28	54.28	40.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	**450**	86.04	71.04	57.04	42.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	**460**	87.81	73.81	58.81	44.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	**470**	90.57	75.57	61.57	46.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	**480**	92.34	78.34	63.34	49.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	**490**	95.10	80.10	66.10	51.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	**500**	96.87	82.87	67.87	53.87	39.87	37.87	37.87	37.87	37.87	37.87	37.87
500	**520**	101.02	86.02	72.02	57.02	43.02	39.02	39.02	39.02	39.02	39.02	39.02
520	**540**	105.55	90.55	76.55	61.55	47.55	40.55	40.55	40.55	40.55	40.55	40.55
540	**560**	110.08	95.08	81.08	66.08	52.08	42.08	42.08	42.08	42.08	42.08	42.08
560	**580**	114.61	99.61	85.61	70.61	56.61	43.61	43.61	43.61	43.61	43.61	43.61
580	**600**	119.14	104.14	90.14	75.14	61.14	46.14	45.14	45.14	45.14	45.14	45.14
600	**620**	123.67	108.67	94.67	79.67	65.67	50.67	46.67	46.67	46.67	46.67	46.67
620	**640**	128.20	113.20	99.20	84.20	70.20	55.20	48.20	48.20	48.20	48.20	48.20
640	**660**	132.73	117.73	103.73	88.73	74.73	59.73	49.73	49.73	49.73	49.73	49.73
660	**680**	137.26	122.26	108.26	93.26	79.26	64.26	51.26	51.26	51.26	51.26	51.26
680	**700**	141.79	126.79	112.79	97.79	83.79	68.79	54.79	52.79	52.79	52.79	52.79
700	**720**	146.32	131.32	117.32	102.32	88.32	73.32	59.32	54.32	54.32	54.32	54.32
720	**740**	150.85	135.85	121.85	106.85	92.85	77.85	63.85	55.85	55.85	55.85	55.85
740	**760**	155.38	140.38	126.38	111.38	97.38	82.38	68.38	57.38	57.38	57.38	57.38
760	**780**	159.91	144.91	130.91	115.91	101.91	86.91	72.91	58.91	58.91	58.91	58.91
780	**800**	164.44	149.44	135.44	120.44	106.44	91.44	77.44	63.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$800	**$820**	$168.97	$153.97	$139.97	$124.97	$110.97	$95.97	$81.97	$67.97	$61.97	$61.97	$61.97
820	**840**	173.50	158.50	144.50	129.50	115.50	100.50	86.50	72.50	63.50	63.50	63.50
840	**860**	178.03	163.03	149.03	134.03	120.03	105.03	91.03	77.03	65.03	65.03	65.03
860	**880**	182.56	167.56	153.56	138.56	124.56	109.56	95.56	81.56	66.56	66.56	66.56
880	**900**	187.09	172.09	158.09	143.09	129.09	114.09	100.09	86.09	71.09	68.09	68.09
900	**920**	191.62	176.62	162.62	147.62	133.62	118.62	104.62	90.62	75.62	69.62	69.62
920	**940**	196.15	181.15	167.15	152.15	138.15	123.15	109.15	95.15	80.15	71.15	71.15
940	**960**	200.68	185.68	171.68	156.68	142.68	127.68	113.68	99.68	84.68	72.68	72.68
960	**980**	207.21	190.21	176.21	161.21	147.21	132.21	118.21	104.21	89.21	75.21	74.21
980	**1,000**	213.74	194.74	180.74	165.74	151.74	136.74	122.74	108.74	93.74	79.74	75.74
1,000	**1,020**	221.27	199.27	185.27	170.27	156.27	141.27	127.27	113.27	98.27	84.27	77.27
1,020	**1,040**	228.80	203.80	189.80	174.80	160.80	145.80	131.80	117.80	102.80	88.80	78.80
1,040	**1,060**	235.33	208.33	194.33	179.33	165.33	150.33	136.33	122.33	107.33	93.33	80.33
1,060	**1,080**	242.86	215.86	198.86	183.86	169.86	154.86	140.86	126.86	111.86	97.86	82.86
1,080	**1,100**	249.39	223.39	203.39	188.39	174.39	159.39	145.39	131.39	116.39	102.39	87.39
1,100	**1,120**	256.92	229.92	207.92	192.92	178.92	163.92	149.92	135.92	120.92	106.92	91.92
1,120	**1,140**	264.45	237.45	212.45	197.45	183.45	168.45	154.45	140.45	125.45	111.45	96.45
1,140	**1,160**	270.98	243.98	216.98	201.98	187.98	172.98	158.98	144.98	129.98	115.98	100.98
1,160	**1,180**	278.51	251.51	224.51	206.51	192.51	177.51	163.51	149.51	134.51	120.51	105.51
1,180	**1,200**	285.04	259.04	232.04	211.04	197.04	182.04	168.04	154.04	139.04	125.04	110.04
1,200	**1,220**	292.57	265.57	238.57	215.57	201.57	186.57	172.57	158.57	143.57	129.57	114.57
1,220	**1,240**	300.10	273.10	246.10	220.10	206.10	191.10	177.10	163.10	148.10	134.10	119.10
1,240	**1,260**	306.63	279.63	252.63	225.63	210.63	195.63	181.63	167.63	152.63	138.63	123.63
1,260	**1,280**	314.16	287.16	260.16	233.16	215.16	200.16	186.16	172.16	157.16	143.16	128.16
1,280	**1,300**	320.69	294.69	267.69	240.69	219.69	204.69	190.69	176.69	161.69	147.69	132.69
1,300	**1,320**	328.22	301.22	274.22	247.22	224.22	209.22	195.22	181.22	166.22	152.22	137.22
1,320	**1,340**	335.75	308.75	281.75	254.75	228.75	213.75	199.75	185.75	170.75	156.75	141.75
1,340	**1,360**	342.28	315.28	288.28	261.28	235.28	218.28	204.28	190.28	175.28	161.28	146.28
1,360	**1,380**	349.81	322.81	295.81	268.81	241.81	222.81	208.81	194.81	179.81	165.81	150.81
1,380	**1,400**	356.34	330.34	303.34	276.34	249.34	227.34	213.34	199.34	184.34	170.34	155.34
1,400	**1,420**	363.87	336.87	309.87	282.87	255.87	231.87	217.87	203.87	188.87	174.87	159.87
1,420	**1,440**	371.40	344.40	317.40	290.40	263.40	236.40	222.40	208.40	193.40	179.40	164.40
1,440	**1,460**	377.93	350.93	323.93	296.93	270.93	243.93	226.93	212.93	197.93	183.93	168.93
1,460	**1,480**	385.46	358.46	331.46	304.46	277.46	250.46	231.46	217.46	202.46	188.46	173.46
1,480	**1,500**	391.99	365.99	338.99	311.99	284.99	257.99	235.99	221.99	206.99	192.99	177.99
1,500	**1,520**	399.52	372.52	345.52	318.52	291.52	264.52	240.52	226.52	211.52	197.52	182.52
1,520	**1,540**	407.05	380.05	353.05	326.05	299.05	272.05	245.05	231.05	216.05	202.05	187.05
1,540	**1,560**	413.58	386.58	359.58	332.58	306.58	279.58	252.58	235.58	220.58	206.58	191.58
1,560	**1,580**	421.11	394.11	367.11	340.11	313.11	286.11	259.11	240.11	225.11	211.11	196.11
1,580	**1,600**	427.64	401.64	374.64	347.64	320.64	293.64	266.64	244.64	229.64	215.64	200.64
1,600	**1,620**	435.17	408.17	381.17	354.17	327.17	300.17	274.17	249.17	234.17	220.17	205.17
1,620	**1,640**	442.70	415.70	388.70	361.70	334.70	307.70	280.70	253.70	238.70	224.70	209.70
1,640	**1,660**	449.23	422.23	395.23	368.23	342.23	315.23	288.23	261.23	243.23	229.23	214.23
1,660	**1,680**	456.76	429.76	402.76	375.76	348.76	321.76	294.76	267.76	247.76	233.76	218.76
1,680	**1,700**	463.29	437.29	410.29	383.29	356.29	329.29	302.29	275.29	252.29	238.29	223.29
1,700	**1,720**	470.82	443.82	416.82	389.82	362.82	335.82	309.82	282.82	256.82	242.82	227.82
1,720	**1,740**	478.35	451.35	424.35	397.35	370.35	343.35	316.35	289.35	262.35	247.35	232.35
1,740	**1,760**	484.88	457.88	430.88	403.88	377.88	350.88	323.88	296.88	269.88	251.88	236.88
1,760	**1,780**	492.41	465.41	438.41	411.41	384.41	357.41	330.41	303.41	276.41	256.41	241.41
1,780	**1,800**	498.94	472.94	445.94	418.94	391.94	364.94	337.94	310.94	283.94	260.94	245.94
1,800	**1,820**	506.47	479.47	452.47	425.47	398.47	371.47	345.47	318.47	291.47	265.47	250.47
1,820	**1,840**	514.00	487.00	460.00	433.00	406.00	379.00	352.00	325.00	298.00	271.00	255.00
1,840	**1,860**	520.53	493.53	466.53	439.53	413.53	386.53	359.53	332.53	305.53	278.53	259.53
1,860	**1,880**	528.06	501.06	474.06	447.06	420.06	393.06	366.06	339.06	312.06	286.06	264.06
1,880	**1,900**	534.59	508.59	481.59	454.59	427.59	400.59	373.59	346.59	319.59	292.59	268.59
1,900	**1,920**	542.12	515.12	488.12	461.12	434.12	407.12	381.12	354.12	327.12	300.12	273.12
1,920	**1,940**	549.65	522.65	495.65	468.65	441.65	414.65	387.65	360.65	333.65	306.65	279.65
1,940	**1,960**	556.18	529.18	502.18	475.18	449.18	422.18	395.18	368.18	341.18	314.18	287.18
1,960	**1,980**	563.71	536.71	509.71	482.71	455.71	428.71	401.71	374.71	347.71	321.71	294.71
1,980	**2,000**	570.24	544.24	517.24	490.24	463.24	436.24	409.24	382.24	355.24	328.24	301.24
2,000	**2,020**	577.77	550.77	523.77	496.77	469.77	442.77	416.77	389.77	362.77	335.77	308.77
2,020	**2,040**	586.30	558.30	531.30	504.30	477.30	450.30	423.30	396.30	369.30	342.30	315.30
2,040	**2,060**	593.83	564.83	537.83	510.83	484.83	457.83	430.83	403.83	376.83	349.83	322.83
2,060	**2,080**	601.36	572.36	545.36	518.36	491.36	464.36	437.36	410.36	383.36	357.36	330.36
2,080	**2,100**	608.89	579.89	552.89	525.89	498.89	471.89	444.89	417.89	390.89	363.89	336.89
$2,100 and over		Do not use this table. See page 17 for instructions.										

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$250**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	**260**	$20.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51	$19.51
260	**270**	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	**280**	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	**290**	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	**300**	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	**310**	32.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	**320**	34.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	**330**	36.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	**340**	38.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	**350**	41.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	**360**	43.16	29.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	**370**	45.92	30.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	**380**	47.69	33.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	**390**	50.45	35.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	**400**	52.22	38.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	**410**	54.98	39.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	**420**	56.75	42.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	**430**	59.51	44.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	**440**	61.28	47.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	**450**	64.04	49.04	35.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	**460**	65.81	51.81	36.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	**470**	68.57	53.57	39.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	**480**	70.34	56.34	41.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	**490**	73.10	58.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	**500**	74.87	60.87	45.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	**520**	79.02	64.02	50.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	**540**	83.55	68.55	54.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	**560**	88.08	73.08	59.08	44.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	**580**	92.61	77.61	63.61	48.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	**600**	97.14	82.14	68.14	53.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	**620**	101.67	86.67	72.67	57.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	**640**	106.20	91.20	77.20	62.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	**660**	110.73	95.73	81.73	66.73	52.73	49.73	49.73	49.73	49.73	49.73	49.73
660	**680**	115.26	100.26	86.26	71.26	57.26	51.26	51.26	51.26	51.26	51.26	51.26
680	**700**	119.79	104.79	90.79	75.79	61.79	52.79	52.79	52.79	52.79	52.79	52.79
700	**720**	124.32	109.32	95.32	80.32	66.32	54.32	54.32	54.32	54.32	54.32	54.32
720	**740**	128.85	113.85	99.85	84.85	70.85	55.85	55.85	55.85	55.85	55.85	55.85
740	**760**	133.38	118.38	104.38	89.38	75.38	60.38	57.38	57.38	57.38	57.38	57.38
760	**780**	137.91	122.91	108.91	93.91	79.91	64.91	58.91	58.91	58.91	58.91	58.91
780	**800**	142.44	127.44	113.44	98.44	84.44	69.44	60.44	60.44	60.44	60.44	60.44
800	**820**	146.97	131.97	117.97	102.97	88.97	73.97	61.97	61.97	61.97	61.97	61.97
820	**840**	151.50	136.50	122.50	107.50	93.50	78.50	64.50	63.50	63.50	63.50	63.50
840	**860**	156.03	141.03	127.03	112.03	98.03	83.03	69.03	65.03	65.03	65.03	65.03
860	**880**	160.56	145.56	131.56	116.56	102.56	87.56	73.56	66.56	66.56	66.56	66.56
880	**900**	165.09	150.09	136.09	121.09	107.09	92.09	78.09	68.09	68.09	68.09	68.09
900	**920**	169.62	154.62	140.62	125.62	111.62	96.62	82.62	69.62	69.62	69.62	69.62
920	**940**	174.15	159.15	145.15	130.15	116.15	101.15	87.15	73.15	71.15	71.15	71.15
940	**960**	178.68	163.68	149.68	134.68	120.68	105.68	91.68	77.68	72.68	72.68	72.68
960	**980**	183.21	168.21	154.21	139.21	125.21	110.21	96.21	82.21	74.21	74.21	74.21
980	**1,000**	187.74	172.74	158.74	143.74	129.74	114.74	100.74	86.74	75.74	75.74	75.74
1,000	**1,020**	192.27	177.27	163.27	148.27	134.27	119.27	105.27	91.27	77.27	77.27	77.27
1,020	**1,040**	196.80	181.80	167.80	152.80	138.80	123.80	109.80	95.80	80.80	78.80	78.80
1,040	**1,060**	201.33	186.33	172.33	157.33	143.33	128.33	114.33	100.33	85.33	80.33	80.33
1,060	**1,080**	205.86	190.86	176.86	161.86	147.86	132.86	118.86	104.86	89.86	81.86	81.86
1,080	**1,100**	210.39	195.39	181.39	166.39	152.39	137.39	123.39	109.39	94.39	83.39	83.39
1,100	**1,120**	214.92	199.92	185.92	170.92	156.92	141.92	127.92	113.92	98.92	84.92	84.92
1,120	**1,140**	219.45	204.45	190.45	175.45	161.45	146.45	132.45	118.45	103.45	89.45	86.45
1,140	**1,160**	223.98	208.98	194.98	179.98	165.98	150.98	136.98	122.98	107.98	93.98	87.98
1,160	**1,180**	228.51	213.51	199.51	184.51	170.51	155.51	141.51	127.51	112.51	98.51	89.51
1,180	**1,200**	233.04	218.04	204.04	189.04	175.04	160.04	146.04	132.04	117.04	103.04	91.04
1,200	**1,220**	237.57	222.57	208.57	193.57	179.57	164.57	150.57	136.57	121.57	107.57	92.57
1,220	**1,240**	242.10	227.10	213.10	198.10	184.10	169.10	155.10	141.10	126.10	112.10	97.10
1,240	**1,260**	246.63	231.63	217.63	202.63	188.63	173.63	159.63	145.63	130.63	116.63	101.63
1,260	**1,280**	251.16	236.16	222.16	207.16	193.16	178.16	164.16	150.16	135.16	121.16	106.16
1,280	**1,300**	255.69	240.69	226.69	211.69	197.69	182.69	168.69	154.69	139.69	125.69	110.69
1,300	**1,320**	260.22	245.22	231.22	216.22	202.22	187.22	173.22	159.22	144.22	130.22	115.22
1,320	**1,340**	264.75	249.75	235.75	220.75	206.75	191.75	177.75	163.75	148.75	134.75	119.75
1,340	**1,360**	269.28	254.28	240.28	225.28	211.28	196.28	182.28	168.28	153.28	139.28	124.28
1,360	**1,380**	273.81	258.81	244.81	229.81	215.81	200.81	186.81	172.81	157.81	143.81	128.81

(Continued on next page)

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$1,380	**$1,400**	$278.34	$263.34	$249.34	$234.34	$220.34	$205.34	$191.34	$177.34	$162.34	$148.34	$133.34
1,400	**1,420**	282.87	267.87	253.87	238.87	224.87	209.87	195.87	181.87	166.87	152.87	137.87
1,420	**1,440**	287.40	272.40	258.40	243.40	229.40	214.40	200.40	186.40	171.40	157.40	142.40
1,440	**1,460**	291.93	276.93	262.93	247.93	233.93	218.93	204.93	190.93	175.93	161.93	146.93
1,460	**1,480**	296.46	281.46	267.46	252.46	238.46	223.46	209.46	195.46	180.46	166.46	151.46
1,480	**1,500**	300.99	285.99	271.99	256.99	242.99	227.99	213.99	199.99	184.99	170.99	155.99
1,500	**1,520**	305.52	290.52	276.52	261.52	247.52	232.52	218.52	204.52	189.52	175.52	160.52
1,520	**1,540**	310.05	295.05	281.05	266.05	252.05	237.05	223.05	209.05	194.05	180.05	165.05
1,540	**1,560**	314.58	299.58	285.58	270.58	256.58	241.58	227.58	213.58	198.58	184.58	169.58
1,560	**1,580**	319.11	304.11	290.11	275.11	261.11	246.11	232.11	218.11	203.11	189.11	174.11
1,580	**1,600**	323.64	308.64	294.64	279.64	265.64	250.64	236.64	222.64	207.64	193.64	178.64
1,600	**1,620**	328.17	313.17	299.17	284.17	270.17	255.17	241.17	227.17	212.17	198.17	183.17
1,620	**1,640**	332.70	317.70	303.70	288.70	274.70	259.70	245.70	231.70	216.70	202.70	187.70
1,640	**1,660**	337.23	322.23	308.23	293.23	279.23	264.23	250.23	236.23	221.23	207.23	192.23
1,660	**1,680**	342.76	326.76	312.76	297.76	283.76	268.76	254.76	240.76	225.76	211.76	196.76
1,680	**1,700**	350.29	331.29	317.29	302.29	288.29	273.29	259.29	245.29	230.29	216.29	201.29
1,700	**1,720**	357.82	335.82	321.82	306.82	292.82	277.82	263.82	249.82	234.82	220.82	205.82
1,720	**1,740**	364.35	340.35	326.35	311.35	297.35	282.35	268.35	254.35	239.35	225.35	210.35
1,740	**1,760**	371.88	344.88	330.88	315.88	301.88	286.88	272.88	258.88	243.88	229.88	214.88
1,760	**1,780**	378.41	352.41	335.41	320.41	306.41	291.41	277.41	263.41	248.41	234.41	219.41
1,780	**1,800**	385.94	358.94	339.94	324.94	310.94	295.94	281.94	267.94	252.94	238.94	223.94
1,800	**1,820**	393.47	366.47	344.47	329.47	315.47	300.47	286.47	272.47	257.47	243.47	228.47
1,820	**1,840**	400.00	373.00	349.00	334.00	320.00	305.00	291.00	277.00	262.00	248.00	233.00
1,840	**1,860**	407.53	380.53	353.53	338.53	324.53	309.53	295.53	281.53	266.53	252.53	237.53
1,860	**1,880**	414.06	388.06	361.06	343.06	329.06	314.06	300.06	286.06	271.06	257.06	242.06
1,880	**1,900**	421.59	394.59	367.59	347.59	333.59	318.59	304.59	290.59	275.59	261.59	246.59
1,900	**1,920**	429.12	402.12	375.12	352.12	338.12	323.12	309.12	295.12	280.12	266.12	251.12
1,920	**1,940**	435.65	408.65	381.65	356.65	342.65	327.65	313.65	299.65	284.65	270.65	255.65
1,940	**1,960**	443.18	416.18	389.18	362.18	347.18	332.18	318.18	304.18	289.18	275.18	260.18
1,960	**1,980**	449.71	423.71	396.71	369.71	351.71	336.71	322.71	308.71	293.71	279.71	264.71
1,980	**2,000**	457.24	430.24	403.24	376.24	356.24	341.24	327.24	313.24	298.24	284.24	269.24
2,000	**2,020**	464.77	437.77	410.77	383.77	360.77	345.77	331.77	317.77	302.77	288.77	273.77
2,020	**2,040**	471.30	444.30	417.30	390.30	365.30	350.30	336.30	322.30	307.30	293.30	278.30
2,040	**2,060**	478.83	451.83	424.83	397.83	370.83	354.83	340.83	326.83	311.83	297.83	282.83
2,060	**2,080**	485.36	459.36	432.36	405.36	378.36	359.36	345.36	331.36	316.36	302.36	287.36
2,080	**2,100**	492.89	465.89	438.89	411.89	384.89	363.89	349.89	335.89	320.89	306.89	291.89
2,100	**2,120**	500.42	473.42	446.42	419.42	392.42	368.42	354.42	340.42	325.42	311.42	296.42
2,120	**2,140**	506.95	479.95	452.95	425.95	399.95	372.95	358.95	344.95	329.95	315.95	300.95
2,140	**2,160**	514.48	487.48	460.48	433.48	406.48	379.48	363.48	349.48	334.48	320.48	305.48
2,160	**2,180**	521.01	495.01	468.01	441.01	414.01	387.01	368.01	354.01	339.01	325.01	310.01
2,180	**2,200**	528.54	501.54	474.54	447.54	420.54	393.54	372.54	358.54	343.54	329.54	314.54
2,200	**2,220**	536.07	509.07	482.07	455.07	428.07	401.07	377.07	363.07	348.07	334.07	319.07
2,220	**2,240**	542.60	515.60	488.60	461.60	435.60	408.60	381.60	367.60	352.60	338.60	323.60
2,240	**2,260**	550.13	523.13	496.13	469.13	442.13	415.13	388.13	372.13	357.13	343.13	328.13
2,260	**2,280**	556.66	530.66	503.66	476.66	449.66	422.66	395.66	376.66	361.66	347.66	332.66
2,280	**2,300**	564.19	537.19	510.19	483.19	456.19	429.19	402.19	381.19	366.19	352.19	337.19
2,300	**2,320**	571.72	544.72	517.72	490.72	463.72	436.72	409.72	385.72	370.72	356.72	341.72
2,320	**2,340**	578.25	551.25	524.25	497.25	471.25	444.25	417.25	390.25	375.25	361.25	346.25
2,340	**2,360**	585.78	558.78	531.78	504.78	477.78	450.78	423.78	396.78	379.78	365.78	350.78
2,360	**2,380**	592.31	566.31	539.31	512.31	485.31	458.31	431.31	404.31	384.31	370.31	355.31
2,380	**2,400**	599.84	572.84	545.84	518.84	491.84	464.84	437.84	411.84	388.84	374.84	359.84
2,400	**2,420**	607.37	580.37	553.37	526.37	499.37	472.37	445.37	418.37	393.37	379.37	364.37
2,420	**2,440**	613.90	586.90	559.90	532.90	506.90	479.90	452.90	425.90	398.90	383.90	368.90
2,440	**2,460**	621.43	594.43	567.43	540.43	513.43	486.43	459.43	432.43	405.43	388.43	373.43
2,460	**2,480**	627.96	601.96	574.96	547.96	520.96	493.96	466.96	439.96	412.96	392.96	377.96
2,480	**2,500**	635.49	608.49	581.49	554.49	527.49	500.49	473.49	447.49	420.49	397.49	382.49
2,500	**2,520**	643.02	616.02	589.02	562.02	535.02	508.02	481.02	454.02	427.02	402.02	387.02
2,520	**2,540**	649.55	622.55	595.55	568.55	542.55	515.55	488.55	461.55	434.55	407.55	391.55
2,540	**2,560**	657.08	630.08	603.08	576.08	549.08	522.08	495.08	468.08	441.08	415.08	396.08
2,560	**2,580**	663.61	637.61	610.61	583.61	556.61	529.61	502.61	475.61	448.61	421.61	400.61
2,580	**2,600**	671.14	644.14	617.14	590.14	563.14	536.14	509.14	483.14	456.14	429.14	405.14
2,600	**2,620**	678.67	651.67	624.67	597.67	570.67	543.67	516.67	489.67	462.67	435.67	409.67
2,620	**2,640**	685.20	658.20	631.20	604.20	578.20	551.20	524.20	497.20	470.20	443.20	416.20
2,640	**2,660**	692.73	665.73	638.73	611.73	584.73	557.73	530.73	503.73	476.73	450.73	423.73
2,660	**2,680**	699.26	673.26	646.26	619.26	592.26	565.26	538.26	511.26	484.26	457.26	430.26
$2,680 and over		Do not use this table. See page 17 for instructions.										

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$110**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
110	**115**	$9.61	$8.61	$8.61	$8.61	$8.61	$8.61	$8.61	$8.61	$8.61	$8.61	$8.61
115	**120**	9.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	**125**	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	**130**	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	**135**	14.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	**140**	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	**145**	15.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	**150**	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	**155**	18.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	**160**	19.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	**165**	20.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	**170**	21.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	**175**	23.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	**180**	23.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	**185**	24.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	**190**	26.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	**195**	27.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	**200**	28.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	**205**	29.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	**210**	30.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	**215**	32.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	**220**	32.64	17.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	**225**	34.02	19.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	**230**	35.40	19.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	**235**	36.79	20.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	**240**	37.17	22.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	**245**	38.55	23.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	**250**	39.93	23.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	**260**	41.51	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	**270**	44.27	28.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	**280**	46.04	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	**290**	48.80	32.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	**300**	50.57	34.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	**310**	53.33	37.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	**320**	55.10	39.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	**330**	57.86	41.86	25.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	**340**	59.63	43.63	28.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	**350**	62.39	46.39	30.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	**360**	64.16	48.16	33.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	**370**	66.92	50.92	34.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	**380**	68.69	52.69	37.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	**390**	71.45	55.45	39.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	**400**	73.22	57.22	42.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	**410**	75.98	59.98	43.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	**420**	77.75	61.75	46.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	**430**	80.51	64.51	48.51	33.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	**440**	82.28	66.28	51.28	35.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	**450**	85.04	69.04	53.04	38.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	**460**	86.81	70.81	55.81	39.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	**470**	89.57	73.57	57.57	42.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	**480**	91.34	75.34	60.34	44.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	**490**	94.10	78.10	62.10	47.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	**500**	95.87	79.87	64.87	48.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	**520**	99.02	84.02	68.02	52.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	**540**	103.55	88.55	72.55	56.55	41.55	40.55	40.55	40.55	40.55	40.55	40.55
540	**560**	108.08	93.08	77.08	61.08	46.08	42.08	42.08	42.08	42.08	42.08	42.08
560	**580**	112.61	97.61	81.61	65.61	50.61	43.61	43.61	43.61	43.61	43.61	43.61
580	**600**	117.14	102.14	86.14	70.14	55.14	45.14	45.14	45.14	45.14	45.14	45.14
600	**620**	121.67	106.67	90.67	74.67	59.67	46.67	46.67	46.67	46.67	46.67	46.67
620	**640**	126.20	111.20	95.20	79.20	64.20	48.20	48.20	48.20	48.20	48.20	48.20
640	**660**	130.73	115.73	99.73	83.73	68.73	52.73	49.73	49.73	49.73	49.73	49.73
660	**680**	135.26	120.26	104.26	88.26	73.26	57.26	51.26	51.26	51.26	51.26	51.26
680	**700**	139.79	124.79	108.79	92.79	77.79	61.79	52.79	52.79	52.79	52.79	52.79
700	**720**	144.32	129.32	113.32	97.32	82.32	66.32	54.32	54.32	54.32	54.32	54.32
720	**740**	148.85	133.85	117.85	101.85	86.85	70.85	55.85	55.85	55.85	55.85	55.85
740	**760**	153.38	138.38	122.38	106.38	91.38	75.38	60.38	57.38	57.38	57.38	57.38
760	**780**	157.91	142.91	126.91	110.91	95.91	79.91	64.91	58.91	58.91	58.91	58.91
780	**800**	162.44	147.44	131.44	115.44	100.44	84.44	69.44	60.44	60.44	60.44	60.44
800	**820**	166.97	151.97	135.97	119.97	104.97	88.97	73.97	61.97	61.97	61.97	61.97

(Continued on next page)

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$820	**$840**	$171.50	$156.50	$140.50	$124.50	$109.50	$93.50	$78.50	$63.50	$63.50	$63.50	$63.50
840	**860**	176.03	161.03	145.03	129.03	114.03	98.03	83.03	67.03	65.03	65.03	65.03
860	**880**	180.56	165.56	149.56	133.56	118.56	102.56	87.56	71.56	66.56	66.56	66.56
880	**900**	185.09	170.09	154.09	138.09	123.09	107.09	92.09	76.09	68.09	68.09	68.09
900	**920**	189.62	174.62	158.62	142.62	127.62	111.62	96.62	80.62	69.62	69.62	69.62
920	**940**	194.15	179.15	163.15	147.15	132.15	116.15	101.15	85.15	71.15	71.15	71.15
940	**960**	198.68	183.68	167.68	151.68	136.68	120.68	105.68	89.68	73.68	72.68	72.68
960	**980**	203.21	188.21	172.21	156.21	141.21	125.21	110.21	94.21	78.21	74.21	74.21
980	**1,000**	207.74	192.74	176.74	160.74	145.74	129.74	114.74	98.74	82.74	75.74	75.74
1,000	**1,020**	212.27	197.27	181.27	165.27	150.27	134.27	119.27	103.27	87.27	77.27	77.27
1,020	**1,040**	216.80	201.80	185.80	169.80	154.80	138.80	123.80	107.80	91.80	78.80	78.80
1,040	**1,060**	224.33	206.33	190.33	174.33	159.33	143.33	128.33	112.33	96.33	81.33	80.33
1,060	**1,080**	230.86	210.86	194.86	178.86	163.86	147.86	132.86	116.86	100.86	85.86	81.86
1,080	**1,100**	238.39	215.39	199.39	183.39	168.39	152.39	137.39	121.39	105.39	90.39	83.39
1,100	**1,120**	244.92	219.92	203.92	187.92	172.92	156.92	141.92	125.92	109.92	94.92	84.92
1,120	**1,140**	252.45	224.45	208.45	192.45	177.45	161.45	146.45	130.45	114.45	99.45	86.45
1,140	**1,160**	259.98	230.98	212.98	196.98	181.98	165.98	150.98	134.98	118.98	103.98	87.98
1,160	**1,180**	266.51	237.51	217.51	201.51	186.51	170.51	155.51	139.51	123.51	108.51	92.51
1,180	**1,200**	274.04	245.04	222.04	206.04	191.04	175.04	160.04	144.04	128.04	113.04	97.04
1,200	**1,220**	280.57	251.57	226.57	210.57	195.57	179.57	164.57	148.57	132.57	117.57	101.57
1,220	**1,240**	288.10	259.10	231.10	215.10	200.10	184.10	169.10	153.10	137.10	122.10	106.10
1,240	**1,260**	295.63	266.63	236.63	219.63	204.63	188.63	173.63	157.63	141.63	126.63	110.63
1,260	**1,280**	302.16	273.16	244.16	224.16	209.16	193.16	178.16	162.16	146.16	131.16	115.16
1,280	**1,300**	309.69	280.69	251.69	228.69	213.69	197.69	182.69	166.69	150.69	135.69	119.69
1,300	**1,320**	316.22	287.22	258.22	233.22	218.22	202.22	187.22	171.22	155.22	140.22	124.22
1,320	**1,340**	323.75	294.75	265.75	237.75	222.75	206.75	191.75	175.75	159.75	144.75	128.75
1,340	**1,360**	331.28	302.28	272.28	243.28	227.28	211.28	196.28	180.28	164.28	149.28	133.28
1,360	**1,380**	337.81	308.81	279.81	250.81	231.81	215.81	200.81	184.81	168.81	153.81	137.81
1,380	**1,400**	345.34	316.34	287.34	257.34	236.34	220.34	205.34	189.34	173.34	158.34	142.34
1,400	**1,420**	351.87	322.87	293.87	264.87	240.87	224.87	209.87	193.87	177.87	162.87	146.87
1,420	**1,440**	359.40	330.40	301.40	272.40	245.40	229.40	214.40	198.40	182.40	167.40	151.40
1,440	**1,460**	366.93	337.93	307.93	278.93	249.93	233.93	218.93	202.93	186.93	171.93	155.93
1,460	**1,480**	373.46	344.46	315.46	286.46	257.46	238.46	223.46	207.46	191.46	176.46	160.46
1,480	**1,500**	380.99	351.99	322.99	292.99	263.99	242.99	227.99	211.99	195.99	180.99	164.99
1,500	**1,520**	387.52	358.52	329.52	300.52	271.52	247.52	232.52	216.52	200.52	185.52	169.52
1,520	**1,540**	395.05	366.05	337.05	308.05	278.05	252.05	237.05	221.05	205.05	190.05	174.05
1,540	**1,560**	402.58	373.58	343.58	314.58	285.58	256.58	241.58	225.58	209.58	194.58	178.58
1,560	**1,580**	409.11	380.11	351.11	322.11	293.11	263.11	246.11	230.11	214.11	199.11	183.11
1,580	**1,600**	416.64	387.64	358.64	328.64	299.64	270.64	250.64	234.64	218.64	203.64	187.64
1,600	**1,620**	423.17	394.17	365.17	336.17	307.17	278.17	255.17	239.17	223.17	208.17	192.17
1,620	**1,640**	430.70	401.70	372.70	343.70	313.70	284.70	259.70	243.70	227.70	212.70	196.70
1,640	**1,660**	438.23	409.23	379.23	350.23	321.23	292.23	264.23	248.23	232.23	217.23	201.23
1,660	**1,680**	444.76	415.76	386.76	357.76	328.76	298.76	269.76	252.76	236.76	221.76	205.76
1,680	**1,700**	452.29	423.29	394.29	364.29	335.29	306.29	277.29	257.29	241.29	226.29	210.29
1,700	**1,720**	458.82	429.82	400.82	371.82	342.82	313.82	283.82	261.82	245.82	230.82	214.82
1,720	**1,740**	466.35	437.35	408.35	379.35	349.35	320.35	291.35	266.35	250.35	235.35	219.35
1,740	**1,760**	473.88	444.88	414.88	385.88	356.88	327.88	298.88	270.88	254.88	239.88	223.88
1,760	**1,780**	480.41	451.41	422.41	393.41	364.41	334.41	305.41	276.41	259.41	244.41	228.41
1,780	**1,800**	487.94	458.94	429.94	399.94	370.94	341.94	312.94	283.94	263.94	248.94	232.94
1,800	**1,820**	494.47	465.47	436.47	407.47	378.47	349.47	319.47	290.47	268.47	253.47	237.47
1,820	**1,840**	502.00	473.00	444.00	415.00	385.00	356.00	327.00	298.00	273.00	258.00	242.00
1,840	**1,860**	509.53	480.53	450.53	421.53	392.53	363.53	334.53	305.53	277.53	262.53	246.53
1,860	**1,880**	516.06	487.06	458.06	429.06	400.06	370.06	341.06	312.06	283.06	267.06	251.06
1,880	**1,900**	523.59	494.59	465.59	435.59	406.59	377.59	348.59	319.59	290.59	271.59	255.59
1,900	**1,920**	530.12	501.12	472.12	443.12	414.12	385.12	355.12	326.12	297.12	276.12	260.12
1,920	**1,940**	537.65	508.65	479.65	450.65	420.65	391.65	362.65	333.65	304.65	280.65	264.65
1,940	**1,960**	545.18	516.18	486.18	457.18	428.18	399.18	370.18	341.18	311.18	285.18	269.18
1,960	**1,980**	551.71	522.71	493.71	464.71	435.71	405.71	376.71	347.71	318.71	289.71	273.71
1,980	**2,000**	559.24	530.24	501.24	471.24	442.24	413.24	384.24	355.24	326.24	296.24	278.24
2,000	**2,020**	565.77	536.77	507.77	478.77	449.77	420.77	390.77	361.77	332.77	303.77	282.77
2,020	**2,040**	573.30	544.30	515.30	486.30	456.30	427.30	398.30	369.30	340.30	311.30	287.30
2,040	**2,060**	580.83	551.83	521.83	492.83	463.83	434.83	405.83	376.83	346.83	317.83	291.83
2,060	**2,080**	587.36	558.36	529.36	500.36	471.36	441.36	412.36	383.36	354.36	325.36	296.36
2,080	**2,100**	594.89	565.89	536.89	506.89	477.89	448.89	419.89	390.89	361.89	331.89	302.89
2,100	**2,120**	601.42	572.42	543.42	514.42	485.42	456.42	426.42	397.42	368.42	339.42	310.42
$2,120 and over		Do not use this table. See page 17 for instructions.										

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$270**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	**280**	$22.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04	$21.04
280	**290**	24.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	**300**	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	**310**	29.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	**320**	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	**330**	33.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	**340**	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	**350**	38.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	**360**	40.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	**370**	42.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	**380**	44.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	**390**	47.45	31.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	**400**	49.22	34.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	**410**	51.98	35.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	**420**	53.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	**430**	56.51	40.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	**440**	58.28	43.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	**450**	61.04	45.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	**460**	62.81	47.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	**470**	65.57	49.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	**480**	67.34	52.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	**490**	70.10	54.10	39.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	**500**	71.87	56.87	40.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	**520**	76.02	60.02	44.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	**540**	80.55	64.55	48.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	**560**	85.08	69.08	53.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	**580**	89.61	73.61	57.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	**600**	94.14	78.14	62.14	47.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	**620**	98.67	82.67	66.67	51.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	**640**	103.20	87.20	71.20	56.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	**660**	107.73	91.73	75.73	60.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	**680**	112.26	96.26	80.26	65.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	**700**	116.79	100.79	84.79	69.79	53.79	52.79	52.79	52.79	52.79	52.79	52.79
700	**720**	121.32	105.32	89.32	74.32	58.32	54.32	54.32	54.32	54.32	54.32	54.32
720	**740**	125.85	109.85	93.85	78.85	62.85	55.85	55.85	55.85	55.85	55.85	55.85
740	**760**	130.38	114.38	98.38	83.38	67.38	57.38	57.38	57.38	57.38	57.38	57.38
760	**780**	134.91	118.91	102.91	87.91	71.91	58.91	58.91	58.91	58.91	58.91	58.91
780	**800**	139.44	123.44	107.44	92.44	76.44	60.44	60.44	60.44	60.44	60.44	60.44
800	**820**	143.97	127.97	111.97	96.97	80.97	64.97	61.97	61.97	61.97	61.97	61.97
820	**840**	148.50	132.50	116.50	101.50	85.50	69.50	63.50	63.50	63.50	63.50	63.50
840	**860**	153.03	137.03	121.03	106.03	90.03	74.03	65.03	65.03	65.03	65.03	65.03
860	**880**	157.56	141.56	125.56	110.56	94.56	78.56	66.56	66.56	66.56	66.56	66.56
880	**900**	162.09	146.09	130.09	115.09	99.09	83.09	68.09	68.09	68.09	68.09	68.09
900	**920**	166.62	150.62	134.62	119.62	103.62	87.62	72.62	69.62	69.62	69.62	69.62
920	**940**	171.15	155.15	139.15	124.15	108.15	92.15	77.15	71.15	71.15	71.15	71.15
940	**960**	175.68	159.68	143.68	128.68	112.68	96.68	81.68	72.68	72.68	72.68	72.68
960	**980**	180.21	164.21	148.21	133.21	117.21	101.21	86.21	74.21	74.21	74.21	74.21
980	**1,000**	184.74	168.74	152.74	137.74	121.74	105.74	90.74	75.74	75.74	75.74	75.74
1,000	**1,020**	189.27	173.27	157.27	142.27	126.27	110.27	95.27	79.27	77.27	77.27	77.27
1,020	**1,040**	193.80	177.80	161.80	146.80	130.80	114.80	99.80	83.80	78.80	78.80	78.80
1,040	**1,060**	198.33	182.33	166.33	151.33	135.33	119.33	104.33	88.33	80.33	80.33	80.33
1,060	**1,080**	202.86	186.86	170.86	155.86	139.86	123.86	108.86	92.86	81.86	81.86	81.86
1,080	**1,100**	207.39	191.39	175.39	160.39	144.39	128.39	113.39	97.39	83.39	83.39	83.39
1,100	**1,120**	211.92	195.92	179.92	164.92	148.92	132.92	117.92	101.92	86.92	84.92	84.92
1,120	**1,140**	216.45	200.45	184.45	169.45	153.45	137.45	122.45	106.45	91.45	86.45	86.45
1,140	**1,160**	220.98	204.98	188.98	173.98	157.98	141.98	126.98	110.98	95.98	87.98	87.98
1,160	**1,180**	225.51	209.51	193.51	178.51	162.51	146.51	131.51	115.51	100.51	89.51	89.51
1,180	**1,200**	230.04	214.04	198.04	183.04	167.04	151.04	136.04	120.04	105.04	91.04	91.04
1,200	**1,220**	234.57	218.57	202.57	187.57	171.57	155.57	140.57	124.57	109.57	93.57	92.57
1,220	**1,240**	239.10	223.10	207.10	192.10	176.10	160.10	145.10	129.10	114.10	98.10	94.10
1,240	**1,260**	243.63	227.63	211.63	196.63	180.63	164.63	149.63	133.63	118.63	102.63	95.63
1,260	**1,280**	248.16	232.16	216.16	201.16	185.16	169.16	154.16	138.16	123.16	107.16	97.16
1,280	**1,300**	252.69	236.69	220.69	205.69	189.69	173.69	158.69	142.69	127.69	111.69	98.69
1,300	**1,320**	257.22	241.22	225.22	210.22	194.22	178.22	163.22	147.22	132.22	116.22	100.22
1,320	**1,340**	261.75	245.75	229.75	214.75	198.75	182.75	167.75	151.75	136.75	120.75	104.75
1,340	**1,360**	266.28	250.28	234.28	219.28	203.28	187.28	172.28	156.28	141.28	125.28	109.28
1,360	**1,380**	270.81	254.81	238.81	223.81	207.81	191.81	176.81	160.81	145.81	129.81	113.81
1,380	**1,400**	275.34	259.34	243.34	228.34	212.34	196.34	181.34	165.34	150.34	134.34	118.34
1,400	**1,420**	279.87	263.87	247.87	232.87	216.87	200.87	185.87	169.87	154.87	138.87	122.87

(Continued on next page)

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$1,420	**$1,440**	$284.40	$268.40	$252.40	$237.40	$221.40	$205.40	$190.40	$174.40	$159.40	$143.40	$127.40
1,440	**1,460**	288.93	272.93	256.93	241.93	225.93	209.93	194.93	178.93	163.93	147.93	131.93
1,460	**1,480**	293.46	277.46	261.46	246.46	230.46	214.46	199.46	183.46	168.46	152.46	136.46
1,480	**1,500**	297.99	281.99	265.99	250.99	234.99	218.99	203.99	187.99	172.99	156.99	140.99
1,500	**1,520**	302.52	286.52	270.52	255.52	239.52	223.52	208.52	192.52	177.52	161.52	145.52
1,520	**1,540**	307.05	291.05	275.05	260.05	244.05	228.05	213.05	197.05	182.05	166.05	150.05
1,540	**1,560**	311.58	295.58	279.58	264.58	248.58	232.58	217.58	201.58	186.58	170.58	154.58
1,560	**1,580**	316.11	300.11	284.11	269.11	253.11	237.11	222.11	206.11	191.11	175.11	159.11
1,580	**1,600**	320.64	304.64	288.64	273.64	257.64	241.64	226.64	210.64	195.64	179.64	163.64
1,600	**1,620**	325.17	309.17	293.17	278.17	262.17	246.17	231.17	215.17	200.17	184.17	168.17
1,620	**1,640**	329.70	313.70	297.70	282.70	266.70	250.70	235.70	219.70	204.70	188.70	172.70
1,640	**1,660**	334.23	318.23	302.23	287.23	271.23	255.23	240.23	224.23	209.23	193.23	177.23
1,660	**1,680**	338.76	322.76	306.76	291.76	275.76	259.76	244.76	228.76	213.76	197.76	181.76
1,680	**1,700**	343.29	327.29	311.29	296.29	280.29	264.29	249.29	233.29	218.29	202.29	186.29
1,700	**1,720**	347.82	331.82	315.82	300.82	284.82	268.82	253.82	237.82	222.82	206.82	190.82
1,720	**1,740**	352.35	336.35	320.35	305.35	289.35	273.35	258.35	242.35	227.35	211.35	195.35
1,740	**1,760**	356.88	340.88	324.88	309.88	293.88	277.88	262.88	246.88	231.88	215.88	199.88
1,760	**1,780**	361.41	345.41	329.41	314.41	298.41	282.41	267.41	251.41	236.41	220.41	204.41
1,780	**1,800**	365.94	349.94	333.94	318.94	302.94	286.94	271.94	255.94	240.94	224.94	208.94
1,800	**1,820**	372.47	354.47	338.47	323.47	307.47	291.47	276.47	260.47	245.47	229.47	213.47
1,820	**1,840**	379.00	359.00	343.00	328.00	312.00	296.00	281.00	265.00	250.00	234.00	218.00
1,840	**1,860**	386.53	363.53	347.53	332.53	316.53	300.53	285.53	269.53	254.53	238.53	222.53
1,860	**1,880**	393.06	368.06	352.06	337.06	321.06	305.06	290.06	274.06	259.06	243.06	227.06
1,880	**1,900**	400.59	372.59	356.59	341.59	325.59	309.59	294.59	278.59	263.59	247.59	231.59
1,900	**1,920**	408.12	378.12	361.12	346.12	330.12	314.12	299.12	283.12	268.12	252.12	236.12
1,920	**1,940**	414.65	385.65	365.65	350.65	334.65	318.65	303.65	287.65	272.65	256.65	240.65
1,940	**1,960**	422.18	393.18	370.18	355.18	339.18	323.18	308.18	292.18	277.18	261.18	245.18
1,960	**1,980**	428.71	399.71	374.71	359.71	343.71	327.71	312.71	296.71	281.71	265.71	249.71
1,980	**2,000**	436.24	407.24	379.24	364.24	348.24	332.24	317.24	301.24	286.24	270.24	254.24
2,000	**2,020**	443.77	413.77	384.77	368.77	352.77	336.77	321.77	305.77	290.77	274.77	258.77
2,020	**2,040**	450.30	421.30	392.30	373.30	357.30	341.30	326.30	310.30	295.30	279.30	263.30
2,040	**2,060**	457.83	428.83	398.83	377.83	361.83	345.83	330.83	314.83	299.83	283.83	267.83
2,060	**2,080**	464.36	435.36	406.36	382.36	366.36	350.36	335.36	319.36	304.36	288.36	272.36
2,080	**2,100**	471.89	442.89	413.89	386.89	370.89	354.89	339.89	323.89	308.89	292.89	276.89
2,100	**2,120**	479.42	449.42	420.42	391.42	375.42	359.42	344.42	328.42	313.42	297.42	281.42
2,120	**2,140**	485.95	456.95	427.95	398.95	379.95	363.95	348.95	332.95	317.95	301.95	285.95
2,140	**2,160**	493.48	464.48	434.48	405.48	384.48	368.48	353.48	337.48	322.48	306.48	290.48
2,160	**2,180**	500.01	471.01	442.01	413.01	389.01	373.01	358.01	342.01	327.01	311.01	295.01
2,180	**2,200**	507.54	478.54	449.54	420.54	393.54	377.54	362.54	346.54	331.54	315.54	299.54
2,200	**2,220**	515.07	485.07	456.07	427.07	398.07	382.07	367.07	351.07	336.07	320.07	304.07
2,220	**2,240**	521.60	492.60	463.60	434.60	405.60	386.60	371.60	355.60	340.60	324.60	308.60
2,240	**2,260**	529.13	500.13	470.13	441.13	412.13	391.13	376.13	360.13	345.13	329.13	313.13
2,260	**2,280**	535.66	506.66	477.66	448.66	419.66	395.66	380.66	364.66	349.66	333.66	317.66
2,280	**2,300**	543.19	514.19	485.19	456.19	426.19	400.19	385.19	369.19	354.19	338.19	322.19
2,300	**2,320**	550.72	520.72	491.72	462.72	433.72	404.72	389.72	373.72	358.72	342.72	326.72
2,320	**2,340**	557.25	528.25	499.25	470.25	441.25	411.25	394.25	378.25	363.25	347.25	331.25
2,340	**2,360**	564.78	535.78	505.78	476.78	447.78	418.78	398.78	382.78	367.78	351.78	335.78
2,360	**2,380**	571.31	542.31	513.31	484.31	455.31	426.31	403.31	387.31	372.31	356.31	340.31
2,380	**2,400**	578.84	549.84	520.84	491.84	461.84	432.84	407.84	391.84	376.84	360.84	344.84
2,400	**2,420**	586.37	556.37	527.37	498.37	469.37	440.37	412.37	396.37	381.37	365.37	349.37
2,420	**2,440**	592.90	563.90	534.90	505.90	476.90	446.90	417.90	400.90	385.90	369.90	353.90
2,440	**2,460**	600.43	571.43	541.43	512.43	483.43	454.43	425.43	405.43	390.43	374.43	358.43
2,460	**2,480**	606.96	577.96	548.96	519.96	490.96	461.96	431.96	409.96	394.96	378.96	362.96
2,480	**2,500**	614.49	585.49	556.49	527.49	497.49	468.49	439.49	414.49	399.49	383.49	367.49
2,500	**2,520**	622.02	592.02	563.02	534.02	505.02	476.02	447.02	419.02	404.02	388.02	372.02
2,520	**2,540**	628.55	599.55	570.55	541.55	512.55	482.55	453.55	424.55	408.55	392.55	376.55
2,540	**2,560**	636.08	607.08	577.08	548.08	519.08	490.08	461.08	432.08	413.08	397.08	381.08
2,560	**2,580**	642.61	613.61	584.61	555.61	526.61	497.61	467.61	438.61	417.61	401.61	385.61
2,580	**2,600**	650.14	621.14	592.14	563.14	533.14	504.14	475.14	446.14	422.14	406.14	390.14
2,600	**2,620**	657.67	627.67	598.67	569.67	540.67	511.67	482.67	452.67	426.67	410.67	394.67
2,620	**2,640**	664.20	635.20	606.20	577.20	548.20	518.20	489.20	460.20	431.20	415.20	399.20
2,640	**2,660**	671.73	642.73	612.73	583.73	554.73	525.73	496.73	467.73	437.73	419.73	403.73
2,660	**2,680**	678.26	649.26	620.26	591.26	562.26	533.26	503.26	474.26	445.26	424.26	408.26
2,680	**2,700**	685.79	656.79	627.79	598.79	568.79	539.79	510.79	481.79	452.79	428.79	412.79
2,700	**2,720**	693.32	663.32	634.32	605.32	576.32	547.32	518.32	488.32	459.32	433.32	417.32

$2,720 and over — Do not use this table. See page 17 for instructions.

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$220**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	**230**	$18.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21	$17.21
230	**240**	20.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	**250**	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	**260**	25.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	**270**	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	**280**	30.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	**290**	31.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	**300**	34.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	**320**	37.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	**340**	42.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	**360**	46.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	**380**	51.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	**400**	55.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	**420**	60.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	**440**	64.90	33.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	**460**	69.43	38.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	**480**	73.96	42.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	**500**	78.49	47.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	**520**	83.02	52.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	**540**	87.55	56.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	**560**	92.08	61.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	**580**	96.61	65.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	**600**	101.14	70.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	**640**	108.43	76.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	**680**	117.49	85.49	54.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	**720**	126.55	94.55	63.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	**760**	135.61	103.61	72.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	**800**	144.67	112.67	81.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	**840**	153.73	121.73	90.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	**880**	162.79	130.79	99.79	68.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	**920**	171.85	139.85	108.85	77.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	**960**	180.91	148.91	117.91	86.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	**1,000**	189.97	157.97	126.97	95.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	**1,040**	199.03	167.03	136.03	105.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	**1,080**	208.09	176.09	145.09	114.09	83.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	**1,120**	217.15	185.15	154.15	123.15	92.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	**1,160**	226.21	194.21	163.21	132.21	101.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	**1,200**	235.27	203.27	172.27	141.27	110.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	**1,240**	244.33	212.33	181.33	150.33	119.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	**1,280**	253.39	221.39	190.39	159.39	128.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	**1,320**	262.45	230.45	199.45	168.45	137.45	105.45	99.45	99.45	99.45	99.45	99.45
1,320	**1,360**	271.51	239.51	208.51	177.51	146.51	114.51	102.51	102.51	102.51	102.51	102.51
1,360	**1,400**	280.57	248.57	217.57	186.57	155.57	123.57	105.57	105.57	105.57	105.57	105.57
1,400	**1,440**	289.63	257.63	226.63	195.63	164.63	132.63	108.63	108.63	108.63	108.63	108.63
1,440	**1,480**	298.69	266.69	235.69	204.69	173.69	141.69	111.69	111.69	111.69	111.69	111.69
1,480	**1,520**	307.75	275.75	244.75	213.75	182.75	150.75	119.75	114.75	114.75	114.75	114.75
1,520	**1,560**	316.81	284.81	253.81	222.81	191.81	159.81	128.81	117.81	117.81	117.81	117.81
1,560	**1,600**	325.87	293.87	262.87	231.87	200.87	168.87	137.87	120.87	120.87	120.87	120.87
1,600	**1,640**	334.93	302.93	271.93	240.93	209.93	177.93	146.93	123.93	123.93	123.93	123.93
1,640	**1,680**	343.99	311.99	280.99	249.99	218.99	186.99	155.99	126.99	126.99	126.99	126.99
1,680	**1,720**	353.05	321.05	290.05	259.05	228.05	196.05	165.05	134.05	130.05	130.05	130.05
1,720	**1,760**	362.11	330.11	299.11	268.11	237.11	205.11	174.11	143.11	133.11	133.11	133.11
1,760	**1,800**	371.17	339.17	308.17	277.17	246.17	214.17	183.17	152.17	136.17	136.17	136.17
1,800	**1,840**	380.23	348.23	317.23	286.23	255.23	223.23	192.23	161.23	139.23	139.23	139.23
1,840	**1,880**	389.29	357.29	326.29	295.29	264.29	232.29	201.29	170.29	142.29	142.29	142.29
1,880	**1,920**	398.35	366.35	335.35	304.35	273.35	241.35	210.35	179.35	148.35	145.35	145.35
1,920	**1,960**	407.41	375.41	344.41	313.41	282.41	250.41	219.41	188.41	157.41	148.41	148.41
1,960	**2,000**	416.47	384.47	353.47	322.47	291.47	259.47	228.47	197.47	166.47	151.47	151.47
2,000	**2,040**	425.53	393.53	362.53	331.53	300.53	268.53	237.53	206.53	175.53	154.53	154.53
2,040	**2,080**	434.59	402.59	371.59	340.59	309.59	277.59	246.59	215.59	184.59	157.59	157.59
2,080	**2,120**	447.65	411.65	380.65	349.65	318.65	286.65	255.65	224.65	193.65	161.65	160.65
2,120	**2,160**	462.71	420.71	389.71	358.71	327.71	295.71	264.71	233.71	202.71	170.71	163.71
2,160	**2,200**	476.77	429.77	398.77	367.77	336.77	304.77	273.77	242.77	211.77	179.77	166.77
2,200	**2,240**	490.83	438.83	407.83	376.83	345.83	313.83	282.83	251.83	220.83	188.83	169.83
2,240	**2,280**	504.89	447.89	416.89	385.89	354.89	322.89	291.89	260.89	229.89	197.89	172.89
2,280	**2,320**	518.95	460.95	425.95	394.95	363.95	331.95	300.95	269.95	238.95	206.95	175.95
2,320	**2,360**	534.01	475.01	435.01	404.01	373.01	341.01	310.01	279.01	248.01	216.01	185.01
2,360	**2,400**	548.07	489.07	444.07	413.07	382.07	350.07	319.07	288.07	257.07	225.07	194.07
2,400	**2,440**	562.13	504.13	453.13	422.13	391.13	359.13	328.13	297.13	266.13	234.13	203.13

(Continued on next page)

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$2,440	**$2,480**	$576.19	$518.19	$462.19	$431.19	$400.19	$368.19	$337.19	$306.19	$275.19	$243.19	$212.19
2,480	**2,520**	590.25	532.25	474.25	440.25	409.25	377.25	346.25	315.25	284.25	252.25	221.25
2,520	**2,560**	605.31	546.31	488.31	449.31	418.31	386.31	355.31	324.31	293.31	261.31	230.31
2,560	**2,600**	619.37	560.37	502.37	458.37	427.37	395.37	364.37	333.37	302.37	270.37	239.37
2,600	**2,640**	633.43	575.43	516.43	467.43	436.43	404.43	373.43	342.43	311.43	279.43	248.43
2,640	**2,680**	647.49	589.49	531.49	476.49	445.49	413.49	382.49	351.49	320.49	288.49	257.49
2,680	**2,720**	661.55	603.55	545.55	486.55	454.55	422.55	391.55	360.55	329.55	297.55	266.55
2,720	**2,760**	676.61	617.61	559.61	501.61	463.61	431.61	400.61	369.61	338.61	306.61	275.61
2,760	**2,800**	690.67	631.67	573.67	515.67	472.67	440.67	409.67	378.67	347.67	315.67	284.67
2,800	**2,840**	704.73	646.73	587.73	529.73	481.73	449.73	418.73	387.73	356.73	324.73	293.73
2,840	**2,880**	718.79	660.79	602.79	543.79	490.79	458.79	427.79	396.79	365.79	333.79	302.79
2,880	**2,920**	732.85	674.85	616.85	557.85	499.85	467.85	436.85	405.85	374.85	342.85	311.85
2,920	**2,960**	747.91	688.91	630.91	572.91	513.91	476.91	445.91	414.91	383.91	351.91	320.91
2,960	**3,000**	761.97	702.97	644.97	586.97	527.97	485.97	454.97	423.97	392.97	360.97	329.97
3,000	**3,040**	776.03	718.03	659.03	601.03	543.03	495.03	464.03	433.03	402.03	370.03	339.03
3,040	**3,080**	790.09	732.09	674.09	615.09	557.09	504.09	473.09	442.09	411.09	379.09	348.09
3,080	**3,120**	804.15	746.15	688.15	629.15	571.15	513.15	482.15	451.15	420.15	388.15	357.15
3,120	**3,160**	819.21	760.21	702.21	644.21	585.21	527.21	491.21	460.21	429.21	397.21	366.21
3,160	**3,200**	833.27	774.27	716.27	658.27	599.27	541.27	500.27	469.27	438.27	406.27	375.27
3,200	**3,240**	847.33	789.33	730.33	672.33	614.33	555.33	509.33	478.33	447.33	415.33	384.33
3,240	**3,280**	861.39	803.39	745.39	686.39	628.39	570.39	518.39	487.39	456.39	424.39	393.39
3,280	**3,320**	875.45	817.45	759.45	700.45	642.45	584.45	527.45	496.45	465.45	433.45	402.45
3,320	**3,360**	890.51	831.51	773.51	715.51	656.51	598.51	540.51	505.51	474.51	442.51	411.51
3,360	**3,400**	904.57	845.57	787.57	729.57	670.57	612.57	554.57	514.57	483.57	451.57	420.57
3,400	**3,440**	918.63	860.63	801.63	743.63	685.63	626.63	568.63	523.63	492.63	460.63	429.63
3,440	**3,480**	932.69	874.69	816.69	757.69	699.69	641.69	582.69	532.69	501.69	469.69	438.69
3,480	**3,520**	946.75	888.75	830.75	771.75	713.75	655.75	596.75	541.75	510.75	478.75	447.75
3,520	**3,560**	961.81	902.81	844.81	786.81	727.81	669.81	611.81	552.81	519.81	487.81	456.81
3,560	**3,600**	975.87	916.87	858.87	800.87	741.87	683.87	625.87	566.87	528.87	496.87	465.87
3,600	**3,640**	989.93	931.93	872.93	814.93	756.93	697.93	639.93	581.93	537.93	505.93	474.93
3,640	**3,680**	1,003.99	945.99	887.99	828.99	770.99	712.99	653.99	595.99	546.99	514.99	483.99
3,680	**3,720**	1,018.05	960.05	902.05	843.05	785.05	727.05	668.05	610.05	556.05	524.05	493.05
3,720	**3,760**	1,033.11	974.11	916.11	858.11	799.11	741.11	683.11	624.11	566.11	533.11	502.11
3,760	**3,800**	1,047.17	988.17	930.17	872.17	813.17	755.17	697.17	638.17	580.17	542.17	511.17
3,800	**3,840**	1,061.23	1,003.23	944.23	886.23	828.23	769.23	711.23	653.23	594.23	551.23	520.23
3,840	**3,880**	1,075.29	1,017.29	959.29	900.29	842.29	784.29	725.29	667.29	609.29	560.29	529.29
3,880	**3,920**	1,089.35	1,031.35	973.35	914.35	856.35	798.35	739.35	681.35	623.35	569.35	538.35
3,920	**3,960**	1,104.41	1,045.41	987.41	929.41	870.41	812.41	754.41	695.41	637.41	579.41	547.41
3,960	**4,000**	1,118.47	1,059.47	1,001.47	943.47	884.47	826.47	768.47	709.47	651.47	593.47	556.47
4,000	**4,040**	1,132.53	1,074.53	1,015.53	957.53	899.53	840.53	782.53	724.53	665.53	607.53	565.53
4,040	**4,080**	1,146.59	1,088.59	1,030.59	971.59	913.59	855.59	796.59	738.59	680.59	621.59	574.59
4,080	**4,120**	1,160.65	1,102.65	1,044.65	985.65	927.65	869.65	810.65	752.65	694.65	635.65	583.65
4,120	**4,160**	1,175.71	1,116.71	1,058.71	1,000.71	941.71	883.71	825.71	766.71	708.71	650.71	592.71
4,160	**4,200**	1,189.77	1,130.77	1,072.77	1,014.77	955.77	897.77	839.77	780.77	722.77	664.77	605.77
4,200	**4,240**	1,203.83	1,145.83	1,086.83	1,028.83	970.83	911.83	853.83	795.83	736.83	678.83	620.83
4,240	**4,280**	1,217.89	1,159.89	1,101.89	1,042.89	984.89	926.89	867.89	809.89	751.89	692.89	634.89
4,280	**4,320**	1,231.95	1,173.95	1,115.95	1,056.95	998.95	940.95	881.95	823.95	765.95	706.95	648.95
4,320	**4,360**	1,247.01	1,188.01	1,130.01	1,072.01	1,013.01	955.01	897.01	838.01	780.01	722.01	663.01
4,360	**4,400**	1,262.07	1,202.07	1,144.07	1,086.07	1,027.07	969.07	911.07	852.07	794.07	736.07	677.07
4,400	**4,440**	1,278.13	1,217.13	1,158.13	1,100.13	1,042.13	983.13	925.13	867.13	808.13	750.13	692.13
4,440	**4,480**	1,293.19	1,231.19	1,173.19	1,114.19	1,056.19	998.19	939.19	881.19	823.19	764.19	706.19
4,480	**4,520**	1,309.25	1,245.25	1,187.25	1,128.25	1,070.25	1,012.25	953.25	895.25	837.25	778.25	720.25
4,520	**4,560**	1,324.31	1,259.31	1,201.31	1,143.31	1,084.31	1,026.31	968.31	909.31	851.31	793.31	734.31
4,560	**4,600**	1,339.37	1,275.37	1,215.37	1,157.37	1,098.37	1,040.37	982.37	923.37	865.37	807.37	748.37
4,600	**4,640**	1,355.43	1,290.43	1,229.43	1,171.43	1,113.43	1,054.43	996.43	938.43	879.43	821.43	763.43
4,640	**4,680**	1,370.49	1,306.49	1,244.49	1,185.49	1,127.49	1,069.49	1,010.49	952.49	894.49	835.49	777.49
4,680	**4,720**	1,386.55	1,321.55	1,258.55	1,199.55	1,141.55	1,083.55	1,024.55	966.55	908.55	849.55	791.55
4,720	**4,760**	1,401.61	1,336.61	1,272.61	1,214.61	1,155.61	1,097.61	1,039.61	980.61	922.61	864.61	805.61
4,760	**4,800**	1,416.67	1,352.67	1,287.67	1,228.67	1,169.67	1,111.67	1,053.67	994.67	936.67	878.67	819.67
4,800	**4,840**	1,432.73	1,367.73	1,303.73	1,242.73	1,184.73	1,125.73	1,067.73	1,009.73	950.73	892.73	834.73
4,840	**4,880**	1,447.79	1,383.79	1,318.79	1,256.79	1,198.79	1,140.79	1,081.79	1,023.79	965.79	906.79	848.79
4,880	**4,920**	1,463.85	1,398.85	1,333.85	1,270.85	1,212.85	1,154.85	1,095.85	1,037.85	979.85	920.85	862.85
4,920	**4,960**	1,478.91	1,413.91	1,349.91	1,285.91	1,226.91	1,168.91	1,110.91	1,051.91	993.91	935.91	876.91
4,960	**5,000**	1,493.97	1,429.97	1,364.97	1,300.97	1,240.97	1,182.97	1,124.97	1,065.97	1,007.97	949.97	890.97
5,000	**5,040**	1,510.03	1,445.03	1,381.03	1,316.03	1,256.03	1,197.03	1,139.03	1,081.03	1,022.03	964.03	906.03
$5,040 and over		Do not use this table. See page 17 for instructions.										

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$540**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	**560**	$45.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08	$42.08
560	**580**	49.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	**600**	54.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	**640**	60.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	**680**	69.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	**720**	78.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	**760**	87.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	**800**	96.67	65.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	**840**	105.73	74.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	**880**	114.79	83.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	**920**	123.85	92.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	**960**	132.91	101.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	**1,000**	141.97	110.97	79.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	**1,040**	151.03	120.03	89.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	**1,080**	160.09	129.09	98.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	**1,120**	169.15	138.15	107.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	**1,160**	178.21	147.21	116.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	**1,200**	187.27	156.27	125.27	93.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	**1,240**	196.33	165.33	134.33	102.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	**1,280**	205.39	174.39	143.39	111.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	**1,320**	214.45	183.45	152.45	120.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	**1,360**	223.51	192.51	161.51	129.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	**1,400**	232.57	201.57	170.57	138.57	107.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	**1,440**	241.63	210.63	179.63	147.63	116.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	**1,480**	250.69	219.69	188.69	156.69	125.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	**1,520**	259.75	228.75	197.75	165.75	134.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	**1,560**	268.81	237.81	206.81	174.81	143.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	**1,600**	277.87	246.87	215.87	183.87	152.87	121.87	120.87	120.87	120.87	120.87	120.87
1,600	**1,640**	286.93	255.93	224.93	192.93	161.93	130.93	123.93	123.93	123.93	123.93	123.93
1,640	**1,680**	295.99	264.99	233.99	201.99	170.99	139.99	126.99	126.99	126.99	126.99	126.99
1,680	**1,720**	305.05	274.05	243.05	211.05	180.05	149.05	130.05	130.05	130.05	130.05	130.05
1,720	**1,760**	314.11	283.11	252.11	220.11	189.11	158.11	133.11	133.11	133.11	133.11	133.11
1,760	**1,800**	323.17	292.17	261.17	229.17	198.17	167.17	136.17	136.17	136.17	136.17	136.17
1,800	**1,840**	332.23	301.23	270.23	238.23	207.23	176.23	145.23	139.23	139.23	139.23	139.23
1,840	**1,880**	341.29	310.29	279.29	247.29	216.29	185.29	154.29	142.29	142.29	142.29	142.29
1,880	**1,920**	350.35	319.35	288.35	256.35	225.35	194.35	163.35	145.35	145.35	145.35	145.35
1,920	**1,960**	359.41	328.41	297.41	265.41	234.41	203.41	172.41	148.41	148.41	148.41	148.41
1,960	**2,000**	368.47	337.47	306.47	274.47	243.47	212.47	181.47	151.47	151.47	151.47	151.47
2,000	**2,040**	377.53	346.53	315.53	283.53	252.53	221.53	190.53	158.53	154.53	154.53	154.53
2,040	**2,080**	386.59	355.59	324.59	292.59	261.59	230.59	199.59	167.59	157.59	157.59	157.59
2,080	**2,120**	395.65	364.65	333.65	301.65	270.65	239.65	208.65	176.65	160.65	160.65	160.65
2,120	**2,160**	404.71	373.71	342.71	310.71	279.71	248.71	217.71	185.71	163.71	163.71	163.71
2,160	**2,200**	413.77	382.77	351.77	319.77	288.77	257.77	226.77	194.77	166.77	166.77	166.77
2,200	**2,240**	422.83	391.83	360.83	328.83	297.83	266.83	235.83	203.83	172.83	169.83	169.83
2,240	**2,280**	431.89	400.89	369.89	337.89	306.89	275.89	244.89	212.89	181.89	172.89	172.89
2,280	**2,320**	440.95	409.95	378.95	346.95	315.95	284.95	253.95	221.95	190.95	175.95	175.95
2,320	**2,360**	450.01	419.01	388.01	356.01	325.01	294.01	263.01	231.01	200.01	179.01	179.01
2,360	**2,400**	459.07	428.07	397.07	365.07	334.07	303.07	272.07	240.07	209.07	182.07	182.07
2,400	**2,440**	468.13	437.13	406.13	374.13	343.13	312.13	281.13	249.13	218.13	187.13	185.13
2,440	**2,480**	477.19	446.19	415.19	383.19	352.19	321.19	290.19	258.19	227.19	196.19	188.19
2,480	**2,520**	486.25	455.25	424.25	392.25	361.25	330.25	299.25	267.25	236.25	205.25	191.25
2,520	**2,560**	495.31	464.31	433.31	401.31	370.31	339.31	308.31	276.31	245.31	214.31	194.31
2,560	**2,600**	504.37	473.37	442.37	410.37	379.37	348.37	317.37	285.37	254.37	223.37	197.37
2,600	**2,640**	513.43	482.43	451.43	419.43	388.43	357.43	326.43	294.43	263.43	232.43	201.43
2,640	**2,680**	522.49	491.49	460.49	428.49	397.49	366.49	335.49	303.49	272.49	241.49	210.49
2,680	**2,720**	531.55	500.55	469.55	437.55	406.55	375.55	344.55	312.55	281.55	250.55	219.55
2,720	**2,760**	540.61	509.61	478.61	446.61	415.61	384.61	353.61	321.61	290.61	259.61	228.61
2,760	**2,800**	549.67	518.67	487.67	455.67	424.67	393.67	362.67	330.67	299.67	268.67	237.67
2,800	**2,840**	558.73	527.73	496.73	464.73	433.73	402.73	371.73	339.73	308.73	277.73	246.73
2,840	**2,880**	567.79	536.79	505.79	473.79	442.79	411.79	380.79	348.79	317.79	286.79	255.79
2,880	**2,920**	576.85	545.85	514.85	482.85	451.85	420.85	389.85	357.85	326.85	295.85	264.85
2,920	**2,960**	585.91	554.91	523.91	491.91	460.91	429.91	398.91	366.91	335.91	304.91	273.91
2,960	**3,000**	594.97	563.97	532.97	500.97	469.97	438.97	407.97	375.97	344.97	313.97	282.97
3,000	**3,040**	604.03	573.03	542.03	510.03	479.03	448.03	417.03	385.03	354.03	323.03	292.03
3,040	**3,080**	613.09	582.09	551.09	519.09	488.09	457.09	426.09	394.09	363.09	332.09	301.09
3,080	**3,120**	622.15	591.15	560.15	528.15	497.15	466.15	435.15	403.15	372.15	341.15	310.15
3,120	**3,160**	631.21	600.21	569.21	537.21	506.21	475.21	444.21	412.21	381.21	350.21	319.21
3,160	**3,200**	640.27	609.27	578.27	546.27	515.27	484.27	453.27	421.27	390.27	359.27	328.27
3,200	**3,240**	649.33	618.33	587.33	555.33	524.33	493.33	462.33	430.33	399.33	368.33	337.33

(Continued on next page)

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$3,240	**$3,280**	$658.39	$627.39	$596.39	$564.39	$533.39	$502.39	$471.39	$439.39	$408.39	$377.39	$346.39
3,280	**3,320**	667.45	636.45	605.45	573.45	542.45	511.45	480.45	448.45	417.45	386.45	355.45
3,320	**3,360**	676.51	645.51	614.51	582.51	551.51	520.51	489.51	457.51	426.51	395.51	364.51
3,360	**3,400**	685.57	654.57	623.57	591.57	560.57	529.57	498.57	466.57	435.57	404.57	373.57
3,400	**3,440**	694.63	663.63	632.63	600.63	569.63	538.63	507.63	475.63	444.63	413.63	382.63
3,440	**3,480**	703.69	672.69	641.69	609.69	578.69	547.69	516.69	484.69	453.69	422.69	391.69
3,480	**3,520**	712.75	681.75	650.75	618.75	587.75	556.75	525.75	493.75	462.75	431.75	400.75
3,520	**3,560**	721.81	690.81	659.81	627.81	596.81	565.81	534.81	502.81	471.81	440.81	409.81
3,560	**3,600**	730.87	699.87	668.87	636.87	605.87	574.87	543.87	511.87	480.87	449.87	418.87
3,600	**3,640**	743.93	708.93	677.93	645.93	614.93	583.93	552.93	520.93	489.93	458.93	427.93
3,640	**3,680**	757.99	717.99	686.99	654.99	623.99	592.99	561.99	529.99	498.99	467.99	436.99
3,680	**3,720**	773.05	727.05	696.05	664.05	633.05	602.05	571.05	539.05	508.05	477.05	446.05
3,720	**3,760**	787.11	736.11	705.11	673.11	642.11	611.11	580.11	548.11	517.11	486.11	455.11
3,760	**3,800**	801.17	745.17	714.17	682.17	651.17	620.17	589.17	557.17	526.17	495.17	464.17
3,800	**3,840**	815.23	757.23	723.23	691.23	660.23	629.23	598.23	566.23	535.23	504.23	473.23
3,840	**3,880**	829.29	771.29	732.29	700.29	669.29	638.29	607.29	575.29	544.29	513.29	482.29
3,880	**3,920**	844.35	785.35	741.35	709.35	678.35	647.35	616.35	584.35	553.35	522.35	491.35
3,920	**3,960**	858.41	799.41	750.41	718.41	687.41	656.41	625.41	593.41	562.41	531.41	500.41
3,960	**4,000**	872.47	814.47	759.47	727.47	696.47	665.47	634.47	602.47	571.47	540.47	509.47
4,000	**4,040**	886.53	828.53	770.53	736.53	705.53	674.53	643.53	611.53	580.53	549.53	518.53
4,040	**4,080**	900.59	842.59	784.59	745.59	714.59	683.59	652.59	620.59	589.59	558.59	527.59
4,080	**4,120**	915.65	856.65	798.65	754.65	723.65	692.65	661.65	629.65	598.65	567.65	536.65
4,120	**4,160**	929.71	870.71	812.71	763.71	732.71	701.71	670.71	638.71	607.71	576.71	545.71
4,160	**4,200**	943.77	885.77	826.77	772.77	741.77	710.77	679.77	647.77	616.77	585.77	554.77
4,200	**4,240**	957.83	899.83	841.83	782.83	750.83	719.83	688.83	656.83	625.83	594.83	563.83
4,240	**4,280**	971.89	913.89	855.89	796.89	759.89	728.89	697.89	665.89	634.89	603.89	572.89
4,280	**4,320**	986.95	927.95	869.95	811.95	768.95	737.95	706.95	674.95	643.95	612.95	581.95
4,320	**4,360**	1,001.01	942.01	884.01	826.01	778.01	747.01	716.01	684.01	653.01	622.01	591.01
4,360	**4,400**	1,015.07	957.07	898.07	840.07	787.07	756.07	725.07	693.07	662.07	631.07	600.07
4,400	**4,440**	1,029.13	971.13	913.13	854.13	796.13	765.13	734.13	702.13	671.13	640.13	609.13
4,440	**4,480**	1,043.19	985.19	927.19	868.19	810.19	774.19	743.19	711.19	680.19	649.19	618.19
4,480	**4,520**	1,058.25	999.25	941.25	883.25	824.25	783.25	752.25	720.25	689.25	658.25	627.25
4,520	**4,560**	1,072.31	1,013.31	955.31	897.31	838.31	792.31	761.31	729.31	698.31	667.31	636.31
4,560	**4,600**	1,086.37	1,028.37	969.37	911.37	853.37	801.37	770.37	738.37	707.37	676.37	645.37
4,600	**4,640**	1,100.43	1,042.43	984.43	925.43	867.43	810.43	779.43	747.43	716.43	685.43	654.43
4,640	**4,680**	1,114.49	1,056.49	998.49	939.49	881.49	823.49	788.49	756.49	725.49	694.49	663.49
4,680	**4,720**	1,129.55	1,070.55	1,012.55	954.55	895.55	837.55	797.55	765.55	734.55	703.55	672.55
4,720	**4,760**	1,143.61	1,084.61	1,026.61	968.61	909.61	851.61	806.61	774.61	743.61	712.61	681.61
4,760	**4,800**	1,157.67	1,099.67	1,040.67	982.67	924.67	865.67	815.67	783.67	752.67	721.67	690.67
4,800	**4,840**	1,171.73	1,113.73	1,055.73	996.73	938.73	880.73	824.73	792.73	761.73	730.73	699.73
4,840	**4,880**	1,185.79	1,127.79	1,069.79	1,010.79	952.79	894.79	835.79	801.79	770.79	739.79	708.79
4,880	**4,920**	1,200.85	1,141.85	1,083.85	1,025.85	966.85	908.85	850.85	810.85	779.85	748.85	717.85
4,920	**4,960**	1,214.91	1,155.91	1,097.91	1,039.91	980.91	922.91	864.91	819.91	788.91	757.91	726.91
4,960	**5,000**	1,228.97	1,170.97	1,111.97	1,053.97	995.97	936.97	878.97	828.97	797.97	766.97	735.97
5,000	**5,040**	1,243.03	1,185.03	1,127.03	1,068.03	1,010.03	952.03	893.03	838.03	807.03	776.03	745.03
5,040	**5,080**	1,257.09	1,199.09	1,141.09	1,082.09	1,024.09	966.09	907.09	849.09	816.09	785.09	754.09
5,080	**5,120**	1,272.15	1,213.15	1,155.15	1,097.15	1,038.15	980.15	922.15	863.15	825.15	794.15	763.15
5,120	**5,160**	1,286.21	1,227.21	1,169.21	1,111.21	1,052.21	994.21	936.21	877.21	834.21	803.21	772.21
5,160	**5,200**	1,300.27	1,242.27	1,183.27	1,125.27	1,067.27	1,008.27	950.27	892.27	843.27	812.27	781.27
5,200	**5,240**	1,314.33	1,256.33	1,198.33	1,139.33	1,081.33	1,023.33	964.33	906.33	852.33	821.33	790.33
5,240	**5,280**	1,328.39	1,270.39	1,212.39	1,153.39	1,095.39	1,037.39	978.39	920.39	862.39	830.39	799.39
5,280	**5,320**	1,343.45	1,284.45	1,226.45	1,168.45	1,109.45	1,051.45	993.45	934.45	876.45	839.45	808.45
5,320	**5,360**	1,357.51	1,298.51	1,240.51	1,182.51	1,123.51	1,065.51	1,007.51	948.51	890.51	848.51	817.51
5,360	**5,400**	1,371.57	1,313.57	1,254.57	1,196.57	1,138.57	1,079.57	1,021.57	963.57	904.57	857.57	826.57
5,400	**5,440**	1,385.63	1,327.63	1,269.63	1,210.63	1,152.63	1,094.63	1,035.63	977.63	919.63	866.63	835.63
5,440	**5,480**	1,399.69	1,341.69	1,283.69	1,224.69	1,166.69	1,108.69	1,049.69	991.69	933.69	875.69	844.69
5,480	**5,520**	1,414.75	1,355.75	1,297.75	1,239.75	1,180.75	1,122.75	1,064.75	1,005.75	947.75	889.75	853.75
5,520	**5,560**	1,428.81	1,369.81	1,311.81	1,253.81	1,194.81	1,136.81	1,078.81	1,019.81	961.81	903.81	862.81
5,560	**5,600**	1,442.87	1,384.87	1,325.87	1,267.87	1,209.87	1,150.87	1,092.87	1,034.87	975.87	917.87	871.87
5,600	**5,640**	1,456.93	1,398.93	1,340.93	1,281.93	1,223.93	1,165.93	1,106.93	1,048.93	990.93	931.93	880.93
5,640	**5,680**	1,470.99	1,412.99	1,354.99	1,295.99	1,237.99	1,179.99	1,120.99	1,062.99	1,004.99	945.99	889.99
5,680	**5,720**	1,486.05	1,427.05	1,369.05	1,311.05	1,252.05	1,194.05	1,136.05	1,077.05	1,019.05	961.05	902.05
5,720	**5,760**	1,500.11	1,441.11	1,383.11	1,325.11	1,266.11	1,208.11	1,150.11	1,091.11	1,033.11	975.11	916.11
5,760	**5,800**	1,514.17	1,456.17	1,397.17	1,339.17	1,281.17	1,222.17	1,164.17	1,106.17	1,047.17	989.17	931.17
5,800	**5,840**	1,528.23	1,470.23	1,412.23	1,353.23	1,295.23	1,237.23	1,178.23	1,120.23	1,062.23	1,003.23	945.23
$5,840 and over		Do not use this table. See page 17 for instructions.										

SINGLE Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$12**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	**15**	$2.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03	$1.03
15	**18**	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	**21**	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	**24**	3.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	**27**	3.95	2.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	**30**	5.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	**33**	5.41	4.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	**36**	6.64	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	**39**	6.87	5.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	**42**	8.10	6.10	5.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	**45**	8.33	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	**48**	8.56	7.56	6.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	**51**	9.79	7.79	6.79	5.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	**54**	10.02	9.02	7.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02
54	**57**	11.25	9.25	8.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25
57	**60**	11.48	10.48	8.48	7.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48
60	**63**	12.70	10.70	9.70	7.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70
63	**66**	12.93	11.93	9.93	8.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93
66	**69**	14.16	12.16	11.16	9.16	8.16	6.16	5.16	5.16	5.16	5.16	5.16
69	**72**	14.39	13.39	11.39	10.39	8.39	7.39	5.39	5.39	5.39	5.39	5.39
72	**75**	15.62	13.62	12.62	10.62	9.62	7.62	6.62	5.62	5.62	5.62	5.62
75	**78**	15.85	14.85	12.85	11.85	9.85	8.85	6.85	5.85	5.85	5.85	5.85
78	**81**	16.08	15.08	14.08	12.08	11.08	9.08	8.08	6.08	6.08	6.08	6.08
81	**84**	17.31	15.31	14.31	13.31	11.31	10.31	8.31	7.31	6.31	6.31	6.31
84	**87**	17.54	16.54	14.54	13.54	12.54	10.54	9.54	7.54	6.54	6.54	6.54
87	**90**	18.77	16.77	15.77	13.77	12.77	11.77	9.77	8.77	6.77	6.77	6.77
90	**93**	19.00	18.00	16.00	15.00	13.00	12.00	11.00	9.00	8.00	7.00	7.00
93	**96**	20.23	18.23	17.23	15.23	14.23	12.23	11.23	10.23	8.23	7.23	7.23
96	**99**	20.46	19.46	17.46	16.46	14.46	13.46	11.46	10.46	9.46	7.46	7.46
99	**102**	21.69	19.69	18.69	16.69	15.69	13.69	12.69	10.69	9.69	8.69	7.69
102	**105**	22.92	20.92	18.92	17.92	15.92	14.92	12.92	11.92	9.92	8.92	7.92
105	**108**	24.15	21.15	20.15	18.15	17.15	15.15	14.15	12.15	11.15	9.15	8.15
108	**111**	25.38	22.38	20.38	19.38	17.38	16.38	14.38	13.38	11.38	10.38	9.38
111	**114**	26.61	23.61	20.61	19.61	18.61	16.61	15.61	13.61	12.61	10.61	9.61
114	**117**	26.84	24.84	21.84	19.84	18.84	17.84	15.84	14.84	12.84	11.84	9.84
117	**120**	28.07	26.07	23.07	21.07	20.07	18.07	17.07	15.07	14.07	12.07	11.07
120	**123**	29.29	26.29	24.29	21.29	20.29	19.29	17.29	16.29	14.29	13.29	11.29
123	**126**	30.52	27.52	25.52	22.52	20.52	19.52	18.52	16.52	15.52	13.52	12.52
126	**129**	31.75	28.75	25.75	23.75	21.75	19.75	18.75	17.75	15.75	14.75	12.75
129	**132**	32.98	29.98	26.98	24.98	21.98	20.98	18.98	17.98	16.98	14.98	13.98
132	**135**	34.21	31.21	28.21	25.21	23.21	21.21	20.21	18.21	17.21	16.21	14.21
135	**138**	34.44	32.44	29.44	26.44	24.44	22.44	20.44	19.44	17.44	16.44	15.44
138	**141**	35.67	32.67	30.67	27.67	24.67	22.67	21.67	19.67	18.67	16.67	15.67
141	**144**	36.90	33.90	31.90	28.90	25.90	23.90	21.90	20.90	18.90	17.90	15.90
144	**147**	38.13	35.13	32.13	30.13	27.13	24.13	23.13	21.13	20.13	18.13	17.13
147	**150**	39.36	36.36	33.36	31.36	28.36	25.36	23.36	22.36	20.36	19.36	17.36
150	**153**	40.59	37.59	34.59	31.59	29.59	26.59	24.59	22.59	21.59	19.59	18.59
153	**156**	40.82	38.82	35.82	32.82	30.82	27.82	24.82	23.82	21.82	20.82	18.82
156	**159**	42.05	40.05	37.05	34.05	31.05	29.05	26.05	24.05	23.05	21.05	20.05
159	**162**	43.28	40.28	38.28	35.28	32.28	30.28	27.28	24.28	23.28	22.28	20.28
162	**165**	44.51	41.51	39.51	36.51	33.51	30.51	28.51	25.51	23.51	22.51	21.51
165	**168**	45.74	42.74	39.74	37.74	34.74	31.74	29.74	26.74	24.74	22.74	21.74
168	**171**	46.97	43.97	40.97	38.97	35.97	32.97	29.97	27.97	24.97	23.97	22.97
171	**174**	47.20	45.20	42.20	39.20	37.20	34.20	31.20	29.20	26.20	24.20	23.20
174	**177**	48.43	46.43	43.43	40.43	37.43	35.43	32.43	29.43	27.43	25.43	23.43
177	**180**	49.66	46.66	44.66	41.66	38.66	36.66	33.66	30.66	28.66	25.66	24.66
180	**183**	50.88	47.88	45.88	42.88	39.88	36.88	34.88	31.88	28.88	26.88	24.88
183	**186**	52.11	49.11	46.11	44.11	41.11	38.11	36.11	33.11	30.11	28.11	26.11
186	**189**	53.34	50.34	47.34	45.34	42.34	39.34	36.34	34.34	31.34	28.34	26.34
189	**192**	53.57	51.57	48.57	45.57	43.57	40.57	37.57	35.57	32.57	29.57	27.57
192	**195**	54.80	52.80	49.80	46.80	44.80	41.80	38.80	35.80	33.80	30.80	27.80
195	**198**	56.03	53.03	51.03	48.03	45.03	43.03	40.03	37.03	35.03	32.03	29.03
198	**201**	57.26	54.26	52.26	49.26	46.26	44.26	41.26	38.26	35.26	33.26	30.26
201	**204**	58.49	55.49	52.49	50.49	47.49	44.49	42.49	39.49	36.49	34.49	31.49
204	**207**	59.72	56.72	53.72	51.72	48.72	45.72	43.72	40.72	37.72	34.72	32.72
207	**210**	60.95	57.95	54.95	51.95	49.95	46.95	43.95	41.95	38.95	35.95	33.95
210	**213**	62.18	59.18	56.18	53.18	51.18	48.18	45.18	42.18	40.18	37.18	34.18
213	**216**	63.41	60.41	57.41	54.41	51.41	49.41	46.41	43.41	41.41	38.41	35.41
216	**219**	64.64	61.64	58.64	55.64	52.64	50.64	47.64	44.64	41.64	39.64	36.64

(Continued on next page)

SINGLE Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$219	**$222**	$64.87	$62.87	$59.87	$56.87	$53.87	$50.87	$48.87	$45.87	$42.87	$40.87	$37.87
222	**225**	66.10	63.10	60.10	58.10	55.10	52.10	50.10	47.10	44.10	41.10	39.10
225	**228**	67.33	64.33	61.33	58.33	56.33	53.33	50.33	48.33	45.33	42.33	40.33
228	**231**	68.56	65.56	62.56	59.56	57.56	54.56	51.56	49.56	46.56	43.56	40.56
231	**234**	69.79	66.79	63.79	60.79	57.79	55.79	52.79	49.79	47.79	44.79	41.79
234	**237**	71.02	68.02	65.02	62.02	59.02	57.02	54.02	51.02	49.02	46.02	43.02
237	**240**	72.25	69.25	66.25	63.25	60.25	57.25	55.25	52.25	49.25	47.25	44.25
240	**243**	73.47	70.47	67.47	64.47	61.47	58.47	56.47	53.47	50.47	48.47	45.47
243	**246**	74.70	71.70	68.70	65.70	62.70	59.70	56.70	54.70	51.70	48.70	46.70
246	**249**	75.93	72.93	69.93	66.93	63.93	60.93	57.93	55.93	52.93	49.93	47.93
249	**252**	77.16	74.16	71.16	68.16	65.16	62.16	59.16	56.16	54.16	51.16	48.16
252	**255**	78.39	75.39	72.39	69.39	66.39	63.39	60.39	57.39	55.39	52.39	49.39
255	**258**	79.62	76.62	73.62	70.62	67.62	64.62	61.62	58.62	55.62	53.62	50.62
258	**261**	80.85	77.85	74.85	71.85	68.85	65.85	62.85	59.85	56.85	54.85	51.85
261	**264**	82.08	79.08	76.08	73.08	70.08	67.08	64.08	61.08	58.08	55.08	53.08
264	**267**	82.31	79.31	76.31	73.31	71.31	68.31	65.31	62.31	59.31	56.31	54.31
267	**270**	83.54	80.54	77.54	74.54	71.54	68.54	65.54	63.54	60.54	57.54	54.54
270	**273**	84.77	81.77	78.77	75.77	72.77	69.77	66.77	63.77	61.77	58.77	55.77
273	**276**	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00	62.00	60.00	57.00
276	**279**	87.23	84.23	81.23	78.23	75.23	72.23	69.23	66.23	63.23	61.23	58.23
279	**282**	88.46	85.46	82.46	79.46	76.46	73.46	70.46	67.46	64.46	61.46	59.46
282	**285**	89.69	86.69	83.69	80.69	77.69	74.69	71.69	68.69	65.69	62.69	60.69
285	**288**	90.92	87.92	84.92	81.92	78.92	75.92	72.92	69.92	66.92	63.92	60.92
288	**291**	92.15	89.15	86.15	83.15	80.15	77.15	74.15	71.15	68.15	65.15	62.15
291	**294**	93.38	90.38	87.38	84.38	81.38	78.38	75.38	72.38	69.38	66.38	63.38
294	**297**	94.61	91.61	88.61	85.61	82.61	79.61	76.61	73.61	70.61	67.61	64.61
297	**300**	95.84	92.84	89.84	86.84	83.84	80.84	77.84	74.84	71.84	68.84	65.84
300	**303**	97.06	94.06	91.06	88.06	85.06	82.06	79.06	76.06	73.06	70.06	67.06
303	**306**	98.29	95.29	92.29	89.29	86.29	83.29	80.29	77.29	74.29	71.29	68.29
306	**309**	98.52	95.52	92.52	90.52	87.52	84.52	81.52	78.52	75.52	72.52	69.52
309	**312**	99.75	96.75	93.75	90.75	87.75	84.75	82.75	79.75	76.75	73.75	70.75
312	**315**	100.98	97.98	94.98	91.98	88.98	85.98	82.98	79.98	76.98	73.98	71.98
315	**318**	102.21	99.21	96.21	93.21	90.21	87.21	84.21	81.21	78.21	75.21	72.21
318	**321**	103.44	100.44	97.44	94.44	91.44	88.44	85.44	82.44	79.44	76.44	73.44
321	**324**	104.67	101.67	98.67	95.67	92.67	89.67	86.67	83.67	80.67	77.67	74.67
324	**327**	105.90	102.90	99.90	96.90	93.90	90.90	87.90	84.90	81.90	78.90	75.90
327	**330**	107.13	104.13	101.13	98.13	95.13	92.13	89.13	86.13	83.13	80.13	77.13
330	**333**	108.36	105.36	102.36	99.36	96.36	93.36	90.36	87.36	84.36	81.36	78.36
333	**336**	109.59	106.59	103.59	100.59	97.59	94.59	91.59	88.59	85.59	82.59	79.59
336	**339**	110.82	107.82	104.82	101.82	98.82	95.82	92.82	89.82	86.82	83.82	80.82
339	**341**	112.01	109.01	106.01	103.01	100.01	97.01	94.01	91.01	88.01	85.01	82.01
341	**343**	112.16	109.16	106.16	103.16	100.16	97.16	94.16	91.16	88.16	85.16	82.16
343	**345**	113.32	110.32	107.32	104.32	101.32	98.32	95.32	92.32	89.32	86.32	83.32
345	**347**	113.47	110.47	107.47	104.47	101.47	98.47	96.47	93.47	90.47	87.47	84.47
347	**349**	114.62	111.62	108.62	105.62	102.62	99.62	96.62	93.62	90.62	87.62	84.62
349	**351**	115.78	112.78	109.78	106.78	103.78	100.78	97.78	94.78	91.78	88.78	85.78
351	**353**	115.93	112.93	109.93	106.93	103.93	100.93	97.93	94.93	91.93	88.93	85.93
353	**355**	117.08	114.08	111.08	108.08	105.08	102.08	99.08	96.08	93.08	90.08	87.08
355	**357**	117.23	115.23	112.23	109.23	106.23	103.23	100.23	97.23	94.23	91.23	88.23
357	**359**	118.39	115.39	112.39	109.39	106.39	103.39	100.39	97.39	94.39	91.39	88.39
359	**361**	119.54	116.54	113.54	110.54	107.54	104.54	101.54	98.54	95.54	92.54	89.54
361	**363**	119.69	116.69	113.69	110.69	107.69	104.69	101.69	98.69	96.69	93.69	90.69
363	**365**	120.85	117.85	114.85	111.85	108.85	105.85	102.85	99.85	96.85	93.85	90.85
365	**367**	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00	92.00
367	**369**	122.15	119.15	116.15	113.15	110.15	107.15	104.15	101.15	98.15	95.15	92.15
369	**371**	123.31	120.31	117.31	114.31	111.31	108.31	105.31	102.31	99.31	96.31	93.31
371	**373**	123.46	120.46	117.46	115.46	112.46	109.46	106.46	103.46	100.46	97.46	94.46
373	**375**	124.61	121.61	118.61	115.61	112.61	109.61	106.61	103.61	100.61	97.61	94.61
375	**377**	125.76	122.76	119.76	116.76	113.76	110.76	107.76	104.76	101.76	98.76	95.76
377	**379**	125.92	122.92	119.92	116.92	113.92	110.92	107.92	104.92	101.92	98.92	96.92
379	**381**	127.07	124.07	121.07	118.07	115.07	112.07	109.07	106.07	103.07	100.07	97.07
381	**383**	128.22	125.22	122.22	119.22	116.22	113.22	110.22	107.22	104.22	101.22	98.22
383	**385**	128.38	125.38	122.38	119.38	116.38	113.38	110.38	107.38	104.38	101.38	98.38
385	**387**	129.53	126.53	123.53	120.53	117.53	114.53	111.53	108.53	105.53	102.53	99.53
387	**389**	129.68	126.68	123.68	120.68	117.68	115.68	112.68	109.68	106.68	103.68	100.68

$389 and over — Do not use this table. See page 17 for instructions.

MARRIED Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$0	**$27**	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	**30**	$3.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18	$2.18
30	**33**	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	**36**	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	**39**	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	**42**	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	**45**	6.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	**48**	6.56	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	**51**	7.79	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	**54**	8.02	7.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	**57**	9.25	7.25	6.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	**60**	9.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	**63**	10.70	8.70	7.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	**66**	10.93	9.93	7.93	6.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	**69**	11.16	10.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	**72**	12.39	10.39	9.39	8.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	**75**	12.62	11.62	9.62	8.62	7.62	5.62	5.62	5.62	5.62	5.62	5.62
75	**78**	13.85	11.85	10.85	8.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85
78	**81**	14.08	13.08	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08
81	**84**	15.31	13.31	12.31	10.31	9.31	7.31	6.31	6.31	6.31	6.31	6.31
84	**87**	15.54	14.54	12.54	11.54	9.54	8.54	6.54	6.54	6.54	6.54	6.54
87	**90**	16.77	14.77	13.77	11.77	10.77	8.77	7.77	6.77	6.77	6.77	6.77
90	**93**	17.00	16.00	14.00	13.00	11.00	10.00	8.00	7.00	7.00	7.00	7.00
93	**96**	17.23	16.23	15.23	13.23	12.23	10.23	9.23	7.23	7.23	7.23	7.23
96	**99**	18.46	16.46	15.46	14.46	12.46	11.46	9.46	8.46	7.46	7.46	7.46
99	**102**	18.69	17.69	15.69	14.69	13.69	11.69	10.69	8.69	7.69	7.69	7.69
102	**105**	19.92	17.92	16.92	15.92	13.92	12.92	10.92	9.92	7.92	7.92	7.92
105	**108**	20.15	19.15	17.15	16.15	15.15	13.15	12.15	10.15	9.15	8.15	8.15
108	**111**	21.38	19.38	18.38	16.38	15.38	14.38	12.38	11.38	9.38	8.38	8.38
111	**114**	21.61	20.61	18.61	17.61	15.61	14.61	13.61	11.61	10.61	8.61	8.61
114	**117**	22.84	20.84	19.84	17.84	16.84	14.84	13.84	12.84	10.84	9.84	8.84
117	**120**	23.07	22.07	20.07	19.07	17.07	16.07	14.07	13.07	12.07	10.07	9.07
120	**123**	24.29	22.29	21.29	19.29	18.29	16.29	15.29	13.29	12.29	11.29	9.29
123	**126**	24.52	23.52	21.52	20.52	18.52	17.52	15.52	14.52	12.52	11.52	10.52
126	**129**	24.75	23.75	22.75	20.75	19.75	17.75	16.75	14.75	13.75	11.75	10.75
129	**132**	25.98	23.98	22.98	21.98	19.98	18.98	16.98	15.98	13.98	12.98	10.98
132	**135**	26.21	25.21	23.21	22.21	21.21	19.21	18.21	16.21	15.21	13.21	12.21
135	**138**	27.44	25.44	24.44	22.44	21.44	20.44	18.44	17.44	15.44	14.44	12.44
138	**141**	27.67	26.67	24.67	23.67	21.67	20.67	19.67	17.67	16.67	14.67	13.67
141	**144**	28.90	26.90	25.90	23.90	22.90	20.90	19.90	18.90	16.90	15.90	13.90
144	**147**	29.13	28.13	26.13	25.13	23.13	22.13	20.13	19.13	18.13	16.13	15.13
147	**150**	30.36	28.36	27.36	25.36	24.36	22.36	21.36	19.36	18.36	17.36	15.36
150	**153**	30.59	29.59	27.59	26.59	24.59	23.59	21.59	20.59	18.59	17.59	16.59
153	**156**	30.82	29.82	28.82	26.82	25.82	23.82	22.82	20.82	19.82	18.82	16.82
156	**159**	32.05	30.05	29.05	28.05	26.05	25.05	23.05	22.05	20.05	19.05	18.05
159	**162**	32.28	31.28	29.28	28.28	27.28	25.28	24.28	22.28	21.28	19.28	18.28
162	**165**	33.51	31.51	30.51	29.51	27.51	26.51	24.51	23.51	21.51	20.51	18.51
165	**168**	33.74	32.74	30.74	29.74	28.74	26.74	25.74	23.74	22.74	20.74	19.74
168	**171**	34.97	32.97	31.97	29.97	28.97	27.97	25.97	24.97	22.97	21.97	19.97
171	**174**	36.20	34.20	32.20	31.20	29.20	28.20	27.20	25.20	24.20	22.20	21.20
174	**177**	37.43	34.43	33.43	31.43	30.43	28.43	27.43	26.43	24.43	23.43	21.43
177	**180**	38.66	35.66	33.66	32.66	30.66	29.66	27.66	26.66	25.66	23.66	22.66
180	**183**	39.88	36.88	34.88	32.88	31.88	29.88	28.88	26.88	25.88	24.88	22.88
183	**186**	40.11	38.11	35.11	34.11	32.11	31.11	29.11	28.11	26.11	25.11	24.11
186	**189**	41.34	39.34	36.34	34.34	33.34	31.34	30.34	28.34	27.34	25.34	24.34
189	**192**	42.57	39.57	37.57	35.57	33.57	32.57	30.57	29.57	27.57	26.57	24.57
192	**195**	43.80	40.80	38.80	35.80	34.80	32.80	31.80	29.80	28.80	26.80	25.80
195	**198**	45.03	42.03	39.03	37.03	35.03	34.03	32.03	31.03	29.03	28.03	26.03
198	**201**	46.26	43.26	40.26	38.26	35.26	34.26	33.26	31.26	30.26	28.26	27.26
201	**204**	46.49	44.49	41.49	38.49	36.49	34.49	33.49	32.49	30.49	29.49	27.49
204	**207**	47.72	45.72	42.72	39.72	37.72	35.72	33.72	32.72	31.72	29.72	28.72
207	**210**	48.95	45.95	43.95	40.95	37.95	35.95	34.95	32.95	31.95	30.95	28.95
210	**213**	50.18	47.18	45.18	42.18	39.18	37.18	35.18	34.18	32.18	31.18	30.18
213	**216**	51.41	48.41	45.41	43.41	40.41	37.41	36.41	34.41	33.41	32.41	30.41
216	**219**	52.64	49.64	46.64	44.64	41.64	38.64	36.64	35.64	33.64	32.64	31.64
219	**222**	53.87	50.87	47.87	44.87	42.87	39.87	37.87	35.87	34.87	32.87	31.87
222	**225**	54.10	52.10	49.10	46.10	44.10	41.10	38.10	37.10	35.10	34.10	32.10
225	**228**	55.33	53.33	50.33	47.33	44.33	42.33	39.33	37.33	36.33	34.33	33.33
228	**231**	56.56	53.56	51.56	48.56	45.56	43.56	40.56	38.56	36.56	35.56	33.56
231	**234**	57.79	54.79	51.79	49.79	46.79	43.79	41.79	38.79	37.79	35.79	34.79

(Continued on next page)

MARRIED Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1995)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
$234	**$237**	$59.02	$56.02	$53.02	$51.02	$48.02	$45.02	$43.02	$40.02	$38.02	$37.02	$35.02
237	**240**	60.25	57.25	54.25	51.25	49.25	46.25	43.25	41.25	39.25	37.25	36.25
240	**243**	60.47	58.47	55.47	52.47	50.47	47.47	44.47	42.47	39.47	38.47	36.47
243	**246**	61.70	59.70	56.70	53.70	50.70	48.70	45.70	42.70	40.70	38.70	37.70
246	**249**	62.93	59.93	57.93	54.93	51.93	49.93	46.93	43.93	41.93	38.93	37.93
249	**252**	64.16	61.16	59.16	56.16	53.16	50.16	48.16	45.16	42.16	40.16	38.16
252	**255**	65.39	62.39	59.39	57.39	54.39	51.39	49.39	46.39	43.39	41.39	39.39
255	**258**	66.62	63.62	60.62	58.62	55.62	52.62	49.62	47.62	44.62	41.62	39.62
258	**261**	66.85	64.85	61.85	58.85	56.85	53.85	50.85	48.85	45.85	42.85	40.85
261	**264**	68.08	66.08	63.08	60.08	58.08	55.08	52.08	49.08	47.08	44.08	41.08
264	**267**	69.31	66.31	64.31	61.31	58.31	56.31	53.31	50.31	48.31	45.31	42.31
267	**270**	70.54	67.54	65.54	62.54	59.54	57.54	54.54	51.54	48.54	46.54	43.54
270	**273**	71.77	68.77	65.77	63.77	60.77	57.77	55.77	52.77	49.77	47.77	44.77
273	**276**	73.00	70.00	67.00	65.00	62.00	59.00	56.00	54.00	51.00	48.00	46.00
276	**279**	73.23	71.23	68.23	65.23	63.23	60.23	57.23	55.23	52.23	49.23	47.23
279	**282**	74.46	72.46	69.46	66.46	64.46	61.46	58.46	55.46	53.46	50.46	47.46
282	**285**	75.69	72.69	70.69	67.69	64.69	62.69	59.69	56.69	54.69	51.69	48.69
285	**288**	76.92	73.92	71.92	68.92	65.92	63.92	60.92	57.92	54.92	52.92	49.92
288	**291**	78.15	75.15	72.15	70.15	67.15	64.15	62.15	59.15	56.15	54.15	51.15
291	**294**	79.38	76.38	73.38	71.38	68.38	65.38	63.38	60.38	57.38	54.38	52.38
294	**297**	80.61	77.61	74.61	71.61	69.61	66.61	63.61	61.61	58.61	55.61	53.61
297	**300**	80.84	78.84	75.84	72.84	70.84	67.84	64.84	62.84	59.84	56.84	53.84
300	**303**	82.06	80.06	77.06	74.06	71.06	69.06	66.06	63.06	61.06	58.06	55.06
303	**306**	83.29	80.29	78.29	75.29	72.29	70.29	67.29	64.29	62.29	59.29	56.29
306	**309**	84.52	81.52	78.52	76.52	73.52	70.52	68.52	65.52	62.52	60.52	57.52
309	**312**	85.75	82.75	79.75	77.75	74.75	71.75	69.75	66.75	63.75	60.75	58.75
312	**315**	86.98	83.98	80.98	77.98	75.98	72.98	69.98	67.98	64.98	61.98	59.98
315	**318**	87.21	85.21	82.21	79.21	77.21	74.21	71.21	69.21	66.21	63.21	60.21
318	**321**	88.44	86.44	83.44	80.44	77.44	75.44	72.44	69.44	67.44	64.44	61.44
321	**324**	89.67	86.67	84.67	81.67	78.67	76.67	73.67	70.67	68.67	65.67	62.67
324	**327**	90.90	87.90	85.90	82.90	79.90	76.90	74.90	71.90	68.90	66.90	63.90
327	**330**	92.13	89.13	86.13	84.13	81.13	78.13	76.13	73.13	70.13	68.13	65.13
330	**333**	93.36	90.36	87.36	85.36	82.36	79.36	76.36	74.36	71.36	68.36	66.36
333	**336**	93.59	91.59	88.59	85.59	83.59	80.59	77.59	75.59	72.59	69.59	67.59
336	**339**	94.82	92.82	89.82	86.82	84.82	81.82	78.82	75.82	73.82	70.82	67.82
339	**341**	96.01	93.01	91.01	88.01	85.01	83.01	80.01	77.01	74.01	72.01	69.01
341	**343**	97.16	94.16	91.16	88.16	86.16	83.16	80.16	78.16	75.16	72.16	70.16
343	**345**	97.32	94.32	92.32	89.32	86.32	84.32	81.32	78.32	76.32	73.32	70.32
345	**347**	98.47	95.47	92.47	90.47	87.47	84.47	82.47	79.47	76.47	73.47	71.47
347	**349**	99.62	96.62	93.62	90.62	87.62	85.62	82.62	79.62	77.62	74.62	71.62
349	**351**	99.78	96.78	93.78	91.78	88.78	85.78	83.78	80.78	77.78	75.78	72.78
351	**353**	100.93	97.93	94.93	91.93	89.93	86.93	83.93	80.93	78.93	75.93	72.93
353	**355**	102.08	99.08	96.08	93.08	90.08	87.08	85.08	82.08	79.08	77.08	74.08
355	**357**	102.23	99.23	96.23	93.23	91.23	88.23	85.23	83.23	80.23	77.23	75.23
357	**359**	103.39	100.39	97.39	94.39	91.39	89.39	86.39	83.39	80.39	78.39	75.39
359	**361**	103.54	100.54	97.54	95.54	92.54	89.54	86.54	84.54	81.54	78.54	76.54
361	**363**	104.69	101.69	98.69	95.69	92.69	90.69	87.69	84.69	82.69	79.69	76.69
363	**365**	105.85	102.85	99.85	96.85	93.85	90.85	88.85	85.85	82.85	79.85	77.85
365	**367**	106.00	103.00	100.00	97.00	94.00	92.00	89.00	86.00	84.00	81.00	78.00
367	**369**	107.15	104.15	101.15	98.15	95.15	92.15	90.15	87.15	84.15	82.15	79.15
369	**371**	107.31	105.31	102.31	99.31	96.31	93.31	90.31	88.31	85.31	82.31	79.31
371	**373**	108.46	105.46	102.46	99.46	96.46	93.46	91.46	88.46	85.46	83.46	80.46
373	**375**	109.61	106.61	103.61	100.61	97.61	94.61	91.61	89.61	86.61	83.61	81.61
375	**377**	109.76	106.76	103.76	100.76	97.76	95.76	92.76	89.76	87.76	84.76	81.76
377	**379**	110.92	107.92	104.92	101.92	98.92	95.92	92.92	90.92	87.92	84.92	82.92
379	**381**	112.07	109.07	106.07	103.07	100.07	97.07	94.07	91.07	89.07	86.07	83.07
381	**383**	112.22	109.22	106.22	103.22	100.22	97.22	95.22	92.22	89.22	87.22	84.22
383	**385**	113.38	110.38	107.38	104.38	101.38	98.38	95.38	92.38	90.38	87.38	84.38
385	**387**	113.53	110.53	107.53	105.53	102.53	99.53	96.53	93.53	90.53	88.53	85.53
387	**389**	114.68	111.68	108.68	105.68	102.68	99.68	96.68	94.68	91.68	88.68	85.68
389	**391**	115.84	112.84	109.84	106.84	103.84	100.84	97.84	94.84	91.84	89.84	86.84
391	**393**	115.99	112.99	109.99	106.99	103.99	100.99	97.99	95.99	92.99	89.99	87.99
393	**395**	117.14	114.14	111.14	108.14	105.14	102.14	99.14	96.14	94.14	91.14	88.14
395	**397**	118.29	115.29	112.29	109.29	106.29	103.29	100.29	97.29	94.29	91.29	89.29
397	**399**	118.45	115.45	112.45	109.45	106.45	103.45	100.45	97.45	95.45	92.45	89.45

$399 and over — Do not use this table. See page 17 for instructions.