



Department of the Treasury
Internal Revenue Service

Notice 1036

(November 1996)

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

Attached are early release copies of the tables that will appear in **Publication 15**, Circular E, Employer's Tax Guide (Revised January 1997). Pub. 15 will be mailed to employers and also will be available at IRS offices in late December. The following tables will be effective for wages paid in 1997:

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

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have changed. For 1997, they are:

Payroll Period	One Withholding Allowance
Weekly	\$50.96
Biweekly	\$101.92
Semimonthly	\$110.42
Monthly	\$220.83
Quarterly	\$662.50
Semiannually	\$1,325.00
Annually	\$2,650.00
Daily or Miscellaneous	\$10.19

When employers use the percentage method tables, the tax for the pay period may be rounded to the nearest dollar. (If rounding is used, it must be used consistently.) Withheld tax amounts should be rounded to the nearest dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3.

Wage Bracket Income Tax Withholding Tables

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

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

Social Security Tax Wage Base

For 1997, the wage base for withholding social security (old age, survivors, and disability insurance) is \$65,400. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Advance Earned Income Credit Payment Tables

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

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

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Cat. No. 21974B



Tables for Percentage Method of Withholding

(For Wages Paid in 1997)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$51		\$0
Over—	But not over—	of excess over—
\$51	—\$503	15% —\$51
\$503	—\$1,067	\$67.80 plus 28% —\$503
\$1,067	—\$2,426	\$225.72 plus 31% —\$1,067
\$2,426	—\$5,241	\$647.01 plus 36% —\$2,426
\$5,241		\$1,660.41 plus 39.6% —\$5,241

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$124		\$0
Over—	But not over—	of excess over—
\$124	—\$874	15% —\$124
\$874	—\$1,786	\$112.50 plus 28% —\$874
\$1,786	—\$3,000	\$367.86 plus 31% —\$1,786
\$3,000	—\$5,294	\$744.20 plus 36% —\$3,000
\$5,294		\$1,570.04 plus 39.6% —\$5,294

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$102		\$0
Over—	But not over—	of excess over—
\$102	—\$1,006	15% —\$102
\$1,006	—\$2,135	\$135.60 plus 28% —\$1,006
\$2,135	—\$4,852	\$451.72 plus 31% —\$2,135
\$4,852	—\$10,483	\$1,293.99 plus 36% —\$4,852
\$10,483		\$3,321.15 plus 39.6% —\$10,483

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$248		\$0
Over—	But not over—	of excess over—
\$248	—\$1,748	15% —\$248
\$1,748	—\$3,571	\$225.00 plus 28% —\$1,748
\$3,571	—\$6,000	\$735.44 plus 31% —\$3,571
\$6,000	—\$10,588	\$1,488.43 plus 36% —\$6,000
\$10,588		\$3,140.11 plus 39.6% —\$10,588

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$110		\$0
Over—	But not over—	of excess over—
\$110	—\$1,090	15% —\$110
\$1,090	—\$2,313	\$147.00 plus 28% —\$1,090
\$2,313	—\$5,256	\$489.44 plus 31% —\$2,313
\$5,256	—\$11,356	\$1,401.77 plus 36% —\$5,256
\$11,356		\$3,597.77 plus 39.6% —\$11,356

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$269		\$0
Over—	But not over—	of excess over—
\$269	—\$1,894	15% —\$269
\$1,894	—\$3,869	\$243.75 plus 28% —\$1,894
\$3,869	—\$6,500	\$796.75 plus 31% —\$3,869
\$6,500	—\$11,471	\$1,612.36 plus 36% —\$6,500
\$11,471		\$3,401.92 plus 39.6% —\$11,471

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$221		\$0
Over—	But not over—	of excess over—
\$221	—\$2,179	15% —\$221
\$2,179	—\$4,625	\$293.70 plus 28% —\$2,179
\$4,625	—\$10,513	\$978.58 plus 31% —\$4,625
\$10,513	—\$22,713	\$2,803.86 plus 36% —\$10,513
\$22,713		\$7,195.86 plus 39.6% —\$22,713

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:
Not over \$538		\$0
Over—	But not over—	of excess over—
\$538	—\$3,788	15% —\$538
\$3,788	—\$7,738	\$487.50 plus 28% —\$3,788
\$7,738	—\$13,000	\$1,593.50 plus 31% —\$7,738
\$13,000	—\$22,942	\$3,224.72 plus 36% —\$13,000
\$22,942		\$6,803.84 plus 39.6% —\$22,942

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 1997)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0	
Over—	But not over—	of excess over—	
\$663	—\$6,538	15%	—\$663
\$6,538	—\$13,875	\$881.25 plus 28%	—\$6,538
\$13,875	—\$31,538	\$2,935.61 plus 31%	—\$13,875
\$31,538	—\$68,138	\$8,411.14 plus 36%	—\$31,538
\$68,138		\$21,587.14 plus 39.6%	—\$68,138

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,613		\$0	
Over—	But not over—	of excess over—	
\$1,613	—\$11,363	15%	—\$1,613
\$11,363	—\$23,213	\$1,462.50 plus 28%	—\$11,363
\$23,213	—\$39,000	\$4,780.50 plus 31%	—\$23,213
\$39,000	—\$68,825	\$9,674.47 plus 36%	—\$39,000
\$68,825		\$20,411.47 plus 39.6%	—\$68,825

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0	
Over—	But not over—	of excess over—	
\$1,325	—\$13,075	15%	—\$1,325
\$13,075	—\$27,750	\$1,762.50 plus 28%	—\$13,075
\$27,750	—\$63,075	\$5,871.50 plus 31%	—\$27,750
\$63,075	—\$136,275	\$16,822.25 plus 36%	—\$63,075
\$136,275		\$43,174.25 plus 39.6%	—\$136,275

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,225		\$0	
Over—	But not over—	of excess over—	
\$3,225	—\$22,725	15%	—\$3,225
\$22,725	—\$46,425	\$2,925.00 plus 28%	—\$22,725
\$46,425	—\$78,000	\$9,561.00 plus 31%	—\$46,425
\$78,000	—\$137,650	\$19,349.25 plus 36%	—\$78,000
\$137,650		\$40,823.25 plus 39.6%	—\$137,650

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0	
Over—	But not over—	of excess over—	
\$2,650	—\$26,150	15%	—\$2,650
\$26,150	—\$55,500	\$3,525.00 plus 28%	—\$26,150
\$55,500	—\$126,150	\$11,743.00 plus 31%	—\$55,500
\$126,150	—\$272,550	\$33,644.50 plus 36%	—\$126,150
\$272,550		\$86,348.50 plus 39.6%	—\$272,550

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$6,450		\$0	
Over—	But not over—	of excess over—	
\$6,450	—\$45,450	15%	—\$6,450
\$45,450	—\$92,850	\$5,850.00 plus 28%	—\$45,450
\$92,850	—\$156,000	\$19,122.00 plus 31%	—\$92,850
\$156,000	—\$275,300	\$38,698.50 plus 36%	—\$156,000
\$275,300		\$81,646.50 plus 39.6%	—\$275,300

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0	
Over—	But not over—	of excess over—	
\$10.20	—\$100.60	15%	—\$10.20
\$100.60	—\$213.50	\$13.56 plus 28%	—\$100.60
\$213.50	—\$485.20	\$45.17 plus 31%	—\$213.50
\$485.20	—\$1,048.30	\$129.40 plus 36%	—\$485.20
\$1,048.30		\$332.12 plus 39.6%	—\$1,048.30

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$24.80		\$0	
Over—	But not over—	of excess over—	
\$24.80	—\$174.80	15%	—\$24.80
\$174.80	—\$357.10	\$22.50 plus 28%	—\$174.80
\$357.10	—\$600.00	\$73.54 plus 31%	—\$357.10
\$600.00	—\$1,058.80	\$148.84 plus 36%	—\$600.00
\$1,058.80		\$314.01 plus 39.6%	—\$1,058.80

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$55	0	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	1	0	0	0	0	0	0	0	0	0
110	115	9	2	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	3	0	0	0	0	0	0	0	0	0
125	130	11	4	0	0	0	0	0	0	0	0	0
130	135	12	5	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	14	7	0	0	0	0	0	0	0	0	0
150	155	15	8	0	0	0	0	0	0	0	0	0
155	160	16	8	1	0	0	0	0	0	0	0	0
160	165	17	9	1	0	0	0	0	0	0	0	0
165	170	17	10	2	0	0	0	0	0	0	0	0
170	175	18	11	3	0	0	0	0	0	0	0	0
175	180	19	11	4	0	0	0	0	0	0	0	0
180	185	20	12	4	0	0	0	0	0	0	0	0
185	190	20	13	5	0	0	0	0	0	0	0	0
190	195	21	14	6	0	0	0	0	0	0	0	0
195	200	22	14	7	0	0	0	0	0	0	0	0
200	210	23	15	8	0	0	0	0	0	0	0	0
210	220	25	17	9	2	0	0	0	0	0	0	0
220	230	26	18	11	3	0	0	0	0	0	0	0
230	240	28	20	12	5	0	0	0	0	0	0	0
240	250	29	21	14	6	0	0	0	0	0	0	0
250	260	31	23	15	8	0	0	0	0	0	0	0
260	270	32	24	17	9	2	0	0	0	0	0	0
270	280	34	26	18	11	3	0	0	0	0	0	0
280	290	35	27	20	12	5	0	0	0	0	0	0
290	300	37	29	21	14	6	0	0	0	0	0	0
300	310	38	30	23	15	8	0	0	0	0	0	0
310	320	40	32	24	17	9	1	0	0	0	0	0
320	330	41	33	26	18	11	3	0	0	0	0	0
330	340	43	35	27	20	12	4	0	0	0	0	0
340	350	44	36	29	21	14	6	0	0	0	0	0
350	360	46	38	30	23	15	7	0	0	0	0	0
360	370	47	39	32	24	17	9	1	0	0	0	0
370	380	49	41	33	26	18	10	3	0	0	0	0
380	390	50	42	35	27	20	12	4	0	0	0	0
390	400	52	44	36	29	21	13	6	0	0	0	0
400	410	53	45	38	30	23	15	7	0	0	0	0
410	420	55	47	39	32	24	16	9	1	0	0	0
420	430	56	48	41	33	26	18	10	3	0	0	0
430	440	58	50	42	35	27	19	12	4	0	0	0
440	450	59	51	44	36	29	21	13	6	0	0	0
450	460	61	53	45	38	30	22	15	7	0	0	0
460	470	62	54	47	39	32	24	16	9	1	0	0
470	480	64	56	48	41	33	25	18	10	2	0	0
480	490	65	57	50	42	35	27	19	12	4	0	0
490	500	67	59	51	44	36	28	21	13	5	0	0
500	510	68	60	53	45	38	30	22	15	7	0	0
510	520	71	62	54	47	39	31	24	16	8	1	0
520	530	74	63	56	48	41	33	25	18	10	2	0
530	540	77	65	57	50	42	34	27	19	11	4	0
540	550	80	66	59	51	44	36	28	21	13	5	0
550	560	82	68	60	53	45	37	30	22	14	7	0
560	570	85	71	62	54	47	39	31	24	16	8	1
570	580	88	74	63	56	48	40	33	25	17	10	2
580	590	91	77	65	57	50	42	34	27	19	11	4
590	600	94	79	66	59	51	43	36	28	20	13	5

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$600	\$610	96	82	68	60	53	45	37	30	22	14	7
610	620	99	85	71	62	54	46	39	31	23	16	8
620	630	102	88	73	63	56	48	40	33	25	17	10
630	640	105	91	76	65	57	49	42	34	26	19	11
640	650	108	93	79	66	59	51	43	36	28	20	13
650	660	110	96	82	68	60	52	45	37	29	22	14
660	670	113	99	85	70	62	54	46	39	31	23	16
670	680	116	102	87	73	63	55	48	40	32	25	17
680	690	119	105	90	76	65	57	49	42	34	26	19
690	700	122	107	93	79	66	58	51	43	35	28	20
700	710	124	110	96	82	68	60	52	45	37	29	22
710	720	127	113	99	84	70	61	54	46	38	31	23
720	730	130	116	101	87	73	63	55	48	40	32	25
730	740	133	119	104	90	76	64	57	49	41	34	26
740	750	136	121	107	93	79	66	58	51	43	35	28
750	760	138	124	110	96	81	67	60	52	44	37	29
760	770	141	127	113	98	84	70	61	54	46	38	31
770	780	144	130	115	101	87	73	63	55	47	40	32
780	790	147	133	118	104	90	75	64	57	49	41	34
790	800	150	135	121	107	93	78	66	58	50	43	35
800	810	152	138	124	110	95	81	67	60	52	44	37
810	820	155	141	127	112	98	84	70	61	53	46	38
820	830	158	144	129	115	101	87	72	63	55	47	40
830	840	161	147	132	118	104	89	75	64	56	49	41
840	850	164	149	135	121	107	92	78	66	58	50	43
850	860	166	152	138	124	109	95	81	67	59	52	44
860	870	169	155	141	126	112	98	84	69	61	53	46
870	880	172	158	143	129	115	101	86	72	62	55	47
880	890	175	161	146	132	118	103	89	75	64	56	49
890	900	178	163	149	135	121	106	92	78	65	58	50
900	910	180	166	152	138	123	109	95	80	67	59	52
910	920	183	169	155	140	126	112	98	83	69	61	53
920	930	186	172	157	143	129	115	100	86	72	62	55
930	940	189	175	160	146	132	117	103	89	75	64	56
940	950	192	177	163	149	135	120	106	92	77	65	58
950	960	194	180	166	152	137	123	109	94	80	67	59
960	970	197	183	169	154	140	126	112	97	83	69	61
970	980	200	186	171	157	143	129	114	100	86	72	62
980	990	203	189	174	160	146	131	117	103	89	74	64
990	1,000	206	191	177	163	149	134	120	106	91	77	65
1,000	1,010	208	194	180	166	151	137	123	108	94	80	67
1,010	1,020	211	197	183	168	154	140	126	111	97	83	68
1,020	1,030	214	200	185	171	157	143	128	114	100	86	71
1,030	1,040	217	203	188	174	160	145	131	117	103	88	74
1,040	1,050	220	205	191	177	163	148	134	120	105	91	77
1,050	1,060	222	208	194	180	165	151	137	122	108	94	80
1,060	1,070	225	211	197	182	168	154	140	125	111	97	82
1,070	1,080	228	214	199	185	171	157	142	128	114	100	85
1,080	1,090	231	217	202	188	174	159	145	131	117	102	88
1,090	1,100	235	219	205	191	177	162	148	134	119	105	91
1,100	1,110	238	222	208	194	179	165	151	136	122	108	94
1,110	1,120	241	225	211	196	182	168	154	139	125	111	96
1,120	1,130	244	228	213	199	185	171	156	142	128	114	99
1,130	1,140	247	231	216	202	188	173	159	145	131	116	102
1,140	1,150	250	234	219	205	191	176	162	148	133	119	105
1,150	1,160	253	237	222	208	193	179	165	150	136	122	108
1,160	1,170	256	240	225	210	196	182	168	153	139	125	110
1,170	1,180	259	244	228	213	199	185	170	156	142	128	113
1,180	1,190	262	247	231	216	202	187	173	159	145	130	116
1,190	1,200	266	250	234	219	205	190	176	162	147	133	119
1,200	1,210	269	253	237	222	207	193	179	164	150	136	122
1,210	1,220	272	256	240	224	210	196	182	167	153	139	124
1,220	1,230	275	259	243	227	213	199	184	170	156	142	127
1,230	1,240	278	262	246	231	216	201	187	173	159	144	130
1,240	1,250	281	265	249	234	219	204	190	176	161	147	133

\$1,250 and over

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

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1997)

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

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$740	\$750	93	86	78	70	63	55	47	40	32	24	17
750	760	95	87	79	72	64	56	49	41	33	26	18
760	770	96	89	81	73	66	58	50	43	35	27	20
770	780	98	90	82	75	67	59	52	44	36	29	21
780	790	99	92	84	76	69	61	53	46	38	30	23
790	800	101	93	85	78	70	62	55	47	39	32	24
800	810	102	95	87	79	72	64	56	49	41	33	26
810	820	104	96	88	81	73	65	58	50	42	35	27
820	830	105	98	90	82	75	67	59	52	44	36	29
830	840	107	99	91	84	76	68	61	53	45	38	30
840	850	108	101	93	85	78	70	62	55	47	39	32
850	860	110	102	94	87	79	71	64	56	48	41	33
860	870	111	104	96	88	81	73	65	58	50	42	35
870	880	113	105	97	90	82	74	67	59	51	44	36
880	890	116	107	99	91	84	76	68	61	53	45	38
890	900	118	108	100	93	85	77	70	62	54	47	39
900	910	121	110	102	94	87	79	71	64	56	48	41
910	920	124	111	103	96	88	80	73	65	57	50	42
920	930	127	113	105	97	90	82	74	67	59	51	44
930	940	130	115	106	99	91	83	76	68	60	53	45
940	950	132	118	108	100	93	85	77	70	62	54	47
950	960	135	121	109	102	94	86	79	71	63	56	48
960	970	138	124	111	103	96	88	80	73	65	57	50
970	980	141	127	112	105	97	89	82	74	66	59	51
980	990	144	129	115	106	99	91	83	76	68	60	53
990	1,000	146	132	118	108	100	92	85	77	69	62	54
1,000	1,010	149	135	121	109	102	94	86	79	71	63	56
1,010	1,020	152	138	123	111	103	95	88	80	72	65	57
1,020	1,030	155	141	126	112	105	97	89	82	74	66	59
1,030	1,040	158	143	129	115	106	98	91	83	75	68	60
1,040	1,050	160	146	132	118	108	100	92	85	77	69	62
1,050	1,060	163	149	135	120	109	101	94	86	78	71	63
1,060	1,070	166	152	137	123	111	103	95	88	80	72	65
1,070	1,080	169	155	140	126	112	104	97	89	81	74	66
1,080	1,090	172	157	143	129	114	106	98	91	83	75	68
1,090	1,100	174	160	146	132	117	107	100	92	84	77	69
1,100	1,110	177	163	149	134	120	109	101	94	86	78	71
1,110	1,120	180	166	151	137	123	110	103	95	87	80	72
1,120	1,130	183	169	154	140	126	112	104	97	89	81	74
1,130	1,140	186	171	157	143	128	114	106	98	90	83	75
1,140	1,150	188	174	160	146	131	117	107	100	92	84	77
1,150	1,160	191	177	163	148	134	120	109	101	93	86	78
1,160	1,170	194	180	165	151	137	123	110	103	95	87	80
1,170	1,180	197	183	168	154	140	125	112	104	96	89	81
1,180	1,190	200	185	171	157	142	128	114	106	98	90	83
1,190	1,200	202	188	174	160	145	131	117	107	99	92	84
1,200	1,210	205	191	177	162	148	134	120	109	101	93	86
1,210	1,220	208	194	179	165	151	137	122	110	102	95	87
1,220	1,230	211	197	182	168	154	139	125	112	104	96	89
1,230	1,240	214	199	185	171	156	142	128	114	105	98	90
1,240	1,250	216	202	188	174	159	145	131	116	107	99	92
1,250	1,260	219	205	191	176	162	148	134	119	108	101	93
1,260	1,270	222	208	193	179	165	151	136	122	110	102	95
1,270	1,280	225	211	196	182	168	153	139	125	111	104	96
1,280	1,290	228	213	199	185	170	156	142	128	113	105	98
1,290	1,300	230	216	202	188	173	159	145	130	116	107	99
1,300	1,310	233	219	205	190	176	162	148	133	119	108	101
1,310	1,320	236	222	207	193	179	165	150	136	122	110	102
1,320	1,330	239	225	210	196	182	167	153	139	125	111	104
1,330	1,340	242	227	213	199	184	170	156	142	127	113	105
1,340	1,350	244	230	216	202	187	173	159	144	130	116	107
1,350	1,360	247	233	219	204	190	176	162	147	133	119	108
1,360	1,370	250	236	221	207	193	179	164	150	136	122	110
1,370	1,380	253	239	224	210	196	181	167	153	139	124	111
1,380	1,390	256	241	227	213	198	184	170	156	141	127	113

\$1,390 and over

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

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is—											
\$0	\$105	0	0	0	0	0	0	0	0	0	0	0	
105	110	1	0	0	0	0	0	0	0	0	0	0	
110	115	2	0	0	0	0	0	0	0	0	0	0	
115	120	2	0	0	0	0	0	0	0	0	0	0	
120	125	3	0	0	0	0	0	0	0	0	0	0	
125	130	4	0	0	0	0	0	0	0	0	0	0	
130	135	5	0	0	0	0	0	0	0	0	0	0	
135	140	5	0	0	0	0	0	0	0	0	0	0	
140	145	6	0	0	0	0	0	0	0	0	0	0	
145	150	7	0	0	0	0	0	0	0	0	0	0	
150	155	8	0	0	0	0	0	0	0	0	0	0	
155	160	8	0	0	0	0	0	0	0	0	0	0	
160	165	9	0	0	0	0	0	0	0	0	0	0	
165	170	10	0	0	0	0	0	0	0	0	0	0	
170	175	11	0	0	0	0	0	0	0	0	0	0	
175	180	11	0	0	0	0	0	0	0	0	0	0	
180	185	12	0	0	0	0	0	0	0	0	0	0	
185	190	13	0	0	0	0	0	0	0	0	0	0	
190	195	14	0	0	0	0	0	0	0	0	0	0	
195	200	14	0	0	0	0	0	0	0	0	0	0	
200	205	15	0	0	0	0	0	0	0	0	0	0	
205	210	16	1	0	0	0	0	0	0	0	0	0	
210	215	17	1	0	0	0	0	0	0	0	0	0	
215	220	17	2	0	0	0	0	0	0	0	0	0	
220	225	18	3	0	0	0	0	0	0	0	0	0	
225	230	19	4	0	0	0	0	0	0	0	0	0	
230	235	20	4	0	0	0	0	0	0	0	0	0	
235	240	20	5	0	0	0	0	0	0	0	0	0	
240	245	21	6	0	0	0	0	0	0	0	0	0	
245	250	22	7	0	0	0	0	0	0	0	0	0	
250	260	23	8	0	0	0	0	0	0	0	0	0	
260	270	24	9	0	0	0	0	0	0	0	0	0	
270	280	26	11	0	0	0	0	0	0	0	0	0	
280	290	27	12	0	0	0	0	0	0	0	0	0	
290	300	29	14	0	0	0	0	0	0	0	0	0	
300	310	30	15	0	0	0	0	0	0	0	0	0	
310	320	32	17	1	0	0	0	0	0	0	0	0	
320	330	33	18	3	0	0	0	0	0	0	0	0	
330	340	35	20	4	0	0	0	0	0	0	0	0	
340	350	36	21	6	0	0	0	0	0	0	0	0	
350	360	38	23	7	0	0	0	0	0	0	0	0	
360	370	39	24	9	0	0	0	0	0	0	0	0	
370	380	41	26	10	0	0	0	0	0	0	0	0	
380	390	42	27	12	0	0	0	0	0	0	0	0	
390	400	44	29	13	0	0	0	0	0	0	0	0	
400	410	45	30	15	0	0	0	0	0	0	0	0	
410	420	47	32	16	1	0	0	0	0	0	0	0	
420	430	48	33	18	3	0	0	0	0	0	0	0	
430	440	50	35	19	4	0	0	0	0	0	0	0	
440	450	51	36	21	6	0	0	0	0	0	0	0	
450	460	53	38	22	7	0	0	0	0	0	0	0	
460	470	54	39	24	9	0	0	0	0	0	0	0	
470	480	56	41	25	10	0	0	0	0	0	0	0	
480	490	57	42	27	12	0	0	0	0	0	0	0	
490	500	59	44	28	13	0	0	0	0	0	0	0	
500	520	61	46	31	15	0	0	0	0	0	0	0	
520	540	64	49	34	18	3	0	0	0	0	0	0	
540	560	67	52	37	21	6	0	0	0	0	0	0	
560	580	70	55	40	24	9	0	0	0	0	0	0	
580	600	73	58	43	27	12	0	0	0	0	0	0	
600	620	76	61	46	30	15	0	0	0	0	0	0	
620	640	79	64	49	33	18	3	0	0	0	0	0	
640	660	82	67	52	36	21	6	0	0	0	0	0	
660	680	85	70	55	39	24	9	0	0	0	0	0	
680	700	88	73	58	42	27	12	0	0	0	0	0	
700	720	91	76	61	45	30	15	0	0	0	0	0	
720	740	94	79	64	48	33	18	2	0	0	0	0	
740	760	97	82	67	51	36	21	5	0	0	0	0	
760	780	100	85	70	54	39	24	8	0	0	0	0	
780	800	103	88	73	57	42	27	11	0	0	0	0	

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$800	\$820	106	91	76	60	45	30	14	0	0	0	0
820	840	109	94	79	63	48	33	17	2	0	0	0
840	860	112	97	82	66	51	36	20	5	0	0	0
860	880	115	100	85	69	54	39	23	8	0	0	0
880	900	118	103	88	72	57	42	26	11	0	0	0
900	920	121	106	91	75	60	45	29	14	0	0	0
920	940	124	109	94	78	63	48	32	17	2	0	0
940	960	127	112	97	81	66	51	35	20	5	0	0
960	980	130	115	100	84	69	54	38	23	8	0	0
980	1,000	133	118	103	87	72	57	41	26	11	0	0
1,000	1,020	137	121	106	90	75	60	44	29	14	0	0
1,020	1,040	142	124	109	93	78	63	47	32	17	2	0
1,040	1,060	148	127	112	96	81	66	50	35	20	5	0
1,060	1,080	154	130	115	99	84	69	53	38	23	8	0
1,080	1,100	159	133	118	102	87	72	56	41	26	11	0
1,100	1,120	165	136	121	105	90	75	59	44	29	14	0
1,120	1,140	170	142	124	108	93	78	62	47	32	17	1
1,140	1,160	176	147	127	111	96	81	65	50	35	20	4
1,160	1,180	182	153	130	114	99	84	68	53	38	23	7
1,180	1,200	187	159	133	117	102	87	71	56	41	26	10
1,200	1,220	193	164	136	120	105	90	74	59	44	29	13
1,220	1,240	198	170	141	123	108	93	77	62	47	32	16
1,240	1,260	204	175	147	126	111	96	80	65	50	35	19
1,260	1,280	210	181	152	129	114	99	83	68	53	38	22
1,280	1,300	215	187	158	132	117	102	86	71	56	41	25
1,300	1,320	221	192	164	135	120	105	89	74	59	44	28
1,320	1,340	226	198	169	141	123	108	92	77	62	47	31
1,340	1,360	232	203	175	146	126	111	95	80	65	50	34
1,360	1,380	238	209	180	152	129	114	98	83	68	53	37
1,380	1,400	243	215	186	158	132	117	101	86	71	56	40
1,400	1,420	249	220	192	163	135	120	104	89	74	59	43
1,420	1,440	254	226	197	169	140	123	107	92	77	62	46
1,440	1,460	260	231	203	174	146	126	110	95	80	65	49
1,460	1,480	266	237	208	180	151	129	113	98	83	68	52
1,480	1,500	271	243	214	186	157	132	116	101	86	71	55
1,500	1,520	277	248	220	191	163	135	119	104	89	74	58
1,520	1,540	282	254	225	197	168	140	122	107	92	77	61
1,540	1,560	288	259	231	202	174	145	125	110	95	80	64
1,560	1,580	294	265	236	208	179	151	128	113	98	83	67
1,580	1,600	299	271	242	214	185	156	131	116	101	86	70
1,600	1,620	305	276	248	219	191	162	134	119	104	89	73
1,620	1,640	310	282	253	225	196	168	139	122	107	92	76
1,640	1,660	316	287	259	230	202	173	145	125	110	95	79
1,660	1,680	322	293	264	236	207	179	150	128	113	98	82
1,680	1,700	327	299	270	242	213	184	156	131	116	101	85
1,700	1,720	333	304	276	247	219	190	162	134	119	104	88
1,720	1,740	338	310	281	253	224	196	167	139	122	107	91
1,740	1,760	344	315	287	258	230	201	173	144	125	110	94
1,760	1,780	350	321	292	264	235	207	178	150	128	113	97
1,780	1,800	355	327	298	270	241	212	184	155	131	116	100
1,800	1,820	361	332	304	275	247	218	190	161	134	119	103
1,820	1,840	366	338	309	281	252	224	195	167	138	122	106
1,840	1,860	372	343	315	286	258	229	201	172	144	125	109
1,860	1,880	378	349	320	292	263	235	206	178	149	128	112
1,880	1,900	383	355	326	298	269	240	212	183	155	131	115
1,900	1,920	389	360	332	303	275	246	218	189	160	134	118
1,920	1,940	394	366	337	309	280	252	223	195	166	138	121
1,940	1,960	400	371	343	314	286	257	229	200	172	143	124
1,960	1,980	406	377	348	320	291	263	234	206	177	149	127
1,980	2,000	411	383	354	326	297	268	240	211	183	154	130
2,000	2,020	417	388	360	331	303	274	246	217	188	160	133
2,020	2,040	422	394	365	337	308	280	251	223	194	166	137
2,040	2,060	428	399	371	342	314	285	257	228	200	171	143
2,060	2,080	434	405	376	348	319	291	262	234	205	177	148
2,080	2,100	439	411	382	354	325	296	268	239	211	182	154

\$2,100 and over

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

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1997)

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

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,380	\$1,400	171	156	141	125	110	95	80	64	49	34	18
1,400	1,420	174	159	144	128	113	98	83	67	52	37	21
1,420	1,440	177	162	147	131	116	101	86	70	55	40	24
1,440	1,460	180	165	150	134	119	104	89	73	58	43	27
1,460	1,480	183	168	153	137	122	107	92	76	61	46	30
1,480	1,500	186	171	156	140	125	110	95	79	64	49	33
1,500	1,520	189	174	159	143	128	113	98	82	67	52	36
1,520	1,540	192	177	162	146	131	116	101	85	70	55	39
1,540	1,560	195	180	165	149	134	119	104	88	73	58	42
1,560	1,580	198	183	168	152	137	122	107	91	76	61	45
1,580	1,600	201	186	171	155	140	125	110	94	79	64	48
1,600	1,620	204	189	174	158	143	128	113	97	82	67	51
1,620	1,640	207	192	177	161	146	131	116	100	85	70	54
1,640	1,660	210	195	180	164	149	134	119	103	88	73	57
1,660	1,680	213	198	183	167	152	137	122	106	91	76	60
1,680	1,700	216	201	186	170	155	140	125	109	94	79	63
1,700	1,720	219	204	189	173	158	143	128	112	97	82	66
1,720	1,740	222	207	192	176	161	146	131	115	100	85	69
1,740	1,760	226	210	195	179	164	149	134	118	103	88	72
1,760	1,780	231	213	198	182	167	152	137	121	106	91	75
1,780	1,800	237	216	201	185	170	155	140	124	109	94	78
1,800	1,820	242	219	204	188	173	158	143	127	112	97	81
1,820	1,840	248	222	207	191	176	161	146	130	115	100	84
1,840	1,860	254	225	210	194	179	164	149	133	118	103	87
1,860	1,880	259	231	213	197	182	167	152	136	121	106	90
1,880	1,900	265	236	216	200	185	170	155	139	124	109	93
1,900	1,920	270	242	219	203	188	173	158	142	127	112	96
1,920	1,940	276	247	222	206	191	176	161	145	130	115	99
1,940	1,960	282	253	225	209	194	179	164	148	133	118	102
1,960	1,980	287	259	230	212	197	182	167	151	136	121	105
1,980	2,000	293	264	236	215	200	185	170	154	139	124	108
2,000	2,020	298	270	241	218	203	188	173	157	142	127	111
2,020	2,040	304	275	247	221	206	191	176	160	145	130	114
2,040	2,060	310	281	252	224	209	194	179	163	148	133	117
2,060	2,080	315	287	258	230	212	197	182	166	151	136	120
2,080	2,100	321	292	264	235	215	200	185	169	154	139	123
2,100	2,120	326	298	269	241	218	203	188	172	157	142	126
2,120	2,140	332	303	275	246	221	206	191	175	160	145	129
2,140	2,160	338	309	280	252	224	209	194	178	163	148	132
2,160	2,180	343	315	286	258	229	212	197	181	166	151	135
2,180	2,200	349	320	292	263	235	215	200	184	169	154	138
2,200	2,220	354	326	297	269	240	218	203	187	172	157	141
2,220	2,240	360	331	303	274	246	221	206	190	175	160	144
2,240	2,260	366	337	308	280	251	224	209	193	178	163	147
2,260	2,280	371	343	314	286	257	228	212	196	181	166	150
2,280	2,300	377	348	320	291	263	234	215	199	184	169	153
2,300	2,320	382	354	325	297	268	240	218	202	187	172	156
2,320	2,340	388	359	331	302	274	245	221	205	190	175	159
2,340	2,360	394	365	336	308	279	251	224	208	193	178	162
2,360	2,380	399	371	342	314	285	256	228	211	196	181	165
2,380	2,400	405	376	348	319	291	262	234	214	199	184	168
2,400	2,420	410	382	353	325	296	268	239	217	202	187	171
2,420	2,440	416	387	359	330	302	273	245	220	205	190	174
2,440	2,460	422	393	364	336	307	279	250	223	208	193	177
2,460	2,480	427	399	370	342	313	284	256	227	211	196	180
2,480	2,500	433	404	376	347	319	290	262	233	214	199	183
2,500	2,520	438	410	381	353	324	296	267	239	217	202	186
2,520	2,540	444	415	387	358	330	301	273	244	220	205	189
2,540	2,560	450	421	392	364	335	307	278	250	223	208	192
2,560	2,580	455	427	398	370	341	312	284	255	227	211	195
2,580	2,600	461	432	404	375	347	318	290	261	232	214	198
2,600	2,620	466	438	409	381	352	324	295	267	238	217	201
2,620	2,640	472	443	415	386	358	329	301	272	244	220	204
2,640	2,660	478	449	420	392	363	335	306	278	249	223	207
2,660	2,680	483	455	426	398	369	340	312	283	255	226	210

\$2,680 and over

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

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$115	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	1	0	0	0	0	0	0	0	0	0
230	235	18	2	0	0	0	0	0	0	0	0	0
235	240	19	3	0	0	0	0	0	0	0	0	0
240	245	20	3	0	0	0	0	0	0	0	0	0
245	250	21	4	0	0	0	0	0	0	0	0	0
250	260	22	5	0	0	0	0	0	0	0	0	0
260	270	23	7	0	0	0	0	0	0	0	0	0
270	280	25	8	0	0	0	0	0	0	0	0	0
280	290	26	10	0	0	0	0	0	0	0	0	0
290	300	28	11	0	0	0	0	0	0	0	0	0
300	310	29	13	0	0	0	0	0	0	0	0	0
310	320	31	14	0	0	0	0	0	0	0	0	0
320	330	32	16	0	0	0	0	0	0	0	0	0
330	340	34	17	1	0	0	0	0	0	0	0	0
340	350	35	19	2	0	0	0	0	0	0	0	0
350	360	37	20	4	0	0	0	0	0	0	0	0
360	370	38	22	5	0	0	0	0	0	0	0	0
370	380	40	23	7	0	0	0	0	0	0	0	0
380	390	41	25	8	0	0	0	0	0	0	0	0
390	400	43	26	10	0	0	0	0	0	0	0	0
400	410	44	28	11	0	0	0	0	0	0	0	0
410	420	46	29	13	0	0	0	0	0	0	0	0
420	430	47	31	14	0	0	0	0	0	0	0	0
430	440	49	32	16	0	0	0	0	0	0	0	0
440	450	50	34	17	1	0	0	0	0	0	0	0
450	460	52	35	19	2	0	0	0	0	0	0	0
460	470	53	37	20	4	0	0	0	0	0	0	0
470	480	55	38	22	5	0	0	0	0	0	0	0
480	490	56	40	23	7	0	0	0	0	0	0	0
490	500	58	41	25	8	0	0	0	0	0	0	0
500	520	60	43	27	10	0	0	0	0	0	0	0
520	540	63	46	30	13	0	0	0	0	0	0	0
540	560	66	49	33	16	0	0	0	0	0	0	0
560	580	69	52	36	19	3	0	0	0	0	0	0
580	600	72	55	39	22	6	0	0	0	0	0	0
600	620	75	58	42	25	9	0	0	0	0	0	0
620	640	78	61	45	28	12	0	0	0	0	0	0
640	660	81	64	48	31	15	0	0	0	0	0	0
660	680	84	67	51	34	18	1	0	0	0	0	0
680	700	87	70	54	37	21	4	0	0	0	0	0
700	720	90	73	57	40	24	7	0	0	0	0	0
720	740	93	76	60	43	27	10	0	0	0	0	0
740	760	96	79	63	46	30	13	0	0	0	0	0
760	780	99	82	66	49	33	16	0	0	0	0	0
780	800	102	85	69	52	36	19	3	0	0	0	0
800	820	105	88	72	55	39	22	6	0	0	0	0
820	840	108	91	75	58	42	25	9	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$840	\$860	111	94	78	61	45	28	12	0	0	0	0
860	880	114	97	81	64	48	31	15	0	0	0	0
880	900	117	100	84	67	51	34	18	1	0	0	0
900	920	120	103	87	70	54	37	21	4	0	0	0
920	940	123	106	90	73	57	40	24	7	0	0	0
940	960	126	109	93	76	60	43	27	10	0	0	0
960	980	129	112	96	79	63	46	30	13	0	0	0
980	1,000	132	115	99	82	66	49	33	16	0	0	0
1,000	1,020	135	118	102	85	69	52	36	19	2	0	0
1,020	1,040	138	121	105	88	72	55	39	22	5	0	0
1,040	1,060	141	124	108	91	75	58	42	25	8	0	0
1,060	1,080	144	127	111	94	78	61	45	28	11	0	0
1,080	1,100	147	130	114	97	81	64	48	31	14	0	0
1,100	1,120	153	133	117	100	84	67	51	34	17	1	0
1,120	1,140	158	136	120	103	87	70	54	37	20	4	0
1,140	1,160	164	139	123	106	90	73	57	40	23	7	0
1,160	1,180	169	142	126	109	93	76	60	43	26	10	0
1,180	1,200	175	145	129	112	96	79	63	46	29	13	0
1,200	1,220	181	150	132	115	99	82	66	49	32	16	0
1,220	1,240	186	155	135	118	102	85	69	52	35	19	2
1,240	1,260	192	161	138	121	105	88	72	55	38	22	5
1,260	1,280	197	166	141	124	108	91	75	58	41	25	8
1,280	1,300	203	172	144	127	111	94	78	61	44	28	11
1,300	1,320	209	178	147	130	114	97	81	64	47	31	14
1,320	1,340	214	183	152	133	117	100	84	67	50	34	17
1,340	1,360	220	189	158	136	120	103	87	70	53	37	20
1,360	1,380	225	194	164	139	123	106	90	73	56	40	23
1,380	1,400	231	200	169	142	126	109	93	76	59	43	26
1,400	1,420	237	206	175	145	129	112	96	79	62	46	29
1,420	1,440	242	211	180	149	132	115	99	82	65	49	32
1,440	1,460	248	217	186	155	135	118	102	85	68	52	35
1,460	1,480	253	222	192	161	138	121	105	88	71	55	38
1,480	1,500	259	228	197	166	141	124	108	91	74	58	41
1,500	1,520	265	234	203	172	144	127	111	94	77	61	44
1,520	1,540	270	239	208	177	147	130	114	97	80	64	47
1,540	1,560	276	245	214	183	152	133	117	100	83	67	50
1,560	1,580	281	250	220	189	158	136	120	103	86	70	53
1,580	1,600	287	256	225	194	163	139	123	106	89	73	56
1,600	1,620	293	262	231	200	169	142	126	109	92	76	59
1,620	1,640	298	267	236	205	175	145	129	112	95	79	62
1,640	1,660	304	273	242	211	180	149	132	115	98	82	65
1,660	1,680	309	278	248	217	186	155	135	118	101	85	68
1,680	1,700	315	284	253	222	191	160	138	121	104	88	71
1,700	1,720	321	290	259	228	197	166	141	124	107	91	74
1,720	1,740	326	295	264	233	203	172	144	127	110	94	77
1,740	1,760	332	301	270	239	208	177	147	130	113	97	80
1,760	1,780	337	306	276	245	214	183	152	133	116	100	83
1,780	1,800	343	312	281	250	219	188	157	136	119	103	86
1,800	1,820	349	318	287	256	225	194	163	139	122	106	89
1,820	1,840	354	323	292	261	231	200	169	142	125	109	92
1,840	1,860	360	329	298	267	236	205	174	145	128	112	95
1,860	1,880	365	334	304	273	242	211	180	149	131	115	98
1,880	1,900	371	340	309	278	247	216	185	155	134	118	101
1,900	1,920	377	346	315	284	253	222	191	160	137	121	104
1,920	1,940	382	351	320	289	259	228	197	166	140	124	107
1,940	1,960	388	357	326	295	264	233	202	171	143	127	110
1,960	1,980	393	362	332	301	270	239	208	177	146	130	113
1,980	2,000	399	368	337	306	275	244	213	183	152	133	116
2,000	2,020	405	374	343	312	281	250	219	188	157	136	119
2,020	2,040	410	379	348	317	287	256	225	194	163	139	122
2,040	2,060	416	385	354	323	292	261	230	199	168	142	125
2,060	2,080	421	390	360	329	298	267	236	205	174	145	128
2,080	2,100	427	396	365	334	303	272	241	211	180	149	131
2,100	2,120	433	402	371	340	309	278	247	216	185	154	134
2,120	2,140	438	407	376	345	315	284	253	222	191	160	137

\$2,140 and over

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

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	1	0	0	0	0	0	0	0	0	0
390	400	19	2	0	0	0	0	0	0	0	0	0
400	410	20	4	0	0	0	0	0	0	0	0	0
410	420	22	5	0	0	0	0	0	0	0	0	0
420	430	23	7	0	0	0	0	0	0	0	0	0
430	440	25	8	0	0	0	0	0	0	0	0	0
440	450	26	10	0	0	0	0	0	0	0	0	0
450	460	28	11	0	0	0	0	0	0	0	0	0
460	470	29	13	0	0	0	0	0	0	0	0	0
470	480	31	14	0	0	0	0	0	0	0	0	0
480	490	32	16	0	0	0	0	0	0	0	0	0
490	500	34	17	1	0	0	0	0	0	0	0	0
500	520	36	20	3	0	0	0	0	0	0	0	0
520	540	39	23	6	0	0	0	0	0	0	0	0
540	560	42	26	9	0	0	0	0	0	0	0	0
560	580	45	29	12	0	0	0	0	0	0	0	0
580	600	48	32	15	0	0	0	0	0	0	0	0
600	620	51	35	18	2	0	0	0	0	0	0	0
620	640	54	38	21	5	0	0	0	0	0	0	0
640	660	57	41	24	8	0	0	0	0	0	0	0
660	680	60	44	27	11	0	0	0	0	0	0	0
680	700	63	47	30	14	0	0	0	0	0	0	0
700	720	66	50	33	17	0	0	0	0	0	0	0
720	740	69	53	36	20	3	0	0	0	0	0	0
740	760	72	56	39	23	6	0	0	0	0	0	0
760	780	75	59	42	26	9	0	0	0	0	0	0
780	800	78	62	45	29	12	0	0	0	0	0	0
800	820	81	65	48	32	15	0	0	0	0	0	0
820	840	84	68	51	35	18	1	0	0	0	0	0
840	860	87	71	54	38	21	4	0	0	0	0	0
860	880	90	74	57	41	24	7	0	0	0	0	0
880	900	93	77	60	44	27	10	0	0	0	0	0
900	920	96	80	63	47	30	13	0	0	0	0	0
920	940	99	83	66	50	33	16	0	0	0	0	0
940	960	102	86	69	53	36	19	3	0	0	0	0
960	980	105	89	72	56	39	22	6	0	0	0	0
980	1,000	108	92	75	59	42	25	9	0	0	0	0
1,000	1,020	111	95	78	62	45	28	12	0	0	0	0
1,020	1,040	114	98	81	65	48	31	15	0	0	0	0
1,040	1,060	117	101	84	68	51	34	18	1	0	0	0
1,060	1,080	120	104	87	71	54	37	21	4	0	0	0
1,080	1,100	123	107	90	74	57	40	24	7	0	0	0
1,100	1,120	126	110	93	77	60	43	27	10	0	0	0
1,120	1,140	129	113	96	80	63	46	30	13	0	0	0
1,140	1,160	132	116	99	83	66	49	33	16	0	0	0
1,160	1,180	135	119	102	86	69	52	36	19	3	0	0
1,180	1,200	138	122	105	89	72	55	39	22	6	0	0
1,200	1,220	141	125	108	92	75	58	42	25	9	0	0
1,220	1,240	144	128	111	95	78	61	45	28	12	0	0
1,240	1,260	147	131	114	98	81	64	48	31	15	0	0
1,260	1,280	150	134	117	101	84	67	51	34	18	1	0
1,280	1,300	153	137	120	104	87	70	54	37	21	4	0
1,300	1,320	156	140	123	107	90	73	57	40	24	7	0
1,320	1,340	159	143	126	110	93	76	60	43	27	10	0
1,340	1,360	162	146	129	113	96	79	63	46	30	13	0
1,360	1,380	165	149	132	116	99	82	66	49	33	16	0
1,380	1,400	168	152	135	119	102	85	69	52	36	19	3
1,400	1,420	171	155	138	122	105	88	72	55	39	22	6

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,420	\$1,440	174	158	141	125	108	91	75	58	42	25	9
1,440	1,460	177	161	144	128	111	94	78	61	45	28	12
1,460	1,480	180	164	147	131	114	97	81	64	48	31	15
1,480	1,500	183	167	150	134	117	100	84	67	51	34	18
1,500	1,520	186	170	153	137	120	103	87	70	54	37	21
1,520	1,540	189	173	156	140	123	106	90	73	57	40	24
1,540	1,560	192	176	159	143	126	109	93	76	60	43	27
1,560	1,580	195	179	162	146	129	112	96	79	63	46	30
1,580	1,600	198	182	165	149	132	115	99	82	66	49	33
1,600	1,620	201	185	168	152	135	118	102	85	69	52	36
1,620	1,640	204	188	171	155	138	121	105	88	72	55	39
1,640	1,660	207	191	174	158	141	124	108	91	75	58	42
1,660	1,680	210	194	177	161	144	127	111	94	78	61	45
1,680	1,700	213	197	180	164	147	130	114	97	81	64	48
1,700	1,720	216	200	183	167	150	133	117	100	84	67	51
1,720	1,740	219	203	186	170	153	136	120	103	87	70	54
1,740	1,760	222	206	189	173	156	139	123	106	90	73	57
1,760	1,780	225	209	192	176	159	142	126	109	93	76	60
1,780	1,800	228	212	195	179	162	145	129	112	96	79	63
1,800	1,820	231	215	198	182	165	148	132	115	99	82	66
1,820	1,840	234	218	201	185	168	151	135	118	102	85	69
1,840	1,860	237	221	204	188	171	154	138	121	105	88	72
1,860	1,880	240	224	207	191	174	157	141	124	108	91	75
1,880	1,900	243	227	210	194	177	160	144	127	111	94	78
1,900	1,920	248	230	213	197	180	163	147	130	114	97	81
1,920	1,940	254	233	216	200	183	166	150	133	117	100	84
1,940	1,960	260	236	219	203	186	169	153	136	120	103	87
1,960	1,980	265	239	222	206	189	172	156	139	123	106	90
1,980	2,000	271	242	225	209	192	175	159	142	126	109	93
2,000	2,020	276	245	228	212	195	178	162	145	129	112	96
2,020	2,040	282	251	231	215	198	181	165	148	132	115	99
2,040	2,060	288	257	234	218	201	184	168	151	135	118	102
2,060	2,080	293	262	237	221	204	187	171	154	138	121	105
2,080	2,100	299	268	240	224	207	190	174	157	141	124	108
2,100	2,120	304	273	243	227	210	193	177	160	144	127	111
2,120	2,140	310	279	248	230	213	196	180	163	147	130	114
2,140	2,160	316	285	254	233	216	199	183	166	150	133	117
2,160	2,180	321	290	259	236	219	202	186	169	153	136	120
2,180	2,200	327	296	265	239	222	205	189	172	156	139	123
2,200	2,220	332	301	270	242	225	208	192	175	159	142	126
2,220	2,240	338	307	276	245	228	211	195	178	162	145	129
2,240	2,260	344	313	282	251	231	214	198	181	165	148	132
2,260	2,280	349	318	287	256	234	217	201	184	168	151	135
2,280	2,300	355	324	293	262	237	220	204	187	171	154	138
2,300	2,320	360	329	298	268	240	223	207	190	174	157	141
2,320	2,340	366	335	304	273	243	226	210	193	177	160	144
2,340	2,360	372	341	310	279	248	229	213	196	180	163	147
2,360	2,380	377	346	315	284	253	232	216	199	183	166	150
2,380	2,400	383	352	321	290	259	235	219	202	186	169	153
2,400	2,420	388	357	326	296	265	238	222	205	189	172	156
2,420	2,440	394	363	332	301	270	241	225	208	192	175	159
2,440	2,460	400	369	338	307	276	245	228	211	195	178	162
2,460	2,480	405	374	343	312	281	251	231	214	198	181	165
2,480	2,500	411	380	349	318	287	256	234	217	201	184	168
2,500	2,520	416	385	354	324	293	262	237	220	204	187	171
2,520	2,540	422	391	360	329	298	267	240	223	207	190	174
2,540	2,560	428	397	366	335	304	273	243	226	210	193	177
2,560	2,580	433	402	371	340	309	279	248	229	213	196	180
2,580	2,600	439	408	377	346	315	284	253	232	216	199	183
2,600	2,620	444	413	382	352	321	290	259	235	219	202	186
2,620	2,640	450	419	388	357	326	295	264	238	222	205	189
2,640	2,660	456	425	394	363	332	301	270	241	225	208	192
2,660	2,680	461	430	399	368	337	307	276	245	228	211	195
2,680	2,700	467	436	405	374	343	312	281	250	231	214	198
2,700	2,720	472	441	410	380	349	318	287	256	234	217	201

\$2,720 and over

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

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	1	0	0	0	0	0	0	0	0	0
460	480	37	4	0	0	0	0	0	0	0	0	0
480	500	40	7	0	0	0	0	0	0	0	0	0
500	520	43	10	0	0	0	0	0	0	0	0	0
520	540	46	13	0	0	0	0	0	0	0	0	0
540	560	49	16	0	0	0	0	0	0	0	0	0
560	580	52	19	0	0	0	0	0	0	0	0	0
580	600	55	22	0	0	0	0	0	0	0	0	0
600	640	60	27	0	0	0	0	0	0	0	0	0
640	680	66	33	0	0	0	0	0	0	0	0	0
680	720	72	39	6	0	0	0	0	0	0	0	0
720	760	78	45	12	0	0	0	0	0	0	0	0
760	800	84	51	18	0	0	0	0	0	0	0	0
800	840	90	57	24	0	0	0	0	0	0	0	0
840	880	96	63	30	0	0	0	0	0	0	0	0
880	920	102	69	36	3	0	0	0	0	0	0	0
920	960	108	75	42	9	0	0	0	0	0	0	0
960	1,000	114	81	48	15	0	0	0	0	0	0	0
1,000	1,040	120	87	54	21	0	0	0	0	0	0	0
1,040	1,080	126	93	60	27	0	0	0	0	0	0	0
1,080	1,120	132	99	66	33	0	0	0	0	0	0	0
1,120	1,160	138	105	72	39	5	0	0	0	0	0	0
1,160	1,200	144	111	78	45	11	0	0	0	0	0	0
1,200	1,240	150	117	84	51	17	0	0	0	0	0	0
1,240	1,280	156	123	90	57	23	0	0	0	0	0	0
1,280	1,320	162	129	96	63	29	0	0	0	0	0	0
1,320	1,360	168	135	102	69	35	2	0	0	0	0	0
1,360	1,400	174	141	108	75	41	8	0	0	0	0	0
1,400	1,440	180	147	114	81	47	14	0	0	0	0	0
1,440	1,480	186	153	120	87	53	20	0	0	0	0	0
1,480	1,520	192	159	126	93	59	26	0	0	0	0	0
1,520	1,560	198	165	132	99	65	32	0	0	0	0	0
1,560	1,600	204	171	138	105	71	38	5	0	0	0	0
1,600	1,640	210	177	144	111	77	44	11	0	0	0	0
1,640	1,680	216	183	150	117	83	50	17	0	0	0	0
1,680	1,720	222	189	156	123	89	56	23	0	0	0	0
1,720	1,760	228	195	162	129	95	62	29	0	0	0	0
1,760	1,800	234	201	168	135	101	68	35	2	0	0	0
1,800	1,840	240	207	174	141	107	74	41	8	0	0	0
1,840	1,880	246	213	180	147	113	80	47	14	0	0	0
1,880	1,920	252	219	186	153	119	86	53	20	0	0	0
1,920	1,960	258	225	192	159	125	92	59	26	0	0	0
1,960	2,000	264	231	198	165	131	98	65	32	0	0	0
2,000	2,040	270	237	204	171	137	104	71	38	5	0	0
2,040	2,080	276	243	210	177	143	110	77	44	11	0	0
2,080	2,120	282	249	216	183	149	116	83	50	17	0	0
2,120	2,160	288	255	222	189	155	122	89	56	23	0	0
2,160	2,200	294	261	228	195	161	128	95	62	29	0	0
2,200	2,240	305	267	234	201	167	134	101	68	35	2	0
2,240	2,280	316	273	240	207	173	140	107	74	41	8	0
2,280	2,320	328	279	246	213	179	146	113	80	47	14	0
2,320	2,360	339	285	252	219	185	152	119	86	53	20	0
2,360	2,400	350	291	258	225	191	158	125	92	59	26	0
2,400	2,440	361	299	264	231	197	164	131	98	65	32	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$2,440	\$2,480	372	311	270	237	203	170	137	104	71	38	5
2,480	2,520	384	322	276	243	209	176	143	110	77	44	11
2,520	2,560	395	333	282	249	215	182	149	116	83	50	17
2,560	2,600	406	344	288	255	221	188	155	122	89	56	23
2,600	2,640	417	355	294	261	227	194	161	128	95	62	29
2,640	2,680	428	367	305	267	233	200	167	134	101	68	35
2,680	2,720	440	378	316	273	239	206	173	140	107	74	41
2,720	2,760	451	389	327	279	245	212	179	146	113	80	47
2,760	2,800	462	400	338	285	251	218	185	152	119	86	53
2,800	2,840	473	411	350	291	257	224	191	158	125	92	59
2,840	2,880	484	423	361	299	263	230	197	164	131	98	65
2,880	2,920	496	434	372	310	269	236	203	170	137	104	71
2,920	2,960	507	445	383	321	275	242	209	176	143	110	77
2,960	3,000	518	456	394	332	281	248	215	182	149	116	83
3,000	3,040	529	467	406	344	287	254	221	188	155	122	89
3,040	3,080	540	479	417	355	293	260	227	194	161	128	95
3,080	3,120	552	490	428	366	304	266	233	200	167	134	101
3,120	3,160	563	501	439	377	315	272	239	206	173	140	107
3,160	3,200	574	512	450	388	327	278	245	212	179	146	113
3,200	3,240	585	523	462	400	338	284	251	218	185	152	119
3,240	3,280	596	535	473	411	349	290	257	224	191	158	125
3,280	3,320	608	546	484	422	360	298	263	230	197	164	131
3,320	3,360	619	557	495	433	371	310	269	236	203	170	137
3,360	3,400	630	568	506	444	383	321	275	242	209	176	143
3,400	3,440	641	579	518	456	394	332	281	248	215	182	149
3,440	3,480	652	591	529	467	405	343	287	254	221	188	155
3,480	3,520	664	602	540	478	416	354	293	260	227	194	161
3,520	3,560	675	613	551	489	427	366	304	266	233	200	167
3,560	3,600	686	624	562	500	439	377	315	272	239	206	173
3,600	3,640	697	635	574	512	450	388	326	278	245	212	179
3,640	3,680	708	647	585	523	461	399	337	284	251	218	185
3,680	3,720	720	658	596	534	472	410	349	290	257	224	191
3,720	3,760	731	669	607	545	483	422	360	298	263	230	197
3,760	3,800	742	680	618	556	495	433	371	309	269	236	203
3,800	3,840	753	691	630	568	506	444	382	320	275	242	209
3,840	3,880	764	703	641	579	517	455	393	332	281	248	215
3,880	3,920	776	714	652	590	528	466	405	343	287	254	221
3,920	3,960	787	725	663	601	539	478	416	354	293	260	227
3,960	4,000	798	736	674	612	551	489	427	365	303	266	233
4,000	4,040	809	747	686	624	562	500	438	376	315	272	239
4,040	4,080	820	759	697	635	573	511	449	388	326	278	245
4,080	4,120	832	770	708	646	584	522	461	399	337	284	251
4,120	4,160	843	781	719	657	595	534	472	410	348	290	257
4,160	4,200	854	792	730	668	607	545	483	421	359	297	263
4,200	4,240	865	803	742	680	618	556	494	432	371	309	269
4,240	4,280	876	815	753	691	629	567	505	444	382	320	275
4,280	4,320	888	826	764	702	640	578	517	455	393	331	281
4,320	4,360	899	837	775	713	651	590	528	466	404	342	287
4,360	4,400	910	848	786	724	663	601	539	477	415	353	293
4,400	4,440	921	859	798	736	674	612	550	488	427	365	303
4,440	4,480	932	871	809	747	685	623	561	500	438	376	314
4,480	4,520	944	882	820	758	696	634	573	511	449	387	325
4,520	4,560	955	893	831	769	707	646	584	522	460	398	336
4,560	4,600	966	904	842	780	719	657	595	533	471	409	348
4,600	4,640	978	915	854	792	730	668	606	544	483	421	359
4,640	4,680	990	927	865	803	741	679	617	556	494	432	370
4,680	4,720	1,003	938	876	814	752	690	629	567	505	443	381
4,720	4,760	1,015	949	887	825	763	702	640	578	516	454	392
4,760	4,800	1,027	960	898	836	775	713	651	589	527	465	404
4,800	4,840	1,040	971	910	848	786	724	662	600	539	477	415
4,840	4,880	1,052	984	921	859	797	735	673	612	550	488	426
4,880	4,920	1,065	996	932	870	808	746	685	623	561	499	437
4,920	4,960	1,077	1,009	943	881	819	758	696	634	572	510	448
4,960	5,000	1,089	1,021	954	892	831	769	707	645	583	521	460
5,000	5,040	1,102	1,033	966	904	842	780	718	656	595	533	471

\$5,040 and over

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

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	3	0	0	0	0	0	0	0	0	0
800	840	42	9	0	0	0	0	0	0	0	0	0
840	880	48	15	0	0	0	0	0	0	0	0	0
880	920	54	21	0	0	0	0	0	0	0	0	0
920	960	60	27	0	0	0	0	0	0	0	0	0
960	1,000	66	33	0	0	0	0	0	0	0	0	0
1,000	1,040	72	39	6	0	0	0	0	0	0	0	0
1,040	1,080	78	45	12	0	0	0	0	0	0	0	0
1,080	1,120	84	51	18	0	0	0	0	0	0	0	0
1,120	1,160	90	57	24	0	0	0	0	0	0	0	0
1,160	1,200	96	63	30	0	0	0	0	0	0	0	0
1,200	1,240	102	69	36	3	0	0	0	0	0	0	0
1,240	1,280	108	75	42	9	0	0	0	0	0	0	0
1,280	1,320	114	81	48	15	0	0	0	0	0	0	0
1,320	1,360	120	87	54	21	0	0	0	0	0	0	0
1,360	1,400	126	93	60	27	0	0	0	0	0	0	0
1,400	1,440	132	99	66	33	0	0	0	0	0	0	0
1,440	1,480	138	105	72	39	6	0	0	0	0	0	0
1,480	1,520	144	111	78	45	12	0	0	0	0	0	0
1,520	1,560	150	117	84	51	18	0	0	0	0	0	0
1,560	1,600	156	123	90	57	24	0	0	0	0	0	0
1,600	1,640	162	129	96	63	30	0	0	0	0	0	0
1,640	1,680	168	135	102	69	36	3	0	0	0	0	0
1,680	1,720	174	141	108	75	42	9	0	0	0	0	0
1,720	1,760	180	147	114	81	48	15	0	0	0	0	0
1,760	1,800	186	153	120	87	54	21	0	0	0	0	0
1,800	1,840	192	159	126	93	60	27	0	0	0	0	0
1,840	1,880	198	165	132	99	66	33	0	0	0	0	0
1,880	1,920	204	171	138	105	72	39	6	0	0	0	0
1,920	1,960	210	177	144	111	78	45	12	0	0	0	0
1,960	2,000	216	183	150	117	84	51	18	0	0	0	0
2,000	2,040	222	189	156	123	90	57	24	0	0	0	0
2,040	2,080	228	195	162	129	96	63	30	0	0	0	0
2,080	2,120	234	201	168	135	102	69	36	3	0	0	0
2,120	2,160	240	207	174	141	108	75	42	9	0	0	0
2,160	2,200	246	213	180	147	114	81	48	15	0	0	0
2,200	2,240	252	219	186	153	120	87	54	21	0	0	0
2,240	2,280	258	225	192	159	126	93	60	27	0	0	0
2,280	2,320	264	231	198	165	132	99	66	33	0	0	0
2,320	2,360	270	237	204	171	138	105	72	39	5	0	0
2,360	2,400	276	243	210	177	144	111	78	45	11	0	0
2,400	2,440	282	249	216	183	150	117	84	51	17	0	0
2,440	2,480	288	255	222	189	156	123	90	57	23	0	0
2,480	2,520	294	261	228	195	162	129	96	63	29	0	0
2,520	2,560	300	267	234	201	168	135	102	69	35	2	0
2,560	2,600	306	273	240	207	174	141	108	75	41	8	0
2,600	2,640	312	279	246	213	180	147	114	81	47	14	0
2,640	2,680	318	285	252	219	186	153	120	87	53	20	0
2,680	2,720	324	291	258	225	192	159	126	93	59	26	0
2,720	2,760	330	297	264	231	198	165	132	99	65	32	0
2,760	2,800	336	303	270	237	204	171	138	105	71	38	5
2,800	2,840	342	309	276	243	210	177	144	111	77	44	11
2,840	2,880	348	315	282	249	216	183	150	117	83	50	17
2,880	2,920	354	321	288	255	222	189	156	123	89	56	23
2,920	2,960	360	327	294	261	228	195	162	129	95	62	29
2,960	3,000	366	333	300	267	234	201	168	135	101	68	35
3,000	3,040	372	339	306	273	240	207	174	141	107	74	41
3,040	3,080	378	345	312	279	246	213	180	147	113	80	47
3,080	3,120	384	351	318	285	252	219	186	153	119	86	53
3,120	3,160	390	357	324	291	258	225	192	159	125	92	59
3,160	3,200	396	363	330	297	264	231	198	165	131	98	65
3,200	3,240	402	369	336	303	270	237	204	171	137	104	71

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,240	\$3,280	408	375	342	309	276	243	210	177	143	110	77
3,280	3,320	414	381	348	315	282	249	216	183	149	116	83
3,320	3,360	420	387	354	321	288	255	222	189	155	122	89
3,360	3,400	426	393	360	327	294	261	228	195	161	128	95
3,400	3,440	432	399	366	333	300	267	234	201	167	134	101
3,440	3,480	438	405	372	339	306	273	240	207	173	140	107
3,480	3,520	444	411	378	345	312	279	246	213	179	146	113
3,520	3,560	450	417	384	351	318	285	252	219	185	152	119
3,560	3,600	456	423	390	357	324	291	258	225	191	158	125
3,600	3,640	462	429	396	363	330	297	264	231	197	164	131
3,640	3,680	468	435	402	369	336	303	270	237	203	170	137
3,680	3,720	474	441	408	375	342	309	276	243	209	176	143
3,720	3,760	480	447	414	381	348	315	282	249	215	182	149
3,760	3,800	486	453	420	387	354	321	288	255	221	188	155
3,800	3,840	497	459	426	393	360	327	294	261	227	194	161
3,840	3,880	508	465	432	399	366	333	300	267	233	200	167
3,880	3,920	519	471	438	405	372	339	306	273	239	206	173
3,920	3,960	530	477	444	411	378	345	312	279	245	212	179
3,960	4,000	541	483	450	417	384	351	318	285	251	218	185
4,000	4,040	553	491	456	423	390	357	324	291	257	224	191
4,040	4,080	564	502	462	429	396	363	330	297	263	230	197
4,080	4,120	575	513	468	435	402	369	336	303	269	236	203
4,120	4,160	586	524	474	441	408	375	342	309	275	242	209
4,160	4,200	597	536	480	447	414	381	348	315	281	248	215
4,200	4,240	609	547	486	453	420	387	354	321	287	254	221
4,240	4,280	620	558	496	459	426	393	360	327	293	260	227
4,280	4,320	631	569	507	465	432	399	366	333	299	266	233
4,320	4,360	642	580	519	471	438	405	372	339	305	272	239
4,360	4,400	653	592	530	477	444	411	378	345	311	278	245
4,400	4,440	665	603	541	483	450	417	384	351	317	284	251
4,440	4,480	676	614	552	490	456	423	390	357	323	290	257
4,480	4,520	687	625	563	502	462	429	396	363	329	296	263
4,520	4,560	698	636	575	513	468	435	402	369	335	302	269
4,560	4,600	709	648	586	524	474	441	408	375	341	308	275
4,600	4,640	721	659	597	535	480	447	414	381	347	314	281
4,640	4,680	732	670	608	546	486	453	420	387	353	320	287
4,680	4,720	743	681	619	558	496	459	426	393	359	326	293
4,720	4,760	754	692	631	569	507	465	432	399	365	332	299
4,760	4,800	765	704	642	580	518	471	438	405	371	338	305
4,800	4,840	777	715	653	591	529	477	444	411	377	344	311
4,840	4,880	788	726	664	602	540	483	450	417	383	350	317
4,880	4,920	799	737	675	614	552	490	456	423	389	356	323
4,920	4,960	810	748	687	625	563	501	462	429	395	362	329
4,960	5,000	821	760	698	636	574	512	468	435	401	368	335
5,000	5,040	833	771	709	647	585	523	474	441	407	374	341
5,040	5,080	844	782	720	658	596	535	480	447	413	380	347
5,080	5,120	855	793	731	670	608	546	486	453	419	386	353
5,120	5,160	866	804	743	681	619	557	495	459	425	392	359
5,160	5,200	877	816	754	692	630	568	506	465	431	398	365
5,200	5,240	889	827	765	703	641	579	518	471	437	404	371
5,240	5,280	900	838	776	714	652	591	529	477	443	410	377
5,280	5,320	911	849	787	726	664	602	540	483	449	416	383
5,320	5,360	922	860	799	737	675	613	551	489	455	422	389
5,360	5,400	933	872	810	748	686	624	562	501	461	428	395
5,400	5,440	945	883	821	759	697	635	574	512	467	434	401
5,440	5,480	956	894	832	770	708	647	585	523	473	440	407
5,480	5,520	967	905	843	782	720	658	596	534	479	446	413
5,520	5,560	978	916	855	793	731	669	607	545	485	452	419
5,560	5,600	989	928	866	804	742	680	618	557	495	458	425
5,600	5,640	1,001	939	877	815	753	691	630	568	506	464	431
5,640	5,680	1,012	950	888	826	764	703	641	579	517	470	437
5,680	5,720	1,023	961	899	838	776	714	652	590	528	476	443
5,720	5,760	1,034	972	911	849	787	725	663	601	540	482	449
5,760	5,800	1,045	984	922	860	798	736	674	613	551	489	455
5,800	5,840	1,057	995	933	871	809	747	686	624	562	500	461

\$5,840 and over

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$219	\$222	47	44	41	39	36	33	30	27	24	21	19
222	225	48	45	42	39	37	34	31	28	25	22	19
225	228	49	46	43	40	37	35	32	29	26	23	20
228	231	50	47	44	41	38	35	33	30	27	24	21
231	234	51	48	45	42	39	36	33	31	28	25	22
234	237	52	49	46	43	40	37	34	31	29	26	23
237	240	53	50	47	44	41	38	35	32	29	26	24
240	243	54	51	48	44	42	39	36	33	30	27	24
243	246	55	52	49	45	42	40	37	34	31	28	25
246	249	56	53	49	46	43	40	38	35	32	29	26
249	252	57	54	50	47	44	41	38	36	33	30	27
252	255	58	54	51	48	45	42	39	36	34	31	28
255	258	59	55	52	49	46	43	40	37	34	32	29
258	261	59	56	53	50	47	44	41	38	35	32	30
261	264	60	57	54	51	48	45	42	39	36	33	30
264	267	61	58	55	52	49	46	43	40	37	34	31
267	270	62	59	56	53	50	46	43	41	38	35	32
270	273	63	60	57	54	51	47	44	41	39	36	33
273	276	64	61	58	55	51	48	45	42	39	37	34
276	279	65	62	59	56	52	49	46	43	40	37	35
279	282	66	63	60	57	53	50	47	44	41	38	35
282	285	67	64	61	57	54	51	48	45	42	39	36
285	288	68	65	62	58	55	52	49	46	43	40	37
288	291	69	66	62	59	56	53	50	47	44	41	38
291	294	70	67	63	60	57	54	51	48	44	42	39
294	297	71	67	64	61	58	55	52	49	45	42	40
297	300	72	68	65	62	59	56	53	49	46	43	40
300	303	72	69	66	63	60	57	54	50	47	44	41
303	306	73	70	67	64	61	58	54	51	48	45	42
306	309	74	71	68	65	62	59	55	52	49	46	43
309	312	75	72	69	66	63	59	56	53	50	47	44
312	315	76	73	70	67	64	60	57	54	51	48	45
315	318	77	74	71	68	65	61	58	55	52	49	46
318	321	78	75	72	69	65	62	59	56	53	50	46
321	324	79	76	73	70	66	63	60	57	54	51	47
324	327	80	77	74	70	67	64	61	58	55	51	48
327	330	81	78	75	71	68	65	62	59	56	52	49
330	333	82	79	75	72	69	66	63	60	57	53	50
333	336	83	80	76	73	70	67	64	61	57	54	51
336	339	84	80	77	74	71	68	65	62	58	55	52
339	341	84	81	78	75	72	69	65	62	59	56	53
341	343	85	82	79	76	72	69	66	63	60	57	53
343	345	86	83	79	76	73	70	67	64	60	57	54
345	347	86	83	80	77	74	70	67	64	61	58	55
347	349	87	84	81	77	74	71	68	65	62	58	55
349	351	88	84	81	78	75	72	69	65	62	59	56
351	353	88	85	82	79	76	72	69	66	63	60	57
353	355	89	86	82	79	76	73	70	67	63	60	57
355	357	89	86	83	80	77	74	70	67	64	61	58
357	359	90	87	84	81	77	74	71	68	65	62	58
359	361	91	87	84	81	78	75	72	69	65	62	59
361	363	91	88	85	82	79	75	72	69	66	63	60
363	365	92	89	86	82	79	76	73	70	67	63	60
365	367	92	89	86	83	80	77	74	70	67	64	61
367	369	93	90	87	84	80	77	74	71	68	65	62
369	371	94	91	87	84	81	78	75	72	68	65	62
371	373	94	91	88	85	82	79	75	72	69	66	63
373	375	95	92	89	85	82	79	76	73	70	67	63
375	377	96	92	89	86	83	80	77	73	70	67	64
377	379	96	93	90	87	84	80	77	74	71	68	65
379	381	97	94	91	87	84	81	78	75	72	68	65
381	383	97	94	91	88	85	82	78	75	72	69	66
383	385	98	95	92	89	85	82	79	76	73	70	66
385	387	99	96	92	89	86	83	80	77	73	70	67
387	389	99	96	93	90	87	84	80	77	74	71	68

\$389 and over

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$234	\$237	39	37	34	31	28	25	22	21	19	18	16
237	240	40	37	35	32	29	26	23	21	20	18	17
240	243	41	38	35	33	30	27	24	22	20	19	17
243	246	42	39	36	33	31	28	25	22	21	19	18
246	249	43	40	37	34	31	29	26	23	21	20	18
249	252	44	41	38	35	32	29	27	24	22	20	19
252	255	45	42	39	36	33	30	27	25	22	21	19
255	258	45	43	40	37	34	31	28	25	23	21	19
258	261	46	43	41	38	35	32	29	26	23	21	20
261	264	47	44	41	38	36	33	30	27	24	22	20
264	267	48	45	42	39	36	34	31	28	25	22	21
267	270	49	46	43	40	37	34	32	29	26	23	21
270	273	50	47	44	41	38	35	32	30	27	24	22
273	276	50	48	45	42	39	36	33	30	28	25	22
276	279	51	48	46	43	40	37	34	31	28	26	23
279	282	52	49	46	44	41	38	35	32	29	26	24
282	285	53	50	47	44	42	39	36	33	30	27	24
285	288	54	51	48	45	42	40	37	34	31	28	25
288	291	55	52	49	46	43	40	37	35	32	29	26
291	294	55	53	50	47	44	41	38	35	33	30	27
294	297	56	53	51	48	45	42	39	36	33	31	28
297	300	57	54	51	49	46	43	40	37	34	31	29
300	303	58	55	52	49	47	44	41	38	35	32	29
303	306	59	56	53	50	47	45	42	39	36	33	30
306	309	60	57	54	51	48	45	43	40	37	34	31
309	312	60	58	55	52	49	46	43	41	38	35	32
312	315	61	58	56	53	50	47	44	41	39	36	33
315	318	62	59	56	54	51	48	45	42	39	36	34
318	321	63	60	57	54	52	49	46	43	40	37	34
321	324	64	61	58	55	52	50	47	44	41	38	35
324	327	65	62	59	56	53	50	48	45	42	39	36
327	330	66	63	60	57	54	51	48	46	43	40	37
330	333	66	64	61	58	55	52	49	46	44	41	38
333	336	67	64	62	59	56	53	50	47	44	42	39
336	339	68	65	62	59	57	54	51	48	45	42	40
339	341	69	66	63	60	57	54	52	49	46	43	40
341	343	69	66	64	61	58	55	52	49	46	44	41
343	345	70	67	64	61	58	56	53	50	47	44	41
345	347	70	68	65	62	59	56	53	50	48	45	42
347	349	71	68	65	62	60	57	54	51	48	45	42
349	351	72	69	66	63	60	57	54	52	49	46	43
351	353	72	69	66	64	61	58	55	52	49	46	44
353	355	73	70	67	64	61	58	56	53	50	47	44
355	357	73	70	68	65	62	59	56	53	50	48	45
357	359	74	71	68	65	62	60	57	54	51	48	45
359	361	74	72	69	66	63	60	57	54	52	49	46
361	363	75	72	69	66	63	61	58	55	52	49	46
363	365	76	73	70	67	64	61	58	55	53	50	47
365	367	76	73	70	67	65	62	59	56	53	50	47
367	369	77	74	71	68	65	62	59	57	54	51	48
369	371	78	74	71	69	66	63	60	57	54	51	49
371	373	78	75	72	69	66	63	61	58	55	52	49
373	375	79	76	73	70	67	64	61	58	55	53	50
375	377	79	76	73	70	67	65	62	59	56	53	50
377	379	80	77	74	71	68	65	62	59	57	54	51
379	381	81	77	74	71	69	66	63	60	57	54	51
381	383	81	78	75	72	69	66	63	61	58	55	52
383	385	82	79	76	73	70	67	64	61	58	55	53
385	387	83	79	76	73	70	67	65	62	59	56	53
387	389	83	80	77	74	71	68	65	62	59	57	54
389	391	84	81	77	74	71	68	66	63	60	57	54
391	393	84	81	78	75	72	69	66	63	60	58	55
393	395	85	82	79	76	72	70	67	64	61	58	55
395	397	86	82	79	76	73	70	67	64	62	59	56
397	399	86	83	80	77	74	71	68	65	62	59	56

\$399 and over

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

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 1997)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$125 . . .	20.40% of wages
\$125	\$229 . . .	\$26
\$229		\$26 less 9.588% of wages in excess of \$229

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$62 . . .	20.40% of wages
\$62	\$114 . . .	\$13
\$114		\$13 less 9.588% of wages in excess of \$114

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$250 . . .	20.40% of wages
\$250	\$458 . . .	\$51
\$458		\$51 less 9.588% of wages in excess of \$458

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$125 . . .	20.40% of wages
\$125	\$229 . . .	\$26
\$229		\$26 less 9.588% of wages in excess of \$229

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$270 . . .	20.40% of wages
\$270	\$497 . . .	\$55
\$497		\$55 less 9.588% of wages in excess of \$497

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$135 . . .	20.40% of wages
\$135	\$248 . . .	\$28
\$248		\$28 less 9.588% of wages in excess of \$248

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$541 . . .	20.40% of wages
\$541	\$994 . . .	\$110
\$994		\$110 less 9.588% of wages in excess of \$994

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$270 . . .	20.40% of wages
\$270	\$497 . . .	\$55
\$497		\$55 less 9.588% of wages in excess of \$497

Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 1997)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$1,625 . . .	20.40% of wages
\$1,625	\$2,982 . . .	\$332
\$2,982		\$332 less 9.588% of wages in excess of \$2,982

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$812 . . .	20.40% of wages
\$812	\$1,491 . . .	\$166
\$1,491		\$166 less 9.588% of wages in excess of \$1,491

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$3,250 . . .	20.40% of wages
\$3,250	\$5,965 . . .	\$663
\$5,965		\$663 less 9.588% of wages in excess of \$5,965

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$1,625 . . .	20.40% of wages
\$1,625	\$2,982 . . .	\$332
\$2,982		\$332 less 9.588% of wages in excess of \$2,982

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$6,500 . . .	20.40% of wages
\$6,500	\$11,930 . . .	\$1,326
\$11,930		\$1,326 less 9.588% of wages in excess of \$11,930

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$3,250 . . .	20.40% of wages
\$3,250	\$5,965 . . .	\$663
\$5,965		\$663 less 9.588% of wages in excess of \$5,965

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$25	20.40% of wages
\$25	\$45	\$5
\$45		\$5 less 9.588% of wages in excess of \$45

(b) MARRIED With Both Spouses Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$12	20.40% of wages
\$12	\$22	\$2
\$22		\$2 less 9.588% of wages in excess of \$22

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1997)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$255	\$265	\$22	\$395	\$405	\$9
5	10	1	75	80	15	265	275	21	405	415	8
10	15	2	80	85	16	275	285	20	415	425	7
15	20	3	85	90	17	285	295	19	425	435	6
20	25	4	90	95	18	295	305	18	435	445	5
25	30	5	95	100	19	305	315	17	445	455	4
30	35	6	100	105	20	315	325	16	455	465	3
35	40	7	105	110	21	325	335	15	465	475	2
40	45	8	110	115	22	335	345	14	475	485	1
45	50	9	115	120	23	345	355	13	485	- - -	0
50	55	10	120	225	24	355	365	13			
55	60	11	225	235	25	365	375	12			
60	65	12	235	245	24	375	385	11			
65	70	13	245	255	23	385	395	10			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$120	\$130	\$11	\$190	\$200	\$5
5	10	1	40	45	8	130	140	10	200	210	4
10	15	2	45	50	9	140	150	9	210	220	3
15	20	3	50	55	10	150	160	8	220	230	2
20	25	4	55	60	11	160	170	7	230	240	1
25	30	5	60	110	12	170	180	6	240	- - -	0
30	35	6	110	120	12	180	190	6			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$475	\$485	\$48	\$735	\$745	\$24
5	10	1	135	140	28	485	495	48	745	755	23
10	15	2	140	145	29	495	505	47	755	765	22
15	20	3	145	150	30	505	515	46	765	775	21
20	25	4	150	155	31	515	525	45	775	785	20
25	30	5	155	160	32	525	535	44	785	795	19
30	35	6	160	165	33	535	545	43	795	805	18
35	40	7	165	170	34	545	555	42	805	815	17
40	45	8	170	175	35	555	565	41	815	825	16
45	50	9	175	180	36	565	575	40	825	835	15
50	55	10	180	185	37	575	585	39	835	845	14
55	60	11	185	190	38	585	595	38	845	855	13
60	65	12	190	195	39	595	605	37	855	865	12
65	70	13	195	200	40	605	615	36	865	875	11
70	75	14	200	205	41	615	625	35	875	885	10
75	80	15	205	210	42	625	635	34	885	895	9
80	85	16	210	215	43	635	645	33	895	905	8
85	90	17	215	220	44	645	655	32	905	915	7
90	95	18	220	225	45	655	665	31	915	925	6
95	100	19	225	230	46	665	675	30	925	935	5
100	105	20	230	235	47	675	685	29	935	945	4
105	110	21	235	240	48	685	695	28	945	955	3
110	115	22	240	245	49	695	705	27	955	965	2
115	120	23	245	455	50	705	715	26	965	975	2
120	125	24	455	465	50	715	725	25	975	985	1
125	130	26	465	475	49	725	735	25	985	- - -	0

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$235	\$245	\$24	\$365	\$375	\$12
5	10	1	70	75	14	245	255	23	375	385	11
10	15	2	75	80	15	255	265	22	385	395	10
15	20	3	80	85	16	265	275	21	395	405	9
20	25	4	85	90	17	275	285	20	405	415	8
25	30	5	90	95	18	285	295	19	415	425	7
30	35	6	95	100	19	295	305	18	425	435	6
35	40	7	100	105	20	305	315	17	435	445	5
40	45	8	105	110	21	315	325	16	445	455	4
45	50	9	110	115	22	325	335	15	455	465	3
50	55	10	115	120	23	335	345	14	465	475	2
55	60	11	120	225	24	345	355	13	475	485	1
60	65	12	225	235	25	355	365	13	485	- - -	0

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$140	\$145	\$29	\$505	\$515	\$54	\$785	\$795	\$27
5	10	1	145	150	30	515	525	53	795	805	26
10	15	2	150	155	31	525	535	52	805	815	25
15	20	3	155	160	32	535	545	51	815	825	24
20	25	4	160	165	33	545	555	50	825	835	23
25	30	5	165	170	34	555	565	49	835	845	22
30	35	6	170	175	35	565	575	48	845	855	21
35	40	7	175	180	36	575	585	47	855	865	20
40	45	8	180	185	37	585	595	46	865	875	19
45	50	9	185	190	38	595	605	45	875	885	18
50	55	10	190	195	39	605	615	44	885	895	17
55	60	11	195	200	40	615	625	43	895	905	16
60	65	12	200	205	41	625	635	42	905	915	15
65	70	13	205	210	42	635	645	41	915	925	14
70	75	14	210	215	43	645	655	40	925	935	13
75	80	15	215	220	44	655	665	39	935	945	12
80	85	16	220	225	45	665	675	38	945	955	11
85	90	17	225	230	46	675	685	37	955	965	10
90	95	18	230	235	47	685	695	36	965	975	9
95	100	19	235	240	48	695	705	35	975	985	8
100	105	20	240	245	49	705	715	34	985	995	8
105	110	21	245	250	50	715	725	33	995	1,005	7
110	115	22	250	255	51	725	735	32	1,005	1,015	6
115	120	23	255	260	52	735	745	31	1,015	1,025	5
120	125	24	260	265	53	745	755	31	1,025	1,035	4
125	130	26	265	270	54	755	765	30	1,035	1,045	3
130	135	27	270	495	55	765	775	29	1,045	1,055	2
135	140	28	495	505	54	775	785	28	1,055	1,065	1
									1,065	- - -	0

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$265	\$275	\$25
5	10	1	55	60	11	105	110	21	275	285	24
10	15	2	60	65	12	110	115	22	285	295	23
15	20	3	65	70	13	115	120	23	295	305	22
20	25	4	70	75	14	120	125	24	305	315	21
25	30	5	75	80	15	125	130	26	315	325	20
30	35	6	80	85	16	130	135	27	325	335	19
35	40	7	85	90	17	135	245	28	335	345	18
40	45	8	90	95	18	245	255	27	345	355	17
45	50	9	95	100	19	255	265	26	355	365	16

(continued on next page)

MARRIED With Both Spouses Filing Certificate

[illegible]

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$285	\$290	\$58	\$1,030	\$1,040	\$106	\$1,590	\$1,600	\$52
5	10	1	290	295	59	1,040	1,050	105	1,600	1,610	51
10	15	2	295	300	60	1,050	1,060	104	1,610	1,620	50
15	20	3	300	305	61	1,060	1,070	103	1,620	1,630	50
20	25	4	305	310	62	1,070	1,080	102	1,630	1,640	49
25	30	5	310	315	63	1,080	1,090	101	1,640	1,650	48
30	35	6	315	320	64	1,090	1,100	100	1,650	1,660	47
35	40	7	320	325	65	1,100	1,110	99	1,660	1,670	46
40	45	8	325	330	66	1,110	1,120	98	1,670	1,680	45
45	50	9	330	335	67	1,120	1,130	97	1,680	1,690	44
50	55	10	335	340	68	1,130	1,140	97	1,690	1,700	43
55	60	11	340	345	69	1,140	1,150	96	1,700	1,710	42
60	65	12	345	350	70	1,150	1,160	95	1,710	1,720	41
65	70	13	350	355	71	1,160	1,170	94	1,720	1,730	40
70	75	14	355	360	72	1,170	1,180	93	1,730	1,740	39
75	80	15	360	365	73	1,180	1,190	92	1,740	1,750	38
80	85	16	365	370	74	1,190	1,200	91	1,750	1,760	37
85	90	17	370	375	75	1,200	1,210	90	1,760	1,770	36
90	95	18	375	380	77	1,210	1,220	89	1,770	1,780	35
95	100	19	380	385	78	1,220	1,230	88	1,780	1,790	34
100	105	20	385	390	79	1,230	1,240	87	1,790	1,800	33
105	110	21	390	395	80	1,240	1,250	86	1,800	1,810	32
110	115	22	395	400	81	1,250	1,260	85	1,810	1,820	31
115	120	23	400	405	82	1,260	1,270	84	1,820	1,830	30
120	125	24	405	410	83	1,270	1,280	83	1,830	1,840	29
125	130	26	410	415	84	1,280	1,290	82	1,840	1,850	28
130	135	27	415	420	85	1,290	1,300	81	1,850	1,860	27
135	140	28	420	425	86	1,300	1,310	80	1,860	1,870	27
140	145	29	425	430	87	1,310	1,320	79	1,870	1,880	26
145	150	30	430	435	88	1,320	1,330	78	1,880	1,890	25
150	155	31	435	440	89	1,330	1,340	77	1,890	1,900	24
155	160	32	440	445	90	1,340	1,350	76	1,900	1,910	23
160	165	33	445	450	91	1,350	1,360	75	1,910	1,920	22
165	170	34	450	455	92	1,360	1,370	74	1,920	1,930	21
170	175	35	455	460	93	1,370	1,380	74	1,930	1,940	20
175	180	36	460	465	94	1,380	1,390	73	1,940	1,950	19
180	185	37	465	470	95	1,390	1,400	72	1,950	1,960	18
185	190	38	470	475	96	1,400	1,410	71	1,960	1,970	17
190	195	39	475	480	97	1,410	1,420	70	1,970	1,980	16
195	200	40	480	485	98	1,420	1,430	69	1,980	1,990	15
200	205	41	485	490	99	1,430	1,440	68	1,990	2,000	14
205	210	42	490	495	100	1,440	1,450	67	2,000	2,010	13
210	215	43	495	500	101	1,450	1,460	66	2,010	2,020	12
215	220	44	500	505	102	1,460	1,470	65	2,020	2,030	11
220	225	45	505	510	103	1,470	1,480	64	2,030	2,040	10
225	230	46	510	515	104	1,480	1,490	63	2,040	2,050	9
230	235	47	515	520	105	1,490	1,500	62	2,050	2,060	8
235	240	48	520	525	106	1,500	1,510	61	2,060	2,070	7
240	245	49	525	530	107	1,510	1,520	60	2,070	2,080	6
245	250	50	530	535	108	1,520	1,530	59	2,080	2,090	5
250	255	51	535	540	109	1,530	1,540	58	2,090	2,100	4
255	260	52	540	990	110	1,540	1,550	57	2,100	2,110	4
260	265	53	990	1,000	110	1,550	1,560	56	2,110	2,120	3
265	270	54	1,000	1,010	109	1,560	1,570	55	2,120	2,130	2
270	275	55	1,010	1,020	108	1,570	1,580	54	2,130	2,140	1
275	280	56	1,020	1,030	107	1,580	1,590	53	2,140	- - -	0
280	285	57									

MONTHLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$515	\$525	\$53	\$795	\$805	\$26
5	10	1	150	155	31	525	535	52	805	815	25
10	15	2	155	160	32	535	545	51	815	825	24
15	20	3	160	165	33	545	555	50	825	835	23
20	25	4	165	170	34	555	565	49	835	845	22
25	30	5	170	175	35	565	575	48	845	855	21
30	35	6	175	180	36	575	585	47	855	865	20
35	40	7	180	185	37	585	595	46	865	875	19
40	45	8	185	190	38	595	605	45	875	885	18
45	50	9	190	195	39	605	615	44	885	895	17
50	55	10	195	200	40	615	625	43	895	905	16
55	60	11	200	205	41	625	635	42	905	915	15
60	65	12	205	210	42	635	645	41	915	925	14
65	70	13	210	215	43	645	655	40	925	935	13
70	75	14	215	220	44	655	665	39	935	945	12
75	80	15	220	225	45	665	675	38	945	955	11
80	85	16	225	230	46	675	685	37	955	965	10
85	90	17	230	235	47	685	695	36	965	975	9
90	95	18	235	240	48	695	705	35	975	985	8
95	100	19	240	245	49	705	715	34	985	995	8
100	105	20	245	250	50	715	725	33	995	1,005	7
105	110	21	250	255	51	725	735	32	1,005	1,015	6
110	115	22	255	260	52	735	745	31	1,015	1,025	5
115	120	23	260	265	53	745	755	31	1,025	1,035	4
120	125	24	265	270	54	755	765	30	1,035	1,045	3
125	130	26	270	495	55	765	775	29	1,045	1,055	2
130	135	27	495	505	54	775	785	28	1,055	1,065	1
135	140	28	505	515	54	785	795	27	1,065	- - -	0
140	145	29									

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

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

MARRIED With Both Spouses Filing Certificate

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

Employer's Order Blank for 1997 Forms

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Instr. W-2		W-5		1099-DIV		1099-R	
W-3		1096		1099-G		1099-S	
W-3c		1098		1099-INT		5498	
W-4		1099-A		1099-MISC		Instr. 1099	
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Forms and Publications You May Need:

Form W-2, Wage and Tax Statement (two forms per sheet)
Form W-2c, Corrected Wage and Tax Statement (two forms per sheet)
Instructions for Form W-2
Form W-3, Transmittal of Wage and Tax Statements (one form per sheet)
Form W-3c, Transmittal of Corrected Wage and Tax Statements (one form per sheet)
Form W-4, Employee's Withholding Allowance Certificate (one form per sheet)
Form W-4P, Withholding Certificate for Pension or Annuity Payments (one form per sheet)
Form W-4S, Request for Federal Income Tax Withholding From Sick Pay (one form per sheet)
Form W-5, Earned Income Credit Advance Payment Certificate (one form per sheet)
Form 1096, Annual Summary and Transmittal of U.S. Information Returns (one form per sheet)
Form 1098, Mortgage Interest Statement (three forms per sheet)
Form 1099-A, Acquisition or Abandonment of Secured Property (three forms per sheet)
Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (three forms per sheet)
Form 1099-C, Cancellation of Debt (three forms per sheet)

Form 1099-DIV, Dividends and Distributions (three forms per sheet)
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Form 1099-INT, Interest Income (three forms per sheet)
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Form 1099-S, Proceeds From Real Estate Transactions (three forms per sheet)
Form 5498, Individual Retirement Arrangement Information (three forms per sheet)
Instructions for Forms 1099, 1098, 5498, and W-2G
Pub. 15-A, Employer's Supplemental Tax Guide
Pub. 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Form 668W and 668W(c))

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WADC-9999
Rancho Cordova, CA 95743-9999

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