
FYI-104

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

NEW MEXICO WITHHOLDING TAX Effective January 1, 2017

This publication contains general information on the New Mexico withholding tax, tables for the percentage method of withholding tax, and detailed “look-up” tables. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. Please contact the district tax office nearest you (see the last page of this publication) or check the department’s web site at www.tax.newmexico.gov.

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GENERAL INFORMATION FOR NEW MEXICO WITHHOLDING TAX

New Mexico withholding tax is similar to federal withholding tax. It is based on an estimate of an employee's New Mexico income tax liability and is credited against the employee's actual income tax liability on the New Mexico personal income tax return.

Who Must Withhold

Every employer, including employers of some agricultural workers, who withholds a portion of an employee's wages for payment of federal income tax must withhold New Mexico income tax. There is a limited exception for certain nonresident employees. (See Note 2 below.)

"Employer" means a person doing business in New Mexico or deriving income from New Mexico sources who pays wages to an employee for services performed.

"Employee" means a New Mexico resident who performs services either within or without the state for an employer, or a nonresident of New Mexico who performs services within the state for an employer.

"Wages" means remuneration in cash or other form for services performed by an employee for an employer.

Notes: 1) Pension and annuity income of a New Mexico resident is subject to income tax in New Mexico, but New Mexico does not require payers to withhold state income tax on pensions and annuities unless the payee requests the payer of their retirement benefits to withhold state tax. To report withholding tax, a payer must be registered with the state under the Combined Reporting System (CRS).

2) Employers are not required to withhold New Mexico income tax from wages of nonresident employees working in New Mexico for 15 or fewer days during the calendar year.

3) Persons who are self-employed should not report withholding tax on their wages. Self-employed individuals should make estimated payments using the Form PIT-ES.

Amount to Withhold

Refer to the New Mexico State Wage Withholding Tables for the amount to withhold. Percentage method and look up tables are included in this publication. No withholding is required if the total withholding for an employee during any one month is less than one dollar. For New Mexico residents the employer is required to withhold New Mexico income tax from all wages of the employee regardless of the employee's work location. For nonresident employees, the employer is required to withhold New Mexico income tax only from wages the employee earns within the state. Refer to above definitions of "employer," "employee" and "wages" to determine if withholding tax is required.

Withholding on Gambling Winnings

Operators, including nonprofit entities, of gambling establishments (racetracks, casinos, state lottery, bingo) must withhold 6% from winnings or submit information returns for state purposes if they are required to withhold or report for federal purposes. Operators must report and pay over the amount of state tax withheld from gambling winnings on the CRS-1 Form. Withholding is required for both residents and nonresidents.

Withholding Tax Reporting Forms

Every person who has withheld state tax during the year from wages, pensions, annuities or gambling winnings is required to file an annual statement of withholding on or before the last day of February for each employee, pension or annuity recipient, or gambling winner.

New Mexico accepts the state copy of Federal Form W-2, W2-G, 1042-S, Foreign Person's U.S. Source Income Subject to Withholding and 1099R, a magnetic tape containing this information, or any substitute form acceptable to the Internal Revenue Service so long as it reflects the withholders name, address and identification number, the recipient's name and social security number, and the amount of New Mexico income and withholding. If you, as an employer, have established a medical care savings account program for your employees, it is your responsibility to determine what amounts are exempt from taxation. Reduce the New Mexico taxable wages reported on Federal Form W-2 by amounts established by the employer (or account administrator) as exempt from income tax.

Annual Reconciliation

New Mexico withholding taxpayers may file Form RPD-41072, Annual Summary of Withholding Tax For CRS-1 Filers. The report is available for taxpayers use but is not required to be filed. This report will allow you to reconcile the total amounts shown as withheld on annual statements of withholding information returns furnished to withholdees (Federal Forms W-2, W-2G or 1099R) with the total tax withheld and paid to New Mexico on return CRS-1. If you have underreported withholding on your CRS-1 returns, attach amended returns for the period(s) in which underreporting occurred and remit the difference. If you have overpaid withholding on your CRS-1 returns, attach Form RPD-41071, Application for Refund and amended returns for the period(s) in which overpayments occurred.

How and When To Report and Pay Withholding Taxes

You should report withholding, gross receipts and compensating taxes on the CRS-1 Form or file online at <https://tap.state.nm.us>. The CRS-1 Form and tax are due on the 25th of the month following the end of your reporting period. If the 25th falls on a Saturday, Sunday or legal holiday, the CRS-1 Form is due the next business day. We look at the postmark on the envelope to determine if the paper return was filed on time. A CRS-1 Form must be filed whether or not any tax is due. If no tax is due, file a "zero" report. Do not mail cash.

Taxpayers who need to file withholding information with the Department of Workforce Solutions and the Workers Compensation Administration may do so online at <https://tap.state.nm.us>.

NOTE: Reporting withholding information to the Department of Workforce Solutions and the Workers Compensation Administration does not fulfill your obligation to report and pay withholding tax to the Taxation and Revenue Department. Taxpayers must still file and pay using one of the methods described in the above paragraph.

If you change your business name or address or need to cancel your CRS I.D. number, use the *Business Tax Registration Update Form* (ACD-31075) available from your local district office or online at www.tax.newmexico.gov. Your reporting obligation does not cease automatically when you stop doing business or paying wages. You must notify us to cancel your CRS I.D. number.

Child support withholding is NOT reported on the CRS-1 Form. For information about child support withholding contact the Human Services Department at 505-827-7200.

You can use either the percentage method for calculating state withholding tax or check the look-up tables. For both methods the same definitions, steps and procedures that apply in calculating federal income tax withholding apply to state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding.

NEW MEXICO STATE WAGE WITHHOLDING TABLES

For pay periods beginning on or after January 1, 2017

NOTE: If you prefer to use the look-up table method to determine amounts to withhold, look-up tables are available in this publication

Percentage Method Withholding

Use these steps to figure the state tax to withhold using the percentage method:
Step 1. Multiply the number of exemption allowances the employee claims on federal Form W-4 (see "For Further Information" on the next column) by the allowance adjustment amount in the table below for the appropriate payroll period.

Step 2. Subtract that amount from the employee's taxable wage. The taxable wage for state purposes is the same as for federal tax purposes; that is, after deduction of nontaxable premiums or contributions to qualified employer-sponsored benefit plans.

Step 3. Determine the amount to withhold from the appropriate tax table based on the payroll period and on whether the employee is married or single.

Example: A single employee has taxable wages of \$500.00 weekly. This employee has claimed two (2) exemption allowances on federal Form W-4 (one personal allowance and the special withholding allowance). The state withholding tax would be figured as follows:

Table of Exemption Allowance Adjustments

1. Taxable weekly wage payment		\$500.00
2. Weekly allowance adjustment amount	\$77.88	
3. Total allowances claimed	<u>2</u>	
4. Line 2 times line 3, allowance adjustment		<u>\$155.76</u>
5. Wages less allowance adjustment (subtract line 4 from line 1)		\$344.24
6. a. Tax on first \$344.24, from Table 1, single person, from line "\$256 - \$352":		\$ 5.18
b. Tax on remainder: \$344.24 less \$256 = \$88.24 X 0.047		<u>\$ 4.15</u>
c. Total state tax withholding on weekly wage payment (line 6a plus 6b)		\$ 9.33

PAYROLL PERIOD	ONE ALLOWANCE
Weekly	\$77.88
Biweekly	\$155.77
Semimonthly	\$168.75
Monthly	\$337.50
Quarterly	\$1,012.50
Semiannual	\$2,025.00
Annual	\$4,050.00
Daily or Miscellaneous (each day of payroll period)	\$15.58

Withholding from Irregular or Supplemental Wages or Fringe Benefits

The same method used for calculating federal withholding on irregular or supplemental wages should be used for state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding. If you withhold from fringe benefits for federal purposes, you must also withhold from fringe benefits for state purposes using the same method used for calculating federal withholding. If the federal withholding is calculated using a flat percent, a flat 4.9 percent of the supplemental wage or fringe benefit amount should be withheld for state tax purposes.

NOTE: In the case of a married employee who has elected to be withheld at the higher single rate for federal purposes, the single rate for New Mexico state withholding purposes must also be used.

Special Situations

Generally, if an employee's withholding is correct for federal purposes, it will be correct for state income tax purposes, but there are certain situations in which an employee may be correctly withheld for federal purposes but under-withhold for state purposes:

1. If the employee claimed the special allowance for head-of- household filing status on Form W-4 Withholding Allowances Worksheet (line E).
2. If the employee increased W-4 allowances to offset expected federal tax credits such as the Child Tax Credit or credits for child or dependent care expenses.
3. If the employee requested that additional amounts be withheld for federal purposes (see federal Form W-4, line 6).

There are also situations where individuals may have income that is subject to federal taxation but exempt for New Mexico. In these situations New Mexico withholding on the exempt income would not be necessary. Examples of income exempt from New Mexico tax are:

1. Income of a Native American who is a member of a New Mexico federally recognized Indian nation, tribe or pueblo that was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that land, reservation or pueblo.
2. Income from active duty military service.

Please see "For Further Information" below for specific instructions on how to eliminate New Mexico withholding on exempt income.

Employment may require some New Mexico residents to spend extensive time in another state with an income tax that is comparable to the New Mexico income tax. Residents of New Mexico are generally subject to New Mexico income tax on all of their income, but if that income is also taxed by another state New Mexico allows a credit for the other state's income tax on that income. The wages earned during an extensive period spent in another state may be subject to income tax, and therefore withholding tax, imposed by the other state as well as to New Mexico income tax and withholding tax. The New Mexico income tax on those wages will be reduced, possibly to zero, by the credit allowed for the income tax on the wages paid to the other state. New Mexico withholding tax can be reduced or eliminated on such wages. To reduce or eliminate withholding on such wages, taxpayers may increase the number of exemption allowances on their Form W-4 for New Mexico withholding tax.

Additional Withholding Amounts

Many employees request additional amounts be withheld for federal purposes (see Form W-4, line 6), but very few consider additional withholding for state purposes. The recommended level of additional withholding for state tax purposes is one-quarter (25%) of any additional federal withholding amount.

For Further Information

If employees express concern over the number of withholding allowances they have claimed, you may recommend that they obtain the following publications:

- Federal Internal Revenue Service Form W-4, Employee's Withholding Allowance Certificate. (New Mexico does not have a state equivalent of the federal W-4 form. Employees should complete a copy of the federal W-4 for New Mexico, writing "For New Mexico State Withholding Only" across the top in prominent letters. Keep the New Mexico W-4 in the employee's personnel file. The employee may choose a different number of allowances for state withholding than for federal withholding. This duplicate W-4 is not mandatory. It is a convenience for employer and employee. Employees who have income that is exempt from New Mexico tax (for example, Native Americans working and living on their tribal land; military members with income from active duty military service) should not have New Mexico tax withheld. Employees with exempt income should indicate "exempt" on line 7 of the federal W-4 form.)
- Federal Internal Revenue Service Publication 919, Is My Withholding Correct? (Call 1-800-829-3676 to order this publication.)

**New Mexico State Wage Withholding Tax
Tables for Percentage Method of Withholding**

(For wages paid on or after January 1, 2017)

TABLE 1 - If the Payroll Period with Respect to an Employee is WEEKLY

Exemption Adjustment = \$77.88 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$44	\$0
Over - But not over -	of excess over -
\$ 44 - \$ 150	1.7% \$ 44
\$ 150 - \$ 256	\$ 1.80 + 3.2% \$ 150
\$ 256 - \$ 352	\$ 5.18 + 4.7% \$ 256
\$ 352 - \$ 544	\$ 9.70 + 4.9% \$ 352
\$ 544 - \$ 852	\$ 19.13 + 4.9% \$ 544
\$ 852 - \$ 1,294	\$ 34.20 + 4.9% \$ 852
\$ 1,294 - and over	\$ 55.88 + 4.9% \$ 1,294

(b) MARRIED person

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$166	\$0
Over - But not over -	of excess over -
\$ 166 - \$ 320	1.7% \$ 166
\$ 320 - \$ 474	\$ 2.62 + 3.2% \$ 320
\$ 474 - \$ 628	\$ 7.54 + 4.7% \$ 474
\$ 628 - \$ 936	\$ 14.77 + 4.9% \$ 628
\$ 936 - \$ 1,397	\$ 29.85 + 4.9% \$ 936
\$ 1,397 - \$ 2,089	\$ 52.46 + 4.9% \$ 1,397
\$ 2,089 - and over	\$ 86.38 + 4.9% \$ 2,089

TABLE 2 - If the Payroll Period with Respect to an Employee is BIWEEKLY

Exemption Adjustment = \$155.77 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$88	\$0
Over - But not over -	of excess over -
\$ 88 - \$ 300	1.7% \$ 88
\$ 300 - \$ 512	\$ 3.60 + 3.2% \$ 300
\$ 512 - \$ 704	\$ 10.37 + 4.7% \$ 512
\$ 704 - \$ 1,088	\$ 19.40 + 4.9% \$ 704
\$ 1,088 - \$ 1,704	\$ 38.25 + 4.9% \$ 1,088
\$ 1,704 - \$ 2,588	\$ 68.40 + 4.9% \$ 1,704
\$ 2,588 - and over	\$ 111.75 + 4.9% \$ 2,588

(b) MARRIED person

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$333	\$0
Over - But not over -	of excess over -
\$ 333 - \$ 640	1.7% \$ 333
\$ 640 - \$ 948	\$ 5.23 + 3.2% \$ 640
\$ 948 - \$ 1,256	\$ 15.08 + 4.7% \$ 948
\$ 1,256 - \$ 1,871	\$ 29.54 + 4.9% \$ 1,256
\$ 1,871 - \$ 2,794	\$ 59.69 + 4.9% \$ 1,871
\$ 2,794 - \$ 4,179	\$ 104.92 + 4.9% \$ 2,794
\$ 4,179 - and over	\$ 172.77 + 4.9% \$ 4,179

TABLE 3 - If the Payroll Period with Respect to an Employee is SEMIMONTHLY

Exemption Adjustment = \$168.75 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$96	\$0
Over - But not over -	of excess over -
\$ 96 - \$ 325	1.7% \$ 96
\$ 325 - \$ 554	\$ 3.90 + 3.2% \$ 325
\$ 554 - \$ 763	\$ 11.23 + 4.7% \$ 554
\$ 763 - \$ 1,179	\$ 21.02 + 4.9% \$ 763
\$ 1,179 - \$ 1,846	\$ 41.44 + 4.9% \$ 1,179
\$ 1,846 - \$ 2,804	\$ 74.10 + 4.9% \$ 1,846
\$ 2,804 - and over	\$ 121.06 + 4.9% \$ 2,804

(b) MARRIED person

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$360	\$0
Over - But not over -	of excess over -
\$ 360 - \$ 694	1.7% \$ 360
\$ 694 - \$ 1,027	\$ 5.67 + 3.2% \$ 694
\$ 1,027 - \$ 1,360	\$ 16.33 + 4.7% \$ 1,027
\$ 1,360 - \$ 2,027	\$ 32.00 + 4.9% \$ 1,360
\$ 2,027 - \$ 3,027	\$ 64.67 + 4.9% \$ 2,027
\$ 3,027 - \$ 4,527	\$ 113.67 + 4.9% \$ 3,027
\$ 4,527 - and over	\$ 187.17 + 4.9% \$ 4,527

TABLE 4 - If the Payroll Period with Respect to an Employee is MONTHLY

Exemption Adjustment = \$337.50 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$192	\$0
Over - But not over -	of excess over -
\$ 192 - \$ 650	1.7% \$ 192
\$ 650 - \$ 1,108	\$ 7.79 + 3.2% \$ 650
\$ 1,108 - \$ 1,525	\$ 22.46 + 4.7% \$ 1,108
\$ 1,525 - \$ 2,358	\$ 42.04 + 4.9% \$ 1,525
\$ 2,358 - \$ 3,692	\$ 82.88 + 4.9% \$ 2,358
\$ 3,692 - \$ 5,608	\$ 148.21 + 4.9% \$ 3,692
\$ 5,608 - and over	\$ 242.13 + 4.9% \$ 5,608

(b) MARRIED person

If the amount of wages less adjustments is:	The amount of state tax to be withheld shall be:
Not over \$721	\$0
Over - But not over -	of excess over -
\$ 721 - \$ 1,388	1.7% \$ 721
\$ 1,388 - \$ 2,054	\$ 11.33 + 3.2% \$ 1,388
\$ 2,054 - \$ 2,721	\$ 32.67 + 4.7% \$ 2,054
\$ 2,721 - \$ 4,054	\$ 64.00 + 4.9% \$ 2,721
\$ 4,054 - \$ 6,054	\$ 129.33 + 4.9% \$ 4,054
\$ 6,054 - \$ 9,054	\$ 227.33 + 4.9% \$ 6,054
\$ 9,054 - and over	\$ 374.33 + 4.9% \$ 9,054

**New Mexico State Wage Withholding Tax
Tables for Percentage Method of Withholding**

(For wages paid on or after January 1, 2017)

TABLE 5 - If the Payroll Period with Respect to an Employee is QUARTERLY
Exemption Adjustment = \$1,012.50 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$575		\$0	
Over -	But not over -	of excess over -	
\$ 575 -	\$ 1,950	1.7%	\$ 575
\$ 1,950 -	\$ 3,325	\$ 23.38 + 3.2%	\$ 1,950
\$ 3,325 -	\$ 4,575	\$ 67.38 + 4.7%	\$ 3,325
\$ 4,575 -	\$ 7,075	\$ 126.13 + 4.9%	\$ 4,575
\$ 7,075 -	\$ 11,075	\$ 248.63 + 4.9%	\$ 7,075
\$ 11,075 -	\$ 16,825	\$ 444.63 + 4.9%	\$ 11,075
\$ 16,825 -	and over	\$ 726.38 + 4.9%	\$ 16,825

(b) MARRIED person

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$2,163		\$0	
Over -	But not over -	of excess over -	
\$ 2,163 -	\$ 4,163	1.7%	\$ 2,163
\$ 4,163 -	\$ 6,163	\$ 34.00 + 3.2%	\$ 4,163
\$ 6,163 -	\$ 8,163	\$ 98.00 + 4.7%	\$ 6,163
\$ 8,163 -	\$ 12,163	\$ 192.00 + 4.9%	\$ 8,163
\$ 12,163 -	\$ 18,163	\$ 388.00 + 4.9%	\$ 12,163
\$ 18,163 -	\$ 27,163	\$ 682.00 + 4.9%	\$ 18,163
\$ 27,163 -	and over	\$ 1,123.00 + 4.9%	\$ 27,163

TABLE 6 - If the Payroll Period with Respect to an Employee is SEMIANNUAL
Exemption Adjustment = \$2,025.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$1,150		\$0	
Over -	But not over -	of excess over -	
\$ 1,150 -	\$ 3,900	1.7%	\$ 1,150
\$ 3,900 -	\$ 6,650	\$ 46.75 + 3.2%	\$ 3,900
\$ 6,650 -	\$ 9,150	\$ 134.75 + 4.7%	\$ 6,650
\$ 9,150 -	\$ 14,150	\$ 252.25 + 4.9%	\$ 9,150
\$ 14,150 -	\$ 22,150	\$ 497.25 + 4.9%	\$ 14,150
\$ 22,150 -	\$ 33,650	\$ 889.25 + 4.9%	\$ 22,150
\$ 33,650 -	and over	\$ 1,452.75 + 4.9%	\$ 33,650

(b) MARRIED person

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$4,325		\$0	
Over -	But not over -	of excess over -	
\$ 4,325 -	\$ 8,325	1.7%	\$ 4,325
\$ 8,325 -	\$ 12,325	\$ 68.00 + 3.2%	\$ 8,325
\$ 12,325 -	\$ 16,325	\$ 196.00 + 4.7%	\$ 12,325
\$ 16,325 -	\$ 24,325	\$ 384.00 + 4.9%	\$ 16,325
\$ 24,325 -	\$ 36,325	\$ 776.00 + 4.9%	\$ 24,325
\$ 36,325 -	\$ 54,325	\$ 1,364.00 + 4.9%	\$ 36,325
\$ 54,325 -	and over	\$ 2,246.00 + 4.9%	\$ 54,325

TABLE 7 - If the Payroll Period with Respect to an Employee is ANNUAL
Exemption Adjustment = \$4,050.00 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$2,300		\$0	
Over -	But not over -	of excess over -	
\$ 2,300 -	\$ 7,800	1.7%	\$ 2,300
\$ 7,800 -	\$ 13,300	\$ 93.50 + 3.2%	\$ 7,800
\$ 13,300 -	\$ 18,300	\$ 269.50 + 4.7%	\$ 13,300
\$ 18,300 -	\$ 28,300	\$ 504.50 + 4.9%	\$ 18,300
\$ 28,300 -	\$ 44,300	\$ 994.50 + 4.9%	\$ 28,300
\$ 44,300 -	\$ 67,300	\$ 1,778.50 + 4.9%	\$ 44,300
\$ 67,300 -	and over	\$ 2,905.50 + 4.9%	\$ 67,300

(b) MARRIED person

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$8,650		\$0	
Over -	But not over -	of excess over -	
\$ 8,650 -	\$ 16,650	1.7%	\$ 8,650
\$ 16,650 -	\$ 24,650	\$ 136.00 + 3.2%	\$ 16,650
\$ 24,650 -	\$ 32,650	\$ 392.00 + 4.7%	\$ 24,650
\$ 32,650 -	\$ 48,650	\$ 768.00 + 4.9%	\$ 32,650
\$ 48,650 -	\$ 72,650	\$ 1,552.00 + 4.9%	\$ 48,650
\$ 72,650 -	\$ 108,650	\$ 2,728.00 + 4.9%	\$ 72,650
\$ 108,650 -	and over	\$ 4,492.00 + 4.9%	\$ 108,650

TABLE 8 - If the Payroll Period with Respect to an Employee is DAILY or MISCELLANEOUS
Exemption Adjustment = \$15.58 per Allowance

(a) SINGLE person - including head of household:

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$8.80		\$0	
Over -	But not over -	of excess over -	
\$ 8.80 -	\$ 30.00	1.7%	\$ 8.80
\$ 30.00 -	\$ 51.20	\$ 0.36 + 3.2%	\$ 30.00
\$ 51.20 -	\$ 70.40	\$ 1.04 + 4.7%	\$ 51.20
\$ 70.40 -	\$ 108.80	\$ 1.94 + 4.9%	\$ 70.40
\$ 108.80 -	\$ 170.40	\$ 3.83 + 4.9%	\$ 108.80
\$ 170.40 -	\$ 258.80	\$ 6.84 + 4.9%	\$ 170.40
\$ 258.80 -	and over	\$ 11.18 + 4.9%	\$ 258.80

(b) MARRIED person

If the amount of wages less adjustments is:		The amount of state tax to be withheld shall be:	
Not over \$33.30		\$0	
Over -	But not over -	of excess over -	
\$ 33.30 -	\$ 64.00	1.7%	\$ 33.30
\$ 64.00 -	\$ 94.80	\$ 0.52 + 3.2%	\$ 64.00
\$ 94.80 -	\$ 125.60	\$ 1.51 + 4.7%	\$ 94.80
\$ 125.60 -	\$ 187.10	\$ 2.95 + 4.9%	\$ 125.60
\$ 187.10 -	\$ 279.40	\$ 5.97 + 4.9%	\$ 187.10
\$ 279.40 -	\$ 417.90	\$ 10.49 + 4.9%	\$ 279.40
\$ 417.90 -	and over	\$ 17.28 + 4.9%	\$ 417.90

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2017

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
290	294	6.90	3.80	1.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
294	298	7.10	4.00	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298	302	7.30	4.10	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302	307	7.50	4.30	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307	309	7.60	4.40	1.90	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
309	313	7.80	4.50	2.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	317	8.00	4.60	2.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317	321	8.20	4.70	2.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321	326	8.40	4.90	2.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326	330	8.60	5.00	2.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	334	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334	338	8.90	5.30	2.80	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
338	342	9.10	5.50	2.90	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	346	9.30	5.70	3.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346	350	9.50	5.90	3.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	354	9.70	6.00	3.30	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
354	358	9.90	6.20	3.40	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
358	362	10.10	6.40	3.50	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
362	366	10.30	6.60	3.70	1.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00
366	370	10.50	6.80	3.80	1.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
370	374	10.70	7.00	3.90	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
374	379	10.90	7.20	4.10	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
379	383	11.10	7.40	4.20	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
383	387	11.30	7.60	4.30	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
387	391	11.50	7.80	4.50	2.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00
391	395	11.70	8.00	4.60	2.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00
395	399	11.90	8.20	4.70	2.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00
399	403	12.10	8.30	4.80	2.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00
403	407	12.30	8.50	5.00	2.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00
407	411	12.50	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00
411	415	12.70	8.90	5.30	2.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00
415	419	12.90	9.10	5.50	2.90	1.00	0.00	0.00	0.00	0.00	0.00	0.00
419	423	13.10	9.30	5.60	3.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00
423	428	13.30	9.50	5.80	3.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00
428	432	13.50	9.70	6.00	3.30	1.30	0.00	0.00	0.00	0.00	0.00	0.00
432	436	13.70	9.90	6.20	3.40	1.30	0.00	0.00	0.00	0.00	0.00	0.00
436	440	13.90	10.10	6.40	3.50	1.40	0.10	0.00	0.00	0.00	0.00	0.00
440	444	14.10	10.30	6.60	3.70	1.50	0.10	0.00	0.00	0.00	0.00	0.00
444	448	14.30	10.50	6.80	3.80	1.50	0.20	0.00	0.00	0.00	0.00	0.00
448	452	14.50	10.70	7.00	3.90	1.60	0.30	0.00	0.00	0.00	0.00	0.00
452	456	14.70	10.90	7.20	4.10	1.70	0.30	0.00	0.00	0.00	0.00	0.00
456	460	14.90	11.10	7.40	4.20	1.70	0.40	0.00	0.00	0.00	0.00	0.00
460	464	15.10	11.30	7.60	4.30	1.80	0.50	0.00	0.00	0.00	0.00	0.00
464	468	15.30	11.50	7.80	4.40	2.00	0.60	0.00	0.00	0.00	0.00	0.00
468	472	15.50	11.70	7.90	4.60	2.10	0.60	0.00	0.00	0.00	0.00	0.00

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2017

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
472	477	15.70	11.90	8.10	4.70	2.20	0.70	0.00	0.00	0.00	0.00	0.00
477	481	15.90	12.10	8.30	4.80	2.30	0.80	0.00	0.00	0.00	0.00	0.00
481	485	16.10	12.30	8.50	5.00	2.50	0.80	0.00	0.00	0.00	0.00	0.00
485	489	16.30	12.50	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00	0.00
489	493	16.50	12.70	8.90	5.20	2.70	1.00	0.00	0.00	0.00	0.00	0.00
493	497	16.70	12.90	9.10	5.40	2.90	1.00	0.00	0.00	0.00	0.00	0.00
497	508	17.10	13.30	9.50	5.80	3.10	1.20	0.00	0.00	0.00	0.00	0.00
508	518	17.60	13.80	9.90	6.30	3.40	1.30	0.00	0.00	0.00	0.00	0.00
518	528	18.10	14.30	10.40	6.80	3.80	1.50	0.20	0.00	0.00	0.00	0.00
528	538	18.60	14.80	10.90	7.20	4.10	1.70	0.40	0.00	0.00	0.00	0.00
538	548	19.10	15.30	11.40	7.70	4.40	1.90	0.50	0.00	0.00	0.00	0.00
548	559	19.60	15.80	11.90	8.20	4.70	2.30	0.70	0.00	0.00	0.00	0.00
559	569	20.10	16.30	12.40	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00
569	579	20.60	16.80	12.90	9.20	5.50	2.90	1.10	0.00	0.00	0.00	0.00
579	589	21.10	17.30	13.40	9.60	6.00	3.20	1.20	0.00	0.00	0.00	0.00
589	599	21.60	17.80	13.90	10.10	6.50	3.60	1.40	0.10	0.00	0.00	0.00
599	610	22.10	18.30	14.40	10.60	6.90	3.90	1.60	0.30	0.00	0.00	0.00
610	620	22.60	18.80	14.90	11.10	7.40	4.20	1.80	0.40	0.00	0.00	0.00
620	630	23.10	19.30	15.40	11.60	7.90	4.50	2.00	0.60	0.00	0.00	0.00
630	640	23.60	19.80	15.90	12.10	8.40	4.90	2.40	0.80	0.00	0.00	0.00
640	650	24.10	20.30	16.40	12.60	8.90	5.20	2.70	1.00	0.00	0.00	0.00
650	661	24.60	20.80	16.90	13.10	9.30	5.70	3.00	1.10	0.00	0.00	0.00
661	671	25.10	21.30	17.40	13.60	9.80	6.10	3.40	1.30	0.00	0.00	0.00
671	681	25.60	21.80	17.90	14.10	10.30	6.60	3.70	1.50	0.10	0.00	0.00
681	691	26.10	22.30	18.40	14.60	10.80	7.10	4.00	1.60	0.30	0.00	0.00
691	701	26.60	22.80	18.90	15.10	11.30	7.60	4.30	1.80	0.50	0.00	0.00
701	712	27.10	23.30	19.50	15.60	11.80	8.10	4.70	2.20	0.70	0.00	0.00
712	722	27.60	23.80	20.00	16.10	12.30	8.50	5.00	2.50	0.80	0.00	0.00
722	732	28.10	24.30	20.50	16.60	12.80	9.00	5.40	2.80	1.00	0.00	0.00
732	742	28.60	24.80	21.00	17.10	13.30	9.50	5.80	3.10	1.20	0.00	0.00
742	753	29.10	25.30	21.50	17.60	13.80	10.00	6.30	3.50	1.40	0.00	0.00
753	763	29.60	25.80	22.00	18.10	14.30	10.50	6.80	3.80	1.50	0.20	0.00
763	773	30.10	26.30	22.50	18.60	14.80	11.00	7.30	4.10	1.70	0.40	0.00
773	783	30.60	26.80	23.00	19.10	15.30	11.50	7.80	4.50	2.00	0.60	0.00
783	793	31.10	27.30	23.50	19.60	15.80	12.00	8.20	4.80	2.30	0.70	0.00
793	804	31.60	27.80	24.00	20.10	16.30	12.50	8.70	5.10	2.60	0.90	0.00
804	805	31.90	28.10	24.20	20.40	16.60	12.80	9.00	5.30	2.80	1.00	0.00
805	815	32.20	28.30	24.50	20.70	16.90	13.10	9.30	5.60	3.00	1.10	0.00
815	826	32.70	28.80	25.00	21.20	17.40	13.60	9.80	6.10	3.30	1.30	0.00
826	836	33.20	29.30	25.50	21.70	17.90	14.10	10.30	6.60	3.60	1.50	0.10
836	846	33.70	29.80	26.00	22.20	18.40	14.60	10.80	7.10	4.00	1.60	0.30
846	856	34.20	30.30	26.50	22.70	18.90	15.10	11.30	7.50	4.30	1.80	0.50
856	866	34.70	30.80	27.00	23.20	19.40	15.60	11.80	8.00	4.60	2.10	0.60
866	877	35.20	31.30	27.50	23.70	19.90	16.10	12.30	8.50	4.90	2.50	0.80
877	887	35.70	31.80	28.00	24.20	20.40	16.60	12.80	9.00	5.30	2.80	1.00

Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2017

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
887	897	36.20	32.30	28.50	24.70	20.90	17.10	13.30	9.50	5.80	3.10	1.20
897	907	36.70	32.80	29.00	25.20	21.40	17.60	13.80	9.90	6.30	3.40	1.30
907	917	37.20	33.30	29.50	25.70	21.90	18.10	14.30	10.40	6.80	3.80	1.50
917	928	37.70	33.80	30.00	26.20	22.40	18.60	14.80	10.90	7.20	4.10	1.70
928	938	38.20	34.30	30.50	26.70	22.90	19.10	15.30	11.40	7.70	4.40	1.90
938	948	38.70	34.80	31.00	27.20	23.40	19.60	15.80	11.90	8.20	4.70	2.30
948	958	39.20	35.30	31.50	27.70	23.90	20.10	16.30	12.40	8.70	5.10	2.60
958	968	39.70	35.80	32.00	28.20	24.40	20.60	16.80	12.90	9.10	5.50	2.90
968	979	40.20	36.30	32.50	28.70	24.90	21.10	17.30	13.40	9.60	6.00	3.20
979	989	40.70	36.80	33.00	29.20	25.40	21.60	17.80	13.90	10.10	6.40	3.60
989	999	41.20	37.30	33.50	29.70	25.90	22.10	18.30	14.40	10.60	6.90	3.90
999	1,009	41.70	37.80	34.00	30.20	26.40	22.60	18.80	14.90	11.10	7.40	4.20
1,009	1,019	42.20	38.30	34.50	30.70	26.90	23.10	19.30	15.40	11.60	7.90	4.50
1,019	1,030	42.70	38.80	35.00	31.20	27.40	23.60	19.80	15.90	12.10	8.40	4.90
1,030	1,040	43.20	39.30	35.50	31.70	27.90	24.10	20.30	16.40	12.60	8.80	5.20
1,040	1,050	43.70	39.80	36.00	32.20	28.40	24.60	20.80	16.90	13.10	9.30	5.70
1,050	1,060	44.20	40.30	36.50	32.70	28.90	25.10	21.30	17.40	13.60	9.80	6.10
1,060	1,070	44.70	40.80	37.00	33.20	29.40	25.60	21.80	17.90	14.10	10.30	6.60
1,070	1,081	45.20	41.30	37.50	33.70	29.90	26.10	22.30	18.40	14.60	10.80	7.10
1,081	1,091	45.70	41.80	38.00	34.20	30.40	26.60	22.80	18.90	15.10	11.30	7.60
1,091	1,101	46.20	42.30	38.50	34.70	30.90	27.10	23.30	19.50	15.60	11.80	8.10
1,101	1,111	46.70	42.80	39.00	35.20	31.40	27.60	23.80	20.00	16.10	12.30	8.50
1,111	1,121	47.20	43.30	39.50	35.70	31.90	28.10	24.30	20.50	16.60	12.80	9.00
1,121	1,132	47.70	43.80	40.00	36.20	32.40	28.60	24.80	21.00	17.10	13.30	9.50
1,132	1,142	48.20	44.30	40.50	36.70	32.90	29.10	25.30	21.50	17.60	13.80	10.00
1,142	1,152	48.70	44.80	41.00	37.20	33.40	29.60	25.80	22.00	18.10	14.30	10.50
1,152	1,162	49.20	45.30	41.50	37.70	33.90	30.10	26.30	22.50	18.60	14.80	11.00
1,162	1,172	49.70	45.80	42.00	38.20	34.40	30.60	26.80	23.00	19.10	15.30	11.50
1,172	1,183	50.20	46.30	42.50	38.70	34.90	31.10	27.30	23.50	19.60	15.80	12.00
1,183	1,193	50.70	46.80	43.00	39.20	35.40	31.60	27.80	24.00	20.10	16.30	12.50
1,193	1,203	51.20	47.30	43.50	39.70	35.90	32.10	28.30	24.50	20.60	16.80	13.00
1,203	1,213	51.70	47.80	44.00	40.20	36.40	32.60	28.80	25.00	21.10	17.30	13.50
1,213	1,223	52.20	48.30	44.50	40.70	36.90	33.10	29.30	25.50	21.60	17.80	14.00
1,223	1,234	52.70	48.80	45.00	41.20	37.40	33.60	29.80	26.00	22.10	18.30	14.50
1,234	1,244	53.20	49.30	45.50	41.70	37.90	34.10	30.30	26.50	22.60	18.80	15.00
1,244	and over	Use Percentage Method Tables										

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2017

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
434	438	6.30	3.80	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
438	442	6.50	4.00	2.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442	447	6.60	4.10	2.10	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447	451	6.70	4.20	2.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451	455	6.90	4.40	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
455	459	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
459	464	7.10	4.60	2.40	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
464	468	7.30	4.80	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
468	472	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472	476	7.50	5.10	2.60	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
476	481	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481	485	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
485	489	8.10	5.50	3.00	1.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
489	493	8.30	5.60	3.10	1.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00
493	498	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
498	502	8.70	5.90	3.40	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
502	506	8.90	6.00	3.50	1.80	0.40	0.00	0.00	0.00	0.00	0.00	0.00
506	510	9.10	6.10	3.70	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
510	515	9.30	6.30	3.80	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00
515	519	9.50	6.40	3.90	2.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00
519	523	9.70	6.60	4.10	2.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00
523	527	9.90	6.70	4.20	2.10	0.80	0.00	0.00	0.00	0.00	0.00	0.00
527	532	10.10	6.80	4.30	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00
532	536	10.30	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00
536	540	10.50	7.10	4.60	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00
540	544	10.70	7.20	4.70	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00
544	549	10.90	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00
549	553	11.10	7.50	5.00	2.60	1.20	0.00	0.00	0.00	0.00	0.00	0.00
553	557	11.30	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00	0.00	0.00
557	561	11.50	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00	0.00	0.00
561	566	11.80	8.10	5.40	2.90	1.50	0.10	0.00	0.00	0.00	0.00	0.00
566	570	12.00	8.30	5.60	3.10	1.50	0.20	0.00	0.00	0.00	0.00	0.00
570	574	12.20	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00	0.00	0.00
574	578	12.30	8.70	5.80	3.30	1.70	0.40	0.00	0.00	0.00	0.00	0.00
578	582	12.50	8.90	6.00	3.50	1.70	0.40	0.00	0.00	0.00	0.00	0.00
582	587	12.70	9.10	6.10	3.60	1.80	0.50	0.00	0.00	0.00	0.00	0.00
587	591	12.90	9.30	6.20	3.70	1.90	0.60	0.00	0.00	0.00	0.00	0.00
591	595	13.10	9.50	6.40	3.90	2.00	0.60	0.00	0.00	0.00	0.00	0.00
595	599	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00	0.00	0.00	0.00
599	603	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00	0.00	0.00	0.00
603	607	13.70	10.00	6.70	4.30	2.20	0.80	0.00	0.00	0.00	0.00	0.00
607	611	13.90	10.20	6.90	4.40	2.20	0.90	0.00	0.00	0.00	0.00	0.00
611	615	14.10	10.40	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00	0.00
615	619	14.30	10.60	7.10	4.60	2.40	1.00	0.00	0.00	0.00	0.00	0.00
619	623	14.50	10.80	7.30	4.80	2.40	1.10	0.00	0.00	0.00	0.00	0.00

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2017

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
623	627	14.70	11.00	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00	0.00
627	631	14.80	11.20	7.50	5.00	2.60	1.30	0.00	0.00	0.00	0.00	0.00
631	636	15.00	11.40	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00	0.00
636	640	15.20	11.60	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00	0.00
640	644	15.40	11.80	8.10	5.40	2.90	1.50	0.10	0.00	0.00	0.00	0.00
644	648	15.60	12.00	8.30	5.60	3.10	1.50	0.20	0.00	0.00	0.00	0.00
648	652	15.80	12.10	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00	0.00
652	656	16.00	12.30	8.70	5.80	3.30	1.70	0.30	0.00	0.00	0.00	0.00
656	660	16.20	12.50	8.90	6.00	3.50	1.70	0.40	0.00	0.00	0.00	0.00
660	664	16.40	12.70	9.10	6.10	3.60	1.80	0.50	0.00	0.00	0.00	0.00
664	668	16.60	12.90	9.20	6.20	3.70	1.90	0.60	0.00	0.00	0.00	0.00
668	672	16.80	13.10	9.40	6.30	3.90	1.90	0.60	0.00	0.00	0.00	0.00
672	676	17.00	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00	0.00	0.00
676	680	17.20	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00	0.00	0.00
680	685	17.40	13.70	10.00	6.70	4.20	2.20	0.80	0.00	0.00	0.00	0.00
685	689	17.60	13.90	10.20	6.90	4.40	2.20	0.90	0.00	0.00	0.00	0.00
689	693	17.80	14.10	10.40	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00
693	697	18.00	14.30	10.60	7.10	4.60	2.40	1.00	0.00	0.00	0.00	0.00
697	701	18.20	14.40	10.80	7.30	4.80	2.40	1.10	0.00	0.00	0.00	0.00
701	705	18.40	14.60	11.00	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00
705	709	18.60	14.80	11.20	7.50	5.00	2.60	1.20	0.00	0.00	0.00	0.00
709	713	18.80	15.00	11.40	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00
713	717	19.00	15.20	11.60	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00
717	721	19.20	15.40	11.70	8.10	5.40	2.90	1.50	0.10	0.00	0.00	0.00
721	725	19.40	15.60	11.90	8.30	5.60	3.10	1.50	0.20	0.00	0.00	0.00
725	729	19.60	15.80	12.10	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00
729	734	19.80	16.00	12.30	8.70	5.80	3.30	1.70	0.30	0.00	0.00	0.00
734	738	20.00	16.20	12.50	8.80	5.90	3.50	1.70	0.40	0.00	0.00	0.00
738	742	20.20	16.40	12.70	9.00	6.10	3.60	1.80	0.50	0.00	0.00	0.00
742	746	20.40	16.60	12.90	9.20	6.20	3.70	1.90	0.50	0.00	0.00	0.00
746	750	20.60	16.80	13.10	9.40	6.30	3.80	1.90	0.60	0.00	0.00	0.00
750	754	20.80	17.00	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00	0.00
754	758	21.00	17.20	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00	0.00
758	762	21.20	17.40	13.70	10.00	6.70	4.20	2.10	0.80	0.00	0.00	0.00
762	766	21.40	17.60	13.90	10.20	6.90	4.40	2.20	0.90	0.00	0.00	0.00
766	770	21.60	17.80	14.00	10.40	7.00	4.50	2.30	1.00	0.00	0.00	0.00
770	774	21.80	18.00	14.20	10.60	7.10	4.60	2.40	1.00	0.00	0.00	0.00
774	778	22.00	18.20	14.40	10.80	7.20	4.80	2.40	1.10	0.00	0.00	0.00
778	782	22.20	18.40	14.60	11.00	7.40	4.90	2.50	1.20	0.00	0.00	0.00
782	787	22.40	18.60	14.80	11.20	7.50	5.00	2.60	1.20	0.00	0.00	0.00
787	791	22.60	18.80	15.00	11.30	7.70	5.10	2.70	1.30	0.00	0.00	0.00
791	795	22.80	19.00	15.20	11.50	7.90	5.30	2.80	1.40	0.10	0.00	0.00
795	799	23.00	19.20	15.40	11.70	8.10	5.40	2.90	1.40	0.10	0.00	0.00
799	803	23.20	19.40	15.60	11.90	8.30	5.50	3.00	1.50	0.20	0.00	0.00
803	807	23.40	19.60	15.80	12.10	8.50	5.70	3.20	1.60	0.30	0.00	0.00

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2017

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
807	811	23.60	19.80	16.00	12.30	8.60	5.80	3.30	1.70	0.30	0.00	0.00
811	815	23.80	20.00	16.20	12.50	8.80	5.90	3.40	1.70	0.40	0.00	0.00
815	819	24.00	20.20	16.40	12.70	9.00	6.10	3.60	1.80	0.50	0.00	0.00
819	823	24.20	20.40	16.60	12.90	9.20	6.20	3.70	1.90	0.50	0.00	0.00
823	827	24.40	20.60	16.80	13.10	9.40	6.30	3.80	1.90	0.60	0.00	0.00
827	831	24.60	20.80	17.00	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00
831	836	24.80	21.00	17.20	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00
836	840	25.00	21.20	17.40	13.60	10.00	6.70	4.20	2.10	0.80	0.00	0.00
840	844	25.20	21.40	17.60	13.80	10.20	6.80	4.40	2.20	0.90	0.00	0.00
844	848	25.40	21.60	17.80	14.00	10.40	7.00	4.50	2.30	1.00	0.00	0.00
848	852	25.60	21.80	18.00	14.20	10.60	7.10	4.60	2.40	1.00	0.00	0.00
852	856	25.80	22.00	18.20	14.40	10.80	7.20	4.70	2.40	1.10	0.00	0.00
856	860	26.00	22.20	18.40	14.60	10.90	7.40	4.90	2.50	1.20	0.00	0.00
860	864	26.20	22.40	18.60	14.80	11.10	7.50	5.00	2.60	1.20	0.00	0.00
864	868	26.40	22.60	18.80	15.00	11.30	7.70	5.10	2.60	1.30	0.00	0.00
868	870	26.60	22.80	19.00	15.10	11.50	7.80	5.20	2.70	1.40	0.00	0.00
870	880	26.90	23.10	19.20	15.40	11.70	8.10	5.40	2.90	1.50	0.10	0.00
880	890	27.40	23.60	19.70	15.90	12.20	8.60	5.70	3.30	1.60	0.30	0.00
890	900	27.90	24.10	20.20	16.40	12.70	9.00	6.10	3.60	1.80	0.50	0.00
900	911	28.40	24.60	20.70	16.90	13.20	9.50	6.40	3.90	2.00	0.60	0.00
911	921	28.90	25.10	21.20	17.40	13.70	10.00	6.70	4.20	2.10	0.80	0.00
921	931	29.40	25.60	21.70	17.90	14.10	10.50	7.00	4.60	2.30	1.00	0.00
931	941	29.90	26.10	22.20	18.40	14.60	11.00	7.40	4.90	2.50	1.20	0.00
941	951	30.40	26.60	22.70	18.90	15.10	11.40	7.80	5.20	2.70	1.30	0.00
951	962	30.90	27.10	23.20	19.40	15.60	11.90	8.30	5.50	3.00	1.50	0.20
962	972	31.40	27.60	23.70	19.90	16.10	12.40	8.70	5.90	3.40	1.70	0.40
972	982	31.90	28.10	24.20	20.40	16.60	12.90	9.20	6.20	3.70	1.90	0.50
982	992	32.40	28.60	24.70	20.90	17.10	13.40	9.70	6.50	4.00	2.00	0.70
992	1,002	32.90	29.10	25.20	21.40	17.60	13.80	10.20	6.80	4.40	2.20	0.90
1,002	1,013	33.40	29.60	25.70	21.90	18.10	14.30	10.70	7.20	4.70	2.40	1.10
1,013	1,023	33.90	30.10	26.20	22.40	18.60	14.80	11.10	7.50	5.00	2.60	1.20
1,023	1,033	34.40	30.60	26.70	22.90	19.10	15.30	11.60	8.00	5.30	2.80	1.40
1,033	1,043	34.90	31.10	27.20	23.40	19.60	15.80	12.10	8.40	5.70	3.20	1.60
1,043	1,053	35.40	31.60	27.70	23.90	20.10	16.30	12.60	8.90	6.00	3.50	1.80
1,053	1,064	35.90	32.10	28.20	24.40	20.60	16.80	13.00	9.40	6.30	3.80	1.90
1,064	1,074	36.40	32.60	28.70	24.90	21.10	17.30	13.50	9.90	6.60	4.10	2.10
1,074	1,084	36.90	33.10	29.20	25.40	21.60	17.80	14.00	10.30	7.00	4.50	2.30
1,084	1,094	37.40	33.60	29.70	25.90	22.10	18.30	14.50	10.80	7.30	4.80	2.40
1,094	1,104	37.90	34.10	30.20	26.40	22.60	18.80	15.00	11.30	7.60	5.10	2.60
1,104	1,115	38.40	34.60	30.70	26.90	23.10	19.30	15.50	11.80	8.10	5.50	3.00

Married Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,115	1,125	38.90	35.10	31.20	27.40	23.60	19.80	16.00	12.30	8.60	5.80	3.30
1,125	1,135	39.40	35.60	31.70	27.90	24.10	20.30	16.50	12.70	9.10	6.10	3.60
1,135	1,145	39.90	36.10	32.20	28.40	24.60	20.80	17.00	13.20	9.60	6.40	3.90
1,145	1,155	40.40	36.60	32.70	28.90	25.10	21.30	17.50	13.70	10.00	6.80	4.30
1,155	1,166	40.90	37.10	33.20	29.40	25.60	21.80	18.00	14.20	10.50	7.10	4.60
1,166	1,176	41.40	37.60	33.70	29.90	26.10	22.30	18.50	14.70	11.00	7.40	4.90
1,176	1,186	41.90	38.10	34.20	30.40	26.60	22.80	19.00	15.20	11.50	7.80	5.20
1,186	1,196	42.40	38.60	34.70	30.90	27.10	23.30	19.50	15.70	12.00	8.30	5.60
1,196	1,207	42.90	39.10	35.20	31.40	27.60	23.80	20.00	16.20	12.40	8.80	5.90
1,207	1,217	43.40	39.60	35.70	31.90	28.10	24.30	20.50	16.70	12.90	9.30	6.20
1,217	1,227	43.90	40.10	36.20	32.40	28.60	24.80	21.00	17.20	13.40	9.70	6.60
1,227	1,237	44.40	40.60	36.70	32.90	29.10	25.30	21.50	17.70	13.90	10.20	6.90
1,237	1,247	44.90	41.10	37.20	33.40	29.60	25.80	22.00	18.20	14.40	10.70	7.20
1,247	1,258	45.40	41.60	37.70	33.90	30.10	26.30	22.50	18.70	14.80	11.20	7.50
1,258	1,268	45.90	42.10	38.20	34.40	30.60	26.80	23.00	19.20	15.30	11.70	8.00
1,268	1,278	46.40	42.60	38.70	34.90	31.10	27.30	23.50	19.70	15.80	12.10	8.50
1,278	1,288	46.90	43.10	39.20	35.40	31.60	27.80	24.00	20.20	16.30	12.60	9.00
1,288	1,298	47.40	43.60	39.70	35.90	32.10	28.30	24.50	20.70	16.80	13.10	9.40
1,298	1,309	47.90	44.10	40.20	36.40	32.60	28.80	25.00	21.20	17.30	13.60	9.90
1,309	1,319	48.40	44.60	40.70	36.90	33.10	29.30	25.50	21.70	17.80	14.10	10.40
1,319	1,329	48.90	45.10	41.20	37.40	33.60	29.80	26.00	22.20	18.30	14.50	10.90
1,329	1,331	49.20	45.40	41.60	37.70	33.90	30.10	26.30	22.50	18.70	14.80	11.20
1,331	1,342	49.50	45.70	41.90	38.00	34.20	30.40	26.60	22.80	19.00	15.10	11.50
1,342	1,352	50.00	46.20	42.40	38.50	34.70	30.90	27.10	23.30	19.50	15.60	11.90
1,352	1,362	50.50	46.70	42.90	39.00	35.20	31.40	27.60	23.80	20.00	16.10	12.40
1,362	1,372	51.00	47.20	43.40	39.50	35.70	31.90	28.10	24.30	20.50	16.60	12.90
1,372	1,382	51.50	47.70	43.90	40.00	36.20	32.40	28.60	24.80	21.00	17.10	13.40
1,382	1,393	52.00	48.20	44.40	40.50	36.70	32.90	29.10	25.30	21.50	17.60	13.90
1,393	1,403	52.50	48.70	44.90	41.00	37.20	33.40	29.60	25.80	22.00	18.10	14.30
1,403	1,413	53.00	49.20	45.40	41.50	37.70	33.90	30.10	26.30	22.50	18.60	14.80
1,413	1,423	53.50	49.70	45.90	42.00	38.20	34.40	30.60	26.80	23.00	19.10	15.30
1,423	1,433	54.00	50.20	46.40	42.50	38.70	34.90	31.10	27.30	23.50	19.60	15.80
1,433	1,444	54.50	50.70	46.90	43.00	39.20	35.40	31.60	27.80	24.00	20.10	16.30
1,444	1,454	55.00	51.20	47.40	43.50	39.70	35.90	32.10	28.30	24.50	20.60	16.80
1,454	1,464	55.50	51.70	47.90	44.00	40.20	36.40	32.60	28.80	25.00	21.10	17.30
1,464	1,474	56.00	52.20	48.40	44.50	40.70	36.90	33.10	29.30	25.50	21.60	17.80
1,474	1,484	56.50	52.70	48.90	45.00	41.20	37.40	33.60	29.80	26.00	22.10	18.30
1,484	1,495	57.00	53.20	49.40	45.50	41.70	37.90	34.10	30.30	26.50	22.60	18.80
1,495	1,505	57.50	53.70	49.90	46.00	42.20	38.40	34.60	30.80	27.00	23.10	19.30
1,505	1,515	58.00	54.20	50.40	46.50	42.70	38.90	35.10	31.30	27.50	23.60	19.80
1,515	and over	Use Percentage Method Tables										

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
656	666	17.40	10.20	5.20	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
666	676	17.90	10.60	5.50	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
676	687	18.40	11.00	5.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
687	697	18.80	11.50	6.20	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
697	707	19.30	12.00	6.50	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707	717	19.80	12.50	6.80	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
717	728	20.30	13.00	7.10	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00
728	738	20.80	13.40	7.50	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00
738	748	21.30	13.90	7.80	3.20	0.50	0.00	0.00	0.00	0.00	0.00	0.00
748	758	21.80	14.40	8.10	3.40	0.70	0.00	0.00	0.00	0.00	0.00	0.00
758	768	22.30	14.90	8.50	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00
768	779	22.80	15.40	8.80	3.80	1.10	0.00	0.00	0.00	0.00	0.00	0.00
779	789	23.30	15.80	9.10	4.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00
789	799	23.80	16.30	9.40	4.40	1.40	0.00	0.00	0.00	0.00	0.00	0.00
799	809	24.30	16.80	9.80	4.80	1.60	0.00	0.00	0.00	0.00	0.00	0.00
809	819	24.80	17.30	10.10	5.10	1.70	0.00	0.00	0.00	0.00	0.00	0.00
819	830	25.30	17.80	10.40	5.40	1.90	0.00	0.00	0.00	0.00	0.00	0.00
830	840	25.80	18.20	10.90	5.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00
840	850	26.30	18.70	11.40	6.10	2.30	0.00	0.00	0.00	0.00	0.00	0.00
850	860	26.80	19.20	11.90	6.40	2.40	0.00	0.00	0.00	0.00	0.00	0.00
860	870	27.30	19.70	12.40	6.70	2.60	0.00	0.00	0.00	0.00	0.00	0.00
870	881	27.80	20.20	12.80	7.10	2.80	0.10	0.00	0.00	0.00	0.00	0.00
881	891	28.30	20.70	13.30	7.40	3.00	0.30	0.00	0.00	0.00	0.00	0.00
891	901	28.80	21.20	13.80	7.70	3.10	0.50	0.00	0.00	0.00	0.00	0.00
901	911	29.30	21.70	14.30	8.00	3.30	0.70	0.00	0.00	0.00	0.00	0.00
911	921	29.80	22.20	14.80	8.40	3.50	0.80	0.00	0.00	0.00	0.00	0.00
921	932	30.30	22.70	15.20	8.70	3.70	1.00	0.00	0.00	0.00	0.00	0.00
932	942	30.80	23.20	15.70	9.00	4.00	1.20	0.00	0.00	0.00	0.00	0.00
942	952	31.30	23.70	16.20	9.30	4.40	1.40	0.00	0.00	0.00	0.00	0.00
952	962	31.80	24.20	16.70	9.70	4.70	1.50	0.00	0.00	0.00	0.00	0.00
962	972	32.30	24.70	17.10	10.00	5.00	1.70	0.00	0.00	0.00	0.00	0.00
972	983	32.80	25.20	17.60	10.30	5.30	1.90	0.00	0.00	0.00	0.00	0.00
983	993	33.30	25.70	18.10	10.80	5.70	2.00	0.00	0.00	0.00	0.00	0.00
993	1,000	33.70	26.10	18.50	11.20	5.90	2.20	0.00	0.00	0.00	0.00	0.00
1,000	1,020	34.40	26.80	19.20	11.80	6.40	2.40	0.00	0.00	0.00	0.00	0.00
1,020	1,041	35.40	27.80	20.10	12.80	7.00	2.80	0.10	0.00	0.00	0.00	0.00
1,041	1,061	36.40	28.80	21.10	13.80	7.70	3.10	0.50	0.00	0.00	0.00	0.00
1,061	1,082	37.40	29.80	22.10	14.70	8.30	3.50	0.80	0.00	0.00	0.00	0.00
1,082	1,102	38.40	30.80	23.10	15.70	9.00	4.00	1.20	0.00	0.00	0.00	0.00
1,102	1,122	39.40	31.80	24.10	16.60	9.60	4.70	1.50	0.00	0.00	0.00	0.00
1,122	1,143	40.40	32.80	25.10	17.60	10.30	5.30	1.90	0.00	0.00	0.00	0.00
1,143	1,163	41.40	33.80	26.10	18.60	11.20	6.00	2.20	0.00	0.00	0.00	0.00
1,163	1,184	42.40	34.80	27.10	19.50	12.20	6.60	2.60	0.00	0.00	0.00	0.00
1,184	1,204	43.40	35.80	28.10	20.50	13.10	7.30	2.90	0.30	0.00	0.00	0.00
1,204	1,224	44.40	36.80	29.10	21.50	14.10	7.90	3.20	0.60	0.00	0.00	0.00

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,224	1,245	45.40	37.80	30.10	22.50	15.10	8.60	3.60	0.90	0.00	0.00	0.00
1,245	1,265	46.40	38.80	31.10	23.50	16.00	9.20	4.30	1.30	0.00	0.00	0.00
1,265	1,286	47.40	39.80	32.10	24.50	17.00	9.90	4.90	1.60	0.00	0.00	0.00
1,286	1,306	48.40	40.80	33.10	25.50	17.90	10.60	5.60	2.00	0.00	0.00	0.00
1,306	1,326	49.40	41.80	34.10	26.50	18.90	11.60	6.20	2.30	0.00	0.00	0.00
1,326	1,347	50.40	42.80	35.10	27.50	19.90	12.50	6.90	2.70	0.00	0.00	0.00
1,347	1,367	51.40	43.80	36.10	28.50	20.90	13.50	7.50	3.00	0.40	0.00	0.00
1,367	1,388	52.40	44.80	37.10	29.50	21.90	14.50	8.20	3.40	0.70	0.00	0.00
1,388	1,408	53.40	45.80	38.10	30.50	22.90	15.40	8.80	3.80	1.10	0.00	0.00
1,408	1,428	54.40	46.80	39.10	31.50	23.90	16.40	9.50	4.50	1.40	0.00	0.00
1,428	1,449	55.40	47.80	40.10	32.50	24.90	17.30	10.10	5.10	1.80	0.00	0.00
1,449	1,469	56.40	48.80	41.10	33.50	25.90	18.30	11.00	5.80	2.10	0.00	0.00
1,469	1,490	57.40	49.80	42.10	34.50	26.90	19.30	11.90	6.50	2.50	0.00	0.00
1,490	1,510	58.40	50.80	43.10	35.50	27.90	20.20	12.90	7.10	2.80	0.20	0.00
1,510	1,530	59.40	51.80	44.10	36.50	28.90	21.20	13.90	7.80	3.20	0.50	0.00
1,530	1,551	60.40	52.80	45.10	37.50	29.90	22.20	14.80	8.40	3.50	0.90	0.00
1,551	1,571	61.40	53.80	46.10	38.50	30.90	23.20	15.80	9.10	4.10	1.20	0.00
1,571	1,592	62.40	54.80	47.10	39.50	31.90	24.20	16.70	9.70	4.70	1.50	0.00
1,592	1,612	63.40	55.80	48.10	40.50	32.90	25.20	17.70	10.40	5.40	1.90	0.00
1,612	1,615	64.00	56.40	48.70	41.10	33.50	25.80	18.20	10.90	5.80	2.10	0.00
1,615	1,636	64.60	56.90	49.30	41.70	34.00	26.40	18.80	11.50	6.10	2.30	0.00
1,636	1,656	65.60	57.90	50.30	42.70	35.00	27.40	19.80	12.40	6.80	2.60	0.00
1,656	1,676	66.60	58.90	51.30	43.70	36.00	28.40	20.80	13.40	7.40	3.00	0.30
1,676	1,697	67.60	59.90	52.30	44.70	37.00	29.40	21.80	14.40	8.10	3.30	0.70
1,697	1,717	68.60	60.90	53.30	45.70	38.00	30.40	22.80	15.30	8.70	3.80	1.00
1,717	1,738	69.60	61.90	54.30	46.70	39.00	31.40	23.80	16.30	9.40	4.40	1.40
1,738	1,758	70.60	62.90	55.30	47.70	40.00	32.40	24.80	17.20	10.10	5.10	1.70
1,758	1,779	71.60	63.90	56.30	48.70	41.00	33.40	25.80	18.20	10.90	5.70	2.10
1,779	1,799	72.60	64.90	57.30	49.70	42.00	34.40	26.80	19.10	11.80	6.40	2.40
1,799	1,819	73.60	65.90	58.30	50.70	43.00	35.40	27.80	20.10	12.80	7.00	2.80
1,819	1,840	74.60	66.90	59.30	51.70	44.00	36.40	28.80	21.10	13.70	7.70	3.10
1,840	1,860	75.60	67.90	60.30	52.70	45.00	37.40	29.80	22.10	14.70	8.30	3.50
1,860	1,881	76.60	68.90	61.30	53.70	46.00	38.40	30.80	23.10	15.70	9.00	4.00
1,881	1,901	77.60	69.90	62.30	54.70	47.00	39.40	31.80	24.10	16.60	9.60	4.70
1,901	1,921	78.60	70.90	63.30	55.70	48.00	40.40	32.80	25.10	17.60	10.30	5.30
1,921	1,942	79.60	71.90	64.30	56.70	49.00	41.40	33.80	26.10	18.50	11.20	6.00
1,942	1,962	80.60	72.90	65.30	57.70	50.00	42.40	34.80	27.10	19.50	12.20	6.60
1,962	1,983	81.60	73.90	66.30	58.70	51.00	43.40	35.80	28.10	20.50	13.10	7.30
1,983	2,003	82.60	74.90	67.30	59.70	52.00	44.40	36.80	29.10	21.50	14.10	7.90
2,003	2,023	83.60	75.90	68.30	60.70	53.00	45.40	37.80	30.10	22.50	15.10	8.60
2,023	2,044	84.60	76.90	69.30	61.70	54.00	46.40	38.80	31.10	23.50	16.00	9.20
2,044	2,064	85.60	77.90	70.30	62.70	55.00	47.40	39.80	32.10	24.50	17.00	9.90
2,064	2,085	86.60	78.90	71.30	63.70	56.00	48.40	40.80	33.10	25.50	17.90	10.60
2,085	2,105	87.60	79.90	72.30	64.70	57.00	49.40	41.80	34.10	26.50	18.90	11.60
2,105	2,125	88.60	80.90	73.30	65.70	58.00	50.40	42.80	35.10	27.50	19.90	12.50

Single Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
2,125	2,146	89.60	81.90	74.30	66.70	59.00	51.40	43.80	36.10	28.50	20.90	13.50
2,146	2,166	90.60	82.90	75.30	67.70	60.00	52.40	44.80	37.10	29.50	21.90	14.50
2,166	2,187	91.60	83.90	76.30	68.70	61.00	53.40	45.80	38.10	30.50	22.90	15.40
2,187	2,207	92.60	84.90	77.30	69.70	62.00	54.40	46.80	39.10	31.50	23.90	16.40
2,207	2,228	93.60	85.90	78.30	70.70	63.00	55.40	47.80	40.10	32.50	24.90	17.30
2,228	2,248	94.60	86.90	79.30	71.70	64.00	56.40	48.80	41.10	33.50	25.90	18.30
2,248	2,268	95.60	87.90	80.30	72.70	65.00	57.40	49.80	42.10	34.50	26.90	19.20
2,268	2,289	96.60	88.90	81.30	73.70	66.00	58.40	50.80	43.10	35.50	27.90	20.20
2,289	2,309	97.60	89.90	82.30	74.70	67.00	59.40	51.80	44.10	36.50	28.90	21.20
2,309	2,330	98.60	90.90	83.30	75.70	68.00	60.40	52.80	45.10	37.50	29.90	22.20
2,330	2,350	99.60	91.90	84.30	76.70	69.00	61.40	53.80	46.10	38.50	30.90	23.20
2,350	2,370	100.60	92.90	85.30	77.70	70.00	62.40	54.80	47.10	39.50	31.90	24.20
2,370	2,391	101.60	93.90	86.30	78.70	71.00	63.40	55.80	48.10	40.50	32.90	25.20
2,391	2,411	102.60	94.90	87.30	79.70	72.00	64.40	56.80	49.10	41.50	33.90	26.20
2,411	2,432	103.60	95.90	88.30	80.70	73.00	65.40	57.80	50.10	42.50	34.90	27.20
2,432	and over	Use Percentage Method Tables										

Married Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
0	346	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346	376	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
376	405	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
405	435	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
435	464	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
464	493	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493	523	3.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523	552	3.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
552	582	4.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582	611	4.50	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611	611	4.70	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611	627	4.90	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
627	642	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
642	658	5.50	2.70	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
658	673	6.00	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
673	689	6.50	3.30	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
689	705	7.00	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705	720	7.50	3.80	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	736	8.00	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
736	752	8.50	4.30	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
752	767	9.00	4.60	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
767	783	9.50	4.90	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
783	798	10.00	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
798	814	10.50	5.60	2.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
814	830	11.00	6.10	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
830	845	11.50	6.60	3.30	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
845	861	12.00	7.10	3.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861	877	12.50	7.60	3.80	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877	892	13.00	8.10	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
892	908	13.50	8.60	4.30	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908	919	14.00	9.00	4.60	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
919	929	14.30	9.30	4.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
929	940	14.60	9.70	4.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
940	951	15.00	10.00	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
951	961	15.40	10.30	5.40	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
961	972	15.90	10.70	5.70	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00
972	982	16.40	11.00	6.00	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00
982	993	16.90	11.40	6.40	3.20	0.50	0.00	0.00	0.00	0.00	0.00	0.00
993	1,004	17.40	11.70	6.70	3.40	0.70	0.00	0.00	0.00	0.00	0.00	0.00
1,004	1,014	17.90	12.00	7.10	3.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00
1,014	1,025	18.40	12.40	7.40	3.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00
1,025	1,036	18.90	12.70	7.70	3.90	1.30	0.00	0.00	0.00	0.00	0.00	0.00
1,036	1,046	19.40	13.10	8.10	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00
1,046	1,057	19.90	13.40	8.40	4.30	1.60	0.00	0.00	0.00	0.00	0.00	0.00
1,057	1,068	20.40	13.70	8.80	4.50	1.80	0.00	0.00	0.00	0.00	0.00	0.00
1,068	1,078	20.90	14.10	9.10	4.60	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,078	1,089	21.40	14.40	9.40	4.80	2.20	0.00	0.00	0.00	0.00	0.00	0.00
1,089	1,100	21.90	14.80	9.80	5.00	2.40	0.00	0.00	0.00	0.00	0.00	0.00
1,100	1,110	22.40	15.10	10.10	5.20	2.50	0.00	0.00	0.00	0.00	0.00	0.00
1,110	1,121	22.90	15.60	10.50	5.50	2.70	0.10	0.00	0.00	0.00	0.00	0.00
1,121	1,131	23.40	16.10	10.80	5.80	2.90	0.20	0.00	0.00	0.00	0.00	0.00

Married Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,131	1,142	23.90	16.60	11.10	6.20	3.10	0.40	0.00	0.00	0.00	0.00	0.00
1,142	1,153	24.40	17.10	11.50	6.50	3.30	0.60	0.00	0.00	0.00	0.00	0.00
1,153	1,163	24.90	17.60	11.80	6.80	3.40	0.80	0.00	0.00	0.00	0.00	0.00
1,163	1,174	25.40	18.10	12.20	7.20	3.60	1.00	0.00	0.00	0.00	0.00	0.00
1,174	1,185	25.90	18.60	12.50	7.50	3.80	1.20	0.00	0.00	0.00	0.00	0.00
1,185	1,195	26.40	19.10	12.80	7.90	4.00	1.30	0.00	0.00	0.00	0.00	0.00
1,195	1,206	26.90	19.60	13.20	8.20	4.20	1.50	0.00	0.00	0.00	0.00	0.00
1,206	1,217	27.40	20.10	13.50	8.50	4.30	1.70	0.00	0.00	0.00	0.00	0.00
1,217	1,226	27.90	20.60	13.90	8.90	4.50	1.90	0.00	0.00	0.00	0.00	0.00
1,226	1,237	28.40	21.10	14.20	9.20	4.70	2.00	0.00	0.00	0.00	0.00	0.00
1,237	1,247	28.90	21.60	14.50	9.50	4.90	2.20	0.00	0.00	0.00	0.00	0.00
1,247	1,257	29.40	22.00	14.80	9.80	5.00	2.40	0.00	0.00	0.00	0.00	0.00
1,257	1,267	29.80	22.50	15.20	10.20	5.20	2.60	0.00	0.00	0.00	0.00	0.00
1,267	1,277	30.30	23.00	15.70	10.50	5.50	2.70	0.10	0.00	0.00	0.00	0.00
1,277	1,288	30.80	23.50	16.20	10.80	5.80	2.90	0.30	0.00	0.00	0.00	0.00
1,288	1,298	31.30	24.00	16.60	11.10	6.20	3.10	0.40	0.00	0.00	0.00	0.00
1,298	1,308	31.80	24.40	17.10	11.50	6.50	3.30	0.60	0.00	0.00	0.00	0.00
1,308	1,318	32.30	24.90	17.60	11.80	6.80	3.40	0.80	0.00	0.00	0.00	0.00
1,318	1,328	32.80	25.40	18.10	12.10	7.10	3.60	1.00	0.00	0.00	0.00	0.00
1,328	1,339	33.30	25.90	18.60	12.50	7.50	3.80	1.10	0.00	0.00	0.00	0.00
1,339	1,349	33.80	26.40	19.00	12.80	7.80	3.90	1.30	0.00	0.00	0.00	0.00
1,349	1,359	34.30	26.80	19.50	13.10	8.10	4.10	1.50	0.00	0.00	0.00	0.00
1,359	1,369	34.80	27.30	20.00	13.40	8.50	4.30	1.60	0.00	0.00	0.00	0.00
1,369	1,379	35.30	27.80	20.50	13.80	8.80	4.50	1.80	0.00	0.00	0.00	0.00
1,379	1,390	35.80	28.30	21.00	14.10	9.10	4.60	2.00	0.00	0.00	0.00	0.00
1,390	1,400	36.30	28.80	21.40	14.40	9.40	4.80	2.20	0.00	0.00	0.00	0.00
1,400	1,410	36.80	29.20	21.90	14.70	9.80	5.00	2.30	0.00	0.00	0.00	0.00
1,410	1,420	37.30	29.70	22.40	15.10	10.10	5.20	2.50	0.00	0.00	0.00	0.00
1,420	1,430	37.80	30.20	22.90	15.50	10.40	5.40	2.70	0.00	0.00	0.00	0.00
1,430	1,441	38.30	30.70	23.30	16.00	10.70	5.80	2.90	0.20	0.00	0.00	0.00
1,441	1,451	38.80	31.20	23.80	16.50	11.10	6.10	3.00	0.40	0.00	0.00	0.00
1,451	1,461	39.30	31.70	24.30	17.00	11.40	6.40	3.20	0.60	0.00	0.00	0.00
1,461	1,471	39.80	32.20	24.80	17.50	11.70	6.70	3.40	0.70	0.00	0.00	0.00
1,471	1,481	40.30	32.70	25.30	17.90	12.00	7.10	3.60	0.90	0.00	0.00	0.00
1,481	1,492	40.80	33.20	25.70	18.40	12.40	7.40	3.70	1.10	0.00	0.00	0.00
1,492	1,502	41.30	33.70	26.20	18.90	12.70	7.70	3.90	1.30	0.00	0.00	0.00
1,502	1,512	41.80	34.20	26.70	19.40	13.00	8.00	4.10	1.40	0.00	0.00	0.00
1,512	1,522	42.30	34.70	27.20	19.90	13.30	8.40	4.20	1.60	0.00	0.00	0.00
1,522	1,532	42.80	35.20	27.70	20.30	13.70	8.70	4.40	1.80	0.00	0.00	0.00
1,532	1,543	43.30	35.70	28.10	20.80	14.00	9.00	4.60	1.90	0.00	0.00	0.00
1,543	1,553	43.80	36.20	28.60	21.30	14.30	9.30	4.80	2.10	0.00	0.00	0.00
1,553	1,563	44.30	36.70	29.10	21.80	14.70	9.70	4.90	2.30	0.00	0.00	0.00
1,563	1,573	44.80	37.20	29.60	22.30	15.00	10.00	5.10	2.50	0.00	0.00	0.00
1,573	1,584	45.30	37.70	30.10	22.70	15.40	10.30	5.30	2.60	0.00	0.00	0.00
1,584	1,594	45.80	38.20	30.60	23.20	15.90	10.60	5.70	2.80	0.20	0.00	0.00
1,594	1,604	46.30	38.70	31.10	23.70	16.40	11.00	6.00	3.00	0.30	0.00	0.00
1,604	1,614	46.80	39.20	31.60	24.20	16.90	11.30	6.30	3.20	0.50	0.00	0.00
1,614	1,624	47.30	39.70	32.10	24.70	17.30	11.60	6.60	3.30	0.70	0.00	0.00
1,624	1,635	47.80	40.20	32.60	25.10	17.80	12.00	7.00	3.50	0.90	0.00	0.00
1,635	1,645	48.30	40.70	33.10	25.60	18.30	12.30	7.30	3.70	1.00	0.00	0.00

Married Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,645	1,655	48.80	41.20	33.60	26.10	18.80	12.60	7.60	3.90	1.20	0.00	0.00
1,655	1,665	49.30	41.70	34.10	26.60	19.30	12.90	8.00	4.00	1.40	0.00	0.00
1,665	1,675	49.80	42.20	34.60	27.10	19.70	13.30	8.30	4.20	1.60	0.00	0.00
1,675	1,686	50.30	42.70	35.10	27.50	20.20	13.60	8.60	4.40	1.70	0.00	0.00
1,686	1,696	50.80	43.20	35.60	28.00	20.70	13.90	8.90	4.50	1.90	0.00	0.00
1,696	1,706	51.30	43.70	36.10	28.50	21.20	14.20	9.30	4.70	2.10	0.00	0.00
1,706	1,716	51.80	44.20	36.60	29.00	21.70	14.60	9.60	4.90	2.20	0.00	0.00
1,716	1,726	52.30	44.70	37.10	29.50	22.10	14.90	9.90	5.10	2.40	0.00	0.00
1,726	1,737	52.80	45.20	37.60	30.00	22.60	15.30	10.20	5.30	2.60	0.00	0.00
1,737	1,747	53.30	45.70	38.10	30.50	23.10	15.80	10.60	5.60	2.80	0.10	0.00
1,747	1,757	53.80	46.20	38.60	31.00	23.60	16.30	10.90	5.90	2.90	0.30	0.00
1,757	1,767	54.30	46.70	39.10	31.50	24.10	16.70	11.20	6.20	3.10	0.50	0.00
1,767	1,777	54.80	47.20	39.60	32.00	24.50	17.20	11.50	6.60	3.30	0.60	0.00
1,777	1,788	55.30	47.70	40.10	32.50	25.00	17.70	11.90	6.90	3.50	0.80	0.00
1,788	1,798	55.80	48.20	40.60	33.00	25.50	18.20	12.20	7.20	3.60	1.00	0.00
1,798	1,808	56.30	48.70	41.10	33.50	26.00	18.70	12.50	7.50	3.80	1.20	0.00
1,808	1,818	56.80	49.20	41.60	34.00	26.50	19.10	12.80	7.90	4.00	1.30	0.00
1,818	1,828	57.30	49.70	42.10	34.50	26.90	19.60	13.20	8.20	4.20	1.50	0.00
1,828	1,839	57.80	50.20	42.60	35.00	27.40	20.10	13.50	8.50	4.30	1.70	0.00
1,839	1,842	58.20	50.50	42.90	35.30	27.70	20.40	13.70	8.70	4.40	1.80	0.00
1,842	1,862	58.80	51.10	43.50	35.90	28.30	21.00	14.10	9.10	4.60	2.00	0.00
1,862	1,883	59.70	52.10	44.50	36.90	29.20	21.90	14.70	9.80	5.00	2.30	0.00
1,883	1,903	60.70	53.10	45.50	37.90	30.20	22.90	15.60	10.40	5.40	2.70	0.00
1,903	1,923	61.70	54.10	46.50	38.90	31.20	23.80	16.50	11.10	6.10	3.00	0.40
1,923	1,944	62.70	55.10	47.50	39.90	32.20	24.80	17.50	11.70	6.70	3.40	0.70
1,944	1,964	63.70	56.10	48.50	40.90	33.20	25.80	18.40	12.40	7.40	3.70	1.10
1,964	1,985	64.70	57.10	49.50	41.90	34.20	26.70	19.40	13.00	8.00	4.10	1.40
1,985	2,005	65.70	58.10	50.50	42.90	35.20	27.70	20.30	13.70	8.70	4.40	1.80
2,005	2,025	66.70	59.10	51.50	43.90	36.20	28.60	21.30	14.30	9.30	4.80	2.10
2,025	2,046	67.70	60.10	52.50	44.90	37.20	29.60	22.30	15.00	10.00	5.10	2.50
2,046	2,066	68.70	61.10	53.50	45.90	38.20	30.60	23.20	15.90	10.70	5.70	2.80
2,066	2,087	69.70	62.10	54.50	46.90	39.20	31.60	24.20	16.90	11.30	6.30	3.20
2,087	2,107	70.70	63.10	55.50	47.90	40.20	32.60	25.10	17.80	12.00	7.00	3.50
2,107	2,127	71.70	64.10	56.50	48.90	41.20	33.60	26.10	18.80	12.60	7.60	3.90
2,127	2,148	72.70	65.10	57.50	49.90	42.20	34.60	27.10	19.70	13.30	8.30	4.20
2,148	2,168	73.70	66.10	58.50	50.90	43.20	35.60	28.00	20.70	13.90	8.90	4.60
2,168	2,189	74.70	67.10	59.50	51.90	44.20	36.60	29.00	21.70	14.60	9.60	4.90
2,189	2,209	75.70	68.10	60.50	52.90	45.20	37.60	30.00	22.60	15.30	10.20	5.30
2,209	2,229	76.70	69.10	61.50	53.90	46.20	38.60	31.00	23.60	16.30	10.90	5.90
2,229	2,250	77.70	70.10	62.50	54.90	47.20	39.60	32.00	24.50	17.20	11.50	6.60
2,250	2,270	78.70	71.10	63.50	55.90	48.20	40.60	33.00	25.50	18.20	12.20	7.20
2,270	2,291	79.70	72.10	64.50	56.90	49.20	41.60	34.00	26.50	19.10	12.90	7.90
2,291	2,311	80.70	73.10	65.50	57.90	50.20	42.60	35.00	27.40	20.10	13.50	8.50
2,311	2,332	81.70	74.10	66.50	58.90	51.20	43.60	36.00	28.40	21.10	14.20	9.20
2,332	2,352	82.70	75.10	67.50	59.90	52.20	44.60	37.00	29.30	22.00	14.80	9.80
2,352	2,372	83.70	76.10	68.50	60.90	53.20	45.60	38.00	30.30	23.00	15.70	10.50
2,372	2,393	84.70	77.10	69.50	61.90	54.20	46.60	39.00	31.30	23.90	16.60	11.10
2,393	2,413	85.70	78.10	70.50	62.90	55.20	47.60	40.00	32.30	24.90	17.60	11.80
2,413	2,434	86.70	79.10	71.50	63.90	56.20	48.60	41.00	33.30	25.80	18.50	12.40
2,434	2,454	87.70	80.10	72.50	64.90	57.20	49.60	42.00	34.30	26.80	19.50	13.10
2,454	2,474	88.70	81.10	73.50	65.90	58.20	50.60	43.00	35.30	27.80	20.40	13.70

Married Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
2,474	2,495	89.70	82.10	74.50	66.90	59.20	51.60	44.00	36.30	28.70	21.40	14.40
2,495	2,515	90.70	83.10	75.50	67.90	60.20	52.60	45.00	37.30	29.70	22.40	15.10
2,515	2,536	91.70	84.10	76.50	68.90	61.20	53.60	46.00	38.30	30.70	23.30	16.00
2,536	2,556	92.70	85.10	77.50	69.90	62.20	54.60	47.00	39.30	31.70	24.30	17.00
2,556	2,576	93.70	86.10	78.50	70.90	63.20	55.60	48.00	40.30	32.70	25.20	17.90
2,576	2,597	94.70	87.10	79.50	71.90	64.20	56.60	49.00	41.30	33.70	26.20	18.90
2,597	2,617	95.70	88.10	80.50	72.90	65.20	57.60	50.00	42.30	34.70	27.20	19.80
2,617	2,638	96.70	89.10	81.50	73.90	66.20	58.60	51.00	43.30	35.70	28.10	20.80
2,638	2,658	97.70	90.10	82.50	74.90	67.20	59.60	52.00	44.30	36.70	29.10	21.80
2,658	2,678	98.70	91.10	83.50	75.90	68.20	60.60	53.00	45.30	37.70	30.10	22.70
2,678	2,699	99.70	92.10	84.50	76.90	69.20	61.60	54.00	46.30	38.70	31.10	23.70
2,699	2,719	100.70	93.10	85.50	77.90	70.20	62.60	55.00	47.30	39.70	32.10	24.60
2,719	2,740	101.70	94.10	86.50	78.90	71.20	63.60	56.00	48.30	40.70	33.10	25.60
2,740	2,760	102.70	95.10	87.50	79.90	72.20	64.60	57.00	49.30	41.70	34.10	26.60
2,760	2,765	103.40	95.70	88.10	80.50	72.80	65.20	57.60	49.90	42.30	34.70	27.10
2,765	2,785	104.00	96.30	88.70	81.10	73.40	65.80	58.20	50.60	42.90	35.30	27.70
2,785	2,806	105.00	97.30	89.70	82.10	74.40	66.80	59.20	51.60	43.90	36.30	28.70
2,806	2,826	106.00	98.30	90.70	83.10	75.40	67.80	60.20	52.60	44.90	37.30	29.70
2,826	2,846	107.00	99.30	91.70	84.10	76.40	68.80	61.20	53.60	45.90	38.30	30.70
2,846	2,867	108.00	100.30	92.70	85.10	77.40	69.80	62.20	54.60	46.90	39.30	31.70
2,867	2,887	109.00	101.30	93.70	86.10	78.40	70.80	63.20	55.60	47.90	40.30	32.70
2,887	2,908	110.00	102.30	94.70	87.10	79.40	71.80	64.20	56.60	48.90	41.30	33.70
2,908	2,928	111.00	103.30	95.70	88.10	80.40	72.80	65.20	57.60	49.90	42.30	34.70
2,928	2,948	112.00	104.30	96.70	89.10	81.40	73.80	66.20	58.60	50.90	43.30	35.70
2,948	2,969	113.00	105.30	97.70	90.10	82.40	74.80	67.20	59.60	51.90	44.30	36.70
2,969	2,989	114.00	106.30	98.70	91.10	83.40	75.80	68.20	60.60	52.90	45.30	37.70
2,989	3,010	115.00	107.30	99.70	92.10	84.40	76.80	69.20	61.60	53.90	46.30	38.70
3,010	3,030	116.00	108.30	100.70	93.10	85.40	77.80	70.20	62.60	54.90	47.30	39.70
3,030	3,051	117.00	109.30	101.70	94.10	86.40	78.80	71.20	63.60	55.90	48.30	40.70
3,051	3,071	118.00	110.30	102.70	95.10	87.40	79.80	72.20	64.60	56.90	49.30	41.70
3,071	3,091	119.00	111.30	103.70	96.10	88.40	80.80	73.20	65.60	57.90	50.30	42.70
3,091	3,112	120.00	112.30	104.70	97.10	89.40	81.80	74.20	66.60	58.90	51.30	43.70
3,112	3,132	121.00	113.30	105.70	98.10	90.40	82.80	75.20	67.60	59.90	52.30	44.70
3,132	3,153	122.00	114.30	106.70	99.10	91.40	83.80	76.20	68.60	60.90	53.30	45.70
3,153	3,173	123.00	115.30	107.70	100.10	92.40	84.80	77.20	69.60	61.90	54.30	46.70
3,173	3,193	124.00	116.30	108.70	101.10	93.40	85.80	78.20	70.60	62.90	55.30	47.70
3,193	3,214	125.00	117.30	109.70	102.10	94.40	86.80	79.20	71.60	63.90	56.30	48.70
3,214	3,234	126.00	118.30	110.70	103.10	95.40	87.80	80.20	72.60	64.90	57.30	49.70
3,234	3,255	127.00	119.30	111.70	104.10	96.40	88.80	81.20	73.60	65.90	58.30	50.70
3,255	3,275	128.00	120.30	112.70	105.10	97.40	89.80	82.20	74.60	66.90	59.30	51.70
3,275	3,295	129.00	121.30	113.70	106.10	98.40	90.80	83.20	75.60	67.90	60.30	52.70
3,295	3,316	130.00	122.30	114.70	107.10	99.40	91.80	84.20	76.60	68.90	61.30	53.70
3,316	3,336	131.00	123.30	115.70	108.10	100.40	92.80	85.20	77.60	69.90	62.30	54.70
3,336	3,357	132.00	124.30	116.70	109.10	101.40	93.80	86.20	78.60	70.90	63.30	55.70
3,357	3,377	133.00	125.30	117.70	110.10	102.40	94.80	87.20	79.60	71.90	64.30	56.70
3,377	3,397	134.00	126.30	118.70	111.10	103.40	95.80	88.20	80.60	72.90	65.30	57.70
3,397	3,418	135.00	127.30	119.70	112.10	104.40	96.80	89.20	81.60	73.90	66.30	58.70
3,418	3,438	136.00	128.30	120.70	113.10	105.40	97.80	90.20	82.60	74.90	67.30	59.70
3,438	3,459	137.00	129.30	121.70	114.10	106.40	98.80	91.20	83.60	75.90	68.30	60.70
3,459	3,479	138.00	130.30	122.70	115.10	107.40	99.80	92.20	84.60	76.90	69.30	61.70
3,479	3,500	139.00	131.30	123.70	116.10	108.40	100.80	93.20	85.60	77.90	70.30	62.70

Married Persons, Biweekly Payroll Period

For Wages Paid On or After January 1, 2017

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
3,500	3,520	140.00	132.30	124.70	117.10	109.40	101.80	94.20	86.60	78.90	71.30	63.70
3,520	3,540	141.00	133.30	125.70	118.10	110.40	102.80	95.20	87.60	79.90	72.30	64.70
3,540	3,561	142.00	134.30	126.70	119.10	111.40	103.80	96.20	88.60	80.90	73.30	65.70
3,561	3,581	143.00	135.30	127.70	120.10	112.40	104.80	97.20	89.60	81.90	74.30	66.70
3,581	3,602	144.00	136.30	128.70	121.10	113.40	105.80	98.20	90.60	82.90	75.30	67.70
3,602	3,622	145.00	137.30	129.70	122.10	114.40	106.80	99.20	91.60	83.90	76.30	68.70
3,622	3,642	146.00	138.30	130.70	123.10	115.40	107.80	100.20	92.60	84.90	77.30	69.70
3,642	3,663	147.00	139.30	131.70	124.10	116.40	108.80	101.20	93.60	85.90	78.30	70.70
3,663	3,683	148.00	140.30	132.70	125.10	117.40	109.80	102.20	94.60	86.90	79.30	71.70
3,683	3,704	149.00	141.30	133.70	126.10	118.40	110.80	103.20	95.60	87.90	80.30	72.70
3,704	3,724	150.00	142.30	134.70	127.10	119.40	111.80	104.20	96.60	88.90	81.30	73.70
3,724	3,744	151.00	143.30	135.70	128.10	120.40	112.80	105.20	97.60	89.90	82.30	74.70
3,744	3,765	152.00	144.30	136.70	129.10	121.40	113.80	106.20	98.60	90.90	83.30	75.70
3,765	and over	Use Percentage Method Tables										

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
734	744	19.90	12.00	6.40	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
744	755	20.40	12.50	6.70	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
755	765	20.90	13.00	7.00	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
765	775	21.40	13.40	7.30	2.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
775	785	21.90	13.90	7.70	3.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00
785	795	22.40	14.40	8.00	3.20	0.30	0.00	0.00	0.00	0.00	0.00	0.00
795	806	22.90	14.90	8.30	3.40	0.50	0.00	0.00	0.00	0.00	0.00	0.00
806	816	23.40	15.40	8.60	3.50	0.70	0.00	0.00	0.00	0.00	0.00	0.00
816	826	23.90	15.80	9.00	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00
826	836	24.40	16.30	9.30	3.90	1.00	0.00	0.00	0.00	0.00	0.00	0.00
836	847	24.90	16.80	9.60	4.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00
847	857	25.40	17.30	10.00	4.60	1.40	0.00	0.00	0.00	0.00	0.00	0.00
857	867	25.90	17.80	10.30	4.90	1.50	0.00	0.00	0.00	0.00	0.00	0.00
867	877	26.40	18.20	10.60	5.20	1.70	0.00	0.00	0.00	0.00	0.00	0.00
877	887	26.90	18.70	10.90	5.50	1.90	0.00	0.00	0.00	0.00	0.00	0.00
887	898	27.40	19.20	11.30	5.90	2.10	0.00	0.00	0.00	0.00	0.00	0.00
898	908	27.90	19.70	11.70	6.20	2.20	0.00	0.00	0.00	0.00	0.00	0.00
908	918	28.40	20.20	12.20	6.50	2.40	0.00	0.00	0.00	0.00	0.00	0.00
918	928	28.90	20.60	12.70	6.80	2.60	0.00	0.00	0.00	0.00	0.00	0.00
928	938	29.40	21.10	13.20	7.20	2.80	0.00	0.00	0.00	0.00	0.00	0.00
938	949	29.90	21.60	13.70	7.50	2.90	0.10	0.00	0.00	0.00	0.00	0.00
949	959	30.40	22.10	14.10	7.80	3.10	0.20	0.00	0.00	0.00	0.00	0.00
959	969	30.90	22.60	14.60	8.10	3.30	0.40	0.00	0.00	0.00	0.00	0.00
969	979	31.40	23.10	15.10	8.50	3.50	0.60	0.00	0.00	0.00	0.00	0.00
979	989	31.90	23.60	15.60	8.80	3.60	0.80	0.00	0.00	0.00	0.00	0.00
989	1,000	32.40	24.10	16.10	9.10	3.80	0.90	0.00	0.00	0.00	0.00	0.00
1,000	1,010	32.90	24.60	16.50	9.40	4.00	1.10	0.00	0.00	0.00	0.00	0.00
1,010	1,020	33.40	25.10	17.00	9.80	4.40	1.30	0.00	0.00	0.00	0.00	0.00
1,020	1,030	33.90	25.60	17.50	10.10	4.70	1.50	0.00	0.00	0.00	0.00	0.00
1,030	1,040	34.40	26.10	18.00	10.40	5.00	1.60	0.00	0.00	0.00	0.00	0.00
1,040	1,051	34.90	26.60	18.50	10.80	5.40	1.80	0.00	0.00	0.00	0.00	0.00
1,051	1,061	35.40	27.10	18.90	11.10	5.70	2.00	0.00	0.00	0.00	0.00	0.00
1,061	1,071	35.90	27.60	19.40	11.50	6.00	2.10	0.00	0.00	0.00	0.00	0.00
1,071	1,081	36.40	28.10	19.90	12.00	6.30	2.30	0.00	0.00	0.00	0.00	0.00
1,081	1,090	36.80	28.60	20.30	12.40	6.60	2.50	0.00	0.00	0.00	0.00	0.00
1,090	1,110	37.60	29.30	21.00	13.10	7.10	2.70	0.00	0.00	0.00	0.00	0.00
1,110	1,131	38.60	30.30	22.00	14.00	7.80	3.10	0.20	0.00	0.00	0.00	0.00
1,131	1,151	39.60	31.30	23.00	15.00	8.40	3.40	0.60	0.00	0.00	0.00	0.00
1,151	1,171	40.60	32.30	24.00	16.00	9.10	3.80	0.90	0.00	0.00	0.00	0.00
1,171	1,192	41.60	33.30	25.00	16.90	9.70	4.30	1.20	0.00	0.00	0.00	0.00
1,192	1,212	42.60	34.30	26.00	17.90	10.40	5.00	1.60	0.00	0.00	0.00	0.00
1,212	1,233	43.60	35.30	27.00	18.80	11.00	5.60	1.90	0.00	0.00	0.00	0.00
1,233	1,253	44.60	36.30	28.00	19.80	11.90	6.30	2.30	0.00	0.00	0.00	0.00
1,253	1,273	45.60	37.30	29.00	20.80	12.80	6.90	2.60	0.00	0.00	0.00	0.00
1,273	1,294	46.60	38.30	30.00	21.70	13.80	7.60	3.00	0.10	0.00	0.00	0.00
1,294	1,314	47.60	39.30	31.00	22.70	14.70	8.20	3.30	0.50	0.00	0.00	0.00
1,314	1,335	48.60	40.30	32.00	23.70	15.70	8.90	3.70	0.80	0.00	0.00	0.00
1,335	1,355	49.60	41.30	33.00	24.70	16.70	9.50	4.10	1.20	0.00	0.00	0.00
1,355	1,375	50.60	42.30	34.00	25.70	17.60	10.20	4.80	1.50	0.00	0.00	0.00
1,375	1,396	51.60	43.30	35.00	26.70	18.60	10.80	5.40	1.80	0.00	0.00	0.00

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,396	1,416	52.60	44.30	36.00	27.70	19.50	11.60	6.10	2.20	0.00	0.00	0.00
1,416	1,437	53.60	45.30	37.00	28.70	20.50	12.60	6.70	2.50	0.00	0.00	0.00
1,437	1,457	54.60	46.30	38.00	29.70	21.50	13.50	7.40	2.90	0.00	0.00	0.00
1,457	1,477	55.60	47.30	39.00	30.70	22.50	14.50	8.10	3.20	0.40	0.00	0.00
1,477	1,498	56.60	48.30	40.00	31.70	23.50	15.40	8.70	3.60	0.70	0.00	0.00
1,498	1,518	57.60	49.30	41.00	32.70	24.50	16.40	9.40	4.00	1.10	0.00	0.00
1,518	1,539	58.60	50.30	42.00	33.70	25.50	17.40	10.00	4.60	1.40	0.00	0.00
1,539	1,559	59.60	51.30	43.00	34.70	26.50	18.30	10.70	5.30	1.80	0.00	0.00
1,559	1,580	60.60	52.30	44.00	35.70	27.50	19.30	11.40	5.90	2.10	0.00	0.00
1,580	1,600	61.60	53.30	45.00	36.70	28.50	20.20	12.30	6.60	2.40	0.00	0.00
1,600	1,620	62.60	54.30	46.00	37.70	29.50	21.20	13.30	7.20	2.80	0.00	0.00
1,620	1,641	63.60	55.30	47.00	38.70	30.50	22.20	14.20	7.90	3.10	0.30	0.00
1,641	1,661	64.60	56.30	48.00	39.70	31.50	23.20	15.20	8.50	3.50	0.60	0.00
1,661	1,682	65.60	57.30	49.00	40.70	32.50	24.20	16.10	9.20	3.80	1.00	0.00
1,682	1,702	66.60	58.30	50.00	41.80	33.50	25.20	17.10	9.80	4.40	1.30	0.00
1,702	1,722	67.60	59.30	51.00	42.80	34.50	26.20	18.10	10.50	5.10	1.70	0.00
1,722	1,743	68.60	60.30	52.00	43.80	35.50	27.20	19.00	11.10	5.70	2.00	0.00
1,743	1,756	69.40	61.10	52.90	44.60	36.30	28.00	19.80	11.90	6.30	2.30	0.00
1,756	1,777	70.20	62.00	53.70	45.40	37.10	28.90	20.60	12.70	6.80	2.60	0.00
1,777	1,797	71.20	63.00	54.70	46.40	38.10	29.90	21.60	13.70	7.50	2.90	0.10
1,797	1,818	72.20	64.00	55.70	47.40	39.10	30.90	22.60	14.60	8.10	3.30	0.40
1,818	1,838	73.20	65.00	56.70	48.40	40.10	31.90	23.60	15.60	8.80	3.60	0.80
1,838	1,858	74.20	66.00	57.70	49.40	41.10	32.90	24.60	16.50	9.40	4.00	1.10
1,858	1,879	75.20	67.00	58.70	50.40	42.10	33.90	25.60	17.50	10.10	4.70	1.40
1,879	1,899	76.20	68.00	59.70	51.40	43.10	34.90	26.60	18.40	10.70	5.30	1.80
1,899	1,920	77.20	69.00	60.70	52.40	44.10	35.90	27.60	19.40	11.50	6.00	2.10
1,920	1,940	78.20	70.00	61.70	53.40	45.10	36.90	28.60	20.40	12.40	6.70	2.50
1,940	1,960	79.20	71.00	62.70	54.40	46.10	37.90	29.60	21.30	13.40	7.30	2.80
1,960	1,981	80.20	72.00	63.70	55.40	47.10	38.90	30.60	22.30	14.40	8.00	3.20
1,981	2,001	81.20	73.00	64.70	56.40	48.10	39.90	31.60	23.30	15.30	8.60	3.50
2,001	2,022	82.20	74.00	65.70	57.40	49.10	40.90	32.60	24.30	16.30	9.30	3.90
2,022	2,042	83.20	74.90	66.70	58.40	50.10	41.90	33.60	25.30	17.20	9.90	4.50
2,042	2,062	84.20	75.90	67.70	59.40	51.10	42.90	34.60	26.30	18.20	10.60	5.20
2,062	2,083	85.20	76.90	68.70	60.40	52.10	43.90	35.60	27.30	19.20	11.20	5.80
2,083	2,103	86.20	77.90	69.70	61.40	53.10	44.90	36.60	28.30	20.10	12.20	6.50
2,103	2,124	87.20	78.90	70.70	62.40	54.10	45.90	37.60	29.30	21.10	13.10	7.10
2,124	2,144	88.20	79.90	71.70	63.40	55.10	46.90	38.60	30.30	22.10	14.10	7.80
2,144	2,165	89.20	80.90	72.70	64.40	56.10	47.90	39.60	31.30	23.10	15.10	8.40
2,165	2,185	90.20	81.90	73.70	65.40	57.10	48.90	40.60	32.30	24.10	16.00	9.10
2,185	2,205	91.20	82.90	74.70	66.40	58.10	49.90	41.60	33.30	25.10	17.00	9.70
2,205	2,226	92.20	83.90	75.70	67.40	59.10	50.90	42.60	34.30	26.10	17.90	10.40
2,226	2,246	93.20	84.90	76.70	68.40	60.10	51.90	43.60	35.30	27.10	18.90	11.10
2,246	2,267	94.20	85.90	77.70	69.40	61.10	52.90	44.60	36.30	28.10	19.90	11.90
2,267	2,287	95.20	86.90	78.70	70.40	62.10	53.90	45.60	37.30	29.10	20.80	12.90
2,287	2,307	96.20	87.90	79.70	71.40	63.10	54.90	46.60	38.30	30.10	21.80	13.80
2,307	2,328	97.20	88.90	80.70	72.40	64.10	55.90	47.60	39.30	31.10	22.80	14.80
2,328	2,348	98.20	89.90	81.70	73.40	65.10	56.90	48.60	40.30	32.10	23.80	15.80
2,348	2,369	99.20	90.90	82.70	74.40	66.10	57.90	49.60	41.30	33.10	24.80	16.70
2,369	2,389	100.20	91.90	83.70	75.40	67.10	58.90	50.60	42.30	34.10	25.80	17.70
2,389	2,409	101.20	92.90	84.70	76.40	68.10	59.90	51.60	43.30	35.10	26.80	18.60

Single Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
2,409	2,430	102.20	93.90	85.70	77.40	69.10	60.90	52.60	44.30	36.10	27.80	19.60
2,430	2,450	103.20	94.90	86.70	78.40	70.10	61.90	53.60	45.30	37.10	28.80	20.60
2,450	2,471	104.20	95.90	87.70	79.40	71.10	62.90	54.60	46.30	38.10	29.80	21.50
2,471	2,491	105.20	96.90	88.70	80.40	72.10	63.90	55.60	47.30	39.10	30.80	22.50
2,491	2,511	106.20	97.90	89.70	81.40	73.10	64.90	56.60	48.30	40.10	31.80	23.50
2,511	2,532	107.20	98.90	90.70	82.40	74.10	65.90	57.60	49.30	41.10	32.80	24.50
2,532	2,552	108.20	99.90	91.70	83.40	75.10	66.90	58.60	50.30	42.10	33.80	25.50
2,552	2,573	109.20	100.90	92.70	84.40	76.10	67.90	59.60	51.30	43.10	34.80	26.50
2,573	2,593	110.20	101.90	93.70	85.40	77.10	68.90	60.60	52.30	44.10	35.80	27.50
2,593	2,614	111.20	102.90	94.70	86.40	78.10	69.90	61.60	53.30	45.10	36.80	28.50
2,614	2,634	112.20	103.90	95.70	87.40	79.10	70.90	62.60	54.30	46.10	37.80	29.50
2,634	2,654	113.20	104.90	96.70	88.40	80.10	71.90	63.60	55.30	47.10	38.80	30.50
2,654	2,675	114.20	105.90	97.70	89.40	81.10	72.90	64.60	56.30	48.10	39.80	31.50
2,675	2,695	115.20	106.90	98.70	90.40	82.10	73.90	65.60	57.30	49.10	40.80	32.50
2,695	2,715	116.20	107.90	99.70	91.40	83.10	74.90	66.60	58.30	50.10	41.80	33.50
2,715	and over	Use Percentage Method Tables										

Married Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
0	375	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
375	405	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
405	434	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434	463	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463	493	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493	522	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
522	552	3.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
552	581	3.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
581	610	4.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	640	4.50	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	669	5.00	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
669	694	5.50	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
694	709	5.90	2.90	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709	725	6.40	3.20	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
725	741	6.90	3.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
741	756	7.40	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
756	772	7.90	4.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
772	788	8.40	4.30	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
788	803	8.90	4.50	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
803	819	9.40	4.80	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
819	834	9.90	5.10	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
834	850	10.40	5.30	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
850	866	10.90	5.60	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
866	881	11.40	6.00	3.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
881	897	11.90	6.50	3.20	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
897	913	12.40	7.00	3.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913	928	12.90	7.50	3.80	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
928	944	13.40	8.00	4.00	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944	959	13.90	8.50	4.30	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
959	975	14.40	9.00	4.60	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
975	991	14.90	9.50	4.80	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
991	1,006	15.40	10.00	5.10	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,006	1,022	15.90	10.50	5.40	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,022	1,027	16.30	10.90	5.60	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,027	1,038	16.60	11.10	5.70	2.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,038	1,048	17.10	11.40	6.00	3.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00
1,048	1,059	17.60	11.80	6.40	3.20	0.30	0.00	0.00	0.00	0.00	0.00	0.00
1,059	1,070	18.10	12.10	6.70	3.40	0.50	0.00	0.00	0.00	0.00	0.00	0.00
1,070	1,080	18.60	12.50	7.10	3.50	0.70	0.00	0.00	0.00	0.00	0.00	0.00
1,080	1,091	19.10	12.80	7.40	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00
1,091	1,102	19.60	13.10	7.70	3.90	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,102	1,112	20.10	13.50	8.10	4.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00
1,112	1,123	20.60	13.80	8.40	4.30	1.40	0.00	0.00	0.00	0.00	0.00	0.00
1,123	1,133	21.10	14.20	8.80	4.40	1.60	0.00	0.00	0.00	0.00	0.00	0.00
1,133	1,144	21.60	14.50	9.10	4.60	1.80	0.00	0.00	0.00	0.00	0.00	0.00
1,144	1,155	22.10	14.90	9.50	4.80	1.90	0.00	0.00	0.00	0.00	0.00	0.00
1,155	1,165	22.60	15.20	9.80	5.00	2.10	0.00	0.00	0.00	0.00	0.00	0.00
1,165	1,176	23.10	15.50	10.10	5.20	2.30	0.00	0.00	0.00	0.00	0.00	0.00
1,176	1,187	23.60	15.90	10.50	5.30	2.50	0.00	0.00	0.00	0.00	0.00	0.00
1,187	1,197	24.10	16.20	10.80	5.50	2.70	0.00	0.00	0.00	0.00	0.00	0.00

Married Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,197	1,208	24.60	16.60	11.20	5.80	2.80	0.00	0.00	0.00	0.00	0.00	0.00
1,208	1,219	25.10	17.10	11.50	6.10	3.00	0.20	0.00	0.00	0.00	0.00	0.00
1,219	1,229	25.60	17.60	11.80	6.40	3.20	0.30	0.00	0.00	0.00	0.00	0.00
1,229	1,240	26.10	18.10	12.20	6.80	3.40	0.50	0.00	0.00	0.00	0.00	0.00
1,240	1,250	26.60	18.60	12.50	7.10	3.60	0.70	0.00	0.00	0.00	0.00	0.00
1,250	1,261	27.10	19.10	12.90	7.50	3.70	0.90	0.00	0.00	0.00	0.00	0.00
1,261	1,272	27.60	19.60	13.20	7.80	3.90	1.10	0.00	0.00	0.00	0.00	0.00
1,272	1,282	28.10	20.10	13.50	8.10	4.10	1.20	0.00	0.00	0.00	0.00	0.00
1,282	1,293	28.60	20.60	13.90	8.50	4.30	1.40	0.00	0.00	0.00	0.00	0.00
1,293	1,304	29.10	21.10	14.20	8.80	4.50	1.60	0.00	0.00	0.00	0.00	0.00
1,304	1,314	29.60	21.60	14.60	9.20	4.70	1.80	0.00	0.00	0.00	0.00	0.00
1,314	1,325	30.10	22.10	14.90	9.50	4.80	2.00	0.00	0.00	0.00	0.00	0.00
1,325	1,336	30.60	22.60	15.20	9.80	5.00	2.10	0.00	0.00	0.00	0.00	0.00
1,336	1,346	31.10	23.10	15.60	10.20	5.20	2.30	0.00	0.00	0.00	0.00	0.00
1,346	1,357	31.60	23.60	15.90	10.50	5.40	2.50	0.00	0.00	0.00	0.00	0.00
1,357	1,360	31.90	24.00	16.10	10.70	5.50	2.60	0.00	0.00	0.00	0.00	0.00
1,360	1,371	32.20	24.30	16.40	11.00	5.60	2.70	0.00	0.00	0.00	0.00	0.00
1,371	1,381	32.70	24.80	16.90	11.30	5.90	2.90	0.00	0.00	0.00	0.00	0.00
1,381	1,391	33.20	25.30	17.30	11.60	6.20	3.10	0.20	0.00	0.00	0.00	0.00
1,391	1,401	33.70	25.70	17.80	11.90	6.50	3.30	0.40	0.00	0.00	0.00	0.00
1,401	1,411	34.20	26.20	18.30	12.30	6.90	3.40	0.60	0.00	0.00	0.00	0.00
1,411	1,422	34.70	26.70	18.80	12.60	7.20	3.60	0.70	0.00	0.00	0.00	0.00
1,422	1,432	35.20	27.20	19.30	12.90	7.50	3.80	0.90	0.00	0.00	0.00	0.00
1,432	1,442	35.70	27.70	19.70	13.30	7.90	4.00	1.10	0.00	0.00	0.00	0.00
1,442	1,452	36.20	28.10	20.20	13.60	8.20	4.10	1.30	0.00	0.00	0.00	0.00
1,452	1,462	36.70	28.60	20.70	13.90	8.50	4.30	1.40	0.00	0.00	0.00	0.00
1,462	1,473	37.20	29.10	21.20	14.20	8.80	4.50	1.60	0.00	0.00	0.00	0.00
1,473	1,483	37.70	29.60	21.60	14.60	9.20	4.70	1.80	0.00	0.00	0.00	0.00
1,483	1,493	38.20	30.10	22.10	14.90	9.50	4.80	2.00	0.00	0.00	0.00	0.00
1,493	1,503	38.70	30.50	22.60	15.20	9.80	5.00	2.10	0.00	0.00	0.00	0.00
1,503	1,513	39.20	31.00	23.10	15.50	10.10	5.20	2.30	0.00	0.00	0.00	0.00
1,513	1,524	39.70	31.50	23.60	15.90	10.50	5.30	2.50	0.00	0.00	0.00	0.00
1,524	1,534	40.20	32.00	24.00	16.20	10.80	5.50	2.60	0.00	0.00	0.00	0.00
1,534	1,544	40.70	32.50	24.50	16.60	11.10	5.70	2.80	0.00	0.00	0.00	0.00
1,544	1,554	41.20	33.00	25.00	17.10	11.40	6.00	3.00	0.10	0.00	0.00	0.00
1,554	1,564	41.70	33.50	25.50	17.60	11.80	6.40	3.20	0.30	0.00	0.00	0.00
1,564	1,575	42.20	34.00	26.00	18.00	12.10	6.70	3.30	0.50	0.00	0.00	0.00
1,575	1,585	42.70	34.50	26.40	18.50	12.40	7.00	3.50	0.60	0.00	0.00	0.00
1,585	1,595	43.20	35.00	26.90	19.00	12.80	7.40	3.70	0.80	0.00	0.00	0.00
1,595	1,605	43.70	35.50	27.40	19.50	13.10	7.70	3.90	1.00	0.00	0.00	0.00
1,605	1,616	44.20	36.00	27.90	20.00	13.40	8.00	4.00	1.20	0.00	0.00	0.00
1,616	1,626	44.70	36.50	28.40	20.40	13.70	8.30	4.20	1.30	0.00	0.00	0.00
1,626	1,636	45.20	37.00	28.80	20.90	14.10	8.70	4.40	1.50	0.00	0.00	0.00
1,636	1,646	45.70	37.50	29.30	21.40	14.40	9.00	4.60	1.70	0.00	0.00	0.00
1,646	1,656	46.20	38.00	29.80	21.90	14.70	9.30	4.70	1.90	0.00	0.00	0.00
1,656	1,667	46.70	38.50	30.30	22.40	15.00	9.60	4.90	2.00	0.00	0.00	0.00
1,667	1,677	47.20	39.00	30.80	22.80	15.40	10.00	5.10	2.20	0.00	0.00	0.00
1,677	1,687	47.70	39.50	31.20	23.30	15.70	10.30	5.30	2.40	0.00	0.00	0.00
1,687	1,697	48.20	40.00	31.70	23.80	16.00	10.60	5.40	2.60	0.00	0.00	0.00
1,697	1,707	48.70	40.50	32.20	24.30	16.30	10.90	5.60	2.70	0.00	0.00	0.00

Married Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,707	1,718	49.20	41.00	32.70	24.70	16.80	11.30	5.90	2.90	0.00	0.00	0.00
1,718	1,728	49.70	41.50	33.20	25.20	17.30	11.60	6.20	3.10	0.20	0.00	0.00
1,728	1,738	50.20	42.00	33.70	25.70	17.80	11.90	6.50	3.30	0.40	0.00	0.00
1,738	1,748	50.70	42.50	34.20	26.20	18.30	12.20	6.80	3.40	0.60	0.00	0.00
1,748	1,758	51.20	43.00	34.70	26.70	18.70	12.60	7.20	3.60	0.70	0.00	0.00
1,758	1,769	51.70	43.50	35.20	27.10	19.20	12.90	7.50	3.80	0.90	0.00	0.00
1,769	1,779	52.20	44.00	35.70	27.60	19.70	13.20	7.80	3.90	1.10	0.00	0.00
1,779	1,789	52.70	44.50	36.20	28.10	20.20	13.60	8.20	4.10	1.20	0.00	0.00
1,789	1,799	53.20	45.00	36.70	28.60	20.70	13.90	8.50	4.30	1.40	0.00	0.00
1,799	1,809	53.70	45.50	37.20	29.10	21.10	14.20	8.80	4.50	1.60	0.00	0.00
1,809	1,820	54.20	46.00	37.70	29.50	21.60	14.50	9.10	4.60	1.80	0.00	0.00
1,820	1,830	54.70	46.50	38.20	30.00	22.10	14.90	9.50	4.80	1.90	0.00	0.00
1,830	1,840	55.20	47.00	38.70	30.50	22.60	15.20	9.80	5.00	2.10	0.00	0.00
1,840	1,850	55.70	47.50	39.20	31.00	23.10	15.50	10.10	5.20	2.30	0.00	0.00
1,850	1,860	56.20	48.00	39.70	31.50	23.50	15.80	10.40	5.30	2.50	0.00	0.00
1,860	1,871	56.70	48.50	40.20	31.90	24.00	16.20	10.80	5.50	2.60	0.00	0.00
1,871	1,881	57.20	49.00	40.70	32.40	24.50	16.60	11.10	5.70	2.80	0.00	0.00
1,881	1,891	57.70	49.50	41.20	32.90	25.00	17.00	11.40	6.00	3.00	0.10	0.00
1,891	1,901	58.20	50.00	41.70	33.40	25.50	17.50	11.70	6.30	3.20	0.30	0.00
1,901	1,911	58.70	50.50	42.20	33.90	25.90	18.00	12.10	6.70	3.30	0.50	0.00
1,911	1,922	59.20	51.00	42.70	34.40	26.40	18.50	12.40	7.00	3.50	0.60	0.00
1,922	1,932	59.70	51.50	43.20	34.90	26.90	19.00	12.70	7.30	3.70	0.80	0.00
1,932	1,942	60.20	52.00	43.70	35.40	27.40	19.40	13.10	7.70	3.90	1.00	0.00
1,942	1,952	60.70	52.50	44.20	35.90	27.80	19.90	13.40	8.00	4.00	1.20	0.00
1,952	1,962	61.20	53.00	44.70	36.40	28.30	20.40	13.70	8.30	4.20	1.30	0.00
1,962	1,973	61.70	53.50	45.20	36.90	28.80	20.90	14.00	8.60	4.40	1.50	0.00
1,973	1,983	62.20	54.00	45.70	37.40	29.30	21.40	14.40	9.00	4.50	1.70	0.00
1,983	1,993	62.70	54.50	46.20	37.90	29.80	21.80	14.70	9.30	4.70	1.80	0.00
1,993	2,003	63.20	55.00	46.70	38.40	30.20	22.30	15.00	9.60	4.90	2.00	0.00
2,003	2,013	63.70	55.50	47.20	38.90	30.70	22.80	15.30	9.90	5.10	2.20	0.00
2,013	2,024	64.20	56.00	47.70	39.40	31.20	23.30	15.70	10.30	5.20	2.40	0.00
2,024	2,027	64.60	56.30	48.00	39.80	31.50	23.60	15.90	10.50	5.40	2.50	0.00
2,027	2,047	65.20	56.90	48.60	40.40	32.10	24.20	16.30	10.90	5.60	2.70	0.00
2,047	2,068	66.20	57.90	49.60	41.40	33.10	25.10	17.20	11.50	6.10	3.00	0.20
2,068	2,088	67.20	58.90	50.60	42.40	34.10	26.10	18.10	12.20	6.80	3.40	0.50
2,088	2,109	68.20	59.90	51.60	43.40	35.10	27.00	19.10	12.80	7.40	3.70	0.90
2,109	2,129	69.20	60.90	52.60	44.40	36.10	28.00	20.10	13.50	8.10	4.10	1.20
2,129	2,150	70.20	61.90	53.60	45.40	37.10	28.90	21.00	14.10	8.70	4.40	1.60
2,150	2,170	71.20	62.90	54.60	46.40	38.10	29.90	22.00	14.80	9.40	4.80	1.90
2,170	2,190	72.20	63.90	55.60	47.40	39.10	30.90	22.90	15.40	10.00	5.10	2.20
2,190	2,211	73.20	64.90	56.60	48.40	40.10	31.80	23.90	16.10	10.70	5.50	2.60
2,211	2,231	74.20	65.90	57.60	49.40	41.10	32.80	24.90	16.90	11.30	5.90	2.90
2,231	2,252	75.20	66.90	58.60	50.40	42.10	33.80	25.80	17.90	12.00	6.60	3.30
2,252	2,272	76.20	67.90	59.60	51.40	43.10	34.80	26.80	18.80	12.60	7.20	3.60
2,272	2,292	77.20	68.90	60.60	52.40	44.10	35.80	27.70	19.80	13.30	7.90	4.00
2,292	2,313	78.20	69.90	61.60	53.40	45.10	36.80	28.70	20.80	14.00	8.60	4.30
2,313	2,333	79.20	70.90	62.60	54.40	46.10	37.80	29.70	21.70	14.60	9.20	4.70
2,333	2,354	80.20	71.90	63.60	55.40	47.10	38.80	30.60	22.70	15.30	9.90	5.00
2,354	2,374	81.20	72.90	64.60	56.40	48.10	39.80	31.60	23.60	15.90	10.50	5.40
2,374	2,394	82.20	73.90	65.60	57.40	49.10	40.80	32.60	24.60	16.70	11.20	5.80

Married Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
2,394	2,415	83.20	74.90	66.60	58.40	50.10	41.80	33.60	25.60	17.60	11.80	6.40
2,415	2,435	84.20	75.90	67.60	59.40	51.10	42.80	34.60	26.50	18.60	12.50	7.10
2,435	2,456	85.20	76.90	68.60	60.40	52.10	43.80	35.60	27.50	19.50	13.10	7.70
2,456	2,476	86.20	77.90	69.60	61.40	53.10	44.80	36.60	28.40	20.50	13.80	8.40
2,476	2,496	87.20	78.90	70.60	62.40	54.10	45.80	37.60	29.40	21.50	14.40	9.00
2,496	2,517	88.20	79.90	71.60	63.40	55.10	46.80	38.60	30.40	22.40	15.10	9.70
2,517	2,537	89.20	80.90	72.60	64.40	56.10	47.80	39.60	31.30	23.40	15.70	10.30
2,537	2,558	90.20	81.90	73.60	65.40	57.10	48.80	40.60	32.30	24.30	16.40	11.00
2,558	2,578	91.20	82.90	74.60	66.40	58.10	49.80	41.60	33.30	25.30	17.40	11.60
2,578	2,599	92.20	83.90	75.60	67.40	59.10	50.80	42.60	34.30	26.30	18.30	12.30
2,599	2,619	93.20	84.90	76.60	68.40	60.10	51.80	43.60	35.30	27.20	19.30	12.90
2,619	2,639	94.20	85.90	77.60	69.40	61.10	52.80	44.60	36.30	28.20	20.20	13.60
2,639	2,660	95.20	86.90	78.60	70.40	62.10	53.80	45.60	37.30	29.10	21.20	14.30
2,660	2,680	96.20	87.90	79.60	71.40	63.10	54.80	46.60	38.30	30.10	22.20	14.90
2,680	2,701	97.20	88.90	80.60	72.40	64.10	55.80	47.60	39.30	31.10	23.10	15.60
2,701	2,721	98.20	89.90	81.60	73.40	65.10	56.80	48.60	40.30	32.00	24.10	16.20
2,721	2,741	99.20	90.90	82.60	74.40	66.10	57.80	49.60	41.30	33.00	25.00	17.10
2,741	2,762	100.20	91.90	83.60	75.40	67.10	58.80	50.60	42.30	34.00	26.00	18.10
2,762	2,782	101.20	92.90	84.60	76.40	68.10	59.80	51.60	43.30	35.00	27.00	19.00
2,782	2,803	102.20	93.90	85.60	77.40	69.10	60.80	52.60	44.30	36.00	27.90	20.00
2,803	2,823	103.20	94.90	86.60	78.40	70.10	61.80	53.60	45.30	37.00	28.90	20.90
2,823	2,843	104.20	95.90	87.60	79.40	71.10	62.80	54.60	46.30	38.00	29.80	21.90
2,843	2,864	105.20	96.90	88.60	80.40	72.10	63.80	55.60	47.30	39.00	30.80	22.90
2,864	2,884	106.20	97.90	89.60	81.40	73.10	64.80	56.60	48.30	40.00	31.80	23.80
2,884	2,905	107.20	98.90	90.60	82.40	74.10	65.80	57.60	49.30	41.00	32.70	24.80
2,905	2,925	108.20	99.90	91.60	83.40	75.10	66.80	58.60	50.30	42.00	33.70	25.70
2,925	2,945	109.20	100.90	92.60	84.40	76.10	67.80	59.60	51.30	43.00	34.70	26.70
2,945	2,966	110.20	101.90	93.60	85.40	77.10	68.80	60.60	52.30	44.00	35.70	27.70
2,966	2,986	111.20	102.90	94.60	86.40	78.10	69.80	61.60	53.30	45.00	36.70	28.60
2,986	3,007	112.20	103.90	95.60	87.40	79.10	70.80	62.60	54.30	46.00	37.70	29.60
3,007	3,007	112.70	104.40	96.10	87.90	79.60	71.30	63.10	54.80	46.50	38.20	30.10
3,007	3,027	113.20	104.90	96.60	88.40	80.10	71.80	63.60	55.30	47.00	38.70	30.50
3,027	3,047	114.20	105.90	97.60	89.40	81.10	72.80	64.60	56.30	48.00	39.70	31.50
3,047	3,068	115.20	106.90	98.60	90.40	82.10	73.80	65.60	57.30	49.00	40.70	32.50
3,068	3,088	116.20	107.90	99.60	91.40	83.10	74.80	66.60	58.30	50.00	41.70	33.50
3,088	3,109	117.20	108.90	100.60	92.40	84.10	75.80	67.60	59.30	51.00	42.70	34.50
3,109	3,129	118.20	109.90	101.60	93.40	85.10	76.80	68.60	60.30	52.00	43.70	35.50
3,129	3,150	119.20	110.90	102.60	94.40	86.10	77.80	69.60	61.30	53.00	44.70	36.50
3,150	3,170	120.20	111.90	103.60	95.40	87.10	78.80	70.60	62.30	54.00	45.70	37.50
3,170	3,190	121.20	112.90	104.60	96.40	88.10	79.80	71.60	63.30	55.00	46.70	38.50
3,190	3,211	122.20	113.90	105.60	97.40	89.10	80.80	72.60	64.30	56.00	47.70	39.50
3,211	3,231	123.20	114.90	106.60	98.40	90.10	81.80	73.60	65.30	57.00	48.70	40.50
3,231	3,252	124.20	115.90	107.60	99.40	91.10	82.80	74.60	66.30	58.00	49.70	41.50
3,252	3,272	125.20	116.90	108.60	100.40	92.10	83.80	75.60	67.30	59.00	50.70	42.50
3,272	3,292	126.20	117.90	109.60	101.40	93.10	84.80	76.60	68.30	60.00	51.70	43.50
3,292	3,313	127.20	118.90	110.60	102.40	94.10	85.80	77.60	69.30	61.00	52.70	44.50
3,313	3,333	128.20	119.90	111.60	103.40	95.10	86.80	78.60	70.30	62.00	53.70	45.50
3,333	3,354	129.20	120.90	112.60	104.40	96.10	87.80	79.60	71.30	63.00	54.70	46.50
3,354	3,374	130.20	121.90	113.60	105.40	97.10	88.80	80.60	72.30	64.00	55.70	47.50
3,374	3,394	131.20	122.90	114.60	106.40	98.10	89.80	81.60	73.30	65.00	56.70	48.50
3,394	3,415	132.20	123.90	115.60	107.40	99.10	90.80	82.60	74.30	66.00	57.70	49.50

Married Persons, Semi-Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
3,415	3,435	133.20	124.90	116.60	108.40	100.10	91.80	83.60	75.30	67.00	58.70	50.50
3,435	3,456	134.20	125.90	117.60	109.40	101.10	92.80	84.60	76.30	68.00	59.70	51.50
3,456	3,476	135.20	126.90	118.60	110.40	102.10	93.80	85.60	77.30	69.00	60.70	52.50
3,476	3,496	136.20	127.90	119.60	111.40	103.10	94.80	86.60	78.30	70.00	61.70	53.50
3,496	3,517	137.20	128.90	120.60	112.40	104.10	95.80	87.60	79.30	71.00	62.70	54.50
3,517	3,537	138.20	129.90	121.60	113.40	105.10	96.80	88.60	80.30	72.00	63.70	55.50
3,537	3,558	139.20	130.90	122.60	114.40	106.10	97.80	89.60	81.30	73.00	64.80	56.50
3,558	3,578	140.20	131.90	123.60	115.40	107.10	98.80	90.60	82.30	74.00	65.80	57.50
3,578	3,599	141.20	132.90	124.60	116.40	108.10	99.80	91.60	83.30	75.00	66.80	58.50
3,599	3,619	142.20	133.90	125.60	117.40	109.10	100.80	92.60	84.30	76.00	67.80	59.50
3,619	3,639	143.20	134.90	126.60	118.40	110.10	101.80	93.60	85.30	77.00	68.80	60.50
3,639	3,660	144.20	135.90	127.60	119.40	111.10	102.80	94.60	86.30	78.00	69.80	61.50
3,660	3,680	145.20	136.90	128.60	120.40	112.10	103.80	95.60	87.30	79.00	70.80	62.50
3,680	3,701	146.20	137.90	129.60	121.40	113.10	104.80	96.60	88.30	80.00	71.80	63.50
3,701	3,721	147.20	138.90	130.60	122.40	114.10	105.80	97.60	89.30	81.00	72.80	64.50
3,721	and over	Use Percentage Method Tables										

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
1,366	1,387	35.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,387	1,407	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,407	1,428	37.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,428	1,448	38.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,448	1,469	39.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,469	1,489	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,489	1,509	41.00	25.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,509	1,530	42.00	26.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,530	1,550	43.00	27.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,550	1,571	44.00	28.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,571	1,591	45.00	29.00	16.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,591	1,611	46.00	30.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,611	1,632	47.00	31.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,632	1,652	48.00	32.00	18.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,652	1,673	49.00	33.00	19.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,673	1,693	50.00	34.00	19.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,693	1,713	51.00	35.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,713	1,734	52.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,734	1,754	53.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,754	1,775	54.00	37.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,775	1,795	55.00	38.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,795	1,815	56.00	39.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,815	1,836	57.00	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,836	1,856	58.00	41.00	25.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,856	1,877	59.00	42.00	26.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,877	1,897	60.00	43.00	27.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,897	1,918	61.00	44.00	28.00	16.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,918	1,938	62.00	45.00	29.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
1,938	1,958	63.00	46.00	30.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
1,958	1,979	64.00	47.00	31.00	18.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
1,979	1,999	65.00	48.00	32.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
1,999	2,020	66.00	49.00	33.00	19.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,020	2,040	67.00	50.00	34.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,040	2,060	68.00	51.00	35.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,060	2,081	69.00	52.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00
2,081	2,101	70.00	53.00	37.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
2,101	2,122	71.00	54.00	38.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
2,122	2,142	72.00	55.00	39.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00
2,142	2,162	73.00	56.00	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
2,162	2,179	74.00	57.00	41.00	25.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
2,179	2,220	75.00	59.00	42.00	26.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00
2,220	2,261	77.00	61.00	44.00	28.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00
2,261	2,302	79.00	63.00	46.00	30.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00
2,302	2,343	81.00	65.00	48.00	32.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00
2,343	2,383	83.00	67.00	50.00	34.00	19.00	9.00	2.00	0.00	0.00	0.00	0.00

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
2,383	2,424	85.00	69.00	52.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00
2,424	2,465	87.00	71.00	54.00	38.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00
2,465	2,506	89.00	73.00	56.00	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00
2,506	2,547	91.00	75.00	58.00	42.00	26.00	14.00	5.00	0.00	0.00	0.00	0.00
2,547	2,588	93.00	77.00	60.00	43.00	28.00	15.00	6.00	0.00	0.00	0.00	0.00
2,588	2,628	95.00	79.00	62.00	45.00	29.00	16.00	7.00	1.00	0.00	0.00	0.00
2,628	2,669	97.00	81.00	64.00	47.00	31.00	18.00	7.00	2.00	0.00	0.00	0.00
2,669	2,710	99.00	83.00	66.00	49.00	33.00	19.00	8.00	2.00	0.00	0.00	0.00
2,710	2,751	101.00	85.00	68.00	51.00	35.00	20.00	10.00	3.00	0.00	0.00	0.00
2,751	2,792	103.00	87.00	70.00	53.00	37.00	22.00	11.00	4.00	0.00	0.00	0.00
2,792	2,832	105.00	89.00	72.00	55.00	39.00	23.00	12.00	4.00	0.00	0.00	0.00
2,832	2,873	107.00	91.00	74.00	57.00	41.00	25.00	13.00	5.00	0.00	0.00	0.00
2,873	2,914	109.00	93.00	76.00	59.00	43.00	27.00	15.00	6.00	0.00	0.00	0.00
2,914	2,955	111.00	95.00	78.00	61.00	45.00	29.00	16.00	6.00	1.00	0.00	0.00
2,955	2,996	113.00	97.00	80.00	63.00	47.00	31.00	17.00	7.00	1.00	0.00	0.00
2,996	3,037	115.00	99.00	82.00	65.00	49.00	33.00	19.00	8.00	2.00	0.00	0.00
3,037	3,077	117.00	101.00	84.00	67.00	51.00	35.00	20.00	9.00	3.00	0.00	0.00
3,077	3,118	119.00	103.00	86.00	69.00	53.00	37.00	21.00	11.00	4.00	0.00	0.00
3,118	3,159	121.00	105.00	88.00	71.00	55.00	39.00	23.00	12.00	4.00	0.00	0.00
3,159	3,200	123.00	107.00	90.00	73.00	57.00	40.00	25.00	13.00	5.00	0.00	0.00
3,200	3,241	125.00	109.00	92.00	75.00	59.00	42.00	27.00	14.00	6.00	0.00	0.00
3,241	3,281	127.00	111.00	94.00	77.00	61.00	44.00	28.00	16.00	6.00	1.00	0.00
3,281	3,322	129.00	113.00	96.00	79.00	63.00	46.00	30.00	17.00	7.00	1.00	0.00
3,322	3,363	131.00	115.00	98.00	81.00	65.00	48.00	32.00	18.00	8.00	2.00	0.00
3,363	3,404	133.00	117.00	100.00	84.00	67.00	50.00	34.00	20.00	9.00	3.00	0.00
3,404	3,445	135.00	119.00	102.00	86.00	69.00	52.00	36.00	21.00	10.00	3.00	0.00
3,445	3,486	137.00	121.00	104.00	88.00	71.00	54.00	38.00	22.00	11.00	4.00	0.00
3,486	3,513	139.00	122.00	106.00	89.00	73.00	56.00	40.00	24.00	13.00	5.00	0.00
3,513	3,554	140.00	124.00	107.00	91.00	74.00	58.00	41.00	25.00	14.00	5.00	0.00
3,554	3,594	142.00	126.00	109.00	93.00	76.00	60.00	43.00	27.00	15.00	6.00	0.00
3,594	3,635	144.00	128.00	111.00	95.00	78.00	62.00	45.00	29.00	16.00	7.00	1.00
3,635	3,676	146.00	130.00	113.00	97.00	80.00	64.00	47.00	31.00	18.00	7.00	2.00
3,676	3,717	148.00	132.00	115.00	99.00	82.00	66.00	49.00	33.00	19.00	8.00	2.00
3,717	3,758	150.00	134.00	117.00	101.00	84.00	68.00	51.00	35.00	20.00	9.00	3.00
3,758	3,798	152.00	136.00	119.00	103.00	86.00	70.00	53.00	37.00	21.00	11.00	4.00
3,798	3,839	154.00	138.00	121.00	105.00	88.00	72.00	55.00	39.00	23.00	12.00	4.00
3,839	3,880	156.00	140.00	123.00	107.00	90.00	74.00	57.00	41.00	25.00	13.00	5.00
3,880	3,921	158.00	142.00	125.00	109.00	92.00	76.00	59.00	43.00	27.00	15.00	6.00
3,921	3,962	160.00	144.00	127.00	111.00	94.00	78.00	61.00	45.00	29.00	16.00	6.00
3,962	4,003	162.00	146.00	129.00	113.00	96.00	80.00	63.00	47.00	31.00	17.00	7.00
4,003	4,043	164.00	148.00	131.00	115.00	98.00	82.00	65.00	49.00	33.00	19.00	8.00
4,043	4,084	166.00	150.00	133.00	117.00	100.00	84.00	67.00	51.00	34.00	20.00	9.00
4,084	4,125	168.00	152.00	135.00	119.00	102.00	86.00	69.00	53.00	36.00	21.00	10.00
4,125	4,166	170.00	154.00	137.00	121.00	104.00	88.00	71.00	55.00	38.00	22.00	12.00
4,166	4,207	172.00	156.00	139.00	123.00	106.00	90.00	73.00	57.00	40.00	24.00	13.00

Single Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
4,207	4,247	174.00	158.00	141.00	125.00	108.00	92.00	75.00	59.00	42.00	26.00	14.00
4,247	4,288	176.00	160.00	143.00	127.00	110.00	94.00	77.00	61.00	44.00	28.00	16.00
4,288	4,329	178.00	162.00	145.00	129.00	112.00	96.00	79.00	63.00	46.00	30.00	17.00
4,329	4,370	180.00	164.00	147.00	131.00	114.00	98.00	81.00	65.00	48.00	32.00	18.00
4,370	4,411	182.00	166.00	149.00	133.00	116.00	100.00	83.00	67.00	50.00	34.00	19.00
4,411	4,452	184.00	168.00	151.00	135.00	118.00	102.00	85.00	69.00	52.00	36.00	21.00
4,452	4,492	186.00	170.00	153.00	137.00	120.00	104.00	87.00	71.00	54.00	38.00	22.00
4,492	4,533	188.00	172.00	155.00	139.00	122.00	106.00	89.00	73.00	56.00	40.00	24.00
4,533	4,574	190.00	174.00	157.00	141.00	124.00	108.00	91.00	75.00	58.00	42.00	26.00
4,574	4,615	192.00	176.00	159.00	143.00	126.00	110.00	93.00	77.00	60.00	44.00	28.00
4,615	4,656	194.00	178.00	161.00	145.00	128.00	112.00	95.00	79.00	62.00	46.00	30.00
4,656	4,696	196.00	180.00	163.00	147.00	130.00	114.00	97.00	81.00	64.00	48.00	32.00
4,696	4,737	198.00	182.00	165.00	149.00	132.00	116.00	99.00	83.00	66.00	50.00	33.00
4,737	4,778	200.00	184.00	167.00	151.00	134.00	118.00	101.00	85.00	68.00	52.00	35.00
4,778	4,819	202.00	186.00	169.00	153.00	136.00	120.00	103.00	87.00	70.00	54.00	37.00
4,819	4,860	204.00	188.00	171.00	155.00	138.00	122.00	105.00	89.00	72.00	56.00	39.00
4,860	4,901	206.00	190.00	173.00	157.00	140.00	124.00	107.00	91.00	74.00	58.00	41.00
4,901	4,941	208.00	192.00	175.00	159.00	142.00	126.00	109.00	93.00	76.00	60.00	43.00
4,941	4,982	210.00	194.00	177.00	161.00	144.00	128.00	111.00	95.00	78.00	62.00	45.00
4,982	5,023	212.00	196.00	179.00	163.00	146.00	130.00	113.00	97.00	80.00	64.00	47.00
5,023	5,064	214.00	198.00	181.00	165.00	148.00	132.00	115.00	99.00	82.00	66.00	49.00
5,064	5,105	216.00	200.00	183.00	167.00	150.00	134.00	117.00	101.00	84.00	68.00	51.00
5,105	5,145	218.00	202.00	185.00	169.00	152.00	136.00	119.00	103.00	86.00	70.00	53.00
5,145	5,186	220.00	204.00	187.00	171.00	154.00	138.00	121.00	105.00	88.00	72.00	55.00
5,186	5,227	222.00	206.00	189.00	173.00	156.00	140.00	123.00	107.00	90.00	74.00	57.00
5,227	5,268	224.00	208.00	191.00	175.00	158.00	142.00	125.00	109.00	92.00	76.00	59.00
5,268	5,309	226.00	210.00	193.00	177.00	160.00	144.00	127.00	111.00	94.00	78.00	61.00
5,309	5,349	228.00	212.00	195.00	179.00	162.00	146.00	129.00	113.00	96.00	80.00	63.00
5,349	5,390	230.00	214.00	197.00	181.00	164.00	148.00	131.00	115.00	98.00	82.00	65.00
5,390	5,429	232.00	216.00	199.00	183.00	166.00	150.00	133.00	117.00	100.00	84.00	67.00
5,429	and over	Use Percentage Method Tables										

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
2,182	2,203	39.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
2,203	2,224	40.00	27.00	16.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
2,224	2,246	41.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
2,246	2,267	42.00	28.00	18.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
2,267	2,288	43.00	29.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
2,288	2,309	44.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
2,309	2,331	45.00	30.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
2,331	2,352	46.00	31.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,352	2,373	47.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,373	2,395	48.00	32.00	22.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,395	2,416	49.00	33.00	22.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
2,416	2,437	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
2,437	2,458	51.00	35.00	24.00	13.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
2,458	2,480	52.00	36.00	24.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
2,480	2,501	53.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
2,501	2,522	54.00	38.00	26.00	15.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
2,522	2,544	55.00	39.00	26.00	16.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,544	2,565	56.00	40.00	27.00	16.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,565	2,586	57.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,586	2,607	58.00	42.00	28.00	18.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,607	2,629	59.00	43.00	29.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
2,629	2,650	60.00	44.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
2,650	2,671	61.00	45.00	30.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
2,671	2,692	62.00	46.00	31.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
2,692	2,714	63.00	47.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,714	2,721	64.00	48.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,721	2,741	65.00	49.00	33.00	22.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,741	2,762	66.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00
2,762	2,782	67.00	51.00	35.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00
2,782	2,802	68.00	51.00	36.00	24.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00
2,802	2,823	69.00	52.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00
2,823	2,843	70.00	53.00	38.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00
2,843	2,864	71.00	54.00	39.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00
2,864	2,884	72.00	55.00	39.00	26.00	16.00	8.00	2.00	0.00	0.00	0.00	0.00
2,884	2,905	73.00	56.00	40.00	27.00	16.00	8.00	3.00	0.00	0.00	0.00	0.00
2,905	2,925	74.00	57.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00
2,925	2,945	75.00	58.00	42.00	28.00	18.00	9.00	3.00	0.00	0.00	0.00	0.00
2,945	2,966	76.00	59.00	43.00	29.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00
2,966	2,986	77.00	60.00	44.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00
2,986	3,007	78.00	61.00	45.00	30.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
3,007	3,027	79.00	62.00	46.00	31.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00
3,027	3,047	80.00	63.00	47.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00
3,047	3,068	81.00	64.00	48.00	32.00	22.00	11.00	5.00	0.00	0.00	0.00	0.00
3,068	3,088	82.00	65.00	49.00	33.00	22.00	11.00	6.00	0.00	0.00	0.00	0.00
3,088	3,109	83.00	66.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00
3,109	3,129	84.00	67.00	51.00	35.00	24.00	13.00	6.00	1.00	0.00	0.00	0.00
3,129	3,149	85.00	68.00	52.00	36.00	24.00	13.00	7.00	1.00	0.00	0.00	0.00
3,149	3,170	86.00	69.00	53.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00
3,170	3,190	87.00	70.00	54.00	38.00	25.00	15.00	7.00	2.00	0.00	0.00	0.00
3,190	3,211	88.00	71.00	55.00	39.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00
3,211	3,231	89.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00	0.00	0.00	0.00
3,231	3,251	90.00	73.00	57.00	41.00	27.00	17.00	8.00	3.00	0.00	0.00	0.00
3,251	3,272	91.00	74.00	58.00	42.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00
3,272	3,292	92.00	75.00	59.00	43.00	29.00	18.00	9.00	3.00	0.00	0.00	0.00
3,292	3,313	93.00	76.00	60.00	44.00	29.00	19.00	9.00	4.00	0.00	0.00	0.00
3,313	3,333	94.00	77.00	61.00	45.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00
3,333	3,353	95.00	78.00	62.00	46.00	31.00	20.00	10.00	4.00	0.00	0.00	0.00
3,353	3,374	96.00	79.00	62.00	47.00	31.00	21.00	11.00	5.00	0.00	0.00	0.00
3,374	3,394	97.00	80.00	63.00	48.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00
3,394	3,415	98.00	81.00	64.00	49.00	33.00	22.00	11.00	5.00	0.00	0.00	0.00
3,415	3,435	99.00	82.00	65.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00
3,435	3,456	100.00	83.00	66.00	50.00	35.00	23.00	12.00	6.00	0.00	0.00	0.00
3,456	3,476	101.00	84.00	67.00	51.00	36.00	24.00	13.00	7.00	1.00	0.00	0.00
3,476	3,496	102.00	85.00	68.00	52.00	37.00	24.00	14.00	7.00	1.00	0.00	0.00
3,496	3,517	103.00	86.00	69.00	53.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00
3,517	3,537	104.00	87.00	70.00	54.00	38.00	26.00	15.00	8.00	2.00	0.00	0.00
3,537	3,558	105.00	88.00	71.00	55.00	39.00	26.00	16.00	8.00	2.00	0.00	0.00
3,558	3,578	106.00	89.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00	0.00	0.00
3,578	3,598	107.00	90.00	73.00	57.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00
3,598	3,619	108.00	91.00	74.00	58.00	42.00	28.00	18.00	9.00	3.00	0.00	0.00
3,619	3,639	109.00	92.00	75.00	59.00	43.00	29.00	18.00	9.00	4.00	0.00	0.00
3,639	3,660	110.00	93.00	76.00	60.00	44.00	30.00	19.00	10.00	4.00	0.00	0.00
3,660	3,680	111.00	94.00	77.00	61.00	45.00	30.00	20.00	10.00	4.00	0.00	0.00
3,680	3,700	112.00	95.00	78.00	62.00	46.00	31.00	20.00	10.00	5.00	0.00	0.00
3,700	3,721	113.00	96.00	79.00	63.00	47.00	32.00	21.00	11.00	5.00	0.00	0.00
3,721	3,741	114.00	97.00	80.00	64.00	48.00	32.00	22.00	11.00	5.00	0.00	0.00
3,741	3,762	115.00	98.00	81.00	65.00	49.00	33.00	22.00	11.00	6.00	0.00	0.00
3,762	3,782	116.00	99.00	82.00	66.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00
3,782	3,802	117.00	100.00	83.00	67.00	51.00	35.00	23.00	13.00	6.00	1.00	0.00
3,802	3,823	118.00	101.00	84.00	68.00	52.00	36.00	24.00	13.00	7.00	1.00	0.00

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
3,823	3,843	119.00	102.00	85.00	69.00	53.00	37.00	25.00	14.00	7.00	1.00	0.00
3,843	3,864	120.00	103.00	86.00	70.00	54.00	38.00	25.00	15.00	7.00	2.00	0.00
3,864	3,884	121.00	104.00	87.00	71.00	55.00	39.00	26.00	15.00	8.00	2.00	0.00
3,884	3,905	122.00	105.00	88.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00	0.00
3,905	3,925	123.00	106.00	89.00	73.00	57.00	41.00	27.00	17.00	8.00	3.00	0.00
3,925	3,945	124.00	107.00	90.00	74.00	58.00	42.00	28.00	17.00	9.00	3.00	0.00
3,945	3,966	125.00	108.00	91.00	75.00	59.00	43.00	29.00	18.00	9.00	3.00	0.00
3,966	3,986	126.00	109.00	92.00	76.00	60.00	44.00	29.00	19.00	9.00	4.00	0.00
3,986	4,007	127.00	110.00	93.00	77.00	61.00	45.00	30.00	19.00	10.00	4.00	0.00
4,007	4,027	128.00	111.00	94.00	78.00	61.00	46.00	31.00	20.00	10.00	4.00	0.00
4,027	4,047	129.00	112.00	95.00	79.00	62.00	47.00	31.00	21.00	10.00	5.00	0.00
4,047	4,054	129.00	113.00	96.00	80.00	63.00	47.00	32.00	21.00	11.00	5.00	0.00
4,054	4,095	130.00	114.00	97.00	81.00	64.00	48.00	33.00	22.00	11.00	5.00	0.00
4,095	4,136	132.00	116.00	99.00	83.00	66.00	50.00	34.00	23.00	12.00	6.00	0.00
4,136	4,177	134.00	118.00	101.00	85.00	68.00	52.00	36.00	24.00	14.00	7.00	1.00
4,177	4,217	136.00	120.00	103.00	87.00	70.00	54.00	38.00	26.00	15.00	7.00	2.00
4,217	4,258	138.00	122.00	105.00	89.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00
4,258	4,299	140.00	124.00	107.00	91.00	74.00	58.00	42.00	28.00	17.00	9.00	3.00
4,299	4,340	142.00	126.00	109.00	93.00	76.00	60.00	44.00	30.00	19.00	10.00	4.00
4,340	4,381	144.00	128.00	111.00	95.00	78.00	62.00	46.00	31.00	20.00	10.00	4.00
4,381	4,422	146.00	130.00	113.00	97.00	80.00	64.00	48.00	32.00	21.00	11.00	5.00
4,422	4,462	148.00	132.00	115.00	99.00	82.00	66.00	50.00	34.00	23.00	12.00	6.00
4,462	4,503	150.00	134.00	117.00	101.00	84.00	68.00	52.00	36.00	24.00	13.00	7.00
4,503	4,544	152.00	136.00	119.00	103.00	86.00	70.00	54.00	38.00	25.00	14.00	7.00
4,544	4,585	154.00	138.00	121.00	105.00	88.00	72.00	55.00	40.00	27.00	16.00	8.00
4,585	4,626	156.00	140.00	123.00	107.00	90.00	74.00	57.00	42.00	28.00	17.00	9.00
4,626	4,666	158.00	142.00	125.00	109.00	92.00	76.00	59.00	43.00	29.00	18.00	9.00
4,666	4,707	160.00	144.00	127.00	111.00	94.00	78.00	61.00	45.00	31.00	20.00	10.00
4,707	4,748	162.00	146.00	129.00	113.00	96.00	80.00	63.00	47.00	32.00	21.00	11.00
4,748	4,789	164.00	148.00	131.00	115.00	98.00	82.00	65.00	49.00	33.00	22.00	12.00
4,789	4,830	166.00	150.00	133.00	117.00	100.00	84.00	67.00	51.00	35.00	24.00	13.00
4,830	4,870	168.00	152.00	135.00	119.00	102.00	86.00	69.00	53.00	37.00	25.00	14.00
4,870	4,911	170.00	154.00	137.00	121.00	104.00	88.00	71.00	55.00	39.00	26.00	15.00
4,911	4,952	172.00	156.00	139.00	123.00	106.00	90.00	73.00	57.00	41.00	28.00	17.00
4,952	4,993	174.00	158.00	141.00	125.00	108.00	92.00	75.00	59.00	43.00	29.00	18.00
4,993	5,034	176.00	160.00	143.00	127.00	110.00	94.00	77.00	61.00	45.00	30.00	19.00
5,034	5,075	178.00	162.00	145.00	129.00	112.00	96.00	79.00	63.00	47.00	31.00	21.00
5,075	5,115	180.00	164.00	147.00	131.00	114.00	98.00	81.00	65.00	49.00	33.00	22.00
5,115	5,156	182.00	166.00	149.00	133.00	116.00	100.00	83.00	67.00	51.00	35.00	23.00
5,156	5,197	184.00	168.00	151.00	135.00	118.00	102.00	85.00	69.00	53.00	37.00	25.00

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
5,197	5,238	186.00	170.00	153.00	137.00	120.00	104.00	87.00	71.00	54.00	39.00	26.00
5,238	5,279	188.00	172.00	155.00	139.00	122.00	106.00	89.00	73.00	56.00	40.00	27.00
5,279	5,319	190.00	174.00	157.00	141.00	124.00	108.00	91.00	75.00	58.00	42.00	29.00
5,319	5,360	192.00	176.00	159.00	143.00	126.00	110.00	93.00	77.00	60.00	44.00	30.00
5,360	5,401	194.00	178.00	161.00	145.00	128.00	112.00	95.00	79.00	62.00	46.00	31.00
5,401	5,442	196.00	180.00	163.00	147.00	130.00	114.00	97.00	81.00	64.00	48.00	32.00
5,442	5,483	198.00	182.00	165.00	149.00	132.00	116.00	99.00	83.00	66.00	50.00	34.00
5,483	5,524	200.00	184.00	167.00	151.00	134.00	118.00	101.00	85.00	68.00	52.00	36.00
5,524	5,564	202.00	186.00	169.00	153.00	136.00	120.00	103.00	87.00	70.00	54.00	38.00
5,564	5,605	204.00	188.00	171.00	155.00	138.00	122.00	105.00	89.00	72.00	56.00	40.00
5,605	5,646	206.00	190.00	173.00	157.00	140.00	124.00	107.00	91.00	74.00	58.00	42.00
5,646	5,687	208.00	192.00	175.00	159.00	142.00	126.00	109.00	93.00	76.00	60.00	44.00
5,687	5,728	210.00	194.00	177.00	161.00	144.00	128.00	111.00	95.00	78.00	62.00	46.00
5,728	5,768	212.00	196.00	179.00	163.00	146.00	130.00	113.00	97.00	80.00	64.00	48.00
5,768	5,809	214.00	198.00	181.00	165.00	148.00	132.00	115.00	99.00	82.00	65.00	50.00
5,809	5,850	216.00	200.00	183.00	167.00	150.00	134.00	117.00	101.00	84.00	67.00	51.00
5,850	5,891	218.00	202.00	185.00	169.00	152.00	136.00	119.00	103.00	86.00	69.00	53.00
5,891	5,932	220.00	204.00	187.00	171.00	154.00	138.00	121.00	105.00	88.00	71.00	55.00
5,932	5,973	222.00	206.00	189.00	173.00	156.00	140.00	123.00	107.00	90.00	73.00	57.00
5,973	6,013	224.00	208.00	191.00	175.00	158.00	142.00	125.00	109.00	92.00	75.00	59.00
6,013	6,013	225.00	209.00	192.00	176.00	159.00	143.00	126.00	110.00	93.00	76.00	60.00
6,013	6,054	226.00	210.00	193.00	177.00	160.00	144.00	127.00	111.00	94.00	77.00	61.00
6,054	6,095	228.00	212.00	195.00	179.00	162.00	146.00	129.00	113.00	96.00	79.00	63.00
6,095	6,136	230.00	214.00	197.00	181.00	164.00	148.00	131.00	115.00	98.00	81.00	65.00
6,136	6,177	232.00	216.00	199.00	183.00	166.00	150.00	133.00	117.00	100.00	83.00	67.00
6,177	6,217	234.00	218.00	201.00	185.00	168.00	152.00	135.00	119.00	102.00	85.00	69.00
6,217	6,258	236.00	220.00	203.00	187.00	170.00	154.00	137.00	121.00	104.00	87.00	71.00
6,258	6,299	238.00	222.00	205.00	189.00	172.00	156.00	139.00	123.00	106.00	89.00	73.00
6,299	6,340	240.00	224.00	207.00	191.00	174.00	158.00	141.00	125.00	108.00	91.00	75.00
6,340	6,381	242.00	226.00	209.00	193.00	176.00	160.00	143.00	127.00	110.00	93.00	77.00
6,381	6,422	244.00	228.00	211.00	195.00	178.00	162.00	145.00	129.00	112.00	95.00	79.00
6,422	6,462	246.00	230.00	213.00	197.00	180.00	164.00	147.00	131.00	114.00	97.00	81.00
6,462	6,503	248.00	232.00	215.00	199.00	182.00	166.00	149.00	133.00	116.00	99.00	83.00
6,503	6,544	250.00	234.00	217.00	201.00	184.00	168.00	151.00	135.00	118.00	101.00	85.00
6,544	6,585	252.00	236.00	219.00	203.00	186.00	170.00	153.00	137.00	120.00	103.00	87.00
6,585	6,626	254.00	238.00	221.00	205.00	188.00	172.00	155.00	139.00	122.00	105.00	89.00
6,626	6,666	256.00	240.00	223.00	207.00	190.00	174.00	157.00	141.00	124.00	107.00	91.00
6,666	6,707	258.00	242.00	225.00	209.00	192.00	176.00	159.00	143.00	126.00	109.00	93.00
6,707	6,748	260.00	244.00	227.00	211.00	194.00	178.00	161.00	145.00	128.00	111.00	95.00
6,748	6,789	262.00	246.00	229.00	213.00	196.00	180.00	163.00	147.00	130.00	113.00	97.00
6,789	6,830	264.00	248.00	231.00	215.00	198.00	182.00	165.00	149.00	132.00	115.00	99.00

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
6,830	6,870	266.00	250.00	233.00	217.00	200.00	184.00	167.00	151.00	134.00	117.00	101.00
6,870	6,911	268.00	252.00	235.00	219.00	202.00	186.00	169.00	153.00	136.00	119.00	103.00
6,911	6,952	270.00	254.00	237.00	221.00	204.00	188.00	171.00	155.00	138.00	121.00	105.00
6,952	6,993	272.00	256.00	239.00	223.00	206.00	190.00	173.00	157.00	140.00	123.00	107.00
6,993	7,034	274.00	258.00	241.00	225.00	208.00	192.00	175.00	159.00	142.00	125.00	109.00
7,034	7,075	276.00	260.00	243.00	227.00	210.00	194.00	177.00	161.00	144.00	127.00	111.00
7,075	7,115	278.00	262.00	245.00	229.00	212.00	196.00	179.00	163.00	146.00	129.00	113.00
7,115	7,156	280.00	264.00	247.00	231.00	214.00	198.00	181.00	165.00	148.00	131.00	115.00
7,156	7,197	282.00	266.00	249.00	233.00	216.00	200.00	183.00	167.00	150.00	133.00	117.00
7,197	7,238	284.00	268.00	251.00	235.00	218.00	202.00	185.00	169.00	152.00	135.00	119.00
7,238	7,279	286.00	270.00	253.00	237.00	220.00	204.00	187.00	171.00	154.00	137.00	121.00
7,279	7,319	288.00	272.00	255.00	239.00	222.00	206.00	189.00	173.00	156.00	139.00	123.00
7,319	7,360	290.00	274.00	257.00	241.00	224.00	208.00	191.00	175.00	158.00	141.00	125.00
7,360	7,401	292.00	276.00	259.00	243.00	226.00	210.00	193.00	177.00	160.00	143.00	127.00
7,401	7,442	294.00	278.00	261.00	245.00	228.00	212.00	195.00	179.00	162.00	145.00	129.00
7,442	7,483	296.00	280.00	263.00	247.00	230.00	214.00	197.00	181.00	164.00	147.00	131.00
7,483	7,524	298.00	282.00	265.00	249.00	232.00	216.00	199.00	183.00	166.00	149.00	133.00
7,524	7,564	300.00	284.00	267.00	251.00	234.00	218.00	201.00	185.00	168.00	151.00	135.00
7,564	7,605	302.00	286.00	269.00	253.00	236.00	220.00	203.00	187.00	170.00	153.00	137.00
7,605	7,646	304.00	288.00	271.00	255.00	238.00	222.00	205.00	189.00	172.00	155.00	139.00
7,646	7,687	306.00	290.00	273.00	257.00	240.00	224.00	207.00	191.00	174.00	157.00	141.00
7,687	7,728	308.00	292.00	275.00	259.00	242.00	226.00	209.00	193.00	176.00	159.00	143.00
7,728	7,768	310.00	294.00	277.00	261.00	244.00	228.00	211.00	195.00	178.00	161.00	145.00
7,768	7,809	312.00	296.00	279.00	263.00	246.00	230.00	213.00	197.00	180.00	163.00	147.00
7,809	7,850	314.00	298.00	281.00	265.00	248.00	232.00	215.00	199.00	182.00	165.00	149.00
7,850	7,891	316.00	300.00	283.00	267.00	250.00	234.00	217.00	201.00	184.00	167.00	151.00
7,891	7,932	318.00	302.00	285.00	269.00	252.00	236.00	219.00	203.00	186.00	169.00	153.00
7,932	7,973	320.00	304.00	287.00	271.00	254.00	238.00	221.00	205.00	188.00	171.00	155.00
7,973	8,013	322.00	306.00	289.00	273.00	256.00	240.00	223.00	207.00	190.00	173.00	157.00
8,013	8,054	324.00	308.00	291.00	275.00	258.00	242.00	225.00	209.00	192.00	175.00	159.00
8,054	8,095	326.00	310.00	293.00	277.00	260.00	244.00	227.00	211.00	194.00	177.00	161.00
8,095	8,136	328.00	312.00	295.00	279.00	262.00	246.00	229.00	213.00	196.00	179.00	163.00
8,136	8,177	330.00	314.00	297.00	281.00	264.00	248.00	231.00	215.00	198.00	181.00	165.00
8,177	8,217	332.00	316.00	299.00	283.00	266.00	250.00	233.00	217.00	200.00	183.00	167.00
8,217	8,258	334.00	318.00	301.00	285.00	268.00	252.00	235.00	219.00	202.00	185.00	169.00
8,258	8,299	336.00	320.00	303.00	287.00	270.00	254.00	237.00	221.00	204.00	187.00	171.00
8,299	8,340	338.00	322.00	305.00	289.00	272.00	256.00	239.00	223.00	206.00	189.00	173.00
8,340	8,381	340.00	324.00	307.00	291.00	274.00	258.00	241.00	225.00	208.00	191.00	175.00
8,381	8,422	342.00	326.00	309.00	293.00	276.00	260.00	243.00	227.00	210.00	193.00	177.00
8,422	8,462	344.00	328.00	311.00	295.00	278.00	262.00	245.00	229.00	212.00	195.00	179.00

Married Persons, Monthly Payroll Period

For Wages Paid On or After January 1, 2017

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
8,462	8,503	346.00	330.00	313.00	297.00	280.00	264.00	247.00	231.00	214.00	197.00	181.00
8,503	8,544	348.00	332.00	315.00	299.00	282.00	266.00	249.00	233.00	216.00	199.00	183.00
8,544	8,585	350.00	334.00	317.00	301.00	284.00	268.00	251.00	235.00	218.00	201.00	185.00
8,585	8,626	352.00	336.00	319.00	303.00	286.00	270.00	253.00	237.00	220.00	203.00	187.00
8,626	8,666	354.00	338.00	321.00	305.00	288.00	272.00	255.00	239.00	222.00	205.00	189.00
8,666	8,707	356.00	340.00	323.00	307.00	290.00	274.00	257.00	241.00	224.00	207.00	191.00
8,707	8,748	358.00	342.00	325.00	309.00	292.00	276.00	259.00	243.00	226.00	209.00	193.00
8,748	8,789	360.00	344.00	327.00	311.00	294.00	278.00	261.00	245.00	228.00	211.00	195.00
8,789	8,830	362.00	346.00	329.00	313.00	296.00	280.00	263.00	247.00	230.00	213.00	197.00
8,830	8,870	364.00	348.00	331.00	315.00	298.00	282.00	265.00	249.00	232.00	215.00	199.00
8,870	and over	Use Percentage Method Tables										

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2017

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
0	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	16	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	23	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	26	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	29	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	32	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	35	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	38	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	41	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	44	0.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	46	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	48	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	52	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	54	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	59	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	61	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	63	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	65	1.60	0.90	0.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	67	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	69	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	71	1.90	1.20	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	73	2.00	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	75	2.10	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
75	77	2.20	1.50	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
77	79	2.30	1.60	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
79	81	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
81	83	2.50	1.80	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
83	85	2.60	1.90	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00
85	87	2.70	2.00	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
87	90	2.80	2.10	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
90	92	2.90	2.20	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00
92	94	3.00	2.30	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00
94	96	3.10	2.40	1.60	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00
96	98	3.20	2.50	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00
98	99	3.30	2.60	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00
99	101	3.40	2.60	1.90	1.20	0.60	0.20	0.00	0.00	0.00	0.00	0.00
101	103	3.50	2.70	2.00	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00
103	105	3.60	2.80	2.10	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00
105	107	3.70	2.90	2.20	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00
107	110	3.80	3.00	2.30	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00
110	112	3.90	3.10	2.40	1.60	0.90	0.40	0.10	0.00	0.00	0.00	0.00
112	114	4.00	3.20	2.50	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00
114	116	4.10	3.30	2.60	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00
116	118	4.20	3.40	2.70	1.90	1.20	0.60	0.20	0.00	0.00	0.00	0.00
118	120	4.30	3.50	2.80	2.00	1.30	0.70	0.30	0.00	0.00	0.00	0.00
120	122	4.40	3.60	2.90	2.10	1.40	0.80	0.30	0.00	0.00	0.00	0.00

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2017

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
122	124	4.50	3.70	3.00	2.20	1.50	0.80	0.30	0.10	0.00	0.00	0.00
124	126	4.60	3.90	3.10	2.30	1.60	0.90	0.40	0.10	0.00	0.00	0.00
126	128	4.70	4.00	3.20	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00
128	130	4.80	4.10	3.30	2.50	1.80	1.00	0.50	0.20	0.00	0.00	0.00
130	132	4.90	4.20	3.40	2.60	1.90	1.10	0.60	0.20	0.00	0.00	0.00
132	134	5.00	4.30	3.50	2.70	2.00	1.20	0.70	0.30	0.00	0.00	0.00
134	136	5.10	4.40	3.60	2.80	2.10	1.30	0.70	0.30	0.00	0.00	0.00
136	138	5.20	4.50	3.70	2.90	2.20	1.40	0.80	0.30	0.10	0.00	0.00
138	140	5.30	4.60	3.80	3.00	2.30	1.50	0.90	0.40	0.10	0.00	0.00
140	142	5.40	4.70	3.90	3.10	2.40	1.60	0.90	0.40	0.10	0.00	0.00
142	144	5.50	4.80	4.00	3.20	2.50	1.70	1.00	0.50	0.20	0.00	0.00
144	146	5.60	4.90	4.10	3.30	2.60	1.80	1.10	0.60	0.20	0.00	0.00
146	148	5.70	5.00	4.20	3.40	2.70	1.90	1.20	0.60	0.20	0.00	0.00
148	150	5.80	5.10	4.30	3.50	2.80	2.00	1.30	0.70	0.30	0.00	0.00
150	152	5.90	5.20	4.40	3.60	2.90	2.10	1.40	0.80	0.30	0.00	0.00
152	154	6.00	5.30	4.50	3.70	3.00	2.20	1.50	0.80	0.30	0.10	0.00
154	156	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.90	0.40	0.10	0.00
156	159	6.20	5.50	4.70	3.90	3.20	2.40	1.60	0.90	0.50	0.10	0.00
159	159	6.30	5.50	4.70	4.00	3.20	2.40	1.70	1.00	0.50	0.20	0.00
159	161	6.30	5.60	4.80	4.00	3.30	2.50	1.80	1.00	0.50	0.20	0.00
161	163	6.40	5.70	4.90	4.10	3.40	2.60	1.90	1.10	0.60	0.20	0.00
163	165	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	0.70	0.30	0.00
165	167	6.60	5.90	5.10	4.30	3.60	2.80	2.00	1.30	0.70	0.30	0.00
167	169	6.70	6.00	5.20	4.40	3.70	2.90	2.10	1.40	0.80	0.30	0.10
169	171	6.80	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.90	0.40	0.10
171	173	6.90	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.90	0.40	0.10
173	175	7.00	6.30	5.50	4.70	4.00	3.20	2.40	1.70	1.00	0.50	0.20
175	177	7.10	6.40	5.60	4.80	4.10	3.30	2.50	1.80	1.10	0.60	0.20
177	179	7.20	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.20	0.60	0.20
179	181	7.30	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.30	0.70	0.30
181	183	7.40	6.70	5.90	5.10	4.40	3.60	2.80	2.10	1.30	0.70	0.30
183	185	7.50	6.80	6.00	5.20	4.50	3.70	2.90	2.20	1.40	0.80	0.30
185	187	7.60	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.90	0.40
187	190	7.70	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60	0.90	0.40
190	192	7.80	7.10	6.30	5.50	4.80	4.00	3.20	2.50	1.70	1.00	0.50
192	194	7.90	7.20	6.40	5.60	4.90	4.10	3.30	2.60	1.80	1.10	0.60
194	196	8.00	7.30	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.20	0.60
196	198	8.10	7.40	6.60	5.80	5.10	4.30	3.50	2.80	2.00	1.30	0.70
198	200	8.20	7.50	6.70	5.90	5.20	4.40	3.60	2.90	2.10	1.40	0.80
200	202	8.30	7.60	6.80	6.00	5.30	4.50	3.70	3.00	2.20	1.50	0.80
202	204	8.40	7.70	6.90	6.10	5.40	4.60	3.90	3.10	2.30	1.60	0.90
204	206	8.50	7.80	7.00	6.20	5.50	4.70	4.00	3.20	2.40	1.70	1.00
206	208	8.60	7.90	7.10	6.30	5.60	4.80	4.10	3.30	2.50	1.80	1.00
208	210	8.70	8.00	7.20	6.40	5.70	4.90	4.20	3.40	2.60	1.90	1.10
210	212	8.80	8.10	7.30	6.50	5.80	5.00	4.30	3.50	2.70	2.00	1.20
212	214	8.90	8.20	7.40	6.60	5.90	5.10	4.40	3.60	2.80	2.10	1.30
214	216	9.00	8.30	7.50	6.70	6.00	5.20	4.50	3.70	2.90	2.20	1.40
216	218	9.10	8.40	7.60	6.80	6.10	5.30	4.60	3.80	3.00	2.30	1.50
218	220	9.20	8.50	7.70	6.90	6.20	5.40	4.70	3.90	3.10	2.40	1.60
220	222	9.30	8.60	7.80	7.00	6.30	5.50	4.80	4.00	3.20	2.50	1.70
222	224	9.40	8.70	7.90	7.10	6.40	5.60	4.90	4.10	3.30	2.60	1.80

Single Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2017

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
224	226	9.50	8.80	8.00	7.20	6.50	5.70	5.00	4.20	3.40	2.70	1.90
226	228	9.60	8.90	8.10	7.30	6.60	5.80	5.10	4.30	3.50	2.80	2.00
228	230	9.70	9.00	8.20	7.40	6.70	5.90	5.20	4.40	3.60	2.90	2.10
230	232	9.80	9.10	8.30	7.50	6.80	6.00	5.30	4.50	3.70	3.00	2.20
232	234	9.90	9.20	8.40	7.60	6.90	6.10	5.40	4.60	3.80	3.10	2.30
234	236	10.00	9.30	8.50	7.70	7.00	6.20	5.50	4.70	3.90	3.20	2.40
236	238	10.10	9.40	8.60	7.80	7.10	6.30	5.60	4.80	4.00	3.30	2.50
238	241	10.20	9.50	8.70	7.90	7.20	6.40	5.70	4.90	4.10	3.40	2.60
241	243	10.30	9.60	8.80	8.00	7.30	6.50	5.80	5.00	4.20	3.50	2.70
243	245	10.40	9.70	8.90	8.10	7.40	6.60	5.90	5.10	4.30	3.60	2.80
245	and over	Use Percentage Method Tables										

Married Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2017

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
0	35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	41	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	44	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	47	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	53	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	57	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	72	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	75	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	78	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	81	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	83	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83	85	1.20	0.70	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	87	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87	90	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	92	1.40	0.90	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	94	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94	96	1.50	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	98	1.60	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98	100	1.70	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
100	102	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
102	104	1.90	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
104	107	2.00	1.40	0.90	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
107	109	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
109	111	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
111	112	2.30	1.60	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
112	114	2.40	1.60	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
114	116	2.50	1.70	1.20	0.70	0.30	0.10	0.00	0.00	0.00	0.00	0.00
116	118	2.60	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00
118	120	2.60	1.90	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00
120	122	2.70	2.00	1.30	0.90	0.40	0.20	0.00	0.00	0.00	0.00	0.00
122	124	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00
124	126	2.90	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00
126	128	3.00	2.30	1.60	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00
128	130	3.10	2.40	1.70	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00
130	132	3.20	2.50	1.80	1.20	0.70	0.30	0.10	0.00	0.00	0.00	0.00
132	134	3.30	2.60	1.90	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00
134	136	3.40	2.70	2.00	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00
136	138	3.50	2.80	2.00	1.40	0.90	0.40	0.20	0.00	0.00	0.00	0.00
138	140	3.60	2.90	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00

Married Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2017

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
140	142	3.70	3.00	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00	0.00
142	145	3.80	3.10	2.30	1.60	1.10	0.60	0.30	0.00	0.00	0.00	0.00
145	147	3.90	3.20	2.40	1.70	1.10	0.60	0.30	0.10	0.00	0.00	0.00
147	149	4.00	3.30	2.50	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00
149	151	4.10	3.40	2.60	1.90	1.30	0.80	0.40	0.10	0.00	0.00	0.00
151	153	4.20	3.50	2.70	2.00	1.30	0.80	0.40	0.20	0.00	0.00	0.00
153	155	4.30	3.60	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00
155	157	4.40	3.70	2.90	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00
157	159	4.50	3.80	3.00	2.30	1.50	1.00	0.50	0.30	0.00	0.00	0.00
159	161	4.60	3.90	3.10	2.40	1.60	1.10	0.60	0.30	0.00	0.00	0.00
161	163	4.70	4.00	3.20	2.50	1.70	1.20	0.70	0.30	0.10	0.00	0.00
163	165	4.80	4.10	3.30	2.60	1.80	1.20	0.70	0.40	0.10	0.00	0.00
165	167	4.90	4.20	3.40	2.70	1.90	1.30	0.80	0.40	0.10	0.00	0.00
167	169	5.00	4.30	3.50	2.80	2.00	1.40	0.90	0.40	0.20	0.00	0.00
169	171	5.10	4.40	3.60	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00
171	173	5.20	4.50	3.70	3.00	2.20	1.50	1.00	0.50	0.20	0.00	0.00
173	175	5.30	4.60	3.80	3.10	2.30	1.60	1.10	0.60	0.30	0.00	0.00
175	177	5.40	4.70	3.90	3.20	2.40	1.70	1.10	0.60	0.30	0.00	0.00
177	180	5.50	4.80	4.00	3.30	2.50	1.80	1.20	0.70	0.30	0.10	0.00
180	182	5.60	4.90	4.10	3.40	2.60	1.90	1.30	0.80	0.40	0.10	0.00
182	184	5.70	5.00	4.20	3.50	2.70	2.00	1.30	0.80	0.40	0.20	0.00
184	186	5.80	5.10	4.30	3.60	2.80	2.10	1.40	0.90	0.50	0.20	0.00
186	188	5.90	5.20	4.40	3.70	2.90	2.20	1.50	1.00	0.50	0.20	0.00
188	190	6.00	5.30	4.50	3.80	3.00	2.30	1.50	1.00	0.50	0.30	0.00
190	192	6.10	5.40	4.60	3.90	3.10	2.40	1.60	1.10	0.60	0.30	0.00
192	194	6.20	5.50	4.70	4.00	3.20	2.50	1.70	1.20	0.70	0.30	0.10
194	196	6.30	5.60	4.80	4.10	3.30	2.50	1.80	1.20	0.70	0.40	0.10
196	198	6.40	5.70	4.90	4.20	3.40	2.60	1.90	1.30	0.80	0.40	0.10
198	200	6.50	5.80	5.00	4.30	3.50	2.70	2.00	1.30	0.80	0.40	0.20
200	202	6.60	5.90	5.10	4.40	3.60	2.80	2.10	1.40	0.90	0.50	0.20
202	204	6.70	6.00	5.20	4.50	3.70	2.90	2.20	1.50	1.00	0.50	0.20
204	206	6.80	6.10	5.30	4.60	3.80	3.00	2.30	1.60	1.00	0.50	0.30
206	208	6.90	6.20	5.40	4.70	3.90	3.10	2.40	1.70	1.10	0.60	0.30
208	210	7.00	6.30	5.50	4.80	4.00	3.20	2.50	1.80	1.20	0.70	0.30
210	212	7.10	6.40	5.60	4.90	4.10	3.30	2.60	1.90	1.20	0.70	0.40
212	214	7.20	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.30	0.80	0.40
214	216	7.30	6.60	5.80	5.10	4.30	3.50	2.80	2.00	1.40	0.90	0.40
216	218	7.40	6.70	5.90	5.20	4.40	3.60	2.90	2.10	1.40	0.90	0.50
218	220	7.50	6.80	6.00	5.30	4.50	3.70	3.00	2.20	1.50	1.00	0.50
220	222	7.60	6.90	6.10	5.40	4.60	3.80	3.10	2.30	1.60	1.10	0.60
222	224	7.70	7.00	6.20	5.50	4.70	3.90	3.20	2.40	1.70	1.10	0.60
224	226	7.80	7.10	6.30	5.60	4.80	4.00	3.30	2.50	1.80	1.20	0.70
226	228	7.90	7.20	6.40	5.70	4.90	4.10	3.40	2.60	1.90	1.30	0.80
228	231	8.00	7.30	6.50	5.80	5.00	4.20	3.50	2.70	2.00	1.30	0.80
231	233	8.10	7.40	6.60	5.90	5.10	4.30	3.60	2.80	2.10	1.40	0.90

Married Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2017

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
233	235	8.20	7.50	6.70	6.00	5.20	4.40	3.70	2.90	2.20	1.50	1.00
235	237	8.30	7.60	6.80	6.10	5.30	4.50	3.80	3.00	2.30	1.50	1.00
237	239	8.40	7.70	6.90	6.20	5.40	4.60	3.90	3.10	2.40	1.60	1.10
239	241	8.50	7.80	7.00	6.30	5.50	4.70	4.00	3.20	2.50	1.70	1.20
241	243	8.60	7.90	7.10	6.40	5.60	4.80	4.10	3.30	2.60	1.80	1.20
243	245	8.70	8.00	7.20	6.50	5.70	4.90	4.20	3.40	2.70	1.90	1.30
245	247	8.80	8.10	7.30	6.60	5.80	5.00	4.30	3.50	2.80	2.00	1.40
247	249	8.90	8.20	7.40	6.70	5.90	5.10	4.40	3.60	2.80	2.10	1.40
249	251	9.00	8.30	7.50	6.80	6.00	5.20	4.50	3.70	2.90	2.20	1.50
251	253	9.10	8.40	7.60	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.60
253	255	9.20	8.50	7.70	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.70
255	257	9.30	8.60	7.80	7.10	6.30	5.50	4.80	4.00	3.20	2.50	1.80
257	259	9.40	8.70	7.90	7.20	6.40	5.60	4.90	4.10	3.30	2.60	1.90
259	261	9.50	8.80	8.00	7.30	6.50	5.70	5.00	4.20	3.40	2.70	2.00
262	264	9.70	8.90	8.10	7.40	6.60	5.80	5.10	4.30	3.60	2.80	2.10
264	266	9.80	9.00	8.20	7.50	6.70	5.90	5.20	4.40	3.70	2.90	2.20
266	268	9.90	9.10	8.30	7.60	6.80	6.10	5.30	4.50	3.80	3.00	2.30
268	270	10.00	9.20	8.40	7.70	6.90	6.20	5.40	4.60	3.90	3.10	2.40
270	272	10.10	9.30	8.50	7.80	7.00	6.30	5.50	4.70	4.00	3.20	2.50
272	274	10.20	9.40	8.60	7.90	7.10	6.40	5.60	4.80	4.10	3.30	2.60
274	276	10.30	9.50	8.70	8.00	7.20	6.50	5.70	4.90	4.20	3.40	2.70
276	278	10.40	9.60	8.80	8.10	7.30	6.60	5.80	5.00	4.30	3.50	2.70
278	280	10.50	9.70	8.90	8.20	7.40	6.70	5.90	5.10	4.40	3.60	2.80
280	282	10.60	9.80	9.00	8.30	7.50	6.80	6.00	5.20	4.50	3.70	2.90
282	284	10.70	9.90	9.10	8.40	7.60	6.90	6.10	5.30	4.60	3.80	3.00
284	286	10.80	10.00	9.20	8.50	7.70	7.00	6.20	5.40	4.70	3.90	3.10
286	288	10.90	10.10	9.30	8.60	7.80	7.10	6.30	5.50	4.80	4.00	3.20
288	290	11.00	10.20	9.40	8.70	7.90	7.20	6.40	5.60	4.90	4.10	3.30
290	292	11.10	10.30	9.50	8.80	8.00	7.30	6.50	5.70	5.00	4.20	3.40
292	294	11.20	10.40	9.60	8.90	8.10	7.40	6.60	5.80	5.10	4.30	3.50
294	296	11.30	10.50	9.70	9.00	8.20	7.50	6.70	5.90	5.20	4.40	3.60
296	298	11.40	10.60	9.80	9.10	8.30	7.60	6.80	6.00	5.30	4.50	3.70
298	300	11.50	10.70	9.90	9.20	8.40	7.70	6.90	6.10	5.40	4.60	3.80
300	302	11.60	10.80	10.00	9.30	8.50	7.80	7.00	6.20	5.50	4.70	3.90
302	304	11.70	10.90	10.10	9.40	8.60	7.90	7.10	6.30	5.60	4.80	4.00
304	306	11.80	11.00	10.20	9.50	8.70	8.00	7.20	6.40	5.70	4.90	4.10
306	309	11.90	11.10	10.30	9.60	8.80	8.10	7.30	6.50	5.80	5.00	4.20
309	311	12.00	11.20	10.40	9.70	8.90	8.20	7.40	6.60	5.90	5.10	4.30
311	313	12.10	11.30	10.50	9.80	9.00	8.30	7.50	6.70	6.00	5.20	4.40
313	315	12.20	11.40	10.60	9.90	9.10	8.40	7.60	6.80	6.10	5.30	4.50
315	317	12.30	11.50	10.70	10.00	9.20	8.50	7.70	6.90	6.20	5.40	4.60
317	319	12.40	11.60	10.80	10.10	9.30	8.60	7.80	7.00	6.30	5.50	4.70
319	321	12.50	11.70	10.90	10.20	9.40	8.70	7.90	7.10	6.40	5.60	4.80
321	323	12.60	11.80	11.00	10.30	9.50	8.80	8.00	7.20	6.50	5.70	4.90
323	325	12.70	11.90	11.10	10.40	9.60	8.90	8.10	7.30	6.60	5.80	5.00

Married Persons, Daily Payroll Period

For Wages Paid On or After January 1, 2017

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
325	327	12.80	12.00	11.20	10.50	9.70	9.00	8.20	7.40	6.70	5.90	5.10
327	329	12.90	12.10	11.30	10.60	9.80	9.10	8.30	7.50	6.80	6.00	5.20
329	331	13.00	12.20	11.40	10.70	9.90	9.20	8.40	7.60	6.90	6.10	5.30
331	333	13.10	12.30	11.50	10.80	10.00	9.30	8.50	7.70	7.00	6.20	5.40
333	335	13.20	12.40	11.60	10.90	10.10	9.40	8.60	7.80	7.10	6.30	5.50
335	337	13.30	12.50	11.70	11.00	10.20	9.50	8.70	7.90	7.20	6.40	5.60
337	339	13.40	12.60	11.80	11.10	10.30	9.60	8.80	8.00	7.30	6.50	5.70
339	341	13.50	12.70	11.90	11.20	10.40	9.70	8.90	8.10	7.40	6.60	5.80
341	343	13.60	12.80	12.00	11.30	10.50	9.80	9.00	8.20	7.50	6.70	5.90
343	345	13.70	12.90	12.10	11.40	10.60	9.90	9.10	8.30	7.60	6.80	6.00
345	347	13.80	13.00	12.20	11.50	10.70	10.00	9.20	8.40	7.70	6.90	6.10
347	349	13.90	13.10	12.30	11.60	10.80	10.10	9.30	8.50	7.80	7.00	6.20
349	351	14.00	13.20	12.40	11.70	10.90	10.20	9.40	8.60	7.90	7.10	6.30
351	353	14.10	13.30	12.50	11.80	11.00	10.30	9.50	8.70	8.00	7.20	6.40
353	355	14.20	13.40	12.60	11.90	11.10	10.40	9.60	8.80	8.10	7.30	6.50
355	358	14.30	13.50	12.70	12.00	11.20	10.50	9.70	8.90	8.20	7.40	6.60
358	360	14.40	13.60	12.80	12.10	11.30	10.60	9.80	9.00	8.30	7.50	6.70
360	362	14.50	13.70	12.90	12.20	11.40	10.70	9.90	9.10	8.40	7.60	6.80
362	364	14.60	13.80	13.00	12.30	11.50	10.80	10.00	9.20	8.50	7.70	6.90
364	366	14.70	13.90	13.10	12.40	11.60	10.90	10.10	9.30	8.60	7.80	7.00
366	368	14.80	14.00	13.20	12.50	11.70	11.00	10.20	9.40	8.70	7.90	7.10
368	370	14.90	14.10	13.30	12.60	11.80	11.10	10.30	9.50	8.80	8.00	7.20
370	372	15.00	14.20	13.40	12.70	11.90	11.20	10.40	9.60	8.90	8.10	7.30
372	374	15.10	14.30	13.50	12.80	12.00	11.30	10.50	9.70	9.00	8.20	7.40
374	376	15.20	14.40	13.60	12.90	12.10	11.40	10.60	9.80	9.10	8.30	7.50
376	378	15.30	14.50	13.70	13.00	12.20	11.50	10.70	9.90	9.20	8.40	7.60
378	380	15.40	14.60	13.80	13.10	12.30	11.60	10.80	10.00	9.30	8.50	7.70
380	382	15.50	14.70	13.90	13.20	12.40	11.70	10.90	10.10	9.40	8.60	7.80
382	384	15.60	14.80	14.00	13.30	12.50	11.80	11.00	10.20	9.50	8.70	7.90
384	386	15.70	14.90	14.10	13.40	12.60	11.90	11.10	10.30	9.60	8.80	8.00
386	388	15.80	15.00	14.20	13.50	12.70	12.00	11.20	10.40	9.70	8.90	8.10
388	390	15.90	15.10	14.30	13.60	12.80	12.10	11.30	10.50	9.80	9.00	8.20
390	392	16.00	15.20	14.40	13.70	12.90	12.20	11.40	10.60	9.90	9.10	8.30
392	394	16.10	15.30	14.50	13.80	13.00	12.30	11.50	10.70	10.00	9.20	8.40
394	396	16.20	15.40	14.60	13.90	13.10	12.40	11.60	10.80	10.10	9.30	8.50
396	and over	Use Percentage Method Tables										

TAXPAYER INFORMATION

The Department offers a variety of taxpayer information. Some information is free and other information must be purchased.

General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins are free and available through all local tax offices, the Tax Information and Policy Office, and on the Internet. The Taxation and Revenue Department's Internet address is:

<http://www.tax.newmexico.gov>

Regulations. The Department establishes regulations to interpret and exemplify the various tax acts it administers. The Taxation and Revenue Department regulation book is available from the New Mexico Compilation Commission on a prepaid basis. The New Mexico Compilation Commission also has a compact disk of all statutes and regulations. Specific regulations are also available at the State Records Center and Archives or on its web page at www.nmcpr.state.nm.us/nmac.

Order regulation books directly from:

New Mexico Compilation Commission

<http://www.nmcompcomm.us/index.html>

Rulings. Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling. Taxation and Revenue Department rulings are compiled and available on the Department's web page free of charge at <http://www.tax.newmexico.gov/rulings.aspx>.

Public Decisions & Orders. All public decisions and orders issued since July 1994 are compiled and available on the Department's web page free of charge at <http://www.tax.newmexico.gov/tax-decisions-orders.aspx>.

FOR FURTHER ASSISTANCE

Local tax offices can provide full service and information about the Department's taxes, programs, and forms as well as specific information about your filing situation.

ALBUQUERQUE (505) 841-6200

Taxation and Revenue Department
5301 Central NE
P.O. Box 8485
Albuquerque, NM 87198-8485

LAS CRUCES (575) 524-6225

Taxation and Revenue Department
2540 S. El Paseo Bldg. #2
P.O. Box 607
Las Cruces, NM 88004-0607

SANTA FE (505) 827-0951

Taxation and Revenue Department
Manuel Lujan Sr. Bldg.
1200 S. St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374

ROSWELL (575) 624-6065

Taxation and Revenue Department
400 Pennsylvania Ave., Suite 200
P.O. Box 1557
Roswell, NM 88202-1557

FARMINGTON (505) 325-5049

Taxation and Revenue Department
3501 E. Main St., Suite N
P.O. Box 479
Farmington, NM 87499-0479

Main switchboard (Santa Fe): (505) 827-0700

This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.