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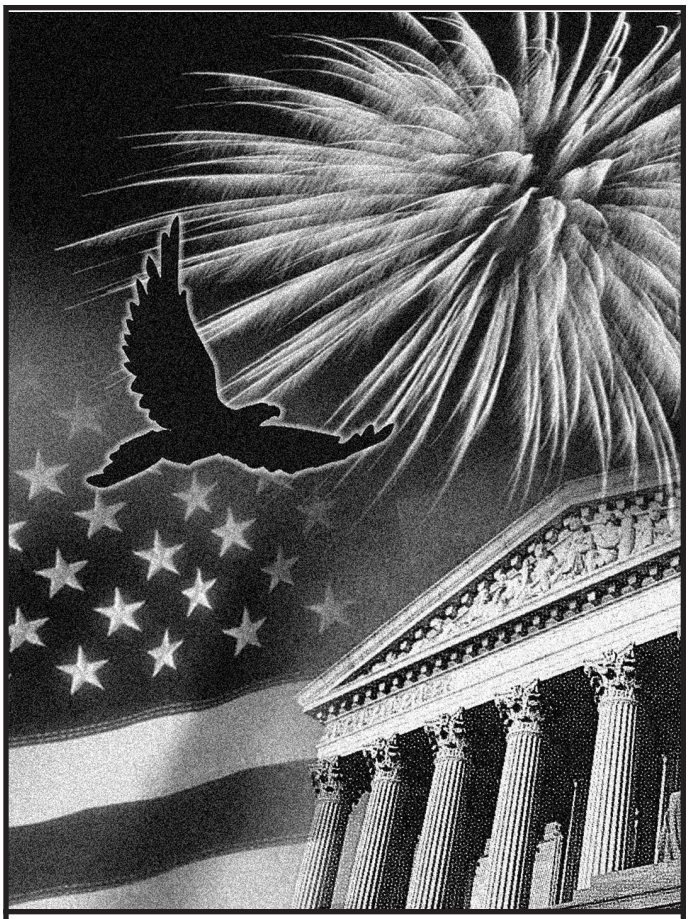

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Dec 23, 2015

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Future Developments

For the latest information about developments related to Pub. 15, such as legislation enacted after it was published, go to *www.irs.gov/pub15*.

What's New

Social security and Medicare tax for 2016. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2015. The social security wage base limit is $118,500, unchanged from 2015.

the wages it pays to the individuals that perform services for the employer.

A payer designated under section 3504 performs tax duties under the service agreement using its own EIN. If the IRS designates a third party payer under section 3504, the designated payer and the employer are jointly liable for the employment taxes and related tax duties for which the third party payer is designated.

For more information on a payer designated under section 3504, see Regulations section 31.3504-2.

17. How To Use the Income Tax Withholding Tables

There are several ways to figure income tax withholding. The following methods of withholding are based on the information you get from your employees on Form W-4. See section 9 for more information on Form W-4.

TIP *Adjustments aren't required when there will be more than the usual number of pay periods, for example, 27 biweekly pay dates instead of 26.*

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 46–65) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you can't use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in *Table 5* before using the percentage method tables (pages 44–45).

Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances. The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

Adapt the tables to more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. The allowance values are in *Table 5* below.
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use any other method described next.

Percentage Method

If you don't want to use the wage bracket tables on pages 46–65 to figure how much income tax to withhold, you can use a percentage computation based on *Table 5* below and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method.

1. Multiply one withholding allowance for your payroll period (see *Table 5* below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on pages 44–45.

Table 5. **Percentage Method—2016 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly	$ 77.90
Biweekly	155.80
Semimonthly	168.80
Monthly	337.50
Quarterly	1,012.50
Semiannually	2,025.00
Annually	4,050.00
Daily or miscellaneous (each day of the payroll period)	15.60

Example. An unmarried employee is paid $800 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax to withhold as follows:

1.	Total wage payment		$800.00
2.	One allowance	$77.90	
3.	Allowances claimed on Form W-4	2	
4.	Multiply line 2 by line 3		$155.80
5	Amount subject to withholding (subtract line 4 from line 1)		$644.20
6.	Tax to be withheld on $644.20 from Table 1—single person, page 44		$81.23

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

Annual income tax withholding. Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

Example. A married person claims four withholding allowances. She is paid $1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of $52,000. Subtract $16,200 (the value of four withholding allowances for 2016) for a balance of $35,800. Using the table for the annual payroll period on page 45, $3,160.00 is withheld. Divide the annual tax by 52. The weekly income tax to withhold is $60.77.

Alternative Methods of Income Tax Withholding

Rather than the *Wage Bracket Method* or *Percentage Method* described in this section, you can use an alternative method to withhold income tax. Pub. 15-A describes these alternative methods and contains:

- Formula tables for percentage method withholding (for automated payroll systems),
- Wage bracket percentage method tables (for automated payroll systems), and
- Combined income, social security, and Medicare tax withholding tables.

Some of the alternative methods explained in Pub. 15-A are annualized wages, average estimated wages, cumulative wages, and part-year employment.

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2016)

TABLE 1—WEEKLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $43 . . . . . $0

Over—	But not over—		of excess over—
$43	—$222 . .	$0.00 plus 10%	—$43
$222	—$767 . .	$17.90 plus 15%	—$222
$767	—$1,796 . .	$99.65 plus 25%	—$767
$1,796	—$3,700 . .	$356.90 plus 28%	—$1,796
$3,700	—$7,992 . .	$890.02 plus 33%	—$3,700
$7,992	—$8,025 . .	$2,306.38 plus 35%	—$7,992
$8,025		$2,317.93 plus 39.6%	—$8,025

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $164 . . . . . $0

Over—	But not over—		of excess over—
$164	—$521 . .	$0.00 plus 10%	—$164
$521	—$1,613 . .	$35.70 plus 15%	—$521
$1,613	—$3,086 . .	$199.50 plus 25%	—$1,613
$3,086	—$4,615 . .	$567.75 plus 28%	—$3,086
$4,615	—$8,113 . .	$995.87 plus 33%	—$4,615
$8,113	—$9,144 . .	$2,150.21 plus 35%	—$8,113
$9,144		$2,511.06 plus 39.6%	—$9,144

TABLE 2—BIWEEKLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $87 . . . . . $0

Over—	But not over—		of excess over—
$87	—$443 . .	$0.00 plus 10%	—$87
$443	—$1,535 . .	$35.60 plus 15%	—$443
$1,535	—$3,592 . .	$199.40 plus 25%	—$1,535
$3,592	—$7,400 . .	$713.65 plus 28%	—$3,592
$7,400	—$15,985 . .	$1,779.89 plus 33%	—$7,400
$15,985	—$16,050 . .	$4,612.94 plus 35%	—$15,985
$16,050		$4,635.69 plus 39.6%	—$16,050

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $329 . . . . . $0

Over—	But not over—		of excess over—
$329	—$1,042 . .	$0.00 plus 10%	—$329
$1,042	—$3,225 . .	$71.30 plus 15%	—$1,042
$3,225	—$6,171 . .	$398.75 plus 25%	—$3,225
$6,171	—$9,231 . .	$1,135.25 plus 28%	—$6,171
$9,231	—$16,227 . .	$1,992.05 plus 33%	—$9,231
$16,227	—$18,288 . .	$4,300.73 plus 35%	—$16,227
$18,288		$5,022.08 plus 39.6%	—$18,288

TABLE 3—SEMIMONTHLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $94 . . . . . $0

Over—	But not over—		of excess over—
$94	—$480 . .	$0.00 plus 10%	—$94
$480	—$1,663 . .	$38.60 plus 15%	—$480
$1,663	—$3,892 . .	$216.05 plus 25%	—$1,663
$3,892	—$8,017 . .	$773.30 plus 28%	—$3,892
$8,017	—$17,317 . .	$1,928.30 plus 33%	—$8,017
$17,317	—$17,388 . .	$4,997.30 plus 35%	—$17,317
$17,388		$5,022.15 plus 39.6%	—$17,388

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $356 . . . . . $0

Over—	But not over—		of excess over—
$356	—$1,129 . .	$0.00 plus 10%	—$356
$1,129	—$3,494 . .	$77.30 plus 15%	—$1,129
$3,494	—$6,685 . .	$432.05 plus 25%	—$3,494
$6,685	—$10,000 . .	$1,229.80 plus 28%	—$6,685
$10,000	—$17,579 . .	$2,158.00 plus 33%	—$10,000
$17,579	—$19,813 . .	$4,659.07 plus 35%	—$17,579
$19,813		$5,440.97 plus 39.6%	—$19,813

TABLE 4—MONTHLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $188 . . . . . $0

Over—	But not over—		of excess over—
$188	—$960 . .	$0.00 plus 10%	—$188
$960	—$3,325 . .	$77.20 plus 15%	—$960
$3,325	—$7,783 . .	$431.95 plus 25%	—$3,325
$7,783	—$16,033 . .	$1,546.45 plus 28%	—$7,783
$16,033	—$34,633 . .	$3,856.45 plus 33%	—$16,033
$34,633	—$34,775 . .	$9,994.45 plus 35%	—$34,633
$34,775		$10,044.15 plus 39.6%	—$34,775

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over $713 . . . . . $0

Over—	But not over—		of excess over—
$713	—$2,258 . .	$0.00 plus 10%	—$713
$2,258	—$6,988 . .	$154.50 plus 15%	—$2,258
$6,988	—$13,371 . .	$864.00 plus 25%	—$6,988
$13,371	—$20,000 . .	$2,459.75 plus 28%	—$13,371
$20,000	—$35,158 . .	$4,315.87 plus 33%	—$20,000
$35,158	—$39,625 . .	$9,318.01 plus 35%	—$35,158
$39,625		$10,881.46 plus 39.6%	—$39,625

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2016)

TABLE 5—QUARTERLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is: — The amount of income tax to withhold is:

Not over $563 . . . . . $0

Over—	But not over—		of excess over—
$563	—$2,881 . .	$0.00 plus 10%	—$563
$2,881	—$9,975 . .	$231.80 plus 15%	—$2,881
$9,975	—$23,350 . .	$1,295.90 plus 25%	—$9,975
$23,350	—$48,100 . .	$4,639.65 plus 28%	—$23,350
$48,100	—$103,900 . .	$11,569.65 plus 33%	—$48,100
$103,900	—$104,325 . .	$29,983.65 plus 35%	—$103,900
$104,325		$30,132.40 plus 39.6%	—$104,325

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: — The amount of income tax to withhold is:

Not over $2,138 . . . . . $0

Over—	But not over—		of excess over—
$2,138	—$6,775 . .	$0.00 plus 10%	—$2,138
$6,775	—$20,963 . .	$463.70 plus 15%	—$6,775
$20,963	—$40,113 . .	$2,591.90 plus 25%	—$20,963
$40,113	—$60,000 . .	$7,379.40 plus 28%	—$40,113
$60,000	—$105,475 . .	$12,947.76 plus 33%	—$60,000
$105,475	—$118,875 . .	$27,954.51 plus 35%	—$105,475
$118,875		$32,644.51 plus 39.6%	—$118,875

TABLE 6—SEMIANNUAL Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is: — The amount of income tax to withhold is:

Not over $1,125 . . . . . $0

Over—	But not over—		of excess over—
$1,125	—$5,763 . .	$0.00 plus 10%	—$1,125
$5,763	—$19,950 . .	$463.80 plus 15%	—$5,763
$19,950	—$46,700 . .	$2,591.85 plus 25%	—$19,950
$46,700	—$96,200 . .	$9,279.35 plus 28%	—$46,700
$96,200	—$207,800 . .	$23,139.35 plus 33%	—$96,200
$207,800	—$208,650 . .	$59,967.35 plus 35%	—$207,800
$208,650		$60,264.85 plus 39.6%	—$208,650

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: — The amount of income tax to withhold is:

Not over $4,275 . . . . . $0

Over—	But not over—		of excess over—
$4,275	—$13,550 . .	$0.00 plus 10%	—$4,275
$13,550	—$41,925 . .	$927.50 plus 15%	—$13,550
$41,925	—$80,225 . .	$5,183.75 plus 25%	—$41,925
$80,225	—$120,000 . .	$14,758.75 plus 28%	—$80,225
$120,000	—$210,950 . .	$25,895.75 plus 33%	—$120,000
$210,950	—$237,750 . .	$55,909.25 plus 35%	—$210,950
$237,750		$65,289.25 plus 39.6%	—$237,750

TABLE 7—ANNUAL Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is: — The amount of income tax to withhold is:

Not over $2,250 . . . . . $0

Over—	But not over—		of excess over—
$2,250	—$11,525 . .	$0.00 plus 10%	—$2,250
$11,525	—$39,900 . .	$927.50 plus 15%	—$11,525
$39,900	—$93,400 . .	$5,183.75 plus 25%	—$39,900
$93,400	—$192,400 . .	$18,558.75 plus 28%	—$93,400
$192,400	—$415,600 . .	$46,278.75 plus 33%	—$192,400
$415,600	—$417,300 . .	$119,934.75 plus 35%	—$415,600
$417,300		$120,529.75 plus 39.6%	—$417,300

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: — The amount of income tax to withhold is:

Not over $8,550 . . . . . $0

Over—	But not over—		of excess over—
$8,550	—$27,100 . .	$0.00 plus 10%	—$8,550
$27,100	—$83,850 . .	$1,855.00 plus 15%	—$27,100
$83,850	—$160,450 . .	$10,367.50 plus 25%	—$83,850
$160,450	—$240,000 . .	$29,517.50 plus 28%	—$160,450
$240,000	—$421,900 . .	$51,791.50 plus 33%	—$240,000
$421,900	—$475,500 . .	$111,818.50 plus 35%	—$421,900
$475,500		$130,578.50 plus 39.6%	—$475,500

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

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

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: — The amount of income tax to withhold per day is:

Not over $8.70 . . . . . $0

Over—	But not over—		of excess over—
$8.70	—$44.30 . .	$0.00 plus 10%	—$8.70
$44.30	—$153.50 . .	$3.56 plus 15%	—$44.30
$153.50	—$359.20 . .	$19.94 plus 25%	—$153.50
$359.20	—$740.00 . .	$71.37 plus 28%	—$359.20
$740.00	—$1,598.50 . .	$177.99 plus 33%	—$740.00
$1,598.50	—$1,605.00 . .	$461.30 plus 35%	—$1,598.50
$1,605.00		$463.58 plus 39.6%	—$1,605.00

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is: — The amount of income tax to withhold per day is:

Not over $32.90 . . . . . $0

Over—	But not over—		of excess over—
$32.90	—$104.20 . .	$0.00 plus 10%	—$32.90
$104.20	—$322.50 . .	$7.13 plus 15%	—$104.20
$322.50	—$617.10 . .	$39.88 plus 25%	—$322.50
$617.10	—$923.10 . .	$113.53 plus 28%	—$617.10
$923.10	—$1,622.70 . .	$199.21 plus 33%	—$923.10
$1,622.70	—$1,828.80 . .	$430.08 plus 35%	—$1,622.70
$1,828.80		$502.22 plus 39.6%	—$1,828.80

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

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

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$800	**$820**	$88	$63	$38	$21	$4	$0	$0	$0	$0	$0	$0
820	**840**	91	66	40	23	6	0	0	0	0	0	0
840	**860**	94	69	43	25	8	0	0	0	0	0	0
860	**880**	97	72	46	27	10	0	0	0	0	0	0
880	**900**	100	75	49	29	12	0	0	0	0	0	0
900	**920**	103	78	52	31	14	0	0	0	0	0	0
920	**940**	106	81	55	33	16	0	0	0	0	0	0
940	**960**	109	84	58	35	18	1	0	0	0	0	0
960	**980**	112	87	61	37	20	3	0	0	0	0	0
980	**1,000**	115	90	64	39	22	5	0	0	0	0	0
1,000	**1,020**	118	93	67	42	24	7	0	0	0	0	0
1,020	**1,040**	121	96	70	45	26	9	0	0	0	0	0
1,040	**1,060**	124	99	73	48	28	11	0	0	0	0	0
1,060	**1,080**	127	102	76	51	30	13	0	0	0	0	0
1,080	**1,100**	130	105	79	54	32	15	0	0	0	0	0
1,100	**1,120**	133	108	82	57	34	17	0	0	0	0	0
1,120	**1,140**	136	111	85	60	36	19	2	0	0	0	0
1,140	**1,160**	139	114	88	63	38	21	4	0	0	0	0
1,160	**1,180**	142	117	91	66	41	23	6	0	0	0	0
1,180	**1,200**	145	120	94	69	44	25	8	0	0	0	0
1,200	**1,220**	148	123	97	72	47	27	10	0	0	0	0
1,220	**1,240**	151	126	100	75	50	29	12	0	0	0	0
1,240	**1,260**	154	129	103	78	53	31	14	0	0	0	0
1,260	**1,280**	157	132	106	81	56	33	16	0	0	0	0
1,280	**1,300**	160	135	109	84	59	35	18	2	0	0	0
1,300	**1,320**	163	138	112	87	62	37	20	4	0	0	0
1,320	**1,340**	166	141	115	90	65	40	22	6	0	0	0
1,340	**1,360**	169	144	118	93	68	43	24	8	0	0	0
1,360	**1,380**	172	147	121	96	71	46	26	10	0	0	0
1,380	**1,400**	175	150	124	99	74	49	28	12	0	0	0
1,400	**1,420**	178	153	127	102	77	52	30	14	0	0	0
1,420	**1,440**	181	156	130	105	80	55	32	16	0	0	0
1,440	**1,460**	184	159	133	108	83	58	34	18	1	0	0
1,460	**1,480**	187	162	136	111	86	61	36	20	3	0	0
1,480	**1,500**	190	165	139	114	89	64	38	22	5	0	0
1,500	**1,520**	193	168	142	117	92	67	41	24	7	0	0
1,520	**1,540**	196	171	145	120	95	70	44	26	9	0	0
1,540	**1,560**	199	174	148	123	98	73	47	28	11	0	0
1,560	**1,580**	202	177	151	126	101	76	50	30	13	0	0
1,580	**1,600**	205	180	154	129	104	79	53	32	15	0	0
1,600	**1,620**	208	183	157	132	107	82	56	34	17	0	0
1,620	**1,640**	211	186	160	135	110	85	59	36	19	2	0
1,640	**1,660**	214	189	163	138	113	88	62	38	21	4	0
1,660	**1,680**	218	192	166	141	116	91	65	40	23	6	0
1,680	**1,700**	223	195	169	144	119	94	68	43	25	8	0
1,700	**1,720**	228	198	172	147	122	97	71	46	27	10	0
1,720	**1,740**	233	201	175	150	125	100	74	49	29	12	0
1,740	**1,760**	238	204	178	153	128	103	77	52	31	14	0
1,760	**1,780**	243	207	181	156	131	106	80	55	33	16	0
1,780	**1,800**	248	210	184	159	134	109	83	58	35	18	1
1,800	**1,820**	253	213	187	162	137	112	86	61	37	20	3
1,820	**1,840**	258	216	190	165	140	115	89	64	39	22	5
1,840	**1,860**	263	221	193	168	143	118	92	67	42	24	7
1,860	**1,880**	268	226	196	171	146	121	95	70	45	26	9
1,880	**1,900**	273	231	199	174	149	124	98	73	48	28	11
1,900	**1,920**	278	236	202	177	152	127	101	76	51	30	13
1,920	**1,940**	283	241	205	180	155	130	104	79	54	32	15
1,940	**1,960**	288	246	208	183	158	133	107	82	57	34	17
1,960	**1,980**	293	251	211	186	161	136	110	85	60	36	19
1,980	**2,000**	298	256	214	189	164	139	113	88	63	38	21
2,000	**2,020**	303	261	218	192	167	142	116	91	66	40	23
2,020	**2,040**	308	266	223	195	170	145	119	94	69	43	25
2,040	**2,060**	313	271	228	198	173	148	122	97	72	46	27
2,060	**2,080**	318	276	233	201	176	151	125	100	75	49	29
2,080	**2,100**	323	281	238	204	179	154	128	103	78	52	31
2,100	**2,120**	328	286	243	207	182	157	131	106	81	55	33
2,120	**2,140**	333	291	248	210	185	160	134	109	84	58	35

$2,140 and over Use Table 3(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$ 0	**$360**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
360	**370**	1	0	0	0	0	0	0	0	0	0	0
370	**380**	2	0	0	0	0	0	0	0	0	0	0
380	**390**	3	0	0	0	0	0	0	0	0	0	0
390	**400**	4	0	0	0	0	0	0	0	0	0	0
400	**410**	5	0	0	0	0	0	0	0	0	0	0
410	**420**	6	0	0	0	0	0	0	0	0	0	0
420	**430**	7	0	0	0	0	0	0	0	0	0	0
430	**440**	8	0	0	0	0	0	0	0	0	0	0
440	**450**	9	0	0	0	0	0	0	0	0	0	0
450	**460**	10	0	0	0	0	0	0	0	0	0	0
460	**470**	11	0	0	0	0	0	0	0	0	0	0
470	**480**	12	0	0	0	0	0	0	0	0	0	0
480	**490**	13	0	0	0	0	0	0	0	0	0	0
490	**500**	14	0	0	0	0	0	0	0	0	0	0
500	**520**	15	0	0	0	0	0	0	0	0	0	0
520	**540**	17	1	0	0	0	0	0	0	0	0	0
540	**560**	19	3	0	0	0	0	0	0	0	0	0
560	**580**	21	5	0	0	0	0	0	0	0	0	0
580	**600**	23	7	0	0	0	0	0	0	0	0	0
600	**620**	25	9	0	0	0	0	0	0	0	0	0
620	**640**	27	11	0	0	0	0	0	0	0	0	0
640	**660**	29	13	0	0	0	0	0	0	0	0	0
660	**680**	31	15	0	0	0	0	0	0	0	0	0
680	**700**	33	17	0	0	0	0	0	0	0	0	0
700	**720**	35	19	2	0	0	0	0	0	0	0	0
720	**740**	37	21	4	0	0	0	0	0	0	0	0
740	**760**	39	23	6	0	0	0	0	0	0	0	0
760	**780**	41	25	8	0	0	0	0	0	0	0	0
780	**800**	43	27	10	0	0	0	0	0	0	0	0
800	**820**	45	29	12	0	0	0	0	0	0	0	0
820	**840**	47	31	14	0	0	0	0	0	0	0	0
840	**860**	49	33	16	0	0	0	0	0	0	0	0
860	**880**	51	35	18	1	0	0	0	0	0	0	0
880	**900**	53	37	20	3	0	0	0	0	0	0	0
900	**920**	55	39	22	5	0	0	0	0	0	0	0
920	**940**	57	41	24	7	0	0	0	0	0	0	0
940	**960**	59	43	26	9	0	0	0	0	0	0	0
960	**980**	61	45	28	11	0	0	0	0	0	0	0
980	**1,000**	63	47	30	13	0	0	0	0	0	0	0
1,000	**1,020**	65	49	32	15	0	0	0	0	0	0	0
1,020	**1,040**	67	51	34	17	0	0	0	0	0	0	0
1,040	**1,060**	69	53	36	19	2	0	0	0	0	0	0
1,060	**1,080**	71	55	38	21	4	0	0	0	0	0	0
1,080	**1,100**	73	57	40	23	6	0	0	0	0	0	0
1,100	**1,120**	75	59	42	25	8	0	0	0	0	0	0
1,120	**1,140**	77	61	44	27	10	0	0	0	0	0	0
1,140	**1,160**	80	63	46	29	12	0	0	0	0	0	0
1,160	**1,180**	83	65	48	31	14	0	0	0	0	0	0
1,180	**1,200**	86	67	50	33	16	0	0	0	0	0	0
1,200	**1,220**	89	69	52	35	18	1	0	0	0	0	0
1,220	**1,240**	92	71	54	37	20	3	0	0	0	0	0
1,240	**1,260**	95	73	56	39	22	5	0	0	0	0	0
1,260	**1,280**	98	75	58	41	24	7	0	0	0	0	0
1,280	**1,300**	101	77	60	43	26	9	0	0	0	0	0
1,300	**1,320**	104	79	62	45	28	11	0	0	0	0	0
1,320	**1,340**	107	82	64	47	30	13	0	0	0	0	0
1,340	**1,360**	110	85	66	49	32	15	0	0	0	0	0
1,360	**1,380**	113	88	68	51	34	17	0	0	0	0	0
1,380	**1,400**	116	91	70	53	36	19	2	0	0	0	0
1,400	**1,420**	119	94	72	55	38	21	4	0	0	0	0
1,420	**1,440**	122	97	74	57	40	23	6	0	0	0	0
1,440	**1,460**	125	100	76	59	42	25	8	0	0	0	0
1,460	**1,480**	128	103	78	61	44	27	10	0	0	0	0
1,480	**1,500**	131	106	81	63	46	29	12	0	0	0	0
1,500	**1,520**	134	109	84	65	48	31	14	0	0	0	0
1,520	**1,540**	137	112	87	67	50	33	16	0	0	0	0
1,540	**1,560**	140	115	90	69	52	35	18	1	0	0	0
1,560	**1,580**	143	118	93	71	54	37	20	3	0	0	0
1,580	**1,600**	146	121	96	73	56	39	22	5	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1,600	**$1,620**	$149	$124	$99	$75	$58	$41	$24	$7	$0	$0	$0
1,620	**1,640**	152	127	102	77	60	43	26	9	0	0	0
1,640	**1,660**	155	130	105	79	62	45	28	11	0	0	0
1,660	**1,680**	158	133	108	82	64	47	30	13	0	0	0
1,680	**1,700**	161	136	111	85	66	49	32	15	0	0	0
1,700	**1,720**	164	139	114	88	68	51	34	17	0	0	0
1,720	**1,740**	167	142	117	91	70	53	36	19	2	0	0
1,740	**1,760**	170	145	120	94	72	55	38	21	4	0	0
1,760	**1,780**	173	148	123	97	74	57	40	23	6	0	0
1,780	**1,800**	176	151	126	100	76	59	42	25	8	0	0
1,800	**1,820**	179	154	129	103	78	61	44	27	10	0	0
1,820	**1,840**	182	157	132	106	81	63	46	29	12	0	0
1,840	**1,860**	185	160	135	109	84	65	48	31	14	0	0
1,860	**1,880**	188	163	138	112	87	67	50	33	16	0	0
1,880	**1,900**	191	166	141	115	90	69	52	35	18	2	0
1,900	**1,920**	194	169	144	118	93	71	54	37	20	4	0
1,920	**1,940**	197	172	147	121	96	73	56	39	22	6	0
1,940	**1,960**	200	175	150	124	99	75	58	41	24	8	0
1,960	**1,980**	203	178	153	127	102	77	60	43	26	10	0
1,980	**2,000**	206	181	156	130	105	80	62	45	28	12	0
2,000	**2,020**	209	184	159	133	108	83	64	47	30	14	0
2,020	**2,040**	212	187	162	136	111	86	66	49	32	16	0
2,040	**2,060**	215	190	165	139	114	89	68	51	34	18	1
2,060	**2,080**	218	193	168	142	117	92	70	53	36	20	3
2,080	**2,100**	221	196	171	145	120	95	72	55	38	22	5
2,100	**2,120**	224	199	174	148	123	98	74	57	40	24	7
2,120	**2,140**	227	202	177	151	126	101	76	59	42	26	9
2,140	**2,160**	230	205	180	154	129	104	79	61	44	28	11
2,160	**2,180**	233	208	183	157	132	107	82	63	46	30	13
2,180	**2,200**	236	211	186	160	135	110	85	65	48	32	15
2,200	**2,220**	239	214	189	163	138	113	88	67	50	34	17
2,220	**2,240**	242	217	192	166	141	116	91	69	52	36	19
2,240	**2,260**	245	220	195	169	144	119	94	71	54	38	21
2,260	**2,280**	248	223	198	172	147	122	97	73	56	40	23
2,280	**2,300**	251	226	201	175	150	125	100	75	58	42	25
2,300	**2,320**	254	229	204	178	153	128	103	77	60	44	27
2,320	**2,340**	257	232	207	181	156	131	106	80	62	46	29
2,340	**2,360**	260	235	210	184	159	134	109	83	64	48	31
2,360	**2,380**	263	238	213	187	162	137	112	86	66	50	33
2,380	**2,400**	266	241	216	190	165	140	115	89	68	52	35
2,400	**2,420**	269	244	219	193	168	143	118	92	70	54	37
2,420	**2,440**	272	247	222	196	171	146	121	95	72	56	39
2,440	**2,460**	275	250	225	199	174	149	124	98	74	58	41
2,460	**2,480**	278	253	228	202	177	152	127	101	76	60	43
2,480	**2,500**	281	256	231	205	180	155	130	104	79	62	45
2,500	**2,520**	284	259	234	208	183	158	133	107	82	64	47
2,520	**2,540**	287	262	237	211	186	161	136	110	85	66	49
2,540	**2,560**	290	265	240	214	189	164	139	113	88	68	51
2,560	**2,580**	293	268	243	217	192	167	142	116	91	70	53
2,580	**2,600**	296	271	246	220	195	170	145	119	94	72	55
2,600	**2,620**	299	274	249	223	198	173	148	122	97	74	57
2,620	**2,640**	302	277	252	226	201	176	151	125	100	76	59
2,640	**2,660**	305	280	255	229	204	179	154	128	103	78	61
2,660	**2,680**	308	283	258	232	207	182	157	131	106	81	63
2,680	**2,700**	311	286	261	235	210	185	160	134	109	84	65
2,700	**2,720**	314	289	264	238	213	188	163	137	112	87	67
2,720	**2,740**	317	292	267	241	216	191	166	140	115	90	69
2,740	**2,760**	320	295	270	244	219	194	169	143	118	93	71
2,760	**2,780**	323	298	273	247	222	197	172	146	121	96	73
2,780	**2,800**	326	301	276	250	225	200	175	149	124	99	75
2,800	**2,820**	329	304	279	253	228	203	178	152	127	102	77
2,820	**2,840**	332	307	282	256	231	206	181	155	130	105	79
2,840	**2,860**	335	310	285	259	234	209	184	158	133	108	82
2,860	**2,880**	338	313	288	262	237	212	187	161	136	111	85
2,880	**2,900**	341	316	291	265	240	215	190	164	139	114	88
2,900	**2,920**	344	319	294	268	243	218	193	167	142	117	91

$2,920 and over Use Table 3(b) for a **MARRIED person** on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$ 0	**$220**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
220	**230**	4	0	0	0	0	0	0	0	0	0	0
230	**240**	5	0	0	0	0	0	0	0	0	0	0
240	**250**	6	0	0	0	0	0	0	0	0	0	0
250	**260**	7	0	0	0	0	0	0	0	0	0	0
260	**270**	8	0	0	0	0	0	0	0	0	0	0
270	**280**	9	0	0	0	0	0	0	0	0	0	0
280	**290**	10	0	0	0	0	0	0	0	0	0	0
290	**300**	11	0	0	0	0	0	0	0	0	0	0
300	**320**	12	0	0	0	0	0	0	0	0	0	0
320	**340**	14	0	0	0	0	0	0	0	0	0	0
340	**360**	16	0	0	0	0	0	0	0	0	0	0
360	**380**	18	0	0	0	0	0	0	0	0	0	0
380	**400**	20	0	0	0	0	0	0	0	0	0	0
400	**420**	22	0	0	0	0	0	0	0	0	0	0
420	**440**	24	0	0	0	0	0	0	0	0	0	0
440	**460**	26	0	0	0	0	0	0	0	0	0	0
460	**480**	28	0	0	0	0	0	0	0	0	0	0
480	**500**	30	0	0	0	0	0	0	0	0	0	0
500	**520**	32	0	0	0	0	0	0	0	0	0	0
520	**540**	34	1	0	0	0	0	0	0	0	0	0
540	**560**	36	3	0	0	0	0	0	0	0	0	0
560	**580**	38	5	0	0	0	0	0	0	0	0	0
580	**600**	40	7	0	0	0	0	0	0	0	0	0
600	**640**	43	10	0	0	0	0	0	0	0	0	0
640	**680**	47	14	0	0	0	0	0	0	0	0	0
680	**720**	51	18	0	0	0	0	0	0	0	0	0
720	**760**	55	22	0	0	0	0	0	0	0	0	0
760	**800**	59	26	0	0	0	0	0	0	0	0	0
800	**840**	63	30	0	0	0	0	0	0	0	0	0
840	**880**	67	34	0	0	0	0	0	0	0	0	0
880	**920**	71	38	4	0	0	0	0	0	0	0	0
920	**960**	75	42	8	0	0	0	0	0	0	0	0
960	**1,000**	80	46	12	0	0	0	0	0	0	0	0
1,000	**1,040**	86	50	16	0	0	0	0	0	0	0	0
1,040	**1,080**	92	54	20	0	0	0	0	0	0	0	0
1,080	**1,120**	98	58	24	0	0	0	0	0	0	0	0
1,120	**1,160**	104	62	28	0	0	0	0	0	0	0	0
1,160	**1,200**	110	66	32	0	0	0	0	0	0	0	0
1,200	**1,240**	116	70	36	2	0	0	0	0	0	0	0
1,240	**1,280**	122	74	40	6	0	0	0	0	0	0	0
1,280	**1,320**	128	78	44	10	0	0	0	0	0	0	0
1,320	**1,360**	134	84	48	14	0	0	0	0	0	0	0
1,360	**1,400**	140	90	52	18	0	0	0	0	0	0	0
1,400	**1,440**	146	96	56	22	0	0	0	0	0	0	0
1,440	**1,480**	152	102	60	26	0	0	0	0	0	0	0
1,480	**1,520**	158	108	64	30	0	0	0	0	0	0	0
1,520	**1,560**	164	114	68	34	0	0	0	0	0	0	0
1,560	**1,600**	170	120	72	38	4	0	0	0	0	0	0
1,600	**1,640**	176	126	76	42	8	0	0	0	0	0	0
1,640	**1,680**	182	132	81	46	12	0	0	0	0	0	0
1,680	**1,720**	188	138	87	50	16	0	0	0	0	0	0
1,720	**1,760**	194	144	93	54	20	0	0	0	0	0	0
1,760	**1,800**	200	150	99	58	24	0	0	0	0	0	0
1,800	**1,840**	206	156	105	62	28	0	0	0	0	0	0
1,840	**1,880**	212	162	111	66	32	0	0	0	0	0	0
1,880	**1,920**	218	168	117	70	36	3	0	0	0	0	0
1,920	**1,960**	224	174	123	74	40	7	0	0	0	0	0
1,960	**2,000**	230	180	129	78	44	11	0	0	0	0	0
2,000	**2,040**	236	186	135	84	48	15	0	0	0	0	0
2,040	**2,080**	242	192	141	90	52	19	0	0	0	0	0
2,080	**2,120**	248	198	147	96	56	23	0	0	0	0	0
2,120	**2,160**	254	204	153	102	60	27	0	0	0	0	0
2,160	**2,200**	260	210	159	108	64	31	0	0	0	0	0
2,200	**2,240**	266	216	165	114	68	35	1	0	0	0	0
2,240	**2,280**	272	222	171	120	72	39	5	0	0	0	0
2,280	**2,320**	278	228	177	126	76	43	9	0	0	0	0
2,320	**2,360**	284	234	183	132	82	47	13	0	0	0	0
2,360	**2,400**	290	240	189	138	88	51	17	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$2,400	**$2,440**	$296	$246	$195	$144	$94	$55	$21	$0	$0	$0	$0
2,440	**2,480**	302	252	201	150	100	59	25	0	0	0	0
2,480	**2,520**	308	258	207	156	106	63	29	0	0	0	0
2,520	**2,560**	314	264	213	162	112	67	33	0	0	0	0
2,560	**2,600**	320	270	219	168	118	71	37	3	0	0	0
2,600	**2,640**	326	276	225	174	124	75	41	7	0	0	0
2,640	**2,680**	332	282	231	180	130	79	45	11	0	0	0
2,680	**2,720**	338	288	237	186	136	85	49	15	0	0	0
2,720	**2,760**	344	294	243	192	142	91	53	19	0	0	0
2,760	**2,800**	350	300	249	198	148	97	57	23	0	0	0
2,800	**2,840**	356	306	255	204	154	103	61	27	0	0	0
2,840	**2,880**	362	312	261	210	160	109	65	31	0	0	0
2,880	**2,920**	368	318	267	216	166	115	69	35	1	0	0
2,920	**2,960**	374	324	273	222	172	121	73	39	5	0	0
2,960	**3,000**	380	330	279	228	178	127	77	43	9	0	0
3,000	**3,040**	386	336	285	234	184	133	82	47	13	0	0
3,040	**3,080**	392	342	291	240	190	139	88	51	17	0	0
3,080	**3,120**	398	348	297	246	196	145	94	55	21	0	0
3,120	**3,160**	404	354	303	252	202	151	100	59	25	0	0
3,160	**3,200**	410	360	309	258	208	157	106	63	29	0	0
3,200	**3,240**	416	366	315	264	214	163	112	67	33	0	0
3,240	**3,280**	422	372	321	270	220	169	118	71	37	4	0
3,280	**3,320**	428	378	327	276	226	175	124	75	41	8	0
3,320	**3,360**	436	384	333	282	232	181	130	80	45	12	0
3,360	**3,400**	446	390	339	288	238	187	136	86	49	16	0
3,400	**3,440**	456	396	345	294	244	193	142	92	53	20	0
3,440	**3,480**	466	402	351	300	250	199	148	98	57	24	0
3,480	**3,520**	476	408	357	306	256	205	154	104	61	28	0
3,520	**3,560**	486	414	363	312	262	211	160	110	65	32	0
3,560	**3,600**	496	420	369	318	268	217	166	116	69	36	2
3,600	**3,640**	506	426	375	324	274	223	172	122	73	40	6
3,640	**3,680**	516	432	381	330	280	229	178	128	77	44	10
3,680	**3,720**	526	441	387	336	286	235	184	134	83	48	14
3,720	**3,760**	536	451	393	342	292	241	190	140	89	52	18
3,760	**3,800**	546	461	399	348	298	247	196	146	95	56	22
3,800	**3,840**	556	471	405	354	304	253	202	152	101	60	26
3,840	**3,880**	566	481	411	360	310	259	208	158	107	64	30
3,880	**3,920**	576	491	417	366	316	265	214	164	113	68	34
3,920	**3,960**	586	501	423	372	322	271	220	170	119	72	38
3,960	**4,000**	596	511	429	378	328	277	226	176	125	76	42
4,000	**4,040**	606	521	437	384	334	283	232	182	131	81	46
4,040	**4,080**	616	531	447	390	340	289	238	188	137	87	50
4,080	**4,120**	626	541	457	396	346	295	244	194	143	93	54
4,120	**4,160**	636	551	467	402	352	301	250	200	149	99	58
4,160	**4,200**	646	561	477	408	358	307	256	206	155	105	62
4,200	**4,240**	656	571	487	414	364	313	262	212	161	111	66
4,240	**4,280**	666	581	497	420	370	319	268	218	167	117	70
4,280	**4,320**	676	591	507	426	376	325	274	224	173	123	74
4,320	**4,360**	686	601	517	433	382	331	280	230	179	129	78
4,360	**4,400**	696	611	527	443	388	337	286	236	185	135	84
4,400	**4,440**	706	621	537	453	394	343	292	242	191	141	90
4,440	**4,480**	716	631	547	463	400	349	298	248	197	147	96
4,480	**4,520**	726	641	557	473	406	355	304	254	203	153	102
4,520	**4,560**	736	651	567	483	412	361	310	260	209	159	108
4,560	**4,600**	746	661	577	493	418	367	316	266	215	165	114
4,600	**4,640**	756	671	587	503	424	373	322	272	221	171	120
4,640	**4,680**	766	681	597	513	430	379	328	278	227	177	126
4,680	**4,720**	776	691	607	523	438	385	334	284	233	183	132
4,720	**4,760**	786	701	617	533	448	391	340	290	239	189	138
4,760	**4,800**	796	711	627	543	458	397	346	296	245	195	144
4,800	**4,840**	806	721	637	553	468	403	352	302	251	201	150
4,840	**4,880**	816	731	647	563	478	409	358	308	257	207	156
4,880	**4,920**	826	741	657	573	488	415	364	314	263	213	162
4,920	**4,960**	836	751	667	583	498	421	370	320	269	219	168
4,960	**5,000**	846	761	677	593	508	427	376	326	275	225	174
5,000	**5,040**	856	771	687	603	518	434	382	332	281	231	180
5,040	**5,080**	866	781	697	613	528	444	388	338	287	237	186

$5,080 and over Use Table 4(a) for a **SINGLE person** on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$ 0	**$720**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
720	**760**	3	0	0	0	0	0	0	0	0	0	0
760	**800**	7	0	0	0	0	0	0	0	0	0	0
800	**840**	11	0	0	0	0	0	0	0	0	0	0
840	**880**	15	0	0	0	0	0	0	0	0	0	0
880	**920**	19	0	0	0	0	0	0	0	0	0	0
920	**960**	23	0	0	0	0	0	0	0	0	0	0
960	**1,000**	27	0	0	0	0	0	0	0	0	0	0
1,000	**1,040**	31	0	0	0	0	0	0	0	0	0	0
1,040	**1,080**	35	1	0	0	0	0	0	0	0	0	0
1,080	**1,120**	39	5	0	0	0	0	0	0	0	0	0
1,120	**1,160**	43	9	0	0	0	0	0	0	0	0	0
1,160	**1,200**	47	13	0	0	0	0	0	0	0	0	0
1,200	**1,240**	51	17	0	0	0	0	0	0	0	0	0
1,240	**1,280**	55	21	0	0	0	0	0	0	0	0	0
1,280	**1,320**	59	25	0	0	0	0	0	0	0	0	0
1,320	**1,360**	63	29	0	0	0	0	0	0	0	0	0
1,360	**1,400**	67	33	0	0	0	0	0	0	0	0	0
1,400	**1,440**	71	37	3	0	0	0	0	0	0	0	0
1,440	**1,480**	75	41	7	0	0	0	0	0	0	0	0
1,480	**1,520**	79	45	11	0	0	0	0	0	0	0	0
1,520	**1,560**	83	49	15	0	0	0	0	0	0	0	0
1,560	**1,600**	87	53	19	0	0	0	0	0	0	0	0
1,600	**1,640**	91	57	23	0	0	0	0	0	0	0	0
1,640	**1,680**	95	61	27	0	0	0	0	0	0	0	0
1,680	**1,720**	99	65	31	0	0	0	0	0	0	0	0
1,720	**1,760**	103	69	35	2	0	0	0	0	0	0	0
1,760	**1,800**	107	73	39	6	0	0	0	0	0	0	0
1,800	**1,840**	111	77	43	10	0	0	0	0	0	0	0
1,840	**1,880**	115	81	47	14	0	0	0	0	0	0	0
1,880	**1,920**	119	85	51	18	0	0	0	0	0	0	0
1,920	**1,960**	123	89	55	22	0	0	0	0	0	0	0
1,960	**2,000**	127	93	59	26	0	0	0	0	0	0	0
2,000	**2,040**	131	97	63	30	0	0	0	0	0	0	0
2,040	**2,080**	135	101	67	34	0	0	0	0	0	0	0
2,080	**2,120**	139	105	71	38	4	0	0	0	0	0	0
2,120	**2,160**	143	109	75	42	8	0	0	0	0	0	0
2,160	**2,200**	147	113	79	46	12	0	0	0	0	0	0
2,200	**2,240**	151	117	83	50	16	0	0	0	0	0	0
2,240	**2,280**	155	121	87	54	20	0	0	0	0	0	0
2,280	**2,320**	161	125	91	58	24	0	0	0	0	0	0
2,320	**2,360**	167	129	95	62	28	0	0	0	0	0	0
2,360	**2,400**	173	133	99	66	32	0	0	0	0	0	0
2,400	**2,440**	179	137	103	70	36	2	0	0	0	0	0
2,440	**2,480**	185	141	107	74	40	6	0	0	0	0	0
2,480	**2,520**	191	145	111	78	44	10	0	0	0	0	0
2,520	**2,560**	197	149	115	82	48	14	0	0	0	0	0
2,560	**2,600**	203	153	119	86	52	18	0	0	0	0	0
2,600	**2,640**	209	158	123	90	56	22	0	0	0	0	0
2,640	**2,680**	215	164	127	94	60	26	0	0	0	0	0
2,680	**2,720**	221	170	131	98	64	30	0	0	0	0	0
2,720	**2,760**	227	176	135	102	68	34	0	0	0	0	0
2,760	**2,800**	233	182	139	106	72	38	4	0	0	0	0
2,800	**2,840**	239	188	143	110	76	42	8	0	0	0	0
2,840	**2,880**	245	194	147	114	80	46	12	0	0	0	0
2,880	**2,920**	251	200	151	118	84	50	16	0	0	0	0
2,920	**2,960**	257	206	156	122	88	54	20	0	0	0	0
2,960	**3,000**	263	212	162	126	92	58	24	0	0	0	0
3,000	**3,040**	269	218	168	130	96	62	28	0	0	0	0
3,040	**3,080**	275	224	174	134	100	66	32	0	0	0	0
3,080	**3,120**	281	230	180	138	104	70	36	3	0	0	0
3,120	**3,160**	287	236	186	142	108	74	40	7	0	0	0
3,160	**3,200**	293	242	192	146	112	78	44	11	0	0	0
3,200	**3,240**	299	248	198	150	116	82	48	15	0	0	0
3,240	**3,280**	305	254	204	154	120	86	52	19	0	0	0
3,280	**3,320**	311	260	210	159	124	90	56	23	0	0	0
3,320	**3,360**	317	266	216	165	128	94	60	27	0	0	0
3,360	**3,400**	323	272	222	171	132	98	64	31	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$3,400	**$3,440**	$329	$278	$228	$177	$136	$102	$68	$35	$1	$0	$0
3,440	**3,480**	335	284	234	183	140	106	72	39	5	0	0
3,480	**3,520**	341	290	240	189	144	110	76	43	9	0	0
3,520	**3,560**	347	296	246	195	148	114	80	47	13	0	0
3,560	**3,600**	353	302	252	201	152	118	84	51	17	0	0
3,600	**3,640**	359	308	258	207	156	122	88	55	21	0	0
3,640	**3,680**	365	314	264	213	162	126	92	59	25	0	0
3,680	**3,720**	371	320	270	219	168	130	96	63	29	0	0
3,720	**3,760**	377	326	276	225	174	134	100	67	33	0	0
3,760	**3,800**	383	332	282	231	180	138	104	71	37	3	0
3,800	**3,840**	389	338	288	237	186	142	108	75	41	7	0
3,840	**3,880**	395	344	294	243	192	146	112	79	45	11	0
3,880	**3,920**	401	350	300	249	198	150	116	83	49	15	0
3,920	**3,960**	407	356	306	255	204	154	120	87	53	19	0
3,960	**4,000**	413	362	312	261	210	160	124	91	57	23	0
4,000	**4,040**	419	368	318	267	216	166	128	95	61	27	0
4,040	**4,080**	425	374	324	273	222	172	132	99	65	31	0
4,080	**4,120**	431	380	330	279	228	178	136	103	69	35	1
4,120	**4,160**	437	386	336	285	234	184	140	107	73	39	5
4,160	**4,200**	443	392	342	291	240	190	144	111	77	43	9
4,200	**4,240**	449	398	348	297	246	196	148	115	81	47	13
4,240	**4,280**	455	404	354	303	252	202	152	119	85	51	17
4,280	**4,320**	461	410	360	309	258	208	157	123	89	55	21
4,320	**4,360**	467	416	366	315	264	214	163	127	93	59	25
4,360	**4,400**	473	422	372	321	270	220	169	131	97	63	29
4,400	**4,440**	479	428	378	327	276	226	175	135	101	67	33
4,440	**4,480**	485	434	384	333	282	232	181	139	105	71	37
4,480	**4,520**	491	440	390	339	288	238	187	143	109	75	41
4,520	**4,560**	497	446	396	345	294	244	193	147	113	79	45
4,560	**4,600**	503	452	402	351	300	250	199	151	117	83	49
4,600	**4,640**	509	458	408	357	306	256	205	155	121	87	53
4,640	**4,680**	515	464	414	363	312	262	211	160	125	91	57
4,680	**4,720**	521	470	420	369	318	268	217	166	129	95	61
4,720	**4,760**	527	476	426	375	324	274	223	172	133	99	65
4,760	**4,800**	533	482	432	381	330	280	229	178	137	103	69
4,800	**4,840**	539	488	438	387	336	286	235	184	141	107	73
4,840	**4,880**	545	494	444	393	342	292	241	190	145	111	77
4,880	**4,920**	551	500	450	399	348	298	247	196	149	115	81
4,920	**4,960**	557	506	456	405	354	304	253	202	153	119	85
4,960	**5,000**	563	512	462	411	360	310	259	208	158	123	89
5,000	**5,040**	569	518	468	417	366	316	265	214	164	127	93
5,040	**5,080**	575	524	474	423	372	322	271	220	170	131	97
5,080	**5,120**	581	530	480	429	378	328	277	226	176	135	101
5,120	**5,160**	587	536	486	435	384	334	283	232	182	139	105
5,160	**5,200**	593	542	492	441	390	340	289	238	188	143	109
5,200	**5,240**	599	548	498	447	396	346	295	244	194	147	113
5,240	**5,280**	605	554	504	453	402	352	301	250	200	151	117
5,280	**5,320**	611	560	510	459	408	358	307	256	206	155	121
5,320	**5,360**	617	566	516	465	414	364	313	262	212	161	125
5,360	**5,400**	623	572	522	471	420	370	319	268	218	167	129
5,400	**5,440**	629	578	528	477	426	376	325	274	224	173	133
5,440	**5,480**	635	584	534	483	432	382	331	280	230	179	137
5,480	**5,520**	641	590	540	489	438	388	337	286	236	185	141
5,520	**5,560**	647	596	546	495	444	394	343	292	242	191	145
5,560	**5,600**	653	602	552	501	450	400	349	298	248	197	149
5,600	**5,640**	659	608	558	507	456	406	355	304	254	203	153
5,640	**5,680**	665	614	564	513	462	412	361	310	260	209	159
5,680	**5,720**	671	620	570	519	468	418	367	316	266	215	165
5,720	**5,760**	677	626	576	525	474	424	373	322	272	221	171
5,760	**5,800**	683	632	582	531	480	430	379	328	278	227	177
5,800	**5,840**	689	638	588	537	486	436	385	334	284	233	183
5,840	**5,880**	695	644	594	543	492	442	391	340	290	239	189
5,880	**5,920**	701	650	600	549	498	448	397	346	296	245	195
5,920	**5,960**	707	656	606	555	504	454	403	352	302	251	201
5,960	**6,000**	713	662	612	561	510	460	409	358	308	257	207
6,000	**6,040**	719	668	618	567	516	466	415	364	314	263	213
6,040	**6,080**	725	674	624	573	522	472	421	370	320	269	219
6,080	**6,120**	731	680	630	579	528	478	427	376	326	275	225

$6,120 and over Use Table 4(b) for a **MARRIED person** on page 44. Also see the instructions on page 42.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. Go to IRS.gov and click on the Filing tab to see your options.

Getting answers to your tax law questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to *www.irs.gov/Help-&-Resources* for a variety of tools that will help you with your taxes.
- Additionally, you may be able to access tax law information in your electronic filing software.

Tax forms and publications. You can download or print some of the forms and publications you may need on *www.irs.gov/formspubs*. Otherwise, you can go to *www.irs.gov/orderforms* to place an order and have forms mailed to you. You should receive your order within 10 business days.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools."
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

Understanding identity theft issues.

- Go to *www.irs.gov/uac/Identity-Protection* for information and videos.
- If you suspect you are a victim of tax-related identity theft, visit *www.irs.gov/identitytheft* to learn what steps you should take.

Making a tax payment. The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *www.irs.gov/payments* to make a payment using any of the following options.

- **Debit or credit card** (approved payment processors online or by phone).
- **Electronic Funds Withdrawal** (available during *e-file*).
- **Electronic Federal Tax Payment System** (best option for businesses; enrollment required).
- **Check or money order**.

IRS2Go provides access to mobile-friendly payment options. Simply download IRS2Go from Google Play, the Apple App Store, or the Amazon Appstore, and make your payments anytime, anywhere.

What if I can't pay now? Click on the "Pay Your Tax Bill" icon on IRS.gov for more information about these additional options.

- Apply for an *online payment agreement* to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the *Offer in Compromise Pre-Qualifier* to confirm your eligibility.

Understanding an IRS notice or letter. Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal *www.irsvideos.gov* contains video and audio presentations for individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages.
   a. *Spanish*.
   b. *Chinese*.
   c. *Vietnamese*.
   d. *Korean*.
   e. *Russian*.
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you

know and understand your rights under the *Taxpayer Bill of Rights*.

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach Us?

We have offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at *www.taxpayeradvocate.irs.gov*. You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at *www.taxpayeradvocate.irs.gov* can help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at *www.irs.gov/sams*.

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To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

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