

# 2019 Federal Tax Tables



The following tables are updated annually by the IRS and are provided within Circular E. Refer to these 2019 tables when determining federal income tax withholding throughout the textbook.

**Table 5. Percentage Method—2019 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 80.80
Biweekly . . . . .	161.50
Semimonthly . . . . .	175.00
Monthly . . . . .	350.00
Quarterly . . . . .	1,050.00
Semiannually . . . . .	2,100.00
Annually . . . . .	4,200.00
Daily or miscellaneous (each day of the payroll period) . . . . .	16.20

EVALUATION ONLY

**Percentage Method Tables for Income Tax Withholding**

**(For Wages Paid in 2019)**

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$73 . . . . .		\$0		Not over \$227 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$73	—\$260 . . . . .	\$0.00 plus 10%	—\$73	\$227	—\$600 . . . . .	\$0.00 plus 10%	—\$227
\$260	—\$832 . . . . .	\$18.70 plus 12%	—\$260	\$600	—\$1,745 . . . . .	\$37.30 plus 12%	—\$600
\$832	—\$1,692 . . . . .	\$87.34 plus 22%	—\$832	\$1,745	—\$3,465 . . . . .	\$174.70 plus 22%	—\$1,745
\$1,692	—\$3,164 . . . . .	\$276.54 plus 24%	—\$1,692	\$3,465	—\$6,409 . . . . .	\$553.10 plus 24%	—\$3,465
\$3,164	—\$3,998 . . . . .	\$629.82 plus 32%	—\$3,164	\$6,409	—\$8,077 . . . . .	\$1,259.66 plus 32%	—\$6,409
\$3,998	—\$9,887 . . . . .	\$896.70 plus 35%	—\$3,998	\$8,077	—\$12,003 . . . . .	\$1,793.42 plus 35%	—\$8,077
\$9,887	. . . . .	\$2,957.85 plus 37%	—\$9,887	\$12,003	. . . . .	\$3,167.52 plus 37%	—\$12,003

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$146 . . . . .		\$0		Not over \$454 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$146	—\$519 . . . . .	\$0.00 plus 10%	—\$146	\$454	—\$1,200 . . . . .	\$0.00 plus 10%	—\$454
\$519	—\$1,664 . . . . .	\$37.30 plus 12%	—\$519	\$1,200	—\$3,490 . . . . .	\$74.60 plus 12%	—\$1,200
\$1,664	—\$3,385 . . . . .	\$174.70 plus 22%	—\$1,664	\$3,490	—\$6,931 . . . . .	\$349.40 plus 22%	—\$3,490
\$3,385	—\$6,328 . . . . .	\$553.32 plus 24%	—\$3,385	\$6,931	—\$12,817 . . . . .	\$1,106.42 plus 24%	—\$6,931
\$6,328	—\$7,996 . . . . .	\$1,259.64 plus 32%	—\$6,328	\$12,817	—\$16,154 . . . . .	\$2,519.06 plus 32%	—\$12,817
\$7,996	—\$19,773 . . . . .	\$1,793.40 plus 35%	—\$7,996	\$16,154	—\$24,006 . . . . .	\$3,586.90 plus 35%	—\$16,154
\$19,773	. . . . .	\$5,915.35 plus 37%	—\$19,773	\$24,006	. . . . .	\$6,335.10 plus 37%	—\$24,006

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$158 . . . . .		\$0		Not over \$492 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$158	—\$563 . . . . .	\$0.00 plus 10%	—\$158	\$492	—\$1,300 . . . . .	\$0.00 plus 10%	—\$492
\$563	—\$1,803 . . . . .	\$40.50 plus 12%	—\$563	\$1,300	—\$3,781 . . . . .	\$80.80 plus 12%	—\$1,300
\$1,803	—\$3,667 . . . . .	\$189.30 plus 22%	—\$1,803	\$3,781	—\$7,508 . . . . .	\$378.52 plus 22%	—\$3,781
\$3,667	—\$6,855 . . . . .	\$599.38 plus 24%	—\$3,667	\$7,508	—\$13,885 . . . . .	\$1,198.46 plus 24%	—\$7,508
\$6,855	—\$8,663 . . . . .	\$1,364.50 plus 32%	—\$6,855	\$13,885	—\$17,500 . . . . .	\$2,728.94 plus 32%	—\$13,885
\$8,663	—\$21,421 . . . . .	\$1,943.06 plus 35%	—\$8,663	\$17,500	—\$26,006 . . . . .	\$3,885.74 plus 35%	—\$17,500
\$21,421	. . . . .	\$6,408.36 plus 37%	—\$21,421	\$26,006	. . . . .	\$6,862.84 plus 37%	—\$26,006

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$317 . . . . .		\$0		Not over \$983 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$317	—\$1,125 . . . . .	\$0.00 plus 10%	—\$317	\$983	—\$2,600 . . . . .	\$0.00 plus 10%	—\$983
\$1,125	—\$3,606 . . . . .	\$80.80 plus 12%	—\$1,125	\$2,600	—\$7,563 . . . . .	\$161.70 plus 12%	—\$2,600
\$3,606	—\$7,333 . . . . .	\$378.52 plus 22%	—\$3,606	\$7,563	—\$15,017 . . . . .	\$757.26 plus 22%	—\$7,563
\$7,333	—\$13,710 . . . . .	\$1,198.46 plus 24%	—\$7,333	\$15,017	—\$27,771 . . . . .	\$2,397.14 plus 24%	—\$15,017
\$13,710	—\$17,325 . . . . .	\$2,728.94 plus 32%	—\$13,710	\$27,771	—\$35,000 . . . . .	\$5,458.10 plus 32%	—\$27,771
\$17,325	—\$42,842 . . . . .	\$3,885.74 plus 35%	—\$17,325	\$35,000	—\$52,013 . . . . .	\$7,771.38 plus 35%	—\$35,000
\$42,842	. . . . .	\$12,816.69 plus 37%	—\$42,842	\$52,013	. . . . .	\$13,725.93 plus 37%	—\$52,013

**Percentage Method Tables for Income Tax Withholding (continued)**

**(For Wages Paid in 2019)**

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$950 . . . . .		\$0		Not over \$2,950 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$950	—\$3,375 . . .	\$0.00 plus 10%	—\$950	\$2,950	—\$7,800 . . .	\$0.00 plus 10%	—\$2,950
\$3,375	—\$10,819 . . .	\$242.50 plus 12%	—\$3,375	\$7,800	—\$22,688 . . .	\$485.00 plus 12%	—\$7,800
\$10,819	—\$22,000 . . .	\$1,135.78 plus 22%	—\$10,819	\$22,688	—\$45,050 . . .	\$2,271.56 plus 22%	—\$22,688
\$22,000	—\$41,131 . . .	\$3,595.60 plus 24%	—\$22,000	\$45,050	—\$83,313 . . .	\$7,191.20 plus 24%	—\$45,050
\$41,131	—\$51,975 . . .	\$8,187.04 plus 32%	—\$41,131	\$83,313	—\$105,000 . . .	\$16,374.32 plus 32%	—\$83,313
\$51,975	—\$128,525 . . .	\$11,657.12 plus 35%	—\$51,975	\$105,000	—\$156,038 . . .	\$23,314.16 plus 35%	—\$105,000
\$128,525		\$38,449.62 plus 37%	—\$128,525	\$156,038		\$41,177.46 plus 37%	—\$156,038

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,900 . . . . .		\$0		Not over \$5,900 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$1,900	—\$6,750 . . .	\$0.00 plus 10%	—\$1,900	\$5,900	—\$15,600 . . .	\$0.00 plus 10%	—\$5,900
\$6,750	—\$21,638 . . .	\$485.00 plus 12%	—\$6,750	\$15,600	—\$45,375 . . .	\$970.00 plus 12%	—\$15,600
\$21,638	—\$44,000 . . .	\$2,271.56 plus 22%	—\$21,638	\$45,375	—\$90,100 . . .	\$4,543.00 plus 22%	—\$45,375
\$44,000	—\$82,263 . . .	\$7,191.20 plus 24%	—\$44,000	\$90,100	—\$166,625 . . .	\$14,382.50 plus 24%	—\$90,100
\$82,263	—\$103,950 . . .	\$16,374.32 plus 32%	—\$82,263	\$166,625	—\$210,000 . . .	\$32,748.50 plus 32%	—\$166,625
\$103,950	—\$257,050 . . .	\$23,314.16 plus 35%	—\$103,950	\$210,000	—\$312,075 . . .	\$46,628.50 plus 35%	—\$210,000
\$257,050		\$76,899.16 plus 37%	—\$257,050	\$312,075		\$82,354.75 plus 37%	—\$312,075

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,800 . . . . .		\$0		Not over \$11,800 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$3,800	—\$13,500 . . .	\$0.00 plus 10%	—\$3,800	\$11,800	—\$31,200 . . .	\$0.00 plus 10%	—\$11,800
\$13,500	—\$43,275 . . .	\$970.00 plus 12%	—\$13,500	\$31,200	—\$90,750 . . .	\$1,940.00 plus 12%	—\$31,200
\$43,275	—\$88,000 . . .	\$4,543.00 plus 22%	—\$43,275	\$90,750	—\$180,200 . . .	\$9,086.00 plus 22%	—\$90,750
\$88,000	—\$164,525 . . .	\$14,382.50 plus 24%	—\$88,000	\$180,200	—\$333,250 . . .	\$28,765.00 plus 24%	—\$180,200
\$164,525	—\$207,900 . . .	\$32,748.50 plus 32%	—\$164,525	\$333,250	—\$420,000 . . .	\$65,497.00 plus 32%	—\$333,250
\$207,900	—\$514,100 . . .	\$46,628.50 plus 35%	—\$207,900	\$420,000	—\$624,150 . . .	\$93,257.00 plus 35%	—\$420,000
\$514,100		\$153,798.50 plus 37%	—\$514,100	\$624,150		\$164,709.50 plus 37%	—\$624,150

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$14.60 . . . . .		\$0		Not over \$45.40 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$14.60	—\$51.90 . . .	\$0.00 plus 10%	—\$14.60	\$45.40	—\$120.00 . . .	\$0.00 plus 10%	—\$45.40
\$51.90	—\$166.40 . . .	\$3.73 plus 12%	—\$51.90	\$120.00	—\$349.00 . . .	\$7.46 plus 12%	—\$120.00
\$166.40	—\$338.50 . . .	\$17.47 plus 22%	—\$166.40	\$349.00	—\$693.10 . . .	\$34.94 plus 22%	—\$349.00
\$338.50	—\$632.80 . . .	\$55.33 plus 24%	—\$338.50	\$693.10	—\$1,281.70 . . .	\$110.64 plus 24%	—\$693.10
\$632.80	—\$799.60 . . .	\$125.96 plus 32%	—\$632.80	\$1,281.70	—\$1,615.40 . . .	\$251.90 plus 32%	—\$1,281.70
\$799.60	—\$1,977.30 . . .	\$179.34 plus 35%	—\$799.60	\$1,615.40	—\$2,400.60 . . .	\$358.68 plus 35%	—\$1,615.40
\$1,977.30		\$591.54 plus 37%	—\$1,977.30	\$2,400.60		\$633.50 plus 37%	—\$2,400.60

## Wage Bracket Method Tables for Income Tax Withholding

### SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

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	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	84	1	0	0	0	0	0	0	0	0	0	0
84	95	2	0	0	0	0	0	0	0	0	0	0
95	106	3	0	0	0	0	0	0	0	0	0	0
106	117	4	0	0	0	0	0	0	0	0	0	0
117	128	5	0	0	0	0	0	0	0	0	0	0
128	139	6	0	0	0	0	0	0	0	0	0	0
139	150	7	0	0	0	0	0	0	0	0	0	0
150	161	8	0	0	0	0	0	0	0	0	0	0
161	172	9	1	0	0	0	0	0	0	0	0	0
172	183	10	2	0	0	0	0	0	0	0	0	0
183	194	12	3	0	0	0	0	0	0	0	0	0
194	205	13	5	0	0	0	0	0	0	0	0	0
205	216	14	6	0	0	0	0	0	0	0	0	0
216	227	15	7	0	0	0	0	0	0	0	0	0
227	238	16	8	0	0	0	0	0	0	0	0	0
238	249	17	9	1	0	0	0	0	0	0	0	0
249	260	18	10	2	0	0	0	0	0	0	0	0
260	271	19	11	3	0	0	0	0	0	0	0	0
271	282	21	12	4	0	0	0	0	0	0	0	0
282	293	22	13	5	0	0	0	0	0	0	0	0
293	304	23	14	6	0	0	0	0	0	0	0	0
304	315	25	16	7	0	0	0	0	0	0	0	0
315	326	26	17	9	1	0	0	0	0	0	0	0
326	337	27	18	10	2	0	0	0	0	0	0	0
337	348	29	19	11	3	0	0	0	0	0	0	0
348	359	30	20	12	4	0	0	0	0	0	0	0
359	370	31	22	13	5	0	0	0	0	0	0	0
370	381	33	23	14	6	0	0	0	0	0	0	0
381	392	34	24	15	7	0	0	0	0	0	0	0
392	403	35	26	16	8	0	0	0	0	0	0	0
403	414	37	27	17	9	1	0	0	0	0	0	0
414	425	38	28	18	10	2	0	0	0	0	0	0
425	436	39	29	20	12	3	0	0	0	0	0	0
436	447	40	31	21	13	5	0	0	0	0	0	0
447	458	42	32	22	14	6	0	0	0	0	0	0
458	469	43	33	24	15	7	0	0	0	0	0	0
469	480	44	35	25	16	8	0	0	0	0	0	0
480	491	46	36	26	17	9	1	0	0	0	0	0
491	502	47	37	28	18	10	2	0	0	0	0	0
502	513	48	39	29	19	11	3	0	0	0	0	0
513	524	50	40	30	21	12	4	0	0	0	0	0
524	535	51	41	32	23	13	5	0	0	0	0	0
535	546	52	43	33	23	14	6	0	0	0	0	0
546	557	54	44	34	25	16	7	0	0	0	0	0
557	568	55	45	36	26	17	9	0	0	0	0	0
568	579	56	47	37	27	18	10	2	0	0	0	0
579	590	58	48	38	29	19	11	3	0	0	0	0
590	601	59	49	40	30	20	12	4	0	0	0	0
601	612	60	51	41	31	22	13	5	0	0	0	0
612	623	62	52	42	33	23	14	6	0	0	0	0
623	634	63	53	44	34	24	15	7	0	0	0	0
634	645	64	55	45	35	25	16	8	0	0	0	0
645	656	66	56	46	36	27	17	9	1	0	0	0
656	667	67	57	47	38	28	18	10	2	0	0	0
667	678	68	59	49	39	29	20	11	3	0	0	0
678	689	70	60	50	40	31	21	13	5	0	0	0
689	700	71	61	51	42	32	22	14	6	0	0	0
700	711	72	62	53	43	33	24	15	7	0	0	0
711	722	73	64	54	44	35	25	16	8	0	0	0
722	733	75	65	55	46	36	26	17	9	1	0	0
733	744	76	66	57	47	37	28	18	10	2	0	0
744	755	77	68	58	48	39	29	19	11	3	0	0
755	766	79	69	59	50	40	30	21	12	4	0	0
766	777	80	70	61	51	41	32	22	13	5	0	0
777	788	81	72	62	52	43	33	23	14	6	0	0
788	799	83	73	63	54	44	34	25	16	7	0	0
799	810	84	74	65	55	45	36	26	17	9	0	0
810	821	85	76	66	56	47	37	27	18	10	2	0
821	832	87	77	67	58	48	38	29	19	11	3	0

## Wage Bracket Method Tables for Income Tax Withholding

### SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

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—										
832	843	89	78	69	59	49	40	30	20	12	4	0
843	854	91	80	70	60	51	41	31	21	13	5	0
854	865	93	81	71	62	52	42	32	23	14	6	0
865	876	96	82	73	63	53	43	34	24	15	7	0
876	887	98	84	74	64	55	45	35	25	16	8	0
887	898	101	85	75	66	56	46	36	27	17	9	1
898	909	103	86	77	67	57	47	38	28	18	10	2
909	920	105	88	78	68	58	48	39	29	20	11	3
920	931	108	90	79	69	60	50	40	31	21	13	4
931	942	110	93	80	71	61	51	42	32	22	14	6
942	953	113	95	82	72	62	53	43	33	24	15	7
953	964	115	97	83	73	64	54	44	35	25	16	8
964	975	118	100	84	75	65	55	46	36	26	17	9
975	986	120	102	86	76	66	57	47	37	28	18	10
986	997	122	105	87	77	68	58	48	39	29	19	11
997	1,008	125	107	89	79	69	59	50	40	30	21	12
1,008	1,019	127	109	92	80	70	61	51	41	32	22	13
1,019	1,030	130	112	94	81	72	62	52	43	33	23	14
1,030	1,041	132	114	97	83	73	63	54	44	34	25	15
1,041	1,052	135	117	99	84	74	65	55	45	36	26	17
1,052	1,063	137	119	101	85	76	66	56	47	37	27	18
1,063	1,074	139	122	104	87	77	67	58	48	38	28	19
1,074	1,085	142	124	106	88	78	69	59	49	40	30	20
1,085	1,096	144	126	109	91	80	70	60	51	41	31	21
1,096	1,107	147	129	111	93	81	71	62	52	42	32	23
1,107	1,118	149	131	113	96	82	73	63	53	43	34	24
1,118	1,129	151	134	116	98	84	74	64	54	45	35	25
1,129	1,140	154	136	118	101	85	75	65	56	46	36	27
1,140	1,151	156	139	121	103	86	76	67	57	47	38	28
1,151	1,162	159	141	123	105	88	78	68	58	49	39	29
1,162	1,173	161	143	126	108	90	79	69	60	50	40	31
1,173	1,184	164	146	128	110	92	80	71	61	51	42	32
1,184	1,195	166	148	130	113	95	82	72	62	53	43	33
1,195	1,206	168	151	133	115	97	83	73	64	54	44	35
1,206	1,217	171	153	135	118	100	84	75	65	55	46	36
1,217	1,228	173	155	138	120	102	86	76	66	57	47	37
1,228	1,239	176	158	140	122	105	87	77	68	58	48	39
1,239	1,250	178	160	143	125	107	89	79	69	59	50	40
1,250	1,261	180	163	145	127	109	92	80	70	61	51	41
1,261	1,272	183	165	147	130	112	94	81	72	62	52	43
1,272	1,283	185	168	150	132	114	96	83	73	63	54	44
1,283	1,294	188	170	152	134	117	99	84	74	65	55	45
1,294	1,305	190	172	155	137	119	101	85	76	66	56	47
1,305	1,316	193	175	157	139	122	104	87	77	67	58	48
1,316	1,327	195	177	159	142	124	106	88	78	69	59	49
1,327	1,338	197	180	162	144	126	109	91	80	70	60	50
1,338	1,349	200	182	164	147	129	111	93	81	71	61	52
1,349	1,360	202	184	167	149	131	113	96	82	73	63	53
1,360	1,371	205	187	169	151	134	116	98	84	74	64	54
1,371	1,382	207	189	172	154	136	118	100	85	75	65	56
1,382	1,393	210	192	174	156	138	121	103	86	76	67	57
1,393	1,404	212	194	176	159	141	123	105	88	78	68	58
1,404	1,415	214	197	179	161	143	126	108	90	79	69	60
1,415	1,426	217	199	181	163	146	128	110	92	80	71	61
1,426	1,437	219	201	184	166	148	130	113	95	82	72	62
1,437	1,448	222	204	186	168	151	133	115	97	83	73	64
1,448	1,459	224	206	189	171	153	135	117	100	84	75	65
1,459	1,470	226	209	191	173	155	138	120	102	86	76	66
1,470	1,481	229	211	193	176	158	140	122	105	87	77	68
1,481	1,492	231	214	196	178	160	142	125	107	89	79	69
1,492	1,503	234	216	198	180	163	145	127	109	92	80	70
1,503	1,514	236	218	201	183	165	147	130	112	94	81	72
1,514	1,525	239	221	203	185	167	150	132	114	96	83	73
1,525	1,536	241	223	205	188	170	152	134	117	99	84	74
1,536	1,547	243	226	208	190	172	155	137	119	101	85	76

1,547 and over

Use Table 1 (a) for a SINGLE person on page 46. Also see the instructions on page 44.

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

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	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	238	1	0	0	0	0	0	0	0	0	0	0
238	249	2	0	0	0	0	0	0	0	0	0	0
249	260	3	0	0	0	0	0	0	0	0	0	0
260	271	4	0	0	0	0	0	0	0	0	0	0
271	282	5	0	0	0	0	0	0	0	0	0	0
282	293	6	0	0	0	0	0	0	0	0	0	0
293	304	7	0	0	0	0	0	0	0	0	0	0
304	315	8	0	0	0	0	0	0	0	0	0	0
315	326	9	1	0	0	0	0	0	0	0	0	0
326	337	10	2	0	0	0	0	0	0	0	0	0
337	348	12	3	0	0	0	0	0	0	0	0	0
348	359	13	5	0	0	0	0	0	0	0	0	0
359	370	14	6	0	0	0	0	0	0	0	0	0
370	381	15	7	0	0	0	0	0	0	0	0	0
381	392	16	8	0	0	0	0	0	0	0	0	0
392	403	17	9	1	0	0	0	0	0	0	0	0
403	414	18	10	2	0	0	0	0	0	0	0	0
414	425	19	11	3	0	0	0	0	0	0	0	0
425	436	20	12	4	0	0	0	0	0	0	0	0
436	447	21	13	5	0	0	0	0	0	0	0	0
447	458	23	14	6	0	0	0	0	0	0	0	0
458	469	24	16	8	0	0	0	0	0	0	0	0
469	480	25	17	9	1	0	0	0	0	0	0	0
480	491	26	18	10	2	0	0	0	0	0	0	0
491	502	27	19	11	3	0	0	0	0	0	0	0
502	513	28	20	12	4	0	0	0	0	0	0	0
513	524	29	21	13	5	0	0	0	0	0	0	0
524	535	30	22	14	6	0	0	0	0	0	0	0
535	546	31	23	15	7	0	0	0	0	0	0	0
546	557	32	24	16	8	0	0	0	0	0	0	0
557	568	34	25	17	9	1	0	0	0	0	0	0
568	579	35	27	19	10	2	0	0	0	0	0	0
579	590	36	28	20	12	3	0	0	0	0	0	0
590	601	37	29	21	13	5	0	0	0	0	0	0
601	612	38	30	22	14	6	0	0	0	0	0	0
612	623	39	31	23	15	7	0	0	0	0	0	0
623	634	41	32	24	16	8	0	0	0	0	0	0
634	645	42	33	25	17	9	1	0	0	0	0	0
645	656	43	34	26	18	10	2	0	0	0	0	0
656	667	45	35	27	19	11	3	0	0	0	0	0
667	678	46	36	28	20	12	4	0	0	0	0	0
678	689	47	38	30	21	13	5	0	0	0	0	0
689	700	49	39	31	23	14	6	0	0	0	0	0
700	711	50	40	32	24	16	7	0	0	0	0	0
711	722	51	42	33	25	17	9	0	0	0	0	0
722	733	53	43	34	26	18	10	2	0	0	0	0
733	744	54	44	35	27	19	11	3	0	0	0	0
744	755	55	46	36	28	20	12	4	0	0	0	0
755	766	57	47	37	29	21	13	5	0	0	0	0
766	777	58	48	39	30	22	14	6	0	0	0	0
777	788	59	50	40	31	23	15	7	0	0	0	0
788	799	61	51	41	32	24	16	8	0	0	0	0
799	810	62	52	42	34	25	17	9	1	0	0	0
810	821	63	53	44	35	27	18	10	2	0	0	0
821	832	64	55	45	36	28	20	11	3	0	0	0
832	843	66	56	46	37	29	21	13	5	0	0	0
843	854	67	57	48	38	30	22	14	6	0	0	0
854	865	68	59	49	39	31	23	15	7	0	0	0
865	876	70	60	50	41	32	24	16	8	0	0	0
876	887	71	61	52	42	33	25	17	9	1	0	0
887	898	72	63	53	43	34	26	18	10	2	0	0
898	909	74	64	54	45	35	27	19	11	3	0	0
909	920	75	65	56	46	36	28	20	12	4	0	0
920	931	76	67	57	47	38	29	21	13	5	0	0
931	942	78	68	58	49	39	31	22	14	6	0	0
942	953	79	69	60	50	40	32	24	16	7	0	0
953	964	80	71	61	51	42	33	25	17	9	0	0
964	975	82	72	62	53	43	34	26	18	10	2	0
975	986	83	73	64	54	44	35	27	19	11	3	0

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

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—										
986	997	84	75	65	55	46	36	28	20	12	4	0
997	1,008	86	76	66	57	47	37	29	21	13	5	0
1,008	1,019	87	77	68	58	48	38	30	22	14	6	0
1,019	1,030	88	79	69	59	49	40	31	23	15	7	0
1,030	1,041	90	80	70	60	51	41	32	24	16	8	0
1,041	1,052	91	81	72	62	52	42	33	25	17	9	1
1,052	1,063	92	83	73	63	53	44	35	27	18	10	2
1,063	1,074	94	84	74	64	55	45	36	28	20	11	3
1,074	1,085	95	85	75	66	56	46	37	29	21	13	4
1,085	1,096	96	86	77	67	57	48	38	30	22	14	6
1,096	1,107	97	88	78	68	59	49	39	31	23	15	7
1,107	1,118	99	89	79	70	60	50	41	32	24	16	8
1,118	1,129	100	90	81	71	61	52	42	33	25	17	9
1,129	1,140	101	92	82	72	63	53	43	34	26	18	10
1,140	1,151	103	93	83	74	64	54	45	35	27	19	11
1,151	1,162	104	94	85	75	65	56	46	36	28	20	12
1,162	1,173	105	96	86	76	67	57	47	38	29	21	13
1,173	1,184	107	97	87	78	68	58	49	39	31	22	14
1,184	1,195	108	98	89	79	69	60	50	40	32	24	15
1,195	1,206	109	100	90	80	71	61	51	42	33	25	17
1,206	1,217	111	101	91	82	72	62	53	43	34	26	18
1,217	1,228	112	102	93	83	73	64	54	44	35	27	19
1,228	1,239	113	104	94	84	75	65	55	45	36	28	20
1,239	1,250	115	105	95	86	76	66	56	47	37	29	21
1,250	1,261	116	106	97	87	77	68	58	48	38	30	22
1,261	1,272	117	108	98	88	79	69	59	49	40	31	23
1,272	1,283	119	109	99	90	80	70	60	51	41	32	24
1,283	1,294	120	110	101	91	81	71	62	52	42	33	25
1,294	1,305	121	112	102	92	82	73	63	53	44	35	26
1,305	1,316	123	113	103	93	84	74	64	55	45	36	28
1,316	1,327	124	114	105	95	85	75	66	56	46	37	29
1,327	1,338	125	116	106	96	86	77	67	57	48	38	30
1,338	1,349	127	117	107	97	88	78	68	59	49	39	31
1,349	1,360	128	118	108	99	89	79	70	60	50	41	32
1,360	1,371	129	119	110	100	90	81	71	61	51	42	33
1,371	1,382	130	121	111	101	92	82	72	63	53	43	34
1,382	1,393	132	122	112	103	93	83	74	64	54	45	35
1,393	1,404	133	123	114	104	94	85	75	65	56	46	36
1,404	1,415	134	125	115	105	96	86	76	67	57	47	38
1,415	1,426	136	126	116	107	97	87	78	68	58	49	39
1,426	1,437	137	127	118	108	98	89	79	69	60	50	40
1,437	1,448	138	129	119	109	100	90	80	71	61	51	41
1,448	1,459	140	130	120	111	101	91	82	72	62	52	43
1,459	1,470	141	131	122	112	102	93	83	73	64	54	44
1,470	1,481	142	133	123	113	104	94	84	75	65	55	45
1,481	1,492	144	134	124	115	105	95	86	76	66	56	47
1,492	1,503	145	135	126	116	106	97	87	77	67	58	48
1,503	1,514	146	137	127	117	108	98	88	78	69	59	49
1,514	1,525	148	138	128	119	109	99	89	80	70	60	51
1,525	1,536	149	139	130	120	110	101	91	81	71	62	52
1,536	1,547	150	141	131	121	112	102	92	82	73	63	53
1,547	1,558	152	142	132	123	113	103	93	84	74	64	55
1,558	1,569	153	143	134	124	114	104	95	85	75	66	56
1,569	1,580	154	145	135	125	115	106	96	86	77	67	57
1,580	1,591	156	146	136	126	117	107	97	88	78	68	59
1,591	1,602	157	147	138	128	118	108	99	89	79	70	60
1,602	1,613	158	149	139	129	119	110	100	90	81	71	61
1,613	1,624	160	150	140	130	121	111	101	92	82	72	63
1,624	1,635	161	151	141	132	122	112	103	93	83	74	64
1,635	1,646	162	152	143	133	123	114	104	94	85	75	65
1,646	1,657	163	154	144	134	125	115	105	96	86	76	67
1,657	1,668	165	155	145	136	126	116	107	97	87	78	68
1,668	1,679	166	156	147	137	127	118	108	98	89	79	69
1,679	1,690	167	158	148	138	129	119	109	100	90	80	71
1,690	1,701	169	159	149	140	130	120	111	101	91	82	72
1,701	1,711	170	160	151	141	131	122	112	102	92	83	73
1,711 and over												

Use Table 1 (b) for a MARRIED person on page 46. Also see the instructions on page 44.



## Wage Bracket Method Tables for Income Tax Withholding

### SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

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	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	157	1	0	0	0	0	0	0	0	0	0	0
157	168	2	0	0	0	0	0	0	0	0	0	0
168	179	3	0	0	0	0	0	0	0	0	0	0
179	190	4	0	0	0	0	0	0	0	0	0	0
190	201	5	0	0	0	0	0	0	0	0	0	0
201	212	6	0	0	0	0	0	0	0	0	0	0
212	223	7	0	0	0	0	0	0	0	0	0	0
223	234	8	0	0	0	0	0	0	0	0	0	0
234	245	9	0	0	0	0	0	0	0	0	0	0
245	256	10	0	0	0	0	0	0	0	0	0	0
256	267	12	0	0	0	0	0	0	0	0	0	0
267	278	13	0	0	0	0	0	0	0	0	0	0
278	289	14	0	0	0	0	0	0	0	0	0	0
289	300	15	0	0	0	0	0	0	0	0	0	0
300	311	16	0	0	0	0	0	0	0	0	0	0
311	322	17	1	0	0	0	0	0	0	0	0	0
322	333	18	2	0	0	0	0	0	0	0	0	0
333	344	19	3	0	0	0	0	0	0	0	0	0
344	355	20	4	0	0	0	0	0	0	0	0	0
355	366	21	5	0	0	0	0	0	0	0	0	0
366	377	23	6	0	0	0	0	0	0	0	0	0
377	388	24	7	0	0	0	0	0	0	0	0	0
388	399	25	9	0	0	0	0	0	0	0	0	0
399	410	26	10	0	0	0	0	0	0	0	0	0
410	421	27	11	0	0	0	0	0	0	0	0	0
421	432	28	12	0	0	0	0	0	0	0	0	0
432	443	29	13	0	0	0	0	0	0	0	0	0
443	454	30	14	0	0	0	0	0	0	0	0	0
454	465	31	15	0	0	0	0	0	0	0	0	0
465	476	32	16	0	0	0	0	0	0	0	0	0
476	487	34	17	1	0	0	0	0	0	0	0	0
487	498	35	18	2	0	0	0	0	0	0	0	0
498	509	36	20	3	0	0	0	0	0	0	0	0
509	529	37	21	5	0	0	0	0	0	0	0	0
529	549	40	23	7	0	0	0	0	0	0	0	0
549	569	42	25	9	0	0	0	0	0	0	0	0
569	589	44	27	11	0	0	0	0	0	0	0	0
589	609	47	29	13	0	0	0	0	0	0	0	0
609	629	49	31	15	0	0	0	0	0	0	0	0
629	649	52	33	17	1	0	0	0	0	0	0	0
649	669	54	35	19	3	0	0	0	0	0	0	0
669	689	56	37	21	5	0	0	0	0	0	0	0
689	709	59	39	23	7	0	0	0	0	0	0	0
709	729	61	42	25	9	0	0	0	0	0	0	0
729	749	64	44	27	11	0	0	0	0	0	0	0
749	769	66	47	29	13	0	0	0	0	0	0	0
769	789	68	49	31	15	0	0	0	0	0	0	0
789	809	71	51	33	17	1	0	0	0	0	0	0
809	829	73	54	35	19	3	0	0	0	0	0	0
829	849	76	56	37	21	5	0	0	0	0	0	0
849	869	78	59	39	23	7	0	0	0	0	0	0
869	889	80	61	42	25	9	0	0	0	0	0	0
889	909	83	63	44	27	11	0	0	0	0	0	0
909	929	85	66	47	29	13	0	0	0	0	0	0
929	949	88	68	49	31	15	0	0	0	0	0	0
949	969	90	71	51	33	17	1	0	0	0	0	0
969	989	92	73	54	35	19	3	0	0	0	0	0
989	1,009	95	75	56	37	21	5	0	0	0	0	0
1,009	1,029	97	78	59	39	23	7	0	0	0	0	0
1,029	1,049	100	80	61	42	25	9	0	0	0	0	0
1,049	1,069	102	83	63	44	27	11	0	0	0	0	0
1,069	1,089	104	85	66	46	29	13	0	0	0	0	0
1,089	1,109	107	87	68	49	31	15	0	0	0	0	0
1,109	1,129	109	90	71	51	33	17	0	0	0	0	0
1,129	1,149	112	92	73	54	35	19	2	0	0	0	0
1,149	1,169	114	95	75	56	37	21	4	0	0	0	0
1,169	1,189	116	97	78	58	39	23	6	0	0	0	0
1,189	1,209	119	99	80	61	41	25	8	0	0	0	0
1,209	1,229	121	102	83	63	44	27	10	0	0	0	0

### Wage Bracket Method Tables for Income Tax Withholding

#### SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

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—												
1,229	1,249	124	104	85	66	46	29	12	0	0	0	0
1,249	1,269	126	107	87	68	49	31	14	0	0	0	0
1,269	1,289	128	109	90	70	51	33	16	0	0	0	0
1,289	1,309	131	111	92	73	53	35	18	2	0	0	0
1,309	1,329	133	114	95	75	56	37	20	4	0	0	0
1,329	1,349	136	116	97	78	58	39	22	6	0	0	0
1,349	1,369	138	119	99	80	61	41	24	8	0	0	0
1,369	1,389	140	121	102	82	63	44	26	10	0	0	0
1,389	1,409	143	123	104	85	65	46	28	12	0	0	0
1,409	1,429	145	126	107	87	68	48	30	14	0	0	0
1,429	1,449	148	128	109	90	70	51	32	16	0	0	0
1,449	1,469	150	131	111	92	73	53	34	18	2	0	0
1,469	1,489	152	133	114	94	75	56	36	20	4	0	0
1,489	1,509	155	135	116	97	77	58	39	22	6	0	0
1,509	1,529	157	138	119	99	80	60	41	24	8	0	0
1,529	1,549	160	140	121	102	82	63	43	26	10	0	0
1,549	1,569	162	143	123	104	85	65	46	28	12	0	0
1,569	1,589	164	145	126	106	87	68	48	30	14	0	0
1,589	1,609	167	147	128	109	89	70	51	32	16	0	0
1,609	1,629	169	150	131	111	92	72	53	34	18	2	0
1,629	1,649	172	152	133	114	94	75	55	36	20	4	0
1,649	1,669	174	155	135	116	97	77	58	38	22	6	0
1,669	1,689	178	157	138	118	99	80	60	41	24	8	0
1,689	1,709	182	159	140	121	101	82	63	43	26	10	0
1,709	1,729	187	162	143	123	104	84	65	46	28	12	0
1,729	1,749	191	164	145	126	106	87	67	48	30	14	0
1,749	1,769	196	167	147	128	109	89	70	50	32	16	0
1,769	1,789	200	169	150	130	111	92	72	53	34	18	2
1,789	1,809	204	171	152	133	113	94	75	55	36	20	4
1,809	1,829	209	174	155	135	116	96	77	58	38	22	6
1,829	1,849	213	178	157	138	118	99	79	60	41	24	8
1,849	1,869	218	182	159	140	121	101	82	62	43	26	10
1,869	1,889	222	186	162	142	123	104	84	65	45	28	12
1,889	1,909	226	191	164	145	125	106	87	67	48	30	14
1,909	1,929	231	195	167	147	128	108	89	70	50	32	16
1,929	1,949	235	200	169	150	130	111	91	72	53	34	18
1,949	1,969	240	204	171	152	133	113	94	74	55	36	20
1,969	1,989	244	208	174	154	135	116	96	77	57	38	22
1,989	2,009	248	213	177	157	137	118	99	79	60	40	24
2,009	2,029	253	217	182	159	140	120	101	82	62	43	26
2,029	2,049	257	222	186	162	142	123	103	84	65	45	28
2,049	2,069	262	226	190	164	145	125	106	86	67	48	30
2,069	2,089	266	230	195	166	147	128	108	89	69	50	32
2,089	2,109	270	235	199	169	149	130	111	91	72	52	34
2,109	2,129	275	239	204	171	152	132	113	94	74	55	36
2,129	2,149	279	244	208	174	154	135	115	96	77	57	38
2,149	2,169	284	248	212	177	157	137	118	98	79	60	40
2,169	2,189	288	252	217	181	159	140	120	101	81	62	43
2,189	2,209	292	257	221	186	161	142	123	103	84	64	45
2,209	2,229	297	261	226	190	164	144	125	106	86	67	47
2,229	2,249	301	266	230	195	166	147	127	108	89	69	50
2,249	2,269	306	270	234	199	169	149	130	110	91	72	52
2,269	2,289	310	274	239	203	171	152	132	113	93	74	55
2,289	2,309	314	279	243	208	173	154	135	115	96	76	57
2,309	2,329	319	283	248	212	177	156	137	118	98	79	59
2,329	2,349	323	288	252	217	181	159	139	120	101	81	62
2,349	2,369	328	292	256	221	185	161	142	122	103	84	64
2,369	2,389	332	296	261	225	190	164	144	125	105	86	67
2,389	2,409	336	301	265	230	194	166	147	127	108	88	69
2,409	2,429	341	305	270	234	199	168	149	130	110	91	71
2,429	2,449	345	310	274	239	203	171	151	132	113	93	74
2,449	2,469	350	314	278	243	207	173	154	134	115	96	76
2,469	2,489	354	318	283	247	212	176	156	137	117	98	79
2,489	2,509	358	323	287	252	216	181	159	139	120	100	81
2,509	2,529	363	327	292	256	221	185	161	142	122	103	83

2,529 and over

Use Table 2(a) for a SINGLE person on page 46. Also see the instructions on page 44.

### Wage Bracket Method Tables for Income Tax Withholding

#### MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

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	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	464	1	0	0	0	0	0	0	0	0	0	0
464	474	2	0	0	0	0	0	0	0	0	0	0
474	484	3	0	0	0	0	0	0	0	0	0	0
484	494	4	0	0	0	0	0	0	0	0	0	0
494	504	5	0	0	0	0	0	0	0	0	0	0
504	524	6	0	0	0	0	0	0	0	0	0	0
524	544	8	0	0	0	0	0	0	0	0	0	0
544	564	10	0	0	0	0	0	0	0	0	0	0
564	584	12	0	0	0	0	0	0	0	0	0	0
584	604	14	0	0	0	0	0	0	0	0	0	0
604	624	16	0	0	0	0	0	0	0	0	0	0
624	644	18	2	0	0	0	0	0	0	0	0	0
644	664	20	4	0	0	0	0	0	0	0	0	0
664	684	22	6	0	0	0	0	0	0	0	0	0
684	704	24	8	0	0	0	0	0	0	0	0	0
704	724	26	10	0	0	0	0	0	0	0	0	0
724	744	28	12	0	0	0	0	0	0	0	0	0
744	764	30	14	0	0	0	0	0	0	0	0	0
764	784	32	16	0	0	0	0	0	0	0	0	0
784	804	34	18	2	0	0	0	0	0	0	0	0
804	824	36	20	4	0	0	0	0	0	0	0	0
824	844	38	22	6	0	0	0	0	0	0	0	0
844	864	40	24	8	0	0	0	0	0	0	0	0
864	884	42	26	10	0	0	0	0	0	0	0	0
884	904	44	28	12	0	0	0	0	0	0	0	0
904	924	46	30	14	0	0	0	0	0	0	0	0
924	944	48	32	16	0	0	0	0	0	0	0	0
944	964	50	34	18	2	0	0	0	0	0	0	0
964	984	52	36	20	4	0	0	0	0	0	0	0
984	1,004	54	38	22	6	0	0	0	0	0	0	0
1,004	1,024	56	40	24	8	0	0	0	0	0	0	0
1,024	1,044	58	42	26	10	0	0	0	0	0	0	0
1,044	1,064	60	44	28	12	0	0	0	0	0	0	0
1,064	1,084	62	46	30	14	0	0	0	0	0	0	0
1,084	1,104	64	48	32	16	0	0	0	0	0	0	0
1,104	1,124	66	50	34	18	1	0	0	0	0	0	0
1,124	1,144	68	52	36	20	3	0	0	0	0	0	0
1,144	1,164	70	54	38	22	5	0	0	0	0	0	0
1,164	1,184	72	56	40	24	7	0	0	0	0	0	0
1,184	1,204	74	58	42	26	9	0	0	0	0	0	0
1,204	1,224	76	60	44	28	11	0	0	0	0	0	0
1,224	1,244	79	62	46	30	13	0	0	0	0	0	0
1,244	1,264	81	64	48	32	15	0	0	0	0	0	0
1,264	1,284	83	66	50	34	17	1	0	0	0	0	0
1,284	1,304	86	68	52	36	19	3	0	0	0	0	0
1,304	1,324	88	70	54	38	21	5	0	0	0	0	0
1,324	1,344	91	72	56	40	23	7	0	0	0	0	0
1,344	1,364	93	74	58	42	25	9	0	0	0	0	0
1,364	1,384	95	76	60	44	27	11	0	0	0	0	0
1,384	1,404	98	79	62	46	29	13	0	0	0	0	0
1,404	1,424	100	81	64	48	31	15	0	0	0	0	0
1,424	1,444	103	83	66	50	33	17	1	0	0	0	0
1,444	1,464	105	86	68	52	35	19	3	0	0	0	0
1,464	1,484	107	88	70	54	37	21	5	0	0	0	0
1,484	1,504	110	91	72	56	39	23	7	0	0	0	0
1,504	1,524	112	93	74	58	41	25	9	0	0	0	0
1,524	1,544	115	95	76	60	43	27	11	0	0	0	0
1,544	1,564	117	98	78	62	45	29	13	0	0	0	0
1,564	1,584	119	100	81	64	47	31	15	0	0	0	0
1,584	1,604	122	103	83	66	49	33	17	1	0	0	0
1,604	1,624	124	105	86	68	51	35	19	3	0	0	0
1,624	1,644	127	107	88	70	53	37	21	5	0	0	0
1,644	1,664	129	110	90	72	55	39	23	7	0	0	0
1,664	1,684	131	112	93	74	57	41	25	9	0	0	0
1,684	1,704	134	115	95	76	59	43	27	11	0	0	0
1,704	1,724	136	117	98	78	61	45	29	13	0	0	0
1,724	1,744	139	119	100	81	63	47	31	15	0	0	0
1,744	1,764	141	122	102	83	65	49	33	17	1	0	0
1,764	1,784	143	124	105	85	67	51	35	19	3	0	0

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

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—										
1,784	1,804	146	127	107	88	69	53	37	21	5	0	0
1,804	1,824	148	129	110	90	71	55	39	23	7	0	0
1,824	1,844	151	131	112	93	73	57	41	25	9	0	0
1,844	1,864	153	134	114	95	76	59	43	27	11	0	0
1,864	1,884	155	136	117	97	78	61	45	29	13	0	0
1,884	1,904	158	139	119	100	80	63	47	31	15	0	0
1,904	1,924	160	141	122	102	83	65	49	33	17	1	0
1,924	1,944	163	143	124	105	85	67	51	35	19	3	0
1,944	1,964	165	146	126	107	88	69	53	37	21	5	0
1,964	1,984	167	148	129	109	90	71	55	39	23	7	0
1,984	2,004	170	151	131	112	92	73	57	41	25	9	0
2,004	2,024	172	153	134	114	95	75	59	43	27	11	0
2,024	2,044	175	155	136	117	97	78	61	45	29	13	0
2,044	2,064	177	158	138	119	100	80	63	47	31	15	0
2,064	2,084	179	160	141	121	102	83	65	49	33	17	0
2,084	2,104	182	163	143	124	104	85	67	51	35	19	2
2,104	2,124	184	165	146	126	107	87	69	53	37	21	4
2,124	2,144	187	167	148	129	109	90	71	55	39	23	6
2,144	2,164	189	170	150	131	112	92	73	57	41	25	8
2,164	2,184	191	172	153	133	114	95	75	59	43	27	10
2,184	2,204	194	175	155	136	116	97	78	61	45	29	12
2,204	2,224	196	177	158	138	119	99	80	63	47	31	14
2,224	2,244	199	179	160	141	121	102	82	65	49	33	16
2,244	2,264	201	182	162	143	124	104	85	67	51	35	18
2,264	2,284	203	184	165	145	126	107	87	69	53	37	20
2,284	2,304	206	187	167	148	128	109	90	71	55	39	22
2,304	2,324	208	189	170	150	131	111	92	73	57	41	24
2,324	2,344	211	191	172	153	133	114	94	75	59	43	26
2,344	2,364	213	194	174	155	136	116	97	77	61	45	28
2,364	2,384	215	196	177	157	138	119	99	80	63	47	30
2,384	2,404	218	199	179	160	140	121	102	82	65	49	32
2,404	2,424	220	201	182	162	143	123	104	85	67	51	34
2,424	2,444	223	203	184	165	145	126	106	87	69	53	36
2,444	2,464	225	206	186	167	148	128	109	89	71	55	38
2,464	2,484	227	208	189	169	150	131	111	92	73	57	40
2,484	2,504	230	211	191	172	152	133	114	94	75	59	42
2,504	2,524	232	213	194	174	155	135	116	97	77	61	44
2,524	2,544	235	215	196	177	157	138	118	99	80	63	46
2,544	2,564	237	218	198	179	160	140	121	101	82	65	48
2,564	2,584	239	220	201	181	162	143	123	104	84	67	50
2,584	2,604	242	223	203	184	164	145	126	106	87	69	52
2,604	2,624	244	225	206	186	167	147	128	109	89	71	54
2,624	2,644	247	227	208	189	169	150	130	111	92	73	56
2,644	2,664	249	230	210	191	172	152	133	113	94	75	58
2,664	2,684	251	232	213	193	174	155	135	116	96	77	60
2,684	2,704	254	235	215	196	176	157	138	118	99	79	62
2,704	2,724	256	237	218	198	179	159	140	121	101	82	64
2,724	2,744	259	239	220	201	181	162	142	123	104	84	66
2,744	2,764	261	242	222	203	184	164	145	125	106	87	68
2,764	2,784	263	244	225	205	186	167	147	128	108	89	70
2,784	2,804	266	247	227	208	188	169	150	130	111	91	72
2,804	2,824	268	249	230	210	191	171	152	133	113	94	74
2,824	2,844	271	251	232	213	193	174	154	135	116	96	77
2,844	2,864	273	254	234	215	196	176	157	137	118	99	79
2,864	2,884	275	256	237	217	198	179	159	140	120	101	82
2,884	2,904	278	259	239	220	200	181	162	142	123	103	84
2,904	2,924	280	261	242	222	203	183	164	145	125	106	86
2,924	2,944	283	263	244	225	205	186	166	147	128	108	89
2,944	2,964	285	266	246	227	208	188	169	149	130	111	91
2,964	2,984	287	268	249	229	210	191	171	152	132	113	94
2,984	3,004	290	271	251	232	212	193	174	154	135	115	96
3,004	3,024	292	273	254	234	215	195	176	157	137	118	98
3,024	3,044	295	275	256	237	217	198	178	159	140	120	101
3,044	3,064	297	278	258	239	220	200	181	161	142	123	103
3,064	3,084	299	280	261	241	222	203	183	164	144	125	106
3,084	3,104	302	283	263	244	224	205	186	166	147	127	108

3,104 and over

Use Table 2(b) for a MARRIED person on page 46. Also see the instructions on page 44.

## Wage Bracket Method Tables for Income Tax Withholding

### SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

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	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	169	1	0	0	0	0	0	0	0	0	0	0
169	180	2	0	0	0	0	0	0	0	0	0	0
180	191	3	0	0	0	0	0	0	0	0	0	0
191	202	4	0	0	0	0	0	0	0	0	0	0
202	213	5	0	0	0	0	0	0	0	0	0	0
213	224	6	0	0	0	0	0	0	0	0	0	0
224	235	7	0	0	0	0	0	0	0	0	0	0
235	246	8	0	0	0	0	0	0	0	0	0	0
246	257	9	0	0	0	0	0	0	0	0	0	0
257	268	10	0	0	0	0	0	0	0	0	0	0
268	279	12	0	0	0	0	0	0	0	0	0	0
279	290	13	0	0	0	0	0	0	0	0	0	0
290	301	14	0	0	0	0	0	0	0	0	0	0
301	312	15	0	0	0	0	0	0	0	0	0	0
312	323	16	0	0	0	0	0	0	0	0	0	0
323	334	17	0	0	0	0	0	0	0	0	0	0
334	345	18	1	0	0	0	0	0	0	0	0	0
345	356	19	2	0	0	0	0	0	0	0	0	0
356	367	20	3	0	0	0	0	0	0	0	0	0
367	378	21	4	0	0	0	0	0	0	0	0	0
378	389	23	5	0	0	0	0	0	0	0	0	0
389	400	24	6	0	0	0	0	0	0	0	0	0
400	411	25	7	0	0	0	0	0	0	0	0	0
411	422	26	8	0	0	0	0	0	0	0	0	0
422	433	27	9	0	0	0	0	0	0	0	0	0
433	444	28	11	0	0	0	0	0	0	0	0	0
444	455	29	12	0	0	0	0	0	0	0	0	0
455	466	30	13	0	0	0	0	0	0	0	0	0
466	477	31	14	0	0	0	0	0	0	0	0	0
477	488	32	15	0	0	0	0	0	0	0	0	0
488	499	34	16	0	0	0	0	0	0	0	0	0
499	510	35	17	0	0	0	0	0	0	0	0	0
510	530	36	19	1	0	0	0	0	0	0	0	0
530	550	38	21	3	0	0	0	0	0	0	0	0
550	570	40	23	5	0	0	0	0	0	0	0	0
570	590	43	25	7	0	0	0	0	0	0	0	0
590	610	45	27	9	0	0	0	0	0	0	0	0
610	630	47	29	11	0	0	0	0	0	0	0	0
630	650	50	31	13	0	0	0	0	0	0	0	0
650	670	52	33	15	0	0	0	0	0	0	0	0
670	690	55	35	17	0	0	0	0	0	0	0	0
690	710	57	37	19	2	0	0	0	0	0	0	0
710	730	59	39	21	4	0	0	0	0	0	0	0
730	750	62	41	23	6	0	0	0	0	0	0	0
750	770	64	43	25	8	0	0	0	0	0	0	0
770	790	67	46	27	10	0	0	0	0	0	0	0
790	810	69	48	29	12	0	0	0	0	0	0	0
810	830	71	50	31	14	0	0	0	0	0	0	0
830	850	74	53	33	16	0	0	0	0	0	0	0
850	870	76	55	35	18	0	0	0	0	0	0	0
870	890	79	58	37	20	2	0	0	0	0	0	0
890	910	81	60	39	22	4	0	0	0	0	0	0
910	930	83	62	41	24	6	0	0	0	0	0	0
930	950	86	65	44	26	8	0	0	0	0	0	0
950	970	88	67	46	28	10	0	0	0	0	0	0
970	990	91	70	49	30	12	0	0	0	0	0	0
990	1,010	93	72	51	32	14	0	0	0	0	0	0
1,010	1,030	95	74	53	34	16	0	0	0	0	0	0
1,030	1,050	98	77	56	36	18	1	0	0	0	0	0
1,050	1,070	100	79	58	38	20	3	0	0	0	0	0
1,070	1,090	103	82	61	40	22	5	0	0	0	0	0
1,090	1,110	105	84	63	42	24	7	0	0	0	0	0
1,110	1,130	107	86	65	44	26	9	0	0	0	0	0
1,130	1,150	110	89	68	47	28	11	0	0	0	0	0
1,150	1,170	112	91	70	49	30	13	0	0	0	0	0
1,170	1,190	115	94	73	52	32	15	0	0	0	0	0
1,190	1,210	117	96	75	54	34	17	0	0	0	0	0
1,210	1,230	119	98	77	56	36	19	1	0	0	0	0
1,230	1,250	122	101	80	59	38	21	3	0	0	0	0

## Wage Bracket Method Tables for Income Tax Withholding

### SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

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—										
1,250	1,270	124	103	82	61	40	23	5	0	0	0	0
1,270	1,290	127	106	85	64	43	25	7	0	0	0	0
1,290	1,310	129	108	87	66	45	27	9	0	0	0	0
1,310	1,330	131	110	89	68	47	29	11	0	0	0	0
1,330	1,350	134	113	92	71	50	31	13	0	0	0	0
1,350	1,370	136	115	94	73	52	33	15	0	0	0	0
1,370	1,390	139	118	97	76	55	35	17	0	0	0	0
1,390	1,410	141	120	99	78	57	37	19	2	0	0	0
1,410	1,430	143	122	101	80	59	39	21	4	0	0	0
1,430	1,450	146	125	104	83	62	41	23	6	0	0	0
1,450	1,470	148	127	106	85	64	43	25	8	0	0	0
1,470	1,490	151	130	109	88	67	46	27	10	0	0	0
1,490	1,510	153	132	111	90	69	48	29	12	0	0	0
1,510	1,530	155	134	113	92	71	50	31	14	0	0	0
1,530	1,550	158	137	116	95	74	53	33	16	0	0	0
1,550	1,570	160	139	118	97	76	55	35	18	0	0	0
1,570	1,590	163	142	121	100	79	58	37	20	2	0	0
1,590	1,610	165	144	123	102	81	60	39	22	4	0	0
1,610	1,630	167	146	125	104	83	62	41	24	6	0	0
1,630	1,650	170	149	128	107	86	65	44	26	8	0	0
1,650	1,670	172	151	130	109	88	67	46	28	10	0	0
1,670	1,690	175	154	133	112	91	70	49	30	12	0	0
1,690	1,710	177	156	135	114	93	72	51	32	14	0	0
1,710	1,730	179	158	137	116	95	74	53	34	16	0	0
1,730	1,750	182	161	140	119	98	77	56	36	18	1	0
1,750	1,770	184	163	142	121	100	79	58	38	20	3	0
1,770	1,790	187	166	145	124	103	82	61	40	22	5	0
1,790	1,810	189	168	147	126	105	84	63	42	24	7	0
1,810	1,830	193	170	149	128	107	86	65	44	26	9	0
1,830	1,850	197	173	152	131	110	89	68	47	28	11	0
1,850	1,870	202	175	154	133	112	91	70	49	30	13	0
1,870	1,890	206	178	157	136	115	94	73	52	32	15	0
1,890	1,910	211	180	159	138	117	96	75	54	34	17	0
1,910	1,930	215	182	161	140	119	98	77	56	36	19	1
1,930	1,950	219	185	164	143	122	101	80	59	38	21	3
1,950	1,970	224	187	166	145	124	103	82	61	40	23	5
1,970	1,990	228	190	169	148	127	106	85	64	43	25	7
1,990	2,010	233	194	171	150	129	108	87	66	45	27	9
2,010	2,030	237	199	173	152	131	110	89	68	47	29	11
2,030	2,050	241	203	176	155	134	113	92	71	50	31	13
2,050	2,070	246	207	178	157	136	115	94	73	52	33	15
2,070	2,090	250	212	181	160	139	118	97	76	55	35	17
2,090	2,110	255	216	183	162	141	120	99	78	57	37	19
2,110	2,130	259	221	185	164	143	122	101	80	59	39	21
2,130	2,150	263	225	188	167	146	125	104	83	62	41	23
2,150	2,170	268	229	191	169	148	127	106	85	64	43	25
2,170	2,190	272	234	195	172	151	130	109	88	67	46	27
2,190	2,210	277	238	200	174	153	132	111	90	69	48	29
2,210	2,230	281	243	204	176	155	134	113	92	71	50	31
2,230	2,250	285	247	208	179	158	137	116	95	74	53	33
2,250	2,270	290	251	213	181	160	139	118	97	76	55	35
2,270	2,290	294	256	217	184	163	142	121	100	79	58	37
2,290	2,310	299	260	222	186	165	144	123	102	81	60	39
2,310	2,330	303	265	226	188	167	146	125	104	83	62	41
2,330	2,350	307	269	230	192	170	149	128	107	86	65	44
2,350	2,370	312	273	235	196	172	151	130	109	88	67	46
2,370	2,390	316	278	239	201	175	154	133	112	91	70	49
2,390	2,410	321	282	244	205	177	156	135	114	93	72	51
2,410	2,430	325	287	248	210	179	158	137	116	95	74	53
2,430	2,450	329	291	252	214	182	161	140	119	98	77	56
2,450	2,470	334	295	257	218	184	163	142	121	100	79	58
2,470	2,490	338	300	261	223	187	166	145	124	103	82	61
2,490	2,510	343	304	266	227	189	168	147	126	105	84	63
2,510	2,530	347	309	270	232	193	170	149	128	107	86	65
2,530	2,550	351	313	274	236	197	173	152	131	110	89	68

2,550 and over

Use Table 3(a) for a SINGLE person on page 46. Also see the instructions on page 44.

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

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	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	502	1	0	0	0	0	0	0	0	0	0	0
502	512	2	0	0	0	0	0	0	0	0	0	0
512	522	3	0	0	0	0	0	0	0	0	0	0
522	532	4	0	0	0	0	0	0	0	0	0	0
532	542	5	0	0	0	0	0	0	0	0	0	0
542	552	6	0	0	0	0	0	0	0	0	0	0
552	562	7	0	0	0	0	0	0	0	0	0	0
562	572	8	0	0	0	0	0	0	0	0	0	0
572	582	9	0	0	0	0	0	0	0	0	0	0
582	592	10	0	0	0	0	0	0	0	0	0	0
592	602	11	0	0	0	0	0	0	0	0	0	0
602	612	12	0	0	0	0	0	0	0	0	0	0
612	622	13	0	0	0	0	0	0	0	0	0	0
622	632	14	0	0	0	0	0	0	0	0	0	0
632	642	15	0	0	0	0	0	0	0	0	0	0
642	652	16	0	0	0	0	0	0	0	0	0	0
652	662	17	0	0	0	0	0	0	0	0	0	0
662	672	18	0	0	0	0	0	0	0	0	0	0
672	682	19	1	0	0	0	0	0	0	0	0	0
682	692	20	2	0	0	0	0	0	0	0	0	0
692	702	21	3	0	0	0	0	0	0	0	0	0
702	712	22	4	0	0	0	0	0	0	0	0	0
712	722	23	5	0	0	0	0	0	0	0	0	0
722	732	24	6	0	0	0	0	0	0	0	0	0
732	742	25	7	0	0	0	0	0	0	0	0	0
742	752	26	8	0	0	0	0	0	0	0	0	0
752	762	27	9	0	0	0	0	0	0	0	0	0
762	772	28	10	0	0	0	0	0	0	0	0	0
772	782	29	11	0	0	0	0	0	0	0	0	0
782	792	30	12	0	0	0	0	0	0	0	0	0
792	802	31	13	0	0	0	0	0	0	0	0	0
802	812	32	14	0	0	0	0	0	0	0	0	0
812	822	33	15	0	0	0	0	0	0	0	0	0
822	832	34	16	0	0	0	0	0	0	0	0	0
832	842	35	17	0	0	0	0	0	0	0	0	0
842	852	36	18	1	0	0	0	0	0	0	0	0
852	862	37	19	2	0	0	0	0	0	0	0	0
862	872	38	20	3	0	0	0	0	0	0	0	0
872	882	39	21	4	0	0	0	0	0	0	0	0
882	892	40	22	5	0	0	0	0	0	0	0	0
892	902	41	23	6	0	0	0	0	0	0	0	0
902	912	42	24	7	0	0	0	0	0	0	0	0
912	922	43	25	8	0	0	0	0	0	0	0	0
922	932	44	26	9	0	0	0	0	0	0	0	0
932	942	45	27	10	0	0	0	0	0	0	0	0
942	952	46	28	11	0	0	0	0	0	0	0	0
952	962	47	29	12	0	0	0	0	0	0	0	0
962	972	48	30	13	0	0	0	0	0	0	0	0
972	982	49	31	14	0	0	0	0	0	0	0	0
982	992	50	32	15	0	0	0	0	0	0	0	0
992	1,002	51	33	16	0	0	0	0	0	0	0	0
1,002	1,022	52	35	17	0	0	0	0	0	0	0	0
1,022	1,042	54	37	19	2	0	0	0	0	0	0	0
1,042	1,062	56	39	21	4	0	0	0	0	0	0	0
1,062	1,082	58	41	23	6	0	0	0	0	0	0	0
1,082	1,102	60	43	25	8	0	0	0	0	0	0	0
1,102	1,122	62	45	27	10	0	0	0	0	0	0	0
1,122	1,142	64	47	29	12	0	0	0	0	0	0	0
1,142	1,162	66	49	31	14	0	0	0	0	0	0	0
1,162	1,182	68	51	33	16	0	0	0	0	0	0	0
1,182	1,202	70	53	35	18	0	0	0	0	0	0	0
1,202	1,222	72	55	37	20	2	0	0	0	0	0	0
1,222	1,242	74	57	39	22	4	0	0	0	0	0	0
1,242	1,262	76	59	41	24	6	0	0	0	0	0	0
1,262	1,282	78	61	43	26	8	0	0	0	0	0	0
1,282	1,302	80	63	45	28	10	0	0	0	0	0	0
1,302	1,322	82	65	47	30	12	0	0	0	0	0	0
1,322	1,342	85	67	49	32	14	0	0	0	0	0	0
1,342	1,362	87	69	51	34	16	0	0	0	0	0	0

### Wage Bracket Method Tables for Income Tax Withholding

#### MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

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—												
1,362	1,382	89	71	53	36	18	1	0	0	0	0	0
1,382	1,402	92	73	55	38	20	3	0	0	0	0	0
1,402	1,422	94	75	57	40	22	5	0	0	0	0	0
1,422	1,442	97	77	59	42	24	7	0	0	0	0	0
1,442	1,462	99	79	61	44	26	9	0	0	0	0	0
1,462	1,482	101	81	63	46	28	11	0	0	0	0	0
1,482	1,502	104	83	65	48	30	13	0	0	0	0	0
1,502	1,522	106	85	67	50	32	15	0	0	0	0	0
1,522	1,542	109	88	69	52	34	17	0	0	0	0	0
1,542	1,562	111	90	71	54	36	19	1	0	0	0	0
1,562	1,582	113	92	73	56	38	21	3	0	0	0	0
1,582	1,602	116	95	75	58	40	23	5	0	0	0	0
1,602	1,622	118	97	77	60	42	25	7	0	0	0	0
1,622	1,642	121	100	79	62	44	27	9	0	0	0	0
1,642	1,662	123	102	81	64	46	29	11	0	0	0	0
1,662	1,682	125	104	83	66	48	31	13	0	0	0	0
1,682	1,702	128	107	86	68	50	33	15	0	0	0	0
1,702	1,722	130	109	88	70	52	35	17	0	0	0	0
1,722	1,742	133	112	91	72	54	37	19	2	0	0	0
1,742	1,762	135	114	93	74	56	39	21	4	0	0	0
1,762	1,782	137	116	95	76	58	41	23	6	0	0	0
1,782	1,802	140	119	98	78	60	43	25	8	0	0	0
1,802	1,822	142	121	100	80	62	45	27	10	0	0	0
1,822	1,842	145	124	103	82	64	47	29	12	0	0	0
1,842	1,862	147	126	105	84	66	49	31	14	0	0	0
1,862	1,882	149	128	107	86	68	51	33	16	0	0	0
1,882	1,902	152	131	110	89	70	53	35	18	0	0	0
1,902	1,922	154	133	112	91	72	55	37	20	2	0	0
1,922	1,942	157	136	115	94	74	57	39	22	4	0	0
1,942	1,962	159	138	117	96	76	59	41	24	6	0	0
1,962	1,982	161	140	119	98	78	61	43	26	8	0	0
1,982	2,002	164	143	122	101	80	63	45	28	10	0	0
2,002	2,022	166	145	124	103	82	65	47	30	12	0	0
2,022	2,042	169	148	127	106	85	67	49	32	14	0	0
2,042	2,062	171	150	129	108	87	69	51	34	16	0	0
2,062	2,082	173	152	131	110	89	71	53	36	18	1	0
2,082	2,102	176	155	134	113	92	73	55	38	20	3	0
2,102	2,122	178	157	136	115	94	75	57	40	22	5	0
2,122	2,142	181	160	139	118	97	77	59	42	24	7	0
2,142	2,162	183	162	141	120	99	79	61	44	26	9	0
2,162	2,182	185	164	143	122	101	81	63	46	28	11	0
2,182	2,202	188	167	146	125	104	83	65	48	30	13	0
2,202	2,222	190	169	148	127	106	85	67	50	32	15	0
2,222	2,242	193	172	151	130	109	88	69	52	34	17	0
2,242	2,262	195	174	153	132	111	90	71	54	36	19	1
2,262	2,282	197	176	155	134	113	92	73	56	38	21	3
2,282	2,302	200	179	158	137	116	95	75	58	40	23	5
2,302	2,322	202	181	160	139	118	97	77	60	42	25	7
2,322	2,342	205	184	163	142	121	100	79	62	44	27	9
2,342	2,362	207	186	165	144	123	102	81	64	46	29	11
2,362	2,382	209	188	167	146	125	104	83	66	48	31	13
2,382	2,402	212	191	170	149	128	107	86	68	50	33	15
2,402	2,422	214	193	172	151	130	109	88	70	52	35	17
2,422	2,442	217	196	175	154	133	112	91	72	54	37	19
2,442	2,462	219	198	177	156	135	114	93	74	56	39	21
2,462	2,482	221	200	179	158	137	116	95	76	58	41	23
2,482	2,502	224	203	182	161	140	119	98	78	60	43	25
2,502	2,522	226	205	184	163	142	121	100	80	62	45	27
2,522	2,542	229	208	187	166	145	124	103	82	64	47	29
2,542	2,562	231	210	189	168	147	126	105	84	66	49	31
2,562	2,582	233	212	191	170	149	128	107	86	68	51	33
2,582	2,602	236	215	194	173	152	131	110	89	70	53	35
2,602	2,622	238	217	196	175	154	133	112	91	72	55	37
2,622	2,642	241	220	199	178	157	136	115	94	74	57	39
2,642	2,662	243	222	201	180	159	138	117	96	76	59	41
2,662	2,682	245	224	203	182	161	140	119	98	78	61	43

2,682 and over

Use Table 3(b) for a MARRIED person on page 46. Also see the instructions on page 44.



### Wage Bracket Method Tables for Income Tax Withholding

#### SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

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	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	327	1	0	0	0	0	0	0	0	0	0	0
327	337	2	0	0	0	0	0	0	0	0	0	0
337	347	3	0	0	0	0	0	0	0	0	0	0
347	357	4	0	0	0	0	0	0	0	0	0	0
357	367	5	0	0	0	0	0	0	0	0	0	0
367	377	6	0	0	0	0	0	0	0	0	0	0
377	387	7	0	0	0	0	0	0	0	0	0	0
387	397	8	0	0	0	0	0	0	0	0	0	0
397	407	9	0	0	0	0	0	0	0	0	0	0
407	417	10	0	0	0	0	0	0	0	0	0	0
417	427	11	0	0	0	0	0	0	0	0	0	0
427	437	12	0	0	0	0	0	0	0	0	0	0
437	447	13	0	0	0	0	0	0	0	0	0	0
447	457	14	0	0	0	0	0	0	0	0	0	0
457	467	15	0	0	0	0	0	0	0	0	0	0
467	477	16	0	0	0	0	0	0	0	0	0	0
477	487	17	0	0	0	0	0	0	0	0	0	0
487	497	18	0	0	0	0	0	0	0	0	0	0
497	507	19	0	0	0	0	0	0	0	0	0	0
507	517	20	0	0	0	0	0	0	0	0	0	0
517	527	21	0	0	0	0	0	0	0	0	0	0
527	537	22	0	0	0	0	0	0	0	0	0	0
537	547	23	0	0	0	0	0	0	0	0	0	0
547	557	24	0	0	0	0	0	0	0	0	0	0
557	567	25	0	0	0	0	0	0	0	0	0	0
567	577	26	0	0	0	0	0	0	0	0	0	0
577	587	27	0	0	0	0	0	0	0	0	0	0
587	597	28	0	0	0	0	0	0	0	0	0	0
597	607	29	0	0	0	0	0	0	0	0	0	0
607	617	30	0	0	0	0	0	0	0	0	0	0
617	627	31	0	0	0	0	0	0	0	0	0	0
627	637	32	0	0	0	0	0	0	0	0	0	0
637	647	33	0	0	0	0	0	0	0	0	0	0
647	657	34	0	0	0	0	0	0	0	0	0	0
657	667	35	0	0	0	0	0	0	0	0	0	0
667	677	36	1	0	0	0	0	0	0	0	0	0
677	687	37	2	0	0	0	0	0	0	0	0	0
687	697	38	3	0	0	0	0	0	0	0	0	0
697	707	39	4	0	0	0	0	0	0	0	0	0
707	717	40	5	0	0	0	0	0	0	0	0	0
717	727	41	6	0	0	0	0	0	0	0	0	0
727	737	42	7	0	0	0	0	0	0	0	0	0
737	747	43	8	0	0	0	0	0	0	0	0	0
747	757	44	9	0	0	0	0	0	0	0	0	0
757	767	45	10	0	0	0	0	0	0	0	0	0
767	777	46	11	0	0	0	0	0	0	0	0	0
777	787	47	12	0	0	0	0	0	0	0	0	0
787	797	48	13	0	0	0	0	0	0	0	0	0
797	807	49	14	0	0	0	0	0	0	0	0	0
807	817	50	15	0	0	0	0	0	0	0	0	0
817	827	51	16	0	0	0	0	0	0	0	0	0
827	837	52	17	0	0	0	0	0	0	0	0	0
837	847	53	18	0	0	0	0	0	0	0	0	0
847	857	54	19	0	0	0	0	0	0	0	0	0
857	867	55	20	0	0	0	0	0	0	0	0	0
867	877	56	21	0	0	0	0	0	0	0	0	0
877	887	57	22	0	0	0	0	0	0	0	0	0
887	897	58	23	0	0	0	0	0	0	0	0	0
897	907	59	24	0	0	0	0	0	0	0	0	0
907	917	60	25	0	0	0	0	0	0	0	0	0
917	927	61	26	0	0	0	0	0	0	0	0	0
927	937	62	27	0	0	0	0	0	0	0	0	0
937	947	63	28	0	0	0	0	0	0	0	0	0
947	957	64	29	0	0	0	0	0	0	0	0	0
957	967	65	30	0	0	0	0	0	0	0	0	0
967	977	66	31	0	0	0	0	0	0	0	0	0
977	987	67	32	0	0	0	0	0	0	0	0	0
987	997	68	33	0	0	0	0	0	0	0	0	0
997	1,007	69	34	0	0	0	0	0	0	0	0	0

## Wage Bracket Method Tables for Income Tax Withholding

### SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

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—										
1,007	1,027	70	35	0	0	0	0	0	0	0	0	0
1,027	1,047	72	37	2	0	0	0	0	0	0	0	0
1,047	1,067	74	39	4	0	0	0	0	0	0	0	0
1,067	1,087	76	41	6	0	0	0	0	0	0	0	0
1,087	1,107	78	43	8	0	0	0	0	0	0	0	0
1,107	1,127	80	45	10	0	0	0	0	0	0	0	0
1,127	1,147	82	47	12	0	0	0	0	0	0	0	0
1,147	1,167	85	49	14	0	0	0	0	0	0	0	0
1,167	1,187	87	51	16	0	0	0	0	0	0	0	0
1,187	1,207	89	53	18	0	0	0	0	0	0	0	0
1,207	1,227	92	55	20	0	0	0	0	0	0	0	0
1,227	1,247	94	57	22	0	0	0	0	0	0	0	0
1,247	1,267	97	59	24	0	0	0	0	0	0	0	0
1,267	1,287	99	61	26	0	0	0	0	0	0	0	0
1,287	1,307	101	63	28	0	0	0	0	0	0	0	0
1,307	1,327	104	65	30	0	0	0	0	0	0	0	0
1,327	1,347	106	67	32	0	0	0	0	0	0	0	0
1,347	1,367	109	69	34	0	0	0	0	0	0	0	0
1,367	1,387	111	71	36	1	0	0	0	0	0	0	0
1,387	1,407	113	73	38	3	0	0	0	0	0	0	0
1,407	1,427	116	75	40	5	0	0	0	0	0	0	0
1,427	1,447	118	77	42	7	0	0	0	0	0	0	0
1,447	1,467	121	79	44	9	0	0	0	0	0	0	0
1,467	1,487	123	81	46	11	0	0	0	0	0	0	0
1,487	1,507	125	83	48	13	0	0	0	0	0	0	0
1,507	1,527	128	86	50	15	0	0	0	0	0	0	0
1,527	1,547	130	88	52	17	0	0	0	0	0	0	0
1,547	1,567	133	91	54	19	0	0	0	0	0	0	0
1,567	1,587	135	93	56	21	0	0	0	0	0	0	0
1,587	1,607	137	95	58	23	0	0	0	0	0	0	0
1,607	1,627	140	98	60	25	0	0	0	0	0	0	0
1,627	1,647	142	100	62	27	0	0	0	0	0	0	0
1,647	1,667	145	103	64	29	0	0	0	0	0	0	0
1,667	1,687	147	105	66	31	0	0	0	0	0	0	0
1,687	1,707	149	107	68	33	0	0	0	0	0	0	0
1,707	1,727	152	110	70	35	0	0	0	0	0	0	0
1,727	1,747	154	112	72	37	2	0	0	0	0	0	0
1,747	1,767	157	115	74	39	4	0	0	0	0	0	0
1,767	1,787	159	117	76	41	6	0	0	0	0	0	0
1,787	1,807	161	119	78	43	8	0	0	0	0	0	0
1,807	1,827	164	122	80	45	10	0	0	0	0	0	0
1,827	1,847	166	124	82	47	12	0	0	0	0	0	0
1,847	1,867	169	127	85	49	14	0	0	0	0	0	0
1,867	1,887	171	129	87	51	16	0	0	0	0	0	0
1,887	1,907	173	131	89	53	18	0	0	0	0	0	0
1,907	1,927	176	134	92	55	20	0	0	0	0	0	0
1,927	1,947	178	136	94	57	22	0	0	0	0	0	0
1,947	1,967	181	139	97	59	24	0	0	0	0	0	0
1,967	1,987	183	141	99	61	26	0	0	0	0	0	0
1,987	2,007	185	143	101	63	28	0	0	0	0	0	0
2,007	2,047	189	147	105	66	31	0	0	0	0	0	0
2,047	2,087	194	152	110	70	35	0	0	0	0	0	0
2,087	2,127	199	157	115	74	39	4	0	0	0	0	0
2,127	2,167	203	161	119	78	43	8	0	0	0	0	0
2,167	2,207	208	166	124	82	47	12	0	0	0	0	0
2,207	2,247	213	171	129	87	51	16	0	0	0	0	0
2,247	2,287	218	176	134	92	55	20	0	0	0	0	0
2,287	2,327	223	181	139	97	59	24	0	0	0	0	0
2,327	2,367	227	185	143	101	63	28	0	0	0	0	0
2,367	2,407	232	190	148	106	67	32	0	0	0	0	0
2,407	2,447	237	195	153	111	71	36	1	0	0	0	0
2,447	2,487	242	200	158	116	75	40	5	0	0	0	0
2,487	2,527	247	205	163	121	79	44	9	0	0	0	0
2,527	2,567	251	209	167	125	83	48	13	0	0	0	0
2,567	2,607	256	214	172	130	88	52	17	0	0	0	0
2,607	2,647	261	219	177	135	93	56	21	0	0	0	0

2,647 and over

Use Table 4(a) for a SINGLE person on page 46. Also see the instructions on page 44.

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

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	\$983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
983	994	1	0	0	0	0	0	0	0	0	0	0
994	1,005	2	0	0	0	0	0	0	0	0	0	0
1,005	1,016	3	0	0	0	0	0	0	0	0	0	0
1,016	1,027	4	0	0	0	0	0	0	0	0	0	0
1,027	1,038	5	0	0	0	0	0	0	0	0	0	0
1,038	1,049	6	0	0	0	0	0	0	0	0	0	0
1,049	1,060	7	0	0	0	0	0	0	0	0	0	0
1,060	1,071	8	0	0	0	0	0	0	0	0	0	0
1,071	1,082	9	0	0	0	0	0	0	0	0	0	0
1,082	1,093	10	0	0	0	0	0	0	0	0	0	0
1,093	1,104	12	0	0	0	0	0	0	0	0	0	0
1,104	1,115	13	0	0	0	0	0	0	0	0	0	0
1,115	1,126	14	0	0	0	0	0	0	0	0	0	0
1,126	1,137	15	0	0	0	0	0	0	0	0	0	0
1,137	1,148	16	0	0	0	0	0	0	0	0	0	0
1,148	1,159	17	0	0	0	0	0	0	0	0	0	0
1,159	1,170	18	0	0	0	0	0	0	0	0	0	0
1,170	1,181	19	0	0	0	0	0	0	0	0	0	0
1,181	1,192	20	0	0	0	0	0	0	0	0	0	0
1,192	1,203	21	0	0	0	0	0	0	0	0	0	0
1,203	1,214	23	0	0	0	0	0	0	0	0	0	0
1,214	1,225	24	0	0	0	0	0	0	0	0	0	0
1,225	1,236	25	0	0	0	0	0	0	0	0	0	0
1,236	1,247	26	0	0	0	0	0	0	0	0	0	0
1,247	1,258	27	0	0	0	0	0	0	0	0	0	0
1,258	1,269	28	0	0	0	0	0	0	0	0	0	0
1,269	1,280	29	0	0	0	0	0	0	0	0	0	0
1,280	1,291	30	0	0	0	0	0	0	0	0	0	0
1,291	1,302	31	0	0	0	0	0	0	0	0	0	0
1,302	1,313	32	0	0	0	0	0	0	0	0	0	0
1,313	1,324	34	0	0	0	0	0	0	0	0	0	0
1,324	1,335	35	0	0	0	0	0	0	0	0	0	0
1,335	1,346	36	1	0	0	0	0	0	0	0	0	0
1,346	1,357	37	2	0	0	0	0	0	0	0	0	0
1,357	1,368	38	3	0	0	0	0	0	0	0	0	0
1,368	1,379	39	4	0	0	0	0	0	0	0	0	0
1,379	1,390	40	5	0	0	0	0	0	0	0	0	0
1,390	1,401	41	6	0	0	0	0	0	0	0	0	0
1,401	1,412	42	7	0	0	0	0	0	0	0	0	0
1,412	1,423	43	8	0	0	0	0	0	0	0	0	0
1,423	1,434	45	10	0	0	0	0	0	0	0	0	0
1,434	1,445	46	11	0	0	0	0	0	0	0	0	0
1,445	1,456	47	12	0	0	0	0	0	0	0	0	0
1,456	1,467	48	13	0	0	0	0	0	0	0	0	0
1,467	1,478	49	14	0	0	0	0	0	0	0	0	0
1,478	1,489	50	15	0	0	0	0	0	0	0	0	0
1,489	1,500	51	16	0	0	0	0	0	0	0	0	0
1,500	1,511	52	17	0	0	0	0	0	0	0	0	0
1,511	1,522	53	18	0	0	0	0	0	0	0	0	0
1,522	1,533	54	19	0	0	0	0	0	0	0	0	0
1,533	1,544	56	21	0	0	0	0	0	0	0	0	0
1,544	1,555	57	22	0	0	0	0	0	0	0	0	0
1,555	1,566	58	23	0	0	0	0	0	0	0	0	0
1,566	1,577	59	24	0	0	0	0	0	0	0	0	0
1,577	1,588	60	25	0	0	0	0	0	0	0	0	0
1,588	1,599	61	26	0	0	0	0	0	0	0	0	0
1,599	1,610	62	27	0	0	0	0	0	0	0	0	0
1,610	1,621	63	28	0	0	0	0	0	0	0	0	0
1,621	1,632	64	29	0	0	0	0	0	0	0	0	0
1,632	1,643	65	30	0	0	0	0	0	0	0	0	0
1,643	1,654	67	32	0	0	0	0	0	0	0	0	0
1,654	1,665	68	33	0	0	0	0	0	0	0	0	0
1,665	1,676	69	34	0	0	0	0	0	0	0	0	0
1,676	1,687	70	35	0	0	0	0	0	0	0	0	0
1,687	1,698	71	36	1	0	0	0	0	0	0	0	0
1,698	1,709	72	37	2	0	0	0	0	0	0	0	0
1,709	1,720	73	38	3	0	0	0	0	0	0	0	0
1,720	1,731	74	39	4	0	0	0	0	0	0	0	0
1,731	1,742	75	40	5	0	0	0	0	0	0	0	0

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

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—										
1,742	1,753	76	41	6	0	0	0	0	0	0	0	0
1,753	1,773	78	43	8	0	0	0	0	0	0	0	0
1,773	1,793	80	45	10	0	0	0	0	0	0	0	0
1,793	1,813	82	47	12	0	0	0	0	0	0	0	0
1,813	1,833	84	49	14	0	0	0	0	0	0	0	0
1,833	1,853	86	51	16	0	0	0	0	0	0	0	0
1,853	1,873	88	53	18	0	0	0	0	0	0	0	0
1,873	1,893	90	55	20	0	0	0	0	0	0	0	0
1,893	1,913	92	57	22	0	0	0	0	0	0	0	0
1,913	1,933	94	59	24	0	0	0	0	0	0	0	0
1,933	1,953	96	61	26	0	0	0	0	0	0	0	0
1,953	1,973	98	63	28	0	0	0	0	0	0	0	0
1,973	1,993	100	65	30	0	0	0	0	0	0	0	0
1,993	2,013	102	67	32	0	0	0	0	0	0	0	0
2,013	2,033	104	69	34	0	0	0	0	0	0	0	0
2,033	2,053	106	71	36	1	0	0	0	0	0	0	0
2,053	2,073	108	73	38	3	0	0	0	0	0	0	0
2,073	2,093	110	75	40	5	0	0	0	0	0	0	0
2,093	2,113	112	77	42	7	0	0	0	0	0	0	0
2,113	2,133	114	79	44	9	0	0	0	0	0	0	0
2,133	2,153	116	81	46	11	0	0	0	0	0	0	0
2,153	2,173	118	83	48	13	0	0	0	0	0	0	0
2,173	2,193	120	85	50	15	0	0	0	0	0	0	0
2,193	2,213	122	87	52	17	0	0	0	0	0	0	0
2,213	2,233	124	89	54	19	0	0	0	0	0	0	0
2,233	2,253	126	91	56	21	0	0	0	0	0	0	0
2,253	2,273	128	93	58	23	0	0	0	0	0	0	0
2,273	2,293	130	95	60	25	0	0	0	0	0	0	0
2,293	2,313	132	97	62	27	0	0	0	0	0	0	0
2,313	2,333	134	99	64	29	0	0	0	0	0	0	0
2,333	2,353	136	101	66	31	0	0	0	0	0	0	0
2,353	2,373	138	103	68	33	0	0	0	0	0	0	0
2,373	2,393	140	105	70	35	0	0	0	0	0	0	0
2,393	2,413	142	107	72	37	2	0	0	0	0	0	0
2,413	2,433	144	109	74	39	4	0	0	0	0	0	0
2,433	2,453	146	111	76	41	6	0	0	0	0	0	0
2,453	2,473	148	113	78	43	8	0	0	0	0	0	0
2,473	2,493	150	115	80	45	10	0	0	0	0	0	0
2,493	2,513	152	117	82	47	12	0	0	0	0	0	0
2,513	2,553	155	120	85	50	15	0	0	0	0	0	0
2,553	2,593	159	124	89	54	19	0	0	0	0	0	0
2,593	2,633	163	128	93	58	23	0	0	0	0	0	0
2,633	2,673	168	132	97	62	27	0	0	0	0	0	0
2,673	2,713	173	136	101	66	31	0	0	0	0	0	0
2,713	2,753	178	140	105	70	35	0	0	0	0	0	0
2,753	2,793	182	144	109	74	39	4	0	0	0	0	0
2,793	2,833	187	148	113	78	43	8	0	0	0	0	0
2,833	2,873	192	152	117	82	47	12	0	0	0	0	0
2,873	2,913	197	156	121	86	51	16	0	0	0	0	0
2,913	2,953	202	160	125	90	55	20	0	0	0	0	0
2,953	2,993	206	164	129	94	59	24	0	0	0	0	0
2,993	3,033	211	169	133	98	63	28	0	0	0	0	0
3,033	3,073	216	174	137	102	67	32	0	0	0	0	0
3,073	3,113	221	179	141	106	71	36	1	0	0	0	0
3,113	3,153	226	184	145	110	75	40	5	0	0	0	0
3,153	3,193	230	188	149	114	79	44	9	0	0	0	0
3,193	3,233	235	193	153	118	83	48	13	0	0	0	0
3,233	3,273	240	198	157	122	87	52	17	0	0	0	0
3,273	3,313	245	203	161	126	91	56	21	0	0	0	0
3,313	3,353	250	208	166	130	95	60	25	0	0	0	0
3,353	3,393	254	212	170	134	99	64	29	0	0	0	0
3,393	3,433	259	217	175	138	103	68	33	0	0	0	0
3,433	3,473	264	222	180	142	107	72	37	2	0	0	0
3,473	3,513	269	227	185	146	111	76	41	6	0	0	0
3,513	3,553	274	232	190	150	115	80	45	10	0	0	0
3,553	3,593	278	236	194	154	119	84	49	14	0	0	0

3,593 and over

Use Table 4(b) for a MARRIED person on page 46. Also see the instructions on page 44.

### Wage Bracket Method Tables for Income Tax Withholding

#### SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

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	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	25	1	0	0	0	0	0	0	0	0	0	0
25	35	2	0	0	0	0	0	0	0	0	0	0
35	45	3	1	0	0	0	0	0	0	0	0	0
45	55	4	2	0	0	0	0	0	0	0	0	0
55	65	5	3	1	0	0	0	0	0	0	0	0
65	75	6	4	2	1	0	0	0	0	0	0	0
75	85	7	5	3	2	0	0	0	0	0	0	0
85	95	8	6	4	3	1	0	0	0	0	0	0
95	105	10	8	6	4	2	0	0	0	0	0	0
105	115	11	9	7	5	3	1	0	0	0	0	0
115	125	12	10	8	6	4	2	1	0	0	0	0
125	135	13	11	9	7	5	3	2	0	0	0	0
135	145	14	12	10	8	7	5	3	1	0	0	0
145	155	16	14	12	10	8	6	4	2	1	0	0
155	165	17	15	13	11	9	7	5	3	2	0	0
165	175	18	16	14	12	10	8	6	4	3	1	0
175	185	20	17	15	13	11	9	7	5	4	2	0
185	195	23	19	16	14	13	11	9	7	5	3	1
195	205	25	21	18	16	14	12	10	8	6	4	2
205	215	27	24	20	17	15	13	11	9	7	5	3
215	225	29	26	22	19	16	14	12	10	8	6	5
225	235	31	28	24	21	17	15	13	12	10	8	6
235	245	34	30	27	23	19	17	15	13	11	9	7
245	255	36	32	29	25	22	18	16	14	12	10	8
255	265	38	35	31	27	24	20	17	15	13	11	9
265	275	40	37	33	30	26	22	19	16	14	12	11
275	285	42	39	35	32	28	25	21	18	16	14	12
285	295	45	41	38	34	30	27	23	20	17	15	13
295	305	47	43	40	36	33	29	26	22	18	16	14
305	315	49	46	42	38	35	31	28	24	21	17	15
315	325	51	48	44	41	37	33	30	26	23	19	17
325	335	53	50	46	43	39	36	32	29	25	21	18
335	345	56	52	49	45	41	38	34	31	27	24	20
345	360	59	55	51	48	44	41	37	34	30	26	23
360	375	62	58	55	51	47	44	40	37	33	30	26
375	390	66	62	58	54	51	47	44	40	37	33	29
390	405	69	66	62	58	54	51	47	43	40	36	33
405	420	73	69	65	61	58	54	50	47	43	40	36
420	435	77	73	69	65	61	57	54	50	46	43	39
435	450	80	76	73	69	65	61	57	53	50	46	43
450	465	84	80	76	72	68	65	61	57	53	50	46
465	480	87	84	80	76	72	68	64	60	56	53	49
480	495	91	87	83	79	76	72	68	64	60	56	53
495	510	95	91	87	83	79	75	71	68	64	60	56
510	525	98	94	91	87	83	79	75	71	67	63	60
525	540	102	98	94	90	86	83	79	75	71	67	63
540	555	105	102	98	94	90	86	82	78	74	71	67
555	570	109	105	101	97	94	90	86	82	78	74	70
570	585	113	109	105	101	97	93	89	86	82	78	74
585	600	116	112	109	105	101	97	93	89	85	81	78
600	615	120	116	112	108	104	101	97	93	89	85	81
615	630	123	120	116	112	108	104	100	96	92	89	85
630	645	127	123	119	115	112	108	104	100	96	92	88
645	660	132	127	123	119	115	111	107	104	100	96	92
660	675	137	132	127	123	119	115	111	107	103	99	96
675	690	142	137	132	126	122	119	115	111	107	103	99
690	705	147	141	136	131	126	122	118	114	110	107	103
705	720	151	146	141	136	131	126	122	118	114	110	106
720	735	156	151	146	141	136	130	125	122	118	114	110
735	750	161	156	151	146	140	135	130	125	121	117	114
750	765	166	161	156	150	145	140	135	130	125	121	117
765	780	171	165	160	155	150	145	140	134	129	125	121
780	795	175	170	165	160	155	150	144	139	134	129	124
795	810	180	175	170	165	160	154	149	144	139	134	129
810	825	186	180	175	170	164	159	154	149	144	139	133
825	840	191	185	180	174	169	164	159	154	149	143	138
840	855	196	190	185	179	174	169	164	158	153	148	143
855	870	201	196	190	184	179	174	168	163	158	153	148
870	885	207	201	195	190	184	178	173	168	163	158	153

### Wage Bracket Method Tables for Income Tax Withholding

#### SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

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—												
885	900	212	206	201	195	189	184	178	173	168	163	157
900	915	217	211	206	200	194	189	183	178	173	167	162
915	930	222	217	211	205	200	194	188	183	177	172	167
930	945	228	222	216	211	205	199	194	188	182	177	172
945	960	233	227	222	216	210	205	199	193	188	182	177
960	975	238	232	227	221	215	210	204	199	193	187	182
975	990	243	238	232	226	221	215	209	204	198	192	187
990	1,005	249	243	237	232	226	220	215	209	203	198	192
1,005	1,020	254	248	243	237	231	226	220	214	209	203	197
1,020	1,035	259	253	248	242	236	231	225	220	214	208	203
1,035	1,050	264	259	253	247	242	236	230	225	219	213	208
1,050	1,065	270	264	258	253	247	241	236	230	224	219	213
1,065	1,080	275	269	264	258	252	247	241	235	230	224	218
1,080	1,095	280	274	269	263	257	252	246	241	235	229	224
1,095	1,110	285	280	274	268	263	257	251	246	240	234	229
1,110	1,125	291	285	279	274	268	262	257	251	245	240	234
1,125	1,140	296	290	285	279	273	268	262	256	251	245	239
1,140	1,155	301	295	290	284	278	273	267	262	256	250	245
1,155	1,170	306	301	295	289	284	278	272	267	261	255	250
1,170	1,185	312	306	300	295	289	283	278	272	266	261	255
1,185	1,200	317	311	306	300	294	289	283	277	272	266	260
1,200	1,215	322	316	311	305	299	294	288	283	277	271	266
1,215	1,230	327	322	316	310	305	299	293	288	282	276	271
1,230	1,245	333	327	321	316	310	304	299	293	287	282	276
1,245	1,260	338	332	327	321	315	310	304	298	293	287	281
1,260	1,275	343	337	332	326	320	315	309	304	298	292	287
1,275	1,290	348	343	337	331	326	320	314	309	303	297	292
1,290	1,305	354	348	342	337	331	325	320	314	308	303	297
1,305	1,320	359	353	348	342	336	331	325	319	314	308	302
1,320	1,335	364	358	353	347	341	336	330	325	319	313	308
1,335	1,350	369	364	358	352	347	341	335	330	324	318	313
1,350	1,365	375	369	363	358	352	346	341	335	329	324	318
1,365	1,380	380	374	369	363	357	352	346	340	335	329	323
1,380	1,395	385	379	374	368	362	357	351	346	340	334	329
1,395	1,410	390	385	379	373	368	362	356	351	345	339	334
1,410	1,425	396	390	384	379	373	367	362	356	350	345	339
1,425	1,440	401	395	390	384	378	373	367	361	356	350	344
1,440	1,455	406	400	395	389	383	378	372	367	361	355	350
1,455	1,470	411	406	400	394	389	383	377	372	366	360	355
1,470	1,485	417	411	405	400	394	388	383	377	371	366	360
1,485	1,500	422	416	411	405	399	394	388	382	377	371	365
1,500	1,515	427	421	416	410	404	399	393	388	382	376	371
1,515	1,530	432	427	421	415	410	404	398	393	387	381	376
1,530	1,545	438	432	426	421	415	409	404	398	392	387	381
1,545	1,560	443	437	432	426	420	415	409	403	398	392	386
1,560	1,575	448	442	437	431	425	420	414	409	403	397	392
1,575	1,590	453	448	442	436	431	425	419	414	408	402	397
1,590	1,605	459	453	447	442	436	430	425	419	413	408	402
1,605	1,620	464	458	453	447	441	436	430	424	419	413	407
1,620	1,635	469	463	458	452	446	441	435	430	424	418	413
1,635	1,650	474	469	463	457	452	446	440	435	429	423	418
1,650	1,665	480	474	468	463	457	451	446	440	434	429	423
1,665	1,680	485	479	474	468	462	457	451	445	440	434	428
1,680	1,695	490	484	479	473	467	462	456	451	445	439	434
1,695	1,710	495	490	484	478	473	467	461	456	450	444	439
1,710	1,725	501	495	489	484	478	472	467	461	455	450	444
1,725	1,740	506	500	495	489	483	478	472	466	461	455	449
1,740	1,755	511	505	500	494	488	483	477	472	466	460	455
1,755	1,770	516	511	505	499	494	488	482	477	471	465	460
1,770	1,785	522	516	510	505	499	493	488	482	476	471	465
1,785	1,800	527	521	516	510	504	499	493	487	482	476	470
1,800	1,815	532	526	521	515	509	504	498	493	487	481	476
1,815	1,830	537	532	526	520	515	509	503	498	492	486	481
1,830	1,845	543	537	531	526	520	514	509	503	497	492	486
1,845	1,860	548	542	537	531	525	520	514	508	503	497	491
1,860	1,862	551	545	540	534	528	523	517	511	506	500	494

1,862 and over

Use Table 8(a) for a SINGLE person on page 47. Also see the instructions on page 44.

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

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	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	56	1	0	0	0	0	0	0	0	0	0	0
56	66	2	0	0	0	0	0	0	0	0	0	0
66	76	3	1	0	0	0	0	0	0	0	0	0
76	86	4	2	0	0	0	0	0	0	0	0	0
86	96	5	3	1	0	0	0	0	0	0	0	0
96	106	6	4	2	1	0	0	0	0	0	0	0
106	116	7	5	3	2	0	0	0	0	0	0	0
116	126	8	6	4	3	1	0	0	0	0	0	0
126	136	9	7	5	4	2	0	0	0	0	0	0
136	146	10	8	6	5	3	1	0	0	0	0	0
146	156	11	9	7	6	4	2	1	0	0	0	0
156	166	12	10	9	7	5	3	2	0	0	0	0
166	176	14	12	10	8	6	4	3	1	0	0	0
176	186	15	13	11	9	7	5	4	2	1	0	0
186	196	16	14	12	10	8	6	5	3	2	0	0
196	206	17	15	13	11	9	7	6	4	3	1	0
206	216	18	16	15	13	11	9	7	5	4	2	0
216	226	20	18	16	14	12	10	8	6	5	3	1
226	236	21	19	17	15	13	11	9	7	6	4	2
236	246	22	20	18	16	14	12	10	8	7	5	3
246	256	23	21	19	17	15	13	12	10	8	6	4
256	266	24	22	21	19	17	15	13	11	9	7	5
266	276	26	24	22	20	18	16	14	12	10	8	6
276	286	27	25	23	21	19	17	15	13	11	9	7
286	296	28	26	24	22	20	18	16	14	12	11	9
296	306	29	27	25	23	21	19	18	16	14	12	10
306	316	30	28	27	25	23	21	19	17	15	13	11
316	326	32	30	28	26	24	22	20	18	16	14	12
326	336	33	31	29	27	25	23	21	19	17	15	13
336	346	34	32	30	28	26	24	22	20	18	17	15
346	361	36	34	32	30	28	26	24	22	20	18	16
361	376	39	36	33	31	30	28	26	24	22	20	18
376	391	43	39	35	33	31	29	27	26	24	22	20
391	406	46	42	39	35	33	31	29	27	25	23	21
406	421	49	46	42	38	35	33	31	29	27	25	23
421	436	52	49	45	42	38	35	33	31	29	27	25
436	451	56	52	49	45	42	38	35	33	31	29	27
451	466	59	55	52	48	45	41	38	35	33	31	29
466	481	62	59	55	52	48	45	41	37	34	32	30
481	496	66	62	59	55	51	48	44	41	37	34	32
496	511	69	65	62	58	55	51	48	44	40	37	34
511	526	72	69	65	62	58	54	51	47	44	40	37
526	541	76	72	68	65	61	58	54	51	47	44	40
541	556	79	75	72	68	65	61	58	54	50	47	43
556	571	82	79	75	71	68	64	61	57	54	50	47
571	586	85	82	78	75	71	68	64	61	57	53	50
586	601	89	85	82	78	75	71	67	64	60	57	53
601	616	92	88	85	81	78	74	71	67	64	60	56
616	631	95	92	88	85	81	78	74	70	67	63	60
631	646	99	95	92	88	84	81	77	74	70	67	63
646	661	102	98	95	91	88	84	81	77	73	70	66
661	676	105	102	98	95	91	87	84	80	77	73	70
676	691	109	105	101	98	94	91	87	84	80	77	73
691	706	112	108	105	101	98	94	91	87	83	80	76
706	721	116	112	108	104	101	97	94	90	87	83	80
721	736	119	115	111	108	104	101	97	94	90	86	83
736	751	123	119	115	111	108	104	100	97	93	90	86
751	766	126	122	119	115	111	107	104	100	97	93	89
766	781	130	126	122	118	114	111	107	103	100	96	93
781	796	134	130	126	122	118	114	110	107	103	100	96
796	811	137	133	129	126	122	118	114	110	106	103	99
811	826	141	137	133	129	125	121	117	114	110	106	103
826	841	144	140	137	133	129	125	121	117	113	110	106
841	856	148	144	140	136	132	129	125	121	117	113	109
856	871	152	148	144	140	136	132	128	124	121	117	113
871	886	155	151	147	144	140	136	132	128	124	120	116
886	901	159	155	151	147	143	139	135	132	128	124	120
901	916	162	158	155	151	147	143	139	135	131	127	124
916	931	166	162	158	154	150	147	143	139	135	131	127

## Wage Bracket Method Tables for Income Tax Withholding

### MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

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—										
931	946	170	166	162	158	154	150	146	142	139	135	131
946	961	173	169	165	162	158	154	150	146	142	138	134
961	976	177	173	169	165	161	157	153	150	146	142	138
976	991	180	176	173	169	165	161	157	153	149	145	142
991	1,006	184	180	176	172	168	165	161	157	153	149	145
1,006	1,021	188	184	180	176	172	168	164	160	157	153	149
1,021	1,036	191	187	183	180	176	172	168	164	160	156	152
1,036	1,051	195	191	187	183	179	175	171	168	164	160	156
1,051	1,066	198	194	191	187	183	179	175	171	167	163	160
1,066	1,081	202	198	194	190	186	183	179	175	171	167	163
1,081	1,096	206	202	198	194	190	186	182	178	175	171	167
1,096	1,111	209	205	201	198	194	190	186	182	178	174	170
1,111	1,126	213	209	205	201	197	193	189	186	182	178	174
1,126	1,141	216	212	209	205	201	197	193	189	185	181	178
1,141	1,156	220	216	212	208	204	201	197	193	189	185	181
1,156	1,171	224	220	216	212	208	204	200	196	193	189	185
1,171	1,186	227	223	219	216	212	208	204	200	196	192	188
1,186	1,201	231	227	223	219	215	211	207	204	200	196	192
1,201	1,216	234	230	227	223	219	215	211	207	203	199	196
1,216	1,231	238	234	230	226	222	219	215	211	207	203	199
1,231	1,246	242	238	234	230	226	222	218	214	211	207	203
1,246	1,261	245	241	237	234	230	226	222	218	214	210	206
1,261	1,276	249	245	241	237	233	229	225	222	218	214	210
1,276	1,291	252	248	245	241	237	233	229	225	221	217	214
1,291	1,306	257	252	248	244	240	237	233	229	225	221	217
1,306	1,321	262	257	252	248	244	240	236	232	229	225	221
1,321	1,336	267	262	257	252	248	244	240	236	232	228	224
1,336	1,351	272	267	261	256	251	247	243	240	236	232	228
1,351	1,366	276	271	266	261	256	251	247	243	239	235	232
1,366	1,381	281	276	271	266	261	255	251	247	243	239	235
1,381	1,396	286	281	276	271	265	260	255	250	247	243	239
1,396	1,411	291	286	281	275	270	265	260	255	250	246	242
1,411	1,426	296	291	285	280	275	270	265	259	254	250	246
1,426	1,441	300	295	290	285	280	275	269	264	259	254	250
1,441	1,456	305	300	295	290	285	279	274	269	264	259	254
1,456	1,471	310	305	300	295	289	284	279	274	269	264	258
1,471	1,486	315	310	305	299	294	289	284	279	274	268	263
1,486	1,501	320	315	309	304	299	294	289	283	278	273	268
1,501	1,516	324	319	314	309	304	299	293	288	283	278	273
1,516	1,531	329	324	319	314	309	303	298	293	288	283	278
1,531	1,546	334	329	324	319	313	308	303	298	293	288	282
1,546	1,561	339	334	329	323	318	313	308	303	298	292	287
1,561	1,576	344	339	333	328	323	318	313	307	302	297	292
1,576	1,591	348	343	338	333	328	323	317	312	307	302	297
1,591	1,606	353	348	343	338	333	327	322	317	312	307	302
1,606	1,621	358	353	348	343	337	332	327	322	317	312	306
1,621	1,636	363	358	353	347	342	337	332	327	322	316	311
1,636	1,651	369	363	357	352	347	342	337	331	326	321	316
1,651	1,666	374	368	362	357	352	347	341	336	331	326	321
1,666	1,681	379	373	368	362	357	351	346	341	336	331	326
1,681	1,696	384	379	373	367	362	356	351	346	341	336	330
1,696	1,711	390	384	378	373	367	361	356	351	346	340	335
1,711	1,726	395	389	383	378	372	367	361	355	350	345	340
1,726	1,741	400	394	389	383	377	372	366	360	355	350	345
1,741	1,756	405	400	394	388	383	377	371	366	360	355	350
1,756	1,771	411	405	399	394	388	382	377	371	365	360	354
1,771	1,786	416	410	404	399	393	388	382	376	371	365	359
1,786	1,801	421	415	410	404	398	393	387	381	376	370	364
1,801	1,816	426	421	415	409	404	398	392	387	381	375	370
1,816	1,831	432	426	420	415	409	403	398	392	386	381	375
1,831	1,846	437	431	425	420	414	409	403	397	392	386	380
1,846	1,861	442	436	431	425	419	414	408	402	397	391	385
1,861	1,876	447	442	436	430	425	419	413	408	402	396	391
1,876	1,891	453	447	441	436	430	424	419	413	407	402	396
1,891	1,906	458	452	446	441	435	430	424	418	413	407	401
1,906	1,908	461	455	449	444	438	432	427	421	416	410	404

1,908 and over

Use Table 8(b) for a MARRIED person on page 47. Also see the instructions on page 44.



# Annual Federal Payroll Tax Calendar



The following calendar displays payroll-related due dates that affect the majority of employers.

**266** Payroll Accounting Chapter B: Annual Federal Payroll Tax Calendar

January	
01/15	Monthly depositor payment of December federal income tax, Social Security tax, and Medicare tax
01/31	Form 941—4th quarter of prior year (additional 10 days to file if timely deposits in full payment of quarterly taxes were made)
01/31	Form 940 (additional 10 days to file if all FUTA tax was deposited when due)
01/31	Deposit FUTA tax—may be included with Form 940 (filed on 1/31) if undeposited FUTA tax does not exceed \$500
01/31	W-2 Forms must be provided to all employees
01/31	1099-MISC Forms must be provided to all independent contractors

February	
02/15	Monthly depositor payment of January federal income tax, Social Security tax, and Medicare tax

March	
03/01	If paper copies are being remitted, W-2 and W-3 forms are due to be sent to the Social Security Administration
03/01	Forms 1096 and 1099-MISC are due to be sent to the IRS
03/15	Forms 1120 and 1120S corporate tax returns
03/15	Monthly depositor payment of February federal income tax, Social Security tax, and Medicare tax
03/31	If e-filing, W-2 and W-3 Forms are due to be sent to the Social Security Administration

April	
04/15	Form 1040 individual tax return
04/15	Monthly depositor payment of March federal income tax, Social Security tax, and Medicare tax
04/30	Form 941—1st quarter (additional 10 days to file if timely deposits in full payment of quarterly taxes were made)
04/30	Deposit FUTA tax—only if undeposited FUTA tax exceeds \$500

May	
05/15	Monthly depositor payment of April federal income tax, Social Security tax, and Medicare tax

June	
06/15	Monthly depositor payment of May federal income tax, Social Security tax, and Medicare tax

July	
07/15	Monthly depositor payment of June federal income tax, Social Security tax, and Medicare tax
07/31	Form 941—2nd quarter (additional 10 days to file if timely deposits in full payment of quarterly taxes were made)
07/31	Deposit FUTA tax—only if undeposited FUTA tax exceeds \$500

August	
08/15	Monthly depositor payment of July federal income tax, Social Security tax, and Medicare tax

September	
09/15	Monthly depositor payment of August federal income tax, Social Security tax, and Medicare tax

October	
10/15	Monthly depositor payment of September federal income tax, Social Security tax, and Medicare tax
10/31	Form 941—3rd quarter (additional 10 days to file if timely deposits in full payment of quarterly taxes were made)
10/31	Deposit FUTA tax—only if undeposited FUTA tax exceeds \$500

November	
11/15	Monthly depositor payment of October federal income tax, Social Security tax, and Medicare tax

December	
12/15	Monthly depositor payment of November federal income tax, Social Security tax, and Medicare tax

When considering the above due dates, keep in mind the following:

- Any due dates falling on a weekend or legal holiday are extended to the next business day.
- Semiweekly depositors must make payments either by the subsequent Wednesday (for Wednesday through Friday paydays) or the subsequent Friday (for Saturday through Tuesday paydays).
- Federal tax payment must be made on the following business day if the liability exceeds \$100,000 (next-day deposit rule).

EVALUATION ONLY

# State Tax Department Websites



It's important to understand not only the federal payroll tax considerations discussed throughout this book but also the state payroll tax requirements that apply to you. The following websites will enable you to further research these requirements.

**270** Payroll Accounting Chapter C: State Tax Department Websites**Alabama**

revenue.alabama.gov

**Alaska**

tax.alaska.gov

**Arizona**

azdor.gov

**Arkansas**

dfa.arkansas.gov

**California**

taxes.ca.gov

**Colorado**

colorado.gov/revenue

**Connecticut**

ct.gov/drs

**Delaware**

revenue.delaware.gov

**Florida**

dor.myflorida.com/dor

**Georgia**

dor.georgia.gov/taxes

**Hawaii**

tax.hawaii.gov

**Idaho**

tax.idaho.gov

**Illinois**

www.revenue.state.il.us

**Indiana**

in.gov/dor

**Iowa**

iowa.gov/tax

**Kansas**

ksrevenue.org

**Kentucky**

revenue.ky.gov

**Louisiana**

revenue.louisiana.gov

**Maine**

maine.gov/revenue

**Maryland**

dat.state.md.us

**Massachusetts**

mass.gov/dor

**Michigan**

michigan.gov/treasury

**Minnesota**

revenue.state.mn.us

**Mississippi**

dor.ms.gov

**Missouri**

dor.mo.gov

**Montana**

revenue.mt.gov

**Nebraska**

revenue.nebraska.gov

**Nevada**

tax.nv.gov

**New Hampshire**

revenue.nh.gov

**New Jersey**

state.nj.us/treasury/taxation

**New Mexico**

tax.newmexico.gov

**New York**

tax.ny.gov

**North Carolina**

ncdor.gov

**North Dakota**

nd.gov/tax

**Ohio**

tax.ohio.gov

**Oklahoma**

ok.gov/tax

**Oregon**

oregon.gov/DOR

**Pennsylvania**

revenue.pa.gov

**Rhode Island**

dor.ri.gov

**South Carolina**

dor.sc.gov

**South Dakota**

dor.sd.gov

**Tennessee**

tn.gov/revenue

**Texas**

comptroller.texas.gov

**Utah**

tax.utah.gov

**Vermont**

tax.vermont.gov

**Virginia**

tax.virginia.gov

**Washington**

dor.wa.gov

**West Virginia**

tax.wv.gov

**Wisconsin**

revenue.wi.gov

**Wyoming**

revenue.wyo.gov

**American Samoa**

americansamoa.gov  
/department-of-treasury-1

**Guam**

guamtax.com

**Northern Mariana Islands**

cnmidof.net

**Puerto Rico**

hacienda.gobierno.pr

**U.S. Virgin Islands**

ltg.gov.vi

**Washington D.C.**

dgs.dc.gov

# State Tax/Revenue Department Addresses



When examining state payroll tax issues, you may find it necessary to contact your state tax department. Each state's respective tax and/or revenue department address is listed here for your convenience.

**272** Payroll Accounting Chapter D: State Tax/Revenue Department Addresses**Alabama**

Alabama Department of Revenue  
50 North Ripley Street  
Montgomery, AL 36104

**Alaska**

Department of Revenue  
PO Box 110420  
Juneau, AK 99811-0420

**Arizona**

Arizona Revenue Department  
1600 West Monroe Street  
Phoenix, AZ 85007-2650

**Arkansas**

Arkansas Department of Revenue  
1509 West 7th Street  
Little Rock, AR 72201

**California**

Employment Development  
Department  
PO Box 826880  
Sacramento, CA 94280-0001

**Colorado**

Revenue Department  
1375 Sherman Street  
Denver, CO 80261

**Connecticut**

Department of Revenue Services  
450 Columbus Blvd., Suite 1  
Hartford, CT 06103

**Delaware**

Division of Revenue  
820 North French Street  
Wilmington, DE 19801

**Florida**

Florida Department of Revenue  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100

**Georgia**

Department of Revenue  
1800 Century Boulevard  
Atlanta, GA 30345

**Hawaii**

Taxation Department  
75 Aupuni Street, #101  
Hilo, HI 96720-4245

**Idaho**

Idaho State Tax Commission  
PO Box 36  
Boise, ID 83722-0410

**Illinois**

Revenue Department  
101 West Jefferson Street  
Springfield, IL 62702

**Indiana**

Revenue Department  
100 North Senate Avenue  
Indianapolis, IN 46204

**Iowa**

Department of Revenue  
Hoover State Office Building – 4<sup>th</sup> Floor  
1305 East Walnut  
Des Moines, IA 50319

**Kansas**

Kansas Department of Revenue  
120 SE 10th Avenue  
Topeka, KS 66612-1103

**Kentucky**

Kentucky Department of Revenue  
501 High Street  
Frankfort, KY 40601-2103

**Louisiana**

Louisiana Department of Revenue  
Baton Rouge Headquarters  
617 North Third Street  
Baton Rouge, LA 70802

**Maine**

Maine Revenue Services  
51 Commerce Drive  
Augusta, ME 04330

**Maryland**

Department of Assessments  
and Taxation  
301 West Preston Street  
Baltimore, MD 21201-2395

**Massachusetts**

Revenue Department  
100 Cambridge Street  
Boston, MA 02114

**Michigan**

Michigan Department of Treasury  
3060 West Grand Boulevard  
Detroit, MI 48202-6060

**Minnesota**

Minnesota Department of Revenue  
600 North Robert Street  
St. Paul, MN 55146

**Mississippi**

Mississippi Department of Revenue  
500 Clinton Center Drive  
Clinton, MS 39056

**Missouri**

Missouri Department of Revenue  
301 West High Street  
Jefferson City, MO 65101

**Montana**

Department of Revenue  
Sam W. Mitchell Building  
125 North Roberts, 3rd Floor  
Helena, MT 59601

**Nebraska**

Nebraska Department of Revenue  
301 Centennial Mall South  
Lincoln, NE 68508

**Nevada**

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706

**New Hampshire**

New Hampshire Department of  
Revenue Administration  
109 Pleasant Street  
Concord, NH 03301

**New Jersey**

New Jersey Division of Taxation  
50 Barrack Street  
Trenton, NJ 08695

**New Mexico**

New Mexico Taxation and Revenue  
Department  
1100 South St. Francis Drive  
Santa Fe, NM 87504



**New York**

New York State Department of  
Taxation and Finance  
WA Harriman State Campus  
Albany, NY 12227

**North Carolina**

North Carolina Department of  
Revenue  
501 North Wilmington Street  
Raleigh, NC 27604

**North Dakota**

Office of State Tax Commissioner  
600 East Boulevard Avenue  
Bismarck, ND 58505-0599

**Ohio**

Ohio Department of Taxation  
4485 Northland Ridge Boulevard  
Columbus, OH 43229

**Oklahoma**

Oklahoma Tax Commission  
2501 North Lincoln Boulevard  
Oklahoma City, OK 73194

**Oregon**

Oregon Department of Revenue  
955 Center Street Northeast  
Salem, OR 97301-2555

**Pennsylvania**

Pennsylvania Department of Revenue  
110 N. 8th Street  
Philadelphia, PA 19107-2412

**Rhode Island**

One Capitol Hill  
Providence, RI 02908

**South Carolina**

South Carolina Department of  
Revenue  
300A Outlet Pointe Boulevard  
Columbia, SC 29210

**South Dakota**

South Dakota Department of Revenue  
445 East Capitol Avenue  
Pierre, SD 57501

**Tennessee**

Department of Revenue  
500 Deaderick Street  
Nashville, TN 37242

**Texas**

Texas Comptroller of Public Accounts  
111 East 17th Street  
Austin, TX 78774

**Utah**

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134

**Vermont**

Vermont Department of Taxes  
133 State Street  
Montpelier, VT 05633

**Virginia**

Virginia Department of Taxation  
1957 Westmoreland Street  
Richmond, VA 23230

**Washington**

Washington State Department of  
Revenue  
PO Box 47450  
Olympia, WA 98504-7450

**West Virginia**

West Virginia Department of Revenue  
Taxpayer Services  
1124 Smith Street  
Charleston, WV 25301

**Wisconsin**

Wisconsin Department of Revenue  
2135 Rimrock Road  
Madison, WI 53713

**Wyoming**

Wyoming Department of Revenue  
122 West 25th Street, 3rd Floor East  
Cheyenne, WY 82002-0110

**American Samoa**

Executive Office Building  
Pago Pago  
American Samoa, 96799

**Guam**

Guam Department of Revenue and  
Taxation  
1240 Army Drive  
Barrigada, Guam 96913

**Northern Mariana Islands**

Division of Revenue and Taxation  
PO Box 5234 CHR  
Saipan, MP 96950

**Puerto Rico**

Department of Treasury  
Intendente Ramirez Building  
10 Paseo Covadonga  
San Juan, PR 00901

**U.S. Virgin Islands**

5049 Kongens Gade  
St. Thomas, VI 00802

**Washington D.C.**

Office of Tax and Revenue  
1101 4th Street, Southwest  
Suite 270 West  
Washington, DC 20024