State of Georgia
Department of Revenue

EMPLOYER'S TAX GUIDE

Revised January 2020

THIS GUIDE CONTAINS:

- **ANSWERS TO FREQUENTLY ASKED QUESTIONS**
- **ELECTRONIC FILING INFORMATION**
- **WITHHOLDING TAX TABLES**
- **GENERAL WITHHOLDING TAX INFORMATION**

TABLE OF CONTENTS

Introduction 3

Business Electronic Filing 3

Tax Year Return and Payment Due Dates 4

Withholding HB 43 Requirements Summary 5

Filing Status 6

Basic Definitions 7

Payment And Filing Requirements 8

Electronic Filing And Payment 9-11

Other Employer Responsibilities And Requirements 11

Employee Responsibilities 14

Income Statement Reporting Requirements 15

Other Filing And Reporting Requirements 16

Penalty And Interest 19

Filing Tips 21

Tax Table 22

Percentage Method For Employee Withholding 42

Links to Withholding Tax Forms 46

Department Of Revenue Resources 47

INTRODUCTION

This publication contains information regarding withholding tax filing requirements based on the tax law as of January 1, 2020. It includes applicable withholding tax tables, basic definitions, answers to frequently asked questions, and references to applicable sections of Title 48 of the Official Code of Georgia Annotated (O.C.G.A.), which govern withholding tax requirements. Additional information concerning withholding tax is available at https://dor.georgia.gov/withholding-0.

BUSINESS ELECTRONIC FILING

The Georgia Tax Center (GTC) allows business customers to file returns and pay taxes electronically. Employers can file withholding tax returns and make payments using this system. Click here for more information.

It is mandatory for business customers who are currently required to submit tax payments via electronic funds transfer to file their returns electronically through GTC. Business customers who are required to submit tax payments via electronic funds transfer must file refund claims electronically through GTC. Failure to electronically file the refund claim, shall result in the deemed failure to file the refund claim for all purposes, including applying any statute, which limits the time when a refund claim may be filed. Taxpayers may electronically refile a rejected claim at any time within the statute of limitations. It is mandatory for withholding returns that include any series 100 tax credits to be electronically filed. Customers may voluntarily use GTC if they know their tax- specific identification(s), zip code of the location address, most recent payment and email address. Visit our website at dor.georgia.gov for instructions and registration information.

TELEPHONE ASSISTANCE

For telephone assistance with electronic filing, for all tax types, contact our Customer Contact Center at 1-877-423-6711.

2020 Withholding Tax Due Dates for Monthly Filers

PAYROLL PERIOD	FORM	DUE DATE
January 2020	GA-V/PAYMENT	2/17/2020
February 2020	GA-V/PAYMENT	3/16/2020
March 2020	GA-V/PAYMENT	4/15/2020
1ST QTR 2020	G-7 RETURN	4/30/2020
April 2020	GA-V/PAYMENT	5/15/2020
May 2020	GA-V/PAYMENT	6/15/2020
June 2020	GA-V/PAYMENT	7/15/2020
2ND QTR 2020	G-7 RETURN	7/31/2020
July 2020	GA-V/PAYMENT	8/17/2020
August 2020	GA-V/PAYMENT	9/15/2020
September 2020	GA-V/PAYMENT	10/15/2020
3RD QTR 2020	G-7 RETURN	11/2/2020
October 2020	GA-V/PAYMENT	11/16/2020
November 2020	GA-V/PAYMENT	12/15/2020
December 2020	GA-V/PAYMENT	1/15/2021
4TH QTR 2020	G-7 RETURN	2/1/2021
W-2/1099 Misc. for nonemployee compensation	G-1003 RETURN	2/1/2021
All other 1099s	G-1003 RETURN	3/1/2021

2020 Withholding Tax Due Dates for Quarterly & Annual Filers

PAYROLL PERIOD	FORM	DUE DATE
1ST QTR 2020	G-7 PAYMENT	4/30/2020
1ST QTR 2020	G-7 RETURN	4/30/2020
2ND QTR 2020	G-7 PAYMENT	7/31/2020
2ND QTR 2020	G-7 RETURN	7/31/2020
3RD QTR 2020	G-7 PAYMENT	11/2/2020
3RD QTR 2020	G-7 RETURN	11/2//2020
4TH QTR 2020	G-7 PAYMENT	2/1/2021
4TH QTR 2020	G-7 RETURN	2/1/2021
W-2/1099 Misc. for nonemployee compensation	G-1003 RETURN	2/1/2021
All other 1099s	G-1003 RETURN	3/1/2021

IMPORTANT NOTICE FOR ALL TYPE FILERS-EXCEPTION TO ALL DUE DATES:

If $100,000 or more is required to be withheld for a payday, the payment must be submitted electronically by the next banking day.

NOTE: Form GA-V is not required if no tax was withheld or if payment was made electronically. If a due date falls on a Federal Reserve bank holiday, Georgia State Holiday, Saturday or Sunday, the due date is extended to the next banking day.

1099s are only required to be submitted if there is Georgia Withholding.

ACH Debits are submitted via the Georgia Tax Center (GTC) located at https://gtc.dor.ga.gov. These payments must be completed on or before the due date.

ACH Credits is the type of EFT specifically requested and granted under certain circumstances. These payments must be received by the due date via EFT.

Federal Wiring Payments are not accepted.

Withholding Requirements Summary

Payer Status	Semi-Weekly Payer	Monthly Payer	Quarterly Payer	Annual Payer
WH Tax Thresholds	> $50,000 for the lookback period July 1 through June 30	< $50,000 for the lookback period	< $200 per month	< $800 per year
Payday on Wednesday, Thursday, or Friday	Taxes must be remitted via EFT on or before the following Wednesday.	Taxes must be remitted on or before the 15th day of the following month with Form GA-V, if applicable.	Taxes must be remitted by the last day of the month following the end of the quarter with Form G-7.	Taxes must be remitted by January 31st following the end of the fourth quarter with Form G-7
Payday on Saturday, Sunday, Monday, or Tuesday	Taxes must be remitted via EFT on or before the following Friday.	Taxes must be remitted on or before the 15th day of the following month with Form GA-V, if applicable.	Taxes must be remitted by the last day of the month following the end of the quarter with Form G-7.	Taxes must be remitted by January 31st following the end of the fourth quarter with Form G-7
Filing Date	Semi-Weekly Form G-7/Schedule B is due on or before the last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Monthly Filer is due on or before the last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Quarterly Filer is due on or before the last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Quarterly Filer is due on or before the last day of January following the end of the year.
$100,000 "One-Day Rule"	If $100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If $100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If $100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If $100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.
Payday	For withholding tax purposes, "payday" means the date on the employee's check or the first day the employee is able to tender the check for cash or other consideration, whichever is earlier.			
Lookback Period	The "lookback period" is the twelve (12) month period ending June 30th of the immediately preceding calendar year.			

FILING STATUS

All Filers:

If the total tax withheld or required to be withheld on Form G-7 exceeds $500.00, the amount must be remitted via electronic funds transfer. All employers who are required to pay the tax withheld or required to be withheld via electronic funds transfer must file all applicable withholding tax returns electronically. It is also mandatory for business customers who are required to submit tax payments via electronic funds transfer to file refund claims electronically through GTC. Failure to electronically file the refund claim, shall result in the deemed failure to file the refund claim for all purposes, including applying any statute, which limits the time when a refund claim may be filed. Taxpayers may electronically refile a rejected claim at any time within the statute of limitations. It is mandatory for withholding returns that include any series 100 tax credits to be electronically filed. Employers can also voluntarily file electronically regardless of the payment amount. Form GA-V is not required if tax will be paid electronically or by electronic funds transfer. Click here for additional information.

"One-Day Rule" - Employers who are required to withhold more than $100,000 in taxes for the payday must remit those taxes via EFT by the next banking day. The Georgia rule differs from Federal requirements in that the due date for withholding tax deposits greater than $100,000 is the banking day **after the** payday and **not** the next banking day after it has been accumulated. This rule is applicable to all employers required to withhold tax and takes priority over all other remittance requirements.

Annual Filers. Each employer whose tax withheld or tax required to be withheld is $800.00 or less per year can remit payment with Form G-7 Quarterly Return on or before January 31 of the following year, unless they are required to remit such payment electronically. Employers must submit a written request to file annually to the Taxpayer Services Division prior to the first quarter due date. Additional information regarding annual filing is listed in the section of this guide marked "Employer Responsibilities and Filing Requirements".

Quarterly Filers. Each employer whose tax withheld or required to be withheld is $200.00 per month or less, but more than $800.00 per year, is required to file and remit payment with Form G-7 Quarterly Return (For Quarterly Payer) on or before the last day of the month following the end of the quarter, unless they are required to remit such payment electronically. Form G-7 is required even if there was no tax withheld for the quarter.

Monthly Filers. Each employer whose tax withheld or required to be withheld exceeds $200.00 per month is required to remit payment with Form GA-V Payment Voucher on or before the fifteenth day of the following month, unless they are required to remit such payment electronically. The employer is required to file Form G-7 Quarterly Return (For Monthly Payer) on or before the last day of the month following the end of the quarter listing all payments made during the quarter. Form GA-V is not required if there was no tax withheld for the quarter or if payment was made via EFT; however, Form G-7 must be filed on or before the statutory due date.

Semi-weekly Filers. The semi-weekly remittance schedule is fashioned after federal employment tax laws as set forth in the Internal Revenue Code. The due date and method of payment depends on the employer's classification for Georgia withholding tax purposes. Employers who withheld more than $50,000 in the aggregate for the "lookback period" are classified as semi-weekly payers and must remit withholding taxes via EFT. For withholding tax purposes, the "**lookback period"** is defined as the 12-month period that ended the previous June 30th. The payment schedule for semi-weekly payers is as follows:

Wednesday Payer - For paydays occurring on Wednesday, Thursday, or Friday, the taxes required to be withheld must be remitted via EFT by the following Wednesday.

Friday Payer - For paydays occurring on Saturday, Sunday, Monday, or Tuesday, the taxes required to be withheld must be remitted via EFT by the following Friday.

Because semi-weekly payers are required to remit tax withheld or required to be withheld via EFT, Form GA-V is not required. However, each employer must report tax withheld and paid for the quarter on Form G-7/Schedule B, which is due on or before the last day of the month following the end of the quarter.

For additional withholding tax information or assistance, contact the Taxpayer Services Division at 1-877-423-6711. For a new electronic funds transfer request, send the completed EFT-002 Georgia ACH Credit Taxpayer Registration Authorization Form to dor.electronicfundstransfer@dor.ga.gov.

Basic Definitions - O.C.G.A. § 48-7-100; O.C.G.A. § 48-7-1

What is withholding?

Payroll Withholding refers to that portion of wages deducted by employers to pay individual income tax on behalf of their employees. Employers are required to withhold Georgia income tax from the wages of residents for services performed inside or outside of this state and from nonresidents for services performed in Georgia.

Who is an employer?

An employer is any entity for whom a person performs a service as an employee. An employer may be an individual, corporation, limited liability company, partnership, estate, trust, association, or joint venture. Religious, educational, charitable, government, and social organizations also qualify as employers.

Who is an employee?

An employee is a person who performs services for an entity under the direction and control of that entity. The relationship of employee/employer exists when the person for whom services are performed controls wages and terms of employment.

Who is a resident?

Every individual who is a legal resident of this state on income tax day, who resided in this state for 183 days of the immediately preceding 365 days, or who resides in this state on a regular, not temporary or transitory, basis.

Who is a taxable nonresident?

Every individual who is not a legal resident of this state and who regularly engages in activity for financial gain in this state during the taxable year. This includes individuals who work in Georgia and who can attribute more than 5% of their wages to Georgia or who can attribute more than $5,000 of their wages to Georgia. It also includes individuals who receive certain deferred compensation (see code section 48-7-1(11) (E) for more information).

What are taxable wages?

Taxable wages include all compensation to an employee for services performed. Payments include salaries, tips, commissions, bonuses, fees, or any other item of value paid to an individual for services performed as an employee.

What is taxable income?

Income remaining after credit has been given for appropriate allowances and deductions.

What is a periodic payment?

A designated distribution from a pension, annuity, or similar fund, which is one of a series of distributions made over the life expectancy of the participant or for a specified period of ten years or more.

PAYMENT AND FILING REQUIREMENTS

What is a "lookback period"?

For withholding purposes, a lookback period is defined as the 12-month period that ended the previous June 30th.

What is a payday?

For withholding tax purposes, a payday is the date on an employee's check or the first day an employee is able to tender the check for payment or other consideration, whichever comes first.

What is a "one-day rule"?

The "one-day rule" requires employers who withhold more than $100,000 for the payday to remit tax by the next banking day. This rule is applicable to all employers required to withhold tax and takes priority over all other remittance requirements.

How do employers register for EFT?

Please visit our website at dor.georgia.gov or DOR.electronicfundstransfer@dor.ga.gov.

What is the penalty if a taxpayer who is mandated to pay electronically fails to do so?

A penalty of 10% will be applied to the amount of tax due for any timely made payment that is not remitted via EFT. This penalty is in addition to other applicable penalties and interest prescribed under O.C.G.A. §§ 48-2-32 and 48-7-126.

How is the withholding threshold determined for employers who were not in business during the entire lookback period?

In most cases the filing status will not be changed if an employer did not file a return for any portion of the 12-month lookback period. You should verify the filing status by logging into your account at the Georgia Tax Center (GTC). Filing statuses are determined by the Department.

How is the lookback period determined if the employer used available job tax credits to reduce their withholding taxes during that time period?

The liability that was due prior to the application of any job tax credit is included in the aggregate lookback period calculation. For example, an employer with available job tax credits incurred a total withholding tax liability of $100,000 during the lookback period. However, the employer applied $75,000 in job tax credits that resulted in total withholding tax payments to the Department of Revenue of only $25,000. The employer's total withholding tax liability used to determine their payer status is still $100,000.

How should semi-weekly employers who pay employees on different days pay and report withholding tax?

Employers must determine a due date for each payroll system. All wages paid during the calendar quarter should be reported on the same Form G-7/Schedule B listing the tax withheld for each pay date of the quarter. For example, if an employer has employees that are paid on a weekly basis and employees that are paid semi-monthly, they have a separate remittance liability for each group of employees. However, only one Form G-7/Schedule B is required.

ELECTRONIC FILING AND PAYMENT

What is the penalty for failing to file a withholding return electronically?

Code section 48-2-44.1 imposes a penalty for any withholding tax return which is required to be filed electronically and is not:

1. The taxpayer will have been considered not to have filed the required return, which is similar to the Internal Revenue Code electronic filing provisions. However, any such taxpayer whose electronic filing was first transmitted on or before the due date of the return, including any extensions, and which was rejected shall be allowed to perfect the electronic filing under rules consistent with those applied by the Internal Revenue Service with respect to rejections of returns which are required to be electronically transmitted or filed.
2. The penalty is the greater of $25 for each such return, or 5% of the tax due on each such return (before applying any payments or credits).
3. The penalty will not be imposed if the failure to file was due to reasonable cause and not due to gross or willful neglect or disregard for the law.

Do I need a new withholding number in order to use GTC?

No. If you already have a Georgia withholding number, you should continue using it. If you do not have a number, you can register for one on GTC by visiting our website at dor.georgia.gov

Do I need to register to use GTC?

Yes. You must know your account type, tax-specific identification number(s), zip code of the location address, and most recent return payment in order to access the system. Visit our website at dor.georgia.gov for more information.

Can I file withholding tax returns online for free?

Yes. All available returns may be filed free of charge.

Is there a charge to pay on-line?

The system is free to use; however, if you pay by credit card, you will have to pay a 2.5% convenience fee charged by the vendor.

How long does it take for my return to update to my account?

Returns will update to your withholding tax account overnight if filed by 3 p.m.

Can I cancel a return after it has been filed?

No, you cannot cancel a return, unless it is still pending, after it has been submitted. You must file an amended return if you need to make a correction.

What forms can be filed using GTC?

You may file the following withholding tax forms using GTC:

- Original G-7 forms (For Monthly, Quarterly and Semi-weekly Payers)
- Amended G-7 forms (For Monthly, Quarterly and Semi-weekly Payers)
- Original G-1003 Income Statement Transmittal
- Amended G-1003 Income Statement Transmittal

NOTE: If you pay by check or money order, the GA-V Payment Voucher can be electronically completed and printed for mailing to the Department. You **do not** need to complete this voucher if you pay electronically.

Can I amend a return using the GTC?

Yes. To amend, click the appropriate box or button on the screen. Select the tax period and enter the correct amounts. O.C.G.A. § 48-7-104 allows an employer to adjust a prior period on a subsequent return for the same calendar year.

All applicable W-2Cs must accompany an amended G-1003. If the refund claim is not required to be submitted electronically and if the amended return results in an overpayment, a copy of the amended Form G-7 for the period in question and applicable W-2Cs (if the year has ended) **must** be attached to Form IT-550 and mailed to: Attn: Withholding Tax Unit, 1800 Century Blvd, 8th floor, Atlanta, GA 30345. All amended returns are subject to verification. For mandated electronic filers, refund requests should be made on GTC after the amended return is processed and a credit shows on the account.

If I pay electronically using GTC, when is my payment due?

Electronic payments must be initiated on or before the due date to be considered timely for ACH Debit. For ACH Credit, payments must be received by the due date.

If the due date for making a payment falls on a weekend or holiday, when is the payment due?

The due date is on or before the following business day.

Can I make a payment on a return before I file it?

Yes, you can make a payment for a return before it is filed.

Can I make multiple payments on one return?

Yes.

If I file multiple returns, can I make a single payment?

No.

How far into the future can I set up a payment?

Payments can be set up to occur on or before the due date, no matter when the return is due.

Can I cancel an e-Payment?

Yes. Payments may be cancelled at least one business day before the payment date, or before 3:00 p.m. Eastern Time on the day the payment was confirmed. To cancel a payment on the day it was initiated, the cancellation must be completed that day by 3:00 p.m. Eastern Time.

If I overpaid my withholding taxes, will I be sent a refund automatically?

No. You must request a refund on GTC if mandated. If not, you still have the option to submit through GTC or complete **Form IT-550** Claim for Refund and mail it along with all supporting documentation (copy of amended returns, W-2Cs, corrected 1099s, etc.) to: Georgia Department of Revenue, Withholding Review, P. O. Box 105499, Atlanta, GA 30359. All claims are subject to verification. You may also request a refund on GTC and you may be mandated to do so.

OTHER EMPLOYER RESPONSIBILITIES AND REQUIREMENTS

How do employers register for withholding?

Employers can register for a withholding number by going to our website https://gtc.dor.ga.gov . Employers who are required to or who voluntarily file and pay withholding taxes electronically must have a valid withholding number.

What happens after the registration application is processed?

Employers will receive notification of their assigned withholding number and filing frequency.

How do employers calculate the amount of tax to withhold?

The amount of tax to withhold is based on wages, number of allowances, and additional withholding amounts as indicated on Form G-4 Employee's Withholding Allowance Certificate or Form G-4P Withholding Certificate for Pension and Annuity Payments. Employers can use the tax tables or the percentage method to determine the amount of tax to withhold. **O.C.G.A. § 48-7-101**

What is the difference between the tax tables and the percentage method?

The tax tables calculate withholding tax based on an income range. Applicable standard deductions and personal allowances are factored into the tables. The percentage method calculates withholding tax based on a specific dollar amount. Taxable income is derived by reducing gross wages by the appropriate deductions. For this reason, tax amounts derived from one method will differ slightly from those derived from the other.

What is the withholding rate on bonuses and other compensation? O.C.G.A. § 48-7-101(f) (5)

If the annual income is...	withhold at a rate of...
under $8000	2%
$8000-$10,000	3%
$10,001-$12,000	4%
$12,001-$15,000	5%
over $15,000	5.75%

How is withholding tax paid?

Tax withheld is paid electronically or mailed with the appropriate form or payment voucher to the address on the form (if the payment is not required to be remitted electronically). If you do not have a form, the GA-V is located on our website at dor.georgia.gov. Write your withholding number on your check and all correspondence. Tax withheld prior to receipt of a withholding account number is due in accordance with established filing requirements.

How should employers submit requests to file annually?

Requests can be made on the Georgia Tax Center. Requests also can be mailed to the Taxpayer Services Division, P. O. Box 105499, Atlanta, GA 30359. A copy of the payroll records should be included as proof that the requirement for annual filing has been met.

Is a return required if no tax is withheld for a given period?

Yes. If a withholding account number is active, Form G-7 must be filed indicating zero tax withheld. Returns filed after the due date will be subject to a late filing penalty. Form GA-V is not required if no tax was withheld during a particular month. **O.C.G.A. § 48-7-103**

How are corrections and amendments made to withholding returns?

Corrections and amendments can be made by submitting a copy of the original return marked "Amended" with an explanation of the indicated changes or on GTC if the returns are required to be submitted electronically. If a copy of the return is unavailable, changes can be reported by letter or as an adjustment on line two of Form G-7. Amendments will not be allowed if a reason for the change is not provided. **O.C.G.A. § 48-7-104**

Should employers withhold Georgia income tax from wages earned by a nonresident?

Yes. Employers must withhold state income tax from wages earned in Georgia by nonresident employees working in this state if more than 5% of their total earned income is attributable to Georgia, or if more than $5,000 of their wages are attributable to Georgia.
O.C.G.A. § 48-7-100(10) (K); O.C.G.A. § 48-7-1

Should employers withhold tax from wages earned by Georgia residents working in another state?

Georgia residents are subject to the withholding tax laws of the state in which they work. If that state does not require withholding, tax should be withheld and paid to Georgia. O**.C.G.A. § 48-7-100(10) (H)**

How is withholding calculated if an employee fails to submit a Form G-4?

Employers can use the federal election to determine state income tax withholding if sufficient information is available to do so. Otherwise, employers should withhold as if the employee were single with zero allowances. **O.C.G.A. § 48-7-102**

Should an employer honor a G-4 claiming exempt from withholding or more than 14 allowances?

Yes. Employers will honor the properly completed form as submitted unless notified by the Georgia Department of Revenue. Forms claiming more than 14 allowances or exempt from withholding must be mailed to the Taxpayer Services Division, P. O. Box 105499, Atlanta, Georgia 30359. The Department will no longer issue written correspondence for any Form G-4 submissions received unless the certificate should not be honored.

As an employer, please maintain a copy of Form G-4 for your records, such forms remain in effect until changed or until February 15 of the following year. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.
O.C.G.A. 48-7-102; O.C.G.A. 48-7-102.1; Reg. 560-7-4-.03

Failure to comply with these requirements may result in penalties as provided by Georgia Law.

How long must employers retain payroll records?

Employers must retain payroll records for at least four (4) years after tax is due or paid, whichever is later. **O.C.G.A. § 48-7-111**

How do employers report changes in their business?

Employers can report changes in their business through their GTC account or by filing Form G-5(B), submitting a letter to the Taxpayer Services Division.

How does an employer claim a refund of tax withheld?

Employers should submit through GTC if mandated. If not, employers still have the option to submit through GTC or complete Form IT-550 to claim a refund of withholding tax by mail. An amended return should be filed on GTC or mailed to the address on the form. Mail the form with copies of the amended return and applicable W-2Cs (if the taxable year has ended) to Withholding Tax Unit, P.O. Box 105499, Atlanta, GA 30359.

EMPLOYEE RESPONSIBILITIES

What information must employees provide to their employers?

Employees are required to submit Form G-4 to their employers indicating their name, address, social security number, filing preference, and number of allowances.
O.C.G.A. § 48-7-102(c)

How can employees obtain a copy of Form G-4?

Employees can obtain Form G-4 from their employers or on our website at dor.georgia.gov.

Should employees file Form G-4 and Form W-4?

Yes. Employees should file each form for state and federal withholding.
O.C.G.A. § 48-7-102(c)

What if an employee fails to file a Form G-4?

Employers can use information contained on Form W-4 if it is sufficient to allow for the calculation of state income tax withholding. If sufficient information is not available, employers should calculate withholding as if the employee is single with zero allowances.
O.C.G.A. § 48-7-102

Can employees change their Form G-4?

Yes. Employees can change their Form G-4 as often as they wish. A new Form G-4 becomes effective with the first payroll period after the form is received by the employer and remains in effect until another form is submitted. **O.C.G.A. § 48-7-102(c) (3)**

Is there a limit to the number of allowances an employee can claim on Form G-4?

No. Forms claiming more than 14 allowances or exempt from withholding must be mailed to the Taxpayer Services Division, P. O. Box 105499, Atlanta, GA 30359 for approval. The Department will no longer issue written correspondence for any Form G-4 submissions received unless the certificate should not be honored. As an employer, please maintain a copy of Form G-4 for your records. You are also required to mail any Form G-4 claiming more than 14 allowances or exempt from withholding to the Georgia Department of Revenue. Employers will honor the properly completed form as submitted unless notified by the Department. Employers will honor the form as submitted pending notification from the Taxpayer Services Division. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.
O.C.G.A. § 48-7-102; O.C.G.A. § 48-7-102.1; Reg 560-7-4-.03

Can employees request to have an additional amount of tax withheld?

Yes. Employees can indicate their desire to have a specific tax amount withheld by completing the area marked "Additional Withholding" on Form G-4.
O.C.G.A § 48-7-101(f) (3)

Can an employee or recipient of pension or annuity payments elect not to have tax withheld?

Yes, in some circumstances. Employees can indicate their preference not to have tax withheld on Form G-4 if the stated requirements are met. Recipients of pension or annuity payments can make their election on Form G-4P. **O.C.G.A. § 48-7-101(g); O.C.G.A. § 48-7-101(h)**

INCOME STATEMENT REPORTING REQUIREMENTS

Are employers required to submit copies of income statements to the Georgia Department of Revenue?

Yes. Employers are required to submit copies of W-2, 1099, and other income statements with Form G-1003 reflecting payments that are subject to Georgia income tax withholding. A substitute form is acceptable provided state wage and tax information is included. Statements should be mailed to Georgia Department of Revenue, Processing Center, and P. O. Box 105685, Atlanta, GA 30348-5685 or submitted through GTC if required to do so. **O.C.G.A. § 48-7-106**

Does Georgia participate in the Combined Federal/State Filing Program?

Yes. However, only non-wage statements reporting payments that did not have Georgia income tax withheld can be filed under this program. All statements containing Georgia income tax withholding must be reported directly to the Department of Revenue.

Who is required to file electronically?

If you file and pay electronically, you must file the G-1003 and related income statements electronically. Also, employers who are federally required to file income statements electronically must file them electronically for Georgia purposes. **Reg 560-7-8-.33**

What is the due date for submitting income statements to the Department of Revenue?

All W-2's and 1099s Misc for nonemployee compensation or 1099-NEC if implemented by the IRS (where Georgia tax was withheld) are due by January 31 for the preceding year. All other income statements are due by February 28 for the preceding calendar year. If that date is a weekend or holiday, statements are due on the next business day. If a business closes or ceases to have employees during the taxable year, income statements are due with the final return within 30 days after that date. **O.C.G.A. § 48-7-106(a)**

What is the due date for providing income statements to employees?

Income statements showing wages paid and tax withheld must be provided to employees no later than January 31 of the calendar year following the taxable year. **O.C.G.A. § 48-7-105**

How can employers and payers obtain blank copies of income statements?

Employers and payers can request blank copies of income statements by telephoning the IRS at 1-800-829-3676 or visiting the IRS website at www.irs.gov. Income statements published by Georgia DOR can be obtained on our website at dor.georgia.gov.

When are income statements due if a business closes before December 31?

Income statements are due within 30 days after payment of final wages if a business closes

during the taxable year. Employers may submit a written extension request if additional time is needed. **O.C.G.A. § 48-7-106**

What are the requirements for reporting corrected income statements?

Corrected statements should be filed in accordance with the criteria for original reports. A transmittal form should be included indicating that the report contains corrected information.

What income statements are not required to be sent to the Georgia Department of Revenue by the employer or issuer?

Form 1099s that do not indicate Georgia state income tax withheld or W-2s whose employer does not have a withholding number and is not required to withhold state income tax from their employee, are not required to be submitted to the Georgia Department of Revenue by the employer or issuer. Please note, Form 1099-K must be submitted even if there is no Georgia state income tax withheld. See regulation 560-3-2-.26 for more information about Form 1099-K.

How long are employers required to retain income statements?

Employers must retain income statements, or be able to recreate the data, for at least four years after the due date of the report or the date the report was filed, whichever is later. **O.C.G.A. § 48-7-111**

How is withholding reported on individuals who have not provided a valid taxpayer identification number?

Withholding is required at the rate of 6 percent of the amount of compensation paid for labor services (which means the physical performance of services in this state) to an individual when the compensation is reported on Form 1099 and when the individual has:

a. Failed to provide a taxpayer identification number;
b. Failed to provide a correct taxpayer identification number which is determined in the same manner as provided for in Section 3406 of the Internal Revenue Code and regulations thereunder; or
c. Provided an Internal Revenue Service issued taxpayer identification number issued for nonresident aliens. **O.C.G.A. § 48-7-101.**

Any withholding agent who fails to comply with the withholding requirements of this subsection shall be liable for the taxes required to have been withheld unless such withholding agent is exempt from federal withholding with respect to such individual pursuant to a properly filed Internal Revenue Service Form 8233 and has provided a copy of such form to the Georgia Department of Revenue at the following address:

Georgia Department of Revenue
Attn: Withholding Tax Unit
1800 Century Blvd., 8th Floor
Atlanta, GA 30345

OTHER FILING AND REPORTING REQUIREMENTS

What are jeopardy returns?

Jeopardy returns are those returns believed to be in danger of not being submitted. The Commissioner

of Revenue may require an employer to file such returns and remit the required tax at any time. **O.C.G.A. § 48-7-103(c)**

What are the film withholding registration requirements for a film production company, production company or qualified interactive entertainment production company?

A film production company, production company or qualified interactive entertainment production company that makes payments to a loan out company must electronically register at https://gtc.dor.ga.gov to obtain a withholding film account. Additional filing and reporting requirements are explained at http://dor.georgia.gov/georgia-tax-center-info.

How often must a film production company, production company or qualified interactive entertainment production company file a film withholding return?

A return must be electronically filed for each calendar quarter.

How are withholding payments remitted to the Georgia Department of Revenue?

Payments must be electronically remitted using ACH Debit or ACH Credit in the same manner provided in Rule 560-3-2-.26.

What is the due date for filing and remitting the film withholding?

The due date for such filing and remittance shall be the last day of the month following the calendar quarter in which the withholding payments were required to be made.

Are there any forms to provide to the loan-out company reflecting payments made?

The film production company, production company or qualified interactive entertainment production company shall yearly complete Form G2-FP and provide it to the loan out company by January 31st of the year following the calendar year in which the withholding payments were made. The G2-FP shall not be submitted to the Commissioner.

I am a loan out company, what are my registration requirements?

The loan-out company must register for a payroll withholding account electronically. https://gtc.dor.ga.gov Additional filing and reporting requirements are explained at http://dor.georgia.gov/georgia-tax-center-info.

What are my payroll filing requirements?

The loan-out company must electronically file their form G-1003 on or before February 28th of the following calendar year.

As a loan out company are there any other payroll forms we are required to submit?

Yes, as part of the annual form G-1003 electronic submission you should also attach all form G2-FLs for the reporting calendar year.

*** Please note*** You must send a copy of the G2-FL to each employee. The employee must attach form G2-FL to their individual tax return.

Is withholding required on lottery winnings?

Yes. Winnings in excess of $5,000 paid by the Georgia Lottery Commission are subject to withholding at the rate of 5.75% of the total amount won. **O.C.G.A. § 48-1-101(f) (7)**

HB 515 Section 4 (b) states:
"The right of a person to a prize payable by the corporation in installment payments may be voluntarily assigned as a whole or in part if the assignment is made to a person designated in accordance with an order of the superior court in the county where the corporation is located. In the case of a voluntary assignment for consideration made under a judicial order, the assignee shall withhold from the purchase price to be paid to the assignor federal and state income taxes in a manner and amount consistent with the procedures of the corporation and pay such withheld taxes to the proper taxing authority in a timely manner and maintain and file all required records, forms, and reports."

Please follow the proceeds below:

1. Withholding will be 5.75% of the purchase price.
2. The amount is due within 10 days of the purchase date.
3. Form G2-LP should be included with your payment.

Are periodic pension and annuity payments subject to withholding?

Yes. Periodic payments are subject to withholding and remitted to the Department of Revenue in the same manner as employee withholding, unless the recipient elects not to have tax withheld. Recipients should indicate their withholding preferences by submitting Form G-4P to the payer. **O.C.G.A. § 48-7-101(h); Reg 560-7-8-.32**

Are non-periodic pension and annuity payments subject to withholding?

Upon the election by a payee of any non-periodic payment or distribution from a pension, annuity or similar fund, the payor shall withhold from such payment the amount specified by the payee, but in no event shall the amount withheld be less than the amount which would be required to be withheld if such payment were a payment of wages by an employer to an employee for the appropriate payroll period.
O.C.G.A. § 48-7-101

What are the withholding requirements on other non-wage payments?

Sale or Transfer of Real Property - Withholding at a rate of 3% is required on the sale or transfer of real property and associated tangible personal property in Georgia by nonresidents. Payment should be accompanied by Form G2-RP and appropriate documentation related to the sale. Click here for additional information. **O.C.G.A. § 48- 7-128**

Nonresident Distributions - Withholding at a rate of 4% is required for nonresident members of partnerships, limited liability companies, and Subchapter S corporations. Registration for a withholding number is required. This is a different number than that used to report tax withheld from wages. Form G2-A is required to be provided to the recipients no later than the earlier of the date the entity's income tax return is filed or the due date of the entity's income tax return excluding extensions. Payments must be submitted electronically (if required) or mailed with the appropriate Form G-7 on or before the due date for filing the entity's income tax return excluding extensions. **O.C.G.A. § 48-7-129**

Is withholding required on wages paid to domestic workers?

No. Withholding is not required on wages paid to housekeepers, nannies, farm laborers, or ministers provided the recipient of the service is the employer. However, employers can elect to withhold from such wages. **O.C.G.A. § 48-7-100(10)**

Are there special requirements for withholding on severance pay?

Withholding should be treated the same as employee withholding if the person is a Georgia resident when the payment is made. If the person is not a Georgia resident when the payment is made, Georgia income tax withholding does not apply.
O.C.G.A. § 48-7-101(f) (5)

Are contributions to qualified 401-K, profit sharing, or deferred compensation plans taxable?

No. Georgia follows the federal guidelines governing such plans. Contributions should be deducted from gross wages prior to the calculation of taxable income.
O.C.G.A. § 48-7-27

What is required if a business ceases to have employees or changes its structure?

When a business ceases to have employees or undergoes a structure change that requires a new withholding number, the employer is required to file Form G-7 and pay tax withheld within 30 days of the date in which the change occurs. Copies of applicable income statements should be filed with the final return. **O.C.G.A. § 48-7-106; Reg 560-7-8-.33**

The IRS has provided guidance for employment taxes with respect to a single member LLC that is disregarded as an entity that is separate from its owner. Does Georgia follow these provisions?

Yes. Accordingly, beginning with wages paid in 2009, such single member LLC must pay its own employment taxes and file its own tax reports for Federal and Georgia purposes.

PENALTY and INTEREST

Is penalty and interest assessed for late payment of tax withheld or late filing?

Penalty of $25.00 plus 5% of the tax due on the return is imposed for late payment and 5% of the tax due before any payments or credits for late filing. Penalties accrues monthly, or a fraction thereof, not to exceed $25.00 plus 25% of the tax due before payments or credits. For monthly interest periods beginning before July 1, 2016, interest accrues at the rate of 1% per month, or fraction thereof, until payment is received. For monthly interest periods beginning on or after July 1, 2016, the yearly interest rate will change to the Federal Reserve prime rate plus 3%. Each January it will be updated. This is in addition to any other applicable penalties. **O.C.G.A. § 48-7-126(c); O.C.G.A. § 48-2-40**

Is penalty and interest assessed for underpayment of tax withheld?

Penalty of 5% and interest, is assessed on payments not adjusted in accordance with Code Section 48-7-104. Penalty should not exceed $25.00 plus 25% of the tax due; interest accrues until tax is paid in full. **O.C.G.A. § 48-7-126**

What penalties are assessed against payors if they fail to provide W-2s or 1099s to payees by the required time?

(1) Ten dollars per statement filed up to 30 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $50,000;

(2) Twenty dollars per statement filed at least 31 calendar days, but not more than 210 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $100,000;
or

(3) Fifty dollars per statement filed 211 calendar days or more after such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $200,000.

What penalties are assessed against payors if they fail to file W-2s or 1099s with the Department by the required time?

(1) Ten dollars per statement filed up to 30 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $50,000;

(2) Twenty dollars per statement filed at least 31 calendar days, but not more than 210 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $100,000;
or

(3) Fifty dollars per statement filed 211 calendar days or more after such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $200,000.

What other penalties are assessed against employers?

Failure to remit electronic payment when required – 10% of tax due
Failure to report nonresident distributions – 25% of tax due plus interest
Failure to withhold tax - $10.00 per quarter for each employee Fraudulent withholding receipt - $50.00 for each fraudulent receipt
Willful failure to comply with code sections governing withholding tax filing and payment is a misdemeanor.
O.C.G.A. § 48-7-126; O.C.G.A. § 48-7-127; O.C.G.A. § 48-2-32; O.C.G.A. § 48-7-129

How are employers notified of penalty and interest assessments?

Employers who file late returns or remit late payments are provided assessment notices by first class mail to their last known address as shown on Department records. The notice will become final if a written appeal is not filed within 30 days of the date of the notice. **O.C.G.A. § 48-2-45**

Can employers protest penalty and interest assessments?

Yes. Employers should submit through GTC or the "Protest of Proposed Assessment or Refund Denial" form. Collection attempts will be suspended until the protest has been resolved. **O.C.G.A. § 48-2-46**

Can employers request a waiver of assessed penalty?

Yes. Employers can request a penalty waiver through GTC or by submitting a written explanation of the reason for late payment, which should include a specific waiver request statement. **O.C.G.A. § 48-2-43**

Can employers request a waiver of assessed interest?

Interest can only be waived if it is determined that the delay in payment was caused by the action or inaction of the Department. **O.C.G.A. § 48-2-41**

FILING TIPS

(1) **Effective May 1, 2006, employers who are required to pay withholding tax by electronic funds transfer must also file returns electronically.** Employers may also voluntarily file electronically.

(2) I do not have my withholding account number, should I mail in my payment to the Georgia Department of Revenue?

No, you must first register for a withholding account electronically at https://gtc.dor.ga.gov.

Once you have obtained your withholding account number you may file and/or remit your payment electronically.

(3) I am a third party payroll provider and our client has not provided us with a withholding account number, may we mail the payment in?

No, the client may contact us to obtain their account number or if you need to verify the account, you may contact us at 1-877-423-6711 as long as a valid POA is on file.

Important

… If a third-party payroll provider has more than **250** employers they **MUST** pay the taxes by **ELECTRONIC FUNDS TRANSFER** as provided by **O.C.G.A. § 48-2-32.**

(4) File Form G-7 timely even if there is no tax withheld. Late returns are subject to penalty. It is not necessary to file Form GA-V if no tax is withheld.

(5) Before mailing a reporting form, verify the withholding number, tax period, tax due, and tax paid.

(6) If forms are not available, mail your payment with a letter indicating your withholding number and the tax period.

(7) You must notify the Department to inactivate your withholding account number or report changes to your business. Submit the information by contacting the Registration & Licensing Unit at 1-877-423-6711 or via e-mail to withholding.issues@dor.ga.gov. Changes may also be made on your GTC account.

(8) You must apply for a new withholding account number if you purchase an ongoing business or change the structure of your business. Contact the Department at 1-877-423-6711 before you begin making payments using a withholding number that was previously inactivated.

(9) Continue to file returns while your withholding number is active. You may inactivate your number once you cease to meet withholding requirements.

Table A: Single - WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	105.00	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105.00	125.00	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125.00	145.00	1.12	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145.00	164.00	1.72	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
164.00	183.00	2.48	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183.00	202.00	3.37	1.27	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202.00	221.00	4.32	1.93	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221.00	240.00	5.40	2.69	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240.00	258.00	6.43	3.57	1.22	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
258.00	276.00	7.47	4.48	1.82	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276.00	294.00	8.50	5.52	2.54	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
294.00	312.00	9.54	6.55	3.39	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312.00	330.00	10.57	7.59	4.29	1.67	0.19	0.00	0.00	0.00	0.00	0.00	0.00
330.00	347.00	11.55	8.56	5.25	2.35	0.53	0.00	0.00	0.00	0.00	0.00	0.00
347.00	364.00	12.53	9.54	6.22	3.10	0.94	0.00	0.00	0.00	0.00	0.00	0.00
364.00	381.00	13.50	10.52	7.20	3.95	1.45	0.10	0.00	0.00	0.00	0.00	0.00
381.00	398.00	14.48	11.50	8.18	4.86	2.08	0.39	0.00	0.00	0.00	0.00	0.00
398.00	415.00	15.46	12.47	9.16	5.84	2.77	0.74	0.00	0.00	0.00	0.00	0.00
415.00	431.00	16.38	13.39	10.08	6.76	3.57	1.22	0.02	0.00	0.00	0.00	0.00
431.00	447.00	17.30	14.31	11.00	7.68	4.37	1.74	0.22	0.00	0.00	0.00	0.00
447.00	463.00	18.22	15.23	11.92	8.60	5.28	2.38	0.54	0.00	0.00	0.00	0.00
463.00	479.00	19.14	16.15	12.84	9.52	6.20	3.08	0.93	0.00	0.00	0.00	0.00
479.00	495.00	20.06	17.07	13.76	10.44	7.12	3.88	1.41	0.08	0.00	0.00	0.00
495.00	510.00	20.92	17.94	14.62	11.30	7.98	4.67	1.95	0.33	0.00	0.00	0.00
510.00	525.00	21.78	18.80	15.48	12.16	8.85	5.53	2.55	0.63	0.00	0.00	0.00
525.00	540.00	22.65	19.66	16.34	13.03	9.71	6.39	3.25	1.03	0.00	0.00	0.00
540.00	555.00	23.51	20.52	17.21	13.89	10.57	7.25	4.00	1.48	0.11	0.00	0.00
555.00	570.00	24.37	21.39	18.07	14.75	11.43	8.12	4.80	2.04	0.37	0.00	0.00
570.00	584.00	25.18	22.19	18.87	15.56	12.24	8.92	5.60	2.60	0.65	0.00	0.00
584.00	598.00	25.98	23.00	19.68	16.36	13.04	9.73	6.41	3.27	1.04	0.00	0.00
598.00	612.00	26.79	23.80	20.48	17.17	13.85	10.53	7.21	3.97	1.46	0.10	0.00
612.00	626.00	27.59	24.61	21.29	17.97	14.65	11.34	8.02	4.70	1.97	0.34	0.00
626.00	640.00	28.40	25.41	22.09	18.78	15.46	12.14	8.82	5.51	2.53	0.62	0.00
640.00	653.00	29.14	26.16	22.84	19.52	16.21	12.89	9.57	6.25	3.13	0.96	0.00
653.00	666.00	29.89	26.91	23.59	20.27	16.95	13.64	10.32	7.00	3.78	1.35	0.06
666.00	679.00	30.64	27.65	24.34	21.02	17.70	14.38	11.07	7.75	4.43	1.79	0.24
679.00	692.00	31.39	28.40	25.08	21.77	18.45	15.13	11.81	8.50	5.18	2.31	0.50
692.00	705.00	32.13	29.15	25.83	22.51	19.20	15.88	12.56	9.24	5.93	2.85	0.78
705.00	717.00	32.82	29.84	26.52	23.20	19.89	16.57	13.25	9.93	6.62	3.45	1.14
717.00	729.00	33.51	30.53	27.21	23.89	20.58	17.26	13.94	10.62	7.31	4.05	1.50
729.00	741.00	34.20	31.22	27.90	24.58	21.27	17.95	14.63	11.31	8.00	4.68	1.96
741.00	753.00	34.89	31.91	28.59	25.27	21.96	18.64	15.32	12.00	8.69	5.37	2.44
753.00	765.00	35.58	32.60	29.28	25.96	22.65	19.33	16.01	12.69	9.38	6.06	2.96
765.00	776.00	36.22	33.23	29.91	26.60	23.28	19.96	16.64	13.33	10.01	6.69	3.51
776.00	787.00	36.85	33.86	30.55	27.23	23.91	20.59	17.28	13.96	10.64	7.32	4.06
787.00	798.00	37.48	34.50	31.18	27.86	24.54	21.23	17.91	14.59	11.27	7.96	4.64
798.00	809.00	38.11	35.13	31.81	28.49	25.18	21.86	18.54	15.22	11.91	8.59	5.27
809.00	820.00	38.75	35.76	32.44	29.13	25.81	22.49	19.17	15.86	12.54	9.22	5.90
820.00	830.00	39.32	36.34	33.02	29.70	26.38	23.07	19.75	16.43	13.11	9.80	6.48
830.00	840.00	39.90	36.91	33.59	30.28	26.96	23.64	20.32	17.01	13.69	10.37	7.05
840.00	850.00	40.47	37.49	34.17	30.85	27.53	24.22	20.90	17.58	14.26	10.95	7.63
850.00	860.00	41.05	38.06	34.74	31.43	28.11	24.79	21.47	18.16	14.84	11.52	8.20
860.00	870.00	41.62	38.64	35.32	32.00	28.68	25.37	22.05	18.73	15.41	12.10	8.78
870.00	879.00	42.14	39.15	35.84	32.52	29.20	25.88	22.57	19.25	15.93	12.61	9.30
879.00	888.00	42.66	39.67	36.35	33.04	29.72	26.40	23.08	19.77	16.45	13.13	9.81
888.00	897.00	43.17	40.19	36.87	33.55	30.24	26.92	23.60	20.28	16.97	13.65	10.33
897.00	906.00	43.69	40.71	37.39	34.07	30.75	27.44	24.12	20.80	17.48	14.17	10.85
906.00	915.00	44.21	41.22	37.91	34.59	31.27	27.95	24.64	21.32	18.00	14.68	11.37
915.00	923.00	44.67	41.68	38.37	35.05	31.73	28.41	25.10	21.78	18.46	15.14	11.83
923.00	931.00	45.13	42.14	38.83	35.51	32.19	28.87	25.56	22.24	18.92	15.60	12.29
931.00	939.00	45.59	42.60	39.29	35.97	32.65	29.33	26.02	22.70	19.38	16.06	12.75
939.00	947.00	46.05	43.06	39.75	36.43	33.11	29.79	26.48	23.16	19.84	16.52	13.21
947.00 & above		Add 5.75 Percent To Excess Over 947.00										

Table A: Single - BI-WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	89.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124.00	159.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
159.00	194.00	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
194.00	229.00	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
229.00	264.00	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
264.00	298.00	2.48	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298.00	332.00	3.61	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332.00	366.00	4.97	1.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366.00	400.00	6.54	2.42	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400.00	434.00	8.24	3.53	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434.00	467.00	10.04	4.85	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467.00	500.00	11.94	6.35	1.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500.00	533.00	13.84	8.00	2.95	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533.00	566.00	15.74	9.77	4.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566.00	599.00	17.63	11.66	5.53	1.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599.00	631.00	19.47	13.50	7.13	2.43	0.04	0.00	0.00	0.00	0.00	0.00	0.00
631.00	663.00	21.31	15.34	8.73	3.46	0.43	0.00	0.00	0.00	0.00	0.00	0.00
663.00	695.00	23.15	17.18	10.55	4.74	1.07	0.00	0.00	0.00	0.00	0.00	0.00
695.00	727.00	24.99	19.02	12.39	6.16	1.85	0.00	0.00	0.00	0.00	0.00	0.00
727.00	759.00	26.83	20.86	14.23	7.76	2.81	0.17	0.00	0.00	0.00	0.00	0.00
759.00	790.00	28.62	22.65	16.01	9.38	3.93	0.67	0.00	0.00	0.00	0.00	0.00
790.00	821.00	30.40	24.43	17.79	11.16	5.17	1.29	0.00	0.00	0.00	0.00	0.00
821.00	852.00	32.18	26.21	19.58	12.94	6.64	2.14	0.00	0.00	0.00	0.00	0.00
852.00	883.00	33.96	27.99	21.36	14.72	8.19	3.07	0.25	0.00	0.00	0.00	0.00
883.00	914.00	35.75	29.78	23.14	16.51	9.87	4.27	0.84	0.00	0.00	0.00	0.00
914.00	944.00	37.47	31.50	24.87	18.23	11.60	5.47	1.44	0.00	0.00	0.00	0.00
944.00	974.00	39.20	33.23	26.59	19.96	13.32	6.97	2.34	0.01	0.00	0.00	0.00
974.00	1,004.00	40.92	34.95	28.32	21.68	15.05	8.47	3.26	0.33	0.00	0.00	0.00
1,004.00	1,034.00	42.65	36.68	30.04	23.41	16.77	10.14	4.46	0.93	0.00	0.00	0.00
1,034.00	1,064.00	44.37	38.40	31.77	25.13	18.50	11.86	5.70	1.57	0.00	0.00	0.00
1,064.00	1,093.00	46.04	40.07	33.43	26.80	20.16	13.53	7.15	2.44	0.05	0.00	0.00
1,093.00	1,122.00	47.71	41.74	35.10	28.47	21.83	15.20	8.60	3.36	0.38	0.00	0.00
1,122.00	1,151.00	49.37	43.40	36.77	30.13	23.50	16.87	10.23	4.52	0.96	0.00	0.00
1,151.00	1,180.00	51.04	45.07	38.44	31.80	25.17	18.53	11.90	5.73	1.59	0.00	0.00
1,180.00	1,209.00	52.71	46.74	40.10	33.47	26.83	20.20	13.57	7.18	2.46	0.05	0.00
1,209.00	1,237.00	54.32	48.35	41.71	35.08	28.44	21.81	15.18	8.58	3.35	0.37	0.00
1,237.00	1,265.00	55.93	49.96	43.32	36.69	30.05	23.42	16.79	10.15	4.47	0.93	0.00
1,265.00	1,293.00	57.54	51.57	44.93	38.30	31.66	25.03	18.40	11.76	5.61	1.52	0.00
1,293.00	1,321.00	59.15	53.18	46.54	39.91	33.27	26.64	20.01	13.37	7.01	2.36	0.02
1,321.00	1,349.00	60.76	54.79	48.15	41.52	34.88	28.25	21.62	14.98	8.41	3.21	0.31
1,349.00	1,376.00	62.31	56.34	49.71	43.07	36.44	29.80	23.17	16.53	9.90	4.29	0.85
1,376.00	1,403.00	63.86	57.89	51.26	44.62	37.99	31.36	24.72	18.09	11.45	5.37	1.39
1,403.00	1,430.00	65.42	59.45	52.81	46.18	39.54	32.91	26.27	19.64	13.00	6.69	2.17
1,430.00	1,457.00	66.97	61.00	54.36	47.73	41.09	34.46	27.83	21.19	14.56	8.04	2.98
1,457.00	1,484.00	68.52	62.55	55.92	49.28	42.65	36.01	29.38	22.74	16.11	9.47	3.99
1,484.00	1,510.00	70.02	64.05	57.41	50.78	44.14	37.51	30.87	24.24	17.60	10.97	5.03
1,510.00	1,536.00	71.51	65.54	58.91	52.27	45.64	39.00	32.37	25.73	19.10	12.46	6.22
1,536.00	1,562.00	73.01	67.04	60.40	53.77	47.13	40.50	33.86	27.23	20.59	13.96	7.52
1,562.00	1,588.00	74.50	68.53	61.90	55.26	48.63	41.99	35.36	28.72	22.09	15.45	8.82
1,588.00	1,614.00	76.00	70.03	63.39	56.76	50.12	43.49	36.85	30.22	23.58	16.95	10.31
1,614.00	1,639.00	77.43	71.46	64.83	58.19	51.56	44.93	38.29	31.66	25.02	18.39	11.75
1,639.00	1,664.00	78.87	72.90	66.27	59.63	53.00	46.36	39.73	33.09	26.46	19.82	13.19
1,664.00	1,689.00	80.31	74.34	67.70	61.07	54.43	47.80	41.17	34.53	27.90	21.26	14.63
1,689.00	1,714.00	81.75	75.78	69.14	62.51	55.87	49.24	42.60	35.97	29.33	22.70	16.06
1,714.00	1,739.00	83.18	77.21	70.58	63.94	57.31	50.68	44.04	37.41	30.77	24.14	17.50
1,739.00	1,763.00	84.56	78.59	71.96	65.32	58.69	52.06	45.42	38.79	32.15	25.52	18.88
1,763.00	1,787.00	85.94	79.97	73.34	66.70	60.07	53.44	46.80	40.17	33.53	26.90	20.26
1,787.00	1,811.00	87.32	81.35	74.72	68.08	61.45	54.82	48.18	41.55	34.91	28.28	21.64
1,811.00	1,835.00	88.70	82.73	76.10	69.46	62.83	56.20	49.56	42.93	36.29	29.66	23.02
1,835.00	1,859.00	90.08	84.11	77.48	70.84	64.21	57.58	50.94	44.31	37.67	31.04	24.40
1,859.00	1,882.00	91.41	85.44	78.80	72.17	65.53	58.90	52.26	45.63	38.99	32.36	25.72
1,882.00	1,905.00	92.73	86.76	80.12	73.49	66.85	60.22	53.59	46.95	40.32	33.68	27.05
1,905.00	1,928.00	94.05	88.08	81.45	74.81	68.18	61.54	54.91	48.27	41.64	35.00	28.37
1,928.00	1,951.00	95.37	89.40	82.77	76.13	69.50	62.87	56.23	49.60	42.96	36.33	29.69
1,951.00 & above		Add 5.75 Percent To Excess Over 1,951.00										

Table A: Single - SEMI-MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	96.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96.00	136.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136.00	176.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
176.00	216.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216.00	256.00	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256.00	296.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.00	335.00	3.05	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335.00	374.00	4.48	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374.00	413.00	6.07	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413.00	452.00	8.02	3.19	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452.00	491.00	10.02	4.66	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
491.00	529.00	12.21	6.24	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529.00	567.00	14.39	8.14	2.89	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	605.00	16.58	10.11	4.22	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605.00	643.00	18.76	12.30	5.74	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643.00	681.00	20.95	14.48	7.59	2.56	0.02	0.00	0.00	0.00	0.00	0.00	0.00
681.00	718.00	23.08	16.61	9.44	3.74	0.46	0.00	0.00	0.00	0.00	0.00	0.00
718.00	755.00	25.20	18.74	11.55	5.22	1.20	0.00	0.00	0.00	0.00	0.00	0.00
755.00	792.00	27.33	20.86	13.68	6.89	2.14	0.00	0.00	0.00	0.00	0.00	0.00
792.00	829.00	29.46	22.99	15.80	8.74	3.25	0.25	0.00	0.00	0.00	0.00	0.00
829.00	866.00	31.59	25.12	17.93	10.74	4.66	0.92	0.00	0.00	0.00	0.00	0.00
866.00	902.00	33.66	27.19	20.00	12.81	6.14	1.69	0.00	0.00	0.00	0.00	0.00
902.00	938.00	35.73	29.26	22.07	14.88	7.94	2.77	0.09	0.00	0.00	0.00	0.00
938.00	974.00	37.80	31.33	24.14	16.95	9.77	3.98	0.58	0.00	0.00	0.00	0.00
974.00	1,010.00	39.87	33.40	26.21	19.02	11.84	5.42	1.30	0.00	0.00	0.00	0.00
1,010.00	1,046.00	41.94	35.47	28.28	21.09	13.91	7.09	2.26	0.00	0.00	0.00	0.00
1,046.00	1,081.00	43.95	37.48	30.29	23.11	15.92	8.84	3.31	0.27	0.00	0.00	0.00
1,081.00	1,116.00	45.96	39.49	32.31	25.12	17.93	10.74	4.66	0.92	0.00	0.00	0.00
1,116.00	1,151.00	47.97	41.51	34.32	27.13	19.94	12.76	6.09	1.66	0.00	0.00	0.00
1,151.00	1,186.00	49.99	43.52	36.33	29.14	21.96	14.77	7.84	2.71	0.07	0.00	0.00
1,186.00	1,221.00	52.00	45.53	38.34	31.16	23.97	16.78	9.59	3.86	0.52	0.00	0.00
1,221.00	1,255.00	53.95	47.49	40.30	33.11	25.92	18.74	11.55	5.22	1.20	0.00	0.00
1,255.00	1,289.00	55.91	49.44	42.25	35.07	27.88	20.69	13.50	6.74	2.05	0.00	0.00
1,289.00	1,323.00	57.86	51.40	44.21	37.02	29.83	22.65	15.46	8.44	3.07	0.19	0.00
1,323.00	1,357.00	59.82	53.35	46.16	38.98	31.79	24.60	17.41	10.23	4.30	0.74	0.00
1,357.00	1,391.00	61.77	55.31	48.12	40.93	33.74	26.56	19.37	12.18	5.66	1.42	0.00
1,391.00	1,424.00	63.67	57.20	50.02	42.83	35.64	28.45	21.27	14.08	7.24	2.35	0.00
1,424.00	1,457.00	65.57	59.10	51.91	44.73	37.54	30.35	23.16	15.98	8.89	3.34	0.28
1,457.00	1,490.00	67.47	61.00	53.81	46.62	39.44	32.25	25.06	17.87	10.69	4.62	0.90
1,490.00	1,523.00	69.36	62.90	55.71	48.52	41.33	34.15	26.96	19.77	12.58	5.94	1.57
1,523.00	1,556.00	71.26	64.79	57.61	50.42	43.23	36.04	28.86	21.67	14.48	7.59	2.56
1,556.00	1,588.00	73.10	66.63	59.45	52.26	45.07	37.88	30.70	23.51	16.32	9.19	3.54
1,588.00	1,620.00	74.94	68.47	61.29	54.10	46.91	39.72	32.54	25.35	18.16	10.97	4.82
1,620.00	1,652.00	76.78	70.31	63.13	55.94	48.75	41.56	34.38	27.19	20.00	12.81	6.14
1,652.00	1,684.00	78.62	72.15	64.97	57.78	50.59	43.40	36.22	29.03	21.84	14.65	7.74
1,684.00	1,716.00	80.46	73.99	66.81	59.62	52.43	45.24	38.06	30.87	23.68	16.49	9.34
1,716.00	1,747.00	82.24	75.78	68.59	61.40	54.21	47.03	39.84	32.65	25.46	18.28	11.09
1,747.00	1,778.00	84.03	77.56	70.37	63.18	56.00	48.81	41.62	34.43	27.25	20.06	12.87
1,778.00	1,809.00	85.81	79.34	72.15	64.97	57.78	50.59	43.40	36.22	29.03	21.84	14.65
1,809.00	1,840.00	87.59	81.12	73.94	66.75	59.56	52.37	45.19	38.00	30.81	23.62	16.44
1,840.00	1,871.00	89.37	82.91	75.72	68.53	61.34	54.16	46.97	39.78	32.59	25.41	18.22
1,871.00	1,901.00	91.10	84.63	77.44	70.26	63.07	55.88	48.69	41.51	34.32	27.13	19.94
1,901.00	1,931.00	92.82	86.36	79.17	71.98	64.79	57.61	50.42	43.23	36.04	28.86	21.67
1,931.00	1,961.00	94.55	88.08	80.89	73.71	66.52	59.33	52.14	44.96	37.77	30.58	23.39
1,961.00	1,991.00	96.27	89.81	82.62	75.43	68.24	61.06	53.87	46.68	39.49	32.31	25.12
1,991.00	2,021.00	98.00	91.53	84.34	77.16	69.97	62.78	55.59	48.41	41.22	34.03	26.84
2,021.00	2,050.00	99.67	93.20	86.01	78.82	71.64	64.45	57.26	50.07	42.89	35.70	28.51
2,050.00	2,079.00	101.33	94.87	87.68	80.49	73.30	66.12	58.93	51.74	44.55	37.37	30.18
2,079.00	2,108.00	103.00	96.53	89.35	82.16	74.97	67.78	60.60	53.41	46.22	39.03	31.85
2,108.00	2,137.00	104.67	98.20	91.01	83.83	76.64	69.45	62.26	55.08	47.89	40.70	33.51
2,137.00	2,166.00	106.34	99.87	92.68	85.49	78.31	71.12	63.93	56.74	49.56	42.37	35.18
2,166.00	2,194.00	107.95	101.48	94.29	87.10	79.92	72.73	65.54	58.35	51.17	43.98	36.79
2,194.00	2,222.00	109.56	103.09	95.90	88.71	81.53	74.34	67.15	59.96	52.78	45.59	38.40
2,222.00	2,250.00	111.17	104.70	97.51	90.32	83.14	75.95	68.76	61.57	54.39	47.20	40.01
2,250.00	2,278.00	112.78	106.31	99.12	91.93	84.75	77.56	70.37	63.18	56.00	48.81	41.62
2,278.00 & above		Add 5.75 Percent To Excess Over 2,278.00										

Table A: Single - MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	192.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
192.00	267.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
267.00	342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342.00	417.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.00	492.00	1.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.00	567.00	3.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	641.00	5.23	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
641.00	715.00	7.64	1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715.00	789.00	10.60	2.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
789.00	863.00	13.98	5.14	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863.00	937.00	17.68	7.52	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
937.00	1,010.00	21.66	10.44	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010.00	1,083.00	25.86	13.73	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,083.00	1,156.00	30.05	17.38	6.43	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,156.00	1,229.00	34.25	21.31	9.20	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,229.00	1,302.00	38.45	25.51	12.18	3.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,302.00	1,374.00	42.59	29.65	15.78	5.47	0.16	0.00	0.00	0.00	0.00	0.00	0.00
1,374.00	1,446.00	46.73	33.79	19.42	7.88	1.13	0.00	0.00	0.00	0.00	0.00	0.00
1,446.00	1,518.00	50.87	37.93	23.56	10.76	2.57	0.00	0.00	0.00	0.00	0.00	0.00
1,518.00	1,590.00	55.01	42.07	27.70	14.08	4.45	0.00	0.00	0.00	0.00	0.00	0.00
1,590.00	1,662.00	59.15	46.21	31.84	17.68	6.61	0.54	0.00	0.00	0.00	0.00	0.00
1,662.00	1,733.00	63.23	50.29	35.92	21.54	9.36	1.87	0.00	0.00	0.00	0.00	0.00
1,733.00	1,804.00	67.31	54.38	40.00	25.63	12.28	3.37	0.00	0.00	0.00	0.00	0.00
1,804.00	1,875.00	71.40	58.46	44.08	29.71	15.83	5.50	0.17	0.00	0.00	0.00	0.00
1,875.00	1,946.00	75.48	62.54	48.17	33.79	19.42	7.88	1.13	0.00	0.00	0.00	0.00
1,946.00	2,017.00	79.56	66.62	52.25	37.87	23.50	10.72	2.55	0.00	0.00	0.00	0.00
2,017.00	2,087.00	83.59	70.65	56.27	41.90	27.52	13.93	4.36	0.00	0.00	0.00	0.00
2,087.00	2,157.00	87.61	74.67	60.30	45.92	31.55	17.43	6.46	0.49	0.00	0.00	0.00
2,157.00	2,227.00	91.64	78.70	64.32	49.95	35.57	21.20	9.12	1.75	0.00	0.00	0.00
2,227.00	2,297.00	95.66	82.72	68.35	53.97	39.60	25.22	11.93	3.16	0.00	0.00	0.00
2,297.00	2,367.00	99.69	86.75	72.37	58.00	43.62	29.25	15.43	5.26	0.09	0.00	0.00
2,367.00	2,436.00	103.65	90.72	76.34	61.97	47.59	33.22	18.88	7.48	0.93	0.00	0.00
2,436.00	2,505.00	107.62	94.68	80.31	65.93	51.56	37.18	22.81	10.24	2.31	0.00	0.00
2,505.00	2,574.00	111.59	98.65	84.28	69.90	55.53	41.15	26.78	13.28	3.97	0.00	0.00
2,574.00	2,643.00	115.56	102.62	88.24	73.87	59.49	45.12	30.74	16.73	6.04	0.35	0.00
2,643.00	2,712.00	119.52	106.59	92.21	77.84	63.46	49.09	34.71	20.34	8.52	1.45	0.00
2,712.00	2,780.00	123.43	110.50	96.12	81.75	67.37	53.00	38.62	24.25	11.24	2.81	0.00
2,780.00	2,848.00	127.34	114.41	100.03	85.66	71.28	56.91	42.53	28.16	14.48	4.69	0.00
2,848.00	2,916.00	131.25	118.32	103.94	89.57	75.19	60.82	46.44	32.07	17.88	6.73	0.58
2,916.00	2,984.00	135.16	122.23	107.85	93.48	79.10	64.73	50.35	35.98	21.60	9.40	1.89
2,984.00	3,052.00	139.07	126.14	111.76	97.39	83.01	68.64	54.26	39.89	25.51	12.18	3.31
3,052.00	3,119.00	142.93	129.99	115.61	101.24	86.86	72.49	58.11	43.74	29.36	15.53	5.32
3,119.00	3,186.00	146.78	133.84	119.47	105.09	90.72	76.34	61.97	47.59	33.22	18.88	7.48
3,186.00	3,253.00	150.63	137.69	123.32	108.94	94.57	80.19	65.82	51.44	37.07	22.69	10.16
3,253.00	3,320.00	154.48	141.55	127.17	112.80	98.42	84.05	69.67	55.30	40.92	26.55	13.08
3,320.00	3,387.00	158.34	145.40	131.02	116.65	102.27	87.90	73.52	59.15	44.77	30.40	16.43
3,387.00	3,453.00	162.13	149.19	134.82	120.44	106.07	91.69	77.32	62.94	48.57	34.19	19.82
3,453.00	3,519.00	165.93	152.99	138.61	124.24	109.86	95.49	81.11	66.74	52.36	37.99	23.61
3,519.00	3,585.00	169.72	156.78	142.41	128.03	113.66	99.28	84.91	70.53	56.16	41.78	27.41
3,585.00	3,651.00	173.52	160.58	146.20	131.83	117.45	103.08	88.70	74.33	59.95	45.58	31.20
3,651.00	3,717.00	177.31	164.37	150.00	135.62	121.25	106.87	92.50	78.12	63.75	49.37	35.00
3,717.00	3,782.00	181.05	168.11	153.74	139.36	124.99	110.61	96.24	81.86	67.49	53.11	38.74
3,782.00	3,847.00	184.79	171.85	157.47	143.10	128.72	114.35	99.97	85.60	71.22	56.85	42.47
3,847.00	3,912.00	188.52	175.59	161.21	146.84	132.46	118.09	103.71	89.34	74.96	60.59	46.21
3,912.00	3,977.00	192.26	179.32	164.95	150.57	136.20	121.82	107.45	93.07	78.70	64.32	49.95
3,977.00	4,042.00	196.00	183.06	168.69	154.31	139.94	125.56	111.19	96.81	82.44	68.06	53.69
4,042.00	4,106.00	199.68	186.74	172.37	157.99	143.62	129.24	114.87	100.49	86.12	71.74	57.37
4,106.00	4,170.00	203.36	190.42	176.05	161.67	147.30	132.92	118.55	104.17	89.80	75.42	61.05
4,170.00	4,234.00	207.04	194.10	179.73	165.35	150.98	136.60	122.23	107.85	93.48	79.10	64.73
4,234.00	4,298.00	210.72	197.78	183.41	169.03	154.66	140.28	125.91	111.53	97.16	82.78	68.41
4,298.00	4,362.00	214.40	201.46	187.09	172.71	158.34	143.96	129.59	115.21	100.84	86.46	72.09
4,362.00	4,425.00	218.02	205.08	190.71	176.33	161.96	147.58	133.21	118.83	104.46	90.08	75.71
4,425.00	4,488.00	221.64	208.71	194.33	179.96	165.58	151.21	136.83	122.46	108.08	93.71	79.33
4,488.00	4,551.00	225.27	212.33	197.95	183.58	169.20	154.83	140.45	126.08	111.70	97.33	82.95
4,551.00	4,614.00	228.89	215.95	201.58	187.20	172.83	158.45	144.08	129.70	115.33	100.95	86.58
4,614.00 & above		Add 5.75 Percent To Excess Over 4,614.00										

Table A: Single - DAILY/MISC												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.00	17.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17.00	22.00	0.20	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.00	27.00	0.39	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27.00	32.00	0.64	0.30	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.00	36.00	0.87	0.47	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36.00	40.00	1.10	0.68	0.29	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40.00	44.00	1.33	0.91	0.46	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44.00	48.00	1.56	1.14	0.66	0.28	0.05	0.00	0.00	0.00	0.00	0.00	0.00
48.00	52.00	1.79	1.37	0.89	0.45	0.14	0.00	0.00	0.00	0.00	0.00	0.00
52.00	55.00	1.97	1.54	1.07	0.60	0.23	0.02	0.00	0.00	0.00	0.00	0.00
55.00	58.00	2.14	1.71	1.24	0.77	0.35	0.08	0.00	0.00	0.00	0.00	0.00
58.00	61.00	2.31	1.88	1.41	0.94	0.49	0.16	0.00	0.00	0.00	0.00	0.00
61.00	64.00	2.48	2.06	1.58	1.11	0.64	0.26	0.04	0.00	0.00	0.00	0.00
64.00	67.00	2.66	2.23	1.76	1.28	0.81	0.38	0.10	0.00	0.00	0.00	0.00
67.00	69.00	2.77	2.34	1.87	1.40	0.93	0.48	0.15	0.00	0.00	0.00	0.00
69.00	71.00	2.89	2.46	1.99	1.51	1.04	0.58	0.21	0.02	0.00	0.00	0.00
71.00	73.00	3.00	2.57	2.10	1.63	1.16	0.68	0.29	0.05	0.00	0.00	0.00
73.00	75.00	3.12	2.69	2.22	1.74	1.27	0.80	0.37	0.09	0.00	0.00	0.00
75.00	77.00	3.23	2.80	2.33	1.86	1.39	0.91	0.47	0.15	0.00	0.00	0.00
77.00	78.00	3.29	2.86	2.39	1.92	1.44	0.97	0.52	0.18	0.00	0.00	0.00
78.00	79.00	3.35	2.92	2.45	1.97	1.50	1.03	0.57	0.21	0.01	0.00	0.00
79.00	80.00	3.40	2.98	2.50	2.03	1.56	1.09	0.62	0.24	0.03	0.00	0.00
80.00	81.00	3.46	3.03	2.56	2.09	1.62	1.14	0.67	0.28	0.05	0.00	0.00
81.00	82.00	3.52	3.09	2.62	2.15	1.67	1.20	0.73	0.32	0.07	0.00	0.00
82.00	83.00	3.58	3.15	2.68	2.20	1.73	1.26	0.79	0.36	0.09	0.00	0.00
83.00	84.00	3.63	3.21	2.73	2.26	1.79	1.32	0.84	0.41	0.11	0.00	0.00
84.00	85.00	3.69	3.26	2.79	2.32	1.85	1.37	0.90	0.46	0.14	0.00	0.00
85.00	86.00	3.75	3.32	2.85	2.38	1.90	1.43	0.96	0.51	0.17	0.00	0.00
86.00	87.00	3.81	3.38	2.91	2.43	1.96	1.49	1.02	0.56	0.20	0.01	0.00
87.00	88.00	3.86	3.44	2.96	2.49	2.02	1.55	1.07	0.61	0.23	0.02	0.00
88.00	89.00	3.92	3.49	3.02	2.55	2.08	1.60	1.13	0.66	0.27	0.04	0.00
89.00	90.00	3.98	3.55	3.08	2.61	2.13	1.66	1.19	0.72	0.31	0.06	0.00
90.00	91.00	4.04	3.61	3.14	2.66	2.19	1.72	1.25	0.77	0.35	0.08	0.00
91.00	92.00	4.09	3.67	3.19	2.72	2.25	1.78	1.30	0.83	0.39	0.11	0.00
92.00	93.00	4.15	3.72	3.25	2.78	2.31	1.83	1.36	0.89	0.44	0.14	0.00
93.00	94.00	4.21	3.78	3.31	2.84	2.36	1.89	1.42	0.95	0.49	0.17	0.00
94.00	95.00	4.27	3.84	3.37	2.89	2.42	1.95	1.48	1.00	0.54	0.20	0.01
95.00	96.00	4.32	3.90	3.42	2.95	2.48	2.01	1.53	1.06	0.59	0.23	0.02
96.00	97.00	4.38	3.95	3.48	3.01	2.54	2.06	1.59	1.12	0.65	0.26	0.04
97.00	98.00	4.44	4.01	3.54	3.07	2.59	2.12	1.65	1.18	0.70	0.30	0.06
98.00	99.00	4.50	4.07	3.60	3.12	2.65	2.18	1.71	1.23	0.76	0.34	0.08
99.00	100.00	4.55	4.13	3.65	3.18	2.71	2.24	1.76	1.29	0.82	0.38	0.10
100.00	101.00	4.61	4.18	3.71	3.24	2.77	2.29	1.82	1.35	0.88	0.43	0.13
101.00	102.00	4.67	4.24	3.77	3.30	2.82	2.35	1.88	1.41	0.93	0.48	0.16
102.00	103.00	4.73	4.30	3.83	3.35	2.88	2.41	1.94	1.46	0.99	0.53	0.19
103.00	104.00	4.78	4.36	3.88	3.41	2.94	2.47	1.99	1.52	1.05	0.58	0.22
104.00	105.00	4.84	4.41	3.94	3.47	3.00	2.52	2.05	1.58	1.11	0.63	0.26
105.00	106.00	4.90	4.47	4.00	3.53	3.05	2.58	2.11	1.64	1.16	0.69	0.30
106.00	107.00	4.96	4.53	4.06	3.58	3.11	2.64	2.17	1.69	1.22	0.75	0.34
107.00	108.00	5.01	4.59	4.11	3.64	3.17	2.70	2.22	1.75	1.28	0.81	0.38
108.00	109.00	5.07	4.64	4.17	3.70	3.23	2.75	2.28	1.81	1.34	0.86	0.42
109.00	110.00	5.13	4.70	4.23	3.76	3.28	2.81	2.34	1.87	1.39	0.92	0.47
110.00	111.00	5.19	4.76	4.29	3.81	3.34	2.87	2.40	1.92	1.45	0.98	0.52
111.00	112.00	5.24	4.82	4.34	3.87	3.40	2.93	2.45	1.98	1.51	1.04	0.57
112.00	113.00	5.30	4.87	4.40	3.93	3.46	2.98	2.51	2.04	1.57	1.09	0.62
113.00	114.00	5.36	4.93	4.46	3.99	3.51	3.04	2.57	2.10	1.62	1.15	0.68
114.00	115.00	5.42	4.99	4.52	4.04	3.57	3.10	2.63	2.15	1.68	1.21	0.74
115.00	116.00	5.47	5.05	4.57	4.10	3.63	3.16	2.68	2.21	1.74	1.27	0.79
116.00	117.00	5.53	5.10	4.63	4.16	3.69	3.21	2.74	2.27	1.80	1.32	0.85
117.00	118.00	5.59	5.16	4.69	4.22	3.74	3.27	2.80	2.33	1.85	1.38	0.91
118.00	119.00	5.65	5.22	4.75	4.27	3.80	3.33	2.86	2.38	1.91	1.44	0.97
119.00	120.00	5.70	5.28	4.80	4.33	3.86	3.39	2.91	2.44	1.97	1.50	1.02
120.00	121.00	5.76	5.33	4.86	4.39	3.92	3.44	2.97	2.50	2.03	1.55	1.08
121.00 & above		Add 5.75 Percent To Excess Over 121.00										

Table B: Married Filing Separate or Joint Both Working - WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	29.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.00	49.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49.00	69.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.00	89.00	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	109.00	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
109.00	129.00	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
129.00	148.00	2.98	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
148.00	167.00	4.03	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
167.00	186.00	5.12	1.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186.00	205.00	6.21	2.27	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205.00	224.00	7.30	3.22	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224.00	242.00	8.34	4.25	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
242.00	260.00	9.37	5.28	2.13	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260.00	278.00	10.41	6.32	3.03	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
278.00	296.00	11.44	7.35	4.03	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.00	314.00	12.48	8.39	5.07	1.95	0.15	0.00	0.00	0.00	0.00	0.00	0.00
314.00	331.00	13.46	9.36	6.05	2.80	0.49	0.00	0.00	0.00	0.00	0.00	0.00
331.00	348.00	14.43	10.34	7.02	3.71	1.00	0.00	0.00	0.00	0.00	0.00	0.00
348.00	365.00	15.41	11.32	8.00	4.68	1.66	0.05	0.00	0.00	0.00	0.00	0.00
365.00	382.00	16.39	12.30	8.98	5.66	2.47	0.35	0.00	0.00	0.00	0.00	0.00
382.00	399.00	17.37	13.27	9.96	6.64	3.32	0.80	0.00	0.00	0.00	0.00	0.00
399.00	415.00	18.29	14.19	10.88	7.56	4.24	1.35	0.00	0.00	0.00	0.00	0.00
415.00	431.00	19.21	15.11	11.80	8.48	5.16	2.03	0.18	0.00	0.00	0.00	0.00
431.00	447.00	20.13	16.03	12.72	9.40	6.08	2.83	0.51	0.00	0.00	0.00	0.00
447.00	463.00	21.05	16.95	13.64	10.32	7.00	3.69	0.99	0.00	0.00	0.00	0.00
463.00	479.00	21.97	17.87	14.56	11.24	7.92	4.61	1.60	0.04	0.00	0.00	0.00
479.00	494.00	22.83	18.74	15.42	12.10	8.78	5.47	2.30	0.28	0.00	0.00	0.00
494.00	509.00	23.69	19.60	16.28	12.96	9.65	6.33	3.05	0.64	0.00	0.00	0.00
509.00	524.00	24.55	20.46	17.14	13.83	10.51	7.19	3.88	1.09	0.00	0.00	0.00
524.00	539.00	25.42	21.32	18.01	14.69	11.37	8.06	4.74	1.69	0.06	0.00	0.00
539.00	554.00	26.28	22.19	18.87	15.55	12.23	8.92	5.60	2.41	0.33	0.00	0.00
554.00	568.00	27.08	22.99	19.67	16.36	13.04	9.72	6.41	3.11	0.67	0.00	0.00
568.00	582.00	27.89	23.80	20.48	17.16	13.84	10.53	7.21	3.89	1.11	0.00	0.00
582.00	596.00	28.69	24.60	21.28	17.97	14.65	11.33	8.02	4.70	1.67	0.06	0.00
596.00	610.00	29.50	25.41	22.09	18.77	15.45	12.14	8.82	5.50	2.33	0.30	0.00
610.00	624.00	30.30	26.21	22.89	19.58	16.26	12.94	9.63	6.31	3.03	0.62	0.00
624.00	637.00	31.05	26.96	23.64	20.32	17.01	13.69	10.37	7.06	3.74	1.01	0.00
637.00	650.00	31.80	27.71	24.39	21.07	17.75	14.44	11.12	7.80	4.49	1.52	0.02
650.00	663.00	32.55	28.45	25.14	21.82	18.50	15.19	11.87	8.55	5.23	2.09	0.20
663.00	676.00	33.29	29.20	25.88	22.57	19.25	15.93	12.62	9.30	5.98	2.74	0.46
676.00	689.00	34.04	29.95	26.63	23.31	20.00	16.68	13.36	10.05	6.73	3.41	0.84
689.00	701.00	34.73	30.64	27.32	24.00	20.69	17.37	14.05	10.74	7.42	4.10	1.25
701.00	713.00	35.42	31.33	28.01	24.69	21.38	18.06	14.74	11.43	8.11	4.79	1.73
713.00	725.00	36.11	32.02	28.70	25.38	22.07	18.75	15.43	12.12	8.80	5.48	2.31
725.00	737.00	36.80	32.71	29.39	26.07	22.76	19.44	16.12	12.81	9.49	6.17	2.91
737.00	749.00	37.49	33.40	30.08	26.76	23.45	20.13	16.81	13.50	10.18	6.86	3.54
749.00	760.00	38.12	34.03	30.71	27.40	24.08	20.76	17.45	14.13	10.81	7.49	4.18
760.00	771.00	38.76	34.66	31.35	28.03	24.71	21.40	18.08	14.76	11.44	8.13	4.81
771.00	782.00	39.39	35.30	31.98	28.66	25.34	22.03	18.71	15.39	12.08	8.76	5.44
782.00	793.00	40.02	35.93	32.61	29.29	25.98	22.66	19.34	16.03	12.71	9.39	6.07
793.00	804.00	40.65	36.56	33.24	29.93	26.61	23.29	19.98	16.66	13.34	10.02	6.71
804.00	814.00	41.23	37.14	33.82	30.50	27.18	23.87	20.55	17.23	13.92	10.60	7.28
814.00	824.00	41.80	37.71	34.39	31.08	27.76	24.44	21.13	17.81	14.49	11.17	7.86
824.00	834.00	42.38	38.29	34.97	31.65	28.33	25.02	21.70	18.38	15.07	11.75	8.43
834.00	844.00	42.95	38.86	35.54	32.23	28.91	25.59	22.28	18.96	15.64	12.32	9.01
844.00	854.00	43.53	39.44	36.12	32.80	29.48	26.17	22.85	19.53	16.22	12.90	9.58
854.00	863.00	44.05	39.95	36.64	33.32	30.00	26.69	23.37	20.05	16.73	13.42	10.10
863.00	872.00	44.56	40.47	37.15	33.84	30.52	27.20	23.89	20.57	17.25	13.93	10.62
872.00	881.00	45.08	40.99	37.67	34.35	31.04	27.72	24.40	21.09	17.77	14.45	11.13
881.00	890.00	45.60	41.51	38.19	34.87	31.55	28.24	24.92	21.60	18.29	14.97	11.65
890.00	899.00	46.12	42.02	38.71	35.39	32.07	28.76	25.44	22.12	18.80	15.49	12.17
899.00	907.00	46.58	42.48	39.17	35.85	32.53	29.22	25.90	22.58	19.26	15.95	12.63
907.00	915.00	47.04	42.94	39.63	36.31	32.99	29.68	26.36	23.04	19.72	16.41	13.09
915.00	923.00	47.50	43.40	40.09	36.77	33.45	30.14	26.82	23.50	20.18	16.87	13.55
923.00	931.00	47.96	43.86	40.55	37.23	33.91	30.60	27.28	23.96	20.64	17.33	14.01
931.00 & above		Add 5.75 Percent To Excess Over 931.00										

Table B: Married Filing Separate or Joint Both Working - BI-WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	58.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58.00	93.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93.00	128.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128.00	163.00	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163.00	198.00	1.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
198.00	233.00	2.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233.00	267.00	4.50	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
267.00	301.00	6.20	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301.00	335.00	8.11	1.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335.00	369.00	10.06	2.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
369.00	403.00	12.02	4.19	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403.00	436.00	13.92	5.84	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
436.00	469.00	15.81	7.63	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
469.00	502.00	17.71	9.53	3.43	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502.00	535.00	19.61	11.43	5.02	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535.00	568.00	21.51	13.32	6.69	1.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
568.00	600.00	23.35	15.16	8.53	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600.00	632.00	25.19	17.00	10.37	4.10	0.37	0.00	0.00	0.00	0.00	0.00	0.00
632.00	664.00	27.03	18.84	12.21	5.70	1.04	0.00	0.00	0.00	0.00	0.00	0.00
664.00	696.00	28.87	20.68	14.05	7.41	2.00	0.00	0.00	0.00	0.00	0.00	0.00
696.00	728.00	30.71	22.52	15.89	9.25	3.24	0.09	0.00	0.00	0.00	0.00	0.00
728.00	759.00	32.49	24.31	17.67	11.04	4.68	0.60	0.00	0.00	0.00	0.00	0.00
759.00	790.00	34.27	26.09	19.45	12.82	6.23	1.35	0.00	0.00	0.00	0.00	0.00
790.00	821.00	36.05	27.87	21.24	14.60	7.97	2.34	0.00	0.00	0.00	0.00	0.00
821.00	852.00	37.84	29.65	23.02	16.38	9.75	3.58	0.17	0.00	0.00	0.00	0.00
852.00	883.00	39.62	31.44	24.80	18.17	11.53	5.11	0.78	0.00	0.00	0.00	0.00
883.00	913.00	41.34	33.16	26.53	19.89	13.26	6.62	1.58	0.00	0.00	0.00	0.00
913.00	943.00	43.07	34.89	28.25	21.62	14.98	8.35	2.60	0.00	0.00	0.00	0.00
943.00	973.00	44.79	36.61	29.98	23.34	16.71	10.07	3.84	0.27	0.00	0.00	0.00
973.00	1,003.00	46.52	38.34	31.70	25.07	18.43	11.80	5.34	0.87	0.00	0.00	0.00
1,003.00	1,033.00	48.24	40.06	33.43	26.79	20.16	13.52	6.89	1.72	0.00	0.00	0.00
1,033.00	1,062.00	49.91	41.73	35.09	28.46	21.82	15.19	8.56	2.75	0.00	0.00	0.00
1,062.00	1,091.00	51.58	43.40	36.76	30.13	23.49	16.86	10.22	3.97	0.32	0.00	0.00
1,091.00	1,120.00	53.25	45.06	38.43	31.79	25.16	18.53	11.89	5.42	0.90	0.00	0.00
1,120.00	1,149.00	54.91	46.73	40.10	33.46	26.83	20.19	13.56	6.92	1.74	0.00	0.00
1,149.00	1,178.00	56.58	48.40	41.76	35.13	28.49	21.86	15.23	8.59	2.77	0.00	0.00
1,178.00	1,206.00	58.19	50.01	43.37	36.74	30.10	23.47	16.84	10.20	3.95	0.31	0.00
1,206.00	1,234.00	59.80	51.62	44.98	38.35	31.71	25.08	18.45	11.81	5.35	0.87	0.00
1,234.00	1,262.00	61.41	53.23	46.59	39.96	33.32	26.69	20.06	13.42	6.79	1.67	0.00
1,262.00	1,290.00	63.02	54.84	48.20	41.57	34.93	28.30	21.67	15.03	8.40	2.64	0.00
1,290.00	1,318.00	64.63	56.45	49.81	43.18	36.54	29.91	23.28	16.64	10.01	3.78	0.24
1,318.00	1,345.00	66.18	58.00	51.37	44.73	38.10	31.46	24.83	18.19	11.56	5.13	0.78
1,345.00	1,372.00	67.74	59.55	52.92	46.28	39.65	33.02	26.38	19.75	13.11	6.48	1.51
1,372.00	1,399.00	69.29	61.11	54.47	47.84	41.20	34.57	27.93	21.30	14.66	8.03	2.38
1,399.00	1,426.00	70.84	62.66	56.02	49.39	42.75	36.12	29.49	22.85	16.22	9.58	3.46
1,426.00	1,453.00	72.39	64.21	57.58	50.94	44.31	37.67	31.04	24.40	17.77	11.13	4.77
1,453.00	1,479.00	73.89	65.71	59.07	52.44	45.80	39.17	32.53	25.90	19.26	12.63	6.07
1,479.00	1,505.00	75.38	67.20	60.57	53.93	47.30	40.66	34.03	27.39	20.76	14.12	7.49
1,505.00	1,531.00	76.88	68.70	62.06	55.43	48.79	42.16	35.52	28.89	22.25	15.62	8.98
1,531.00	1,557.00	78.37	70.19	63.56	56.92	50.29	43.65	37.02	30.38	23.75	17.11	10.48
1,557.00	1,583.00	79.87	71.69	65.05	58.42	51.78	45.15	38.51	31.88	25.24	18.61	11.97
1,583.00	1,608.00	81.31	73.12	66.49	59.85	53.22	46.59	39.95	33.32	26.68	20.05	13.41
1,608.00	1,633.00	82.74	74.56	67.93	61.29	54.66	48.02	41.39	34.75	28.12	21.48	14.85
1,633.00	1,658.00	84.18	76.00	69.36	62.73	56.09	49.46	42.83	36.19	29.56	22.92	16.29
1,658.00	1,683.00	85.62	77.44	70.80	64.17	57.53	50.90	44.26	37.63	30.99	24.36	17.72
1,683.00	1,708.00	87.06	78.87	72.24	65.60	58.97	52.34	45.70	39.07	32.43	25.80	19.16
1,708.00	1,732.00	88.44	80.25	73.62	66.98	60.35	53.72	47.08	40.45	33.81	27.18	20.54
1,732.00	1,756.00	89.82	81.63	75.00	68.36	61.73	55.10	48.46	41.83	35.19	28.56	21.92
1,756.00	1,780.00	91.20	83.01	76.38	69.74	63.11	56.48	49.84	43.21	36.57	29.94	23.30
1,780.00	1,804.00	92.58	84.39	77.76	71.12	64.49	57.86	51.22	44.59	37.95	31.32	24.68
1,804.00	1,828.00	93.96	85.77	79.14	72.50	65.87	59.24	52.60	45.97	39.33	32.70	26.06
1,828.00	1,851.00	95.28	87.10	80.46	73.83	67.19	60.56	53.92	47.29	40.65	34.02	27.38
1,851.00	1,874.00	96.60	88.42	81.78	75.15	68.51	61.88	55.25	48.61	41.98	35.34	28.71
1,874.00	1,897.00	97.92	89.74	83.11	76.47	69.84	63.20	56.57	49.93	43.30	36.66	30.03
1,897.00	1,920.00	99.25	91.06	84.43	77.79	71.16	64.53	57.89	51.26	44.62	37.99	31.35
1,920.00 & above		Add 5.75 Percent To Excess Over 1,920.00										

Table B: Married Filing Separate or Joint Both Working - SEMI-MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	63.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63.00	103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103.00	143.00	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.00	183.00	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183.00	223.00	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
223.00	263.00	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
263.00	302.00	5.52	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302.00	341.00	7.52	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341.00	380.00	9.77	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380.00	419.00	12.01	3.72	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.00	458.00	14.25	5.61	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
458.00	496.00	16.44	7.57	1.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
496.00	534.00	18.62	9.76	3.32	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534.00	572.00	20.81	11.94	5.06	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572.00	610.00	22.99	14.13	6.96	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610.00	648.00	25.18	16.31	9.12	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
648.00	685.00	27.30	18.44	11.25	4.46	0.41	0.00	0.00	0.00	0.00	0.00	0.00
685.00	722.00	29.43	20.57	13.38	6.31	1.20	0.00	0.00	0.00	0.00	0.00	0.00
722.00	759.00	31.56	22.69	15.51	8.32	2.32	0.00	0.00	0.00	0.00	0.00	0.00
759.00	796.00	33.69	24.82	17.63	10.45	3.80	0.17	0.00	0.00	0.00	0.00	0.00
796.00	833.00	35.81	26.95	19.76	12.57	5.61	0.87	0.00	0.00	0.00	0.00	0.00
833.00	869.00	37.88	29.02	21.83	14.64	7.46	1.86	0.00	0.00	0.00	0.00	0.00
869.00	905.00	39.95	31.09	23.90	16.71	9.53	3.16	0.01	0.00	0.00	0.00	0.00
905.00	941.00	42.02	33.16	25.97	18.78	11.60	4.76	0.53	0.00	0.00	0.00	0.00
941.00	977.00	44.09	35.23	28.04	20.85	13.67	6.56	1.35	0.00	0.00	0.00	0.00
977.00	1,013.00	46.16	37.30	30.11	22.92	15.74	8.55	2.48	0.00	0.00	0.00	0.00
1,013.00	1,048.00	48.18	39.31	32.12	24.94	17.75	10.56	3.88	0.19	0.00	0.00	0.00
1,048.00	1,083.00	50.19	41.32	34.14	26.95	19.76	12.57	5.61	0.87	0.00	0.00	0.00
1,083.00	1,118.00	52.20	43.34	36.15	28.96	21.77	14.59	7.40	1.83	0.00	0.00	0.00
1,118.00	1,153.00	54.21	45.35	38.16	30.97	23.79	16.60	9.41	3.08	0.00	0.00	0.00
1,153.00	1,188.00	56.23	47.36	40.17	32.99	25.80	18.61	11.42	4.61	0.47	0.00	0.00
1,188.00	1,222.00	58.18	49.32	42.13	34.94	27.75	20.57	13.38	6.31	1.20	0.00	0.00
1,222.00	1,256.00	60.14	51.27	44.08	36.90	29.71	22.52	15.33	8.15	2.22	0.00	0.00
1,256.00	1,290.00	62.09	53.23	46.04	38.85	31.66	24.48	17.29	10.10	3.56	0.11	0.00
1,290.00	1,324.00	64.05	55.18	47.99	40.81	33.62	26.43	19.24	12.06	5.16	0.69	0.00
1,324.00	1,358.00	66.00	57.14	49.95	42.76	35.57	28.39	21.20	14.01	6.86	1.53	0.00
1,358.00	1,391.00	67.90	59.03	51.85	44.66	37.47	30.28	23.10	15.91	8.72	2.60	0.00
1,391.00	1,424.00	69.80	60.93	53.74	46.56	39.37	32.18	24.99	17.81	10.62	3.92	0.20
1,424.00	1,457.00	71.69	62.83	55.64	48.45	41.27	34.08	26.89	19.70	12.52	5.56	0.85
1,457.00	1,490.00	73.59	64.73	57.54	50.35	43.16	35.98	28.79	21.60	14.41	7.23	1.74
1,490.00	1,523.00	75.49	66.62	59.44	52.25	45.06	37.87	30.69	23.50	16.31	9.12	2.88
1,523.00	1,555.00	77.33	68.46	61.28	54.09	46.90	39.71	32.53	25.34	18.15	10.96	4.21
1,555.00	1,587.00	79.17	70.30	63.12	55.93	48.74	41.55	34.37	27.18	19.99	12.80	5.81
1,587.00	1,619.00	81.01	72.14	64.96	57.77	50.58	43.39	36.21	29.02	21.83	14.64	7.46
1,619.00	1,651.00	82.85	73.98	66.80	59.61	52.42	45.23	38.05	30.86	23.67	16.48	9.30
1,651.00	1,683.00	84.69	75.82	68.64	61.45	54.26	47.07	39.89	32.70	25.51	18.32	11.14
1,683.00	1,714.00	86.47	77.61	70.42	63.23	56.04	48.86	41.67	34.48	27.29	20.11	12.92
1,714.00	1,745.00	88.25	79.39	72.20	65.01	57.83	50.64	43.45	36.26	29.08	21.89	14.70
1,745.00	1,776.00	90.04	81.17	73.98	66.80	59.61	52.42	45.23	38.05	30.86	23.67	16.48
1,776.00	1,807.00	91.82	82.95	75.77	68.58	61.39	54.20	47.02	39.83	32.64	25.45	18.27
1,807.00	1,838.00	93.60	84.74	77.55	70.36	63.17	55.99	48.80	41.61	34.42	27.24	20.05
1,838.00	1,868.00	95.33	86.46	79.27	72.09	64.90	57.71	50.52	43.34	36.15	28.96	21.77
1,868.00	1,898.00	97.05	88.19	81.00	73.81	66.62	59.44	52.25	45.06	37.87	30.69	23.50
1,898.00	1,928.00	98.78	89.91	82.72	75.54	68.35	61.16	53.97	46.79	39.60	32.41	25.22
1,928.00	1,958.00	100.50	91.64	84.45	77.26	70.07	62.89	55.70	48.51	41.32	34.14	26.95
1,958.00	1,988.00	102.23	93.36	86.17	78.99	71.80	64.61	57.42	50.24	43.05	35.86	28.67
1,988.00	2,017.00	103.89	95.03	87.84	80.65	73.47	66.28	59.09	51.90	44.72	37.53	30.34
2,017.00	2,046.00	105.56	96.70	89.51	82.32	75.13	67.95	60.76	53.57	46.38	39.20	32.01
2,046.00	2,075.00	107.23	98.36	91.18	83.99	76.80	69.61	62.43	55.24	48.05	40.86	33.68
2,075.00	2,104.00	108.90	100.03	92.84	85.66	78.47	71.28	64.09	56.91	49.72	42.53	35.34
2,104.00	2,133.00	110.56	101.70	94.51	87.32	80.14	72.95	65.76	58.57	51.39	44.20	37.01
2,133.00	2,161.00	112.17	103.31	96.12	88.93	81.75	74.56	67.37	60.18	53.00	45.81	38.62
2,161.00	2,189.00	113.78	104.92	97.73	90.54	83.36	76.17	68.98	61.79	54.61	47.42	40.23
2,189.00	2,217.00	115.39	106.53	99.34	92.15	84.97	77.78	70.59	63.40	56.22	49.03	41.84
2,217.00	2,245.00	117.00	108.14	100.95	93.76	86.58	79.39	72.20	65.01	57.83	50.64	43.45
2,245.00 & above		Add 5.75 Percent To Excess Over 2,245.00										

Table B: Married Filing Separate or Joint Both Working - MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126.00	201.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201.00	276.00	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276.00	351.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351.00	426.00	3.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
426.00	501.00	6.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501.00	575.00	9.58	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
575.00	649.00	13.28	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
649.00	723.00	17.41	3.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
723.00	797.00	21.66	5.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
797.00	871.00	25.92	8.97	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
871.00	944.00	30.11	12.62	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944.00	1,017.00	34.31	16.58	4.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,017.00	1,090.00	38.51	20.78	7.52	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,090.00	1,163.00	42.71	24.98	11.07	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,163.00	1,236.00	46.90	29.17	14.80	3.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,236.00	1,308.00	51.04	33.31	18.94	6.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,308.00	1,380.00	55.18	37.45	23.08	9.42	1.02	0.00	0.00	0.00	0.00	0.00	0.00
1,380.00	1,452.00	59.32	41.59	27.22	13.02	2.64	0.00	0.00	0.00	0.00	0.00	0.00
1,452.00	1,524.00	63.46	45.73	31.36	16.98	4.88	0.00	0.00	0.00	0.00	0.00	0.00
1,524.00	1,596.00	67.60	49.87	35.50	21.12	7.76	0.38	0.00	0.00	0.00	0.00	0.00
1,596.00	1,667.00	71.69	53.96	39.58	25.21	11.27	1.76	0.00	0.00	0.00	0.00	0.00
1,667.00	1,738.00	75.77	58.04	43.66	29.29	14.91	3.72	0.00	0.00	0.00	0.00	0.00
1,738.00	1,809.00	79.85	62.12	47.75	33.37	19.00	6.28	0.01	0.00	0.00	0.00	0.00
1,809.00	1,880.00	83.93	66.20	51.83	37.45	23.08	9.42	1.02	0.00	0.00	0.00	0.00
1,880.00	1,951.00	88.02	70.29	55.91	41.54	27.16	12.97	2.61	0.00	0.00	0.00	0.00
1,951.00	2,021.00	92.04	74.31	59.94	45.56	31.19	16.81	4.76	0.00	0.00	0.00	0.00
2,021.00	2,091.00	96.07	78.34	63.96	49.59	35.21	20.84	7.56	0.33	0.00	0.00	0.00
2,091.00	2,161.00	100.09	82.36	67.99	53.61	39.24	24.86	10.97	1.64	0.00	0.00	0.00
2,161.00	2,231.00	104.12	86.39	72.01	57.64	43.26	28.89	14.51	3.51	0.00	0.00	0.00
2,231.00	2,301.00	108.14	90.41	76.04	61.66	47.29	32.91	18.54	5.96	0.00	0.00	0.00
2,301.00	2,370.00	112.11	94.38	80.00	65.63	51.25	36.88	22.50	8.92	0.82	0.00	0.00
2,370.00	2,439.00	116.08	98.35	83.97	69.60	55.22	40.85	26.47	12.37	2.25	0.00	0.00
2,439.00	2,508.00	120.04	102.31	87.94	73.56	59.19	44.81	30.44	16.06	4.32	0.00	0.00
2,508.00	2,577.00	124.01	106.28	91.91	77.53	63.16	48.78	34.41	20.03	7.00	0.19	0.00
2,577.00	2,646.00	127.98	110.25	95.87	81.50	67.12	52.75	38.37	24.00	10.22	1.34	0.00
2,646.00	2,714.00	131.89	114.16	99.78	85.41	71.03	56.66	42.28	27.91	13.62	3.00	0.00
2,714.00	2,782.00	135.80	118.07	103.69	89.32	74.94	60.57	46.19	31.82	17.44	5.20	0.00
2,782.00	2,850.00	139.71	121.98	107.60	93.23	78.85	64.48	50.10	35.73	21.35	7.92	0.42
2,850.00	2,918.00	143.62	125.89	111.51	97.14	82.76	68.39	54.01	39.64	25.26	11.32	1.78
2,918.00	2,986.00	147.53	129.80	115.42	101.05	86.67	72.30	57.92	43.55	29.17	14.80	3.66
2,986.00	3,053.00	151.38	133.65	119.28	104.90	90.53	76.15	61.78	47.40	33.03	18.65	6.04
3,053.00	3,120.00	155.23	137.50	123.13	108.75	94.38	80.00	65.63	51.25	36.88	22.50	8.92
3,120.00	3,187.00	159.09	141.36	126.98	112.61	98.23	83.86	69.48	55.11	40.73	26.36	12.27
3,187.00	3,254.00	162.94	145.21	130.83	116.46	102.08	87.71	73.33	58.96	44.58	30.21	15.83
3,254.00	3,321.00	166.79	149.06	134.69	120.31	105.94	91.56	77.19	62.81	48.44	34.06	19.69
3,321.00	3,387.00	170.59	152.86	138.48	124.11	109.73	95.36	80.98	66.61	52.23	37.86	23.48
3,387.00	3,453.00	174.38	156.65	142.28	127.90	113.53	99.15	84.78	70.40	56.03	41.65	27.28
3,453.00	3,519.00	178.18	160.45	146.07	131.70	117.32	102.95	88.57	74.20	59.82	45.45	31.07
3,519.00	3,585.00	181.97	164.24	149.87	135.49	121.12	106.74	92.37	77.99	63.62	49.24	34.87
3,585.00	3,651.00	185.77	168.04	153.66	139.29	124.91	110.54	96.16	81.79	67.41	53.04	38.66
3,651.00	3,716.00	189.50	171.77	157.40	143.02	128.65	114.27	99.90	85.52	71.15	56.77	42.40
3,716.00	3,781.00	193.24	175.51	161.14	146.76	132.39	118.01	103.64	89.26	74.89	60.51	46.14
3,781.00	3,846.00	196.98	179.25	164.87	150.50	136.12	121.75	107.37	93.00	78.62	64.25	49.87
3,846.00	3,911.00	200.72	182.99	168.61	154.24	139.86	125.49	111.11	96.74	82.36	67.99	53.61
3,911.00	3,976.00	204.45	186.72	172.35	157.97	143.60	129.22	114.85	100.47	86.10	71.72	57.35
3,976.00	4,040.00	208.13	190.40	176.03	161.65	147.28	132.90	118.53	104.15	89.78	75.40	61.03
4,040.00	4,104.00	211.81	194.08	179.71	165.33	150.96	136.58	122.21	107.83	93.46	79.08	64.71
4,104.00	4,168.00	215.49	197.76	183.39	169.01	154.64	140.26	125.89	111.51	97.14	82.76	68.39
4,168.00	4,232.00	219.17	201.44	187.07	172.69	158.32	143.94	129.57	115.19	100.82	86.44	72.07
4,232.00	4,296.00	222.85	205.12	190.75	176.37	162.00	147.62	133.25	118.87	104.50	90.12	75.75
4,296.00	4,359.00	226.48	208.75	194.37	180.00	165.62	151.25	136.87	122.50	108.12	93.75	79.37
4,359.00	4,422.00	230.10	212.37	197.99	183.62	169.24	154.87	140.49	126.12	111.74	97.37	82.99
4,422.00	4,485.00	233.72	215.99	201.62	187.24	172.87	158.49	144.12	129.74	115.37	100.99	86.62
4,485.00	4,548.00	237.34	219.61	205.24	190.86	176.49	162.11	147.74	133.36	118.99	104.61	90.24
4,548.00 & above		Add 5.75 Percent To Excess Over 4,548.00										

Table B: Married Filing Separate or Joint Both Working - DAILY/MISC												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.00	10.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.00	15.00	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.00	20.00	0.37	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20.00	25.00	0.64	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25.00	30.00	0.93	0.36	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30.00	34.00	1.16	0.58	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.00	38.00	1.39	0.81	0.35	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38.00	42.00	1.62	1.04	0.57	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.00	46.00	1.85	1.27	0.80	0.34	0.05	0.00	0.00	0.00	0.00	0.00	0.00
46.00	50.00	2.08	1.50	1.03	0.55	0.16	0.00	0.00	0.00	0.00	0.00	0.00
50.00	53.00	2.25	1.67	1.20	0.72	0.28	0.02	0.00	0.00	0.00	0.00	0.00
53.00	56.00	2.43	1.84	1.37	0.90	0.43	0.09	0.00	0.00	0.00	0.00	0.00
56.00	59.00	2.60	2.02	1.54	1.07	0.60	0.19	0.00	0.00	0.00	0.00	0.00
59.00	62.00	2.77	2.19	1.72	1.24	0.77	0.32	0.04	0.00	0.00	0.00	0.00
62.00	65.00	2.94	2.36	1.89	1.41	0.94	0.47	0.11	0.00	0.00	0.00	0.00
65.00	67.00	3.06	2.48	2.00	1.53	1.06	0.58	0.18	0.00	0.00	0.00	0.00
67.00	69.00	3.17	2.59	2.12	1.64	1.17	0.70	0.26	0.01	0.00	0.00	0.00
69.00	71.00	3.29	2.71	2.23	1.76	1.29	0.81	0.36	0.05	0.00	0.00	0.00
71.00	73.00	3.40	2.82	2.35	1.87	1.40	0.93	0.46	0.11	0.00	0.00	0.00
73.00	75.00	3.52	2.94	2.46	1.99	1.52	1.04	0.57	0.17	0.00	0.00	0.00
75.00	76.00	3.58	2.99	2.52	2.05	1.57	1.10	0.63	0.21	0.00	0.00	0.00
76.00	77.00	3.63	3.05	2.58	2.10	1.63	1.16	0.69	0.25	0.01	0.00	0.00
77.00	78.00	3.69	3.11	2.64	2.16	1.69	1.22	0.74	0.30	0.03	0.00	0.00
78.00	79.00	3.75	3.17	2.69	2.22	1.75	1.27	0.80	0.35	0.05	0.00	0.00
79.00	80.00	3.81	3.22	2.75	2.28	1.80	1.33	0.86	0.40	0.07	0.00	0.00
80.00	81.00	3.86	3.28	2.81	2.33	1.86	1.39	0.92	0.45	0.10	0.00	0.00
81.00	82.00	3.92	3.34	2.87	2.39	1.92	1.45	0.97	0.50	0.13	0.00	0.00
82.00	83.00	3.98	3.40	2.92	2.45	1.98	1.50	1.03	0.56	0.16	0.00	0.00
83.00	84.00	4.04	3.45	2.98	2.51	2.03	1.56	1.09	0.62	0.20	0.00	0.00
84.00	85.00	4.09	3.51	3.04	2.56	2.09	1.62	1.15	0.67	0.24	0.01	0.00
85.00	86.00	4.15	3.57	3.10	2.62	2.15	1.68	1.20	0.73	0.29	0.02	0.00
86.00	87.00	4.21	3.63	3.15	2.68	2.21	1.73	1.26	0.79	0.34	0.04	0.00
87.00	88.00	4.27	3.68	3.21	2.74	2.26	1.79	1.32	0.85	0.39	0.06	0.00
88.00	89.00	4.32	3.74	3.27	2.79	2.32	1.85	1.38	0.90	0.44	0.09	0.00
89.00	90.00	4.38	3.80	3.33	2.85	2.38	1.91	1.43	0.96	0.49	0.12	0.00
90.00	91.00	4.44	3.86	3.38	2.91	2.44	1.96	1.49	1.02	0.55	0.15	0.00
91.00	92.00	4.50	3.91	3.44	2.97	2.49	2.02	1.55	1.08	0.60	0.19	0.00
92.00	93.00	4.55	3.97	3.50	3.02	2.55	2.08	1.61	1.13	0.66	0.23	0.01
93.00	94.00	4.61	4.03	3.56	3.08	2.61	2.14	1.66	1.19	0.72	0.28	0.02
94.00	95.00	4.67	4.09	3.61	3.14	2.67	2.19	1.72	1.25	0.78	0.33	0.04
95.00	96.00	4.73	4.14	3.67	3.20	2.72	2.25	1.78	1.31	0.83	0.38	0.06
96.00	97.00	4.78	4.20	3.73	3.25	2.78	2.31	1.84	1.36	0.89	0.43	0.09
97.00	98.00	4.84	4.26	3.79	3.31	2.84	2.37	1.89	1.42	0.95	0.48	0.12
98.00	99.00	4.90	4.32	3.84	3.37	2.90	2.42	1.95	1.48	1.01	0.53	0.15
99.00	100.00	4.96	4.37	3.90	3.43	2.95	2.48	2.01	1.54	1.06	0.59	0.18
100.00	101.00	5.01	4.43	3.96	3.48	3.01	2.54	2.07	1.59	1.12	0.65	0.22
101.00	102.00	5.07	4.49	4.02	3.54	3.07	2.60	2.12	1.65	1.18	0.71	0.26
102.00	103.00	5.13	4.55	4.07	3.60	3.13	2.65	2.18	1.71	1.24	0.76	0.31
103.00	104.00	5.19	4.60	4.13	3.66	3.18	2.71	2.24	1.77	1.29	0.82	0.36
104.00	105.00	5.24	4.66	4.19	3.71	3.24	2.77	2.30	1.82	1.35	0.88	0.41
105.00	106.00	5.30	4.72	4.25	3.77	3.30	2.83	2.35	1.88	1.41	0.94	0.46
106.00	107.00	5.36	4.78	4.30	3.83	3.36	2.88	2.41	1.94	1.47	0.99	0.52
107.00	108.00	5.42	4.83	4.36	3.89	3.41	2.94	2.47	2.00	1.52	1.05	0.58
108.00	109.00	5.47	4.89	4.42	3.94	3.47	3.00	2.53	2.05	1.58	1.11	0.64
109.00	110.00	5.53	4.95	4.48	4.00	3.53	3.06	2.58	2.11	1.64	1.17	0.69
110.00	111.00	5.59	5.01	4.53	4.06	3.59	3.11	2.64	2.17	1.70	1.22	0.75
111.00	112.00	5.65	5.06	4.59	4.12	3.64	3.17	2.70	2.23	1.75	1.28	0.81
112.00	113.00	5.70	5.12	4.65	4.17	3.70	3.23	2.76	2.28	1.81	1.34	0.87
113.00	114.00	5.76	5.18	4.71	4.23	3.76	3.29	2.81	2.34	1.87	1.40	0.92
114.00	115.00	5.82	5.24	4.76	4.29	3.82	3.34	2.87	2.40	1.93	1.45	0.98
115.00	116.00	5.88	5.29	4.82	4.35	3.87	3.40	2.93	2.46	1.98	1.51	1.04
116.00	117.00	5.93	5.35	4.88	4.40	3.93	3.46	2.99	2.51	2.04	1.57	1.10
117.00	118.00	5.99	5.41	4.94	4.46	3.99	3.52	3.04	2.57	2.10	1.63	1.15
118.00	119.00	6.05	5.47	4.99	4.52	4.05	3.57	3.10	2.63	2.16	1.68	1.21
119.00 & above		Add 5.75 Percent To Excess Over 119.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	58.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58.00	78.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78.00	98.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98.00	118.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118.00	138.00	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
138.00	158.00	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
158.00	177.00	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177.00	196.00	1.65	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
196.00	215.00	2.25	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215.00	234.00	3.01	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
234.00	253.00	3.80	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.00	271.00	4.70	1.76	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
271.00	289.00	5.60	2.37	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
289.00	307.00	6.50	3.09	0.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307.00	325.00	7.53	3.85	1.25	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.00	343.00	8.57	4.75	1.79	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
343.00	360.00	9.55	5.60	2.36	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360.00	377.00	10.52	6.45	3.04	1.08	0.04	0.00	0.00	0.00	0.00	0.00	0.00
377.00	394.00	11.50	7.41	3.74	1.59	0.23	0.00	0.00	0.00	0.00	0.00	0.00
394.00	411.00	12.48	8.39	4.59	2.10	0.57	0.00	0.00	0.00	0.00	0.00	0.00
411.00	428.00	13.46	9.36	5.44	2.77	0.91	0.00	0.00	0.00	0.00	0.00	0.00
428.00	444.00	14.38	10.28	6.24	3.41	1.36	0.13	0.00	0.00	0.00	0.00	0.00
444.00	460.00	15.30	11.20	7.11	4.15	1.84	0.39	0.00	0.00	0.00	0.00	0.00
460.00	476.00	16.22	12.12	8.03	4.95	2.39	0.71	0.00	0.00	0.00	0.00	0.00
476.00	492.00	17.14	13.04	8.95	5.75	3.03	1.07	0.04	0.00	0.00	0.00	0.00
492.00	508.00	18.06	13.96	9.87	6.56	3.67	1.55	0.20	0.00	0.00	0.00	0.00
508.00	523.00	18.92	14.83	10.74	7.42	4.42	2.00	0.50	0.00	0.00	0.00	0.00
523.00	538.00	19.78	15.69	11.60	8.28	5.17	2.56	0.80	0.00	0.00	0.00	0.00
538.00	553.00	20.64	16.55	12.46	9.14	5.92	3.16	1.17	0.07	0.00	0.00	0.00
553.00	568.00	21.51	17.41	13.32	10.01	6.69	3.78	1.62	0.24	0.00	0.00	0.00
568.00	583.00	22.37	18.28	14.19	10.87	7.55	4.53	2.07	0.54	0.00	0.00	0.00
583.00	597.00	23.17	19.08	14.99	11.67	8.36	5.23	2.61	0.82	0.00	0.00	0.00
597.00	611.00	23.98	19.89	15.80	12.48	9.16	5.93	3.17	1.18	0.07	0.00	0.00
611.00	625.00	24.78	20.69	16.60	13.28	9.97	6.65	3.75	1.60	0.23	0.00	0.00
625.00	639.00	25.59	21.50	17.41	14.09	10.77	7.45	4.45	2.02	0.51	0.00	0.00
639.00	653.00	26.39	22.30	18.21	14.89	11.58	8.26	5.15	2.54	0.79	0.00	0.00
653.00	666.00	27.14	23.05	18.96	15.64	12.32	9.01	5.80	3.06	1.10	0.04	0.00
666.00	679.00	27.89	23.80	19.71	16.39	13.07	9.75	6.45	3.58	1.49	0.17	0.00
679.00	692.00	28.64	24.54	20.45	17.14	13.82	10.50	7.18	4.22	1.88	0.42	0.00
692.00	705.00	29.38	25.29	21.20	17.88	14.57	11.25	7.93	4.87	2.32	0.68	0.00
705.00	718.00	30.13	26.04	21.95	18.63	15.31	12.00	8.68	5.52	2.84	0.94	0.00
718.00	730.00	30.82	26.73	22.64	19.32	16.00	12.69	9.37	6.12	3.32	1.28	0.11
730.00	742.00	31.51	27.42	23.33	20.01	16.69	13.38	10.06	6.74	3.83	1.64	0.26
742.00	754.00	32.20	28.11	24.02	20.70	17.38	14.07	10.75	7.43	4.43	2.00	0.50
754.00	766.00	32.89	28.80	24.71	21.39	18.07	14.76	11.44	8.12	5.03	2.45	0.74
766.00	778.00	33.58	29.49	25.40	22.08	18.76	15.45	12.13	8.81	5.63	2.93	0.99
778.00	789.00	34.21	30.12	26.03	22.71	19.40	16.08	12.76	9.44	6.18	3.37	1.32
789.00	800.00	34.85	30.75	26.66	23.35	20.03	16.71	13.39	10.08	6.76	3.85	1.65
800.00	811.00	35.48	31.39	27.30	23.98	20.66	17.34	14.03	10.71	7.39	4.40	1.98
811.00	822.00	36.11	32.02	27.93	24.61	21.29	17.98	14.66	11.34	8.02	4.95	2.38
822.00	833.00	36.74	32.65	28.56	25.24	21.93	18.61	15.29	11.97	8.66	5.50	2.82
833.00	843.00	37.32	33.23	29.14	25.82	22.50	19.18	15.87	12.55	9.23	6.00	3.22
843.00	853.00	37.89	33.80	29.71	26.39	23.08	19.76	16.44	13.12	9.81	6.50	3.62
853.00	863.00	38.47	34.38	30.29	26.97	23.65	20.33	17.02	13.70	10.38	7.06	4.11
863.00	873.00	39.04	34.95	30.86	27.54	24.23	20.91	17.59	14.27	10.96	7.64	4.61
873.00	883.00	39.62	35.53	31.44	28.12	24.80	21.48	18.17	14.85	11.53	8.21	5.11
883.00	892.00	40.14	36.04	31.95	28.64	25.32	22.00	18.68	15.37	12.05	8.73	5.56
892.00	901.00	40.65	36.56	32.47	29.15	25.84	22.52	19.20	15.88	12.57	9.25	6.01
901.00	910.00	41.17	37.08	32.99	29.67	26.35	23.04	19.72	16.40	13.08	9.77	6.46
910.00	919.00	41.69	37.60	33.51	30.19	26.87	23.55	20.24	16.92	13.60	10.28	6.97
919.00	928.00	42.21	38.11	34.02	30.71	27.39	24.07	20.75	17.44	14.12	10.80	7.49
928.00	936.00	42.67	38.57	34.48	31.17	27.85	24.53	21.21	17.90	14.58	11.26	7.95
936.00	944.00	43.13	39.03	34.94	31.63	28.31	24.99	21.67	18.36	15.04	11.72	8.41
944.00	952.00	43.59	39.49	35.40	32.09	28.77	25.45	22.13	18.82	15.50	12.18	8.87
952.00	960.00	44.05	39.95	35.86	32.55	29.23	25.91	22.59	19.28	15.96	12.64	9.33
960.00 & above		Add 5.75 Percent To Excess Over 960.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - BI-WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	116.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116.00	151.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151.00	186.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186.00	221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221.00	256.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256.00	291.00	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
291.00	325.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.00	359.00	2.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
359.00	393.00	3.33	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
393.00	427.00	4.39	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.00	461.00	5.75	1.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461.00	494.00	7.07	2.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
494.00	527.00	8.66	3.08	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527.00	560.00	10.31	4.07	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560.00	593.00	11.96	5.34	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.00	626.00	13.69	6.66	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626.00	658.00	15.53	8.09	2.74	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
658.00	690.00	17.37	9.69	3.70	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
690.00	722.00	19.21	11.29	4.80	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
722.00	754.00	21.05	12.89	6.08	2.16	0.08	0.00	0.00	0.00	0.00	0.00	0.00
754.00	786.00	22.89	14.70	7.38	3.12	0.41	0.00	0.00	0.00	0.00	0.00	0.00
786.00	817.00	24.67	16.49	8.93	4.05	1.03	0.00	0.00	0.00	0.00	0.00	0.00
817.00	848.00	26.45	18.27	10.48	5.23	1.65	0.00	0.00	0.00	0.00	0.00	0.00
848.00	879.00	28.23	20.05	12.03	6.47	2.45	0.17	0.00	0.00	0.00	0.00	0.00
879.00	910.00	30.02	21.83	13.65	7.81	3.38	0.58	0.00	0.00	0.00	0.00	0.00
910.00	941.00	31.80	23.62	15.43	9.36	4.33	1.20	0.00	0.00	0.00	0.00	0.00
941.00	971.00	33.52	25.34	17.16	10.86	5.53	1.80	0.00	0.00	0.00	0.00	0.00
971.00	1,001.00	35.25	27.07	18.88	12.36	6.73	2.65	0.24	0.00	0.00	0.00	0.00
1,001.00	1,031.00	36.97	28.79	20.61	13.97	8.09	3.55	0.70	0.00	0.00	0.00	0.00
1,031.00	1,061.00	38.70	30.52	22.33	15.70	9.59	4.52	1.30	0.00	0.00	0.00	0.00
1,061.00	1,091.00	40.42	32.24	24.06	17.42	11.09	5.72	1.90	0.00	0.00	0.00	0.00
1,091.00	1,120.00	42.09	33.91	25.73	19.09	12.54	6.88	2.75	0.28	0.00	0.00	0.00
1,120.00	1,149.00	43.76	35.58	27.39	20.76	14.13	8.22	3.62	0.75	0.00	0.00	0.00
1,149.00	1,178.00	45.43	37.24	29.06	22.43	15.79	9.67	4.58	1.33	0.00	0.00	0.00
1,178.00	1,207.00	47.09	38.91	30.73	24.09	17.46	11.12	5.74	1.91	0.00	0.00	0.00
1,207.00	1,236.00	48.76	40.58	32.40	25.76	19.13	12.57	6.90	2.77	0.28	0.00	0.00
1,236.00	1,264.00	50.37	42.19	34.01	27.37	20.74	14.10	8.20	3.61	0.74	0.00	0.00
1,264.00	1,292.00	51.98	43.80	35.62	28.98	22.35	15.71	9.60	4.53	1.30	0.00	0.00
1,292.00	1,320.00	53.59	45.41	37.23	30.59	23.96	17.32	11.00	5.65	1.86	0.00	0.00
1,320.00	1,348.00	55.20	47.02	38.84	32.20	25.57	18.93	12.40	6.77	2.67	0.25	0.00
1,348.00	1,376.00	56.81	48.63	40.45	33.81	27.18	20.54	13.91	8.03	3.51	0.67	0.00
1,376.00	1,403.00	58.36	50.18	42.00	35.36	28.73	22.10	15.46	9.38	4.35	1.21	0.00
1,403.00	1,430.00	59.92	51.73	43.55	36.92	30.28	23.65	17.01	10.73	5.43	1.75	0.00
1,430.00	1,457.00	61.47	53.29	45.10	38.47	31.84	25.20	18.57	12.08	6.51	2.48	0.19
1,457.00	1,484.00	63.02	54.84	46.66	40.02	33.39	26.75	20.12	13.48	7.66	3.29	0.53
1,484.00	1,511.00	64.57	56.39	48.21	41.57	34.94	28.31	21.67	15.04	9.01	4.10	1.07
1,511.00	1,537.00	66.07	57.89	49.70	43.07	36.44	29.80	23.17	16.53	10.31	5.10	1.59
1,537.00	1,563.00	67.56	59.38	51.20	44.56	37.93	31.30	24.66	18.03	11.61	6.14	2.20
1,563.00	1,589.00	69.06	60.88	52.69	46.06	39.43	32.79	26.16	19.52	12.91	7.18	2.98
1,589.00	1,615.00	70.55	62.37	54.19	47.55	40.92	34.29	27.65	21.02	14.38	8.44	3.76
1,615.00	1,641.00	72.05	63.87	55.68	49.05	42.42	35.78	29.15	22.51	15.88	9.74	4.64
1,641.00	1,666.00	73.49	65.30	57.12	50.49	43.85	37.22	30.58	23.95	17.31	10.99	5.64
1,666.00	1,691.00	74.92	66.74	58.56	51.92	45.29	38.66	32.02	25.39	18.75	12.24	6.64
1,691.00	1,716.00	76.36	68.18	60.00	53.36	46.73	40.09	33.46	26.82	20.19	13.55	7.72
1,716.00	1,741.00	77.80	69.62	61.43	54.80	48.17	41.53	34.90	28.26	21.63	14.99	8.97
1,741.00	1,766.00	79.24	71.05	62.87	56.24	49.60	42.97	36.33	29.70	23.06	16.43	10.22
1,766.00	1,790.00	80.62	72.43	64.25	57.62	50.98	44.35	37.71	31.08	24.44	17.81	11.42
1,790.00	1,814.00	82.00	73.81	65.63	59.00	52.36	45.73	39.09	32.46	25.82	19.19	12.62
1,814.00	1,838.00	83.38	75.19	67.01	60.38	53.74	47.11	40.47	33.84	27.20	20.57	13.94
1,838.00	1,862.00	84.76	76.57	68.39	61.76	55.12	48.49	41.85	35.22	28.58	21.95	15.32
1,862.00	1,886.00	86.14	77.95	69.77	63.14	56.50	49.87	43.23	36.60	29.96	23.33	16.70
1,886.00	1,909.00	87.46	79.28	71.09	64.46	57.83	51.19	44.56	37.92	31.29	24.65	18.02
1,909.00	1,932.00	88.78	80.60	72.42	65.78	59.15	52.51	45.88	39.24	32.61	25.97	19.34
1,932.00	1,955.00	90.10	81.92	73.74	67.10	60.47	53.84	47.20	40.57	33.93	27.30	20.66
1,955.00	1,978.00	91.43	83.24	75.06	68.43	61.79	55.16	48.52	41.89	35.25	28.62	21.99
1,978.00 & above		Add 5.75 Percent To Excess Over 1,978.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - SEMI-MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126.00	166.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
166.00	206.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
206.00	246.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246.00	286.00	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
286.00	326.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326.00	365.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
365.00	404.00	2.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404.00	443.00	4.12	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
443.00	482.00	5.53	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
482.00	521.00	7.09	1.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.00	559.00	8.78	2.98	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559.00	597.00	10.68	4.12	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597.00	635.00	12.58	5.48	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
635.00	673.00	14.53	7.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
673.00	711.00	16.72	8.68	2.91	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
711.00	748.00	18.84	10.53	4.02	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
748.00	785.00	20.97	12.38	5.32	1.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
785.00	822.00	23.10	14.23	6.80	2.49	0.14	0.00	0.00	0.00	0.00	0.00	0.00
822.00	859.00	25.23	16.36	8.37	3.60	0.60	0.00	0.00	0.00	0.00	0.00	0.00
859.00	896.00	27.35	18.49	10.22	4.76	1.34	0.00	0.00	0.00	0.00	0.00	0.00
896.00	932.00	29.42	20.56	12.02	6.20	2.06	0.00	0.00	0.00	0.00	0.00	0.00
932.00	968.00	31.49	22.63	13.82	7.64	3.12	0.35	0.00	0.00	0.00	0.00	0.00
968.00	1,004.00	33.56	24.70	15.83	9.37	4.20	1.00	0.00	0.00	0.00	0.00	0.00
1,004.00	1,040.00	35.63	26.77	17.90	11.17	5.52	1.72	0.00	0.00	0.00	0.00	0.00
1,040.00	1,076.00	37.70	28.84	19.97	12.97	6.96	2.61	0.18	0.00	0.00	0.00	0.00
1,076.00	1,111.00	39.72	30.85	21.99	14.80	8.47	3.66	0.64	0.00	0.00	0.00	0.00
1,111.00	1,146.00	41.73	32.86	24.00	16.81	10.22	4.76	1.34	0.00	0.00	0.00	0.00
1,146.00	1,181.00	43.74	34.88	26.01	18.82	11.97	6.16	2.04	0.00	0.00	0.00	0.00
1,181.00	1,216.00	45.75	36.89	28.02	20.84	13.72	7.56	3.06	0.33	0.00	0.00	0.00
1,216.00	1,251.00	47.77	38.90	30.04	22.85	15.66	9.22	4.11	0.94	0.00	0.00	0.00
1,251.00	1,285.00	49.72	40.86	31.99	24.80	17.62	10.92	5.32	1.62	0.00	0.00	0.00
1,285.00	1,319.00	51.68	42.81	33.95	26.76	19.57	12.62	6.68	2.40	0.11	0.00	0.00
1,319.00	1,353.00	53.63	44.77	35.90	28.71	21.53	14.34	8.07	3.42	0.48	0.00	0.00
1,353.00	1,387.00	55.59	46.72	37.86	30.67	23.48	16.29	9.77	4.44	1.16	0.00	0.00
1,387.00	1,421.00	57.54	48.68	39.81	32.62	25.44	18.25	11.47	5.76	1.84	0.00	0.00
1,421.00	1,454.00	59.44	50.57	41.71	34.52	27.33	20.15	13.12	7.08	2.70	0.21	0.00
1,454.00	1,487.00	61.34	52.47	43.61	36.42	29.23	22.04	14.86	8.52	3.69	0.66	0.00
1,487.00	1,520.00	63.23	54.37	45.50	38.32	31.13	23.94	16.75	10.17	4.72	1.32	0.00
1,520.00	1,553.00	65.13	56.27	47.40	40.21	33.03	25.84	18.65	11.82	6.04	1.98	0.00
1,553.00	1,586.00	67.03	58.16	49.30	42.11	34.92	27.74	20.55	13.47	7.36	2.91	0.28
1,586.00	1,618.00	68.87	60.00	51.14	43.95	36.76	29.58	22.39	15.20	8.82	3.87	0.78
1,618.00	1,650.00	70.71	61.84	52.98	45.79	38.60	31.42	24.23	17.04	10.42	4.92	1.42
1,650.00	1,682.00	72.55	63.68	54.82	47.63	40.44	33.26	26.07	18.88	12.02	6.20	2.06
1,682.00	1,714.00	74.39	65.52	56.66	49.47	42.28	35.10	27.91	20.72	13.62	7.48	3.00
1,714.00	1,746.00	76.23	67.36	58.50	51.31	44.12	36.94	29.75	22.56	15.37	8.97	3.96
1,746.00	1,777.00	78.01	69.15	60.28	53.09	45.91	38.72	31.53	24.34	17.16	10.52	5.00
1,777.00	1,808.00	79.79	70.93	62.06	54.88	47.69	40.50	33.31	26.13	18.94	12.07	6.24
1,808.00	1,839.00	81.58	72.71	63.85	56.66	49.47	42.28	35.10	27.91	20.72	13.62	7.48
1,839.00	1,870.00	83.36	74.49	65.63	58.44	51.25	44.07	36.88	29.69	22.50	15.32	8.92
1,870.00	1,901.00	85.14	76.28	67.41	60.22	53.04	45.85	38.66	31.47	24.29	17.10	10.47
1,901.00	1,931.00	86.87	78.00	69.14	61.95	54.76	47.57	40.39	33.20	26.01	18.82	11.97
1,931.00	1,961.00	88.59	79.73	70.86	63.67	56.49	49.30	42.11	34.92	27.74	20.55	13.47
1,961.00	1,991.00	90.32	81.45	72.59	65.40	58.21	51.02	43.84	36.65	29.46	22.27	15.09
1,991.00	2,021.00	92.04	83.18	74.31	67.12	59.94	52.75	45.56	38.37	31.19	24.00	16.81
2,021.00	2,051.00	93.77	84.90	76.04	68.85	61.66	54.47	47.29	40.10	32.91	25.72	18.54
2,051.00	2,080.00	95.43	86.57	77.70	70.52	63.33	56.14	48.95	41.77	34.58	27.39	20.20
2,080.00	2,109.00	97.10	88.24	79.37	72.18	65.00	57.81	50.62	43.43	36.25	29.06	21.87
2,109.00	2,138.00	98.77	89.90	81.04	73.85	66.66	59.48	52.29	45.10	37.91	30.73	23.54
2,138.00	2,167.00	100.44	91.57	82.71	75.52	68.33	61.14	53.96	46.77	39.58	32.39	25.21
2,167.00	2,196.00	102.10	93.24	84.37	77.19	70.00	62.81	55.62	48.44	41.25	34.06	26.87
2,196.00	2,224.00	103.71	94.85	85.98	78.80	71.61	64.42	57.23	50.05	42.86	35.67	28.48
2,224.00	2,252.00	105.32	96.46	87.59	80.41	73.22	66.03	58.84	51.66	44.47	37.28	30.09
2,252.00	2,280.00	106.93	98.07	89.20	82.02	74.83	67.64	60.45	53.27	46.08	38.89	31.70
2,280.00	2,308.00	108.54	99.68	90.81	83.63	76.44	69.25	62.06	54.88	47.69	40.50	33.31
2,308.00 & above		Add 5.75 Percent To Excess Over 2,308.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	251.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
251.00	326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326.00	401.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401.00	476.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
476.00	551.00	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551.00	626.00	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626.00	700.00	3.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700.00	774.00	4.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
774.00	848.00	7.11	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
848.00	922.00	9.38	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
922.00	996.00	12.34	2.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
996.00	1,069.00	15.26	4.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,069.00	1,142.00	18.77	6.68	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,142.00	1,215.00	22.42	8.87	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,215.00	1,288.00	26.07	11.69	2.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,288.00	1,361.00	29.92	14.61	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,361.00	1,433.00	34.06	17.90	6.16	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,433.00	1,505.00	38.20	21.50	8.32	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,505.00	1,577.00	42.34	25.10	10.91	3.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,577.00	1,649.00	46.48	28.76	13.79	5.14	0.32	0.00	0.00	0.00	0.00	0.00	0.00
1,649.00	1,721.00	50.62	32.90	16.88	7.30	1.25	0.00	0.00	0.00	0.00	0.00	0.00
1,721.00	1,792.00	54.71	36.98	20.43	9.51	2.67	0.00	0.00	0.00	0.00	0.00	0.00
1,792.00	1,863.00	58.79	41.06	23.98	12.35	4.09	0.00	0.00	0.00	0.00	0.00	0.00
1,863.00	1,934.00	62.87	45.14	27.53	15.19	6.19	0.67	0.00	0.00	0.00	0.00	0.00
1,934.00	2,005.00	66.95	49.23	31.50	18.58	8.32	1.93	0.00	0.00	0.00	0.00	0.00
2,005.00	2,076.00	71.04	53.31	35.58	22.13	10.87	3.35	0.00	0.00	0.00	0.00	0.00
2,076.00	2,146.00	75.06	57.33	39.60	25.63	13.67	5.05	0.29	0.00	0.00	0.00	0.00
2,146.00	2,216.00	79.09	61.36	43.63	29.25	16.63	7.15	1.15	0.00	0.00	0.00	0.00
2,216.00	2,286.00	83.11	65.38	47.65	33.28	20.13	9.27	2.55	0.00	0.00	0.00	0.00
2,286.00	2,356.00	87.14	69.41	51.68	37.30	23.63	12.07	3.95	0.00	0.00	0.00	0.00
2,356.00	2,426.00	91.16	73.43	55.70	41.33	27.13	14.87	5.95	0.59	0.00	0.00	0.00
2,426.00	2,495.00	95.13	77.40	59.67	45.30	30.92	18.08	8.02	1.73	0.00	0.00	0.00
2,495.00	2,564.00	99.10	81.37	63.64	49.26	34.89	21.53	10.39	3.11	0.00	0.00	0.00
2,564.00	2,633.00	103.06	85.34	67.61	53.23	38.86	24.98	13.15	4.66	0.16	0.00	0.00
2,633.00	2,702.00	107.03	89.30	71.57	57.20	42.82	28.45	15.93	6.73	0.87	0.00	0.00
2,702.00	2,771.00	111.00	93.27	75.54	61.17	46.79	32.42	19.38	8.80	2.25	0.00	0.00
2,771.00	2,839.00	114.91	97.18	79.45	65.08	50.70	36.33	22.78	11.39	3.61	0.00	0.00
2,839.00	2,907.00	118.82	101.09	83.36	68.99	54.61	40.24	26.18	14.11	5.38	0.40	0.00
2,907.00	2,975.00	122.73	105.00	87.27	72.90	58.52	44.15	29.77	17.08	7.42	1.33	0.00
2,975.00	3,045.00	126.75	109.03	91.30	76.92	62.55	48.17	33.80	20.58	9.63	2.73	0.00
3,045.00	3,111.00	130.55	112.82	95.09	80.72	66.34	51.97	37.59	23.88	12.27	4.05	0.00
3,111.00	3,178.00	134.40	116.67	98.94	84.57	70.19	55.82	41.44	27.23	14.95	6.01	0.61
3,178.00	3,245.00	138.25	120.53	102.80	88.42	74.05	59.67	45.30	30.92	18.08	8.02	1.73
3,245.00	3,312.00	142.11	124.38	106.65	92.27	77.90	63.52	49.15	34.77	21.43	10.31	3.07
3,312.00	3,379.00	145.96	128.23	110.50	96.13	81.75	67.38	53.00	38.63	24.78	12.99	4.54
3,379.00	3,446.00	149.81	132.08	114.35	99.98	85.60	71.23	56.85	42.48	28.13	15.67	6.55
3,446.00	3,512.00	153.61	135.88	118.15	103.77	89.40	75.02	60.65	46.27	31.90	18.93	8.53
3,512.00	3,578.00	157.40	139.67	121.94	107.57	93.19	78.82	64.44	50.07	35.69	22.23	10.95
3,578.00	3,644.00	161.20	143.47	125.74	111.36	96.99	82.61	68.24	53.86	39.49	25.53	13.59
3,644.00	3,710.00	164.99	147.26	129.53	115.16	100.78	86.41	72.03	57.66	43.28	28.91	16.33
3,710.00	3,776.00	168.79	151.06	133.33	118.95	104.58	90.20	75.83	61.45	47.08	32.70	19.63
3,776.00	3,841.00	172.52	154.80	137.07	122.69	108.32	93.94	79.57	65.19	50.82	36.44	22.88
3,841.00	3,906.00	176.26	158.53	140.80	126.43	112.05	97.68	83.30	68.93	54.55	40.18	26.13
3,906.00	3,971.00	180.00	162.27	144.54	130.17	115.79	101.42	87.04	72.67	58.29	43.92	29.54
3,971.00	4,036.00	183.74	166.01	148.28	133.90	119.53	105.15	90.78	76.40	62.03	47.65	33.28
4,036.00	4,101.00	187.47	169.75	152.02	137.64	123.27	108.89	94.52	80.14	65.77	51.39	37.02
4,101.00	4,165.00	191.15	173.43	155.70	141.32	126.95	112.57	98.20	83.82	69.45	55.07	40.70
4,165.00	4,229.00	194.83	177.11	159.38	145.00	130.63	116.25	101.88	87.50	73.13	58.75	44.38
4,229.00	4,293.00	198.51	180.79	163.06	148.68	134.31	119.93	105.56	91.18	76.81	62.43	48.06
4,293.00	4,357.00	202.19	184.47	166.74	152.36	137.99	123.61	109.24	94.86	80.49	66.11	51.74
4,357.00	4,421.00	205.87	188.15	170.42	156.04	141.67	127.29	112.92	98.54	84.17	69.79	55.42
4,421.00	4,484.00	209.50	191.77	174.04	159.66	145.29	130.91	116.54	102.16	87.79	73.41	59.04
4,484.00	4,547.00	213.12	195.39	177.66	163.29	148.91	134.54	120.16	105.79	91.41	77.04	62.66
4,547.00	4,610.00	216.74	199.01	181.28	166.91	152.53	138.16	123.78	109.41	95.03	80.66	66.28
4,610.00	4,673.00	220.36	202.64	184.91	170.53	156.16	141.78	127.41	113.03	98.66	84.28	69.91
4,673.00 & above		Add 5.75 Percent To Excess Over 4,673.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - DAILY/MISC												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.00	19.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19.00	24.00	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24.00	29.00	0.27	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.00	34.00	0.46	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.00	38.00	0.64	0.23	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38.00	42.00	0.84	0.37	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.00	46.00	1.06	0.53	0.17	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46.00	50.00	1.29	0.73	0.29	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50.00	54.00	1.52	0.93	0.44	0.16	0.01	0.00	0.00	0.00	0.00	0.00	0.00
54.00	57.00	1.69	1.11	0.58	0.25	0.05	0.00	0.00	0.00	0.00	0.00	0.00
57.00	60.00	1.86	1.28	0.73	0.36	0.11	0.00	0.00	0.00	0.00	0.00	0.00
60.00	63.00	2.03	1.45	0.88	0.48	0.19	0.02	0.00	0.00	0.00	0.00	0.00
63.00	66.00	2.21	1.62	1.04	0.62	0.28	0.07	0.00	0.00	0.00	0.00	0.00
66.00	69.00	2.38	1.80	1.21	0.77	0.39	0.13	0.00	0.00	0.00	0.00	0.00
69.00	71.00	2.49	1.91	1.33	0.87	0.47	0.18	0.01	0.00	0.00	0.00	0.00
71.00	73.00	2.61	2.03	1.44	0.97	0.55	0.24	0.04	0.00	0.00	0.00	0.00
73.00	75.00	2.72	2.14	1.56	1.09	0.65	0.30	0.08	0.00	0.00	0.00	0.00
75.00	77.00	2.84	2.26	1.67	1.20	0.75	0.38	0.12	0.00	0.00	0.00	0.00
77.00	79.00	2.95	2.37	1.79	1.32	0.85	0.46	0.17	0.01	0.00	0.00	0.00
79.00	80.00	3.01	2.43	1.85	1.37	0.90	0.50	0.20	0.02	0.00	0.00	0.00
80.00	81.00	3.07	2.49	1.90	1.43	0.96	0.54	0.23	0.04	0.00	0.00	0.00
81.00	82.00	3.13	2.54	1.96	1.49	1.02	0.59	0.26	0.06	0.00	0.00	0.00
82.00	83.00	3.18	2.60	2.02	1.55	1.07	0.64	0.29	0.08	0.00	0.00	0.00
83.00	84.00	3.24	2.66	2.08	1.60	1.13	0.69	0.33	0.10	0.00	0.00	0.00
84.00	85.00	3.30	2.72	2.13	1.66	1.19	0.74	0.37	0.12	0.00	0.00	0.00
85.00	86.00	3.36	2.77	2.19	1.72	1.25	0.79	0.41	0.14	0.00	0.00	0.00
86.00	87.00	3.41	2.83	2.25	1.78	1.30	0.84	0.45	0.17	0.01	0.00	0.00
87.00	88.00	3.47	2.89	2.31	1.83	1.36	0.89	0.49	0.20	0.02	0.00	0.00
88.00	89.00	3.53	2.95	2.36	1.89	1.42	0.94	0.53	0.23	0.03	0.00	0.00
89.00	90.00	3.59	3.00	2.42	1.95	1.48	1.00	0.58	0.26	0.05	0.00	0.00
90.00	91.00	3.64	3.06	2.48	2.01	1.53	1.06	0.63	0.29	0.07	0.00	0.00
91.00	92.00	3.70	3.12	2.54	2.06	1.59	1.12	0.68	0.32	0.09	0.00	0.00
92.00	93.00	3.76	3.18	2.59	2.12	1.65	1.17	0.73	0.36	0.11	0.00	0.00
93.00	94.00	3.82	3.23	2.65	2.18	1.71	1.23	0.78	0.40	0.13	0.00	0.00
94.00	95.00	3.87	3.29	2.71	2.24	1.76	1.29	0.83	0.44	0.16	0.01	0.00
95.00	96.00	3.93	3.35	2.77	2.29	1.82	1.35	0.88	0.48	0.19	0.02	0.00
96.00	97.00	3.99	3.41	2.82	2.35	1.88	1.40	0.93	0.52	0.22	0.03	0.00
97.00	98.00	4.05	3.46	2.88	2.41	1.94	1.46	0.99	0.57	0.25	0.05	0.00
98.00	99.00	4.10	3.52	2.94	2.47	1.99	1.52	1.05	0.62	0.28	0.07	0.00
99.00	100.00	4.16	3.58	3.00	2.52	2.05	1.58	1.10	0.67	0.31	0.09	0.00
100.00	101.00	4.22	3.64	3.05	2.58	2.11	1.63	1.16	0.72	0.35	0.11	0.00
101.00	102.00	4.28	3.69	3.11	2.64	2.17	1.69	1.22	0.77	0.39	0.13	0.00
102.00	103.00	4.33	3.75	3.17	2.70	2.22	1.75	1.28	0.82	0.43	0.15	0.01
103.00	104.00	4.39	3.81	3.23	2.75	2.28	1.81	1.33	0.87	0.47	0.18	0.02
104.00	105.00	4.45	3.87	3.28	2.81	2.34	1.86	1.39	0.92	0.51	0.21	0.03
105.00	106.00	4.51	3.92	3.34	2.87	2.40	1.92	1.45	0.98	0.56	0.24	0.04
106.00	107.00	4.56	3.98	3.40	2.93	2.45	1.98	1.51	1.03	0.61	0.27	0.06
107.00	108.00	4.62	4.04	3.46	2.98	2.51	2.04	1.56	1.09	0.66	0.30	0.08
108.00	109.00	4.68	4.10	3.51	3.04	2.57	2.09	1.62	1.15	0.71	0.34	0.10
109.00	110.00	4.74	4.15	3.57	3.10	2.63	2.15	1.68	1.21	0.76	0.38	0.12
110.00	111.00	4.79	4.21	3.63	3.16	2.68	2.21	1.74	1.26	0.81	0.42	0.15
111.00	112.00	4.85	4.27	3.69	3.21	2.74	2.27	1.79	1.32	0.86	0.46	0.18
112.00	113.00	4.91	4.33	3.74	3.27	2.80	2.32	1.85	1.38	0.91	0.50	0.21
113.00	114.00	4.97	4.38	3.80	3.33	2.86	2.38	1.91	1.44	0.96	0.55	0.24
114.00	115.00	5.02	4.44	3.86	3.39	2.91	2.44	1.97	1.49	1.02	0.60	0.27
115.00	116.00	5.08	4.50	3.92	3.44	2.97	2.50	2.02	1.55	1.08	0.65	0.30
116.00	117.00	5.14	4.56	3.97	3.50	3.03	2.55	2.08	1.61	1.14	0.70	0.33
117.00	118.00	5.20	4.61	4.03	3.56	3.09	2.61	2.14	1.67	1.19	0.75	0.37
118.00	119.00	5.25	4.67	4.09	3.62	3.14	2.67	2.20	1.72	1.25	0.80	0.41
119.00	120.00	5.31	4.73	4.15	3.67	3.20	2.73	2.25	1.78	1.31	0.85	0.45
120.00	121.00	5.37	4.79	4.20	3.73	3.26	2.78	2.31	1.84	1.37	0.90	0.49
121.00	122.00	5.43	4.84	4.26	3.79	3.32	2.84	2.37	1.90	1.42	0.95	0.54
122.00	123.00	5.48	4.90	4.32	3.85	3.37	2.90	2.43	1.95	1.48	1.01	0.59
123.00 & above		Add 5.75 Percent To Excess Over 123.00										

Table D: Head of Household - WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	105.00	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105.00	125.00	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125.00	145.00	0.94	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145.00	164.00	1.50	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
164.00	183.00	2.07	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183.00	202.00	2.81	1.08	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202.00	221.00	3.57	1.65	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221.00	240.00	4.50	2.25	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240.00	258.00	5.40	2.97	1.03	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
258.00	276.00	6.30	3.70	1.57	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276.00	294.00	7.30	4.60	2.11	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
294.00	312.00	8.33	5.50	2.83	0.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312.00	330.00	9.37	6.40	3.55	1.46	0.17	0.00	0.00	0.00	0.00	0.00	0.00
330.00	347.00	10.35	7.36	4.37	1.97	0.48	0.00	0.00	0.00	0.00	0.00	0.00
347.00	364.00	11.32	8.34	5.22	2.60	0.82	0.00	0.00	0.00	0.00	0.00	0.00
364.00	381.00	12.30	9.32	6.07	3.28	1.26	0.10	0.00	0.00	0.00	0.00	0.00
381.00	398.00	13.28	10.29	6.98	4.03	1.77	0.34	0.00	0.00	0.00	0.00	0.00
398.00	415.00	14.26	11.27	7.95	4.88	2.33	0.68	0.00	0.00	0.00	0.00	0.00
415.00	431.00	15.18	12.19	8.87	5.68	2.97	1.03	0.02	0.00	0.00	0.00	0.00
431.00	447.00	16.10	13.11	9.79	6.48	3.61	1.51	0.18	0.00	0.00	0.00	0.00
447.00	463.00	17.02	14.03	10.71	7.40	4.40	1.99	0.49	0.00	0.00	0.00	0.00
463.00	479.00	17.94	14.95	11.63	8.32	5.20	2.58	0.81	0.00	0.00	0.00	0.00
479.00	495.00	18.86	15.87	12.55	9.24	6.00	3.22	1.22	0.08	0.00	0.00	0.00
495.00	510.00	19.72	16.73	13.42	10.10	6.78	3.87	1.67	0.28	0.00	0.00	0.00
510.00	525.00	20.58	17.60	14.28	10.96	7.64	4.62	2.12	0.58	0.00	0.00	0.00
525.00	540.00	21.44	18.46	15.14	11.82	8.51	5.37	2.72	0.88	0.00	0.00	0.00
540.00	555.00	22.31	19.32	16.00	12.69	9.37	6.12	3.32	1.28	0.11	0.00	0.00
555.00	570.00	23.17	20.18	16.87	13.55	10.23	6.91	3.98	1.73	0.32	0.00	0.00
570.00	584.00	23.97	20.99	17.67	14.35	11.04	7.72	4.68	2.17	0.60	0.00	0.00
584.00	598.00	24.78	21.79	18.48	15.16	11.84	8.52	5.38	2.73	0.88	0.00	0.00
598.00	612.00	25.58	22.60	19.28	15.96	12.65	9.33	6.08	3.29	1.26	0.10	0.00
612.00	626.00	26.39	23.40	20.09	16.77	13.45	10.13	6.82	3.90	1.68	0.29	0.00
626.00	640.00	27.19	24.21	20.89	17.57	14.26	10.94	7.62	4.60	2.10	0.57	0.00
640.00	653.00	27.94	24.96	21.64	18.32	15.00	11.69	8.37	5.25	2.62	0.83	0.00
653.00	666.00	28.69	25.70	22.39	19.07	15.75	12.43	9.12	5.90	3.14	1.15	0.06
666.00	679.00	29.44	26.45	23.13	19.82	16.50	13.18	9.86	6.55	3.66	1.54	0.20
679.00	692.00	30.18	27.20	23.88	20.56	17.25	13.93	10.61	7.29	4.31	1.93	0.46
692.00	705.00	30.93	27.95	24.63	21.31	17.99	14.68	11.36	8.04	4.96	2.39	0.72
705.00	717.00	31.62	28.64	25.32	22.00	18.68	15.37	12.05	8.73	5.56	2.87	0.96
717.00	729.00	32.31	29.33	26.01	22.69	19.37	16.06	12.74	9.42	6.16	3.35	1.31
729.00	741.00	33.00	30.02	26.70	23.38	20.06	16.75	13.43	10.11	6.80	3.88	1.67
741.00	753.00	33.69	30.71	27.39	24.07	20.75	17.44	14.12	10.80	7.49	4.48	2.03
753.00	765.00	34.38	31.40	28.08	24.76	21.44	18.13	14.81	11.49	8.18	5.08	2.48
765.00	776.00	35.01	32.03	28.71	25.39	22.08	18.76	15.44	12.12	8.81	5.63	2.92
776.00	787.00	35.65	32.66	29.34	26.03	22.71	19.39	16.07	12.76	9.44	6.18	3.36
787.00	798.00	36.28	33.29	29.98	26.66	23.34	20.02	16.71	13.39	10.07	6.76	3.84
798.00	809.00	36.91	33.93	30.61	27.29	23.97	20.66	17.34	14.02	10.71	7.39	4.39
809.00	820.00	37.54	34.56	31.24	27.92	24.61	21.29	17.97	14.65	11.34	8.02	4.94
820.00	830.00	38.12	35.13	31.82	28.50	25.18	21.86	18.55	15.23	11.91	8.60	5.44
830.00	840.00	38.69	35.71	32.39	29.07	25.76	22.44	19.12	15.80	12.49	9.17	5.94
840.00	850.00	39.27	36.28	32.97	29.65	26.33	23.01	19.70	16.38	13.06	9.75	6.44
850.00	860.00	39.84	36.86	33.54	30.22	26.91	23.59	20.27	16.95	13.64	10.32	7.00
860.00	870.00	40.42	37.43	34.12	30.80	27.48	24.16	20.85	17.53	14.21	10.90	7.58
870.00	879.00	40.94	37.95	34.63	31.32	28.00	24.68	21.36	18.05	14.73	11.41	8.10
879.00	888.00	41.45	38.47	35.15	31.83	28.52	25.20	21.88	18.56	15.25	11.93	8.61
888.00	897.00	41.97	38.99	35.67	32.35	29.03	25.72	22.40	19.08	15.77	12.45	9.13
897.00	906.00	42.49	39.50	36.19	32.87	29.55	26.23	22.92	19.60	16.28	12.97	9.65
906.00	915.00	43.01	40.02	36.70	33.39	30.07	26.75	23.43	20.12	16.80	13.48	10.17
915.00	923.00	43.47	40.48	37.16	33.85	30.53	27.21	23.89	20.58	17.26	13.94	10.63
923.00	931.00	43.93	40.94	37.62	34.31	30.99	27.67	24.35	21.04	17.72	14.40	11.09
931.00	939.00	44.39	41.40	38.08	34.77	31.45	28.13	24.81	21.50	18.18	14.86	11.55
939.00	947.00	44.85	41.86	38.54	35.23	31.91	28.59	25.27	21.96	18.64	15.32	12.01
947.00 & above		Add 5.75 Percent To Excess Over 947.00										

Table D: Head of Household - BI-WEEKLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	89.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124.00	159.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
159.00	194.00	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
194.00	229.00	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
229.00	264.00	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
264.00	298.00	2.09	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298.00	332.00	3.11	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332.00	366.00	4.13	1.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366.00	400.00	5.46	2.04	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400.00	434.00	6.82	3.06	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434.00	467.00	8.35	4.05	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467.00	500.00	10.00	5.31	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500.00	533.00	11.65	6.63	2.57	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533.00	566.00	13.33	8.11	3.56	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566.00	599.00	15.23	9.76	4.65	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599.00	631.00	17.07	11.36	5.93	2.05	0.04	0.00	0.00	0.00	0.00	0.00	0.00
631.00	663.00	18.91	12.96	7.21	3.01	0.36	0.00	0.00	0.00	0.00	0.00	0.00
663.00	695.00	20.75	14.78	8.79	3.97	0.98	0.00	0.00	0.00	0.00	0.00	0.00
695.00	727.00	22.59	16.62	10.39	5.16	1.62	0.00	0.00	0.00	0.00	0.00	0.00
727.00	759.00	24.43	18.46	11.99	6.44	2.42	0.17	0.00	0.00	0.00	0.00	0.00
759.00	790.00	26.21	20.24	13.61	7.77	3.35	0.57	0.00	0.00	0.00	0.00	0.00
790.00	821.00	28.00	22.02	15.39	9.32	4.30	1.19	0.00	0.00	0.00	0.00	0.00
821.00	852.00	29.78	23.81	17.17	10.87	5.54	1.81	0.00	0.00	0.00	0.00	0.00
852.00	883.00	31.56	25.59	18.96	12.42	6.78	2.68	0.25	0.00	0.00	0.00	0.00
883.00	914.00	33.34	27.37	20.74	14.10	8.20	3.61	0.74	0.00	0.00	0.00	0.00
914.00	944.00	35.07	29.10	22.46	15.83	9.70	4.61	1.34	0.00	0.00	0.00	0.00
944.00	974.00	36.79	30.82	24.19	17.55	11.20	5.81	1.95	0.01	0.00	0.00	0.00
974.00	1,004.00	38.52	32.55	25.91	19.28	12.70	7.01	2.85	0.31	0.00	0.00	0.00
1,004.00	1,034.00	40.24	34.27	27.64	21.00	14.37	8.43	3.75	0.83	0.00	0.00	0.00
1,034.00	1,064.00	41.97	36.00	29.36	22.73	16.09	9.93	4.79	1.43	0.00	0.00	0.00
1,064.00	1,093.00	43.64	37.66	31.03	24.40	17.76	11.38	5.95	2.06	0.05	0.00	0.00
1,093.00	1,122.00	45.30	39.33	32.70	26.06	19.43	12.83	7.11	2.93	0.34	0.00	0.00
1,122.00	1,151.00	46.97	41.00	34.37	27.73	21.10	14.46	8.51	3.80	0.87	0.00	0.00
1,151.00	1,180.00	48.64	42.67	36.03	29.40	22.76	16.13	9.96	4.82	1.45	0.00	0.00
1,180.00	1,209.00	50.31	44.33	37.70	31.07	24.43	17.80	11.41	5.98	2.08	0.05	0.00
1,209.00	1,237.00	51.92	45.94	39.31	32.68	26.04	19.41	12.81	7.10	2.92	0.33	0.00
1,237.00	1,265.00	53.53	47.55	40.92	34.29	27.65	21.02	14.38	8.44	3.76	0.84	0.00
1,265.00	1,293.00	55.14	49.16	42.53	35.90	29.26	22.63	15.99	9.84	4.72	1.40	0.00
1,293.00	1,321.00	56.75	50.77	44.14	37.51	30.87	24.24	17.60	11.24	5.84	1.98	0.02
1,321.00	1,349.00	58.36	52.38	45.75	39.12	32.48	25.85	19.21	12.64	6.96	2.82	0.30
1,349.00	1,376.00	59.91	53.94	47.30	40.67	34.03	27.40	20.76	14.13	8.22	3.63	0.75
1,376.00	1,403.00	61.46	55.49	48.86	42.22	35.59	28.95	22.32	15.68	9.57	4.50	1.29
1,403.00	1,430.00	63.01	57.04	50.41	43.77	37.14	30.50	23.87	17.23	10.92	5.58	1.83
1,430.00	1,457.00	64.57	58.59	51.96	45.33	38.69	32.06	25.42	18.79	12.27	6.66	2.59
1,457.00	1,484.00	66.12	60.15	53.51	46.88	40.24	33.61	26.97	20.34	13.71	7.85	3.40
1,484.00	1,510.00	67.61	61.64	55.01	48.37	41.74	35.10	28.47	21.83	15.20	9.15	4.18
1,510.00	1,536.00	69.11	63.14	56.50	49.87	43.23	36.60	29.96	23.33	16.70	10.45	5.21
1,536.00	1,562.00	70.60	64.63	58.00	51.36	44.73	38.09	31.46	24.82	18.19	11.75	6.25
1,562.00	1,588.00	72.10	66.13	59.49	52.86	46.22	39.59	32.95	26.32	19.69	13.05	7.29
1,588.00	1,614.00	73.59	67.62	60.99	54.35	47.72	41.08	34.45	27.81	21.18	14.55	8.58
1,614.00	1,639.00	75.03	69.06	62.43	55.79	49.16	42.52	35.89	29.25	22.62	15.98	9.83
1,639.00	1,664.00	76.47	70.50	63.86	57.23	50.59	43.96	37.32	30.69	24.06	17.42	11.08
1,664.00	1,689.00	77.91	71.93	65.30	58.67	52.03	45.40	38.76	32.13	25.49	18.86	12.33
1,689.00	1,714.00	79.34	73.37	66.74	60.10	53.47	46.83	40.20	33.56	26.93	20.30	13.66
1,714.00	1,739.00	80.78	74.81	68.18	61.54	54.91	48.27	41.64	35.00	28.37	21.73	15.10
1,739.00	1,763.00	82.16	76.19	69.56	62.92	56.29	49.65	43.02	36.38	29.75	23.11	16.48
1,763.00	1,787.00	83.54	77.57	70.94	64.30	57.67	51.03	44.40	37.76	31.13	24.49	17.86
1,787.00	1,811.00	84.92	78.95	72.32	65.68	59.05	52.41	45.78	39.14	32.51	25.87	19.24
1,811.00	1,835.00	86.30	80.33	73.70	67.06	60.43	53.79	47.16	40.52	33.89	27.25	20.62
1,835.00	1,859.00	87.68	81.71	75.08	68.44	61.81	55.17	48.54	41.90	35.27	28.63	22.00
1,859.00	1,882.00	89.00	83.03	76.40	69.76	63.13	56.49	49.86	43.22	36.59	29.96	23.32
1,882.00	1,905.00	90.33	84.35	77.72	71.09	64.45	57.82	51.18	44.55	37.91	31.28	24.64
1,905.00	1,928.00	91.65	85.68	79.04	72.41	65.77	59.14	52.50	45.87	39.24	32.60	25.97
1,928.00	1,951.00	92.97	87.00	80.37	73.73	67.10	60.46	53.83	47.19	40.56	33.92	27.29
1,951.00 & above		Add 5.75 Percent To Excess Over 1,951.00										

Table D: Head of Household - SEMI-MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	96.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96.00	136.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136.00	176.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
176.00	216.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216.00	256.00	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256.00	296.00	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.00	335.00	2.63	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335.00	374.00	3.80	0.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374.00	413.00	5.10	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413.00	452.00	6.66	2.77	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452.00	491.00	8.30	3.94	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
491.00	529.00	10.20	5.24	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529.00	567.00	12.10	6.76	2.47	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	605.00	14.00	8.38	3.61	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605.00	643.00	16.16	10.28	4.80	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643.00	681.00	18.35	12.18	6.32	2.14	0.02	0.00	0.00	0.00	0.00	0.00	0.00
681.00	718.00	20.47	14.03	7.80	3.25	0.39	0.00	0.00	0.00	0.00	0.00	0.00
718.00	755.00	22.60	16.13	9.63	4.36	1.10	0.00	0.00	0.00	0.00	0.00	0.00
755.00	792.00	24.73	18.26	11.48	5.76	1.84	0.00	0.00	0.00	0.00	0.00	0.00
792.00	829.00	26.86	20.39	13.33	7.24	2.83	0.25	0.00	0.00	0.00	0.00	0.00
829.00	866.00	28.98	22.51	15.33	8.93	3.94	0.82	0.00	0.00	0.00	0.00	0.00
866.00	902.00	31.05	24.58	17.40	10.73	5.16	1.54	0.00	0.00	0.00	0.00	0.00
902.00	938.00	33.12	26.65	19.47	12.53	6.60	2.35	0.09	0.00	0.00	0.00	0.00
938.00	974.00	35.19	28.72	21.54	14.35	8.08	3.43	0.48	0.00	0.00	0.00	0.00
974.00	1,010.00	37.26	30.79	23.61	16.42	9.88	4.51	1.20	0.00	0.00	0.00	0.00
1,010.00	1,046.00	39.33	32.86	25.68	18.49	11.68	5.92	1.92	0.00	0.00	0.00	0.00
1,046.00	1,081.00	41.35	34.88	27.69	20.50	13.43	7.32	2.89	0.27	0.00	0.00	0.00
1,081.00	1,116.00	43.36	36.89	29.70	22.51	15.33	8.93	3.94	0.82	0.00	0.00	0.00
1,116.00	1,151.00	45.37	38.90	31.71	24.53	17.34	10.68	5.12	1.52	0.00	0.00	0.00
1,151.00	1,186.00	47.38	40.91	33.73	26.54	19.35	12.43	6.52	2.29	0.07	0.00	0.00
1,186.00	1,221.00	49.40	42.93	35.74	28.55	21.36	14.18	7.93	3.34	0.42	0.00	0.00
1,221.00	1,255.00	51.35	44.88	37.69	30.51	23.32	16.13	9.63	4.36	1.10	0.00	0.00
1,255.00	1,289.00	53.31	46.84	39.65	32.46	25.27	18.09	11.33	5.64	1.78	0.00	0.00
1,289.00	1,323.00	55.26	48.79	41.60	34.42	27.23	20.04	13.03	7.00	2.65	0.19	0.00
1,323.00	1,357.00	57.22	50.75	43.56	36.37	29.18	22.00	14.81	8.48	3.67	0.64	0.00
1,357.00	1,391.00	59.17	52.70	45.51	38.33	31.14	23.95	16.76	10.18	4.72	1.32	0.00
1,391.00	1,424.00	61.07	54.60	47.41	40.22	33.04	25.85	18.66	11.83	6.04	1.98	0.00
1,424.00	1,457.00	62.97	56.50	49.31	42.12	34.93	27.75	20.56	13.48	7.36	2.92	0.28
1,457.00	1,490.00	64.86	58.39	51.21	44.02	36.83	29.64	22.46	15.27	8.88	3.91	0.80
1,490.00	1,523.00	66.76	60.29	53.10	45.92	38.73	31.54	24.35	17.17	10.53	5.00	1.46
1,523.00	1,556.00	68.66	62.19	55.00	47.81	40.63	33.44	26.25	19.06	12.18	6.32	2.14
1,556.00	1,588.00	70.50	64.03	56.84	49.65	42.47	35.28	28.09	20.90	13.78	7.60	3.10
1,588.00	1,620.00	72.34	65.87	58.68	51.49	44.31	37.12	29.93	22.74	15.56	9.13	4.06
1,620.00	1,652.00	74.18	67.71	60.52	53.33	46.15	38.96	31.77	24.58	17.40	10.73	5.16
1,652.00	1,684.00	76.02	69.55	62.36	55.17	47.99	40.80	33.61	26.42	19.24	12.33	6.44
1,684.00	1,716.00	77.86	71.39	64.20	57.01	49.83	42.64	35.45	28.26	21.08	13.93	7.72
1,716.00	1,747.00	79.64	73.17	65.98	58.80	51.61	44.42	37.23	30.05	22.86	15.67	9.23
1,747.00	1,778.00	81.42	74.95	67.77	60.58	53.39	46.20	39.02	31.83	24.64	17.45	10.78
1,778.00	1,809.00	83.21	76.74	69.55	62.36	55.17	47.99	40.80	33.61	26.42	19.24	12.33
1,809.00	1,840.00	84.99	78.52	71.33	64.14	56.96	49.77	42.58	35.39	28.21	21.02	13.88
1,840.00	1,871.00	86.77	80.30	73.11	65.93	58.74	51.55	44.36	37.18	29.99	22.80	15.61
1,871.00	1,901.00	88.50	82.03	74.84	67.65	60.46	53.28	46.09	38.90	31.71	24.53	17.34
1,901.00	1,931.00	90.22	83.75	76.56	69.38	62.19	55.00	47.81	40.63	33.44	26.25	19.06
1,931.00	1,961.00	91.95	85.48	78.29	71.10	63.91	56.73	49.54	42.35	35.16	27.98	20.79
1,961.00	1,991.00	93.67	87.20	80.01	72.83	65.64	58.45	51.26	44.08	36.89	29.70	22.51
1,991.00	2,021.00	95.40	88.93	81.74	74.55	67.36	60.18	52.99	45.80	38.61	31.43	24.24
2,021.00	2,050.00	97.06	90.59	83.41	76.22	69.03	61.84	54.66	47.47	40.28	33.09	25.91
2,050.00	2,079.00	98.73	92.26	85.07	77.89	70.70	63.51	56.32	49.14	41.95	34.76	27.57
2,079.00	2,108.00	100.40	93.93	86.74	79.55	72.37	65.18	57.99	50.80	43.62	36.43	29.24
2,108.00	2,137.00	102.07	95.60	88.41	81.22	74.03	66.85	59.66	52.47	45.28	38.10	30.91
2,137.00	2,166.00	103.73	97.26	90.08	82.89	75.70	68.51	61.33	54.14	46.95	39.76	32.58
2,166.00	2,194.00	105.34	98.87	91.69	84.50	77.31	70.12	62.94	55.75	48.56	41.37	34.19
2,194.00	2,222.00	106.95	100.48	93.30	86.11	78.92	71.73	64.55	57.36	50.17	42.98	35.80
2,222.00	2,250.00	108.56	102.09	94.91	87.72	80.53	73.34	66.16	58.97	51.78	44.59	37.41
2,250.00	2,278.00	110.17	103.70	96.52	89.33	82.14	74.95	67.77	60.58	53.39	46.20	39.02
2,278.00 & above		Add 5.75 Percent To Excess Over 2,278.00										

Table D: Head of Household - MONTHLY												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	192.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
192.00	267.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
267.00	342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342.00	417.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.00	492.00	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.00	567.00	2.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	641.00	4.40	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
641.00	715.00	6.62	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715.00	789.00	8.84	2.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
789.00	863.00	11.69	4.31	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863.00	937.00	14.65	6.53	0.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
937.00	1,010.00	18.00	8.72	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010.00	1,083.00	21.65	11.49	3.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,083.00	1,156.00	25.30	14.41	5.60	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,156.00	1,229.00	29.04	17.70	7.79	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,229.00	1,302.00	33.24	21.35	10.25	3.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,302.00	1,374.00	37.38	24.95	13.13	4.64	0.16	0.00	0.00	0.00	0.00	0.00	0.00
1,374.00	1,446.00	41.52	28.58	16.05	6.80	0.92	0.00	0.00	0.00	0.00	0.00	0.00
1,446.00	1,518.00	45.66	32.72	19.65	8.96	2.36	0.00	0.00	0.00	0.00	0.00	0.00
1,518.00	1,590.00	49.80	36.86	23.25	11.77	3.80	0.00	0.00	0.00	0.00	0.00	0.00
1,590.00	1,662.00	53.94	41.00	26.85	14.65	5.78	0.54	0.00	0.00	0.00	0.00	0.00
1,662.00	1,733.00	58.02	45.09	30.71	17.90	7.91	1.66	0.00	0.00	0.00	0.00	0.00
1,733.00	1,804.00	62.11	49.17	34.79	21.45	10.33	3.08	0.00	0.00	0.00	0.00	0.00
1,804.00	1,875.00	66.19	53.25	38.88	25.00	13.17	4.67	0.17	0.00	0.00	0.00	0.00
1,875.00	1,946.00	70.27	57.33	42.96	28.58	16.05	6.80	0.92	0.00	0.00	0.00	0.00
1,946.00	2,017.00	74.35	61.42	47.04	32.67	19.60	8.93	2.34	0.00	0.00	0.00	0.00
2,017.00	2,087.00	78.38	65.44	51.07	36.69	23.10	11.65	3.74	0.00	0.00	0.00	0.00
2,087.00	2,157.00	82.40	69.47	55.09	40.72	26.60	14.45	5.63	0.49	0.00	0.00	0.00
2,157.00	2,227.00	86.43	73.49	59.12	44.74	30.37	17.60	7.73	1.54	0.00	0.00	0.00
2,227.00	2,297.00	90.45	77.52	63.14	48.77	34.39	21.10	10.05	2.94	0.00	0.00	0.00
2,297.00	2,367.00	94.48	81.54	67.17	52.79	38.42	24.60	12.85	4.43	0.09	0.00	0.00
2,367.00	2,436.00	98.45	85.51	71.13	56.76	42.38	28.05	15.61	6.50	0.78	0.00	0.00
2,436.00	2,505.00	102.41	89.48	75.10	60.73	46.35	31.98	19.00	8.57	2.10	0.00	0.00
2,505.00	2,574.00	106.38	93.44	79.07	64.69	50.32	35.94	22.45	11.13	3.48	0.00	0.00
2,574.00	2,643.00	110.35	97.41	83.04	68.66	54.29	39.91	25.90	13.89	5.21	0.35	0.00
2,643.00	2,712.00	114.32	101.38	87.00	72.63	58.25	43.88	29.50	16.85	7.28	1.24	0.00
2,712.00	2,780.00	118.23	105.29	90.91	76.54	62.16	47.79	33.41	20.25	9.37	2.60	0.00
2,780.00	2,848.00	122.14	109.20	94.82	80.45	66.07	51.70	37.32	23.65	12.09	3.96	0.00
2,848.00	2,916.00	126.05	113.11	98.73	84.36	69.98	55.61	41.23	27.05	14.81	5.90	0.58
2,916.00	2,984.00	129.96	117.02	102.64	88.27	73.89	59.52	45.14	30.77	17.95	7.94	1.68
2,984.00	3,052.00	133.87	120.93	106.55	92.18	77.80	63.43	49.05	34.68	21.35	10.25	3.04
3,052.00	3,119.00	137.72	124.78	110.41	96.03	81.66	67.28	52.91	38.53	24.70	12.93	4.49
3,119.00	3,186.00	141.57	128.63	114.26	99.88	85.51	71.13	56.76	42.38	28.05	15.61	6.50
3,186.00	3,253.00	145.42	132.49	118.11	103.74	89.36	74.99	60.61	46.24	31.86	18.90	8.51
3,253.00	3,320.00	149.28	136.34	121.96	107.59	93.21	78.84	64.46	50.09	35.71	22.25	10.97
3,320.00	3,387.00	153.13	140.19	125.82	111.44	97.07	82.69	68.32	53.94	39.57	25.60	13.65
3,387.00	3,453.00	156.92	143.99	129.61	115.24	100.86	86.49	72.11	57.74	43.36	28.99	16.40
3,453.00	3,519.00	160.72	147.78	133.41	119.03	104.66	90.28	75.91	61.53	47.16	32.78	19.70
3,519.00	3,585.00	164.51	151.58	137.20	122.83	108.45	94.08	79.70	65.33	50.95	36.58	23.00
3,585.00	3,651.00	168.31	155.37	141.00	126.62	112.25	97.87	83.50	69.12	54.75	40.37	26.30
3,651.00	3,717.00	172.10	159.17	144.79	130.42	116.04	101.67	87.29	72.92	58.54	44.17	29.79
3,717.00	3,782.00	175.84	162.90	148.53	134.15	119.78	105.40	91.03	76.65	62.28	47.90	33.53
3,782.00	3,847.00	179.58	166.64	152.27	137.89	123.52	109.14	94.77	80.39	66.02	51.64	37.27
3,847.00	3,912.00	183.32	170.38	156.00	141.63	127.25	112.88	98.50	84.13	69.75	55.38	41.00
3,912.00	3,977.00	187.05	174.12	159.74	145.37	130.99	116.62	102.24	87.87	73.49	59.12	44.74
3,977.00	4,042.00	190.79	177.85	163.48	149.10	134.73	120.35	105.98	91.60	77.23	62.85	48.48
4,042.00	4,106.00	194.47	181.53	167.16	152.78	138.41	124.03	109.66	95.28	80.91	66.53	52.16
4,106.00	4,170.00	198.15	185.21	170.84	156.46	142.09	127.71	113.34	98.96	84.59	70.21	55.84
4,170.00	4,234.00	201.83	188.89	174.52	160.14	145.77	131.39	117.02	102.64	88.27	73.89	59.52
4,234.00	4,298.00	205.51	192.57	178.20	163.82	149.45	135.07	120.70	106.32	91.95	77.57	63.20
4,298.00	4,362.00	209.19	196.25	181.88	167.50	153.13	138.75	124.38	110.00	95.63	81.25	66.88
4,362.00	4,425.00	212.81	199.88	185.50	171.13	156.75	142.38	128.00	113.63	99.25	84.88	70.50
4,425.00	4,488.00	216.44	203.50	189.12	174.75	160.37	146.00	131.62	117.25	102.87	88.50	74.12
4,488.00	4,551.00	220.06	207.12	192.75	178.37	164.00	149.62	135.25	120.87	106.50	92.12	77.75
4,551.00	4,614.00	223.68	210.74	196.37	181.99	167.62	153.24	138.87	124.49	110.12	95.74	81.37
4,614.00 & above		Add 5.75 Percent To Excess Over 4,614.00										

Table D: Head of Household - DAILY/MISC												
Wages		ALLOWANCES										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.00	17.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17.00	22.00	0.17	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.00	27.00	0.33	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27.00	32.00	0.53	0.25	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.00	36.00	0.73	0.39	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36.00	40.00	0.93	0.56	0.24	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40.00	44.00	1.16	0.76	0.38	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44.00	48.00	1.39	0.97	0.55	0.24	0.04	0.00	0.00	0.00	0.00	0.00	0.00
48.00	52.00	1.62	1.20	0.75	0.38	0.12	0.00	0.00	0.00	0.00	0.00	0.00
52.00	55.00	1.79	1.37	0.90	0.50	0.20	0.02	0.00	0.00	0.00	0.00	0.00
55.00	58.00	1.97	1.54	1.07	0.64	0.29	0.08	0.00	0.00	0.00	0.00	0.00
58.00	61.00	2.14	1.71	1.24	0.79	0.41	0.14	0.00	0.00	0.00	0.00	0.00
61.00	64.00	2.31	1.89	1.41	0.94	0.53	0.22	0.03	0.00	0.00	0.00	0.00
64.00	67.00	2.48	2.06	1.59	1.11	0.68	0.32	0.09	0.00	0.00	0.00	0.00
67.00	69.00	2.60	2.17	1.70	1.23	0.78	0.40	0.13	0.00	0.00	0.00	0.00
69.00	71.00	2.71	2.29	1.82	1.34	0.88	0.48	0.19	0.02	0.00	0.00	0.00
71.00	73.00	2.83	2.40	1.93	1.46	0.99	0.57	0.25	0.05	0.00	0.00	0.00
73.00	75.00	2.94	2.52	2.05	1.57	1.10	0.67	0.31	0.09	0.00	0.00	0.00
75.00	77.00	3.06	2.63	2.16	1.69	1.22	0.77	0.39	0.13	0.00	0.00	0.00
77.00	78.00	3.12	2.69	2.22	1.75	1.27	0.82	0.43	0.15	0.00	0.00	0.00
78.00	79.00	3.17	2.75	2.28	1.80	1.33	0.87	0.47	0.18	0.01	0.00	0.00
79.00	80.00	3.23	2.81	2.33	1.86	1.39	0.92	0.51	0.21	0.02	0.00	0.00
80.00	81.00	3.29	2.86	2.39	1.92	1.45	0.97	0.56	0.24	0.04	0.00	0.00
81.00	82.00	3.35	2.92	2.45	1.98	1.50	1.03	0.61	0.27	0.06	0.00	0.00
82.00	83.00	3.40	2.98	2.51	2.03	1.56	1.09	0.66	0.30	0.08	0.00	0.00
83.00	84.00	3.46	3.04	2.56	2.09	1.62	1.15	0.71	0.34	0.10	0.00	0.00
84.00	85.00	3.52	3.09	2.62	2.15	1.68	1.20	0.76	0.38	0.12	0.00	0.00
85.00	86.00	3.58	3.15	2.68	2.21	1.73	1.26	0.81	0.42	0.14	0.00	0.00
86.00	87.00	3.63	3.21	2.74	2.26	1.79	1.32	0.86	0.46	0.17	0.01	0.00
87.00	88.00	3.69	3.27	2.79	2.32	1.85	1.38	0.91	0.50	0.20	0.02	0.00
88.00	89.00	3.75	3.32	2.85	2.38	1.91	1.43	0.96	0.55	0.23	0.04	0.00
89.00	90.00	3.81	3.38	2.91	2.44	1.96	1.49	1.02	0.60	0.26	0.06	0.00
90.00	91.00	3.86	3.44	2.97	2.49	2.02	1.55	1.08	0.65	0.29	0.08	0.00
91.00	92.00	3.92	3.50	3.02	2.55	2.08	1.61	1.13	0.70	0.33	0.10	0.00
92.00	93.00	3.98	3.55	3.08	2.61	2.14	1.66	1.19	0.75	0.37	0.12	0.00
93.00	94.00	4.04	3.61	3.14	2.67	2.19	1.72	1.25	0.80	0.41	0.14	0.00
94.00	95.00	4.09	3.67	3.20	2.72	2.25	1.78	1.31	0.85	0.45	0.17	0.01
95.00	96.00	4.15	3.73	3.25	2.78	2.31	1.84	1.36	0.90	0.49	0.20	0.02
96.00	97.00	4.21	3.78	3.31	2.84	2.37	1.89	1.42	0.95	0.53	0.23	0.03
97.00	98.00	4.27	3.84	3.37	2.90	2.42	1.95	1.48	1.01	0.58	0.26	0.05
98.00	99.00	4.32	3.90	3.43	2.95	2.48	2.01	1.54	1.06	0.63	0.29	0.07
99.00	100.00	4.38	3.96	3.48	3.01	2.54	2.07	1.59	1.12	0.68	0.32	0.09
100.00	101.00	4.44	4.01	3.54	3.07	2.60	2.12	1.65	1.18	0.73	0.36	0.11
101.00	102.00	4.50	4.07	3.60	3.13	2.65	2.18	1.71	1.24	0.78	0.40	0.13
102.00	103.00	4.55	4.13	3.66	3.18	2.71	2.24	1.77	1.29	0.83	0.44	0.16
103.00	104.00	4.61	4.19	3.71	3.24	2.77	2.30	1.82	1.35	0.88	0.48	0.19
104.00	105.00	4.67	4.24	3.77	3.30	2.83	2.35	1.88	1.41	0.94	0.52	0.22
105.00	106.00	4.73	4.30	3.83	3.36	2.88	2.41	1.94	1.47	0.99	0.57	0.25
106.00	107.00	4.78	4.36	3.89	3.41	2.94	2.47	2.00	1.52	1.05	0.62	0.28
107.00	108.00	4.84	4.42	3.94	3.47	3.00	2.53	2.05	1.58	1.11	0.67	0.31
108.00	109.00	4.90	4.47	4.00	3.53	3.06	2.58	2.11	1.64	1.17	0.72	0.35
109.00	110.00	4.96	4.53	4.06	3.59	3.11	2.64	2.17	1.70	1.22	0.77	0.39
110.00	111.00	5.01	4.59	4.12	3.64	3.17	2.70	2.23	1.75	1.28	0.82	0.43
111.00	112.00	5.07	4.65	4.17	3.70	3.23	2.76	2.28	1.81	1.34	0.87	0.47
112.00	113.00	5.13	4.70	4.23	3.76	3.29	2.81	2.34	1.87	1.40	0.92	0.51
113.00	114.00	5.19	4.76	4.29	3.82	3.34	2.87	2.40	1.93	1.45	0.98	0.56
114.00	115.00	5.24	4.82	4.35	3.87	3.40	2.93	2.46	1.98	1.51	1.04	0.61
115.00	116.00	5.30	4.88	4.40	3.93	3.46	2.99	2.51	2.04	1.57	1.10	0.66
116.00	117.00	5.36	4.93	4.46	3.99	3.52	3.04	2.57	2.10	1.63	1.15	0.71
117.00	118.00	5.42	4.99	4.52	4.05	3.57	3.10	2.63	2.16	1.68	1.21	0.76
118.00	119.00	5.47	5.05	4.58	4.10	3.63	3.16	2.69	2.21	1.74	1.27	0.81
119.00	120.00	5.53	5.11	4.63	4.16	3.69	3.22	2.74	2.27	1.80	1.33	0.86
120.00	121.00	5.59	5.16	4.69	4.22	3.75	3.27	2.80	2.33	1.86	1.38	0.91
121.00 & above		Add 5.75 Percent To Excess Over 121.00										

PERCENTAGE METHOD FOR EMPLOYEE WITHHOLDING

Use these instructions to calculate employee withholding using the percentage method.

(1) Subtract from the taxable wages the applicable standard deduction as indicated in column (1)-(3) of Table E.

(2) Subtract from the amount arrived at in (1) the appropriate amount of personal allowance as set out in column (4) – (6) of Table E.

(3) If employees claim dependents other than themselves and/or their spouses, subtract from the amount arrived at in (2) the appropriate dependent amount as set out in column (7) of Table E.

(4) Determine the amount of tax to be withheld from the applicable payroll line in Tables F, G, or H.

(5) If zero exemption is claimed, subtract the standard deduction only.

TABLE E

	STANDARD DEDUCTION			PERSONAL ALLOWANCE			
	(1) Married Filing Joint Return	**(2)** Single or Head of Household	**(3)** Married Filing separate Return	**(4)** Married Filing Joint Return	**(5)** Single or Head of Household	**(6)** Married Filing Separate	**(7)** Dependent Allowance
Weekly	115.50	88.50	57.75	142.30	51.92	71.15	57.50
Bi-weekly	230.75	177.00	115.50	284.62	103.85	142.30	115.00
Semi-monthly	250.00	191.75	125.00	308.33	112.50	154.16	125.00
Monthly	500.00	383.50	250.00	616.67	225.00	308.33	250.00
Quarterly	1500.00	1150.00	750.00	1,850.00	675.00	925.00	750.00
Semi-annual	3000.00	2300.00	1500.00	3,700.00	1,350.00	1,850.00	1,500.00
Annual	6000.00	4600.00	3000.00	7,400.00	2,700.00	3,700.00	3,000.00
Daily (misc.)	16.40	12.60	8.20	20.27	7.40	10.14	8.20

NOTE: Married couples, both having income, should use the standard deduction allowed in column (3) of Table E and, provided both desire to claim their portion of the personal allowance, should use column (6) of Table E. The amounts in column (7) are for each dependent allowance claimed.

NOTE: A married couple filing joint with one spouse working and who only claims 1 allowance should use column (6) for the personal allowance.

EXAMPLE:

A married person on a semi-monthly payroll is paid $875.00. His spouse does not work. He has in effect a state withholding exemption certificate properly claiming himself, his wife and one child. Under the percentage method the following steps are taken to compute the state withholding tax:

Step 1: Total Taxable Wages			$875.00
Less Standard Deduction	$250.00 per Table E (1)		250.00
Step 2: (a) Less Personal Allowance per Table E(4)		308.33	
(b) Less Dependent Allowance per Table E (7) $125.00 x 1		125.00	
Total allowances			433.33
Wages subject to withholding			191.67
Step 3: Tax on 125.00 per Table F (semi-monthly line)			2.08
Tax on excess (66.67 at 3%)			2.00
Total tax to be withheld			4.08

NOTE: Skip Step 2(b) if employee does not claim children or additional allowances.

TABLE F

PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING*

WAGES PAID	MARRIED FILING JOINT RETURN (one spouse having income) OR HEAD OF HOUSEHOLD					
	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER
WEEKLY	**0 - 19.00** **1% of such wages**	**19.00 - 57.50** **.19 + 2% of excess over 19.00**	**57.50 - 96.00** **.96 + 3% of excess over 57.50**	**96.00 - 135.00** **2.12 + 4% of excess over 96.00**	**135.00 - 192.50** **3.65 + 5% of excess over 135.00**	**192.50 - and over** **6.54 + 5.75% of excess over 192.50**
BI-WEEKLY	**0 - 38.50** **1% of such wages**	**38.50 - 115.00** **.38 + 2% of excess over 38.50**	**115.00 - 192.00** **1.92 + 3% of excess over 115.00**	**192.00 - 269.00** **4.23 + 4% of excess over 192.00**	**269.00 - 385.00** **7.31 + 5% of excess over 269.00**	**385.00 - and over** **13.08 + 5.75% of excess over 385.00**
SEMI-MONTHLY	**0 - 41.50** **1% of such wages**	**41.50 - 125.00** **.42 + 2% of excess over 41.50**	**125.00 - 208.00** **2.08 + 3% of excess over 125.00**	**208.00 - 292.00** **4.58 + 4% of excess over 208.00**	**292.00 - 417.00** **7.92 + 5% of excess over 292.00**	**417.00 - and over** **14.17 + 5.75% of excess over 417.00**
MONTHLY	**0 - 83.00** **1% of such wages**	**83.00 - 250.00** **.83 + 2% of excess over 83.00**	**250.00 - 417.00** **4.17 + 3% of excess over 250.00**	**417.00 - 583.00** **9.17 + 4% of excess over 417.00**	**583.00 - 833.00** **15.83 + 5% of excess over 583.00**	**833.00 - and over** **28.33 + 5.75% of excess over 833.00**
QUARTERLY	**0 - 250.00** **1% of such wages**	**250.00 - 750.00** **2.50 + 2% of excess over 250.00**	**750.00 - 1250.00** **12.50 + 3% of excess over 750.00**	**1250.00 - 1750.00** **27.50 + 4% of excess over 1250.00**	**1750.00 - 2500.00** **47.50 + 5% of excess over 1750.00**	**2500.00 - and over** **85.00 + 5.75% of excess over 2500.00**
SEMI-ANNUAL	**0 - 500.00** **1% of such wages**	**500.00 - 1500.00** **5.00 + 2% of excess over 500.00**	**1500.00 - 2500.00** **25.00 + 3% of excess over 1500.00**	**2500.00 - 3500.00** **55.00 + 4% of excess over 2500.00**	**3500.00 - 5000.00** **95.00 + 5% of excess over 3500.00**	**5000.00 - and over** **170.00 + 5.75% of excess over 5000.00**
ANNUAL	**0 - 1000.00** **1% of such wages**	**1000.00 - 3000.00** **10.00 + 2% of excess over 1000.00**	**3000.00 - 5000.00** **50.00 + 3% of excess over 3000.00**	**5000.00 - 7000.00** **110.00 + 4% of excess over 5000.00**	**7000.00 - 10,000.00** **190.00 + 5% of excess over 7000.00**	**10,000.00 - and over** **340.00 + 5.75% of excess over 10,000.00**
DAILY (MISC.)	**0 - 2.75** **1% of such wages**	**2.75 - 8.22** **.03 + 2% of excess over 2.75**	**8.22 - 13.70** **.14 + 3% of excess over 8.22**	**13.70 - 19.18** **.30 + 4% of excess over 13.70**	**19.18 - 27.40** **.52 + 5% of excess over 19.18**	**27.40 - and over** **.93 + 5.75% of excess over 27.40**

*After deductions allowed under Table E.

TABLE G

PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING*

WAGES PAID	MARRIED FILING JOINT RETURN (both spouses having income) OR MARRIED FILING SEPARATE RETURN					
	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER
WEEKLY	0 - 9.50 1% of such wages	9.50 - 29.00 .10 + 2% of excess over 9.50	29.00 - 48.00 .48 + 3% of excess over 29.00	48.00 - 67.50 1.06 + 4% of excess over 48.00	67.50 - 96.00 1.83 + 5% of excess over 67.50	96.00 - and over 3.27 + 5.75% of excess over 96.00
BI-WEEKLY	0 - 19.00 1% of such wages	19.00 - 57.50 .19 + 2% of excess over 19.00	57.50 - 96.00 .96 + 3% of excess over 57.50	96.00 - 135.00 2.12 + 4% of excess over 96.00	135.00 - 192.00 3.65 + 5% of excess over 135.00	192.00 - and over 6.54 + 5.75% of excess over 192.00
SEMI-MONTHLY	0 - 21.00 1% of such wages	21.00 - 62.50 .21 + 2% of excess over 21.00	62.50 - 104.00 1.04 + 3% of excess over 62.50	104.00 - 146.00 2.29 + 4% of excess over 104.00	146.00 - 208.00 3.96 + 5% of excess over 146.00	208.00 - and over 7.08 + 5.75% of excess over 208.00
MONTHLY	0 - 41.50 1% of such wages	41.50 - 125.50 .42 + 2% of excess over 41.50	125.00 - 208.00 2.08 + 3% of excess over 125.00	208.00 - 292.00 4.58 + 4% of excess over 208.00	292.00 - 417.00 7.92 + 5% of excess over 292.00	417.00 - and over 14.17 + 5.75% of excess over 417.00
QUARTERLY	0 - 125.00 1% of such wages	125.00 - 375.00 1.25 + 2% of excess over 125.00	375.00 - 625.00 6.25 + 3% of excess over 375.00	625.00 - 875.00 13.75 + 4% of excess over 625.00	875.00 - 1250.00 23.75 + 5% of excess over 875.00	1250.00 - and over 42.50 + 5.75% of excess over 1250.00
SEMI-ANNUAL	0 - 250.00 1% of such wages	250.00 - 750.00 2.50 + 2% of excess over 250.00	750.00 - 1250.00 12.50 + 3% of excess over 750.00	1250.00 - 1750.00 27.50 + 4% of excess over 1250.00	1750.00 - 2500.00 47.50 + 5% of excess over 1750.00	2500.00 - and over 85.00 + 5.75% of excess over 2500.00
ANNUAL	0 - 500.00 1% of such wages	500.00 - 1500.00 5.00 + 2% of excess over 500.00	1500.00 - 2500.00 25.00 + 3% of excess over 1500.00	2500.00 - 3500.00 55.00 + 4% of excess over 2500.00	3500.00 - 5000.00 95.00 + 5% of excess over 3500.00	5000.00 - and over 170.00 + 5.75% of excess over 5000.00
DAILY (MISC.)	0 - 1.37 1% of such wages	1.37 - 4.11 .01 + 2% of excess over 1.37	4.11 - 6.85 .07 + 3% of excess over 4.11	6.85 - 9.59 .15 + 4% of excess over 6.85	9.59 - 13.70 .26 + 5% of excess over 9.59	13.70 - and over .47 + 5.75% of excess over 13.70

*After deductions allowed under Table E.

TABLE H

PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING*

WAGES PAID	SINGLE INDIVIDUAL					
	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER	AT LEAST BUT NOT OVER
WEEKLY	0 - 14.50 1% of such wages	14.50 - 43.50 .14 + 2% of excess over 14.50	43.50 - 72.00 .72 + 3% of excess over 43.50	72.00 - 101.00 1.59 + 4% of excess over 72.00	101.00 - 135.00 2.74 + 5% of excess over 101.00	135.00 - and over 4.42 + 5.75% of excess over 135.00
BI-WEEKLY	0 - 29.00 1% of such wages	29.00 - 86.50 .29 + 2% of excess over 29.00	86.50 - 144.00 1.44 + 3% of excess over 86.50	144.00 - 202.00 3.17 + 4% of excess over 144.00	202.00 - 269.00 5.48 + 5% of excess over 202.00	269.00 - and over 8.85 + 5.75% of excess over 269.00
SEMI-MONTHLY	0 - 31.00 1% of such wages	31.00 - 93.50 .31 + 2% of excess over 31.00	93.50 - 156.00 1.56 + 3% of excess over 93.50	156.00 - 219.00 3.34 + 4% of excess over 156.00	219.00 - 292.00 5.94 + 5% of excess over 219.00	292.00 - and over 9.58 + 5.75% of excess over 292.00
MONTHLY	0 - 62.50 1% of such wages	62.50 - 187.00 .62 + 2% of excess over 62.50	187.00 - 312.00 3.12 + 3% of excess over 187.00	312.00 - 437.00 6.87 + 4% of excess over 312.00	437.00 - 583.00 11.87 + 5% of excess over 437.00	583.00 - and over 19.17 + 5.75% of excess over 583.00
QUARTERLY	0 - 187.50 1% of such wages	187.50 - 562.50 1.88 + 2% of excess over 187.50	562.50 - 937.50 9.38 + 3% of excess over 562.50	937.50 - 1312.00 20.63 + 4% of excess over 937.50	1312.50 - 1750.00 35.63 + 5% of excess over 1312.50	1750.00 - and over 57.50 + 5.75% of excess over 1750.00
SEMI-ANNUAL	0 - 375.00 1% of such wages	375.00 - 1125.00 3.75 + 2% of excess over 375.00	1125.00 - 1875.00 18.75 + 3% of excess over 1125.00	1875.00 - 2625.00 41.25 + 4% of excess over 1875.00	2625.00 - 3500.00 71.25 + 5% of excess over 2625.00	3500.00 - and over 115.00 + 5.75% of excess over 3500.00
ANNUAL	0 - 750.00 1% of such wages	750.00 - 2250.00 7.50 + 2% of excess over 750.00	2250.00 - 3750.00 37.50 + 3% of excess over 2250.00	3750.00 - 5250.00 82.50 + 4% of excess over 3750.00	5250.00 - 7000.00 142.50 + 5% of excess over 5250.00	7000.00 - and over 230.00 + 5.75% of excess over 7000.00
DAILY (MISC.)	0 - 2.05 1% of such wages	2.05 - 6.16 .02 + 2% of excess over 2.05	6.16 - 10.27 .10 + 3% of excess over 6.16	10.27 - 14.38 .23 + 4% of excess over 10.27	14.38 - 19.18 .39 + 5% of excess over 14.38	19.18 - and over .63 + 5.75% of excess over 19.18

*After deductions allowed under Table E.

FORMS

G-7 Schedule B Quarterly Return for Semi-weekly Payers

G-7 Quarterly Return for Monthly Payers

G-7 Quarterly Return for Quarterly Payers

G-7 NRW Nonresident Withholding Return

G2-FP Production Companies Withholding Georgia Income Tax

G2-FL Claim withholding reported on the G2-FP and G2-FL

GA-V Withholding Payment Voucher

G-1003 Income Statement Transmittal

G-4 Employee's Withholding Allowance Certificate

G-4P Withholding Certificate for Pension or Annuity Payments

G2-RP Withholding on Sale of Real Property

G2-A Withholding on Distributions to Nonresident Members/Shareholders

IT-550 Claim for Refund of Georgia Income Tax Erroneously or Illegally Collected

TSD-10 Application for Tax Clearance Certificate

G2-LP Withholding on Sales or Assignment of Lottery Payments

DEPARTMENT OF REVENUE RESOURCES

For additional information regarding Georgia withholding tax reporting and payment requirements, you may contact the Taxpayer Services Division at 1-877-423-6711. You may also contact one of the Regional Offices listed below.

Albany Regional Office
1105-D W. Broad Ave.
Albany, GA 31707
229-430-4241

Athens Regional Office
3700 Atlanta Hwy.
Suite 268
Athens, GA 30606
706-389-6977

Atlanta Regional Office
1800 Century Blvd. NE
Suite 12000
Atlanta, GA 30345-3205
404-417-6605

Augusta Regional Office
610 Ronald Reagan Dr.
Building G-1
Evans, GA 30809
706-650-6300

Cartersville Regional Office
314 E Main Street
Suite 150
Cartersville, GA 30120
770-387-4060

Columbus Regional Office
1501 13th Street
Suite A
Columbus, GA 31901
706-649-7451

Douglas Regional Office
1214 N. Peterson Ave.
Suite I
Douglas, GA 31533
912-389-4094

Gainesville Regional Office
528A Broad Street SE
Gainesville, GA 30501-3728
770-718-3700

Macon Regional Office
6055 Lakeside Commons Dr.
Suite 220
Macon, GA 31210
478-471-3550

Savannah Regional Office
6606 Abercorn Street
Suite 220
Savannah, GA 31405
912-356-2140

South Metro Atlanta Regional Office
4125 Welcome All Road
Suite 914
Atlanta, GA 30349
404-724-7200