

Notice 1036

(Rev. November 2009)



Department of the Treasury
Internal Revenue Service

Early Release Copies of the 2010 Percentage Method Income Tax Withholding and Advance Earned Income Credit Payment Tables

Attached are early release copies of tables that will appear in Publication 15 (Circular E), Employer's Tax Guide (for use in 2010). Publication 15 (Circular E) will be mailed to employers and available at IRS offices in December.

Percentage Method Income Tax Withholding Tables

The wage amounts shown in the Percentage Method Income Tax Withholding Tables are net wages after the deduction for total withholding allowances. The withholding allowance amounts by payroll period have not changed. For 2010, they are:

<u>Payroll Period</u>	<u>One Withholding Allowance</u>
Weekly	\$ 70.19
Biweekly	140.38
Semimonthly	152.08
Monthly	304.17
Quarterly	912.50
Semiannually	1,825.00
Annually	3,650.00
Daily or Miscellaneous (each day of the payroll period)	14.04

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

Advance Earned Income Credit Payment Tables

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

When employers use the percentage method advance EIC payment tables, the payment for the pay period may be rounded to the nearest dollar as described for the percentage method income tax withholding tables.

Withholding Adjustment for Nonresident Aliens

For 2010, a new procedure applies for figuring the amount of income tax to withhold from the wages of nonresident alien employees performing services within the United States. This procedure requires use of a new chart and new tables in addition to the withholding tables used to figure income tax withholding on other employees. The new chart appears below and the new tables are on the next to last page of this notice.

Instructions. To figure how much income tax to withhold from the wages paid a nonresident alien employee performing services in the United States, use the following steps.

Note. *Nonresident alien students from India and business apprentices from India are subject to special rules. See Publication 15 (Circular E) for more details.*

Step 1. Add to the wages paid to the nonresident alien employee for the payroll period the amount shown in the chart below for the applicable payroll period.

Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 39.42
Biweekly	78.85
Semimonthly	85.42
Monthly	170.83
Quarterly	512.50
Semiannually	1,025.00
Annually	2,050.00
Daily or Miscellaneous (each day of the payroll period)	7.88

Step 2. Use the amount figured in *Step 1* and the number of withholding allowances claimed (generally limited to one allowance) to figure income tax withholding using the tables that are used to figure income tax withholding for all other employees. If you use the percentage method tables published in this notice, reduce the amount figured in *Step 1* by the value of withholding allowances (shown above) and use that reduced amount to figure income tax withholding from the percentage method table. If you use the wage bracket tables that will be published later in Publication 15 (Circular E), use the amount figured in *Step 1* to figure income tax withholding using the wage bracket tables.

Step 3. Use the amount you figured in *Step 1* after subtracting the value of withholding allowances claimed (generally limited to one allowance) to figure an amount from the Tables for Withholding Adjustment for

Nonresident Aliens for Wages Paid in 2010 on the next to last page of this notice.

Step 4. Add the amounts you figured in *Steps 2 and 3*. The total is the amount of income tax to withhold from the nonresident alien employee's wages for the payroll period.

Additional Withholding for Pensions for 2010

There is an optional procedure for those making pension payments to offset withholding reductions for the Making Work Pay credit. Payors of pensions can use the table on the last page of this notice to figure additional income tax withholding on pension payments to offset the withholding reduction included in the withholding tables for the Making Work Pay credit. Pension payments are not earned income and do not qualify for the Making Work Pay credit.

The withholding amounts shown in this table may be added to the withholding amounts figured using the percentage method or any other allowable method. Pension payors are not required to use this procedure and may instead use only the income tax withholding tables that apply to wages.

Social Security Tax Wage Base

For 2010, the wage base for withholding social security (old age, survivors, and disability insurance) is \$106,800, unchanged from 2009. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

Tables for Percentage Method of Withholding
(For Wages Paid in 2010)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$116 . . . . .		.\$0		Not over \$264 . . . . .		.\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$116	—\$200 . . . . .	.10%	—\$116	\$264	—\$471	10%	—\$264
\$200	—\$693	\$.84 plus 15%	—\$200	\$471	—\$1,457	\$20.70 plus 15%	—\$471
\$693	—\$1,302	\$.82.35 plus 25%	—\$693	\$1,457	—\$1,809	\$168.60 plus 25%	—\$1,457
\$1,302	—\$1,624	\$.234.60 plus 27%	—\$1,302	\$1,809	—\$2,386	\$.256.60 plus 27%	—\$1,809
\$1,624	—\$1,687	\$.321.54 plus 30%	—\$1,624	\$2,386	—\$2,789	\$.412.39 plus 25%	—\$2,386
\$1,687	—\$3,344	\$.340.44 plus 28%	—\$1,687	\$2,789	—\$4,173	\$.513.14 plus 28%	—\$2,789
\$3,344	—\$7,225	\$.804.40 plus 33%	—\$3,344	\$4,173	—\$7,335	\$.900.66 plus 33%	—\$4,173
\$7,225	—\$2,085.13 plus 35%		—\$7,225	\$7,335	—\$1,944.12 plus 35%		—\$7,335

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$233 . . . . .		.\$0		Not over \$529 . . . . .		.\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$233	—\$401 . . . . .	.10%	—\$233	\$529	—\$942	10%	—\$529
\$401	—\$1,387	\$.16.80 plus 15%	—\$401	\$942	—\$2,913	\$.41.30 plus 15%	—\$942
\$1,387	—\$2,604	\$.164.70 plus 25%	—\$1,387	\$2,913	—\$3,617	\$.336.95 plus 25%	—\$2,913
\$2,604	—\$3,248	\$.468.95 plus 27%	—\$2,604	\$3,617	—\$4,771	\$.512.95 plus 27%	—\$3,617
\$3,248	—\$3,373	\$.642.83 plus 30%	—\$3,248	\$4,771	—\$5,579	\$.824.53 plus 25%	—\$4,771
\$3,373	—\$6,688	\$.680.33 plus 28%	—\$3,373	\$5,579	—\$8,346	\$.1,026.53 plus 28%	—\$5,579
\$6,688	—\$14,450	\$.1,608.53 plus 33%	—\$6,688	\$8,346	—\$14,669	\$.1,801.29 plus 33%	—\$8,346
\$14,450	—\$4,169.99 plus 35%		—\$14,450	\$14,669	—\$3,887.88 plus 35%		—\$14,669

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$252 . . . . .		.\$0		Not over \$573 . . . . .		.\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$252	—\$434 . . . . .	.10%	—\$252	\$573	—\$1,021	10%	—\$573
\$434	—\$1,502	\$.18.20 plus 15%	—\$434	\$1,021	—\$3,156	\$.44.80 plus 15%	—\$1,021
\$1,502	—\$2,821	\$.178.40 plus 25%	—\$1,502	\$3,156	—\$3,919	\$.365.05 plus 25%	—\$3,156
\$2,821	—\$3,519	\$.508.15 plus 27%	—\$2,821	\$3,919	—\$5,169	\$.555.80 plus 27%	—\$3,919
\$3,519	—\$3,654	\$.696.61 plus 30%	—\$3,519	\$5,169	—\$6,044	\$.893.30 plus 25%	—\$5,169
\$3,654	—\$7,246	\$.737.11 plus 28%	—\$3,654	\$6,044	—\$9,042	\$.1,112.05 plus 28%	—\$6,044
\$7,246	—\$15,654	\$.1,742.87 plus 33%	—\$7,246	\$9,042	—\$15,892	\$.1,951.49 plus 33%	—\$9,042
\$15,654	—\$4,517.51 plus 35%		—\$15,654	\$15,892	—\$4,211.99 plus 35%		—\$15,892

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$504 . . . . .		.\$0		Not over \$1,146 . . . . .		.\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$504	—\$869 . . . . .	.10%	—\$504	\$1,146	—\$2,042	10%	—\$1,146
\$869	—\$3,004	\$.36.50 plus 15%	—\$869	\$2,042	—\$6,313	\$.89.60 plus 15%	—\$2,042
\$3,004	—\$5,642	\$.356.75 plus 25%	—\$3,004	\$6,313	—\$7,838	\$.730.25 plus 25%	—\$6,313
\$5,642	—\$7,038	\$.1,016.25 plus 27%	—\$5,642	\$7,838	—\$10,338	\$.1,111.50 plus 27%	—\$7,838
\$7,038	—\$7,308	\$.1,393.17 plus 30%	—\$7,038	\$10,338	—\$12,088	\$.1,786.50 plus 25%	—\$10,338
\$7,308	—\$14,492	\$.1,474.17 plus 28%	—\$7,308	\$12,088	—\$18,083	\$.2,224.00 plus 28%	—\$12,088
\$14,492	—\$31,308	\$.3,485.69 plus 33%	—\$14,492	\$18,083	—\$31,783	\$.3,902.60 plus 33%	—\$18,083
\$31,308	—\$9,034.97 plus 35%		—\$31,308	\$31,783	—\$8,423.60 plus 35%		—\$31,783

Tables for Percentage Method of Withholding (continued)
(For Wages Paid in 2010)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,513 . . . . .		.\$0		Not over \$3,438 . . . . .		.\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,513	—\$2,606 . . . 10%	—\$1,513		\$3,438	—\$6,125 . . . 10%	—\$3,438	
\$2,606	—\$9,013 . . . \$109.30 plus 15%	—\$2,606		\$6,125	—\$18,938 . . . \$268.70 plus 15%	—\$6,125	
\$9,013	—\$16,925 . . . \$1,070.35 plus 25%	—\$9,013		\$18,938	—\$23,513 . . . \$2,190.65 plus 25%	—\$18,938	
\$16,925	—\$21,113 . . . \$3,048.35 plus 27%	—\$16,925		\$23,513	—\$31,013 . . . \$3,334.40 plus 27%	—\$23,513	
\$21,113	—\$21,925 . . . \$4,179.11 plus 30%	—\$21,113		\$31,013	—\$36,263 . . . \$5,359.40 plus 25%	—\$31,013	
\$21,925	—\$43,475 . . . \$4,422.71 plus 28%	—\$21,925		\$36,263	—\$54,250 . . . \$6,671.90 plus 28%	—\$36,263	
\$43,475	—\$93,925 . . . \$10,456.71 plus 33%	—\$43,475		\$54,250	—\$95,350 . . . \$11,708.26 plus 33%	—\$54,250	
\$93,925	—\$27,105.21 plus 35%	—\$93,925		\$95,350	—\$25,271.26 plus 35%	—\$95,350	

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,025 . . . . .		.\$0		Not over \$6,875 . . . . .		.\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$3,025	—\$5,213 . . . 10%	—\$3,025		\$6,875	—\$12,250 . . . 10%	—\$6,875	
\$5,213	—\$18,025 . . . \$218.80 plus 15%	—\$5,213		\$12,250	—\$37,875 . . . \$537.50 plus 15%	—\$12,250	
\$18,025	—\$33,850 . . . \$2,140.60 plus 25%	—\$18,025		\$37,875	—\$47,025 . . . \$4,381.25 plus 25%	—\$37,875	
\$33,850	—\$42,225 . . . \$6,096.85 plus 27%	—\$33,850		\$47,025	—\$62,025 . . . \$6,668.75 plus 27%	—\$47,025	
\$42,225	—\$43,850 . . . \$8,358.10 plus 30%	—\$42,225		\$62,025	—\$72,525 . . . \$10,718.75 plus 25%	—\$62,025	
\$43,850	—\$86,950 . . . \$8,845.60 plus 28%	—\$43,850		\$72,525	—\$108,500 . . . \$13,343.75 plus 28%	—\$72,525	
\$86,950	—\$187,850 . . . \$20,913.60 plus 33%	—\$86,950		\$108,500	—\$190,700 . . . \$23,416.75 plus 33%	—\$108,500	
\$187,850	—\$54,210.60 plus 35%	—\$187,850		\$190,700	—\$50,542.75 plus 35%	—\$190,700	

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$6,050 . . . . .		.\$0		Not over \$13,750 . . . . .		.\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$6,050	—\$10,425 . . . 10%	—\$6,050		\$13,750	—\$24,500 . . . 10%	—\$13,750	
\$10,425	—\$36,050 . . . \$437.50 plus 15%	—\$10,425		\$24,500	—\$75,750 . . . \$1,075.00 plus 15%	—\$24,500	
\$36,050	—\$67,700 . . . \$4,281.25 plus 25%	—\$36,050		\$75,750	—\$94,050 . . . \$8,762.50 plus 25%	—\$75,750	
\$67,700	—\$84,450 . . . \$12,193.75 plus 27%	—\$67,700		\$94,050	—\$124,050 . . . \$13,337.50 plus 27%	—\$94,050	
\$84,450	—\$87,700 . . . \$16,716.25 plus 30%	—\$84,450		\$124,050	—\$145,050 . . . \$21,437.50 plus 25%	—\$124,050	
\$87,700	—\$173,900 . . . \$17,691.25 plus 28%	—\$87,700		\$145,050	—\$217,000 . . . \$26,687.50 plus 28%	—\$145,050	
\$173,900	—\$375,700 . . . \$41,827.25 plus 33%	—\$173,900		\$217,000	—\$381,400 . . . \$46,833.50 plus 33%	—\$217,000	
\$375,700	—\$108,421.25 plus 35%	—\$375,700		\$381,400	—\$101,085.50 plus 35%	—\$381,400	

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$23.30 . . . . .		.\$0		Not over \$52.90 . . . . .		.\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$23.30	—\$40.10 . . . 10%	—\$23.30		\$52.90	—\$94.20 . . . 10%	—\$52.90	
\$40.10	—\$138.70 . . . \$1.68 plus 15%	—\$40.10		\$94.20	—\$291.30 . . . \$4.13 plus 15%	—\$94.20	
\$138.70	—\$260.40 . . . \$16.47 plus 25%	—\$138.70		\$291.30	—\$361.70 . . . \$33.70 plus 25%	—\$291.30	
\$260.40	—\$324.80 . . . \$46.90 plus 27%	—\$260.40		\$361.70	—\$477.10 . . . \$51.30 plus 27%	—\$361.70	
\$324.80	—\$337.30 . . . \$64.29 plus 30%	—\$324.80		\$477.10	—\$557.90 . . . \$82.46 plus 25%	—\$477.10	
\$337.30	—\$668.80 . . . \$68.04 plus 28%	—\$337.30		\$557.90	—\$834.60 . . . \$102.66 plus 28%	—\$557.90	
\$668.80	—\$1,445.00 . . . \$160.86 plus 33%	—\$668.80		\$834.60	—\$1,466.90 . . . \$180.14 plus 33%	—\$834.60	
\$1,445.00	—\$417.01 plus 35%	—\$1,445.00		\$1,466.90	—\$388.80 plus 35%	—\$1,466.90	

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 2010)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$172	\$0	\$172	\$0	\$86
\$172	\$316	\$172	\$412	\$86	\$206
\$316	. . . . .	\$412	. . . . .	\$206	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$35		\$35		\$18
	\$35 less 9.588% of wages in excess of \$316		\$35 less 9.588% of wages in excess of \$412		\$18 less 9.588% of wages in excess of \$206

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$345	\$0	\$345	\$0	\$172
\$345	\$632	\$345	\$825	\$172	\$412
\$632	. . . . .	\$825	. . . . .	\$412	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$70		\$70		\$35
	\$70 less 9.588% of wages in excess of \$632		\$70 less 9.588% of wages in excess of \$825		\$35 less 9.588% of wages in excess of \$412

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$373	\$0	\$373	\$0	\$186
\$373	\$685	\$373	\$894	\$186	\$447
\$685	. . . . .	\$894	. . . . .	\$447	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$76		\$76		\$38
	\$76 less 9.588% of wages in excess of \$685		\$76 less 9.588% of wages in excess of \$894		\$38 less 9.588% of wages in excess of \$447

TABLE 4—MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:	The amount of payment to be made is:
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$747	\$0	\$747	\$0	\$373
\$747	\$1,370	\$747	\$1,788	\$373	\$894
\$1,370	. . . . .	\$1,788	. . . . .	\$894	. . . . .
	20.40% of wages		20.40% of wages		20.40% of wages
	\$152		\$152		\$76
	\$152 less 9.588% of wages in excess of \$1,370		\$152 less 9.588% of wages in excess of \$1,788		\$76 less 9.588% of wages in excess of \$894

Tables for Percentage Method of Advance EIC Payments (continued)
(For Wages Paid in 2010)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$2,242	20.40% of wages	\$0	\$2,242	20.40% of wages	\$0	\$1,121	20.40% of wages
\$2,242	\$4,112	\$457	\$2,242	\$5,365	\$457	\$1,121	\$2,682	\$229
\$4,112	. . . . .	\$457 less 9.588% of wages in excess of \$4,112	\$5,365	. . . . .	\$457 less 9.588% of wages in excess of \$5,365	\$2,682	. . . . .	\$229 less 9.588% of wages in excess of \$2,682

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$4,485	20.40% of wages	\$0	\$4,485	20.40% of wages	\$0	\$2,242	20.40% of wages
\$4,485	\$8,225	\$915	\$4,485	\$10,730	\$915	\$2,242	\$5,365	\$457
\$8,225	. . . . .	\$915 less 9.588% of wages in excess of \$8,225	\$10,730	. . . . .	\$915 less 9.588% of wages in excess of \$10,730	\$5,365	. . . . .	\$457 less 9.588% of wages in excess of \$5,365

TABLE 7—ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$8,970	20.40% of wages	\$0	\$8,970	20.40% of wages	\$0	\$4,485	20.40% of wages
\$8,970	\$16,450	\$1,830	\$8,970	\$21,460	\$1,830	\$4,485	\$10,730	\$915
\$16,450	. . . . .	\$1,830 less 9.588% of wages in excess of \$16,450	\$21,460	. . . . .	\$1,830 less 9.588% of wages in excess of \$21,460	\$10,730	. . . . .	\$915 less 9.588% of wages in excess of \$10,730

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$34	20.40% of wages	\$0	\$34	20.40% of wages	\$0	\$17	20.40% of wages
\$34	\$63	\$7	\$34	\$82	\$7	\$17	\$41	\$3
\$63	. . . . .	\$7 less 9.588% of wages in excess of \$63	\$82	. . . . .	\$7 less 9.588% of wages in excess of \$82	\$41	. . . . .	\$3 less 9.588% of wages in excess of \$41

Tables for Withholding Adjustment for Nonresident Aliens for Wages Paid in 2010
 (To Offset Withholding Reductions for the Making Work Pay Credit)

TABLE 1—WEEKLY Payroll Period				TABLE 2—BIWEEKLY Payroll Period			
If the wage after being increased by \$39.42 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:		If the wage after being increased by \$78.85 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$0	\$39 . . .	\$0.00		\$0	\$79 . . .	\$0.00	
\$39	—\$116 . . .	\$0.00 plus 10%	—\$39	\$79	—\$233 . . .	\$0.00 plus 10.0%	—\$79
\$116	—\$1,302 . . .	\$7.70		\$233	—\$2,604 . . .	\$15.40	
\$1,302	—\$1,687 . . .	\$7.70 less 2%	—\$1,302	\$2,604	—\$3,373 . . .	\$15.40 less 2%	—\$2,604
\$1,687 and over	. . . . .	\$0.00		\$3,373 and over	. . . . .	\$0.00	

TABLE 3—SEMIMONTHLY Payroll Period				TABLE 4—MONTHLY Payroll Period			
If the wage after being increased by \$85.42 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:		If the wage after being increased by \$170.83 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$0	\$85 . . .	\$0.00		\$0	\$171 . . .	\$0.00	
\$85	—\$252 . . .	\$0.00 plus 10%	—\$85	\$171	—\$504 . . .	\$0.00 plus 10.0%	—\$171
\$252	—\$2,821 . . .	\$16.70		\$504	—\$5,642 . . .	\$33.30	
\$2,821	—\$3,654 . . .	\$16.70 less 2%	—\$2,821	\$5,642	—\$7,308 . . .	\$33.30 less 2%	—\$5,642
\$3,654 and over	. . . . .	\$0.00		\$7,308 and over	. . . . .	\$0.00	

TABLE 5—QUARTERLY Payroll Period				TABLE 6—SEMIANNUAL Payroll Period			
If the wage after being increased by \$512.50 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:		If the wage after being increased by \$1,025.00 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$0	\$513 . . .	\$0.00		\$0	\$1,025 . . .	\$0.00	
\$513	—\$1,513 . . .	\$0.00 plus 10%	—\$513	\$1,025	—\$3,025 . . .	\$0.00 plus 10.0%	—\$1,025
\$1,513	—\$16,925 . . .	\$100.00		\$3,025	—\$33,850 . . .	\$200.00	
\$16,925	—\$21,925 . . .	\$100.00 less 2%	—\$16,925	\$33,850	—\$43,850 . . .	\$200.00 less 2%	—\$33,850
\$21,925 and over	. . . . .	\$0.00		\$43,850 and over	. . . . .	\$0.00	

TABLE 7—ANNUAL Payroll Period				TABLE 8—DAILY or MISCELLANEOUS Payroll Period			
If the wage after being increased by \$2,050.00 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:		If the wage after being increased by \$7.88 and (after subtracting the value of withholding allowances) is:		The amount of income tax to withhold is:	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$0	\$2,050 . . .	\$0.00		\$0	\$8 . . .	\$0.00	
\$2,050	—\$6,050 . . .	\$0.00 plus 10%	—\$2,050	\$8	—\$23 . . .	\$0.00 plus 10.0%	—\$8
\$6,050	—\$67,700 . . .	\$400.00		\$23	—\$260 . . .	\$1.50	
\$67,700	—\$87,700 . . .	\$400.00 less 2%	—\$67,700	\$260	—\$337 . . .	\$1.50 less 2%	—\$260
\$87,700 and over	. . . . .	\$0.00		\$337 and over	. . . . .	\$0.00	

Additional Withholding for Pensions for 2010
Approximate Offset to Withholding Reductions for the Making Work Pay Credit.
To be used only in conjunction with the withholding tables found in Publication 15.

TABLE 1—MONTHLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$779.00	\$0	
\$779.00 —\$1,113.00	\$0.00 plus 10% of the excess over \$779.00	
\$1,113.00 —\$6,250.00	\$33.40	
\$6,250.00 —\$8,523.00	\$33.40 less 2% of the excess over \$6,250.00	
\$8,523.00	(\$12.06)	

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$1,558.00	\$0	
\$1,558.00 —\$2,058.00	\$0.00 plus 10% of the excess over \$1,558	
\$2,058.00 —\$8,750.00	\$50.00	
\$8,750.00 —\$11,250.00	\$50.00 less 2% of the excess over \$8,750.00	
\$11,250.00	\$0.00	

TABLE 2—SEMIMONTHLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$390.00	\$0	
\$390.00 —\$556.00	\$0.00 plus 10% of the excess over \$390.00	
\$556.00 —\$3,430.00	\$16.60	
\$3,430.00 —\$4,260.00	\$16.60 less 2% of the excess over \$3,430.00	
\$4,260.00	\$0.00	

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$779.00	\$0	
\$779.00 —\$1,029.00	\$0.00 plus 10% of the excess over \$779.00	
\$1,029.00 —\$4,375.00	\$25.00	
\$4,375.00 —\$5,625.00	\$25.00 less 2% of the excess over \$4,375.00	
\$5,625.00	\$0.00	

TABLE 3—BIWEEKLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$360.00	\$0	
\$360.00 —\$513.00	\$0.00 plus 10% of the excess over \$360.00	
\$513.00 —\$2,885.00	\$15.30	
\$2,885.00 —\$3,654.00	\$15.30 less 2% of the excess over \$2,885.00	
\$3,654.00	(\$0.08)	

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$719.00	\$0	
\$719.00 —\$950.00	\$0.00 plus 10% of the excess over \$719.00	
\$950.00 —\$4,038.00	\$23.10	
\$4,038.00 —\$5,615.00	\$23.10 less 2% of the excess over \$4,038.00	
\$5,615.00	(\$8.44)	

TABLE 4—WEEKLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$180.00	\$0	
\$180.00 —\$257.00	\$0.00 plus 10% of the excess over \$180.00	
\$257.00 —\$1,442.00	\$7.70	
\$1,442.00 —\$1,828.00	\$7.70 less 2% of the excess over \$1,442.00	
\$1,828.00	(\$0.02)	

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over— But not over—

Not over \$360.00	\$0	
\$360.00 —\$475.00	\$0.00 plus 10% of the excess over \$360.00	
\$475.00 —\$2,019.00	\$11.50	
\$2,019.00 —\$2,599.00	\$11.50 less 2% of the excess over \$2,019.00	
\$2,599.00	(\$0.10)	