



Alternative Tax Withholding Methods and Tables

This supplement to **Circular E**, Employer's Tax Guide (Publication 15), contains alternative methods for computing income tax withholding, alternative income tax withholding tables, and combined income tax, employee social security tax, and employee Medicare tax withholding tables for wages paid after December 1992.

This supplement also contains general information for payers and plan administrators on the income tax withholding requirements on periodic and nonperiodic payments from pensions, annuities, and certain other deferred income.

Withholding on Pensions and Annuities

New rules apply to an eligible rollover distribution from a qualified plan, including direct rollovers and mandatory 20% withholding. See page 38.

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Alternative Methods for Figuring Income Tax Withholding

The Internal Revenue Code allows employers to use various methods for figuring income tax withholding. This supplement describes some of these methods and provides some alternative formulas and tables. Use the method that best suits your payroll system.

Annualized Wages.—Multiply wages for a payroll period by the number of payroll periods in the calendar year. Figure the amount of withholding required on the total wages for the whole year. Then divide that amount by the number of payroll periods. The result will be the amount of withholding for the payroll period.

Average Estimated Wages.—You may withhold the tax for a payroll period based on estimated average wages, with necessary adjustments, for any quarter. For details, please see Regulations section 31.3402(h)(1)-1.

Cumulative Wages.—An employee may ask you, in writing, to withhold tax on cumulative wages. If so, and you have paid the employee for the same kind of payroll period (weekly, biweekly, etc.) since the beginning of the year, you may figure the tax as follows:

1. Add the wages to be paid the employee for the current payroll period to the total wages you previously paid him or her during the current calendar year.

2. Divide the step 1 amount by the total number of payroll periods used in step 1.

3. Find the tax that would have been withheld on the step 2 amount, and multiply it by the total number of payroll periods used in step 1. Use the percentage method shown in Circular E (Rev. January 1993).

4. Subtract from the step 3 amount the total tax already withheld during the calendar year. Any excess is the amount to withhold for the current payroll period. (See Rev. Proc. 78-8, 1978-1 C.B. 562, for an example of the cumulative method.)

Part-Year Employment.—A part-year employee who figures income tax on a calendar year basis may ask you to withhold tax by the part-year employment method. The request must be in writing and must contain the following information:

- a. The last day of any employment during the calendar year with any prior employer;

- b. A statement that the employee uses the calendar year accounting period; and

- c. A statement that the employee reasonably anticipates that he or she will be employed for an aggregate of no more than 245 days in all *terms of continuous employment* during the current calendar year.

Term of Continuous Employment.—A term of continuous employment may be a single term or two or more following terms of employment with the same employer. A continuous term includes holidays, regular days off, and days off for illness or vacation. A

continuous term begins on the first day an employee works for you and earns pay. It ends on the earlier of: the employee's last day of work for you or, if the employee performs no services for you for more than 30 calendar days, the last workday before the 30-day period. If an employment relationship is ended, the term of continuous employment is ended, even if a new employment relationship is established with the same employer within 30 days.

Take these steps to figure withholding tax by the part-year method:

1. Add the wages to be paid the employee for the current payroll period to any wages you have already paid the employee in the current term of continuous employment.

2. Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.

3. Divide the step 1 amount by the total number of payroll periods from step 2.

4. Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances.

5. Multiply the total number of payroll periods from step 2 by the step 4 amount.

6. Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

(See Regulations section 31.3402(h)(4)-1(c) for examples of the part-year method.)

Other Methods.—You may use other methods and kinds of tables for withholding taxes, as long as the amount of tax withheld is about the same as it would be under the percentage method shown in Circular E (Rev. January 1993). If you develop an alternative method or table, you should test the full range of wage and allowance situations to be sure that they meet the tolerances contained in section 31.3402(h)(4)-1 of the regulations as shown in the chart below.

If the tax required to be withheld under the annual percentage rate is—	The annual tax withheld under your method may not differ by more than—
Less than \$10	\$9.99
\$10 or more but under \$100	\$10 plus 10% of the excess over \$10
\$100 or more but under \$1,000	\$19 plus 3% of the excess over \$100
\$1,000 or more	\$46 plus 1% of the excess over \$1,000

Formula Tables for Percentage Method Withholding

(for automated payroll systems)

Two formula tables for percentage method withholding are on pages 4 and 5. Employers with automated payroll systems will find these tables useful. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON

Weekly Payroll Period

**If the wages exceeding
the allowance amount
are:**

**The amount of
income tax to be
withheld is:**

<i>Over—</i>	<i>But not over—</i>		
\$119	\$784	(Circular E) (Rev. 1-93) . . .	15% of excess over \$119
		(Alternative 1 on page 4) . . .	15% of such wages, minus \$17.85
		(Alternative 2 on page 5) . . .	Such wages minus \$119, 15% of remainder

When employers use the percentage method in Circular E or the formula tables for percentage method withholding in this publication, 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 whole dollar by (1) dropping amounts under 50 cents, and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3. Such rounding will be deemed to meet the tolerances under Internal Revenue Code section 3402(h)(4).

(For Wages Paid in 1993)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$45.19)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$49	0%	\$0	\$0	—\$119	0%	\$0
\$49	—\$451	15% less	\$7.35	\$119	—\$784	15% less	\$17.85
\$451	—\$942	28% less	\$65.98	\$784	—\$1,563	28% less	\$119.77
\$942	—	31% less	\$94.24	\$1,563	—	31% less	\$166.66

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$90.38)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$97	0%	\$0	\$0	—\$238	0%	\$0
\$97	—\$902	15% less	\$14.55	\$238	—\$1,567	15% less	\$35.70
\$902	—\$1,884	28% less	\$131.81	\$1,567	—\$3,125	28% less	\$239.41
\$1,884	—	31% less	\$188.33	\$3,125	—	31% less	\$333.16

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$97.92)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$105	0%	\$0	\$0	—\$258	0%	\$0
\$105	—\$977	15% less	\$15.75	\$258	—\$1,698	15% less	\$38.70
\$977	—\$2,041	28% less	\$142.76	\$1,698	—\$3,385	28% less	\$259.44
\$2,041	—	31% less	\$203.99	\$3,385	—	31% less	\$360.99

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$195.83)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$210	0%	\$0	\$0	—\$517	0%	\$0
\$210	—\$1,954	15% less	\$31.50	\$517	—\$3,396	15% less	\$77.55
\$1,954	—\$4,081	28% less	\$285.52	\$3,396	—\$6,771	28% less	\$519.03
\$4,081	—	31% less	\$407.95	\$6,771	—	31% less	\$722.16

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.04)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$9.70	0%	\$0	\$0	—\$23.80	0%	\$0
\$9.70	—\$90.20	15% less	\$1.45	\$23.80	—\$156.70	15% less	\$3.57
\$90.20	—\$188.40	28% less	\$13.18	\$156.70	—\$312.50	28% less	\$23.94
\$188.40	—	31% less	\$18.83	\$312.50	—	31% less	\$33.32

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.35 to 7.345; 65.98 to 65.975) to eliminate separate half rounding operations.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the

combined bracket rates, e.g., \$0 to \$49 and \$49 to \$451 combined to read, Over \$0, But not over \$451.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

(For Wages Paid in 1993)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$45.19)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$49	0	0	\$0	—\$119	0	0
\$49	—\$451	minus \$49.00	15%	\$119	—\$784	minus \$119.00	15%
\$451	—\$942	minus \$235.64	28%	\$784	—\$1,563	minus \$427.75	28%
\$942	—	minus \$304.00	31%	\$1,563	—	minus \$537.61	31%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$90.38)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$97	0	0	\$0	—\$238	0	0
\$97	—\$902	minus \$97.00	15%	\$238	—\$1,567	minus \$238.00	15%
\$902	—\$1,884	minus \$470.75	28%	\$1,567	—\$3,125	minus \$855.04	28%
\$1,884	—	minus \$607.52	31%	\$3,125	—	minus \$1,074.71	31%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$97.92)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$105	0	0	\$0	—\$258	0	0
\$105	—\$977	minus \$105.00	15%	\$258	—\$1,698	minus \$258.00	15%
\$977	—\$2,041	minus \$509.86	28%	\$1,698	—\$3,385	minus \$926.57	28%
\$2,041	—	minus \$658.03	31%	\$3,385	—	minus \$1,164.48	31%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$195.83)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$210	0	0	\$0	—\$517	0	0
\$210	—\$1,954	minus \$210.00	15%	\$517	—\$3,396	minus \$517.00	15%
\$1,954	—\$4,081	minus \$1,019.71	28%	\$3,396	—\$6,771	minus \$1,853.68	28%
\$4,081	—	minus \$1,315.97	31%	\$6,771	—	minus \$2,329.55	31%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$9.04)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$9.70	0	0	\$0	—\$23.80	0	0
\$9.70	—\$90.20	minus \$9.70	15%	\$23.80	—\$156.70	minus \$23.80	15%
\$90.20	—\$188.40	minus \$47.08	28%	\$156.70	—\$312.50	minus \$85.50	28%
\$188.40	—	minus \$60.75	31%	\$312.50	—	minus \$107.47	31%

Note.—The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the combined bracket rates, e.g., \$0 to \$49 and \$49 to \$451 combined to read, Over \$0, But not over \$451.

The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

Wage Bracket Percentage Method Tables

(for automated payroll systems)

The Wage Bracket Percentage Method Tables show the gross wage brackets that apply to each withholding percentage rate for employees with up to nine withholding allowances. These tables also show the computation factors for each number of withholding allowances and the applicable wage bracket. The computation factors are used to figure the amount of withholding tax by a percentage method.

Two kinds of Wage Bracket Percentage Method Tables are shown. Each kind includes tables for married and single persons for weekly, biweekly, semimonthly, and monthly payroll periods. Employers with automated payroll systems will find these tables useful.

The difference in the two kinds of tables is the computation factor that is subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for Computing Income Tax Withholding From Gross Wages, the computation factor includes both the amount for withholding allowances claimed and a rate adjustment factor as shown in the Alternative 2 Percentage Method Withholding Tables. In the tables for Computing Income Tax Withholding From Wages Exceeding Allowance Amount, the computation factor does not include an amount for the number of allowances claimed.

Use the kind of wage bracket table that best suits your payroll system. For example, some pay systems automatically subtract from wages the number of allowances or the allowance amount for each employee before finding the amount of tax to withhold. The tables for Computing Income Tax Withholding From Wages Exceeding Allowance Amount can be used in these systems. The computation factors shown in these tables do not include the allowance amount that was automatically subtracted before applying the table factors in the calculation. For other systems that do not separately subtract the allowance amount, use the tables for Computing Income Tax Withholding From Gross Wages.

When employers use the Wage Bracket 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 whole dollar by (1) dropping amounts under 50 cents, and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3. Such rounding will be deemed to meet the tolerances under Internal Revenue Code section 3402(h)(4).

(For Wages Paid in 1993)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	451.00	subtract 49.00	15.0%	\$0	784.00	subtract 119.00	15.0%
	451.00	942.00	subtract 235.64	28.0%	784.00	1,563.00	subtract 427.75	28.0%
	942.00	.....	subtract 304.00	31.0%	1,563.00	.....	subtract 537.61	31.0%
1	\$0	496.19	subtract 94.19	15.0%	\$0	829.19	subtract 164.19	15.0%
	496.19	987.19	subtract 280.83	28.0%	829.19	1,608.19	subtract 472.94	28.0%
	987.19	.....	subtract 349.19	31.0%	1,608.19	.....	subtract 582.80	31.0%
2	\$0	541.38	subtract 139.38	15.0%	\$0	874.38	subtract 209.38	15.0%
	541.38	1,032.38	subtract 326.02	28.0%	874.38	1,653.38	subtract 518.13	28.0%
	1,032.38	.....	subtract 394.38	31.0%	1,653.38	.....	subtract 627.99	31.0%
3	\$0	586.57	subtract 184.57	15.0%	\$0	919.57	subtract 254.57	15.0%
	586.57	1,077.57	subtract 371.21	28.0%	919.57	1,698.57	subtract 563.32	28.0%
	1,077.57	.....	subtract 439.57	31.0%	1,698.57	.....	subtract 673.18	31.0%
4	\$0	631.76	subtract 229.76	15.0%	\$0	964.76	subtract 299.76	15.0%
	631.76	1,122.76	subtract 416.40	28.0%	964.76	1,743.76	subtract 608.51	28.0%
	1,122.76	.....	subtract 484.76	31.0%	1,743.76	.....	subtract 718.37	31.0%
5	\$0	676.95	subtract 274.95	15.0%	\$0	1,009.95	subtract 344.95	15.0%
	676.95	1,167.95	subtract 461.59	28.0%	1,009.95	1,788.95	subtract 653.70	28.0%
	1,167.95	.....	subtract 529.95	31.0%	1,788.95	.....	subtract 763.56	31.0%
6	\$0	722.14	subtract 320.14	15.0%	\$0	1,055.14	subtract 390.14	15.0%
	722.14	1,213.14	subtract 506.78	28.0%	1,055.14	1,834.14	subtract 698.89	28.0%
	1,213.14	.....	subtract 575.14	31.0%	1,834.14	.....	subtract 808.75	31.0%
7	\$0	767.33	subtract 365.33	15.0%	\$0	1,100.33	subtract 435.33	15.0%
	767.33	1,258.33	subtract 551.97	28.0%	1,100.33	1,879.33	subtract 744.08	28.0%
	1,258.33	.....	subtract 620.33	31.0%	1,879.33	.....	subtract 853.94	31.0%
8	\$0	812.52	subtract 410.52	15.0%	\$0	1,145.52	subtract 480.52	15.0%
	812.52	1,303.52	subtract 597.16	28.0%	1,145.52	1,924.52	subtract 789.27	28.0%
	1,303.52	.....	subtract 665.52	31.0%	1,924.52	.....	subtract 899.13	31.0%
9²	\$0	857.71	subtract 455.71	15.0%	\$0	1,190.71	subtract 525.71	15.0%
	857.71	1,348.71	subtract 642.35	28.0%	1,190.71	1,969.71	subtract 834.46	28.0%
	1,348.71	.....	subtract 710.71	31.0%	1,969.71	.....	subtract 944.32	31.0%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$45.19 for each additional allowance claimed.

(For Wages Paid in 1993)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0 902.00 1,884.00	902.00 1,884.00	subtract 97.00 subtract 470.75 subtract 607.52	15.0% 28.0% 31.0%	\$0 1,567.00 3,125.00	1,567.00 3,125.00	subtract 238.00 subtract 855.04 subtract 1,074.71	15.0% 28.0% 31.0%
1	\$0 992.38 1,974.38	992.38 1,974.38	subtract 187.38 subtract 561.13 subtract 697.90	15.0% 28.0% 31.0%	\$0 1,657.38 3,215.38	1,657.38 3,215.38	subtract 328.38 subtract 945.42 subtract 1,165.09	15.0% 28.0% 31.0%
2	\$0 1,082.76 2,064.76	1,082.76 2,064.76	subtract 277.76 subtract 651.51 subtract 788.28	15.0% 28.0% 31.0%	\$0 1,747.76 3,305.76	1,747.76 3,305.76	subtract 418.76 subtract 1,035.80 subtract 1,255.47	15.0% 28.0% 31.0%
3	\$0 1,173.14 2,155.14	1,173.14 2,155.14	subtract 368.14 subtract 741.89 subtract 878.66	15.0% 28.0% 31.0%	\$0 1,838.14 3,396.14	1,838.14 3,396.14	subtract 509.14 subtract 1,126.18 subtract 1,345.85	15.0% 28.0% 31.0%
4	\$0 1,263.52 2,245.52	1,263.52 2,245.52	subtract 458.52 subtract 832.27 subtract 969.04	15.0% 28.0% 31.0%	\$0 1,928.52 3,486.52	1,928.52 3,486.52	subtract 599.52 subtract 1,216.56 subtract 1,436.23	15.0% 28.0% 31.0%
5	\$0 1,353.90 2,335.90	1,353.90 2,335.90	subtract 548.90 subtract 922.65 subtract 1,059.42	15.0% 28.0% 31.0%	\$0 2,018.90 3,576.90	2,018.90 3,576.90	subtract 689.90 subtract 1,306.94 subtract 1,526.61	15.0% 28.0% 31.0%
6	\$0 1,444.28 2,426.28	1,444.28 2,426.28	subtract 639.28 subtract 1,013.03 subtract 1,149.80	15.0% 28.0% 31.0%	\$0 2,109.28 3,667.28	2,109.28 3,667.28	subtract 780.28 subtract 1,397.32 subtract 1,616.99	15.0% 28.0% 31.0%
7	\$0 1,534.66 2,516.66	1,534.66 2,516.66	subtract 729.66 subtract 1,103.41 subtract 1,240.18	15.0% 28.0% 31.0%	\$0 2,199.66 3,757.66	2,199.66 3,757.66	subtract 870.66 subtract 1,487.70 subtract 1,707.37	15.0% 28.0% 31.0%
8	\$0 1,625.04 2,607.04	1,625.04 2,607.04	subtract 820.04 subtract 1,193.79 subtract 1,330.56	15.0% 28.0% 31.0%	\$0 2,290.04 3,848.04	2,290.04 3,848.04	subtract 961.04 subtract 1,578.08 subtract 1,797.75	15.0% 28.0% 31.0%
9²	\$0 1,715.42 2,697.42	1,715.42 2,697.42	subtract 910.42 subtract 1,284.17 subtract 1,420.94	15.0% 28.0% 31.0%	\$0 2,380.42 3,938.42	2,380.42 3,938.42	subtract 1,051.42 subtract 1,668.46 subtract 1,888.13	15.0% 28.0% 31.0%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C.** Subtract the amount shown in column C from the employee's gross wages.
- D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$90.38 for each additional allowance claimed.

(For Wages Paid in 1993)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	977.00	subtract 105.00	15.0%	\$0	1,698.00	subtract 258.00	15.0%
	977.00	2,041.00	subtract 509.86	28.0%	1,698.00	3,385.00	subtract 926.57	28.0%
	2,041.00	.....	subtract 658.03	31.0%	3,385.00	.....	subtract 1,164.48	31.0%
1	\$0	1,074.92	subtract 202.92	15.0%	\$0	1,795.92	subtract 355.92	15.0%
	1,074.92	2,138.92	subtract 607.78	28.0%	1,795.92	3,482.92	subtract 1,024.49	28.0%
	2,138.92	.....	subtract 755.95	31.0%	3,482.92	.....	subtract 1,262.40	31.0%
2	\$0	1,172.84	subtract 300.84	15.0%	\$0	1,893.84	subtract 453.84	15.0%
	1,172.84	2,236.84	subtract 705.70	28.0%	1,893.84	3,580.84	subtract 1,122.41	28.0%
	2,236.84	.....	subtract 853.87	31.0%	3,580.84	.....	subtract 1,360.32	31.0%
3	\$0	1,270.76	subtract 398.76	15.0%	\$0	1,991.76	subtract 551.76	15.0%
	1,270.76	2,334.76	subtract 803.62	28.0%	1,991.76	3,678.76	subtract 1,220.33	28.0%
	2,334.76	.....	subtract 951.79	31.0%	3,678.76	.....	subtract 1,458.24	31.0%
4	\$0	1,368.68	subtract 496.68	15.0%	\$0	2,089.68	subtract 649.68	15.0%
	1,368.68	2,432.68	subtract 901.54	28.0%	2,089.68	3,776.68	subtract 1,318.25	28.0%
	2,432.68	.....	subtract 1,049.71	31.0%	3,776.68	.....	subtract 1,556.16	31.0%
5	\$0	1,466.60	subtract 594.60	15.0%	\$0	2,187.60	subtract 747.60	15.0%
	1,466.60	2,530.60	subtract 999.46	28.0%	2,187.60	3,874.60	subtract 1,416.17	28.0%
	2,530.60	.....	subtract 1,147.63	31.0%	3,874.60	.....	subtract 1,654.08	31.0%
6	\$0	1,564.52	subtract 692.52	15.0%	\$0	2,285.52	subtract 845.52	15.0%
	1,564.52	2,628.52	subtract 1,097.38	28.0%	2,285.52	3,972.52	subtract 1,514.09	28.0%
	2,628.52	.....	subtract 1,245.55	31.0%	3,972.52	.....	subtract 1,752.00	31.0%
7	\$0	1,662.44	subtract 790.44	15.0%	\$0	2,383.44	subtract 943.44	15.0%
	1,662.44	2,726.44	subtract 1,195.30	28.0%	2,383.44	4,070.44	subtract 1,612.01	28.0%
	2,726.44	.....	subtract 1,343.47	31.0%	4,070.44	.....	subtract 1,849.92	31.0%
8	\$0	1,760.36	subtract 888.36	15.0%	\$0	2,481.36	subtract 1,041.36	15.0%
	1,760.36	2,824.36	subtract 1,293.22	28.0%	2,481.36	4,168.36	subtract 1,709.93	28.0%
	2,824.36	.....	subtract 1,441.39	31.0%	4,168.36	.....	subtract 1,947.84	31.0%
9²	\$0	1,858.28	subtract 986.28	15.0%	\$0	2,579.28	subtract 1,139.28	15.0%
	1,858.28	2,922.28	subtract 1,391.14	28.0%	2,579.28	4,266.28	subtract 1,807.85	28.0%
	2,922.28	.....	subtract 1,539.31	31.0%	4,266.28	.....	subtract 2,045.76	31.0%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$97.92 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Gross Wages

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	1,954.00	subtract 210.00	15.0%	\$0	3,396.00	subtract 517.00	15.0%
	1,954.00	4,081.00	subtract 1,019.71	28.0%	3,396.00	6,771.00	subtract 1,853.68	28.0%
	4,081.00	.....	subtract 1,315.97	31.0%	6,771.00	.....	subtract 2,329.55	31.0%
1	\$0	2,149.83	subtract 405.83	15.0%	\$0	3,591.83	subtract 712.83	15.0%
	2,149.83	4,276.83	subtract 1,215.54	28.0%	3,591.83	6,966.83	subtract 2,049.51	28.0%
	4,276.83	.....	subtract 1,511.80	31.0%	6,966.83	.....	subtract 2,525.38	31.0%
2	\$0	2,345.66	subtract 601.66	15.0%	\$0	3,787.66	subtract 908.66	15.0%
	2,345.66	4,472.66	subtract 1,411.37	28.0%	3,787.66	7,162.66	subtract 2,245.34	28.0%
	4,472.66	.....	subtract 1,707.63	31.0%	7,162.66	.....	subtract 2,721.21	31.0%
3	\$0	2,541.49	subtract 797.49	15.0%	\$0	3,983.49	subtract 1,104.49	15.0%
	2,541.49	4,668.49	subtract 1,607.20	28.0%	3,983.49	7,358.49	subtract 2,441.17	28.0%
	4,668.49	.....	subtract 1,903.46	31.0%	7,358.49	.....	subtract 2,917.04	31.0%
4	\$0	2,737.32	subtract 993.32	15.0%	\$0	4,179.32	subtract 1,300.32	15.0%
	2,737.32	4,864.32	subtract 1,803.03	28.0%	4,179.32	7,554.32	subtract 2,637.00	28.0%
	4,864.32	.....	subtract 2,099.29	31.0%	7,554.32	.....	subtract 3,112.87	31.0%
5	\$0	2,933.15	subtract 1,189.15	15.0%	\$0	4,375.15	subtract 1,496.15	15.0%
	2,933.15	5,060.15	subtract 1,998.86	28.0%	4,375.15	7,750.15	subtract 2,832.83	28.0%
	5,060.15	.....	subtract 2,295.12	31.0%	7,750.15	.....	subtract 3,308.70	31.0%
6	\$0	3,128.98	subtract 1,384.98	15.0%	\$0	4,570.98	subtract 1,691.98	15.0%
	3,128.98	5,255.98	subtract 2,194.69	28.0%	4,570.98	7,945.98	subtract 3,028.66	28.0%
	5,255.98	.....	subtract 2,490.95	31.0%	7,945.98	.....	subtract 3,504.53	31.0%
7	\$0	3,324.81	subtract 1,580.81	15.0%	\$0	4,766.81	subtract 1,887.81	15.0%
	3,324.81	5,451.81	subtract 2,390.52	28.0%	4,766.81	8,141.81	subtract 3,224.49	28.0%
	5,451.81	.....	subtract 2,686.78	31.0%	8,141.81	.....	subtract 3,700.36	31.0%
8	\$0	3,520.64	subtract 1,776.64	15.0%	\$0	4,962.64	subtract 2,083.64	15.0%
	3,520.64	5,647.64	subtract 2,586.35	28.0%	4,962.64	8,337.64	subtract 3,420.32	28.0%
	5,647.64	.....	subtract 2,882.61	31.0%	8,337.64	.....	subtract 3,896.19	31.0%
9²	\$0	3,716.47	subtract 1,972.47	15.0%	\$0	5,158.47	subtract 2,279.47	15.0%
	3,716.47	5,843.47	subtract 2,782.18	28.0%	5,158.47	8,533.47	subtract 3,616.15	28.0%
	5,843.47	.....	subtract 3,078.44	31.0%	8,533.47	.....	subtract 4,092.02	31.0%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's gross wages.

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$195.83 for each additional allowance claimed.

(For Wages Paid in 1993)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0 451.00 942.00	451.00 942.00	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 784.00 1,563.00	784.00 1,563.00	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
1	\$0 496.19 987.19	496.19 987.19	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 829.19 1,608.19	829.19 1,608.19	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
2	\$0 541.38 1,032.38	541.38 1,032.38	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 874.38 1,653.38	874.38 1,653.38	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
3	\$0 586.57 1,077.57	586.57 1,077.57	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 919.57 1,698.57	919.57 1,698.57	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
4	\$0 631.76 1,122.76	631.76 1,122.76	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 964.76 1,743.76	964.76 1,743.76	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
5	\$0 676.95 1,167.95	676.95 1,167.95	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 1,009.95 1,788.95	1,009.95 1,788.95	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
6	\$0 722.14 1,213.14	722.14 1,213.14	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 1,055.14 1,834.14	1,055.14 1,834.14	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
7	\$0 767.33 1,258.33	767.33 1,258.33	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 1,100.33 1,879.33	1,100.33 1,879.33	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
8	\$0 812.52 1,303.52	812.52 1,303.52	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 1,145.52 1,924.52	1,145.52 1,924.52	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%
9²	\$0 857.71 1,348.71	857.71 1,348.71	subtract 49.00 subtract 235.64 subtract 304.00	15.0% 28.0% 31.0%	\$0 1,190.71 1,969.71	1,190.71 1,969.71	subtract 119.00 subtract 427.75 subtract 537.61	15.0% 28.0% 31.0%

Instructions

- A.** For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
 - B.** Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
 - C.** Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
 - D.** Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.
- Caution.**—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$45.19 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	902.00	subtract 97.00	15.0%	\$0	1,567.00	subtract 238.00	15.0%
	902.00	1,884.00	subtract 470.75	28.0%	1,567.00	3,125.00	subtract 855.04	28.0%
	1,884.00	.....	subtract 607.52	31.0%	3,125.00	.....	subtract 1,074.71	31.0%
1	\$0	992.38	subtract 97.00	15.0%	\$0	1,657.38	subtract 238.00	15.0%
	992.38	1,974.38	subtract 470.75	28.0%	1,657.38	3,215.38	subtract 855.04	28.0%
	1,974.38	.....	subtract 607.52	31.0%	3,215.38	.....	subtract 1,074.71	31.0%
2	\$0	1,082.76	subtract 97.00	15.0%	\$0	1,747.76	subtract 238.00	15.0%
	1,082.76	2,064.76	subtract 470.75	28.0%	1,747.76	3,305.76	subtract 855.04	28.0%
	2,064.76	.....	subtract 607.52	31.0%	3,305.76	.....	subtract 1,074.71	31.0%
3	\$0	1,173.14	subtract 97.00	15.0%	\$0	1,838.14	subtract 238.00	15.0%
	1,173.14	2,155.14	subtract 470.75	28.0%	1,838.14	3,396.14	subtract 855.04	28.0%
	2,155.14	.....	subtract 607.52	31.0%	3,396.14	.....	subtract 1,074.71	31.0%
4	\$0	1,263.52	subtract 97.00	15.0%	\$0	1,928.52	subtract 238.00	15.0%
	1,263.52	2,245.52	subtract 470.75	28.0%	1,928.52	3,486.52	subtract 855.04	28.0%
	2,245.52	.....	subtract 607.52	31.0%	3,486.52	.....	subtract 1,074.71	31.0%
5	\$0	1,353.90	subtract 97.00	15.0%	\$0	2,018.90	subtract 238.00	15.0%
	1,353.90	2,335.90	subtract 470.75	28.0%	2,018.90	3,576.90	subtract 855.04	28.0%
	2,335.90	.....	subtract 607.52	31.0%	3,576.90	.....	subtract 1,074.71	31.0%
6	\$0	1,444.28	subtract 97.00	15.0%	\$0	2,109.28	subtract 238.00	15.0%
	1,444.28	2,426.28	subtract 470.75	28.0%	2,109.28	3,667.28	subtract 855.04	28.0%
	2,426.28	.....	subtract 607.52	31.0%	3,667.28	.....	subtract 1,074.71	31.0%
7	\$0	1,534.66	subtract 97.00	15.0%	\$0	2,199.66	subtract 238.00	15.0%
	1,534.66	2,516.66	subtract 470.75	28.0%	2,199.66	3,757.66	subtract 855.04	28.0%
	2,516.66	.....	subtract 607.52	31.0%	3,757.66	.....	subtract 1,074.71	31.0%
8	\$0	1,625.04	subtract 97.00	15.0%	\$0	2,290.04	subtract 238.00	15.0%
	1,625.04	2,607.04	subtract 470.75	28.0%	2,290.04	3,848.04	subtract 855.04	28.0%
	2,607.04	.....	subtract 607.52	31.0%	3,848.04	.....	subtract 1,074.71	31.0%
9²	\$0	1,715.42	subtract 97.00	15.0%	\$0	2,380.42	subtract 238.00	15.0%
	1,715.42	2,697.42	subtract 470.75	28.0%	2,380.42	3,938.42	subtract 855.04	28.0%
	2,697.42	.....	subtract 607.52	31.0%	3,938.42	.....	subtract 1,074.71	31.0%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$90.38 for each additional allowance claimed.

(For Wages Paid in 1993)

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Semimonthly Payroll Period

If the number of allowances is—	Single Persons					Married Persons				
	And gross wages are—		from excess wages ¹	Multiply result by—		And gross wages are—		from excess wages ¹	Multiply result by—	
	Over	But not over				Over	But not over			
	A	B	C	D	A	B	C	D		
0	\$0	977.00	subtract	105.00	15.0%	\$0	1,698.00	subtract	258.00	15.0%
	977.00	2,041.00	subtract	509.86	28.0%	1,698.00	3,385.00	subtract	926.57	28.0%
	2,041.00	.....	subtract	658.03	31.0%	3,385.00	.....	subtract	1,164.48	31.0%
1	\$0	1,074.92	subtract	105.00	15.0%	\$0	1,795.92	subtract	258.00	15.0%
	1,074.92	2,138.92	subtract	509.86	28.0%	1,795.92	3,482.92	subtract	926.57	28.0%
	2,138.92	.....	subtract	658.03	31.0%	3,482.92	.....	subtract	1,164.48	31.0%
2	\$0	1,172.84	subtract	105.00	15.0%	\$0	1,893.84	subtract	258.00	15.0%
	1,172.84	2,236.84	subtract	509.86	28.0%	1,893.84	3,580.84	subtract	926.57	28.0%
	2,236.84	.....	subtract	658.03	31.0%	3,580.84	.....	subtract	1,164.48	31.0%
3	\$0	1,270.76	subtract	105.00	15.0%	\$0	1,991.76	subtract	258.00	15.0%
	1,270.76	2,334.76	subtract	509.86	28.0%	1,991.76	3,678.76	subtract	926.57	28.0%
	2,334.76	.....	subtract	658.03	31.0%	3,678.76	.....	subtract	1,164.48	31.0%
4	\$0	1,368.68	subtract	105.00	15.0%	\$0	2,089.68	subtract	258.00	15.0%
	1,368.68	2,432.68	subtract	509.86	28.0%	2,089.68	3,776.68	subtract	926.57	28.0%
	2,432.68	.....	subtract	658.03	31.0%	3,776.68	.....	subtract	1,164.48	31.0%
5	\$0	1,466.60	subtract	105.00	15.0%	\$0	2,187.60	subtract	258.00	15.0%
	1,466.60	2,530.60	subtract	509.86	28.0%	2,187.60	3,874.60	subtract	926.57	28.0%
	2,530.60	.....	subtract	658.03	31.0%	3,874.60	.....	subtract	1,164.48	31.0%
6	\$0	1,564.52	subtract	105.00	15.0%	\$0	2,285.52	subtract	258.00	15.0%
	1,564.52	2,628.52	subtract	509.86	28.0%	2,285.52	3,972.52	subtract	926.57	28.0%
	2,628.52	.....	subtract	658.03	31.0%	3,972.52	.....	subtract	1,164.48	31.0%
7	\$0	1,662.44	subtract	105.00	15.0%	\$0	2,383.44	subtract	258.00	15.0%
	1,662.44	2,726.44	subtract	509.86	28.0%	2,383.44	4,070.44	subtract	926.57	28.0%
	2,726.44	.....	subtract	658.03	31.0%	4,070.44	.....	subtract	1,164.48	31.0%
8	\$0	1,760.36	subtract	105.00	15.0%	\$0	2,481.36	subtract	258.00	15.0%
	1,760.36	2,824.36	subtract	509.86	28.0%	2,481.36	4,168.36	subtract	926.57	28.0%
	2,824.36	.....	subtract	658.03	31.0%	4,168.36	.....	subtract	1,164.48	31.0%
9²	\$0	1,858.28	subtract	105.00	15.0%	\$0	2,579.28	subtract	258.00	15.0%
	1,858.28	2,922.28	subtract	509.86	28.0%	2,579.28	4,266.28	subtract	926.57	28.0%
	2,922.28	.....	subtract	658.03	31.0%	4,266.28	.....	subtract	1,164.48	31.0%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.— The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$97.92 for each additional allowance claimed.

Wage Bracket Percentage Method Table for Computing Income Tax Withholding From Wages Exceeding Allowance Amount

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0 1,954.00 4,081.00	1,954.00 4,081.00	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 3,396.00 6,771.00	3,396.00 6,771.00	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
1	\$0 2,149.83 4,276.83	2,149.83 4,276.83	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 3,591.83 6,966.83	3,591.83 6,966.83	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
2	\$0 2,345.66 4,472.66	2,345.66 4,472.66	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 3,787.66 7,162.66	3,787.66 7,162.66	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
3	\$0 2,541.49 4,668.49	2,541.49 4,668.49	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 3,983.49 7,358.49	3,983.49 7,358.49	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
4	\$0 2,737.32 4,864.32	2,737.32 4,864.32	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 4,179.32 7,554.32	4,179.32 7,554.32	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
5	\$0 2,933.15 5,060.15	2,933.15 5,060.15	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 4,375.15 7,750.15	4,375.15 7,750.15	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
6	\$0 3,128.98 5,255.98	3,128.98 5,255.98	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 4,570.98 7,945.98	4,570.98 7,945.98	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
7	\$0 3,324.81 5,451.81	3,324.81 5,451.81	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 4,766.81 8,141.81	4,766.81 8,141.81	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
8	\$0 3,520.64 5,647.64	3,520.64 5,647.64	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 4,962.64 8,337.64	4,962.64 8,337.64	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%
9²	\$0 3,716.47 5,843.47	3,716.47 5,843.47	subtract 210.00 subtract 1,019.71 subtract 1,315.97	15.0% 28.0% 31.0%	\$0 5,158.47 8,533.47	5,158.47 8,533.47	subtract 517.00 subtract 1,853.68 subtract 2,329.55	15.0% 28.0% 31.0%

Instructions

A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.

C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).

D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

Caution.—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

¹ If the excess wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$195.83 for each additional allowance claimed.

Combined Income Tax, Employee Social Security Tax, and Employee Medicare Tax Withholding Tables for Wages Paid After 1992

Note: *The wage bases for the two parts of the social security tax (social security and Medicare) are different. The Combined Income Tax, Employee Social Security Tax, and Medicare Tax Withholding Tables for Wages Paid After 1992 can only be used if the employee's annual wages are \$57,600 or less.*

If you want to combine amounts to be withheld as income tax, employee social security tax, and employee Medicare tax, the combined tables may be convenient.

Combined withholding tables for single and married taxpayers are shown for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods. The payroll period and marital status of the employee determine the table to be used.

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication or in Circular E. For wages that do not exceed \$57,600, the combined social security tax rate and Medicare tax rate is 7.65% for both the employer and the employee for wages paid in 1993. You can figure the employee social security tax by multiplying the wages by 6.2% and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for income tax withholding, social security, and Medicare are the same. When you have paid more than the maximum amount of wages subject to social security taxes (\$57,600 for 1993) in a calendar year, you may no longer use the combined tables. Also, do not use the combined tables in other cases when the wages are not the same.

If you use the combined withholding tables, then on your **Form 941**, Employer's Quarterly Federal Tax Return, you may: (1) find the amount of social security employee tax withheld by multiplying the wages by 6.2% (employee social security tax rate), (2) find the amount of employee Medicare tax withheld by multiplying the wages by 1.45% (employee Medicare tax rate), and (3) find the amount of income tax withheld by subtracting the amount of employee social security tax and the amount of employee Medicare tax from the total tax withheld.

You can figure the amounts to be shown on **Form W-2**, Wage and Tax Statement, in the same way.

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$50	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
50	55	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
55	60	5.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
60	65	6.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	8.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	9.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	9.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	11.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	12.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	14.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	14.46	8.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	15.84	8.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	17.22	10.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	18.61	11.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	18.99	12.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	20.37	13.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	21.75	14.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	23.14	16.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	23.52	17.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	24.90	17.90	11.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	26.28	19.28	12.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	27.67	20.67	13.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	28.05	22.05	15.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	29.43	22.43	16.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	30.81	23.81	16.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	32.20	25.20	18.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	32.58	26.58	19.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	33.96	26.96	20.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	35.34	28.34	21.34	15.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	36.73	29.73	22.73	15.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	37.11	31.11	24.11	17.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	38.68	32.68	25.68	18.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	41.45	34.45	27.45	21.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	43.21	37.21	30.21	23.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	45.98	38.98	31.98	25.98	18.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	47.74	41.74	34.74	27.74	20.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	50.51	43.51	36.51	30.51	23.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	52.27	46.27	39.27	32.27	25.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	55.04	48.04	41.04	35.04	28.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	56.80	50.80	43.80	36.80	29.80	23.80	21.80	21.80	21.80	21.80	21.80
290	300	59.57	52.57	45.57	39.57	32.57	25.57	22.57	22.57	22.57	22.57	22.57
300	310	61.33	55.33	48.33	41.33	34.33	28.33	23.33	23.33	23.33	23.33	23.33
310	320	64.10	57.10	50.10	44.10	37.10	30.10	24.10	24.10	24.10	24.10	24.10
320	330	65.86	59.86	52.86	45.86	38.86	32.86	25.86	24.86	24.86	24.86	24.86
330	340	68.63	61.63	54.63	48.63	41.63	34.63	27.63	25.63	25.63	25.63	25.63
340	350	70.39	64.39	57.39	50.39	43.39	37.39	30.39	26.39	26.39	26.39	26.39
350	360	73.16	66.16	59.16	53.16	46.16	39.16	32.16	27.16	27.16	27.16	27.16
360	370	74.92	68.92	61.92	54.92	47.92	41.92	34.92	27.92	27.92	27.92	27.92
370	380	77.69	70.69	63.69	57.69	50.69	43.69	36.69	30.69	28.69	28.69	28.69
380	390	79.45	73.45	66.45	59.45	52.45	46.45	39.45	32.45	29.45	29.45	29.45
390	400	82.22	75.22	68.22	62.22	55.22	48.22	41.22	35.22	30.22	30.22	30.22
400	410	83.98	77.98	70.98	63.98	56.98	50.98	43.98	36.98	30.98	30.98	30.98
410	420	86.75	79.75	72.75	66.75	59.75	52.75	45.75	39.75	32.75	31.75	31.75
420	430	88.51	82.51	75.51	68.51	61.51	55.51	48.51	41.51	34.51	32.51	32.51
430	440	91.28	84.28	77.28	71.28	64.28	57.28	50.28	44.28	37.28	33.28	33.28
440	450	93.04	87.04	80.04	73.04	66.04	60.04	53.04	46.04	39.04	34.04	34.04
450	460	95.81	88.81	81.81	75.81	68.81	61.81	54.81	48.81	41.81	34.81	34.81
460	470	99.57	91.57	84.57	77.57	70.57	64.57	57.57	50.57	43.57	36.57	35.57
470	480	103.34	93.34	86.34	80.34	73.34	66.34	59.34	53.34	46.34	39.34	36.34
480	490	107.10	96.10	89.10	82.10	75.10	69.10	62.10	55.10	48.10	41.10	37.10
490	500	110.87	97.87	90.87	84.87	77.87	70.87	63.87	57.87	50.87	43.87	37.87
500	510	113.63	101.63	93.63	86.63	79.63	73.63	66.63	59.63	52.63	45.63	39.63
510	520	117.40	105.40	95.40	89.40	82.40	75.40	68.40	62.40	55.40	48.40	41.40
520	530	121.16	108.16	98.16	91.16	84.16	78.16	71.16	64.16	57.16	50.16	44.16
530	540	124.93	111.93	99.93	93.93	86.93	79.93	72.93	66.93	59.93	52.93	45.93
540	550	128.69	115.69	102.69	95.69	88.69	82.69	75.69	68.69	61.69	54.69	48.69
550	560	131.46	119.46	106.46	98.46	91.46	84.46	77.46	71.46	64.46	57.46	50.46
560	570	135.22	123.22	110.22	100.22	93.22	87.22	80.22	73.22	66.22	59.22	53.22
570	580	138.99	125.99	113.99	102.99	95.99	88.99	81.99	75.99	68.99	61.99	54.99
580	590	142.75	129.75	117.75	104.75	97.75	91.75	84.75	77.75	70.75	63.75	57.75

(Continued on next page)

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$590	\$600	\$146.52	\$133.52	\$120.52	\$108.52	\$100.52	\$93.52	\$86.52	\$80.52	\$73.52	\$66.52	\$59.52
600	610	149.28	137.28	124.28	112.28	102.28	96.28	89.28	82.28	75.28	68.28	62.28
610	620	153.05	141.05	128.05	115.05	105.05	98.05	91.05	85.05	78.05	71.05	64.05
620	630	156.81	143.81	131.81	118.81	106.81	100.81	93.81	86.81	79.81	72.81	66.81
630	640	160.58	147.58	135.58	122.58	109.58	102.58	95.58	89.58	82.58	75.58	68.58
640	650	164.34	151.34	138.34	126.34	113.34	105.34	98.34	91.34	84.34	77.34	71.34
650	660	167.11	155.11	142.11	130.11	117.11	107.11	100.11	94.11	87.11	80.11	73.11
660	670	170.87	158.87	145.87	132.87	120.87	109.87	102.87	95.87	88.87	81.87	75.87
670	680	174.64	161.64	149.64	136.64	123.64	111.64	104.64	98.64	91.64	84.64	77.64
680	690	178.40	165.40	153.40	140.40	127.40	115.40	107.40	100.40	93.40	86.40	80.40
690	700	182.17	169.17	156.17	144.17	131.17	118.17	109.17	103.17	96.17	89.17	82.17
700	710	184.93	172.93	159.93	147.93	134.93	121.93	111.93	104.93	97.93	90.93	84.93
710	720	188.70	176.70	163.70	150.70	137.70	125.70	113.70	107.70	100.70	93.70	86.70
720	730	192.46	179.46	167.46	154.46	141.46	129.46	116.46	109.46	102.46	95.46	89.46
730	740	196.23	183.23	171.23	158.23	145.23	133.23	120.23	112.23	105.23	98.23	91.23
740	750	199.99	186.99	173.99	161.99	148.99	135.99	123.99	113.99	106.99	99.99	93.99
750	760	202.76	190.76	177.76	165.76	152.76	139.76	127.76	116.76	109.76	102.76	95.76
760	770	206.52	194.52	181.52	168.52	156.52	143.52	130.52	118.52	111.52	104.52	98.52
770	780	210.29	197.29	185.29	172.29	159.29	147.29	134.29	122.29	114.29	107.29	100.29
780	790	214.05	201.05	189.05	176.05	163.05	151.05	138.05	125.05	116.05	109.05	103.05
790	800	217.82	204.82	191.82	179.82	166.82	153.82	141.82	128.82	118.82	111.82	104.82
800	810	220.58	208.58	195.58	183.58	170.58	157.58	145.58	132.58	120.58	113.58	107.58
810	820	224.35	212.35	199.35	186.35	174.35	161.35	148.35	136.35	123.35	116.35	109.35
820	830	228.11	215.11	203.11	190.11	177.11	165.11	152.11	140.11	127.11	118.11	112.11
830	840	231.88	218.88	206.88	193.88	180.88	168.88	155.88	142.88	130.88	120.88	113.88
840	850	235.64	222.64	209.64	197.64	184.64	171.64	159.64	146.64	133.64	122.64	116.64
850	860	238.41	226.41	213.41	201.41	188.41	175.41	163.41	150.41	137.41	125.41	118.41
860	870	242.17	230.17	217.17	204.17	192.17	179.17	166.17	154.17	141.17	128.17	121.17
870	880	245.94	232.94	220.94	207.94	194.94	182.94	169.94	157.94	144.94	131.94	122.94
880	890	249.70	236.70	224.70	211.70	198.70	186.70	173.70	160.70	148.70	135.70	125.70
890	900	253.47	240.47	227.47	215.47	202.47	189.47	177.47	164.47	151.47	139.47	127.47
900	910	256.23	244.23	231.23	219.23	206.23	193.23	181.23	168.23	155.23	143.23	130.23
910	920	260.00	248.00	235.00	222.00	210.00	197.00	184.00	172.00	159.00	146.00	134.00
920	930	263.76	250.76	238.76	225.76	212.76	200.76	187.76	175.76	162.76	149.76	137.76
930	940	267.53	254.53	242.53	229.53	216.53	204.53	191.53	178.53	166.53	153.53	140.53
940	950	271.29	258.29	245.29	233.29	220.29	207.29	195.29	182.29	169.29	157.29	144.29
950	960	275.06	262.06	249.06	237.06	224.06	211.06	199.06	186.06	173.06	161.06	148.06
960	970	278.82	265.82	252.82	239.82	227.82	214.82	201.82	189.82	176.82	163.82	151.82
970	980	282.59	268.59	256.59	243.59	230.59	218.59	205.59	193.59	180.59	167.59	155.59
980	990	286.35	272.35	260.35	247.35	234.35	222.35	209.35	196.35	184.35	171.35	158.35
990	1,000	290.12	276.12	263.12	251.12	238.12	225.12	213.12	200.12	187.12	175.12	162.12
1,000	1,010	293.88	279.88	266.88	254.88	241.88	228.88	216.88	203.88	190.88	178.88	165.88
1,010	1,020	297.65	283.65	270.65	257.65	245.65	232.65	219.65	207.65	194.65	181.65	169.65
1,020	1,030	302.41	288.41	274.41	261.41	248.41	236.41	223.41	211.41	198.41	185.41	173.41
1,030	1,040	306.18	292.18	278.18	265.18	252.18	240.18	227.18	214.18	202.18	189.18	176.18
1,040	1,050	309.94	295.94	281.94	268.94	255.94	242.94	230.94	217.94	204.94	192.94	179.94
1,050	1,060	313.71	299.71	285.71	272.71	259.71	246.71	234.71	221.71	208.71	196.71	183.71
1,060	1,070	317.47	303.47	289.47	275.47	263.47	250.47	237.47	225.47	212.47	199.47	187.47
1,070	1,080	321.24	307.24	293.24	279.24	266.24	254.24	241.24	229.24	216.24	203.24	191.24
1,080	1,090	325.00	311.00	297.00	283.00	270.00	258.00	245.00	232.00	220.00	207.00	194.00
1,090	1,100	328.77	314.77	300.77	286.77	273.77	260.77	248.77	235.77	222.77	210.77	197.77
1,100	1,110	332.53	318.53	304.53	290.53	277.53	264.53	252.53	239.53	226.53	214.53	201.53
1,110	1,120	336.30	322.30	308.30	294.30	281.30	268.30	255.30	243.30	230.30	217.30	205.30
1,120	1,130	341.06	327.06	313.06	299.06	285.06	272.06	259.06	247.06	234.06	221.06	209.06
1,130	1,140	344.83	330.83	316.83	302.83	288.83	275.83	262.83	249.83	237.83	224.83	211.83
1,140	1,150	348.59	334.59	320.59	306.59	292.59	278.59	266.59	253.59	240.59	228.59	215.59
1,150	1,160	352.36	338.36	324.36	310.36	296.36	282.36	270.36	257.36	244.36	232.36	219.36
1,160	1,170	356.12	342.12	328.12	314.12	300.12	286.12	273.12	261.12	248.12	235.12	223.12
1,170	1,180	359.89	345.89	331.89	317.89	303.89	289.89	276.89	264.89	251.89	238.89	226.89
1,180	1,190	363.65	349.65	335.65	321.65	307.65	293.65	280.65	267.65	255.65	242.65	229.65
1,190	1,200	367.42	353.42	339.42	325.42	311.42	297.42	284.42	271.42	258.42	246.42	233.42
1,200	1,210	371.18	357.18	343.18	329.18	315.18	301.18	288.18	275.18	262.18	250.18	237.18
1,210	1,220	374.95	360.95	346.95	332.95	318.95	304.95	290.95	278.95	265.95	252.95	240.95
1,220	1,230	379.71	365.71	351.71	337.71	323.71	309.71	295.71	282.71	269.71	256.71	244.71
1,230	1,240	383.48	369.48	355.48	341.48	327.48	313.48	299.48	285.48	273.48	260.48	247.48

\$1,240 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	10.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	12.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	13.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	16.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	18.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	21.20	14.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	22.58	15.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	22.96	16.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	24.34	17.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	25.73	18.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	27.11	20.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	28.68	21.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	30.45	24.45	17.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	33.21	26.21	19.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	34.98	28.98	21.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	37.74	30.74	23.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	39.51	33.51	26.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	42.27	35.27	28.27	22.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	44.04	38.04	31.04	24.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	46.80	39.80	32.80	26.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	48.57	42.57	35.57	28.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	51.33	44.33	37.33	31.33	24.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	53.10	47.10	40.10	33.10	26.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	55.86	48.86	41.86	35.86	28.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	57.63	51.63	44.63	37.63	30.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	60.39	53.39	46.39	40.39	33.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	62.16	56.16	49.16	42.16	35.16	28.16	27.16	27.16	27.16	27.16	27.16
360	370	64.92	57.92	50.92	44.92	37.92	30.92	27.92	27.92	27.92	27.92	27.92
370	380	66.69	60.69	53.69	46.69	39.69	32.69	28.69	28.69	28.69	28.69	28.69
380	390	69.45	62.45	55.45	49.45	42.45	35.45	29.45	29.45	29.45	29.45	29.45
390	400	71.22	65.22	58.22	51.22	44.22	37.22	31.22	30.22	30.22	30.22	30.22
400	410	73.98	66.98	59.98	53.98	46.98	39.98	32.98	30.98	30.98	30.98	30.98
410	420	75.75	69.75	62.75	55.75	48.75	41.75	35.75	31.75	31.75	31.75	31.75
420	430	78.51	71.51	64.51	58.51	51.51	44.51	37.51	32.51	32.51	32.51	32.51
430	440	80.28	74.28	67.28	60.28	53.28	46.28	40.28	33.28	33.28	33.28	33.28
440	450	83.04	76.04	69.04	63.04	56.04	49.04	42.04	35.04	34.04	34.04	34.04
450	460	84.81	78.81	71.81	64.81	57.81	50.81	44.81	37.81	34.81	34.81	34.81
460	470	87.57	80.57	73.57	67.57	60.57	53.57	46.57	39.57	35.57	35.57	35.57
470	480	89.34	83.34	76.34	69.34	62.34	55.34	49.34	42.34	36.34	36.34	36.34
480	490	92.10	85.10	78.10	72.10	65.10	58.10	51.10	44.10	38.10	37.10	37.10
490	500	93.87	87.87	80.87	73.87	66.87	59.87	53.87	46.87	39.87	37.87	37.87
500	510	96.63	89.63	82.63	76.63	69.63	62.63	55.63	48.63	42.63	38.63	38.63
510	520	98.40	92.40	85.40	78.40	71.40	64.40	58.40	51.40	44.40	39.40	39.40
520	530	101.16	94.16	87.16	81.16	74.16	67.16	60.16	53.16	47.16	40.16	40.16
530	540	102.93	96.93	89.93	82.93	75.93	68.93	62.93	55.93	48.93	41.93	40.93
540	550	105.69	98.69	91.69	85.69	78.69	71.69	64.69	57.69	51.69	44.69	41.69
550	560	107.46	101.46	94.46	87.46	80.46	73.46	67.46	60.46	53.46	46.46	42.46
560	570	110.22	103.22	96.22	90.22	83.22	76.22	69.22	62.22	56.22	49.22	43.22
570	580	111.99	105.99	98.99	91.99	84.99	77.99	71.99	64.99	57.99	50.99	44.99
580	590	114.75	107.75	100.75	94.75	87.75	80.75	73.75	66.75	60.75	53.75	46.75
590	600	116.52	110.52	103.52	96.52	89.52	82.52	76.52	69.52	62.52	55.52	49.52
600	610	119.28	112.28	105.28	99.28	92.28	85.28	78.28	71.28	65.28	58.28	51.28
610	620	121.05	115.05	108.05	101.05	94.05	87.05	81.05	74.05	67.05	60.05	54.05
620	630	123.81	116.81	109.81	103.81	96.81	89.81	82.81	75.81	69.81	62.81	55.81
630	640	125.58	119.58	112.58	105.58	98.58	91.58	85.58	78.58	71.58	64.58	58.58
640	650	128.34	121.34	114.34	108.34	101.34	94.34	87.34	80.34	74.34	67.34	60.34
650	660	130.11	124.11	117.11	110.11	103.11	96.11	90.11	83.11	76.11	69.11	63.11
660	670	132.87	125.87	118.87	112.87	105.87	98.87	91.87	84.87	78.87	71.87	64.87
670	680	134.64	128.64	121.64	114.64	107.64	100.64	94.64	87.64	80.64	73.64	67.64
680	690	137.40	130.40	123.40	117.40	110.40	103.40	96.40	89.40	83.40	76.40	69.40
690	700	139.17	133.17	126.17	119.17	112.17	105.17	99.17	92.17	85.17	78.17	72.17
700	710	141.93	134.93	127.93	121.93	114.93	107.93	100.93	93.93	87.93	80.93	73.93
710	720	143.70	137.70	130.70	123.70	116.70	109.70	103.70	96.70	89.70	82.70	76.70
720	730	146.46	139.46	132.46	126.46	119.46	112.46	105.46	98.46	92.46	85.46	78.46
730	740	148.23	142.23	135.23	128.23	121.23	114.23	108.23	101.23	94.23	87.23	81.23

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$740	\$750	\$150.99	\$143.99	\$136.99	\$130.99	\$123.99	\$116.99	\$109.99	\$102.99	\$96.99	\$89.99	\$82.99
750	760	152.76	146.76	139.76	132.76	125.76	118.76	112.76	105.76	98.76	91.76	85.76
760	770	155.52	148.52	141.52	135.52	128.52	121.52	114.52	107.52	101.52	94.52	87.52
770	780	157.29	151.29	144.29	137.29	130.29	123.29	117.29	110.29	103.29	96.29	90.29
780	790	160.05	153.05	146.05	140.05	133.05	126.05	119.05	112.05	105.05	99.05	92.05
790	800	163.82	155.82	148.82	141.82	134.82	127.82	121.82	114.82	107.82	100.82	94.82
800	810	167.58	157.58	150.58	144.58	137.58	130.58	123.58	116.58	110.58	103.58	96.58
810	820	170.35	160.35	153.35	146.35	139.35	132.35	126.35	119.35	112.35	105.35	99.35
820	830	174.11	162.11	155.11	149.11	142.11	135.11	128.11	121.11	115.11	108.11	101.11
830	840	177.88	164.88	157.88	150.88	143.88	136.88	130.88	123.88	116.88	109.88	103.88
840	850	181.64	168.64	159.64	153.64	146.64	139.64	132.64	125.64	119.64	112.64	105.64
850	860	185.41	172.41	162.41	155.41	148.41	141.41	135.41	128.41	121.41	114.41	108.41
860	870	188.17	176.17	164.17	158.17	151.17	144.17	137.17	130.17	124.17	117.17	110.17
870	880	191.94	179.94	166.94	159.94	152.94	145.94	139.94	132.94	125.94	118.94	112.94
880	890	195.70	182.70	170.70	162.70	155.70	148.70	141.70	134.70	128.70	121.70	114.70
890	900	199.47	186.47	174.47	164.47	157.47	150.47	144.47	137.47	130.47	123.47	117.47
900	910	203.23	190.23	177.23	167.23	160.23	153.23	146.23	139.23	132.23	126.23	119.23
910	920	206.00	194.00	181.00	169.00	162.00	155.00	149.00	142.00	135.00	128.00	122.00
920	930	209.76	197.76	184.76	171.76	164.76	157.76	150.76	143.76	137.76	130.76	123.76
930	940	213.53	200.53	188.53	175.53	166.53	159.53	153.53	146.53	139.53	132.53	126.53
940	950	217.29	204.29	192.29	179.29	169.29	162.29	155.29	148.29	142.29	135.29	128.29
950	960	221.06	208.06	195.06	183.06	171.06	164.06	158.06	151.06	144.06	137.06	131.06
960	970	223.82	211.82	198.82	185.82	173.82	166.82	159.82	152.82	146.82	139.82	132.82
970	980	227.59	215.59	202.59	189.59	177.59	168.59	162.59	155.59	148.59	141.59	135.59
980	990	231.35	218.35	206.35	193.35	180.35	171.35	164.35	157.35	151.35	144.35	137.35
990	1,000	235.12	222.12	210.12	197.12	184.12	173.12	167.12	160.12	153.12	146.12	140.12
1,000	1,010	238.88	225.88	212.88	200.88	187.88	175.88	168.88	161.88	155.88	148.88	141.88
1,010	1,020	241.65	229.65	216.65	203.65	191.65	178.65	171.65	164.65	157.65	150.65	144.65
1,020	1,030	245.41	233.41	220.41	207.41	195.41	182.41	173.41	166.41	160.41	153.41	146.41
1,030	1,040	249.18	236.18	224.18	211.18	198.18	186.18	176.18	169.18	162.18	155.18	149.18
1,040	1,050	252.94	239.94	227.94	214.94	201.94	189.94	177.94	170.94	164.94	157.94	150.94
1,050	1,060	256.71	243.71	230.71	218.71	205.71	192.71	180.71	173.71	166.71	159.71	153.71
1,060	1,070	259.47	247.47	234.47	221.47	209.47	196.47	184.47	175.47	169.47	162.47	155.47
1,070	1,080	263.24	251.24	238.24	225.24	213.24	200.24	187.24	178.24	171.24	164.24	158.24
1,080	1,090	267.00	254.00	242.00	229.00	216.00	204.00	191.00	180.00	174.00	167.00	160.00
1,090	1,100	270.77	257.77	245.77	232.77	219.77	207.77	194.77	182.77	175.77	168.77	162.77
1,100	1,110	274.53	261.53	248.53	236.53	223.53	210.53	198.53	185.53	178.53	171.53	164.53
1,110	1,120	277.30	265.30	252.30	239.30	227.30	214.30	202.30	189.30	180.30	173.30	167.30
1,120	1,130	281.06	269.06	256.06	243.06	231.06	218.06	205.06	193.06	183.06	176.06	169.06
1,130	1,140	284.83	271.83	259.83	246.83	233.83	221.83	208.83	195.83	184.83	177.83	171.83
1,140	1,150	288.59	275.59	263.59	250.59	237.59	225.59	212.59	199.59	187.59	180.59	173.59
1,150	1,160	292.36	279.36	266.36	254.36	241.36	228.36	216.36	203.36	190.36	182.36	176.36
1,160	1,170	295.12	283.12	270.12	257.12	245.12	232.12	220.12	207.12	194.12	185.12	178.12
1,170	1,180	298.89	286.89	273.89	260.89	248.89	235.89	222.89	210.89	197.89	186.89	180.89
1,180	1,190	302.65	289.65	277.65	264.65	251.65	239.65	226.65	213.65	201.65	189.65	182.65
1,190	1,200	306.42	293.42	281.42	268.42	255.42	243.42	230.42	217.42	205.42	192.42	185.42
1,200	1,210	310.18	297.18	284.18	272.18	259.18	246.18	234.18	221.18	208.18	196.18	187.18
1,210	1,220	312.95	300.95	287.95	274.95	262.95	249.95	237.95	224.95	211.95	199.95	189.95
1,220	1,230	316.71	304.71	291.71	278.71	266.71	253.71	240.71	228.71	215.71	202.71	191.71
1,230	1,240	320.48	307.48	295.48	282.48	269.48	257.48	244.48	231.48	219.48	206.48	194.48
1,240	1,250	324.24	311.24	299.24	286.24	273.24	261.24	248.24	235.24	223.24	210.24	197.24
1,250	1,260	328.01	315.01	302.01	290.01	277.01	264.01	252.01	239.01	226.01	214.01	201.01
1,260	1,270	330.77	318.77	305.77	292.77	280.77	267.77	255.77	242.77	229.77	217.77	204.77
1,270	1,280	334.54	322.54	309.54	296.54	284.54	271.54	258.54	246.54	233.54	220.54	208.54
1,280	1,290	338.30	325.30	313.30	300.30	287.30	275.30	262.30	249.30	237.30	224.30	212.30
1,290	1,300	342.07	329.07	317.07	304.07	291.07	279.07	266.07	253.07	241.07	228.07	215.07
1,300	1,310	345.83	332.83	319.83	307.83	294.83	281.83	269.83	256.83	243.83	231.83	218.83
1,310	1,320	348.60	336.60	323.60	310.60	298.60	285.60	273.60	260.60	247.60	235.60	222.60
1,320	1,330	352.36	340.36	327.36	314.36	302.36	289.36	276.36	264.36	251.36	238.36	226.36
1,330	1,340	356.13	343.13	331.13	318.13	305.13	293.13	280.13	267.13	255.13	242.13	230.13
1,340	1,350	359.89	346.89	334.89	321.89	308.89	296.89	283.89	270.89	258.89	245.89	232.89
1,350	1,360	363.66	350.66	337.66	325.66	312.66	299.66	287.66	274.66	261.66	249.66	236.66
1,360	1,370	366.42	354.42	341.42	328.42	316.42	303.42	291.42	278.42	265.42	253.42	240.42
1,370	1,380	370.19	358.19	345.19	332.19	320.19	307.19	294.19	282.19	269.19	256.19	244.19
1,380	1,390	373.95	360.95	348.95	335.95	322.95	310.95	297.95	284.95	272.95	259.95	247.95

\$1,390 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$100	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
100	105	8.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	10.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	11.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	13.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	14.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	16.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	17.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	19.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	21.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	22.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	23.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	24.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	25.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	26.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	28.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	28.73	15.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	30.11	17.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	31.49	17.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	32.87	18.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	33.26	20.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	34.64	21.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	36.02	22.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	37.40	23.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	37.79	24.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	39.17	26.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	40.55	26.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	41.93	27.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	43.51	29.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	45.27	32.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	48.04	34.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	49.80	36.80	22.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	52.57	38.57	25.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	54.33	41.33	27.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	57.10	43.10	30.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	58.86	45.86	31.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	61.63	47.63	34.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	63.39	50.39	36.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	66.16	52.16	39.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	67.92	54.92	40.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	70.69	56.69	43.69	29.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	72.45	59.45	45.45	32.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	75.22	61.22	48.22	34.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	76.98	63.98	49.98	36.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	79.75	65.75	52.75	38.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	81.51	68.51	54.51	41.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	84.28	70.28	57.28	43.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	86.04	73.04	59.04	46.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	88.81	74.81	61.81	47.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	90.57	77.57	63.57	50.57	36.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	93.34	79.34	66.34	52.34	38.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	95.10	82.10	68.10	55.10	41.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	97.87	83.87	70.87	56.87	42.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	101.02	87.02	74.02	60.02	47.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	105.55	91.55	78.55	64.55	51.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	110.08	96.08	83.08	69.08	56.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	114.61	100.61	87.61	73.61	60.61	46.61	43.61	43.61	43.61	43.61	43.61
580	600	119.14	105.14	92.14	78.14	65.14	51.14	45.14	45.14	45.14	45.14	45.14
600	620	123.67	109.67	96.67	82.67	69.67	55.67	46.67	46.67	46.67	46.67	46.67
620	640	128.20	114.20	101.20	87.20	74.20	60.20	48.20	48.20	48.20	48.20	48.20
640	660	132.73	118.73	105.73	91.73	78.73	64.73	51.73	49.73	49.73	49.73	49.73
660	680	137.26	123.26	110.26	96.26	83.26	69.26	56.26	51.26	51.26	51.26	51.26
680	700	141.79	127.79	114.79	100.79	87.79	73.79	60.79	52.79	52.79	52.79	52.79
700	720	146.32	132.32	119.32	105.32	92.32	78.32	65.32	54.32	54.32	54.32	54.32
720	740	150.85	136.85	123.85	109.85	96.85	82.85	69.85	55.85	55.85	55.85	55.85
740	760	155.38	141.38	128.38	114.38	101.38	87.38	74.38	60.38	57.38	57.38	57.38
760	780	159.91	145.91	132.91	118.91	105.91	91.91	78.91	64.91	58.91	58.91	58.91

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$780	\$800	\$164.44	\$150.44	\$137.44	\$123.44	\$110.44	\$96.44	\$83.44	\$69.44	\$60.44	\$60.44	\$60.44
800	820	168.97	154.97	141.97	127.97	114.97	100.97	87.97	73.97	61.97	61.97	61.97
820	840	173.50	159.50	146.50	132.50	119.50	105.50	92.50	78.50	64.50	63.50	63.50
840	860	178.03	164.03	151.03	137.03	124.03	110.03	97.03	83.03	69.03	65.03	65.03
860	880	182.56	168.56	155.56	141.56	128.56	114.56	101.56	87.56	73.56	66.56	66.56
880	900	187.09	173.09	160.09	146.09	133.09	119.09	106.09	92.09	78.09	68.09	68.09
900	920	192.62	177.62	164.62	150.62	137.62	123.62	110.62	96.62	82.62	69.62	69.62
920	940	200.15	182.15	169.15	155.15	142.15	128.15	115.15	101.15	87.15	74.15	71.15
940	960	206.68	186.68	173.68	159.68	146.68	132.68	119.68	105.68	91.68	78.68	72.68
960	980	214.21	191.21	178.21	164.21	151.21	137.21	124.21	110.21	96.21	83.21	74.21
980	1,000	220.74	195.74	182.74	168.74	155.74	141.74	128.74	114.74	100.74	87.74	75.74
1,000	1,020	228.27	203.27	187.27	173.27	160.27	146.27	133.27	119.27	105.27	92.27	78.27
1,020	1,040	235.80	209.80	191.80	177.80	164.80	150.80	137.80	123.80	109.80	96.80	82.80
1,040	1,060	242.33	217.33	196.33	182.33	169.33	155.33	142.33	128.33	114.33	101.33	87.33
1,060	1,080	249.86	223.86	200.86	186.86	173.86	159.86	146.86	132.86	118.86	105.86	91.86
1,080	1,100	256.39	231.39	206.39	191.39	178.39	164.39	151.39	137.39	123.39	110.39	96.39
1,100	1,120	263.92	238.92	212.92	195.92	182.92	168.92	155.92	141.92	127.92	114.92	100.92
1,120	1,140	271.45	245.45	220.45	200.45	187.45	173.45	160.45	146.45	132.45	119.45	105.45
1,140	1,160	277.98	252.98	227.98	204.98	191.98	177.98	164.98	150.98	136.98	123.98	109.98
1,160	1,180	285.51	259.51	234.51	209.51	196.51	182.51	169.51	155.51	141.51	128.51	114.51
1,180	1,200	292.04	267.04	242.04	216.04	201.04	187.04	174.04	160.04	146.04	133.04	119.04
1,200	1,220	299.57	274.57	248.57	223.57	205.57	191.57	178.57	164.57	150.57	137.57	123.57
1,220	1,240	307.10	281.10	256.10	231.10	210.10	196.10	183.10	169.10	155.10	142.10	128.10
1,240	1,260	313.63	288.63	263.63	237.63	214.63	200.63	187.63	173.63	159.63	146.63	132.63
1,260	1,280	321.16	295.16	270.16	245.16	220.16	205.16	192.16	178.16	164.16	151.16	137.16
1,280	1,300	327.69	302.69	277.69	251.69	226.69	209.69	196.69	182.69	168.69	155.69	141.69
1,300	1,320	335.22	310.22	284.22	259.22	234.22	214.22	201.22	187.22	173.22	160.22	146.22
1,320	1,340	342.75	316.75	291.75	266.75	240.75	218.75	205.75	191.75	177.75	164.75	150.75
1,340	1,360	349.28	324.28	299.28	273.28	248.28	223.28	210.28	196.28	182.28	169.28	155.28
1,360	1,380	356.81	330.81	305.81	280.81	255.81	229.81	214.81	200.81	186.81	173.81	159.81
1,380	1,400	363.34	338.34	313.34	287.34	262.34	237.34	219.34	205.34	191.34	178.34	164.34
1,400	1,420	370.87	345.87	319.87	294.87	269.87	243.87	223.87	209.87	195.87	182.87	168.87
1,420	1,440	378.40	352.40	327.40	302.40	276.40	251.40	228.40	214.40	200.40	187.40	173.40
1,440	1,460	384.93	359.93	334.93	308.93	283.93	258.93	232.93	218.93	204.93	191.93	177.93
1,460	1,480	392.46	366.46	341.46	316.46	291.46	265.46	240.46	223.46	209.46	196.46	182.46
1,480	1,500	398.99	373.99	348.99	322.99	297.99	272.99	247.99	227.99	213.99	200.99	186.99
1,500	1,520	406.52	381.52	355.52	330.52	305.52	279.52	254.52	232.52	218.52	205.52	191.52
1,520	1,540	414.05	388.05	363.05	338.05	312.05	287.05	262.05	237.05	223.05	210.05	196.05
1,540	1,560	420.58	395.58	370.58	344.58	319.58	294.58	268.58	243.58	227.58	214.58	200.58
1,560	1,580	428.11	402.11	377.11	352.11	327.11	301.11	276.11	251.11	232.11	219.11	205.11
1,580	1,600	434.64	409.64	384.64	358.64	333.64	308.64	283.64	257.64	236.64	223.64	209.64
1,600	1,620	442.17	417.17	391.17	366.17	341.17	315.17	290.17	265.17	241.17	228.17	214.17
1,620	1,640	449.70	423.70	398.70	373.70	347.70	322.70	297.70	271.70	246.70	232.70	218.70
1,640	1,660	456.23	431.23	406.23	380.23	355.23	330.23	304.23	279.23	254.23	237.23	223.23
1,660	1,680	463.76	437.76	412.76	387.76	362.76	336.76	311.76	286.76	260.76	241.76	227.76
1,680	1,700	470.29	445.29	420.29	394.29	369.29	344.29	319.29	293.29	268.29	246.29	232.29
1,700	1,720	477.82	452.82	426.82	401.82	376.82	350.82	325.82	300.82	275.82	250.82	236.82
1,720	1,740	485.35	459.35	434.35	409.35	383.35	358.35	333.35	307.35	282.35	257.35	241.35
1,740	1,760	491.88	466.88	441.88	415.88	390.88	365.88	339.88	314.88	289.88	263.88	245.88
1,760	1,780	499.41	473.41	448.41	423.41	398.41	372.41	347.41	322.41	296.41	271.41	250.41
1,780	1,800	505.94	480.94	455.94	429.94	404.94	379.94	354.94	328.94	303.94	278.94	254.94
1,800	1,820	513.47	488.47	462.47	437.47	412.47	386.47	361.47	336.47	311.47	285.47	260.47
1,820	1,840	521.00	495.00	470.00	445.00	419.00	394.00	369.00	343.00	318.00	293.00	268.00
1,840	1,860	527.53	502.53	477.53	451.53	426.53	401.53	375.53	350.53	325.53	299.53	274.53
1,860	1,880	535.06	509.06	484.06	459.06	434.06	408.06	383.06	358.06	332.06	307.06	282.06
1,880	1,900	542.59	516.59	491.59	465.59	440.59	415.59	390.59	364.59	339.59	314.59	288.59
1,900	1,920	550.12	524.12	498.12	473.12	448.12	422.12	397.12	372.12	347.12	321.12	296.12
1,920	1,940	557.65	530.65	505.65	480.65	454.65	429.65	404.65	378.65	353.65	328.65	303.65
1,940	1,960	565.18	538.18	513.18	487.18	462.18	437.18	411.18	386.18	361.18	335.18	310.18
1,960	1,980	572.71	544.71	519.71	494.71	469.71	443.71	418.71	393.71	367.71	342.71	317.71
1,980	2,000	581.24	553.24	527.24	501.24	476.24	451.24	426.24	400.24	375.24	350.24	324.24
2,000	2,020	588.77	560.77	533.77	508.77	483.77	457.77	432.77	407.77	382.77	356.77	331.77
2,020	2,040	596.30	568.30	541.30	516.30	490.30	465.30	440.30	414.30	389.30	364.30	339.30
2,040	2,060	603.83	575.83	548.83	522.83	497.83	472.83	446.83	421.83	396.83	370.83	345.83
2,060	2,080	611.36	583.36	555.36	530.36	505.36	479.36	454.36	429.36	403.36	378.36	353.36

\$2,080 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$240	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
240	245	19.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	19.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	21.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	24.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	26.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	28.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	30.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	33.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	35.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	37.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	39.63	26.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	42.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	44.16	31.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	46.92	32.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	48.69	35.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	51.45	37.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	53.22	40.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	55.98	41.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	57.75	44.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	60.51	46.51	33.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	62.28	49.28	35.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	65.04	51.04	38.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	66.81	53.81	39.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	69.57	55.57	42.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	71.34	58.34	44.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	74.10	60.10	47.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	75.87	62.87	48.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	80.02	66.02	53.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	84.55	70.55	57.55	43.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	89.08	75.08	62.08	48.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	93.61	79.61	66.61	52.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	98.14	84.14	71.14	57.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	102.67	88.67	75.67	61.67	48.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	107.20	93.20	80.20	66.20	53.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	111.73	97.73	84.73	70.73	57.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	116.26	102.26	89.26	75.26	62.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	120.79	106.79	93.79	79.79	66.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	125.32	111.32	98.32	84.32	71.32	57.32	54.32	54.32	54.32	54.32	54.32
720	740	129.85	115.85	102.85	88.85	75.85	61.85	55.85	55.85	55.85	55.85	55.85
740	760	134.38	120.38	107.38	93.38	80.38	66.38	57.38	57.38	57.38	57.38	57.38
760	780	138.91	124.91	111.91	97.91	84.91	70.91	58.91	58.91	58.91	58.91	58.91
780	800	143.44	129.44	116.44	102.44	89.44	75.44	61.44	60.44	60.44	60.44	60.44
800	820	147.97	133.97	120.97	106.97	93.97	79.97	65.97	61.97	61.97	61.97	61.97
820	840	152.50	138.50	125.50	111.50	98.50	84.50	70.50	63.50	63.50	63.50	63.50
840	860	157.03	143.03	130.03	116.03	103.03	89.03	75.03	65.03	65.03	65.03	65.03
860	880	161.56	147.56	134.56	120.56	107.56	93.56	79.56	66.56	66.56	66.56	66.56
880	900	166.09	152.09	139.09	125.09	112.09	98.09	84.09	71.09	68.09	68.09	68.09
900	920	170.62	156.62	143.62	129.62	116.62	102.62	88.62	75.62	69.62	69.62	69.62
920	940	175.15	161.15	148.15	134.15	121.15	107.15	93.15	80.15	71.15	71.15	71.15
940	960	179.68	165.68	152.68	138.68	125.68	111.68	97.68	84.68	72.68	72.68	72.68
960	980	184.21	170.21	157.21	143.21	130.21	116.21	102.21	89.21	75.21	74.21	74.21
980	1,000	188.74	174.74	161.74	147.74	134.74	120.74	106.74	93.74	79.74	75.74	75.74
1,000	1,020	193.27	179.27	166.27	152.27	139.27	125.27	111.27	98.27	84.27	77.27	77.27
1,020	1,040	197.80	183.80	170.80	156.80	143.80	129.80	115.80	102.80	88.80	78.80	78.80
1,040	1,060	202.33	188.33	175.33	161.33	148.33	134.33	120.33	107.33	93.33	80.33	80.33
1,060	1,080	206.86	192.86	179.86	165.86	152.86	138.86	124.86	111.86	97.86	84.86	81.86
1,080	1,100	211.39	197.39	184.39	170.39	157.39	143.39	129.39	116.39	102.39	89.39	83.39
1,100	1,120	215.92	201.92	188.92	174.92	161.92	147.92	133.92	120.92	106.92	93.92	84.92
1,120	1,140	220.45	206.45	193.45	179.45	166.45	152.45	138.45	125.45	111.45	98.45	86.45
1,140	1,160	224.98	210.98	197.98	183.98	170.98	156.98	142.98	129.98	115.98	102.98	88.98
1,160	1,180	229.51	215.51	202.51	188.51	175.51	161.51	147.51	134.51	120.51	107.51	93.51
1,180	1,200	234.04	220.04	207.04	193.04	180.04	166.04	152.04	139.04	125.04	112.04	98.04
1,200	1,220	238.57	224.57	211.57	197.57	184.57	170.57	156.57	143.57	129.57	116.57	102.57
1,220	1,240	243.10	229.10	216.10	202.10	189.10	175.10	161.10	148.10	134.10	121.10	107.10
1,240	1,260	247.63	233.63	220.63	206.63	193.63	179.63	165.63	152.63	138.63	125.63	111.63
1,260	1,280	252.16	238.16	225.16	211.16	198.16	184.16	170.16	157.16	143.16	130.16	116.16
1,280	1,300	256.69	242.69	229.69	215.69	202.69	188.69	174.69	161.69	147.69	134.69	120.69
1,300	1,320	261.22	247.22	234.22	220.22	207.22	193.22	179.22	166.22	152.22	139.22	125.22
1,320	1,340	265.75	251.75	238.75	224.75	211.75	197.75	183.75	170.75	156.75	143.75	129.75

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$1,340	\$1,360	\$270.28	\$256.28	\$243.28	\$229.28	\$216.28	\$202.28	\$188.28	\$175.28	\$161.28	\$148.28	\$134.28
1,360	1,380	274.81	260.81	247.81	233.81	220.81	206.81	192.81	179.81	165.81	152.81	138.81
1,380	1,400	279.34	265.34	252.34	238.34	225.34	211.34	197.34	184.34	170.34	157.34	143.34
1,400	1,420	283.87	269.87	256.87	242.87	229.87	215.87	201.87	188.87	174.87	161.87	147.87
1,420	1,440	288.40	274.40	261.40	247.40	234.40	220.40	206.40	193.40	179.40	166.40	152.40
1,440	1,460	292.93	278.93	265.93	251.93	238.93	224.93	210.93	197.93	183.93	170.93	156.93
1,460	1,480	297.46	283.46	270.46	256.46	243.46	229.46	215.46	202.46	188.46	175.46	161.46
1,480	1,500	301.99	287.99	274.99	260.99	247.99	233.99	219.99	206.99	192.99	179.99	165.99
1,500	1,520	306.52	292.52	279.52	265.52	252.52	238.52	224.52	211.52	197.52	184.52	170.52
1,520	1,540	311.05	297.05	284.05	270.05	257.05	243.05	229.05	216.05	202.05	189.05	175.05
1,540	1,560	315.58	301.58	288.58	274.58	261.58	247.58	233.58	220.58	206.58	193.58	179.58
1,560	1,580	320.11	306.11	293.11	279.11	266.11	252.11	238.11	225.11	211.11	198.11	184.11
1,580	1,600	327.64	310.64	297.64	283.64	270.64	256.64	242.64	229.64	215.64	202.64	188.64
1,600	1,620	334.17	315.17	302.17	288.17	275.17	261.17	247.17	234.17	220.17	207.17	193.17
1,620	1,640	341.70	319.70	306.70	292.70	279.70	265.70	251.70	238.70	224.70	211.70	197.70
1,640	1,660	348.23	324.23	311.23	297.23	284.23	270.23	256.23	243.23	229.23	216.23	202.23
1,660	1,680	355.76	330.76	315.76	301.76	288.76	274.76	260.76	247.76	233.76	220.76	206.76
1,680	1,700	363.29	337.29	320.29	306.29	293.29	279.29	265.29	252.29	238.29	225.29	211.29
1,700	1,720	369.82	344.82	324.82	310.82	297.82	283.82	269.82	256.82	242.82	229.82	215.82
1,720	1,740	377.35	352.35	329.35	315.35	302.35	288.35	274.35	261.35	247.35	234.35	220.35
1,740	1,760	383.88	358.88	333.88	319.88	306.88	292.88	278.88	265.88	251.88	238.88	224.88
1,760	1,780	391.41	366.41	340.41	324.41	311.41	297.41	283.41	270.41	256.41	243.41	229.41
1,780	1,800	398.94	372.94	347.94	328.94	315.94	301.94	287.94	274.94	260.94	247.94	233.94
1,800	1,820	405.47	380.47	355.47	333.47	320.47	306.47	292.47	279.47	265.47	252.47	238.47
1,820	1,840	413.00	388.00	362.00	338.00	325.00	311.00	297.00	284.00	270.00	257.00	243.00
1,840	1,860	419.53	394.53	369.53	344.53	329.53	315.53	301.53	288.53	274.53	261.53	247.53
1,860	1,880	427.06	402.06	376.06	351.06	334.06	320.06	306.06	293.06	279.06	266.06	252.06
1,880	1,900	434.59	408.59	383.59	358.59	338.59	324.59	310.59	297.59	283.59	270.59	256.59
1,900	1,920	441.12	416.12	391.12	365.12	343.12	329.12	315.12	302.12	288.12	275.12	261.12
1,920	1,940	448.65	423.65	397.65	372.65	347.65	333.65	319.65	306.65	292.65	279.65	265.65
1,940	1,960	455.18	430.18	405.18	380.18	354.18	338.18	324.18	311.18	297.18	284.18	270.18
1,960	1,980	462.71	437.71	411.71	386.71	361.71	342.71	328.71	315.71	301.71	288.71	274.71
1,980	2,000	470.24	444.24	419.24	394.24	368.24	347.24	333.24	320.24	306.24	293.24	279.24
2,000	2,020	476.77	451.77	426.77	400.77	375.77	351.77	337.77	324.77	310.77	297.77	283.77
2,020	2,040	484.30	459.30	433.30	408.30	383.30	357.30	342.30	329.30	315.30	302.30	288.30
2,040	2,060	490.83	465.83	440.83	415.83	389.83	364.83	346.83	333.83	319.83	306.83	292.83
2,060	2,080	498.36	473.36	447.36	422.36	397.36	372.36	351.36	338.36	324.36	311.36	297.36
2,080	2,100	505.89	479.89	454.89	429.89	403.89	378.89	355.89	342.89	328.89	315.89	301.89
2,100	2,120	512.42	487.42	462.42	436.42	411.42	386.42	360.42	347.42	333.42	320.42	306.42
2,120	2,140	519.95	494.95	468.95	443.95	418.95	392.95	367.95	351.95	337.95	324.95	310.95
2,140	2,160	526.48	501.48	476.48	451.48	425.48	400.48	375.48	356.48	342.48	329.48	315.48
2,160	2,180	534.01	509.01	483.01	458.01	433.01	408.01	382.01	361.01	347.01	334.01	320.01
2,180	2,200	541.54	515.54	490.54	465.54	439.54	414.54	389.54	365.54	351.54	338.54	324.54
2,200	2,220	548.07	523.07	498.07	472.07	447.07	422.07	396.07	371.07	356.07	343.07	329.07
2,220	2,240	555.60	530.60	504.60	479.60	454.60	428.60	403.60	378.60	360.60	347.60	333.60
2,240	2,260	562.13	537.13	512.13	487.13	461.13	436.13	411.13	385.13	365.13	352.13	338.13
2,260	2,280	569.66	544.66	518.66	493.66	468.66	443.66	417.66	392.66	369.66	356.66	342.66
2,280	2,300	577.19	551.19	526.19	501.19	475.19	450.19	425.19	400.19	374.19	361.19	347.19
2,300	2,320	583.72	558.72	533.72	507.72	482.72	457.72	431.72	406.72	381.72	365.72	351.72
2,320	2,340	591.25	566.25	540.25	515.25	490.25	464.25	439.25	414.25	388.25	370.25	356.25
2,340	2,360	597.78	572.78	547.78	522.78	496.78	471.78	446.78	420.78	395.78	374.78	360.78
2,360	2,380	605.31	580.31	554.31	529.31	504.31	479.31	453.31	428.31	403.31	379.31	365.31
2,380	2,400	612.84	586.84	561.84	536.84	510.84	485.84	460.84	435.84	409.84	384.84	369.84
2,400	2,420	619.37	594.37	569.37	543.37	518.37	493.37	467.37	442.37	417.37	392.37	374.37
2,420	2,440	626.90	601.90	575.90	550.90	525.90	499.90	474.90	449.90	423.90	398.90	378.90
2,440	2,460	633.43	608.43	583.43	558.43	532.43	507.43	482.43	456.43	431.43	406.43	383.43
2,460	2,480	640.96	615.96	589.96	564.96	539.96	514.96	488.96	463.96	438.96	412.96	387.96
2,480	2,500	648.49	622.49	597.49	572.49	546.49	521.49	496.49	471.49	445.49	420.49	395.49
2,500	2,520	655.02	630.02	605.02	579.02	554.02	529.02	503.02	478.02	453.02	428.02	402.02
2,520	2,540	662.55	637.55	611.55	586.55	561.55	535.55	510.55	485.55	459.55	434.55	409.55
2,540	2,560	669.08	644.08	619.08	594.08	568.08	543.08	518.08	492.08	467.08	442.08	416.08
2,560	2,580	676.61	651.61	625.61	600.61	575.61	550.61	524.61	499.61	474.61	448.61	423.61
2,580	2,600	684.14	658.14	633.14	608.14	582.14	557.14	532.14	507.14	481.14	456.14	431.14
2,600	2,620	690.67	665.67	640.67	614.67	589.67	564.67	538.67	513.67	488.67	463.67	437.67
2,620	2,640	698.20	673.20	647.20	622.20	597.20	571.20	546.20	521.20	495.20	470.20	445.20

\$2,640 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$110	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
110	115	9.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	14.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	15.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	18.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	20.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	21.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	21.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	23.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	24.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	25.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	26.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	27.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	29.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	30.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	30.87	16.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	32.26	17.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	33.64	18.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	35.02	20.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	21.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	36.79	21.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	38.17	23.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	39.55	24.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	39.93	25.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	41.51	27.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	44.27	29.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	46.04	32.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	48.80	33.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	50.57	36.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	53.33	38.33	24.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	55.10	41.10	26.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	57.86	42.86	28.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	59.63	45.63	30.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	62.39	47.39	33.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	64.16	50.16	35.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	66.92	51.92	37.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	68.69	54.69	39.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	71.45	56.45	42.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	73.22	59.22	44.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	75.98	60.98	46.98	31.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	77.75	63.75	48.75	33.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	80.51	65.51	51.51	36.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	82.28	68.28	53.28	38.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	85.04	70.04	56.04	41.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	86.81	72.81	57.81	42.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	89.57	74.57	60.57	45.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	91.34	77.34	62.34	47.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	94.10	79.10	65.10	50.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	95.87	81.87	66.87	51.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	100.02	85.02	70.02	56.02	41.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	104.55	89.55	74.55	60.55	45.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	109.08	94.08	79.08	65.08	50.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	113.61	98.61	83.61	69.61	54.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	118.14	103.14	88.14	74.14	59.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	122.67	107.67	92.67	78.67	63.67	48.67	46.67	46.67	46.67	46.67	46.67
620	640	127.20	112.20	97.20	83.20	68.20	53.20	48.20	48.20	48.20	48.20	48.20
640	660	131.73	116.73	101.73	87.73	72.73	57.73	49.73	49.73	49.73	49.73	49.73
660	680	136.26	121.26	106.26	92.26	77.26	62.26	51.26	51.26	51.26	51.26	51.26
680	700	140.79	125.79	110.79	96.79	81.79	66.79	52.79	52.79	52.79	52.79	52.79
700	720	145.32	130.32	115.32	101.32	86.32	71.32	57.32	54.32	54.32	54.32	54.32
720	740	149.85	134.85	119.85	105.85	90.85	75.85	61.85	55.85	55.85	55.85	55.85
740	760	154.38	139.38	124.38	110.38	95.38	80.38	66.38	57.38	57.38	57.38	57.38
760	780	158.91	143.91	128.91	114.91	99.91	84.91	70.91	58.91	58.91	58.91	58.91
780	800	163.44	148.44	133.44	119.44	104.44	89.44	75.44	60.44	60.44	60.44	60.44
800	820	167.97	152.97	137.97	123.97	108.97	93.97	79.97	64.97	61.97	61.97	61.97

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$820	\$840	\$172.50	\$157.50	\$142.50	\$128.50	\$113.50	\$98.50	\$84.50	\$69.50	\$63.50	\$63.50	\$63.50
840	860	177.03	162.03	147.03	133.03	118.03	103.03	89.03	74.03	65.03	65.03	65.03
860	880	181.56	166.56	151.56	137.56	122.56	107.56	93.56	78.56	66.56	66.56	66.56
880	900	186.09	171.09	156.09	142.09	127.09	112.09	98.09	83.09	68.09	68.09	68.09
900	920	190.62	175.62	160.62	146.62	131.62	116.62	102.62	87.62	72.62	69.62	69.62
920	940	195.15	180.15	165.15	151.15	136.15	121.15	107.15	92.15	77.15	71.15	71.15
940	960	199.68	184.68	169.68	155.68	140.68	125.68	111.68	96.68	81.68	72.68	72.68
960	980	204.21	189.21	174.21	160.21	145.21	130.21	116.21	101.21	86.21	74.21	74.21
980	1,000	209.74	193.74	178.74	164.74	149.74	134.74	120.74	105.74	90.74	76.74	75.74
1,000	1,020	217.27	198.27	183.27	169.27	154.27	139.27	125.27	110.27	95.27	81.27	77.27
1,020	1,040	224.80	202.80	187.80	173.80	158.80	143.80	129.80	114.80	99.80	85.80	78.80
1,040	1,060	231.33	207.33	192.33	178.33	163.33	148.33	134.33	119.33	104.33	90.33	80.33
1,060	1,080	238.86	211.86	196.86	182.86	167.86	152.86	138.86	123.86	108.86	94.86	81.86
1,080	1,100	245.39	218.39	201.39	187.39	172.39	157.39	143.39	128.39	113.39	99.39	84.39
1,100	1,120	252.92	225.92	205.92	191.92	176.92	161.92	147.92	132.92	117.92	103.92	88.92
1,120	1,140	260.45	232.45	210.45	196.45	181.45	166.45	152.45	137.45	122.45	108.45	93.45
1,140	1,160	266.98	239.98	214.98	200.98	185.98	170.98	156.98	141.98	126.98	112.98	97.98
1,160	1,180	274.51	246.51	219.51	205.51	190.51	175.51	161.51	146.51	131.51	117.51	102.51
1,180	1,200	281.04	254.04	227.04	210.04	195.04	180.04	166.04	151.04	136.04	122.04	107.04
1,200	1,220	288.57	261.57	233.57	214.57	199.57	184.57	170.57	155.57	140.57	126.57	111.57
1,220	1,240	296.10	268.10	241.10	219.10	204.10	189.10	175.10	160.10	145.10	131.10	116.10
1,240	1,260	302.63	275.63	247.63	223.63	208.63	193.63	179.63	164.63	149.63	135.63	120.63
1,260	1,280	310.16	282.16	255.16	228.16	213.16	198.16	184.16	169.16	154.16	140.16	125.16
1,280	1,300	316.69	289.69	262.69	234.69	217.69	202.69	188.69	173.69	158.69	144.69	129.69
1,300	1,320	324.22	297.22	269.22	242.22	222.22	207.22	193.22	178.22	163.22	149.22	134.22
1,320	1,340	331.75	303.75	276.75	248.75	226.75	211.75	197.75	182.75	167.75	153.75	138.75
1,340	1,360	338.28	311.28	283.28	256.28	231.28	216.28	202.28	187.28	172.28	158.28	143.28
1,360	1,380	345.81	317.81	290.81	263.81	235.81	220.81	206.81	191.81	176.81	162.81	147.81
1,380	1,400	352.34	323.34	298.34	270.34	243.34	225.34	211.34	196.34	181.34	167.34	152.34
1,400	1,420	359.87	332.87	304.87	277.87	249.87	229.87	215.87	200.87	185.87	171.87	156.87
1,420	1,440	367.40	339.40	312.40	284.40	257.40	234.40	220.40	205.40	190.40	176.40	161.40
1,440	1,460	373.93	346.93	318.93	291.93	264.93	238.93	224.93	209.93	194.93	180.93	165.93
1,460	1,480	381.46	353.46	326.46	299.46	271.46	244.46	229.46	214.46	199.46	185.46	170.46
1,480	1,500	387.99	360.99	333.99	305.99	278.99	250.99	233.99	218.99	203.99	189.99	174.99
1,500	1,520	395.52	368.52	340.52	313.52	285.52	258.52	238.52	223.52	208.52	194.52	179.52
1,520	1,540	403.05	375.05	348.05	320.05	293.05	266.05	243.05	228.05	213.05	199.05	184.05
1,540	1,560	409.58	382.58	354.58	327.58	300.58	272.58	247.58	232.58	217.58	203.58	188.58
1,560	1,580	417.11	389.11	362.11	335.11	307.11	280.11	252.11	237.11	222.11	208.11	193.11
1,580	1,600	423.64	396.64	369.64	341.64	314.64	286.64	259.64	241.64	226.64	212.64	197.64
1,600	1,620	431.17	404.17	376.17	349.17	321.17	294.17	266.17	246.17	231.17	217.17	202.17
1,620	1,640	438.70	410.70	383.70	355.70	328.70	301.70	273.70	250.70	235.70	221.70	206.70
1,640	1,660	445.23	418.23	390.23	363.23	336.23	308.23	281.23	255.23	240.23	226.23	211.23
1,660	1,680	452.76	424.76	397.76	370.76	342.76	315.76	287.76	260.76	244.76	230.76	215.76
1,680	1,700	459.29	432.29	405.29	377.29	350.29	322.29	295.29	267.29	249.29	235.29	220.29
1,700	1,720	466.82	439.82	411.82	384.82	356.82	329.82	301.82	274.82	253.82	239.82	224.82
1,720	1,740	474.35	446.35	419.35	391.35	364.35	337.35	309.35	282.35	258.35	244.35	229.35
1,740	1,760	480.88	453.88	425.88	398.88	371.88	343.88	316.88	288.88	262.88	248.88	233.88
1,760	1,780	488.41	460.41	433.41	406.41	378.41	351.41	323.41	296.41	268.41	253.41	238.41
1,780	1,800	494.94	467.94	440.94	412.94	385.94	357.94	330.94	302.94	275.94	257.94	242.94
1,800	1,820	502.47	475.47	447.47	420.47	392.47	365.47	337.47	310.47	283.47	262.47	247.47
1,820	1,840	510.00	482.00	455.00	427.00	400.00	373.00	345.00	318.00	290.00	267.00	252.00
1,840	1,860	516.53	489.53	461.53	434.53	407.53	379.53	352.53	324.53	297.53	271.53	256.53
1,860	1,880	524.06	496.06	469.06	442.06	414.06	387.06	359.06	332.06	304.06	277.06	261.06
1,880	1,900	530.59	503.59	476.59	448.59	421.59	393.59	366.59	338.59	311.59	284.59	265.59
1,900	1,920	538.12	511.12	483.12	456.12	428.12	401.12	373.12	346.12	319.12	291.12	270.12
1,920	1,940	545.65	517.65	490.65	462.65	435.65	408.65	380.65	353.65	325.65	298.65	274.65
1,940	1,960	552.18	525.18	497.18	470.18	443.18	415.18	388.18	360.18	333.18	305.18	279.18
1,960	1,980	559.71	531.71	504.71	477.71	449.71	422.71	394.71	367.71	339.71	312.71	285.71
1,980	2,000	566.24	539.24	512.24	484.24	457.24	429.24	402.24	374.24	347.24	320.24	292.24
2,000	2,020	573.77	546.77	518.77	491.77	463.77	436.77	408.77	381.77	354.77	326.77	299.77
2,020	2,040	581.30	553.30	526.30	498.30	471.30	444.30	416.30	389.30	361.30	334.30	306.30
2,040	2,060	588.83	560.83	532.83	505.83	478.83	450.83	423.83	395.83	368.83	340.83	313.83
2,060	2,080	596.36	567.36	540.36	513.36	485.36	458.36	430.36	403.36	375.36	348.36	321.36
2,080	2,100	604.89	574.89	547.89	519.89	492.89	464.89	437.89	409.89	382.89	355.89	327.89
2,100	2,120	612.42	582.42	554.42	527.42	499.42	472.42	444.42	417.42	390.42	362.42	335.42

\$2,120 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$260	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
260	270	21.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	24.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	25.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	28.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	30.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	33.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	34.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	37.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	39.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	42.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	43.92	28.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	46.69	31.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	48.45	33.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	51.22	36.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	52.98	37.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	55.75	40.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	57.51	42.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	60.28	45.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	62.04	47.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	64.81	49.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	66.57	51.57	37.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	69.34	54.34	39.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	71.10	56.10	42.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	73.87	58.87	43.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	77.02	62.02	47.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	81.55	66.55	51.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	86.08	71.08	56.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	90.61	75.61	60.61	46.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	95.14	80.14	65.14	51.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	99.67	84.67	69.67	55.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	104.20	89.20	74.20	60.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	108.73	93.73	78.73	64.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	113.26	98.26	83.26	69.26	54.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	117.79	102.79	87.79	73.79	58.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	122.32	107.32	92.32	78.32	63.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	126.85	111.85	96.85	82.85	67.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	131.38	116.38	101.38	87.38	72.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	135.91	120.91	105.91	91.91	76.91	61.91	58.91	58.91	58.91	58.91	58.91
780	800	140.44	125.44	110.44	96.44	81.44	66.44	60.44	60.44	60.44	60.44	60.44
800	820	144.97	129.97	114.97	100.97	85.97	70.97	61.97	61.97	61.97	61.97	61.97
820	840	149.50	134.50	119.50	105.50	90.50	75.50	63.50	63.50	63.50	63.50	63.50
840	860	154.03	139.03	124.03	110.03	95.03	80.03	66.03	65.03	65.03	65.03	65.03
860	880	158.56	143.56	128.56	114.56	99.56	84.56	70.56	66.56	66.56	66.56	66.56
880	900	163.09	148.09	133.09	119.09	104.09	89.09	75.09	68.09	68.09	68.09	68.09
900	920	167.62	152.62	137.62	123.62	108.62	93.62	79.62	69.62	69.62	69.62	69.62
920	940	172.15	157.15	142.15	128.15	113.15	98.15	84.15	71.15	71.15	71.15	71.15
940	960	176.68	161.68	146.68	132.68	117.68	102.68	88.68	73.68	72.68	72.68	72.68
960	980	181.21	166.21	151.21	137.21	122.21	107.21	93.21	78.21	74.21	74.21	74.21
980	1,000	185.74	170.74	155.74	141.74	126.74	111.74	97.74	82.74	75.74	75.74	75.74
1,000	1,020	190.27	175.27	160.27	146.27	131.27	116.27	102.27	87.27	77.27	77.27	77.27
1,020	1,040	194.80	179.80	164.80	150.80	135.80	120.80	106.80	91.80	78.80	78.80	78.80
1,040	1,060	199.33	184.33	169.33	155.33	140.33	125.33	111.33	96.33	81.33	80.33	80.33
1,060	1,080	203.86	188.86	173.86	159.86	144.86	129.86	115.86	100.86	85.86	81.86	81.86
1,080	1,100	208.39	193.39	178.39	164.39	149.39	134.39	120.39	105.39	90.39	83.39	83.39
1,100	1,120	212.92	197.92	182.92	168.92	153.92	138.92	124.92	109.92	94.92	84.92	84.92
1,120	1,140	217.45	202.45	187.45	173.45	158.45	143.45	129.45	114.45	99.45	86.45	86.45
1,140	1,160	221.98	206.98	191.98	177.98	162.98	147.98	133.98	118.98	103.98	89.98	87.98
1,160	1,180	226.51	211.51	196.51	182.51	167.51	152.51	138.51	123.51	108.51	94.51	89.51
1,180	1,200	231.04	216.04	201.04	187.04	172.04	157.04	143.04	128.04	113.04	99.04	91.04
1,200	1,220	235.57	220.57	205.57	191.57	176.57	161.57	147.57	132.57	117.57	103.57	92.57
1,220	1,240	240.10	225.10	210.10	196.10	181.10	166.10	152.10	137.10	122.10	108.10	94.10
1,240	1,260	244.63	229.63	214.63	200.63	185.63	170.63	156.63	141.63	126.63	112.63	97.63
1,260	1,280	249.16	234.16	219.16	205.16	190.16	175.16	161.16	146.16	131.16	117.16	102.16
1,280	1,300	253.69	238.69	223.69	209.69	194.69	179.69	165.69	150.69	135.69	121.69	106.69
1,300	1,320	258.22	243.22	228.22	214.22	199.22	184.22	170.22	155.22	140.22	126.22	111.22
1,320	1,340	262.75	247.75	232.75	218.75	203.75	188.75	174.75	159.75	144.75	130.75	115.75
1,340	1,360	267.28	252.28	237.28	223.28	208.28	193.28	179.28	164.28	149.28	135.28	120.28
1,360	1,380	271.81	256.81	241.81	227.81	212.81	197.81	183.81	168.81	153.81	139.81	124.81
1,380	1,400	276.34	261.34	246.34	232.34	217.34	202.34	188.34	173.34	158.34	144.34	129.34

(Continued on next page)

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$1,400	\$1,420	\$280.87	\$265.87	\$250.87	\$236.87	\$221.87	\$206.87	\$192.87	\$177.87	\$162.87	\$148.87	\$133.87
1,420	1,440	285.40	270.40	255.40	241.40	226.40	211.40	197.40	182.40	167.40	153.40	138.40
1,440	1,460	289.93	274.93	259.93	245.93	230.93	215.93	201.93	186.93	171.93	157.93	142.93
1,460	1,480	294.46	279.46	264.46	250.46	235.46	220.46	206.46	191.46	176.46	162.46	147.46
1,480	1,500	298.99	283.99	268.99	254.99	239.99	224.99	210.99	195.99	180.99	166.99	151.99
1,500	1,520	303.52	288.52	273.52	259.52	244.52	229.52	215.52	200.52	185.52	171.52	156.52
1,520	1,540	308.05	293.05	278.05	264.05	249.05	234.05	220.05	205.05	190.05	176.05	161.05
1,540	1,560	312.58	297.58	282.58	268.58	253.58	238.58	224.58	209.58	194.58	180.58	165.58
1,560	1,580	317.11	302.11	287.11	273.11	258.11	243.11	229.11	214.11	199.11	185.11	170.11
1,580	1,600	321.64	306.64	291.64	277.64	262.64	247.64	233.64	218.64	203.64	189.64	174.64
1,600	1,620	326.17	311.17	296.17	282.17	267.17	252.17	238.17	223.17	208.17	194.17	179.17
1,620	1,640	330.70	315.70	300.70	286.70	271.70	256.70	242.70	227.70	212.70	198.70	183.70
1,640	1,660	335.23	320.23	305.23	291.23	276.23	261.23	247.23	232.23	217.23	203.23	188.23
1,660	1,680	339.76	324.76	309.76	295.76	280.76	265.76	251.76	236.76	221.76	207.76	192.76
1,680	1,700	344.29	329.29	314.29	300.29	285.29	270.29	256.29	241.29	226.29	212.29	197.29
1,700	1,720	349.82	333.82	318.82	304.82	289.82	274.82	260.82	245.82	230.82	216.82	201.82
1,720	1,740	354.35	338.35	323.35	309.35	294.35	279.35	265.35	250.35	235.35	221.35	206.35
1,740	1,760	358.88	342.88	327.88	313.88	298.88	283.88	269.88	254.88	239.88	225.88	210.88
1,760	1,780	363.41	347.41	332.41	318.41	303.41	288.41	274.41	259.41	244.41	230.41	215.41
1,780	1,800	367.94	351.94	336.94	322.94	307.94	292.94	278.94	263.94	248.94	234.94	219.94
1,800	1,820	372.47	356.47	341.47	327.47	312.47	297.47	283.47	268.47	253.47	239.47	224.47
1,820	1,840	376.99	360.99	346.00	332.00	317.00	302.00	288.00	273.00	258.00	244.00	229.00
1,840	1,860	381.52	365.52	350.52	336.52	321.52	306.52	292.52	277.52	262.52	248.52	233.52
1,860	1,880	386.05	370.05	355.05	341.05	326.05	311.05	297.05	282.05	267.05	253.05	238.05
1,880	1,900	390.58	374.58	359.58	345.58	330.58	315.58	301.58	286.58	271.58	257.58	242.58
1,900	1,920	395.11	379.11	364.11	350.11	335.11	320.11	306.11	291.11	276.11	262.11	247.11
1,920	1,940	399.64	383.64	368.64	354.64	339.64	324.64	310.64	295.64	280.64	266.64	251.64
1,940	1,960	404.17	388.17	373.17	359.17	344.17	329.17	315.17	300.17	285.17	271.17	256.17
1,960	1,980	408.70	392.70	377.70	363.70	348.70	333.70	319.70	304.70	289.70	275.70	260.70
1,980	2,000	413.23	397.23	382.23	368.23	353.23	338.23	324.23	309.23	294.23	280.23	265.23
2,000	2,020	417.76	401.76	386.76	372.76	357.76	342.76	328.76	313.76	298.76	284.76	269.76
2,020	2,040	422.29	406.29	391.29	377.29	362.29	347.29	333.29	318.29	303.29	289.29	274.29
2,040	2,060	426.82	410.82	395.82	381.82	366.82	351.82	337.82	322.82	307.82	293.82	278.82
2,060	2,080	431.35	415.35	400.35	386.35	371.35	356.35	342.35	327.35	312.35	298.35	283.35
2,080	2,100	435.88	419.88	404.88	390.88	375.88	360.88	346.88	331.88	316.88	302.88	287.88
2,100	2,120	440.41	424.41	409.41	395.41	380.41	365.41	351.41	336.41	321.41	307.41	292.41
2,120	2,140	444.94	428.94	413.94	399.94	384.94	369.94	355.94	340.94	325.94	311.94	296.94
2,140	2,160	449.47	433.47	418.47	404.47	389.47	374.47	360.47	345.47	330.47	316.47	301.47
2,160	2,180	454.00	438.00	423.00	409.00	394.00	379.00	365.00	350.00	335.00	321.00	306.00
2,180	2,200	458.53	442.53	427.53	413.53	398.53	383.53	369.53	354.53	339.53	325.53	310.53
2,200	2,220	463.06	447.06	432.06	418.06	403.06	388.06	374.06	359.06	344.06	330.06	315.06
2,220	2,240	467.59	451.59	436.59	422.59	407.59	392.59	378.59	363.59	348.59	334.59	319.59
2,240	2,260	472.12	456.12	441.12	427.12	412.12	397.12	383.12	368.12	353.12	339.12	324.12
2,260	2,280	476.65	460.65	445.65	431.65	416.65	401.65	387.65	372.65	357.65	343.65	328.65
2,280	2,300	481.18	465.18	450.18	436.18	421.18	406.18	392.18	377.18	362.18	348.18	333.18
2,300	2,320	485.71	469.71	454.71	440.71	425.71	410.71	396.71	381.71	366.71	352.71	337.71
2,320	2,340	490.24	474.24	459.24	445.24	430.24	415.24	401.24	386.24	371.24	357.24	342.24
2,340	2,360	494.77	478.77	463.77	449.77	434.77	419.77	405.77	390.77	375.77	361.77	346.77
2,360	2,380	499.30	483.30	468.30	454.30	439.30	424.30	410.30	395.30	380.30	366.30	351.30
2,380	2,400	503.83	487.83	472.83	458.83	443.83	428.83	414.83	399.83	384.83	370.83	355.83
2,400	2,420	508.36	492.36	477.36	463.36	448.36	433.36	419.36	404.36	389.36	375.36	360.36
2,420	2,440	512.89	496.89	481.89	467.89	452.89	437.89	423.89	408.89	393.89	379.89	364.89
2,440	2,460	517.42	501.42	486.42	472.42	457.42	442.42	428.42	413.42	398.42	384.42	369.42
2,460	2,480	521.95	505.95	490.95	476.95	461.95	446.95	432.95	417.95	402.95	388.95	373.95
2,480	2,500	526.48	510.48	495.48	481.48	466.48	451.48	437.48	422.48	407.48	393.48	378.48
2,500	2,520	531.01	515.01	499.01	485.01	470.01	455.01	441.01	426.01	411.01	397.01	382.01
2,520	2,540	535.54	519.54	503.54	489.54	474.54	459.54	445.54	430.54	415.54	401.54	386.54
2,540	2,560	540.07	524.07	508.07	494.07	479.07	464.07	450.07	435.07	420.07	406.07	391.07
2,560	2,580	544.60	528.60	512.60	498.60	483.60	468.60	454.60	439.60	424.60	410.60	395.60
2,580	2,600	549.13	533.13	517.13	503.13	488.13	473.13	459.13	444.13	429.13	415.13	401.13
2,600	2,620	553.66	537.66	521.66	507.66	492.66	477.66	463.66	448.66	433.66	419.66	404.66
2,620	2,640	558.19	541.19	525.19	511.19	496.19	481.19	467.19	452.19	437.19	423.19	408.19
2,640	2,660	562.72	545.72	529.72	515.72	500.72	485.72	471.72	456.72	441.72	427.72	412.72
2,660	2,680	567.25	550.25	534.25	520.25	505.25	490.25	476.25	461.25	446.25	432.25	417.25
2,680	2,700	571.78	554.78	538.78	524.78	509.78	494.78	480.78	465.78	450.78	436.78	421.78

\$2,700 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$210	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
210	220	17.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	19.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	21.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	23.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	26.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	28.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	31.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	32.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	35.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	38.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	43.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	47.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	52.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	56.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	61.37	32.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	65.90	36.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	70.43	41.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	74.96	45.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	79.49	50.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	84.02	55.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	88.55	59.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	93.08	64.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	97.61	68.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	102.14	73.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	108.43	79.43	50.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	117.49	88.49	59.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	126.55	97.55	68.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	135.61	106.61	77.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	144.67	115.67	86.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	153.73	124.73	95.73	65.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	162.79	133.79	104.79	74.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	171.85	142.85	113.85	83.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	180.91	151.91	122.91	92.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	189.97	160.97	131.97	101.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	199.03	170.03	141.03	111.03	82.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	208.09	179.09	150.09	120.09	91.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	217.15	188.15	159.15	129.15	100.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	226.21	197.21	168.21	138.21	109.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	235.27	206.27	177.27	147.27	118.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	244.33	215.33	186.33	156.33	127.33	98.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	253.39	224.39	195.39	165.39	136.39	107.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	262.45	233.45	204.45	174.45	145.45	116.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	271.51	242.51	213.51	183.51	154.51	125.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	280.57	251.57	222.57	192.57	163.57	134.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	289.63	260.63	231.63	201.63	172.63	143.63	113.63	108.63	108.63	108.63	108.63
1,440	1,480	298.69	269.69	240.69	210.69	181.69	152.69	122.69	111.69	111.69	111.69	111.69
1,480	1,520	307.75	278.75	249.75	219.75	190.75	161.75	131.75	114.75	114.75	114.75	114.75
1,520	1,560	316.81	287.81	258.81	228.81	199.81	170.81	140.81	117.81	117.81	117.81	117.81
1,560	1,600	325.87	296.87	267.87	237.87	208.87	179.87	149.87	120.87	120.87	120.87	120.87
1,600	1,640	334.93	305.93	276.93	246.93	217.93	188.93	158.93	129.93	123.93	123.93	123.93
1,640	1,680	343.99	314.99	285.99	255.99	226.99	197.99	167.99	138.99	126.99	126.99	126.99
1,680	1,720	353.05	324.05	295.05	265.05	236.05	207.05	177.05	148.05	130.05	130.05	130.05
1,720	1,760	362.11	333.11	304.11	274.11	245.11	216.11	186.11	157.11	133.11	133.11	133.11
1,760	1,800	371.17	342.17	313.17	283.17	254.17	225.17	195.17	166.17	136.17	136.17	136.17
1,800	1,840	380.23	351.23	322.23	292.23	263.23	234.23	204.23	175.23	145.23	139.23	139.23
1,840	1,880	389.29	360.29	331.29	301.29	272.29	243.29	213.29	184.29	154.29	142.29	142.29
1,880	1,920	398.35	369.35	340.35	310.35	281.35	252.35	222.35	193.35	163.35	145.35	145.35
1,920	1,960	407.41	378.41	349.41	319.41	290.41	261.41	231.41	202.41	172.41	148.41	148.41
1,960	2,000	420.47	387.47	358.47	328.47	299.47	270.47	240.47	211.47	181.47	152.47	151.47
2,000	2,040	434.53	396.53	367.53	337.53	308.53	279.53	249.53	220.53	190.53	161.53	154.53
2,040	2,080	448.59	405.59	376.59	346.59	317.59	288.59	258.59	229.59	199.59	170.59	157.59
2,080	2,120	462.65	414.65	385.65	355.65	326.65	297.65	267.65	238.65	208.65	179.65	160.65
2,120	2,160	477.71	423.71	394.71	364.71	335.71	306.71	276.71	247.71	217.71	188.71	163.71
2,160	2,200	491.77	436.77	403.77	373.77	344.77	315.77	285.77	256.77	226.77	197.77	168.77
2,200	2,240	505.83	450.83	412.83	382.83	353.83	324.83	294.83	265.83	235.83	206.83	177.83
2,240	2,280	519.89	464.89	421.89	391.89	362.89	333.89	303.89	274.89	244.89	215.89	186.89
2,280	2,320	533.95	479.95	430.95	400.95	371.95	342.95	312.95	283.95	253.95	224.95	195.95
2,320	2,360	549.01	494.01	440.01	410.01	381.01	352.01	322.01	293.01	263.01	234.01	205.01
2,360	2,400	563.07	508.07	453.07	419.07	390.07	361.07	331.07	302.07	272.07	243.07	214.07

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$2,400	\$2,440	\$577.13	\$522.13	\$467.13	\$428.13	\$399.13	\$370.13	\$340.13	\$311.13	\$281.13	\$252.13	\$223.13
2,440	2,480	591.19	536.19	482.19	437.19	408.19	379.19	349.19	320.19	290.19	261.19	232.19
2,480	2,520	605.25	551.25	496.25	446.25	417.25	388.25	358.25	329.25	299.25	270.25	241.25
2,520	2,560	620.31	565.31	510.31	455.31	426.31	397.31	367.31	338.31	308.31	279.31	250.31
2,560	2,600	634.37	579.37	524.37	469.37	435.37	406.37	376.37	347.37	317.37	288.37	259.37
2,600	2,640	648.43	593.43	538.43	483.43	444.43	415.43	385.43	356.43	326.43	297.43	268.43
2,640	2,680	662.49	607.49	553.49	498.49	453.49	424.49	394.49	365.49	335.49	306.49	277.49
2,680	2,720	676.55	622.55	567.55	512.55	462.55	433.55	403.55	374.55	344.55	315.55	286.55
2,720	2,760	691.61	636.61	581.61	526.61	471.61	442.61	412.61	383.61	353.61	324.61	295.61
2,760	2,800	705.67	650.67	595.67	540.67	485.67	451.67	421.67	392.67	362.67	333.67	304.67
2,800	2,840	719.73	664.73	609.73	554.73	500.73	460.73	430.73	401.73	371.73	342.73	313.73
2,840	2,880	733.79	678.79	624.79	569.79	514.79	469.79	439.79	410.79	380.79	351.79	322.79
2,880	2,920	747.85	693.85	638.85	583.85	528.85	478.85	448.85	419.85	389.85	360.85	331.85
2,920	2,960	762.91	707.91	652.91	597.91	542.91	487.91	457.91	428.91	398.91	369.91	340.91
2,960	3,000	776.97	721.97	666.97	611.97	556.97	502.97	466.97	437.97	407.97	378.97	349.97
3,000	3,040	791.03	736.03	681.03	626.03	572.03	517.03	476.03	447.03	417.03	388.03	359.03
3,040	3,080	805.09	750.09	696.09	641.09	586.09	531.09	485.09	456.09	426.09	397.09	368.09
3,080	3,120	819.15	765.15	710.15	655.15	600.15	545.15	494.15	465.15	435.15	406.15	377.15
3,120	3,160	834.21	779.21	724.21	669.21	614.21	559.21	505.21	474.21	444.21	415.21	386.21
3,160	3,200	848.27	793.27	738.27	683.27	628.27	573.27	519.27	483.27	453.27	424.27	395.27
3,200	3,240	862.33	807.33	752.33	697.33	643.33	588.33	533.33	492.33	462.33	433.33	404.33
3,240	3,280	876.39	821.39	767.39	712.39	657.39	602.39	547.39	501.39	471.39	442.39	413.39
3,280	3,320	890.45	836.45	781.45	726.45	671.45	616.45	561.45	510.45	480.45	451.45	422.45
3,320	3,360	905.51	850.51	795.51	740.51	685.51	630.51	576.51	521.51	489.51	460.51	431.51
3,360	3,400	919.57	864.57	809.57	754.57	699.57	645.57	590.57	535.57	498.57	469.57	440.57
3,400	3,440	933.63	878.63	823.63	768.63	714.63	659.63	604.63	549.63	507.63	478.63	449.63
3,440	3,480	947.69	892.69	838.69	783.69	728.69	673.69	618.69	563.69	516.69	487.69	458.69
3,480	3,520	961.75	907.75	852.75	797.75	742.75	687.75	632.75	578.75	525.75	496.75	467.75
3,520	3,560	976.81	921.81	866.81	811.81	756.81	701.81	647.81	592.81	537.81	505.81	476.81
3,560	3,600	990.87	935.87	880.87	825.87	770.87	716.87	661.87	606.87	551.87	514.87	485.87
3,600	3,640	1,004.93	949.93	894.93	839.93	785.93	730.93	675.93	620.93	565.93	523.93	494.93
3,640	3,680	1,018.99	963.99	909.99	854.99	799.99	744.99	689.99	634.99	580.99	532.99	503.99
3,680	3,720	1,033.05	979.05	924.05	869.05	814.05	759.05	704.05	650.05	595.05	542.05	513.05
3,720	3,760	1,048.11	993.11	938.11	883.11	828.11	773.11	719.11	664.11	609.11	554.11	522.11
3,760	3,800	1,062.17	1,007.17	952.17	897.17	842.17	788.17	733.17	678.17	623.17	568.17	531.17
3,800	3,840	1,076.23	1,021.23	966.23	911.23	857.23	802.23	747.23	692.23	637.23	582.23	540.23
3,840	3,880	1,090.29	1,035.29	981.29	926.29	871.29	816.29	761.29	706.29	652.29	597.29	549.29
3,880	3,920	1,104.35	1,050.35	995.35	940.35	885.35	830.35	775.35	721.35	666.35	611.35	558.35
3,920	3,960	1,119.41	1,064.41	1,009.41	954.41	899.41	844.41	790.41	735.41	680.41	625.41	570.41
3,960	4,000	1,133.47	1,078.47	1,023.47	968.47	913.47	859.47	804.47	749.47	694.47	639.47	584.47
4,000	4,040	1,147.53	1,092.53	1,037.53	982.53	928.53	873.53	818.53	763.53	708.53	653.53	599.53
4,040	4,080	1,161.59	1,106.59	1,052.59	997.59	942.59	887.59	832.59	777.59	723.59	668.59	613.59
4,080	4,120	1,176.65	1,121.65	1,066.65	1,011.65	956.65	901.65	846.65	792.65	737.65	682.65	627.65
4,120	4,160	1,191.71	1,135.71	1,080.71	1,025.71	970.71	915.71	861.71	806.71	751.71	696.71	641.71
4,160	4,200	1,207.77	1,149.77	1,094.77	1,039.77	984.77	930.77	875.77	820.77	765.77	710.77	655.77
4,200	4,240	1,222.83	1,163.83	1,108.83	1,053.83	999.83	944.83	889.83	834.83	779.83	724.83	670.83
4,240	4,280	1,238.89	1,177.89	1,123.89	1,068.89	1,013.89	958.89	903.89	848.89	794.89	739.89	684.89
4,280	4,320	1,253.95	1,192.95	1,137.95	1,082.95	1,027.95	972.95	917.95	863.95	808.95	753.95	698.95
4,320	4,360	1,269.01	1,209.01	1,152.01	1,097.01	1,042.01	987.01	933.01	878.01	823.01	768.01	713.01
4,360	4,400	1,285.07	1,224.07	1,166.07	1,111.07	1,056.07	1,002.07	947.07	892.07	837.07	782.07	727.07
4,400	4,440	1,300.13	1,239.13	1,180.13	1,125.13	1,071.13	1,016.13	961.13	906.13	851.13	796.13	742.13
4,440	4,480	1,316.19	1,255.19	1,195.19	1,140.19	1,085.19	1,030.19	975.19	920.19	866.19	811.19	756.19
4,480	4,520	1,331.25	1,270.25	1,210.25	1,154.25	1,099.25	1,044.25	989.25	935.25	880.25	825.25	770.25
4,520	4,560	1,346.31	1,286.31	1,225.31	1,168.31	1,113.31	1,058.31	1,004.31	949.31	894.31	839.31	784.31
4,560	4,600	1,362.37	1,301.37	1,240.37	1,182.37	1,127.37	1,073.37	1,018.37	963.37	908.37	853.37	798.37
4,600	4,640	1,377.43	1,316.43	1,256.43	1,196.43	1,142.43	1,087.43	1,032.43	977.43	922.43	867.43	813.43
4,640	4,680	1,393.49	1,332.49	1,271.49	1,211.49	1,156.49	1,101.49	1,046.49	991.49	937.49	882.49	827.49
4,680	4,720	1,408.55	1,347.55	1,287.55	1,226.55	1,170.55	1,115.55	1,060.55	1,006.55	951.55	896.55	841.55
4,720	4,760	1,423.61	1,363.61	1,302.61	1,241.61	1,184.61	1,129.61	1,075.61	1,020.61	965.61	910.61	855.61
4,760	4,800	1,439.67	1,378.67	1,317.67	1,257.67	1,198.67	1,144.67	1,089.67	1,034.67	979.67	924.67	869.67
4,800	4,840	1,454.73	1,393.73	1,333.73	1,272.73	1,213.73	1,158.73	1,103.73	1,048.73	993.73	938.73	884.73
4,840	4,880	1,470.79	1,409.79	1,348.79	1,287.79	1,227.79	1,172.79	1,117.79	1,062.79	1,008.79	953.79	898.79
4,880	4,920	1,485.85	1,424.85	1,364.85	1,303.85	1,242.85	1,186.85	1,131.85	1,077.85	1,022.85	967.85	912.85
4,920	4,960	1,500.91	1,440.91	1,379.91	1,318.91	1,258.91	1,200.91	1,146.91	1,091.91	1,036.91	981.91	926.91
4,960	5,000	1,516.97	1,455.97	1,394.97	1,334.97	1,273.97	1,215.97	1,160.97	1,105.97	1,050.97	995.97	940.97

\$5,000 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$520	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
520	540	42.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	47.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	51.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	56.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	63.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	72.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	81.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	90.61	60.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	99.67	69.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	108.73	78.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	117.79	87.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	126.85	96.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	135.91	105.91	76.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	144.97	114.97	85.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	154.03	124.03	95.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	163.09	133.09	104.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	172.15	142.15	113.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	181.21	151.21	122.21	92.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	190.27	160.27	131.27	101.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	199.33	169.33	140.33	110.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	208.39	178.39	149.39	119.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	217.45	187.45	158.45	128.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	226.51	196.51	167.51	137.51	108.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	235.57	205.57	176.57	146.57	117.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	244.63	214.63	185.63	155.63	126.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	253.69	223.69	194.69	164.69	135.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	262.75	232.75	203.75	173.75	144.75	115.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	271.81	241.81	212.81	182.81	153.81	124.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	280.87	250.87	221.87	191.87	162.87	133.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	289.93	259.93	230.93	200.93	171.93	142.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	298.99	268.99	239.99	209.99	180.99	151.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	308.05	278.05	249.05	219.05	190.05	161.05	131.05	130.05	130.05	130.05	130.05
1,720	1,760	317.11	287.11	258.11	228.11	199.11	170.11	140.11	133.11	133.11	133.11	133.11
1,760	1,800	326.17	296.17	267.17	237.17	208.17	179.17	149.17	136.17	136.17	136.17	136.17
1,800	1,840	335.23	305.23	276.23	246.23	217.23	188.23	158.23	139.23	139.23	139.23	139.23
1,840	1,880	344.29	314.29	285.29	255.29	226.29	197.29	167.29	142.29	142.29	142.29	142.29
1,880	1,920	353.35	323.35	294.35	264.35	235.35	206.35	176.35	147.35	145.35	145.35	145.35
1,920	1,960	362.41	332.41	303.41	273.41	244.41	215.41	185.41	156.41	148.41	148.41	148.41
1,960	2,000	371.47	341.47	312.47	282.47	253.47	224.47	194.47	165.47	151.47	151.47	151.47
2,000	2,040	380.53	350.53	321.53	291.53	262.53	233.53	203.53	174.53	154.53	154.53	154.53
2,040	2,080	389.59	359.59	330.59	300.59	271.59	242.59	212.59	183.59	157.59	157.59	157.59
2,080	2,120	398.65	368.65	339.65	309.65	280.65	251.65	221.65	192.65	163.65	160.65	160.65
2,120	2,160	407.71	377.71	348.71	318.71	289.71	260.71	230.71	201.71	172.71	163.71	163.71
2,160	2,200	416.77	386.77	357.77	327.77	298.77	269.77	239.77	210.77	181.77	166.77	166.77
2,200	2,240	425.83	395.83	366.83	336.83	307.83	278.83	248.83	219.83	190.83	169.83	169.83
2,240	2,280	434.89	404.89	375.89	345.89	316.89	287.89	257.89	228.89	199.89	172.89	172.89
2,280	2,320	443.95	413.95	384.95	354.95	325.95	296.95	266.95	237.95	208.95	178.95	175.95
2,320	2,360	453.01	423.01	394.01	364.01	335.01	306.01	276.01	247.01	218.01	188.01	179.01
2,360	2,400	462.07	432.07	403.07	373.07	344.07	315.07	285.07	256.07	227.07	197.07	182.07
2,400	2,440	471.13	441.13	412.13	382.13	353.13	324.13	294.13	265.13	236.13	206.13	185.13
2,440	2,480	480.19	450.19	421.19	391.19	362.19	333.19	303.19	274.19	245.19	215.19	188.19
2,480	2,520	489.25	459.25	430.25	400.25	371.25	342.25	312.25	283.25	254.25	224.25	195.25
2,520	2,560	498.31	468.31	439.31	409.31	380.31	351.31	321.31	292.31	263.31	233.31	204.31
2,560	2,600	507.37	477.37	448.37	418.37	389.37	360.37	330.37	301.37	272.37	242.37	213.37
2,600	2,640	516.43	486.43	457.43	427.43	398.43	369.43	339.43	310.43	281.43	251.43	222.43
2,640	2,680	525.49	495.49	466.49	436.49	407.49	378.49	348.49	319.49	290.49	260.49	231.49
2,680	2,720	534.55	504.55	475.55	445.55	416.55	387.55	357.55	328.55	299.55	269.55	240.55
2,720	2,760	543.61	513.61	484.61	454.61	425.61	396.61	366.61	337.61	308.61	278.61	249.61
2,760	2,800	552.67	522.67	493.67	463.67	434.67	405.67	375.67	346.67	317.67	287.67	258.67
2,800	2,840	561.73	531.73	502.73	472.73	443.73	414.73	384.73	355.73	326.73	296.73	267.73
2,840	2,880	570.79	540.79	511.79	481.79	452.79	423.79	393.79	364.79	335.79	305.79	276.79
2,880	2,920	579.85	549.85	520.85	490.85	461.85	432.85	402.85	373.85	344.85	314.85	285.85
2,920	2,960	588.91	558.91	529.91	499.91	470.91	441.91	411.91	382.91	353.91	323.91	294.91
2,960	3,000	597.97	567.97	538.97	508.97	479.97	450.97	420.97	391.97	362.97	332.97	303.97
3,000	3,040	607.03	577.03	548.03	518.03	489.03	460.03	430.03	401.03	372.03	342.03	313.03
3,040	3,080	616.09	586.09	557.09	527.09	498.09	469.09	439.09	410.09	381.09	351.09	322.09
3,080	3,120	625.15	595.15	566.15	536.15	507.15	478.15	448.15	419.15	390.15	360.15	331.15
3,120	3,160	634.21	604.21	575.21	545.21	516.21	487.21	457.21	428.21	399.21	369.21	340.21
3,160	3,200	643.27	613.27	584.27	554.27	525.27	496.27	466.27	437.27	408.27	378.27	349.27

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$3,200	\$3,240	\$652.33	\$622.33	\$593.33	\$563.33	\$534.33	\$505.33	\$475.33	\$446.33	\$417.33	\$387.33	\$358.33
3,240	3,280	661.39	631.39	602.39	572.39	543.39	514.39	484.39	455.39	426.39	396.39	367.39
3,280	3,320	670.45	640.45	611.45	581.45	552.45	523.45	493.45	464.45	435.45	405.45	376.45
3,320	3,360	679.51	649.51	620.51	590.51	561.51	532.51	502.51	473.51	444.51	414.51	385.51
3,360	3,400	688.57	658.57	629.57	599.57	570.57	541.57	511.57	482.57	453.57	423.57	394.57
3,400	3,440	700.63	667.63	638.63	608.63	579.63	550.63	520.63	491.63	462.63	432.63	403.63
3,440	3,480	714.69	676.69	647.69	617.69	588.69	559.69	529.69	500.69	471.69	441.69	412.69
3,480	3,520	728.75	685.75	656.75	626.75	597.75	568.75	538.75	509.75	480.75	450.75	421.75
3,520	3,560	742.81	694.81	665.81	635.81	606.81	577.81	547.81	518.81	489.81	459.81	430.81
3,560	3,600	756.87	703.87	674.87	644.87	615.87	586.87	556.87	527.87	498.87	468.87	439.87
3,600	3,640	771.93	716.93	683.93	653.93	624.93	595.93	565.93	536.93	507.93	477.93	448.93
3,640	3,680	785.99	730.99	692.99	662.99	633.99	604.99	574.99	545.99	516.99	486.99	457.99
3,680	3,720	800.05	745.05	702.05	672.05	643.05	614.05	584.05	555.05	526.05	496.05	467.05
3,720	3,760	814.11	759.11	711.11	681.11	652.11	623.11	593.11	564.11	535.11	505.11	476.11
3,760	3,800	828.17	774.17	720.17	690.17	661.17	632.17	602.17	573.17	544.17	514.17	485.17
3,800	3,840	843.23	788.23	733.23	699.23	670.23	641.23	611.23	582.23	553.23	523.23	494.23
3,840	3,880	857.29	802.29	747.29	708.29	679.29	650.29	620.29	591.29	562.29	532.29	503.29
3,880	3,920	871.35	816.35	761.35	717.35	688.35	659.35	629.35	600.35	571.35	541.35	512.35
3,920	3,960	885.41	830.41	776.41	726.41	697.41	668.41	638.41	609.41	580.41	550.41	521.41
3,960	4,000	899.47	845.47	790.47	735.47	706.47	677.47	647.47	618.47	589.47	559.47	530.47
4,000	4,040	914.53	859.53	804.53	749.53	715.53	686.53	656.53	627.53	598.53	568.53	539.53
4,040	4,080	928.59	873.59	818.59	763.59	724.59	695.59	665.59	636.59	607.59	577.59	548.59
4,080	4,120	942.65	887.65	832.65	778.65	733.65	704.65	674.65	645.65	616.65	586.65	557.65
4,120	4,160	956.71	901.71	847.71	792.71	742.71	713.71	683.71	654.71	625.71	595.71	566.71
4,160	4,200	970.77	916.77	861.77	806.77	751.77	722.77	692.77	663.77	634.77	604.77	575.77
4,200	4,240	985.83	930.83	875.83	820.83	765.83	731.83	701.83	672.83	643.83	613.83	584.83
4,240	4,280	999.89	944.89	889.89	834.89	780.89	740.89	710.89	681.89	652.89	622.89	593.89
4,280	4,320	1,013.95	958.95	903.95	849.95	794.95	749.95	719.95	690.95	661.95	631.95	602.95
4,320	4,360	1,028.01	973.01	919.01	864.01	809.01	759.01	729.01	700.01	671.01	641.01	612.01
4,360	4,400	1,042.07	988.07	933.07	878.07	823.07	768.07	738.07	709.07	680.07	650.07	621.07
4,400	4,440	1,057.13	1,002.13	947.13	892.13	837.13	782.13	747.13	718.13	689.13	659.13	630.13
4,440	4,480	1,071.19	1,016.19	961.19	906.19	852.19	797.19	756.19	727.19	698.19	668.19	639.19
4,480	4,520	1,085.25	1,030.25	975.25	921.25	866.25	811.25	765.25	736.25	707.25	677.25	648.25
4,520	4,560	1,099.31	1,044.31	990.31	935.31	880.31	825.31	774.31	745.31	716.31	686.31	657.31
4,560	4,600	1,113.37	1,059.37	1,004.37	949.37	894.37	839.37	784.37	754.37	725.37	695.37	666.37
4,600	4,640	1,128.43	1,073.43	1,018.43	963.43	908.43	853.43	799.43	763.43	734.43	704.43	675.43
4,640	4,680	1,142.49	1,087.49	1,032.49	977.49	923.49	868.49	813.49	772.49	743.49	713.49	684.49
4,680	4,720	1,156.55	1,101.55	1,046.55	992.55	937.55	882.55	827.55	781.55	752.55	722.55	693.55
4,720	4,760	1,170.61	1,115.61	1,061.61	1,006.61	951.61	896.61	841.61	790.61	761.61	731.61	702.61
4,760	4,800	1,184.67	1,130.67	1,075.67	1,020.67	965.67	910.67	855.67	801.67	770.67	740.67	711.67
4,800	4,840	1,199.73	1,144.73	1,089.73	1,034.73	979.73	924.73	870.73	815.73	779.73	749.73	720.73
4,840	4,880	1,213.79	1,158.79	1,103.79	1,048.79	994.79	939.79	884.79	829.79	788.79	758.79	729.79
4,880	4,920	1,227.85	1,172.85	1,117.85	1,063.85	1,008.85	953.85	898.85	843.85	797.85	767.85	738.85
4,920	4,960	1,241.91	1,186.91	1,132.91	1,077.91	1,022.91	967.91	912.91	857.91	806.91	776.91	747.91
4,960	5,000	1,255.97	1,201.97	1,146.97	1,091.97	1,036.97	981.97	926.97	872.97	817.97	785.97	756.97
5,000	5,040	1,271.03	1,216.03	1,161.03	1,106.03	1,051.03	996.03	942.03	887.03	832.03	795.03	766.03
5,040	5,080	1,285.09	1,230.09	1,175.09	1,120.09	1,066.09	1,011.09	956.09	901.09	846.09	804.09	775.09
5,080	5,120	1,299.15	1,244.15	1,189.15	1,135.15	1,080.15	1,025.15	970.15	915.15	860.15	813.15	784.15
5,120	5,160	1,313.21	1,258.21	1,204.21	1,149.21	1,094.21	1,039.21	984.21	929.21	875.21	822.21	793.21
5,160	5,200	1,327.27	1,273.27	1,218.27	1,163.27	1,108.27	1,053.27	998.27	944.27	889.27	834.27	802.27
5,200	5,240	1,342.33	1,287.33	1,232.33	1,177.33	1,122.33	1,067.33	1,013.33	958.33	903.33	848.33	811.33
5,240	5,280	1,356.39	1,301.39	1,246.39	1,191.39	1,137.39	1,082.39	1,027.39	972.39	917.39	862.39	820.39
5,280	5,320	1,370.45	1,315.45	1,260.45	1,206.45	1,151.45	1,096.45	1,041.45	986.45	931.45	877.45	829.45
5,320	5,360	1,384.51	1,329.51	1,275.51	1,220.51	1,165.51	1,110.51	1,055.51	1,000.51	946.51	891.51	838.51
5,360	5,400	1,398.57	1,344.57	1,289.57	1,234.57	1,179.57	1,124.57	1,069.57	1,015.57	960.57	905.57	850.57
5,400	5,440	1,413.63	1,358.63	1,303.63	1,248.63	1,193.63	1,138.63	1,084.63	1,029.63	974.63	919.63	864.63
5,440	5,480	1,427.69	1,372.69	1,317.69	1,262.69	1,208.69	1,153.69	1,098.69	1,043.69	988.69	933.69	879.69
5,480	5,520	1,441.75	1,386.75	1,331.75	1,277.75	1,222.75	1,167.75	1,112.75	1,057.75	1,002.75	948.75	893.75
5,520	5,560	1,455.81	1,400.81	1,346.81	1,291.81	1,236.81	1,181.81	1,126.81	1,071.81	1,017.81	962.81	907.81
5,560	5,600	1,469.87	1,415.87	1,360.87	1,305.87	1,250.87	1,195.87	1,140.87	1,086.87	1,031.87	976.87	921.87
5,600	5,640	1,484.93	1,429.93	1,374.93	1,319.93	1,264.93	1,209.93	1,155.93	1,100.93	1,045.93	990.93	935.93
5,640	5,680	1,498.99	1,443.99	1,388.99	1,333.99	1,279.99	1,224.99	1,169.99	1,114.99	1,059.99	1,004.99	950.99
5,680	5,720	1,513.05	1,458.05	1,403.05	1,349.05	1,294.05	1,239.05	1,184.05	1,129.05	1,074.05	1,020.05	965.05
5,720	5,760	1,527.11	1,472.11	1,418.11	1,363.11	1,308.11	1,253.11	1,198.11	1,143.11	1,089.11	1,034.11	979.11
5,760	5,800	1,541.17	1,487.17	1,432.17	1,377.17	1,322.17	1,267.17	1,212.17	1,158.17	1,103.17	1,048.17	993.17

\$5,800 and over

Do not use this table. See page 17 for instructions.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	2.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
15	18	2.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	3.72	2.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	2.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	5.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	5.41	4.41	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	6.64	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	6.87	5.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	8.10	6.10	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	8.33	7.33	5.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	9.56	7.56	6.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	9.79	8.79	6.79	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	10.02	9.02	8.02	6.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	11.25	10.25	8.25	7.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	11.48	10.48	9.48	7.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48
60	63	12.70	10.70	9.70	8.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70
63	66	12.93	11.93	10.93	8.93	7.93	5.93	4.93	4.93	4.93	4.93	4.93
66	69	14.16	12.16	11.16	10.16	8.16	7.16	6.16	5.16	5.16	5.16	5.16
69	72	14.39	13.39	11.39	10.39	9.39	7.39	6.39	5.39	5.39	5.39	5.39
72	75	15.62	13.62	12.62	11.62	9.62	8.62	6.62	5.62	5.62	5.62	5.62
75	78	15.85	14.85	12.85	11.85	10.85	8.85	7.85	6.85	5.85	5.85	5.85
78	81	16.08	15.08	14.08	12.08	11.08	10.08	8.08	7.08	6.08	6.08	6.08
81	84	17.31	16.31	14.31	13.31	11.31	10.31	9.31	7.31	6.31	6.31	6.31
84	87	17.54	16.54	15.54	13.54	12.54	11.54	9.54	8.54	7.54	6.54	6.54
87	90	18.77	16.77	15.77	14.77	12.77	11.77	10.77	8.77	7.77	6.77	6.77
90	93	19.00	18.00	17.00	15.00	14.00	12.00	11.00	10.00	8.00	7.00	7.00
93	96	20.23	18.23	17.23	16.23	14.23	13.23	12.23	10.23	9.23	8.23	7.23
96	99	21.46	19.46	17.46	16.46	15.46	13.46	12.46	11.46	9.46	8.46	7.46
99	102	22.69	19.69	18.69	17.69	15.69	14.69	12.69	11.69	10.69	8.69	7.69
102	105	23.92	20.92	18.92	17.92	16.92	14.92	13.92	12.92	10.92	9.92	8.92
105	108	25.15	22.15	20.15	18.15	17.15	16.15	14.15	13.15	12.15	10.15	9.15
108	111	25.38	23.38	20.38	19.38	18.38	16.38	15.38	13.38	12.38	11.38	9.38
111	114	26.61	24.61	21.61	19.61	18.61	17.61	15.61	14.61	13.61	11.61	10.61
114	117	27.84	25.84	22.84	20.84	18.84	17.84	16.84	14.84	13.84	12.84	10.84
117	120	29.07	26.07	24.07	21.07	20.07	19.07	17.07	16.07	14.07	13.07	12.07
120	123	30.29	27.29	25.29	22.29	20.29	19.29	18.29	16.29	15.29	14.29	12.29
123	126	31.52	28.52	26.52	23.52	21.52	19.52	18.52	17.52	15.52	14.52	13.52
126	129	32.75	29.75	26.75	24.75	21.75	20.75	19.75	17.75	16.75	14.75	13.75
129	132	32.98	30.98	27.98	25.98	22.98	20.98	19.98	18.98	16.98	15.98	14.98
132	135	34.21	32.21	29.21	27.21	24.21	22.21	20.21	19.21	18.21	16.21	15.21
135	138	35.44	33.44	30.44	27.44	25.44	22.44	20.44	19.44	18.44	17.44	15.44
138	141	36.67	33.67	31.67	28.67	26.67	23.67	21.67	20.67	19.67	17.67	16.67
141	144	37.90	34.90	32.90	29.90	27.90	24.90	22.90	20.90	19.90	18.90	16.90
144	147	39.13	36.13	33.13	31.13	28.13	26.13	23.13	22.13	21.13	19.13	18.13
147	150	39.36	37.36	34.36	32.36	29.36	27.36	24.36	22.36	21.36	20.36	18.36
150	153	40.59	38.59	35.59	33.59	30.59	28.59	25.59	23.59	21.59	20.59	19.59
153	156	41.82	39.82	36.82	33.82	31.82	28.82	26.82	23.82	22.82	21.82	19.82
156	159	43.05	40.05	38.05	35.05	33.05	30.05	28.05	25.05	23.05	22.05	21.05
159	162	44.28	41.28	39.28	36.28	34.28	31.28	29.28	26.28	24.28	22.28	21.28
162	165	45.51	42.51	40.51	37.51	34.51	32.51	29.51	27.51	24.51	23.51	22.51
165	168	45.74	43.74	40.74	38.74	35.74	33.74	30.74	28.74	25.74	23.74	22.74
168	171	46.97	44.97	41.97	39.97	36.97	34.97	31.97	29.97	26.97	24.97	22.97
171	174	48.20	46.20	43.20	41.20	38.20	35.20	33.20	30.20	28.20	25.20	24.20
174	177	49.43	46.43	44.43	41.43	39.43	36.43	34.43	31.43	29.43	26.43	24.43
177	180	50.66	47.66	45.66	42.66	40.66	37.66	35.66	32.66	30.66	27.66	25.66
180	183	51.88	48.88	46.88	43.88	41.88	38.88	36.88	33.88	30.88	28.88	25.88
183	186	52.11	50.11	47.11	45.11	42.11	40.11	37.11	35.11	32.11	30.11	27.11
186	189	53.34	51.34	48.34	46.34	43.34	41.34	38.34	36.34	33.34	31.34	28.34
189	192	54.57	52.57	49.57	47.57	44.57	42.57	39.57	36.57	34.57	31.57	29.57
192	195	55.80	52.80	50.80	47.80	45.80	42.80	40.80	37.80	35.80	32.80	30.80
195	198	57.03	54.03	52.03	49.03	47.03	44.03	42.03	39.03	37.03	34.03	32.03
198	201	58.26	55.26	53.26	50.26	48.26	45.26	42.26	40.26	37.26	35.26	32.26
201	204	59.49	56.49	53.49	51.49	48.49	46.49	43.49	41.49	38.49	36.49	33.49
204	207	60.72	57.72	54.72	52.72	49.72	47.72	44.72	42.72	39.72	37.72	34.72
207	210	61.95	58.95	55.95	53.95	50.95	48.95	45.95	42.95	40.95	37.95	35.95
210	213	63.18	60.18	57.18	54.18	52.18	49.18	47.18	44.18	42.18	39.18	37.18
213	216	64.41	61.41	58.41	55.41	53.41	50.41	48.41	45.41	43.41	40.41	38.41
216	219	65.64	62.64	59.64	56.64	54.64	51.64	49.64	46.64	43.64	41.64	38.64

(Continued on next page)

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$219	\$222	\$66.87	\$63.87	\$60.87	\$57.87	\$54.87	\$52.87	\$49.87	\$47.87	\$44.87	\$42.87	\$39.87
222	225	67.10	65.10	62.10	59.10	56.10	54.10	51.10	49.10	46.10	44.10	41.10
225	228	68.33	66.33	63.33	60.33	57.33	55.33	52.33	50.33	47.33	44.33	42.33
228	231	69.56	67.56	64.56	61.56	58.56	55.56	53.56	50.56	48.56	45.56	43.56
231	234	70.79	67.79	65.79	62.79	59.79	56.79	54.79	51.79	49.79	46.79	44.79
234	237	72.02	69.02	67.02	64.02	61.02	58.02	56.02	53.02	51.02	48.02	45.02
237	240	73.25	70.25	67.25	65.25	62.25	59.25	56.25	54.25	51.25	49.25	46.25
240	243	74.47	71.47	68.47	66.47	63.47	60.47	57.47	55.47	52.47	50.47	47.47
243	246	75.70	72.70	69.70	67.70	64.70	61.70	58.70	56.70	53.70	51.70	48.70
246	249	76.93	73.93	70.93	67.93	65.93	62.93	59.93	56.93	54.93	51.93	49.93
249	252	78.16	75.16	72.16	69.16	67.16	64.16	61.16	58.16	56.16	53.16	51.16
252	255	79.39	76.39	73.39	70.39	68.39	65.39	62.39	59.39	57.39	54.39	51.39
255	258	80.62	77.62	74.62	71.62	68.62	66.62	63.62	60.62	57.62	55.62	52.62
258	261	81.85	78.85	75.85	72.85	69.85	67.85	64.85	61.85	58.85	56.85	53.85
261	264	83.08	80.08	77.08	74.08	71.08	69.08	66.08	63.08	60.08	58.08	55.08
264	267	83.31	81.31	78.31	75.31	72.31	69.31	67.31	64.31	61.31	58.31	56.31
267	270	84.54	82.54	79.54	76.54	73.54	70.54	68.54	65.54	62.54	59.54	57.54
270	273	85.77	83.77	80.77	77.77	74.77	71.77	69.77	66.77	63.77	60.77	58.77
273	276	87.00	84.00	82.00	79.00	76.00	73.00	70.00	68.00	65.00	62.00	59.00
276	279	88.23	85.23	83.23	80.23	77.23	74.23	71.23	69.23	66.23	63.23	60.23
279	282	89.46	86.46	84.46	81.46	78.46	75.46	72.46	70.46	67.46	64.46	61.46
282	285	90.69	87.69	84.69	82.69	79.69	76.69	73.69	70.69	68.69	65.69	62.69
285	288	91.92	88.92	85.92	83.92	80.92	77.92	74.92	71.92	69.92	66.92	63.92
288	291	93.15	90.15	87.15	85.15	82.15	79.15	76.15	73.15	70.15	68.15	65.15
291	294	94.38	91.38	88.38	85.38	83.38	80.38	77.38	74.38	71.38	69.38	66.38
294	297	95.61	92.61	89.61	86.61	84.61	81.61	78.61	75.61	72.61	70.61	67.61
297	300	96.84	93.84	90.84	87.84	84.84	82.84	79.84	76.84	73.84	70.84	68.84
300	303	98.06	95.06	92.06	89.06	86.06	84.06	81.06	78.06	75.06	72.06	70.06
303	306	99.29	96.29	93.29	90.29	87.29	85.29	82.29	79.29	76.29	73.29	71.29
306	309	99.52	97.52	94.52	91.52	88.52	85.52	83.52	80.52	77.52	74.52	71.52
309	312	100.75	98.75	95.75	92.75	89.75	86.75	84.75	81.75	78.75	75.75	72.75
312	315	101.98	99.98	96.98	93.98	90.98	87.98	85.98	82.98	79.98	76.98	73.98
315	318	103.21	100.21	98.21	95.21	92.21	89.21	86.21	84.21	81.21	78.21	75.21
318	321	104.44	101.44	99.44	96.44	93.44	90.44	87.44	85.44	82.44	79.44	76.44
321	324	105.67	102.67	100.67	97.67	94.67	91.67	88.67	86.67	83.67	80.67	77.67
324	327	106.90	103.90	100.90	98.90	95.90	92.90	89.90	86.90	84.90	81.90	78.90
327	330	108.13	105.13	102.13	100.13	97.13	94.13	91.13	88.13	86.13	83.13	80.13
330	333	109.36	106.36	103.36	101.36	98.36	95.36	92.36	89.36	87.36	84.36	81.36
333	336	110.59	107.59	104.59	101.59	99.59	96.59	93.59	90.59	87.59	85.59	82.59
336	339	111.82	108.82	105.82	102.82	100.82	97.82	94.82	91.82	88.82	86.82	83.82
339	341	113.01	110.01	107.01	104.01	101.01	99.01	96.01	93.01	90.01	87.01	85.01
341	343	113.16	110.16	108.16	105.16	102.16	99.16	96.16	94.16	91.16	88.16	85.16
343	345	114.32	111.32	108.32	105.32	103.32	100.32	97.32	94.32	91.32	89.32	86.32
345	347	114.47	112.47	109.47	106.47	103.47	100.47	98.47	95.47	92.47	89.47	86.47
347	349	115.62	112.62	109.62	107.62	104.62	101.62	98.62	95.62	93.62	90.62	87.62
349	351	116.78	113.78	110.78	107.78	104.78	102.78	99.78	96.78	93.78	90.78	88.78
351	353	116.93	113.93	111.93	108.93	105.93	102.93	99.93	97.93	94.93	91.93	88.93
353	355	118.08	115.08	112.08	110.08	107.08	104.08	101.08	98.08	95.08	93.08	90.08
355	357	119.23	116.23	113.23	110.23	107.23	105.23	102.23	99.23	96.23	93.23	91.23
357	359	119.39	116.39	114.39	111.39	108.39	105.39	102.39	100.39	97.39	94.39	91.39
359	361	120.54	117.54	114.54	111.54	109.54	106.54	103.54	100.54	97.54	95.54	92.54
361	363	120.69	118.69	115.69	112.69	109.69	106.69	104.69	101.69	98.69	95.69	92.69
363	365	121.85	118.85	115.85	113.85	110.85	107.85	104.85	101.85	98.85	96.85	93.85
365	367	123.00	120.00	117.00	114.00	111.00	109.00	106.00	103.00	100.00	97.00	95.00
367	369	123.15	120.15	118.15	115.15	112.15	109.15	106.15	104.15	101.15	98.15	95.15
369	371	124.31	121.31	118.31	115.31	113.31	110.31	107.31	104.31	101.31	99.31	96.31
371	373	124.46	122.46	119.46	116.46	113.46	110.46	108.46	105.46	102.46	99.46	96.46
373	375	125.61	122.61	120.61	117.61	114.61	111.61	108.61	105.61	102.61	100.61	97.61
375	377	126.76	123.76	120.76	117.76	115.76	112.76	109.76	106.76	103.76	101.76	98.76
377	379	126.92	124.92	121.92	118.92	115.92	112.92	110.92	107.92	104.92	101.92	98.92
379	381	128.07	125.07	122.07	120.07	117.07	114.07	111.07	108.07	106.07	103.07	100.07
381	383	129.22	126.22	123.22	120.22	117.22	115.22	112.22	109.22	106.22	103.22	101.22
383	385	129.38	126.38	124.38	121.38	118.38	115.38	112.38	110.38	107.38	104.38	101.38
385	387	130.53	127.53	124.53	121.53	119.53	116.53	113.53	110.53	107.53	105.53	102.53
387	389	130.68	128.68	125.68	122.68	119.68	116.68	114.68	111.68	108.68	105.68	102.68

\$389 and over

Do not use this table. See page 17 for instructions.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	4.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	4.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	6.33	5.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	6.56	5.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	7.79	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	8.02	7.02	6.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	7.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	9.48	8.48	6.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	8.70	7.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	10.93	9.93	7.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	12.16	10.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	12.39	11.39	9.39	8.39	7.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	12.62	11.62	10.62	8.62	7.62	6.62	5.62	5.62	5.62	5.62	5.62
75	78	13.85	12.85	10.85	9.85	7.85	6.85	5.85	5.85	5.85	5.85	5.85
78	81	14.08	13.08	12.08	10.08	9.08	8.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	13.31	12.31	11.31	9.31	8.31	7.31	6.31	6.31	6.31	6.31
84	87	15.54	14.54	13.54	11.54	10.54	8.54	7.54	6.54	6.54	6.54	6.54
87	90	16.77	14.77	13.77	12.77	10.77	9.77	8.77	6.77	6.77	6.77	6.77
90	93	17.00	16.00	14.00	13.00	12.00	10.00	9.00	8.00	7.00	7.00	7.00
93	96	18.23	16.23	15.23	14.23	12.23	11.23	9.23	8.23	7.23	7.23	7.23
96	99	18.46	17.46	15.46	14.46	13.46	11.46	10.46	9.46	7.46	7.46	7.46
99	102	18.69	17.69	16.69	14.69	13.69	12.69	10.69	9.69	8.69	7.69	7.69
102	105	19.92	18.92	16.92	15.92	14.92	12.92	11.92	9.92	8.92	7.92	7.92
105	108	20.15	19.15	18.15	16.15	15.15	14.15	12.15	11.15	10.15	8.15	8.15
108	111	21.38	19.38	18.38	17.38	15.38	14.38	13.38	11.38	10.38	9.38	8.38
111	114	21.61	20.61	19.61	17.61	16.61	15.61	13.61	12.61	10.61	9.61	8.61
114	117	22.84	20.84	19.84	18.84	16.84	15.84	14.84	12.84	11.84	10.84	8.84
117	120	23.07	22.07	20.07	19.07	18.07	16.07	15.07	14.07	12.07	11.07	10.07
120	123	24.29	22.29	21.29	20.29	18.29	17.29	16.29	14.29	13.29	11.29	10.29
123	126	24.52	23.52	21.52	20.52	19.52	17.52	16.52	15.52	13.52	12.52	11.52
126	129	25.75	23.75	22.75	20.75	19.75	18.75	16.75	15.75	14.75	12.75	11.75
129	132	25.98	24.98	22.98	21.98	20.98	18.98	17.98	16.98	14.98	13.98	11.98
132	135	26.21	25.21	24.21	22.21	21.21	20.21	18.21	17.21	16.21	14.21	13.21
135	138	27.44	26.44	24.44	23.44	21.44	20.44	19.44	17.44	16.44	15.44	13.44
138	141	27.67	26.67	25.67	23.67	22.67	21.67	19.67	18.67	17.67	15.67	14.67
141	144	28.90	26.90	25.90	24.90	22.90	21.90	20.90	18.90	17.90	16.90	14.90
144	147	29.13	28.13	27.13	25.13	24.13	22.13	21.13	20.13	18.13	17.13	16.13
147	150	30.36	28.36	27.36	26.36	24.36	23.36	22.36	20.36	19.36	17.36	16.36
150	153	30.59	29.59	27.59	26.59	25.59	23.59	22.59	21.59	19.59	18.59	17.59
153	156	31.82	29.82	28.82	27.82	25.82	24.82	22.82	21.82	20.82	18.82	17.82
156	159	32.05	31.05	29.05	28.05	27.05	25.05	24.05	23.05	21.05	20.05	18.05
159	162	33.28	31.28	30.28	28.28	27.28	26.28	24.28	23.28	22.28	20.28	19.28
162	165	34.51	32.51	30.51	29.51	28.51	26.51	25.51	23.51	22.51	21.51	19.51
165	168	35.74	32.74	31.74	29.74	28.74	27.74	25.74	24.74	23.74	21.74	20.74
168	171	36.97	33.97	31.97	30.97	28.97	27.97	26.97	24.97	23.97	22.97	20.97
171	174	37.20	35.20	33.20	31.20	30.20	29.20	27.20	26.20	24.20	23.20	22.20
174	177	38.43	36.43	33.43	32.43	30.43	29.43	28.43	26.43	25.43	24.43	22.43
177	180	39.66	36.66	34.66	32.66	31.66	29.66	28.66	27.66	25.66	24.66	23.66
180	183	40.88	37.88	35.88	33.88	31.88	30.88	29.88	27.88	26.88	24.88	23.88
183	186	42.11	39.11	37.11	34.11	33.11	31.11	30.11	29.11	27.11	26.11	25.11
186	189	43.34	40.34	37.34	35.34	33.34	32.34	30.34	29.34	28.34	26.34	25.34
189	192	43.57	41.57	38.57	36.57	34.57	32.57	31.57	30.57	28.57	27.57	25.57
192	195	44.80	42.80	39.80	37.80	34.80	33.80	31.80	30.80	29.80	27.80	26.80
195	198	46.03	44.03	41.03	38.03	36.03	34.03	33.03	31.03	30.03	29.03	27.03
198	201	47.26	44.26	42.26	39.26	37.26	35.26	33.26	32.26	31.26	29.26	28.26
201	204	48.49	45.49	43.49	40.49	38.49	35.49	34.49	32.49	31.49	30.49	28.49
204	207	49.72	46.72	44.72	41.72	38.72	36.72	34.72	33.72	31.72	30.72	29.72
207	210	49.95	47.95	44.95	42.95	39.95	37.95	35.95	33.95	32.95	30.95	29.95
210	213	51.18	49.18	46.18	44.18	41.18	39.18	36.18	35.18	33.18	32.18	31.18
213	216	52.41	50.41	47.41	45.41	42.41	39.41	37.41	35.41	34.41	32.41	31.41
216	219	53.64	50.64	48.64	45.64	43.64	40.64	38.64	36.64	34.64	33.64	31.64
219	222	54.87	51.87	49.87	46.87	44.87	41.87	39.87	36.87	35.87	33.87	32.87
222	225	56.10	53.10	51.10	48.10	46.10	43.10	40.10	38.10	36.10	35.10	33.10
225	228	56.33	54.33	51.33	49.33	46.33	44.33	41.33	39.33	37.33	35.33	34.33
228	231	57.56	55.56	52.56	50.56	47.56	45.56	42.56	40.56	37.56	36.56	34.56
231	234	58.79	56.79	53.79	51.79	48.79	45.79	43.79	40.79	38.79	36.79	35.79

(Continued on next page)

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1993)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$234	\$237	\$60.02	\$57.02	\$55.02	\$52.02	\$50.02	\$47.02	\$45.02	\$42.02	\$40.02	\$38.02	\$36.02
237	240	61.25	58.25	56.25	53.25	51.25	48.25	46.25	43.25	41.25	38.25	37.25
240	243	62.47	59.47	57.47	54.47	52.47	49.47	46.47	44.47	41.47	39.47	37.47
243	246	63.70	60.70	57.70	55.70	52.70	50.70	47.70	45.70	42.70	40.70	38.70
246	249	63.93	61.93	58.93	56.93	53.93	51.93	48.93	46.93	43.93	41.93	38.93
249	252	65.16	63.16	60.16	58.16	55.16	53.16	50.16	47.16	45.16	42.16	40.16
252	255	66.39	63.39	61.39	58.39	56.39	53.39	51.39	48.39	46.39	43.39	41.39
255	258	67.62	64.62	62.62	59.62	57.62	54.62	52.62	49.62	47.62	44.62	42.62
258	261	68.85	65.85	63.85	60.85	58.85	55.85	53.85	50.85	47.85	45.85	42.85
261	264	70.08	67.08	64.08	62.08	59.08	57.08	54.08	52.08	49.08	47.08	44.08
264	267	70.31	68.31	65.31	63.31	60.31	58.31	55.31	53.31	50.31	48.31	45.31
267	270	71.54	69.54	66.54	64.54	61.54	59.54	56.54	54.54	51.54	48.54	46.54
270	273	72.77	70.77	67.77	64.77	62.77	59.77	57.77	54.77	52.77	49.77	47.77
273	276	74.00	71.00	69.00	66.00	64.00	61.00	59.00	56.00	54.00	51.00	49.00
276	279	75.23	72.23	70.23	67.23	65.23	62.23	60.23	57.23	55.23	52.23	49.23
279	282	76.46	73.46	71.46	68.46	65.46	63.46	60.46	58.46	55.46	53.46	50.46
282	285	76.69	74.69	71.69	69.69	66.69	64.69	61.69	59.69	56.69	54.69	51.69
285	288	77.92	75.92	72.92	70.92	67.92	65.92	62.92	60.92	57.92	54.92	52.92
288	291	79.15	77.15	74.15	72.15	69.15	66.15	64.15	61.15	59.15	56.15	54.15
291	294	80.38	77.38	75.38	72.38	70.38	67.38	65.38	62.38	60.38	57.38	55.38
294	297	81.61	78.61	76.61	73.61	71.61	68.61	66.61	63.61	61.61	58.61	55.61
297	300	82.84	79.84	77.84	74.84	72.84	69.84	66.84	64.84	61.84	59.84	56.84
300	303	83.06	81.06	78.06	76.06	73.06	71.06	68.06	66.06	63.06	61.06	58.06
303	306	84.29	82.29	79.29	77.29	74.29	72.29	69.29	67.29	64.29	62.29	59.29
306	309	85.52	83.52	80.52	78.52	75.52	72.52	70.52	67.52	65.52	62.52	60.52
309	312	86.75	83.75	81.75	78.75	76.75	73.75	71.75	68.75	66.75	63.75	61.75
312	315	87.98	84.98	82.98	79.98	77.98	74.98	72.98	69.98	67.98	64.98	62.98
315	318	89.21	86.21	84.21	81.21	79.21	76.21	73.21	71.21	68.21	66.21	63.21
318	321	90.44	87.44	84.44	82.44	79.44	77.44	74.44	72.44	69.44	67.44	64.44
321	324	91.67	88.67	85.67	83.67	80.67	78.67	75.67	73.67	70.67	68.67	65.67
324	327	92.90	89.90	86.90	84.90	81.90	79.90	76.90	73.90	71.90	68.90	66.90
327	330	94.13	91.13	88.13	85.13	83.13	80.13	78.13	75.13	73.13	70.13	68.13
330	333	94.36	92.36	89.36	86.36	84.36	81.36	79.36	76.36	74.36	71.36	69.36
333	336	95.59	93.59	90.59	87.59	85.59	82.59	80.59	77.59	74.59	72.59	69.59
336	339	96.82	93.82	91.82	88.82	85.82	83.82	80.82	78.82	75.82	73.82	70.82
339	341	98.01	95.01	92.01	90.01	87.01	85.01	82.01	80.01	77.01	74.01	72.01
341	343	99.16	96.16	93.16	90.16	88.16	85.16	83.16	80.16	78.16	75.16	73.16
343	345	99.32	97.32	94.32	91.32	88.32	86.32	83.32	81.32	78.32	76.32	73.32
345	347	100.47	97.47	94.47	92.47	89.47	86.47	84.47	81.47	79.47	76.47	74.47
347	349	101.62	98.62	95.62	92.62	89.62	87.62	84.62	82.62	79.62	77.62	74.62
349	351	101.78	98.78	96.78	93.78	90.78	87.78	85.78	82.78	80.78	77.78	75.78
351	353	102.93	99.93	96.93	93.93	91.93	88.93	85.93	83.93	80.93	78.93	75.93
353	355	103.08	101.08	98.08	95.08	92.08	90.08	87.08	84.08	82.08	79.08	77.08
355	357	104.23	101.23	98.23	96.23	93.23	90.23	88.23	85.23	82.23	80.23	77.23
357	359	105.39	102.39	99.39	96.39	93.39	91.39	88.39	86.39	83.39	81.39	78.39
359	361	105.54	102.54	100.54	97.54	94.54	91.54	89.54	86.54	84.54	81.54	79.54
361	363	106.69	103.69	100.69	97.69	95.69	92.69	89.69	87.69	84.69	82.69	79.69
363	365	107.85	104.85	101.85	98.85	95.85	93.85	90.85	87.85	85.85	82.85	80.85
365	367	108.00	105.00	103.00	100.00	97.00	94.00	91.00	89.00	86.00	84.00	81.00
367	369	109.15	106.15	103.15	100.15	98.15	95.15	92.15	89.15	87.15	84.15	82.15
369	371	109.31	107.31	104.31	101.31	98.31	95.31	93.31	90.31	87.31	85.31	82.31
371	373	110.46	107.46	104.46	102.46	99.46	96.46	93.46	90.46	88.46	85.46	83.46
373	375	111.61	108.61	105.61	102.61	99.61	97.61	94.61	91.61	89.61	86.61	83.61
375	377	111.76	108.76	106.76	103.76	100.76	97.76	94.76	92.76	89.76	87.76	84.76
377	379	112.92	109.92	106.92	103.92	101.92	98.92	95.92	92.92	90.92	87.92	85.92
379	381	113.07	111.07	108.07	105.07	102.07	99.07	97.07	94.07	91.07	89.07	86.07
381	383	114.22	111.22	108.22	106.22	103.22	100.22	97.22	94.22	92.22	89.22	87.22
383	385	115.38	112.38	109.38	106.38	104.38	101.38	98.38	95.38	92.38	90.38	87.38
385	387	115.53	113.53	110.53	107.53	104.53	101.53	99.53	96.53	93.53	90.53	88.53
387	389	116.68	113.68	110.68	108.68	105.68	102.68	99.68	96.68	94.68	91.68	88.68
389	391	117.84	114.84	111.84	108.84	105.84	103.84	100.84	97.84	94.84	91.84	89.84
391	393	117.99	114.99	112.99	109.99	106.99	103.99	100.99	98.99	95.99	92.99	90.99
393	395	119.14	116.14	113.14	110.14	108.14	105.14	102.14	99.14	96.14	94.14	91.14
395	397	119.29	117.29	114.29	111.29	108.29	105.29	102.29	100.29	97.29	94.29	92.29
397	399	120.45	117.45	114.45	112.45	109.45	106.45	103.45	100.45	98.45	95.45	92.45

\$399 and over

Do not use this table. See page 17 for instructions.

Information on Income Tax Withholding From Nonperiodic Payments of Pensions, Annuities, and Other Deferred Income for Payers and Plan Administrators

This section contains general information on the income tax withholding requirements on nonperiodic payments from pensions, annuities, and certain other deferred income. It also contains the rate that payers and plan administrators need to figure the withholding of income tax on eligible rollover distributions paid in 1993.

Withholding on Eligible Rollover Distributions.—

Starting January 1, 1993, you must withhold 20% of an eligible rollover distribution that is not paid directly (in a "direct rollover") to an eligible retirement plan. A recipient cannot claim exemption from this withholding. However, if the total expected eligible rollover distribution for the year is less than \$200, you need not withhold.

An eligible rollover distribution is any distribution from a qualified plan except (1) one of a series of substantially equal periodic payments (at least annually) made for the life or life expectancy of the employee and the employee's beneficiary or for a specified period of 10 years or more, and (2) any part of a distribution that is a minimum distribution required by Internal Revenue Code section 401(a)(9). Also, an eligible rollover distribution does not include the portion of a distribution that is not included in gross income.

Notice to recipient.—You must provide a written explanation to the recipient within a reasonable period of time before making an eligible rollover distribution (generally no less than 30 days and not more than 90 days before the distribution). You must explain the rollover rules, the special tax treatment of lump-sum distributions, the direct rollover option, and the mandatory 20% withholding rule. Notice 92-48, 1992-45 I.R.B. 25, contains a model notice you can use to satisfy this requirement. See Circular E for more details.

Withholding on Other Distributions.—If a nonperiodic distribution does not meet the requirements for an eligible rollover distribution, you must withhold income tax from the part of the distribution that is includible in income at a 10% rate unless the recipient elects to have no tax withheld by filing **Form W-4P**, Withholding Certificate for Pension or Annuity Payments, or a substitute you provide. A U.S. person residing outside the United States cannot elect to be exempt from withholding on payments sent outside the United States. However, you do not have to withhold if the aggregate amount paid during one taxable year of the recipient is less than \$200. Form W-4P allows recipients of nonperiodic payments to specify an additional amount of tax to be withheld.

Reminders

1. When you file Form 941 or Form 941E, include any income tax withheld from periodic pension and annuity payments, nonperiodic distributions, and eligible rollover distributions with other income tax that may have been withheld on wages paid to employees. The deposit instructions on the form apply to the combined amounts withheld.

2. The amount of tax withheld from an eligible rollover distribution should never exceed the sum of the money and the fair market value of the property (other than employer securities) distributed. Employers may round the tax withheld to the nearest dollar.

If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents, and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2 and \$2.80 becomes \$3.

3. For more information on income tax withholding from pensions, annuities, and other deferred income (including the requirements for notifying recipients), see Temporary Regulations section 35.3405-1.

4. If a recipient fails to furnish you his or her taxpayer identification number (TIN) or the IRS notifies you that the recipient's TIN is incorrect before you make any payments or distributions to that individual, then the recipient cannot elect exemption from withholding. For individuals, the TIN is the social security number.

5. U.S. citizens, resident aliens, and individuals to whom Internal Revenue Code section 877 (concerning expatriation to avoid tax) applies cannot elect exemption from withholding on any periodic payment or nonperiodic distribution that is to be delivered outside the United States or its possessions. Notice 87-7, 1987-1 C.B. 420, expanded this restriction to payees who have not furnished the payer with a U.S. residence address. This includes payees who have furnished no U.S. residence address; payees who have furnished only an address for the payee's nominee, trustee or agent; and payees who have furnished an address outside the United States. Other recipients who have these payments or distributions delivered outside the United States can elect exemption from withholding only if they certify to the payer that they are not (a) a U.S. citizen or resident alien, or (b) an individual to whom Internal Revenue Code section 877 applies. Such a statement can be made in a letter to the payer signed under the penalty of perjury.

If a nonresident alien elects exemption from withholding by filing the above statement with the payer, the U.S. source portion of distributions become subject to withholding under Internal Revenue Code section 1441. Withholding is at 30% or the lower treaty rate. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for details.