

CALIFORNIA WITHHOLDING SCHEDULES FOR 2022

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- METHOD A - WAGE BRACKET TABLE METHOD (**Limited to wages/salaries less than \$1 million**)
- METHOD B - EXACT CALCULATION METHOD

METHOD A provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The STANDARD DEDUCTION and EXEMPTION ALLOWANCE CREDIT are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

METHOD B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION section.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Research and Modeling Section – 516, Mail Stop A-351
P.O. Box 942840, Sacramento, CA 94240

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: To avoid underwithholding of state income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for ESTIMATED DEDUCTIONS that are claimed on a DE 4 must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below.

1. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

METHOD A - WAGE BRACKET TABLE METHOD; Or
METHOD B - EXACT CALCULATION METHOD

Compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1(c) of the DE 4.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2022

METHOD A - WAGE BRACKET TABLE METHOD

To determine the amount of tax to be withheld follow these steps:

- Step 1** Determine if the employee's gross wages are **less** than, or equal to, the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE". If so, no income tax is required to be withheld.
- Step 2** If the employee claims any additional withholding allowances for deductions, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages.
- Step 3** Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.
- Step 4** Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

EXAMPLE A: METHOD A - WAGE BRACKET TABLE METHOD. Weekly earnings of \$900, married, and claiming five withholding allowances on DE 4, three of which are for estimated deductions.

- Step 1** Earnings for the weekly pay period of \$900 are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$612); therefore, income tax should be withheld.
- Step 2**

Earnings for the payroll period.	\$900.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE."	<u>-58.00</u>
Salaries and wages subject to withholding.	<u><u>\$842.00</u></u>
- Step 3**

Total number of withholding allowances claimed.	5
Subtract number of estimated deduction allowances claimed.	<u>-3</u>
Net allowances for tax computation purposes.	<u><u>2</u></u>
- Step 4** Refer to the appropriate wage bracket table (weekly taxable earnings of \$842 with two deductions) to arrive at the amount of tax to be withheld. \$5.24

EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,500, married, and claiming six withholding allowances on DE 4, four of which are for estimated deductions.

- Step 1** Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$2,653); therefore, income tax should be withheld.
- Step 2**

Earnings for the payroll period.	\$3,500.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE."	<u>-333.00</u>
Salaries and wages subject to withholding.	<u><u>\$3,167.00</u></u>
- Step 3**

Total number of withholding allowances claimed.	6
Subtract number of estimated deduction allowances claimed.	<u>-4</u>
Net allowances for tax computation purposes.	<u><u>2</u></u>
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,167 with two deductions) to arrive at the amount of tax to be withheld. \$11.78

CALIFORNIA WITHHOLDING SCHEDULES FOR 2022
METHOD A--WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR FORM W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$306	\$306	\$612	\$612
BIWEEKLY	\$612	\$612	\$1,224	\$1,224
SEMI-MONTHLY	\$663	\$663	\$1,326	\$1,326
MONTHLY	\$1,326	\$1,326	\$2,653	\$2,653
QUARTERLY	\$3,979	\$3,979	\$7,958	\$7,958
SEMI-ANNUAL	\$7,958	\$7,958	\$15,916	\$15,916
ANNUAL	\$15,916	\$15,916	\$31,831	\$31,831
DAILY/MISCELLANEOUS	\$61	\$61	\$122	\$122

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

* Number of Additional Withholding Allowances for Estimated Deductions claimed on form DE 4 or W-4.

** If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$160											
160	170	0.80										
170	180	0.91										
180	190	1.02										
190	200	1.13										
200	210	1.24										
210	220	1.35										
220	230	1.46										
230	240	1.57										
240	250	1.68										
250	260	1.79										
260	270	1.90										
270	280	2.05										
280	290	2.27										
290	300	2.49										
300	310	2.71										
310	320	2.93	0.20									
320	330	3.15	0.42									
330	340	3.37	0.64									
340	350	3.59	0.86									
350	360	3.81	1.08									
360	370	4.03	1.30									
370	380	4.25	1.52									
380	390	4.47	1.74									
390	400	4.69	1.96									
400	410	4.91	2.18									
410	420	5.13	2.40									
420	430	5.35	2.62									
430	440	5.57	2.84	0.11								
440	450	5.79	3.06	0.33								
450	460	6.01	3.28	0.55								
460	480	6.34	3.61	0.88								
480	500	6.78	4.05	1.32								
500	520	7.22	4.49	1.76								
520	540	7.94	5.21	2.48								
540	560	8.82	6.09	3.36	0.63							
560	600	10.14	7.41	4.68	1.95							
600	640	11.90	9.17	6.44	3.71	0.98						
640	680	13.66	10.93	8.20	5.47	2.74	0.02					
680	720	15.42	12.69	9.96	7.23	4.50	1.78					
720	760	17.18	14.45	11.72	8.99	6.26	3.54	0.81				
760	800	19.30	16.57	13.85	11.12	8.39	5.66	2.93	0.21			
800	840	21.94	19.21	16.49	13.76	11.03	8.30	5.57	2.85	0.12		
840	880	24.58	21.85	19.13	16.40	13.67	10.94	8.21	5.49	2.76	0.03	
880	920	27.22	24.49	21.77	19.04	16.31	13.58	10.85	8.13	5.40	2.67	
920	970	30.19	27.46	24.74	22.01	19.28	16.55	13.82	11.10	8.37	5.64	2.91
970	1040	34.15	31.42	28.70	25.97	23.24	20.51	17.78	15.06	12.33	9.60	6.87
1040	1110	39.91	37.18	34.45	31.72	29.00	26.27	23.54	20.81	18.08	15.36	12.63
1110	1180	46.07	43.34	40.61	37.88	35.16	32.43	29.70	26.97	24.24	21.52	18.79
1180	1260	52.67	49.94	47.21	44.48	41.76	39.03	36.30	33.57	30.84	28.12	25.39
1260	1340	60.15	57.42	54.69	51.96	49.23	46.51	43.78	41.05	38.32	35.59	32.87

1340 and over

(Use Method B - Exact Calculation Method)

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$160											
160	170	0.80										
170	180	0.91										
180	190	1.02										
190	200	1.13										
200	210	1.24										
210	220	1.35										
220	230	1.46										
230	240	1.57										
240	250	1.68										
250	260	1.79										
260	270	1.90										
270	280	2.01										
280	290	2.12										
290	300	2.23										
300	310	2.34										
310	320	2.45										
320	330	2.56										
330	340	2.67										
340	350	2.78	0.05									
350	360	2.89	0.16									
360	370	3.00	0.27									
370	380	3.11	0.38									
380	390	3.22	0.49									
390	400	3.33	0.60									
400	410	3.44	0.71									
410	420	3.55	0.82									
420	430	3.66	0.93									
430	440	3.77	1.04									
440	460	3.93	1.21									
460	480	4.37	1.64									
480	500	4.81	2.08									
500	520	5.25	2.52									
520	540	5.69	2.96									
540	560	6.13	3.40									
560	580	6.57	3.84									
580	600	7.01	4.28									
600	620	7.45	4.72									
620	640	7.89	5.16	0.40								
640	660	8.33	5.60	0.84								
660	680	8.77	6.04	1.28								
680	700	9.21	6.48	1.72								
700	720	9.65	6.92	2.16								
720	740	10.09	7.36	2.60								
740	760	10.53	7.80	3.04	0.31							
760	780	10.97	8.24	3.48	0.75							
780	800	11.41	8.68	3.92	1.19							
800	820	11.85	9.12	4.36	1.63							
820	840	12.29	9.56	4.80	2.07							
840	860	12.73	10.00	5.24	2.51							
860	880	13.17	10.44	5.68	2.95	0.23						

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
880	900	13.61	10.88	6.12	3.39	0.67						
900	920	14.05	11.32	6.56	3.83	1.11						
920	940	14.49	11.76	7.00	4.27	1.55						
940	960	15.10	12.37	7.44	4.71	1.99						
960	980	15.98	13.25	7.88	5.15	2.43						
980	1000	16.86	14.13	8.32	5.59	2.87	0.14					
1000	1020	17.74	15.01	8.76	6.03	3.31	0.58					
1020	1040	18.62	15.89	9.20	6.47	3.75	1.02					
1040	1060	19.50	16.77	9.98	7.25	4.52	1.79					
1060	1080	20.38	17.65	10.86	8.13	5.40	2.67					
1080	1100	21.26	18.53	11.74	9.01	6.28	3.55	0.83				
1100	1120	22.14	19.41	12.62	9.89	7.16	4.43	1.71				
1120	1140	23.02	20.29	13.50	10.77	8.04	5.31	2.59				
1140	1170	24.12	21.39	14.60	11.87	9.14	6.41	3.69	0.96			
1170	1200	25.44	22.71	15.92	13.19	10.46	7.73	5.01	2.28			
1200	1230	26.76	24.03	17.24	14.51	11.78	9.05	6.33	3.60	0.87		
1230	1260	28.08	25.35	18.56	15.83	13.10	10.37	7.65	4.92	2.19		
1260	1290	29.40	26.67	19.88	17.15	14.42	11.69	8.97	6.24	3.51	0.78	
1290	1320	30.72	27.99	21.20	18.47	15.74	13.01	10.29	7.56	4.83	2.10	
1320	1350	32.04	29.31	22.52	19.79	17.06	14.33	11.61	8.88	6.15	3.42	0.69
1350	1390	33.58	30.85	24.06	21.33	18.60	15.87	13.15	10.42	7.69	4.96	2.23
1390	1430	35.34	32.61	25.82	23.09	20.36	17.63	14.91	12.18	9.45	6.72	3.99
1430	1470	37.44	34.71	27.58	24.85	22.12	19.39	16.67	13.94	11.21	8.48	5.75
1470	1510	40.08	37.35	29.34	26.61	23.88	21.15	18.43	15.70	12.97	10.24	7.51
1510	1550	42.72	39.99	31.17	28.44	25.71	22.99	20.26	17.53	14.80	12.07	9.35
1550	1590	45.36	42.63	33.81	31.08	28.35	25.63	22.90	20.17	17.44	14.71	11.99
1590	1630	48.00	45.27	36.45	33.72	30.99	28.27	25.54	22.81	20.08	17.35	14.63
1630	1670	50.64	47.91	39.09	36.36	33.63	30.91	28.18	25.45	22.72	19.99	17.27
1670	1710	53.28	50.55	41.73	39.00	36.27	33.55	30.82	28.09	25.36	22.63	19.91
1710	1750	55.92	53.19	44.37	41.64	38.91	36.19	33.46	30.73	28.00	25.27	22.55
1750	1800	58.89	56.16	47.34	44.61	41.88	39.16	36.43	33.70	30.97	28.24	25.52
1800	1850	62.19	59.46	50.64	47.91	45.18	42.46	39.73	37.00	34.27	31.54	28.82
1850	1910	65.82	63.09	54.27	51.54	48.81	46.09	43.36	40.63	37.90	35.17	32.45
1910	1990	70.44	67.71	58.89	56.16	53.43	50.71	47.98	45.25	42.52	39.79	37.07
1990	2080	77.83	75.10	64.50	61.77	59.04	56.32	53.59	50.86	48.13	45.40	42.68
2080	2180	86.19	83.46	72.60	69.87	67.14	64.42	61.69	58.96	56.23	53.50	50.78
2180	2280	94.99	92.26	81.40	78.67	75.94	73.22	70.49	67.76	65.03	62.30	59.58
2280	2400	104.67	101.94	91.08	88.35	85.62	82.90	80.17	77.44	74.71	71.98	69.26
2400	2530	115.93	113.20	102.08	99.35	96.62	93.90	91.17	88.44	85.71	82.98	80.26
2530	2660	129.23	126.50	114.33	111.60	108.87	106.14	103.41	100.69	97.96	95.23	92.50
2660 and over												

(Use Method B - Exact Calculation Method)

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$250											
250	260	0.77										
260	270	0.88										
270	280	0.99										
280	290	1.10										
290	300	1.21										
300	310	1.32										
310	320	1.43										
320	330	1.54										
330	340	1.65										
340	350	1.76										
350	360	1.87										
360	370	1.98										
370	380	2.09										
380	390	2.20										
390	400	2.31										
400	410	2.42										
410	420	2.53										
420	430	2.64										
430	440	2.75	0.02									
440	450	2.86	0.13									
450	460	2.97	0.24									
460	470	3.08	0.35									
470	480	3.19	0.46									
480	490	3.30	0.57									
490	500	3.41	0.68									
500	520	3.58	0.85									
520	540	3.80	1.07									
540	560	4.09	1.36									
560	580	4.53	1.80									
580	600	4.97	2.24									
600	620	5.41	2.68									
620	640	5.85	3.12	0.39								
640	660	6.29	3.56	0.83								
660	680	6.73	4.00	1.27								
680	700	7.17	4.44	1.71								
700	740	7.83	5.10	2.37								
740	780	8.71	5.98	3.25	0.52							
780	820	9.59	6.86	4.13	1.40							
820	860	10.47	7.74	5.01	2.28							
860	900	11.35	8.62	5.89	3.16	0.43						
900	950	12.34	9.61	6.88	4.15	1.42						
950	1010	13.55	10.82	8.09	5.36	2.63						
1010	1070	14.98	12.25	9.53	6.80	4.07	1.34					
1070	1150	18.06	15.33	12.61	9.88	7.15	4.42	1.69				
1150	1240	21.80	19.07	16.35	13.62	10.89	8.16	5.43	2.71			
1240	1340	26.19	23.46	20.73	18.00	15.27	12.55	9.82	7.09	4.36	1.63	
1340	1440	32.79	30.06	27.33	24.60	21.87	19.15	16.42	13.69	10.96	8.23	5.51
1440	1540	39.39	36.66	33.93	31.20	28.47	25.75	23.02	20.29	17.56	14.83	12.11
1540	1650	47.49	44.76	42.03	39.30	36.58	33.85	31.12	28.39	25.66	22.94	20.21
1650	1770	57.61	54.88	52.15	49.42	46.70	43.97	41.24	38.51	35.78	33.06	30.33
1770	1890	68.79	66.06	63.33	60.60	57.87	55.15	52.42	49.69	46.96	44.23	41.51

1890 and over

(Use Method B - Exact Calculation Method)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
\$1	\$260	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
260	280	0.94										
280	300	1.16										
300	320	1.38										
320	340	1.60										
340	360	1.82										
360	380	2.04										
380	400	2.26										
400	420	2.48										
420	440	2.70										
440	460	2.92										
460	480	3.14										
480	500	3.36										
500	520	3.58										
520	540	3.80										
540	560	4.10										
560	580	4.54										
580	600	4.98										
600	620	5.42										
620	640	5.86	0.40									
640	660	6.30	0.84									
660	680	6.74	1.28									
680	700	7.18	1.72									
700	720	7.62	2.16									
720	740	8.06	2.60									
740	760	8.50	3.04									
760	780	8.94	3.48									
780	800	9.38	3.92									
800	820	9.82	4.36									
820	860	10.48	5.02									
860	900	11.36	5.90	0.45								
900	940	12.24	6.78	1.33								
940	980	13.12	7.66	2.21								
980	1020	14.00	8.54	3.09								
1020	1070	15.21	9.76	4.30								
1070	1120	17.41	11.96	6.50	1.05							
1120	1170	19.61	14.16	8.70	3.25							
1170	1220	21.81	16.36	10.90	5.45							
1220	1270	24.01	18.56	13.10	7.65	2.19						
1270	1320	26.21	20.76	15.30	9.85	4.39						
1320	1370	28.41	22.96	17.50	12.05	6.59	1.13					
1370	1420	30.61	25.16	19.70	14.25	8.79	3.33					
1420	1470	32.81	27.36	21.90	16.45	10.99	5.53	0.08				
1470	1520	35.01	29.56	24.10	18.65	13.19	7.73	2.28				
1520	1620	39.27	33.81	28.35	22.90	17.44	11.99	6.53	1.07			
1620	1720	45.87	40.41	34.95	29.50	24.04	18.59	13.13	7.67	2.22		
1720	1870	54.12	48.66	43.20	37.75	32.29	26.84	21.38	15.92	10.47	5.01	
1870	2020	64.02	58.56	53.10	47.65	42.19	36.74	31.28	25.82	20.37	14.91	9.46
2020	2170	74.98	69.52	64.06	58.61	53.15	47.70	42.24	36.78	31.33	25.87	20.42
2170	2340	89.06	83.60	78.14	72.69	67.23	61.78	56.32	50.86	45.41	39.95	34.50
2340	2510	104.02	98.56	93.10	87.65	82.19	76.74	71.28	65.82	60.37	54.91	49.46
2510	2680	119.78	114.33	108.87	103.41	97.96	92.50	87.05	81.59	76.13	70.68	65.22

2680 and over

(Use Method B - Exact Calculation Method)

edd.ca.gov

Taxpayer Assistance Center 1-888-745-3886

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$260											
260	280	0.94										
280	300	1.16										
300	320	1.38										
320	340	1.60										
340	360	1.82										
360	380	2.04										
380	400	2.26										
400	420	2.48										
420	440	2.70										
440	460	2.92										
460	480	3.14										
480	500	3.36										
500	520	3.58										
520	540	3.80										
540	560	4.02										
560	580	4.24										
580	600	4.46										
600	620	4.68										
620	640	4.90										
640	660	5.12										
660	680	5.34										
680	700	5.56	0.10									
700	720	5.78	0.32									
720	740	6.00	0.54									
740	760	6.22	0.76									
760	780	6.44	0.98									
780	800	6.66	1.20									
800	820	6.88	1.42									
820	840	7.10	1.64									
840	860	7.32	1.86									
860	880	7.54	2.08									
880	900	7.76	2.30									
900	920	8.08	2.62									
920	940	8.52	3.06									
940	960	8.96	3.50									
960	980	9.40	3.94									
980	1000	9.84	4.38									
1000	1020	10.28	4.82									
1020	1060	10.94	5.48	0.03								
1060	1100	11.82	6.36	0.91								
1100	1140	12.70	7.24	1.79								
1140	1180	13.58	8.12	2.67								
1180	1220	14.46	9.00	3.55								
1220	1260	15.34	9.88	4.43								
1260	1300	16.22	10.76	5.31								
1300	1340	17.10	11.64	6.19	0.73							
1340	1380	17.98	12.52	7.07	1.61							
1380	1420	18.86	13.40	7.95	2.49							
1420	1460	19.74	14.28	8.83	3.37							
1460	1500	20.62	15.16	9.71	4.25							

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
1500	1540	21.50	16.04	10.59	5.13							
1540	1580	22.38	16.92	11.47	6.01	0.56						
1580	1620	23.26	17.80	12.35	6.89	1.44						
1620	1660	24.14	18.68	13.23	7.77	2.32						
1660	1700	25.02	19.56	14.11	8.65	3.20						
1700	1740	25.90	20.44	14.99	9.53	4.08						
1740	1780	26.78	21.32	15.87	10.41	4.96						
1780	1820	27.66	22.20	16.75	11.29	5.84	0.38					
1820	1860	28.54	23.08	17.63	12.17	6.72	1.26					
1860	1900	29.42	23.96	18.51	13.05	7.60	2.14					
1900	1940	31.08	25.62	20.16	14.71	9.25	3.80					
1940	1980	32.84	27.38	21.92	16.47	11.01	5.56	0.10				
1980	2020	34.60	29.14	23.68	18.23	12.77	7.32	1.86				
2020	2060	36.36	30.90	25.44	19.99	14.53	9.08	3.62				
2060	2100	38.12	32.66	27.20	21.75	16.29	10.84	5.38				
2100	2140	39.88	34.42	28.96	23.51	18.05	12.60	7.14	1.68			
2140	2180	41.64	36.18	30.72	25.27	19.81	14.36	8.90	3.44			
2180	2220	43.40	37.94	32.48	27.03	21.57	16.12	10.66	5.20			
2220	2260	45.16	39.70	34.24	28.79	23.33	17.88	12.42	6.96	1.51		
2260	2300	46.92	41.46	36.00	30.55	25.09	19.64	14.18	8.72	3.27		
2300	2350	48.90	43.44	37.98	32.53	27.07	21.62	16.16	10.70	5.25	0.00	
2350	2400	51.10	45.64	40.18	34.73	29.27	23.82	18.36	12.90	7.45	1.99	
2400	2450	53.30	47.84	42.38	36.93	31.47	26.02	20.56	15.10	9.65	4.19	
2450	2500	55.50	50.04	44.58	39.13	33.67	28.22	22.76	17.30	11.85	6.39	0.94
2500	2550	57.70	52.24	46.78	41.33	35.87	30.42	24.96	19.50	14.05	8.59	3.14
2550	2600	59.90	54.44	48.98	43.53	38.07	32.62	27.16	21.70	16.25	10.79	5.34
2600	2650	62.10	56.64	51.18	45.73	40.27	34.82	29.36	23.90	18.45	12.99	7.54
2650	2700	64.30	58.84	53.38	47.93	42.47	37.02	31.56	26.10	20.65	15.19	9.74
2700	2750	66.50	61.04	55.58	50.13	44.67	39.22	33.76	28.30	22.85	17.39	11.94
2750	2800	68.70	63.24	57.78	52.33	46.87	41.42	35.96	30.50	25.05	19.59	14.14
2800	2850	70.90	65.44	59.98	54.53	49.07	43.62	38.16	32.70	27.25	21.79	16.34
2850	2900	73.23	67.78	62.32	56.87	51.41	45.95	40.50	35.04	29.59	24.13	18.67
2900	2950	76.53	71.08	65.62	60.17	54.71	49.25	43.80	38.34	32.89	27.43	21.97
2950	3000	79.83	74.38	68.92	63.47	58.01	52.55	47.10	41.64	36.19	30.73	25.27
3000	3050	83.13	77.68	72.22	66.77	61.31	55.85	50.40	44.94	39.49	34.03	28.57
3050	3150	88.08	82.63	77.17	71.72	66.26	60.80	55.35	49.89	44.44	38.98	33.52
3150	3250	94.68	89.23	83.77	78.32	72.86	67.40	61.95	56.49	51.04	45.58	40.12
3250	3350	101.28	95.83	90.37	84.92	79.46	74.00	68.55	63.09	57.64	52.18	46.72
3350	3450	107.88	102.43	96.97	91.52	86.06	80.60	75.15	69.69	64.24	58.78	53.32
3450	3550	114.48	109.03	103.57	98.12	92.66	87.20	81.75	76.29	70.84	65.38	59.92
3550	3670	121.74	116.29	110.83	105.38	99.92	94.46	89.01	83.55	78.10	72.64	67.18
3670	3820	130.65	125.20	119.74	114.29	108.83	103.37	97.92	92.46	87.01	81.55	76.09
3820	3970	140.55	135.10	129.64	124.19	118.73	113.27	107.82	102.36	96.91	91.45	85.99
3970	4120	153.45	147.99	142.54	137.08	131.63	126.17	120.71	115.26	109.80	104.35	98.89
4120	4270	166.65	161.19	155.74	150.28	144.83	139.37	133.91	128.46	123.00	117.55	112.09
4270	4470	182.05	176.59	171.14	165.68	160.23	154.77	149.31	143.86	138.40	132.95	127.49
4470	4670	199.65	194.19	188.74	183.28	177.83	172.37	166.91	161.46	156.00	150.55	145.09
4670	4870	217.25	211.79	206.34	200.88	195.43	189.97	184.51	179.06	173.60	168.15	162.69
4870	5070	235.96	230.50	225.04	219.59	214.13	208.68	203.22	197.76	192.31	186.85	181.40

5070 and over

(Use Method B - Exact Calculation Method)

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$560											
560	580	2.21										
580	600	2.43										
600	620	2.65										
620	640	2.87										
640	660	3.09										
660	680	3.31										
680	700	3.53										
700	720	3.75										
720	740	3.97										
740	760	4.19										
760	780	4.41										
780	800	4.63										
800	820	4.85										
820	840	5.07										
840	860	5.29										
860	880	5.51	0.05									
880	900	5.73	0.27									
900	920	5.95	0.49									
920	940	6.17	0.71									
940	960	6.39	0.93									
960	980	6.61	1.15									
980	1000	6.83	1.37									
1000	1040	7.16	1.70									
1040	1080	7.60	2.14									
1080	1120	8.17	2.72									
1120	1160	9.05	3.60									
1160	1200	9.93	4.48									
1200	1250	10.92	5.47	0.01								
1250	1300	12.02	6.57	1.11								
1300	1350	13.12	7.67	2.21								
1350	1400	14.22	8.77	3.31								
1400	1450	15.32	9.87	4.41								
1450	1500	16.42	10.97	5.51	0.06							
1500	1550	17.52	12.07	6.61	1.16							
1550	1600	18.62	13.17	7.71	2.26							
1600	1650	19.72	14.27	8.81	3.36							
1650	1700	20.82	15.37	9.91	4.46							
1700	1750	21.92	16.47	11.01	5.56	0.10						
1750	1800	23.02	17.57	12.11	6.66	1.20						
1800	1850	24.12	18.67	13.21	7.76	2.30						
1850	1950	25.77	20.32	14.86	9.41	3.95						
1950	2050	27.97	22.52	17.06	11.61	6.15	0.69					
2050	2150	30.84	25.39	19.93	14.48	9.02	3.56					
2150	2250	35.24	29.79	24.33	18.88	13.42	7.96	2.51				
2250	2350	39.64	34.19	28.73	23.28	17.82	12.36	6.91	1.45			
2350	2500	45.14	39.69	34.23	28.78	23.32	17.86	12.41	6.95	1.50		
2500	2650	52.04	46.59	41.13	35.67	30.22	24.76	19.31	13.85	8.39	2.94	
2650	2800	61.94	56.49	51.03	45.57	40.12	34.66	29.21	23.75	18.29	12.84	7.38
2800	2950	71.84	66.39	60.93	55.47	50.02	44.56	39.11	33.65	28.19	22.74	17.28
2950	3150	83.39	77.94	72.48	67.02	61.57	56.11	50.66	45.20	39.74	34.29	28.83
3150	3350	100.26	94.80	89.34	83.89	78.43	72.98	67.52	62.06	56.61	51.15	45.70
3350	3550	117.86	112.40	106.94	101.49	96.03	90.58	85.12	79.66	74.21	68.75	63.30
3550	3750	136.55	131.09	125.64	120.18	114.73	109.27	103.81	98.36	92.90	87.45	81.99

3750 and over

(Use Method B - Exact Calculation Method)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS-----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$300											
300	320	1.21										
320	340	1.43										
340	360	1.65										
360	380	1.87										
380	400	2.09										
400	420	2.31										
420	440	2.53										
440	460	2.75										
460	480	2.97										
480	500	3.19										
500	540	3.52										
540	580	3.96										
580	620	4.52										
620	660	5.40										
660	700	6.28	0.36									
700	740	7.16	1.24									
740	780	8.04	2.12									
780	820	8.92	3.00									
820	860	9.80	3.88									
860	900	10.68	4.76									
900	940	11.56	5.64									
940	980	12.44	6.52	0.60								
980	1020	13.32	7.40	1.48								
1020	1060	14.20	8.28	2.36								
1060	1100	15.08	9.16	3.24								
1100	1140	15.96	10.04	4.12								
1140	1180	17.69	11.78	5.86								
1180	1220	19.45	13.54	7.62	1.70							
1220	1260	21.21	15.30	9.38	3.46							
1260	1300	22.97	17.06	11.14	5.22							
1300	1340	24.73	18.82	12.90	6.98	1.06						
1340	1380	26.49	20.58	14.66	8.74	2.82						
1380	1420	28.25	22.34	16.42	10.50	4.58						
1420	1460	30.01	24.10	18.18	12.26	6.34	0.42					
1460	1500	31.77	25.86	19.94	14.02	8.10	2.18					
1500	1540	33.53	27.62	21.70	15.78	9.86	3.94					
1540	1580	35.29	29.38	23.46	17.54	11.62	5.70					
1580	1620	37.05	31.14	25.22	19.30	13.38	7.46	1.55				
1620	1660	38.81	32.90	26.98	21.06	15.14	9.22	3.31				
1660	1700	41.14	35.22	29.31	23.39	17.47	11.55	5.63				
1700	1750	44.11	38.19	32.28	26.36	20.44	14.52	8.60	2.69			
1750	1800	47.41	41.49	35.58	29.66	23.74	17.82	11.90	5.99	0.07		
1800	1850	50.71	44.79	38.88	32.96	27.04	21.12	15.20	9.29	3.37		
1850	1950	55.66	49.74	43.83	37.91	31.99	26.07	20.15	14.24	8.32	2.40	
1950	2050	62.26	56.34	50.43	44.51	38.59	32.67	26.75	20.84	14.92	9.00	3.08
2050	2190	70.18	64.26	58.35	52.43	46.51	40.59	34.67	28.76	22.84	16.92	11.00
2190	2330	80.34	74.43	68.51	62.59	56.67	50.75	44.84	38.92	33.00	27.08	21.16
2330	2480	93.10	87.19	81.27	75.35	69.43	63.51	57.60	51.68	45.76	39.84	33.92
2480	2630	106.30	100.39	94.47	88.55	82.63	76.71	70.80	64.88	58.96	53.04	47.12
2630	2780	119.50	113.59	107.67	101.75	95.83	89.91	84.00	78.08	72.16	66.24	60.32

2780 and over

(Use Method B - Exact Calculation Method)

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
		0	1	2	3	4	5	6	7	8	9	10 OR MORE		
\$1	\$300													
300	320	1.21												
320	340	1.43												
340	360	1.65												
360	380	1.87												
380	400	2.09												
400	420	2.31												
420	440	2.53												
440	460	2.75												
460	480	2.97												
480	500	3.19												
500	520	3.41												
520	540	3.63												
540	560	3.85												
560	580	4.07												
580	600	4.29												
600	620	4.51												
620	640	4.73												
640	660	4.95												
660	680	5.17												
680	700	5.39												
700	720	5.61												
720	740	5.83												
740	760	6.05	0.13											
760	780	6.27	0.35											
780	800	6.49	0.57											
800	820	6.71	0.79											
820	840	6.93	1.01											
840	860	7.15	1.23											
860	880	7.37	1.45											
880	900	7.59	1.67											
900	920	7.81	1.89											
920	940	8.03	2.11											
940	960	8.25	2.33											
960	980	8.47	2.55											
980	1000	8.82	2.90											
1000	1040	9.48	3.56											
1040	1080	10.36	4.44											
1080	1120	11.24	5.32											
1120	1160	12.12	6.20											
1160	1200	13.00	7.08											
1200	1240	13.88	7.96											
1240	1280	14.76	8.84											
1280	1320	15.64	9.72											
1320	1360	16.52	10.60	0.28										
1360	1400	17.40	11.48	1.16										
1400	1440	18.28	12.36	2.04										
1440	1480	19.16	13.24	2.92										
1480	1520	20.04	14.12	3.80										
1520	1560	20.92	15.00	4.68										
1560	1600	21.80	15.88	5.56										

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
1600	1640	22.68	16.76	6.44	0.52							
1640	1680	23.56	17.64	7.32	1.40							
1680	1720	24.44	18.52	8.20	2.28							
1720	1760	25.32	19.40	9.08	3.16							
1760	1800	26.20	20.28	9.96	4.04							
1800	1840	27.08	21.16	10.84	4.92							
1840	1880	27.96	22.04	11.72	5.80							
1880	1920	28.84	22.92	12.60	6.68	0.76						
1920	1960	29.72	23.80	13.48	7.56	1.64						
1960	2000	30.60	24.68	14.36	8.44	2.52						
2000	2040	31.48	25.56	15.24	9.32	3.40						
2040	2080	32.36	26.44	16.12	10.20	4.28						
2080	2120	33.24	27.32	17.00	11.08	5.16						
2120	2160	34.12	28.20	17.88	11.96	6.04	0.13					
2160	2200	35.00	29.08	18.76	12.84	6.92	1.01					
2200	2250	35.88	29.96	19.64	13.72	7.80	2.00					
2250	2300	36.76	30.84	20.52	14.60	8.68	3.82					
2300	2350	37.64	31.72	21.40	15.48	9.56	6.02	0.10				
2350	2400	38.52	32.60	22.28	16.36	10.44	8.22	2.30				
2400	2450	39.40	33.48	23.16	17.24	11.32	10.42	4.50				
2450	2500	40.28	34.36	24.04	18.12	12.20	12.62	6.70	0.78			
2500	2550	41.16	35.24	24.92	19.00	13.08	14.82	8.90	2.98			
2550	2600	42.04	36.12	25.80	19.88	13.96	17.02	11.10	5.18			
2600	2650	42.92	37.00	26.68	20.76	14.84	19.22	13.30	7.38	1.46		
2650	2700	43.80	37.88	27.56	21.64	15.72	21.42	15.50	9.58	3.66		
2700	2750	44.68	38.76	28.44	22.52	16.60	23.62	17.70	11.78	5.86	0.00	
2750	2800	45.56	39.64	29.32	23.40	17.48	25.82	19.90	13.98	8.06	2.14	
2800	2850	46.44	40.52	30.20	24.28	18.36	28.02	22.10	16.18	10.26	4.34	
2850	2900	47.32	41.40	31.08	25.16	19.24	30.22	24.30	18.38	12.46	6.54	0.63
2900	2950	48.20	42.28	31.96	26.04	20.12	32.42	26.50	20.58	14.66	8.74	2.83
2950	3000	49.08	43.16	32.84	26.92	21.00	34.62	28.70	22.78	16.86	10.94	5.03
3000	3075	49.96	44.04	33.72	27.80	21.88	37.37	31.45	25.53	19.61	13.69	7.78
3075	3150	50.84	44.92	34.60	28.68	22.76	40.67	34.75	28.83	22.91	16.99	11.08
3150	3225	51.72	45.80	35.48	29.56	23.64	43.97	38.05	32.13	26.21	20.29	14.38
3225	3300	52.60	46.68	36.36	30.44	24.52	47.27	41.35	35.43	29.51	23.59	17.68
3300	3375	53.48	47.56	37.24	31.32	25.40	51.21	45.29	39.37	33.46	27.54	21.62
3375	3475	54.36	48.44	38.12	32.20	26.28	56.98	51.07	45.15	39.23	33.31	27.39
3475	3575	55.24	49.32	39.00	33.08	27.16	63.58	57.67	51.75	45.83	39.91	33.99
3575	3675	56.12	50.20	39.88	33.96	28.04	70.18	64.27	58.35	52.43	46.51	40.59
3675	3775	57.00	51.08	40.76	34.84	28.92	76.78	70.87	64.95	59.03	53.11	47.19
3775	3975	58.88	52.96	42.64	36.72	30.80	86.68	80.77	74.85	68.93	63.01	57.09
3975	4175	60.76	54.84	44.52	38.60	32.68	99.88	93.97	88.05	82.13	76.21	70.29
4175	4375	62.64	56.72	46.40	40.48	34.56	113.08	107.17	101.25	95.33	89.41	83.49
4375	4575	64.52	58.60	48.28	42.36	36.44	127.14	121.22	115.30	109.38	103.47	97.55
4575	4875	66.40	60.48	50.16	44.24	38.32	149.14	143.22	137.30	131.38	125.47	119.55
4875	5175	68.28	62.36	52.04	46.12	40.20	181.46	175.54	169.62	163.70	157.78	145.95
5175	5575	70.16	64.24	53.92	48.00	42.08	212.26	206.34	200.42	194.50	188.58	182.67
5575	6025	72.04	66.12	55.80	50.88	43.96	253.91	247.99	242.08	236.16	230.24	224.32
6025	and over	73.92	68.00	57.68	52.76	45.84						

(Use Method B - Exact Calculation Method)

UNMARRIED HEAD OF HOUSEHOLD----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	620	2.31										
620	640	2.53										
640	660	2.75										
660	680	2.97										
680	700	3.19										
700	720	3.41										
720	740	3.63										
740	760	3.85										
760	780	4.07										
780	800	4.29										
800	820	4.51										
820	840	4.73										
840	860	4.95										
860	880	5.17										
880	900	5.39										
900	940	5.72										
940	980	6.16	0.24									
980	1020	6.60	0.68									
1020	1060	7.04	1.12									
1060	1100	7.48	1.56									
1100	1140	7.92	2.00									
1140	1180	8.36	2.44									
1180	1220	9.04	3.12									
1220	1260	9.92	4.00									
1260	1300	10.80	4.88									
1300	1350	11.79	5.87									
1350	1400	12.89	6.97	1.05								
1400	1450	13.99	8.07	2.15								
1450	1500	15.09	9.17	3.25								
1500	1550	16.19	10.27	4.35								
1550	1600	17.29	11.37	5.45								
1600	1650	18.39	12.47	6.55	0.63							
1650	1700	19.49	13.57	7.65	1.73							
1700	1750	20.59	14.67	8.75	2.83							
1750	1800	21.69	15.77	9.85	3.93							
1800	1900	23.34	17.42	11.50	5.58							
1900	2000	25.54	19.62	13.70	7.78	1.86						
2000	2100	27.74	21.82	15.90	9.98	4.06						
2100	2200	29.94	24.02	18.10	12.18	6.26	0.35					
2200	2300	32.31	26.39	20.47	14.55	8.63	2.72					
2300	2420	37.15	31.23	25.31	19.39	13.47	7.56	1.64				
2420	2540	42.43	36.51	30.59	24.67	18.75	12.84	6.92	1.00			
2540	2660	47.71	41.79	35.87	29.95	24.03	18.12	12.20	6.28	0.36		
2660	2780	52.99	47.07	41.15	35.23	29.31	23.40	17.48	11.56	5.64		
2780	2900	59.69	53.77	47.85	41.94	36.02	30.10	24.18	18.26	12.35	6.43	0.51
2900	3120	70.91	64.99	59.07	53.16	47.24	41.32	35.40	29.48	23.57	17.65	11.73
3120	3360	86.09	80.17	74.25	68.34	62.42	56.50	50.58	44.66	38.75	32.83	26.91
3360	3600	105.03	99.11	93.19	87.27	81.36	75.44	69.52	63.60	57.68	51.77	45.85
3600	3840	126.15	120.23	114.31	108.39	102.48	96.56	90.64	84.72	78.80	72.89	66.97
3840	4080	148.52	142.60	136.69	130.77	124.85	118.93	113.01	107.10	101.18	95.26	89.34

4080 and over

(Use Method B - Exact Calculation Method)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	2.42										
640	680	2.86										
680	720	3.30										
720	760	3.74										
760	800	4.18										
800	840	4.62										
840	880	5.06										
880	920	5.50										
920	960	5.94										
960	1000	6.38										
1000	1050	6.87										
1050	1100	7.42										
1100	1150	7.97										
1150	1200	8.52										
1200	1250	9.59										
1250	1300	10.69										
1300	1350	11.79										
1350	1400	12.89	1.05									
1400	1450	13.99	2.15									
1450	1500	15.09	3.25									
1500	1600	16.74	4.90									
1600	1700	18.94	7.10									
1700	1800	21.14	9.30									
1800	1900	23.34	11.50									
1900	2000	25.54	13.70	1.86								
2000	2100	27.74	15.90	4.06								
2100	2200	29.94	18.10	6.26								
2200	2300	32.31	20.47	8.63								
2300	2400	36.71	24.87	13.03	1.20							
2400	2500	41.11	29.27	17.43	5.60							
2500	2600	45.51	33.67	21.83	10.00							
2600	2700	49.91	38.07	26.23	14.40	2.56						
2700	2800	54.31	42.47	30.63	18.80	6.96						
2800	2900	58.71	46.87	35.03	23.20	11.36						
2900	3000	63.11	51.27	39.43	27.60	15.76	3.93					
3000	3100	67.51	55.67	43.83	32.00	20.16	8.33					
3100	3200	71.91	60.07	48.23	36.40	24.56	12.73	0.89				
3200	3300	76.31	64.47	52.63	40.80	28.96	17.13	5.29				
3300	3400	81.62	69.79	57.95	46.12	34.28	22.44	10.61				
3400	3500	88.22	76.39	64.55	52.72	40.88	29.04	17.21	5.37			
3500	3700	98.12	86.29	74.45	62.62	50.78	38.94	27.11	15.27	3.44		
3700	3900	111.32	99.49	87.65	75.82	63.98	52.14	40.31	28.47	16.64	4.80	
3900	4100	124.52	112.69	100.85	89.02	77.18	65.34	53.51	41.67	29.84	18.00	6.16
4100	4300	137.72	125.89	114.05	102.22	90.38	78.54	66.71	54.87	43.04	31.20	19.36
4300	4500	150.92	139.09	127.25	115.42	103.58	91.74	79.91	68.07	56.24	44.40	32.56
4500	4800	172.13	160.29	148.46	136.62	124.78	112.95	101.11	89.28	77.44	65.60	53.77
4800	5100	198.53	186.69	174.86	163.02	151.18	139.35	127.51	115.68	103.84	92.00	80.17
5100	5450	227.13	215.29	203.46	191.62	179.78	167.95	156.11	144.28	132.44	120.60	108.77
5450	5800	259.68	247.85	236.01	224.17	212.34	200.50	188.67	176.83	164.99	153.16	141.32

5800 and over

(Use Method B - Exact Calculation Method)

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$600											
600	640	2.42										
640	680	2.86										
680	720	3.30										
720	760	3.74										
760	800	4.18										
800	840	4.62										
840	880	5.06										
880	920	5.50										
920	960	5.94										
960	1000	6.38										
1000	1040	6.82										
1040	1080	7.26										
1080	1120	7.70										
1120	1160	8.14										
1160	1200	8.58										
1200	1240	9.02										
1240	1280	9.46										
1280	1320	9.90										
1320	1360	10.34										
1360	1400	10.78										
1400	1440	11.22										
1440	1480	11.66										
1480	1520	12.10	0.26									
1520	1560	12.54	0.70									
1560	1600	12.98	1.14									
1600	1640	13.42	1.58									
1640	1680	13.86	2.02									
1680	1720	14.30	2.46									
1720	1760	14.74	2.90									
1760	1800	15.18	3.34									
1800	1840	15.62	3.78									
1840	1880	16.06	4.22									
1880	1920	16.50	4.66									
1920	1960	16.94	5.10									
1960	2000	17.38	5.54									
2000	2040	17.82	5.98									
2040	2080	18.26	6.42									
2080	2140	19.14	7.30									
2140	2200	20.02	8.18									
2200	2260	20.90	9.06									
2260	2320	21.78	9.94									
2320	2380	22.66	10.82									
2380	2440	23.54	11.70									
2440	2500	24.42	12.58									
2500	2560	25.30	13.46									
2560	2620	26.18	14.34									
2620	2680	27.06	15.22									
2680	2740	27.94	16.10	1.22								
2740	2800	28.82	16.98	2.54								
2800	2860	29.70	17.86	3.86								

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
2860	2920	37.66	25.82	5.18								
2920	2980	38.98	27.14	6.50								
2980	3040	40.30	28.46	7.82								
3040	3100	41.62	29.78	9.14								
3100	3160	42.94	31.10	10.46								
3160	3220	44.26	32.42	11.78								
3220	3280	45.58	33.74	13.10	1.26							
3280	3340	46.90	35.06	14.42	2.58							
3340	3400	48.22	36.38	15.74	3.90							
3400	3460	49.54	37.70	17.06	5.22							
3460	3520	50.86	39.02	18.38	6.54							
3520	3580	52.18	40.34	19.70	7.86							
3580	3640	53.50	41.66	21.02	9.18							
3640	3700	54.82	42.98	22.34	10.50							
3700	3800	56.58	44.74	24.10	12.26	0.43						
3800	3900	58.78	46.94	26.30	14.46	2.63						
3900	4000	60.98	49.14	28.50	16.66	4.83						
4000	4100	63.18	51.34	30.70	18.86	7.03						
4100	4200	66.82	54.99	32.90	21.06	9.23						
4200	4300	71.22	59.39	35.10	23.26	11.43						
4300	4400	75.62	63.79	37.30	25.46	13.63	1.79					
4400	4500	80.02	68.19	39.50	27.66	15.83	3.99					
4500	4600	84.42	72.59	43.14	31.31	19.47	7.63					
4600	4700	88.82	76.99	47.54	35.71	23.87	12.03	0.20				
4700	4800	93.22	81.39	51.94	40.11	28.27	16.43	4.60				
4800	4900	97.62	85.79	56.34	44.51	32.67	20.83	9.00				
4900	5000	102.02	90.19	60.74	48.91	37.07	25.23	13.40	1.56			
5000	5100	106.42	94.59	65.14	53.31	41.47	29.63	17.80	5.96			
5100	5200	110.82	98.99	69.54	57.71	45.87	34.03	22.20	10.36			
5200	5300	115.22	103.39	73.94	62.11	50.27	38.43	26.60	14.76	2.93		
5300	5400	119.62	107.79	78.34	66.51	54.67	42.83	31.00	19.16	7.33		
5400	5500	124.02	112.19	82.74	70.91	59.07	47.23	35.40	23.56	11.73		
5500	5600	128.42	116.59	87.14	75.31	63.47	51.63	39.80	27.96	16.13	4.29	
5600	5700	132.82	120.99	91.54	79.71	67.87	56.03	44.20	32.36	20.53	8.69	
5700	5800	137.22	125.39	95.94	84.11	72.27	60.43	48.60	36.76	24.93	13.09	1.25
5800	5900	141.62	129.79	100.34	88.51	76.67	64.83	53.00	41.16	29.33	17.49	5.65
5900	6000	146.02	134.19	104.74	92.91	81.07	69.23	57.40	45.56	33.73	21.89	10.05
6000	6200	152.62	140.79	111.34	99.51	87.67	75.83	64.00	52.16	40.33	28.49	16.65
6200	6400	163.27	151.43	120.14	108.31	96.47	84.63	72.80	60.96	49.13	37.29	25.45
6400	6600	176.47	164.63	128.94	117.11	105.27	93.43	81.60	69.76	57.93	46.09	34.25
6600	6800	189.67	177.83	139.58	127.74	115.91	104.07	92.23	80.40	68.56	56.73	44.89
6800	7000	202.87	191.03	152.78	140.94	129.11	117.27	105.43	93.60	81.76	69.93	58.09
7000	7200	216.07	204.23	165.98	154.14	142.31	130.47	118.63	106.80	94.96	83.13	71.29
7200	7400	229.27	217.43	179.18	167.34	155.51	143.67	131.83	120.00	108.16	96.33	84.49
7400	7600	242.47	230.63	192.38	180.54	168.71	156.87	145.03	133.20	121.36	109.53	97.69
7600	7800	255.67	243.83	205.58	193.74	181.91	170.07	158.23	146.40	134.56	122.73	110.89
7800	8000	268.87	257.03	218.78	206.94	195.11	183.27	171.43	159.60	147.76	135.93	124.09
8000	8200	282.07	270.23	231.98	220.14	208.31	196.47	184.63	172.80	160.96	149.13	137.29
8200	8400	295.27	283.43	245.18	233.34	221.51	209.67	197.83	186.00	174.16	162.33	150.49
8400	8600	309.08	297.24	258.38	246.54	234.71	222.87	211.03	199.20	187.36	175.53	163.69
8600	9100	339.88	328.04	281.48	269.64	257.81	245.97	234.13	222.30	210.46	198.63	186.79
9100	9600	383.88	372.04	324.98	313.15	301.31	289.47	277.64	265.80	253.97	242.13	230.29
9600	10200	432.28	420.44	373.38	361.55	349.71	337.87	326.04	314.20	302.37	290.53	278.69
10200	10900	489.48	477.64	430.58	418.75	406.91	395.07	383.24	371.40	359.57	347.73	335.89
10900	11600	560.31	548.48	495.69	483.86	472.02	460.18	448.35	436.51	424.68	412.84	401.00
11600	and over											

(Use Method B - Exact Calculation Method)

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
		0	1	2	3	4	5	6	7	8	9	10 OR MORE		
\$1	1400													
1400	1450	6.87												
1450	1500	7.42												
1500	1550	7.97												
1550	1600	8.52												
1600	1650	9.07												
1650	1700	9.62												
1700	1750	10.17												
1750	1800	10.72												
1800	1850	11.27												
1850	1900	11.82												
1900	1950	12.37	0.53											
1950	2000	12.92	1.08											
2000	2050	13.47	1.63											
2050	2100	14.02	2.18											
2100	2150	14.57	2.73											
2150	2200	15.12	3.28											
2200	2250	15.67	3.83											
2250	2300	16.22	4.38											
2300	2350	16.77	4.93											
2350	2400	17.52	5.69											
2400	2450	18.62	6.79											
2450	2500	19.72	7.89											
2500	2600	21.37	9.54											
2600	2700	23.57	11.74											
2700	2800	25.77	13.94	2.10										
2800	2900	27.97	16.14	4.30										
2900	3000	30.17	18.34	6.50										
3000	3100	32.37	20.54	8.70										
3100	3200	34.57	22.74	10.90										
3200	3300	36.77	24.94	13.10	1.26									
3300	3400	38.97	27.14	15.30	3.46									
3400	3500	41.17	29.34	17.50	5.66									
3500	3600	43.37	31.54	19.70	7.86									
3600	3700	45.57	33.74	21.90	10.06									
3700	3800	47.77	35.94	24.10	12.26	0.43								
3800	3900	49.97	38.14	26.30	14.46	2.63								
3900	4000	52.17	40.34	28.50	16.66	4.83								
4000	4100	54.37	42.54	30.70	18.86	7.03								
4100	4200	56.57	44.74	32.90	21.06	9.23								
4200	4300	58.77	46.94	35.10	23.26	11.43								
4300	4500	62.07	50.24	38.40	26.56	14.73	2.89							
4500	4700	69.01	57.18	45.34	33.51	21.67	9.83							
4700	4900	77.81	65.98	54.14	42.31	30.47	18.63	6.80						
4900	5100	86.61	74.78	62.94	51.11	39.27	27.43	15.60	3.76					
5100	5300	95.41	83.58	71.74	59.91	48.07	36.23	24.40	12.56	0.73				
5300	5600	106.41	94.58	82.74	70.91	59.07	47.23	35.40	23.56	11.73				
5600	5900	124.00	112.17	100.33	88.49	76.66	64.82	52.99	41.15	29.31	17.48	5.64		
5900	6200	143.80	131.97	120.13	108.29	96.46	84.62	72.79	60.95	49.11	37.28	25.44		
6200	6500	163.60	151.77	139.93	128.09	116.26	104.42	92.59	80.75	68.91	57.08	45.24		
6500	6800	183.40	171.57	159.73	147.89	136.06	124.22	112.39	100.55	88.71	76.88	65.04		
6800	7200	213.57	201.74	189.90	178.07	166.23	154.39	142.56	130.72	118.89	107.05	95.21		
7200	7700	253.17	241.34	229.50	217.67	205.83	193.99	182.16	170.32	158.49	146.65	134.81		
7700	8200	300.11	288.28	276.44	264.60	252.77	240.93	229.10	217.26	205.42	193.59	181.75		

8200 and over

(Use Method B - Exact Calculation Method)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...											
		0	1	2	3	4	5	6	7	8	9	10 OR MORE	
\$1	\$28												
28	30	0.12											
30	32	0.14											
32	34	0.16											
34	36	0.18											
36	38	0.20											
38	40	0.23											
40	42	0.25											
42	44	0.27											
44	46	0.29											
46	48	0.31											
48	50	0.34											
50	54	0.37											
54	58	0.43											
58	62	0.52											
62	66	0.61	0.06										
66	70	0.69	0.14										
70	74	0.78	0.23										
74	78	0.87	0.32										
78	82	0.96	0.41										
82	86	1.05	0.50										
86	90	1.13	0.58	0.03									
90	94	1.22	0.67	0.12									
94	98	1.31	0.76	0.21									
98	102	1.40	0.85	0.30									
102	106	1.50	0.95	0.40									
106	110	1.67	1.12	0.57	0.02								
110	114	1.85	1.30	0.75	0.20								
114	118	2.03	1.48	0.93	0.38								
118	122	2.20	1.65	1.10	0.55								
122	126	2.38	1.83	1.28	0.73	0.18							
126	131	2.58	2.03	1.48	0.93	0.38							
131	136	2.80	2.25	1.70	1.15	0.60	0.05						
136	141	3.02	2.47	1.92	1.37	0.82	0.27						
141	146	3.24	2.69	2.14	1.59	1.04	0.49						
146	151	3.46	2.91	2.36	1.81	1.26	0.71	0.16					
151	156	3.70	3.15	2.60	2.05	1.50	0.95	0.40					
156	161	4.03	3.48	2.93	2.38	1.83	1.28	0.73	0.18				
161	166	4.36	3.81	3.26	2.71	2.16	1.61	1.06	0.51				
166	171	4.69	4.14	3.59	3.04	2.49	1.94	1.39	0.84	0.29			
171	176	5.02	4.47	3.92	3.37	2.82	2.27	1.72	1.17	0.62	0.07		
176	181	5.35	4.80	4.25	3.70	3.15	2.60	2.05	1.50	0.95	0.40		
181	186	5.68	5.13	4.58	4.03	3.48	2.93	2.38	1.83	1.28	0.73	0.18	
186	201	6.34	5.79	5.24	4.69	4.14	3.59	3.04	2.49	1.94	1.39	0.84	0.18
201	216	7.42	6.87	6.32	5.77	5.22	4.67	4.12	3.57	3.02	2.47	1.92	0.84
216	241	9.18	8.63	8.08	7.53	6.98	6.43	5.88	5.33	4.78	4.23	3.68	1.92
241	266	11.38	10.83	10.28	9.73	9.18	8.63	8.08	7.53	6.98	6.43	5.88	3.68
266	296	14.19	13.64	13.09	12.54	11.99	11.44	10.89	10.34	9.79	9.24	8.69	5.88

296 and over

(Use Method B - Exact Calculation Method)

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$32											
32	34	0.16										
34	36	0.18										
36	38	0.20										
38	40	0.23										
40	42	0.25										
42	44	0.27										
44	46	0.29										
46	48	0.31										
48	50	0.34										
50	52	0.36										
		0.00										
52	54	0.38										
54	56	0.40										
56	58	0.42										
58	60	0.45										
60	62	0.47										
62	64	0.49										
64	66	0.51										
66	68	0.53										
68	70	0.56	0.01									
70	72	0.58	0.03									
72	74	0.60	0.05									
74	76	0.62	0.07									
76	78	0.64	0.09									
78	80	0.67	0.12									
80	82	0.69	0.14									
82	84	0.71	0.16									
84	86	0.73	0.18									
86	88	0.75	0.20									
88	90	0.78	0.23									
90	92	0.80	0.25									
92	94	0.85	0.30									
94	96	0.89	0.34									
96	98	0.94	0.39									
98	100	0.98	0.43									
100	102	1.02	0.47									
102	104	1.07	0.52									
104	106	1.11	0.56	0.01								
106	108	1.16	0.61	0.06								
108	110	1.20	0.65	0.10								
110	112	1.24	0.69	0.14								
112	114	1.29	0.74	0.19								
114	118	1.35	0.80	0.25								
118	122	1.44	0.89	0.34								
122	126	1.53	0.98	0.43								
126	130	1.62	1.07	0.52								
130	134	1.71	1.16	0.61	0.06							
134	138	1.79	1.24	0.69	0.14							
138	142	1.88	1.33	0.78	0.23							
142	146	1.97	1.42	0.87	0.32							
146	150	2.06	1.51	0.96	0.41							

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF 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 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
150	154	2.15	1.60	1.05	0.50							
154	158	2.23	1.68	1.13	0.58	0.03						
158	162	2.32	1.77	1.22	0.67	0.12						
162	166	2.41	1.86	1.31	0.76	0.21						
166	170	2.50	1.95	1.40	0.85	0.30						
170	174	2.59	2.04	1.49	0.94	0.39						
174	178	2.67	2.12	1.57	1.02	0.47						
178	182	2.76	2.21	1.66	1.11	0.56	0.01					
182	186	2.85	2.30	1.75	1.20	0.65	0.10					
186	190	2.94	2.39	1.84	1.29	0.74	0.19					
190	195	3.13	2.58	2.03	1.48	0.93	0.38	0.00				
195	200	3.35	2.80	2.25	1.70	1.15	0.60	0.05				
200	205	3.57	3.02	2.47	1.92	1.37	0.82	0.27				
205	210	3.79	3.24	2.69	2.14	1.59	1.04	0.49				
210	215	4.01	3.46	2.91	2.36	1.81	1.26	0.71	0.16			
215	220	4.23	3.68	3.13	2.58	2.03	1.48	0.93	0.38			
220	225	4.45	3.90	3.35	2.80	2.25	1.70	1.15	0.60	0.05		
225	230	4.67	4.12	3.57	3.02	2.47	1.92	1.37	0.82	0.27		
230	235	4.89	4.34	3.79	3.24	2.69	2.14	1.59	1.04	0.49		
235	240	5.11	4.56	4.01	3.46	2.91	2.36	1.81	1.26	0.71	0.16	
240	245	5.33	4.78	4.23	3.68	3.13	2.58	2.03	1.48	0.93	0.38	
245	250	5.55	5.00	4.45	3.90	3.35	2.80	2.25	1.70	1.15	0.60	0.05
250	255	5.77	5.22	4.67	4.12	3.57	3.02	2.47	1.92	1.37	0.82	0.27
255	260	5.99	5.44	4.89	4.34	3.79	3.24	2.69	2.14	1.59	1.04	0.49
260	265	6.21	5.66	5.11	4.56	4.01	3.46	2.91	2.36	1.81	1.26	0.71
265	270	6.43	5.88	5.33	4.78	4.23	3.68	3.13	2.58	2.03	1.48	0.93
270	275	6.65	6.10	5.55	5.00	4.45	3.90	3.35	2.80	2.25	1.70	1.15
275	280	6.87	6.32	5.77	5.22	4.67	4.12	3.57	3.02	2.47	1.92	1.37
280	285	7.09	6.54	5.99	5.44	4.89	4.34	3.79	3.24	2.69	2.14	1.59
285	290	7.33	6.78	6.23	5.68	5.13	4.58	4.03	3.48	2.93	2.38	1.83
290	300	7.82	7.27	6.72	6.17	5.62	5.07	4.52	3.97	3.42	2.87	2.32
300	310	8.48	7.93	7.38	6.83	6.28	5.73	5.18	4.63	4.08	3.53	2.98
310	320	9.14	8.59	8.04	7.49	6.94	6.39	5.84	5.29	4.74	4.19	3.64
320	330	9.80	9.25	8.70	8.15	7.60	7.05	6.50	5.95	5.40	4.85	4.30
330	340	10.46	9.91	9.36	8.81	8.26	7.71	7.16	6.61	6.06	5.51	4.96
340	350	11.12	10.57	10.02	9.47	8.92	8.37	7.82	7.27	6.72	6.17	5.62
350	360	11.78	11.23	10.68	10.13	9.58	9.03	8.48	7.93	7.38	6.83	6.28
360	375	12.61	12.06	11.51	10.96	10.41	9.86	9.31	8.76	8.21	7.66	7.11
375	390	13.60	13.05	12.50	11.95	11.40	10.85	10.30	9.75	9.20	8.65	8.10
390	405	14.74	14.19	13.64	13.09	12.54	11.99	11.44	10.89	10.34	9.79	9.24
405	430	16.50	15.95	15.40	14.85	14.30	13.75	13.20	12.65	12.10	11.55	11.00
430	455	18.70	18.15	17.60	17.05	16.50	15.95	15.40	14.85	14.30	13.75	13.20
455	485	21.12	20.57	20.02	19.47	18.92	18.37	17.82	17.27	16.72	16.17	15.62
485	515	23.93	23.38	22.83	22.28	21.73	21.18	20.63	20.08	19.53	18.98	18.43
515 and over												

(Use Method B - Exact Calculation Method)

UNMARRIED HEAD OF HOUSEHOLD----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2022

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...											
		0	1	2	3	4	5	6	7	8	9	10 OR MORE	
\$1	\$56												
56	58	0.22											
58	60	0.24											
60	62	0.26											
62	64	0.29											
64	66	0.31											
66	68	0.33											
68	70	0.35											
70	72	0.37											
72	74	0.40											
74	76	0.42											
76	78	0.44											
78	80	0.46											
80	82	0.48											
82	84	0.51											
84	86	0.53											
86	88	0.55											
88	90	0.57	0.02										
90	92	0.59	0.04										
92	94	0.62	0.07										
94	96	0.64	0.09										
96	100	0.67	0.12										
100	104	0.72	0.17										
104	108	0.76	0.21										
108	112	0.82	0.27										
112	116	0.90	0.35										
116	121	1.00	0.45										
121	126	1.11	0.56	0.01									
126	131	1.22	0.67	0.12									
131	136	1.33	0.78	0.23									
136	141	1.44	0.89	0.34									
141	146	1.55	1.00	0.45									
146	151	1.66	1.11	0.56	0.01								
151	156	1.77	1.22	0.67	0.12								
156	161	1.88	1.33	0.78	0.23								
161	166	1.99	1.44	0.89	0.34								
166	171	2.10	1.55	1.00	0.45								
171	176	2.21	1.66	1.11	0.56	0.01							
176	181	2.32	1.77	1.22	0.67	0.12							
181	186	2.43	1.88	1.33	0.78	0.23							
186	191	2.54	1.99	1.44	0.89	0.34							
191	196	2.65	2.10	1.55	1.00	0.45							
196	206	2.82	2.27	1.72	1.17	0.62	0.07						
206	216	3.13	2.58	2.03	1.48	0.93	0.38						
216	226	3.57	3.02	2.47	1.92	1.37	0.82	0.27					
226	236	4.01	3.46	2.91	2.36	1.81	1.26	0.71	0.16				
236	246	4.45	3.90	3.35	2.80	2.25	1.70	1.15	0.60	0.05			
246	256	4.89	4.34	3.79	3.24	2.69	2.14	1.59	1.04	0.49			
256	271	5.60	5.05	4.50	3.95	3.40	2.85	2.30	1.75	1.20	0.65	0.10	
271	291	6.76	6.21	5.66	5.11	4.56	4.01	3.46	2.91	2.36	1.81	1.26	
291	311	8.08	7.53	6.98	6.43	5.88	5.33	4.78	4.23	3.68	3.13	2.58	
311	336	9.91	9.36	8.81	8.26	7.71	7.16	6.61	6.06	5.51	4.96	4.41	
336	366	12.33	11.78	11.23	10.68	10.13	9.58	9.03	8.48	7.93	7.38	6.83	
366	401	15.57	15.02	14.47	13.92	13.37	12.82	12.27	11.72	11.17	10.62	10.07	

401 and over

(Use Method B - Exact Calculation Method)