

## CALIFORNIA WITHHOLDING SCHEDULES FOR 2011

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 & 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 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. If the Form W-4 is used for California withholding purposes, all additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances; **unless** the employee requests in writing that they be treated in accordance with the following:

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

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of DE 4.

If the Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 1 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

**Employers may require employees to file DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.**

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2011

## 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 \$900.00, married, and claiming five withholding allowances on form W-4 or DE 4, three of which are for estimated deductions.

- Step 1** Earnings for the weekly pay period of \$900.00 are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$469.00); 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>\$842.00</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>2</u>
- Step 4** Refer to the appropriate wage bracket table (weekly taxable earnings of \$842.00 with two deductions) to arrive at the amount of tax to be withheld. \$9.69

**EXAMPLE B:** METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,400.00, married, and claiming six withholding allowances on form W-4 or DE 4, two 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" (\$2,030.00); therefore, income tax should be withheld.
- Step 2**

Earnings for the payroll period.	\$3,400.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE".	<u>-167.00</u>
Salaries and wages subject to withholding.	<u>\$3,233.00</u>
- Step 3**

Total number of withholding allowances claimed.	6
Subtract number of estimated deduction allowances claimed.	<u>-2</u>
Net allowances for tax computation purposes.	<u>4</u>
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,233.00 with four deductions) to arrive at the amount of tax to be withheld. \$8.63

CALIFORNIA WITHHOLDING SCHEDULES FOR 2011  
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 W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$234	\$234	\$469	\$469
BIWEEKLY	\$469	\$469	\$937	\$937
SEMI-MONTHLY	\$508	\$508	\$1,015	\$1,015
MONTHLY	\$1,015	\$1,015	\$2,030	\$2,030
QUARTERLY	\$3,046	\$3,046	\$6,091	\$6,091
SEMI-ANNUAL	\$6,091	\$6,091	\$12,182	\$12,182
ANNUAL	\$12,182	\$12,182	\$24,364	\$24,364
DAILY/MISCELLANEOUS	\$47	\$47	\$94	\$94

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	SEMI- 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 2011

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	1.04										
170	180	1.15										
180	190	1.26										
190	200	1.37										
200	210	1.48										
210	220	1.67										
220	230	1.89										
230	240	2.11	0.02									
240	250	2.33	0.24									
250	260	2.55	0.46									
260	270	2.77	0.68									
270	280	2.99	0.90									
280	290	3.21	1.12									
290	300	3.43	1.34									
300	310	3.65	1.56									
310	320	3.87	1.78									
320	330	4.09	2.00									
330	340	4.31	2.22	0.13								
340	350	4.53	2.44	0.35								
350	360	4.75	2.66	0.57								
360	370	4.97	2.88	0.79								
370	380	5.19	3.10	1.01								
380	390	5.41	3.32	1.23								
390	400	5.63	3.54	1.45								
400	410	6.06	3.97	1.88								
410	420	6.50	4.41	2.32	0.23							
420	430	6.94	4.85	2.76	0.67							
430	440	7.38	5.29	3.20	1.11							
440	460	8.04	5.95	3.86	1.77							
460	480	8.92	6.83	4.74	2.65	0.56						
480	500	9.80	7.71	5.62	3.53	1.44						
500	520	10.68	8.59	6.50	4.41	2.32	0.23					
520	540	11.56	9.47	7.38	5.29	3.20	1.11					
540	560	12.44	10.35	8.26	6.17	4.08	1.99					
560	580	13.32	11.23	9.14	7.05	4.96	2.87	0.78				
580	600	14.34	12.25	10.16	8.07	5.98	3.89	1.80				
600	620	15.66	13.57	11.48	9.39	7.30	5.21	3.12	1.03			
620	640	16.98	14.89	12.80	10.71	8.62	6.53	4.44	2.35	0.26		
640	680	18.96	16.87	14.78	12.69	10.60	8.51	6.42	4.33	2.24	0.15	
680	720	21.60	19.51	17.42	15.33	13.24	11.15	9.06	6.97	4.88	2.79	0.70
720	760	24.24	22.15	20.06	17.97	15.88	13.79	11.70	9.61	7.52	5.43	3.34
760	800	26.88	24.79	22.70	20.61	18.52	16.43	14.34	12.25	10.16	8.07	5.98
800	840	30.34	28.25	26.16	24.07	21.98	19.89	17.80	15.71	13.62	11.53	9.44
840	880	33.86	31.77	29.68	27.59	25.50	23.41	21.32	19.23	17.14	15.05	12.96
880	920	37.38	35.29	33.20	31.11	29.02	26.93	24.84	22.75	20.66	18.57	16.48
920	960	40.90	38.81	36.72	34.63	32.54	30.45	28.36	26.27	24.18	22.09	20.00
960	1000	44.57	42.48	40.39	38.30	36.21	34.12	32.03	29.94	27.85	25.76	23.67
1000	1040	48.66	46.57	44.48	42.39	40.30	38.21	36.12	34.03	31.94	29.85	27.76
1040	1080	52.75	50.66	48.57	46.48	44.39	42.30	40.21	38.12	36.03	33.94	31.85
1080	1120	56.85	54.76	52.67	50.58	48.49	46.40	44.31	42.22	40.13	38.04	35.95

1120 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 1100)

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	1.04										
170	180	1.15										
180	190	1.26										
190	200	1.37										
200	210	1.48										
210	220	1.59										
220	230	1.70										
230	240	1.81										
240	250	1.92										
250	260	2.03										
260	270	2.14	0.05									
270	280	2.25	0.16									
280	290	2.36	0.27									
290	300	2.47	0.38									
300	310	2.58	0.49									
310	320	2.69	0.60									
320	330	2.80	0.71									
330	340	2.91	0.82									
340	350	3.02	0.93									
350	360	3.24	1.15									
360	370	3.46	1.37									
370	380	3.68	1.59									
380	390	3.90	1.81									
390	400	4.12	2.03									
400	410	4.34	2.25									
410	420	4.56	2.47									
420	430	4.78	2.69									
430	440	5.00	2.91									
440	460	5.33	3.24									
460	480	5.77	3.68	0.04								
480	500	6.21	4.12	0.48								
500	520	6.65	4.56	0.92								
520	540	7.09	5.00	1.36								
540	560	7.53	5.44	1.80								
560	580	7.97	5.88	2.24	0.15							
580	600	8.41	6.32	2.68	0.59							
600	620	8.85	6.76	3.12	1.03							
620	640	9.29	7.20	3.56	1.47							
640	660	9.73	7.64	4.00	1.91							
660	680	10.17	8.08	4.44	2.35	0.26						
680	700	10.61	8.52	4.88	2.79	0.70						
700	720	11.05	8.96	5.32	3.23	1.14						
720	740	11.70	9.61	5.76	3.67	1.58						
740	760	12.58	10.49	6.20	4.11	2.02						
760	780	13.46	11.37	6.64	4.55	2.46	0.37					
780	800	14.34	12.25	7.08	4.99	2.90	0.81					
800	820	15.22	13.13	7.93	5.84	3.75	1.66					
820	840	16.10	14.01	8.81	6.72	4.63	2.54	0.45				
840	860	16.98	14.89	9.69	7.60	5.51	3.42	1.33				
860	880	17.86	15.77	10.57	8.48	6.39	4.30	2.21	0.12			

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MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	18.74	16.65	11.45	9.36	7.27	5.18	3.09	1.00			
900	920	19.62	17.53	12.33	10.24	8.15	6.06	3.97	1.88			
920	940	20.50	18.41	13.21	11.12	9.03	6.94	4.85	2.76	0.67		
940	960	21.38	19.29	14.09	12.00	9.91	7.82	5.73	3.64	1.55		
960	980	22.26	20.17	14.97	12.88	10.79	8.70	6.61	4.52	2.43	0.34	
980	1000	23.14	21.05	15.85	13.76	11.67	9.58	7.49	5.40	3.31	1.22	
1000	1020	24.02	21.93	16.73	14.64	12.55	10.46	8.37	6.28	4.19	2.10	0.01
1020	1040	24.90	22.81	17.61	15.52	13.43	11.34	9.25	7.16	5.07	2.98	0.89
1040	1060	25.78	23.69	18.49	16.40	14.31	12.22	10.13	8.04	5.95	3.86	1.77
1060	1080	26.66	24.57	19.37	17.28	15.19	13.10	11.01	8.92	6.83	4.74	2.65
1080	1100	27.54	25.45	20.25	18.16	16.07	13.98	11.89	9.80	7.71	5.62	3.53
1100	1120	28.72	26.63	21.13	19.04	16.95	14.86	12.77	10.68	8.59	6.50	4.41
1120	1140	30.04	27.95	22.01	19.92	17.83	15.74	13.65	11.56	9.47	7.38	5.29
1140	1180	32.02	29.93	23.33	21.24	19.15	17.06	14.97	12.88	10.79	8.70	6.61
1180	1220	34.66	32.57	25.82	23.73	21.64	19.55	17.46	15.37	13.28	11.19	9.10
1220	1260	37.30	35.21	28.46	26.37	24.28	22.19	20.10	18.01	15.92	13.83	11.74
1260	1300	39.94	37.85	31.10	29.01	26.92	24.83	22.74	20.65	18.56	16.47	14.38
1300	1340	42.58	40.49	33.74	31.65	29.56	27.47	25.38	23.29	21.20	19.11	17.02
1340	1380	45.22	43.13	36.38	34.29	32.20	30.11	28.02	25.93	23.84	21.75	19.66
1380	1420	47.86	45.77	39.02	36.93	34.84	32.75	30.66	28.57	26.48	24.39	22.30
1420	1460	50.50	48.41	41.66	39.57	37.48	35.39	33.30	31.21	29.12	27.03	24.94
1460	1500	53.14	51.05	44.30	42.21	40.12	38.03	35.94	33.85	31.76	29.67	27.58
1500	1540	56.33	54.24	46.94	44.85	42.76	40.67	38.58	36.49	34.40	32.31	30.22
1540	1580	59.85	57.76	49.58	47.49	45.40	43.31	41.22	39.13	37.04	34.95	32.86
1580	1620	63.37	61.28	52.98	50.89	48.80	46.71	44.62	42.53	40.44	38.35	36.26
1620	1660	66.89	64.80	56.50	54.41	52.32	50.23	48.14	46.05	43.96	41.87	39.78
1660	1700	70.41	68.32	60.02	57.93	55.84	53.75	51.66	49.57	47.48	45.39	43.30
1700	1740	73.93	71.84	63.54	61.45	59.36	57.27	55.18	53.09	51.00	48.91	46.82
1740	1780	77.45	75.36	67.06	64.97	62.88	60.79	58.70	56.61	54.52	52.43	50.34
1780	1820	80.97	78.88	70.58	68.49	66.40	64.31	62.22	60.13	58.04	55.95	53.86
1820	1860	84.49	82.40	74.10	72.01	69.92	67.83	65.74	63.65	61.56	59.47	57.38
1860	1900	88.18	86.09	77.62	75.53	73.44	71.35	69.26	67.17	65.08	62.99	60.90
1900	1940	92.27	90.18	81.14	79.05	76.96	74.87	72.78	70.69	68.60	66.51	64.42
1940	1980	96.36	94.27	84.96	82.87	80.78	78.69	76.60	74.51	72.42	70.33	68.24
1980	2020	100.45	98.36	89.05	86.96	84.87	82.78	80.69	78.60	76.51	74.42	72.33
2020	2060	104.55	102.46	93.15	91.06	88.97	86.88	84.79	82.70	80.61	78.52	76.43
2060	2100	108.64	106.55	97.24	95.15	93.06	90.97	88.88	86.79	84.70	82.61	80.52
2100	2140	112.73	110.64	101.33	99.24	97.15	95.06	92.97	90.88	88.79	86.70	84.61
2140	2180	116.82	114.73	105.42	103.33	101.24	99.15	97.06	94.97	92.88	90.79	88.70
2180	2220	120.91	118.82	109.51	107.42	105.33	103.24	101.15	99.06	96.97	94.88	92.79

2220 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 2200)

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	\$250													
250	260	1.25												
260	270	1.36												
270	280	1.47												
280	290	1.58												
290	300	1.69												
300	310	1.80												
310	320	1.91												
320	330	2.02												
330	340	2.13	0.04											
340	350	2.24	0.15											
350	360	2.35	0.26											
360	370	2.46	0.37											
370	380	2.57	0.48											
380	390	2.68	0.59											
390	400	2.79	0.70											
400	410	2.90	0.81											
410	420	3.01	0.92											
420	430	3.23	1.14											
430	440	3.45	1.36											
440	450	3.67	1.58											
450	460	3.89	1.80											
460	470	4.11	2.02											
470	480	4.33	2.24	0.15										
480	490	4.55	2.46	0.37										
490	500	4.77	2.68	0.59										
500	520	5.10	3.01	0.92										
520	540	5.54	3.45	1.36										
540	560	5.98	3.89	1.80										
560	580	6.42	4.33	2.24	0.15									
580	600	6.86	4.77	2.68	0.59									
600	620	7.30	5.21	3.12	1.03									
620	640	7.74	5.65	3.56	1.47									
640	660	8.18	6.09	4.00	1.91									
660	680	8.62	6.53	4.44	2.35	0.26								
680	700	9.06	6.97	4.88	2.79	0.70								
700	740	9.72	7.63	5.54	3.45	1.36								
740	780	10.60	8.51	6.42	4.33	2.24	0.15							
780	820	11.67	9.58	7.49	5.40	3.31	1.22							
820	860	13.43	11.34	9.25	7.16	5.07	2.98	0.89						
860	900	15.19	13.10	11.01	8.92	6.83	4.74	2.65	0.56					
900	950	17.17	15.08	12.99	10.90	8.81	6.72	4.63	2.54	0.45				
950	1000	19.37	17.28	15.19	13.10	11.01	8.92	6.83	4.74	2.65	0.56			
1000	1050	22.61	20.52	18.43	16.34	14.25	12.16	10.07	7.98	5.89	3.80	1.71		
1050	1100	25.91	23.82	21.73	19.64	17.55	15.46	13.37	11.28	9.19	7.10	5.01		
1100	1150	29.21	27.12	25.03	22.94	20.85	18.76	16.67	14.58	12.49	10.40	8.31		
1150	1200	32.51	30.42	28.33	26.24	24.15	22.06	19.97	17.88	15.79	13.70	11.61		
1200	1250	36.86	34.77	32.68	30.59	28.50	26.41	24.32	22.23	20.14	18.05	15.96		
1250	1300	41.26	39.17	37.08	34.99	32.90	30.81	28.72	26.63	24.54	22.45	20.36		
1300	1400	47.86	45.77	43.68	41.59	39.50	37.41	35.32	33.23	31.14	29.05	26.96		
1400	1500	57.87	55.78	53.69	51.60	49.51	47.42	45.33	43.24	41.15	39.06	36.97		

1500 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 1450)

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

FOR WAGES PAID IN 2011

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	1.42										
280	300	1.64										
300	320	1.86										
320	340	2.08										
340	360	2.30										
360	380	2.52										
380	400	2.74										
400	420	2.96										
420	440	3.34										
440	460	3.78										
460	480	4.22	0.04									
480	500	4.66	0.48									
500	520	5.10	0.92									
520	540	5.54	1.36									
540	560	5.98	1.80									
560	580	6.42	2.24									
580	600	6.86	2.68									
600	620	7.30	3.12									
620	640	7.74	3.56									
640	660	8.18	4.00									
660	680	8.62	4.44	0.26								
680	700	9.06	4.88	0.70								
700	720	9.50	5.32	1.14								
720	740	9.94	5.76	1.58								
740	760	10.38	6.20	2.02								
760	780	10.82	6.64	2.46								
780	800	11.26	7.08	2.90								
800	820	12.11	7.93	3.75								
820	860	13.43	9.25	5.07	0.89							
860	900	15.19	11.01	6.83	2.65							
900	940	16.95	12.77	8.59	4.41	0.23						
940	980	18.71	14.53	10.35	6.17	1.99						
980	1020	20.47	16.29	12.11	7.93	3.75						
1020	1070	22.45	18.27	14.09	9.91	5.73	1.55					
1070	1120	24.65	20.47	16.29	12.11	7.93	3.75					
1120	1170	26.85	22.67	18.49	14.31	10.13	5.95	1.77				
1170	1220	29.67	25.49	21.31	17.13	12.95	8.77	4.59	0.41			
1220	1270	32.97	28.79	24.61	20.43	16.25	12.07	7.89	3.71			
1270	1320	36.27	32.09	27.91	23.73	19.55	15.37	11.19	7.01	2.83		
1320	1370	39.57	35.39	31.21	27.03	22.85	18.67	14.49	10.31	6.13	1.95	
1370	1420	42.87	38.69	34.51	30.33	26.15	21.97	17.79	13.61	9.43	5.25	1.07
1420	1470	46.17	41.99	37.81	33.63	29.45	25.27	21.09	16.91	12.73	8.55	4.37
1470	1520	49.47	45.29	41.11	36.93	32.75	28.57	24.39	20.21	16.03	11.85	7.67
1520	1620	54.52	50.34	46.16	41.98	37.80	33.62	29.44	25.26	21.08	16.90	12.72
1620	1720	63.32	59.14	54.96	50.78	46.60	42.42	38.24	34.06	29.88	25.70	21.52
1720	1820	72.12	67.94	63.76	59.58	55.40	51.22	47.04	42.86	38.68	34.50	30.32
1820	1920	80.92	76.74	72.56	68.38	64.20	60.02	55.84	51.66	47.48	43.30	39.12
1920	2020	90.16	85.98	81.80	77.62	73.44	69.26	65.08	60.90	56.72	52.54	48.36
2020	2120	100.39	96.21	92.03	87.85	83.67	79.49	75.31	71.13	66.95	62.77	58.59
2120	2220	110.62	106.44	102.26	98.08	93.90	89.72	85.54	81.36	77.18	73.00	68.82

2220 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 2170)



MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	1.42										
280	300	1.64										
300	320	1.86										
320	340	2.08										
340	360	2.30										
360	380	2.52										
380	400	2.74										
400	420	2.96										
420	440	3.18										
440	460	3.40										
460	480	3.62										
480	500	3.84										
500	520	4.06										
520	540	4.28	0.10									
540	560	4.50	0.32									
560	580	4.72	0.54									
580	600	4.94	0.76									
600	620	5.16	0.98									
620	640	5.38	1.20									
640	660	5.60	1.42									
660	680	5.82	1.64									
680	700	6.05	1.87									
700	720	6.49	2.31									
720	740	6.93	2.75									
740	760	7.37	3.19									
760	780	7.81	3.63									
780	800	8.25	4.07									
800	820	8.69	4.51									
820	840	9.13	4.95									
840	860	9.57	5.39									
860	880	10.01	5.83									
880	900	10.45	6.27									
900	920	10.89	6.71									
920	940	11.33	7.15									
940	960	11.77	7.59	0.30								
960	980	12.21	8.03	0.74								
980	1000	12.65	8.47	1.18								
1000	1020	13.09	8.91	1.62								
1020	1060	13.75	9.57	2.28								
1060	1100	14.63	10.45	3.16								
1100	1140	15.51	11.33	4.04								
1140	1180	16.39	12.21	4.92	0.74							
1180	1220	17.27	13.09	5.80	1.62							
1220	1260	18.15	13.97	6.68	2.50							
1260	1300	19.03	14.85	7.56	3.38							
1300	1340	19.91	15.73	8.44	4.26	0.08						
1340	1380	20.79	16.61	9.32	5.14	0.96						
1380	1420	21.67	17.49	10.20	6.02	1.84						
1420	1460	22.55	18.37	11.08	6.90	2.72						
1460	1500	24.28	20.10	11.96	7.78	3.60						

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MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	
1500	1540	26.04	21.86	12.84	8.66	4.48	0.30						
1540	1580	27.80	23.62	13.72	9.54	5.36	1.18						
1580	1620	29.56	25.38	14.99	10.81	6.63	2.45						
1620	1660	31.32	27.14	16.75	12.57	8.39	4.21	0.03					
1660	1700	33.08	28.90	18.51	14.33	10.15	5.97	1.79					
1700	1740	34.84	30.66	20.27	16.09	11.91	7.73	3.55					
1740	1780	36.60	32.42	22.03	17.85	13.67	9.49	5.31	1.13				
1780	1820	38.36	34.18	23.79	19.61	15.43	11.25	7.07	2.89				
1820	1860	40.12	35.94	25.55	21.37	17.19	13.01	8.83	4.65	0.47			
1860	1900	41.88	37.70	27.31	23.13	18.95	14.77	10.59	6.41	2.23			
1900	1940	43.64	39.46	29.07	24.89	20.71	16.53	12.35	8.17	3.99			
1940	1980	45.40	41.22	30.83	26.65	22.47	18.29	14.11	9.93	5.75	1.57		
1980	2020	47.16	42.98	32.59	28.41	24.23	20.05	15.87	11.69	7.51	3.33		
2020	2060	48.92	44.74	34.35	30.17	25.99	21.81	17.63	13.45	9.27	5.09	0.91	
2060	2100	50.68	46.50	36.11	31.93	27.75	23.57	19.39	15.21	11.03	6.85	2.67	
2100	2140	52.44	48.26	37.87	33.69	29.51	25.33	21.15	16.97	12.79	8.61	4.43	
2140	2180	54.20	50.02	39.63	35.45	31.27	27.09	22.91	18.73	14.55	10.37	6.19	
2180	2220	56.11	51.93	41.39	37.21	33.03	28.85	24.67	20.49	16.31	12.13	7.95	
2220	2260	58.75	54.57	43.15	38.97	34.79	30.61	26.43	22.25	18.07	13.89	9.71	
2260	2300	61.39	57.21	44.91	40.73	36.55	32.37	28.19	24.01	19.83	15.65	11.47	
2300	2350	64.36	60.18	46.89	42.71	38.53	34.35	30.17	25.99	21.81	17.63	13.45	
2350	2400	67.66	63.48	49.98	45.80	41.62	37.44	33.26	29.08	24.90	20.72	16.54	
2400	2450	70.96	66.78	53.28	49.10	44.92	40.74	36.56	32.38	28.20	24.02	19.84	
2450	2500	74.26	70.08	56.58	52.40	48.22	44.04	39.86	35.68	31.50	27.32	23.14	
2500	2550	77.56	73.38	59.88	55.70	51.52	47.34	43.16	38.98	34.80	30.62	26.44	
2550	2600	80.86	76.68	63.18	59.00	54.82	50.64	46.46	42.28	38.10	33.92	29.74	
2600	2650	84.16	79.98	66.48	62.30	58.12	53.94	49.76	45.58	41.40	37.22	33.04	
2650	2700	87.46	83.28	69.78	65.60	61.42	57.24	53.06	48.88	44.70	40.52	36.34	
2700	2750	90.76	86.58	73.08	68.90	64.72	60.54	56.36	52.18	48.00	43.82	39.64	
2750	2800	94.06	89.88	76.38	72.20	68.02	63.84	59.66	55.48	51.30	47.12	42.94	
2800	2850	97.36	93.18	79.68	75.50	71.32	67.14	62.96	58.78	54.60	50.42	46.24	
2850	2900	100.66	96.48	82.98	78.80	74.62	70.44	66.26	62.08	57.90	53.72	49.54	
2900	2950	103.96	99.78	86.28	82.10	77.92	73.74	69.56	65.38	61.20	57.02	52.84	
2950	3000	107.26	103.08	89.58	85.40	81.22	77.04	72.86	68.68	64.50	60.32	56.14	
3000	3100	113.55	109.37	94.53	90.35	86.17	81.99	77.81	73.63	69.45	65.27	61.09	
3100	3200	122.35	118.17	101.57	97.39	93.21	89.03	84.85	80.67	76.49	72.31	68.13	
3200	3300	131.15	126.97	110.37	106.19	102.01	97.83	93.65	89.47	85.29	81.11	76.93	
3300	3400	139.95	135.77	119.17	114.99	110.81	106.63	102.45	98.27	94.09	89.91	85.73	
3400	3500	148.75	144.57	127.97	123.79	119.61	115.43	111.25	107.07	102.89	98.71	94.53	
3500	3600	157.55	153.37	136.77	132.59	128.41	124.23	120.05	115.87	111.69	107.51	103.33	
3600	3700	166.35	162.17	145.57	141.39	137.21	133.03	128.85	124.67	120.49	116.31	112.13	
3700	3800	175.33	171.15	154.37	150.19	146.01	141.83	137.65	133.47	129.29	125.11	120.93	
3800	3900	185.56	181.38	163.17	158.99	154.81	150.63	146.45	142.27	138.09	133.91	129.73	
3900	4000	195.79	191.61	172.99	168.81	164.63	160.45	156.27	152.09	147.91	143.73	139.55	
4000	4100	206.02	201.84	183.22	179.04	174.86	170.68	166.50	162.32	158.14	153.96	149.78	

4100 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 4050)

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	3.16										
580	600	3.38										
600	620	3.60										
620	640	3.82										
640	660	4.04										
660	680	4.26	0.08									
680	700	4.48	0.30									
700	720	4.70	0.52									
720	740	4.92	0.74									
740	760	5.14	0.96									
760	780	5.36	1.18									
780	800	5.58	1.40									
800	820	5.80	1.62									
820	840	6.02	1.84									
840	860	6.46	2.28									
860	880	6.90	2.72									
880	900	7.34	3.16									
900	920	7.78	3.60									
920	940	8.22	4.04									
940	960	8.66	4.48	0.30								
960	980	9.10	4.92	0.74								
980	1000	9.54	5.36	1.18								
1000	1040	10.20	6.02	1.84								
1040	1080	11.08	6.90	2.72								
1080	1120	11.96	7.78	3.60								
1120	1160	12.84	8.66	4.48	0.30							
1160	1200	13.72	9.54	5.36	1.18							
1200	1250	14.71	10.53	6.35	2.17							
1250	1300	15.81	11.63	7.45	3.27							
1300	1350	16.91	12.73	8.55	4.37	0.19						
1350	1400	18.01	13.83	9.65	5.47	1.29						
1400	1450	19.11	14.93	10.75	6.57	2.39						
1450	1500	20.21	16.03	11.85	7.67	3.49						
1500	1550	21.31	17.13	12.95	8.77	4.59	0.41					
1550	1600	22.41	18.23	14.05	9.87	5.69	1.51					
1600	1650	24.45	20.27	16.09	11.91	7.73	3.55					
1650	1700	26.65	22.47	18.29	14.11	9.93	5.75	1.57				
1700	1750	28.85	24.67	20.49	16.31	12.13	7.95	3.77				
1750	1800	31.05	26.87	22.69	18.51	14.33	10.15	5.97	1.79			
1800	1850	33.25	29.07	24.89	20.71	16.53	12.35	8.17	3.99			
1850	1950	36.55	32.37	28.19	24.01	19.83	15.65	11.47	7.29	3.11		
1950	2050	41.91	37.73	33.55	29.37	25.19	21.01	16.83	12.65	8.47	4.29	0.11
2050	2150	48.51	44.33	40.15	35.97	31.79	27.61	23.43	19.25	15.07	10.89	6.71
2150	2250	55.11	50.93	46.75	42.57	38.39	34.21	30.03	25.85	21.67	17.49	13.31
2250	2350	61.71	57.53	53.35	49.17	44.99	40.81	36.63	32.45	28.27	24.09	19.91
2350	2450	69.32	65.14	60.96	56.78	52.60	48.42	44.24	40.06	35.88	31.70	25.01
2450	2550	78.12	73.94	69.76	65.58	61.40	57.22	53.04	48.86	44.68	40.50	36.32
2550	2650	86.92	82.74	78.56	74.38	70.20	66.02	61.84	57.66	53.48	49.30	45.12
2650	2750	95.72	91.54	87.36	83.18	79.00	74.82	70.64	66.46	62.28	58.10	53.92
2750	2850	105.51	101.33	97.15	92.97	88.79	84.61	80.43	76.25	72.07	67.89	63.71

2850 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 2800)

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

FOR WAGES PAID IN 2011

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	1.73											
320	340	1.95											
340	360	2.17											
360	380	2.39											
380	400	2.61											
400	420	2.83											
420	440	3.05											
440	460	3.27											
460	480	3.71											
480	500	4.15											
500	540	4.81	0.27										
540	580	5.69	1.15										
580	620	6.57	2.03										
620	660	7.45	2.91										
660	700	8.33	3.79										
700	740	9.21	4.67	0.12									
740	780	10.09	5.55	1.00									
780	820	10.97	6.43	1.88									
820	860	11.85	7.31	2.76									
860	900	13.24	8.69	4.15									
900	940	15.00	10.45	5.91	1.37								
940	980	16.76	12.21	7.67	3.13								
980	1020	18.52	13.97	9.43	4.89	0.34							
1020	1060	20.28	15.73	11.19	6.65	2.10							
1060	1100	22.04	17.49	12.95	8.41	3.86							
1100	1140	23.80	19.25	14.71	10.17	5.62	1.08						
1140	1180	25.56	21.01	16.47	11.93	7.38	2.84						
1180	1220	27.32	22.77	18.23	13.69	9.14	4.60	0.06					
1220	1260	29.08	24.53	19.99	15.45	10.90	6.36	1.82					
1260	1300	31.19	26.65	22.10	17.56	13.02	8.48	3.93					
1300	1340	33.83	29.29	24.74	20.20	15.66	11.12	6.57	2.03				
1340	1380	36.47	31.93	27.38	22.84	18.30	13.76	9.21	4.67	0.13			
1380	1420	39.11	34.57	30.02	25.48	20.94	16.40	11.85	7.31	2.77			
1420	1460	41.75	37.21	32.66	28.12	23.58	19.04	14.49	9.95	5.41	0.86		
1460	1500	44.39	39.85	35.30	30.76	26.22	21.68	17.13	12.59	8.05	3.50		
1500	1540	47.03	42.49	37.94	33.40	28.86	24.32	19.77	15.23	10.69	6.14	1.60	
1540	1580	49.67	45.13	40.58	36.04	31.50	26.96	22.41	17.87	13.33	8.78	4.24	
1580	1620	52.31	47.77	43.22	38.68	34.14	29.60	25.05	20.51	15.97	11.42	6.88	
1620	1660	54.95	50.41	45.86	41.32	36.78	32.24	27.69	23.15	18.61	14.06	9.52	
1660	1700	57.59	53.05	48.50	43.96	39.42	34.88	30.33	25.79	21.25	16.70	12.16	
1700	1750	61.22	56.68	52.14	47.59	43.05	38.51	33.96	29.42	24.88	20.34	15.79	
1750	1800	65.62	61.08	56.54	51.99	47.45	42.91	38.36	33.82	29.28	24.74	20.19	
1800	1850	70.02	65.48	60.94	56.39	51.85	47.31	42.76	38.22	33.68	29.14	24.59	
1850	1900	74.42	69.88	65.34	60.79	56.25	51.71	47.16	42.62	38.08	33.54	28.99	
1900	1950	78.82	74.28	69.74	65.19	60.65	56.11	51.56	47.02	42.48	37.94	33.39	
1950	2000	83.22	78.68	74.14	69.59	65.05	60.51	55.96	51.42	46.88	42.34	37.79	
2000	2100	89.82	85.28	80.74	76.19	71.65	67.11	62.56	58.02	53.48	48.94	44.39	
2100	2200	99.31	94.77	90.22	85.68	81.14	76.59	72.05	67.51	62.97	58.42	53.88	
2200	2300	109.54	105.00	100.45	95.91	91.37	86.82	82.28	77.74	73.20	68.65	64.11	
2300	2400	119.77	115.23	110.68	106.14	101.60	97.05	92.51	87.97	83.43	78.88	74.34	

2400 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 2350)

Method A (INTERNET)

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	1.73										
320	340	1.95										
340	360	2.17										
360	380	2.39										
380	400	2.61										
400	420	2.83										
420	440	3.05										
440	460	3.27										
460	480	3.49										
480	500	3.71										
500	520	3.93										
520	540	4.15										
540	560	4.37										
560	580	4.59	0.04									
580	600	4.81	0.26									
600	620	5.03	0.48									
620	640	5.25	0.70									
640	660	5.47	0.92									
660	680	5.69	1.14									
680	700	5.91	1.36									
700	720	6.13	1.58									
720	740	6.35	1.80									
740	760	6.60	2.06									
760	780	7.04	2.50									
780	800	7.48	2.94									
800	820	7.92	3.38									
820	840	8.36	3.82									
840	860	8.80	4.26									
860	880	9.24	4.70									
880	900	9.68	5.14									
900	920	10.12	5.58									
920	940	10.56	6.02									
940	960	11.00	6.46									
960	980	11.44	6.90									
980	1000	11.88	7.34									
1000	1040	12.54	8.00	0.09								
1040	1080	13.42	8.88	0.97								
1080	1120	14.30	9.76	1.85								
1120	1160	15.18	10.64	2.73								
1160	1200	16.06	11.52	3.61								
1200	1240	16.94	12.40	4.49								
1240	1280	17.82	13.28	5.37	0.83							
1280	1320	18.70	14.16	6.25	1.71							
1320	1360	19.58	15.04	7.13	2.59							
1360	1400	20.46	15.92	8.01	3.47							
1400	1440	21.34	16.80	8.89	4.35							
1440	1480	22.22	17.68	9.77	5.23	0.69						
1480	1520	23.10	18.56	10.65	6.11	1.57						
1520	1560	23.98	19.44	11.53	6.99	2.45						
1560	1600	25.28	20.74	12.41	7.87	3.33						

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MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	
1600	1640	27.04	22.50	13.29	8.75	4.21							
1640	1680	28.80	24.26	14.17	9.63	5.09	0.54						
1680	1720	30.56	26.02	15.05	10.51	5.97	1.42						
1720	1760	32.32	27.78	16.51	11.96	7.42	2.88						
1760	1800	34.08	29.54	18.27	13.72	9.18	4.64	0.10					
1800	1840	35.84	31.30	20.03	15.48	10.94	6.40	1.86					
1840	1880	37.60	33.06	21.79	17.24	12.70	8.16	3.62					
1880	1920	39.36	34.82	23.55	19.00	14.46	9.92	5.38	0.83				
1920	1960	41.12	36.58	25.31	20.76	16.22	11.68	7.14	2.59				
1960	2000	42.88	38.34	27.07	22.52	17.98	13.44	8.90	4.35				
2000	2040	44.64	40.10	28.83	24.28	19.74	15.20	10.66	6.11	1.57			
2040	2080	46.40	41.86	30.59	26.04	21.50	16.96	12.42	7.87	3.33			
2080	2120	48.16	43.62	32.35	27.80	23.26	18.72	14.18	9.63	5.09	0.55		
2120	2160	49.92	45.38	34.11	29.56	25.02	20.48	15.94	11.39	6.85	2.31		
2160	2200	51.68	47.14	35.87	31.32	26.78	22.24	17.70	13.15	8.61	4.07		
2200	2250	53.66	49.12	37.85	33.30	28.76	24.22	19.68	15.13	10.59	6.05	1.50	
2250	2300	55.86	51.32	40.05	35.50	30.96	26.42	21.88	17.33	12.79	8.25	3.70	
2300	2350	58.06	53.52	42.25	37.70	33.16	28.62	24.08	19.53	14.99	10.45	5.90	
2350	2400	60.26	55.72	44.45	39.90	35.36	30.82	26.28	21.73	17.19	12.65	8.10	
2400	2450	63.56	59.02	46.65	42.10	37.56	33.02	28.48	23.93	19.39	14.85	10.30	
2450	2500	66.86	62.32	48.85	44.30	39.76	35.22	30.68	26.13	21.59	17.05	12.50	
2500	2550	70.16	65.62	51.05	46.50	41.96	37.42	32.88	28.33	23.79	19.25	14.70	
2550	2600	73.46	68.92	54.28	49.74	45.20	40.66	36.11	31.57	27.03	22.48	17.94	
2600	2650	76.76	72.22	57.58	53.04	48.50	43.96	39.41	34.87	30.33	25.78	21.24	
2650	2700	80.06	75.52	60.88	56.34	51.80	47.26	42.71	38.17	33.63	29.08	24.54	
2700	2750	83.36	78.82	64.18	59.64	55.10	50.56	46.01	41.47	36.93	32.38	27.84	
2750	2800	86.66	82.12	67.48	62.94	58.40	53.86	49.31	44.77	40.23	35.68	31.14	
2800	2850	89.96	85.42	70.78	66.24	61.70	57.16	52.61	48.07	43.53	38.98	34.44	
2850	2900	93.26	88.72	74.08	69.54	65.00	60.46	55.91	51.37	46.83	42.28	37.74	
2900	2950	96.56	92.02	77.38	72.84	68.30	63.76	59.21	54.67	50.13	45.58	41.04	
2950	3000	99.86	95.32	80.68	76.14	71.60	67.06	62.51	57.97	53.43	48.88	44.34	
3000	3100	104.81	100.27	85.63	81.09	76.55	72.01	67.46	62.92	58.38	53.83	49.29	
3100	3200	111.41	106.87	92.23	87.69	83.15	78.61	74.06	69.52	64.98	60.43	55.89	
3200	3300	118.30	113.76	98.83	94.29	89.75	85.21	80.66	76.12	71.58	67.03	62.49	
3300	3400	127.10	122.56	105.43	100.89	96.35	91.81	87.26	82.72	78.18	73.63	69.09	
3400	3500	135.90	131.36	113.36	108.82	104.27	99.73	95.19	90.64	86.10	81.56	77.01	
3500	3600	144.70	140.16	122.16	117.62	113.07	108.53	103.99	99.44	94.90	90.36	85.81	
3600	3700	153.50	148.96	130.96	126.42	121.87	117.33	112.79	108.24	103.70	99.16	94.61	
3700	3800	162.30	157.76	139.76	135.22	130.67	126.13	121.59	117.04	112.50	107.96	103.41	
3800	3900	171.10	166.56	148.56	144.02	139.47	134.93	130.39	125.84	121.30	116.76	112.21	
3900	4000	179.90	175.36	157.36	152.82	148.27	143.73	139.19	134.64	130.10	125.56	121.01	
4000	4100	188.70	184.16	166.16	161.62	157.07	152.53	147.99	143.44	138.90	134.36	129.81	
4100	4200	198.92	194.37	174.96	170.42	165.87	161.33	156.79	152.24	147.70	143.16	138.61	
4200	4300	209.15	204.60	184.42	179.88	175.33	170.79	166.25	161.70	157.16	152.62	148.07	
4300	4400	219.38	214.83	194.65	190.11	185.56	181.02	176.48	171.93	167.39	162.85	158.30	

4400 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 4350)

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

FOR WAGES PAID IN 2011

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	\$600												
600	620	3.35											
620	640	3.57											
640	660	3.79											
660	680	4.01											
680	700	4.23											
700	720	4.45											
720	740	4.67	0.12										
740	760	4.89	0.34										
760	780	5.11	0.56										
780	800	5.33	0.78										
800	820	5.55	1.00										
820	840	5.77	1.22										
840	860	5.99	1.44										
860	880	6.21	1.66										
880	900	6.43	1.88										
900	940	6.98	2.43										
940	980	7.86	3.31										
980	1020	8.74	4.19										
1020	1060	9.62	5.07	0.53									
1060	1100	10.50	5.95	1.41									
1100	1140	11.38	6.83	2.29									
1140	1180	12.26	7.71	3.17									
1180	1220	13.14	8.59	4.05									
1220	1260	14.02	9.47	4.93	0.39								
1260	1300	14.90	10.35	5.81	1.27								
1300	1350	15.89	11.34	6.80	2.26								
1350	1400	16.99	12.44	7.90	3.36								
1400	1450	18.09	13.54	9.00	4.46								
1450	1500	19.19	14.64	10.10	5.56	1.02							
1500	1550	20.29	15.74	11.20	6.66	2.12							
1550	1600	21.39	16.84	12.30	7.76	3.22							
1600	1650	22.49	17.94	13.40	8.86	4.32							
1650	1700	23.59	19.04	14.50	9.96	5.42	0.87						
1700	1750	24.93	20.39	15.85	11.30	6.76	2.22						
1750	1800	27.13	22.59	18.05	13.50	8.96	4.42						
1800	1900	30.43	25.89	21.35	16.80	12.26	7.72	3.18					
1900	2000	34.83	30.29	25.75	21.20	16.66	12.12	7.58	3.03				
2000	2100	39.23	34.69	30.15	25.60	21.06	16.52	11.98	7.43	2.89			
2100	2200	44.30	39.75	35.21	30.67	26.12	21.58	17.04	12.50	7.95	3.41		
2200	2300	50.90	46.35	41.81	37.27	32.72	28.18	23.64	19.10	14.55	10.01	5.47	
2300	2400	57.50	52.95	48.41	43.87	39.32	34.78	30.24	25.70	21.15	16.61	12.07	
2400	2500	64.10	59.55	55.01	50.47	45.92	41.38	36.84	32.30	27.75	23.21	18.67	
2500	2600	70.70	66.15	61.61	57.07	52.52	47.98	43.44	38.90	34.35	29.81	25.27	
2600	2700	79.46	74.91	70.37	65.83	61.28	56.74	52.20	47.66	43.11	38.57	34.03	
2700	2800	88.26	83.71	79.17	74.63	70.08	65.54	61.00	56.46	51.91	47.37	42.83	
2800	2900	97.06	92.51	87.97	83.43	78.88	74.34	69.80	65.26	60.71	56.17	51.63	
2900	3000	105.86	101.31	96.77	92.23	87.68	83.14	78.60	74.06	69.51	64.97	60.43	
3000	3100	115.97	111.43	106.89	102.34	97.80	93.26	88.72	84.17	79.63	75.09	70.54	
3100	3200	126.20	121.66	117.12	112.57	108.03	103.49	98.95	94.40	89.86	85.32	80.77	
3200	3300	136.43	131.89	127.35	122.80	118.26	113.72	109.18	104.63	100.09	95.55	91.00	

3300 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 3250)

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

FOR WAGES PAID IN 2011

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	\$600												
600	640	3.46											
640	680	3.90											
680	720	4.34											
720	760	4.78											
760	800	5.22											
800	840	5.66											
840	880	6.10											
880	920	6.54											
920	960	7.42											
960	1000	8.30											
1000	1050	9.29	0.20										
1050	1100	10.39	1.30										
1100	1150	11.49	2.40										
1150	1200	12.59	3.50										
1200	1250	13.69	4.60										
1250	1300	14.79	5.70										
1300	1350	15.89	6.80										
1350	1400	16.99	7.90										
1400	1450	18.09	9.00										
1450	1500	19.19	10.10	1.02									
1500	1600	20.84	11.75	2.67									
1600	1700	23.04	13.95	4.87									
1700	1800	26.03	16.95	7.86									
1800	1900	30.43	21.35	12.26	3.18								
1900	2000	34.83	25.75	16.66	7.58								
2000	2100	39.23	30.15	21.06	11.98	2.89							
2100	2200	43.63	34.55	25.46	16.38	7.29							
2200	2300	48.03	38.95	29.86	20.78	11.69	2.60						
2300	2400	52.43	43.35	34.26	25.18	16.09	7.00						
2400	2500	56.83	47.75	38.66	29.58	20.49	11.40	2.32					
2500	2600	61.72	52.63	43.55	34.46	25.38	16.29	7.20					
2600	2700	68.32	59.23	50.15	41.06	31.98	22.89	13.80	4.72				
2700	2800	74.92	65.83	56.75	47.66	38.58	29.49	20.40	11.32	2.23			
2800	2900	81.52	72.43	63.35	54.26	45.18	36.09	27.00	17.92	8.83			
2900	3000	88.12	79.03	69.95	60.86	51.78	42.69	33.60	24.52	15.43	6.35		
3000	3100	94.72	85.63	76.55	67.46	58.38	49.29	40.20	31.12	22.03	12.95	3.86	
3100	3200	101.32	92.23	83.15	74.06	64.98	55.89	46.80	37.72	28.63	19.55	10.46	
3200	3300	107.92	98.83	89.75	80.66	71.58	62.49	53.40	44.32	35.23	26.15	17.06	
3300	3400	114.52	105.43	96.35	87.26	78.18	69.09	60.00	50.92	41.83	32.75	23.66	
3400	3500	122.44	113.36	104.27	95.19	86.10	77.01	67.93	58.84	49.76	40.67	31.58	
3500	3600	131.24	122.16	113.07	103.99	94.90	85.81	76.73	67.64	58.56	49.47	40.38	
3600	3700	140.04	130.96	121.87	112.79	103.70	94.61	85.53	76.44	67.36	58.27	49.18	
3700	3800	148.84	139.76	130.67	121.59	112.50	103.41	94.33	85.24	76.16	67.07	57.98	
3800	3900	157.64	148.56	139.47	130.39	121.30	112.21	103.13	94.04	84.96	75.87	66.78	
3900	4000	166.44	157.36	148.27	139.19	130.10	121.01	111.93	102.84	93.76	84.67	75.58	
4000	4200	179.64	170.56	161.47	152.39	143.30	134.21	125.13	116.04	106.96	97.87	88.78	
4200	4400	198.62	189.53	180.45	171.36	162.28	153.19	144.10	135.02	125.93	116.85	107.76	
4400	4600	219.08	209.99	200.91	191.82	182.74	173.65	164.56	155.48	146.39	137.31	128.22	
4600	4800	239.54	230.45	221.37	212.28	203.20	194.11	185.02	175.94	166.85	157.77	148.68	
4800	5000	260.00	250.91	241.83	232.74	223.66	214.57	205.48	196.40	187.31	178.23	169.14	

5000 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 4900)



MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	3.46										
640	680	3.90										
680	720	4.34										
720	760	4.78										
760	800	5.22										
800	840	5.66										
840	880	6.10										
880	920	6.54										
920	960	6.98										
960	1000	7.42										
1000	1040	7.86										
1040	1080	8.30										
1080	1120	8.74										
1120	1160	9.18	0.09									
1160	1200	9.62	0.53									
1200	1240	10.06	0.97									
1240	1280	10.50	1.41									
1280	1320	10.94	1.85									
1320	1360	11.38	2.29									
1360	1400	11.82	2.73									
1400	1440	12.26	3.17									
1440	1480	12.70	3.61									
1480	1520	13.20	4.12									
1520	1560	14.08	5.00									
1560	1600	14.96	5.88									
1600	1640	15.84	6.76									
1640	1680	16.72	7.64									
1680	1720	17.60	8.52									
1720	1760	18.48	9.40									
1760	1800	19.36	10.28									
1800	1840	20.24	11.16									
1840	1880	21.12	12.04									
1880	1920	22.00	12.92									
1920	1960	22.88	13.80									
1960	2000	23.76	14.68									
2000	2040	24.64	15.56									
2040	2080	25.52	16.44	0.62								
2080	2140	26.62	17.54	1.72								
2140	2200	27.94	18.86	3.04								
2200	2260	29.26	20.18	4.36								
2260	2320	30.58	21.50	5.68								
2320	2380	31.90	22.82	7.00								
2380	2440	33.22	24.14	8.32								
2440	2500	34.54	25.46	9.64	0.56							
2500	2560	35.86	26.78	10.96	1.88							
2560	2620	37.18	28.10	12.28	3.20							
2620	2680	38.50	29.42	13.60	4.52							
2680	2740	39.82	30.74	14.92	5.84							
2740	2800	41.14	32.06	16.24	7.16							
2800	2860	42.46	33.38	17.56	8.48							

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MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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		
2860	2920	43.78	34.70	18.88	9.80	0.71								
2920	2980	45.10	36.02	20.20	11.12	2.03								
2980	3040	46.42	37.34	21.52	12.44	3.35								
3040	3100	47.74	38.66	22.84	13.76	4.67								
3100	3160	49.24	40.16	24.16	15.08	5.99								
3160	3220	51.88	42.80	25.48	16.40	7.31								
3220	3280	54.52	45.44	26.80	17.72	8.63								
3280	3340	57.16	48.08	28.12	19.04	9.95	0.87							
3340	3400	59.80	50.72	29.44	20.36	11.27	2.19							
3400	3460	62.44	53.36	30.81	21.73	12.64	3.56							
3460	3520	65.08	56.00	33.45	24.37	15.28	6.20							
3520	3580	67.72	58.64	36.09	27.01	17.92	8.84							
3580	3640	70.36	61.28	38.73	29.65	20.56	11.48	2.39						
3640	3700	73.00	63.92	41.37	32.29	23.20	14.12	5.03						
3700	3800	76.52	67.44	44.89	35.81	26.72	17.64	8.55						
3800	3900	80.92	71.84	49.29	40.21	31.12	22.04	12.95	3.86					
3900	4000	85.32	76.24	53.69	44.61	35.52	26.44	17.35	8.26					
4000	4100	89.72	80.64	58.09	49.01	39.92	30.84	21.75	12.66	3.58				
4100	4200	94.12	85.04	62.49	53.41	44.32	35.24	26.15	17.06	7.98				
4200	4300	98.52	89.44	66.89	57.81	48.72	39.64	30.55	21.46	12.38	3.29			
4300	4400	102.92	93.84	71.29	62.21	53.12	44.04	34.95	25.86	16.78	7.69			
4400	4500	107.32	98.24	75.69	66.61	57.52	48.44	39.35	30.26	21.18	12.09	3.01		
4500	4600	111.72	102.64	80.09	71.01	61.92	52.84	43.75	34.66	25.58	16.49	7.41		
4600	4700	116.12	107.04	84.49	75.41	66.32	57.24	48.15	39.06	29.98	20.89	11.81		
4700	4800	120.53	111.44	88.89	79.81	70.72	61.64	52.55	43.46	34.38	25.29	16.21		
4800	4900	127.13	118.04	93.29	84.21	75.12	66.04	56.95	47.86	38.78	29.69	20.61		
4900	5000	133.73	124.64	97.69	88.61	79.52	70.44	61.35	52.26	43.18	34.09	25.01		
5000	5100	140.33	131.24	102.09	93.01	83.92	74.84	65.75	56.66	47.58	38.49	29.41		
5100	5200	146.93	137.84	108.57	99.48	90.40	81.31	72.23	63.14	54.05	44.97	35.88		
5200	5300	153.53	144.44	115.17	106.08	97.00	87.91	78.83	69.74	60.65	51.57	42.48		
5300	5400	160.13	151.04	121.77	112.68	103.60	94.51	85.43	76.34	67.25	58.17	49.08		
5400	5500	166.73	157.64	128.37	119.28	110.20	101.11	92.03	82.94	73.85	64.77	55.68		
5500	5600	173.33	164.24	134.97	125.88	116.80	107.71	98.63	89.54	80.45	71.37	62.28		
5600	5700	179.93	170.84	141.57	132.48	123.40	114.31	105.23	96.14	87.05	77.97	68.88		
5700	5800	186.53	177.44	148.17	139.08	130.00	120.91	111.83	102.74	93.65	84.57	75.48		
5800	5900	193.13	184.04	154.77	145.68	136.60	127.51	118.43	109.34	100.25	91.17	82.08		
5900	6000	199.73	190.64	161.37	152.28	143.20	134.11	125.03	115.94	106.85	97.77	88.68		
6000	6200	209.63	200.54	171.27	162.18	153.10	144.01	134.93	125.84	116.75	107.67	98.58		
6200	6400	222.83	213.74	184.47	175.38	166.30	157.21	148.13	139.04	129.95	120.87	111.78		
6400	6600	236.60	227.52	197.67	188.58	179.50	170.41	161.33	152.24	143.15	134.07	124.98		
6600	6800	254.20	245.12	210.87	201.78	192.70	183.61	174.53	165.44	156.35	147.27	138.18		
6800	7000	271.80	262.72	226.72	217.63	208.54	199.46	190.37	181.29	172.20	163.11	154.03		
7000	7200	289.40	280.32	244.32	235.23	226.14	217.06	207.97	198.89	189.80	180.71	171.63		
7200	7400	307.00	297.92	261.92	252.83	243.74	234.66	225.57	216.49	207.40	198.31	189.23		
7400	7600	324.60	315.52	279.52	270.43	261.34	252.26	243.17	234.09	225.00	215.91	206.83		
7600	7800	342.20	333.12	297.12	288.03	278.94	269.86	260.77	251.69	242.60	233.51	224.43		
7800	8000	359.80	350.72	314.72	305.63	296.54	287.46	278.37	269.29	260.20	251.11	242.03		
8000	8200	377.40	368.32	332.32	323.23	314.14	305.06	295.97	286.89	277.80	268.71	259.63		
8200	8400	397.84	388.75	349.92	340.83	331.74	322.66	313.57	304.49	295.40	286.31	277.23		
8400	8600	418.30	409.21	368.84	359.75	350.66	341.58	332.49	323.41	314.32	305.23	296.15		

8600 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 8500)

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	1400											
1400	1450	8.95										
1450	1500	9.50	0.41									
1500	1550	10.05	0.96									
1550	1600	10.60	1.51									
1600	1650	11.15	2.06									
1650	1700	11.70	2.61									
1700	1750	12.25	3.16									
1750	1800	12.80	3.71									
1800	1850	13.63	4.54									
1850	1900	14.73	5.64									
1900	1950	15.83	6.74									
1950	2000	16.93	7.84									
2000	2050	18.03	8.94									
2050	2100	19.13	10.04	0.95								
2100	2150	20.23	11.14	2.05								
2150	2200	21.33	12.24	3.15								
2200	2250	22.43	13.34	4.25								
2250	2300	23.53	14.44	5.35								
2300	2350	24.63	15.54	6.45								
2350	2400	25.73	16.64	7.55								
2400	2450	26.83	17.74	8.65								
2450	2500	27.93	18.84	9.75	0.67							
2500	2600	29.58	20.49	11.40	2.32							
2600	2700	31.78	22.69	13.60	4.52							
2700	2800	33.98	24.89	15.80	6.72							
2800	2900	36.18	27.09	18.00	8.92							
2900	3000	38.38	29.29	20.20	11.12	2.03						
3000	3100	40.58	31.49	22.40	13.32	4.23						
3100	3200	42.78	33.69	24.60	15.52	6.43						
3200	3300	44.98	35.89	26.80	17.72	8.63						
3300	3400	47.18	38.09	29.00	19.92	10.83	1.75					
3400	3500	49.87	40.78	31.69	22.61	13.52	4.44					
3500	3600	54.27	45.18	36.09	27.01	17.92	8.84					
3600	3700	58.67	49.58	40.49	31.41	22.32	13.24	4.15				
3700	3800	63.07	53.98	44.89	35.81	26.72	17.64	8.55				
3800	3900	67.47	58.38	49.29	40.21	31.12	22.04	12.95	3.86			
3900	4000	71.87	62.78	53.69	44.61	35.52	26.44	17.35	8.26			
4000	4100	76.27	67.18	58.09	49.01	39.92	30.84	21.75	12.66	3.58		
4100	4200	80.67	71.58	62.49	53.41	44.32	35.24	26.15	17.06	7.98		
4200	4300	85.29	76.21	67.12	58.04	48.95	39.86	30.78	21.69	12.61	3.52	
4300	4500	95.19	86.11	77.02	67.94	58.85	49.76	40.68	31.59	22.51	13.42	4.33
4500	4700	108.39	99.31	90.22	81.14	72.05	62.96	53.88	44.79	35.71	26.62	17.53
4700	4900	121.59	112.51	103.42	94.34	85.25	76.16	67.08	57.99	48.91	39.82	30.73
4900	5100	134.79	125.71	116.62	107.54	98.45	89.36	80.28	71.19	62.11	53.02	43.93
5100	5300	150.11	141.03	131.94	122.85	113.77	104.68	95.60	86.51	77.42	68.34	59.25
5300	5500	167.71	158.63	149.54	140.45	131.37	122.28	113.20	104.11	95.02	85.94	76.85
5500	5700	185.31	176.23	167.14	158.05	148.97	139.88	130.80	121.71	112.62	103.54	94.45
5700	5900	202.91	193.83	184.74	175.65	166.57	157.48	148.40	139.31	130.22	121.14	112.05
5900	6100	221.72	212.63	203.55	194.46	185.37	176.29	167.20	158.12	149.03	139.94	130.86
6100	6300	242.18	233.09	224.01	214.92	205.83	196.75	187.66	178.58	169.49	160.40	151.32

6300 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 6200)

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

FOR WAGES PAID IN 2011

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	\$28											
28	30	0.16										
30	32	0.19										
32	34	0.21										
34	36	0.23										
36	38	0.25										
38	40	0.27										
40	42	0.30										
42	44	0.34										
44	46	0.38										
46	48	0.43	0.01									
48	50	0.47	0.05									
50	54	0.54	0.12									
54	58	0.62	0.21									
58	62	0.71	0.29									
62	66	0.80	0.38									
66	70	0.89	0.47	0.05								
70	74	0.98	0.56	0.14								
74	78	1.06	0.65	0.23								
78	82	1.17	0.75	0.34								
82	86	1.35	0.93	0.51	0.09							
86	90	1.52	1.11	0.69	0.27							
90	94	1.70	1.28	0.86	0.45	0.03						
94	98	1.88	1.46	1.04	0.62	0.20						
98	102	2.05	1.63	1.22	0.80	0.38						
102	106	2.23	1.81	1.39	0.97	0.56	0.14					
106	110	2.40	1.99	1.57	1.15	0.73	0.31					
110	114	2.58	2.16	1.74	1.33	0.91	0.49	0.07				
114	118	2.76	2.34	1.92	1.50	1.08	0.67	0.25				
118	122	3.00	2.58	2.16	1.74	1.32	0.91	0.49	0.07			
122	126	3.26	2.84	2.42	2.01	1.59	1.17	0.75	0.33			
126	130	3.52	3.11	2.69	2.27	1.85	1.43	1.02	0.60	0.18		
130	135	3.82	3.40	2.98	2.57	2.15	1.73	1.31	0.89	0.48	0.06	
135	140	4.15	3.73	3.31	2.90	2.48	2.06	1.64	1.22	0.81	0.39	
140	145	4.48	4.06	3.64	3.23	2.81	2.39	1.97	1.55	1.14	0.72	0.30
145	150	4.81	4.39	3.97	3.56	3.14	2.72	2.30	1.88	1.47	1.05	0.63
150	155	5.14	4.72	4.30	3.89	3.47	3.05	2.63	2.21	1.80	1.38	0.96
155	160	5.50	5.08	4.66	4.25	3.83	3.41	2.99	2.57	2.16	1.74	1.32
160	165	5.94	5.52	5.10	4.69	4.27	3.85	3.43	3.01	2.60	2.18	1.76
165	170	6.38	5.96	5.54	5.13	4.71	4.29	3.87	3.45	3.04	2.62	2.20
170	175	6.82	6.40	5.98	5.57	5.15	4.73	4.31	3.89	3.48	3.06	2.64
175	180	7.26	6.84	6.42	6.01	5.59	5.17	4.75	4.33	3.92	3.50	3.08
180	185	7.70	7.28	6.86	6.45	6.03	5.61	5.19	4.77	4.36	3.94	3.52
185	190	8.14	7.72	7.30	6.89	6.47	6.05	5.63	5.21	4.80	4.38	3.96
190	200	8.81	8.40	7.98	7.56	7.14	6.72	6.31	5.89	5.47	5.05	4.63
200	210	9.84	9.42	9.00	8.58	8.16	7.75	7.33	6.91	6.49	6.07	5.66

210 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 205)

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	0.21										
34	36	0.23										
36	38	0.25										
38	40	0.27										
40	42	0.30										
42	44	0.32										
44	46	0.34										
46	48	0.36										
48	50	0.38										
50	52	0.41										
52	54	0.43	0.01									
54	56	0.45	0.03									
56	58	0.47	0.05									
58	60	0.49	0.08									
60	62	0.52	0.10									
62	64	0.54	0.12									
64	66	0.56	0.14									
66	68	0.58	0.16									
68	70	0.60	0.19									
70	72	0.64	0.22									
72	74	0.68	0.26									
74	76	0.72	0.31									
76	78	0.77	0.35									
78	80	0.81	0.39									
80	82	0.86	0.44									
82	84	0.90	0.48									
84	86	0.94	0.53									
86	88	0.99	0.57									
88	90	1.03	0.61									
90	92	1.08	0.66									
92	94	1.12	0.70									
94	96	1.16	0.75	0.02								
96	98	1.21	0.79	0.06								
98	100	1.25	0.83	0.10								
100	102	1.30	0.88	0.15								
102	104	1.34	0.92	0.19								
104	106	1.38	0.97	0.24								
106	108	1.43	1.01	0.28								
108	110	1.47	1.05	0.32								
110	112	1.52	1.10	0.37								
112	114	1.56	1.14	0.41								
114	118	1.63	1.21	0.48	0.06							
118	122	1.71	1.30	0.57	0.15							
122	126	1.80	1.38	0.65	0.24							
126	130	1.89	1.47	0.74	0.32							
130	134	1.98	1.56	0.83	0.41							
134	138	2.07	1.65	0.92	0.50	0.08						
138	142	2.15	1.74	1.01	0.59	0.17						
142	146	2.24	1.82	1.09	0.68	0.26						
146	150	2.44	2.02	1.18	0.76	0.35						

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2011

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	2.61	2.19	1.27	0.85	0.43	0.02					
154	158	2.79	2.37	1.36	0.94	0.52	0.10					
158	162	2.96	2.55	1.51	1.09	0.67	0.25					
162	166	3.14	2.72	1.68	1.27	0.85	0.43	0.01				
166	170	3.32	2.90	1.86	1.44	1.02	0.61	0.19				
170	174	3.49	3.07	2.04	1.62	1.20	0.78	0.36				
174	178	3.67	3.25	2.21	1.79	1.38	0.96	0.54	0.12			
178	182	3.84	3.43	2.39	1.97	1.55	1.13	0.72	0.30			
182	186	4.02	3.60	2.56	2.15	1.73	1.31	0.89	0.47	0.06		
186	190	4.20	3.78	2.74	2.32	1.90	1.49	1.07	0.65	0.23		
190	195	4.39	3.98	2.94	2.52	2.10	1.68	1.27	0.85	0.43	0.01	
195	200	4.61	4.20	3.16	2.74	2.32	1.90	1.49	1.07	0.65	0.23	
200	205	4.83	4.42	3.38	2.96	2.54	2.12	1.71	1.29	0.87	0.45	0.03
205	210	5.05	4.64	3.60	3.18	2.76	2.34	1.93	1.51	1.09	0.67	0.25
210	215	5.27	4.86	3.82	3.40	2.98	2.56	2.15	1.73	1.31	0.89	0.47
215	220	5.49	5.08	4.04	3.62	3.20	2.78	2.37	1.95	1.53	1.11	0.69
220	225	5.83	5.42	4.26	3.84	3.42	3.00	2.59	2.17	1.75	1.33	0.91
225	230	6.16	5.75	4.48	4.06	3.64	3.22	2.81	2.39	1.97	1.55	1.13
230	235	6.49	6.08	4.70	4.28	3.86	3.44	3.03	2.61	2.19	1.77	1.35
235	240	6.82	6.41	5.06	4.64	4.22	3.80	3.38	2.97	2.55	2.13	1.71
240	245	7.15	6.74	5.39	4.97	4.55	4.13	3.71	3.30	2.88	2.46	2.04
245	250	7.48	7.07	5.72	5.30	4.88	4.46	4.04	3.63	3.21	2.79	2.37
250	255	7.81	7.40	6.05	5.63	5.21	4.79	4.37	3.96	3.54	3.12	2.70
255	260	8.14	7.73	6.38	5.96	5.54	5.12	4.70	4.29	3.87	3.45	3.03
260	265	8.47	8.06	6.71	6.29	5.87	5.45	5.03	4.62	4.20	3.78	3.36
265	270	8.80	8.39	7.04	6.62	6.20	5.78	5.36	4.95	4.53	4.11	3.69
270	280	9.30	8.88	7.53	7.11	6.69	6.28	5.86	5.44	5.02	4.60	4.19
280	290	9.96	9.54	8.19	7.77	7.35	6.94	6.52	6.10	5.68	5.26	4.85
290	300	10.62	10.20	8.85	8.43	8.01	7.60	7.18	6.76	6.34	5.92	5.51
300	310	11.28	10.86	9.51	9.09	8.67	8.26	7.84	7.42	7.00	6.58	6.17
310	320	12.16	11.74	10.08	9.66	9.24	8.82	8.40	7.99	7.57	7.15	6.73
320	330	13.04	12.62	10.96	10.54	10.12	9.70	9.28	8.87	8.45	8.03	7.61
330	340	13.92	13.50	11.84	11.42	11.00	10.58	10.16	9.75	9.33	8.91	8.49
340	350	14.80	14.38	12.72	12.30	11.88	11.46	11.04	10.63	10.21	9.79	9.37
350	360	15.68	15.26	13.60	13.18	12.76	12.34	11.92	11.51	11.09	10.67	10.25
360	370	16.56	16.14	14.48	14.06	13.64	13.22	12.80	12.39	11.97	11.55	11.13
370	380	17.54	17.12	15.36	14.94	14.52	14.10	13.68	13.27	12.85	12.43	12.01
380	390	18.56	18.14	16.24	15.82	15.40	14.98	14.56	14.15	13.73	13.31	12.89
390	400	19.58	19.16	17.30	16.88	16.47	16.05	15.63	15.21	14.79	14.38	13.96
400	410	20.61	20.19	18.32	17.91	17.49	17.07	16.65	16.23	15.82	15.40	14.98

410 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 405)

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

FOR WAGES PAID IN 2011

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	\$56											
56	58	0.32										
58	60	0.34										
60	62	0.36										
62	64	0.38										
64	66	0.40										
66	68	0.43	0.01									
68	70	0.45	0.03									
70	72	0.47	0.05									
72	74	0.49	0.07									
74	76	0.51	0.10									
76	78	0.54	0.12									
78	80	0.56	0.14									
80	82	0.58	0.16									
82	84	0.60	0.18									
84	86	0.64	0.23									
86	88	0.69	0.27									
88	90	0.73	0.31									
90	92	0.78	0.36									
92	94	0.82	0.40									
94	96	0.86	0.45	0.03								
96	100	0.93	0.51	0.09								
100	104	1.02	0.60	0.18								
104	108	1.11	0.69	0.27								
108	112	1.19	0.78	0.36								
112	116	1.28	0.86	0.45	0.03							
116	120	1.37	0.95	0.53	0.12							
120	125	1.47	1.05	0.63	0.21							
125	130	1.58	1.16	0.74	0.32							
130	135	1.69	1.27	0.85	0.43	0.02						
135	140	1.80	1.38	0.96	0.54	0.13						
140	145	1.91	1.49	1.07	0.65	0.24						
145	150	2.02	1.60	1.18	0.76	0.35						
150	155	2.13	1.71	1.29	0.87	0.46	0.04					
155	160	2.24	1.82	1.40	0.98	0.57	0.15					
160	165	2.44	2.02	1.61	1.19	0.77	0.35					
165	170	2.66	2.24	1.83	1.41	0.99	0.57	0.15				
170	175	2.88	2.46	2.05	1.63	1.21	0.79	0.37				
175	180	3.10	2.68	2.27	1.85	1.43	1.01	0.59	0.18			
180	185	3.32	2.90	2.49	2.07	1.65	1.23	0.81	0.40			
185	190	3.54	3.12	2.71	2.29	1.87	1.45	1.03	0.62	0.20		
190	200	3.87	3.45	3.04	2.62	2.20	1.78	1.36	0.95	0.53	0.11	
200	210	4.53	4.11	3.69	3.27	2.86	2.44	2.02	1.60	1.18	0.77	0.35
210	220	5.19	4.77	4.35	3.93	3.52	3.10	2.68	2.26	1.84	1.43	1.01
220	230	5.85	5.43	5.01	4.59	4.18	3.76	3.34	2.92	2.50	2.09	1.67
230	240	6.51	6.09	5.67	5.25	4.84	4.42	4.00	3.58	3.16	2.75	2.33
240	250	7.38	6.96	6.55	6.13	5.71	5.29	4.87	4.46	4.04	3.62	3.20
250	260	8.26	7.84	7.43	7.01	6.59	6.17	5.75	5.34	4.92	4.50	4.08
260	270	9.14	8.72	8.31	7.89	7.47	7.05	6.63	6.22	5.80	5.38	4.96
270	280	10.05	9.63	9.21	8.79	8.38	7.96	7.54	7.12	6.70	6.29	5.87
280	290	11.07	10.65	10.23	9.82	9.40	8.98	8.56	8.14	7.73	7.31	6.89

290 and over

(Table Amount PLUS 10.23 Percent of the Amount Over 285)