Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$ 0	$160	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	205	5	0	0	0	0	0	0	0	0	0	0
205	210	5	0	0	0	0	0	0	0	0	0	0
210	215	6	0	0	0	0	0	0	0	0	0	0
215	220	6	0	0	0	0	0	0	0	0	0	0
220	225	7	0	0	0	0	0	0	0	0	0	0
225	230	7	0	0	0	0	0	0	0	0	0	0
230	235	8	0	0	0	0	0	0	0	0	0	0
235	240	8	0	0	0	0	0	0	0	0	0	0
240	245	9	0	0	0	0	0	0	0	0	0	0
245	250	9	0	0	0	0	0	0	0	0	0	0
250	260	10	0	0	0	0	0	0	0	0	0	0
260	270	11	0	0	0	0	0	0	0	0	0	0
270	280	12	0	0	0	0	0	0	0	0	0	0
280	290	13	0	0	0	0	0	0	0	0	0	0
290	300	14	0	0	0	0	0	0	0	0	0	0
300	310	15	0	0	0	0	0	0	0	0	0	0
310	320	16	0	0	0	0	0	0	0	0	0	0
320	330	17	0	0	0	0	0	0	0	0	0	0
330	340	18	1	0	0	0	0	0	0	0	0	0
340	350	19	2	0	0	0	0	0	0	0	0	0
350	360	20	3	0	0	0	0	0	0	0	0	0
360	370	21	4	0	0	0	0	0	0	0	0	0
370	380	22	5	0	0	0	0	0	0	0	0	0
380	390	23	6	0	0	0	0	0	0	0	0	0
390	400	24	7	0	0	0	0	0	0	0	0	0
400	410	25	8	0	0	0	0	0	0	0	0	0
410	420	26	9	0	0	0	0	0	0	0	0	0
420	430	27	10	0	0	0	0	0	0	0	0	0
430	440	28	11	0	0	0	0	0	0	0	0	0
440	450	29	12	0	0	0	0	0	0	0	0	0
450	460	30	13	0	0	0	0	0	0	0	0	0
460	470	31	14	0	0	0	0	0	0	0	0	0
470	480	32	15	0	0	0	0	0	0	0	0	0
480	490	33	16	0	0	0	0	0	0	0	0	0
490	500	34	17	0	0	0	0	0	0	0	0	0
500	520	36	18	1	0	0	0	0	0	0	0	0
520	540	38	20	3	0	0	0	0	0	0	0	0
540	560	40	22	5	0	0	0	0	0	0	0	0
560	580	42	24	7	0	0	0	0	0	0	0	0
580	600	44	26	9	0	0	0	0	0	0	0	0
600	620	47	28	11	0	0	0	0	0	0	0	0
620	640	49	30	13	0	0	0	0	0	0	0	0
640	660	52	32	15	0	0	0	0	0	0	0	0
660	680	54	34	17	0	0	0	0	0	0	0	0
680	700	56	36	19	2	0	0	0	0	0	0	0
700	720	59	38	21	4	0	0	0	0	0	0	0
720	740	61	40	23	6	0	0	0	0	0	0	0
740	760	64	43	25	8	0	0	0	0	0	0	0
760	780	66	45	27	10	0	0	0	0	0	0	0
780	800	68	48	29	12	0	0	0	0	0	0	0
800	820	71	50	31	14	0	0	0	0	0	0	0
820	840	73	52	33	16	0	0	0	0	0	0	0
840	860	76	55	35	18	0	0	0	0	0	0	0
860	880	78	57	37	20	2	0	0	0	0	0	0
880	900	80	60	39	22	4	0	0	0	0	0	0
900	920	83	62	41	24	6	0	0	0	0	0	0
920	940	85	64	44	26	8	0	0	0	0	0	0
940	960	88	67	46	28	10	0	0	0	0	0	0
960	980	90	69	48	30	12	0	0	0	0	0	0
980	1,000	92	72	51	32	14	0	0	0	0	0	0
1,000	1,020	95	74	53	34	16	0	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1,020	$1,040	$97	$76	$56	$36	$18	$1	$0	$0	$0	$0	$0
1,040	1,060	100	79	58	38	20	3	0	0	0	0	0
1,060	1,080	102	81	60	40	22	5	0	0	0	0	0
1,080	1,100	104	84	63	42	24	7	0	0	0	0	0
1,100	1,120	107	86	65	45	26	9	0	0	0	0	0
1,120	1,140	109	88	68	47	28	11	0	0	0	0	0
1,140	1,160	112	91	70	49	30	13	0	0	0	0	0
1,160	1,180	114	93	72	52	32	15	0	0	0	0	0
1,180	1,200	116	96	75	54	34	17	0	0	0	0	0
1,200	1,220	119	98	77	57	36	19	2	0	0	0	0
1,220	1,240	121	100	80	59	38	21	4	0	0	0	0
1,240	1,260	124	103	82	61	41	23	6	0	0	0	0
1,260	1,280	126	105	84	64	43	25	8	0	0	0	0
1,280	1,300	128	108	87	66	45	27	10	0	0	0	0
1,300	1,320	131	110	89	69	48	29	12	0	0	0	0
1,320	1,340	133	112	92	71	50	31	14	0	0	0	0
1,340	1,360	136	115	94	73	53	33	16	0	0	0	0
1,360	1,380	138	117	96	76	55	35	18	1	0	0	0
1,380	1,400	140	120	99	78	57	37	20	3	0	0	0
1,400	1,420	143	122	101	81	60	39	22	5	0	0	0
1,420	1,440	145	124	104	83	62	41	24	7	0	0	0
1,440	1,460	148	127	106	85	65	44	26	9	0	0	0
1,460	1,480	150	129	108	88	67	46	28	11	0	0	0
1,480	1,500	152	132	111	90	69	49	30	13	0	0	0
1,500	1,520	155	134	113	93	72	51	32	15	0	0	0
1,520	1,540	157	136	116	95	74	53	34	17	0	0	0
1,540	1,560	160	139	118	97	77	56	36	19	1	0	0
1,560	1,580	162	141	120	100	79	58	38	21	3	0	0
1,580	1,600	164	144	123	102	81	61	40	23	5	0	0
1,600	1,620	167	146	125	105	84	63	42	25	7	0	0
1,620	1,640	169	148	128	107	86	65	45	27	9	0	0
1,640	1,660	172	151	130	109	89	68	47	29	11	0	0
1,660	1,680	174	153	132	112	91	70	49	31	13	0	0
1,680	1,700	176	156	135	114	93	73	52	33	15	0	0
1,700	1,720	179	158	137	117	96	75	54	35	17	0	0
1,720	1,740	181	160	140	119	98	77	57	37	19	2	0
1,740	1,760	184	163	142	121	101	80	59	39	21	4	0
1,760	1,780	186	165	144	124	103	82	61	41	23	6	0
1,780	1,800	191	168	147	126	105	85	64	43	25	8	0
1,800	1,820	195	170	149	129	108	87	66	46	27	10	0
1,820	1,840	199	172	152	131	110	89	69	48	29	12	0
1,840	1,860	204	175	154	133	113	92	71	50	31	14	0
1,860	1,880	208	177	156	136	115	94	73	53	33	16	0
1,880	1,900	213	180	159	138	117	97	76	55	35	18	1
1,900	1,920	217	182	161	141	120	99	78	58	37	20	3
1,920	1,940	221	184	164	143	122	101	81	60	39	22	5
1,940	1,960	226	188	166	145	125	104	83	62	42	24	7
1,960	1,980	230	192	168	148	127	106	85	65	44	26	9
1,980	2,000	235	197	171	150	129	109	88	67	46	28	11
2,000	2,020	239	201	173	153	132	111	90	70	49	30	13
2,020	2,040	243	205	176	155	134	113	93	72	51	32	15
2,040	2,060	248	210	178	157	137	116	95	74	54	34	17
2,060	2,080	252	214	180	160	139	118	97	77	56	36	19
2,080	2,100	257	219	183	162	141	121	100	79	58	38	21
2,100	2,120	261	223	185	165	144	123	102	82	61	40	23
2,120	2,140	265	227	189	167	146	125	105	84	63	42	25
2,140	2,160	270	232	194	169	149	128	107	86	66	45	27
2,160	2,180	274	236	198	172	151	130	109	89	68	47	29
2,180	2,200	279	241	203	174	153	133	112	91	70	50	31
2,200	2,220	283	245	207	177	156	135	114	94	73	52	33
2,220	2,240	287	249	211	179	158	137	117	96	75	54	35
2,240	2,260	292	254	216	181	161	140	119	98	78	57	37
2,260	2,280	296	258	220	184	163	142	121	101	80	59	39
2,280	2,300	301	263	225	187	165	145	124	103	82	62	41
2,300	2,320	305	267	229	191	168	147	126	106	85	64	43

$2,320 and over — Use Table 3(a) for a SINGLE person on page 46. Also see the instructions on page 44.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$ 0	$485	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
485	495	1	0	0	0	0	0	0	0	0	0	0
495	505	2	0	0	0	0	0	0	0	0	0	0
505	525	3	0	0	0	0	0	0	0	0	0	0
525	545	5	0	0	0	0	0	0	0	0	0	0
545	565	7	0	0	0	0	0	0	0	0	0	0
565	585	9	0	0	0	0	0	0	0	0	0	0
585	605	11	0	0	0	0	0	0	0	0	0	0
605	625	13	0	0	0	0	0	0	0	0	0	0
625	645	15	0	0	0	0	0	0	0	0	0	0
645	665	17	0	0	0	0	0	0	0	0	0	0
665	685	19	2	0	0	0	0	0	0	0	0	0
685	705	21	4	0	0	0	0	0	0	0	0	0
705	725	23	6	0	0	0	0	0	0	0	0	0
725	745	25	8	0	0	0	0	0	0	0	0	0
745	765	27	10	0	0	0	0	0	0	0	0	0
765	785	29	12	0	0	0	0	0	0	0	0	0
785	805	31	14	0	0	0	0	0	0	0	0	0
805	825	33	16	0	0	0	0	0	0	0	0	0
825	845	35	18	1	0	0	0	0	0	0	0	0
845	865	37	20	3	0	0	0	0	0	0	0	0
865	885	39	22	5	0	0	0	0	0	0	0	0
885	905	41	24	7	0	0	0	0	0	0	0	0
905	925	43	26	9	0	0	0	0	0	0	0	0
925	945	45	28	11	0	0	0	0	0	0	0	0
945	965	47	30	13	0	0	0	0	0	0	0	0
965	985	49	32	15	0	0	0	0	0	0	0	0
985	1,005	51	34	17	0	0	0	0	0	0	0	0
1,005	1,025	53	36	19	2	0	0	0	0	0	0	0
1,025	1,045	55	38	21	4	0	0	0	0	0	0	0
1,045	1,065	57	40	23	6	0	0	0	0	0	0	0
1,065	1,085	59	42	25	8	0	0	0	0	0	0	0
1,085	1,105	61	44	27	10	0	0	0	0	0	0	0
1,105	1,125	63	46	29	12	0	0	0	0	0	0	0
1,125	1,145	65	48	31	14	0	0	0	0	0	0	0
1,145	1,165	67	50	33	16	0	0	0	0	0	0	0
1,165	1,185	69	52	35	18	0	0	0	0	0	0	0
1,185	1,205	71	54	37	20	2	0	0	0	0	0	0
1,205	1,225	73	56	39	22	4	0	0	0	0	0	0
1,225	1,245	75	58	41	24	6	0	0	0	0	0	0
1,245	1,265	77	60	43	26	8	0	0	0	0	0	0
1,265	1,285	79	62	45	28	10	0	0	0	0	0	0
1,285	1,305	82	64	47	30	12	0	0	0	0	0	0
1,305	1,325	84	66	49	32	14	0	0	0	0	0	0
1,325	1,345	87	68	51	34	16	0	0	0	0	0	0
1,345	1,365	89	70	53	36	18	1	0	0	0	0	0
1,365	1,385	91	72	55	38	20	3	0	0	0	0	0
1,385	1,405	94	74	57	40	22	5	0	0	0	0	0
1,405	1,425	96	76	59	42	24	7	0	0	0	0	0
1,425	1,445	99	78	61	44	26	9	0	0	0	0	0
1,445	1,465	101	80	63	46	28	11	0	0	0	0	0
1,465	1,485	103	83	65	48	30	13	0	0	0	0	0
1,485	1,505	106	85	67	50	32	15	0	0	0	0	0
1,505	1,525	108	87	69	52	34	17	0	0	0	0	0
1,525	1,545	111	90	71	54	36	19	2	0	0	0	0
1,545	1,565	113	92	73	56	38	21	4	0	0	0	0
1,565	1,585	115	95	75	58	40	23	6	0	0	0	0
1,585	1,605	118	97	77	60	42	25	8	0	0	0	0
1,605	1,625	120	99	79	62	44	27	10	0	0	0	0
1,625	1,645	123	102	81	64	46	29	12	0	0	0	0
1,645	1,665	125	104	83	66	48	31	14	0	0	0	0
1,665	1,685	127	107	86	68	50	33	16	0	0	0	0
1,685	1,705	130	109	88	70	52	35	18	0	0	0	0
1,705	1,725	132	111	91	72	54	37	20	2	0	0	0
1,725	1,745	135	114	93	74	56	39	22	4	0	0	0
1,745	1,765	137	116	95	76	58	41	24	6	0	0	0
1,765	1,785	139	119	98	78	60	43	26	8	0	0	0
1,785	1,805	142	121	100	80	62	45	28	10	0	0	0
1,805	1,825	144	123	103	82	64	47	30	12	0	0	0
1,825	1,845	147	126	105	84	66	49	32	14	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1,845	**$1,865**	$149	$128	$107	$87	$68	$51	$34	$16	$0	$0	$0
1,865	**1,885**	151	131	110	89	70	53	36	18	1	0	0
1,885	**1,905**	154	133	112	92	72	55	38	20	3	0	0
1,905	**1,925**	156	135	115	94	74	57	40	22	5	0	0
1,925	**1,945**	159	138	117	96	76	59	42	24	7	0	0
1,945	**1,965**	161	140	119	99	78	61	44	26	9	0	0
1,965	**1,985**	163	143	122	101	80	63	46	28	11	0	0
1,985	**2,005**	166	145	124	104	83	65	48	30	13	0	0
2,005	**2,025**	168	147	127	106	85	67	50	32	15	0	0
2,025	**2,045**	171	150	129	108	88	69	52	34	17	0	0
2,045	**2,065**	173	152	131	111	90	71	54	36	19	2	0
2,065	**2,085**	175	155	134	113	92	73	56	38	21	4	0
2,085	**2,105**	178	157	136	116	95	75	58	40	23	6	0
2,105	**2,125**	180	159	139	118	97	77	60	42	25	8	0
2,125	**2,145**	183	162	141	120	100	79	62	44	27	10	0
2,145	**2,165**	185	164	143	123	102	81	64	46	29	12	0
2,165	**2,185**	187	167	146	125	104	84	66	48	31	14	0
2,185	**2,205**	190	169	148	128	107	86	68	50	33	16	0
2,205	**2,225**	192	171	151	130	109	88	70	52	35	18	0
2,225	**2,245**	195	174	153	132	112	91	72	54	37	20	2
2,245	**2,265**	197	176	155	135	114	93	74	56	39	22	4
2,265	**2,285**	199	179	158	137	116	96	76	58	41	24	6
2,285	**2,305**	202	181	160	140	119	98	78	60	43	26	8
2,305	**2,325**	204	183	163	142	121	100	80	62	45	28	10
2,325	**2,345**	207	186	165	144	124	103	82	64	47	30	12
2,345	**2,365**	209	188	167	147	126	105	84	66	49	32	14
2,365	**2,385**	211	191	170	149	128	108	87	68	51	34	16
2,385	**2,405**	214	193	172	152	131	110	89	70	53	36	18
2,405	**2,425**	216	195	175	154	133	112	92	72	55	38	20
2,425	**2,445**	219	198	177	156	136	115	94	74	57	40	22
2,445	**2,465**	221	200	179	159	138	117	96	76	59	42	24
2,465	**2,485**	223	203	182	161	140	120	99	78	61	44	26
2,485	**2,505**	226	205	184	164	143	122	101	81	63	46	28
2,505	**2,525**	228	207	187	166	145	124	104	83	65	48	30
2,525	**2,545**	231	210	189	168	148	127	106	85	67	50	32
2,545	**2,565**	233	212	191	171	150	129	108	88	69	52	34
2,565	**2,585**	235	215	194	173	152	132	111	90	71	54	36
2,585	**2,605**	238	217	196	176	155	134	113	93	73	56	38
2,605	**2,625**	240	219	199	178	157	136	116	95	75	58	40
2,625	**2,645**	243	222	201	180	160	139	118	97	77	60	42
2,645	**2,665**	245	224	203	183	162	141	120	100	79	62	44
2,665	**2,685**	247	227	206	185	164	144	123	102	81	64	46
2,685	**2,705**	250	229	208	188	167	146	125	105	84	66	48
2,705	**2,725**	252	231	211	190	169	148	128	107	86	68	50
2,725	**2,745**	255	234	213	192	172	151	130	109	89	70	52
2,745	**2,765**	257	236	215	195	174	153	132	112	91	72	54
2,765	**2,785**	259	239	218	197	176	156	135	114	93	74	56
2,785	**2,805**	262	241	220	200	179	158	137	117	96	76	58
2,805	**2,825**	264	243	223	202	181	160	140	119	98	78	60
2,825	**2,845**	267	246	225	204	184	163	142	121	101	80	62
2,845	**2,865**	269	248	227	207	186	165	144	124	103	82	64
2,865	**2,885**	271	251	230	209	188	168	147	126	105	85	66
2,885	**2,905**	274	253	232	212	191	170	149	129	108	87	68
2,905	**2,925**	276	255	235	214	193	172	152	131	110	89	70
2,925	**2,945**	279	258	237	216	196	175	154	133	113	92	72
2,945	**2,965**	281	260	239	219	198	177	156	136	115	94	74
2,965	**2,985**	283	263	242	221	200	180	159	138	117	97	76
2,985	**3,005**	286	265	244	224	203	182	161	141	120	99	78
3,005	**3,025**	288	267	247	226	205	184	164	143	122	101	81
3,025	**3,045**	291	270	249	228	208	187	166	145	125	104	83
3,045	**3,065**	293	272	251	231	210	189	168	148	127	106	85
3,065	**3,085**	295	275	254	233	212	192	171	150	129	109	88
3,085	**3,105**	298	277	256	236	215	194	173	153	132	111	90
3,105	**3,125**	300	279	259	238	217	196	176	155	134	113	93
3,125	**3,145**	303	282	261	240	220	199	178	157	137	116	95
3,145	**3,165**	305	284	263	243	222	201	180	160	139	118	97
$3,165 and over		Use Table 3(b) for a MARRIED person on page 46. Also see the instructions on page 44.										