

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY 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  | \$305         | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 305   | 325           | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 325   | 345           | 3  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 345   | 365           | 5  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 365   | 385           | 7  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 385   | 405           | 9  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 405   | 425           | 11   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 425   | 445           | 13   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 445   | 465           | 15   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 465   | 485           | 17   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 485   | 505           | 19   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 505   | 525           | 21   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 525   | 545           | 23   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 545   | 565           | 25   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 565   | 585           | 27   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 585   | 605           | 29   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 605   | 645           | 32   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 645   | 685           | 36   | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 685   | 725           | 40   | 5   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 725   | 765           | 44   | 9   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 765   | 805           | 48   | 13  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 805   | 845           | 52   | 17  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 845   | 885           | 56   | 21  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 885   | 925           | 60   | 25  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 925   | 965           | 64   | 29  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 965   | 1,005         | 68   | 33  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,005                                       | 1,045         | 72   | 37  | 3   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,045                                       | 1,085         | 76   | 41  | 7   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,085                                       | 1,125         | 80   | 45  | 11  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,125                                       | 1,165         | 85   | 49  | 15  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,165                                       | 1,205         | 89   | 53  | 19  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,205                                       | 1,245         | 94   | 57  | 23  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,245                                       | 1,285         | 99   | 61  | 27  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,285                                       | 1,325         | 104  | 65  | 31  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,325                                       | 1,365         | 109  | 69  | 35  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,365                                       | 1,405         | 113  | 73  | 39  | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,405                                       | 1,445         | 118  | 77  | 43  | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,445                                       | 1,485         | 123  | 81  | 47  | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,485                                       | 1,525         | 128  | 86  | 51  | 16  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,525                                       | 1,565         | 133  | 91  | 55  | 20  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,565                                       | 1,605         | 137  | 96  | 59  | 24  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,605                                       | 1,645         | 142  | 101 | 63  | 28  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,645                                       | 1,685         | 147  | 105 | 67  | 32  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,685                                       | 1,725         | 152  | 110 | 71  | 36  | 1   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,725                                       | 1,765         | 157  | 115 | 75  | 40  | 5   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,765                                       | 1,805         | 161  | 120 | 79  | 44  | 9   | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,805                                       | 1,845         | 166  | 125 | 83  | 48  | 13  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,845                                       | 1,885         | 171  | 129 | 88  | 52  | 17  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,885                                       | 1,925         | 176  | 134 | 93  | 56  | 21  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,925                                       | 1,965         | 181  | 139 | 98  | 60  | 25  | 0   | 0   | 0   | 0   | 0   | 0   |
| 1,965                                       | 2,005         | 185  | 144 | 102 | 64  | 29  | 0   | 0   | 0   | 0   | 0   | 0   |
| 2,005                                       | 2,045         | 190  | 149 | 107 | 68  | 33  | 0   | 0   | 0   | 0   | 0   | 0   |
| 2,045                                       | 2,085         | 195  | 153 | 112 | 72  | 37  | 3   | 0   | 0   | 0   | 0   | 0   |
| 2,085                                       | 2,125         | 200  | 158 | 117 | 76  | 41  | 7   | 0   | 0   | 0   | 0   | 0   |
| 2,125                                       | 2,165         | 205  | 163 | 122 | 80  | 45  | 11  | 0   | 0   | 0   | 0   | 0   |
| 2,165                                       | 2,205         | 209  | 168 | 126 | 85  | 49  | 15  | 0   | 0   | 0   | 0   | 0   |
| 2,205                                       | 2,245         | 214  | 173 | 131 | 90  | 53  | 19  | 0   | 0   | 0   | 0   | 0   |
| 2,245                                       | 2,285         | 219  | 177 | 136 | 94  | 57  | 23  | 0   | 0   | 0   | 0   | 0   |
| 2,285                                       | 2,325         | 224  | 182 | 141 | 99  | 61  | 27  | 0   | 0   | 0   | 0   | 0   |
| 2,325                                       | 2,365         | 229  | 187 | 146 | 104 | 65  | 31  | 0   | 0   | 0   | 0   | 0   |
| 2,365                                       | 2,405         | 233  | 192 | 150 | 109 | 69  | 35  | 0   | 0   | 0   | 0   | 0   |
| 2,405                                       | 2,445         | 238  | 197 | 155 | 114 | 73  | 39  | 4   | 0   | 0   | 0   | 0   |
| 2,445                                       | 2,485         | 243  | 201 | 160 | 118 | 77  | 43  | 8   | 0   | 0   | 0   | 0   |
| 2,485                                       | 2,525         | 248  | 206 | 165 | 123 | 82  | 47  | 12  | 0   | 0   | 0   | 0   |
| 2,525                                       | 2,565         | 253  | 211 | 170 | 128 | 87  | 51  | 16  | 0   | 0   | 0   | 0   |
| 2,565                                       | 2,605         | 257  | 216 | 174 | 133 | 91  | 55  | 20  | 0   | 0   | 0   | 0   |
| 2,605                                       | 2,645         | 262  | 221 | 179 | 138 | 96  | 59  | 24  | 0   | 0   | 0   | 0   |
| 2,645                                       | 2,685         | 267  | 225 | 184 | 142 | 101 | 63  | 28  | 0   | 0   | 0   | 0   |
| 2,685                                       | 2,725         | 272  | 230 | 189 | 147 | 106 | 67  | 32  | 0   | 0   | 0   | 0   |
| 2,725                                       | 2,765         | 277  | 235 | 194 | 152 | 111 | 71  | 36  | 2   | 0   | 0   | 0   |

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY 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—          |       |       |       |       |      |      |     |     |     |     |
| \$2,765            | \$2,805       | \$281  | \$240 | \$198 | \$157 | \$115 | \$75 | \$40 | \$6 | \$0 | \$0 | \$0 |
| 2,805              | 2,845         | 286  | 245   | 203   | 162   | 120   | 79   | 44   | 10  | 0   | 0   | 0   |
| 2,845              | 2,885         | 291  | 249   | 208   | 166   | 125   | 83   | 48   | 14  | 0   | 0   | 0   |
| 2,885              | 2,925         | 296  | 254   | 213   | 171   | 130   | 88   | 52   | 18  | 0   | 0   | 0   |
| 2,925              | 2,965         | 301  | 259   | 218   | 176   | 135   | 93   | 56   | 22  | 0   | 0   | 0   |
| 2,965              | 3,005         | 305  | 264   | 222   | 181   | 139   | 98   | 60   | 26  | 0   | 0   | 0   |
| 3,005              | 3,045         | 310  | 269   | 227   | 186   | 144   | 103  | 64   | 30  | 0   | 0   | 0   |
| 3,045              | 3,085         | 315  | 273   | 232   | 190   | 149   | 107  | 68   | 34  | 0   | 0   | 0   |
| 3,085              | 3,125         | 320  | 278   | 237   | 195   | 154   | 112  | 72   | 38  | 3   | 0   | 0   |
| 3,125              | 3,165         | 325  | 283   | 242   | 200   | 159   | 117  | 76   | 42  | 7   | 0   | 0   |
| 3,165              | 3,205         | 329  | 288   | 246   | 205   | 163   | 122  | 80   | 46  | 11  | 0   | 0   |
| 3,205              | 3,245         | 334  | 293   | 251   | 210   | 168   | 127  | 85   | 50  | 15  | 0   | 0   |
| 3,245              | 3,285         | 339  | 297   | 256   | 214   | 173   | 131  | 90   | 54  | 19  | 0   | 0   |
| 3,285              | 3,325         | 344  | 302   | 261   | 219   | 178   | 136  | 95   | 58  | 23  | 0   | 0   |
| 3,325              | 3,365         | 349  | 307   | 266   | 224   | 183   | 141  | 100  | 62  | 27  | 0   | 0   |
| 3,365              | 3,405         | 353  | 312   | 270   | 229   | 187   | 146  | 104  | 66  | 31  | 0   | 0   |
| 3,405              | 3,445         | 358  | 317   | 275   | 234   | 192   | 151  | 109  | 70  | 35  | 0   | 0   |
| 3,445              | 3,485         | 363  | 321   | 280   | 238   | 197   | 155  | 114  | 74  | 39  | 4   | 0   |
| 3,485              | 3,525         | 368  | 326   | 285   | 243   | 202   | 160  | 119  | 78  | 43  | 8   | 0   |
| 3,525              | 3,565         | 374  | 331   | 290   | 248   | 207   | 165  | 124  | 82  | 47  | 12  | 0   |
| 3,565              | 3,605         | 382  | 336   | 294   | 253   | 211   | 170  | 128  | 87  | 51  | 16  | 0   |
| 3,605              | 3,645         | 391  | 341   | 299   | 258   | 216   | 175  | 133  | 92  | 55  | 20  | 0   |
| 3,645              | 3,685         | 400  | 345   | 304   | 262   | 221   | 179  | 138  | 96  | 59  | 24  | 0   |
| 3,685              | 3,725         | 409  | 350   | 309   | 267   | 226   | 184  | 143  | 101 | 63  | 28  | 0   |
| 3,725              | 3,765         | 418  | 355   | 314   | 272   | 231   | 189  | 148  | 106 | 67  | 32  | 0   |
| 3,765              | 3,805         | 426  | 360   | 318   | 277   | 235   | 194  | 152  | 111 | 71  | 36  | 2   |
| 3,805              | 3,845         | 435  | 365   | 323   | 282   | 240   | 199  | 157  | 116 | 75  | 40  | 6   |
| 3,845              | 3,885         | 444  | 369   | 328   | 286   | 245   | 203  | 162  | 120 | 79  | 44  | 10  |
| 3,885              | 3,925         | 453  | 377   | 333   | 291   | 250   | 208  | 167  | 125 | 84  | 48  | 14  |
| 3,925              | 3,965         | 462  | 386   | 338   | 296   | 255   | 213  | 172  | 130 | 89  | 52  | 18  |
| 3,965              | 4,005         | 470  | 394   | 342   | 301   | 259   | 218  | 176  | 135 | 93  | 56  | 22  |
| 4,005              | 4,045         | 479  | 403   | 347   | 306   | 264   | 223  | 181  | 140 | 98  | 60  | 26  |
| 4,045              | 4,085         | 488  | 412   | 352   | 310   | 269   | 227  | 186  | 144 | 103 | 64  | 30  |
| 4,085              | 4,125         | 497  | 421   | 357   | 315   | 274   | 232  | 191  | 149 | 108 | 68  | 34  |
| 4,125              | 4,165         | 506  | 430   | 362   | 320   | 279   | 237  | 196  | 154 | 113 | 72  | 38  |
| 4,165              | 4,205         | 514  | 438   | 366   | 325   | 283   | 242  | 200  | 159 | 117 | 76  | 42  |
| 4,205              | 4,245         | 523  | 447   | 371   | 330   | 288   | 247  | 205  | 164 | 122 | 81  | 46  |
| 4,245              | 4,285         | 532  | 456   | 380   | 334   | 293   | 251  | 210  | 168 | 127 | 85  | 50  |
| 4,285              | 4,325         | 541  | 465   | 389   | 339   | 298   | 256  | 215  | 173 | 132 | 90  | 54  |
| 4,325              | 4,365         | 550  | 474   | 398   | 344   | 303   | 261  | 220  | 178 | 137 | 95  | 58  |
| 4,365              | 4,405         | 558  | 482   | 406   | 349   | 307   | 266  | 224  | 183 | 141 | 100 | 62  |
| 4,405              | 4,445         | 567  | 491   | 415   | 354   | 312   | 271  | 229  | 188 | 146 | 105 | 66  |
| 4,445              | 4,485         | 576  | 500   | 424   | 358   | 317   | 275  | 234  | 192 | 151 | 109 | 70  |
| 4,485              | 4,525         | 585  | 509   | 433   | 363   | 322   | 280  | 239  | 197 | 156 | 114 | 74  |
| 4,525              | 4,565         | 594  | 518   | 442   | 368   | 327   | 285  | 244  | 202 | 161 | 119 | 78  |
| 4,565              | 4,605         | 602  | 526   | 450   | 374   | 331   | 290  | 248  | 207 | 165 | 124 | 82  |
| 4,605              | 4,645         | 611  | 535   | 459   | 383   | 336   | 295  | 253  | 212 | 170 | 129 | 87  |
| 4,645              | 4,685         | 620  | 544   | 468   | 392   | 341   | 299  | 258  | 216 | 175 | 133 | 92  |
| 4,685              | 4,725         | 629  | 553   | 477   | 401   | 346   | 304  | 263  | 221 | 180 | 138 | 97  |
| 4,725              | 4,765         | 638  | 562   | 486   | 409   | 351   | 309  | 268  | 226 | 185 | 143 | 102 |
| 4,765              | 4,805         | 646  | 570   | 494   | 418   | 355   | 314  | 272  | 231 | 189 | 148 | 106 |
| 4,805              | 4,845         | 655  | 579   | 503   | 427   | 360   | 319  | 277  | 236 | 194 | 153 | 111 |
| 4,845              | 4,885         | 664  | 588   | 512   | 436   | 365   | 323  | 282  | 240 | 199 | 157 | 116 |
| 4,885              | 4,925         | 673  | 597   | 521   | 445   | 370   | 328  | 287  | 245 | 204 | 162 | 121 |
| 4,925              | 4,965         | 682  | 606   | 530   | 453   | 377   | 333  | 292  | 250 | 209 | 167 | 126 |
| 4,965              | 5,005         | 690  | 614   | 538   | 462   | 386   | 338  | 296  | 255 | 213 | 172 | 130 |
| 5,005              | 5,045         | 699  | 623   | 547   | 471   | 395   | 343  | 301  | 260 | 218 | 177 | 135 |
| 5,045              | 5,085         | 708  | 632   | 556   | 480   | 404   | 347  | 306  | 264 | 223 | 181 | 140 |
| 5,085              | 5,125         | 717  | 641   | 565   | 489   | 413   | 352  | 311  | 269 | 228 | 186 | 145 |
| 5,125              | 5,165         | 726  | 650   | 574   | 497   | 421   | 357  | 316  | 274 | 233 | 191 | 150 |
| 5,165              | 5,205         | 734  | 658   | 582   | 506   | 430   | 362  | 320  | 279 | 237 | 196 | 154 |
| 5,205              | 5,245         | 743  | 667   | 591   | 515   | 439   | 367  | 325  | 284 | 242 | 201 | 159 |
| 5,245              | 5,285         | 752  | 676   | 600   | 524   | 448   | 372  | 330  | 288 | 247 | 205 | 164 |
| 5,285              | 5,325         | 761  | 685   | 609   | 533   | 457   | 380  | 335  | 293 | 252 | 210 | 169 |
| 5,325              | 5,365         | 770  | 694   | 618   | 541   | 465   | 389  | 340  | 298 | 257 | 215 | 174 |
| 5,365              | 5,405         | 778  | 702   | 626   | 550   | 474   | 398  | 344  | 303 | 261 | 220 | 178 |

\$5,405 and over

Use Table 4(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—MONTHLY 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  | \$950         | \$0  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|   | 950           | 1  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 990           | 5  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,030         | 9  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,070         | 13   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,110         | 17   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,150         | 21   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,190         | 25   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,230         | 29   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,270         | 33   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,310         | 37   | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,350         | 41   | 6   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,390         | 45   | 10  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,430         | 49   | 14  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,470         | 53   | 18  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,510         | 57   | 22  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,550         | 61   | 26  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,590         | 65   | 30  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,630         | 69   | 34  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,670         | 73   | 38  | 4   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,710         | 77   | 42  | 8   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,750         | 81   | 46  | 12  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,790         | 85   | 50  | 16  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,830         | 89   | 54  | 20  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,870         | 93   | 58  | 24  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,910         | 97   | 62  | 28  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,950         | 101  | 66  | 32  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 1,990         | 105  | 70  | 36  | 1   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,030         | 109  | 74  | 40  | 5   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,070         | 113  | 78  | 44  | 9   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,110         | 117  | 82  | 48  | 13  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,150         | 121  | 86  | 52  | 17  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,190         | 125  | 90  | 56  | 21  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,230         | 129  | 94  | 60  | 25  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,270         | 133  | 98  | 64  | 29  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,310         | 137  | 102 | 68  | 33  | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,350         | 141  | 106 | 72  | 37  | 2   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,390         | 145  | 110 | 76  | 41  | 6   | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,430         | 149  | 114 | 80  | 45  | 10  | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,470         | 153  | 118 | 84  | 49  | 14  | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,510         | 157  | 122 | 88  | 53  | 18  | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,550         | 161  | 126 | 92  | 57  | 22  | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,590         | 166  | 130 | 96  | 61  | 26  | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,630         | 171  | 134 | 100 | 65  | 30  | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,670         | 176  | 138 | 104 | 69  | 34  | 0   | 0   | 0   | 0   | 0   | 0   |
|   | 2,710         | 180  | 142 | 108 | 73  | 38  | 4   | 0   | 0   | 0   | 0   | 0   |
|   | 2,750         | 185  | 146 | 112 | 77  | 42  | 8   | 0   | 0   | 0   | 0   | 0   |
|   | 2,790         | 190  | 150 | 116 | 81  | 46  | 12  | 0   | 0   | 0   | 0   | 0   |
|   | 2,830         | 195  | 154 | 120 | 85  | 50  | 16  | 0   | 0   | 0   | 0   | 0   |
|   | 2,870         | 200  | 158 | 124 | 89  | 54  | 20  | 0   | 0   | 0   | 0   | 0   |
|   | 2,910         | 204  | 163 | 128 | 93  | 58  | 24  | 0   | 0   | 0   | 0   | 0   |
|   | 2,950         | 209  | 168 | 132 | 97  | 62  | 28  | 0   | 0   | 0   | 0   | 0   |
|   | 2,990         | 214  | 172 | 136 | 101 | 66  | 32  | 0   | 0   | 0   | 0   | 0   |
|   | 3,030         | 219  | 177 | 140 | 105 | 70  | 36  | 1   | 0   | 0   | 0   | 0   |
|   | 3,070         | 224  | 182 | 144 | 109 | 74  | 40  | 5   | 0   | 0   | 0   | 0   |
|   | 3,110         | 228  | 187 | 148 | 113 | 78  | 44  | 9   | 0   | 0   | 0   | 0   |
|   | 3,150         | 233  | 192 | 152 | 117 | 82  | 48  | 13  | 0   | 0   | 0   | 0   |
|   | 3,190         | 238  | 196 | 156 | 121 | 86  | 52  | 17  | 0   | 0   | 0   | 0   |
|   | 3,230         | 243  | 201 | 160 | 125 | 90  | 56  | 21  | 0   | 0   | 0   | 0   |
|   | 3,270         | 248  | 206 | 165 | 129 | 94  | 60  | 25  | 0   | 0   | 0   | 0   |
|   | 3,310         | 252  | 211 | 169 | 133 | 98  | 64  | 29  | 0   | 0   | 0   | 0   |
|   | 3,350         | 257  | 216 | 174 | 137 | 102 | 68  | 33  | 0   | 0   | 0   | 0   |
|   | 3,390         | 262  | 220 | 179 | 141 | 106 | 72  | 37  | 3   | 0   | 0   | 0   |
|   | 3,430         | 267  | 225 | 184 | 145 | 110 | 76  | 41  | 7   | 0   | 0   | 0   |
|   | 3,470         | 272  | 230 | 189 | 149 | 114 | 80  | 45  | 11  | 0   | 0   | 0   |
|   | 3,510         | 276  | 235 | 193 | 153 | 118 | 84  | 49  | 15  | 0   | 0   | 0   |
|   | 3,550         | 281  | 240 | 198 | 157 | 122 | 88  | 53  | 19  | 0   | 0   | 0   |
|   | 3,590         | 286  | 244 | 203 | 161 | 126 | 92  | 57  | 23  | 0   | 0   | 0   |
|   | 3,630         | 291  | 249 | 208 | 166 | 130 | 96  | 61  | 27  | 0   | 0   | 0   |
|   | 3,670         | 296  | 254 | 213 | 171 | 134 | 100 | 65  | 31  | 0   | 0   | 0   |

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—MONTHLY 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—          |       |       |       |       |       |      |      |     |     |     |
| \$3,710            | \$3,750       | \$300  | \$259 | \$217 | \$176 | \$138 | \$104 | \$69 | \$35 | \$0 | \$0 | \$0 |
| 3,750              | 3,790         | 305  | 264   | 222   | 181   | 142   | 108   | 73   | 39   | 4   | 0   | 0   |
| 3,790              | 3,830         | 310  | 268   | 227   | 185   | 146   | 112   | 77   | 43   | 8   | 0   | 0   |
| 3,830              | 3,870         | 315  | 273   | 232   | 190   | 150   | 116   | 81   | 47   | 12  | 0   | 0   |
| 3,870              | 3,910         | 320  | 278   | 237   | 195   | 154   | 120   | 85   | 51   | 16  | 0   | 0   |
| 3,910              | 3,950         | 324  | 283   | 241   | 200   | 158   | 124   | 89   | 55   | 20  | 0   | 0   |
| 3,950              | 3,990         | 329  | 288   | 246   | 205   | 163   | 128   | 93   | 59   | 24  | 0   | 0   |
| 3,990              | 4,030         | 334  | 292   | 251   | 209   | 168   | 132   | 97   | 63   | 28  | 0   | 0   |
| 4,030              | 4,070         | 339  | 297   | 256   | 214   | 173   | 136   | 101  | 67   | 32  | 0   | 0   |
| 4,070              | 4,110         | 344  | 302   | 261   | 219   | 178   | 140   | 105  | 71   | 36  | 2   | 0   |
| 4,110              | 4,150         | 348  | 307   | 265   | 224   | 182   | 144   | 109  | 75   | 40  | 6   | 0   |
| 4,150              | 4,190         | 353  | 312   | 270   | 229   | 187   | 148   | 113  | 79   | 44  | 10  | 0   |
| 4,190              | 4,230         | 358  | 316   | 275   | 233   | 192   | 152   | 117  | 83   | 48  | 14  | 0   |
| 4,230              | 4,270         | 363  | 321   | 280   | 238   | 197   | 156   | 121  | 87   | 52  | 18  | 0   |
| 4,270              | 4,310         | 368  | 326   | 285   | 243   | 202   | 160   | 125  | 91   | 56  | 22  | 0   |
| 4,310              | 4,350         | 372  | 331   | 289   | 248   | 206   | 165   | 129  | 95   | 60  | 26  | 0   |
| 4,350              | 4,390         | 377  | 336   | 294   | 253   | 211   | 170   | 133  | 99   | 64  | 30  | 0   |
| 4,390              | 4,430         | 382  | 340   | 299   | 257   | 216   | 174   | 137  | 103  | 68  | 34  | 0   |
| 4,430              | 4,470         | 387  | 345   | 304   | 262   | 221   | 179   | 141  | 107  | 72  | 38  | 3   |
| 4,470              | 4,510         | 392  | 350   | 309   | 267   | 226   | 184   | 145  | 111  | 76  | 42  | 7   |
| 4,510              | 4,550         | 396  | 355   | 313   | 272   | 230   | 189   | 149  | 115  | 80  | 46  | 11  |
| 4,550              | 4,590         | 401  | 360   | 318   | 277   | 235   | 194   | 153  | 119  | 84  | 50  | 15  |
| 4,590              | 4,630         | 406  | 364   | 323   | 281   | 240   | 198   | 157  | 123  | 88  | 54  | 19  |
| 4,630              | 4,670         | 411  | 369   | 328   | 286   | 245   | 203   | 162  | 127  | 92  | 58  | 23  |
| 4,670              | 4,710         | 416  | 374   | 333   | 291   | 250   | 208   | 167  | 131  | 96  | 62  | 27  |
| 4,710              | 4,750         | 420  | 379   | 337   | 296   | 254   | 213   | 171  | 135  | 100 | 66  | 31  |
| 4,750              | 4,790         | 425  | 384   | 342   | 301   | 259   | 218   | 176  | 139  | 104 | 70  | 35  |
| 4,790              | 4,830         | 430  | 388   | 347   | 305   | 264   | 222   | 181  | 143  | 108 | 74  | 39  |
| 4,830              | 4,870         | 435  | 393   | 352   | 310   | 269   | 227   | 186  | 147  | 112 | 78  | 43  |
| 4,870              | 4,910         | 440  | 398   | 357   | 315   | 274   | 232   | 191  | 151  | 116 | 82  | 47  |
| 4,910              | 4,950         | 444  | 403   | 361   | 320   | 278   | 237   | 195  | 155  | 120 | 86  | 51  |
| 4,950              | 4,990         | 449  | 408   | 366   | 325   | 283   | 242   | 200  | 159  | 124 | 90  | 55  |
| 4,990              | 5,030         | 454  | 412   | 371   | 329   | 288   | 246   | 205  | 163  | 128 | 94  | 59  |
| 5,030              | 5,070         | 459  | 417   | 376   | 334   | 293   | 251   | 210  | 168  | 132 | 98  | 63  |
| 5,070              | 5,110         | 464  | 422   | 381   | 339   | 298   | 256   | 215  | 173  | 136 | 102 | 67  |
| 5,110              | 5,150         | 468  | 427   | 385   | 344   | 302   | 261   | 219  | 178  | 140 | 106 | 71  |
| 5,150              | 5,190         | 473  | 432   | 390   | 349   | 307   | 266   | 224  | 183  | 144 | 110 | 75  |
| 5,190              | 5,230         | 478  | 436   | 395   | 353   | 312   | 270   | 229  | 187  | 148 | 114 | 79  |
| 5,230              | 5,270         | 483  | 441   | 400   | 358   | 317   | 275   | 234  | 192  | 152 | 118 | 83  |
| 5,270              | 5,310         | 488  | 446   | 405   | 363   | 322   | 280   | 239  | 197  | 156 | 122 | 87  |
| 5,310              | 5,350         | 492  | 451   | 409   | 368   | 326   | 285   | 243  | 202  | 160 | 126 | 91  |
| 5,350              | 5,390         | 497  | 456   | 414   | 373   | 331   | 290   | 248  | 207  | 165 | 130 | 95  |
| 5,390              | 5,430         | 502  | 460   | 419   | 377   | 336   | 294   | 253  | 211  | 170 | 134 | 99  |
| 5,430              | 5,470         | 507  | 465   | 424   | 382   | 341   | 299   | 258  | 216  | 175 | 138 | 103 |
| 5,470              | 5,510         | 512  | 470   | 429   | 387   | 346   | 304   | 263  | 221  | 180 | 142 | 107 |
| 5,510              | 5,550         | 516  | 475   | 433   | 392   | 350   | 309   | 267  | 226  | 184 | 146 | 111 |
| 5,550              | 5,590         | 521  | 480   | 438   | 397   | 355   | 314   | 272  | 231  | 189 | 150 | 115 |
| 5,590              | 5,630         | 526  | 484   | 443   | 401   | 360   | 318   | 277  | 235  | 194 | 154 | 119 |
| 5,630              | 5,670         | 531  | 489   | 448   | 406   | 365   | 323   | 282  | 240  | 199 | 158 | 123 |
| 5,670              | 5,710         | 536  | 494   | 453   | 411   | 370   | 328   | 287  | 245  | 204 | 162 | 127 |
| 5,710              | 5,750         | 540  | 499   | 457   | 416   | 374   | 333   | 291  | 250  | 208 | 167 | 131 |
| 5,750              | 5,790         | 545  | 504   | 462   | 421   | 379   | 338   | 296  | 255  | 213 | 172 | 135 |
| 5,790              | 5,830         | 550  | 508   | 467   | 425   | 384   | 342   | 301  | 259  | 218 | 176 | 139 |
| 5,830              | 5,870         | 555  | 513   | 472   | 430   | 389   | 347   | 306  | 264  | 223 | 181 | 143 |
| 5,870              | 5,910         | 560  | 518   | 477   | 435   | 394   | 352   | 311  | 269  | 228 | 186 | 147 |
| 5,910              | 5,950         | 564  | 523   | 481   | 440   | 398   | 357   | 315  | 274  | 232 | 191 | 151 |
| 5,950              | 5,990         | 569  | 528   | 486   | 445   | 403   | 362   | 320  | 279  | 237 | 196 | 155 |
| 5,990              | 6,030         | 574  | 532   | 491   | 449   | 408   | 366   | 325  | 283  | 242 | 200 | 159 |
| 6,030              | 6,070         | 579  | 537   | 496   | 454   | 413   | 371   | 330  | 288  | 247 | 205 | 164 |
| 6,070              | 6,110         | 584  | 542   | 501   | 459   | 418   | 376   | 335  | 293  | 252 | 210 | 169 |
| 6,110              | 6,150         | 588  | 547   | 505   | 464   | 422   | 381   | 339  | 298  | 256 | 215 | 173 |
| 6,150              | 6,190         | 593  | 552   | 510   | 469   | 427   | 386   | 344  | 303  | 261 | 220 | 178 |
| 6,190              | 6,230         | 598  | 556   | 515   | 473   | 432   | 390   | 349  | 307  | 266 | 224 | 183 |
| 6,230              | 6,270         | 603  | 561   | 520   | 478   | 437   | 395   | 354  | 312  | 271 | 229 | 188 |
| 6,270              | 6,310         | 608  | 566   | 525   | 483   | 442   | 400   | 359  | 317  | 276 | 234 | 193 |
| 6,310              | 6,350         | 612  | 571   | 529   | 488   | 446   | 405   | 363  | 322  | 280 | 239 | 197 |

\$6,350 and over

Use Table 4(b) for a MARRIED person on page 46. Also see the instructions on page 44.