



# Georgia

## Income Tax Withholding Tables

Effective May 1, 1998

### FROM THE COMMISSIONER

This booklet contains revised tables you may use for determining the Georgia income tax withholding from employee wages. You may also compute withholding by using the percentage method (instructions on page 23.)

The Georgia income tax rate, deductions, and the personal exemption are on page 2. The tables are formulated from this information.

Everyone at the Department of Revenue is committed to providing prompt and accurate service to all Georgia taxpayers. Please notice our INTERNET address on this page, and visit our website to view this publication and other helpful resources. If you have any questions about this booklet, or if you need taxpayer assistance, please refer to page 31 for the appropriate number to call in your area.

**T. Jerry Jackson**  
Commissioner

**John M. Corn**  
Income Tax Director

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### DEPARTMENT OF REVENUE WEBSITE

<http://www.state.ga.us/departments/dor>

### ORDER FORMS BY PHONE

(404) 656-4293

## GEORGIA INDIVIDUAL INCOME TAX RATES

SINGLE PERSON		MARRIED PERSON FILING A SEPARATE RETURN		HEAD OF HOUSEHOLD AND MARRIED PERSONS FILING A JOINT RETURN	
<i>If GA taxable net income is:</i>	<i>Tax is:</i>	<i>If GA taxable net income is:</i>	<i>Tax is:</i>	<i>If GA taxable net income is:</i>	<i>Tax is:</i>
≤ 750	1% of amount	≤ 500	1% of amount	≤ 1,000	1% of amount
> 750 ≤ 2,250	7.50 + 2% of amount over 750	> 500 ≤ 1,500	5.00 + 2% of amount over 500	> 1,000 ≤ 3,000	10.00 + 2% of amount over 1,000
> 2,250 ≤ 3,750	37.50 + 3% of amount over 2,250	> 1,500 ≤ 2,500	25.00 + 3% of amount over 1,500	> 3,000 ≤ 5,000	50.00 + 3% of amount over 3,000
> 3,750 ≤ 5,250	82.50 + 4% of amount over 3,750	> 2,500 ≤ 3,500	55.00 + 4% of amount over 2,500	> 5,000 ≤ 7,000	110.00 + 4% of amount over 5,000
> 5,250 ≤ 7,000	142.50 + amount over 5,250	> 3,500 ≤ 5,000	95.00 + 5% of amount over 3,500	> 7,000 ≤ 10,000	190.00 + 5% of amount over 7,000
> 7,000	230.00 + 6% of amount over 7,000	> 5,000	170.00 + 6% of amount over 5,000	> 10,000	340.00 + 6% of amount over 10,000

### PERSONAL EXEMPTION

- An exemption of \$5,400 is allowed for the taxpayer and spouse when filing a joint return
- An exemption of \$2,700 is allowed for the taxpayer when filing a single or head of household return
- An exemption of \$2,700 for each dependent is allowed as a deduction when computing the GA taxable income of the taxpayer

### ITEMIZED DEDUCTIONS

If a taxpayer reports itemized deductions on the Federal return, itemized deductions must also be reported on the GA return. Adjustments must be made for income taxes other than GA and investment interest which is for the production of income exempt from GA income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the beginning point in computing GA itemized deductions.

### DEDUCTIONS

#### Standard deductions are as follows:

Single/Head of Household	\$2,300
Married Filing Joint	\$3,000
Married Filing Separate	\$1,500

- An additional deduction of \$1,300 is allowed if the taxpayer attains the age of 65 before the close of the taxpayer's taxable year. An additional deduction of \$1,300 is allowed for the spouse of the taxpayer if filing a joint return and the spouse attains the age of 65 before the close of the taxpayer's taxable year.
- An additional deduction of \$1,300 is allowed if the taxpayer is blind at the close of the taxable year. An additional deduction of \$1,300 is allowed for the spouse of the taxpayer if filing a joint return and the spouse is blind at the close of the taxable year.

**TABLE A: SINGLE - WEEKLY**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	45.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
45.00	65.00	.28	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
65.00	85.00	.68	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
85.00	105.00	1.25	.09	.00	.00	.00	.00	.00	.00	.00	.00	.00
105.00	125.00	1.94	.44	.00	.00	.00	.00	.00	.00	.00	.00	.00
125.00	145.00	2.74	.89	.00	.00	.00	.00	.00	.00	.00	.00	.00
145.00	164.00	3.68	1.46	.18	.00	.00	.00	.00	.00	.00	.00	.00
164.00	183.00	4.68	2.18	.56	.00	.00	.00	.00	.00	.00	.00	.00
183.00	202.00	5.82	2.99	1.04	.02	.00	.00	.00	.00	.00	.00	.00
202.00	221.00	6.96	3.94	1.62	.28	.00	.00	.00	.00	.00	.00	.00
221.00	240.00	8.10	4.98	2.38	.66	.00	.00	.00	.00	.00	.00	.00
240.00	258.00	9.18	6.06	3.19	1.17	.07	.00	.00	.00	.00	.00	.00
258.00	276.00	10.26	7.14	4.09	1.74	.35	.00	.00	.00	.00	.00	.00
276.00	294.00	11.34	8.22	5.10	2.46	.71	.00	.00	.00	.00	.00	.00
294.00	312.00	12.42	9.30	6.18	3.29	1.23	.09	.00	.00	.00	.00	.00
312.00	330.00	13.50	10.38	7.26	4.19	1.83	.39	.00	.00	.00	.00	.00
330.00	347.00	14.52	11.40	8.28	5.17	2.51	.73	.00	.00	.00	.00	.00
347.00	364.00	15.54	12.42	9.30	6.19	3.30	1.23	.09	.00	.00	.00	.00
364.00	381.00	16.56	13.44	10.32	7.21	4.15	1.79	.37	.00	.00	.00	.00
381.00	398.00	17.58	14.46	11.34	8.23	5.11	2.47	.71	.00	.00	.00	.00
398.00	415.00	18.60	15.48	12.36	9.25	6.13	3.25	1.20	.08	.00	.00	.00
415.00	431.00	19.56	16.44	13.32	10.21	7.09	4.05	1.71	.33	.00	.00	.00
431.00	447.00	20.52	17.40	14.28	11.17	8.05	4.94	2.35	.65	.00	.00	.00
447.00	463.00	21.48	18.36	15.24	12.13	9.01	5.90	3.06	1.09	.04	.00	.00
463.00	479.00	22.44	19.32	16.20	13.09	9.97	6.86	3.86	1.57	.25	.00	.00
479.00	495.00	23.40	20.28	17.16	14.05	10.93	7.82	4.70	2.20	.57	.00	.00
495.00	510.00	24.30	21.18	18.06	14.95	11.83	8.72	5.60	2.81	.94	.00	.00
510.00	525.00	25.20	22.08	18.96	15.85	12.73	9.62	6.50	3.56	1.39	.14	.00
525.00	540.00	26.10	22.98	19.86	16.75	13.63	10.52	7.40	4.31	1.92	.43	.00
540.00	555.00	27.00	23.88	20.76	17.65	14.53	11.42	8.30	5.19	2.52	.73	.00
555.00	570.00	27.90	24.78	21.66	18.55	15.43	12.32	9.20	6.09	3.21	1.18	.07
570.00	584.00	28.74	25.62	22.50	19.39	16.27	13.16	10.04	6.93	3.91	1.60	.28
584.00	598.00	29.58	26.46	23.34	20.23	17.11	14.00	10.88	7.77	4.65	2.16	.56
598.00	612.00	30.42	27.30	24.18	21.07	17.95	14.84	11.72	8.61	5.49	2.72	.88
612.00	626.00	31.26	28.14	25.02	21.91	18.79	15.68	12.56	9.45	6.33	3.42	1.30
626.00	640.00	32.10	28.98	25.86	22.75	19.63	16.52	13.40	10.29	7.17	4.12	1.77
640.00	653.00	32.88	29.76	26.64	23.53	20.41	17.30	14.18	11.07	7.95	4.84	2.29
653.00	666.00	33.66	30.54	27.42	24.31	21.19	18.08	14.96	11.85	8.73	5.62	2.82
666.00	679.00	34.44	31.32	28.20	25.09	21.97	18.86	15.74	12.63	9.51	6.40	3.47
679.00	692.00	35.22	32.10	28.98	25.87	22.75	19.64	16.52	13.41	10.29	7.18	4.12
692.00	705.00	36.00	32.88	29.76	26.65	23.53	20.42	17.30	14.19	11.07	7.96	4.84
705.00	717.00	36.72	33.60	30.48	27.37	24.25	21.14	18.02	14.91	11.79	8.68	5.56
717.00	729.00	37.44	34.32	31.20	28.09	24.97	21.86	18.74	15.63	12.51	9.40	6.28
729.00	741.00	38.16	35.04	31.92	28.81	25.69	22.58	19.46	16.35	13.23	10.12	7.00
741.00	753.00	38.88	35.76	32.64	29.53	26.41	23.30	20.18	17.07	13.95	10.84	7.72
753.00	765.00	39.60	36.48	33.36	30.25	27.13	24.02	20.90	17.79	14.67	11.56	8.44
765.00	776.00	40.26	37.14	34.02	30.91	27.79	24.68	21.56	18.45	15.33	12.22	9.10
776.00	787.00	40.92	37.80	34.68	31.57	28.45	25.34	22.22	19.11	15.99	12.88	9.76
787.00	798.00	41.58	38.46	35.34	32.23	29.11	26.00	22.88	19.77	16.65	13.54	10.42
798.00	809.00	42.24	39.12	36.00	32.89	29.77	26.66	23.54	20.43	17.31	14.20	11.08
809.00	820.00	42.90	39.78	36.66	33.55	30.43	27.32	24.20	21.09	17.97	14.86	11.74
820.00	830.00	43.50	40.38	37.26	34.15	31.03	27.92	24.80	21.69	18.57	15.46	12.34
830.00	840.00	44.10	40.98	37.86	34.75	31.63	28.52	25.40	22.29	19.17	16.06	12.94
840.00	850.00	44.70	41.58	38.46	35.35	32.23	29.12	26.00	22.89	19.77	16.66	13.54
850.00	860.00	45.30	42.18	39.06	35.95	32.83	29.72	26.60	23.49	20.37	17.26	14.14
860.00	870.00	45.90	42.78	39.66	36.55	33.43	30.32	27.20	24.09	20.97	17.86	14.74
870.00	879.00	46.44	43.32	40.20	37.09	33.97	30.86	27.74	24.63	21.51	18.40	15.28
879.00	888.00	46.98	43.86	40.74	37.63	34.51	31.40	28.28	25.17	22.05	18.94	15.82
888.00	897.00	47.52	44.40	41.28	38.17	35.05	31.94	28.82	25.71	22.59	19.48	16.36
897.00	906.00	48.06	44.94	41.82	38.71	35.59	32.48	29.36	26.25	23.13	20.02	16.90
906.00	915.00	48.60	45.48	42.36	39.25	36.13	33.02	29.90	26.79	23.67	20.56	17.44
915.00	923.00	49.08	45.96	42.84	39.73	36.61	33.50	30.38	27.27	24.15	21.04	17.92
923.00	931.00	49.56	46.44	43.32	40.21	37.09	33.98	30.86	27.75	24.63	21.52	18.40
931.00	939.00	50.04	46.92	43.80	40.69	37.57	34.46	31.34	28.23	25.11	22.00	18.88
939.00	947.00	50.52	47.40	44.28	41.17	38.05	34.94	31.82	28.71	25.59	22.48	19.36
947.00 & above	Add 6 Percent To Excess Over 947.00											

**TABLE A: SINGLE - BI-WEEKLY**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	89.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
89.00	124.00	.43	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
124.00	159.00	1.13	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
159.00	194.00	2.02	.02	.00	.00	.00	.00	.00	.00	.00	.00	.00
194.00	229.00	3.07	.45	.00	.00	.00	.00	.00	.00	.00	.00	.00
229.00	264.00	4.43	1.15	.00	.00	.00	.00	.00	.00	.00	.00	.00
264.00	298.00	5.86	2.02	.02	.00	.00	.00	.00	.00	.00	.00	.00
298.00	332.00	7.56	3.04	.43	.00	.00	.00	.00	.00	.00	.00	.00
332.00	366.00	9.35	4.35	1.11	.00	.00	.00	.00	.00	.00	.00	.00
366.00	400.00	11.39	5.77	1.96	.00	.00	.00	.00	.00	.00	.00	.00
400.00	434.00	13.43	7.47	2.98	.39	.00	.00	.00	.00	.00	.00	.00
434.00	467.00	15.41	9.18	4.24	1.05	.00	.00	.00	.00	.00	.00	.00
467.00	500.00	17.39	11.16	5.58	1.85	.00	.00	.00	.00	.00	.00	.00
500.00	533.00	19.37	13.14	7.23	2.84	.30	.00	.00	.00	.00	.00	.00
533.00	566.00	21.35	15.12	8.89	4.04	.96	.00	.00	.00	.00	.00	.00
566.00	599.00	23.33	17.10	10.87	5.36	1.70	.00	.00	.00	.00	.00	.00
599.00	631.00	25.25	19.02	12.79	6.93	2.66	.24	.00	.00	.00	.00	.00
631.00	663.00	27.17	20.94	14.71	8.53	3.77	.82	.00	.00	.00	.00	.00
663.00	695.00	29.09	22.86	16.63	10.40	5.05	1.47	.00	.00	.00	.00	.00
695.00	727.00	31.01	24.78	18.55	12.32	6.54	2.43	.16	.00	.00	.00	.00
727.00	759.00	32.93	26.70	20.47	14.24	8.14	3.46	.66	.00	.00	.00	.00
759.00	790.00	34.79	28.56	22.33	16.10	9.87	4.70	1.28	.00	.00	.00	.00
790.00	821.00	36.65	30.42	24.19	17.96	11.73	6.05	2.13	.06	.00	.00	.00
821.00	852.00	38.51	32.28	26.05	19.82	13.59	7.60	3.06	.45	.00	.00	.00
852.00	883.00	40.37	34.14	27.91	21.68	15.45	9.22	4.26	1.07	.00	.00	.00
883.00	914.00	42.23	36.00	29.77	23.54	17.31	11.08	5.51	1.81	.00	.00	.00
914.00	944.00	44.03	37.80	31.57	25.34	19.11	12.88	7.01	2.71	.25	.00	.00
944.00	974.00	45.83	39.60	33.37	27.14	20.91	14.68	8.51	3.75	.81	.00	.00
974.00	1,004.00	47.63	41.40	35.17	28.94	22.71	16.48	10.24	4.95	1.41	.00	.00
1,004.00	1,034.00	49.43	43.20	36.97	30.74	24.51	18.28	12.04	6.31	2.29	.11	.00
1,034.00	1,064.00	51.23	45.00	38.77	32.54	26.31	20.08	13.84	7.81	3.19	.53	.00
1,064.00	1,093.00	52.97	46.74	40.51	34.28	28.05	21.82	15.58	9.35	4.35	1.11	.00
1,093.00	1,122.00	54.71	48.48	42.25	36.02	29.79	23.56	17.32	11.09	5.52	1.82	.00
1,122.00	1,151.00	56.45	50.22	43.99	37.76	31.53	25.30	19.06	12.83	6.97	2.69	.25

**TABLE A: SINGLE - SEMI-MONTHLY**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	96.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
96.00	136.00	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
136.00	176.00	1.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
176.00	216.00	2.36	.08	.00	.00	.00	.00	.00	.00	.00	.00	.00
216.00	256.00	3.61	.65	.00	.00	.00	.00	.00	.00	.00	.00	.00
256.00	296.00	5.21	1.45	.00	.00	.00	.00	.00	.00	.00	.00	.00
296.00	335.00	6.97	2.56	.15	.00	.00	.00	.00	.00	.00	.00	.00
335.00	374.00	8.92	3.83	.76	.00	.00	.00	.00	.00	.00	.00	.00
374.00	413.00	11.13	5.39	1.54	.00	.00	.00	.00	.00	.00	.00	.00
413.00	452.00	13.47	7.20	2.69	.19	.00	.00	.00	.00	.00	.00	.00
452.00	491.00	15.81	9.15	4.01	.85	.00	.00	.00	.00	.00	.00	.00
491.00	529.00	18.09	11.34	5.53	1.63	.00	.00	.00	.00	.00	.00	.00
529.00	567.00	20.37	13.62	7.32	2.77	.22	.00	.00	.00	.00	.00	.00
567.00	605.00	22.65	15.90	9.22	4.07	.88	.00	.00	.00	.00	.00	.00
605.00	643.00	24.93	18.18	11.43	5.59	1.67	.00	.00	.00	.00	.00	.00
643.00	681.00	27.21	20.46	13.71	7.40	2.81	.23	.00	.00	.00	.00	.00
681.00	718.00	29.43	22.68	15.93	9.25	4.09	.89	.00	.00	.00	.00	.00
718.00	755.00	31.65	24.90	18.15	11.40	5.57	1.66	.00	.00	.00	.00	.00
755.00	792.00	33.87	27.12	20.37	13.62	7.32	2.77	.22	.00	.00	.00	.00
792.00	829.00	36.09	29.34	22.59	15.84	9.17	4.03	.86	.00	.00	.00	.00
829.00	866.00	38.31	31.56	24.81	18.06	11.31	5.51	1.61	.00	.00	.00	.00
866.00	902.00	40.47	33.72	26.97	20.22	13.47	7.20	2.69	.19	.00	.00	.00
902.00	938.00	42.63	35.88	29.13	22.38	15.63	9.00	3.89	.79	.00	.00	.00
938.00	974.00	44.79	38.04	31.29	24.54	17.79	11.04	5.33	1.51	.00	.00	.00
974.00	1,010.00	46.95	40.20	33.45	26.70	19.95	13.20	6.97	2.56	.15	.00	.00
1,010.00	1,046.00	49.11	42.36	35.61	28.86	22.11	15.36	8.77	3.71	.70	.00	.00
1,046.00	1,081.00	51.21	44.46	37.71	30.96	24.21	17.46	10.71	5.11	1.40	.00	.00
1,081.00	1,116.00	53.31	46.56	39.81	33.06	26.31	19.56	12.81	6.65	2.36	.08	.00
1,116.00	1,151.00	55.41	48.66	41.91	35.16	28.41	21.66	14.91	8.40	3.41	.55	.00
1,151.00	1,186.00	57.51	50.76	44.01	37.26	30.51	23.76	17.01	10.26	4.81	1.25	.00
1,186.00	1,221.00	59.61	52.86	46.11	39.36	32.61	25.86	19.11	12.36	6.27	2.14	.01
1,221.00	1,255.00	61.65	54.90	48.15	41.40	34.65	27.90	21.15	14.40	7.97	3.16	.38
1,255.00	1,289.00	63.69	56.94	50.19	43.44	36.69	29.94	23.19	16.44	9.69	4.43	1.06
1,289.00	1,323.00	65.73	58.98	52.23	45.48	38.73	31.98	25.23	18.48	11.73	5.79	1.82
1,323.00	1,357.00	67.77	61.02	54.27	47.52	40.77	34.02	27.27	20.52	13.77	7.45	2.84
1,357.00	1,391.00	69.81	63.06	56.31	49.56	42.81	36.06	29.31	22.56	15.81	9.15	4.01
1,391.00	1,424.00	71.79	65.04	58.29	51.54	44.79	38.04	31.29	24.54	17.79	11.04	5.33
1,424.00	1,457.00	73.77	67.02	60.27	53.52	46.77	40.02	33.27	26.52	19.77	13.02	6.82
1,457.00	1,490.00	75.75	69.00	62.25	55.50	48.75	42.00	35.25	28.50	21.75	15.00	8.47
1,490.00	1,523.00	77.73	70.98	64.23	57.48	50.73	43.98	37.23	30.48	23.73	16.98	10.23
1,523.00	1,556.00	79.71	72.96	66.21	59.46	52.71	45.96	39.21	32.46	25.71	18.96	12.21
1,556.00	1,588.00	81.63	74.88	68.13	61.38	54.63	47.88	41.13	34.38	27.63	20.88	14.13
1,588.00	1,620.00	83.55	76.80	70.05	63.30	56.55	49.80	43.05	36.30	29.55	22.80	16.05
1,620.00	1,652.00	85.47	78.72	71.97	65.22	58.47	51.72	44.97	38.22	31.47	24.72	17.97
1,652.00	1,684.00	87.39	80.64	73.89	67.14	60.39	53.64	46.89	40.14	33.39	26.64	19.89
1,684.00	1,716.00	89.31	82.56	75.81	69.06	62.31	55.56	48.81	42.06	35.31	28.56	21.81
1,716.00	1,747.00	91.17	84.42	77.67	70.92	64.17	57.42	50.67	43.92	37.17	30.42	23.67
1,747.00	1,778.00	93.03	86.28	79.53	72.78	66.03	59.28	52.53	45.78	39.03	32.28	25.53
1,778.00	1,809.00	94.89	88.14	81.39	74.64	67.89	61.14	54.39	47.64	40.89	34.14	27.39
1,809.00	1,840.00	96.75	90.00	83.25	76.50	69.75	63.00	56.25	49.50	42.75	36.00	29.25
1,840.00	1,871.00	98.61	91.86	85.11	78.36	71.61	64.86	58.11	51.36	44.61	37.86	31.11
1,871.00	1,901.00	100.41	93.66	86.91	80.16	73.41	66.66	59.91	53.16	46.41	39.66	32.91
1,901.00	1,931.00	102.21	95.46	88.71	81.96	75.21	68.46	61.71	54.96	48.21	41.46	34.71
1,931.00	1,961.00	104.01	97.26	90.51	83.76	77.01	70.26	63.51	56.76	50.01	43.26	36.51
1,961.00	1,991.00	105.81	99.06	92.31	85.56	78.81	72.06	65.31	58.56	51.81	45.06	38.31
1,991.00	2,021.00	107.61	100.86	94.11	87.36	80.61	73.86	67.11	60.36	53.61	46.86	40.11
2,021.00	2,050.00	109.35	102.60	95.85	89.10	82.35	75.60	68.85	62.10	55.35	48.60	41.85
2,050.00	2,079.00	111.09	104.34	97.59	90.84	84.09	77.34	70.59	63.84	57.09	50.34	43.59
2,079.00	2,108.00	112.83	106.08	99.33	92.58	85.83	79.08	72.33	65.58	58.83	52.08	45.33
2,108.00	2,137.00	114.57	107.82	101.07	94.32	87.57	80.82	74.07	67.32	60.57	53.82	47.07
2,137.00	2,166.00	116.31	109.56	102.81	96.06	89.31	82.56	75.81	69.06	62.31	55.56	48.81
2,166.00	2,194.00	117.99	111.24	104.49	97.74	90.99	84.24	77.49	70.74	63.99	57.24	50.49
2,194.00	2,222.00	119.67	112.92	106.17	99.42	92.67	85.92	79.17	72.42	65.67	58.92	52.17
2,222.00	2,250.00	121.35	114.60	107.85	101.10	94.35	87.60	80.85	74.10	67.35	60.60	53.85
2,250.00	2,278.00	123.03	116.28	109.53	102.78	96.03	89.28	82.53	75.78	69.03	62.28	55.53
2,278.00 & above		Add 6 Percent To Excess Over 2,278.00										

**TABLE A: SINGLE - MONTHLY**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	192.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
192.00	267.00	.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
267.00	342.00	2.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
342.00	417.00	4.28	.01	.00	.00	.00	.00	.00	.00	.00	.00	.00
417.00	492.00	6.53	.90	.00	.00	.00	.00	.00	.00	.00	.00	.00
492.00	567.00	9.41	2.40	.00	.00	.00	.00	.00	.00	.00	.00	.00
567.00	641.00	12.49	4.25	.00	.00	.00	.00	.00	.00	.00	.00	.00
641.00	715.00	16.19	6.47	.86	.00	.00	.00	.00	.00	.00	.00	.00
715.00	789.00	20.03	9.29	2.34	.00	.00	.00	.00	.00	.00	.00	.00
789.00	863.00	24.47	12.34	4.16	.00	.00	.00	.00	.00	.00	.00	.00
863.00	937.00	28.91	16.04	6.38	.80	.00	.00	.00	.00	.00	.00	.00
937.00	1,010.00	33.29	19.79	9.13	2.26	.00	.00	.00	.00	.00	.00	.00
1,010.00	1,083.00	37.67	24.17	12.09	4.01	.00	.00	.00	.00	.00	.00	.00
1,083.00	1,156.00	42.05	28.55	15.74	6.20	.68	.00	.00	.00	.00	.00	.00
1,156.00	1,229.00	46.43	32.93	19.43	8.89	2.14	.00	.00	.00	.00	.00	.00
1,229.00	1,302.00	50.81	37.31	23.81	11.81	3.83	.00	.00	.00	.00	.00	.00
1,302.00	1,374.00	55.13	41.63	28.13	15.39	5.99	.58	.00	.00	.00	.00	.00
1,374.00	1,446.00	59.45	45.95	32.45	18.99	8.57	1.98	.00	.00	.00	.00	.00
1,446.00	1,518.00	63.77	50.27	36.77	23.27	11.45	3.56	.00	.00	.00	.00	.00
1,518.00	1,590.00	68.09	54.59	41.09	27.59	14.94	5.72	.49	.00	.00	.00	.00
1,590.00	1,662.00	72.41	58.91	45.41	31.91	18.54	8.21	1.80	.00	.00	.00	.00
1,662.00	1,733.00	76.67	63.17	49.67	36.17	22.67	11.05	3.26	.00	.00	.00	.00
1,733.00	1,804.00	80.93	67.43	53.93	40.43	26.93	14.39	5.39	.38	.00	.00	.00
1,804.00	1,875.00	85.19	71.69	58.19	44.69	31.19	17.94	7.73	1.56	.00	.00	.00
1,875.00	1,946.00	89.45	75.95	62.45	48.95	35.45	21.95	10.57	2.98	.00	.00	.00
1,946.00	2,017.00	93.71	80.21	66.71	53.21	39.71	26.21	13.79	5.03	.26	.00	.00
2,017.00	2,087.00	97.91	84.41	70.91	57.41	43.91	30.41	17.29	7.21	1.30	.00	.00
2,087.00	2,157.00	102.11	88.61	75.11	61.61	48.11	34.61	21.11	10.01	2.70	.00	.00
2,157.00	2,227.00	106.31	92.81	79.31	65.81	52.31	38.81	25.31	13.04	4.58	.11	.00
2,227.00	2,297.00	110.51	97.01	83.51	70.01	56.51	43.01	29.51	16.54	6.68	1.00	.00
2,297.00	2,367.00	114.71	101.21	87.71	74.21	60.71	47.21	33.71	20.21	9.41	2.40	.00
2,367.00	2,436.00	118.85	105.35	91.85	78.35	64.85	51.35	37.85	24.35	12.24	4.10	.00
2,436.00	2,505.00	122.99	109.49	95.99	82.49	68.99	55.49	41.99	28.49	15.69	6.17	.66
2,505.00	2,574.00	127.13	113.63	100.13	86.63	73.13	59.63	46.13	32.63	19.14	8.69	2.04
2,574.00	2,643.00	131.27	117.77	104.27	90.77	77.27	63.77	50.27	36.77	23.27	11.45	3.56
2,643.00	2,712.00	135.41	121.91	108.41	94.91	81.41	67.91	54.41	40.91	27.41	14.79	5.63
2,712.00	2,780.00	139.49	125.99	112.49	98.99	85.49	71.99	58.49	44.99	31.49	18.19	7.93
2,780.00	2,848.00	143.57	130.07	116.57	103.07	89.57	76.07	62.57	49.07	35.57	22.07	10.65
2,848.00	2,916.00	147.65	134.15	120.65	107.15	93.65	80.15	66.65	53.15	39.65	26.15	13.74
2,916.00	2,984.00	151.73	138.23	124.73	111.23	97.73	84.23	70.73	57.23	43.73	30.23	17.14
2,984.00	3,052.00	155.81	142.31	128.81	115.31	101.81	88.31	74.81	61.31	47.81	34.31	20.81
3,052.00	3,119.00	159.83	146.33	132.83	119.33	105.83	92.33	78.83	65.33	51.83	38.33	24.83
3,119.00	3,186.00	163.85	150.35	136.85	123.35	109.85	96.35	82.85	69.35	55.85	42.35	28.85
3,186.00	3,253.00	167.87	154.37	140.87	127.37	113.87	100.37	86.87	73.37	59.87	46.37	32.87
3,253.00	3,320.00	171.89	158.39	144.89	131.39	117.89	104.39	90.89	77.39	63.89	50.39	36.89
3,320.00	3,387.00	175.91	162.41	148.91	135.41	121.91	108.41	94.91	81.41	67.91	54.41	40.91
3,387.00	3,453.00	179.87	166.37	152.87	139.37	125.87	112.37	98.87	85.37	71.87	58.37	44.87
3,453.00	3,519.00	183.83	170.33	156.83	143.33	129.83	116.33	102.83	89.33	75.83	62.33	48.83
3,519.00	3,585.00	187.79	174.29	160.79	147.29	133.79	120.29	106.79	93.29	79.79	66.29	52.79
3,585.00	3,651.00	191.75	178.25	164.75	151.25	137.75	124.25	110.75	97.25	83.75	70.25	56.75
3,651.00	3,717.00	195.71	182.21	168.71	155.21	141.71	128.21	114.71	101.21	87.71	74.21	60.71
3,717.00	3,782.00	199.61	186.11	172.61	159.11	145.61	132.11	118.61	105.11	91.61	78.11	64.61
3,782.00	3,847.00	203.51	190.01	176.51	163.01	149.51	136.01	122.51	109.01	95.51	82.01	68.51
3,847.00	3,912.00	207.41	193.91	180.41	166.91	153.41	139.91	126.41	112.91	99.41	85.91	72.41
3,912.00	3,977.00	211.31	197.81	184.31	170.81	157.31	143.81	130.31	116.81	103.31	89.81	76.31
3,977.00	4,042.00	215.21	201.71	188.21	174.71	161.21	147.71	134.21	120.71	107.21	93.71	80.21
4,042.00	4,106.00	219.05	205.55	192.05	178.55	165.05	151.55	138.05	124.55	111.05	97.55	84.05
4,106.00	4,170.00	222.89	209.39	195.89	182.39	168.89	155.39	141.89	128.39	114.89	101.39	87.89
4,170.00	4,234.00	226.73	213.23	199.73	186.23	172.73	159.23	145.73	132.23	118.73	105.23	91.73
4,234.00	4,298.00	230.57	217.07	203.57	190.07	176.57	163.07	149.57	136.07	122.57	109.07	95.57
4,298.00	4,362.00	234.41	220.91	207.41	193.91	180.41	166.91	153.41	139.91	126.41	112.91	99.41
4,362.00	4,425.00	238.19	224.69	211.19	197.69	184.19	170.69	157.19	143.69	130.19	116.69	103.19
4,425.00	4,488.00	241.97	228.47	214.97	201.47	187.97	174.47	160.97	147.47	133.97	120.47	106.97
4,488.00	4,551.00	245.75	232.25	218.75	205.25	191.75	178.25	164.75	151.25	137.75	124.25	110.75
4,551.00	4,614.00	249.53	236.03	222.53	209.03	195.53	182.03	168.53	155.03	141.53	128.03	114.53
4,614.00 & above	Add 6 Percent To Excess Over 4,614.00											

**TABLE A: SINGLE - DAILY/MISC**

Wages Greater But Less Than		ALLOWANCES										
		0	1	2	3	4	5	6	7	8	9	10
.00	7.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
7.00	12.00	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12.00	17.00	.25	.05	.00	.00	.00	.00	.00	.00	.00	.00	.00
17.00	22.00	.46	.17	.01	.00	.00	.00	.00	.00	.00	.00	.00
22.00	27.00	.73	.36	.10	.00	.00	.00	.00	.00	.00	.00	.00
27.00	32.00	1.03	.59	.26	.05	.00	.00	.00	.00	.00	.00	.00
32.00	36.00	1.27	.82	.42	.15	.01	.00	.00	.00	.00	.00	.00
36.00	40.00	1.51	1.06	.62	.28	.07	.00	.00	.00	.00	.00	.00
40.00	44.00	1.75	1.30	.86	.45	.16	.01	.00	.00	.00	.00	.00
44.00	48.00	1.99	1.54	1.10	.65	.31	.08	.00	.00	.00	.00	.00
48.00	52.00	2.23	1.78	1.34	.89	.48	.18	.02	.00	.00	.00	.00
52.00	55.00	2.41	1.96	1.52	1.07	.63	.29	.07	.00	.00	.00	.00
55.00	58.00	2.59	2.14	1.70	1.25	.81	.41	.14	.00	.00	.00	.00
58.00	61.00	2.77	2.32	1.88	1.43	.99	.56	.24	.04	.00	.00	.00
61.00	64.00	2.95	2.50	2.06	1.61	1.17	.73	.36	.10	.00	.00	.00
64.00	67.00	3.13	2.68	2.24	1.79	1.35	.91	.49	.19	.02	.00	.00
67.00	69.00	3.25	2.80	2.36	1.91	1.47	1.03	.59	.26	.05	.00	.00
69.00	71.00	3.37	2.92	2.48	2.03	1.59	1.15	.70	.34	.09	.00	.00
71.00	73.00	3.49	3.04	2.60	2.15	1.71	1.27	.82	.42	.15	.01	.00
73.00	75.00	3.61	3.16	2.72	2.27	1.83	1.39	.94	.52	.21	.03	.00
75.00	77.00	3.73	3.28	2.84	2.39	1.95	1.51	1.06	.62	.28	.07	.00
77.00	78.00	3.79	3.34	2.90	2.45	2.01	1.57	1.12	.68	.32	.09	.00
78.00	79.00	3.85	3.40	2.96	2.51	2.07	1.63	1.18	.74	.36	.11	.00
79.00	80.00	3.91	3.46	3.02	2.57	2.13	1.69	1.24	.80	.40	.13	.00
80.00	81.00	3.97	3.52	3.08	2.63	2.19	1.75	1.30	.86	.45	.16	.01
81.00	82.00	4.03	3.58	3.14	2.69	2.25	1.81	1.36	.92	.50	.19	.02
82.00	83.00	4.09	3.64	3.20	2.75	2.31	1.87	1.42	.98	.55	.22	.04
83.00	84.00	4.15	3.70	3.26	2.81	2.37	1.93	1.48	1.04	.60	.27	.06
84.00	85.00	4.21	3.76	3.32	2.87	2.43	1.99	1.54	1.10	.65	.31	.08
85.00	86.00	4.27	3.82	3.38	2.93	2.49	2.05	1.60	1.16	.71	.35	.10
86.00	87.00	4.33	3.88	3.44	2.99	2.55	2.11	1.66	1.22	.77	.39	.12
87.00	88.00	4.39	3.94	3.50	3.05	2.61	2.17	1.72	1.28	.83	.43	.15
88.00	89.00	4.45	4.00	3.56	3.11	2.67	2.23	1.78	1.34	.89	.48	.18
89.00	90.00	4.51	4.06	3.62	3.17	2.73	2.29	1.84	1.40	.95	.53	.21
90.00	91.00	4.57	4.12	3.68	3.23	2.79	2.35	1.90	1.46	1.01	.58	.25
91.00	92.00	4.63	4.18	3.74	3.29	2.85	2.41	1.96	1.52	1.07	.63	.

**TABLE B: MARRIED FILING SEPARATE OR JOINT BOTH WORKING - WEEKLY**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	29.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
29.00	49.00	.32	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
49.00	69.00	.82	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
69.00	89.00	1.55	.09	.00	.00	.00	.00	.00	.00	.00	.00	.00
89.00	109.00	2.47	.48	.00	.00	.00	.00	.00	.00	.00	.00	.00
109.00	129.00	3.52	1.07	.00	.00	.00	.00	.00	.00	.00	.00	.00
129.00	148.00	4.66	1.83	.22	.00	.00	.00	.00	.00	.00	.00	.00
148.00	167.00	5.80	2.78	.65	.00	.00	.00	.00	.00	.00	.00	.00
167.00	186.00	6.94	3.82	1.27	.02	.00	.00	.00	.00	.00	.00	.00
186.00	205.00	8.08	4.96	2.08	.32	.00	.00	.00	.00	.00	.00	.00
205.00	224.00	9.22	6.10	3.03	.80	.00	.00	.00	.00	.00	.00	.00
224.00	242.00	10.30	7.18	4.06	1.43	.06	.00	.00	.00	.00	.00	.00
242.00	260.00	11.38	8.26	5.14	2.23	.38	.00	.00	.00	.00	.00	.00
260.00	278.00	12.46	9.34	6.22	3.13	.86	.00	.00	.00	.00	.00	.00
278.00	296.00	13.54	10.42	7.30	4.19	1.52	.08	.00	.00	.00	.00	.00
296.00	314.00	14.62	11.50	8.38	5.27	2.34	.42	.00	.00	.00	.00	.00
314.00	331.00	15.64	12.52	9.40	6.29	3.19	.89	.00	.00	.00	.00	.00
331.00	348.00	16.66	13.54	10.42	7.31	4.19	1.52	.08	.00	.00	.00	.00
348.00	365.00	17.68	14.56	11.44	8.33	5.21	2.29	.40	.00	.00	.00	.00
365.00	382.00	18.70	15.58	12.46	9.35	6.23	3.14	.87	.00	.00	.00	.00
382.00	399.00	19.72	16.60	13.48	10.37	7.25	4.14	1.48	.07	.00	.00	.00
399.00	415.00	20.68	17.56	14.44	11.33	8.21	5.10	2.20	.37	.00	.00	.00
415.00	431.00	21.64	18.52	15.40	12.29	9.17	6.06	3.00	.78	.00	.00	.00
431.00	447.00	22.60	19.48	16.36	13.25	10.13	7.02	3.90	1.33	.03	.00	.00
447.00	463.00	23.56	20.44	17.32	14.21	11.09	7.98	4.86	2.00	.29	.00	.00
463.00	479.00	24.52	21.40	18.28	15.17	12.05	8.94	5.82	2.80	.66	.00	.00
479.00	494.00	25.42	22.30	19.18	16.07	12.95	9.84	6.72	3.61	1.13	.00	.00
494.00	509.00	26.32	23.20	20.08	16.97	13.85	10.74	7.62	4.51	1.73	.17	.00
509.00	524.00	27.22	24.10	20.98	17.87	14.75	11.64	8.52	5.41	2.45	.47	.00
524.00	539.00	28.12	25.00	21.88	18.77	15.65	12.54	9.42	6.31	3.20	.90	.00
539.00	554.00	29.02	25.90	22.78	19.67	16.55	13.44	10.32	7.21	4.09	1.45	.07
554.00	568.00	29.86	26.74	23.62	20.51	17.39	14.28	11.16	8.05	4.93	2.06	.31
568.00	582.00	30.70	27.58	24.46	21.35	18.23	15.12	12.00	8.89	5.77	2.76	.64
582.00	596.00	31.54	28.42	25.30	22.19	19.07	15.96	12.84	9.73	6.61	3.50	1.06
596.00	610.00	32.38	29.26	26.14	23.03	19.91	16.80	13.68	10.57	7.45	4.34	1.62
610.00	624.00	33.22	30.10	26.98	23.87	20.75	17.64	14.52	11.41	8.29	5.18	2.26
624.00	637.00	34.00	30.88	27.76	24.65	21.53	18.42	15.30	12.19	9.07	5.96	2.91
637.00	650.00	34.78	31.66	28.54	25.43	22.31	19.20	16.08	12.97	9.85	6.74	3.62
650.00	663.00	35.56	32.44	29.32	26.21	23.09	19.98	16.86	13.75	10.63	7.52	4.40
663.00	676.00	36.34	33.22	30.10	26.99	23.87	20.76	17.64	14.53	11.41	8.30	5.18
676.00	689.00	37.12	34.00	30.88	27.77	24.65	21.54	18.42	15.31	12.19	9.08	5.96
689.00	701.00	37.84	34.72	31.60	28.49	25.37	22.26	19.14	16.03	12.91	9.80	6.68
701.00	713.00	38.56	35.44	32.32	29.21	26.09	22.98	19.86	16.75	13.63	10.52	7.40
713.00	725.00	39.28	36.16	33.04	29.93	26.81	23.70	20.58	17.47	14.35	11.24	8.12
725.00	737.00	40.00	36.88	33.76	30.65	27.53	24.42	21.30	18.19	15.07	11.96	8.84
737.00	749.00	40.72	37.60	34.48	31.37	28.25	25.14	22.02	18.91	15.79	12.68	9.56
749.00	760.00	41.38	38.26	35.14	32.03	28.91	25.80	22.68	19.57	16.45	13.34	10.22
760.00	771.00	42.04	38.92	35.80	32.69	29.57	26.46	23.34	20.23	17.11	14.00	10.88
771.00	782.00	42.70	39.58	36.46	33.35	30.23	27.12	24.00	20.89	17.77	14.66	11.54
782.00	793.00	43.36	40.24	37.12	34.01	30.89	27.78	24.66	21.55	18.43	15.32	12.20
793.00	804.00	44.02	40.90	37.78	34.67	31.55	28.44	25.32	22.21	19.09	15.98	12.86
804.00	814.00	44.62	41.50	38.38	35.27	32.15	29.04	25.92	22.81	19.69	16.58	13.46
814.00	824.00	45.22	42.10	38.98	35.87	32.75	29.64	26.52	23.41	20.29	17.18	14.06
824.00	834.00	45.82	42.70	39.58	36.47	33.35	30.24	27.12	24.01	20.89	17.78	14.66
834.00	844.00	46.42	43.30	40.18	37.07	33.95	30.84	27.72	24.61	21.49	18.38	15.26
844.00	854.00	47.02	43.90	40.78	37.67	34.55	31.44	28.32	25.21	22.09	18.98	15.86
854.00	863.00	47.56	44.44	41.32	38.21	35.09	31.98	28.86	25.75	22.63	19.52	16.40
863.00	872.00	48.10	44.98	41.86	38.75	35.63	32.52	29.40	26.29	23.17	20.06	16.94
872.00	881.00	48.64	45.52	42.40	39.29	36.17	33.06	29.94	26.83	23.71	20.60	17.48
881.00	890.00	49.18	46.06	42.94	39.83	36.71	33.60	30.48	27.37	24.25	21.14	18.02
890.00	899.00	49.72	46.60	43.48	40.37	37.25	34.14	31.02	27.91	24.79	21.68	18.56
899.00	907.00	50.20	47.08	43.96	40.85	37.73	34.62	31.50	28.39	25.27	22.16	19.04
907.00	915.00	50.68	47.56	44.44	41.33	38.21	35.10	31.98	28.87	25.75	22.64	19.52
915.00	923.00	51.16	48.04	44.92	41.81	38.69	35.58	32.46	29.35	26.23	23.12	20.00
923.00	931.00	51.64	48.52	45.40	42.29	39.17	36.06	32.94	29.83	26.71	23.60	20.48
931.00 & above		Add 6 Percent To Excess Over				931.00						



TABLE B: MARRIED FILING SEPARATE OR JOINT BOTH WORKING - BI-WEEKLY

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	58.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
58.00	93.00	.52	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
93.00	128.00	1.35	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
128.00	163.00	2.50	.02	.00	.00	.00	.00	.00	.00	.00	.00	.00
163.00	198.00	3.95	.54	.00	.00	.00	.00	.00	.00	.00	.00	.00
198.00	233.00	5.70	1.38	.00	.00	.00	.00	.00	.00	.00	.00	.00
233.00	267.00	7.58	2.50	.02	.00	.00	.00	.00	.00	.00	.00	.00
267.00	301.00	9.62	3.91	.53	.00	.00	.00	.00	.00	.00	.00	.00
301.00	335.00	11.66	5.61	1.33	.00	.00	.00	.00	.00	.00	.00	.00
335.00	369.00	13.70	7.46	2.43	.00	.00	.00	.00	.00	.00	.00	.00
369.00	403.00	15.74	9.50	3.82	.49	.00	.00	.00	.00	.00	.00	.00
403.00	436.00	17.72	11.48	5.47	1.24	.00	.00	.00	.00	.00	.00	.00
436.00	469.00	19.70	13.46	7.23	2.27	.00	.00	.00	.00	.00	.00	.00
469.00	502.00	21.68	15.44	9.21	3.59	.39	.00	.00	.00	.00	.00	.00
502.00	535.00	23.66	17.42	11.19	5.23	1.10	.00	.00	.00	.00	.00	.00
535.00	568.00	25.64	19.40	13.17	6.94	2.09	.00	.00	.00	.00	.00	.00
568.00	600.00	27.56	21.32	15.09	8.86	3.36	.28	.00	.00	.00	.00	.00
600.00	632.00	29.48	23.24	17.01	10.78	4.88	.92	.00	.00	.00	.00	.00
632.00	664.00	31.40	25.16	18.93	12.70	6.48	1.85	.00	.00	.00	.00	.00
664.00	696.00	33.32	27.08	20.85	14.62	8.39	3.05	.16	.00	.00	.00	.00
696.00	728.00	35.24	29.00	22.77	16.54	10.31	4.49	.76	.00	.00	.00	.00
728.00	759.00	37.10	30.86	24.63	18.40	12.17	6.04	1.58	.00	.00	.00	.00
759.00	790.00	38.96	32.72	26.49	20.26	14.03	7.80	2.65	.06	.00	.00	.00
790.00	821.00	40.82	34.58	28.35	22.12	15.89	9.66	3.95	.54	.00	.00	.00
821.00	852.00	42.68	36.44	30.21	23.98	17.75	11.52	5.50	1.26	.00	.00	.00
852.00	883.00	44.54	38.30	32.07	25.84	19.61	13.38	7.15	2.22	.00	.00	.00
883.00	913.00	46.34	40.10	33.87	27.64	21.41	15.18	8.95	3.42	.30	.00	.00
913.00	943.00	48.14	41.90	35.67	29.44	23.21	16.98	10.75	4.86	.90	.00	.00
943.00	973.00	49.94	43.70	37.47	31.24	25.01	18.78	12.55	6.36	1.77	.00	.00
973.00	1,003.00	51.74	45.50	39.27	33.04	26.81	20.58	14.35	8.12	2.86	.11	.00
1,003.00	1,033.00	53.54	47.30	41.07	34.84	28.61	22.38	16.15	9.92	4.16	.63	.00
1,033.00	1,062.00	55.28	49.04	42.81	36.58	30.35	24.12	17.89	11.66	5.61	1.33	.00
1,062.00	1,091.00	57.02	50.78	44.55	38.32	32.09	25.86	19.63	13.40	7.17	2.23	.00
1,091.00	1,120.00	58.76	52.52	46.29	40.06	33.83	27.60	21.37	15.14	8.91	3.39	.29
1,120.00	1,149.00	60.50	54.26	48.03	41.80	35.57	29.34	23.11	16.88	10.65	4.77	.87
1,149.00	1,178.00	62.24	56.00	49.77	43.54	37.31	31.08	24.85	18.62	12.39	6.22	1.69
1,178.00	1,206.00	63.92	57.68	51.45	45.22	38.99	32.76	26.53	20.30	14.07	7.84	2.68
1,206.00	1,234.00	65.60	59.36	53.13	46.90	40.67	34.44	28.21	21.98	15.75	9.52	3.83
1,234.00	1,262.00	67.28	61.04	54.81	48.58	42.35	36.12	29.89	23.66	17.43	11.20	5.23
1,262.00	1,290.00	68.96	62.72	56.49	50.26	44.03	37.80	31.57	25.34	19.11	12.88	6.65
1,290.00	1,318.00	70.64	64.40	58.17	51.94	45.71	39.48	33.25	27.02	20.79	14.56	8.33
1,318.00	1,345.00	72.26	66.02	59.79	53.56	47.33	41.10	34.87	28.64	22.41	16.18	9.95
1,345.00	1,372.00	73.88	67.64	61.41	55.18	48.95	42.72	36.49	30.26	24.03	17.80	11.57
1,372.00	1,399.00	75.50	69.26	63.03	56.80	50.57	44.34	38.11	31.88	25.65	19.42	13.19
1,399.00	1,426.00	77.12	70.88	64.65	58.42	52.19	45.96	39.73	33.50	27.27	21.04	14.81
1,426.00	1,453.00	78.74	72.50	66.27	60.04	53.81	47.58	41.35	35.12	28.89	22.66	16.43
1,453.00	1,479.00	80.30	74.06	67.83	61.60	55.37	49.14	42.91	36.68	30.45	24.22	17.99
1,479.00	1,505.00	81.86	75.62	69.39	63.16	56.93	50.70	44.47	38.24	32.01	25.78	19.55
1,505.00	1,531.00	83.42	77.18	70.95	64.72	58.49	52.26	46.03	39.80	33.57	27.34	21.11
1,531.00	1,557.00	84.98	78.74	72.51	66.28	60.05	53.82	47.59	41.36	35.13	28.90	22.67
1,557.00	1,583.00	86.54	80.30	74.07	67.84	61.61	55.38	49.15	42.92	36.69	30.46	24.23
1,583.00	1,608.00	88.04	81.80	75.57	69.34	63.11	56.88	50.65	44.42	38.19	31.96	25.73
1,608.00	1,633.00	89.54	83.30	77.07	70.84	64.61	58.38	52.15	45.92	39.69	33.46	27.23
1,633.00	1,658.00	91.04	84.80	78.57	72.34	66.11	59.88	53.65	47.42	41.19	34.96	28.73
1,658.00	1,683.00	92.54	86.30	80.07	73.84	67.61	61.38	55.15	48.92	42.69	36.46	30.23
1,683.00	1,708.00	94.04	87.80	81.57	75.34	69.11	62.88	56.65	50.42	44.19	37.96	31.73
1,708.00	1,732.00	95.48	89.24	83.01	76.78	70.55	64.32	58.09	51.86	45.63	39.40	33.17
1,732.00	1,756.00	96.92	90.68	84.45	78.22	71.99	65.76	59.53	53.30	47.07	40.84	34.61
1,756.00	1,780.00	98.36	92.12	85.89	79.66	73.43	67.20	60.97	54.74	48.51	42.28	36.05
1,780.00	1,804.00	99.80	93.56	87.33	81.10	74.87	68.64	62.41	56.18	49.95	43.72	37.49
1,804.00	1,828.00	101.24	95.00	88.77	82.54	76.31	70.08	63.85	57.62	51.39	45.16	38.93
1,828.00	1,851.00	102.62	96.38	90.15	83.92	77.69	71.46	65.23	59.00	52.77	46.54	40.31
1,851.00	1,874.00	104.00	97.76	91.53	85.30	79.07	72.84	66.61	60.38	54.15	47.92	41.69
1,874.00	1,897.00	105.38	99.14	92.91	86.68	80.45	74.22	67.99	61.76	55.53	49.30	43.07
1,897.00	1,920.00	106.76	100.52	94.29	88.06	81.83	75.60	69.37	63.14	56.91	50.68	44.45
1,920.00 & above		Add 6 Percent To Excess Over 1,920.00										



TABLE B: MARRIED FILING SEPARATE OR JOINT BOTH WORKING - MONTHLY

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	126.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
126.00	201.00	1.11	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
201.00	276.00	2.87	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
276.00	351.00	5.30	.02	.00	.00	.00	.00	.00	.00	.00	.00	.00
351.00	426.00	8.39	1.11	.00	.00	.00	.00	.00	.00	.00	.00	.00
426.00	501.00	12.14	2.87	.00	.00	.00	.00	.00	.00	.00	.00	.00
501.00	575.00	16.17	5.26	.00	.00	.00	.00	.00	.00	.00	.00	.00
575.00	649.00	20.61	8.29	1.07	.00	.00	.00	.00	.00	.00	.00	.00
649.00	723.00	25.05	11.99	2.78	.00	.00	.00	.00	.00	.00	.00	.00
723.00	797.00	29.49	15.99	5.14	.00	.00	.00	.00	.00	.00	.00	.00
797.00	871.00	33.93	20.43	8.14	1.01	.00	.00	.00	.00	.00	.00	.00
871.00	944.00	38.31	24.81	11.79	2.66	.00	.00	.00	.00	.00	.00	.00
944.00	1,017.00	42.69	29.19	15.69	4.94	.00	.00	.00	.00	.00	.00	.00
1,017.00	1,090.00	47.07	33.57	20.07	7.86	.89	.00	.00	.00	.00	.00	.00
1,090.00	1,163.00	51.45	37.95	24.45	11.49	2.48	.00	.00	.00	.00	.00	.00
1,163.00	1,236.00	55.83	42.33	28.83	15.33	4.70	.00	.00	.00	.00	.00	.00
1,236.00	1,308.00	60.15	46.65	33.15	19.65	7.58	.75	.00	.00	.00	.00	.00
1,308.00	1,380.00	64.47	50.97	37.47	23.97	11.09	2.24	.00	.00	.00	.00	.00
1,380.00	1,452.00	68.79	55.29	41.79	28.29	14.79	4.40	.00	.00	.00	.00	.00
1,452.00	1,524.00	73.11	59.61	46.11	32.61	19.11	7.22	.57	.00	.00	.00	.00
1,524.00	1,596.00	77.43	63.93	50.43	36.93	23.43	10.64	2.01	.00	.00	.00	.00
1,596.00	1,667.00	81.69	68.19	54.69	41.19	27.69	14.19	4.10	.00	.00	.00	.00
1,667.00	1,738.00	85.95	72.45	58.95	45.45	31.95	18.45	6.78	.39	.00	.00	.00
1,738.00	1,809.00	90.21	76.71	63.21	49.71	36.21	22.71	10.04	1.77	.00	.00	.00
1,809.00	1,880.00	94.47	80.97	67.47	53.97	40.47	26.97	13.59	3.74	.00	.00	.00
1,880.00	1,951.00	98.73	85.23	71.73	58.23	44.73	31.23	17.73	6.30	.27	.00	.00
1,951.00	2,021.00	102.93	89.43	75.93	62.43	48.93	35.43	21.93	9.39	1.51	.00	.00
2,021.00	2,091.00	107.13	93.63	80.13	66.63	53.13	39.63	26.13	12.89	3.32	.00	.00
2,091.00	2,161.00	111.33	97.83	84.33	70.83	57.33	43.83	30.33	16.83	5.70	.12	.00
2,161.00	2,231.00	115.53	102.03	88.53	75.03	61.53	48.03	34.53	21.03	8.64	1.21	.00
2,231.00	2,301.00	119.73	106.23	92.73	79.23	65.73	52.23	38.73	25.23	12.14	2.87	.00
2,301.00	2,370.00	123.87	110.37	96.87	83.37	69.87	56.37	42.87	29.37	15.87	5.06	.00
2,370.00	2,439.00	128.01	114.51	101.01	87.51	74.01	60.51	47.01	33.51	20.01	7.82	.87
2,439.00	2,508.00	132.15	118.65	105.15	91.65	78.15	64.65	51.15	37.65	24.15	11.24	2.33
2,508.00	2,577.00	136.29	122.79	109.29	95.79	82.29	68.79	55.29	41.79	28.29	14.79	4.40
2,577.00	2,646.00	140.43	126.93	113.43	99.93	86.43	72.93	59.43	45.93	32.43	18.93	7.10
2,646.00	2,714.00	144.51	131.01	117.51	104.01	90.51	77.01	63.51	50.01	36.51	23.01	10.29
2,714.00	2,782.00	148.59	135.09	121.59	108.09	94.59	81.09	67.59	54.09	40.59	27.09	13.69
2,782.00	2,850.00	152.67	139.17	125.67	112.17	98.67	85.17	71.67	58.17	44.67	31.17	17.67
2,850.00	2,918.00	156.75	143.25	129.75	116.25	102.75	89.25	75.75	62.25	48.75	35.25	21.75
2,918.00	2,986.00	160.83	147.33	133.83	120.33	106.83	93.33	79.83	66.33	52.83	39.33	25.83
2,986.00	3,053.00	164.85	151.35	137.85	124.35	110.85	97.35	83.85	70.35	56.85	43.35	29.85
3,053.00	3,120.00	168.87	155.37	141.87	128.37	114.87	101.37	87.87	74.37	60.87	47.37	33.87
3,120.00	3,187.00	172.89	159.39	145.89	132.39	118.89	105.39	91.89	78.39	64.89	51.39	37.89
3,187.00	3,254.00	176.91	163.41	149.91	136.41	122.91	109.41	95.91	82.41	68.91	55.41	41.91
3,254.00	3,321.00	180.93	167.43	153.93	140.43	126.93	113.43	99.93	86.43	72.93	59.43	45.93
3,321.00	3,387.00	184.89	171.39	157.89	144.39	130.89	117.39	103.89	90.39	76.89	63.39	49.89
3,387.00	3,453.00	188.85	175.35	161.85	148.35	134.85	121.35	107.85	94.35	80.85	67.35	53.85
3,453.00	3,519.00	192.81	179.31	165.81	152.31	138.81	125.31	111.81	98.31	84.81	71.31	57.81
3,519.00	3,585.00	196.77	183.27	169.77	156.27	142.77	129.27	115.77	102.27	88.77	75.27	61.77
3,585.00	3,651.00	200.73	187.23	173.73	160.23	146.73	133.23	119.73	106.23	92.73	79.23	65.73
3,651.00	3,716.00	204.63	191.13	177.63	164.13	150.63	137.13	123.63	110.13	96.63	83.13	69.63
3,716.00	3,781.00	208.53	195.03	181.53	168.03	154.53	141.03	127.53	114.03	100.53	87.03	73.53
3,781.00	3,846.00	212.43	198.93	185.43	171.93	158.43	144.93	131.43	117.93	104.43	90.93	77.43
3,846.00	3,911.00	216.33	202.83	189.33	175.83	162.33	148.83	135.33	121.83	108.33	94.83	81.33
3,911.00	3,976.00	220.23	206.73	193.23	179.73	166.23	152.73	139.23	125.73	112.23	98.73	85.23
3,976.00	4,040.00	224.07	210.57	197.07	183.57	170.07	156.57	143.07	129.57	116.07	102.57	89.07
4,040.00	4,104.00	227.91	214.41	200.91	187.41	173.91	160.41	146.91	133.41	119.91	106.41	92.91
4,104.00	4,168.00	231.75	218.25	204.75	191.25	177.75	164.25	150.75	137.25	123.75	110.25	96.75
4,168.00	4,232.00	235.59	222.09	208.59	195.09	181.59	168.09	154.59	141.09	127.59	114.09	100.59
4,232.00	4,296.00	239.43	225.93	212.43	198.93	185.43	171.93	158.43	144.93	131.43	117.93	104.43
4,296.00	4,359.00	243.21	229.71	216.21	202.71	189.21	175.71	162.21	148.71	135.21	121.71	108.21
4,359.00	4,422.00	246.99	233.49	219.99	206.49	192.99	179.49	165.99	152.49	138.99	125.49	111.99
4,422.00	4,485.00	250.77	237.27	223.77	210.27	196.77	183.27	169.77	156.27	142.77	129.27	115.77
4,485.00	4,548.00	254.55	241.05	227.55	214.05	200.55	187.05	173.55	160.05	146.55	133.05	119.55
4,548.00 & above		Add 6 Percent To Excess Over 4,548.00										



TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - WEEKLY

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	58.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
58.00	78.00	.22	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
78.00	98.00	.62	.00	.00	.00	.00	.00	.30	.00	.00	.00	.00
98.00	118.00	1.05	.09	.00	.00	.00	.00	.00	.00	.00	.00	.00
118.00	138.00	1.65	.38	.00	.00	.00	.00	.00	.00	.00	.00	.00
138.00	158.00	2.30	.78	.00	.00	.00	.00	.00	.00	.00	.00	.00
158.00	177.00	3.06	1.26	.16	.00	.00	.00	.00	.00	.00	.00	.00
177.00	196.00	3.86	1.83	.50	.00	.00	.00	.00	.00	.00	.00	.00
196.00	215.00	4.81	2.50	.88	.02	.00	.00	.00	.00	.00	.00	.00
215.00	234.00	5.76	3.26	1.41	.22	.00	.00	.00	.00	.00	.00	.00
234.00	253.00	6.74	4.11	1.98	.60	.00	.00	.00	.00	.00	.00	.00
253.00	271.00	7.82	5.01	2.66	.96	.06	.00	.00	.00	.00	.00	.00
271.00	289.00	8.90	5.91	3.38	1.50	.28	.00	.00	.00	.00	.00	.00
289.00	307.00	9.98	6.86	4.21	2.04	.64	.00	.00	.00	.00	.00	.00
307.00	325.00	11.06	7.94	5.11	2.74	1.02	.08	.00	.00	.00	.00	.00
325.00	343.00	12.14	9.02	6.01	3.46	1.56	.32	.00	.00	.00	.00	.00
343.00	360.00	13.16	10.04	6.92	4.27	2.07	.66	.00	.00	.00	.00	.00
360.00	377.00	14.18	11.06	7.94	5.12	2.75	1.03	.08	.00	.00	.00	.00
377.00	394.00	15.20	12.08	8.96	5.97	3.43	1.54	.30	.00	.00	.00	.00
394.00	411.00	16.22	13.10	9.98	6.87	4.22	2.05	.64	.00	.00	.00	.00
411.00	428.00	17.24	14.12	11.00	7.89	5.07	2.71	1.00	.08	.00	.00	.00
428.00	444.00	18.20	15.08	11.96	8.85	5.87	3.35	1.48	.27	.00	.00	.00
444.00	460.00	19.16	16.04	12.92	9.81	6.69	4.08	1.96	.59	.00	.00	.00
460.00	476.00	20.12	17.00	13.88	10.77	7.65	4.88	2.55	.91	.04	.00	.00
476.00	492.00	21.08	17.96	14.84	11.73	8.61	5.68	3.19	1.36	.20	.00	.00
492.00	508.00	22.04	18.92	15.80	12.69	9.57	6.48	3.88	1.84	.51	.00	.00
508.00	523.00	22.94	19.82	16.70	13.59	10.47	7.36	4.63	2.36	.81	.00	.00
523.00	538.00	23.84	20.72	17.60	14.49	11.37	8.26	5.38	2.96	1.18	.14	.00
538.00	553.00	24.74	21.62	18.50	15.39	12.27	9.16	6.13	3.56	1.63	.37	.00
553.00	568.00	25.64	22.52	19.40	16.29	13.17	10.06	6.94	4.28	2.08	.67	.00
568.00	583.00	26.54	23.42	20.30	17.19	14.07	10.96	7.84	5.03	2.68	.98	.07
583.00	597.00	27.38	24.26	21.14	18.03	14.91	11.80	8.68	5.73	3.24	1.40	.21
597.00	611.00	28.22	25.10	21.98	18.87	15.75	12.64	9.52	6.43	3.84	1.82	.49
611.00	625.00	29.06	25.94	22.82	19.71	16.59	13.48	10.36	7.25	4.54	2.28	.77
625.00	639.00	29.90	26.78	23.66	20.55	17.43	14.32	11.20	8.09	5.24	2.84	1.10
639.00	653.00	30.74	27.62	24.50	21.39	18.27	15.16	12.04	8.93	5.94	3.40	1.52
653.00	666.00	31.52	28.40	25.28	22.17	19.05	15.94	12.82	9.71	6.59	3.99	1.91
666.00	679.00	32.30	29.18	26.06	22.95	19.83	16.72	13.60	10.49	7.37	4.64	2.37
679.00	692.00	33.08	29.96	26.84	23.73	20.61	17.50	14.38	11.27	8.15	5.29	2.89
692.00	705.00	33.86	30.74	27.62	24.51	21.39	18.28	15.16	12.05	8.93	5.94	3.41
705.00	718.00	34.64	31.52	28.40	25.29	22.17	19.06	15.94	12.83	9.71	6.60	4.00
718.00	730.00	35.36	32.24	29.12	26.01	22.89	19.78	16.66	13.55	10.43	7.32	4.60
730.00	742.00	36.08	32.96	29.84	26.73	23.61	20.50	17.38	14.27	11.15	8.04	5.20
742.00	754.00	36.80	33.68	30.56	27.45	24.33	21.22	18.10	14.99	11.87	8.76	5.80
754.00	766.00	37.52	34.40	31.28	28.17	25.05	21.94	18.82	15.71	12.59	9.48	6.40
766.00	778.00	38.24	35.12	32.00	28.89	25.77	22.66	19.54	16.43	13.31	10.20	7.08
778.00	789.00	38.90	35.78	32.66	29.55	26.43	23.32	20.20	17.09	13.97	10.86	7.74
789.00	800.00	39.56	36.44	33.32	30.21	27.09	23.98	20.86	17.75	14.63	11.52	8.40
800.00	811.00	40.22	37.10	33.98	30.87	27.75	24.64	21.52	18.41	15.29	12.18	9.06
811.00	822.00	40.88	37.76	34.64	31.53	28.41	25.30	22.18	19.07	15.95	12.84	9.72
822.00	833.00	41.54	38.42	35.30	32.19	29.07	25.96	22.84	19.73	16.61	13.50	10.38
833.00	843.00	42.14	39.02	35.90	32.79	29.67	26.56	23.44	20.33	17.21	14.10	10.98
843.00	853.00	42.74	39.62	36.50	33.39	30.27	27.16	24.04	20.93	17.81	14.70	11.58
853.00	863.00	43.34	40.22	37.10	33.99	30.87	27.76	24.64	21.53	18.41	15.30	12.18
863.00	873.00	43.94	40.82	37.70	34.59	31.47	28.36	25.24	22.13	19.01	15.90	12.78
873.00	883.00	44.54	41.42	38.30	35.19	32.07	28.96	25.84	22.73	19.61	16.50	13.38
883.00	892.00	45.08	41.96	38.84	35.73	32.61	29.50	26.38	23.27	20.15	17.04	13.92
892.00	901.00	45.62	42.50	39.38	36.27	33.15	30.04	26.92	23.81	20.69	17.58	14.46
901.00	910.00	46.16	43.04	39.92	36.81	33.69	30.58	27.46	24.35	21.23	18.12	15.00
910.00	919.00	46.70	43.58	40.46	37.35	34.23	31.12	28.00	24.89	21.77	18.66	15.54
919.00	928.00	47.24	44.12	41.00	37.89	34.77	31.66	28.54	25.43	22.31	19.20	16.08
928.00	936.00	47.72	44.60	41.48	38.37	35.25	32.14	29.02	25.91	22.79	19.68	16.56
936.00	944.00	48.20	45.08	41.96	38.85	35.73	32.62	29.50	26.39	23.27	20.16	17.04
944.00	952.00	48.68	45.56	42.44	39.33	36.21	33.10	29.98	26.87	23.75	20.64	17.52
952.00	960.00	49.16	46.04	42.92	39.81	36.69	33.58	30.46	27.35	24.23	21.12	18.00
960.00 & above		Add 6 Percent To Excess Over 960.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - BI-WEEKLY

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	116.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
116.00	151.00	.37	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
151.00	186.00	1.03	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
186.00	221.00	1.73	.03	.00	.00	.00	.00	.00	.00	.00	.00	.00
221.00	256.00	2.69	.38	.00	.00	.00	.00	.00	.00	.00	.00	.00
256.00	291.00	3.74	1.05	.00	.00	.00	.00	.00	.00	.00	.00	.00
291.00	325.00	4.94	1.73	.03	.00	.00	.00	.00	.00	.00	.00	.00
325.00	359.00	6.30	2.66	.37	.00	.00	.00	.00	.00	.00	.00	.00
359.00	393.00	7.75	3.68	1.01	.00	.00	.00	.00	.00	.00	.00	.00
393.00	427.00	9.45	4.86	1.69	.01	.00	.00	.00	.00	.00	.00	.00
427.00	461.00	11.15	6.22	2.60	.35	.00	.00	.00	.00	.00	.00	.00
461.00	494.00	12.80	7.60	3.59	.95	.00	.00	.00	.00	.00	.00	.00
494.00	527.00	14.72	9.25	4.71	1.61	.00	.00	.00	.00	.00	.00	.00
527.00	560.00	16.70	10.90	6.03	2.46	.30	.00	.00	.00	.00	.00	.00
560.00	593.00	18.68	12.55	7.36	3.45	.86	.00	.00	.00	.00	.00	.00
593.00	626.00	20.66	14.42	9.01	4.51	1.52	.00	.00	.00	.00	.00	.00
626.00	658.00	22.58	16.34	10.61	5.79	2.28	.24	.00	.00	.00	.00	.00
658.00	690.00	24.50	18.26	12.21	7.07	3.24	.72	.00	.00	.00	.00	.00
690.00	722.00	26.42	20.18	13.95	8.62	4.20	1.36	.00	.00	.00	.00	.00
722.00	754.00	28.34	22.10	15.87	10.22	5.48	2.05	.16	.00	.00	.00	.00
754.00	786.00	30.26	24.02	17.79	11.82	6.76	3.01	.56	.00	.00	.00	.00
786.00	817.00	32.12	25.88	19.65	13.42	8.18	3.94	1.18	.00	.00	.00	.00
817.00	848.00	33.98	27.74	21.51	15.28	9.73	5.09	1.80	.07	.00	.00	.00
848.00	879.00	35.84	29.60	23.37	17.14	11.28	6.33	2.68	.38	.00	.00	.00
879.00	910.00	37.70	31.46	25.23	19.00	12.83	7.63	3.61	.97	.00	.00	.00
910.00	941.00	39.56	33.32	27.09	20.86	14.63	9.18	4.65	1.59	.00	.00	.00
941.00	971.00	41.36	35.12	28.89	22.66	16.43	10.68	5.85	2.33	.26	.00	.00
971.00	1,001.00	43.16	36.92	30.69	24.46	18.23	12.18	7.05	3.23	.71	.00	.00
1,001.00	1,031.00	44.96	38.72	32.49	26.26	20.03	13.80	8.49	4.13	1.31	.00	.00
1,031.00	1,061.00	46.76	40.52	34.29	28.06	21.83	15.60	9.99	5.30	1.91	.12	.00
1,061.00	1,091.00	48.56	42.32	36.09	29.86	23.63	17.40	11.49	6.50	2.81	.43	.00
1,091.00	1,120.00	50.30	44.06	37.83	31.60	25.37	19.14	12.94	7.75	3.68	1.01	.00
1,120.00	1,149.00	52.04	45.80	39.57	33.34	27.11	20.88	14.65	9.20	4.66	1.59	.00
1,149.00	1,178.00	53.78	47.54	41.31	35.08	28.85	22.62	16.39	10.65	5.82	2.31	.25
1,178.00	1,207.00	55.52	49.28	43.05	36.82	30.59	24.36	18.13	12.10	6.98	3.18	.68
1,207.00	1,236.00	57.26	51.02	44.79	38.56	32.33	26.10	19.87	13.64	8.36	4.05	1.26
1,236.00	1,264.00	58.94	52.70	46.47	40.24	34.01	27.78	21.55	15.32	9.76	5.11	1.82
1,264.00	1,292.00	60.62	54.38	48.15	41.92	35.69	29.46	23.23	17.00	11.16	6.23	2.61
1,292.00	1,320.00	62.30	56.06	49.83	43.60	37.37	31.14	24.91	18.68	12.56	7.36	3.45
1,320.00	1,348.00	63.98	57.74	51.51	45.28	39.05	32.82	26.59	20.36	14.13	8.76	4.32
1,348.00	1,376.00	65.66	59.42	53.19	46.96	40.73	34.50	28.27	22.04	15.81	10.16	5.44
1,376.00	1,403.00	67.28	61.04	54.81	48.58	42.35	36.12	29.89	23.66	17.43	11.51	6.52
1,403.00	1,430.00	68.90	62.66	56.43	50.20	43.97	37.74	31.51	25.28	19.05	12.86	7.62
1,430.00	1,457.00	70.52	64.28	58.05	51.82	45.59	39.36	33.13	26.90	20.67	14.44	9.02
1,457.00	1,484.00	72.14	65.90	59.67	53.44	47.21	40.98	34.75	28.52	22.29	16.06	10.37
1,484.00	1,511.00	73.76	67.52	61.29	55.06	48.83	42.60	36.37	30.14	23.91	17.68	11.72
1,511.00	1,537.00	75.32	69.08	62.85	56.62	50.39	44.16	37.93	31.70	25.47	19.24	13.02
1,537.00	1,563.00	76.88	70.64	64.41	58.18	51.95	45.72	39.49	33.26	27.03	20.80	14.57
1,563.00	1,589.00	78.44	72.20	65.97	59.74	53.51	47.28	41.05	34.82	28.59	22.36	16.13
1,589.00	1,615.00	80.00	73.76	67.53	61.30	55.07	48.84	42.61	36.38	30.15	23.92	17.69
1,615.00	1,641.00	81.56	75.32	69.09	62.86	56.63	50.40	44.17	37.94	31.71	25.48	19.25
1,641.00	1,666.00	83.06	76.82	70.59	64.36	58.13	51.90	45.67	39.44	33.21	26.98	20.75
1,666.00	1,691.00	84.56	78.32	72.09	65.86	59.63	53.40	47.17	40.94	34.71	28.48	22.25
1,691.00	1,716.00	86.06	79.82	73.59	67.36	61.13	54.90	48.67	42.44	36.21	29.98	23.75
1,716.00	1,741.00	87.56	81.32	75.09	68.86	62.63	56.40	50.17	43.94	37.71	31.48	25.25
1,741.00	1,766.00	89.06	82.82	76.59	70.36	64.13	57.90	51.67	45.44	39.21	32.98	26.75
1,766.00	1,790.00	90.50	84.26	78.03	71.80	65.57	59.34	53.11	46.88	40.65	34.42	28.19
1,790.00	1,814.00	91.94	85.70	79.47	73.24	67.01	60.78	54.55	48.32	42.09	35.86	29.63
1,814.00	1,838.00	93.38	87.14	80.91	74.68	68.45	62.22	55.99	49.76	43.53	37.30	31.07
1,838.00	1,862.00	94.82	88.58	82.35	76.12	69.89	63.66	57.43	51.20	44.97	38.74	32.51
1,862.00	1,886.00	96.26	90.02	83.79	77.56	71.33	65.10	58.87	52.64	46.41	40.18	33.95
1,886.00	1,909.00	97.64	91.40	85.17	78.94	72.71	66.48	60.25	54.02	47.79	41.56	35.33
1,909.00	1,932.00	99.02	92.78	86.55	80.32	74.09	67.86	61.63	55.40	49.17	42.94	36.71
1,932.00	1,955.00	100.40	94.16	87.93	81.70	75.47	69.24	63.01	56.78	50.55	44.32	38.09
1,955.00	1,978.00	101.78	95.54	89.31	83.08	76.85	70.62	64.39	58.16	51.93	45.70	39.47
1,978.00 & above		Add 6 Percent To Excess Over 1,978.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - MONTHLY

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	251.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
251.00	326.00	.77	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
326.00	401.00	2.19	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
401.00	476.00	3.69	.02	.00	.00	.00	.00	.00	.00	.00	.00	.00
476.00	551.00	5.70	.77	.00	.00	.00	.00	.00	.00	.00	.00	.00
551.00	626.00	7.95	2.19	.00	.00	.00	.00	.00	.00	.00	.00	.00
626.00	700.00	10.51	3.67	.00	.00	.00	.00	.00	.00	.00	.00	.00
700.00	774.00	13.47	5.64	.75	.00	.00	.00	.00	.00	.00	.00	.00
774.00	848.00	16.59	7.86	2.13	.00	.00	.00	.00	.00	.00	.00	.00
848.00	922.00	20.29	10.39	3.61	.00	.00	.00	.00	.00	.00	.00	.00
922.00	996.00	23.99	13.35	5.55	.72	.00	.00	.00	.00	.00	.00	.00
996.00	1,069.00	27.64	16.39	7.74	2.05	.00	.00	.00	.00	.00	.00	.00
1,069.00	1,142.00	31.88	20.04	10.19	3.51	.00	.00	.00	.00	.00	.00	.00
1,142.00	1,215.00	36.26	23.69	13.11	5.37	.66	.00	.00	.00	.00	.00	.00
1,215.00	1,288.00	40.64	27.34	16.09	7.56	1.93	.00	.00	.00	.00	.00	.00
1,288.00	1,361.00	45.02	31.52	19.74	9.95	3.39	.00	.00	.00	.00	.00	.00
1,361.00	1,433.00	49.34	35.84	23.34	12.83	5.16	.59	.00	.00	.00	.00	.00
1,433.00	1,505.00	53.66	40.16	26.94	15.71	7.32	1.77	.00	.00	.00	.00	.00
1,505.00	1,577.00	57.98	44.48	30.98	19.29	9.59	3.21	.00	.00	.00	.00	.00
1,577.00	1,649.00	62.30	48.80	35.30	22.89	12.47	4.89	.50	.00	.00	.00	.00
1,649.00	1,721.00	66.62	53.12	39.62	26.49	15.35	7.05	1.59	.00	.00	.00	.00
1,721.00	1,792.00	70.88	57.38	43.88	30.38	18.79	9.19	3.01	.00	.00	.00	.00
1,792.00	1,863.00	75.14	61.64	48.14	34.64	22.34	12.03	4.56	.39	.00	.00	.00
1,863.00	1,934.00	79.40	65.90	52.40	38.90	25.89	14.87	6.99	1.35	.00	.00	.00
1,934.00	2,005.00	83.66	70.16	56.66	43.16	29.66	18.19	8.82	2.77	.00	.00	.00
2,005.00	2,076.00	87.92	74.42	60.92	47.42	33.92	21.74	11.55	4.20	.27	.00	.00
2,076.00	2,146.00	92.12	78.62	65.12	51.62	38.12	25.24	14.35	6.30	1.09	.00	.00
2,146.00	2,216.00	96.32	82.82	69.32	55.82	42.32	28.82	17.49	8.40	2.49	.00	.00
2,216.00	2,286.00	100.52	87.02	73.52	60.02	46.52	33.02	20.99	10.95	3.89	.12	.00
2,286.00	2,356.00	104.72	91.22	77.72	64.22	50.72	37.22	24.49	13.75	5.85	.82	.00
2,356.00	2,426.00	108.92	95.42	81.92	68.42	54.92	41.42	27.99	16.74	7.95	2.19	.00
2,426.00	2,495.00	113.06	99.56	86.06	72.56	59.06	45.56	32.06	20.19	10.31	3.57	.00
2,495.00	2,564.00	117.20	103.70	90.20	76.70	63.20	49.70	36.20	23.64	13.07	5.34	.65
2,564.00	2,633.00	121.34	107.84	94.34	80.84	67.34	53.84	40.34	27.09	15.84	7.41	1.83
2,633.00	2,702.00	125.48	111.98	98.48	84.98	71.48	57.98	44.48	30.98	19.29	9.59	3.21
2,702.00	2,771.00	129.62	116.12	102.62	89.12	75.62	62.12	48.62	35.12	22.74	12.35	4.80
2,771.00	2,839.00	133.70	120.20	106.70	93.20	79.70	66.20	52.70	39.20	26.14	15.07	6.84
2,839.00	2,907.00	137.78	124.28	110.78	97.28	83.78	70.28	56.78	43.28	29.78	18.29	8.88
2,907.00	2,975.00	141.86	128.36	114.86	101.36	87.86	74.36	60.86	47.36	33.86	21.69	11.51
2,975.00	3,043.00	145.94	132.44	118.94	105.44	91.94	78.44	64.94	51.44	37.94	25.09	14.23
3,043.00	3,111.00	150.02	136.52	123.02	109.52	96.02	82.52	69.02	55.52	42.02	28.52	17.24
3,111.00	3,178.00	154.04	140.54	127.04	113.54	100.04	86.54	73.04	59.54	46.04	32.54	20.59
3,178.00	3,245.00	158.06	144.56	131.06	117.56	104.06	90.56	77.06	63.56	50.06	36.56	23.94
3,245.00	3,312.00	162.08	148.58	135.08	121.58	108.08	94.58	81.08	67.58	54.08	40.58	27.29
3,312.00	3,379.00	166.10	152.60	139.10	125.60	112.10	98.60	85.10	71.60	58.10	44.60	31.10
3,379.00	3,446.00	170.12	156.62	143.12	129.62	116.12	102.62	89.12	75.62	62.12	48.62	35.12
3,446.00	3,512.00	174.08	160.58	147.08	133.58	120.08	106.58	93.08	79.58	66.08	52.58	39.08
3,512.00	3,578.00	178.04	164.54	151.04	137.54	124.04	110.54	97.04	83.54	70.04	56.54	43.04
3,578.00	3,644.00	182.00	168.50	155.00	141.50	128.00	114.50	101.00	87.50	74.00	60.50	47.00
3,644.00	3,710.00	185.96	172.46	158.96	145.46	131.96	118.46	104.96	91.46	77.96	64.46	50.96
3,710.00	3,776.00	189.92	176.42	162.92	149.42	135.92	122.42	108.92	95.42	81.92	68.42	54.92
3,776.00	3,841.00	193.82	180.32	166.82	153.32	139.82	126.32	112.82	99.32	85.82	72.32	58.82
3,841.00	3,906.00	197.72	184.22	170.72	157.22	143.72	130.22	116.72	103.22	89.72	76.22	62.72
3,906.00	3,971.00	201.62	188.12	174.62	161.12	147.62	134.12	120.62	107.12	93.62	80.12	66.62
3,971.00	4,036.00	205.52	192.02	178.52	165.02	151.52	138.02	124.52	111.02	97.52	84.02	70.52
4,036.00	4,101.00	209.42	195.92	182.42	168.92	155.42	141.92	128.42	114.92	101.42	87.92	74.42
4,101.00	4,165.00	213.26	199.76	186.26	172.76	159.26	145.76	132.26	118.76	105.26	91.76	78.26
4,165.00	4,229.00	217.10	203.60	190.10	176.60	163.10	149.60	136.10	122.60	109.10	95.60	82.10
4,229.00	4,293.00	220.94	207.44	193.94	180.44	166.94	153.44	139.94	126.44	112.94	99.44	85.94
4,293.00	4,357.00	224.78	211.28	197.78	184.28	170.78	157.28	143.78	130.28	116.78	103.28	89.78
4,357.00	4,421.00	228.62	215.12	201.62	188.12	174.62	161.12	147.62	134.12	120.62	107.12	93.62
4,421.00	4,484.00	232.40	218.90	205.40	191.90	178.40	164.90	151.40	137.90	124.40	110.90	97.40
4,484.00	4,547.00	236.18	222.68	209.18	195.68	182.18	168.68	155.18	141.68	128.18	114.68	101.18
4,547.00	4,610.00	239.96	226.46	212.96	199.46	185.96	172.46	158.96	145.46	131.96	118.46	104.96
4,610.00	4,673.00	243.74	230.24	216.74	203.24	189.74	176.24	162.74	149.24	135.74	122.24	108.74
4,673.00 & above		Add 6 Percent To Excess Over 4,673.00										







TABLE D: HEAD OF HOUSEHOLD - WEEKLY

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	45.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
45.00	65.00	.22	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
65.00	85.00	.62	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
85.00	105.00	1.05	.09	.00	.00	.00	.00	.00	.00	.00	.00	.00
105.00	125.00	1.65	.38	.00	.00	.00	.00	.00	.00	.00	.00	.00
125.00	145.00	2.31	.78	.00	.00	.00	.00	.00	.00	.00	.00	.00
145.00	164.00	3.07	1.26	.16	.00	.00	.00	.00	.00	.00	.00	.00
164.00	183.00	3.87	1.83	.50	.00	.00	.00	.00	.00	.00	.00	.00
183.00	202.00	4.82	2.51	.88	.02	.00	.00	.00	.00	.00	.00	.00
202.00	221.00	5.77	3.27	1.42	.22	.00	.00	.00	.00	.00	.00	.00
221.00	240.00	6.75	4.12	1.99	.60	.00	.00	.00	.00	.00	.00	.00
240.00	258.00	7.83	5.02	2.67	.97	.07	.00	.00	.00	.00	.00	.00
258.00	276.00	8.91	5.92	3.39	1.51	.29	.00	.00	.00	.00	.00	.00
276.00	294.00	9.99	6.87	4.23	2.05	.65	.00	.00	.00	.00	.00	.00
294.00	312.00	11.07	7.95	5.13	2.75	1.03	.09	.00	.00	.00	.00	.00
312.00	330.00	12.15	9.03	6.03	3.47	1.57	.33	.00	.00	.00	.00	.00
330.00	347.00	13.17	10.05	6.94	4.28	2.08	.67	.00	.00	.00	.00	.00
347.00	364.00	14.19	11.07	7.96	5.13	2.76	1.03	.09	.00	.00	.00	.00
364.00	381.00	15.21	12.09	8.98	5.98	3.44	1.54	.31	.00	.00	.00	.00
381.00	398.00	16.23	13.11	10.00	6.88	4.23	2.05	.65	.00	.00	.00	.00
398.00	415.00	17.25	14.13	11.02	7.90	5.08	2.72	1.01	.08	.00	.00	.00
415.00	431.00	18.21	15.09	11.98	8.86	5.88	3.36	1.49	.27	.00	.00	.00
431.00	447.00	19.17	16.05	12.94	9.82	6.71	4.09	1.97	.59	.00	.00	.00
447.00	463.00	20.13	17.01	13.90	10.78	7.67	4.89	2.56	.91	.04	.00	.00
463.00	479.00	21.09	17.97	14.86	11.74	8.63	5.69	3.20	1.37	.20	.00	.00
479.00	495.00	22.05	18.93	15.82	12.70	9.59	6.49	3.89	1.85	.51	.00	.00
495.00	510.00	22.95	19.83	16.72	13.60	10.49	7.37	4.64	2.37	.81	.00	.00
510.00	525.00	23.85	20.73	17.62	14.50	11.39	8.27	5.39	2.97	1.19	.14	.00
525.00	540.00	24.75	21.63	18.52	15.40	12.29	9.17	6.14	3.57	1.64	.37	.00
540.00	555.00	25.65	22.53	19.42	16.30	13.19	10.07	6.96	4.30	2.09	.67	.00
555.00	570.00	26.55	23.43	20.32	17.20	14.09	10.97	7.86	5.05	2.69	.98	.07
570.00	584.00	27.39	24.27	21.16	18.04	14.93	11.81	8.70	5.75	3.25	1.40	.22
584.00	598.00	28.23	25.11	22.00	18.88	15.77	12.65	9.54	6.45	3.85	1.82	.50
598.00	612.00	29.07	25.95	22.84	19.72	16.61	13.49	10.38	7.26	4.55	2.29	.78
612.00	626.00	29.91	26.79	23.68	20.56	17.45	14.33	11.22	8.10	5.25	2.85	1.11
626.00	640.00	30.75	27.63	24.52	21.40	18.29	15.17	12.06	8.94	5.95	3.41	1.53
640.00	653.00	31.53	28.41	25.30	22.18	19.07	15.95	12.84	9.72	6.61	4.00	1.92
653.00	666.00	32.31	29.19	26.08	22.96	19.85	16.73	13.62	10.50	7.39	4.65	2.38
666.00	679.00	33.09	29.97	26.86	23.74	20.63	17.51	14.40	11.28	8.17	5.30	2.90
679.00	692.00	33.87	30.75	27.64	24.52	21.41	18.29	15.18	12.06	8.95	5.95	3.42
692.00	705.00	34.65	31.53	28.42	25.30	22.19	19.07	15.96	12.84	9.73	6.61	4.01
705.00	717.00	35.37	32.25	29.14	26.02	22.91	19.79	16.68	13.56	10.45	7.33	4.61
717.00	729.00	36.09	32.97	29.86	26.74	23.63	20.51	17.40	14.28	11.17	8.05	5.21
729.00	741.00	36.81	33.69	30.58	27.46	24.35	21.23	18.12	15.00	11.89	8.77	5.81
741.00	753.00	37.53	34.41	31.30	28.18	25.07	21.95	18.84	15.72	12.61	9.49	6.41
753.00	765.00	38.25	35.13	32.02	28.90	25.79	22.67	19.56	16.44	13.33	10.21	7.10
765.00	776.00	38.91	35.79	32.68	29.56	26.45	23.33	20.22	17.10	13.99	10.87	7.76
776.00	787.00	39.57	36.45	33.34	30.22	27.11	23.99	20.88	17.76	14.65	11.53	8.42
787.00	798.00	40.23	37.11	34.00	30.88	27.77	24.65	21.54	18.42	15.31	12.19	9.08
798.00	809.00	40.89	37.77	34.66	31.54	28.43	25.31	22.20	19.08	15.97	12.85	9.74
809.00	820.00	41.55	38.43	35.32	32.20	29.09	25.97	22.86	19.74	16.63	13.51	10.40
820.00	830.00	42.15	39.03	35.92	32.80	29.69	26.57	23.46	20.34	17.23	14.11	11.00
830.00	840.00	42.75	39.63	36.52	33.40	30.29	27.17	24.06	20.94	17.83	14.71	11.60
840.00	850.00	43.35	40.23	37.12	34.00	30.89	27.77	24.66	21.54	18.43	15.31	12.20
850.00	860.00	43.95	40.83	37.72	34.60	31.49	28.37	25.26	22.14	19.03	15.91	12.80
860.00	870.00	44.55	41.43	38.32	35.20	32.09	28.97	25.86	22.74	19.63	16.51	13.40
870.00	879.00	45.09	41.97	38.86	35.74	32.63	29.51	26.40	23.28	20.17	17.05	13.94
879.00	888.00	45.63	42.51	39.40	36.28	33.17	30.05	26.94	23.82	20.71	17.59	14.48
888.00	897.00	46.17	43.05	39.94	36.82	33.71	30.59	27.48	24.36	21.25	18.13	15.02
897.00	906.00	46.71	43.59	40.48	37.36	34.25	31.13	28.02	24.90	21.79	18.67	15.56
906.00	915.00	47.25	44.13	41.02	37.90	34.79	31.67	28.56	25.44	22.33	19.21	16.10
915.00	923.00	47.73	44.61	41.50	38.38	35.27	32.15	29.04	25.92	22.81	19.69	16.58
923.00	931.00	48.21	45.09	41.98	38.86	35.75	32.63	29.52	26.40	23.29	20.17	17.06
931.00	939.00	48.69	45.57	42.46	39.34	36.23	33.11	30.00	26.88	23.77	20.65	17.54
939.00	947.00	49.17	46.05	42.94	39.82	36.71	33.59	30.48	27.36	24.25	21.13	18.02
947.00 & above		Add 6 Percent To Excess Over 947.00										

**TABLE D: HEAD OF HOUSEHOLD - BI-WEEKLY**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	89.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
89.00	124.00	.36	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
124.00	159.00	1.02	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
159.00	194.00	1.72	.02	.00	.00	.00	.00	.00	.00	.00	.00	.00
194.00	229.00	2.67	.37	.00	.00	.00	.00	.00	.00	.00	.00	.00
229.00	264.00	3.72	1.04	.00	.00	.00	.00	.00	.00	.00	.00	.00
264.00	298.00	4.92	1.72	.02	.00	.00	.00	.00	.00	.00	.00	.00
298.00	332.00	6.28	2.64	.36	.00	.00	.00	.00	.00	.00	.00	.00
332.00	366.00	7.72	3.66	1.00	.00	.00	.00	.00	.00	.00	.00	.00
366.00	400.00	9.42	4.84	1.68	.00	.00	.00	.00	.00	.00	.00	.00
400.00	434.00	11.12	6.20	2.59	.34	.00	.00	.00	.00	.00	.00	.00
434.00	467.00	12.77	7.58	3.58	.94	.00	.00	.00	.00	.00	.00	.00
467.00	500.00	14.69	9.23	4.69	1.60	.00	.00	.00	.00	.00	.00	.00
500.00	533.00	16.67	10.88	6.01	2.44	.30	.00	.00	.00	.00	.00	.00
533.00	566.00	18.65	12.53	7.34	3.43	.85	.00	.00	.00	.00	.00	.00
566.00	599.00	20.63	14.39	8.99	4.49	1.51	.00	.00	.00	.00	.00	.00
599.00	631.00	22.55	16.31	10.59	5.77	2.27	.24	.00	.00	.00	.00	.00
631.00	663.00	24.47	18.23	12.19	7.05	3.23	.71	.00	.00	.00	.00	.00
663.00	695.00	26.39	20.15	13.92	8.59	4.19	1.35	.00	.00	.00	.00	.00
695.00	727.00	28.31	22.07	15.84	10.19	5.46	2.03	.16	.00	.00	.00	.00
727.00	759.00	30.23	23.99	17.76	11.79	6.74	2.99	.55	.00	.00	.00	.00
759.00	790.00	32.09	25.85	19.62	13.39	8.15	3.92	1.17	.00	.00	.00	.00
790.00	821.00	33.95	27.71	21.48	15.25	9.70	5.07	1.79	.06	.00	.00	.00
821.00	852.00	35.81	29.57	23.34	17.11	11.25	6.31	2.67	.37	.00	.00	.00
852.00	883.00	37.67	31.43	25.20	18.97	12.80	7.61	3.60	.96	.00	.00	.00
883.00	914.00	39.53	33.29	27.06	20.83	14.60	9.16	4.63	1.58	.00	.00	.00
914.00	944.00	41.33	35.09	28.86	22.63	16.40	10.66	5.83	2.31	.25	.00	.00
944.00	974.00	43.13	36.89	30.66	24.43	18.20	12.16	7.03	3.21	.70	.00	.00
974.00	1,004.00	44.93	38.69	32.46	26.23	20.00	13.77	8.47	4.11	1.30	.00	.00
1,004.00	1,034.00	46.73	40.49	34.26	28.03	21.80	15.57	9.97	5.28	1.90	.11	.00
1,034.00	1,064.00	48.53	42.29	36.06	29.83	23.60	17.37	11.47	6.48	2.80	.42	.00
1,064.00	1,093.00	50.27	44.03	37.80	31.57	25.34	19.11	12.92	7.72	3.67	1.00	.00
1,093.00	1,122.00	52.01	45.77	39.54	33.31	27.08	20.85	14.62	9.17	4.64	1.58	.00
1,122.00	1,151.00	53.75	47.51	41.28	35.05	28.82	22.59	16.36	10.62	5.80	2.29	.25
1,151.00	1,180.00	55.49	49.25	43.02	36.79	30.56	24.33	18.10	12.07	6.96	3.16	.67
1,180.00	1,209.00	57.23	50.99	44.76	38.53	32.30	26.07	19.84	13.61	8.33	4.03	1.25
1,209.00	1,237.00	58.91	52.67	46.44	40.21	33.98	27.75	21.52	15.29	9.73	5.09	1.81
1,237.00	1,265.00	60.59	54.35	48.12	41.89	35.66	29.43	23.20	16.97	11.13	6.21	2.60
1,265.00	1,293.00	62.27	56.03	49.80	43.57	37.34	31.11	24.88	18.65	12.53	7.34	3.44
1,293.00	1,321.00	63.95	57.71	51.48	45.25	39.02	32.79	26.56	20.33	14.10	8.74	4.30
1,321.00	1,349.00	65.63	59.39	53.16	46.93	40.70	34.47	28.24	22.01	15.78	10.14	5.42
1,349.00	1,376.00	67.25	61.01	54.78	48.55	42.32	36.09	29.86	23.63	17.40	11.49	6.50
1,376.00	1,403.00	68.87	62.63	56.40	50.17	43.94	37.71	31.48	25.25	19.02	12.84	7.65
1,403.00	1,430.00	70.49	64.25	58.02	51.79	45.56	39.33	33.10	26.87	20.64	14.41	9.00
1,430.00	1,457.00	72.11	65.87	59.64	53.41	47.18	40.95	34.72	28.49	22.26	16.03	10.35
1,457.00	1,484.00	73.73	67.49	61.26	55.03	48.80	42.57	36.34	30.11	23.88	17.65	11.70
1,484.00	1,510.00	75.29	69.05	62.82	56.59	50.36	44.13	37.90	31.67	25.44	19.21	13.00
1,510.00	1,536.00	76.85	70.61	64.38	58.15	51.92	45.69	39.46	33.23	27.00	20.77	14.54
1,536.00	1,562.00	78.41	72.17	65.94	59.71	53.48	47.25	41.02	34.79	28.56	22.33	16.10
1,562.00	1,588.00	79.97	73.73	67.50	61.27	55.04	48.81	42.58	36.35	30.12	23.89	17.66
1,588.00	1,614.00	81.53	75.29	69.06	62.83	56.60	50.37	44.14	37.91	31.68	25.45	19.22
1,614.00	1,639.00	83.03	76.79	70.56	64.33	58.10	51.87	45.64	39.41	33.18	26.95	20.72
1,639.00	1,664.00	84.53	78.29	72.06	65.83	59.60	53.37	47.14	40.91	34.68	28.45	22.22
1,664.00	1,689.00	86.03	79.79	73.56	67.33	61.10	54.87	48.64	42.41	36.18	29.95	23.72
1,689.00	1,714.00	87.53	81.29	75.06	68.83	62.60	56.37	50.14	43.91	37.68	31.45	25.22
1,714.00	1,739.00	89.03	82.79	76.56	70.33	64.10	57.87	51.64	45.41	39.18	32.95	26.72
1,739.00	1,763.00	90.47	84.23	78.00	71.77	65.54	59.31	53.08	46.85	40.62	34.39	28.16
1,763.00	1,787.00	91.91	85.67	79.44	73.21	66.98	60.75	54.52	48.29	42.06	35.83	29.60
1,787.00	1,811.00	93.35	87.11	80.88	74.65	68.42	62.19	55.96	49.73	43.50	37.27	31.04
1,811.00	1,835.00	94.79	88.55	82.32	76.09	69.86	63.63	57.40	51.17	44.94	38.71	32.48
1,835.00	1,859.00	96.23	89.99	83.76	77.53	71.30	65.07	58.84	52.61	46.38	40.15	33.92
1,859.00	1,882.00	97.61	91.37	85.14	78.91	72.68	66.45	60.22	53.99	47.76	41.53	35.30
1,882.00	1,905.00	98.99	92.75	86.52	80.29	74.06	67.83	61.60	55.37	49.14	42.91	36.68
1,905.00	1,928.00	100.37	94.13	87.90	81.67	75.44	69.21	62.98	56.75	50.52	44.29	38.06
1,928.00	1,951.00	101.75	95.51	89.28	83.05	76.82	70.59	64.36	58.13	51.90	45.67	39.44
1,951.00 & above		Add 6 Percent To Excess Over 1,951.00										

TABLE D: HEAD OF HOUSEHOLD - SEMI-MONTHLY

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	96.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
96.00	136.00	.41	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
136.00	176.00	1.20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
176.00	216.00	2.00	.08	.00	.00	.00	.00	.00	.00	.00	.00	.00
216.00	256.00	3.15	.55	.00	.00	.00	.00	.00	.00	.00	.00	.00
256.00	296.00	4.35	1.35	.00	.00	.00	.00	.00	.00	.00	.00	.00
296.00	335.00	5.84	2.15	.15	.00	.00	.00	.00	.00	.00	.00	.00
335.00	374.00	7.40	3.32	.66	.00	.00	.00	.00	.00	.00	.00	.00
374.00	413.00	9.22	4.49	1.44	.00	.00	.00	.00	.00	.00	.00	.00
413.00	452.00	11.17	6.02	2.28	.19	.00	.00	.00	.00	.00	.00	.00
452.00	491.00	13.12	7.58	3.45	.75	.00	.00	.00	.00	.00	.00	.00
491.00	529.00	15.18	9.39	4.60	1.51	.00	.00	.00	.00	.00	.00	.00
529.00	567.00	17.46	11.29	6.12	2.36	.22	.00	.00	.00	.00	.00	.00
567.00	605.00	19.74	13.19	7.64	3.50	.78	.00	.00	.00	.00	.00	.00
605.00	643.00	22.02	15.27	9.47	4.66	1.54	.00	.00	.00	.00	.00	.00
643.00	681.00	24.30	17.55	11.37	6.18	2.40	.23	.00	.00	.00	.00	.00
681.00	718.00	26.52	19.77	13.22	7.66	3.51	.79	.00	.00	.00	.00	.00
718.00	755.00	28.74	21.99	15.24	9.44	4.64	1.53	.00	.00	.00	.00	.00
755.00	792.00	30.96	24.21	17.46	11.29	6.12	2.36	.22	.00	.00	.00	.00
792.00	829.00	33.18	26.43	19.68	13.14	7.60	3.47	.76	.00	.00	.00	.00
829.00	866.00	35.40	28.65	21.90	15.15	9.37	4.58	1.50	.00	.00	.00	.00
866.00	902.00	37.56	30.81	24.06	17.31	11.17	6.02	2.28	.19	.00	.00	.00
902.00	938.00	39.72	32.97	26.22	19.47	12.97	7.46	3.36	.69	.00	.00	.00
938.00	974.00	41.88	35.13	28.38	21.63	14.88	9.14	4.44	1.41	.00	.00	.00
974.00	1,010.00	44.04	37.29	30.54	23.79	17.04	10.94	5.84	2.15	.15	.00	.00
1,010.00	1,046.00	46.20	39.45	32.70	25.95	19.20	12.74	7.28	3.23	.60	.00	.00
1,046.00	1,081.00	48.30	41.55	34.80	28.05	21.30	14.55	8.87	4.28	1.30	.00	.00
1,081.00	1,116.00	50.40	43.65	36.90	30.15	23.40	16.65	10.62	5.58	2.00	.08	.00
1,116.00	1,151.00	52.50	45.75	39.00	32.25	25.50	18.75	12.37	6.98	3.00	.45	.00
1,151.00	1,186.00	54.60	47.85	41.10	34.35	27.60	20.85	14.12	8.49	4.05	1.15	.00
1,186.00	1,221.00	56.70	49.95	43.20	36.45	29.70	22.95	16.20	10.24	5.28	1.85	.01
1,221.00	1,255.00	58.74	51.99	45.24	38.49	31.74	24.99	18.24	11.94	6.64	2.75	.35
1,255.00	1,289.00	60.78	54.03	47.28	40.53	33.78	27.03	20.28	13.64	8.02	3.77	.96
1,289.00	1,323.00	62.82	56.07	49.32	42.57	35.82	29.07	22.32	15.57	9.72	4.86	1.64
1,323.00	1,357.00	64.86	58.11	51.36	44.61	37.86	31.11	24.36	17.61	11.42	6.22	2.43
1,357.00	1,391.00	66.90	60.15	53.40	46.65	39.90	33.15	26.40	19.65	13.12	7.58	3.45
1,391.00	1,424.00	68.88	62.13	55.38	48.63	41.88	35.13	28.38	21.63	14.88	9.14	4.44
1,424.00	1,457.00	70.86	64.11	57.36	50.61	43.86	37.11	30.36	23.61	16.86	10.79	5.72
1,457.00	1,490.00	72.84	66.09	59.34	52.59	45.84	39.09	32.34	25.59	18.84	12.44	7.04
1,490.00	1,523.00	74.82	68.07	61.32	54.57	47.82	41.07	34.32	27.57	20.82	14.09	8.47
1,523.00	1,556.00	76.80	70.05	63.30	56.55	49.80	43.05	36.30	29.55	22.80	16.05	10.12
1,556.00	1,588.00	78.72	71.97	65.22	58.47	51.72	44.97	38.22	31.47	24.72	17.97	11.72
1,588.00	1,620.00	80.64	73.89	67.14	60.39	53.64	46.89	40.14	33.39	26.64	19.89	13.32
1,620.00	1,652.00	82.56	75.81	69.06	62.31	55.56	48.81	42.06	35.31	28.56	21.81	15.06
1,652.00	1,684.00	84.48	77.73	70.98	64.23	57.48	50.73	43.98	37.23	30.48	23.73	16.98
1,684.00	1,716.00	86.40	79.65	72.90	66.15	59.40	52.65	45.90	39.15	32.40	25.65	18.90
1,716.00	1,747.00	88.26	81.51	74.76	68.01	61.26	54.51	47.76	41.01	34.26	27.51	20.76
1,747.00	1,778.00	90.12	83.37	76.62	69.87	63.12	56.37	49.62	42.87	36.12	29.37	22.62
1,778.00	1,809.00	91.98	85.23	78.48	71.73	64.98	58.23	51.48	44.73	37.98	31.23	24.48
1,809.00	1,840.00	93.84	87.09	80.34	73.59	66.84	60.09	53.34	46.59	39.84	33.09	26.34
1,840.00	1,871.00	95.70	88.95	82.20	75.45	68.70	61.95	55.20	48.45	41.70	34.95	28.20
1,871.00	1,901.00	97.50	90.75	84.00	77.25	70.50	63.75	57.00	50.25	43.50	36.75	30.00
1,901.00	1,931.00	99.30	92.55	85.80	79.05	72.30	65.55	58.80	52.05	45.30	38.55	31.80
1,931.00	1,961.00	101.10	94.35	87.60	80.85	74.10	67.35	60.60	53.85	47.10	40.35	33.60
1,961.00	1,991.00	102.90	96.15	89.40	82.65	75.90	69.15	62.40	55.65	48.90	42.15	35.40
1,991.00	2,021.00	104.70	97.95	91.20	84.45	77.70	70.95	64.20	57.45	50.70	43.95	37.20
2,021.00	2,050.00	106.44	99.69	92.94	86.19	79.44	72.69	65.94	59.19	52.44	45.69	38.94
2,050.00	2,079.00	108.18	101.43	94.68	87.93	81.18	74.43	67.68	60.93	54.18	47.43	40.68
2,079.00	2,108.00	109.92	103.17	96.42	89.67	82.92	76.17	69.42	62.67	55.92	49.17	42.42
2,108.00	2,137.00	111.66	104.91	98.16	91.41	84.66	77.91	71.16	64.41	57.66	50.91	44.16
2,137.00	2,166.00	113.40	106.65	99.90	93.15	86.40	79.65	72.90	66.15	59.40	52.65	45.90
2,166.00	2,194.00	115.08	108.33	101.58	94.83	88.08	81.33	74.58	67.83	61.08	54.33	47.58
2,194.00	2,222.00	116.76	110.01	103.26	96.51	89.76	83.01	76.26	69.51	62.76	56.01	49.26
2,222.00	2,250.00	118.44	111.69	104.94	98.19	91.44	84.69	77.94	71.19	64.44	57.69	50.94
2,250.00	2,278.00	120.12	113.37	106.62	99.87	93.12	86.37	79.62	72.87	66.12	59.37	52.62
2,278.00 & above		Add 6 Percent To Excess Over 2,278.00										

**TABLE D: HEAD OF HOUSEHOLD - MONTHLY**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	192.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
192.00	267.00	.76	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
267.00	342.00	2.18	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
342.00	417.00	3.68	.01	.00	.00	.00	.00	.00	.00	.00	.00	.00
417.00	492.00	5.68	.76	.00	.00	.00	.00	.00	.00	.00	.00	.00
492.00	567.00	7.93	2.18	.00	.00	.00	.00	.00	.00	.00	.00	.00
567.00	641.00	10.49	3.66	.00	.00	.00	.00	.00	.00	.00	.00	.00
641.00	715.00	13.45	5.62	.74	.00	.00	.00	.00	.00	.00	.00	.00
715.00	789.00	16.56	7.84	2.12	.00	.00	.00	.00	.00	.00	.00	.00
789.00	863.00	20.26	10.37	3.60	.00	.00	.00	.00	.00	.00	.00	.00
863.00	937.00	23.96	13.33	5.53	.71	.00	.00	.00	.00	.00	.00	.00
937.00	1,010.00	27.61	16.36	7.72	2.04	.00	.00	.00	.00	.00	.00	.00
1,010.00	1,083.00	31.85	20.01	10.17	3.50	.00	.00	.00	.00	.00	.00	.00
1,083.00	1,156.00	36.23	23.66	13.09	5.35	.65	.00	.00	.00	.00	.00	.00
1,156.00	1,229.00	40.61	27.31	16.06	7.54	1.92	.00	.00	.00	.00	.00	.00
1,229.00	1,302.00	44.99	31.49	19.71	9.93	3.38	.00	.00	.00	.00	.00	.00
1,302.00	1,374.00	49.31	35.81	23.31	12.81	5.14	.58	.00	.00	.00	.00	.00
1,374.00	1,446.00	53.63	40.13	26.91	15.69	7.30	1.76	.00	.00	.00	.00	.00
1,446.00	1,518.00	57.95	44.45	30.95	19.26	9.57	3.20	.00	.00	.00	.00	.00
1,518.00	1,590.00	62.27	48.77	35.27	22.86	12.45	4.87	.49	.00	.00	.00	.00
1,590.00	1,662.00	66.59	53.09	39.59	26.46	15.33	7.03	1.58	.00	.00	.00	.00
1,662.00	1,733.00	70.85	57.35	43.85	30.35	18.76	9.17	3.00	.00	.00	.00	.00
1,733.00	1,804.00	75.11	61.61	48.11	34.61	22.31	12.01	4.54	.38	.00	.00	.00
1,804.00	1,875.00	79.37	65.87	52.37	38.87	25.86	14.85	6.67	1.34	.00	.00	.00
1,875.00	1,946.00	83.63	70.13	56.63	43.13	29.63	18.16	8.80	2.76	.00	.00	.00
1,946.00	2,017.00	87.89	74.39	60.89	47.39	33.89	21.71	11.53	4.18	.26	.00	.00
2,017.00	2,087.00	92.09	78.59	65.09	51.59	38.09	25.21	14.33	6.28	1.08	.00	.00
2,087.00	2,157.00	96.29	82.79	69.29	55.79	42.29	28.79	17.46	8.38	2.48	.00	.00
2,157.00	2,227.00	100.49	86.99	73.49	59.99	46.49	32.99	20.96	10.93	3.88	.11	.00
2,227.00	2,297.00	104.69	91.19	77.69	64.19	50.69	37.19	24.46	13.73	5.83	.81	.00
2,297.00	2,367.00	108.89	95.39	81.89	68.39	54.89	41.39	27.96	16.71	7.93	2.18	.00
2,367.00	2,436.00	113.03	99.53	86.03	72.53	59.03	45.53	32.03	20.16	10.29	3.56	.00
2,436.00	2,505.00	117.17	103.67	90.17	76.67	63.17	49.67	36.17	23.61	13.05	5.32	.64
2,505.00	2,574.00	121.31	107.81	94.31	80.81	67.31	53.81	40.31	27.06	15.81	7.39	1.82
2,574.00	2,643.00	125.45	111.95	98.45	84.95	71.45	57.95	44.45	30.95	19.26	9.57	3.20
2,643.00	2,712.00	129.59	116.09	102.59	89.09	75.59	62.09	48.59	35.09	22.71	12.33	4.78
2,712.00	2,780.00	133.67	120.17	106.67	93.17	79.67	66.17	52.67	39.17	26.11	15.05	6.82
2,780.00	2,848.00	137.75	124.25	110.75	97.25	83.75	70.25	56.75	43.25	29.75	18.26	8.86
2,848.00	2,916.00	141.83	128.33	114.83	101.33	87.83	74.33	60.83	47.33	33.83	21.66	11.49
2,916.00	2,984.00	145.91	132.41	118.91	105.41	91.91	78.41	64.91	51.41	37.91	25.06	14.21
2,984.00	3,052.00	149.99	136.49	122.99	109.49	95.99	82.49	68.99	55.49	41.99	28.49	17.21
3,052.00	3,119.00	154.01	140.51	127.01	113.51	100.01	86.51	73.01	59.51	46.01	32.51	20.56
3,119.00	3,186.00	158.03	144.53	131.03	117.53	104.03	90.53	77.03	63.53	50.03	36.53	23.91
3,186.00	3,253.00	162.05	148.55	135.05	121.55	108.05	94.55	81.05	67.55	54.05	40.55	27.26
3,253.00	3,320.00	166.07	152.57	139.07	125.57	112.07	98.57	85.07	71.57	58.07	44.57	31.07
3,320.00	3,387.00	170.09	156.59	143.09	129.59	116.09	102.59	89.09	75.59	62.09	48.59	35.09
3,387.00	3,453.00	174.05	160.55	147.05	133.55	120.05	106.55	93.05	79.55	66.05	52.55	39.05
3,453.00	3,519.00	178.01	164.51	151.01	137.51	124.01	110.51	97.01	83.51	70.01	56.51	43.01
3,519.00	3,585.00	181.97	168.47	154.97	141.47	127.97	114.47	100.97	87.47	73.97	60.47	46.97
3,585.00	3,651.00	185.93	172.43	158.93	145.43	131.93	118.43	104.93	91.43	77.93	64.43	50.93
3,651.00	3,717.00	189.89	176.39	162.89	149.39	135.89	122.39	108.89	95.39	81.89	68.39	54.89
3,717.00	3,782.00	193.79	180.29	166.79	153.29	139.79	126.29	112.79	99.29	85.79	72.29	58.79
3,782.00	3,847.00	197.69	184.19	170.69	157.19	143.69	130.19	116.69	103.19	89.69	76.19	62.69
3,847.00	3,912.00	201.59	188.09	174.59	161.09	147.59	134.09	120.59	107.09	93.59	80.09	66.59
3,912.00	3,977.00	205.49	191.99	178.49	164.99	151.49	137.99	124.49	110.99	97.49	83.99	70.49
3,977.00	4,042.00	209.39	195.89	182.39	168.89	155.39	141.89	128.39	114.89	101.39	87.89	74.39
4,042.00	4,106.00	213.23	199.73	186.23	172.73	159.23	145.73	132.23	118.73	105.23	91.73	78.23
4,106.00	4,170.00	217.07	203.57	190.07	176.57	163.07	149.57	136.07	122.57	109.07	95.57	82.07
4,170.00	4,234.00	220.91	207.41	193.91	180.41	166.91	153.41	139.91	126.41	112.91	99.41	85.91
4,234.00	4,298.00	224.75	211.25	197.75	184.25	170.75	157.25	143.75	130.25	116.75	103.25	89.75
4,298.00	4,362.00	228.59	215.09	201.59	188.09	174.59	161.09	147.59	134.09	120.59	107.09	93.59
4,362.00	4,425.00	232.37	218.87	205.37	191.87	178.37	164.87	151.37	137.87	124.37	110.87	97.37
4,425.00	4,488.00	236.15	222.65	209.15	195.65	182.15	168.65	155.15	141.65	128.15	114.65	101.15
4,488.00	4,551.00	239.93	226.43	212.93	199.43	185.93	172.43	158.93	145.43	131.93	118.43	104.93
4,551.00	4,614.00	243.71	230.21	216.71	203.21	189.71	176.21	162.71	149.21	135.71	122.21	108.71
4,614.00 & above		Add 6 Percent To Excess Over 4,614.00										

**TABLE D: HEAD OF HOUSEHOLD - DAILY/MISC**

Wages		ALLOWANCES										
Greater Than	But Less Than	0	1	2	3	4	5	6	7	8	9	10
.00	7.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
7.00	12.00	.09	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12.00	17.00	.22	.05	.00	.00	.00	.00	.00	.00	.00	.00	.00
17.00	22.00	.39	.15	.01	.00	.00	.00	.00	.00	.00	.00	.00
22.00	27.00	.60	.29	.10	.00	.00	.00	.00	.00	.00	.00	.00
27.00	32.00	.85	.49	.22	.05	.00	.00	.00	.00	.00	.00	.00
32.00	36.00	1.06	.68	.36	.13	.01	.00	.00	.00	.00	.00	.00
36.00	40.00	1.30	.88	.52	.24	.06	.00	.00	.00	.00	.00	.00
40.00	44.00	1.54	1.10	.71	.38	.14	.01	.00	.00	.00	.00	.00
44.00	48.00	1.78	1.34	.91	.54	.26	.07	.00	.00	.00	.00	.00
48.00	52.00	2.02	1.58	1.13	.74	.40	.16	.02	.00	.00	.00	.00
52.00	55.00	2.20	1.76	1.31	.89	.52	.25	.07	.00	.00	.00	.00
55.00	58.00	2.38	1.94	1.49	1.05	.67	.35	.13	.00	.00	.00	.00
58.00	61.00	2.56	2.12	1.67	1.23	.82	.47	.20	.04	.00	.00	.00
61.00	64.00	2.74	2.30	1.85	1.41	.97	.60	.29	.10	.00	.00	.00
64.00	67.00	2.92	2.48	2.03	1.59	1.15	.75	.41	.16	.02	.00	.00
67.00	69.00	3.04	2.60	2.15	1.71	1.27	.85	.49	.22	.05	.00	.00
69.00	71.00	3.16	2.72	2.27	1.83	1.39	.95	.58	.28	.09	.00	.00
71.00	73.00	3.28	2.84	2.39	1.95	1.51	1.06	.68	.36	.13	.01	.00
73.00	75.00	3.40	2.96	2.51	2.07	1.63	1.18	.78	.44	.18	.03	.00
75.00	77.00	3.52	3.08	2.63	2.19	1.75	1.30	.88	.52	.24	.06	.00
77.00	78.00	3.58	3.14	2.69	2.25	1.81	1.36	.93	.56	.27	.08	.00
78.00	79.00	3.64	3.20	2.75	2.31	1.87	1.42	.98	.61	.30	.10	.00
79.00	80.00	3.70	3.26	2.81	2.37	1.93	1.48	1.04	.66	.34	.12	.00
80.00	81.00	3.76	3.32	2.87	2.43	1.99	1.54	1.10	.71	.38	.14	.01
81.00	82.00	3.82	3.38	2.93	2.49	2.05	1.60	1.16	.76	.42	.17	.02
82.00	83.00	3.88	3.44	2.99	2.55	2.11	1.66	1.22	.81	.46	.20	.03
83.00	84.00	3.94	3.50	3.05	2.61	2.17	1.72	1.28	.86	.50	.23	.05
84.00	85.00	4.00	3.56	3.11	2.67	2.23	1.78	1.34	.91	.54	.26	.07
85.00	86.00	4.06	3.62	3.17	2.73	2.29	1.84	1.40	.95	.59	.29	.09
86.00	87.00	4.12	3.68	3.23	2.79	2.35	1.90	1.46	1.01	.64	.32	.11
87.00	88.00	4.18	3.74	3.29	2.85	2.41	1.96	1.52	1.07	.69	.36	.13
88.00	89.00	4.24	3.80	3.35	2.91	2.47	2.02	1.58	1.13	.74	.40	.16
89.00	90.00	4.30	3.86	3.41	2.97	2.53	2.08	1.64	1.19	.79	.44	.19
90.00	91.00	4.36	3.92	3.47	3.03	2.59	2.14	1.70	1.25	.84	.48	.22
91.00	92.00	4.42	3.98	3.53	3.09	2.65	2.20	1.76	1.31	.89	.52	.25
92.00	93.00	4.48	4.04	3.59	3.15	2.71	2.26	1.82	1.37	.94	.57	.28
93.00	94.00	4.54	4.10	3.65	3.21	2.77	2.32	1.88	1.43	.99	.62	.31
94.00	95.00	4.60	4.16	3.71	3.27	2.83	2.38	1.94	1.49	1.05	.67	.35
95.00	96.00	4.66	4.22	3.77	3.33	2.89	2.44	2.00	1.55	1.11	.72	.39
96.00	97.00	4.72	4.28	3.83	3.39	2.95	2.50	2.06	1.61	1.17	.77	.43
97.00	98.00	4.78	4.34	3.89	3.45	3.01	2.56	2.12	1.67	1.23	.82	.47
98.00	99.00	4.84	4.40	3.95	3.51	3.07	2.62	2.18	1.73	1.29	.87	.51
99.00	100.00	4.90	4.46	4.01	3.57	3.13	2.68	2.24	1.79	1.35	.92	.55
100.00	101.00	4.96	4.52	4.07	3.63	3.19	2.74	2.30	1.85	1.41	.97	.60
101.00	102.00	5.02	4.58	4.13	3.69	3.25	2.80	2.36	1.91	1.47	1.03	.65
102.00	103.00	5.08	4.64	4.19	3.75	3.31	2.86	2.42	1.97	1.53	1.09	.70
103.00	104.00	5.14	4.70	4.25	3.81	3.37	2.92	2.48	2.03	1.59	1.15	.75
104.00	105.00	5.20	4.76	4.31	3.87	3.43	2.98	2.54	2.09	1.65	1.21	.80
105.00	106.00	5.26	4.82	4.37	3.93	3.49	3.04	2.60	2.15	1.71	1.27	.85
106.00	107.00	5.32	4.88	4.43	3.99	3.55	3.10	2.66	2.21	1.77	1.33	.90
107.00	108.00	5.38	4.94	4.49	4.05	3.61	3.16	2.72	2.27	1.83	1.39	.95
108.00	109.00	5.44	5.00	4.55	4.11	3.67	3.22	2.78	2.33	1.89	1.45	1.00
109.00	110.00	5.50	5.06	4.61	4.17	3.73	3.28	2.84	2.39	1.95	1.51	1.06
110.00	111.00	5.56	5.12	4.67	4.23	3.79	3.34	2.90	2.45	2.01	1.57	1.12
111.00	112.00	5.62	5.18	4.73	4.29	3.85	3.40	2.96	2.51	2.07	1.63	1.18
112.00	113.00	5.68	5.24	4.79	4.35	3.91	3.46	3.02	2.57	2.13	1.69	1.24
113.00	114.00	5.74	5.30	4.85	4.41	3.97	3.52	3.08	2.63	2.19	1.75	1.30
114.00	115.00	5.80	5.36	4.91	4.47	4.03	3.58	3.14	2.69	2.25	1.81	1.36
115.00	116.00	5.86	5.42	4.97	4.53	4.09	3.64	3.20	2.75	2.31	1.87	1.42
116.00	117.00	5.92	5.48	5.03	4.59	4.15	3.70	3.26	2.81	2.37	1.93	1.48
117.00	118.00	5.98	5.54	5.09	4.65	4.21	3.76	3.32	2.87	2.43	1.99	1.54
118.00	119.00	6.04	5.60	5.15	4.71	4.27	3.82	3.38	2.93	2.49	2.05	1.60
119.00	120.00	6.10	5.66	5.21	4.77	4.33	3.88	3.44	2.99	2.55	2.11	1.66
120.00	121.00	6.16	5.72	5.27	4.83	4.39	3.94	3.50	3.05	2.61	2.17	1.72
121.00 & above	Add 6 Percent To Excess Over 121.00											

## PERCENTAGE METHOD FOR EMPLOYEE WITHHOLDING

Use these instructions to calculate employee withholding using the percentage method.

- (1) Subtract the standard deduction of \$2,300 for a single person or unmarried head of household, or \$3,000 for married persons from the period wage (weekly, bi-weekly, etc.). See columns (1), (2), or (3) of Table E.
- (2) Subtract from the amount arrived at in (1) the amount the employee is allowed for personal exemptions as set out in column (4) of Table E.
- (3) Determine the amount of tax to be withheld from the appropriate payroll period line in Tables F, G, or H.
- (4) If -0- exemption is claimed allow standard deduction only.

### TABLE E

	STANDARD DEDUCTION ALLOWED			PERSONAL ALLOWANCE
	(1) Married Filing Joint Return	(2) Single or Unmarried Head of Household	(3) Married Filing Separate Return	(4) Each Allowance
Weekly	\$ 57.50	44.25	28.75	51.92
Bi-Weekly	115.00	88.50	57.50	103.85
Semi-Monthly	125.00	95.75	62.50	112.50
Monthly	250.00	191.50	125.00	225.00
Quarterly	750.00	575.00	375.00	675.00
Semi-Annual	1,500.00	1,150.00	750.00	1,350.00
Annual	3,000.00	2,300.00	1,500.00	2,700.00
Daily (Misc.)	8.20	6.30	4.10	7.40

Note - Married couples, both having income, may use the standard deduction allowed in column 3 of Table E, and provided both desire to claim their portion of the personal exemption, may use column 4 of Table E.

#### EXAMPLE:

A married person on a semi-monthly payroll is paid \$750.00. He has in effect a state withholding exemption certificate properly claiming himself, his wife and one child. Under the percentage method the following steps are taken to compute the state withholding tax.

#### Step No. 1

Total Wage Payment	\$ 750.00
Less Standard Deduction	<u>125.00</u>
\$125.00 per Table E (1)	625.00

#### Step No. 2

Less: Personal Exemption per TABLE E (4) \$112.50 X 3	<u>337.50</u>
Wages subject to Withholding	287.50

#### Step No. 3

Tax on \$208.00 per TABLE F (Semi-Monthly line)	4.58
Tax on excess (79.50 at 4%)	<u>3.18</u>
Total tax to be withheld	7.76

**TABLE F**  
**PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING\***

WAGES PAID	MARRIED FILING JOINT RETURN (with one spouse having income) OR HEAD OF HOUSEHOLD											
	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER
<b>WEEKLY</b>	0	- 19.00	19.00	- 57.50	57.50	- 96.00	96.00	- 135.00	135.00	- 192.50	192.50	- and over
	1% of such wages		.19	+ 2% of excess	.96	+ 3% of excess	2.12	+ 4% of excess	3.65	+ 5% of excess	6.54	+ 6% of excess
			over 19.00		over 57.50		over 96.00		over 135.00		over 192.50	
<b>BI-WEEKLY</b>	0	- 38.50	38.50	- 115.00	115.00	- 192.00	192.00	- 269.00	269.00	- 385.00	385.00	- and over
	1% of such wages		.38	+ 2% of excess	1.92	+ 3% of excess	4.23	+ 4% of excess	7.31	+ 5% of excess	13.08	+ 6% of excess
			over 38.50		over 115.00		over 192.00		over 269.00		over 385.00	
<b>SEMI-MONTHLY</b>	0	- 41.50	41.50	- 125.00	125.00	- 208.00	208.00	- 292.00	292.00	- 417.00	417.00	- and over
	1% of such wages		.42	+ 2% of excess	2.08	+ 3% of excess	4.58	+ 4% of excess	7.92	+ 5% of excess	14.17	+ 6% of excess
			over 41.50		over 125.00		over 208.00		over 292.00		over 417.00	
<b>MONTHLY</b>	0	- 83.00	83.00	- 250.00	250.00	- 417.00	417.00	- 583.00	583.00	- 833.00	833.00	- and over
	1% of such wages		.83	+ 2% of excess	4.17	+ 3% of excess	9.17	+ 4% of excess	15.83	+ 5% of excess	28.33	+ 6% of excess
			over 83.00		over 250.00		over 417.00		over 583.00		over 833.00	
<b>QUARTERLY</b>	0	- 250.00	250.00	- 750.00	750.00	- 1250.00	1250.00	- 1750.00	1750.00	- 2500.00	2500.00	- and over
	1% of such wages		2.50	+ 2% of excess	12.50	+ 3% of excess	27.50	+ 4% of excess	47.50	+ 5% of excess	85.00	+ 6% of excess
			over 250.00		over 750.00		over 1250.00		over 1750.00		over 2500.00	
<b>SEMI-ANNUAL</b>	0	- 500.00	500.00	- 1500.00	1500.00	- 2500.00	2500.00	- 3500.00	3500.00	- 5000.00	5000.00	- and over
	1% of such wages		5.00	+ 2% of excess	25.00	+ 3% of excess	55.00	+ 4% of excess	95.00	+ 5% of excess	170.00	+ 6% of excess
			over 500.00		over 1500.00		over 2500.00		over 3500.00		over 5000.00	
<b>ANNUAL</b>	0	- 1000.00	1000.00	- 3000.00	3000.00	- 5000.00	5000.00	- 7000.00	7000.00	- 10,000.00	10,000.00	- and over
	1% of such wages		10.00	+ 2% of excess	50.00	+ 3% of excess	110.00	+ 4% of excess	190.00	+ 5% of excess	340.00	+ 6% of excess
			over 1000.00		over 3000.00		over 5000.00		over 7000.00		over 10,000.00	
<b>DAILY (MISC.)</b>	0	- 2.75	2.75	- 8.22	8.22	- 13.70	13.70	- 19.18	19.18	- 27.40	27.40	- and over
	1% of such wages		.03	+ 2% of excess	.14	+ 3% of excess	.30	+ 4% of excess	.52	+ 5% of excess	.93	+ 6% of excess
			over 2.75		over 8.22		over 13.70		over 19.18		over 27.40	

\*After deductions allowed under Table E.



# TABLE G

## PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING\*

WAGES PAID	MARRIED FILING JOINT RETURN (both spouses having income) OR MARRIED FILING SEPARATE RETURN											
	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER
WEEKLY	0	- 9.50 1% of such wages	9.50	- 29.00 .10 + 2% of excess over 9.50	29.00	- 48.00 .48 + 3% of excess over 29.00	48.00	- 67.50 1.06 + 4% of excess over 48.00	67.50	- 96.00 1.83 + 5% of excess over 67.50	96.00	- and over 3.27 + 6% of excess over 96.00
BI-WEEKLY	0	- 19.00 1% of such wages	19.00	- 57.50 .19 + 2% of excess over 19.00	57.50	- 96.00 .96 + 3% of excess over 57.50	96.00	- 135.00 2.12 + 4% of excess over 96.00	135.00	- 192.00 3.65 + 5% of excess over 135.00	192.00	- and over 6.54 + 6% of excess over 192.00
SEMI-MONTHLY	0	- 21.00 1% of such wages	21.00	- 62.50 .21 + 2% of excess over 21.00	62.50	- 104.00 1.04 + 3% of excess over 62.50	104.00	- 146.00 2.29 + 4% of excess over 104.00	146.00	- 208.00 3.96 + 5% of excess over 146.00	208.00	- and over 7.08 + 6% of excess over 208.00
MONTHLY	0	- 41.50 1% of such wages	41.50	- 125.00 .42 + 2% of excess over 41.50	125.00	- 208.00 2.08 + 3% of excess over 125.00	208.00	- 292.00 4.58 + 4% of excess over 208.00	292.00	- 417.00 7.92 + 5% of excess over 292.00	417.00	- and over 14.17 + 6% of excess over 417.00
QUARTERLY	0	- 125.00 1% of such wages	125.00	- 375.00 1.25 + 2% of excess over 125.00	375.00	- 625.00 6.25 + 3% of excess over 375.00	625.00	- 875.00 13.75 + 4% of excess over 625.00	875.00	- 1250.00 23.75 + 5% of excess over 875.00	1250.00	- and over 42.50 + 6% of excess over 1250.00
SEMI-ANNUAL	0	- 250.00 1% of such wages	250.00	- 750.00 2.50 + 2% of excess over 250.00	750.00	- 1250.00 12.50 + 3% of excess over 750.00	1250.00	- 1750.00 27.50 + 4% of excess over 1250.00	1750.00	- 2500.00 47.50 + 5% of excess over 1750.00	2500.00	- and over 85.00 + 6% of excess over 2500.00
ANNUAL	0	- 500.00 1% of such wages	500.00	- 1500.00 5.00 + 2% of excess over 500.00	1500.00	- 2500.00 25.00 + 3% of excess over 1500.00	2500.00	- 3500.00 55.00 + 4% of excess over 2500.00	3500.00	- 5000.00 95.00 + 5% of excess over 3500.00	5000.00	- and over 170.00 + 6% of excess over 5000.00
DAILY (MISC.)	0	- 1.37 1% of such wages	1.37	- 4.11 .01 + 2% of excess over 1.37	4.11	- 6.85 .07 + 3% of excess over 4.11	6.85	- 9.59 .15 + 4% of excess over 6.85	9.59	- 13.70 .26 + 5% of excess over 9.59	13.70	- and over .47 + 6% of excess over 13.70

\*After deductions allowed under Table .

# TABLE H

## PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING\*

WAGES PAID	SINGLE INDIVIDUAL											
	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER
<b>WEEKLY</b>	0	- 14.50 1% of such wages	14.50	- 43.50 .14 + 2% of excess over 14.50	43.50	- 72.00 .72 + 3% of excess over 43.50	72.00	- 101.00 1.59 + 4% of excess over 72.00	101.00	- 135.00 2.74 + 5% of excess over 101.00	135.00	- and over 4.42 + 6% of excess over 135.00
<b>BI-WEEKLY</b>	0	- 29.00 1% of such wages	29.00	- 86.50 .29 + 2% of excess over 29.00	86.50	- 144.00 1.44 + 3% of excess over 86.50	144.00	- 202.00 3.17 + 4% of excess over 144.00	202.00	- 269.00 5.48 + 5% of excess over 202.00	269.00	- and over 8.85 + 6% of excess over 269.00
<b>SEMI-MONTHLY</b>	0	- 31.00 1% of such wages	31.00	- 93.50 .31 + 2% of excess over 31.00	93.50	- 156.00 1.56 + 3% of excess over 93.50	156.00	- 219.00 3.44 + 4% of excess over 156.00	219.00	- 292.00 5.94 + 5% of excess over 219.00	292.00	- and over 9.58 + 6% of excess over 292.00
<b>MONTHLY</b>	0	- 62.50 1% of such wages	62.50	- 187.00 .62 + 2% of excess over 62.50	187.00	- 312.00 3.12 + 3% of excess over 187.00	312.00	- 437.00 6.87 + 4% of excess over 312.00	437.00	- 583.00 11.87 + 5% of excess over 437.00	583.00	- and over 19.17 + 6% of excess over 583.00
<b>QUARTERLY</b>	0	- 187.50 1% of such wages	187.50	- 562.50 1.88 + 2% of excess over 187.50	562.50	- 937.50 9.38 + 3% of excess over 562.50	937.50	- 1312.00 20.63 + 4% of excess over 937.50	1312.50	- 1750.00 35.63 + 5% of excess over 1312.50	1750.00	- and over 57.50 + 6% of excess over 1750.00
<b>SEMI-ANNUAL</b>	0	- 375.00 1% of such wages	375.00	- 1125.00 3.75 + 2% of excess over 375.00	1125.00	- 1875.00 18.75 + 3% of excess over 1125.00	1875.00	- 2625.00 41.25 + 4% of excess over 1875.00	2625.00	- 3500.00 71.25 + 5% of excess over 2625.00	3500.00	- and over 115.00 + 6% of excess over 3500.00
<b>ANNUAL</b>	0	- 750.00 1% of such wages	750.00	- 2250.00 7.50 + 2% of excess over 750.00	2250.00	- 3750.00 37.50 + 3% of excess over 2250.00	3750.00	- 5250.00 82.50 + 4% of excess over 3750.00	5250.00	- 7000.00 142.50 + 5% of excess over 5250.00	7000.00	- 10,000.00 230.00 + 6% of excess over 7000.00
<b>DAILY (MISC.)</b>	0	- 2.05 1% of such wages	2.05	- 6.16 .02 + 2% of excess over 2.05	6.16	- 10.27 .10 + 3% of excess over 6.16	10.27	- 14.38 .23 + 4% of excess over 10.27	14.38	- 19.18 .39 + 5% of excess over 14.38	19.18	- and over .63 + 6% of excess over 19.18

\*After deductions allowed under Table .

## FREQUENTLY ASKED QUESTIONS ABOUT GEORGIA EMPLOYER WITHHOLDING TAX

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**Q** Who is required to withhold Georgia Income Tax and apply for a withholding number?

**A** *Any employer for whom an individual performs a service in Georgia as an employee.*

<b>EXCEPTIONS:</b>	(1)	<i>Agriculture Labor</i>
	(2)	<i>Domestic Help</i>
	(3)	<i>Ordained Minister for duties performed by an Order</i>

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**Q** What is the definition of an employer?

**A** *Any person who controls and/or pays the wages of a resident or nonresident individual who performs or performed a service as an employee within and/or outside of the state.*

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**Q** What is the definition of an employee?

**A** *A resident or nonresident individual who receives payment of wages for services performed on behalf of an employer within and/or outside of this state.*

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**Q** If a change in ownership or business structure occurs, can the same withholding number be used?

**A** *NO. A new withholding number must be applied for.*

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**Q** Is an out-of-state company required to withhold on an employee working in Georgia?

**A** *YES. The employee's wages are taxable and the employer is required to withhold.*

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**Q** What are the withholding requirements for nonresident employees temporarily assigned to work in Georgia?

**A** *Nonresident employees temporarily assigned to work in Georgia are subject to withholding if their assignment extends for more than 23 calendar days per quarter or 5% of their total income is earned in Georgia.*

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**Q** Are non-profit organizations exempt from withholding?

**A** *NO. Non-profit organizations are subject to the same withholding requirements as other businesses.*

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**Q** I have computed the withholding tax using the tables and the percentage method, but get different results. Which amount should I use?

**A** *The percentage method computes an exact amount; the tables provide an amount derived from an income range. The amounts should be close and either value may be used.*

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**Q** Are payers required to submit W-2 and 1099 series returns to Georgia?

**A** *YES. Payers are required to submit only those income statements that contain Georgia income tax withheld.*

## TAXPAYER ASSISTANCE

### WITHHOLDING TAX ACCOUNT INQUIRY

*If you are a registered employer and need assistance specific to your account, please call one of the following numbers:*

If your business name begins with the letter:	Please call:
T, P, I	(404) 651-5832
R, G, L	(404) 651-5833
B, W, O, Q	(404) 651-5834
C, K, Z	(404) 651-5835
S, F	(404) 651-5836
D, H, N, Y	(404) 651-5837
M, J, U, X	(404) 651-5838
A, E, V	(404) 651-5840

### OTHER ASSISTANCE

If you need assistance call any of the Georgia Department of Revenue locations listed below:

<b>ATLANTA</b> (30334) 322 Plaza Level West Tower Floyd Building (404) 656-4071	<b>COLUMBUS</b> (31901) 307 15th Street Room 215 (706) 649-7451	<b>MORROW</b> (30260) 3000 Corporate Center Dr. Suite 210 (770) 960-2000
<b>ALBANY</b> (31707) 2700 Palmyra Road (912) 430-4241	<b>DOUGLAS</b> (31533) 111 North Coffee Avenue (912) 389-4270	<b>ROME</b> (30161-6494) 1401 Dean Street Suite E (706) 295-6667
<b>ATHENS</b> (30622) 190 Ben Burton Circle Bogart, GA (706) 542-6058	<b>LITHIA SPRINGS</b> (30122) 351 Thornton Road Suite 101 (770) 732-5812	<b>SAVANNAH</b> (31405) 6606 Abercorn Street Room 216 (912) 356-2140
<b>AUGUSTA</b> (30907) Interstate West Office Park 1054 Claussen Road Suite 310 (706) 737-1870	<b>MACON</b> (31211-1493) 630 North Avenue Suite B (912) 751-6014	<b>TUCKER</b> (30084) 2082 E. Exchange Place Suite 120 (770) 414-3559

### DEPARTMENT OF REVENUE WEBSITE

<http://www.state.ga.us/departments/dor>

### ORDER FORMS BY PHONE

**(404) 656-4293**