



Publication 15-T

(Rev. March 2009)

Cat. No. 32112B

New Wage Withholding and Advance Earned Income Credit Payment Tables

(For Wages Paid Through December 2009)



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Introduction

This publication contains the new income tax withholding percentage and wage bracket method tables. It also includes the revised advance earned income credit (EIC) payment percentage and wage bracket method tables. The revised formula percentage method, wage bracket percentage method, and combined withholding tables are also found in this publication.

Publication 15-T should be used by employers in conjunction with the information in [Publication 15 \(Circular E\), Employer's Tax Guide](#). Agricultural employers who use [Publication 51 \(Circular A\), Agricultural Employer's Tax Guide](#), should also use these tables in lieu of the corresponding tables in Publication 51, and use Publication 15-T in conjunction with the information in Publication 51. Likewise, updated tables are included for [Publication 15-A, Employer's Supplemental Tax Guide](#).

For the calculation of income tax withholding on pensions, the new withholding tables also apply.

These new tables have been developed due to changes to the tax law made in the American Recovery and Reinvestment Act of 2009. The IRS asks that employers begin using these tables in lieu of the applicable previously published tables as soon as possible, but no later than April 1, 2009.



Because this publication combines withholding tables from both the [Publication 15 \(Circular E\)](#), [Publication 51 \(Circular A\)](#), and [Publication 15-A](#), your applicable table may be on a different page from that shown in those publications.

Notice to Employers

Make the notice on page 73 available to employees so that they will be aware of how the new law affects their withholding. A copy of Form W-4, Employee's Withholding Allowance Certificate, is included on pages 71 and 72. Employees do not need to fill out a new Form W-4. These new tables have been developed to apply for withholding for all employees and to take into account all current tax provisions. Employees may submit a new Form W-4 to ensure that the correct amount of tax is being withheld from their pay.

Note: The 2009 Form W-4 and the *Tables for Withholding on Distributions of Indian Gaming Profits to Tribal Members* found on page 58 of Publication 15-A are not being revised.

Withholding Income Taxes on the Wages of Nonresident Alien Employees

In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule. You must add an amount as set forth in the chart below to the nonresident alien's wages solely for calculating the income tax withholding for each payroll period. You determine the amount to be withheld by applying the income tax withholding tables to the amount of wages paid plus the additional chart amount. For more information, see Notice 2005-76, 2005-46 I.R.B. 947, available at www.irs.gov/irb/2005-46_IRB/ar10.html.

As the new withholding tables were developed due to changes to the tax law made by the American Recovery and Reinvestment Act of 2009, the amount to add to a nonresident alien employee's wages for calculating income tax withholding only has been increased. See the chart below for these increased amounts.



Nonresident alien students from India and business apprentices from India are not subject to this procedure.

The amount to be added to the nonresident alien's wages to calculate income tax withholding is set forth in the following chart.

Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 138.00
Biweekly	276.00
Semimonthly	299.00
Monthly	598.00
Quarterly	1,795.00
Semiannually	3,590.00

<u>Payroll Period</u>	<u>Add Additional</u>
Annually	7,180.00
Daily or Miscellaneous (each day of the payroll period)	27.60

The amounts added under this chart are added to wages solely for calculating income tax withholding on the wages of the nonresident alien employee. These chart amounts should not be included in any box on the employee's Form W-2, Wage and Tax Statement, and do not increase the income tax liability of the employee. Also, these chart amounts do not increase the social security, Medicare, or Federal Unemployment Tax Act (FUTA) tax liability of the employer or the employee.

This procedure only applies to nonresident alien employees who have wages subject to income tax withholding.

Note. The following example will deal with the new withholding tables only. For withholding on wages to nonresident alien employees before the new withholding tables were implemented (after February 17, 2009, but not later than April 1, 2009), see *Withholding income taxes on wages of nonresident alien employees* in section 9 of Publication 15 (Circular E).

Example. An employer using the percentage method of withholding pays wages of \$500 for a biweekly payroll period to a married nonresident alien employee. The nonresident alien has properly completed Form W-4, entering marital status as "single" with one withholding allowance and indicating status as a nonresident alien on line 6 of Form W-4 (see page 71). The employer determines the wages to be used in the withholding tables by adding to the \$500 amount of wages paid the amount of \$276 from the chart above (\$776 total). The employer then applies the applicable table (Table 2(a), the table for biweekly payroll period, single persons) by subtracting the applicable percentage method amount for one withholding allowance for a biweekly payroll period from \$776 and making the calculations according to the table.

The \$276 added to wages for purposes of calculating income tax withholding is not reported on Form W-2, and does not increase the income tax liability of the employee. The \$276 added amount also does not affect the social security tax, Medicare tax, or FUTA tax liability of the employer or the employee.

Increased Exclusion Amount for Combined Commuter Highway Vehicle Transportation and Transit Passes

Effective March 2009, the monthly exclusion for combined commuter highway vehicle transportation and transit passes increases to \$230 through December 2009. This increase is based on a change in the tax law made in the American Recovery and Reinvestment Act of 2009.

Tables for Percentage Method of Withholding (continued)

(For Wages Paid Through December 2009)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,795		\$0		Not over \$3,938		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,795	—\$2,600	10%	—\$1,795	\$3,938	—\$6,113	10%	—\$3,938
\$2,600	—\$9,050	\$80.50 plus 15%	—\$2,600	\$6,113	—\$18,913	\$217.50 plus 15%	—\$6,113
\$9,050	—\$16,633	\$1,048.00 plus 25%	—\$9,050	\$18,913	—\$29,533	\$2,137.50 plus 25%	—\$18,913
\$16,633	—\$43,400	\$2,943.75 plus 28%	—\$16,633	\$29,533	—\$54,150	\$4,792.50 plus 28%	—\$29,533
\$43,400	—\$93,750	\$10,438.51 plus 33%	—\$43,400	\$54,150	—\$95,175	\$11,685.26 plus 33%	—\$54,150
\$93,750	—\$27,054.01 plus 35%	—\$93,750	—\$93,750	\$95,175	—\$25,223.51 plus 35%	—\$95,175	—\$95,175

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,590		\$0		Not over \$7,875		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$3,590	—\$5,200	10%	—\$3,590	\$7,875	—\$12,225	10%	—\$7,875
\$5,200	—\$18,100	\$161.00 plus 15%	—\$5,200	\$12,225	—\$37,825	\$435.00 plus 15%	—\$12,225
\$18,100	—\$33,265	\$2,096.00 plus 25%	—\$18,100	\$37,825	—\$59,065	\$4,275.00 plus 25%	—\$37,825
\$33,265	—\$86,800	\$5,887.25 plus 28%	—\$33,265	\$59,065	—\$108,300	\$9,585.00 plus 28%	—\$59,065
\$86,800	—\$187,500	\$20,877.05 plus 33%	—\$86,800	\$108,300	—\$190,350	\$23,370.80 plus 33%	—\$108,300
\$187,500	—\$54,108.05 plus 35%	—\$187,500	—\$187,500	\$190,350	—\$50,447.30 plus 35%	—\$190,350	—\$190,350

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$7,180		\$0		Not over \$15,750		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$7,180	—\$10,400	10%	—\$7,180	\$15,750	—\$24,450	10%	—\$15,750
\$10,400	—\$36,200	\$322.00 plus 15%	—\$10,400	\$24,450	—\$75,650	\$870.00 plus 15%	—\$24,450
\$36,200	—\$66,530	\$4,192.00 plus 25%	—\$36,200	\$75,650	—\$118,130	\$8,550.00 plus 25%	—\$75,650
\$66,530	—\$173,600	\$11,774.50 plus 28%	—\$66,530	\$118,130	—\$216,600	\$19,170.00 plus 28%	—\$118,130
\$173,600	—\$375,000	\$41,754.10 plus 33%	—\$173,600	\$216,600	—\$380,700	\$46,741.60 plus 33%	—\$216,600
\$375,000	—\$108,216.10 plus 35%	—\$375,000	—\$375,000	\$380,700	—\$100,894.60 plus 35%	—\$380,700	—\$380,700

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$27.60		\$0		Not over \$60.60		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$27.60	—\$40.00	10%	—\$27.60	\$60.60	—\$94.00	10%	—\$60.60
\$40.00	—\$139.20	\$1.24 plus 15%	—\$40.00	\$94.00	—\$291.00	\$3.34 plus 15%	—\$94.00
\$139.20	—\$255.90	\$16.12 plus 25%	—\$139.20	\$291.00	—\$454.30	\$32.89 plus 25%	—\$291.00
\$255.90	—\$667.70	\$45.30 plus 28%	—\$255.90	\$454.30	—\$833.10	\$73.72 plus 28%	—\$454.30
\$667.70	—\$1,442.30	\$160.60 plus 33%	—\$667.70	\$833.10	—\$1,464.20	\$179.78 plus 33%	—\$833.10
\$1,442.30	—\$416.22 plus 35%	—\$1,442.30	—\$1,442.30	\$1,464.20	—\$388.04 plus 35%	—\$1,464.20	—\$1,464.20

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	310	1	0	0	0	0	0	0	0	0	0	0
310	320	2	0	0	0	0	0	0	0	0	0	0
320	330	3	0	0	0	0	0	0	0	0	0	0
330	340	4	0	0	0	0	0	0	0	0	0	0
340	350	5	0	0	0	0	0	0	0	0	0	0
350	360	6	0	0	0	0	0	0	0	0	0	0
360	370	7	0	0	0	0	0	0	0	0	0	0
370	380	8	0	0	0	0	0	0	0	0	0	0
380	390	9	0	0	0	0	0	0	0	0	0	0
390	400	10	0	0	0	0	0	0	0	0	0	0
400	410	11	0	0	0	0	0	0	0	0	0	0
410	420	12	0	0	0	0	0	0	0	0	0	0
420	430	13	0	0	0	0	0	0	0	0	0	0
430	440	14	0	0	0	0	0	0	0	0	0	0
440	450	15	0	0	0	0	0	0	0	0	0	0
450	460	17	0	0	0	0	0	0	0	0	0	0
460	470	18	1	0	0	0	0	0	0	0	0	0
470	480	20	2	0	0	0	0	0	0	0	0	0
480	490	21	3	0	0	0	0	0	0	0	0	0
490	500	23	4	0	0	0	0	0	0	0	0	0
500	520	25	6	0	0	0	0	0	0	0	0	0
520	540	28	8	0	0	0	0	0	0	0	0	0
540	560	31	10	0	0	0	0	0	0	0	0	0
560	580	34	12	0	0	0	0	0	0	0	0	0
580	600	37	14	0	0	0	0	0	0	0	0	0
600	620	40	17	1	0	0	0	0	0	0	0	0
620	640	43	20	3	0	0	0	0	0	0	0	0
640	660	46	23	5	0	0	0	0	0	0	0	0
660	680	49	26	7	0	0	0	0	0	0	0	0
680	700	52	29	9	0	0	0	0	0	0	0	0
700	720	55	32	11	0	0	0	0	0	0	0	0
720	740	58	35	13	0	0	0	0	0	0	0	0
740	760	61	38	15	0	0	0	0	0	0	0	0
760	780	64	41	18	1	0	0	0	0	0	0	0
780	800	67	44	21	3	0	0	0	0	0	0	0
800	820	70	47	24	5	0	0	0	0	0	0	0
820	840	73	50	27	7	0	0	0	0	0	0	0
840	860	76	53	30	9	0	0	0	0	0	0	0
860	880	79	56	33	11	0	0	0	0	0	0	0
880	900	82	59	36	13	0	0	0	0	0	0	0
900	920	85	62	39	16	0	0	0	0	0	0	0
920	940	88	65	42	19	2	0	0	0	0	0	0
940	960	91	68	45	22	4	0	0	0	0	0	0
960	980	94	71	48	25	6	0	0	0	0	0	0
980	1,000	97	74	51	28	8	0	0	0	0	0	0
1,000	1,020	100	77	54	31	10	0	0	0	0	0	0
1,020	1,040	103	80	57	34	12	0	0	0	0	0	0
1,040	1,060	106	83	60	37	15	0	0	0	0	0	0
1,060	1,080	109	86	63	40	18	1	0	0	0	0	0
1,080	1,100	112	89	66	43	21	3	0	0	0	0	0
1,100	1,120	115	92	69	46	24	5	0	0	0	0	0
1,120	1,140	118	95	72	49	27	7	0	0	0	0	0
1,140	1,160	121	98	75	52	30	9	0	0	0	0	0
1,160	1,180	124	101	78	55	33	11	0	0	0	0	0
1,180	1,200	127	104	81	58	36	13	0	0	0	0	0
1,200	1,220	130	107	84	61	39	16	0	0	0	0	0
1,220	1,240	133	110	87	64	42	19	2	0	0	0	0
1,240	1,260	136	113	90	67	45	22	4	0	0	0	0
1,260	1,280	139	116	93	70	48	25	6	0	0	0	0
1,280	1,300	142	119	96	73	51	28	8	0	0	0	0
1,300	1,320	145	122	99	76	54	31	10	0	0	0	0
1,320	1,340	148	125	102	79	57	34	12	0	0	0	0
1,340	1,360	151	128	105	82	60	37	14	0	0	0	0
1,360	1,380	154	131	108	85	63	40	17	1	0	0	0
1,380	1,400	157	134	111	88	66	43	20	3	0	0	0
1,400	1,420	160	137	114	91	69	46	23	5	0	0	0
1,420	1,440	163	140	117	94	72	49	26	7	0	0	0
1,440	1,460	166	143	120	97	75	52	29	9	0	0	0
1,460	1,480	169	146	123	100	78	55	32	11	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$1,480	\$1,500	\$172	\$149	\$126	\$103	\$81	\$58	\$35	\$13	\$0	\$0	\$0
1,500	1,520	175	152	129	106	84	61	38	15	0	0	0
1,520	1,540	180	155	132	109	87	64	41	18	1	0	0
1,540	1,560	185	158	135	112	90	67	44	21	3	0	0
1,560	1,580	190	161	138	115	93	70	47	24	5	0	0
1,580	1,600	195	164	141	118	96	73	50	27	7	0	0
1,600	1,620	200	167	144	121	99	76	53	30	9	0	0
1,620	1,640	205	170	147	124	102	79	56	33	11	0	0
1,640	1,660	210	173	150	127	105	82	59	36	13	0	0
1,660	1,680	215	177	153	130	108	85	62	39	16	0	0
1,680	1,700	220	182	156	133	111	88	65	42	19	2	0
1,700	1,720	225	187	159	136	114	91	68	45	22	4	0
1,720	1,740	230	192	162	139	117	94	71	48	25	6	0
1,740	1,760	235	197	165	142	120	97	74	51	28	8	0
1,760	1,780	240	202	168	145	123	100	77	54	31	10	0
1,780	1,800	245	207	171	148	126	103	80	57	34	12	0
1,800	1,820	250	212	174	151	129	106	83	60	37	15	0
1,820	1,840	255	217	179	154	132	109	86	63	40	18	1
1,840	1,860	260	222	184	157	135	112	89	66	43	21	3
1,860	1,880	265	227	189	160	138	115	92	69	46	24	5
1,880	1,900	270	232	194	163	141	118	95	72	49	27	7
1,900	1,920	275	237	199	166	144	121	98	75	52	30	9
1,920	1,940	280	242	204	169	147	124	101	78	55	33	11
1,940	1,960	285	247	209	172	150	127	104	81	58	36	13
1,960	1,980	290	252	214	176	153	130	107	84	61	39	16
1,980	2,000	295	257	219	181	156	133	110	87	64	42	19
2,000	2,020	300	262	224	186	159	136	113	90	67	45	22
2,020	2,040	305	267	229	191	162	139	116	93	70	48	25
2,040	2,060	310	272	234	196	165	142	119	96	73	51	28
2,060	2,080	315	277	239	201	168	145	122	99	76	54	31
2,080	2,100	320	282	244	206	171	148	125	102	79	57	34
2,100	2,120	325	287	249	211	174	151	128	105	82	60	37
2,120	2,140	330	292	254	216	178	154	131	108	85	63	40

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
660	680	1	0	0	0	0	0	0	0	0	0	0
680	700	3	0	0	0	0	0	0	0	0	0	0
700	720	5	0	0	0	0	0	0	0	0	0	0
720	740	7	0	0	0	0	0	0	0	0	0	0
740	760	9	0	0	0	0	0	0	0	0	0	0
760	780	11	0	0	0	0	0	0	0	0	0	0
780	800	13	0	0	0	0	0	0	0	0	0	0
800	820	15	0	0	0	0	0	0	0	0	0	0
820	840	17	2	0	0	0	0	0	0	0	0	0
840	860	19	4	0	0	0	0	0	0	0	0	0
860	880	21	6	0	0	0	0	0	0	0	0	0
880	900	23	8	0	0	0	0	0	0	0	0	0
900	920	25	10	0	0	0	0	0	0	0	0	0
920	940	27	12	0	0	0	0	0	0	0	0	0
940	960	29	14	0	0	0	0	0	0	0	0	0
960	980	31	16	1	0	0	0	0	0	0	0	0
980	1,000	33	18	3	0	0	0	0	0	0	0	0
1,000	1,020	35	20	5	0	0	0	0	0	0	0	0
1,020	1,040	38	22	7	0	0	0	0	0	0	0	0
1,040	1,060	41	24	9	0	0	0	0	0	0	0	0
1,060	1,080	44	26	11	0	0	0	0	0	0	0	0
1,080	1,100	47	28	13	0	0	0	0	0	0	0	0
1,100	1,120	50	30	15	0	0	0	0	0	0	0	0
1,120	1,140	53	32	17	2	0	0	0	0	0	0	0
1,140	1,160	56	34	19	4	0	0	0	0	0	0	0
1,160	1,180	59	36	21	6	0	0	0	0	0	0	0
1,180	1,200	62	39	23	8	0	0	0	0	0	0	0
1,200	1,220	65	42	25	10	0	0	0	0	0	0	0
1,220	1,240	68	45	27	12	0	0	0	0	0	0	0
1,240	1,260	71	48	29	14	0	0	0	0	0	0	0
1,260	1,280	74	51	31	16	1	0	0	0	0	0	0
1,280	1,300	77	54	33	18	3	0	0	0	0	0	0
1,300	1,320	80	57	35	20	5	0	0	0	0	0	0
1,320	1,340	83	60	37	22	7	0	0	0	0	0	0
1,340	1,360	86	63	40	24	9	0	0	0	0	0	0
1,360	1,380	89	66	43	26	11	0	0	0	0	0	0
1,380	1,400	92	69	46	28	13	0	0	0	0	0	0
1,400	1,420	95	72	49	30	15	0	0	0	0	0	0
1,420	1,440	98	75	52	32	17	1	0	0	0	0	0
1,440	1,460	101	78	55	34	19	3	0	0	0	0	0
1,460	1,480	104	81	58	36	21	5	0	0	0	0	0
1,480	1,500	107	84	61	39	23	7	0	0	0	0	0
1,500	1,520	110	87	64	42	25	9	0	0	0	0	0
1,520	1,540	113	90	67	45	27	11	0	0	0	0	0
1,540	1,560	116	93	70	48	29	13	0	0	0	0	0
1,560	1,580	119	96	73	51	31	15	0	0	0	0	0
1,580	1,600	122	99	76	54	33	17	2	0	0	0	0
1,600	1,620	125	102	79	57	35	19	4	0	0	0	0
1,620	1,640	128	105	82	60	37	21	6	0	0	0	0
1,640	1,660	131	108	85	63	40	23	8	0	0	0	0
1,660	1,680	134	111	88	66	43	25	10	0	0	0	0
1,680	1,700	137	114	91	69	46	27	12	0	0	0	0
1,700	1,720	140	117	94	72	49	29	14	0	0	0	0
1,720	1,740	143	120	97	75	52	31	16	1	0	0	0
1,740	1,760	146	123	100	78	55	33	18	3	0	0	0
1,760	1,780	149	126	103	81	58	35	20	5	0	0	0
1,780	1,800	152	129	106	84	61	38	22	7	0	0	0
1,800	1,820	155	132	109	87	64	41	24	9	0	0	0
1,820	1,840	158	135	112	90	67	44	26	11	0	0	0
1,840	1,860	161	138	115	93	70	47	28	13	0	0	0
1,860	1,880	164	141	118	96	73	50	30	15	0	0	0
1,880	1,900	167	144	121	99	76	53	32	17	2	0	0
1,900	1,920	170	147	124	102	79	56	34	19	4	0	0
1,920	1,940	173	150	127	105	82	59	36	21	6	0	0
1,940	1,960	176	153	130	108	85	62	39	23	8	0	0
1,960	1,980	179	156	133	111	88	65	42	25	10	0	0
1,980	2,000	182	159	136	114	91	68	45	27	12	0	0
2,000	2,020	185	162	139	117	94	71	48	29	14	0	0
2,020	2,040	188	165	142	120	97	74	51	31	16	1	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid Through December 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$2,040	\$2,060	\$191	\$168	\$145	\$123	\$100	\$77	\$54	\$33	\$18	\$3	\$0
2,060	2,080	194	171	148	126	103	80	57	35	20	5	0
2,080	2,100	197	174	151	129	106	83	60	37	22	7	0
2,100	2,120	200	177	154	132	109	86	63	40	24	9	0
2,120	2,140	203	180	157	135	112	89	66	43	26	11	0
2,140	2,160	206	183	160	138	115	92	69	46	28	13	0
2,160	2,180	209	186	163	141	118	95	72	49	30	15	0
2,180	2,200	212	189	166	144	121	98	75	52	32	17	1
2,200	2,220	215	192	169	147	124	101	78	55	34	19	3
2,220	2,240	218	195	172	150	127	104	81	58	36	21	5
2,240	2,260	221	198	175	153	130	107	84	61	38	23	7
2,260	2,280	224	201	178	156	133	110	87	64	41	25	9
2,280	2,300	227	204	181	159	136	113	90	67	44	27	11
2,300	2,320	230	207	184	162	139	116	93	70	47	29	13
2,320	2,340	233	210	187	165	142	119	96	73	50	31	15
2,340	2,360	236	213	190	168	145	122	99	76	53	33	17
2,360	2,380	239	216	193	171	148	125	102	79	56	35	19
2,380	2,400	242	219	196	174	151	128	105	82	59	37	21
2,400	2,420	245	222	199	177	154	131	108	85	62	40	23
2,420	2,440	248	225	202	180	157	134	111	88	65	43	25
2,440	2,460	251	228	205	183	160	137	114	91	68	46	27
2,460	2,480	254	231	208	186	163	140	117	94	71	49	29
2,480	2,500	257	234	211	189	166	143	120	97	74	52	31
2,500	2,520	260	237	214	192	169	146	123	100	77	55	33
2,520	2,540	263	240	217	195	172	149	126	103	80	58	35
2,540	2,560	266	243	220	198	175	152	129	106	83	61	38
2,560	2,580	269	246	223	201	178	155	132	109	86	64	41
2,580	2,600	272	249	226	204	181	158	135	112	89	67	44
2,600	2,620	275	252	229	207	184	161	138	115	92	70	47
2,620	2,640	278	255	232	210	187	164	141	118	95	73	50
2,640	2,660	281	258	235	213	190	167	144	121	98	76	53
2,660	2,680	284	261	238	216	193	170	147	124	101	79	56
2,680	2,700	287	264	241	219	196	173	150	127	104	82	59
2,700	2,720	290	267	244	222	199	176	153	130	107	85	62
2,720	2,740	293	270	247	225	202	179	156	133	110	88	65

\$2,740 and over

Use Table 3(b) for a **MARRIED person** on page 5. Also see the instructions on page 3.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
600	640	2	0	0	0	0	0	0	0	0	0	0
640	680	6	0	0	0	0	0	0	0	0	0	0
680	720	10	0	0	0	0	0	0	0	0	0	0
720	760	14	0	0	0	0	0	0	0	0	0	0
760	800	18	0	0	0	0	0	0	0	0	0	0
800	840	22	0	0	0	0	0	0	0	0	0	0
840	880	26	0	0	0	0	0	0	0	0	0	0
880	920	32	0	0	0	0	0	0	0	0	0	0
920	960	38	4	0	0	0	0	0	0	0	0	0
960	1,000	44	8	0	0	0	0	0	0	0	0	0
1,000	1,040	50	12	0	0	0	0	0	0	0	0	0
1,040	1,080	56	16	0	0	0	0	0	0	0	0	0
1,080	1,120	62	20	0	0	0	0	0	0	0	0	0
1,120	1,160	68	24	0	0	0	0	0	0	0	0	0
1,160	1,200	74	28	0	0	0	0	0	0	0	0	0
1,200	1,240	80	34	1	0	0	0	0	0	0	0	0
1,240	1,280	86	40	5	0	0	0	0	0	0	0	0
1,280	1,320	92	46	9	0	0	0	0	0	0	0	0
1,320	1,360	98	52	13	0	0	0	0	0	0	0	0
1,360	1,400	104	58	17	0	0	0	0	0	0	0	0
1,400	1,440	110	64	21	0	0	0	0	0	0	0	0
1,440	1,480	116	70	25	0	0	0	0	0	0	0	0
1,480	1,520	122	76	31	0	0	0	0	0	0	0	0
1,520	1,560	128	82	37	3	0	0	0	0	0	0	0
1,560	1,600	134	88	43	7	0	0	0	0	0	0	0
1,600	1,640	140	94	49	11	0	0	0	0	0	0	0
1,640	1,680	146	100	55	15	0	0	0	0	0	0	0
1,680	1,720	152	106	61	19	0	0	0	0	0	0	0
1,720	1,760	158	112	67	23	0	0	0	0	0	0	0
1,760	1,800	164	118	73	27	0	0	0	0	0	0	0
1,800	1,840	170	124	79	33	1	0	0	0	0	0	0
1,840	1,880	176	130	85	39	5	0	0	0	0	0	0
1,880	1,920	182	136	91	45	9	0	0	0	0	0	0
1,920	1,960	188	142	97	51	13	0	0	0	0	0	0
1,960	2,000	194	148	103	57	17	0	0	0	0	0	0
2,000	2,040	200	154	109	63	21	0	0	0	0	0	0
2,040	2,080	206	160	115	69	25	0	0	0	0	0	0
2,080	2,120	212	166	121	75	29	0	0	0	0	0	0
2,120	2,160	218	172	127	81	35	2	0	0	0	0	0
2,160	2,200	224	178	133	87	41	6	0	0	0	0	0
2,200	2,240	230	184	139	93	47	10	0	0	0	0	0
2,240	2,280	236	190	145	99	53	14	0	0	0	0	0
2,280	2,320	242	196	151	105	59	18	0	0	0	0	0
2,320	2,360	248	202	157	111	65	22	0	0	0	0	0
2,360	2,400	254	208	163	117	71	26	0	0	0	0	0
2,400	2,440	260	214	169	123	77	32	0	0	0	0	0
2,440	2,480	266	220	175	129	83	38	4	0	0	0	0
2,480	2,520	272	226	181	135	89	44	8	0	0	0	0
2,520	2,560	278	232	187	141	95	50	12	0	0	0	0
2,560	2,600	284	238	193	147	101	56	16	0	0	0	0
2,600	2,640	290	244	199	153	107	62	20	0	0	0	0
2,640	2,680	296	250	205	159	113	68	24	0	0	0	0
2,680	2,720	302	256	211	165	119	74	28	0	0	0	0
2,720	2,760	308	262	217	171	125	80	34	1	0	0	0
2,760	2,800	314	268	223	177	131	86	40	5	0	0	0
2,800	2,840	320	274	229	183	137	92	46	9	0	0	0
2,840	2,880	326	280	235	189	143	98	52	13	0	0	0
2,880	2,920	332	286	241	195	149	104	58	17	0	0	0
2,920	2,960	338	292	247	201	155	110	64	21	0	0	0
2,960	3,000	344	298	253	207	161	116	70	25	0	0	0
3,000	3,040	350	304	259	213	167	122	76	30	0	0	0
3,040	3,080	360	310	265	219	173	128	82	36	3	0	0
3,080	3,120	370	316	271	225	179	134	88	42	7	0	0
3,120	3,160	380	322	277	231	185	140	94	48	11	0	0
3,160	3,200	390	328	283	237	191	146	100	54	15	0	0
3,200	3,240	400	334	289	243	197	152	106	60	19	0	0
3,240	3,280	410	340	295	249	203	158	112	66	23	0	0
3,280	3,320	420	346	301	255	209	164	118	72	27	0	0
3,320	3,360	430	354	307	261	215	170	124	78	33	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid Through December 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$3,360	\$3,400	\$440	\$364	\$313	\$267	\$221	\$176	\$130	\$84	\$39	\$4	\$0
3,400	3,440	450	374	319	273	227	182	136	90	45	8	0
3,440	3,480	460	384	325	279	233	188	142	96	51	12	0
3,480	3,520	470	394	331	285	239	194	148	102	57	16	0
3,520	3,560	480	404	337	291	245	200	154	108	63	20	0
3,560	3,600	490	414	343	297	251	206	160	114	69	24	0
3,600	3,640	500	424	349	303	257	212	166	120	75	29	0
3,640	3,680	510	434	358	309	263	218	172	126	81	35	2
3,680	3,720	520	444	368	315	269	224	178	132	87	41	6
3,720	3,760	530	454	378	321	275	230	184	138	93	47	10
3,760	3,800	540	464	388	327	281	236	190	144	99	53	14
3,800	3,840	550	474	398	333	287	242	196	150	105	59	18
3,840	3,880	560	484	408	339	293	248	202	156	111	65	22
3,880	3,920	570	494	418	345	299	254	208	162	117	71	26
3,920	3,960	580	504	428	352	305	260	214	168	123	77	32
3,960	4,000	590	514	438	362	311	266	220	174	129	83	38
4,000	4,040	600	524	448	372	317	272	226	180	135	89	44
4,040	4,080	610	534	458	382	323	278	232	186	141	95	50
4,080	4,120	620	544	468	392	329	284	238	192	147	101	56
4,120	4,160	630	554	478	402	335	290	244	198	153	107	62
4,160	4,200	640	564	488	412	341	296	250	204	159	113	68
4,200	4,240	650	574	498	422	347	302	256	210	165	119	74
4,240	4,280	660	584	508	432	356	308	262	216	171	125	80
4,280	4,320	670	594	518	442	366	314	268	222	177	131	86
4,320	4,360	680	604	528	452	376	320	274	228	183	137	92
4,360	4,400	690	614	538	462	386	326	280	234	189	143	98
4,400	4,440	700	624	548	472	396	332	286	240	195	149	104
4,440	4,480	710	634	558	482	406	338	292	246	201	155	110
4,480	4,520	720	644	568	492	416	344	298	252	207	161	116
4,520	4,560	730	654	578	502	426	350	304	258	213	167	122
4,560	4,600	740	664	588	512	436	360	310	264	219	173	128
4,600	4,640	750	674	598	522	446	370	316	270	225	179	134
4,640	4,680	760	684	608	532	456	380	322	276	231	185	140
4,680	4,720	770	694	618	542	466	390	328	282	237	191	146
4,720	4,760	780	704	628	552	476	400	334	288	243	197	152
4,760	4,800	790	714	638	562	486	410	340	294	249	203	158
4,800	4,840	800	724	648	572	496	420	346	300	255	209	164
4,840	4,880	810	734	658	582	506	430	354	306	261	215	170
4,880	4,920	820	744	668	592	516	440	364	312	267	221	176
4,920	4,960	830	754	678	602	526	450	374	318	273	227	182
4,960	5,000	840	764	688	612	536	460	384	324	279	233	188
5,000	5,040	850	774	698	622	546	470	394	330	285	239	194
5,040	5,080	860	784	708	632	556	480	404	336	291	245	200

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 5. Also see the instructions on page 3.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$1,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,320	1,360	3	0	0	0	0	0	0	0	0	0	0
1,360	1,400	7	0	0	0	0	0	0	0	0	0	0
1,400	1,440	11	0	0	0	0	0	0	0	0	0	0
1,440	1,480	15	0	0	0	0	0	0	0	0	0	0
1,480	1,520	19	0	0	0	0	0	0	0	0	0	0
1,520	1,560	23	0	0	0	0	0	0	0	0	0	0
1,560	1,600	27	0	0	0	0	0	0	0	0	0	0
1,600	1,640	31	0	0	0	0	0	0	0	0	0	0
1,640	1,680	35	4	0	0	0	0	0	0	0	0	0
1,680	1,720	39	8	0	0	0	0	0	0	0	0	0
1,720	1,760	43	12	0	0	0	0	0	0	0	0	0
1,760	1,800	47	16	0	0	0	0	0	0	0	0	0
1,800	1,840	51	20	0	0	0	0	0	0	0	0	0
1,840	1,880	55	24	0	0	0	0	0	0	0	0	0
1,880	1,920	59	28	0	0	0	0	0	0	0	0	0
1,920	1,960	63	32	2	0	0	0	0	0	0	0	0
1,960	2,000	67	36	6	0	0	0	0	0	0	0	0
2,000	2,040	71	40	10	0	0	0	0	0	0	0	0
2,040	2,080	76	44	14	0	0	0	0	0	0	0	0
2,080	2,120	82	48	18	0	0	0	0	0	0	0	0
2,120	2,160	88	52	22	0	0	0	0	0	0	0	0
2,160	2,200	94	56	26	0	0	0	0	0	0	0	0
2,200	2,240	100	60	30	0	0	0	0	0	0	0	0
2,240	2,280	106	64	34	4	0	0	0	0	0	0	0
2,280	2,320	112	68	38	8	0	0	0	0	0	0	0
2,320	2,360	118	72	42	12	0	0	0	0	0	0	0
2,360	2,400	124	78	46	16	0	0	0	0	0	0	0
2,400	2,440	130	84	50	20	0	0	0	0	0	0	0
2,440	2,480	136	90	54	24	0	0	0	0	0	0	0
2,480	2,520	142	96	58	28	0	0	0	0	0	0	0
2,520	2,560	148	102	62	32	1	0	0	0	0	0	0
2,560	2,600	154	108	66	36	5	0	0	0	0	0	0
2,600	2,640	160	114	70	40	9	0	0	0	0	0	0
2,640	2,680	166	120	75	44	13	0	0	0	0	0	0
2,680	2,720	172	126	81	48	17	0	0	0	0	0	0
2,720	2,760	178	132	87	52	21	0	0	0	0	0	0
2,760	2,800	184	138	93	56	25	0	0	0	0	0	0
2,800	2,840	190	144	99	60	29	0	0	0	0	0	0
2,840	2,880	196	150	105	64	33	3	0	0	0	0	0
2,880	2,920	202	156	111	68	37	7	0	0	0	0	0
2,920	2,960	208	162	117	72	41	11	0	0	0	0	0
2,960	3,000	214	168	123	77	45	15	0	0	0	0	0
3,000	3,040	220	174	129	83	49	19	0	0	0	0	0
3,040	3,080	226	180	135	89	53	23	0	0	0	0	0
3,080	3,120	232	186	141	95	57	27	0	0	0	0	0
3,120	3,160	238	192	147	101	61	31	0	0	0	0	0
3,160	3,200	244	198	153	107	65	35	4	0	0	0	0
3,200	3,240	250	204	159	113	69	39	8	0	0	0	0
3,240	3,280	256	210	165	119	73	43	12	0	0	0	0
3,280	3,320	262	216	171	125	79	47	16	0	0	0	0
3,320	3,360	268	222	177	131	85	51	20	0	0	0	0
3,360	3,400	274	228	183	137	91	55	24	0	0	0	0
3,400	3,440	280	234	189	143	97	59	28	0	0	0	0
3,440	3,480	286	240	195	149	103	63	32	2	0	0	0
3,480	3,520	292	246	201	155	109	67	36	6	0	0	0
3,520	3,560	298	252	207	161	115	71	40	10	0	0	0
3,560	3,600	304	258	213	167	121	76	44	14	0	0	0
3,600	3,640	310	264	219	173	127	82	48	18	0	0	0
3,640	3,680	316	270	225	179	133	88	52	22	0	0	0
3,680	3,720	322	276	231	185	139	94	56	26	0	0	0
3,720	3,760	328	282	237	191	145	100	60	30	0	0	0
3,760	3,800	334	288	243	197	151	106	64	34	3	0	0
3,800	3,840	340	294	249	203	157	112	68	38	7	0	0
3,840	3,880	346	300	255	209	163	118	72	42	11	0	0
3,880	3,920	352	306	261	215	169	124	78	46	15	0	0
3,920	3,960	358	312	267	221	175	130	84	50	19	0	0
3,960	4,000	364	318	273	227	181	136	90	54	23	0	0
4,000	4,040	370	324	279	233	187	142	96	58	27	0	0
4,040	4,080	376	330	285	239	193	148	102	62	31	1	0

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid Through December 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$4,080	\$4,120	\$382	\$336	\$291	\$245	\$199	\$154	\$108	\$66	\$35	\$5	\$0
4,120	4,160	388	342	297	251	205	160	114	70	39	9	0
4,160	4,200	394	348	303	257	211	166	120	75	43	13	0
4,200	4,240	400	354	309	263	217	172	126	81	47	17	0
4,240	4,280	406	360	315	269	223	178	132	87	51	21	0
4,280	4,320	412	366	321	275	229	184	138	93	55	25	0
4,320	4,360	418	372	327	281	235	190	144	99	59	29	0
4,360	4,400	424	378	333	287	241	196	150	105	63	33	3
4,400	4,440	430	384	339	293	247	202	156	111	67	37	7
4,440	4,480	436	390	345	299	253	208	162	117	71	41	11
4,480	4,520	442	396	351	305	259	214	168	123	77	45	15
4,520	4,560	448	402	357	311	265	220	174	129	83	49	19
4,560	4,600	454	408	363	317	271	226	180	135	89	53	23
4,600	4,640	460	414	369	323	277	232	186	141	95	57	27
4,640	4,680	466	420	375	329	283	238	192	147	101	61	31
4,680	4,720	472	426	381	335	289	244	198	153	107	65	35
4,720	4,760	478	432	387	341	295	250	204	159	113	69	39
4,760	4,800	484	438	393	347	301	256	210	165	119	73	43
4,800	4,840	490	444	399	353	307	262	216	171	125	79	47
4,840	4,880	496	450	405	359	313	268	222	177	131	85	51
4,880	4,920	502	456	411	365	319	274	228	183	137	91	55
4,920	4,960	508	462	417	371	325	280	234	189	143	97	59
4,960	5,000	514	468	423	377	331	286	240	195	149	103	63
5,000	5,040	520	474	429	383	337	292	246	201	155	109	67
5,040	5,080	526	480	435	389	343	298	252	207	161	115	71
5,080	5,120	532	486	441	395	349	304	258	213	167	121	76
5,120	5,160	538	492	447	401	355	310	264	219	173	127	82
5,160	5,200	544	498	453	407	361	316	270	225	179	133	88
5,200	5,240	550	504	459	413	367	322	276	231	185	139	94
5,240	5,280	556	510	465	419	373	328	282	237	191	145	100
5,280	5,320	562	516	471	425	379	334	288	243	197	151	106
5,320	5,360	568	522	477	431	385	340	294	249	203	157	112
5,360	5,400	574	528	483	437	391	346	300	255	209	163	118
5,400	5,440	580	534	489	443	397	352	306	261	215	169	124
5,440	5,480	586	540	495	449	403	358	312	267	221	175	130
5,480	5,520	592	546	501	455	409	364	318	273	227	181	136
5,520	5,560	598	552	507	461	415	370	324	279	233	187	142
5,560	5,600	604	558	513	467	421	376	330	285	239	193	148
5,600	5,640	610	564	519	473	427	382	336	291	245	199	154
5,640	5,680	616	570	525	479	433	388	342	297	251	205	160
5,680	5,720	622	576	531	485	439	394	348	303	257	211	166
5,720	5,760	628	582	537	491	445	400	354	309	263	217	172
5,760	5,800	634	588	543	497	451	406	360	315	269	223	178
5,800	5,840	640	594	549	503	457	412	366	321	275	229	184
5,840	5,880	646	600	555	509	463	418	372	327	281	235	190

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 5. Also see the instructions on page 3.

Notice to Employees

Changes in Income Tax Withholding

New withholding tables may reduce the amount of income tax withheld from your wages.

The new tables, prescribed by the Department of the Treasury, reflect the Making Work Pay credit and other changes resulting from the American Recovery and Reinvestment Act of 2009.

You do not have to submit a **Form W-4**, Employee's Withholding Allowance Certificate, to get the automatic withholding change. If you do not want to have your withholding reduced (because, for example, you have more than one job or you are married and your combined income places you in a higher tax bracket), you may want to file a new Form W-4 with your employer. You may claim fewer withholding allowances on line 5 or request additional amounts to be withheld on line 6. For additional help, get IRS **Publication 919**, How Do I Adjust My Tax Withholding? or visit the IRS website at www.irs.gov and use the "Withholding Calculator."