Employment Development Department
State of California

2009 California Personal Income Tax (Pit) Withholding Schedules Replaced

As a result of the recent budget, the California Withholding Schedules for 2009 included in the 2009 California Employer's Guide have been replaced.

The schedules have been updated to accurately reflect the withholding amounts that should be withheld in each bracket of income at the time of the employee's payroll. Please begin using these new withholding schedules with your next payroll. This will help minimize any potential tax liability your employees may face when they file their 2009 State personal income tax return.

For additional information about California Personal Income Tax, go to Franchise Tax Board's Web site at **www.ftb.ca.gov**.

For additional copies of the withholding schedules, go to EDD'S Web site at **www.edd.ca.gov**.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- METHOD A - WAGE BRACKET TABLE METHOD **(Limited to wages/salaries less than $1 million)**
- METHOD B - EXACT CALCULATION METHOD

METHOD A provides a quick & easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The STANDARD DEDUCTION and EXEMPTION ALLOWANCE CREDIT are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

METHOD B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION Section.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Research Section - 516 Mail Stop A-351
P.O. Box 942840, Sacramento, CA 94240.

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: to avoid underwithholding of State income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for ESTIMATED DEDUCTIONS that are claimed on a DE 4 must be used to reduce the amount of salaries & wages subject to withholding by using steps 1 and 2 shown below. If the Form W-4 is used for California withholding purposes, all additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances; **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages subject to withholding; and

2. Compute the tax to be withheld using:

   METHOD A - WAGE BRACKET TABLE METHOD; or
   METHOD B - EXACT CALCULATION METHOD

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

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

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

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED

METHOD A - WAGE BRACKET TABLE METHOD

To determine the amount of tax to be withheld follow these steps:

Step 1 Determine if the employee's gross wages are **less** than, or equal to, the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE". If so, no income tax is required to be withheld.

Step 2 If the employee claims any additional withholding allowances for deductions, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages.

Step 3 Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.

Step 4 Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

EXAMPLE A: METHOD A - WAGE BRACKET TABLE METHOD. Weekly earnings of $900.00, married, and claiming five withholding allowances on form W-4 or DE 4, three of which are for estimated deductions.

Step 1 Earnings for the weekly pay period of $900.00 are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" ($434.00); therefore, income tax should be withheld.

Step 2	Earnings for the payroll period	$900.00
	Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE"	-58.00
	Salaries and wages subject to withholding	$842.00
Step 3	Total number of withholding allowances claimed	5
	Subtract number of estimated deduction allowances claimed	-3
	Net allowances for tax computation purposes	2
Step 4	Refer to the appropriate wage bracket table (weekly taxable earnings of $842.00 with two deductions) to arrive at the amount of tax to be withheld.	$10.46

EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of $3,400.00, married, and claiming six withholding allowances on form W-4 or DE 4, two of which are for estimated deductions.

Step 1 Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" ($1,880.00); therefore, income tax should be withheld.

Step 2	Earnings for the payroll period.	$3,400.00
	Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE".	-167.00
	Salaries and wages subject to withholding.	$3,233.00
Step 3	Total number of withholding allowances claimed.	6
	Subtract number of estimated deduction allowances claimed.	-2
	Net allowances for tax computation purposes.	4
Step 4	Refer to the appropriate wage bracket table (monthly taxable earnings of $3,233.00 with four deductions) to arrive at the amount of tax to be withheld.	$14.29

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED
METHOD A---WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED ALLOWANCES ON DE 4 OR W-4 '0' OR '1'	MARRIED ALLOWANCES ON DE 4 OR W-4 '2' OR MORE	UNMARRIED HEAD OF HOUSEHOLD
WEEKLY	$217	$217	$434	$434
BIWEEKLY	$434	$434	$868	$868
SEMI-MONTHLY	$470	$470	$940	$940
MONTHLY	$940	$940	$1,880	$1,880
QUARTERLY	$2,820	$2,820	$5,639	$5,639
SEMI-ANNUAL	$5,639	$5,639	$11,278	$11,278
ANNUAL	$11,278	$11,278	$22,556	$22,556
DAILY/MISCELLANEOUS	$43	$43	$87	$87

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD WEEKLY	BI-WEEKLY	SEMI-MONTHLY	MONTHLY	QUARTERLY	SEMI-ANNUAL	ANNUAL	DAILY/MISC.
1	$19	$38	$42	$83	$250	$500	$1,000	$4
2	$38	$77	$83	$167	$500	$1,000	$2,000	$8
3	$58	$115	$125	$250	$750	$1,500	$3,000	$12
4	$77	$154	$167	$333	$1,000	$2,000	$4,000	$15
5	$96	$192	$208	$417	$1,250	$2,500	$5,000	$19
6	$115	$231	$250	$500	$1,500	$3,000	$6,000	$23
7	$135	$269	$292	$583	$1,750	$3,500	$7,000	$27
8	$154	$308	$333	$667	$2,000	$4,000	$8,000	$31
9	$173	$346	$375	$750	$2,250	$4,500	$9,000	$35
10**	$192	$385	$417	$833	$2,500	$5,000	$10,000	$38

* Number of Additional Withholding Allowances for Estimated Deductions claimed on form DE-4 or W-4.

* * If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

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

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$160											
160	170	1.18										
170	180	1.30										
180	190	1.43										
190	200	1.55										
200	210	1.68										
210	220	1.87										
220	230	2.09	0.19									
230	240	2.32	0.42									
240	250	2.54	0.64									
250	260	2.77	0.87									
260	270	2.99	1.09									
270	280	3.22	1.32									
280	290	3.44	1.54									
290	300	3.67	1.77									
300	310	3.89	1.99	0.09								
310	320	4.12	2.22	0.32								
320	330	4.34	2.44	0.54								
330	340	4.57	2.67	0.77								
340	350	4.79	2.89	0.99								
350	360	5.02	3.12	1.22								
360	370	5.24	3.34	1.44								
370	380	5.47	3.57	1.67								
380	390	5.69	3.79	1.89								
390	400	5.92	4.02	2.12	0.22							
400	410	6.28	4.38	2.48	0.58							
410	420	6.70	4.80	2.90	1.00							
420	430	7.13	5.23	3.33	1.43							
430	440	7.55	5.65	3.75	1.85							
440	460	8.19	6.29	4.39	2.49	0.59						
460	480	9.04	7.14	5.24	3.34	1.44						
480	500	9.89	7.99	6.09	4.19	2.29	0.39					
500	520	10.74	8.84	6.94	5.04	3.14	1.24					
520	540	11.59	9.69	7.79	5.89	3.99	2.09	0.19				
540	560	12.44	10.54	8.64	6.74	4.84	2.94	1.04				
560	580	13.29	11.39	9.49	7.59	5.69	3.79	1.89				
580	600	14.20	12.30	10.40	8.50	6.60	4.70	2.80	0.90			
600	620	15.45	13.55	11.65	9.75	7.85	5.95	4.05	2.15	0.25		
620	640	16.70	14.80	12.90	11.00	9.10	7.20	5.30	3.40	1.50		
640	680	18.57	16.67	14.77	12.87	10.97	9.07	7.17	5.27	3.37	1.47	
680	720	21.07	19.17	17.27	15.37	13.47	11.57	9.67	7.77	5.87	3.97	2.07
720	760	23.57	21.67	19.77	17.87	15.97	14.07	12.17	10.27	8.37	6.47	4.57
760	800	26.07	24.17	22.27	20.37	18.47	16.57	14.67	12.77	10.87	8.97	7.07
800	840	29.23	27.33	25.43	23.53	21.63	19.73	17.83	15.93	14.03	12.13	10.23
840	880	32.53	30.63	28.73	26.83	24.93	23.03	21.13	19.23	17.33	15.43	13.53
880	920	35.83	33.93	32.03	30.13	28.23	26.33	24.43	22.53	20.63	18.73	16.83
920	960	39.13	37.23	35.33	33.43	31.53	29.63	27.73	25.83	23.93	22.03	20.13
960	1000	42.48	40.58	38.68	36.78	34.88	32.98	31.08	29.18	27.28	25.38	23.48
1000	1040	46.30	44.40	42.50	40.60	38.70	36.80	34.90	33.00	31.10	29.20	27.30
1040	1080	50.12	48.22	46.32	44.42	42.52	40.62	38.72	36.82	34.92	33.02	31.12
1080	1120	53.94	52.04	50.14	48.24	46.34	44.44	42.54	40.64	38.74	36.84	34.94
1120	and over	(Table Amount PLUS 9.55 Percent of the Amount Over 1100)										

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$160											
160	170	1.18										
170	180	1.30										
180	190	1.43										
190	200	1.55										
200	210	1.68										
210	220	1.80										
220	230	1.93	0.03									
230	240	2.05	0.15									
240	250	2.18	0.28									
250	260	2.30	0.40									
260	270	2.43	0.53									
270	280	2.55	0.65									
280	290	2.68	0.78									
290	300	2.80	0.90									
300	310	2.93	1.03									
310	320	3.05	1.15									
320	330	3.18	1.28									
330	340	3.30	1.40									
340	350	3.43	1.53									
350	360	3.64	1.74									
360	370	3.87	1.97									
370	380	4.09	2.19									
380	390	4.32	2.42									
390	400	4.54	2.64									
400	410	4.77	2.87									
410	420	4.99	3.09									
420	430	5.22	3.32									
430	440	5.44	3.54	0.04								
440	460	5.78	3.88	0.38								
460	480	6.23	4.33	0.83								
480	500	6.68	4.78	1.28								
500	520	7.13	5.23	1.73								
520	540	7.58	5.68	2.18	0.28							
540	560	8.03	6.13	2.63	0.73							
560	580	8.48	6.58	3.08	1.18							
580	600	8.93	7.03	3.53	1.63							
600	620	9.38	7.48	3.98	2.08	0.18						
620	640	9.83	7.93	4.43	2.53	0.63						
640	660	10.28	8.38	4.88	2.98	1.08						
660	680	10.73	8.83	5.33	3.43	1.53						
680	700	11.18	9.28	5.78	3.88	1.98	0.08					
700	720	11.63	9.73	6.23	4.33	2.43	0.53					
720	740	12.17	10.27	6.68	4.78	2.88	0.98					
740	760	13.02	11.12	7.13	5.23	3.33	1.43					
760	780	13.87	11.97	7.58	5.68	3.78	1.88					
780	800	14.72	12.82	8.03	6.13	4.23	2.33	0.43				
800	820	15.57	13.67	8.76	6.86	4.96	3.06	1.16				
820	840	16.42	14.52	9.61	7.71	5.81	3.91	2.01	0.11			
840	860	17.27	15.37	10.46	8.56	6.66	4.76	2.86	0.96			
860	880	18.12	16.22	11.31	9.41	7.51	5.61	3.71	1.81			

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MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
880	900	18.97	17.07	12.16	10.26	8.36	6.46	4.56	2.66	0.76		
900	920	19.82	17.92	13.01	11.11	9.21	7.31	5.41	3.51	1.61		
920	940	20.67	18.77	13.86	11.96	10.06	8.16	6.26	4.36	2.46	0.56	
940	960	21.52	19.62	14.71	12.81	10.91	9.01	7.11	5.21	3.31	1.41	
960	980	22.37	20.47	15.56	13.66	11.76	9.86	7.96	6.06	4.16	2.26	0.36
980	1000	23.22	21.32	16.41	14.51	12.61	10.71	8.81	6.91	5.01	3.11	1.21
1000	1020	24.07	22.17	17.26	15.36	13.46	11.56	9.66	7.76	5.86	3.96	2.06
1020	1040	24.92	23.02	18.11	16.21	14.31	12.41	10.51	8.61	6.71	4.81	2.91
1040	1060	25.77	23.87	18.96	17.06	15.16	13.26	11.36	9.46	7.56	5.66	3.76
1060	1080	26.62	24.72	19.81	17.91	16.01	14.11	12.21	10.31	8.41	6.51	4.61
1080	1100	27.47	25.57	20.66	18.76	16.86	14.96	13.06	11.16	9.26	7.36	5.46
1100	1120	28.46	26.56	21.51	19.61	17.71	15.81	13.91	12.01	10.11	8.21	6.31
1120	1140	29.71	27.81	22.36	20.46	18.56	16.66	14.76	12.86	10.96	9.06	7.16
1140	1180	31.58	29.68	23.63	21.73	19.83	17.93	16.03	14.13	12.23	10.33	8.43
1180	1220	34.08	32.18	25.85	23.95	22.05	20.15	18.25	16.35	14.45	12.55	10.65
1220	1260	36.58	34.68	28.35	26.45	24.55	22.65	20.75	18.85	16.95	15.05	13.15
1260	1300	39.08	37.18	30.85	28.95	27.05	25.15	23.25	21.35	19.45	17.55	15.65
1300	1340	41.58	39.68	33.35	31.45	29.55	27.65	25.75	23.85	21.95	20.05	18.15
1340	1380	44.08	42.18	35.85	33.95	32.05	30.15	28.25	26.35	24.45	22.55	20.65
1380	1420	46.58	44.68	38.35	36.45	34.55	32.65	30.75	28.85	26.95	25.05	23.15
1420	1460	49.08	47.18	40.85	38.95	37.05	35.15	33.25	31.35	29.45	27.55	25.65
1460	1500	51.58	49.68	43.35	41.45	39.55	37.65	35.75	33.85	31.95	30.05	28.15
1500	1540	54.42	52.52	45.85	43.95	42.05	40.15	38.25	36.35	34.45	32.55	30.65
1540	1580	57.72	55.82	48.35	46.45	44.55	42.65	40.75	38.85	36.95	35.05	33.15
1580	1620	61.02	59.12	51.37	49.47	47.57	45.67	43.77	41.87	39.97	38.07	36.17
1620	1660	64.32	62.42	54.67	52.77	50.87	48.97	47.07	45.17	43.27	41.37	39.47
1660	1700	67.62	65.72	57.97	56.07	54.17	52.27	50.37	48.47	46.57	44.67	42.77
1700	1740	70.92	69.02	61.27	59.37	57.47	55.57	53.67	51.77	49.87	47.97	46.07
1740	1780	74.22	72.32	64.57	62.67	60.77	58.87	56.97	55.07	53.17	51.27	49.37
1780	1820	77.52	75.62	67.87	65.97	64.07	62.17	60.27	58.37	56.47	54.57	52.67
1820	1860	80.82	78.92	71.17	69.27	67.37	65.47	63.57	61.67	59.77	57.87	55.97
1860	1900	84.12	82.22	74.47	72.57	70.67	68.77	66.87	64.97	63.07	61.17	59.27
1900	1940	87.92	86.02	77.77	75.87	73.97	72.07	70.17	68.27	66.37	64.47	62.57
1940	1980	91.74	89.84	81.16	79.26	77.36	75.46	73.56	71.66	69.76	67.86	65.96
1980	2020	95.56	93.66	84.98	83.08	81.18	79.28	77.38	75.48	73.58	71.68	69.78
2020	2060	99.38	97.48	88.80	86.90	85.00	83.10	81.20	79.30	77.40	75.50	73.60
2060	2100	103.20	101.30	92.62	90.72	88.82	86.92	85.02	83.12	81.22	79.32	77.42
2100	2140	107.02	105.12	96.44	94.54	92.64	90.74	88.84	86.94	85.04	83.14	81.24
2140	2180	110.84	108.94	100.26	98.36	96.46	94.56	92.66	90.76	88.86	86.96	85.06
2180	2220	114.66	112.76	104.08	102.18	100.28	98.38	96.48	94.58	92.68	90.78	88.88
2220	and over	(Table Amount PLUS 9.55 Percent of the Amount Over 2200)										

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$250											
250	260	1.41										
260	270	1.54										
270	280	1.66										
280	290	1.79										
290	300	1.91	0.01									
300	310	2.04	0.14									
310	320	2.16	0.26									
320	330	2.29	0.39									
330	340	2.41	0.51									
340	350	2.54	0.64									
350	360	2.66	0.76									
360	370	2.79	0.89									
370	380	2.91	1.01									
380	390	3.04	1.14									
390	400	3.16	1.26									
400	410	3.29	1.39									
410	420	3.41	1.51									
420	430	3.61	1.71									
430	440	3.83	1.93	0.03								
440	450	4.06	2.16	0.26								
450	460	4.28	2.38	0.48								
460	470	4.51	2.61	0.71								
470	480	4.73	2.83	0.93								
480	490	4.96	3.06	1.16								
490	500	5.18	3.28	1.38								
500	520	5.52	3.62	1.72								
520	540	5.97	4.07	2.17	0.27							
540	560	6.42	4.52	2.62	0.72							
560	580	6.87	4.97	3.07	1.17							
580	600	7.32	5.42	3.52	1.62							
600	620	7.77	5.87	3.97	2.07	0.17						
620	640	8.22	6.32	4.42	2.52	0.62						
640	660	8.67	6.77	4.87	2.97	1.07						
660	680	9.12	7.22	5.32	3.42	1.52						
680	700	9.57	7.67	5.77	3.87	1.97	0.07					
700	740	10.25	8.35	6.45	4.55	2.65	0.75					
740	780	11.15	9.25	7.35	5.45	3.55	1.65					
780	820	12.13	10.23	8.33	6.43	4.53	2.63	0.73				
820	860	13.83	11.93	10.03	8.13	6.23	4.33	2.43	0.53			
860	900	15.53	13.63	11.73	9.83	7.93	6.03	4.13	2.23	0.33		
900	950	17.44	15.54	13.64	11.74	9.84	7.94	6.04	4.14	2.24	0.34	
950	1000	19.57	17.67	15.77	13.87	11.97	10.07	8.17	6.27	4.37	2.47	0.57
1000	1050	22.49	20.59	18.69	16.79	14.89	12.99	11.09	9.19	7.29	5.39	3.49
1050	1100	25.62	23.72	21.82	19.92	18.02	16.12	14.22	12.32	10.42	8.52	6.62
1100	1150	28.74	26.84	24.94	23.04	21.14	19.24	17.34	15.44	13.54	11.64	9.74
1150	1200	31.87	29.97	28.07	26.17	24.27	22.37	20.47	18.57	16.67	14.77	12.87
1200	1250	35.79	33.89	31.99	30.09	28.19	26.29	24.39	22.49	20.59	18.69	16.79
1250	1300	39.92	38.02	36.12	34.22	32.32	30.42	28.52	26.62	24.72	22.82	20.92
1300	1400	46.10	44.20	42.30	40.40	38.50	36.60	34.70	32.80	30.90	29.00	27.10
1400	1500	55.34	53.44	51.54	49.64	47.74	45.84	43.94	42.04	40.14	38.24	36.34
1500	and over	(Table Amount PLUS 9.55 Percent of the Amount Over 1450)										

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

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$260											
260	280	1.60										
280	300	1.85										
300	320	2.10										
320	340	2.35										
340	360	2.60										
360	380	2.85										
380	400	3.10										
400	420	3.35										
420	440	3.72										
440	460	4.17	0.37									
460	480	4.62	0.82									
480	500	5.07	1.27									
500	520	5.52	1.72									
520	540	5.97	2.17									
540	560	6.42	2.62									
560	580	6.87	3.07									
580	600	7.32	3.52									
600	620	7.77	3.97	0.17								
620	640	8.22	4.42	0.62								
640	660	8.67	4.87	1.07								
660	680	9.12	5.32	1.52								
680	700	9.57	5.77	1.97								
700	720	10.02	6.22	2.42								
720	740	10.47	6.67	2.87								
740	760	10.92	7.12	3.32								
760	780	11.37	7.57	3.77								
780	800	11.82	8.02	4.22	0.42							
800	820	12.56	8.76	4.96	1.16							
820	860	13.83	10.03	6.23	2.43							
860	900	15.53	11.73	7.93	4.13	0.33						
900	940	17.23	13.43	9.63	5.83	2.03						
940	980	18.93	15.13	11.33	7.53	3.73						
980	1020	20.63	16.83	13.03	9.23	5.43	1.63					
1020	1070	22.54	18.74	14.94	11.14	7.34	3.54					
1070	1120	24.67	20.87	17.07	13.27	9.47	5.67	1.87				
1120	1170	26.79	22.99	19.19	15.39	11.59	7.79	3.99	0.19			
1170	1220	29.34	25.54	21.74	17.94	14.14	10.34	6.54	2.74			
1220	1270	32.47	28.67	24.87	21.07	17.27	13.47	9.67	5.87	2.07		
1270	1320	35.59	31.79	27.99	24.19	20.39	16.59	12.79	8.99	5.19	1.39	
1320	1370	38.72	34.92	31.12	27.32	23.52	19.72	15.92	12.12	8.32	4.52	0.72
1370	1420	41.84	38.04	34.24	30.44	26.64	22.84	19.04	15.24	11.44	7.64	3.84
1420	1470	44.97	41.17	37.37	33.57	29.77	25.97	22.17	18.37	14.57	10.77	6.97
1470	1520	48.09	44.29	40.49	36.69	32.89	29.09	25.29	21.49	17.69	13.89	10.09
1520	1620	52.78	48.98	45.18	41.38	37.58	33.78	29.98	26.18	22.38	18.58	14.78
1620	1720	60.95	57.15	53.35	49.55	45.75	41.95	38.15	34.35	30.55	26.75	22.95
1720	1820	69.20	65.40	61.60	57.80	54.00	50.20	46.40	42.60	38.80	35.00	31.20
1820	1920	77.45	73.65	69.85	66.05	62.25	58.45	54.65	50.85	47.05	43.25	39.45
1920	2020	85.94	82.14	78.34	74.54	70.74	66.94	63.14	59.34	55.54	51.74	47.94
2020	2120	95.49	91.69	87.89	84.09	80.29	76.49	72.69	68.89	65.09	61.29	57.49
2120	2220	105.04	101.24	97.44	93.64	89.84	86.04	82.24	78.44	74.64	70.84	67.04
2220 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 2170)										

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$260											
260	280	1.60										
280	300	1.85										
300	320	2.10										
320	340	2.35										
340	360	2.60										
360	380	2.85										
380	400	3.10										
400	420	3.35										
420	440	3.60										
440	460	3.85	0.05									
460	480	4.10	0.30									
480	500	4.35	0.55									
500	520	4.60	0.80									
520	540	4.85	1.05									
540	560	5.10	1.30									
560	580	5.35	1.55									
580	600	5.60	1.80									
600	620	5.85	2.05									
620	640	6.10	2.30									
640	660	6.35	2.55									
660	680	6.60	2.80									
680	700	6.85	3.05									
700	720	7.26	3.46									
720	740	7.71	3.91									
740	760	8.16	4.36									
760	780	8.61	4.81									
780	800	9.06	5.26									
800	820	9.51	5.71									
820	840	9.96	6.16									
840	860	10.41	6.61									
860	880	10.86	7.06	0.07								
880	900	11.31	7.51	0.52								
900	920	11.76	7.96	0.97								
920	940	12.21	8.41	1.42								
940	960	12.66	8.86	1.87								
960	980	13.11	9.31	2.32								
980	1000	13.56	9.76	2.77								
1000	1020	14.01	10.21	3.22								
1020	1060	14.69	10.89	3.89	0.09							
1060	1100	15.59	11.79	4.79	0.99							
1100	1140	16.49	12.69	5.69	1.89							
1140	1180	17.39	13.59	6.59	2.79							
1180	1220	18.29	14.49	7.49	3.69							
1220	1260	19.19	15.39	8.39	4.59	0.79						
1260	1300	20.09	16.29	9.29	5.49	1.69						
1300	1340	20.99	17.19	10.19	6.39	2.59						
1340	1380	21.89	18.09	11.09	7.29	3.49						
1380	1420	22.79	18.99	11.99	8.19	4.39	0.59					
1420	1460	23.69	19.89	12.89	9.09	5.29	1.49					
1460	1500	25.20	21.40	13.79	9.99	6.19	2.39					

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MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
1500	1540	26.90	23.10	14.69	10.89	7.09	3.29					
1540	1580	28.60	24.80	15.59	11.79	7.99	4.19	0.39				
1580	1620	30.30	26.50	16.66	12.86	9.06	5.26	1.46				
1620	1660	32.00	28.20	18.36	14.56	10.76	6.96	3.16				
1660	1700	33.70	29.90	20.06	16.26	12.46	8.66	4.86	1.06			
1700	1740	35.40	31.60	21.76	17.96	14.16	10.36	6.56	2.76			
1740	1780	37.10	33.30	23.46	19.66	15.86	12.06	8.26	4.46	0.66		
1780	1820	38.80	35.00	25.16	21.36	17.56	13.76	9.96	6.16	2.36		
1820	1860	40.50	36.70	26.86	23.06	19.26	15.46	11.66	7.86	4.06	0.26	
1860	1900	42.20	38.40	28.56	24.76	20.96	17.16	13.36	9.56	5.76	1.96	
1900	1940	43.90	40.10	30.26	26.46	22.66	18.86	15.06	11.26	7.46	3.66	
1940	1980	45.60	41.80	31.96	28.16	24.36	20.56	16.76	12.96	9.16	5.36	1.56
1980	2020	47.30	43.50	33.66	29.86	26.06	22.26	18.46	14.66	10.86	7.06	3.26
2020	2060	49.00	45.20	35.36	31.56	27.76	23.96	20.16	16.36	12.56	8.76	4.96
2060	2100	50.70	46.90	37.06	33.26	29.46	25.66	21.86	18.06	14.26	10.46	6.66
2100	2140	52.40	48.60	38.76	34.96	31.16	27.36	23.56	19.76	15.96	12.16	8.36
2140	2180	54.10	50.30	40.46	36.66	32.86	29.06	25.26	21.46	17.66	13.86	10.06
2180	2220	55.80	52.00	42.16	38.36	34.56	30.76	26.96	23.16	19.36	15.56	11.76
2220	2260	58.19	54.39	43.86	40.06	36.26	32.46	28.66	24.86	21.06	17.26	13.46
2260	2300	60.69	56.89	45.56	41.76	37.96	34.16	30.36	26.56	22.76	18.96	15.16
2300	2350	63.50	59.70	47.47	43.67	39.87	36.07	32.27	28.47	24.67	20.87	17.07
2350	2400	66.62	62.82	50.15	46.35	42.55	38.75	34.95	31.15	27.35	23.55	19.75
2400	2450	69.75	65.95	53.27	49.47	45.67	41.87	38.07	34.27	30.47	26.67	22.87
2450	2500	72.87	69.07	56.40	52.60	48.80	45.00	41.20	37.40	33.60	29.80	26.00
2500	2550	76.00	72.20	59.52	55.72	51.92	48.12	44.32	40.52	36.72	32.92	29.12
2550	2600	79.12	75.32	62.65	58.85	55.05	51.25	47.45	43.65	39.85	36.05	32.25
2600	2650	82.25	78.45	65.77	61.97	58.17	54.37	50.57	46.77	42.97	39.17	35.37
2650	2700	85.37	81.57	68.90	65.10	61.30	57.50	53.70	49.90	46.10	42.30	38.50
2700	2750	88.50	84.70	72.02	68.22	64.42	60.62	56.82	53.02	49.22	45.42	41.62
2750	2800	91.62	87.82	75.15	71.35	67.55	63.75	59.95	56.15	52.35	48.55	44.75
2800	2850	94.75	90.95	78.27	74.47	70.67	66.87	63.07	59.27	55.47	51.67	47.87
2850	2900	97.87	94.07	81.40	77.60	73.80	70.00	66.20	62.40	58.60	54.80	51.00
2900	2950	101.00	97.20	84.52	80.72	76.92	73.12	69.32	65.52	61.72	57.92	54.12
2950	3000	104.12	100.32	87.65	83.85	80.05	76.25	72.45	68.65	64.85	61.05	57.25
3000	3100	109.69	105.89	92.34	88.54	84.74	80.94	77.14	73.34	69.54	65.74	61.94
3100	3200	117.94	114.14	98.63	94.83	91.03	87.23	83.43	79.63	75.83	72.03	68.23
3200	3300	126.19	122.39	106.88	103.08	99.28	95.48	91.68	87.88	84.08	80.28	76.48
3300	3400	134.44	130.64	115.13	111.33	107.53	103.73	99.93	96.13	92.33	88.53	84.73
3400	3500	142.69	138.89	123.38	119.58	115.78	111.98	108.18	104.38	100.58	96.78	92.98
3500	3600	150.94	147.14	131.63	127.83	124.03	120.23	116.43	112.63	108.83	105.03	101.23
3600	3700	159.19	155.39	139.88	136.08	132.28	128.48	124.68	120.88	117.08	113.28	109.48
3700	3800	167.44	163.64	148.13	144.33	140.53	136.73	132.93	129.13	125.33	121.53	117.73
3800	3900	176.84	173.04	156.38	152.58	148.78	144.98	141.18	137.38	133.58	129.78	125.98
3900	4000	186.39	182.59	165.23	161.43	157.63	153.83	150.03	146.23	142.43	138.63	134.83
4000	4100	195.94	192.14	174.78	170.98	167.18	163.38	159.58	155.78	151.98	148.18	144.38

4100 and over (Table Amount PLUS 9.55 Percent of the Amount Over 4050)

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$560											
560	580	3.58										
580	600	3.83	0.03									
600	620	4.08	0.28									
620	640	4.33	0.53									
640	660	4.58	0.78									
660	680	4.83	1.03									
680	700	5.08	1.28									
700	720	5.33	1.53									
720	740	5.58	1.78									
740	760	5.83	2.03									
760	780	6.08	2.28									
780	800	6.33	2.53									
800	820	6.58	2.78									
820	840	6.83	3.03									
840	860	7.22	3.42									
860	880	7.67	3.87	0.07								
880	900	8.12	4.32	0.52								
900	920	8.57	4.77	0.97								
920	940	9.02	5.22	1.42								
940	960	9.47	5.67	1.87								
960	980	9.92	6.12	2.32								
980	1000	10.37	6.57	2.77								
1000	1040	11.04	7.24	3.44								
1040	1080	11.94	8.14	4.34	0.54							
1080	1120	12.84	9.04	5.24	1.44							
1120	1160	13.74	9.94	6.14	2.34							
1160	1200	14.64	10.84	7.04	3.24							
1200	1250	15.65	11.85	8.05	4.25	0.45						
1250	1300	16.78	12.98	9.18	5.38	1.58						
1300	1350	17.90	14.10	10.30	6.50	2.70						
1350	1400	19.03	15.23	11.43	7.63	3.83	0.03					
1400	1450	20.15	16.35	12.55	8.75	4.95	1.15					
1450	1500	21.28	17.48	13.68	9.88	6.08	2.28					
1500	1550	22.40	18.60	14.80	11.00	7.20	3.40					
1550	1600	23.53	19.73	15.93	12.13	8.33	4.53	0.73				
1600	1650	25.31	21.51	17.71	13.91	10.11	6.31	2.51				
1650	1700	27.44	23.64	19.84	16.04	12.24	8.44	4.64	0.84			
1700	1750	29.56	25.76	21.96	18.16	14.36	10.56	6.76	2.96			
1750	1800	31.69	27.89	24.09	20.29	16.49	12.69	8.89	5.09	1.29		
1800	1850	33.81	30.01	26.21	22.41	18.61	14.81	11.01	7.21	3.41		
1850	1950	37.00	33.20	29.40	25.60	21.80	18.00	14.20	10.40	6.60	2.80	
1950	2050	41.86	38.06	34.26	30.46	26.66	22.86	19.06	15.26	11.46	7.66	3.86
2050	2150	48.11	44.31	40.51	36.71	32.91	29.11	25.31	21.51	17.71	13.91	10.11
2150	2250	54.36	50.56	46.76	42.96	39.16	35.36	31.56	27.76	23.96	20.16	16.36
2250	2350	60.61	56.81	53.01	49.21	45.41	41.61	37.81	34.01	30.21	26.41	22.61
2350	2450	67.46	63.66	59.86	56.06	52.26	48.46	44.66	40.86	37.06	33.26	29.46
2450	2550	75.71	71.91	68.11	64.31	60.51	56.71	52.91	49.11	45.31	41.51	37.71
2550	2650	83.96	80.16	76.36	72.56	68.76	64.96	61.16	57.36	53.56	49.76	45.96
2650	2750	92.21	88.41	84.61	80.81	77.01	73.21	69.41	65.61	61.81	58.01	54.21
2750	2850	101.14	97.34	93.54	89.74	85.94	82.14	78.34	74.54	70.74	66.94	63.14
2850 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 2800)										

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

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$300											
300	320	1.95										
320	340	2.20										
340	360	2.45										
360	380	2.70										
380	400	2.95										
400	420	3.20										
420	440	3.45										
440	460	3.70										
460	480	4.13										
480	500	4.58	0.45									
500	540	5.25	1.12									
540	580	6.15	2.02									
580	620	7.05	2.92									
620	660	7.95	3.82									
660	700	8.85	4.72	0.59								
700	740	9.75	5.62	1.49								
740	780	10.65	6.52	2.39								
780	820	11.55	7.42	3.29								
820	860	12.45	8.32	4.19	0.06							
860	900	13.71	9.58	5.45	1.32							
900	940	15.41	11.28	7.15	3.02							
940	980	17.11	12.98	8.85	4.72	0.59						
980	1020	18.81	14.68	10.55	6.42	2.29						
1020	1060	20.51	16.38	12.25	8.12	3.99						
1060	1100	22.21	18.08	13.95	9.82	5.69	1.56					
1100	1140	23.91	19.78	15.65	11.52	7.39	3.26					
1140	1180	25.61	21.48	17.35	13.22	9.09	4.96	0.83				
1180	1220	27.31	23.18	19.05	14.92	10.79	6.66	2.53				
1220	1260	29.01	24.88	20.75	16.62	12.49	8.36	4.23	0.10			
1260	1300	30.88	26.75	22.62	18.49	14.36	10.23	6.10	1.97			
1300	1340	33.38	29.25	25.12	20.99	16.86	12.73	8.60	4.47	0.34		
1340	1380	35.88	31.75	27.62	23.49	19.36	15.23	11.10	6.97	2.84		
1380	1420	38.38	34.25	30.12	25.99	21.86	17.73	13.60	9.47	5.34	1.21	
1420	1460	40.88	36.75	32.62	28.49	24.36	20.23	16.10	11.97	7.84	3.71	
1460	1500	43.38	39.25	35.12	30.99	26.86	22.73	18.60	14.47	10.34	6.21	2.08
1500	1540	45.88	41.75	37.62	33.49	29.36	25.23	21.10	16.97	12.84	8.71	4.58
1540	1580	48.38	44.25	40.12	35.99	31.86	27.73	23.60	19.47	15.34	11.21	7.08
1580	1620	50.88	46.75	42.62	38.49	34.36	30.23	26.10	21.97	17.84	13.71	9.58
1620	1660	53.38	49.25	45.12	40.99	36.86	32.73	28.60	24.47	20.34	16.21	12.08
1660	1700	55.88	51.75	47.62	43.49	39.36	35.23	31.10	26.97	22.84	18.71	14.58
1700	1750	59.09	54.96	50.83	46.70	42.57	38.44	34.31	30.18	26.05	21.92	17.79
1750	1800	63.22	59.09	54.96	50.83	46.70	42.57	38.44	34.31	30.18	26.05	21.92
1800	1850	67.34	63.21	59.08	54.95	50.82	46.69	42.56	38.43	34.30	30.17	26.04
1850	1900	71.47	67.34	63.21	59.08	54.95	50.82	46.69	42.56	38.43	34.30	30.17
1900	1950	75.59	71.46	67.33	63.20	59.07	54.94	50.81	46.68	42.55	38.42	34.29
1950	2000	79.72	75.59	71.46	67.33	63.20	59.07	54.94	50.81	46.68	42.55	38.42
2000	2100	85.91	81.78	77.65	73.52	69.39	65.26	61.13	57.00	52.87	48.74	44.61
2100	2200	94.62	90.49	86.36	82.23	78.10	73.97	69.84	65.71	61.58	57.45	53.32
2200	2300	104.17	100.04	95.91	91.78	87.65	83.52	79.39	75.26	71.13	67.00	62.87
2300	2400	113.72	109.59	105.46	101.33	97.20	93.07	88.94	84.81	80.68	76.55	72.42
2400 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 2350)										

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$300											
300	320	1.95										
320	340	2.20										
340	360	2.45										
360	380	2.70										
380	400	2.95										
400	420	3.20										
420	440	3.45										
440	460	3.70										
460	480	3.95										
480	500	4.20	0.07									
500	520	4.45	0.32									
520	540	4.70	0.57									
540	560	4.95	0.82									
560	580	5.20	1.07									
580	600	5.45	1.32									
600	620	5.70	1.57									
620	640	5.95	1.82									
640	660	6.20	2.07									
660	680	6.45	2.32									
680	700	6.70	2.57									
700	720	6.95	2.82									
720	740	7.20	3.07									
740	760	7.45	3.32									
760	780	7.89	3.76									
780	800	8.34	4.21									
800	820	8.79	4.66									
820	840	9.24	5.11									
840	860	9.69	5.56									
860	880	10.14	6.01									
880	900	10.59	6.46									
900	920	11.04	6.91									
920	940	11.49	7.36									
940	960	11.94	7.81	0.22								
960	980	12.39	8.26	0.67								
980	1000	12.84	8.71	1.12								
1000	1040	13.51	9.38	1.79								
1040	1080	14.41	10.28	2.69								
1080	1120	15.31	11.18	3.59								
1120	1160	16.21	12.08	4.49	0.36							
1160	1200	17.11	12.98	5.39	1.26							
1200	1240	18.01	13.88	6.29	2.16							
1240	1280	18.91	14.78	7.19	3.06							
1280	1320	19.81	15.68	8.09	3.96							
1320	1360	20.71	16.58	8.99	4.86	0.73						
1360	1400	21.61	17.48	9.89	5.76	1.63						
1400	1440	22.51	18.38	10.79	6.66	2.53						
1440	1480	23.41	19.28	11.69	7.56	3.43						
1480	1520	24.31	20.18	12.59	8.46	4.33	0.20					
1520	1560	25.21	21.08	13.49	9.36	5.23	1.10					
1560	1600	26.31	22.18	14.39	10.26	6.13	2.00					

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MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
1600	1640	28.01	23.88	15.29	11.16	7.03	2.90					
1640	1680	29.71	25.58	16.19	12.06	7.93	3.80					
1680	1720	31.41	27.28	17.09	12.96	8.83	4.70	0.57				
1720	1760	33.11	28.98	18.31	14.18	10.05	5.92	1.79				
1760	1800	34.81	30.68	20.01	15.88	11.75	7.62	3.49				
1800	1840	36.51	32.38	21.71	17.58	13.45	9.32	5.19	1.06			
1840	1880	38.21	34.08	23.41	19.28	15.15	11.02	6.89	2.76			
1880	1920	39.91	35.78	25.11	20.98	16.85	12.72	8.59	4.46	0.33		
1920	1960	41.61	37.48	26.81	22.68	18.55	14.42	10.29	6.16	2.03		
1960	2000	43.31	39.18	28.51	24.38	20.25	16.12	11.99	7.86	3.73		
2000	2040	45.01	40.88	30.21	26.08	21.95	17.82	13.69	9.56	5.43	1.30	
2040	2080	46.71	42.58	31.91	27.78	23.65	19.52	15.39	11.26	7.13	3.00	
2080	2120	48.41	44.28	33.61	29.48	25.35	21.22	17.09	12.96	8.83	4.70	0.57
2120	2160	50.11	45.98	35.31	31.18	27.05	22.92	18.79	14.66	10.53	6.40	2.27
2160	2200	51.81	47.68	37.01	32.88	28.75	24.62	20.49	16.36	12.23	8.10	3.97
2200	2250	53.72	49.59	38.93	34.80	30.67	26.54	22.41	18.28	14.15	10.02	5.89
2250	2300	55.85	51.72	41.05	36.92	32.79	28.66	24.53	20.40	16.27	12.14	8.01
2300	2350	57.97	53.84	43.18	39.05	34.92	30.79	26.66	22.53	18.40	14.27	10.14
2350	2400	60.10	55.97	45.30	41.17	37.04	32.91	28.78	24.65	20.52	16.39	12.26
2400	2450	62.94	58.81	47.43	43.30	39.17	35.04	30.91	26.78	22.65	18.52	14.39
2450	2500	66.06	61.93	49.55	45.42	41.29	37.16	33.03	28.90	24.77	20.64	16.51
2500	2550	69.19	65.06	51.68	47.55	43.42	39.29	35.16	31.03	26.90	22.77	18.64
2550	2600	72.31	68.18	54.44	50.31	46.18	42.05	37.92	33.79	29.66	25.53	21.40
2600	2650	75.44	71.31	57.56	53.43	49.30	45.17	41.04	36.91	32.78	28.65	24.52
2650	2700	78.56	74.43	60.69	56.56	52.43	48.30	44.17	40.04	35.91	31.78	27.65
2700	2750	81.69	77.56	63.81	59.68	55.55	51.42	47.29	43.16	39.03	34.90	30.77
2750	2800	84.81	80.68	66.94	62.81	58.68	54.55	50.42	46.29	42.16	38.03	33.90
2800	2850	87.94	83.81	70.06	65.93	61.80	57.67	53.54	49.41	45.28	41.15	37.02
2850	2900	91.06	86.93	73.19	69.06	64.93	60.80	56.67	52.54	48.41	44.28	40.15
2900	2950	94.19	90.06	76.31	72.18	68.05	63.92	59.79	55.66	51.53	47.40	43.27
2950	3000	97.31	93.18	79.44	75.31	71.18	67.05	62.92	58.79	54.66	50.53	46.40
3000	3100	102.00	97.87	84.13	80.00	75.87	71.74	67.61	63.48	59.35	55.22	51.09
3100	3200	108.25	104.12	90.38	86.25	82.12	77.99	73.86	69.73	65.60	61.47	57.34
3200	3300	114.50	110.37	96.63	92.50	88.37	84.24	80.11	75.98	71.85	67.72	63.59
3300	3400	122.63	118.50	102.88	98.75	94.62	90.49	86.36	82.23	78.10	73.97	69.84
3400	3500	130.88	126.75	109.93	105.80	101.67	97.54	93.41	89.28	85.15	81.02	76.89
3500	3600	139.13	135.00	118.18	114.05	109.92	105.79	101.66	97.53	93.40	89.27	85.14
3600	3700	147.38	143.25	126.43	122.30	118.17	114.04	109.91	105.78	101.65	97.52	93.39
3700	3800	155.63	151.50	134.68	130.55	126.42	122.29	118.16	114.03	109.90	105.77	101.64
3800	3900	163.88	159.75	142.93	138.80	134.67	130.54	126.41	122.28	118.15	114.02	109.89
3900	4000	172.13	168.00	151.18	147.05	142.92	138.79	134.66	130.53	126.40	122.27	118.14
4000	4100	180.38	176.25	159.43	155.30	151.17	147.04	142.91	138.78	134.65	130.52	126.39
4100	4200	189.60	185.47	167.68	163.55	159.42	155.29	151.16	147.03	142.90	138.77	134.64
4200	4300	199.15	195.02	176.20	172.07	167.94	163.81	159.68	155.55	151.42	147.29	143.16
4300	4400	208.70	204.57	185.75	181.62	177.49	173.36	169.23	165.10	160.97	156.84	152.71

4400 and over (Table Amount PLUS 9.55 Percent of the Amount Over 4350)

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

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$600											
600	620	3.78										
620	640	4.03										
640	660	4.28	0.15									
660	680	4.53	0.40									
680	700	4.78	0.65									
700	720	5.03	0.90									
720	740	5.28	1.15									
740	760	5.53	1.40									
760	780	5.78	1.65									
780	800	6.03	1.90									
800	820	6.28	2.15									
820	840	6.53	2.40									
840	860	6.78	2.65									
860	880	7.03	2.90									
880	900	7.28	3.15									
900	940	7.80	3.67									
940	980	8.70	4.57	0.44								
980	1020	9.60	5.47	1.34								
1020	1060	10.50	6.37	2.24								
1060	1100	11.40	7.27	3.14								
1100	1140	12.30	8.17	4.04								
1140	1180	13.20	9.07	4.94	0.81							
1180	1220	14.10	9.97	5.84	1.71							
1220	1260	15.00	10.87	6.74	2.61							
1260	1300	15.90	11.77	7.64	3.51							
1300	1350	16.92	12.79	8.66	4.53	0.40						
1350	1400	18.04	13.91	9.78	5.65	1.52						
1400	1450	19.17	15.04	10.91	6.78	2.65						
1450	1500	20.29	16.16	12.03	7.90	3.77						
1500	1550	21.42	17.29	13.16	9.03	4.90	0.77					
1550	1600	22.54	18.41	14.28	10.15	6.02	1.89					
1600	1650	23.67	19.54	15.41	11.28	7.15	3.02					
1650	1700	24.79	20.66	16.53	12.40	8.27	4.14	0.01				
1700	1750	25.95	21.82	17.69	13.56	9.43	5.30	1.17				
1750	1800	28.07	23.94	19.81	15.68	11.55	7.42	3.29				
1800	1900	31.26	27.13	23.00	18.87	14.74	10.61	6.48	2.35			
1900	2000	35.51	31.38	27.25	23.12	18.99	14.86	10.73	6.60	2.47		
2000	2100	39.76	35.63	31.50	27.37	23.24	19.11	14.98	10.85	6.72	2.59	
2100	2200	44.34	40.21	36.08	31.95	27.82	23.69	19.56	15.43	11.30	7.17	3.04
2200	2300	50.59	46.46	42.33	38.20	34.07	29.94	25.81	21.68	17.55	13.42	9.29
2300	2400	56.84	52.71	48.58	44.45	40.32	36.19	32.06	27.93	23.80	19.67	15.54
2400	2500	63.09	58.96	54.83	50.70	46.57	42.44	38.31	34.18	30.05	25.92	21.79
2500	2600	69.34	65.21	61.08	56.95	52.82	48.69	44.56	40.43	36.30	32.17	28.04
2600	2700	77.26	73.13	69.00	64.87	60.74	56.61	52.48	48.35	44.22	40.09	35.96
2700	2800	85.51	81.38	77.25	73.12	68.99	64.86	60.73	56.60	52.47	48.34	44.21
2800	2900	93.76	89.63	85.50	81.37	77.24	73.11	68.98	64.85	60.72	56.59	52.46
2900	3000	102.01	97.88	93.75	89.62	85.49	81.36	77.23	73.10	68.97	64.84	60.71
3000	3100	111.21	107.08	102.95	98.82	94.69	90.56	86.43	82.30	78.17	74.04	69.91
3100	3200	120.76	116.63	112.50	108.37	104.24	100.11	95.98	91.85	87.72	83.59	79.46
3200	3300	130.31	126.18	122.05	117.92	113.79	109.66	105.53	101.40	97.27	93.14	89.01
3300 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 3250)										

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

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$600											
600	640	3.90										
640	680	4.40										
680	720	4.90										
720	760	5.40										
760	800	5.90										
800	840	6.40										
840	880	6.90										
880	920	7.40										
920	960	8.25										
960	1000	9.15	0.89									
1000	1050	10.17	1.91									
1050	1100	11.29	3.03									
1100	1150	12.42	4.16									
1150	1200	13.54	5.28									
1200	1250	14.67	6.41									
1250	1300	15.79	7.53									
1300	1350	16.92	8.66	0.40								
1350	1400	18.04	9.78	1.52								
1400	1450	19.17	10.91	2.65								
1450	1500	20.29	12.03	3.77								
1500	1600	21.98	13.72	5.46								
1600	1700	24.23	15.97	7.71								
1700	1800	27.01	18.75	10.49	2.23							
1800	1900	31.26	23.00	14.74	6.48							
1900	2000	35.51	27.25	18.99	10.73	2.47						
2000	2100	39.76	31.50	23.24	14.98	6.72						
2100	2200	44.01	35.75	27.49	19.23	10.97	2.71					
2200	2300	48.26	40.00	31.74	23.48	15.22	6.96					
2300	2400	52.51	44.25	35.99	27.73	19.47	11.21	2.95				
2400	2500	56.76	48.50	40.24	31.98	23.72	15.46	7.20				
2500	2600	61.14	52.88	44.62	36.36	28.10	19.84	11.58	3.32			
2600	2700	67.39	59.13	50.87	42.61	34.35	26.09	17.83	9.57	1.31		
2700	2800	73.64	65.38	57.12	48.86	40.60	32.34	24.08	15.82	7.56		
2800	2900	79.89	71.63	63.37	55.11	46.85	38.59	30.33	22.07	13.81	5.55	
2900	3000	86.14	77.88	69.62	61.36	53.10	44.84	36.58	28.32	20.06	11.80	3.54
3000	3100	92.39	84.13	75.87	67.61	59.35	51.09	42.83	34.57	26.31	18.05	9.79
3100	3200	98.64	90.38	82.12	73.86	65.60	57.34	49.08	40.82	32.56	24.30	16.04
3200	3300	104.89	96.63	88.37	80.11	71.85	63.59	55.33	47.07	38.81	30.55	22.29
3300	3400	111.14	102.88	94.62	86.36	78.10	69.84	61.58	53.32	45.06	36.80	28.54
3400	3500	118.20	109.94	101.68	93.42	85.16	76.90	68.64	60.38	52.12	43.86	35.60
3500	3600	126.45	118.19	109.93	101.67	93.41	85.15	76.89	68.63	60.37	52.11	43.85
3600	3700	134.70	126.44	118.18	109.92	101.66	93.40	85.14	76.88	68.62	60.36	52.10
3700	3800	142.95	134.69	126.43	118.17	109.91	101.65	93.39	85.13	76.87	68.61	60.35
3800	3900	151.20	142.94	134.68	126.42	118.16	109.90	101.64	93.38	85.12	76.86	68.60
3900	4000	159.45	151.19	142.93	134.67	126.41	118.15	109.89	101.63	93.37	85.11	76.85
4000	4200	171.82	163.56	155.30	147.04	138.78	130.52	122.26	114.00	105.74	97.48	89.22
4200	4400	189.24	180.98	172.72	164.46	156.20	147.94	139.68	131.42	123.16	114.90	106.64
4400	4600	208.34	200.08	191.82	183.56	175.30	167.04	158.78	150.52	142.26	134.00	125.74
4600	4800	227.44	219.18	210.92	202.66	194.40	186.14	177.88	169.62	161.36	153.10	144.84
4800	5000	246.54	238.28	230.02	221.76	213.50	205.24	196.98	188.72	180.46	172.20	163.94
5000 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 4900)										

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$600											
600	640	3.90										
640	680	4.40										
680	720	4.90										
720	760	5.40										
760	800	5.90										
800	840	6.40										
840	880	6.90										
880	920	7.40										
920	960	7.90										
960	1000	8.40	0.14									
1000	1040	8.90	0.64									
1040	1080	9.40	1.14									
1080	1120	9.90	1.64									
1120	1160	10.40	2.14									
1160	1200	10.90	2.64									
1200	1240	11.40	3.14									
1240	1280	11.90	3.64									
1280	1320	12.40	4.14									
1320	1360	12.90	4.64									
1360	1400	13.40	5.14									
1400	1440	13.90	5.64									
1440	1480	14.40	6.14									
1480	1520	14.90	6.64									
1520	1560	15.78	7.52									
1560	1600	16.68	8.42									
1600	1640	17.58	9.32									
1640	1680	18.48	10.22									
1680	1720	19.38	11.12									
1720	1760	20.28	12.02									
1760	1800	21.18	12.92									
1800	1840	22.08	13.82									
1840	1880	22.98	14.72									
1880	1920	23.88	15.62	0.44								
1920	1960	24.78	16.52	1.34								
1960	2000	25.68	17.42	2.24								
2000	2040	26.58	18.32	3.14								
2040	2080	27.48	19.22	4.04								
2080	2140	28.60	20.34	5.16								
2140	2200	29.95	21.69	6.51								
2200	2260	31.30	23.04	7.86								
2260	2320	32.65	24.39	9.21	0.95							
2320	2380	34.00	25.74	10.56	2.30							
2380	2440	35.35	27.09	11.91	3.65							
2440	2500	36.70	28.44	13.26	5.00							
2500	2560	38.05	29.79	14.61	6.35							
2560	2620	39.40	31.14	15.96	7.70							
2620	2680	40.75	32.49	17.31	9.05	0.79						
2680	2740	42.10	33.84	18.66	10.40	2.14						
2740	2800	43.45	35.19	20.01	11.75	3.49						
2800	2860	44.80	36.54	21.36	13.10	4.84						

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MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
2860	2920	46.15	37.89	22.71	14.45	6.19						
2920	2980	47.50	39.24	24.06	15.80	7.54						
2980	3040	48.85	40.59	25.41	17.15	8.89	0.63					
3040	3100	50.20	41.94	26.76	18.50	10.24	1.98					
3100	3160	51.55	43.29	28.11	19.85	11.59	3.33					
3160	3220	53.92	45.66	29.46	21.20	12.94	4.68					
3220	3280	56.47	48.21	30.81	22.55	14.29	6.03					
3280	3340	59.02	50.76	32.16	23.90	15.64	7.38					
3340	3400	61.57	53.31	33.51	25.25	16.99	8.73	0.47				
3400	3460	64.12	55.86	34.86	26.60	18.34	10.08	1.82				
3460	3520	66.67	58.41	37.07	28.81	20.55	12.29	4.03				
3520	3580	69.22	60.96	39.62	31.36	23.10	14.84	6.58				
3580	3640	71.77	63.51	42.17	33.91	25.65	17.39	9.13	0.87			
3640	3700	74.32	66.06	44.72	36.46	28.20	19.94	11.68	3.42			
3700	3800	77.72	69.46	48.12	39.86	31.60	23.34	15.08	6.82			
3800	3900	81.97	73.71	52.37	44.11	35.85	27.59	19.33	11.07	2.81		
3900	4000	86.22	77.96	56.62	48.36	40.10	31.84	23.58	15.32	7.06		
4000	4100	90.47	82.21	60.87	52.61	44.35	36.09	27.83	19.57	11.31	3.05	
4100	4200	94.72	86.46	65.12	56.86	48.60	40.34	32.08	23.82	15.56	7.30	
4200	4300	98.97	90.71	69.37	61.11	52.85	44.59	36.33	28.07	19.81	11.55	3.29
4300	4400	103.22	94.96	73.62	65.36	57.10	48.84	40.58	32.32	24.06	15.80	7.54
4400	4500	107.47	99.21	77.87	69.61	61.35	53.09	44.83	36.57	28.31	20.05	11.79
4500	4600	111.72	103.46	82.12	73.86	65.60	57.34	49.08	40.82	32.56	24.30	16.04
4600	4700	115.97	107.71	86.37	78.11	69.85	61.59	53.33	45.07	36.81	28.55	20.29
4700	4800	120.22	111.96	90.62	82.36	74.10	65.84	57.58	49.32	41.06	32.80	24.54
4800	4900	125.88	117.62	94.87	86.61	78.35	70.09	61.83	53.57	45.31	37.05	28.79
4900	5000	132.13	123.87	99.12	90.86	82.60	74.34	66.08	57.82	49.56	41.30	33.04
5000	5100	138.38	130.12	103.37	95.11	86.85	78.59	70.33	62.07	53.81	45.55	37.29
5100	5200	144.63	136.37	108.88	100.62	92.36	84.10	75.84	67.58	59.32	51.06	42.80
5200	5300	150.88	142.62	115.13	106.87	98.61	90.35	82.09	73.83	65.57	57.31	49.05
5300	5400	157.13	148.87	121.38	113.12	104.86	96.60	88.34	80.08	71.82	63.56	55.30
5400	5500	163.38	155.12	127.63	119.37	111.11	102.85	94.59	86.33	78.07	69.81	61.55
5500	5600	169.63	161.37	133.88	125.62	117.36	109.10	100.84	92.58	84.32	76.06	67.80
5600	5700	175.88	167.62	140.13	131.87	123.61	115.35	107.09	98.83	90.57	82.31	74.05
5700	5800	182.13	173.87	146.38	138.12	129.86	121.60	113.34	105.08	96.82	88.56	80.30
5800	5900	188.38	180.12	152.63	144.37	136.11	127.85	119.59	111.33	103.07	94.81	86.55
5900	6000	194.63	186.37	158.88	150.62	142.36	134.10	125.84	117.58	109.32	101.06	92.80
6000	6200	204.00	195.74	168.25	159.99	151.73	143.47	135.21	126.95	118.69	110.43	102.17
6200	6400	216.50	208.24	180.75	172.49	164.23	155.97	147.71	139.45	131.19	122.93	114.67
6400	6600	229.00	220.74	193.25	184.99	176.73	168.47	160.21	151.95	143.69	135.43	127.17
6600	6800	245.28	237.02	205.75	197.49	189.23	180.97	172.71	164.45	156.19	147.93	139.67
6800	7000	261.78	253.52	219.88	211.62	203.36	195.10	186.84	178.58	170.32	162.06	153.80
7000	7200	278.28	270.02	236.38	228.12	219.86	211.60	203.34	195.08	186.82	178.56	170.30
7200	7400	294.78	286.52	252.88	244.62	236.36	228.10	219.84	211.58	203.32	195.06	186.80
7400	7600	311.28	303.02	269.38	261.12	252.86	244.60	236.34	228.08	219.82	211.56	203.30
7600	7800	327.78	319.52	285.88	277.62	269.36	261.10	252.84	244.58	236.32	228.06	219.80
7800	8000	344.28	336.02	302.38	294.12	285.86	277.60	269.34	261.08	252.82	244.56	236.30
8000	8200	360.78	352.52	318.88	310.62	302.36	294.10	285.84	277.58	269.32	261.06	252.80
8200	8400	379.21	370.95	335.38	327.12	318.86	310.60	302.34	294.08	285.82	277.56	269.30
8400	8600	398.31	390.05	352.40	344.14	335.88	327.62	319.36	311.10	302.84	294.58	286.32
8600 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 8500)										

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	1400	0.00	1.55									
1400	1450	10.12	1.86									
1450	1500	10.75	2.49									
1500	1550	11.37	3.11									
1550	1600	12.00	3.74									
1600	1650	12.62	4.36									
1650	1700	13.25	4.99									
1700	1750	13.87	5.61									
1750	1800	14.50	6.24									
1800	1850	15.26	7.00									
1850	1900	16.38	8.12									
1900	1950	17.51	9.25	0.99								
1950	2000	18.63	10.37	2.11								
2000	2050	19.76	11.50	3.24								
2050	2100	20.88	12.62	4.36								
2100	2150	22.01	13.75	5.49								
2150	2200	23.13	14.87	6.61								
2200	2250	24.26	16.00	7.74								
2250	2300	25.38	17.12	8.86	0.60							
2300	2350	26.51	18.25	9.99	1.73							
2350	2400	27.63	19.37	11.11	2.85							
2400	2450	28.76	20.50	12.24	3.98							
2450	2500	29.88	21.62	13.36	5.10							
2500	2600	31.57	23.31	15.05	6.79							
2600	2700	33.82	25.56	17.30	9.04	0.78						
2700	2800	36.07	27.81	19.55	11.29	3.03						
2800	2900	38.32	30.06	21.80	13.54	5.28						
2900	3000	40.57	32.31	24.05	15.79	7.53	0.00					
3000	3100	42.82	34.56	26.30	18.04	9.78	1.52					
3100	3200	45.07	36.81	28.55	20.29	12.03	3.77					
3200	3300	47.32	39.06	30.80	22.54	14.28	6.02					
3300	3400	49.57	41.31	33.05	24.79	16.53	8.27	0.01				
3400	3500	51.87	43.61	35.35	27.09	18.83	10.57	2.31				
3500	3600	56.12	47.86	39.60	31.34	23.08	14.82	6.56				
3600	3700	60.37	52.11	43.85	35.59	27.33	19.07	10.81	2.55			
3700	3800	64.62	56.36	48.10	39.84	31.58	23.32	15.06	6.80			
3800	3900	68.87	60.61	52.35	44.09	35.83	27.57	19.31	11.05	2.79		
3900	4000	73.12	64.86	56.60	48.34	40.08	31.82	23.56	15.30	7.04		
4000	4100	77.37	69.11	60.85	52.59	44.33	36.07	27.81	19.55	11.29	3.03	
4100	4200	81.62	73.36	65.10	56.84	48.58	40.32	32.06	23.80	15.54	7.28	
4200	4300	85.87	77.61	69.35	61.09	52.83	44.57	36.31	28.05	19.79	11.53	3.27
4300	4500	94.90	86.64	78.38	70.12	61.86	53.60	45.34	37.08	28.82	20.56	12.30
4500	4700	107.40	99.14	90.88	82.62	74.36	66.10	57.84	49.58	41.32	33.06	24.80
4700	4900	119.90	111.64	103.38	95.12	86.86	78.60	70.34	62.08	53.82	45.56	37.30
4900	5100	132.40	124.14	115.88	107.62	99.36	91.10	82.84	74.58	66.32	58.06	49.80
5100	5300	146.24	137.98	129.72	121.46	113.20	104.94	96.68	88.42	80.16	71.90	63.64
5300	5500	162.74	154.48	146.22	137.96	129.70	121.44	113.18	104.92	96.66	88.40	80.14
5500	5700	179.24	170.98	162.72	154.46	146.20	137.94	129.68	121.42	113.16	104.90	96.64
5700	5900	195.74	187.48	179.22	170.96	162.70	154.44	146.18	137.92	129.66	121.40	113.14
5900	6100	212.85	204.59	196.33	188.07	179.81	171.55	163.29	155.03	146.77	138.51	130.25
6100	6300	231.95	223.69	215.43	207.17	198.91	190.65	182.39	174.13	165.87	157.61	149.35
6300 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 6200)										

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

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$28											
28	30	0.19										
30	32	0.21										
32	34	0.24										
34	36	0.26										
36	38	0.29										
38	40	0.31										
40	42	0.34										
42	44	0.37										
44	46	0.41	0.03									
46	48	0.46	0.08									
48	50	0.50	0.12									
50	54	0.57	0.19									
54	58	0.66	0.28									
58	62	0.75	0.37									
62	66	0.84	0.46	0.08								
66	70	0.93	0.55	0.17								
70	74	1.02	0.64	0.26								
74	78	1.11	0.73	0.35								
78	82	1.21	0.83	0.45	0.07							
82	86	1.38	1.00	0.62	0.24							
86	90	1.55	1.17	0.79	0.41	0.03						
90	94	1.72	1.34	0.96	0.58	0.20						
94	98	1.89	1.51	1.13	0.75	0.37						
98	102	2.06	1.68	1.30	0.92	0.54	0.16					
102	106	2.23	1.85	1.47	1.09	0.71	0.33					
106	110	2.40	2.02	1.64	1.26	0.88	0.50	0.12				
110	114	2.57	2.19	1.81	1.43	1.05	0.67	0.29				
114	118	2.74	2.36	1.98	1.60	1.22	0.84	0.46	0.08			
118	122	2.98	2.60	2.22	1.84	1.46	1.08	0.69	0.32			
122	126	3.23	2.85	2.47	2.09	1.71	1.33	0.94	0.57	0.19		
126	130	3.48	3.10	2.72	2.34	1.96	1.58	1.20	0.82	0.44	0.05	
130	135	3.76	3.38	3.00	2.62	2.24	1.86	1.48	1.10	0.72	0.34	
135	140	4.07	3.69	3.31	2.93	2.55	2.17	1.79	1.41	1.03	0.65	0.27
140	145	4.38	4.00	3.62	3.24	2.86	2.48	2.10	1.72	1.34	0.96	0.58
145	150	4.69	4.31	3.93	3.55	3.17	2.79	2.41	2.03	1.65	1.27	0.89
150	155	5.01	4.63	4.25	3.87	3.49	3.11	2.73	2.35	1.97	1.59	1.21
155	160	5.32	4.94	4.56	4.18	3.80	3.42	3.04	2.66	2.28	1.90	1.52
160	165	5.74	5.36	4.98	4.60	4.22	3.84	3.46	3.08	2.70	2.32	1.94
165	170	6.15	5.77	5.39	5.01	4.63	4.25	3.87	3.49	3.11	2.73	2.35
170	175	6.56	6.18	5.80	5.42	5.04	4.66	4.28	3.90	3.52	3.14	2.76
175	180	6.97	6.59	6.21	5.83	5.45	5.07	4.69	4.31	3.93	3.55	3.17
180	185	7.39	7.01	6.63	6.25	5.87	5.49	5.11	4.73	4.35	3.97	3.59
185	190	7.80	7.42	7.04	6.66	6.28	5.90	5.52	5.14	4.76	4.38	4.00
190	200	8.42	8.04	7.66	7.28	6.90	6.52	6.14	5.76	5.38	5.00	4.62
200	210	9.38	9.00	8.62	8.24	7.86	7.48	7.10	6.72	6.34	5.96	5.58
210 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 205)										

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$32											
32	34	0.24										
34	36	0.26										
36	38	0.29										
38	40	0.31										
40	42	0.34										
42	44	0.36										
44	46	0.39	0.01									
46	48	0.41	0.03									
48	50	0.44	0.06									
50	52	0.46	0.08									
52	54	0.49	0.11									
54	56	0.51	0.13									
56	58	0.54	0.16									
58	60	0.56	0.18									
60	62	0.59	0.21									
62	64	0.61	0.23									
64	66	0.64	0.26									
66	68	0.66	0.28									
68	70	0.69	0.31									
70	72	0.74	0.36									
72	74	0.79	0.41									
74	76	0.83	0.45									
76	78	0.88	0.50									
78	80	0.92	0.54									
80	82	0.97	0.59									
82	84	1.01	0.63									
84	86	1.06	0.68									
86	88	1.10	0.72	0.02								
88	90	1.15	0.77	0.07								
90	92	1.19	0.81	0.11								
92	94	1.24	0.86	0.16								
94	96	1.28	0.90	0.20								
96	98	1.33	0.95	0.25								
98	100	1.37	0.99	0.29								
100	102	1.42	1.04	0.34								
102	104	1.46	1.08	0.38								
104	106	1.51	1.13	0.43	0.05							
106	108	1.55	1.17	0.47	0.09							
108	110	1.60	1.22	0.52	0.14							
110	112	1.64	1.26	0.56	0.18							
112	114	1.69	1.31	0.61	0.23							
114	118	1.75	1.37	0.67	0.29							
118	122	1.84	1.46	0.76	0.38							
122	126	1.93	1.55	0.85	0.47	0.09						
126	130	2.02	1.64	0.94	0.56	0.18						
130	134	2.11	1.73	1.03	0.65	0.27						
134	138	2.20	1.82	1.12	0.74	0.36						
138	142	2.29	1.91	1.21	0.83	0.45	0.07					
142	146	2.38	2.00	1.30	0.92	0.54	0.16					
146	150	2.48	2.10	1.39	1.01	0.63	0.25					

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MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
150	154	2.65	2.27	1.48	1.10	0.72	0.34					
154	158	2.82	2.44	1.57	1.19	0.81	0.43	0.05				
158	162	2.99	2.61	1.63	1.25	0.87	0.49	0.11				
162	166	3.16	2.78	1.80	1.42	1.04	0.66	0.28				
166	170	3.33	2.95	1.97	1.59	1.21	0.83	0.45	0.07			
170	174	3.50	3.12	2.14	1.76	1.38	1.00	0.62	0.24			
174	178	3.67	3.29	2.31	1.93	1.55	1.17	0.79	0.41	0.03		
178	182	3.84	3.46	2.48	2.10	1.72	1.34	0.96	0.58	0.20		
182	186	4.01	3.63	2.65	2.27	1.89	1.51	1.13	0.75	0.37		
186	190	4.18	3.80	2.82	2.44	2.06	1.68	1.30	0.92	0.54	0.16	
190	195	4.37	3.99	3.01	2.63	2.25	1.87	1.49	1.11	0.73	0.35	
195	200	4.58	4.20	3.22	2.84	2.46	2.08	1.70	1.32	0.94	0.56	0.18
200	205	4.80	4.42	3.43	3.05	2.67	2.29	1.91	1.53	1.15	0.77	0.39
205	210	5.01	4.63	3.64	3.26	2.88	2.50	2.12	1.74	1.36	0.98	0.60
210	215	5.22	4.84	3.86	3.48	3.10	2.72	2.34	1.96	1.58	1.20	0.82
215	220	5.43	5.05	4.07	3.69	3.31	2.93	2.55	2.17	1.79	1.41	1.03
220	225	5.74	5.36	4.28	3.90	3.52	3.14	2.76	2.38	2.00	1.62	1.24
225	230	6.06	5.68	4.49	4.11	3.73	3.35	2.97	2.59	2.21	1.83	1.45
230	235	6.37	5.99	4.71	4.33	3.95	3.57	3.19	2.81	2.43	2.05	1.67
235	240	6.68	6.30	5.03	4.65	4.27	3.89	3.51	3.13	2.75	2.37	1.99
240	245	6.99	6.61	5.35	4.97	4.59	4.21	3.83	3.45	3.07	2.69	2.31
245	250	7.31	6.93	5.66	5.28	4.90	4.52	4.14	3.76	3.38	3.00	2.62
250	255	7.62	7.24	5.97	5.59	5.21	4.83	4.45	4.07	3.69	3.31	2.93
255	260	7.93	7.55	6.28	5.90	5.52	5.14	4.76	4.38	4.00	3.62	3.24
260	265	8.24	7.86	6.60	6.22	5.84	5.46	5.08	4.70	4.32	3.94	3.56
265	270	8.56	8.18	6.91	6.53	6.15	5.77	5.39	5.01	4.63	4.25	3.87
270	280	9.03	8.65	7.38	7.00	6.62	6.24	5.86	5.48	5.10	4.72	4.34
280	290	9.65	9.27	8.00	7.62	7.24	6.86	6.48	6.10	5.72	5.34	4.96
290	300	10.28	9.90	8.63	8.25	7.87	7.49	7.11	6.73	6.35	5.97	5.59
300	310	11.00	10.62	9.25	8.87	8.49	8.11	7.73	7.35	6.97	6.59	6.21
310	320	11.82	11.44	9.89	9.51	9.13	8.75	8.37	7.99	7.61	7.23	6.85
320	330	12.65	12.27	10.71	10.33	9.95	9.57	9.19	8.81	8.43	8.05	7.67
330	340	13.47	13.09	11.54	11.16	10.78	10.40	10.02	9.64	9.26	8.88	8.50
340	350	14.30	13.92	12.36	11.98	11.60	11.22	10.84	10.46	10.08	9.70	9.32
350	360	15.12	14.74	13.19	12.81	12.43	12.05	11.67	11.29	10.91	10.53	10.15
360	370	15.95	15.57	14.01	13.63	13.25	12.87	12.49	12.11	11.73	11.35	10.97
370	380	16.77	16.39	14.84	14.46	14.08	13.70	13.32	12.94	12.56	12.18	11.80
380	390	17.72	17.34	15.66	15.28	14.90	14.52	14.14	13.76	13.38	13.00	12.62
390	400	18.68	18.30	16.56	16.18	15.80	15.42	15.04	14.66	14.28	13.90	13.52
400	410	19.63	19.25	17.51	17.13	16.75	16.37	15.99	15.61	15.23	14.85	14.47
410 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 405)										

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

FOR WAGES PAID IN 2009 REVISED

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
$1	$56											
56	58	0.36										
58	60	0.38										
60	62	0.41	0.03									
62	64	0.43	0.05									
64	66	0.46	0.08									
66	68	0.48	0.10									
68	70	0.51	0.13									
70	72	0.53	0.15									
72	74	0.56	0.18									
74	76	0.58	0.20									
76	78	0.61	0.23									
78	80	0.63	0.25									
80	82	0.66	0.28									
82	84	0.68	0.30									
84	86	0.73	0.35									
86	88	0.77	0.39	0.01								
88	90	0.82	0.44	0.06								
90	92	0.86	0.48	0.10								
92	94	0.91	0.53	0.15								
94	96	0.95	0.57	0.19								
96	100	1.02	0.64	0.26								
100	104	1.11	0.73	0.35								
104	108	1.20	0.82	0.44	0.06							
108	112	1.29	0.91	0.53	0.15							
112	116	1.38	1.00	0.62	0.24							
116	120	1.47	1.09	0.71	0.33							
120	125	1.57	1.19	0.81	0.43	0.05						
125	130	1.68	1.30	0.92	0.54	0.16						
130	135	1.79	1.41	1.03	0.65	0.27						
135	140	1.91	1.53	1.15	0.77	0.39	0.01					
140	145	2.02	1.64	1.26	0.88	0.50	0.12					
145	150	2.13	1.75	1.37	0.99	0.61	0.23					
150	155	2.24	1.86	1.48	1.10	0.72	0.34					
155	160	2.36	1.98	1.60	1.22	0.84	0.46	0.08				
160	165	2.53	2.15	1.77	1.39	1.01	0.63	0.25				
165	170	2.74	2.36	1.98	1.60	1.22	0.84	0.46	0.08			
170	175	2.96	2.58	2.20	1.82	1.44	1.06	0.68	0.30			
175	180	3.17	2.79	2.41	2.03	1.65	1.27	0.89	0.51	0.13		
180	185	3.38	3.00	2.62	2.24	1.86	1.48	1.10	0.72	0.34		
185	190	3.59	3.21	2.83	2.45	2.07	1.69	1.31	0.93	0.55	0.17	
190	200	3.91	3.53	3.15	2.77	2.39	2.01	1.63	1.25	0.87	0.49	0.11
200	210	4.50	4.12	3.74	3.36	2.98	2.60	2.22	1.84	1.46	1.08	0.70
210	220	5.12	4.74	4.36	3.98	3.60	3.22	2.84	2.46	2.08	1.70	1.32
220	230	5.75	5.37	4.99	4.61	4.23	3.85	3.47	3.09	2.71	2.33	1.95
230	240	6.37	5.99	5.61	5.23	4.85	4.47	4.09	3.71	3.33	2.95	2.57
240	250	7.15	6.77	6.39	6.01	5.63	5.25	4.87	4.49	4.11	3.73	3.35
250	260	7.97	7.59	7.21	6.83	6.45	6.07	5.69	5.31	4.93	4.55	4.17
260	270	8.80	8.42	8.04	7.66	7.28	6.90	6.52	6.14	5.76	5.38	5.00
270	280	9.63	9.25	8.87	8.49	8.11	7.73	7.35	6.97	6.59	6.21	5.83
280	290	10.58	10.20	9.82	9.44	9.06	8.68	8.30	7.92	7.54	7.16	6.78
290 and over		(Table Amount PLUS 9.55 Percent of the Amount Over 285)										