



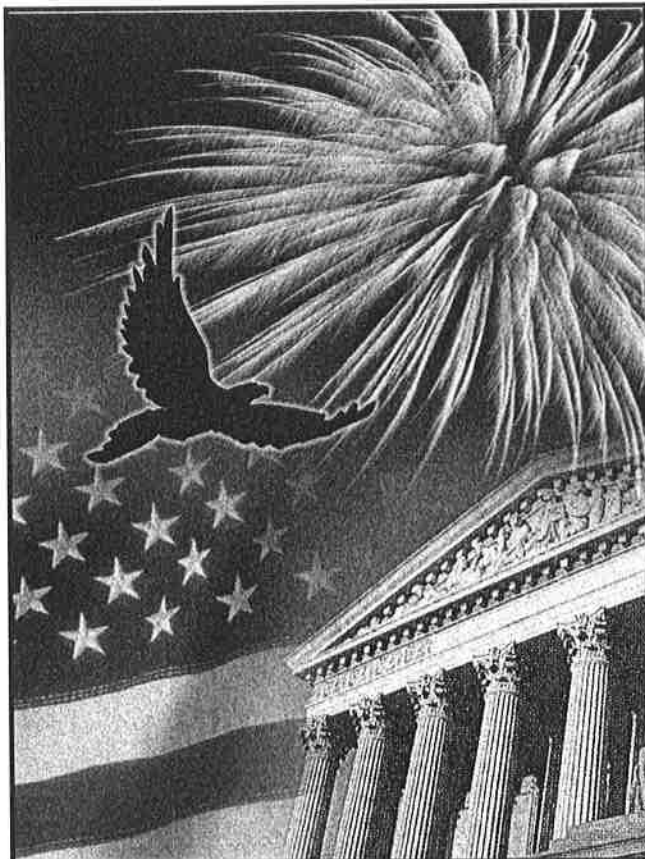
Department of the Treasury
Internal Revenue Service

Publication 15

Cat. No. 10000W

**(Circular E),
Employer's
Tax Guide**

For use in **2016**



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Future Developments

For the latest information about developments related to Pub. 15, such as legislation enacted after it was published, go to www.irs.gov/pub15.

What's New

Social security and Medicare tax for 2016. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2015. The social security wage base limit is \$118,500, unchanged from 2015.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	12	0	0	0	0	0	0	0	0	0	0
320	340	14	0	0	0	0	0	0	0	0	0	0
340	360	16	0	0	0	0	0	0	0	0	0	0
360	380	18	0	0	0	0	0	0	0	0	0	0
380	400	20	0	0	0	0	0	0	0	0	0	0
400	420	22	0	0	0	0	0	0	0	0	0	0
420	440	24	0	0	0	0	0	0	0	0	0	0
440	460	26	0	0	0	0	0	0	0	0	0	0
460	480	28	0	0	0	0	0	0	0	0	0	0
480	500	30	0	0	0	0	0	0	0	0	0	0
500	520	32	0	0	0	0	0	0	0	0	0	0
520	540	34	1	0	0	0	0	0	0	0	0	0
540	560	36	3	0	0	0	0	0	0	0	0	0
560	580	38	5	0	0	0	0	0	0	0	0	0
580	600	40	7	0	0	0	0	0	0	0	0	0
600	640	43	10	0	0	0	0	0	0	0	0	0
640	680	47	14	0	0	0	0	0	0	0	0	0
680	720	51	18	0	0	0	0	0	0	0	0	0
720	760	55	22	0	0	0	0	0	0	0	0	0
760	800	59	26	0	0	0	0	0	0	0	0	0
800	840	63	30	0	0	0	0	0	0	0	0	0
840	880	67	34	0	0	0	0	0	0	0	0	0
880	920	71	38	4	0	0	0	0	0	0	0	0
920	960	75	42	8	0	0	0	0	0	0	0	0
960	1,000	80	46	12	0	0	0	0	0	0	0	0
1,000	1,040	86	50	16	0	0	0	0	0	0	0	0
1,040	1,080	92	54	20	0	0	0	0	0	0	0	0
1,080	1,120	98	58	24	0	0	0	0	0	0	0	0
1,120	1,160	104	62	28	0	0	0	0	0	0	0	0
1,160	1,200	110	66	32	0	0	0	0	0	0	0	0
1,200	1,240	116	70	36	2	0	0	0	0	0	0	0
1,240	1,280	122	74	40	6	0	0	0	0	0	0	0
1,280	1,320	128	78	44	10	0	0	0	0	0	0	0
1,320	1,360	134	84	48	14	0	0	0	0	0	0	0
1,360	1,400	140	90	52	18	0	0	0	0	0	0	0
1,400	1,440	146	96	56	22	0	0	0	0	0	0	0
1,440	1,480	152	102	60	26	0	0	0	0	0	0	0
1,480	1,520	158	108	64	30	0	0	0	0	0	0	0
1,520	1,560	164	114	68	34	0	0	0	0	0	0	0
1,560	1,600	170	120	72	38	4	0	0	0	0	0	0
1,600	1,640	176	126	76	42	8	0	0	0	0	0	0
1,640	1,680	182	132	81	46	12	0	0	0	0	0	0
1,680	1,720	188	138	87	50	16	0	0	0	0	0	0
1,720	1,760	194	144	93	54	20	0	0	0	0	0	0
1,760	1,800	200	150	99	58	24	0	0	0	0	0	0
1,800	1,840	206	156	105	62	28	0	0	0	0	0	0
1,840	1,880	212	162	111	66	32	0	0	0	0	0	0
1,880	1,920	218	168	117	70	36	3	0	0	0	0	0
1,920	1,960	224	174	123	74	40	7	0	0	0	0	0
1,960	2,000	230	180	129	78	44	11	0	0	0	0	0
2,000	2,040	236	186	135	84	48	15	0	0	0	0	0
2,040	2,080	242	192	141	90	52	19	0	0	0	0	0
2,080	2,120	248	198	147	96	56	23	0	0	0	0	0
2,120	2,160	254	204	153	102	60	27	0	0	0	0	0
2,160	2,200	260	210	159	108	64	31	0	0	0	0	0
2,200	2,240	266	216	165	114	68	35	1	0	0	0	0
2,240	2,280	272	222	171	120	72	39	5	0	0	0	0
2,280	2,320	278	228	177	126	76	43	9	0	0	0	0
2,320	2,360	284	234	183	132	82	47	13	0	0	0	0
2,360	2,400	290	240	189	138	88	51	17	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,400	\$2,440	\$296	\$246	\$195	\$144	\$94	\$55	\$21	\$0	\$0	\$0	\$0
2,440	2,480	302	252	201	150	100	59	25	0	0	0	0
2,480	2,520	308	258	207	156	106	63	29	0	0	0	0
2,520	2,560	314	264	213	162	112	67	33	0	0	0	0
2,560	2,600	320	270	219	168	118	71	37	3	0	0	0
2,600	2,640	326	276	225	174	124	75	41	7	0	0	0
2,640	2,680	332	282	231	180	130	79	45	11	0	0	0
2,680	2,720	338	288	237	186	136	85	49	15	0	0	0
2,720	2,760	344	294	243	192	142	91	53	19	0	0	0
2,760	2,800	350	300	249	198	148	97	57	23	0	0	0
2,800	2,840	356	306	255	204	154	103	61	27	0	0	0
2,840	2,880	362	312	261	210	160	109	65	31	0	0	0
2,880	2,920	368	318	267	216	166	115	69	35	1	0	0
2,920	2,960	374	324	273	222	172	121	73	39	5	0	0
2,960	3,000	380	330	279	228	178	127	77	43	9	0	0
3,000	3,040	386	336	285	234	184	133	82	47	13	0	0
3,040	3,080	392	342	291	240	190	139	88	51	17	0	0
3,080	3,120	398	348	297	246	196	145	94	55	21	0	0
3,120	3,160	404	354	303	252	202	151	100	59	25	0	0
3,160	3,200	410	360	309	258	208	157	106	63	29	0	0
3,200	3,240	416	366	315	264	214	163	112	67	33	0	0
3,240	3,280	422	372	321	270	220	169	118	71	37	4	0
3,280	3,320	428	378	327	276	226	175	124	75	41	8	0
3,320	3,360	436	384	333	282	232	181	130	80	45	12	0
3,360	3,400	446	390	339	288	238	187	136	86	49	16	0
3,400	3,440	456	396	345	294	244	193	142	92	53	20	0
3,440	3,480	466	402	351	300	250	199	148	98	57	24	0
3,480	3,520	476	408	357	306	256	205	154	104	61	28	0
3,520	3,560	486	414	363	312	262	211	160	110	65	32	0
3,560	3,600	496	420	369	318	268	217	166	116	69	36	2
3,600	3,640	506	426	375	324	274	223	172	122	73	40	6
3,640	3,680	516	432	381	330	280	229	178	128	77	44	10
3,680	3,720	526	441	387	336	286	235	184	134	83	48	14
3,720	3,760	536	451	393	342	292	241	190	140	89	52	18
3,760	3,800	546	461	399	348	298	247	196	146	95	56	22
3,800	3,840	556	471	405	354	304	253	202	152	101	60	26
3,840	3,880	566	481	411	360	310	259	208	158	107	64	30
3,880	3,920	576	491	417	366	316	265	214	164	113	68	34
3,920	3,960	586	501	423	372	322	271	220	170	119	72	38
3,960	4,000	596	511	429	378	328	277	226	176	125	76	42
4,000	4,040	606	521	437	384	334	283	232	182	131	81	46
4,040	4,080	616	531	447	390	340	289	238	188	137	87	50
4,080	4,120	626	541	457	396	346	295	244	194	143	93	54
4,120	4,160	636	551	467	402	352	301	250	200	149	99	58
4,160	4,200	646	561	477	408	358	307	256	206	155	105	62
4,200	4,240	656	571	487	414	364	313	262	212	161	111	66
4,240	4,280	666	581	497	420	370	319	268	218	167	117	70
4,280	4,320	676	591	507	426	376	325	274	224	173	123	74
4,320	4,360	686	601	517	433	382	331	280	230	179	129	78
4,360	4,400	696	611	527	443	388	337	286	236	185	135	84
4,400	4,440	706	621	537	453	394	343	292	242	191	141	90
4,440	4,480	716	631	547	463	400	349	298	248	197	147	96
4,480	4,520	726	641	557	473	406	355	304	254	203	153	102
4,520	4,560	736	651	567	483	412	361	310	260	209	159	108
4,560	4,600	746	661	577	493	418	367	316	266	215	165	114
4,600	4,640	756	671	587	503	424	373	322	272	221	171	120
4,640	4,680	766	681	597	513	430	379	328	278	227	177	126
4,680	4,720	776	691	607	523	438	385	334	284	233	183	132
4,720	4,760	786	701	617	533	448	391	340	290	239	189	138
4,760	4,800	796	711	627	543	458	397	346	296	245	195	144
4,800	4,840	806	721	637	553	468	403	352	302	251	201	150
4,840	4,880	816	731	647	563	478	409	358	308	257	207	156
4,880	4,920	826	741	657	573	488	415	364	314	263	213	162
4,920	4,960	836	751	667	583	498	421	370	320	269	219	168
4,960	5,000	846	761	677	593	508	427	376	326	275	225	174
5,000	5,040	856	771	687	603	518	434	382	332	281	231	180
5,040	5,080	866	781	697	613	528	444	388	338	287	237	186

\$5,080 and over

Use Table 4(a) for a SINGLE person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	760	3	0	0	0	0	0	0	0	0	0	0
760	800	7	0	0	0	0	0	0	0	0	0	0
800	840	11	0	0	0	0	0	0	0	0	0	0
840	880	15	0	0	0	0	0	0	0	0	0	0
880	920	19	0	0	0	0	0	0	0	0	0	0
920	960	23	0	0	0	0	0	0	0	0	0	0
960	1,000	27	0	0	0	0	0	0	0	0	0	0
1,000	1,040	31	0	0	0	0	0	0	0	0	0	0
1,040	1,080	35	1	0	0	0	0	0	0	0	0	0
1,080	1,120	39	5	0	0	0	0	0	0	0	0	0
1,120	1,160	43	9	0	0	0	0	0	0	0	0	0
1,160	1,200	47	13	0	0	0	0	0	0	0	0	0
1,200	1,240	51	17	0	0	0	0	0	0	0	0	0
1,240	1,280	55	21	0	0	0	0	0	0	0	0	0
1,280	1,320	59	25	0	0	0	0	0	0	0	0	0
1,320	1,360	63	29	0	0	0	0	0	0	0	0	0
1,360	1,400	67	33	0	0	0	0	0	0	0	0	0
1,400	1,440	71	37	3	0	0	0	0	0	0	0	0
1,440	1,480	75	41	7	0	0	0	0	0	0	0	0
1,480	1,520	79	45	11	0	0	0	0	0	0	0	0
1,520	1,560	83	49	15	0	0	0	0	0	0	0	0
1,560	1,600	87	53	19	0	0	0	0	0	0	0	0
1,600	1,640	91	57	23	0	0	0	0	0	0	0	0
1,640	1,680	95	61	27	0	0	0	0	0	0	0	0
1,680	1,720	99	65	31	0	0	0	0	0	0	0	0
1,720	1,760	103	69	35	2	0	0	0	0	0	0	0
1,760	1,800	107	73	39	6	0	0	0	0	0	0	0
1,800	1,840	111	77	43	10	0	0	0	0	0	0	0
1,840	1,880	115	81	47	14	0	0	0	0	0	0	0
1,880	1,920	119	85	51	18	0	0	0	0	0	0	0
1,920	1,960	123	89	55	22	0	0	0	0	0	0	0
1,960	2,000	127	93	59	26	0	0	0	0	0	0	0
2,000	2,040	131	97	63	30	0	0	0	0	0	0	0
2,040	2,080	135	101	67	34	0	0	0	0	0	0	0
2,080	2,120	139	105	71	38	4	0	0	0	0	0	0
2,120	2,160	143	109	75	42	8	0	0	0	0	0	0
2,160	2,200	147	113	79	46	12	0	0	0	0	0	0
2,200	2,240	151	117	83	50	16	0	0	0	0	0	0
2,240	2,280	155	121	87	54	20	0	0	0	0	0	0
2,280	2,320	161	125	91	58	24	0	0	0	0	0	0
2,320	2,360	167	129	95	62	28	0	0	0	0	0	0
2,360	2,400	173	133	99	66	32	0	0	0	0	0	0
2,400	2,440	179	137	103	70	36	2	0	0	0	0	0
2,440	2,480	185	141	107	74	40	6	0	0	0	0	0
2,480	2,520	191	145	111	78	44	10	0	0	0	0	0
2,520	2,560	197	149	115	82	48	14	0	0	0	0	0
2,560	2,600	203	153	119	86	52	18	0	0	0	0	0
2,600	2,640	209	158	123	90	56	22	0	0	0	0	0
2,640	2,680	215	164	127	94	60	26	0	0	0	0	0
2,680	2,720	221	170	131	98	64	30	0	0	0	0	0
2,720	2,760	227	176	135	102	68	34	0	0	0	0	0
2,760	2,800	233	182	139	106	72	38	4	0	0	0	0
2,800	2,840	239	188	143	110	76	42	8	0	0	0	0
2,840	2,880	245	194	147	114	80	46	12	0	0	0	0
2,880	2,920	251	200	151	118	84	50	16	0	0	0	0
2,920	2,960	257	206	156	122	88	54	20	0	0	0	0
2,960	3,000	263	212	162	126	92	58	24	0	0	0	0
3,000	3,040	269	218	168	130	96	62	28	0	0	0	0
3,040	3,080	275	224	174	134	100	66	32	0	0	0	0
3,080	3,120	281	230	180	138	104	70	36	3	0	0	0
3,120	3,160	287	236	186	142	108	74	40	7	0	0	0
3,160	3,200	293	242	192	146	112	78	44	11	0	0	0
3,200	3,240	299	248	198	150	116	82	48	15	0	0	0
3,240	3,280	305	254	204	154	120	86	52	19	0	0	0
3,280	3,320	311	260	210	159	124	90	56	23	0	0	0
3,320	3,360	317	266	216	165	128	94	60	27	0	0	0
3,360	3,400	323	272	222	171	132	98	64	31	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,400	\$3,440	\$329	\$278	\$228	\$177	\$136	\$102	\$68	\$35	\$1	\$0	\$0
3,440	3,480	335	284	234	183	140	106	72	39	5	0	0
3,480	3,520	341	290	240	189	144	110	76	43	9	0	0
3,520	3,560	347	296	246	195	148	114	80	47	13	0	0
3,560	3,600	353	302	252	201	152	118	84	51	17	0	0
3,600	3,640	359	308	258	207	156	122	88	55	21	0	0
3,640	3,680	365	314	264	213	162	126	92	59	25	0	0
3,680	3,720	371	320	270	219	168	130	96	63	29	0	0
3,720	3,760	377	326	276	225	174	134	100	67	33	0	0
3,760	3,800	383	332	282	231	180	138	104	71	37	3	0
3,800	3,840	389	338	288	237	186	142	108	75	41	7	0
3,840	3,880	395	344	294	243	192	146	112	79	45	11	0
3,880	3,920	401	350	300	249	198	150	116	83	49	15	0
3,920	3,960	407	356	306	255	204	154	120	87	53	19	0
3,960	4,000	413	362	312	261	210	160	124	91	57	23	0
4,000	4,040	419	368	318	267	216	166	128	95	61	27	0
4,040	4,080	425	374	324	273	222	172	132	99	65	31	0
4,080	4,120	431	380	330	279	228	178	136	103	69	35	1
4,120	4,160	437	386	336	285	234	184	140	107	73	39	5
4,160	4,200	443	392	342	291	240	190	144	111	77	43	9
4,200	4,240	449	398	348	297	246	196	148	115	81	47	13
4,240	4,280	455	404	354	303	252	202	152	119	85	51	17
4,280	4,320	461	410	360	309	258	208	157	123	89	55	21
4,320	4,360	467	416	366	315	264	214	163	127	93	59	25
4,360	4,400	473	422	372	321	270	220	169	131	97	63	29
4,400	4,440	479	428	378	327	276	226	175	135	101	67	33
4,440	4,480	485	434	384	333	282	232	181	139	105	71	37
4,480	4,520	491	440	390	339	288	238	187	143	109	75	41
4,520	4,560	497	446	396	345	294	244	193	147	113	79	45
4,560	4,600	503	452	402	351	300	250	199	151	117	83	49
4,600	4,640	509	458	408	357	306	256	205	155	121	87	53
4,640	4,680	515	464	414	363	312	262	211	160	125	91	57
4,680	4,720	521	470	420	369	318	268	217	166	129	95	61
4,720	4,760	527	476	426	375	324	274	223	172	133	99	65
4,760	4,800	533	482	432	381	330	280	229	178	137	103	69
4,800	4,840	539	488	438	387	336	286	235	184	141	107	73
4,840	4,880	545	494	444	393	342	292	241	190	145	111	77
4,880	4,920	551	500	450	399	348	298	247	196	149	115	81
4,920	4,960	557	506	456	405	354	304	253	202	153	119	85
4,960	5,000	563	512	462	411	360	310	259	208	158	123	89
5,000	5,040	569	518	468	417	366	316	265	214	164	127	93
5,040	5,080	575	524	474	423	372	322	271	220	170	131	97
5,080	5,120	581	530	480	429	378	328	277	226	176	135	101
5,120	5,160	587	536	486	435	384	334	283	232	182	139	105
5,160	5,200	593	542	492	441	390	340	289	238	188	143	109
5,200	5,240	599	548	498	447	396	346	295	244	194	147	113
5,240	5,280	605	554	504	453	402	352	301	250	200	151	117
5,280	5,320	611	560	510	459	408	358	307	256	206	155	121
5,320	5,360	617	566	516	465	414	364	313	262	212	161	125
5,360	5,400	623	572	522	471	420	370	319	268	218	167	129
5,400	5,440	629	578	528	477	426	376	325	274	224	173	133
5,440	5,480	635	584	534	483	432	382	331	280	230	179	137
5,480	5,520	641	590	540	489	438	388	337	286	236	185	141
5,520	5,560	647	596	546	495	444	394	343	292	242	191	145
5,560	5,600	653	602	552	501	450	400	349	298	248	197	149
5,600	5,640	659	608	558	507	456	406	355	304	254	203	153
5,640	5,680	665	614	564	513	462	412	361	310	260	209	159
5,680	5,720	671	620	570	519	468	418	367	316	266	215	165
5,720	5,760	677	626	576	525	474	424	373	322	272	221	171
5,760	5,800	683	632	582	531	480	430	379	328	278	227	177
5,800	5,840	689	638	588	537	486	436	385	334	284	233	183
5,840	5,880	695	644	594	543	492	442	391	340	290	239	189
5,880	5,920	701	650	600	549	498	448	397	346	296	245	195
5,920	5,960	707	656	606	555	504	454	403	352	302	251	201
5,960	6,000	713	662	612	561	510	460	409	358	308	257	207
6,000	6,040	719	668	618	567	516	466	415	364	314	263	213
6,040	6,080	725	674	624	573	522	472	421	370	320	269	219
6,080	6,120	731	680	630	579	528	478	427	376	326	275	225

\$6,120 and over

Use Table 4(b) for a MARRIED person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	6	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	7	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	8	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	10	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	11	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	12	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	13	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	14	0	0	0	0	0	0	0	0	0	0
235	240	14	0	0	0	0	0	0	0	0	0	0
240	245	15	0	0	0	0	0	0	0	0	0	0
245	250	15	0	0	0	0	0	0	0	0	0	0
250	260	16	0	0	0	0	0	0	0	0	0	0
260	270	17	0	0	0	0	0	0	0	0	0	0
270	280	18	1	0	0	0	0	0	0	0	0	0
280	290	19	2	0	0	0	0	0	0	0	0	0
290	300	20	3	0	0	0	0	0	0	0	0	0
300	310	21	4	0	0	0	0	0	0	0	0	0
310	320	22	5	0	0	0	0	0	0	0	0	0
320	330	23	6	0	0	0	0	0	0	0	0	0
330	340	24	7	0	0	0	0	0	0	0	0	0
340	350	25	8	0	0	0	0	0	0	0	0	0
350	360	26	9	0	0	0	0	0	0	0	0	0
360	370	27	10	0	0	0	0	0	0	0	0	0
370	380	28	11	0	0	0	0	0	0	0	0	0
380	390	29	12	0	0	0	0	0	0	0	0	0
390	400	30	13	0	0	0	0	0	0	0	0	0
400	410	31	14	0	0	0	0	0	0	0	0	0
410	420	32	15	0	0	0	0	0	0	0	0	0
420	430	33	16	0	0	0	0	0	0	0	0	0
430	440	34	17	0	0	0	0	0	0	0	0	0
440	450	35	18	1	0	0	0	0	0	0	0	0
450	460	36	19	2	0	0	0	0	0	0	0	0
460	470	37	20	3	0	0	0	0	0	0	0	0
470	480	38	21	4	0	0	0	0	0	0	0	0
480	490	39	22	5	0	0	0	0	0	0	0	0
490	500	41	23	6	0	0	0	0	0	0	0	0
500	520	43	25	8	0	0	0	0	0	0	0	0
520	540	46	27	10	0	0	0	0	0	0	0	0
540	560	49	29	12	0	0	0	0	0	0	0	0
560	580	52	31	14	0	0	0	0	0	0	0	0
580	600	55	33	16	0	0	0	0	0	0	0	0
600	620	58	35	18	1	0	0	0	0	0	0	0
620	640	61	37	20	3	0	0	0	0	0	0	0
640	660	64	39	22	5	0	0	0	0	0	0	0
660	680	67	42	24	7	0	0	0	0	0	0	0
680	700	70	45	26	9	0	0	0	0	0	0	0
700	720	73	48	28	11	0	0	0	0	0	0	0
720	740	76	51	30	13	0	0	0	0	0	0	0
740	760	79	54	32	15	0	0	0	0	0	0	0
760	780	82	57	34	17	0	0	0	0	0	0	0
780	800	85	60	36	19	2	0	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	\$88	\$63	\$38	\$21	\$4	\$0	\$0	\$0	\$0	\$0	\$0
820	840	91	66	40	23	6	0	0	0	0	0	0
840	860	94	69	43	25	8	0	0	0	0	0	0
860	880	97	72	46	27	10	0	0	0	0	0	0
880	900	100	75	49	29	12	0	0	0	0	0	0
900	920	103	78	52	31	14	0	0	0	0	0	0
920	940	106	81	55	33	16	0	0	0	0	0	0
940	960	109	84	58	35	18	1	0	0	0	0	0
960	980	112	87	61	37	20	3	0	0	0	0	0
980	1,000	115	90	64	39	22	5	0	0	0	0	0
1,000	1,020	118	93	67	42	24	7	0	0	0	0	0
1,020	1,040	121	96	70	45	26	9	0	0	0	0	0
1,040	1,060	124	99	73	48	28	11	0	0	0	0	0
1,060	1,080	127	102	76	51	30	13	0	0	0	0	0
1,080	1,100	130	105	79	54	32	15	0	0	0	0	0
1,100	1,120	133	108	82	57	34	17	0	0	0	0	0
1,120	1,140	136	111	85	60	36	19	2	0	0	0	0
1,140	1,160	139	114	88	63	38	21	4	0	0	0	0
1,160	1,180	142	117	91	66	41	23	6	0	0	0	0
1,180	1,200	145	120	94	69	44	25	8	0	0	0	0
1,200	1,220	148	123	97	72	47	27	10	0	0	0	0
1,220	1,240	151	126	100	75	50	29	12	0	0	0	0
1,240	1,260	154	129	103	78	53	31	14	0	0	0	0
1,260	1,280	157	132	106	81	56	33	16	0	0	0	0
1,280	1,300	160	135	109	84	59	35	18	2	0	0	0
1,300	1,320	163	138	112	87	62	37	20	4	0	0	0
1,320	1,340	166	141	115	90	65	40	22	6	0	0	0
1,340	1,360	169	144	118	93	68	43	24	8	0	0	0
1,360	1,380	172	147	121	96	71	46	26	10	0	0	0
1,380	1,400	175	150	124	99	74	49	28	12	0	0	0
1,400	1,420	178	153	127	102	77	52	30	14	0	0	0
1,420	1,440	181	156	130	105	80	55	32	16	0	0	0
1,440	1,460	184	159	133	108	83	58	34	18	1	0	0
1,460	1,480	187	162	136	111	86	61	36	20	3	0	0
1,480	1,500	190	165	139	114	89	64	38	22	5	0	0
1,500	1,520	193	168	142	117	92	67	41	24	7	0	0
1,520	1,540	196	171	145	120	95	70	44	26	9	0	0
1,540	1,560	199	174	148	123	98	73	47	28	11	0	0
1,560	1,580	202	177	151	126	101	76	50	30	13	0	0
1,580	1,600	205	180	154	129	104	79	53	32	15	0	0
1,600	1,620	208	183	157	132	107	82	56	34	17	0	0
1,620	1,640	211	186	160	135	110	85	59	36	19	2	0
1,640	1,660	214	189	163	138	113	88	62	38	21	4	0
1,660	1,680	218	192	166	141	116	91	65	40	23	6	0
1,680	1,700	223	195	169	144	119	94	68	43	25	8	0
1,700	1,720	228	198	172	147	122	97	71	46	27	10	0
1,720	1,740	233	201	175	150	125	100	74	49	29	12	0
1,740	1,760	238	204	178	153	128	103	77	52	31	14	0
1,760	1,780	243	207	181	156	131	106	80	55	33	16	0
1,780	1,800	248	210	184	159	134	109	83	58	35	18	1
1,800	1,820	253	213	187	162	137	112	86	61	37	20	3
1,820	1,840	258	216	190	165	140	115	89	64	39	22	5
1,840	1,860	263	221	193	168	143	118	92	67	42	24	7
1,860	1,880	268	226	196	171	146	121	95	70	45	26	9
1,880	1,900	273	231	199	174	149	124	98	73	48	28	11
1,900	1,920	278	236	202	177	152	127	101	76	51	30	13
1,920	1,940	283	241	205	180	155	130	104	79	54	32	15
1,940	1,960	288	246	208	183	158	133	107	82	57	34	17
1,960	1,980	293	251	211	186	161	136	110	85	60	36	19
1,980	2,000	298	256	214	189	164	139	113	88	63	38	21
2,000	2,020	303	261	218	192	167	142	116	91	66	40	23
2,020	2,040	308	266	223	195	170	145	119	94	69	43	25
2,040	2,060	313	271	228	198	173	148	122	97	72	46	27
2,060	2,080	318	276	233	201	176	151	125	100	75	49	29
2,080	2,100	323	281	238	204	179	154	128	103	78	52	31
2,100	2,120	328	286	243	207	182	157	131	106	81	55	33
2,120	2,140	333	291	248	210	185	160	134	109	84	58	35

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

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

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,600	\$1,620	\$149	\$124	\$99	\$75	\$58	\$41	\$24	\$7	\$0	\$0	\$0
1,620	1,640	152	127	102	77	60	43	26	9	0	0	0
1,640	1,660	155	130	105	79	62	45	28	11	0	0	0
1,660	1,680	158	133	108	82	64	47	30	13	0	0	0
1,680	1,700	161	136	111	85	66	49	32	15	0	0	0
1,700	1,720	164	139	114	88	68	51	34	17	0	0	0
1,720	1,740	167	142	117	91	70	53	36	19	2	0	0
1,740	1,760	170	145	120	94	72	55	38	21	4	0	0
1,760	1,780	173	148	123	97	74	57	40	23	6	0	0
1,780	1,800	176	151	126	100	76	59	42	25	8	0	0
1,800	1,820	179	154	129	103	78	61	44	27	10	0	0
1,820	1,840	182	157	132	106	81	63	46	29	12	0	0
1,840	1,860	185	160	135	109	84	65	48	31	14	0	0
1,860	1,880	188	163	138	112	87	67	50	33	16	0	0
1,880	1,900	191	166	141	115	90	69	52	35	18	2	0
1,900	1,920	194	169	144	118	93	71	54	37	20	4	0
1,920	1,940	197	172	147	121	96	73	56	39	22	6	0
1,940	1,960	200	175	150	124	99	75	58	41	24	8	0
1,960	1,980	203	178	153	127	102	77	60	43	26	10	0
1,980	2,000	206	181	156	130	105	80	62	45	28	12	0
2,000	2,020	209	184	159	133	108	83	64	47	30	14	0
2,020	2,040	212	187	162	136	111	86	66	49	32	16	0
2,040	2,060	215	190	165	139	114	89	68	51	34	18	1
2,060	2,080	218	193	168	142	117	92	70	53	36	20	3
2,080	2,100	221	196	171	145	120	95	72	55	38	22	5
2,100	2,120	224	199	174	148	123	98	74	57	40	24	7
2,120	2,140	227	202	177	151	126	101	76	59	42	26	9
2,140	2,160	230	205	180	154	129	104	79	61	44	28	11
2,160	2,180	233	208	183	157	132	107	82	63	46	30	13
2,180	2,200	236	211	186	160	135	110	85	65	48	32	15
2,200	2,220	239	214	189	163	138	113	88	67	50	34	17
2,220	2,240	242	217	192	166	141	116	91	69	52	36	19
2,240	2,260	245	220	195	169	144	119	94	71	54	38	21
2,260	2,280	248	223	198	172	147	122	97	73	56	40	23
2,280	2,300	251	226	201	175	150	125	100	75	58	42	25
2,300	2,320	254	229	204	178	153	128	103	77	60	44	27
2,320	2,340	257	232	207	181	156	131	106	80	62	46	29
2,340	2,360	260	235	210	184	159	134	109	83	64	48	31
2,360	2,380	263	238	213	187	162	137	112	86	66	50	33
2,380	2,400	266	241	216	190	165	140	115	89	68	52	35
2,400	2,420	269	244	219	193	168	143	118	92	70	54	37
2,420	2,440	272	247	222	196	171	146	121	95	72	56	39
2,440	2,460	275	250	225	199	174	149	124	98	74	58	41
2,460	2,480	278	253	228	202	177	152	127	101	76	60	43
2,480	2,500	281	256	231	205	180	155	130	104	79	62	45
2,500	2,520	284	259	234	208	183	158	133	107	82	64	47
2,520	2,540	287	262	237	211	186	161	136	110	85	66	49
2,540	2,560	290	265	240	214	189	164	139	113	88	68	51
2,560	2,580	293	268	243	217	192	167	142	116	91	70	53
2,580	2,600	296	271	246	220	195	170	145	119	94	72	55
2,600	2,620	299	274	249	223	198	173	148	122	97	74	57
2,620	2,640	302	277	252	226	201	176	151	125	100	76	59
2,640	2,660	305	280	255	229	204	179	154	128	103	78	61
2,660	2,680	308	283	258	232	207	182	157	131	106	81	63
2,680	2,700	311	286	261	235	210	185	160	134	109	84	65
2,700	2,720	314	289	264	238	213	188	163	137	112	87	67
2,720	2,740	317	292	267	241	216	191	166	140	115	90	69
2,740	2,760	320	295	270	244	219	194	169	143	118	93	71
2,760	2,780	323	298	273	247	222	197	172	146	121	96	73
2,780	2,800	326	301	276	250	225	200	175	149	124	99	75
2,800	2,820	329	304	279	253	228	203	178	152	127	102	77
2,820	2,840	332	307	282	256	231	206	181	155	130	105	79
2,840	2,860	335	310	285	259	234	209	184	158	133	108	82
2,860	2,880	338	313	288	262	237	212	187	161	136	111	85
2,880	2,900	341	316	291	265	240	215	190	164	139	114	88
2,900	2,920	344	319	294	268	243	218	193	167	142	117	91

\$2,920 and over

Use Table 3(b) for a MARRIED person on page 44. Also see the instructions on page 42.