

**SINGLE Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

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	3	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	4	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	5	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	6	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	7	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	8	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	9	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	10	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	11	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	12	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	13	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	14	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	15	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	16	0	0	0	0	0	0	0	0	0	0
250	260	17	0	0	0	0	0	0	0	0	0	0
260	270	18	2	0	0	0	0	0	0	0	0	0
270	280	19	3	0	0	0	0	0	0	0	0	0
280	290	20	4	0	0	0	0	0	0	0	0	0
290	300	21	5	0	0	0	0	0	0	0	0	0
300	310	22	6	0	0	0	0	0	0	0	0	0
310	320	23	7	0	0	0	0	0	0	0	0	0
320	330	24	8	0	0	0	0	0	0	0	0	0
330	340	25	9	0	0	0	0	0	0	0	0	0
340	350	26	10	0	0	0	0	0	0	0	0	0
350	360	27	11	0	0	0	0	0	0	0	0	0
360	370	28	12	0	0	0	0	0	0	0	0	0
370	380	29	13	0	0	0	0	0	0	0	0	0
380	390	30	14	0	0	0	0	0	0	0	0	0
390	400	31	15	0	0	0	0	0	0	0	0	0
400	410	32	16	0	0	0	0	0	0	0	0	0
410	420	33	17	1	0	0	0	0	0	0	0	0
420	430	34	18	2	0	0	0	0	0	0	0	0
430	440	35	19	3	0	0	0	0	0	0	0	0
440	450	36	20	4	0	0	0	0	0	0	0	0
450	460	37	21	5	0	0	0	0	0	0	0	0
460	470	38	22	6	0	0	0	0	0	0	0	0
470	480	40	23	7	0	0	0	0	0	0	0	0
480	490	41	24	8	0	0	0	0	0	0	0	0
490	500	43	25	9	0	0	0	0	0	0	0	0
500	520	45	26	10	0	0	0	0	0	0	0	0
520	540	48	28	12	0	0	0	0	0	0	0	0
540	560	51	30	14	0	0	0	0	0	0	0	0
560	580	54	32	16	1	0	0	0	0	0	0	0
580	600	57	34	18	3	0	0	0	0	0	0	0
600	620	60	36	20	5	0	0	0	0	0	0	0
620	640	63	39	22	7	0	0	0	0	0	0	0
640	660	66	42	24	9	0	0	0	0	0	0	0
660	680	69	45	26	11	0	0	0	0	0	0	0
680	700	72	48	28	13	0	0	0	0	0	0	0
700	720	75	51	30	15	0	0	0	0	0	0	0
720	740	78	54	32	17	1	0	0	0	0	0	0
740	760	81	57	34	19	3	0	0	0	0	0	0
760	780	84	60	36	21	5	0	0	0	0	0	0
780	800	87	63	39	23	7	0	0	0	0	0	0

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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	\$90	\$66	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0
820	840	93	69	45	27	11	0	0	0	0	0	0
840	860	96	72	48	29	13	0	0	0	0	0	0
860	880	99	75	51	31	15	0	0	0	0	0	0
880	900	102	78	54	33	17	1	0	0	0	0	0
900	920	105	81	57	35	19	3	0	0	0	0	0
920	940	108	84	60	37	21	5	0	0	0	0	0
940	960	111	87	63	40	23	7	0	0	0	0	0
960	980	114	90	66	43	25	9	0	0	0	0	0
980	1,000	117	93	69	46	27	11	0	0	0	0	0
1,000	1,020	120	96	72	49	29	13	0	0	0	0	0
1,020	1,040	123	99	75	52	31	15	0	0	0	0	0
1,040	1,060	126	102	78	55	33	17	1	0	0	0	0
1,060	1,080	129	105	81	58	35	19	3	0	0	0	0
1,080	1,100	132	108	84	61	37	21	5	0	0	0	0
1,100	1,120	135	111	87	64	40	23	7	0	0	0	0
1,120	1,140	138	114	90	67	43	25	9	0	0	0	0
1,140	1,160	141	117	93	70	46	27	11	0	0	0	0
1,160	1,180	144	120	96	73	49	29	13	0	0	0	0
1,180	1,200	147	123	99	76	52	31	15	0	0	0	0
1,200	1,220	150	126	102	79	55	33	17	1	0	0	0
1,220	1,240	153	129	105	82	58	35	19	3	0	0	0
1,240	1,260	156	132	108	85	61	37	21	5	0	0	0
1,260	1,280	159	135	111	88	64	40	23	7	0	0	0
1,280	1,300	162	138	114	91	67	43	25	9	0	0	0
1,300	1,320	165	141	117	94	70	46	27	11	0	0	0
1,320	1,340	168	144	120	97	73	49	29	13	0	0	0
1,340	1,360	171	147	123	100	76	52	31	15	0	0	0
1,360	1,380	174	150	126	103	79	55	33	17	1	0	0
1,380	1,400	177	153	129	106	82	58	35	19	3	0	0
1,400	1,420	180	156	132	109	85	61	37	21	5	0	0
1,420	1,440	183	159	135	112	88	64	40	23	7	0	0
1,440	1,460	186	162	138	115	91	67	43	25	9	0	0
1,460	1,480	189	165	141	118	94	70	46	27	11	0	0
1,480	1,500	192	168	144	121	97	73	49	29	13	0	0
1,500	1,520	195	171	147	124	100	76	52	31	15	0	0
1,520	1,540	198	174	150	127	103	79	55	33	17	2	0
1,540	1,560	201	177	153	130	106	82	58	35	19	4	0
1,560	1,580	205	180	156	133	109	85	61	38	21	6	0
1,580	1,600	210	183	159	136	112	88	64	41	23	8	0
1,600	1,620	215	186	162	139	115	91	67	44	25	10	0
1,620	1,640	220	189	165	142	118	94	70	47	27	12	0
1,640	1,660	225	192	168	145	121	97	73	50	29	14	0
1,660	1,680	230	195	171	148	124	100	76	53	31	16	0
1,680	1,700	235	198	174	151	127	103	79	56	33	18	2
1,700	1,720	240	201	177	154	130	106	82	59	35	20	4
1,720	1,740	245	205	180	157	133	109	85	62	38	22	6
1,740	1,760	250	210	183	160	136	112	88	65	41	24	8
1,760	1,780	255	215	186	163	139	115	91	68	44	26	10
1,780	1,800	260	220	189	166	142	118	94	71	47	28	12
1,800	1,820	265	225	192	169	145	121	97	74	50	30	14
1,820	1,840	270	230	195	172	148	124	100	77	53	32	16
1,840	1,860	275	235	198	175	151	127	103	80	56	34	18
1,860	1,880	280	240	201	178	154	130	106	83	59	36	20
1,880	1,900	285	245	206	181	157	133	109	86	62	38	22
1,900	1,920	290	250	211	184	160	136	112	89	65	41	24
1,920	1,940	295	255	216	187	163	139	115	92	68	44	26
1,940	1,960	300	260	221	190	166	142	118	95	71	47	28
1,960	1,980	305	265	226	193	169	145	121	98	74	50	30
1,980	2,000	310	270	231	196	172	148	124	101	77	53	32
2,000	2,020	315	275	236	199	175	151	127	104	80	56	34
2,020	2,040	320	280	241	202	178	154	130	107	83	59	36
2,040	2,060	325	285	246	206	181	157	133	110	86	62	38
2,060	2,080	330	290	251	211	184	160	136	113	89	65	41
2,080	2,100	335	295	256	216	187	163	139	116	92	68	44
2,100	2,120	340	300	261	221	190	166	142	119	95	71	47
2,120	2,140	345	305	266	226	193	169	145	122	98	74	50

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.