



Department of the Treasury  
Internal Revenue Service

**Notice 1036**

(Rev. November 2003)

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**Early Release Copies of 2004  
Advance Earned Income Credit  
Payment Tables**

Attached are early release copies of the Advance Earned Income Credit Payment Tables that will appear in **Publication 15**, Circular E, Employer's Tax Guide (Revised January 2004). Pub. 15 will be mailed to employers and available at IRS offices in late December. The following advance earned income credit payment tables—percentage and wage bracket methods, will be effective for wages paid in 2004. Also, Pub. 15 will be available on the IRS website in December.

The percentage and wage bracket method tables for wages paid through 2004 were issued in **Publication 15-T**, New Withholding Tables. They will also be available in Circular E (Pub. 15).

**Social Security Tax Wage Base**

For 2004, the wage base for withholding social security (old age, survivors, and disability insurance) is \$87,900. There is no wage base limit for Medicare (hospital insurance). For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees.

**Advance Earned Income Credit Payment  
Tables**

The percentage method and wage bracket method tables for the advance earned income credit (EIC) are based on gross wages and do not require the deduction for withholding allowances. Advance EIC payments apply only to employees eligible for the credit. Eligibility requirements are shown on **Form W-5**, Earned Income Credit Advance Payment Certificate, which the employee gives the employer.

When employers use the percentage method advance EIC payment tables, the payment for the pay period may be rounded to the nearest dollar as described for the percentage method income tax withholding tables. The wage bracket advance EIC payment table amounts have been rounded to whole dollar amounts.



**Tables for Percentage Method of Advance EIC Payments**  
(For Wages Paid in 2004)

**Table 1. WEEKLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$147	20.40% of wages	\$0	\$147	20.40% of wages	\$0	\$73	20.40% of wages
\$147	\$270	\$30	\$147	\$289	\$30	\$73	\$144	\$15
\$270		\$30 less 9.588% of wages in excess of \$270	\$289		\$30 less 9.588% of wages in excess of \$289	\$144		\$15 less 9.588% of wages in excess of \$144

**Table 2. BIWEEKLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$294	20.40% of wages	\$0	\$294	20.40% of wages	\$0	\$147	20.40% of wages
\$294	\$540	\$60	\$294	\$578	\$60	\$147	\$289	\$30
\$540		\$60 less 9.588% of wages in excess of \$540	\$578		\$60 less 9.588% of wages in excess of \$578	\$289		\$30 less 9.588% of wages in excess of \$289

**Table 3. SEMIMONTHLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$319	20.40% of wages	\$0	\$319	20.40% of wages	\$0	\$159	20.40% of wages
\$319	\$585	\$65	\$319	\$626	\$65	\$159	\$313	\$32
\$585		\$65 less 9.588% of wages in excess of \$585	\$626		\$65 less 9.588% of wages in excess of \$626	\$313		\$32 less 9.588% of wages in excess of \$313

**Table 4. MONTHLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$638	20.40% of wages	\$0	\$638	20.40% of wages	\$0	\$319	20.40% of wages
\$638	\$1,170	\$130	\$638	\$1,253	\$130	\$319	\$626	\$65
\$1,170		\$130 less 9.588% of wages in excess of \$1,170	\$1,253		\$130 less 9.588% of wages in excess of \$1,253	\$626		\$65 less 9.588% of wages in excess of \$626

**Tables for Percentage Method of Advance EIC Payments (Continued)**  
(For Wages Paid in 2004)

**Table 5. QUARTERLY Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$1,915	20.40% of wages	\$0	\$1,915	20.40% of wages	\$0	\$957	20.40% of wages
\$1,915	\$3,510	\$391	\$1,915	\$3,760	\$391	\$957	\$1,880	\$195
\$3,510		\$391 less 9.588% of wages in excess of \$3,510	\$3,760		\$391 less 9.588% of wages in excess of \$3,760	\$1,880		\$195 less 9.588% of wages in excess of \$1,880

**Table 6. SEMIANNUAL Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$3,830	20.40% of wages	\$0	\$3,830	20.40% of wages	\$0	\$1,915	20.40% of wages
\$3,830	\$7,020	\$781	\$3,830	\$7,520	\$781	\$1,915	\$3,760	\$391
\$7,020		\$781 less 9.588% of wages in excess of \$7,020	\$7,520		\$781 less 9.588% of wages in excess of \$7,520	\$3,760		\$391 less 9.588% of wages in excess of \$3,760

**Table 7. ANNUAL Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$7,660	20.40% of wages	\$0	\$7,660	20.40% of wages	\$0	\$3,830	20.40% of wages
\$7,660	\$14,040	\$1,563	\$7,660	\$15,040	\$1,563	\$3,830	\$7,520	\$781
\$14,040		\$1,563 less 9.588% of wages in excess of \$14,040	\$15,040		\$1,563 less 9.588% of wages in excess of \$15,040	\$7,520		\$781 less 9.588% of wages in excess of \$7,520

**Table 8. DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE or HEAD OF HOUSEHOLD</b>			<b>(b) MARRIED Without Spouse Filing Certificate</b>			<b>(c) MARRIED With Both Spouses Filing Certificate</b>		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$29	20.40% of wages	\$0	\$29	20.40% of wages	\$0	\$14	20.40% of wages
\$29	\$54	\$6	\$29	\$57	\$6	\$14	\$28	\$3
\$54		\$6 less 9.588% of wages in excess of \$54	\$57		\$6 less 9.588% of wages in excess of \$57	\$28		\$3 less 9.588% of wages in excess of \$28

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2004)**

**WEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$360	\$370	\$20	\$490	\$500	\$8
5	10	1	70	75	14	135	140	28	370	380	20	500	510	7
10	15	2	75	80	15	140	145	29	380	390	19	510	520	6
15	20	3	80	85	16	145	270	30	390	400	18	520	530	5
20	25	4	85	90	17	270	280	29	400	410	17	530	540	4
25	30	5	90	95	18	280	290	28	410	420	16	540	550	3
30	35	6	95	100	19	290	300	27	420	430	15	550	560	2
35	40	7	100	105	20	300	310	26	430	440	14	560	570	1
40	45	8	105	110	21	310	320	25	440	450	13	570	- - -	0
45	50	9	110	115	22	320	330	24	450	460	12			
50	55	10	115	120	23	330	340	23	460	470	11			
55	60	11	120	125	24	340	350	22	470	480	10			
60	65	12	125	130	26	350	360	21	480	490	9			

**MARRIED Without Spouse Filing Certificate**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$375	\$385	\$21	\$505	\$515	\$8
5	10	1	70	75	14	135	140	28	385	395	20	515	525	7
10	15	2	75	80	15	140	145	29	395	405	19	525	535	6
15	20	3	80	85	16	145	285	30	405	415	18	535	545	6
20	25	4	85	90	17	285	295	30	415	425	17	545	555	5
25	30	5	90	95	18	295	305	29	425	435	16	555	565	4
30	35	6	95	100	19	305	315	28	435	445	15	565	575	3
35	40	7	100	105	20	315	325	27	445	455	14	575	585	2
40	45	8	105	110	21	325	335	26	455	465	13	585	595	1
45	50	9	110	115	22	335	345	25	465	475	12	595	- - -	0
50	55	10	115	120	23	345	355	24	475	485	11			
55	60	11	120	125	24	355	365	23	485	495	10			
60	65	12	125	130	26	365	375	22	495	505	9			

**MARRIED With Both Spouses Filing Certificate**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$70	\$140	\$14	\$200	\$210	\$9	\$270	\$280	\$2
5	10	1	40	45	8	140	150	15	210	220	8	280	290	1
10	15	2	45	50	9	150	160	14	220	230	7	290	- - -	0
15	20	3	50	55	10	160	170	13	230	240	6			
20	25	4	55	60	11	170	180	12	240	250	5			
25	30	5	60	65	12	180	190	11	250	260	4			
30	35	6	65	70	13	190	200	10	260	270	3			

**BIWEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$150	\$155	\$31	\$200	\$205	\$41
5	10	1	55	60	11	105	110	21	155	160	32	205	210	42
10	15	2	60	65	12	110	115	22	160	165	33	210	215	43
15	20	3	65	70	13	115	120	23	165	170	34	215	220	44
20	25	4	70	75	14	120	125	24	170	175	35	220	225	45
25	30	5	75	80	15	125	130	26	175	180	36	225	230	46
30	35	6	80	85	16	130	135	27	180	185	37	230	235	47
35	40	7	85	90	17	135	140	28	185	190	38	235	240	48
40	45	8	90	95	18	140	145	29	190	195	39	240	245	49
45	50	9	95	100	19	145	150	30	195	200	40	245	250	50

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## BIWEEKLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$250	\$255	\$51	\$600	\$610	\$53	\$750	\$760	\$39	\$900	\$910	\$25	\$1,050	\$1,060	\$10
255	260	52	610	620	52	760	770	38	910	920	24	1,060	1,070	9
260	265	53	620	630	51	770	780	37	920	930	23	1,070	1,080	8
265	270	54	630	640	51	780	790	36	930	940	22	1,080	1,090	7
270	275	55	640	650	50	790	800	35	940	950	21	1,090	1,100	6
275	280	56	650	660	49	800	810	34	950	960	20	1,100	1,110	5
280	285	57	660	670	48	810	820	33	960	970	19	1,110	1,120	5
285	290	58	670	680	47	820	830	32	970	980	18	1,120	1,130	4
290	540	59	680	690	46	830	840	31	980	990	17	1,130	1,140	3
540	550	59	690	700	45	840	850	30	990	1,000	16	1,140	1,150	2
550	560	58	700	710	44	850	860	29	1,000	1,010	15	1,150	1,160	1
560	570	57	710	720	43	860	870	28	1,010	1,020	14	1,160	- - -	0
570	580	56	720	730	42	870	880	28	1,020	1,030	13			
580	590	55	730	740	41	880	890	27	1,030	1,040	12			
590	600	54	740	750	40	890	900	26	1,040	1,050	11			

### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$125	\$130	\$26	\$250	\$255	\$51	\$735	\$745	\$44	\$985	\$995	\$20
5	10	1	130	135	27	255	260	52	745	755	43	995	1,005	19
10	15	2	135	140	28	260	265	53	755	765	42	1,005	1,015	18
15	20	3	140	145	29	265	270	54	765	775	41	1,015	1,025	17
20	25	4	145	150	30	270	275	55	775	785	40	1,025	1,035	16
25	30	5	150	155	31	275	280	56	785	795	39	1,035	1,045	15
30	35	6	155	160	32	280	285	57	795	805	38	1,045	1,055	14
35	40	7	160	165	33	285	290	58	805	815	37	1,055	1,065	13
40	45	8	165	170	34	290	575	59	815	825	36	1,065	1,075	13
45	50	9	170	175	35	575	585	59	825	835	36	1,075	1,085	12
50	55	10	175	180	36	585	595	59	835	845	35	1,085	1,095	11
55	60	11	180	185	37	595	605	58	845	855	34	1,095	1,105	10
60	65	12	185	190	38	605	615	57	855	865	33	1,105	1,115	9
65	70	13	190	195	39	615	625	56	865	875	32	1,115	1,125	8
70	75	14	195	200	40	625	635	55	875	885	31	1,125	1,135	7
75	80	15	200	205	41	635	645	54	885	895	30	1,135	1,145	6
80	85	16	205	210	42	645	655	53	895	905	29	1,145	1,155	5
85	90	17	210	215	43	655	665	52	905	915	28	1,155	1,165	4
90	95	18	215	220	44	665	675	51	915	925	27	1,165	1,175	3
95	100	19	220	225	45	675	685	50	925	935	26	1,175	1,185	2
100	105	20	225	230	46	685	695	49	935	945	25	1,185	1,195	1
105	110	21	230	235	47	695	705	48	945	955	24	1,195	- - -	0
110	115	22	235	240	48	705	715	47	955	965	23			
115	120	23	240	245	49	715	725	46	965	975	22			
120	125	24	245	250	50	725	735	45	975	985	21			

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$375	\$385	\$21	\$505	\$515	\$8
5	10	1	70	75	14	135	140	28	385	395	20	515	525	7
10	15	2	75	80	15	140	145	29	395	405	19	525	535	6
15	20	3	80	85	16	145	285	30	405	415	18	535	545	6
20	25	4	85	90	17	285	295	29	415	425	17	545	555	5
25	30	5	90	95	18	295	305	29	425	435	16	555	565	4
30	35	6	95	100	19	305	315	28	435	445	15	565	575	3
35	40	7	100	105	20	315	325	27	445	455	14	575	585	2
40	45	8	105	110	21	325	335	26	455	465	13	585	595	1
45	50	9	110	115	22	335	345	25	465	475	12	595	- - -	0
50	55	10	115	120	23	345	355	24	475	485	11			
55	60	11	120	125	24	355	365	23	485	495	10			
60	65	12	125	130	26	365	375	22	495	505	9			

## SEMIMONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$135	\$140	\$28	\$270	\$275	\$55	\$755	\$765	\$48	\$1,025	\$1,035	\$22
5	10	1	140	145	29	275	280	56	765	775	47	1,035	1,045	21
10	15	2	145	150	30	280	285	57	775	785	46	1,045	1,055	20
15	20	3	150	155	31	285	290	58	785	795	45	1,055	1,065	19
20	25	4	155	160	32	290	295	59	795	805	44	1,065	1,075	18
25	30	5	160	165	33	295	300	60	805	815	43	1,075	1,085	17
30	35	6	165	170	34	300	305	61	815	825	42	1,085	1,095	16
35	40	7	170	175	35	305	310	62	825	835	41	1,095	1,105	15
40	45	8	175	180	36	310	315	63	835	845	40	1,105	1,115	14
45	50	9	180	185	37	315	585	64	845	855	39	1,115	1,125	13
50	55	10	185	190	38	585	595	64	855	865	38	1,125	1,135	12
55	60	11	190	195	39	595	605	63	865	875	37	1,135	1,145	11
60	65	12	195	200	40	605	615	62	875	885	36	1,145	1,155	10
65	70	13	200	205	41	615	625	61	885	895	35	1,155	1,165	10
70	75	14	205	210	42	625	635	60	895	905	34	1,165	1,175	9
75	80	15	210	215	43	635	645	59	905	915	33	1,175	1,185	8
80	85	16	215	220	44	645	655	58	915	925	33	1,185	1,195	7
85	90	17	220	225	45	655	665	57	925	935	32	1,195	1,205	6
90	95	18	225	230	46	665	675	56	935	945	31	1,205	1,215	5
95	100	19	230	235	47	675	685	56	945	955	30	1,215	1,225	4
100	105	20	235	240	48	685	695	55	955	965	29	1,225	1,235	3
105	110	21	240	245	49	695	705	54	965	975	28	1,235	1,245	2
110	115	22	245	250	50	705	715	53	975	985	27	1,245	1,255	1
115	120	23	250	255	51	715	725	52	985	995	26	1,255	- - -	0
120	125	24	255	260	52	725	735	51	995	1,005	25			
125	130	26	260	265	53	735	745	50	1,005	1,015	24			
130	135	27	265	270	54	745	755	49	1,015	1,025	23			

### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$135	\$140	\$28	\$270	\$275	\$55	\$795	\$805	\$48	\$1,065	\$1,075	\$22
5	10	1	140	145	29	275	280	56	805	815	47	1,075	1,085	21
10	15	2	145	150	30	280	285	57	815	825	46	1,085	1,095	20
15	20	3	150	155	31	285	290	58	825	835	45	1,095	1,105	19
20	25	4	155	160	32	290	295	59	835	845	44	1,105	1,115	18
25	30	5	160	165	33	295	300	60	845	855	43	1,115	1,125	17
30	35	6	165	170	34	300	305	61	855	865	42	1,125	1,135	16
35	40	7	170	175	35	305	310	62	865	875	41	1,135	1,145	15
40	45	8	175	180	36	310	315	63	875	885	40	1,145	1,155	14
45	50	9	180	185	37	315	625	64	885	895	39	1,155	1,165	14
50	55	10	185	190	38	625	635	64	895	905	38	1,165	1,175	13
55	60	11	190	195	39	635	645	63	905	915	37	1,175	1,185	12
60	65	12	195	200	40	645	655	62	915	925	37	1,185	1,195	11
65	70	13	200	205	41	655	665	61	925	935	36	1,195	1,205	10
70	75	14	205	210	42	665	675	60	935	945	35	1,205	1,215	9
75	80	15	210	215	43	675	685	60	945	955	34	1,215	1,225	8
80	85	16	215	220	44	685	695	59	955	965	33	1,225	1,235	7
85	90	17	220	225	45	695	705	58	965	975	32	1,235	1,245	6
90	95	18	225	230	46	705	715	57	975	985	31	1,245	1,255	5
95	100	19	230	235	47	715	725	56	985	995	30	1,255	1,265	4
100	105	20	235	240	48	725	735	55	995	1,005	29	1,265	1,275	3
105	110	21	240	245	49	735	745	54	1,005	1,015	28	1,275	1,285	2
110	115	22	245	250	50	745	755	53	1,015	1,025	27	1,285	1,295	1
115	120	23	250	255	51	755	765	52	1,025	1,035	26	1,295	- - -	0
120	125	24	255	260	52	765	775	51	1,035	1,045	25			
125	130	26	260	265	53	775	785	50	1,045	1,055	24			
130	135	27	265	270	54	785	795	49	1,055	1,065	23			

## SEMIMONTHLY Payroll Period

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$140	\$145	\$29	\$410	\$420	\$22	\$550	\$560	\$9
5	10	1	75	80	15	145	150	30	420	430	21	560	570	8
10	15	2	80	85	16	150	155	31	430	440	20	570	580	7
15	20	3	85	90	17	155	310	32	440	450	19	580	590	6
20	25	4	90	95	18	310	320	32	450	460	18	590	600	5
25	30	5	95	100	19	320	330	31	460	470	18	600	610	4
30	35	6	100	105	20	330	340	30	470	480	17	610	620	3
35	40	7	105	110	21	340	350	29	480	490	16	620	630	2
40	45	8	110	115	22	350	360	28	490	500	15	630	640	1
45	50	9	115	120	23	360	370	27	500	510	14	640	- - -	0
50	55	10	120	125	24	370	380	26	510	520	13			
55	60	11	125	130	26	380	390	25	520	530	12			
60	65	12	130	135	27	390	400	24	530	540	11			
65	70	13	135	140	28	400	410	23	540	550	10			

## MONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$200	\$205	\$41	\$400	\$405	\$82	\$600	\$605	\$122	\$1,490	\$1,500	\$99
5	10	1	205	210	42	405	410	83	605	610	123	1,500	1,510	98
10	15	2	210	215	43	410	415	84	610	615	124	1,510	1,520	97
15	20	3	215	220	44	415	420	85	615	620	125	1,520	1,530	96
20	25	4	220	225	45	420	425	86	620	625	126	1,530	1,540	95
25	30	5	225	230	46	425	430	87	625	630	128	1,540	1,550	94
30	35	6	230	235	47	430	435	88	630	635	129	1,550	1,560	93
35	40	7	235	240	48	435	440	89	635	1,170	130	1,560	1,570	92
40	45	8	240	245	49	440	445	90	1,170	1,180	129	1,570	1,580	91
45	50	9	245	250	50	445	450	91	1,180	1,190	128	1,580	1,590	90
50	55	10	250	255	51	450	455	92	1,190	1,200	127	1,590	1,600	89
55	60	11	255	260	52	455	460	93	1,200	1,210	126	1,600	1,610	88
60	65	12	260	265	53	460	465	94	1,210	1,220	125	1,610	1,620	87
65	70	13	265	270	54	465	470	95	1,220	1,230	124	1,620	1,630	86
70	75	14	270	275	55	470	475	96	1,230	1,240	124	1,630	1,640	85
75	80	15	275	280	56	475	480	97	1,240	1,250	123	1,640	1,650	84
80	85	16	280	285	57	480	485	98	1,250	1,260	122	1,650	1,660	83
85	90	17	285	290	58	485	490	99	1,260	1,270	121	1,660	1,670	82
90	95	18	290	295	59	490	495	100	1,270	1,280	120	1,670	1,680	81
95	100	19	295	300	60	495	500	101	1,280	1,290	119	1,680	1,690	80
100	105	20	300	305	61	500	505	102	1,290	1,300	118	1,690	1,700	79
105	110	21	305	310	62	505	510	103	1,300	1,310	117	1,700	1,710	78
110	115	22	310	315	63	510	515	104	1,310	1,320	116	1,710	1,720	78
115	120	23	315	320	64	515	520	105	1,320	1,330	115	1,720	1,730	77
120	125	24	320	325	65	520	525	106	1,330	1,340	114	1,730	1,740	76
125	130	26	325	330	66	525	530	107	1,340	1,350	113	1,740	1,750	75
130	135	27	330	335	67	530	535	108	1,350	1,360	112	1,750	1,760	74
135	140	28	335	340	68	535	540	109	1,360	1,370	111	1,760	1,770	73
140	145	29	340	345	69	540	545	110	1,370	1,380	110	1,770	1,780	72
145	150	30	345	350	70	545	550	111	1,380	1,390	109	1,780	1,790	71
150	155	31	350	355	71	550	555	112	1,390	1,400	108	1,790	1,800	70
155	160	32	355	360	72	555	560	113	1,400	1,410	107	1,800	1,810	69
160	165	33	360	365	73	560	565	114	1,410	1,420	106	1,810	1,820	68
165	170	34	365	370	74	565	570	115	1,420	1,430	105	1,820	1,830	67
170	175	35	370	375	75	570	575	116	1,430	1,440	104	1,830	1,840	66
175	180	36	375	380	77	575	580	117	1,440	1,450	103	1,840	1,850	65
180	185	37	380	385	78	580	585	118	1,450	1,460	102	1,850	1,860	64
185	190	38	385	390	79	585	590	119	1,460	1,470	101	1,860	1,870	63
190	195	39	390	395	80	590	595	120	1,470	1,480	101	1,870	1,880	62
195	200	40	395	400	81	595	600	121	1,480	1,490	100	1,880	1,890	61

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## MONTHLY Payroll Period

### SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,890	\$1,900	\$60	\$2,020	\$2,030	\$48	\$2,150	\$2,160	\$35	\$2,280	\$2,290	\$23	\$2,410	\$2,420	\$10
1,900	1,910	59	2,030	2,040	47	2,160	2,170	34	2,290	2,300	22	2,420	2,430	9
1,910	1,920	58	2,040	2,050	46	2,170	2,180	33	2,300	2,310	21	2,430	2,440	8
1,920	1,930	57	2,050	2,060	45	2,180	2,190	32	2,310	2,320	20	2,440	2,450	8
1,930	1,940	56	2,060	2,070	44	2,190	2,200	31	2,320	2,330	19	2,450	2,460	7
1,940	1,950	55	2,070	2,080	43	2,200	2,210	31	2,330	2,340	18	2,460	2,470	6
1,950	1,960	55	2,080	2,090	42	2,210	2,220	30	2,340	2,350	17	2,470	2,480	5
1,960	1,970	54	2,090	2,100	41	2,220	2,230	29	2,350	2,360	16	2,480	2,490	4
1,970	1,980	53	2,100	2,110	40	2,230	2,240	28	2,360	2,370	15	2,490	2,500	3
1,980	1,990	52	2,110	2,120	39	2,240	2,250	27	2,370	2,380	14	2,500	2,510	2
1,990	2,000	51	2,120	2,130	38	2,250	2,260	26	2,380	2,390	13	2,510	2,520	1
2,000	2,010	50	2,130	2,140	37	2,260	2,270	25	2,390	2,400	12	2,520	- - -	0
2,010	2,020	49	2,140	2,150	36	2,270	2,280	24	2,400	2,410	11			

### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$220	\$225	\$45	\$440	\$445	\$90	\$1,290	\$1,300	\$126	\$1,730	\$1,740	\$84
5	10	1	225	230	46	445	450	91	1,300	1,310	125	1,740	1,750	83
10	15	2	230	235	47	450	455	92	1,310	1,320	124	1,750	1,760	82
15	20	3	235	240	48	455	460	93	1,320	1,330	123	1,760	1,770	81
20	25	4	240	245	49	460	465	94	1,330	1,340	122	1,770	1,780	80
25	30	5	245	250	50	465	470	95	1,340	1,350	121	1,780	1,790	79
30	35	6	250	255	51	470	475	96	1,350	1,360	120	1,790	1,800	78
35	40	7	255	260	52	475	480	97	1,360	1,370	119	1,800	1,810	77
40	45	8	260	265	53	480	485	98	1,370	1,380	118	1,810	1,820	76
45	50	9	265	270	54	485	490	99	1,380	1,390	117	1,820	1,830	75
50	55	10	270	275	55	490	495	100	1,390	1,400	116	1,830	1,840	74
55	60	11	275	280	56	495	500	101	1,400	1,410	115	1,840	1,850	73
60	65	12	280	285	57	500	505	102	1,410	1,420	114	1,850	1,860	72
65	70	13	285	290	58	505	510	103	1,420	1,430	113	1,860	1,870	71
70	75	14	290	295	59	510	515	104	1,430	1,440	112	1,870	1,880	70
75	80	15	295	300	60	515	520	105	1,440	1,450	111	1,880	1,890	69
80	85	16	300	305	61	520	525	106	1,450	1,460	110	1,890	1,900	68
85	90	17	305	310	62	525	530	107	1,460	1,470	109	1,900	1,910	67
90	95	18	310	315	63	530	535	108	1,470	1,480	109	1,910	1,920	66
95	100	19	315	320	64	535	540	109	1,480	1,490	108	1,920	1,930	65
100	105	20	320	325	65	540	545	110	1,490	1,500	107	1,930	1,940	64
105	110	21	325	330	66	545	550	111	1,500	1,510	106	1,940	1,950	63
110	115	22	330	335	67	550	555	112	1,510	1,520	105	1,950	1,960	62
115	120	23	335	340	68	555	560	113	1,520	1,530	104	1,960	1,970	62
120	125	24	340	345	69	560	565	114	1,530	1,540	103	1,970	1,980	61
125	130	26	345	350	70	565	570	115	1,540	1,550	102	1,980	1,990	60
130	135	27	350	355	71	570	575	116	1,550	1,560	101	1,990	2,000	59
135	140	28	355	360	72	575	580	117	1,560	1,570	100	2,000	2,010	58
140	145	29	360	365	73	580	585	118	1,570	1,580	99	2,010	2,020	57
145	150	30	365	370	74	585	590	119	1,580	1,590	98	2,020	2,030	56
150	155	31	370	375	75	590	595	120	1,590	1,600	97	2,030	2,040	55
155	160	32	375	380	77	595	600	121	1,600	1,610	96	2,040	2,050	54
160	165	33	380	385	78	600	605	122	1,610	1,620	95	2,050	2,060	53
165	170	34	385	390	79	605	610	123	1,620	1,630	94	2,060	2,070	52
170	175	35	390	395	80	610	615	124	1,630	1,640	93	2,070	2,080	51
175	180	36	395	400	81	615	620	125	1,640	1,650	92	2,080	2,090	50
180	185	37	400	405	82	620	625	126	1,650	1,660	91	2,090	2,100	49
185	190	38	405	410	83	625	630	128	1,660	1,670	90	2,100	2,110	48
190	195	39	410	415	84	630	635	129	1,670	1,680	89	2,110	2,120	47
195	200	40	415	420	85	635	1,250	130	1,680	1,690	88	2,120	2,130	46
200	205	41	420	425	86	1,250	1,260	130	1,690	1,700	87	2,130	2,140	45
205	210	42	425	430	87	1,260	1,270	129	1,700	1,710	86	2,140	2,150	44
210	215	43	430	435	88	1,270	1,280	128	1,710	1,720	86	2,150	2,160	43
215	220	44	435	440	89	1,280	1,290	127	1,720	1,730	85			

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## MONTHLY Payroll Period

### MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$2,160	\$2,170	\$42	\$2,250	\$2,260	\$34	\$2,340	\$2,350	\$25	\$2,430	\$2,440	\$16	\$2,520	\$2,530	\$8
2,170	2,180	41	2,260	2,270	33	2,350	2,360	24	2,440	2,450	16	2,530	2,540	7
2,180	2,190	40	2,270	2,280	32	2,360	2,370	23	2,450	2,460	15	2,540	2,550	6
2,190	2,200	39	2,280	2,290	31	2,370	2,380	22	2,460	2,470	14	2,550	2,560	5
2,200	2,210	39	2,290	2,300	30	2,380	2,390	21	2,470	2,480	13	2,560	2,570	4
2,210	2,220	38	2,300	2,310	29	2,390	2,400	20	2,480	2,490	12	2,570	2,580	3
2,220	2,230	37	2,310	2,320	28	2,400	2,410	19	2,490	2,500	11	2,580	2,590	2
2,230	2,240	36	2,320	2,330	27	2,410	2,420	18	2,500	2,510	10	2,590	2,600	1
2,240	2,250	35	2,330	2,340	26	2,420	2,430	17	2,510	2,520	9	2,600	- - -	0

### MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$135	\$140	\$28	\$270	\$275	\$55	\$795	\$805	\$48	\$1,065	\$1,075	\$22
5	10	1	140	145	29	275	280	56	805	815	47	1,075	1,085	21
10	15	2	145	150	30	280	285	57	815	825	46	1,085	1,095	20
15	20	3	150	155	31	285	290	58	825	835	45	1,095	1,105	19
20	25	4	155	160	32	290	295	59	835	845	44	1,105	1,115	18
25	30	5	160	165	33	295	300	60	845	855	43	1,115	1,125	17
30	35	6	165	170	34	300	305	61	855	865	42	1,125	1,135	16
35	40	7	170	175	35	305	310	62	865	875	41	1,135	1,145	15
40	45	8	175	180	36	310	315	63	875	885	40	1,145	1,155	14
45	50	9	180	185	37	315	625	64	885	895	39	1,155	1,165	13
50	55	10	185	190	38	625	635	64	895	905	38	1,165	1,175	13
55	60	11	190	195	39	635	645	63	905	915	37	1,175	1,185	12
60	65	12	195	200	40	645	655	62	915	925	36	1,185	1,195	11
65	70	13	200	205	41	655	665	61	925	935	36	1,195	1,205	10
70	75	14	205	210	42	665	675	60	935	945	35	1,205	1,215	9
75	80	15	210	215	43	675	685	59	945	955	34	1,215	1,225	8
80	85	16	215	220	44	685	695	59	955	965	33	1,225	1,235	7
85	90	17	220	225	45	695	705	58	965	975	32	1,235	1,245	6
90	95	18	225	230	46	705	715	57	975	985	31	1,245	1,255	5
95	100	19	230	235	47	715	725	56	985	995	30	1,255	1,265	4
100	105	20	235	240	48	725	735	55	995	1,005	29	1,265	1,275	3
105	110	21	240	245	49	735	745	54	1,005	1,015	28	1,275	1,285	2
110	115	22	245	250	50	745	755	53	1,015	1,025	27	1,285	1,295	1
115	120	23	250	255	51	755	765	52	1,025	1,035	26	1,295	- - -	0
120	125	24	255	260	52	765	775	51	1,035	1,045	25			
125	130	26	260	265	53	775	785	50	1,045	1,055	24			
130	135	27	265	270	54	785	795	49	1,055	1,065	23			

## DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate								
Wages—			Wages—			Wages—			Wages—					
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made			
\$0	\$5	\$0	\$70	\$80	\$4	\$0	\$5	\$0	\$75	\$85	\$3	\$0	\$5	\$0
5	10	1	80	90	3	5	10	1	85	95	2	5	10	1
10	15	2	90	100	2	10	15	2	95	105	1	10	25	2
15	20	3	100	110	1	15	20	3	105	115	1	25	35	2
20	25	4	110	- - -	0	20	25	4	115	- - -	0			
25	50	5				25	55	5						
50	60	5				55	65	5						
60	70	4				65	75	4						