GEORGIA DEPARTMENT of REVENUE



EMPLOYER'S WITHHOLDING TAX GUIDE

2026

REVISED:
September 2026

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AI Assistance Disclosure: Generative AI was used as a drafting and editorial assistance tool in the development of portions of this publication. The resulting content was independently reviewed, revised, and approved by Georgia Department of Revenue personnel. AI-generated output was not relied upon as legal authority.

Important: This publication is intended to provide general information regarding Georgia withholding tax requirements. If information in this publication conflicts with applicable Georgia law or regulation, the controlling statute or regulation governs.

INTRODUCTION

This publication contains information regarding withholding tax filing requirements based on Georgia income tax laws signed into effect on May 11, 2026. It includes applicable withholding tax tables, basic definitions, answers to frequently asked questions, and references to applicable sections of Title 48 of the Official Code of Georgia Annotated (O.C.G.A.), which govern withholding tax requirements. Additional information concerning withholding tax is available at **https://dor.georgia.gov/withholding**

BUSINESS ELECTRONIC FILING

The Georgia Tax Center (GTC) allows business customers to file returns and pay taxes electronically. Employers can file withholding tax returns and make payments using this system. See **https://gtc.dor.ga.gov** for more information.

It is mandatory for business customers who are currently required to submit tax payments via electronic funds transfer to file their returns electronically through GTC. Business customers who are required to submit tax payments via electronic funds transfer must file refund claims electronically through GTC. Failure to electronically file the refund claim shall result in the deemed failure to file the refund claim for all purposes, including applying any statute, which limits the time when a refund claim may be filed. Taxpayers may electronically refile a rejected claim at any time within the statute of limitations. It is mandatory for withholding returns that include any series 100 tax credits to be electronically filed. Customers may voluntarily use GTC if they know their tax-specific identification number(s), zip code of the location address, most recent payment and email address. Visit our website at **dor.georgia.gov** for instructions and registration information.

TELEPHONE ASSISTANCE

For telephone assistance with GTC, for all tax types, contact our Customer Contact Center at 1-877-423-6711.

WHAT'S NEW FOR TAX YEAR 2026

Georgia Tax Changes Effective January 1, 2026:

The following changes are effective upon signature of HB 463, but retroactive to taxable years beginning on or after January 1, 2026:

- The income tax rate has been reduced from a flat rate of 5.19% to a flat rate of 4.99%. Note: Employers must continue to withhold at the rate of 5.19% before the effective date of the change and can begin withholding at the new rate of 4.99%, starting May 11, 2026.
- Georgia standard deductions have increased to $30,000 for taxpayers filing Married Filing Jointly and $15,000 for Single, Head of Household, and Married Filing Separate taxpayers.
- The dependent deduction was raised from $4,000 to $5,000.

Electronic Filing Format Change for Tax Year 2026 Information Returns

Following the retirement of the IRS Filing Information Returns Electronically (FIRE) system and the discontinuance of Publication 1220, the Department will use the IRS Information Returns Intake System (IRIS) schemas for federal Forms 1099.

Federal Tax Changes Effective January 1, 2026:

With the signing of HB 1199, Georgia conformed to the Internal Revenue Code, as amended, provided for in federal law enacted on or before January 1, 2026; however, Georgia did not adopt all federal provisions. Some notable federal provisions Georgia chose to decouple from includes:

- The Federal exemptions on tips and overtime wages; however, HB 463 – The Georgia Economic Growth and Tax Relief Act of 2026, Georgia adopted more limited exceptions for **Qualified Overtime Compensation and Cash Tips**.

Georgia Qualified Overtime Compensation and Cash Tips Reporting

House Bill 463 creates limited Georgia income tax subtractions for certain qualified overtime compensation and qualified cash tips. These reporting requirements apply for taxable years beginning on or after January 1, 2026, and ending on or before December 31, 2028.

Reporting qualified overtime compensation or qualified cash-tip information does not, by itself, reduce Georgia income tax withholding or the amount reported as Georgia wages in Form W-2, Box 16.

Form G-7 Reporting

For tax year 2026, employers and payers must continue to follow existing Georgia withholding, deposit, and Form G-7 filing requirements. Do not report annual qualified overtime compensation or qualified cash-tip totals on Form G-7 for tax year 2026.

The G-7 forms will remain unchanged for reporting Georgia income tax withheld, adjustments to withholding, tax due, tax paid, and payments remitted.

Beginning in 2027, the G-7 forms will be updated to collect the required quarterly employer totals and employee counts in addition to the annual income statement reporting requirements.

Year-End Forms W-2 and 1099 and Form G-1003 Reporting

For tax year 2026, employers and payers must report qualified overtime compensation and qualified cash-tip information annually on the year-end 2026 income statements—Forms W-2 and 1099—submitted with Form G-1003.

For employees covered by the Fair Labor Standards Act (FLSA), employers must continue to report federal qualified overtime compensation in Form W-2, Box 12, using code TT when required by the IRS.

For qualifying employees of employers governed by the federal Railway Labor Act (RLA), report the full amount of Georgia qualifying hourly-component overtime compensation in Form W-2, Box 14a, using the code "GA OT." Do not reduce the reported amount by the $1,750 limitation that applies when the employee files the Georgia individual income tax return.

For qualified cash tips, employers must continue to complete the federal Form W-2 fields required by the IRS. Form W-2, Box 12, code TP reports total cash tips, and Box 14b reports the applicable Treasury Tipped Occupation Code or Codes (TTOCs). Georgia will not require a separate state-specific Box 14a code for qualified cash tips. The Georgia qualified cash-tip provision does not apply to employees whose employment is subject to the federal Railway Labor Act.

If qualified overtime compensation or qualified cash-tip information is corrected after Form G-1003 is filed, submit the corrected income statement and an amended Form G-1003.

Authority: O.C.G.A. § 48-7-27(a)(16)-(17).

See the **Income Statement Reporting Requirements** section for additional details on reporting.

For more details on Georgia's conformity to federal tax laws, please see https://dor.georgia.gov/taxes/tax-rules-and-policies/income-tax-federal-tax-changes.

WITHHOLDING DUE DATES

2026 Withholding Tax Due Dates for Monthly Filers

PAYROLL PERIOD	FORM	DUE DATE
January 2026	GA-V/PAYMENT	2/17/2026
February 2026	GA-V/PAYMENT	3/16/2026
March 2026	GA-V/PAYMENT	4/15/2026
1ST QTR 2026	G-7 RETURN	4/30/2026
April 2026	GA-V/PAYMENT	5/15/2026
May 2026	GA-V/PAYMENT	6/15/2026
June 2026	GA-V/PAYMENT	7/15/2026
2ND QTR 2026	G-7 RETURN	7/31/2026
July 2026	GA-V/PAYMENT	8/17/2026
August 2026	GA-V/PAYMENT	9/15/2026
September 2026	GA-V/PAYMENT	10/15/2026
3RD QTR 2026	G-7 RETURN	11/02/2026
October 2026	GA-V/PAYMENT	11/16/2026
November 2026	GA-V/PAYMENT	12/15/2026
December 2026	GA-V/PAYMENT	1/15/2027
4TH QTR 2026	G-7 RETURN	2/01/2027
W-2/1099 NEC	G-1003 RETURN	2/01/2027
All other 1099s	G-1003 RETURN	3/01/2027

2026 Withholding Tax Due Dates for Quarterly & Annual Filers

PAYROLL PERIOD	FORM	DUE DATE
1ST QTR 2026	G-7 PAYMENT	4/30/2026
1ST QTR 2026	G-7 RETURN	4/30/2026
2ND QTR 2026	G-7 PAYMENT	7/31/2026
2ND QTR 2026	G-7 RETURN	7/31/2026
3RD QTR 2026	G-7 PAYMENT	11/02/2026
3RD QTR 2026	G-7 RETURN	11/02/2026
4TH QTR 2026	G-7 PAYMENT	2/01/2027
4TH QTR 2026	G-7 RETURN	2/01/2027
W-2/1099 NEC	G-1003 RETURN	2/01/2027
All other 1099s	G-1003 RETURN	3/01/2027

IMPORTANT NOTICE FOR ALL FILERS-EXCEPTION TO ALL DUE DATES:

If more than $100,000 is required to be withheld for a payday, the payment must be submitted electronically by the next banking day.

NOTE: Form GA-V is not required if no tax was withheld or if payment was made electronically. If a due date falls on a Federal Reserve bank holiday, Georgia State Holiday, Saturday or Sunday, the due date is extended to the next banking day.

Forms 1099-K and 1099-DA must be submitted to the Department even if no Georgia withholding tax is reported. All other Forms 1099 must be submitted only if they report Georgia withholding tax, qualified overtime compensation, or qualified cash tips.

ACH Debits are submitted via the Georgia Tax Center (GTC) located at https://gtc.dor.ga.gov. These payments must be completed on or before the due date.

ACH Credits is the type of EFT specifically requested and granted under certain circumstances. These payments must be received by the due date via EFT. Employers must register for ACH credit by filing Form EFT- 002.

Visit our website at dor.georgia.gov or email DOR.electronicfundstransfer@dor.ga.gov for more information.

Fedwire Payments are not accepted.

WITHHOLDING REQUIREMENTS SUMMARY

Payer Status	Semi Weekly Payer	Monthly Payer	Quarterly Payer	Annual Payer
WH Tax Thresholds	> $50,000 for the lookback period July 1 through June 30	< $50,000 for the lookback period	< $200 per month	< $800 per year
Payday on Wednesday, Thursday, or Friday	Taxes must be remitted via EFT on or before the following Wednesday.	Taxes must be remitted on or before the 15th day of the following month with Form GA-V, if applicable.	Taxes must be remitted by the last day of the month following the end of the quarter with Form G-7.	Taxes must be remitted by January 31st following the end of the fourth quarter with Form G-7
Payday on Saturday, Sunday, Monday, or Tuesday	Taxes must be remitted via EFT on or before the following Friday.	Taxes must be remitted on or before the 15th day of the following month with Form GA-V, if applicable.	Taxes must be remitted by the last day of the month following the end of the quarter with Form G-7.	Taxes must be remitted by January 31st following the end of the fourth quarter with Form G-7
Filing Date	Semi-Weekly Form G-7/Schedule B is due on or before the last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Monthly Filer is due on or before the last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Quarterly Filer is due on or before the last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Quarterly Filer is due on or before the last day of January following the end of the year.
$100,000 "One-Day Rule"	If more than $100,000 in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If more than $100,000 in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If more than $100,000 in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If more than $100,000 in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.
Payday	For withholding tax purposes, "payday" means the date on the employee's check or the first day the employee can tender the check for cash or other consideration, whichever is earlier.			
Lookback Period	The "lookback period" is the twelve (12) month period ending June 30th of the immediately preceding calendar year.			

FILING STATUS

All Filers:

If the total tax withheld, or required to be withheld, on Form G-7 exceeds $500.00, the amount must be remitted via electronic funds transfer (EFT) on any payment and return thereafter. Employers who are required to pay the tax withheld or required to be withheld via EFT must file all applicable withholding tax returns electronically. It is also mandatory for business customers who are required to submit tax payments via EFT to file refund claims electronically through GTC. Failure to electronically file the refund claim shall result in it being deemed not filed for all purposes, including the application of any statute of limitations, which limits the time when a refund claim may be filed. Taxpayers may electronically refile a rejected claim at any time within the statute of limitations. Employers must electronically file withholding returns that include any series 100 tax credits. Employers can also voluntarily file electronically, regardless of the payment amount. Form GA-V is not required if tax will be paid electronically or by EFT. See **https://dor.georgia.gov/withholding** for more information.

"One-Day Rule" - Employers who are required to withhold more than $100,000 in taxes for a payday must remit those taxes via EFT by the next banking day. The Georgia rule differs from Federal requirements in that the due date for withholding tax deposits greater than $100,000 is the banking day **after the** payday and **not** the next banking day after it has been accumulated. This rule is applicable to all employers required to withhold tax and takes priority over all other remittance requirements. Please note that the filing frequency does not automatically change.

Annual Filers. Each employer whose tax withheld or tax required to be withheld is $800.00 or less per year can remit payment with Form G-7 Quarterly Return on or before January 31 of the following year, unless required to remit such payment electronically. Employers must submit a request via GTC to file annually prior to the first quarter due date. Additional information regarding annual filing is in the "Employer Responsibilities and Filing Requirements" section of this guide.

Quarterly Filers. Each employer whose tax withheld or required to be withheld is $200.00 per month or less, but more than $800.00 per year, is required to file and remit payment with Form G-7 Quarterly Return (For Quarterly Payer) on or before the last day of the month following the end of the quarter, unless required to remit such payment electronically. Form G-7 is required even if there was no tax withheld for the quarter.

Monthly Filers. Each employer whose tax withheld or required to be withheld exceeds $200.00 per month is required to remit payment with Form GA-V Payment Voucher on or before the fifteenth day of the following month, unless required to remit such payment electronically. The employer is required to file Form G-7 Quarterly Return (For Monthly Payer) on or before the last day of the month following the end of the quarter, listing all payments made during the quarter. Form GA-V is not required if no tax was withheld for the quarter or if payment was made via EFT. However, Form G-7 must still be filed on or before the statutory due date mentioned previously.

Semi-weekly Filers. The semi-weekly remittance schedule is fashioned after federal employment tax laws as set forth in the Internal Revenue Code. The due date and method of payment depends on the employer's classification for Georgia withholding tax purposes. Employers who withheld more than $50,000 in the

aggregate during the "lookback period" are classified as semi-weekly payers and must remit withholding taxes via EFT. For withholding tax purposes, the "**lookback period"** is defined as the 12-month period that ended the previous June 30th. The payment schedule for semi-weekly payers is as follows:

Wednesday Payer - For paydays occurring on Wednesday, Thursday, or Friday, the taxes required to be withheld must be remitted via EFT by the following Wednesday.

Friday Payer - For paydays occurring on Saturday, Sunday, Monday, or Tuesday, the taxes required to be withheld must be remitted via EFT by the following Friday.

Because semi-weekly payers are required to remit tax withheld or required to be withheld via EFT, Form GA-V is not required. However, each employer must report tax withheld and paid for the quarter on Form G-7/Schedule B, which is due on or before the last day of the month following the end of the quarter.

For additional withholding tax information or assistance, contact the Taxpayer Services Division at 1-877-423-6711. For a new ACH authorization request, send the completed EFT-002 Georgia ACH Credit Taxpayer Registration Authorization Form to **dor.electronicfundstransfer@dor.ga.gov**.

BASIC DEFINITIONS: O.C.G.A. § 48-7 100; O.C.G.A. § 48 7-1

Who is required to withhold Georgia Income?

Employers are required to withhold Georgia income tax from the taxable wages of residents for services performed inside or outside of Georgia and from the taxable wages of taxable nonresidents for services performed in Georgia. Withholding is not required for residents if the services are performed outside Georgia and the other state requires withholding.

What is withholding?

Payroll Withholding refers to the portion of wages deducted by employers to pay individual income tax on behalf of their employees. Employers are required to withhold Georgia income tax from the wages of residents for services performed inside or outside of Georgia and from nonresidents for services performed in Georgia.

Who is an employer?

An employer is any entity for which a person performs services as an employee. An employer may be an individual, corporation, limited liability company, partnership, estate, trust, association, or joint venture. Religious, educational, charitable, government, and social organizations also qualify as employers.

Who is an employee?

An employee is a person who performs services for an entity under the direction and control of that entity. The relationship of employee/employer exists when the person for whom services are performed controls wages and terms of employment.

Who is a resident?

A resident is an individual who, on income tax day, is legally a Georgia resident; lives in Georgia on a regular or permanent basis and not as a temporary visitor; or has lived in Georgia for 183 days or more, including part-days, during the 365-day period ending on income tax day. Income tax day is December 31.

Who is a taxable nonresident?

A taxable nonresident is any individual who is not a legal resident of Georgia and who regularly engages in activity for financial gain in Georgia during the taxable year. This includes individuals who work in Georgia and who can attribute more than 5% of their wages to Georgia or more than $5,000 of their wages to Georgia. It also includes individuals who receive certain deferred compensation (see **O.C.G.A. § 48-7-1(11)** for more information).

What are taxable wages?

Taxable wages include all compensation to an employee for services performed. Payments include salaries, tips, commissions, bonuses, fees, or any other item of value paid to an individual for services performed as an employee.

What is taxable income?

Taxable income is the income remaining after credit has been given for appropriate allowances and deductions.

What is a periodic payment?

A periodic payment is a designated distribution from a pension, annuity, or similar fund, that is one of a series of distributions made over the life expectancy of the participant or for a specified period of ten years or more.

How is the lookback period determined if the employer used available job tax credits to reduce their withholding taxes during that period?

The liability that was due prior to the application of any job tax credit is included in the aggregate lookback period calculation. For example, an employer with available job tax credits incurred a total withholding tax liability of $100,000 during the lookback period. However, the employer applied $75,000 in job tax credits that resulted in a total withholding tax payment to the Department of Revenue of only $25,000. The employer's total withholding tax liability, used to determine their payer status, is still $100,000.

What is a "lookback period"?

For withholding purposes, a lookback period is defined as the 12-month period that ended the previous June 30th.

What is a payday?

For withholding tax purposes, a payday is the date on an employee's check or the first day an employee can tender the check for payment or other consideration, whichever comes first.

What is a "one-day rule"?

The "one-day rule" requires employers who withhold more than $100,000 for the payday to remit tax by the next banking day. This rule applies to all employers required to withhold tax and takes priority over all other remittance requirements.

PAYMENTS

How is the withholding threshold determined for employers who were not in business during the entire lookback period?

In most cases the filing status will not be changed if an employer did not file a return for any portion of the 12-month lookback period. You should verify the filing status by logging into your account at the Georgia Tax Center (GTC). Filing statuses are determined by the Department.

If I pay electronically using GTC, when is my payment due?

Electronic payments must be initiated on or before the due date to be considered timely for ACH Debit. For ACH Credit, payments must be submitted by the due date.

If the due date for making a payment falls on a weekend or holiday, when is the payment due?

The due date is on or before the following business day.

Can I make a payment on a return before I file it?

Yes, you can make a payment for a return before it is filed.

Can I make multiple payments on one return?

Yes.

If I file multiple returns, can I make a single payment?

No.

How far into the future can I set up a payment?

Estimated payments can be scheduled up to one (1) year in advance. The length of time varies for other payments but is generally up to 30 days from the date you are making the payment.

Can I cancel an electronic payment?

Payments can be canceled if they are in a pending status. If the payment has been processed, then a refund must be requested.

Is there a charge to pay on-line?

GTC is free to use if you pay by e-Check or ACH debit. However, if you pay by credit card or PayPal or Venmo, you will have to pay a 2.31% with a $1.00 minimum convenience fee that is charged by the processor.

If I overpaid my withholding taxes, will I be sent a refund automatically?

No. You must request a refund on GTC if mandated. If not mandated, you still have the option to submit the request through GTC or complete Form **IT-550**, Claim for Refund, and mail it along with all supporting documentation (copy of amended returns, W-2Cs, corrected 1099s, etc.) to: **Georgia Department of Revenue, Withholding Unit, PO Box 105665, Atlanta, GA 30348-5665**. All claims are subject to verification.

How is withholding tax paid?

Tax withheld by employers is paid electronically or mailed with the appropriate form or payment voucher to the address on the form (if the payment is not required to be remitted electronically). If you do not have a form, the GA-V is located on our website at **https://dor.georgia.gov/ga-v-withholding-monthly-payment-voucher**. Write your withholding number on your check and all correspondence. Tax withheld prior to receipt of a withholding account number is due in accordance with established filing requirements.

How should semi-weekly employers who pay employees on different days pay and report withholding tax?

Employers must determine a due date for each payroll system. All wages paid during the calendar quarter must be reported on the same Form G-7/Schedule B listing the tax withheld for each pay date of the quarter. For example, if an employer has employees who are paid on a weekly basis and employees who are paid semi-monthly, the employer has a separate remittance liability for each group of employees. However, only one Form G-7/Schedule B is required.

FILING

What is the penalty for failing to file a withholding return electronically?

O.C.G.A. § 48-2-44.1 imposes a penalty on a taxpayer who fails to electronically file any withholding tax return that is required to be filed electronically.

1. The taxpayer will be considered to have not filed the required return, which is similar to the Internal Revenue Code electronic filing provisions. However, any such taxpayer whose electronic filing was first transmitted on or before the due date of the return, including any extensions, and was rejected, shall be allowed to perfect the electronic filing under rules consistent with those applied by the Internal Revenue Service for rejections of returns which are required to be electronically transmitted or filed.
2. The penalty is the greater of $25 for each such return, or 5% of the tax due on each such return (before any payments or credits are applied).
3. The penalty will not be imposed if the failure to file was due to reasonable cause and not due to gross or willful neglect or disregard for the law.

Can I file withholding tax returns online for free?

Yes. All available returns can be filed free of charge using GTC.

How long does it take for my return to update to my account?

Returns will update to your withholding tax account within 1 to 2 business days.

Can I cancel a return after it has been filed?

You can cancel a return if it is pending status. After it has been received and processed, you must file an amended return to make corrections.

What forms can be filed using GTC?

You may file the following withholding tax forms using GTC:

- Original G-7 forms (For Monthly, Quarterly and Semi-weekly Payers)
- Amended G-7 forms (For Monthly, Quarterly and Semi-weekly Payers)
- Original G-1003 Income Statement Transmittal
- Amended G-1003 Income Statement Transmittal

NOTE: If you pay by check or money order, the GA-V Payment Voucher can be completed and printed for mailing to the Department. You **do not** need to complete this voucher if you pay electronically.

Please see instructional videos at: **https://dor.georgia.gov/withholding-videos**

Can I amend a return using GTC?

Yes. To amend, click the appropriate box or button on the screen. Select the tax period and enter the correct amounts. **O.C.G.A. § 48-7-104** allows an employer to adjust a prior period on a subsequent return for the same calendar year.

When filing an amended G-1003 return, what documentation is needed?

All applicable W-2Cs must accompany an amended G-1003. If the refund claim is not required to be submitted electronically and if the amended return results in an overpayment, a copy of the amended Form G-7 for the period in question and applicable W-2Cs (if the year has ended) must be attached to Form IT-550 and mailed to: **Attn: Withholding Tax Unit, Georgia Department of Revenue, P.O. Box 105665, Atlanta, GA 30348.** All amended returns are subject to verification. For mandated electronic filers, refund requests must be made on GTC after the amended return is processed and a credit shows on the account.

Is a return required if no tax is withheld for a given period?

Yes. If a withholding account number is active, Form G-7 must be filed to indicate zero tax withheld. Returns filed after the due date are subject to a late filing penalty. Form GA-V is not required if no tax was withheld during a particular month. **O.C.G.A. § 48-7-103**

How are corrections and amendments made to Withholding returns?

Corrections and amendments can be made by submitting a copy of the original return marked "Amended" with an explanation of the indicated changes or on GTC if the returns are required to be submitted electronically. If a copy of the return is unavailable, changes can be reported by letter or as an adjustment on the "Adjustment to Tax" line of Form G-7. Amendments will not be allowed if a reason for the change is not provided. **O.C.G.A. § 48-7-104**

How should employers report qualified overtime compensation and cash tips on the G-7?

For tax year 2026, employers and payers should not report separate qualified overtime compensation or qualified cash-tip totals on the applicable Form G-7. Beginning in 2027, the G-7 returns will be updated to collect quarterly employer totals and employee counts.

REFUNDS

How does an employer claim a refund of tax withheld?

Employers should submit through GTC if mandated. If not mandated, employers have the option to submit through GTC or complete Form IT-550 to claim a refund of withholding tax by mail. An amended return should be filed on GTC or mailed to the address on the form. Mail the form with copies of the amended return and applicable W-2Cs (if the taxable year has ended) to **Withholding Tax Unit, Georgia Department of Revenue, P.O. Box 105665, Atlanta, GA 30348.**

WITHHOLDING CALCULATION

How do employers calculate the amount of tax to withhold?

The amount of tax to withhold is based on wages, number of allowances, and additional withholding amounts as indicated on Form G-4 Employee's Withholding Allowance Certificate or Form G-4P Withholding Certificate for Pension and Annuity Payments. Employers can use the Withholding Tax tables found on pages 31-50 in this document or the percentage method to determine the amount of tax to withhold. **O.C.G.A. § 48-7-101**

What is the difference between the tax tables and the percentage method?

The tax tables calculate withholding tax based on an income range. Applicable standard deductions and allowances are factored into the tables. The percentage method calculates withholding tax based on a specific dollar amount. Taxable income is derived by reducing gross wages by the appropriate deductions. As a result, tax amounts derived from one method will differ slightly from those derived from the other.

What is the withholding rate on bonuses and other compensation? **O.C.G.A. § 48-7-101(f)(5)**

For tax year 2026, bonuses and other compensation are subject to Georgia withholding at the applicable income tax rate in effect at the time the compensation is paid. Employers must continue to withhold at the rate of 5.19% before the effective date of the rate change and may begin withholding at the new rate of 4.99% starting May 11, 2026.

How is withholding calculated if an employee fails to submit a Form G-4?

Employers can use the federal election to determine state income tax withholding if sufficient information is available to do so. Otherwise, employers should withhold as if the employee is single with zero allowances. **O.C.G.A. § 48-7-102**

REGISTRATION

How do employers register for withholding?

Employers can register for a withholding number by going to GTC at **https://gtc.dor.ga.gov**.

Do I need a new withholding number to use GTC?

No. If you already have a Georgia withholding number, you should continue using it. If you do not have a number, you can register for one on GTC by visiting **https://gtc.dor.ga.gov**.

Do I need to register to use GTC?

Yes. If you have already filed a return with a withholding number, you can request a web logon. You must know your account type, tax-specific identification number(s), zip code of the location address, and most recent return payment to access the system. Visit our website at **https://dor.georgia.gov/help-georgia-tax-center** for more information.

What happens after the registration application is processed?

Employers will receive notification of their assigned withholding number and filing frequency via GTC within 15 minutes.

Can I file without a withholding number?

No. Employers must register first. Then they must file and pay with a valid withholding number.

How do employers register for EFT?

Please visit our website at **https://dor.georgia.gov/eft-002-georgia-ach-credit-taxpayer-registration-authorization-form**.

NONRESIDENTS

Should employers withhold Georgia income tax from wages earned by a nonresident?

Yes. Employers must withhold state income tax from wages earned in Georgia by nonresident employees working in this state if more than 5% of their total earned income is attributable to Georgia, or if more than $5,000 of their wages are attributable to Georgia.
O.C.G.A. § 48-7-100(10) (K); O.C.G.A. § 48-7-1

Should employers withhold tax from wages earned by Georgia residents working in another state?

Georgia residents are subject to the withholding tax laws of the state in which they work. If that state does not require withholding, tax should be withheld and paid to Georgia.

O.C.G.A. § 48-7-100(10) (H)

GEORGIA FORM G-4

What if an employee fails to file a Form G-4?

Employers can use information contained on Form W-4 if it is sufficient to allow for the calculation of state income tax withholding. If sufficient information is not available, employers should calculate withholding as if the employee is single with zero allowances. **O.C.G.A. § 48-7-102**

Should an employer honor a G-4 claiming exempt from withholding or more than 14 allowances?

Yes. Employers will honor the properly completed form as submitted unless notified by the Georgia Department of Revenue. Forms claiming more than 14 allowances or exempt from withholding must be mailed to the **Georgia Department of Revenue, Taxpayer Services Division, P.O. Box 105685, Atlanta, GA 30348-5685.** The Department will no longer issue written correspondence for any Form G-4 submissions received unless the certificate should not be honored.

As an employer, please maintain a copy of Form G-4 for your records. Such forms remain in effect until changed or until February 15 of the following year. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.

O.C.G.A. § 48-7-102; O.C.G.A. § 48-7-102.1; Reg. 560-7-4-.03

What information must employees provide to their employers?

Employees are required to submit Form G-4 to their employers indicating their name, address, social security number, filing preference, and number of allowances.

O.C.G.A. § 48-7-102(c)

How can employees obtain a copy of Form G-4?

Employees can obtain Form G-4 from their employers or from our website at **https://dor.georgia.gov/form-g-4-employee-withholding**

Should employees file Form G-4 and Form W-4?

Yes. Employees should file each form for state and federal withholding.

O.C.G.A. § 48-7-102(c)

Can employees change their Form G-4?

Yes. Employees can update their Form G-4 as often as they wish. A new Form G-4 becomes effective with the first payroll period after the form is received by the employer and remains in effect until another form is submitted. **O.C.G.A. § 48-7-102(c)(3)**

Is there a limit to the number of allowances an employee can claim on Form G-4?

No. Forms claiming more than 14 allowances or exempt from withholding must be mailed to the **Georgia Department of Revenue, Taxpayer Services Division, P.O. Box 105685, Atlanta, GA 30348-5685** for approval. The Department will no longer issue written correspondence for any Form G-4 submissions received unless the certificate should not be honored. As an employer, please maintain a copy of Form G-4 for your records. Employers will honor the properly completed form as submitted unless notified by the Department. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received. **O.C.G.A. § 48-7-102; O.C.G.A. § 48-7-102.1; Reg. 560-7-4-.03**

Can employees request an additional amount of tax withheld?

Yes. Employees can indicate their desire to have a specific tax amount withheld by completing the area marked "Additional Withholding" on Form G-4.
O.C.G.A. § 48-7-101(f) (3)

Can an employee or recipient of pension or annuity payments elect not to have tax withheld?

Yes, in some circumstances. Employees can indicate their preference not to have tax withheld on Form G-4 if the stated requirements are met. Recipients of pension or annuity payments can make their election on Form G-4P. **O.C.G.A. § 48-7-101(g); O.C.G.A. § 48-7-101(h)**

OTHER EMPLOYER RESPONSIBILITIES AND REQUIREMENTS

How should employers submit requests to file annually?

Employer requests to update their filing frequency must be made on the Georgia Tax Center. Requests also can be mailed to the **Taxpayer Services Division, P. O. Box 105499, Atlanta, GA 30359**. A copy of the payroll records should be included as proof that the requirement for annual filing has been met. To qualify as an "Annual payer", an employer must have withheld or was required to withhold $800.00 or less in the aggregate for the lookback period.

How long must employers retain payroll records?

Employers must retain payroll records for at least four (4) years after tax is due or paid, whichever is later. **O.C.G.A. § 48-7-111**

How do employers report changes in their business?

Employers can report changes in their business through their GTC account or by submitting a letter to the **Taxpayer Services Division, P.O. Box 105685, Atlanta, GA 30348-5685.**

Are employers required to submit copies of income statements to the Georgia Department of Revenue?

Yes. Employers are required to submit copies of W-2, 1099, and other income statements with Form G-1003 reflecting payments that are subject to Georgia income tax withholding. A substitute form is acceptable provided state wage and tax information is included. Statements should be mailed to **Georgia Department of Revenue, Processing Center, P. O. Box 105685, Atlanta, GA 30348-5685** or submitted through GTC if required to do so. **O.C.G.A. § 48-7-106**

Does Georgia participate in the Combined Federal/State Filing Program?

Yes. However, only non-wage statements reporting payments that did not have Georgia income tax withheld can be filed under this program. All statements containing Georgia income tax withholding must be reported directly to the Department of Revenue.

Who is required to file electronically?

If you are mandated to file and pay electronically, you must file the G-1003 and related income statements electronically.

Employers who are federally required to file income statements electronically must file them electronically for Georgia purposes. Additionally, employers who remit withholding tax payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file income tax statements electronically.

Please see instructional video below**:**

https://dor.georgia.gov/file-g-1003-using-gtc-online-entry-video

How should employers report W-2 qualified overtime compensation and cash tips electronically?

Employers and payers must include the applicable tax year 2026 qualified overtime and cash-tip information in the income statements submitted to the Department with Form G-1003.

For GTC manual W-2 entry, enter Box 12 code TT, Box 12 code TP, and/or the applicable Box 14b TTOC information when required. For qualifying RLA employees, enter the employee's Georgia qualifying overtime amount in the designated “GA OT” field corresponding to Form W-2, Box 14a.

For the G-1003 (W2) template or CSV upload files import, use the tax year 2026 template or new CSV file layouts. Report federal TT, TP, and TTOC information in the applicable fields. Report GA OT in the designated Georgia field if the employee qualifies under the RLA overtime rule. Georgia does not require a separate state-specific cash-tip field.

For Federal Format/EFW2 submissions, continue to report federal TT, TP, and TTOC information in the applicable federal record positions. Because the federal EFW2 file does not contain a standard field for Form W-2, Box 14a, an RLA employee's GA OT amount must be transmitted in the Georgia-defined RS record field contained in the Department's tax year 2026 Federal Format Specifications.

Employers and software providers must use the tax-year-specific Georgia file specifications. Do not use a prior-year XLS, CSV, or Federal Format layout to report tax year 2026 information.

The 2026 G-1003 template, CSV and Federal file layouts should be available on the DOR website late October 2026.

How should employers and payers electronically report qualified overtime compensation and cash tips on Forms 1099?

Employers and payers must include the applicable tax year 2026 qualified overtime and cash-tip information in the income statements submitted to the Department with Form G-1003.

For GTC manual Form 1099 entry, enter cash tips and the applicable TTOC(s) in the corresponding fields, and enter overtime compensation in the GTC field corresponding to the applicable Form 1099 box. For the G-1003 (1099) template or CSV import, use the tax year 2026 template or new CSV file layouts. Report Cash Tips, TTOC(s) and/or Overtime compensation in the applicable fields.

Beginning with tax year 2026, Georgia will no longer accept Forms 1099 submitted using the legacy **IRS Publication 1220/FIRE fixed-width format**. Employers, payers, software providers, and transmitters submitting applicable Forms 1099 following the Federal formats, must use the **tax year 2026 IRIS/XML format**.

The 2026 G-1003 template, CSV and Federal file layouts should be available on the DOR website late October 2026. The IRS IRIS schemas are only available via the e-services Secure Object Repository (SOR) mailbox.

What is the due date for submitting income statements to the Department of Revenue?

All W-2s and 1099 NECs (1099's where Georgia tax was withheld) are due by January 31 for the preceding year. All other income statements are due by February 28 for the preceding calendar year. If that date is a weekend or holiday, statements are due on the next business day. If a business closes or ceases to have employees during the taxable year, income statements are due with the final return within 30 days after that date. **O.C.G.A. § 48-7-106(a)**

What is the due date for providing income statements to employees?

Income statements showing wages paid and tax withheld must be provided to employees no later than January 31 for the preceding year. **O.C.G.A. § 48-7-105**

How can employers and payers obtain blank copies of income statements?

Employers and payers can request blank copies of income statements by telephoning the IRS at 1-800-829-3676 or visiting the IRS website at **www.irs.gov**. Income statements published by Georgia DOR can be obtained on our website at **dor.georgia.gov**.

When are income statements due if a business closes before December 31?

Income statements are due within 30 days after payment of final wages if a business closes during the taxable year. Employers may submit a written extension request if additional time is needed.

O.C.G.A. § 48-7-106

What are the requirements for reporting corrected income statements?

Corrected income statements must be filed using the same filing method and reporting standards that apply to original statements. If qualified overtime, cash tips or TTOC information was omitted or reported incorrectly, submit the applicable corrected income statement in accordance with federal and Georgia filing requirements and file an amended Form G-1003 when required.

If an RLA employee's GA OT amount was omitted or reported incorrectly, submit the corrected W-2C information to the Department and file an amended Form G-1003 in accordance with Department procedures. A correction to GA OT must be reported to the Department even when the correction is limited to Georgia information and does not require a corresponding federal Box 14a correction to be transmitted through the federal EFW2 file.

If a correction also changes Georgia income tax withheld or another amount previously reported on Form G-7, file the applicable amended Form G-7.

What income statements are not required to be sent to the Georgia Department of Revenue by the employer or issuer?

Forms 1099-K and 1099-DA must be submitted even if there is no Georgia withholding. See **Regulation 560-3-2-.26** for more information about Form 1099-K.

All other Form 1099s that do not report Georgia withholding tax, qualified overtime compensation, or qualified cash tips are not required to be submitted to the Georgia Department of Revenue. Forms W-2 are also not required to be submitted if the employer has no Georgia withholding tax to report for its employees. These forms can be submitted on a voluntary basis.

How long are employers required to retain income statements?

Employers should retain the payroll records, applicable collective bargaining agreements, tipped-occupation records, and other documentation used to support the income statements in accordance with the applicable Georgia four-year record-retention requirements.

O.C.G.A. § 48-7-111

How is withholding reported on individuals who have not provided a valid taxpayer identification number?

Withholding is required at the rate of 6 percent of the amount of compensation paid for labor services (which means the physical performance of services in this state) to an individual when the compensation is reported on Form 1099 NEC and when the individual has:

a. Failed to provide a taxpayer identification number.
b. Failed to provide a correct taxpayer identification number which is determined in the same manner as provided for in Section 3406 of the Internal Revenue Code and regulations thereunder; or
c. Provided an Internal Revenue Service issued taxpayer identification number issued for nonresident aliens. **O.C.G.A. § 48-7-101**

How should employers and payers report qualified overtime compensation for tax year 2026?

For FLSA W-2 employees, report federal qualified overtime compensation in, Box 12, using code TT when required by the IRS. For payees who receive Forms 1099, report federal qualified overtime compensation in the appropriate 'Overtime compensation' box per the form instructions. Do not reduce the federal qualified overtime amount because of the $1,750 Georgia limitation. The employee will apply the applicable Georgia limitation when filing the Georgia individual income tax return.

For a qualifying employee of an employer governed by the federal Railway Labor Act (RLA), report the full amount of Georgia qualifying hourly-component overtime compensation in Form W-2, Box 14a, using the code GA OT. The GA OT amount is based on the applicable collective bargaining agreement and may be reported even when federal Box 12 code TT is blank or zero.

Do not use GA OT to report cash tips. The Georgia-specific Box 14a code is used only for qualifying RLA overtime compensation.

How should employers report qualified cash tips for tax year 2026?

Employers must complete the federal cash-tip reporting fields as required by the IRS. For Forms W-2, report total cash tips in Box 12, using code TP, and report the applicable Treasury Tipped Occupation Code(s) (TTOCs) in Box 14b. For Forms 1099, follow the specific form instructions to report qualified cash tips and the applicable TTOC(s). Georgia does not require a separate state-specific cash-tip code.

A TTOC must be entered when reporting cash tips on both W-2s and 1099s. Follow the form instructions to determine which code(s) should be used.

The Georgia cash-tip provision does not apply to employees whose employment is subject to the federal Railway Labor Act.

Should employers apply the $1,750 Georgia limitation when reporting overtime compensation or cash tips?

No. Employers and payers must report the applicable overtime compensation and cash-tip information without applying the $1,750 Georgia individual income tax limitation The employee will apply the applicable limitation when completing their Georgia individual income tax return.

Does reporting qualified overtime compensation or cash tips reduce Georgia withholding?

No. An employer should not reduce Georgia withholding because federal qualified overtime and/or, federal cash tips, are reported. Employers must continue to follow the existing 2026 Georgia withholding rules unless the Department issues separate withholding calculation guidance.

How should payers handle cash tips and overtime reported on Forms 1099?

Payers must continue to complete the applicable federal Form 1099 fields in accordance with IRS instructions when Form 1099 is otherwise required to be filed with the Department.

An overtime amount reported on a federal Form 1099 does not, by itself, qualify for the Georgia qualified overtime subtraction. The Georgia overtime provision applies to qualifying compensation paid to a full-time employee paid by an hourly wage, including the separate rule for qualifying employees of employers governed by the federal Railway Labor Act.

For cash tips, use the applicable federal cash-tip and TTOC fields to determine whether the tips are associated with a qualifying occupation. If 000 is reported together with a qualifying TTOC, only the portion of cash tips attributable to the qualifying occupation or occupations may be considered for Georgia purposes. Georgia does not require a separate state-specific cash-tip field on Form 1099.

How are the 2026 annual overtime and cash-tip totals reported with Form G-1003?

Qualified overtime compensation and cash tips are reported only on the annual income statements (Forms W-2 and 1099). The 2026 Form G-1003 does not contain separate fields for overtime or cash-tip totals. Any withholding agent who fails to comply with the withholding requirements of this subsection shall be liable for the taxes required to have been withheld unless such withholding agent is exempt from federal withholding with respect to such individual pursuant to a properly filed Internal Revenue Service Form 8233 and has provided a copy of such form to the Georgia Department of Revenue at the following address:

Georgia Department of Revenue
Attn: Withholding Tax Unit
2595 Century Parkway, Suite 317
Atlanta, GA 30345

FILM CREDIT WITHHOLDING

What is the film withholding registration requirements for a film production company, production company or qualified interactive entertainment production company?

A film production company, production company or qualified interactive entertainment production company that makes payments to a loan out company must electronically register at **https://gtc.dor.ga.gov** to obtain a withholding film account. Additional filing and reporting requirements are explained at **https://dor.georgia.gov/withholding-instructions**.

How often must a film production company, production company or qualified interactive entertainment production company file a film withholding return?

A return must be electronically filed for each calendar quarter.

How are withholding payments remitted to the Georgia Department of Revenue?

Payments must be electronically remitted using ACH Debit or ACH Credit as outlined in **Regulation 560-3-2-.26**.

What is the due date for filing and remitting the film withholding?

The due date for such filing and remittance shall be the last day of the month following the calendar quarter in which the withholding payments were required to be made.

Are there any forms to provide to the loan-out company reflecting payments made?

The production company or qualified interactive entertainment production company must annually complete Form G2-FP and provide it to the loan out company by January 31st of the year following the calendar year in which the withholding payments were made. The G2-FP is not submitted to the Commissioner. The Commissioner receives this information when the production company files its quarterly return. The G2-FP can be found here: **https://dor.georgia.gov/g2-fp**

I am a loan out company. What are my registration requirements?

The loan-out company must register for a payroll withholding account electronically at **https://gtc.dor.ga.gov**. Additional filing and reporting requirements are explained at **https://dor.georgia.gov/withholding-instructions**.

What are my payroll filing requirements?

The loan-out company must electronically file Form G-1003 on or before February 28th of the following calendar year.

As a loan out company, are there any other payroll forms that we are required to submit?

Yes, as part of the annual Form G-1003 electronic submission, you should also attach all Forms G2-FL for the reporting calendar year. The G2-FL transfers the G2-FP loan out withholding to the employees of the production company. The G2-FP amounts cannot be claimed on the loan out company's income tax return. Please see the following for more information: **https://dor.georgia.gov/how-claim-withholding-reported-g2-fp-and-g2-fl**

*** Please note *** You must send a copy of the Form G2-FL to each employee. The employee must attach Form G2-FL to their individual tax return.

Where can more information about the Form G2-FP and Form G2-FL processes be found? https://dor.georgia.gov/how-claim-withholding-reported-g2-fp-and-g2-fl

OTHER FILING AND REPORTING REQUIREMENTS

What are jeopardy returns?

Jeopardy returns are those returns believed to be in danger of not being submitted. The Commissioner of Revenue may require an employer to file such returns and remit the required tax at any time. **O.C.G.A. § 48-7-103(c)**

Is withholding required on lottery winnings?

Yes. Winnings of more than $5,000 paid by the Georgia Lottery Commission are subject to withholding at the rate of 4.99% of the total amount won.
O.C.G.A. § 48-7-101(f)(7)

2007 HB 515 Section 4 (b) states:

"The right of a person to a prize payable by the corporation in installment payments may be voluntarily assigned as a whole or in part if the assignment is made to a person designated in accordance with an order of the superior court in the county where the corporation is located. In the case of a voluntary assignment for consideration made under a judicial order, the assignee shall withhold from the purchase price to be paid to the assignor federal and state income taxes in a manner and amount consistent with the procedures of the corporation and pay such withheld taxes to the proper taxing authority in a timely manner and maintain and file all required records, forms, and reports."

Please follow the process below:
1. Withholding will be 4.99% of the purchase price.
2. The amount is due within 10 days of the purchase date.
3. Form G2-LP should be included with your payment.

Are periodic pension and annuity payments subject to withholding?

Yes. Periodic payments are subject to withholding and must be remitted to the Department of Revenue in the same manner as employee withholding, unless the recipient elects not to have tax withheld. Recipients should indicate their withholding preferences by submitting Form G-4P to the payer. **O.C.G.A. § 48-7-101(h); Reg. 560-7-4-.32**

Are non-periodic pension and annuity payments subject to withholding?

Upon the election by a payee of any non-periodic payment or distribution from a pension, annuity or similar fund, the payor shall withhold from such payment the amount specified by the payee, but in no event shall the amount withheld be less than the amount which would be required to be withheld if such payment were a payment of wages by an employer to an employee for the appropriate payroll period. **O.C.G.A. § 48-7-101**

What are the withholding requirements for nonresident distributions for partnerships, limited liability companies, and Subchapter S corporations?

Nonresident Distributions - Withholding at a rate of 4% is required for nonresident members of partnerships, limited liability companies, and Subchapter S corporations. Registration for a withholding number is required. This is a different number from the number used to report tax withheld from wages. Form G2-A must be provided to the recipients no later than the date the entity's income tax return is filed or the due date of the entity's income tax return excluding extensions. Payments must be submitted electronically (if mandated) or mailed with the appropriate Form G-7 on or before the due date for filing the entity's income tax return excluding extensions. **O.C.G.A. § 48-7-129**

What are the withholding requirements for nonresident real property sales or transfers?

Sale or Transfer of Real Property - Withholding at a rate of 3% is required on the sale or transfer of real property and associated tangible personal property in Georgia by nonresidents. Payment must be accompanied by Form G2-RP and appropriate documentation related to the sale. **O.C.G.A. § 48-7-128**

Can nonresident withholding be transferred to partners, members, or shareholders of a flow through entity and how should it be documented?

Yes. Nonresident withholding may be passed through each tier of a flow-through entity. To claim the withholding credit, the entity must attach the applicable Form G2-RP or Form G2-A provided by the entity that withheld the tax and complete the allocation schedule on page 2 of that form. The allocation schedule must identify each partner, member, or shareholder receiving a portion of the withholding credit and show the amount allocated to each recipient based on the applicable profit/loss percentage. Failure to attach the required form and complete the page 2 allocation schedule will result in disallowance of the withholding credit. If withholding credit is being claimed on a return, documentation showing withholding must be submitted with the return (Individual Income GA 500, Composite IT-CR, Corporate GA 600 and S-Corporation GA 600S, Partnership GA 700, and Fiduciary GA 501). Failure to include this documentation will result in disallowance of withholding credit and delay or denial of the refund if requested. The following example illustrates this:

Form G2-RP (Rev. 06/01/23)

2410404018

☐ Check here if Multiple Sellers
☐ Check here if Installment Sale

Withholding on Sales or Transfer of Real Property and Associated Tangible Personal Property by Nonresidents

☐ Amended Return

1. Seller's Name COMPANY 1	2. Seller's Social Security or FEI Number (Required)	11. Date of Sale or Installment Payment Date _____
3. Spouse's Name	4. Spouse's Social Security or FEI Number	12. Total Sales Price $ 34,000.00
5. Seller's Street Address, City, State, and ZIP Code		13. Taxable Amount or Gain (Affidavit required) $ _____
6. Buyer's Name	7. Buyer's Social Security or FEI Number	14. Amount Withheld or Remitted to State $ 1,020.00
8. Spouse's Name	9. Spouse's Social Security or FEI Number	Remit to: **Georgia Department of Revenue Processing Center PO Box 105678 Atlanta, GA 30348-5678**
10. Buyer's Street Address, City, State, and ZIP Code		
Contact Person	Telephone Number	**COPY 1 - STATE COPY**

As reflected on the above G2-RP, Company 1 had $1020.00 withheld. Company 1 passed withholding of $1020.00 to Company 2.

Company 2 passed withholding of $1020.00 to its members/partners based on their profit/loss percentage as follows:

Partner Identifying Information			
Number	**Name**	**Federal ID Number**	**G2-RP Allocation**
1	ABC Company	11-2222222	127.50
2	DEF Company	22-3333333	127.50
3	HIJ Company	33-4444444	127.50
4	KLM Company	44-5555555	127.50
5	NOP Company	55-6666666	127.50
6	QRS Company	66-7777777	127.50
7	TUV Company	77-8888888	255.00
		Total:	1,020.00

DEF Company, HIJ Company, KLM Company, and NOP Company all used their share of withholding on their income tax returns.

ABC Company EIN 11-2222222 passed withholding of $127.50 to its members/partners as follows:

Partner Identifying Information			
Number	**Name**	**Federal ID Number**	**G2-RP Allocation**
1	Company A	11-1234567	25.50
2	Company B	22-1234567	25.50
3	Company C	33-1234567	25.50
4	Company D	44-1234567	25.50
5	Company E	55-1234567	25.50
		Total:	127.50

QRS Company EIN 66-7777777 passed withholding of $127.50 to its members/partners as follows:

Partner Identifying Information			
Number	**Name**	**Federal ID Number**	**G2-RP Allocation**
1	Company 3	72-7272721	63.75
2	Company 4	83-8383832	63.75
		Total:	127.50

TUV Company EIN 77-8888888 passed withholding of $255.00 to its members/partners as follows:

Partner Identifying Information			
Number	**Name**	**Federal ID Number**	**G2-RP Allocation**
1	Company 6	21-2121212	127.50
2	Company 7	31-3131313	127.50
		Total:	255.00

Is withholding required on wages paid to domestic workers?

No. Withholding is not required on wages paid to housekeepers, nannies, farm laborers, or ministers, provided that the recipient of the service is the employer. However, employers can elect to withhold from such wages. **O.C.G.A. § 48-7-100(10)**

Are there special requirements for withholding on severance pay?

Withholding should be treated the same as employee withholding if the person is a Georgia resident when the payment is made. If the person is not a Georgia resident when the payment is made, Georgia income tax withholding does not apply.
O.C.G.A. § 48-7-101(f)(5)

Are contributions to qualified 401(k), profit sharing, or deferred compensation plans taxable?

No. Georgia follows the federal guidelines governing such plans. Contributions must be deducted from gross wages prior to the calculation of taxable income.
O.C.G.A. § 48-7-27

What is required if a business ceases to have employees or changes its structure?

When a business ceases to have employees or undergoes a structure change that requires a new Georgia withholding payroll number, the employer must file a final Form G-7 and pay any tax withheld within 30 days of the date the change occurs. Copies of applicable income statements should be filed with the final return. If the structure change results in a new FEIN/EIN or otherwise requires a new withholding payroll number, the employer should close the prior withholding account and register the business under the new structure before continuing withholding activity. **O.C.G.A. § 48-7-106; Reg 560-7-8-.33**

The IRS has provided guidance for employment taxes with respect to a single member LLC that is disregarded as an entity that is separate from its owner. Does Georgia follow these provisions?

Yes. Accordingly, beginning with wages paid in 2009, such single member LLC must pay its own employment taxes and file its own tax reports for Federal and Georgia purposes.

PENALTY AND INTEREST

Are penalty and interest assessed for late payment of tax withheld or late filing?

A penalty of $25.00 plus 5% of the tax due on the return is imposed for late payment and 5% of the tax due (before applying any payments or credits) for late filing. Penalties accrue monthly, or a fraction thereof, not to exceed $25.00 plus 25% of the tax due before applying any payments or credits. For monthly interest periods beginning before July 1, 2016, interest accrues at the rate of 1% per month, or fraction thereof, until payment is received. For monthly interest periods beginning on or after July 1, 2016, the yearly interest rate will change to the Federal Reserve prime rate plus 3% and updated each January. This is in addition to any other applicable penalties. **O.C.G.A. § 48-7-126(c); O.C.G.A. § 48-2-40**

Are penalty and interest assessed for underpayment of tax withheld?

A penalty of 5% and interest is assessed on payments not adjusted in accordance with Code Section 48-7-104. Penalty should not exceed $25.00 plus 25% of the tax due; interest accrues until the tax is paid in full. **O.C.G.A. § 48-7-126**

What is the penalty if a taxpayer who is mandated to pay electronically fails to do so?

A penalty of 10% will be applied to the amount of tax due for any timely payment that is not remitted via EFT. This penalty is in addition to other applicable penalties and interest prescribed under **O.C.G.A. §§ 48-2-32 and 48-7-126.**

What penalties are assessed against payors if they fail to provide W-2s or 1099s to payees by the required time?

(1) Ten dollars per statement filed up to 30 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $50,000;

(2) Twenty dollars per statement filed at least 31 calendar days, but not more than 210 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $100,000;

or

(3) Fifty dollars per statement filed 211 calendar days or more after such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $200,000.

What penalties are assessed against payors if they fail to file W-2s or 1099s with the Department by the required time?

(1) Ten dollars per statement filed up to 30 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $50,000;

(2) Twenty dollars per statement filed at least 31 calendar days, but not more than 210 calendar days after the date such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $100,000;
or

(3) Fifty dollars per statement filed 211 calendar days or more after such statement is due, provided that the total amount imposed on a person pursuant to this paragraph shall not exceed $200,000.

What other penalties are assessed against employers?

Failure to remit electronic payment when required – 10% of tax due
Failure to report nonresident distributions – 25% of tax due plus interest
Failure to withhold tax - $10.00 per quarter for each employee Fraudulent withholding receipt - $50.00 for each fraudulent receipt
Willful failure to comply with code sections governing withholding tax filing and payment is a misdemeanor.
O.C.G.A. § 48-7-126; O.C.G.A. § 48-7-127; O.C.G.A. § 48-2-32; O.C.G.A. § 48-7-129

How are employers notified of penalty and interest assessments?

Employers who file late returns or remit late payments are provided assessment notices by first class mail to their last known address as shown on Department records. The notice will become final if a written appeal is not filed within 45 days of the date of the notice. **O.C.G.A. § 48-2-45**

Can employers protest penalty and interest assessments?

Yes. Employers should submit through GTC or the Protest of Proposed Assessment or Refund Denial (Form TSD-1). Collection attempts will be suspended until the protest has been resolved. **O.C.G.A. § 48-2-46**

Can employers request a waiver of the assessed penalty?

Yes. Employers can request a penalty waiver through GTC or by submitting a written explanation of the reason for late payment, which must include a specific waiver request statement.
O.C.G.A. § 48-2-43

Can employers request a waiver of assessed interest?

Interest can only be waived if it is determined that the delay in payment was caused by the action or inaction of the Department. **O.C.G.A. § 48-2-41**

FILING TIPS

(1) **Effective May 1, 2006, employers who are required to pay withholding tax by electronic funds transfer must also file returns electronically.** Employers may also voluntarily file electronically.

(2) **I do not have my withholding account number. Should I mail in my payment to the Georgia Department of Revenue?**

No, you must first register for a withholding account electronically at **https://gtc.dor.ga.gov**. You will receive your withholding number within 15 minutes.

Once you have obtained your withholding account number you may file and/or remit your payment electronically.

(3) **I am a third-party payroll provider and our client has not provided us with a withholding account number. May we mail the payment in?**

No. Either the client or a valid Power of Attorney may contact the Department to obtain their account number at 1-877-423-6711.

Important: If a third-party payroll provider has more than **250** employers, they **MUST** pay the taxes by **ELECTRONIC FUNDS TRANSFER** as provided by **O.C.G.A. § 48-2-32.**

(4) File Form G-7 timely even if there is no tax withheld. Late returns are subject to a penalty. It is not necessary to file Form GA-V if no tax is withheld.

(5) Before mailing a reporting form, verify the withholding number, tax period, tax due, and tax paid.

(6) You must notify the Department to deactivate your withholding account number or report changes to your business. Changes may be made through your GTC account. You may also submit the information via e-mail to **withholding.issues@dor.ga.gov**.

(7) You must apply for a new withholding account number if you purchase an ongoing business or change the structure of your business. Contact the Department at 1-877-423-6711 before you begin making payments using a withholding number that was previously deactivated.

(8) Continue to file returns while your withholding number is active. You may deactivate your number once you cease to meet withholding requirements.

Table A: Single - WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145.00	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
164.00	183.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183.00	202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202.00	221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240.00	258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
258.00	276.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276.00	294.00	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
294.00	312.00	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312.00	330.00	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330.00	347.00	2.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
347.00	364.00	3.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
364.00	381.00	4.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
381.00	398.00	5.47	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398.00	415.00	6.31	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.00	431.00	7.11	2.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.00	447.00	7.91	3.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.00	463.00	8.71	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463.00	479.00	9.51	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479.00	495.00	10.31	5.51	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.00	510.00	11.05	6.26	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510.00	525.00	11.80	7.01	2.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525.00	540.00	12.55	7.75	2.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540.00	555.00	13.30	8.50	3.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.00	570.00	14.05	9.25	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570.00	584.00	14.75	9.95	5.15	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
584.00	598.00	15.45	10.65	5.85	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598.00	612.00	16.14	11.35	6.55	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612.00	626.00	16.84	12.05	7.25	2.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626.00	640.00	17.54	12.74	7.95	3.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640.00	653.00	18.19	13.39	8.59	3.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.00	666.00	18.84	14.04	9.24	4.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
666.00	679.00	19.49	14.69	9.89	5.09	0.30	0.00	0.00	0.00	0.00	0.00	0.00
679.00	692.00	20.14	15.34	10.54	5.74	0.94	0.00	0.00	0.00	0.00	0.00	0.00
692.00	705.00	20.79	15.99	11.19	6.39	1.59	0.00	0.00	0.00	0.00	0.00	0.00
705.00	717.00	21.38	16.59	11.79	6.99	2.19	0.00	0.00	0.00	0.00	0.00	0.00
717.00	729.00	21.98	17.18	12.39	7.59	2.79	0.00	0.00	0.00	0.00	0.00	0.00
729.00	741.00	22.58	17.78	12.99	8.19	3.39	0.00	0.00	0.00	0.00	0.00	0.00
741.00	753.00	23.18	18.38	13.58	8.79	3.99	0.00	0.00	0.00	0.00	0.00	0.00
753.00	765.00	23.78	18.98	14.18	9.39	4.59	0.00	0.00	0.00	0.00	0.00	0.00
765.00	776.00	24.33	19.53	14.73	9.93	5.14	0.34	0.00	0.00	0.00	0.00	0.00
776.00	787.00	24.88	20.08	15.28	10.48	5.68	0.89	0.00	0.00	0.00	0.00	0.00
787.00	798.00	25.43	20.63	15.83	11.03	6.23	1.44	0.00	0.00	0.00	0.00	0.00
798.00	809.00	25.97	21.18	16.38	11.58	6.78	1.98	0.00	0.00	0.00	0.00	0.00
809.00	820.00	26.52	21.73	16.93	12.13	7.33	2.53	0.00	0.00	0.00	0.00	0.00
820.00	830.00	27.02	22.22	17.43	12.63	7.83	3.03	0.00	0.00	0.00	0.00	0.00
830.00	840.00	27.52	22.72	17.93	13.13	8.33	3.53	0.00	0.00	0.00	0.00	0.00
840.00	850.00	28.02	23.22	18.42	13.63	8.83	4.03	0.00	0.00	0.00	0.00	0.00
850.00	860.00	28.52	23.72	18.92	14.13	9.33	4.53	0.00	0.00	0.00	0.00	0.00
860.00	870.00	29.02	24.22	19.42	14.62	9.83	5.03	0.23	0.00	0.00	0.00	0.00
870.00	879.00	29.47	24.67	19.87	15.07	10.28	5.48	0.68	0.00	0.00	0.00	0.00
879.00	888.00	29.92	25.12	20.32	15.52	10.72	5.93	1.13	0.00	0.00	0.00	0.00
888.00	897.00	30.37	25.57	20.77	15.97	11.17	6.38	1.58	0.00	0.00	0.00	0.00
897.00	906.00	30.82	26.02	21.22	16.42	11.62	6.82	2.03	0.00	0.00	0.00	0.00
906.00	915.00	31.26	26.47	21.67	16.87	12.07	7.27	2.48	0.00	0.00	0.00	0.00
915.00	923.00	31.66	26.87	22.07	17.27	12.47	7.67	2.88	0.00	0.00	0.00	0.00
923.00	931.00	32.06	27.26	22.47	17.67	12.87	8.07	3.27	0.00	0.00	0.00	0.00
931.00	939.00	32.46	27.66	22.87	18.07	13.27	8.47	3.67	0.00	0.00	0.00	0.00
939.00	947.00	32.86	28.06	23.26	18.47	13.67	8.87	4.07	0.00	0.00	0.00	0.00
947.00 & above		Add 4.99 Percent To Excess Over 947.00										

Table A: Single - BI-WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	89.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124.00	159.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
159.00	194.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
194.00	229.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
229.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
264.00	298.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298.00	332.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332.00	366.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400.00	434.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434.00	467.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500.00	533.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533.00	566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566.00	599.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599.00	631.00	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
631.00	663.00	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
663.00	695.00	5.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
695.00	727.00	7.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
727.00	759.00	9.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
759.00	790.00	10.63	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790.00	821.00	12.18	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
821.00	852.00	13.73	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
852.00	883.00	15.27	5.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
883.00	914.00	16.82	7.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
914.00	944.00	18.32	8.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944.00	974.00	19.81	10.22	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
974.00	1,004.00	21.31	11.71	2.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,004.00	1,034.00	22.81	13.21	3.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,034.00	1,064.00	24.31	14.71	5.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,064.00	1,093.00	25.75	16.16	6.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,093.00	1,122.00	27.20	17.60	8.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,122.00	1,151.00	28.65	19.05	9.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,151.00	1,180.00	30.09	20.50	10.90	1.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,180.00	1,209.00	31.54	21.94	12.35	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,209.00	1,237.00	32.94	23.34	13.75	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,237.00	1,265.00	34.34	24.74	15.14	5.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,265.00	1,293.00	35.73	26.14	16.54	6.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,293.00	1,321.00	37.13	27.53	17.94	8.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,321.00	1,349.00	38.53	28.93	19.33	9.74	0.14	0.00	0.00	0.00	0.00	0.00	0.00
1,349.00	1,376.00	39.87	30.28	20.68	11.09	1.49	0.00	0.00	0.00	0.00	0.00	0.00
1,376.00	1,403.00	41.22	31.63	22.03	12.43	2.84	0.00	0.00	0.00	0.00	0.00	0.00
1,403.00	1,430.00	42.57	32.97	23.38	13.78	4.18	0.00	0.00	0.00	0.00	0.00	0.00
1,430.00	1,457.00	43.92	34.32	24.72	15.13	5.53	0.00	0.00	0.00	0.00	0.00	0.00
1,457.00	1,484.00	45.26	35.67	26.07	16.47	6.88	0.00	0.00	0.00	0.00	0.00	0.00
1,484.00	1,510.00	46.56	36.96	27.37	17.77	8.18	0.00	0.00	0.00	0.00	0.00	0.00
1,510.00	1,536.00	47.86	38.26	28.67	19.07	9.47	0.00	0.00	0.00	0.00	0.00	0.00
1,536.00	1,562.00	49.16	39.56	29.96	20.37	10.77	1.17	0.00	0.00	0.00	0.00	0.00
1,562.00	1,588.00	50.45	40.86	31.26	21.66	12.07	2.47	0.00	0.00	0.00	0.00	0.00
1,588.00	1,614.00	51.75	42.15	32.56	22.96	13.37	3.77	0.00	0.00	0.00	0.00	0.00
1,614.00	1,639.00	53.00	43.40	33.81	24.21	14.61	5.02	0.00	0.00	0.00	0.00	0.00
1,639.00	1,664.00	54.25	44.65	35.05	25.46	15.86	6.26	0.00	0.00	0.00	0.00	0.00
1,664.00	1,689.00	55.49	45.90	36.30	26.70	17.11	7.51	0.00	0.00	0.00	0.00	0.00
1,689.00	1,714.00	56.74	47.14	37.55	27.95	18.36	8.76	0.00	0.00	0.00	0.00	0.00
1,714.00	1,739.00	57.99	48.39	38.80	29.20	19.60	10.01	0.41	0.00	0.00	0.00	0.00
1,739.00	1,763.00	59.19	49.59	39.99	30.40	20.80	11.20	1.61	0.00	0.00	0.00	0.00
1,763.00	1,787.00	60.38	50.79	41.19	31.59	22.00	12.40	2.81	0.00	0.00	0.00	0.00
1,787.00	1,811.00	61.58	51.98	42.39	32.79	23.20	13.60	4.00	0.00	0.00	0.00	0.00
1,811.00	1,835.00	62.78	53.18	43.59	33.99	24.39	14.80	5.20	0.00	0.00	0.00	0.00
1,835.00	1,859.00	63.98	54.38	44.78	35.19	25.59	15.99	6.40	0.00	0.00	0.00	0.00
1,859.00	1,882.00	65.12	55.53	45.93	36.33	26.74	17.14	7.55	0.00	0.00	0.00	0.00
1,882.00	1,905.00	66.27	56.67	47.08	37.48	27.89	18.29	8.69	0.00	0.00	0.00	0.00
1,905.00	1,928.00	67.42	57.82	48.23	38.63	29.03	19.44	9.84	0.25	0.00	0.00	0.00
1,928.00	1,951.00	68.57	58.97	49.37	39.78	30.18	20.59	10.99	1.39	0.00	0.00	0.00
1,951.00 & above		Add 4.99 Percent To Excess Over 1,951.00										

Table A: Single - SEMI-MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	96.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96.00	136.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136.00	176.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
176.00	216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216.00	256.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256.00	296.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.00	335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335.00	374.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374.00	413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413.00	452.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452.00	491.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
491.00	529.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529.00	567.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	605.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605.00	643.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643.00	681.00	2.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
681.00	718.00	4.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718.00	755.00	6.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
755.00	792.00	8.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
792.00	829.00	10.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
829.00	866.00	12.03	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
866.00	902.00	13.82	3.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
902.00	938.00	15.62	5.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
938.00	974.00	17.42	7.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
974.00	1,010.00	19.21	8.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010.00	1,046.00	21.01	10.61	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,046.00	1,081.00	22.75	12.36	1.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,081.00	1,116.00	24.50	14.11	3.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,116.00	1,151.00	26.25	15.85	5.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,151.00	1,186.00	27.99	17.60	7.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,186.00	1,221.00	29.74	19.34	8.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,221.00	1,255.00	31.44	21.04	10.65	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,255.00	1,289.00	33.13	22.74	12.34	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,289.00	1,323.00	34.83	24.43	14.04	3.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,323.00	1,357.00	36.53	26.13	15.74	5.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,357.00	1,391.00	38.22	27.83	17.43	7.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,391.00	1,424.00	39.87	29.47	19.08	8.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,424.00	1,457.00	41.52	31.12	20.73	10.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,457.00	1,490.00	43.16	32.77	22.37	11.98	1.58	0.00	0.00	0.00	0.00	0.00	0.00
1,490.00	1,523.00	44.81	34.41	24.02	13.62	3.23	0.00	0.00	0.00	0.00	0.00	0.00
1,523.00	1,556.00	46.46	36.06	25.67	15.27	4.87	0.00	0.00	0.00	0.00	0.00	0.00
1,556.00	1,588.00	48.05	37.66	27.26	16.87	6.47	0.00	0.00	0.00	0.00	0.00	0.00
1,588.00	1,620.00	49.65	39.25	28.86	18.46	8.07	0.00	0.00	0.00	0.00	0.00	0.00
1,620.00	1,652.00	51.25	40.85	30.46	20.06	9.66	0.00	0.00	0.00	0.00	0.00	0.00
1,652.00	1,684.00	52.84	42.45	32.05	21.66	11.26	0.86	0.00	0.00	0.00	0.00	0.00
1,684.00	1,716.00	54.44	44.05	33.65	23.25	12.86	2.46	0.00	0.00	0.00	0.00	0.00
1,716.00	1,747.00	55.99	45.59	35.20	24.80	14.40	4.01	0.00	0.00	0.00	0.00	0.00
1,747.00	1,778.00	57.53	47.14	36.74	26.35	15.95	5.56	0.00	0.00	0.00	0.00	0.00
1,778.00	1,809.00	59.08	48.69	38.29	27.89	17.50	7.10	0.00	0.00	0.00	0.00	0.00
1,809.00	1,840.00	60.63	50.23	39.84	29.44	19.05	8.65	0.00	0.00	0.00	0.00	0.00
1,840.00	1,871.00	62.18	51.78	41.38	30.99	20.59	10.20	0.00	0.00	0.00	0.00	0.00
1,871.00	1,901.00	63.67	53.28	42.88	32.48	22.09	11.69	1.30	0.00	0.00	0.00	0.00
1,901.00	1,931.00	65.17	54.77	44.38	33.98	23.59	13.19	2.79	0.00	0.00	0.00	0.00
1,931.00	1,961.00	66.67	56.27	45.87	35.48	25.08	14.69	4.29	0.00	0.00	0.00	0.00
1,961.00	1,991.00	68.16	57.77	47.37	36.98	26.58	16.18	5.79	0.00	0.00	0.00	0.00
1,991.00	2,021.00	69.66	59.26	48.87	38.47	28.08	17.68	7.29	0.00	0.00	0.00	0.00
2,021.00	2,050.00	71.11	60.71	50.32	39.92	29.52	19.13	8.73	0.00	0.00	0.00	0.00
2,050.00	2,079.00	72.55	62.16	51.76	41.37	30.97	20.58	10.18	0.00	0.00	0.00	0.00
2,079.00	2,108.00	74.00	63.61	53.21	42.81	32.42	22.02	11.63	1.23	0.00	0.00	0.00
2,108.00	2,137.00	75.45	65.05	54.66	44.26	33.87	23.47	13.07	2.68	0.00	0.00	0.00
2,137.00	2,166.00	76.90	66.50	56.10	45.71	35.31	24.92	14.52	4.13	0.00	0.00	0.00
2,166.00	2,194.00	78.29	67.90	57.50	47.11	36.71	26.31	15.92	5.52	0.00	0.00	0.00
2,194.00	2,222.00	79.69	69.29	58.90	48.50	38.11	27.71	17.32	6.92	0.00	0.00	0.00
2,222.00	2,250.00	81.09	70.69	60.30	49.90	39.50	29.11	18.71	8.32	0.00	0.00	0.00
2,250.00	2,278.00	82.48	72.09	61.69	51.30	40.90	30.51	20.11	9.71	0.00	0.00	0.00
2,278.00 & above		Add 4.99 Percent To Excess Over 2,278.00										

Table A: Single - MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	192.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
192.00	267.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
267.00	342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342.00	417.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.00	492.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.00	567.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	641.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
641.00	715.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715.00	789.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
789.00	863.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863.00	937.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
937.00	1,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010.00	1,083.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,083.00	1,156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,156.00	1,229.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,229.00	1,302.00	2.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,302.00	1,374.00	6.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,374.00	1,446.00	9.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,446.00	1,518.00	13.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,518.00	1,590.00	16.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,590.00	1,662.00	20.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,662.00	1,733.00	24.10	3.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,733.00	1,804.00	27.64	6.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,804.00	1,875.00	31.19	10.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,875.00	1,946.00	34.73	13.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,946.00	2,017.00	38.27	17.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,017.00	2,087.00	41.77	20.97	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,087.00	2,157.00	45.26	24.47	3.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,157.00	2,227.00	48.75	27.96	7.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,227.00	2,297.00	52.25	31.45	10.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,297.00	2,367.00	55.74	34.95	14.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,367.00	2,436.00	59.18	38.39	17.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,436.00	2,505.00	62.62	41.83	21.04	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,505.00	2,574.00	66.07	45.28	24.48	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,574.00	2,643.00	69.51	48.72	27.93	7.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,643.00	2,712.00	72.95	52.16	31.37	10.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,712.00	2,780.00	76.35	55.56	34.76	13.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,780.00	2,848.00	79.74	58.95	38.16	17.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,848.00	2,916.00	83.13	62.34	41.55	20.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,916.00	2,984.00	86.53	65.73	44.94	24.15	3.36	0.00	0.00	0.00	0.00	0.00	0.00
2,984.00	3,052.00	89.92	69.13	48.34	27.54	6.75	0.00	0.00	0.00	0.00	0.00	0.00
3,052.00	3,119.00	93.26	72.47	51.68	30.89	10.10	0.00	0.00	0.00	0.00	0.00	0.00
3,119.00	3,186.00	96.61	75.81	55.02	34.23	13.44	0.00	0.00	0.00	0.00	0.00	0.00
3,186.00	3,253.00	99.95	79.16	58.37	37.57	16.78	0.00	0.00	0.00	0.00	0.00	0.00
3,253.00	3,320.00	103.29	82.50	61.71	40.92	20.13	0.00	0.00	0.00	0.00	0.00	0.00
3,320.00	3,387.00	106.64	85.84	65.05	44.26	23.47	2.68	0.00	0.00	0.00	0.00	0.00
3,387.00	3,453.00	109.93	89.14	68.35	47.55	26.76	5.97	0.00	0.00	0.00	0.00	0.00
3,453.00	3,519.00	113.22	92.43	71.64	50.85	30.06	9.26	0.00	0.00	0.00	0.00	0.00
3,519.00	3,585.00	116.52	95.72	74.93	54.14	33.35	12.56	0.00	0.00	0.00	0.00	0.00
3,585.00	3,651.00	119.81	99.02	78.23	57.43	36.64	15.85	0.00	0.00	0.00	0.00	0.00
3,651.00	3,717.00	123.10	102.31	81.52	60.73	39.94	19.14	0.00	0.00	0.00	0.00	0.00
3,717.00	3,782.00	126.35	105.56	84.76	63.97	43.18	22.39	1.60	0.00	0.00	0.00	0.00
3,782.00	3,847.00	129.59	108.80	88.01	67.22	46.42	25.63	4.84	0.00	0.00	0.00	0.00
3,847.00	3,912.00	132.83	112.04	91.25	70.46	49.67	28.88	8.08	0.00	0.00	0.00	0.00
3,912.00	3,977.00	136.08	115.29	94.49	73.70	52.91	32.12	11.33	0.00	0.00	0.00	0.00
3,977.00	4,042.00	139.32	118.53	97.74	76.95	56.15	35.36	14.57	0.00	0.00	0.00	0.00
4,042.00	4,106.00	142.51	121.72	100.93	80.14	59.35	38.56	17.76	0.00	0.00	0.00	0.00
4,106.00	4,170.00	145.71	124.92	104.12	83.33	62.54	41.75	20.96	0.17	0.00	0.00	0.00
4,170.00	4,234.00	148.90	128.11	107.32	86.53	65.73	44.94	24.15	3.36	0.00	0.00	0.00
4,234.00	4,298.00	152.10	131.30	110.51	89.72	68.93	48.14	27.35	6.55	0.00	0.00	0.00
4,298.00	4,362.00	155.29	134.50	113.71	92.91	72.12	51.33	30.54	9.75	0.00	0.00	0.00
4,362.00	4,425.00	158.43	137.64	116.85	96.06	75.27	54.47	33.68	12.89	0.00	0.00	0.00
4,425.00	4,488.00	161.58	140.78	119.99	99.20	78.41	57.62	36.83	16.03	0.00	0.00	0.00
4,488.00	4,551.00	164.72	143.93	123.14	102.34	81.55	60.76	39.97	19.18	0.00	0.00	0.00
4,551.00	4,614.00	167.86	147.07	126.28	105.49	84.70	63.91	43.11	22.32	1.53	0.00	0.00
4,614.00 & above		Add 4.99 Percent To Excess Over 4,614.00										

Table A: Single - DAILY/MISC												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.00	27.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.00	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40.00	44.00	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44.00	48.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48.00	52.00	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52.00	55.00	0.69	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55.00	58.00	0.84	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58.00	61.00	0.99	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61.00	64.00	1.14	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64.00	67.00	1.29	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67.00	69.00	1.39	0.71	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.00	71.00	1.49	0.81	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71.00	73.00	1.59	0.91	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73.00	75.00	1.69	1.01	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75.00	77.00	1.79	1.11	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77.00	78.00	1.84	1.16	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78.00	79.00	1.89	1.21	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79.00	80.00	1.94	1.26	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80.00	81.00	1.99	1.31	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81.00	82.00	2.04	1.36	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82.00	83.00	2.09	1.41	0.72	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83.00	84.00	2.14	1.46	0.77	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84.00	85.00	2.19	1.51	0.82	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	86.00	2.24	1.56	0.87	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86.00	87.00	2.29	1.61	0.92	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87.00	88.00	2.34	1.66	0.97	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88.00	89.00	2.39	1.71	1.02	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	90.00	2.44	1.76	1.07	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90.00	91.00	2.49	1.81	1.12	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91.00	92.00	2.54	1.86	1.17	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92.00	93.00	2.59	1.91	1.22	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93.00	94.00	2.64	1.96	1.27	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94.00	95.00	2.69	2.01	1.32	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95.00	96.00	2.74	2.06	1.37	0.69	0.01	0.00	0.00	0.00	0.00	0.00	0.00
96.00	97.00	2.79	2.11	1.42	0.74	0.06	0.00	0.00	0.00	0.00	0.00	0.00
97.00	98.00	2.84	2.16	1.47	0.79	0.11	0.00	0.00	0.00	0.00	0.00	0.00
98.00	99.00	2.89	2.21	1.52	0.84	0.16	0.00	0.00	0.00	0.00	0.00	0.00
99.00	100.00	2.94	2.26	1.57	0.89	0.21	0.00	0.00	0.00	0.00	0.00	0.00
100.00	101.00	2.99	2.31	1.62	0.94	0.25	0.00	0.00	0.00	0.00	0.00	0.00
101.00	102.00	3.04	2.36	1.67	0.99	0.30	0.00	0.00	0.00	0.00	0.00	0.00
102.00	103.00	3.09	2.41	1.72	1.04	0.35	0.00	0.00	0.00	0.00	0.00	0.00
103.00	104.00	3.14	2.46	1.77	1.09	0.40	0.00	0.00	0.00	0.00	0.00	0.00
104.00	105.00	3.19	2.51	1.82	1.14	0.45	0.00	0.00	0.00	0.00	0.00	0.00
105.00	106.00	3.24	2.56	1.87	1.19	0.50	0.00	0.00	0.00	0.00	0.00	0.00
106.00	107.00	3.29	2.61	1.92	1.24	0.55	0.00	0.00	0.00	0.00	0.00	0.00
107.00	108.00	3.34	2.65	1.97	1.29	0.60	0.00	0.00	0.00	0.00	0.00	0.00
108.00	109.00	3.39	2.70	2.02	1.34	0.65	0.00	0.00	0.00	0.00	0.00	0.00
109.00	110.00	3.44	2.75	2.07	1.39	0.70	0.02	0.00	0.00	0.00	0.00	0.00
110.00	111.00	3.49	2.80	2.12	1.44	0.75	0.07	0.00	0.00	0.00	0.00	0.00
111.00	112.00	3.54	2.85	2.17	1.49	0.80	0.12	0.00	0.00	0.00	0.00	0.00
112.00	113.00	3.59	2.90	2.22	1.54	0.85	0.17	0.00	0.00	0.00	0.00	0.00
113.00	114.00	3.64	2.95	2.27	1.59	0.90	0.22	0.00	0.00	0.00	0.00	0.00
114.00	115.00	3.69	3.00	2.32	1.64	0.95	0.27	0.00	0.00	0.00	0.00	0.00
115.00	116.00	3.74	3.05	2.37	1.69	1.00	0.32	0.00	0.00	0.00	0.00	0.00
116.00	117.00	3.79	3.10	2.42	1.74	1.05	0.37	0.00	0.00	0.00	0.00	0.00
117.00	118.00	3.84	3.15	2.47	1.79	1.10	0.42	0.00	0.00	0.00	0.00	0.00
118.00	119.00	3.89	3.20	2.52	1.84	1.15	0.47	0.00	0.00	0.00	0.00	0.00
119.00	120.00	3.94	3.25	2.57	1.89	1.20	0.52	0.00	0.00	0.00	0.00	0.00
120.00	121.00	3.99	3.30	2.62	1.94	1.25	0.57	0.00	0.00	0.00	0.00	0.00
121.00 & above		Add 4.99 Percent To Excess Over 121.00										

Table B: Married Filing Separate or Joint Both Working - WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	29.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.00	49.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49.00	69.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.00	89.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	109.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
109.00	129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
129.00	148.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
148.00	167.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
167.00	186.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186.00	205.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205.00	224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224.00	242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
242.00	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260.00	278.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
278.00	296.00	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.00	314.00	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314.00	331.00	2.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331.00	348.00	2.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
348.00	365.00	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
365.00	382.00	4.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382.00	399.00	5.52	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
399.00	415.00	6.31	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.00	431.00	7.11	2.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.00	447.00	7.91	3.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.00	463.00	8.71	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463.00	479.00	9.51	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479.00	494.00	10.26	5.46	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
494.00	509.00	11.00	6.21	1.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
509.00	524.00	11.75	6.96	2.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
524.00	539.00	12.50	7.70	2.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
539.00	554.00	13.25	8.45	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
554.00	568.00	13.95	9.15	4.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
568.00	582.00	14.65	9.85	5.05	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582.00	596.00	15.35	10.55	5.75	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
596.00	610.00	16.04	11.25	6.45	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610.00	624.00	16.74	11.95	7.15	2.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
624.00	637.00	17.39	12.59	7.80	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
637.00	650.00	18.04	13.24	8.44	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650.00	663.00	18.69	13.89	9.09	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
663.00	676.00	19.34	14.54	9.74	4.94	0.15	0.00	0.00	0.00	0.00	0.00	0.00
676.00	689.00	19.99	15.19	10.39	5.59	0.79	0.00	0.00	0.00	0.00	0.00	0.00
689.00	701.00	20.59	15.79	10.99	6.19	1.39	0.00	0.00	0.00	0.00	0.00	0.00
701.00	713.00	21.18	16.39	11.59	6.79	1.99	0.00	0.00	0.00	0.00	0.00	0.00
713.00	725.00	21.78	16.99	12.19	7.39	2.59	0.00	0.00	0.00	0.00	0.00	0.00
725.00	737.00	22.38	17.58	12.79	7.99	3.19	0.00	0.00	0.00	0.00	0.00	0.00
737.00	749.00	22.98	18.18	13.38	8.59	3.79	0.00	0.00	0.00	0.00	0.00	0.00
749.00	760.00	23.53	18.73	13.93	9.14	4.34	0.00	0.00	0.00	0.00	0.00	0.00
760.00	771.00	24.08	19.28	14.48	9.68	4.89	0.09	0.00	0.00	0.00	0.00	0.00
771.00	782.00	24.63	19.83	15.03	10.23	5.44	0.64	0.00	0.00	0.00	0.00	0.00
782.00	793.00	25.18	20.38	15.58	10.78	5.98	1.19	0.00	0.00	0.00	0.00	0.00
793.00	804.00	25.73	20.93	16.13	11.33	6.53	1.73	0.00	0.00	0.00	0.00	0.00
804.00	814.00	26.22	21.43	16.63	11.83	7.03	2.23	0.00	0.00	0.00	0.00	0.00
814.00	824.00	26.72	21.93	17.13	12.33	7.53	2.73	0.00	0.00	0.00	0.00	0.00
824.00	834.00	27.22	22.42	17.63	12.83	8.03	3.23	0.00	0.00	0.00	0.00	0.00
834.00	844.00	27.72	22.92	18.13	13.33	8.53	3.73	0.00	0.00	0.00	0.00	0.00
844.00	854.00	28.22	23.42	18.62	13.83	9.03	4.23	0.00	0.00	0.00	0.00	0.00
854.00	863.00	28.67	23.87	19.07	14.28	9.48	4.68	0.00	0.00	0.00	0.00	0.00
863.00	872.00	29.12	24.32	19.52	14.72	9.93	5.13	0.33	0.00	0.00	0.00	0.00
872.00	881.00	29.57	24.77	19.97	15.17	10.38	5.58	0.78	0.00	0.00	0.00	0.00
881.00	890.00	30.02	25.22	20.42	15.62	10.82	6.03	1.23	0.00	0.00	0.00	0.00
890.00	899.00	30.47	25.67	20.87	16.07	11.27	6.48	1.68	0.00	0.00	0.00	0.00
899.00	907.00	30.87	26.07	21.27	16.47	11.67	6.87	2.08	0.00	0.00	0.00	0.00
907.00	915.00	31.26	26.47	21.67	16.87	12.07	7.27	2.48	0.00	0.00	0.00	0.00
915.00	923.00	31.66	26.87	22.07	17.27	12.47	7.67	2.88	0.00	0.00	0.00	0.00
923.00	931.00	32.06	27.26	22.47	17.67	12.87	8.07	3.27	0.00	0.00	0.00	0.00
931.00 & above		Add 4.99 Percent To Excess Over 931.00										

Table B: Married Filing Separate or Joint Both Working - BI-WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	58.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58.00	93.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93.00	128.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128.00	163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163.00	198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
198.00	233.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233.00	267.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
267.00	301.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301.00	335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335.00	369.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
369.00	403.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403.00	436.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
436.00	469.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
469.00	502.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
502.00	535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535.00	568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
568.00	600.00	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600.00	632.00	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
632.00	664.00	4.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
664.00	696.00	5.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
696.00	728.00	7.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
728.00	759.00	9.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
759.00	790.00	10.63	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790.00	821.00	12.18	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
821.00	852.00	13.73	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
852.00	883.00	15.27	5.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
883.00	913.00	16.77	7.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913.00	943.00	18.27	8.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
943.00	973.00	19.76	10.17	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
973.00	1,003.00	21.26	11.67	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,003.00	1,033.00	22.76	13.16	3.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,033.00	1,062.00	24.21	14.61	5.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,062.00	1,091.00	25.65	16.06	6.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,091.00	1,120.00	27.10	17.50	7.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,120.00	1,149.00	28.55	18.95	9.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,149.00	1,178.00	29.99	20.40	10.80	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,178.00	1,206.00	31.39	21.79	12.20	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,206.00	1,234.00	32.79	23.19	13.60	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,234.00	1,262.00	34.19	24.59	14.99	5.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,262.00	1,290.00	35.58	25.99	16.39	6.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,290.00	1,318.00	36.98	27.38	17.79	8.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,318.00	1,345.00	38.33	28.73	19.13	9.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,345.00	1,372.00	39.67	30.08	20.48	10.89	1.29	0.00	0.00	0.00	0.00	0.00	0.00
1,372.00	1,399.00	41.02	31.43	21.83	12.23	2.64	0.00	0.00	0.00	0.00	0.00	0.00
1,399.00	1,426.00	42.37	32.77	23.18	13.58	3.98	0.00	0.00	0.00	0.00	0.00	0.00
1,426.00	1,453.00	43.72	34.12	24.52	14.93	5.33	0.00	0.00	0.00	0.00	0.00	0.00
1,453.00	1,479.00	45.01	35.42	25.82	16.23	6.63	0.00	0.00	0.00	0.00	0.00	0.00
1,479.00	1,505.00	46.31	36.71	27.12	17.52	7.93	0.00	0.00	0.00	0.00	0.00	0.00
1,505.00	1,531.00	47.61	38.01	28.42	18.82	9.22	0.00	0.00	0.00	0.00	0.00	0.00
1,531.00	1,557.00	48.91	39.31	29.71	20.12	10.52	0.93	0.00	0.00	0.00	0.00	0.00
1,557.00	1,583.00	50.20	40.61	31.01	21.41	11.82	2.22	0.00	0.00	0.00	0.00	0.00
1,583.00	1,608.00	51.45	41.85	32.26	22.66	13.07	3.47	0.00	0.00	0.00	0.00	0.00
1,608.00	1,633.00	52.70	43.10	33.51	23.91	14.31	4.72	0.00	0.00	0.00	0.00	0.00
1,633.00	1,658.00	53.95	44.35	34.75	25.16	15.56	5.96	0.00	0.00	0.00	0.00	0.00
1,658.00	1,683.00	55.19	45.60	36.00	26.40	16.81	7.21	0.00	0.00	0.00	0.00	0.00
1,683.00	1,708.00	56.44	46.84	37.25	27.65	18.06	8.46	0.00	0.00	0.00	0.00	0.00
1,708.00	1,732.00	57.64	48.04	38.45	28.85	19.25	9.66	0.06	0.00	0.00	0.00	0.00
1,732.00	1,756.00	58.84	49.24	39.64	30.05	20.45	10.86	1.26	0.00	0.00	0.00	0.00
1,756.00	1,780.00	60.03	50.44	40.84	31.25	21.65	12.05	2.46	0.00	0.00	0.00	0.00
1,780.00	1,804.00	61.23	51.63	42.04	32.44	22.85	13.25	3.65	0.00	0.00	0.00	0.00
1,804.00	1,828.00	62.43	52.83	43.24	33.64	24.04	14.45	4.85	0.00	0.00	0.00	0.00
1,828.00	1,851.00	63.58	53.98	44.38	34.79	25.19	15.60	6.00	0.00	0.00	0.00	0.00
1,851.00	1,874.00	64.72	55.13	45.53	35.94	26.34	16.74	7.15	0.00	0.00	0.00	0.00
1,874.00	1,897.00	65.87	56.28	46.68	37.08	27.49	17.89	8.29	0.00	0.00	0.00	0.00
1,897.00	1,920.00	67.02	57.42	47.83	38.23	28.63	19.04	9.44	0.00	0.00	0.00	0.00
1,920.00 & above		Add 4.99 Percent To Excess Over 1,920.00										

Table B: Married Filing Separate or Joint Both Working - SEMI-MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	63.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63.00	103.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103.00	143.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.00	183.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183.00	223.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
223.00	263.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
263.00	302.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302.00	341.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380.00	419.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.00	458.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
458.00	496.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
496.00	534.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534.00	572.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
572.00	610.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610.00	648.00	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
648.00	685.00	2.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
685.00	722.00	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
722.00	759.00	6.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
759.00	796.00	8.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
796.00	833.00	10.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
833.00	869.00	12.18	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
869.00	905.00	13.97	3.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
905.00	941.00	15.77	5.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
941.00	977.00	17.56	7.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
977.00	1,013.00	19.36	8.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,013.00	1,048.00	21.11	10.71	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,048.00	1,083.00	22.85	12.46	2.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,083.00	1,118.00	24.60	14.20	3.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,118.00	1,153.00	26.35	15.95	5.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,153.00	1,188.00	28.09	17.70	7.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,188.00	1,222.00	29.79	19.39	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,222.00	1,256.00	31.49	21.09	10.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,256.00	1,290.00	33.18	22.79	12.39	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,290.00	1,324.00	34.88	24.48	14.09	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,324.00	1,358.00	36.58	26.18	15.79	5.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,358.00	1,391.00	38.22	27.83	17.43	7.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,391.00	1,424.00	39.87	29.47	19.08	8.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,424.00	1,457.00	41.52	31.12	20.73	10.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,457.00	1,490.00	43.16	32.77	22.37	11.98	1.58	0.00	0.00	0.00	0.00	0.00	0.00
1,490.00	1,523.00	44.81	34.41	24.02	13.62	3.23	0.00	0.00	0.00	0.00	0.00	0.00
1,523.00	1,555.00	46.41	36.01	25.62	15.22	4.82	0.00	0.00	0.00	0.00	0.00	0.00
1,555.00	1,587.00	48.00	37.61	27.21	16.82	6.42	0.00	0.00	0.00	0.00	0.00	0.00
1,587.00	1,619.00	49.60	39.20	28.81	18.41	8.02	0.00	0.00	0.00	0.00	0.00	0.00
1,619.00	1,651.00	51.20	40.80	30.41	20.01	9.61	0.00	0.00	0.00	0.00	0.00	0.00
1,651.00	1,683.00	52.79	42.40	32.00	21.61	11.21	0.82	0.00	0.00	0.00	0.00	0.00
1,683.00	1,714.00	54.34	43.95	33.55	23.15	12.76	2.36	0.00	0.00	0.00	0.00	0.00
1,714.00	1,745.00	55.89	45.49	35.10	24.70	14.30	3.91	0.00	0.00	0.00	0.00	0.00
1,745.00	1,776.00	57.43	47.04	36.64	26.25	15.85	5.46	0.00	0.00	0.00	0.00	0.00
1,776.00	1,807.00	58.98	48.59	38.19	27.79	17.40	7.00	0.00	0.00	0.00	0.00	0.00
1,807.00	1,838.00	60.53	50.13	39.74	29.34	18.95	8.55	0.00	0.00	0.00	0.00	0.00
1,838.00	1,868.00	62.03	51.63	41.23	30.84	20.44	10.05	0.00	0.00	0.00	0.00	0.00
1,868.00	1,898.00	63.52	53.13	42.73	32.34	21.94	11.54	1.15	0.00	0.00	0.00	0.00
1,898.00	1,928.00	65.02	54.62	44.23	33.83	23.44	13.04	2.64	0.00	0.00	0.00	0.00
1,928.00	1,958.00	66.52	56.12	45.73	35.33	24.93	14.54	4.14	0.00	0.00	0.00	0.00
1,958.00	1,988.00	68.01	57.62	47.22	36.83	26.43	16.03	5.64	0.00	0.00	0.00	0.00
1,988.00	2,017.00	69.46	59.06	48.67	38.27	27.88	17.48	7.09	0.00	0.00	0.00	0.00
2,017.00	2,046.00	70.91	60.51	50.12	39.72	29.32	18.93	8.53	0.00	0.00	0.00	0.00
2,046.00	2,075.00	72.36	61.96	51.56	41.17	30.77	20.38	9.98	0.00	0.00	0.00	0.00
2,075.00	2,104.00	73.80	63.41	53.01	42.61	32.22	21.82	11.43	1.03	0.00	0.00	0.00
2,104.00	2,133.00	75.25	64.85	54.46	44.06	33.67	23.27	12.87	2.48	0.00	0.00	0.00
2,133.00	2,161.00	76.65	66.25	55.85	45.46	35.06	24.67	14.27	3.88	0.00	0.00	0.00
2,161.00	2,189.00	78.04	67.65	57.25	46.86	36.46	26.06	15.67	5.27	0.00	0.00	0.00
2,189.00	2,217.00	79.44	69.04	58.65	48.25	37.86	27.46	17.07	6.67	0.00	0.00	0.00
2,217.00	2,245.00	80.84	70.44	60.05	49.65	39.25	28.86	18.46	8.07	0.00	0.00	0.00
2,245.00 & above		Add 4.99 Percent To Excess Over 2,245.00										

Table B: Married Filing Separate or Joint Both Working - MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126.00	201.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201.00	276.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276.00	351.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351.00	426.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
426.00	501.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501.00	575.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
575.00	649.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
649.00	723.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
723.00	797.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
797.00	871.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
871.00	944.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944.00	1,017.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,017.00	1,090.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,090.00	1,163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,163.00	1,236.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,236.00	1,308.00	2.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,308.00	1,380.00	6.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,380.00	1,452.00	10.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,452.00	1,524.00	13.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,524.00	1,596.00	17.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,596.00	1,667.00	20.81	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,667.00	1,738.00	24.35	3.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,738.00	1,809.00	27.89	7.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,809.00	1,880.00	31.44	10.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,880.00	1,951.00	34.98	14.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,951.00	2,021.00	38.47	17.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,021.00	2,091.00	41.97	21.17	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,091.00	2,161.00	45.46	24.67	3.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,161.00	2,231.00	48.95	28.16	7.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,231.00	2,301.00	52.44	31.65	10.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,301.00	2,370.00	55.89	35.10	14.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,370.00	2,439.00	59.33	38.54	17.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,439.00	2,508.00	62.77	41.98	21.19	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,508.00	2,577.00	66.22	45.43	24.63	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,577.00	2,646.00	69.66	48.87	28.08	7.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,646.00	2,714.00	73.05	52.26	31.47	10.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,714.00	2,782.00	76.45	55.66	34.86	14.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,782.00	2,850.00	79.84	59.05	38.26	17.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,850.00	2,918.00	83.23	62.44	41.65	20.86	0.07	0.00	0.00	0.00	0.00	0.00	0.00
2,918.00	2,986.00	86.63	65.83	45.04	24.25	3.46	0.00	0.00	0.00	0.00	0.00	0.00
2,986.00	3,053.00	89.97	69.18	48.39	27.59	6.80	0.00	0.00	0.00	0.00	0.00	0.00
3,053.00	3,120.00	93.31	72.52	51.73	30.94	10.15	0.00	0.00	0.00	0.00	0.00	0.00
3,120.00	3,187.00	96.66	75.86	55.07	34.28	13.49	0.00	0.00	0.00	0.00	0.00	0.00
3,187.00	3,254.00	100.00	79.21	58.42	37.62	16.83	0.00	0.00	0.00	0.00	0.00	0.00
3,254.00	3,321.00	103.34	82.55	61.76	40.97	20.18	0.00	0.00	0.00	0.00	0.00	0.00
3,321.00	3,387.00	106.64	85.84	65.05	44.26	23.47	2.68	0.00	0.00	0.00	0.00	0.00
3,387.00	3,453.00	109.93	89.14	68.35	47.55	26.76	5.97	0.00	0.00	0.00	0.00	0.00
3,453.00	3,519.00	113.22	92.43	71.64	50.85	30.06	9.26	0.00	0.00	0.00	0.00	0.00
3,519.00	3,585.00	116.52	95.72	74.93	54.14	33.35	12.56	0.00	0.00	0.00	0.00	0.00
3,585.00	3,651.00	119.81	99.02	78.23	57.43	36.64	15.85	0.00	0.00	0.00	0.00	0.00
3,651.00	3,716.00	123.05	102.26	81.47	60.68	39.89	19.10	0.00	0.00	0.00	0.00	0.00
3,716.00	3,781.00	126.30	105.51	84.71	63.92	43.13	22.34	1.55	0.00	0.00	0.00	0.00
3,781.00	3,846.00	129.54	108.75	87.96	67.17	46.37	25.58	4.79	0.00	0.00	0.00	0.00
3,846.00	3,911.00	132.78	111.99	91.20	70.41	49.62	28.83	8.03	0.00	0.00	0.00	0.00
3,911.00	3,976.00	136.03	115.24	94.44	73.65	52.86	32.07	11.28	0.00	0.00	0.00	0.00
3,976.00	4,040.00	139.22	118.43	97.64	76.85	56.05	35.26	14.47	0.00	0.00	0.00	0.00
4,040.00	4,104.00	142.41	121.62	100.83	80.04	59.25	38.46	17.66	0.00	0.00	0.00	0.00
4,104.00	4,168.00	145.61	124.82	104.02	83.23	62.44	41.65	20.86	0.07	0.00	0.00	0.00
4,168.00	4,232.00	148.80	128.01	107.22	86.43	65.64	44.84	24.05	3.26	0.00	0.00	0.00
4,232.00	4,296.00	152.00	131.20	110.41	89.62	68.83	48.04	27.25	6.45	0.00	0.00	0.00
4,296.00	4,359.00	155.14	134.35	113.56	92.76	71.97	51.18	30.39	9.60	0.00	0.00	0.00
4,359.00	4,422.00	158.28	137.49	116.70	95.91	75.12	54.32	33.53	12.74	0.00	0.00	0.00
4,422.00	4,485.00	161.43	140.63	119.84	99.05	78.26	57.47	36.68	15.88	0.00	0.00	0.00
4,485.00	4,548.00	164.57	143.78	122.99	102.20	81.40	60.61	39.82	19.03	0.00	0.00	0.00
4,548.00 & above		Add 4.99 Percent To Excess Over 4,548.00										

Table B: Married Filing Separate or Joint Both Working - DAILY/MISC												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30.00	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.00	38.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38.00	42.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.00	46.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46.00	50.00	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50.00	53.00	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53.00	56.00	0.74	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56.00	59.00	0.89	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59.00	62.00	1.04	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62.00	65.00	1.19	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65.00	67.00	1.29	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67.00	69.00	1.39	0.71	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.00	71.00	1.49	0.81	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71.00	73.00	1.59	0.91	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73.00	75.00	1.69	1.01	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75.00	76.00	1.74	1.06	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76.00	77.00	1.79	1.11	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77.00	78.00	1.84	1.16	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78.00	79.00	1.89	1.21	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79.00	80.00	1.94	1.26	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80.00	81.00	1.99	1.31	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81.00	82.00	2.04	1.36	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82.00	83.00	2.09	1.41	0.72	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83.00	84.00	2.14	1.46	0.77	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84.00	85.00	2.19	1.51	0.82	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	86.00	2.24	1.56	0.87	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86.00	87.00	2.29	1.61	0.92	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87.00	88.00	2.34	1.66	0.97	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88.00	89.00	2.39	1.71	1.02	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	90.00	2.44	1.76	1.07	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90.00	91.00	2.49	1.81	1.12	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91.00	92.00	2.54	1.86	1.17	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92.00	93.00	2.59	1.91	1.22	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93.00	94.00	2.64	1.96	1.27	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94.00	95.00	2.69	2.01	1.32	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95.00	96.00	2.74	2.06	1.37	0.69	0.01	0.00	0.00	0.00	0.00	0.00	0.00
96.00	97.00	2.79	2.11	1.42	0.74	0.06	0.00	0.00	0.00	0.00	0.00	0.00
97.00	98.00	2.84	2.16	1.47	0.79	0.11	0.00	0.00	0.00	0.00	0.00	0.00
98.00	99.00	2.89	2.21	1.52	0.84	0.16	0.00	0.00	0.00	0.00	0.00	0.00
99.00	100.00	2.94	2.26	1.57	0.89	0.21	0.00	0.00	0.00	0.00	0.00	0.00
100.00	101.00	2.99	2.31	1.62	0.94	0.25	0.00	0.00	0.00	0.00	0.00	0.00
101.00	102.00	3.04	2.36	1.67	0.99	0.30	0.00	0.00	0.00	0.00	0.00	0.00
102.00	103.00	3.09	2.41	1.72	1.04	0.35	0.00	0.00	0.00	0.00	0.00	0.00
103.00	104.00	3.14	2.46	1.77	1.09	0.40	0.00	0.00	0.00	0.00	0.00	0.00
104.00	105.00	3.19	2.51	1.82	1.14	0.45	0.00	0.00	0.00	0.00	0.00	0.00
105.00	106.00	3.24	2.56	1.87	1.19	0.50	0.00	0.00	0.00	0.00	0.00	0.00
106.00	107.00	3.29	2.61	1.92	1.24	0.55	0.00	0.00	0.00	0.00	0.00	0.00
107.00	108.00	3.34	2.65	1.97	1.29	0.60	0.00	0.00	0.00	0.00	0.00	0.00
108.00	109.00	3.39	2.70	2.02	1.34	0.65	0.00	0.00	0.00	0.00	0.00	0.00
109.00	110.00	3.44	2.75	2.07	1.39	0.70	0.02	0.00	0.00	0.00	0.00	0.00
110.00	111.00	3.49	2.80	2.12	1.44	0.75	0.07	0.00	0.00	0.00	0.00	0.00
111.00	112.00	3.54	2.85	2.17	1.49	0.80	0.12	0.00	0.00	0.00	0.00	0.00
112.00	113.00	3.59	2.90	2.22	1.54	0.85	0.17	0.00	0.00	0.00	0.00	0.00
113.00	114.00	3.64	2.95	2.27	1.59	0.90	0.22	0.00	0.00	0.00	0.00	0.00
114.00	115.00	3.69	3.00	2.32	1.64	0.95	0.27	0.00	0.00	0.00	0.00	0.00
115.00	116.00	3.74	3.05	2.37	1.69	1.00	0.32	0.00	0.00	0.00	0.00	0.00
116.00	117.00	3.79	3.10	2.42	1.74	1.05	0.37	0.00	0.00	0.00	0.00	0.00
117.00	118.00	3.84	3.15	2.47	1.79	1.10	0.42	0.00	0.00	0.00	0.00	0.00
118.00	119.00	3.89	3.20	2.52	1.84	1.15	0.47	0.00	0.00	0.00	0.00	0.00
119.00 & above		Add 4.99 Percent To Excess Over 119.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	58.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58.00	78.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78.00	98.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98.00	118.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118.00	138.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
138.00	158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
158.00	177.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177.00	196.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
196.00	215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215.00	234.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
234.00	253.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
253.00	271.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
271.00	289.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
289.00	307.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307.00	325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.00	343.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
343.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360.00	377.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
377.00	394.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
394.00	411.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
411.00	428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
428.00	444.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444.00	460.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460.00	476.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
476.00	492.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.00	508.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
508.00	523.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523.00	538.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538.00	553.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
553.00	568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
568.00	583.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
583.00	597.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597.00	611.00	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611.00	625.00	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
625.00	639.00	3.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
639.00	653.00	3.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.00	666.00	4.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
666.00	679.00	5.09	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
679.00	692.00	5.74	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
692.00	705.00	6.39	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705.00	718.00	7.04	2.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718.00	730.00	7.64	2.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730.00	742.00	8.24	3.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
742.00	754.00	8.84	4.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
754.00	766.00	9.43	4.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
766.00	778.00	10.03	5.24	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
778.00	789.00	10.58	5.78	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
789.00	800.00	11.13	6.33	1.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800.00	811.00	11.68	6.88	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
811.00	822.00	12.23	7.43	2.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
822.00	833.00	12.78	7.98	3.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
833.00	843.00	13.28	8.48	3.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
843.00	853.00	13.78	8.98	4.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
853.00	863.00	14.28	9.48	4.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863.00	873.00	14.77	9.98	5.18	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
873.00	883.00	15.27	10.48	5.68	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
883.00	892.00	15.72	10.92	6.13	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
892.00	901.00	16.17	11.37	6.58	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901.00	910.00	16.62	11.82	7.02	2.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910.00	919.00	17.07	12.27	7.47	2.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
919.00	928.00	17.52	12.72	7.92	3.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
928.00	936.00	17.92	13.12	8.32	3.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
936.00	944.00	18.32	13.52	8.72	3.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944.00	952.00	18.72	13.92	9.12	4.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
952.00	960.00	19.12	14.32	9.52	4.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960.00 & above		Add 4.99 Percent To Excess Over 960.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - BI-WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	116.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116.00	151.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151.00	186.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186.00	221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221.00	256.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256.00	291.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
291.00	325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.00	359.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
359.00	393.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
393.00	427.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.00	461.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461.00	494.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
494.00	527.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
527.00	560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560.00	593.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.00	626.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626.00	658.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
658.00	690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
690.00	722.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
722.00	754.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
754.00	786.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
786.00	817.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
817.00	848.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
848.00	879.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
879.00	910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910.00	941.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
941.00	971.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
971.00	1,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,001.00	1,031.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,031.00	1,061.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,061.00	1,091.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,091.00	1,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,120.00	1,149.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,149.00	1,178.00	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,178.00	1,207.00	2.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,207.00	1,236.00	4.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,236.00	1,264.00	5.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,264.00	1,292.00	6.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,292.00	1,320.00	8.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,320.00	1,348.00	9.69	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,348.00	1,376.00	11.09	1.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,376.00	1,403.00	12.43	2.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,403.00	1,430.00	13.78	4.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,430.00	1,457.00	15.13	5.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,457.00	1,484.00	16.47	6.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,484.00	1,511.00	17.82	8.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,511.00	1,537.00	19.12	9.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,537.00	1,563.00	20.42	10.82	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,563.00	1,589.00	21.71	12.12	2.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,589.00	1,615.00	23.01	13.42	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,615.00	1,641.00	24.31	14.71	5.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,641.00	1,666.00	25.56	15.96	6.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,666.00	1,691.00	26.80	17.21	7.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,691.00	1,716.00	28.05	18.46	8.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,716.00	1,741.00	29.30	19.70	10.11	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,741.00	1,766.00	30.55	20.95	11.35	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,766.00	1,790.00	31.74	22.15	12.55	2.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,790.00	1,814.00	32.94	23.35	13.75	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,814.00	1,838.00	34.14	24.54	14.95	5.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,838.00	1,862.00	35.34	25.74	16.14	6.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,862.00	1,886.00	36.53	26.94	17.34	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,886.00	1,909.00	37.68	28.09	18.49	8.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,909.00	1,932.00	38.83	29.23	19.64	10.04	0.45	0.00	0.00	0.00	0.00	0.00	0.00
1,932.00	1,955.00	39.98	30.38	20.79	11.19	1.59	0.00	0.00	0.00	0.00	0.00	0.00
1,955.00	1,978.00	41.13	31.53	21.93	12.34	2.74	0.00	0.00	0.00	0.00	0.00	0.00
1,978.00 & above		Add 4.99 Percent To Excess Over 1,978.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - SEMI-MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
126.00	166.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
166.00	206.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
206.00	246.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
246.00	286.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
286.00	326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326.00	365.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
365.00	404.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404.00	443.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
443.00	482.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
482.00	521.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521.00	559.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559.00	597.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597.00	635.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
635.00	673.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
673.00	711.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
711.00	748.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
748.00	785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
785.00	822.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
822.00	859.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
859.00	896.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
896.00	932.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
932.00	968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
968.00	1,004.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,004.00	1,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,040.00	1,076.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,076.00	1,111.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,111.00	1,146.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,146.00	1,181.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,181.00	1,216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,216.00	1,251.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,251.00	1,285.00	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,285.00	1,319.00	3.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,319.00	1,353.00	5.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,353.00	1,387.00	6.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,387.00	1,421.00	8.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,421.00	1,454.00	10.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,454.00	1,487.00	11.83	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,487.00	1,520.00	13.47	3.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,520.00	1,553.00	15.12	4.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,553.00	1,586.00	16.77	6.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,586.00	1,618.00	18.36	7.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,618.00	1,650.00	19.96	9.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,650.00	1,682.00	21.56	11.16	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,682.00	1,714.00	23.15	12.76	2.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,714.00	1,746.00	24.75	14.35	3.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,746.00	1,777.00	26.30	15.90	5.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,777.00	1,808.00	27.84	17.45	7.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,808.00	1,839.00	29.39	19.00	8.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,839.00	1,870.00	30.94	20.54	10.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,870.00	1,901.00	32.48	22.09	11.69	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,901.00	1,931.00	33.98	23.59	13.19	2.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,931.00	1,961.00	35.48	25.08	14.69	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,961.00	1,991.00	36.98	26.58	16.18	5.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,991.00	2,021.00	38.47	28.08	17.68	7.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,021.00	2,051.00	39.97	29.57	19.18	8.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,051.00	2,080.00	41.42	31.02	20.63	10.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,080.00	2,109.00	42.86	32.47	22.07	11.68	1.28	0.00	0.00	0.00	0.00	0.00	0.00
2,109.00	2,138.00	44.31	33.92	23.52	13.12	2.73	0.00	0.00	0.00	0.00	0.00	0.00
2,138.00	2,167.00	45.76	35.36	24.97	14.57	4.17	0.00	0.00	0.00	0.00	0.00	0.00
2,167.00	2,196.00	47.21	36.81	26.41	16.02	5.62	0.00	0.00	0.00	0.00	0.00	0.00
2,196.00	2,224.00	48.60	38.21	27.81	17.42	7.02	0.00	0.00	0.00	0.00	0.00	0.00
2,224.00	2,252.00	50.00	39.60	29.21	18.81	8.42	0.00	0.00	0.00	0.00	0.00	0.00
2,252.00	2,280.00	51.40	41.00	30.61	20.21	9.81	0.00	0.00	0.00	0.00	0.00	0.00
2,280.00	2,308.00	52.79	42.40	32.00	21.61	11.21	0.82	0.00	0.00	0.00	0.00	0.00
2,308.00 & above		Add 4.99 Percent To Excess Over 2,308.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	251.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
251.00	326.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326.00	401.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401.00	476.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
476.00	551.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
551.00	626.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626.00	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700.00	774.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
774.00	848.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
848.00	922.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
922.00	996.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
996.00	1,069.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,069.00	1,142.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,142.00	1,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,215.00	1,288.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,288.00	1,361.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,361.00	1,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,433.00	1,505.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,505.00	1,577.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,577.00	1,649.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,649.00	1,721.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,721.00	1,792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,792.00	1,863.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,863.00	1,934.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,934.00	2,005.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,005.00	2,076.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,076.00	2,146.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,146.00	2,216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,216.00	2,286.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,286.00	2,356.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,356.00	2,426.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,426.00	2,495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,495.00	2,564.00	3.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,564.00	2,633.00	6.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,633.00	2,702.00	10.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,702.00	2,771.00	13.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,771.00	2,839.00	16.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,839.00	2,907.00	20.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,907.00	2,975.00	23.70	2.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,975.00	3,045.00	27.20	6.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,045.00	3,111.00	30.49	9.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,111.00	3,178.00	33.83	13.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,178.00	3,245.00	37.18	16.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,245.00	3,312.00	40.52	19.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,312.00	3,379.00	43.86	23.07	2.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,379.00	3,446.00	47.21	26.41	5.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,446.00	3,512.00	50.50	29.71	8.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,512.00	3,578.00	53.79	33.00	12.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,578.00	3,644.00	57.09	36.29	15.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,644.00	3,710.00	60.38	39.59	18.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,710.00	3,776.00	63.67	42.88	22.09	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,776.00	3,841.00	66.92	46.12	25.33	4.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,841.00	3,906.00	70.16	49.37	28.58	7.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,906.00	3,971.00	73.40	52.61	31.82	11.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,971.00	4,036.00	76.65	55.85	35.06	14.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,036.00	4,101.00	79.89	59.10	38.31	17.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,101.00	4,165.00	83.08	62.29	41.50	20.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,165.00	4,229.00	86.28	65.49	44.69	23.90	3.11	0.00	0.00	0.00	0.00	0.00	0.00
4,229.00	4,293.00	89.47	68.68	47.89	27.10	6.30	0.00	0.00	0.00	0.00	0.00	0.00
4,293.00	4,357.00	92.66	71.87	51.08	30.29	9.50	0.00	0.00	0.00	0.00	0.00	0.00
4,357.00	4,421.00	95.86	75.07	54.27	33.48	12.69	0.00	0.00	0.00	0.00	0.00	0.00
4,421.00	4,484.00	99.00	78.21	57.42	36.63	15.83	0.00	0.00	0.00	0.00	0.00	0.00
4,484.00	4,547.00	102.15	81.35	60.56	39.77	18.98	0.00	0.00	0.00	0.00	0.00	0.00
4,547.00	4,610.00	105.29	84.50	63.71	42.91	22.12	1.33	0.00	0.00	0.00	0.00	0.00
4,610.00	4,673.00	108.43	87.64	66.85	46.06	25.27	4.47	0.00	0.00	0.00	0.00	0.00
4,673.00 & above		Add 4.99 Percent To Excess Over 4,673.00										

TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - DAILY/MISC												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14.00	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24.00	29.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.00	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.00	38.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38.00	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42.00	46.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50.00	54.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54.00	57.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60.00	63.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63.00	66.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66.00	69.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.00	71.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71.00	73.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75.00	77.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77.00	79.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80.00	81.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81.00	82.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82.00	83.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83.00	84.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84.00	85.00	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	86.00	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86.00	87.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87.00	88.00	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88.00	89.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	90.00	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90.00	91.00	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91.00	92.00	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92.00	93.00	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93.00	94.00	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94.00	95.00	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95.00	96.00	0.69	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96.00	97.00	0.74	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
97.00	98.00	0.79	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98.00	99.00	0.84	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
99.00	100.00	0.89	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100.00	101.00	0.94	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101.00	102.00	0.99	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102.00	103.00	1.04	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103.00	104.00	1.09	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104.00	105.00	1.14	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105.00	106.00	1.19	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106.00	107.00	1.24	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.00	108.00	1.29	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.00	109.00	1.34	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
109.00	110.00	1.39	0.70	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110.00	111.00	1.44	0.75	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111.00	112.00	1.49	0.80	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112.00	113.00	1.54	0.85	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113.00	114.00	1.59	0.90	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114.00	115.00	1.64	0.95	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115.00	116.00	1.69	1.00	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116.00	117.00	1.74	1.05	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117.00	118.00	1.79	1.10	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118.00	119.00	1.84	1.15	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119.00	120.00	1.89	1.20	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120.00	121.00	1.94	1.25	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121.00	122.00	1.99	1.30	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122.00	123.00	2.04	1.35	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123.00 & above		Add 4.99 Percent To Excess Over 123.00										

Table D: Head of Household - WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45.00	65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145.00	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
164.00	183.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183.00	202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202.00	221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240.00	258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
258.00	276.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
276.00	294.00	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
294.00	312.00	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312.00	330.00	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330.00	347.00	2.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
347.00	364.00	3.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
364.00	381.00	4.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
381.00	398.00	5.47	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398.00	415.00	6.31	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.00	431.00	7.11	2.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.00	447.00	7.91	3.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.00	463.00	8.71	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
463.00	479.00	9.51	4.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479.00	495.00	10.31	5.51	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.00	510.00	11.05	6.26	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510.00	525.00	11.80	7.01	2.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525.00	540.00	12.55	7.75	2.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540.00	555.00	13.30	8.50	3.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.00	570.00	14.05	9.25	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570.00	584.00	14.75	9.95	5.15	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
584.00	598.00	15.45	10.65	5.85	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598.00	612.00	16.14	11.35	6.55	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
612.00	626.00	16.84	12.05	7.25	2.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
626.00	640.00	17.54	12.74	7.95	3.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640.00	653.00	18.19	13.39	8.59	3.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.00	666.00	18.84	14.04	9.24	4.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
666.00	679.00	19.49	14.69	9.89	5.09	0.30	0.00	0.00	0.00	0.00	0.00	0.00
679.00	692.00	20.14	15.34	10.54	5.74	0.94	0.00	0.00	0.00	0.00	0.00	0.00
692.00	705.00	20.79	15.99	11.19	6.39	1.59	0.00	0.00	0.00	0.00	0.00	0.00
705.00	717.00	21.38	16.59	11.79	6.99	2.19	0.00	0.00	0.00	0.00	0.00	0.00
717.00	729.00	21.98	17.18	12.39	7.59	2.79	0.00	0.00	0.00	0.00	0.00	0.00
729.00	741.00	22.58	17.78	12.99	8.19	3.39	0.00	0.00	0.00	0.00	0.00	0.00
741.00	753.00	23.18	18.38	13.58	8.79	3.99	0.00	0.00	0.00	0.00	0.00	0.00
753.00	765.00	23.78	18.98	14.18	9.39	4.59	0.00	0.00	0.00	0.00	0.00	0.00
765.00	776.00	24.33	19.53	14.73	9.93	5.14	0.34	0.00	0.00	0.00	0.00	0.00
776.00	787.00	24.88	20.08	15.28	10.48	5.68	0.89	0.00	0.00	0.00	0.00	0.00
787.00	798.00	25.43	20.63	15.83	11.03	6.23	1.44	0.00	0.00	0.00	0.00	0.00
798.00	809.00	25.97	21.18	16.38	11.58	6.78	1.98	0.00	0.00	0.00	0.00	0.00
809.00	820.00	26.52	21.73	16.93	12.13	7.33	2.53	0.00	0.00	0.00	0.00	0.00
820.00	830.00	27.02	22.22	17.43	12.63	7.83	3.03	0.00	0.00	0.00	0.00	0.00
830.00	840.00	27.52	22.72	17.93	13.13	8.33	3.53	0.00	0.00	0.00	0.00	0.00
840.00	850.00	28.02	23.22	18.42	13.63	8.83	4.03	0.00	0.00	0.00	0.00	0.00
850.00	860.00	28.52	23.72	18.92	14.13	9.33	4.53	0.00	0.00	0.00	0.00	0.00
860.00	870.00	29.02	24.22	19.42	14.62	9.83	5.03	0.23	0.00	0.00	0.00	0.00
870.00	879.00	29.47	24.67	19.87	15.07	10.28	5.48	0.68	0.00	0.00	0.00	0.00
879.00	888.00	29.92	25.12	20.32	15.52	10.72	5.93	1.13	0.00	0.00	0.00	0.00
888.00	897.00	30.37	25.57	20.77	15.97	11.17	6.38	1.58	0.00	0.00	0.00	0.00
897.00	906.00	30.82	26.02	21.22	16.42	11.62	6.82	2.03	0.00	0.00	0.00	0.00
906.00	915.00	31.26	26.47	21.67	16.87	12.07	7.27	2.48	0.00	0.00	0.00	0.00
915.00	923.00	31.66	26.87	22.07	17.27	12.47	7.67	2.88	0.00	0.00	0.00	0.00
923.00	931.00	32.06	27.26	22.47	17.67	12.87	8.07	3.27	0.00	0.00	0.00	0.00
931.00	939.00	32.46	27.66	22.87	18.07	13.27	8.47	3.67	0.00	0.00	0.00	0.00
939.00	947.00	32.86	28.06	23.26	18.47	13.67	8.87	4.07	0.00	0.00	0.00	0.00
947.00 & above		Add 4.99 Percent To Excess Over 947.00										

Table D: Head of Household - BI-WEEKLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	89.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124.00	159.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
159.00	194.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
194.00	229.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
229.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
264.00	298.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298.00	332.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332.00	366.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400.00	434.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434.00	467.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500.00	533.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
533.00	566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566.00	599.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599.00	631.00	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
631.00	663.00	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
663.00	695.00	5.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
695.00	727.00	7.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
727.00	759.00	9.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
759.00	790.00	10.63	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790.00	821.00	12.18	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
821.00	852.00	13.73	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
852.00	883.00	15.27	5.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
883.00	914.00	16.82	7.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
914.00	944.00	18.32	8.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944.00	974.00	19.81	10.22	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
974.00	1,004.00	21.31	11.71	2.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,004.00	1,034.00	22.81	13.21	3.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,034.00	1,064.00	24.31	14.71	5.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,064.00	1,093.00	25.75	16.16	6.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,093.00	1,122.00	27.20	17.60	8.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,122.00	1,151.00	28.65	19.05	9.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,151.00	1,180.00	30.09	20.50	10.90	1.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,180.00	1,209.00	31.54	21.94	12.35	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,209.00	1,237.00	32.94	23.34	13.75	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,237.00	1,265.00	34.34	24.74	15.14	5.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,265.00	1,293.00	35.73	26.14	16.54	6.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,293.00	1,321.00	37.13	27.53	17.94	8.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,321.00	1,349.00	38.53	28.93	19.33	9.74	0.14	0.00	0.00	0.00	0.00	0.00	0.00
1,349.00	1,376.00	39.87	30.28	20.68	11.09	1.49	0.00	0.00	0.00	0.00	0.00	0.00
1,376.00	1,403.00	41.22	31.63	22.03	12.43	2.84	0.00	0.00	0.00	0.00	0.00	0.00
1,403.00	1,430.00	42.57	32.97	23.38	13.78	4.18	0.00	0.00	0.00	0.00	0.00	0.00
1,430.00	1,457.00	43.92	34.32	24.72	15.13	5.53	0.00	0.00	0.00	0.00	0.00	0.00
1,457.00	1,484.00	45.26	35.67	26.07	16.47	6.88	0.00	0.00	0.00	0.00	0.00	0.00
1,484.00	1,510.00	46.56	36.96	27.37	17.77	8.18	0.00	0.00	0.00	0.00	0.00	0.00
1,510.00	1,536.00	47.86	38.26	28.67	19.07	9.47	0.00	0.00	0.00	0.00	0.00	0.00
1,536.00	1,562.00	49.16	39.56	29.96	20.37	10.77	1.17	0.00	0.00	0.00	0.00	0.00
1,562.00	1,588.00	50.45	40.86	31.26	21.66	12.07	2.47	0.00	0.00	0.00	0.00	0.00
1,588.00	1,614.00	51.75	42.15	32.56	22.96	13.37	3.77	0.00	0.00	0.00	0.00	0.00
1,614.00	1,639.00	53.00	43.40	33.81	24.21	14.61	5.02	0.00	0.00	0.00	0.00	0.00
1,639.00	1,664.00	54.25	44.65	35.05	25.46	15.86	6.26	0.00	0.00	0.00	0.00	0.00
1,664.00	1,689.00	55.49	45.90	36.30	26.70	17.11	7.51	0.00	0.00	0.00	0.00	0.00
1,689.00	1,714.00	56.74	47.14	37.55	27.95	18.36	8.76	0.00	0.00	0.00	0.00	0.00
1,714.00	1,739.00	57.99	48.39	38.80	29.20	19.60	10.01	0.41	0.00	0.00	0.00	0.00
1,739.00	1,763.00	59.19	49.59	39.99	30.40	20.80	11.20	1.61	0.00	0.00	0.00	0.00
1,763.00	1,787.00	60.38	50.79	41.19	31.59	22.00	12.40	2.81	0.00	0.00	0.00	0.00
1,787.00	1,811.00	61.58	51.98	42.39	32.79	23.20	13.60	4.00	0.00	0.00	0.00	0.00
1,811.00	1,835.00	62.78	53.18	43.59	33.99	24.39	14.80	5.20	0.00	0.00	0.00	0.00
1,835.00	1,859.00	63.98	54.38	44.78	35.19	25.59	15.99	6.40	0.00	0.00	0.00	0.00
1,859.00	1,882.00	65.12	55.53	45.93	36.33	26.74	17.14	7.55	0.00	0.00	0.00	0.00
1,882.00	1,905.00	66.27	56.67	47.08	37.48	27.89	18.29	8.69	0.00	0.00	0.00	0.00
1,905.00	1,928.00	67.42	57.82	48.23	38.63	29.03	19.44	9.84	0.25	0.00	0.00	0.00
1,928.00	1,951.00	68.57	58.97	49.37	39.78	30.18	20.59	10.99	1.39	0.00	0.00	0.00
1,951.00 & above		Add 4.99 Percent To Excess Over 1,951.00										

TableD: Head of Household - SEMI-MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	96.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96.00	136.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136.00	176.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
176.00	216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216.00	256.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256.00	296.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.00	335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335.00	374.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374.00	413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413.00	452.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452.00	491.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
491.00	529.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529.00	567.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	605.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605.00	643.00	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643.00	681.00	2.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
681.00	718.00	4.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718.00	755.00	6.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
755.00	792.00	8.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
792.00	829.00	10.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
829.00	866.00	12.03	1.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
866.00	902.00	13.82	3.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
902.00	938.00	15.62	5.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
938.00	974.00	17.42	7.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
974.00	1,010.00	19.21	8.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010.00	1,046.00	21.01	10.61	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,046.00	1,081.00	22.75	12.36	1.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,081.00	1,116.00	24.50	14.11	3.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,116.00	1,151.00	26.25	15.85	5.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,151.00	1,186.00	27.99	17.60	7.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,186.00	1,221.00	29.74	19.34	8.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,221.00	1,255.00	31.44	21.04	10.65	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,255.00	1,289.00	33.13	22.74	12.34	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,289.00	1,323.00	34.83	24.43	14.04	3.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,323.00	1,357.00	36.53	26.13	15.74	5.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,357.00	1,391.00	38.22	27.83	17.43	7.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,391.00	1,424.00	39.87	29.47	19.08	8.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,424.00	1,457.00	41.52	31.12	20.73	10.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,457.00	1,490.00	43.16	32.77	22.37	11.98	1.58	0.00	0.00	0.00	0.00	0.00	0.00
1,490.00	1,523.00	44.81	34.41	24.02	13.62	3.23	0.00	0.00	0.00	0.00	0.00	0.00
1,523.00	1,556.00	46.46	36.06	25.67	15.27	4.87	0.00	0.00	0.00	0.00	0.00	0.00
1,556.00	1,588.00	48.05	37.66	27.26	16.87	6.47	0.00	0.00	0.00	0.00	0.00	0.00
1,588.00	1,620.00	49.65	39.25	28.86	18.46	8.07	0.00	0.00	0.00	0.00	0.00	0.00
1,620.00	1,652.00	51.25	40.85	30.46	20.06	9.66	0.00	0.00	0.00	0.00	0.00	0.00
1,652.00	1,684.00	52.84	42.45	32.05	21.66	11.26	0.86	0.00	0.00	0.00	0.00	0.00
1,684.00	1,716.00	54.44	44.05	33.65	23.25	12.86	2.46	0.00	0.00	0.00	0.00	0.00
1,716.00	1,747.00	55.99	45.59	35.20	24.80	14.40	4.01	0.00	0.00	0.00	0.00	0.00
1,747.00	1,778.00	57.53	47.14	36.74	26.35	15.95	5.56	0.00	0.00	0.00	0.00	0.00
1,778.00	1,809.00	59.08	48.69	38.29	27.89	17.50	7.10	0.00	0.00	0.00	0.00	0.00
1,809.00	1,840.00	60.63	50.23	39.84	29.44	19.05	8.65	0.00	0.00	0.00	0.00	0.00
1,840.00	1,871.00	62.18	51.78	41.38	30.99	20.59	10.20	0.00	0.00	0.00	0.00	0.00
1,871.00	1,901.00	63.67	53.28	42.88	32.48	22.09	11.69	1.30	0.00	0.00	0.00	0.00
1,901.00	1,931.00	65.17	54.77	44.38	33.98	23.59	13.19	2.79	0.00	0.00	0.00	0.00
1,931.00	1,961.00	66.67	56.27	45.87	35.48	25.08	14.69	4.29	0.00	0.00	0.00	0.00
1,961.00	1,991.00	68.16	57.77	47.37	36.98	26.58	16.18	5.79	0.00	0.00	0.00	0.00
1,991.00	2,021.00	69.66	59.26	48.87	38.47	28.08	17.68	7.29	0.00	0.00	0.00	0.00
2,021.00	2,050.00	71.11	60.71	50.32	39.92	29.52	19.13	8.73	0.00	0.00	0.00	0.00
2,050.00	2,079.00	72.55	62.16	51.76	41.37	30.97	20.58	10.18	0.00	0.00	0.00	0.00
2,079.00	2,108.00	74.00	63.61	53.21	42.81	32.42	22.02	11.63	1.23	0.00	0.00	0.00
2,108.00	2,137.00	75.45	65.05	54.66	44.26	33.87	23.47	13.07	2.68	0.00	0.00	0.00
2,137.00	2,166.00	76.90	66.50	56.10	45.71	35.31	24.92	14.52	4.13	0.00	0.00	0.00
2,166.00	2,194.00	78.29	67.90	57.50	47.11	36.71	26.31	15.92	5.52	0.00	0.00	0.00
2,194.00	2,222.00	79.69	69.29	58.90	48.50	38.11	27.71	17.32	6.92	0.00	0.00	0.00
2,222.00	2,250.00	81.09	70.69	60.30	49.90	39.50	29.11	18.71	8.32	0.00	0.00	0.00
2,250.00	2,278.00	82.48	72.09	61.69	51.30	40.90	30.51	20.11	9.71	0.00	0.00	0.00
2,278.00 & above		Add 4.99 Percent To Excess Over 2,278.00										

Table D: Head of Household - MONTHLY												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	192.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
192.00	267.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
267.00	342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342.00	417.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.00	492.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.00	567.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
567.00	641.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
641.00	715.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715.00	789.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
789.00	863.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863.00	937.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
937.00	1,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,010.00	1,083.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,083.00	1,156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,156.00	1,229.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,229.00	1,302.00	2.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,302.00	1,374.00	6.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,374.00	1,446.00	9.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,446.00	1,518.00	13.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,518.00	1,590.00	16.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,590.00	1,662.00	20.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,662.00	1,733.00	24.10	3.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,733.00	1,804.00	27.64	6.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,804.00	1,875.00	31.19	10.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,875.00	1,946.00	34.73	13.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,946.00	2,017.00	38.27	17.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,017.00	2,087.00	41.77	20.97	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,087.00	2,157.00	45.26	24.47	3.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,157.00	2,227.00	48.75	27.96	7.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,227.00	2,297.00	52.25	31.45	10.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,297.00	2,367.00	55.74	34.95	14.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,367.00	2,436.00	59.18	38.39	17.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,436.00	2,505.00	62.62	41.83	21.04	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,505.00	2,574.00	66.07	45.28	24.48	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,574.00	2,643.00	69.51	48.72	27.93	7.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,643.00	2,712.00	72.95	52.16	31.37	10.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,712.00	2,780.00	76.35	55.56	34.76	13.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,780.00	2,848.00	79.74	58.95	38.16	17.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,848.00	2,916.00	83.13	62.34	41.55	20.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,916.00	2,984.00	86.53	65.73	44.94	24.15	3.36	0.00	0.00	0.00	0.00	0.00	0.00
2,984.00	3,052.00	89.92	69.13	48.34	27.54	6.75	0.00	0.00	0.00	0.00	0.00	0.00
3,052.00	3,119.00	93.26	72.47	51.68	30.89	10.10	0.00	0.00	0.00	0.00	0.00	0.00
3,119.00	3,186.00	96.61	75.81	55.02	34.23	13.44	0.00	0.00	0.00	0.00	0.00	0.00
3,186.00	3,253.00	99.95	79.16	58.37	37.57	16.78	0.00	0.00	0.00	0.00	0.00	0.00
3,253.00	3,320.00	103.29	82.50	61.71	40.92	20.13	0.00	0.00	0.00	0.00	0.00	0.00
3,320.00	3,387.00	106.64	85.84	65.05	44.26	23.47	2.68	0.00	0.00	0.00	0.00	0.00
3,387.00	3,453.00	109.93	89.14	68.35	47.55	26.76	5.97	0.00	0.00	0.00	0.00	0.00
3,453.00	3,519.00	113.22	92.43	71.64	50.85	30.06	9.26	0.00	0.00	0.00	0.00	0.00
3,519.00	3,585.00	116.52	95.72	74.93	54.14	33.35	12.56	0.00	0.00	0.00	0.00	0.00
3,585.00	3,651.00	119.81	99.02	78.23	57.43	36.64	15.85	0.00	0.00	0.00	0.00	0.00
3,651.00	3,717.00	123.10	102.31	81.52	60.73	39.94	19.14	0.00	0.00	0.00	0.00	0.00
3,717.00	3,782.00	126.35	105.56	84.76	63.97	43.18	22.39	1.60	0.00	0.00	0.00	0.00
3,782.00	3,847.00	129.59	108.80	88.01	67.22	46.42	25.63	4.84	0.00	0.00	0.00	0.00
3,847.00	3,912.00	132.83	112.04	91.25	70.46	49.67	28.88	8.08	0.00	0.00	0.00	0.00
3,912.00	3,977.00	136.08	115.29	94.49	73.70	52.91	32.12	11.33	0.00	0.00	0.00	0.00
3,977.00	4,042.00	139.32	118.53	97.74	76.95	56.15	35.36	14.57	0.00	0.00	0.00	0.00
4,042.00	4,106.00	142.51	121.72	100.93	80.14	59.35	38.56	17.76	0.00	0.00	0.00	0.00
4,106.00	4,170.00	145.71	124.92	104.12	83.33	62.54	41.75	20.96	0.17	0.00	0.00	0.00
4,170.00	4,234.00	148.90	128.11	107.32	86.53	65.73	44.94	24.15	3.36	0.00	0.00	0.00
4,234.00	4,298.00	152.10	131.30	110.51	89.72	68.93	48.14	27.35	6.55	0.00	0.00	0.00
4,298.00	4,362.00	155.29	134.50	113.71	92.91	72.12	51.33	30.54	9.75	0.00	0.00	0.00
4,362.00	4,425.00	158.43	137.64	116.85	96.06	75.27	54.47	33.68	12.89	0.00	0.00	0.00
4,425.00	4,488.00	161.58	140.78	119.99	99.20	78.41	57.62	36.83	16.03	0.00	0.00	0.00
4,488.00	4,551.00	164.72	143.93	123.14	102.34	81.55	60.76	39.97	19.18	0.00	0.00	0.00
4,551.00	4,614.00	167.86	147.07	126.28	105.49	84.70	63.91	43.11	22.32	1.53	0.00	0.00
4,614.00 & above		Add 4.99 Percent To Excess Over 4,614.00										

Table D: Head of Household - DAILY/MISC												
Wages		ALLOWANCES PER THIS WORKSHEET										
Greater Than	But Less Than or Equal To	0	1	2	3	4	5	6	7	8	9	10
0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.00	27.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.00	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40.00	44.00	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44.00	48.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48.00	52.00	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52.00	55.00	0.69	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55.00	58.00	0.84	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58.00	61.00	0.99	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61.00	64.00	1.14	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64.00	67.00	1.29	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67.00	69.00	1.39	0.71	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.00	71.00	1.49	0.81	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71.00	73.00	1.59	0.91	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73.00	75.00	1.69	1.01	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75.00	77.00	1.79	1.11	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77.00	78.00	1.84	1.16	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78.00	79.00	1.89	1.21	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79.00	80.00	1.94	1.26	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80.00	81.00	1.99	1.31	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81.00	82.00	2.04	1.36	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82.00	83.00	2.09	1.41	0.72	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83.00	84.00	2.14	1.46	0.77	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84.00	85.00	2.19	1.51	0.82	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85.00	86.00	2.24	1.56	0.87	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86.00	87.00	2.29	1.61	0.92	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87.00	88.00	2.34	1.66	0.97	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88.00	89.00	2.39	1.71	1.02	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	90.00	2.44	1.76	1.07	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90.00	91.00	2.49	1.81	1.12	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91.00	92.00	2.54	1.86	1.17	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92.00	93.00	2.59	1.91	1.22	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93.00	94.00	2.64	1.96	1.27	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94.00	95.00	2.69	2.01	1.32	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95.00	96.00	2.74	2.06	1.37	0.69	0.01	0.00	0.00	0.00	0.00	0.00	0.00
96.00	97.00	2.79	2.11	1.42	0.74	0.06	0.00	0.00	0.00	0.00	0.00	0.00
97.00	98.00	2.84	2.16	1.47	0.79	0.11	0.00	0.00	0.00	0.00	0.00	0.00
98.00	99.00	2.89	2.21	1.52	0.84	0.16	0.00	0.00	0.00	0.00	0.00	0.00
99.00	100.00	2.94	2.26	1.57	0.89	0.21	0.00	0.00	0.00	0.00	0.00	0.00
100.00	101.00	2.99	2.31	1.62	0.94	0.25	0.00	0.00	0.00	0.00	0.00	0.00
101.00	102.00	3.04	2.36	1.67	0.99	0.30	0.00	0.00	0.00	0.00	0.00	0.00
102.00	103.00	3.09	2.41	1.72	1.04	0.35	0.00	0.00	0.00	0.00	0.00	0.00
103.00	104.00	3.14	2.46	1.77	1.09	0.40	0.00	0.00	0.00	0.00	0.00	0.00
104.00	105.00	3.19	2.51	1.82	1.14	0.45	0.00	0.00	0.00	0.00	0.00	0.00
105.00	106.00	3.24	2.56	1.87	1.19	0.50	0.00	0.00	0.00	0.00	0.00	0.00
106.00	107.00	3.29	2.61	1.92	1.24	0.55	0.00	0.00	0.00	0.00	0.00	0.00
107.00	108.00	3.34	2.65	1.97	1.29	0.60	0.00	0.00	0.00	0.00	0.00	0.00
108.00	109.00	3.39	2.70	2.02	1.34	0.65	0.00	0.00	0.00	0.00	0.00	0.00
109.00	110.00	3.44	2.75	2.07	1.39	0.70	0.02	0.00	0.00	0.00	0.00	0.00
110.00	111.00	3.49	2.80	2.12	1.44	0.75	0.07	0.00	0.00	0.00	0.00	0.00
111.00	112.00	3.54	2.85	2.17	1.49	0.80	0.12	0.00	0.00	0.00	0.00	0.00
112.00	113.00	3.59	2.90	2.22	1.54	0.85	0.17	0.00	0.00	0.00	0.00	0.00
113.00	114.00	3.64	2.95	2.27	1.59	0.90	0.22	0.00	0.00	0.00	0.00	0.00
114.00	115.00	3.69	3.00	2.32	1.64	0.95	0.27	0.00	0.00	0.00	0.00	0.00
115.00	116.00	3.74	3.05	2.37	1.69	1.00	0.32	0.00	0.00	0.00	0.00	0.00
116.00	117.00	3.79	3.10	2.42	1.74	1.05	0.37	0.00	0.00	0.00	0.00	0.00
117.00	118.00	3.84	3.15	2.47	1.79	1.10	0.42	0.00	0.00	0.00	0.00	0.00
118.00	119.00	3.89	3.20	2.52	1.84	1.15	0.47	0.00	0.00	0.00	0.00	0.00
119.00	120.00	3.94	3.25	2.57	1.89	1.20	0.52	0.00	0.00	0.00	0.00	0.00
120.00	121.00	3.99	3.30	2.62	1.94	1.25	0.57	0.00	0.00	0.00	0.00	0.00
121.00 & above		Add 4.99 Percent To Excess Over 121.00										

PERCENTAGE METHOD FOR EMPLOYEE WITHHOLDING

Use these instructions to calculate employee withholding using the percentage method.

(1) Subtract from the taxable wages the applicable standard deduction as indicated in column (1) - (3) of Table E.

(2) If employees claim dependents, subtract from the amount arrived at in (1) the appropriate dependent amount as set out in column (4) of Table E.

(3) Multiply the amount arrived in (2) by 4.99%

(4) If zero exemption is claimed, subtract the standard deduction only.

TABLE E

EXAMPLE #1

	STANDARD DEDUCTION			DEPENDENT ALLOWANCE
	(1) Married Filing Joint	**(2)** Single or Head of Household	**(3)** Married Filing Separate	**(4)** Dependent Allowance
Weekly	576.92	288.46	288.46	96.15
Bi-weekly	1,153.85	576.92	576.92	192.31
Semi-monthly	1,250.00	625.00	625.00	208.33
Monthly	2,500.00	1,250.00	1,250.00	416.67
Quarterly	7,500.00	3,750.00	3,750.00	1,250.00
Semi-annual	15,000.00	7,500.00	7,500.00	2,500.00
Annual	30,000.00	15,000.00	15,000.00	5,000.00
Daily (misc.)	82.19	41.10	41.10	13.70
NOTE: Married couples, both having income, should use the standard deduction allowed in column (3) of Table E. The amounts in column (4) are for each dependent allowance claimed.				

EXAMPLE:

A married person on a semi-monthly payroll is paid $2,000.00. The person's spouse does not work. The person has in effect a state withholding exemption certificate properly claiming one child. Under the percentage method the following steps are taken to compute the state withholding tax:

Step 1: Total Taxable Wages	$2,000.00
Less Standard Deduction $1250.00 per Table E (1)	1,250.00
Step 2: Less Dependent Allowance per Table E (4) $208.33 X 1	208.33
Wages subject to withholding	541.67
Step 3: Multiply 541.67 x 0.0499	27.03
Total tax to be withheld	27.03

NOTE: Skip Step 2 if employee is not claiming children or dependent allowances.

PERCENTAGE METHOD FOR EMPLOYEE WITHHOLDING

Use these instructions to calculate employee withholding using the percentage method.

(1) Subtract from the taxable wages the applicable standard deduction as indicated in column (1) - (3) of Table F.

(2) If employees claim dependents, subtract from the amount arrived at in (1) the appropriate dependent amount as set out in column (4) of Table F.

(3) Multiply the amount arrived in (2) by 4.99%

(4) If zero exemption is claimed, subtract the standard deduction only.

TABLE F

EXAMPLE #2

	STANDARD DEDUCTION			DEPENDENT ALLOWANCE
	(1) Married Filing Joint	**(2)** Single or Head of Household	**(3)** Married Filing Separate	**(4)** Dependent Allowance
Weekly	576.92	288.46	288.46	96.15
Bi-weekly	1,153.85	576.92	576.92	192.31
Semi-monthly	1,250.00	625.00	625.00	208.33
Monthly	2,500.00	1,250.00	1,250.00	416.67
Quarterly	7,500.00	3,750.00	3,750.00	1,250.00
Semi-annual	15,000.00	7,500.00	7,500.00	2,500.00
Annual	30,000.00	15,000.00	15,000.00	5,000.00
Daily (misc.)	82.19	41.10	41.10	13.70

NOTE: Married couples, both having income, should use the standard deduction allowed in column (3) of Table F. The amounts in column (4) are for each dependent allowance claimed.

EXAMPLE:

A single person filing Head of Household on a bi-weekly payroll is paid $ 935.00. The person has in effect a state withholding exemption certificate properly claiming two children. The person would have $0 withheld from their bi-weekly paycheck. Under the percentage method the following steps are taken to compute the state withholding tax:

Step 1: Total Taxable Wages	$935.00
Less Standard Deduction $576.92 per Table F (1)	$576.92
Step 2: Less Dependent Allowance per Table F (4) $192.31 X 2	$384.62
Wages subject to withholding	$0.00
Step 3: Multiply 0.00 x 0.0499	$0.00
Total tax to be withheld	$0.00

NOTE: Skip Step 2 if employee is not claiming children or dependent allowances.

FORMS

G-7 Schedule B Quarterly Return for Semi-weekly Payers

G-7 Quarterly Return for Monthly Payers

G-7 Quarterly Return for Quarterly Payers

G-7 NRW Nonresident Withholding Return

G2-FP Production Companies Withholding Georgia Income Tax

G2-FL Claim withholding reported on the G2-FP and G2-FL

GA-V Withholding Payment Voucher

G-1003 Income Statement Transmittal

G-4 Employee's Withholding Allowance Certificate

G-4P Withholding Certificate for Pension or Annuity Payments

G2-RP Withholding on Sale of Real Property

G2-A Withholding on Distributions to Nonresident Members/Shareholders

IT-550 Claim for Refund of Georgia Income Tax Erroneously or Illegally Collected

G2-LP Withholding on Sales or Assignment of Lottery Payments

Request a Tax Clearance Certificate

For additional information regarding Georgia withholding tax reporting and payment requirements, you may contact the Taxpayer Services Division at 1-877-423-6711. You may also contact one of the Regional Offices listed below.

Albany Regional Office:	Cartersville Regional Office:	Macon Regional Office:
735 N Westover Blvd Suite A Albany, GA 31707 United States Phone: (229) 430-4241	314 East Main Street Suite 150 Cartersville, GA 30120 United States Phone: (770) 387-4060	6055 Lakeside Commons Dr. Suite 220 Macon, GA 31210 United States Phone: (478) 471-3550
Athens Regional Office:	**Columbus Regional Office:**	**Savannah Regional Office:**
1047 Summit Grove Dr. Building 100, Suite 101 Watkinsville, GA 30677 United States Phone: (706) 389-6977	7300 Blackmon Road, Ste 100B Columbus, GA 31909 United States Phone: (706) 649-7451	1000 Towne Center Blvd., Building 900, Suite A Pooler, GA 31322 United States Phone: (912) 748-5199
Atlanta Regional Office:	**Douglas Regional Office:**	**South Metro Regional Office:**
2595 Century Pkwy. NE Suite 301 Atlanta, GA 30345 United States Phone: (404) 417-6605	1214 N Peterson Ave., Suite I Douglas, GA 31533 United States Phone: (912) 389-4094	4125 Welcome All Road, Suite 914 Atlanta, GA 30349 United States Phone: (404) 724-7200
Augusta Regional Office:	**Gainesville Regional Office:**	
610 Ronald Reagan Drive, Building G-1 Evans, GA 30809 United States Phone: (706) 650-6300	528 Broad St SE Gainesville, GA 30501-3728 United States Phone: (770) 718-3700	