

PAYROLL ACCOUNTING (04)

Regional– 2012

Multiple Choice (15 @ 2 points each)	_____	30 pts
Short Answer (6 @ 6 points each)	_____	36 pts
Problem 1: Payroll Register and General Journal Entries	_____	34 pts
TOTAL POINTS	_____	100 pts

Failure to adhere to any of the following rules will result in disqualification:

- 1. Contestant must hand in this test booklet and all printouts. Failure to do so will result in disqualification.***
- 2. No equipment, supplies, or materials other than those specified for this event are allowed in the testing area. No previous BPA tests and/or sample tests or facsimile (handwritten, photocopied, or keyed) are allowed in the testing area.***
- 3. Electronic devices will be monitored according to ACT standards.***

No more than ten (10) minutes orientation

No more than 90 minutes testing time

No more than ten (10) minutes wrap-up

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Workplace Skills Assessment Program competition.

Multiple Choice:

Select the answer which best completes each statement and record on the Scantron provided.

1. Under the FLSA, overtime pay is required for:
 - a. any hours worked in excess of 8 in one day.
 - b. all work on Sundays.
 - c. all hours worked in excess of 40 in a workweek.
 - d. all hours worked on Christmas and other national holidays.

2. The total earnings of an employee for a payroll period is referred to as
 - a. take-home pay.
 - b. pay, net of taxes.
 - c. net pay.
 - d. gross pay.

3. Medicare is a two-part health insurance program that was part of an amendment to the
 - a. Federal Insurance Contributions Act (FICA)
 - b. Federal Income Tax Withholding Law (FIT)
 - c. Federal Unemployment Tax Act (FUTA)
 - d. Fair Labor Standards Act (FLSA)

4. Julie Haar, married with 3 dependents, failed to complete and file Form W-4 with her employer. The employer should
 - a. withhold federal income taxes as if Julie were single with 3 allowances.
 - b. withhold federal income taxes as if Julie were single and claimed 0 allowances.
 - c. withhold federal income taxes at a flat rate of 25% of Haar's gross wages.
 - d. refuse to pay Julie until her Form W-4 is filed.

5. A quarterly federal tax return prepared by most employers is
 - a. Form 940.
 - b. Form 941.
 - c. Form W-2.
 - d. Form 1040.

6. If an employer reported federal income tax and social security taxes of \$50,000 or less in a lookback period, then the employer is defined as a
 - a. semiweekly depositor.
 - b. weekly depositor.
 - c. monthly depositor.
 - d. quarterly depositor.

7. A method available to calculate federal income tax withholding is
 - a. the Wage Bracket Method.
 - b. the Allowance Method.
 - c. The Percentage Method.
 - d. Both a and c.

8. Which of the following taxes are generally withheld from employees and then matched by employers?
 - a. Federal and state income taxes.
 - b. Federal and state unemployment taxes.
 - c. OASDI and HI.
 - d. both b and c.

9. Which of the following is not considered an employee of the business for which they work?
- a partner.
 - a corporation president.
 - a secretary.
 - a salesperson.
10. Intrastate commerce refers to
- trade that is confined to one state only.
 - transportation that occurs on an interstate highway.
 - trade or transportation among several states.
 - both b and c.
11. An IRS publication containing tax tables and other information about payroll is
- Form W-4.
 - Form W-2.
 - Form 1099 Misc.
 - Circular E.
12. A form sent to employees by January 31st of each year which shows the employee's annual payroll information for tax return purposes is
- Form W-4.
 - Form W-2.
 - Form 1099 Misc.
 - Circular E.
13. This law is also called the Federal Wage and Hour.
- FICA.
 - FLSA.
 - SECA.
 - ERISA.
14. This part of the FICA act provides for social security benefits for self-employed persons.
- SECA.
 - OASDI.
 - HI.
 - ERISA.
15. An employee is paid by her employer every two weeks. The employee is said to be paid
- semimonthly.
 - biweekly.
 - bimonthly.
 - none of the above.

Short Answer:

Read each short answer problem carefully. Place the answer on the line provided.

For all short answer problems, use the following assumptions:

~Answers should be rounded to two (2) decimal places

~Assume the current OASDI (social security) tax rates of 4.2% employees/6.2% employers, and HI (medicare)tax rate of 1.45%

~The 2011 FICA OASDI wage base is \$106,800

~The 2011 net FUTA (Federal Unemployment Tax) tax is .8% on the first \$7,000 of employee earnings

Short answer 1:

Rondi Hubbard receives an annual base salary of \$30,500 as a salesperson in the Southern region. Her corporate annual sales quota is \$750,000. For all sales over this quota, Hubbard receives a commission of 4.25%.

For the current year, sales in the Southern region totaled \$1,585,000. The total amount of gross pay (salary and commissions) due to Hubbard is:

Salary \$ _____

Commission \$ _____

Gross Pay \$ _____

Short answer 2:

Alicia Olson receives an hourly wage of \$8.40 and normally works a Monday to Friday 40-hour workweek. She is covered individually under the Federal Fair Labor Standards Act. *After* 40 hours, Alicia’s employer pays overtime on Saturdays at 1.5 times the regular rate, and Sundays at 2 times the regular rate. How much would her regular, overtime, and gross pay be for the week described below?

Week 1 – 47 hours total (37 hours M – F; 4 hours on Saturday; 6 hours on Sunday)

Regular \$ _____

OT \$ _____

Gross \$ _____

Short answer 3:

Convert the following pay scales into a regular hourly rate and an overtime rate for a 40-hr week.

Regular Hourly Rate Overtime Rate

\$40,000 per year _____ _____

\$1,625.00 weekly _____ _____

\$3,100.00 per month _____ _____

Short answer 4:

Refer to the wage bracket tables attached. Determine the federal income tax to be withheld. Place the amount of FIT to withhold on the line provided.

Sharon Underton (married, 0 allowances, semi-monthly) \$795 wages _____

Alice Geiger (single, 1 allowance, semi-monthly) \$1920 wages _____

Joleen Kerr (single, 3 allowances, semi-monthly) \$1240 _____

Short answer 5:

John Crow earns \$2,350.00 per week.

The amount of OASDI taxes to withhold from John's January 7 pay is _____

The amount of HI taxes to withhold from John's January 7 pay is _____

During which week of the year will John meet the OASDI wage base? _____

Short answer 6:

Fess Parker received wages from his employer totaling \$64,500 this year. He also operated a small business on the side. His gross revenue from self-employment this past year was \$108,450, while his net earnings from self-employment amounted to \$51,300. How much of Fess's self-employment income will be subject to the OASDI and HI taxes?

Self-employment income subject to OASDI _____ HI _____

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	4	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	5	0	0	0	0	0	0	0	0	0	0
95	100	6	0	0	0	0	0	0	0	0	0	0
100	105	6	0	0	0	0	0	0	0	0	0	0
105	110	7	0	0	0	0	0	0	0	0	0	0
110	115	7	0	0	0	0	0	0	0	0	0	0
115	120	8	1	0	0	0	0	0	0	0	0	0
120	125	8	1	0	0	0	0	0	0	0	0	0
125	130	9	2	0	0	0	0	0	0	0	0	0
130	135	9	2	0	0	0	0	0	0	0	0	0
135	140	10	3	0	0	0	0	0	0	0	0	0
140	145	10	3	0	0	0	0	0	0	0	0	0
145	150	11	4	0	0	0	0	0	0	0	0	0
150	155	11	4	0	0	0	0	0	0	0	0	0
155	160	12	5	0	0	0	0	0	0	0	0	0
160	165	12	5	0	0	0	0	0	0	0	0	0
165	170	13	6	0	0	0	0	0	0	0	0	0
170	175	13	6	0	0	0	0	0	0	0	0	0
175	180	14	7	0	0	0	0	0	0	0	0	0
180	185	14	7	0	0	0	0	0	0	0	0	0
185	190	15	8	0	0	0	0	0	0	0	0	0
190	195	15	8	1	0	0	0	0	0	0	0	0
195	200	16	9	1	0	0	0	0	0	0	0	0
200	210	17	9	2	0	0	0	0	0	0	0	0
210	220	18	10	3	0	0	0	0	0	0	0	0
220	230	20	11	4	0	0	0	0	0	0	0	0
230	240	21	12	5	0	0	0	0	0	0	0	0
240	250	23	13	6	0	0	0	0	0	0	0	0
250	260	24	14	7	0	0	0	0	0	0	0	0
260	270	26	15	8	1	0	0	0	0	0	0	0
270	280	27	16	9	2	0	0	0	0	0	0	0
280	290	29	18	10	3	0	0	0	0	0	0	0
290	300	30	19	11	4	0	0	0	0	0	0	0
300	310	32	21	12	5	0	0	0	0	0	0	0
310	320	33	22	13	6	0	0	0	0	0	0	0
320	330	35	24	14	7	0	0	0	0	0	0	0
330	340	36	25	15	8	1	0	0	0	0	0	0
340	350	38	27	16	9	2	0	0	0	0	0	0
350	360	39	28	18	10	3	0	0	0	0	0	0
360	370	41	30	19	11	4	0	0	0	0	0	0
370	380	42	31	21	12	5	0	0	0	0	0	0
380	390	44	33	22	13	6	0	0	0	0	0	0
390	400	45	34	24	14	7	0	0	0	0	0	0
400	410	47	36	25	15	8	1	0	0	0	0	0
410	420	48	37	27	16	9	2	0	0	0	0	0
420	430	50	39	28	18	10	3	0	0	0	0	0
430	440	51	40	30	19	11	4	0	0	0	0	0
440	450	53	42	31	21	12	5	0	0	0	0	0
450	460	54	43	33	22	13	6	0	0	0	0	0
460	470	56	45	34	24	14	7	0	0	0	0	0
470	480	57	46	36	25	15	8	1	0	0	0	0
480	490	59	48	37	27	16	9	2	0	0	0	0
490	500	60	49	39	28	17	10	3	0	0	0	0
500	510	62	51	40	30	19	11	4	0	0	0	0
510	520	63	52	42	31	20	12	5	0	0	0	0
520	530	65	54	43	33	22	13	6	0	0	0	0
530	540	66	55	45	34	23	14	7	0	0	0	0
540	550	68	57	46	36	25	15	8	1	0	0	0
550	560	69	58	48	37	26	16	9	2	0	0	0
560	570	71	60	49	39	28	17	10	3	0	0	0
570	580	72	61	51	40	29	19	11	4	0	0	0
580	590	74	63	52	42	31	20	12	5	0	0	0
590	600	75	64	54	43	32	22	13	6	0	0	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	\$77	\$66	\$55	\$45	\$34	\$23	\$14	\$7	\$0	\$0	\$0
610	620	78	67	57	46	35	25	15	8	1	0	0
620	630	80	69	58	48	37	26	16	9	2	0	0
630	640	81	70	60	49	38	28	17	10	3	0	0
640	650	83	72	61	51	40	29	18	11	4	0	0
650	660	84	73	63	52	41	31	20	12	5	0	0
660	670	86	75	64	54	43	32	21	13	6	0	0
670	680	87	76	66	55	44	34	23	14	7	0	0
680	690	89	78	67	57	46	35	24	15	8	0	0
690	700	90	79	69	58	47	37	26	16	9	1	0
700	710	92	81	70	60	49	38	27	17	10	2	0
710	720	94	82	72	61	50	40	29	18	11	3	0
720	730	97	84	73	63	52	41	30	20	12	4	0
730	740	99	85	75	64	53	43	32	21	13	5	0
740	750	102	87	76	66	55	44	33	23	14	6	0
750	760	104	88	78	67	56	46	35	24	15	7	0
760	770	107	90	79	69	58	47	36	26	16	8	1
770	780	109	91	81	70	59	49	38	27	17	9	2
780	790	112	94	82	72	61	50	39	29	18	10	3
790	800	114	96	84	73	62	52	41	30	20	11	4
800	810	117	99	85	75	64	53	42	32	21	12	5
810	820	119	101	87	76	65	55	44	33	23	13	6
820	830	122	104	88	78	67	56	45	35	24	14	7
830	840	124	106	90	79	68	58	47	36	26	15	8
840	850	127	109	91	81	70	59	48	38	27	16	9
850	860	129	111	94	82	71	61	50	39	29	18	10
860	870	132	114	96	84	73	62	51	41	30	19	11
870	880	134	116	99	85	74	64	53	42	32	21	12
880	890	137	119	101	87	76	65	54	44	33	22	13
890	900	139	121	104	88	77	67	56	45	35	24	14
900	910	142	124	106	90	79	68	57	47	36	25	15
910	920	144	126	109	91	80	70	59	48	38	27	16
920	930	147	129	111	93	82	71	60	50	39	28	18
930	940	149	131	114	96	83	73	62	51	41	30	19
940	950	152	134	116	98	85	74	63	53	42	31	21
950	960	154	136	119	101	86	76	65	54	44	33	22
960	970	157	139	121	103	88	77	66	56	45	34	24
970	980	159	141	124	106	89	79	68	57	47	36	25
980	990	162	144	126	108	91	80	69	59	48	37	27
990	1,000	164	146	129	111	93	82	71	60	50	39	28
1,000	1,010	167	149	131	113	95	83	72	62	51	40	30
1,010	1,020	169	151	134	116	98	85	74	63	53	42	31
1,020	1,030	172	154	136	118	100	86	75	65	54	43	33
1,030	1,040	174	156	139	121	103	88	77	66	56	45	34
1,040	1,050	177	159	141	123	105	89	78	68	57	46	36
1,050	1,060	179	161	144	126	108	91	80	69	59	48	37
1,060	1,070	182	164	146	128	110	93	81	71	60	49	39
1,070	1,080	184	166	149	131	113	95	83	72	62	51	40
1,080	1,090	187	169	151	133	115	98	84	74	63	52	42
1,090	1,100	189	171	154	136	118	100	86	75	65	54	43
1,100	1,110	192	174	156	138	120	103	87	77	66	55	45
1,110	1,120	194	176	159	141	123	105	89	78	68	57	46
1,120	1,130	197	179	161	143	125	108	90	80	69	58	48
1,130	1,140	199	181	164	146	128	110	92	81	71	60	49
1,140	1,150	202	184	166	148	130	113	95	83	72	61	51
1,150	1,160	204	186	169	151	133	115	97	84	74	63	52
1,160	1,170	207	189	171	153	135	118	100	86	75	64	54
1,170	1,180	209	191	174	156	138	120	102	87	77	66	55
1,180	1,190	212	194	176	158	140	123	105	89	78	67	57
1,190	1,200	214	196	179	161	143	125	107	90	80	69	58
1,200	1,210	217	199	181	163	145	128	110	92	81	70	60
1,210	1,220	219	201	184	166	148	130	112	95	83	72	61
1,220	1,230	222	204	186	168	150	133	115	97	84	73	63
1,230	1,240	224	206	189	171	153	135	117	100	86	75	64
1,240	1,250	227	209	191	173	155	138	120	102	87	76	66

\$1,250 and over

Use Table 1(a) for a **SINGLE** person on page 36. Also see the instructions on page 35.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	160	1	0	0	0	0	0	0	0	0	0	0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	2	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	3	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	4	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	5	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	0	0	0	0	0	0	0	0	0	0
230	240	8	1	0	0	0	0	0	0	0	0	0
240	250	9	2	0	0	0	0	0	0	0	0	0
250	260	10	3	0	0	0	0	0	0	0	0	0
260	270	11	4	0	0	0	0	0	0	0	0	0
270	280	12	5	0	0	0	0	0	0	0	0	0
280	290	13	6	0	0	0	0	0	0	0	0	0
290	300	14	7	0	0	0	0	0	0	0	0	0
300	310	15	8	1	0	0	0	0	0	0	0	0
310	320	16	9	2	0	0	0	0	0	0	0	0
320	330	17	10	3	0	0	0	0	0	0	0	0
330	340	18	11	4	0	0	0	0	0	0	0	0
340	350	19	12	5	0	0	0	0	0	0	0	0
350	360	20	13	6	0	0	0	0	0	0	0	0
360	370	21	14	7	0	0	0	0	0	0	0	0
370	380	22	15	8	1	0	0	0	0	0	0	0
380	390	23	16	9	2	0	0	0	0	0	0	0
390	400	24	17	10	3	0	0	0	0	0	0	0
400	410	25	18	11	4	0	0	0	0	0	0	0
410	420	26	19	12	5	0	0	0	0	0	0	0
420	430	27	20	13	6	0	0	0	0	0	0	0
430	440	28	21	14	7	0	0	0	0	0	0	0
440	450	29	22	15	8	1	0	0	0	0	0	0
450	460	30	23	16	9	2	0	0	0	0	0	0
460	470	31	24	17	10	3	0	0	0	0	0	0
470	480	32	25	18	11	4	0	0	0	0	0	0
480	490	34	26	19	12	5	0	0	0	0	0	0
490	500	35	27	20	13	6	0	0	0	0	0	0
500	510	37	28	21	14	7	0	0	0	0	0	0
510	520	38	29	22	15	8	1	0	0	0	0	0
520	530	40	30	23	16	9	2	0	0	0	0	0
530	540	41	31	24	17	10	3	0	0	0	0	0
540	550	43	32	25	18	11	4	0	0	0	0	0
550	560	44	33	26	19	12	5	0	0	0	0	0
560	570	46	35	27	20	13	6	0	0	0	0	0
570	580	47	36	28	21	14	7	0	0	0	0	0
580	590	49	38	29	22	15	8	1	0	0	0	0
590	600	50	39	30	23	16	9	2	0	0	0	0
600	610	52	41	31	24	17	10	3	0	0	0	0
610	620	53	42	32	25	18	11	4	0	0	0	0
620	630	55	44	33	26	19	12	5	0	0	0	0
630	640	56	45	35	27	20	13	6	0	0	0	0
640	650	58	47	36	28	21	14	7	0	0	0	0
650	660	59	48	38	29	22	15	8	1	0	0	0
660	670	61	50	39	30	23	16	9	2	0	0	0
670	680	62	51	41	31	24	17	10	3	0	0	0
680	690	64	53	42	32	25	18	11	4	0	0	0
690	700	65	54	44	33	26	19	12	5	0	0	0
700	710	67	56	45	35	27	20	13	6	0	0	0
710	720	68	57	47	36	28	21	14	7	0	0	0
720	730	70	59	48	38	29	22	15	8	0	0	0
730	740	71	60	50	39	30	23	16	9	1	0	0
740	750	73	62	51	41	31	24	17	10	2	0	0
750	760	74	63	53	42	32	25	18	11	3	0	0
760	770	76	65	54	44	33	26	19	12	4	0	0
770	780	77	66	56	45	34	27	20	13	5	0	0
780	790	79	68	57	47	36	28	21	14	6	0	0
790	800	80	69	59	48	37	29	22	15	7	0	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$810	\$82	\$71	\$60	\$50	\$39	\$30	\$23	\$16	\$8	\$1	\$0
810	820	83	72	62	51	40	31	24	17	9	2	0
820	830	85	74	63	53	42	32	25	18	10	3	0
830	840	86	75	65	54	43	33	26	19	11	4	0
840	850	88	77	66	56	45	34	27	20	12	5	0
850	860	89	78	68	57	46	36	28	21	13	6	0
860	870	91	80	69	59	48	37	29	22	14	7	0
870	880	92	81	71	60	49	39	30	23	15	8	1
880	890	94	83	72	62	51	40	31	24	16	9	2
890	900	95	84	74	63	52	42	32	25	17	10	3
900	910	97	86	75	65	54	43	33	26	18	11	4
910	920	98	87	77	66	55	45	34	27	19	12	5
920	930	100	89	78	68	57	46	36	28	20	13	6
930	940	101	90	80	69	58	48	37	29	21	14	7
940	950	103	92	81	71	60	49	39	30	22	15	8
950	960	104	93	83	72	61	51	40	31	23	16	9
960	970	106	95	84	74	63	52	42	32	24	17	10
970	980	107	96	86	75	64	54	43	33	25	18	11
980	990	109	98	87	77	66	55	45	34	26	19	12
990	1,000	110	99	89	78	67	57	46	35	27	20	13
1,000	1,010	112	101	90	80	69	58	48	37	28	21	14
1,010	1,020	113	102	92	81	70	60	49	38	29	22	15
1,020	1,030	115	104	93	83	72	61	51	40	30	23	16
1,030	1,040	116	105	95	84	73	63	52	41	31	24	17
1,040	1,050	118	107	96	86	75	64	54	43	32	25	18
1,050	1,060	119	108	98	87	76	66	55	44	34	26	19
1,060	1,070	121	110	99	89	78	67	57	46	35	27	20
1,070	1,080	122	111	101	90	79	69	58	47	37	28	21
1,080	1,090	124	113	102	92	81	70	60	49	38	29	22
1,090	1,100	125	114	104	93	82	72	61	50	40	30	23
1,100	1,110	127	116	105	95	84	73	63	52	41	31	24
1,110	1,120	128	117	107	96	85	75	64	53	43	32	25
1,120	1,130	130	119	108	98	87	76	66	55	44	34	26
1,130	1,140	131	120	110	99	88	78	67	56	46	35	27
1,140	1,150	133	122	111	101	90	79	69	58	47	37	28
1,150	1,160	134	123	113	102	91	81	70	59	49	38	29
1,160	1,170	136	125	114	104	93	82	72	61	50	40	30
1,170	1,180	137	126	116	105	94	84	73	62	52	41	31
1,180	1,190	139	128	117	107	96	85	75	64	53	43	32
1,190	1,200	140	129	119	108	97	87	76	65	55	44	33
1,200	1,210	142	131	120	110	99	88	78	67	56	46	35
1,210	1,220	143	132	122	111	100	90	79	68	58	47	36
1,220	1,230	145	134	123	113	102	91	81	70	59	49	38
1,230	1,240	146	135	125	114	103	93	82	71	61	50	39
1,240	1,250	148	137	126	116	105	94	84	73	62	52	41
1,250	1,260	149	138	128	117	106	96	85	74	64	53	42
1,260	1,270	151	140	129	119	108	97	87	76	65	55	44
1,270	1,280	152	141	131	120	109	99	88	77	67	56	45
1,280	1,290	154	143	132	122	111	100	90	79	68	58	47
1,290	1,300	155	144	134	123	112	102	91	80	70	59	48
1,300	1,310	157	146	135	125	114	103	93	82	71	61	50
1,310	1,320	158	147	137	126	115	105	94	83	73	62	51
1,320	1,330	160	149	138	128	117	106	96	85	74	64	53
1,330	1,340	161	150	140	129	118	108	97	86	76	65	54
1,340	1,350	163	152	141	131	120	109	99	88	77	67	56
1,350	1,360	164	153	143	132	121	111	100	89	79	68	57
1,360	1,370	166	155	144	134	123	112	102	91	80	70	59
1,370	1,380	167	156	146	135	124	114	103	92	82	71	60
1,380	1,390	169	158	147	137	126	115	105	94	83	73	62
1,390	1,400	170	159	149	138	127	117	106	95	85	74	63

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 36. Also see the instructions on page 35.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	3	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	4	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	5	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	11	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	12	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	13	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	14	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	15	0	0	0	0	0	0	0	0	0	0
230	235	15	1	0	0	0	0	0	0	0	0	0
235	240	16	1	0	0	0	0	0	0	0	0	0
240	245	16	2	0	0	0	0	0	0	0	0	0
245	250	17	2	0	0	0	0	0	0	0	0	0
250	260	17	3	0	0	0	0	0	0	0	0	0
260	270	18	4	0	0	0	0	0	0	0	0	0
270	280	19	5	0	0	0	0	0	0	0	0	0
280	290	20	6	0	0	0	0	0	0	0	0	0
290	300	21	7	0	0	0	0	0	0	0	0	0
300	310	22	8	0	0	0	0	0	0	0	0	0
310	320	23	9	0	0	0	0	0	0	0	0	0
320	330	24	10	0	0	0	0	0	0	0	0	0
330	340	25	11	0	0	0	0	0	0	0	0	0
340	350	26	12	0	0	0	0	0	0	0	0	0
350	360	27	13	0	0	0	0	0	0	0	0	0
360	370	28	14	0	0	0	0	0	0	0	0	0
370	380	29	15	1	0	0	0	0	0	0	0	0
380	390	30	16	2	0	0	0	0	0	0	0	0
390	400	31	17	3	0	0	0	0	0	0	0	0
400	410	32	18	4	0	0	0	0	0	0	0	0
410	420	34	19	5	0	0	0	0	0	0	0	0
420	430	35	20	6	0	0	0	0	0	0	0	0
430	440	37	21	7	0	0	0	0	0	0	0	0
440	450	38	22	8	0	0	0	0	0	0	0	0
450	460	40	23	9	0	0	0	0	0	0	0	0
460	470	41	24	10	0	0	0	0	0	0	0	0
470	480	43	25	11	0	0	0	0	0	0	0	0
480	490	44	26	12	0	0	0	0	0	0	0	0
490	500	46	27	13	0	0	0	0	0	0	0	0
500	520	48	29	14	0	0	0	0	0	0	0	0
520	540	51	31	16	2	0	0	0	0	0	0	0
540	560	54	33	18	4	0	0	0	0	0	0	0
560	580	57	36	20	6	0	0	0	0	0	0	0
580	600	60	39	22	8	0	0	0	0	0	0	0
600	620	63	42	24	10	0	0	0	0	0	0	0
620	640	66	45	26	12	0	0	0	0	0	0	0
640	660	69	48	28	14	0	0	0	0	0	0	0
660	680	72	51	30	16	2	0	0	0	0	0	0
680	700	75	54	32	18	4	0	0	0	0	0	0
700	720	78	57	35	20	6	0	0	0	0	0	0
720	740	81	60	38	22	8	0	0	0	0	0	0
740	760	84	63	41	24	10	0	0	0	0	0	0
760	780	87	66	44	26	12	0	0	0	0	0	0
780	800	90	69	47	28	14	0	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	\$93	\$72	\$50	\$30	\$16	\$2	\$0	\$0	\$0	\$0	\$0
820	840	96	75	53	32	18	4	0	0	0	0	0
840	860	99	78	56	35	20	6	0	0	0	0	0
860	880	102	81	59	38	22	8	0	0	0	0	0
880	900	105	84	62	41	24	10	0	0	0	0	0
900	920	108	87	65	44	26	12	0	0	0	0	0
920	940	111	90	68	47	28	14	0	0	0	0	0
940	960	114	93	71	50	30	16	2	0	0	0	0
960	980	117	96	74	53	32	18	4	0	0	0	0
980	1,000	120	99	77	56	35	20	6	0	0	0	0
1,000	1,020	123	102	80	59	38	22	8	0	0	0	0
1,020	1,040	126	105	83	62	41	24	10	0	0	0	0
1,040	1,060	129	108	86	65	44	26	12	0	0	0	0
1,060	1,080	132	111	89	68	47	28	14	0	0	0	0
1,080	1,100	135	114	92	71	50	30	16	1	0	0	0
1,100	1,120	138	117	95	74	53	32	18	3	0	0	0
1,120	1,140	141	120	98	77	56	34	20	5	0	0	0
1,140	1,160	144	123	101	80	59	37	22	7	0	0	0
1,160	1,180	147	126	104	83	62	40	24	9	0	0	0
1,180	1,200	150	129	107	86	65	43	26	11	0	0	0
1,200	1,220	153	132	110	89	68	46	28	13	0	0	0
1,220	1,240	156	135	113	92	71	49	30	15	1	0	0
1,240	1,260	159	138	116	95	74	52	32	17	3	0	0
1,260	1,280	162	141	119	98	77	55	34	19	5	0	0
1,280	1,300	165	144	122	101	80	58	37	21	7	0	0
1,300	1,320	168	147	125	104	83	61	40	23	9	0	0
1,320	1,340	171	150	128	107	86	64	43	25	11	0	0
1,340	1,360	174	153	131	110	89	67	46	27	13	0	0
1,360	1,380	177	156	134	113	92	70	49	29	15	1	0
1,380	1,400	180	159	137	116	95	73	52	31	17	3	0
1,400	1,420	183	162	140	119	98	76	55	34	19	5	0
1,420	1,440	188	165	143	122	101	79	58	37	21	7	0
1,440	1,460	193	168	146	125	104	82	61	40	23	9	0
1,460	1,480	198	171	149	128	107	85	64	43	25	11	0
1,480	1,500	203	174	152	131	110	88	67	46	27	13	0
1,500	1,520	208	177	155	134	113	91	70	49	29	15	1
1,520	1,540	213	180	158	137	116	94	73	52	31	17	3
1,540	1,560	218	183	161	140	119	97	76	55	33	19	5
1,560	1,580	223	188	164	143	122	100	79	58	36	21	7
1,580	1,600	228	193	167	146	125	103	82	61	39	23	9
1,600	1,620	233	198	170	149	128	106	85	64	42	25	11
1,620	1,640	238	203	173	152	131	109	88	67	45	27	13
1,640	1,660	243	208	176	155	134	112	91	70	48	29	15
1,660	1,680	248	213	179	158	137	115	94	73	51	31	17
1,680	1,700	253	218	182	161	140	118	97	76	54	33	19
1,700	1,720	258	223	187	164	143	121	100	79	57	36	21
1,720	1,740	263	228	192	167	146	124	103	82	60	39	23
1,740	1,760	268	233	197	170	149	127	106	85	63	42	25
1,760	1,780	273	238	202	173	152	130	109	88	66	45	27
1,780	1,800	278	243	207	176	155	133	112	91	69	48	29
1,800	1,820	283	248	212	179	158	136	115	94	72	51	31
1,820	1,840	288	253	217	182	161	139	118	97	75	54	33
1,840	1,860	293	258	222	187	164	142	121	100	78	57	36
1,860	1,880	298	263	227	192	167	145	124	103	81	60	39
1,880	1,900	303	268	232	197	170	148	127	106	84	63	42
1,900	1,920	308	273	237	202	173	151	130	109	87	66	45
1,920	1,940	313	278	242	207	176	154	133	112	90	69	48
1,940	1,960	318	283	247	212	179	157	136	115	93	72	51
1,960	1,980	323	288	252	217	182	160	139	118	96	75	54
1,980	2,000	328	293	257	222	186	163	142	121	99	78	57
2,000	2,020	333	298	262	227	191	166	145	124	102	81	60
2,020	2,040	338	303	267	232	196	169	148	127	105	84	63
2,040	2,060	343	308	272	237	201	172	151	130	108	87	66
2,060	2,080	348	313	277	242	206	175	154	133	111	90	69
2,080	2,100	353	318	282	247	211	178	157	136	114	93	72

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	0	0	0	0	0	0	0	0	0	0
440	450	14	0	0	0	0	0	0	0	0	0	0
450	460	15	1	0	0	0	0	0	0	0	0	0
460	470	16	2	0	0	0	0	0	0	0	0	0
470	480	17	3	0	0	0	0	0	0	0	0	0
480	490	18	4	0	0	0	0	0	0	0	0	0
490	500	19	5	0	0	0	0	0	0	0	0	0
500	520	21	6	0	0	0	0	0	0	0	0	0
520	540	23	8	0	0	0	0	0	0	0	0	0
540	560	25	10	0	0	0	0	0	0	0	0	0
560	580	27	12	0	0	0	0	0	0	0	0	0
580	600	29	14	0	0	0	0	0	0	0	0	0
600	620	31	16	2	0	0	0	0	0	0	0	0
620	640	33	18	4	0	0	0	0	0	0	0	0
640	660	35	20	6	0	0	0	0	0	0	0	0
660	680	37	22	8	0	0	0	0	0	0	0	0
680	700	39	24	10	0	0	0	0	0	0	0	0
700	720	41	26	12	0	0	0	0	0	0	0	0
720	740	43	28	14	0	0	0	0	0	0	0	0
740	760	45	30	16	2	0	0	0	0	0	0	0
760	780	47	32	18	4	0	0	0	0	0	0	0
780	800	49	34	20	6	0	0	0	0	0	0	0
800	820	51	36	22	8	0	0	0	0	0	0	0
820	840	53	38	24	10	0	0	0	0	0	0	0
840	860	55	40	26	12	0	0	0	0	0	0	0
860	880	57	42	28	14	0	0	0	0	0	0	0
880	900	59	44	30	16	2	0	0	0	0	0	0
900	920	61	46	32	18	4	0	0	0	0	0	0
920	940	63	48	34	20	6	0	0	0	0	0	0
940	960	65	50	36	22	8	0	0	0	0	0	0
960	980	67	52	38	24	10	0	0	0	0	0	0
980	1,000	70	54	40	26	12	0	0	0	0	0	0
1,000	1,020	73	56	42	28	14	0	0	0	0	0	0
1,020	1,040	76	58	44	30	16	1	0	0	0	0	0
1,040	1,060	79	60	46	32	18	3	0	0	0	0	0
1,060	1,080	82	62	48	34	20	5	0	0	0	0	0
1,080	1,100	85	64	50	36	22	7	0	0	0	0	0
1,100	1,120	88	67	52	38	24	9	0	0	0	0	0
1,120	1,140	91	70	54	40	26	11	0	0	0	0	0
1,140	1,160	94	73	56	42	28	13	0	0	0	0	0
1,160	1,180	97	76	58	44	30	15	1	0	0	0	0
1,180	1,200	100	79	60	46	32	17	3	0	0	0	0
1,200	1,220	103	82	62	48	34	19	5	0	0	0	0
1,220	1,240	106	85	64	50	36	21	7	0	0	0	0
1,240	1,260	109	88	67	52	38	23	9	0	0	0	0
1,260	1,280	112	91	70	54	40	25	11	0	0	0	0
1,280	1,300	115	94	73	56	42	27	13	0	0	0	0
1,300	1,320	118	97	76	58	44	29	15	1	0	0	0
1,320	1,340	121	100	79	60	46	31	17	3	0	0	0
1,340	1,360	124	103	82	62	48	33	19	5	0	0	0
1,360	1,380	127	106	85	64	50	35	21	7	0	0	0
1,380	1,400	130	109	88	66	52	37	23	9	0	0	0
1,400	1,420	133	112	91	69	54	39	25	11	0	0	0
1,420	1,440	136	115	94	72	56	41	27	13	0	0	0
1,440	1,460	139	118	97	75	58	43	29	15	1	0	0
1,460	1,480	142	121	100	78	60	45	31	17	3	0	0
1,480	1,500	145	124	103	81	62	47	33	19	5	0	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,500	\$1,520	\$148	\$127	\$106	\$84	\$64	\$49	\$35	\$21	\$7	\$0	\$0
1,520	1,540	151	130	109	87	66	51	37	23	9	0	0
1,540	1,560	154	133	112	90	69	53	39	25	11	0	0
1,560	1,580	157	136	115	93	72	55	41	27	13	0	0
1,580	1,600	160	139	118	96	75	57	43	29	15	1	0
1,600	1,620	163	142	121	99	78	59	45	31	17	3	0
1,620	1,640	166	145	124	102	81	61	47	33	19	5	0
1,640	1,660	169	148	127	105	84	63	49	35	21	7	0
1,660	1,680	172	151	130	108	87	66	51	37	23	9	0
1,680	1,700	175	154	133	111	90	69	53	39	25	11	0
1,700	1,720	178	157	136	114	93	72	55	41	27	13	0
1,720	1,740	181	160	139	117	96	75	57	43	29	15	0
1,740	1,760	184	163	142	120	99	78	59	45	31	17	2
1,760	1,780	187	166	145	123	102	81	61	47	33	19	4
1,780	1,800	190	169	148	126	105	84	63	49	35	21	6
1,800	1,820	193	172	151	129	108	87	65	51	37	23	8
1,820	1,840	196	175	154	132	111	90	68	53	39	25	10
1,840	1,860	199	178	157	135	114	93	71	55	41	27	12
1,860	1,880	202	181	160	138	117	96	74	57	43	29	14
1,880	1,900	205	184	163	141	120	99	77	59	45	31	16
1,900	1,920	208	187	166	144	123	102	80	61	47	33	18
1,920	1,940	211	190	169	147	126	105	83	63	49	35	20
1,940	1,960	214	193	172	150	129	108	86	65	51	37	22
1,960	1,980	217	196	175	153	132	111	89	68	53	39	24
1,980	2,000	220	199	178	156	135	114	92	71	55	41	26
2,000	2,020	223	202	181	159	138	117	95	74	57	43	28
2,020	2,040	226	205	184	162	141	120	98	77	59	45	30
2,040	2,060	229	208	187	165	144	123	101	80	61	47	32
2,060	2,080	232	211	190	168	147	126	104	83	63	49	34
2,080	2,100	235	214	193	171	150	129	107	86	65	51	36
2,100	2,120	238	217	196	174	153	132	110	89	67	53	38
2,120	2,140	241	220	199	177	156	135	113	92	70	55	40
2,140	2,160	244	223	202	180	159	138	116	95	73	57	42
2,160	2,180	247	226	205	183	162	141	119	98	76	59	44
2,180	2,200	250	229	208	186	165	144	122	101	79	61	46
2,200	2,220	253	232	211	189	168	147	125	104	82	63	48
2,220	2,240	256	235	214	192	171	150	128	107	85	65	50
2,240	2,260	259	238	217	195	174	153	131	110	88	67	52
2,260	2,280	262	241	220	198	177	156	134	113	91	70	54
2,280	2,300	265	244	223	201	180	159	137	116	94	73	56
2,300	2,320	268	247	226	204	183	162	140	119	97	76	58
2,320	2,340	271	250	229	207	186	165	143	122	100	79	60
2,340	2,360	274	253	232	210	189	168	146	125	103	82	62
2,360	2,380	277	256	235	213	192	171	149	128	106	85	64
2,380	2,400	280	259	238	216	195	174	152	131	109	88	67
2,400	2,420	283	262	241	219	198	177	155	134	112	91	70
2,420	2,440	286	265	244	222	201	180	158	137	115	94	73
2,440	2,460	289	268	247	225	204	183	161	140	118	97	76
2,460	2,480	292	271	250	228	207	186	164	143	121	100	79
2,480	2,500	295	274	253	231	210	189	167	146	124	103	82
2,500	2,520	298	277	256	234	213	192	170	149	127	106	85
2,520	2,540	301	280	259	237	216	195	173	152	130	109	88
2,540	2,560	304	283	262	240	219	198	176	155	133	112	91
2,560	2,580	307	286	265	243	222	201	179	158	136	115	94
2,580	2,600	310	289	268	246	225	204	182	161	139	118	97
2,600	2,620	313	292	271	249	228	207	185	164	142	121	100
2,620	2,640	316	295	274	252	231	210	188	167	145	124	103
2,640	2,660	319	298	277	255	234	213	191	170	148	127	106
2,660	2,680	322	301	280	258	237	216	194	173	151	130	109
2,680	2,700	325	304	283	261	240	219	197	176	154	133	112

\$2,700 and over

Use Table 2(b) for a **MARRIED** person on page 36. Also see the instructions on page 35.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	0	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	1	0	0	0	0	0	0	0	0	0
260	270	18	2	0	0	0	0	0	0	0	0	0
270	280	19	3	0	0	0	0	0	0	0	0	0
280	290	20	4	0	0	0	0	0	0	0	0	0
290	300	21	5	0	0	0	0	0	0	0	0	0
300	310	22	6	0	0	0	0	0	0	0	0	0
310	320	23	7	0	0	0	0	0	0	0	0	0
320	330	24	8	0	0	0	0	0	0	0	0	0
330	340	25	9	0	0	0	0	0	0	0	0	0
340	350	26	10	0	0	0	0	0	0	0	0	0
350	360	27	11	0	0	0	0	0	0	0	0	0
360	370	28	12	0	0	0	0	0	0	0	0	0
370	380	29	13	0	0	0	0	0	0	0	0	0
380	390	30	14	0	0	0	0	0	0	0	0	0
390	400	31	15	0	0	0	0	0	0	0	0	0
400	410	32	16	1	0	0	0	0	0	0	0	0
410	420	33	17	2	0	0	0	0	0	0	0	0
420	430	34	18	3	0	0	0	0	0	0	0	0
430	440	35	19	4	0	0	0	0	0	0	0	0
440	450	36	20	5	0	0	0	0	0	0	0	0
450	460	37	21	6	0	0	0	0	0	0	0	0
460	470	39	22	7	0	0	0	0	0	0	0	0
470	480	40	23	8	0	0	0	0	0	0	0	0
480	490	42	24	9	0	0	0	0	0	0	0	0
490	500	43	25	10	0	0	0	0	0	0	0	0
500	520	46	27	11	0	0	0	0	0	0	0	0
520	540	49	29	13	0	0	0	0	0	0	0	0
540	560	52	31	15	0	0	0	0	0	0	0	0
560	580	55	33	17	2	0	0	0	0	0	0	0
580	600	58	35	19	4	0	0	0	0	0	0	0
600	620	61	38	21	6	0	0	0	0	0	0	0
620	640	64	41	23	8	0	0	0	0	0	0	0
640	660	67	44	25	10	0	0	0	0	0	0	0
660	680	70	47	27	12	0	0	0	0	0	0	0
680	700	73	50	29	14	0	0	0	0	0	0	0
700	720	76	53	31	16	1	0	0	0	0	0	0
720	740	79	56	33	18	3	0	0	0	0	0	0
740	760	82	59	35	20	5	0	0	0	0	0	0
760	780	85	62	38	22	7	0	0	0	0	0	0
780	800	88	65	41	24	9	0	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$91	\$68	\$44	\$26	\$11	\$0	\$0	\$0	\$0	\$0	\$0
\$800	\$820	\$91	\$68	\$44	\$26	\$11	\$0	\$0	\$0	\$0	\$0	\$0
820	840	94	71	47	28	13	0	0	0	0	0	0
840	860	97	74	50	30	15	0	0	0	0	0	0
860	880	100	77	53	32	17	1	0	0	0	0	0
880	900	103	80	56	34	19	3	0	0	0	0	0
900	920	106	83	59	36	21	5	0	0	0	0	0
920	940	109	86	62	39	23	7	0	0	0	0	0
940	960	112	89	65	42	25	9	0	0	0	0	0
960	980	115	92	68	45	27	11	0	0	0	0	0
980	1,000	118	95	71	48	29	13	0	0	0	0	0
1,000	1,020	121	98	74	51	31	15	0	0	0	0	0
1,020	1,040	124	101	77	54	33	17	2	0	0	0	0
1,040	1,060	127	104	80	57	35	19	4	0	0	0	0
1,060	1,080	130	107	83	60	37	21	6	0	0	0	0
1,080	1,100	133	110	86	63	40	23	8	0	0	0	0
1,100	1,120	136	113	89	66	43	25	10	0	0	0	0
1,120	1,140	139	116	92	69	46	27	12	0	0	0	0
1,140	1,160	142	119	95	72	49	29	14	0	0	0	0
1,160	1,180	145	122	98	75	52	31	16	0	0	0	0
1,180	1,200	148	125	101	78	55	33	18	2	0	0	0
1,200	1,220	151	128	104	81	58	35	20	4	0	0	0
1,220	1,240	154	131	107	84	61	38	22	6	0	0	0
1,240	1,260	157	134	110	87	64	41	24	8	0	0	0
1,260	1,280	160	137	113	90	67	44	26	10	0	0	0
1,280	1,300	163	140	116	93	70	47	28	12	0	0	0
1,300	1,320	166	143	119	96	73	50	30	14	0	0	0
1,320	1,340	169	146	122	99	76	53	32	16	1	0	0
1,340	1,360	172	149	125	102	79	56	34	18	3	0	0
1,360	1,380	175	152	128	105	82	59	36	20	5	0	0
1,380	1,400	178	155	131	108	85	62	39	22	7	0	0
1,400	1,420	181	158	134	111	88	65	42	24	9	0	0
1,420	1,440	184	161	137	114	91	68	45	26	11	0	0
1,440	1,460	187	164	140	117	94	71	48	28	13	0	0
1,460	1,480	190	167	143	120	97	74	51	30	15	0	0
1,480	1,500	193	170	146	123	100	77	54	32	17	2	0
1,500	1,520	196	173	149	126	103	80	57	34	19	4	0
1,520	1,540	199	176	152	129	106	83	60	37	21	6	0
1,540	1,560	204	179	155	132	109	86	63	40	23	8	0
1,560	1,580	209	182	158	135	112	89	66	43	25	10	0
1,580	1,600	214	185	161	138	115	92	69	46	27	12	0
1,600	1,620	219	188	164	141	118	95	72	49	29	14	0
1,620	1,640	224	191	167	144	121	98	75	52	31	16	0
1,640	1,660	229	194	170	147	124	101	78	55	33	18	2
1,660	1,680	234	197	173	150	127	104	81	58	35	20	4
1,680	1,700	239	201	176	153	130	107	84	61	38	22	6
1,700	1,720	244	206	179	156	133	110	87	64	41	24	8
1,720	1,740	249	211	182	159	136	113	90	67	44	26	10
1,740	1,760	254	216	185	162	139	116	93	70	47	28	12
1,760	1,780	259	221	188	165	142	119	96	73	50	30	14
1,780	1,800	264	226	191	168	145	122	99	76	53	32	16
1,800	1,820	269	231	194	171	148	125	102	79	56	34	18
1,820	1,840	274	236	197	174	151	128	105	82	59	36	20
1,840	1,860	279	241	202	177	154	131	108	85	62	39	22
1,860	1,880	284	246	207	180	157	134	111	88	65	42	24
1,880	1,900	289	251	212	183	160	137	114	91	68	45	26
1,900	1,920	294	256	217	186	163	140	117	94	71	48	28
1,920	1,940	299	261	222	189	166	143	120	97	74	51	30
1,940	1,960	304	266	227	192	169	146	123	100	77	54	32
1,960	1,980	309	271	232	195	172	149	126	103	80	57	34
1,980	2,000	314	276	237	199	175	152	129	106	83	60	36
2,000	2,020	319	281	242	204	178	155	132	109	86	63	39
2,020	2,040	324	286	247	209	181	158	135	112	89	66	42
2,040	2,060	329	291	252	214	184	161	138	115	92	69	45
2,060	2,080	334	296	257	219	187	164	141	118	95	72	48
2,080	2,100	339	301	262	224	190	167	144	121	98	75	51
2,100	2,120	344	306	267	229	193	170	147	124	101	78	54
2,120	2,140	349	311	272	234	196	173	150	127	104	81	57

\$2,140 and over

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

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 0	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330	340	1	0	0	0	0	0	0	0	0	0	0
340	350	2	0	0	0	0	0	0	0	0	0	0
350	360	3	0	0	0	0	0	0	0	0	0	0
360	370	4	0	0	0	0	0	0	0	0	0	0
370	380	5	0	0	0	0	0	0	0	0	0	0
380	390	6	0	0	0	0	0	0	0	0	0	0
390	400	7	0	0	0	0	0	0	0	0	0	0
400	410	8	0	0	0	0	0	0	0	0	0	0
410	420	9	0	0	0	0	0	0	0	0	0	0
420	430	10	0	0	0	0	0	0	0	0	0	0
430	440	11	0	0	0	0	0	0	0	0	0	0
440	450	12	0	0	0	0	0	0	0	0	0	0
450	460	13	0	0	0	0	0	0	0	0	0	0
460	470	14	0	0	0	0	0	0	0	0	0	0
470	480	15	0	0	0	0	0	0	0	0	0	0
480	490	16	0	0	0	0	0	0	0	0	0	0
490	500	17	1	0	0	0	0	0	0	0	0	0
500	520	18	3	0	0	0	0	0	0	0	0	0
520	540	20	5	0	0	0	0	0	0	0	0	0
540	560	22	7	0	0	0	0	0	0	0	0	0
560	580	24	9	0	0	0	0	0	0	0	0	0
580	600	26	11	0	0	0	0	0	0	0	0	0
600	620	28	13	0	0	0	0	0	0	0	0	0
620	640	30	15	0	0	0	0	0	0	0	0	0
640	660	32	17	1	0	0	0	0	0	0	0	0
660	680	34	19	3	0	0	0	0	0	0	0	0
680	700	36	21	5	0	0	0	0	0	0	0	0
700	720	38	23	7	0	0	0	0	0	0	0	0
720	740	40	25	9	0	0	0	0	0	0	0	0
740	760	42	27	11	0	0	0	0	0	0	0	0
760	780	44	29	13	0	0	0	0	0	0	0	0
780	800	46	31	15	0	0	0	0	0	0	0	0
800	820	48	33	17	2	0	0	0	0	0	0	0
820	840	50	35	19	4	0	0	0	0	0	0	0
840	860	52	37	21	6	0	0	0	0	0	0	0
860	880	54	39	23	8	0	0	0	0	0	0	0
880	900	56	41	25	10	0	0	0	0	0	0	0
900	920	58	43	27	12	0	0	0	0	0	0	0
920	940	60	45	29	14	0	0	0	0	0	0	0
940	960	62	47	31	16	0	0	0	0	0	0	0
960	980	64	49	33	18	2	0	0	0	0	0	0
980	1,000	66	51	35	20	4	0	0	0	0	0	0
1,000	1,020	68	53	37	22	6	0	0	0	0	0	0
1,020	1,040	70	55	39	24	8	0	0	0	0	0	0
1,040	1,060	73	57	41	26	10	0	0	0	0	0	0
1,060	1,080	76	59	43	28	12	0	0	0	0	0	0
1,080	1,100	79	61	45	30	14	0	0	0	0	0	0
1,100	1,120	82	63	47	32	16	1	0	0	0	0	0
1,120	1,140	85	65	49	34	18	3	0	0	0	0	0
1,140	1,160	88	67	51	36	20	5	0	0	0	0	0
1,160	1,180	91	69	53	38	22	7	0	0	0	0	0
1,180	1,200	94	71	55	40	24	9	0	0	0	0	0
1,200	1,220	97	74	57	42	26	11	0	0	0	0	0
1,220	1,240	100	77	59	44	28	13	0	0	0	0	0
1,240	1,260	103	80	61	46	30	15	0	0	0	0	0
1,260	1,280	106	83	63	48	32	17	2	0	0	0	0
1,280	1,300	109	86	65	50	34	19	4	0	0	0	0
1,300	1,320	112	89	67	52	36	21	6	0	0	0	0
1,320	1,340	115	92	69	54	38	23	8	0	0	0	0
1,340	1,360	118	95	71	56	40	25	10	0	0	0	0
1,360	1,380	121	98	74	58	42	27	12	0	0	0	0
1,380	1,400	124	101	77	60	44	29	14	0	0	0	0
1,400	1,420	127	104	80	62	46	31	16	0	0	0	0
1,420	1,440	130	107	83	64	48	33	18	2	0	0	0
1,440	1,460	133	110	86	66	50	35	20	4	0	0	0
1,460	1,480	136	113	89	68	52	37	22	6	0	0	0
1,480	1,500	139	116	92	70	54	39	24	8	0	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,500	\$1,520	\$142	\$119	\$95	\$72	\$56	\$41	\$26	\$10	\$0	\$0	\$0
1,520	1,540	145	122	98	75	58	43	28	12	0	0	0
1,540	1,560	148	125	101	78	60	45	30	14	0	0	0
1,560	1,580	151	128	104	81	62	47	32	16	1	0	0
1,580	1,600	154	131	107	84	64	49	34	18	3	0	0
1,600	1,620	157	134	110	87	66	51	36	20	5	0	0
1,620	1,640	160	137	113	90	68	53	38	22	7	0	0
1,640	1,660	163	140	116	93	70	55	40	24	9	0	0
1,660	1,680	166	143	119	96	73	57	42	26	11	0	0
1,680	1,700	169	146	122	99	76	59	44	28	13	0	0
1,700	1,720	172	149	125	102	79	61	46	30	15	0	0
1,720	1,740	175	152	128	105	82	63	48	32	17	1	0
1,740	1,760	178	155	131	108	85	65	50	34	19	3	0
1,760	1,780	181	158	134	111	88	67	52	36	21	5	0
1,780	1,800	184	161	137	114	91	69	54	38	23	7	0
1,800	1,820	187	164	140	117	94	71	56	40	25	9	0
1,820	1,840	190	167	143	120	97	74	58	42	27	11	0
1,840	1,860	193	170	146	123	100	77	60	44	29	13	0
1,860	1,880	196	173	149	126	103	80	62	46	31	15	0
1,880	1,900	199	176	152	129	106	83	64	48	33	17	2
1,900	1,920	202	179	155	132	109	86	66	50	35	19	4
1,920	1,940	205	182	158	135	112	89	68	52	37	21	6
1,940	1,960	208	185	161	138	115	92	70	54	39	23	8
1,960	1,980	211	188	164	141	118	95	72	56	41	25	10
1,980	2,000	214	191	167	144	121	98	75	58	43	27	12
2,000	2,020	217	194	170	147	124	101	78	60	45	29	14
2,020	2,040	220	197	173	150	127	104	81	62	47	31	16
2,040	2,060	223	200	176	153	130	107	84	64	49	33	18
2,060	2,080	226	203	179	156	133	110	87	66	51	35	20
2,080	2,100	229	206	182	159	136	113	90	68	53	37	22
2,100	2,120	232	209	185	162	139	116	93	70	55	39	24
2,120	2,140	235	212	188	165	142	119	96	73	57	41	26
2,140	2,160	238	215	191	168	145	122	99	76	59	43	28
2,160	2,180	241	218	194	171	148	125	102	79	61	45	30
2,180	2,200	244	221	197	174	151	128	105	82	63	47	32
2,200	2,220	247	224	200	177	154	131	108	85	65	49	34
2,220	2,240	250	227	203	180	157	134	111	88	67	51	36
2,240	2,260	253	230	206	183	160	137	114	91	69	53	38
2,260	2,280	256	233	209	186	163	140	117	94	71	55	40
2,280	2,300	259	236	212	189	166	143	120	97	74	57	42
2,300	2,320	262	239	215	192	169	146	123	100	77	59	44
2,320	2,340	265	242	218	195	172	149	126	103	80	61	46
2,340	2,360	268	245	221	198	175	152	129	106	83	63	48
2,360	2,380	271	248	224	201	178	155	132	109	86	65	50
2,380	2,400	274	251	227	204	181	158	135	112	89	67	52
2,400	2,420	277	254	230	207	184	161	138	115	92	69	54
2,420	2,440	280	257	233	210	187	164	141	118	95	72	56
2,440	2,460	283	260	236	213	190	167	144	121	98	75	58
2,460	2,480	286	263	239	216	193	170	147	124	101	78	60
2,480	2,500	289	266	242	219	196	173	150	127	104	81	62
2,500	2,520	292	269	245	222	199	176	153	130	107	84	64
2,520	2,540	295	272	248	225	202	179	156	133	110	87	66
2,540	2,560	298	275	251	228	205	182	159	136	113	90	68
2,560	2,580	301	278	254	231	208	185	162	139	116	93	70
2,580	2,600	304	281	257	234	211	188	165	142	119	96	72
2,600	2,620	307	284	260	237	214	191	168	145	122	99	75
2,620	2,640	310	287	263	240	217	194	171	148	125	102	78
2,640	2,660	313	290	266	243	220	197	174	151	128	105	81
2,660	2,680	316	293	269	246	223	200	177	154	131	108	84
2,680	2,700	319	296	272	249	226	203	180	157	134	111	87
2,700	2,720	322	299	275	252	229	206	183	160	137	114	90
2,720	2,740	325	302	278	255	232	209	186	163	140	117	93

\$2,740 and over

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

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	5	0	0	0	0	0	0	0	0	0	0
230	240	6	0	0	0	0	0	0	0	0	0	0
240	250	7	0	0	0	0	0	0	0	0	0	0
250	260	8	0	0	0	0	0	0	0	0	0	0
260	270	9	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	14	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	18	0	0	0	0	0	0	0	0	0	0
360	380	20	0	0	0	0	0	0	0	0	0	0
380	400	22	0	0	0	0	0	0	0	0	0	0
400	420	24	0	0	0	0	0	0	0	0	0	0
420	440	26	0	0	0	0	0	0	0	0	0	0
440	460	28	0	0	0	0	0	0	0	0	0	0
460	480	30	0	0	0	0	0	0	0	0	0	0
480	500	32	1	0	0	0	0	0	0	0	0	0
500	520	34	3	0	0	0	0	0	0	0	0	0
520	540	36	5	0	0	0	0	0	0	0	0	0
540	560	38	7	0	0	0	0	0	0	0	0	0
560	580	40	9	0	0	0	0	0	0	0	0	0
580	600	42	11	0	0	0	0	0	0	0	0	0
600	640	45	14	0	0	0	0	0	0	0	0	0
640	680	49	18	0	0	0	0	0	0	0	0	0
680	720	53	22	0	0	0	0	0	0	0	0	0
720	760	57	26	0	0	0	0	0	0	0	0	0
760	800	61	30	0	0	0	0	0	0	0	0	0
800	840	65	34	3	0	0	0	0	0	0	0	0
840	880	69	38	7	0	0	0	0	0	0	0	0
880	920	73	42	11	0	0	0	0	0	0	0	0
920	960	79	46	15	0	0	0	0	0	0	0	0
960	1,000	85	50	19	0	0	0	0	0	0	0	0
1,000	1,040	91	54	23	0	0	0	0	0	0	0	0
1,040	1,080	97	58	27	0	0	0	0	0	0	0	0
1,080	1,120	103	62	31	0	0	0	0	0	0	0	0
1,120	1,160	109	66	35	4	0	0	0	0	0	0	0
1,160	1,200	115	70	39	8	0	0	0	0	0	0	0
1,200	1,240	121	75	43	12	0	0	0	0	0	0	0
1,240	1,280	127	81	47	16	0	0	0	0	0	0	0
1,280	1,320	133	87	51	20	0	0	0	0	0	0	0
1,320	1,360	139	93	55	24	0	0	0	0	0	0	0
1,360	1,400	145	99	59	28	0	0	0	0	0	0	0
1,400	1,440	151	105	63	32	1	0	0	0	0	0	0
1,440	1,480	157	111	67	36	5	0	0	0	0	0	0
1,480	1,520	163	117	71	40	9	0	0	0	0	0	0
1,520	1,560	169	123	77	44	13	0	0	0	0	0	0
1,560	1,600	175	129	83	48	17	0	0	0	0	0	0
1,600	1,640	181	135	89	52	21	0	0	0	0	0	0
1,640	1,680	187	141	95	56	25	0	0	0	0	0	0
1,680	1,720	193	147	101	60	29	0	0	0	0	0	0
1,720	1,760	199	153	107	64	33	2	0	0	0	0	0
1,760	1,800	205	159	113	68	37	6	0	0	0	0	0
1,800	1,840	211	165	119	73	41	10	0	0	0	0	0
1,840	1,880	217	171	125	79	45	14	0	0	0	0	0
1,880	1,920	223	177	131	85	49	18	0	0	0	0	0
1,920	1,960	229	183	137	91	53	22	0	0	0	0	0
1,960	2,000	235	189	143	97	57	26	0	0	0	0	0
2,000	2,040	241	195	149	103	61	30	0	0	0	0	0
2,040	2,080	247	201	155	109	65	34	4	0	0	0	0
2,080	2,120	253	207	161	115	69	38	8	0	0	0	0
2,120	2,160	259	213	167	121	74	42	12	0	0	0	0
2,160	2,200	265	219	173	127	80	46	16	0	0	0	0
2,200	2,240	271	225	179	133	86	50	20	0	0	0	0
2,240	2,280	277	231	185	139	92	54	24	0	0	0	0
2,280	2,320	283	237	191	145	98	58	28	0	0	0	0
2,320	2,360	289	243	197	151	104	62	32	1	0	0	0
2,360	2,400	295	249	203	157	110	66	36	5	0	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$301	\$255	\$209	\$163	\$116	\$70	\$40	\$9	\$0	\$0	\$0
\$2,400	\$2,440	307	261	215	169	122	76	44	13	0	0	0
2,440	2,480	313	267	221	175	128	82	48	17	0	0	0
2,480	2,520	319	273	227	181	134	88	52	21	0	0	0
2,520	2,560	325	279	233	187	140	94	56	25	0	0	0
2,560	2,600	331	285	239	193	146	100	60	29	0	0	0
2,600	2,640	337	291	245	199	152	106	64	33	2	0	0
2,640	2,680	343	297	251	205	158	112	68	37	6	0	0
2,680	2,720	349	303	257	211	164	118	72	41	10	0	0
2,720	2,760	355	309	263	217	170	124	78	45	14	0	0
2,760	2,800	361	315	269	223	176	130	84	49	18	0	0
2,800	2,840	367	321	275	229	182	136	90	53	22	0	0
2,840	2,880	373	327	281	235	188	142	96	57	26	0	0
2,880	2,920	379	333	287	241	194	148	102	61	30	0	0
2,920	2,960	385	339	293	247	200	154	108	65	34	3	0
2,960	3,000	391	345	299	253	206	160	114	69	38	7	0
3,000	3,040	398	351	305	259	212	166	120	74	42	11	0
3,040	3,080	408	357	311	265	218	172	126	80	46	15	0
3,080	3,120	418	363	317	271	224	178	132	86	50	19	0
3,120	3,160	428	369	323	277	230	184	138	92	54	23	0
3,160	3,200	438	375	329	283	236	190	144	98	58	27	0
3,200	3,240	448	381	335	289	242	196	150	104	62	31	0
3,240	3,280	458	387	341	295	248	202	156	110	66	35	4
3,280	3,320	468	393	347	301	254	208	162	116	70	39	8
3,320	3,360	478	401	353	307	260	214	168	122	75	43	12
3,360	3,400	488	411	359	313	266	220	174	128	81	47	16
3,400	3,440	498	421	365	319	272	226	180	134	87	51	20
3,440	3,480	508	431	371	325	278	232	186	140	93	55	24
3,480	3,520	518	441	377	331	284	238	192	146	99	59	28
3,520	3,560	528	451	383	337	290	244	198	152	105	63	32
3,560	3,600	538	461	389	343	296	250	204	158	111	67	36
3,600	3,640	548	471	395	349	302	256	210	164	117	71	40
3,640	3,680	558	481	404	355	308	262	216	170	123	77	44
3,680	3,720	568	491	414	361	314	268	222	176	129	83	48
3,720	3,760	578	501	424	367	320	274	228	182	135	89	52
3,760	3,800	588	511	434	373	326	280	234	188	141	95	56
3,800	3,840	598	521	444	379	332	286	240	194	147	101	60
3,840	3,880	608	531	454	385	338	292	246	200	153	107	64
3,880	3,920	618	541	464	391	344	298	252	206	159	113	68
3,920	3,960	628	551	474	397	350	304	258	212	165	119	73
3,960	4,000	638	561	484	407	356	310	264	218	171	125	79
4,000	4,040	648	571	494	417	362	316	270	224	177	131	85
4,040	4,080	658	581	504	427	368	322	276	230	183	137	91
4,080	4,120	668	591	514	437	374	328	282	236	189	143	97
4,120	4,160	678	601	524	447	380	334	288	242	195	149	103
4,160	4,200	688	611	534	457	386	340	294	248	201	155	109
4,200	4,240	698	621	544	467	392	346	300	254	207	161	115
4,240	4,280	708	631	554	477	400	352	306	260	213	167	121
4,280	4,320	718	641	564	487	410	358	312	266	219	173	127
4,320	4,360	728	651	574	497	420	364	318	272	225	179	133
4,360	4,400	738	661	584	507	430	370	324	278	231	185	139
4,400	4,440	748	671	594	517	440	376	330	284	237	191	145
4,440	4,480	758	681	604	527	450	382	336	290	243	197	151
4,480	4,520	768	691	614	537	460	388	342	296	249	203	157
4,520	4,560	778	701	624	547	470	394	348	302	255	209	163
4,560	4,600	788	711	634	557	480	403	354	308	261	215	169
4,600	4,640	798	721	644	567	490	413	360	314	267	221	175
4,640	4,680	808	731	654	577	500	423	366	320	273	227	181
4,680	4,720	818	741	664	587	510	433	372	326	279	233	187
4,720	4,760	828	751	674	597	520	443	378	332	285	239	193
4,760	4,800	838	761	684	607	530	453	384	338	291	245	199
4,800	4,840	848	771	694	617	540	463	390	344	297	251	205
4,840	4,880	858	781	704	627	550	473	396	350	303	257	211
4,880	4,920	868	791	714	637	560	483	406	356	309	263	217
4,920	4,960	878	801	724	647	570	493	416	362	315	269	223
4,960	5,000	888	811	734	657	580	503	426	368	321	275	229
5,000	5,040	898	821	744	667	590	513	436	374	327	281	235
5,040	5,080											

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 36. Also see the instructions on page 35.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	4	0	0	0	0	0	0	0	0	0	0
720	760	8	0	0	0	0	0	0	0	0	0	0
760	800	12	0	0	0	0	0	0	0	0	0	0
800	840	16	0	0	0	0	0	0	0	0	0	0
840	880	20	0	0	0	0	0	0	0	0	0	0
880	920	24	0	0	0	0	0	0	0	0	0	0
920	960	28	0	0	0	0	0	0	0	0	0	0
960	1,000	32	1	0	0	0	0	0	0	0	0	0
1,000	1,040	36	5	0	0	0	0	0	0	0	0	0
1,040	1,080	40	9	0	0	0	0	0	0	0	0	0
1,080	1,120	44	13	0	0	0	0	0	0	0	0	0
1,120	1,160	48	17	0	0	0	0	0	0	0	0	0
1,160	1,200	52	21	0	0	0	0	0	0	0	0	0
1,200	1,240	56	25	0	0	0	0	0	0	0	0	0
1,240	1,280	60	29	0	0	0	0	0	0	0	0	0
1,280	1,320	64	33	3	0	0	0	0	0	0	0	0
1,320	1,360	68	37	7	0	0	0	0	0	0	0	0
1,360	1,400	72	41	11	0	0	0	0	0	0	0	0
1,400	1,440	76	45	15	0	0	0	0	0	0	0	0
1,440	1,480	80	49	19	0	0	0	0	0	0	0	0
1,480	1,520	84	53	23	0	0	0	0	0	0	0	0
1,520	1,560	88	57	27	0	0	0	0	0	0	0	0
1,560	1,600	92	61	31	0	0	0	0	0	0	0	0
1,600	1,640	96	65	35	4	0	0	0	0	0	0	0
1,640	1,680	100	69	39	8	0	0	0	0	0	0	0
1,680	1,720	104	73	43	12	0	0	0	0	0	0	0
1,720	1,760	108	77	47	16	0	0	0	0	0	0	0
1,760	1,800	112	81	51	20	0	0	0	0	0	0	0
1,800	1,840	116	85	55	24	0	0	0	0	0	0	0
1,840	1,880	120	89	59	28	0	0	0	0	0	0	0
1,880	1,920	124	93	63	32	1	0	0	0	0	0	0
1,920	1,960	128	97	67	36	5	0	0	0	0	0	0
1,960	2,000	132	101	71	40	9	0	0	0	0	0	0
2,000	2,040	136	105	75	44	13	0	0	0	0	0	0
2,040	2,080	140	109	79	48	17	0	0	0	0	0	0
2,080	2,120	145	113	83	52	21	0	0	0	0	0	0
2,120	2,160	151	117	87	56	25	0	0	0	0	0	0
2,160	2,200	157	121	91	60	29	0	0	0	0	0	0
2,200	2,240	163	125	95	64	33	2	0	0	0	0	0
2,240	2,280	169	129	99	68	37	6	0	0	0	0	0
2,280	2,320	175	133	103	72	41	10	0	0	0	0	0
2,320	2,360	181	137	107	76	45	14	0	0	0	0	0
2,360	2,400	187	141	111	80	49	18	0	0	0	0	0
2,400	2,440	193	147	115	84	53	22	0	0	0	0	0
2,440	2,480	199	153	119	88	57	26	0	0	0	0	0
2,480	2,520	205	159	123	92	61	30	0	0	0	0	0
2,520	2,560	211	165	127	96	65	34	3	0	0	0	0
2,560	2,600	217	171	131	100	69	38	7	0	0	0	0
2,600	2,640	223	177	135	104	73	42	11	0	0	0	0
2,640	2,680	229	183	139	108	77	46	15	0	0	0	0
2,680	2,720	235	189	143	112	81	50	19	0	0	0	0
2,720	2,760	241	195	149	116	85	54	23	0	0	0	0
2,760	2,800	247	201	155	120	89	58	27	0	0	0	0
2,800	2,840	253	207	161	124	93	62	31	0	0	0	0
2,840	2,880	259	213	167	128	97	66	35	4	0	0	0
2,880	2,920	265	219	173	132	101	70	39	8	0	0	0
2,920	2,960	271	225	179	136	105	74	43	12	0	0	0
2,960	3,000	277	231	185	140	109	78	47	16	0	0	0
3,000	3,040	283	237	191	145	113	82	51	20	0	0	0
3,040	3,080	289	243	197	151	117	86	55	24	0	0	0
3,080	3,120	295	249	203	157	121	90	59	28	0	0	0
3,120	3,160	301	255	209	163	125	94	63	32	2	0	0
3,160	3,200	307	261	215	169	129	98	67	36	6	0	0
3,200	3,240	313	267	221	175	133	102	71	40	10	0	0
3,240	3,280	319	273	227	181	137	106	75	44	14	0	0
3,280	3,320	325	279	233	187	141	110	79	48	18	0	0
3,320	3,360	331	285	239	193	146	114	83	52	22	0	0
3,360	3,400	337	291	245	199	152	118	87	56	26	0	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,400	\$3,440	\$343	\$297	\$251	\$205	\$158	\$122	\$91	\$60	\$30	\$0	\$0
3,440	3,480	349	303	257	211	164	126	95	64	34	3	0
3,480	3,520	355	309	263	217	170	130	99	68	38	7	0
3,520	3,560	361	315	269	223	176	134	103	72	42	11	0
3,560	3,600	367	321	275	229	182	138	107	76	46	15	0
3,600	3,640	373	327	281	235	188	142	111	80	50	19	0
3,640	3,680	379	333	287	241	194	148	115	84	54	23	0
3,680	3,720	385	339	293	247	200	154	119	88	58	27	0
3,720	3,760	391	345	299	253	206	160	123	92	62	31	0
3,760	3,800	397	351	305	259	212	166	127	96	66	35	4
3,800	3,840	403	357	311	265	218	172	131	100	70	39	8
3,840	3,880	409	363	317	271	224	178	135	104	74	43	12
3,880	3,920	415	369	323	277	230	184	139	108	78	47	16
3,920	3,960	421	375	329	283	236	190	144	112	82	51	20
3,960	4,000	427	381	335	289	242	196	150	116	86	55	24
4,000	4,040	433	387	341	295	248	202	156	120	90	59	28
4,040	4,080	439	393	347	301	254	208	162	124	94	63	32
4,080	4,120	445	399	353	307	260	214	168	128	98	67	36
4,120	4,160	451	405	359	313	266	220	174	132	102	71	40
4,160	4,200	457	411	365	319	272	226	180	136	106	75	44
4,200	4,240	463	417	371	325	278	232	186	140	110	79	48
4,240	4,280	469	423	377	331	284	238	192	146	114	83	52
4,280	4,320	475	429	383	337	290	244	198	152	118	87	56
4,320	4,360	481	435	389	343	296	250	204	158	122	91	60
4,360	4,400	487	441	395	349	302	256	210	164	126	95	64
4,400	4,440	493	447	401	355	308	262	216	170	130	99	68
4,440	4,480	499	453	407	361	314	268	222	176	134	103	72
4,480	4,520	505	459	413	367	320	274	228	182	138	107	76
4,520	4,560	511	465	419	373	326	280	234	188	142	111	80
4,560	4,600	517	471	425	379	332	286	240	194	147	115	84
4,600	4,640	523	477	431	385	338	292	246	200	153	119	88
4,640	4,680	529	483	437	391	344	298	252	206	159	123	92
4,680	4,720	535	489	443	397	350	304	258	212	165	127	96
4,720	4,760	541	495	449	403	356	310	264	218	171	131	100
4,760	4,800	547	501	455	409	362	316	270	224	177	135	104
4,800	4,840	553	507	461	415	368	322	276	230	183	139	108
4,840	4,880	559	513	467	421	374	328	282	236	189	143	112
4,880	4,920	565	519	473	427	380	334	288	242	195	149	116
4,920	4,960	571	525	479	433	386	340	294	248	201	155	120
4,960	5,000	577	531	485	439	392	346	300	254	207	161	124
5,000	5,040	583	537	491	445	398	352	306	260	213	167	128
5,040	5,080	589	543	497	451	404	358	312	266	219	173	132
5,080	5,120	595	549	503	457	410	364	318	272	225	179	136
5,120	5,160	601	555	509	463	416	370	324	278	231	185	140
5,160	5,200	607	561	515	469	422	376	330	284	237	191	145
5,200	5,240	613	567	521	475	428	382	336	290	243	197	151
5,240	5,280	619	573	527	481	434	388	342	296	249	203	157
5,280	5,320	625	579	533	487	440	394	348	302	255	209	163
5,320	5,360	631	585	539	493	446	400	354	308	261	215	169
5,360	5,400	637	591	545	499	452	406	360	314	267	221	175
5,400	5,440	643	597	551	505	458	412	366	320	273	227	181
5,440	5,480	649	603	557	511	464	418	372	326	279	233	187
5,480	5,520	655	609	563	517	470	424	378	332	285	239	193
5,520	5,560	661	615	569	523	476	430	384	338	291	245	199
5,560	5,600	667	621	575	529	482	436	390	344	297	251	205
5,600	5,640	673	627	581	535	488	442	396	350	303	257	211
5,640	5,680	679	633	587	541	494	448	402	356	309	263	217
5,680	5,720	685	639	593	547	500	454	408	362	315	269	223
5,720	5,760	691	645	599	553	506	460	414	368	321	275	229
5,760	5,800	697	651	605	559	512	466	420	374	327	281	235
5,800	5,840	703	657	611	565	518	472	426	380	333	287	241
5,840	5,880	709	663	617	571	524	478	432	386	339	293	247

\$5,880 and over

Use Table 4(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	3	1	0	0	0	0	0	0	0	0	0
36	39	3	2	0	0	0	0	0	0	0	0	0
39	42	3	2	0	0	0	0	0	0	0	0	0
42	45	4	2	1	0	0	0	0	0	0	0	0
45	48	4	2	1	0	0	0	0	0	0	0	0
48	51	5	3	1	0	0	0	0	0	0	0	0
51	54	5	3	2	0	0	0	0	0	0	0	0
54	57	5	3	2	0	0	0	0	0	0	0	0
57	60	6	4	2	1	0	0	0	0	0	0	0
60	63	6	4	2	1	0	0	0	0	0	0	0
63	66	7	5	3	1	0	0	0	0	0	0	0
66	69	7	5	3	2	0	0	0	0	0	0	0
69	72	8	6	3	2	1	0	0	0	0	0	0
72	75	8	6	4	2	1	0	0	0	0	0	0
75	78	9	6	4	3	1	0	0	0	0	0	0
78	81	9	7	5	3	1	0	0	0	0	0	0
81	84	10	7	5	3	2	0	0	0	0	0	0
84	87	10	8	6	4	2	1	0	0	0	0	0
87	90	10	8	6	4	2	1	0	0	0	0	0
90	93	11	9	7	4	3	1	0	0	0	0	0
93	96	11	9	7	5	3	2	0	0	0	0	0
96	99	12	10	8	5	3	2	0	0	0	0	0
99	102	12	10	8	6	4	2	1	0	0	0	0
102	105	13	11	8	6	4	2	1	0	0	0	0
105	108	13	11	9	7	5	3	1	0	0	0	0
108	111	14	11	9	7	5	3	2	0	0	0	0
111	114	14	12	10	8	5	3	2	0	0	0	0
114	117	14	12	10	8	6	4	2	1	0	0	0
117	120	15	13	11	9	6	4	3	1	0	0	0
120	123	15	13	11	9	7	5	3	1	0	0	0
123	126	16	14	12	9	7	5	3	2	0	0	0
126	129	16	14	12	10	8	6	3	2	1	0	0
129	132	17	15	12	10	8	6	4	2	1	0	0
132	135	17	15	13	11	9	7	4	3	1	0	0
135	138	18	15	13	11	9	7	5	3	1	0	0
138	141	18	16	14	12	10	7	5	3	2	0	0
141	144	19	16	14	12	10	8	6	4	2	1	0
144	147	19	17	15	13	10	8	6	4	2	1	0
147	150	20	17	15	13	11	9	7	4	3	1	0
150	153	21	18	16	13	11	9	7	5	3	2	0
153	156	22	18	16	14	12	10	8	5	3	2	0
156	159	22	19	17	14	12	10	8	6	4	2	1
159	162	23	20	17	15	13	11	8	6	4	2	1
162	165	24	20	17	15	13	11	9	7	5	3	1
165	168	25	21	18	16	14	11	9	7	5	3	2
168	171	25	22	18	16	14	12	10	8	6	3	2
171	174	26	23	19	17	14	12	10	8	6	4	2
174	177	27	23	20	17	15	13	11	9	6	4	3
177	180	28	24	21	18	15	13	11	9	7	5	3
180	183	28	25	21	18	16	14	12	9	7	5	3
183	186	29	26	22	19	16	14	12	10	8	6	3
186	189	30	26	23	19	17	15	12	10	8	6	4
189	192	31	27	24	20	17	15	13	11	9	7	4
192	195	31	28	24	21	18	16	13	11	9	7	5
195	198	32	29	25	22	18	16	14	12	10	7	5
198	201	33	29	26	22	19	16	14	12	10	8	6
201	204	34	30	27	23	19	17	15	13	10	8	6
204	207	34	31	27	24	20	17	15	13	11	9	7
207	210	35	32	28	25	21	18	16	13	11	9	7
210	213	36	32	29	25	22	18	16	14	12	10	8
213	216	37	33	30	26	22	19	17	14	12	10	8
216	219	37	34	30	27	23	20	17	15	13	11	8
219	222	38	35	31	28	24	20	17	15	13	11	9

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$222	\$225	\$39	\$35	\$32	\$28	\$25	\$21	\$18	\$16	\$14	\$11	\$9
225	228	40	36	33	29	25	22	18	16	14	12	10
228	231	40	37	33	30	26	23	19	17	15	12	10
231	234	41	38	34	31	27	23	20	17	15	13	11
234	237	42	38	35	31	28	24	21	18	15	13	11
237	240	43	39	36	32	28	25	21	18	16	14	12
240	243	43	40	36	33	29	26	22	19	16	14	12
243	246	44	41	37	34	30	26	23	19	17	15	12
246	249	45	41	38	34	31	27	24	20	17	15	13
249	252	46	42	39	35	31	28	24	21	18	16	13
252	255	46	43	39	36	32	29	25	22	18	16	14
255	258	47	44	40	37	33	29	26	22	19	16	14
258	261	48	44	41	37	34	30	27	23	19	17	15
261	264	49	45	42	38	34	31	27	24	20	17	15
264	267	49	46	42	39	35	32	28	25	21	18	16
267	270	50	47	43	40	36	32	29	25	22	18	16
270	273	51	47	44	40	37	33	30	26	22	19	17
273	276	52	48	45	41	37	34	30	27	23	20	17
276	279	52	49	45	42	38	35	31	28	24	20	17
279	282	53	50	46	43	39	35	32	28	25	21	18
282	285	54	50	47	43	40	36	33	29	25	22	18
285	288	55	51	48	44	40	37	33	30	26	23	19
288	291	55	52	48	45	41	38	34	31	27	23	20
291	294	56	53	49	46	42	38	35	31	28	24	21
294	297	57	53	50	46	43	39	36	32	28	25	21
297	300	58	54	51	47	43	40	36	33	29	26	22
300	303	58	55	51	48	44	41	37	34	30	26	23
303	306	59	56	52	49	45	41	38	34	31	27	24
306	309	60	56	53	49	46	42	39	35	31	28	24
309	312	61	57	54	50	46	43	39	36	32	29	25
312	315	61	58	54	51	47	44	40	37	33	29	26
315	318	62	59	55	52	48	44	41	37	34	30	27
318	321	63	59	56	52	49	45	42	38	34	31	27
321	324	64	60	57	53	49	46	42	39	35	32	28
324	327	64	61	57	54	50	47	43	40	36	32	29
327	330	65	62	58	55	51	47	44	40	37	33	30
330	333	66	62	59	55	52	48	45	41	37	34	30
333	336	67	63	60	56	52	49	45	42	38	35	31
336	339	68	64	60	57	53	50	46	43	39	35	32
339	341	68	65	61	57	54	50	47	43	40	36	33
341	343	69	65	61	58	54	51	47	44	40	37	33
343	345	70	66	62	58	55	51	48	44	41	37	34
345	347	70	66	62	59	55	52	48	45	41	38	34
347	349	71	67	63	59	56	52	49	45	42	38	35
349	351	71	67	63	60	56	53	49	46	42	39	35
351	353	72	68	64	60	57	53	50	46	43	39	36
353	355	72	68	64	61	57	54	50	47	43	40	36
355	357	73	69	65	61	58	54	51	47	44	40	37
357	359	73	69	65	62	58	55	51	48	44	41	37
359	361	74	70	66	62	59	55	52	48	45	41	38
361	363	75	71	67	63	59	56	52	49	45	42	38
363	365	75	71	67	63	60	56	53	49	46	42	39
365	367	76	72	68	64	60	57	53	50	46	43	39
367	369	76	72	68	64	61	57	54	50	47	43	40
369	371	77	73	69	65	61	58	54	51	47	44	40
371	373	77	73	69	65	62	58	55	51	48	44	41
373	375	78	74	70	66	62	59	55	52	48	45	41
375	377	78	74	70	67	63	59	56	52	49	45	42
377	379	79	75	71	67	63	60	56	53	49	46	42
379	381	80	76	72	68	64	60	57	53	50	46	43
381	383	80	76	72	68	64	61	57	54	50	47	43
383	385	81	77	73	69	65	61	58	54	51	47	44
385	387	81	77	73	69	65	62	58	55	51	48	44
387	389	82	78	74	70	66	62	59	55	52	48	45
389	391	82	78	74	70	66	63	59	56	52	49	45

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 37. Also see the instructions on page 35.

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	2	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	1	0	0	0	0	0	0	0	0	0
54	57	3	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	2	0	0	0	0	0	0	0	0	0
63	66	3	2	1	0	0	0	0	0	0	0	0
66	69	4	2	1	0	0	0	0	0	0	0	0
69	72	4	3	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	5	3	2	0	0	0	0	0	0	0	0
78	81	5	3	2	1	0	0	0	0	0	0	0
81	84	5	4	2	1	0	0	0	0	0	0	0
84	87	6	4	3	1	0	0	0	0	0	0	0
87	90	6	4	3	2	0	0	0	0	0	0	0
90	93	6	5	3	2	0	0	0	0	0	0	0
93	96	6	5	4	2	1	0	0	0	0	0	0
96	99	7	5	4	2	1	0	0	0	0	0	0
99	102	7	6	4	3	1	0	0	0	0	0	0
102	105	8	6	4	3	2	0	0	0	0	0	0
105	108	8	6	5	3	2	0	0	0	0	0	0
108	111	9	6	5	4	2	1	0	0	0	0	0
111	114	9	7	5	4	3	1	0	0	0	0	0
114	117	9	7	6	4	3	2	0	0	0	0	0
117	120	10	8	6	5	4	3	1	0	0	0	0
120	123	10	8	6	5	4	3	2	0	0	0	0
123	126	11	9	7	5	4	3	2	1	0	0	0
126	129	11	9	7	5	4	3	2	1	0	0	0
129	132	12	10	7	6	4	3	2	1	0	0	0
132	135	12	10	8	6	5	4	3	2	1	0	0
135	138	13	11	8	6	5	4	3	2	1	0	0
138	141	13	11	9	7	5	4	3	2	1	0	0
141	144	14	11	9	7	6	4	3	2	1	0	0
144	147	14	12	10	8	6	5	4	3	2	1	0
147	150	14	12	10	8	6	5	4	3	2	1	0
150	153	15	13	11	8	6	5	4	3	2	1	0
153	156	15	13	11	9	7	5	4	3	2	1	0
156	159	16	14	12	9	7	6	4	3	2	1	0
159	162	16	14	12	10	8	6	5	4	3	2	1
162	165	17	15	12	10	8	6	5	4	3	2	1
165	168	17	15	13	11	9	6	5	4	3	2	1
168	171	18	15	13	11	9	7	5	4	3	2	1
171	174	18	16	14	12	10	7	6	4	3	2	1
174	177	18	16	14	12	10	8	6	5	4	3	2
177	180	19	17	15	13	10	8	6	5	4	3	2
180	183	19	17	15	13	11	9	7	5	4	3	2
183	186	20	18	16	13	11	9	7	5	4	3	2
186	189	20	18	16	14	12	10	7	6	4	3	2
189	192	21	19	16	14	12	10	8	6	4	3	2
192	195	21	19	17	15	13	11	8	6	5	4	3
195	198	22	20	17	15	13	11	9	6	5	4	3
198	201	22	20	18	16	14	11	9	7	5	4	3
201	204	23	20	18	16	14	12	10	8	6	4	3
204	207	23	21	19	17	14	12	10	8	6	4	3
207	210	23	21	19	17	15	13	11	9	6	5	4
210	213	24	22	20	17	15	13	11	9	7	5	4
213	216	24	22	20	18	16	14	12	9	7	6	4
216	219	25	23	21	18	16	14	12	10	8	6	4
219	222	25	23	21	19	17	15	12	10	8	6	4
222	225	26	24	21	19	17	15	13	11	8	6	5
225	228	26	24	22	20	18	15	13	11	9	7	5
228	231	27	24	22	20	18	16	14	12	9	7	5
231	234	27	25	23	21	19	16	14	12	10	7	6
234	237	27	25	23	21	19	17	15	13	10	8	6
237	240	28	26	24	22	19	17	15	13	10	8	6
240	243	28	26	24	22	20	17	15	13	11	9	7
243	246	29	27	25	22	20	18	16	14	12	10	8

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$246	\$249	\$29	\$27	\$25	\$23	\$21	\$19	\$16	\$14	\$12	\$10	\$8
249	252	30	28	25	23	21	19	17	15	13	11	8
252	255	30	28	26	24	22	20	17	15	13	11	9
255	258	31	29	26	24	22	20	18	16	14	11	9
258	261	31	29	27	25	23	20	18	16	14	11	9
261	264	32	29	27	25	23	21	19	17	14	12	10
264	267	32	30	28	26	23	21	19	17	15	13	10
267	270	32	30	28	26	24	22	20	18	15	13	11
270	273	33	31	29	26	24	22	20	18	15	13	11
273	276	33	31	29	27	25	23	21	18	16	14	12
276	279	34	32	30	27	25	23	21	18	16	14	12
279	282	34	32	30	28	26	24	21	19	17	15	12
282	285	35	33	30	28	26	24	22	20	17	15	13
285	288	35	33	31	29	27	24	22	20	18	15	13
288	291	36	33	31	29	27	25	23	21	19	16	14
291	294	36	34	32	30	28	25	23	21	19	17	15
294	297	36	34	32	30	28	26	24	22	19	17	15
297	300	37	35	33	31	28	26	24	22	20	18	16
300	303	38	35	33	31	29	27	25	22	20	18	16
303	306	39	36	34	31	29	27	25	23	21	19	17
306	309	39	36	34	32	30	28	25	23	21	19	17
309	312	40	37	34	32	30	28	26	24	22	20	17
312	315	41	37	35	33	31	29	26	24	22	20	17
315	318	42	38	35	33	31	29	26	24	22	20	18
318	321	42	39	36	34	32	29	27	25	23	20	18
321	324	43	40	36	34	32	30	27	25	23	21	19
324	327	44	40	37	35	32	30	28	26	23	21	19
327	330	45	41	38	35	33	31	28	26	24	22	20
330	333	45	42	38	35	33	31	29	27	24	22	20
333	336	46	43	39	36	33	31	29	27	25	23	21
336	339	47	43	40	36	34	32	30	27	25	23	21
339	341	48	44	40	37	34	32	30	28	26	24	21
341	343	48	45	41	37	35	33	30	28	26	24	22
343	345	49	45	41	37	35	33	31	29	26	24	22
345	347	49	46	42	38	35	33	31	29	27	25	22
347	349	50	46	42	39	36	33	31	29	27	25	23
349	351	50	47	43	39	36	34	32	29	27	25	23
351	353	51	47	43	40	36	34	32	30	28	25	23
353	355	51	48	44	40	36	34	32	30	28	26	24
355	357	52	48	44	41	37	35	32	30	28	26	24
357	359	52	49	45	41	38	35	33	31	28	26	24
359	361	53	49	45	42	38	35	33	31	29	27	25
361	363	53	50	46	42	39	36	33	31	29	27	25
363	365	54	50	46	43	39	36	34	32	29	27	25
365	367	54	51	47	43	40	36	34	32	30	28	25
367	369	55	51	47	44	40	36	34	32	30	28	26
369	371	55	52	48	44	41	37	35	32	30	28	26
371	373	56	52	48	45	41	37	35	33	31	28	26
373	375	56	53	49	45	42	38	35	33	31	29	27
375	377	57	53	49	46	42	39	35	33	31	29	27
377	379	57	54	50	46	43	39	36	34	32	30	28
379	381	58	54	50	47	43	40	36	34	32	30	28
381	383	58	55	51	47	44	40	37	35	32	30	28
383	385	59	55	51	48	44	41	37	35	32	30	28
385	387	59	56	52	48	45	41	37	35	33	31	28
387	389	60	56	52	49	45	41	38	35	33	31	29
389	391	60	57	53	49	46	42	38	35	33	31	29
391	393	61	57	53	49	46	42	39	36	34	31	29
393	395	61	58	54	50	46	43	39	36	34	32	30
395	397	62	58	54	51	47	43	40	36	34	32	30
397	399	62	59	55	51	47	44	40	37	34	32	30
399	401	63	59	55	52	48	44	41	37	35	33	31

\$401 and over

Use Table 8(b) for a MARRIED person on page 37. Also see the instructions on page 35.



PAYROLL ACCOUNTING (04)

Regional– 2012

Multiple Choice (15 @ 2 points each)	_____	30 pts
Short Answer (6 @ 6 points each)	_____	36 pts
Problem 1: Payroll Register and General Journal Entries	_____	34 pts
TOTAL POINTS	_____	100 pts

Failure to adhere to any of the following rules will result in disqualification:

- 1. Contestant must hand in this test booklet and all printouts. Failure to do so will result in disqualification.***
- 2. No equipment, supplies, or materials other than those specified for this event are allowed in the testing area. No previous BPA tests and/or sample tests or facsimile (handwritten, photocopied, or keyed) are allowed in the testing area.***
- 3. Electronic devices will be monitored according to ACT standards.***

No more than ten (10) minutes orientation

No more than 90 minutes testing time

No more than ten (10) minutes wrap-up

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Workplace Skills Assessment Program competition.

Multiple Choice Questions:

1. C
2. D
3. A
4. B
5. B
6. C
7. D
8. C
9. A
10. A
11. D
12. B
13. B
14. A
15. B

Each answer is worth 1 point.

Payroll Calculations

Short Answer 1

Salary	\$30,500.00
Commissions	\$35,487.5
Gross Pay	\$65,987.50

Each answer is worth 2 points.

Short Answer 2

Regular	\$336.00
OT	\$113.40
Gross	\$449.40

Each answer is worth 2 points.

Short Answer 3

	<u>Regular Hourly Rate</u>	<u>Overtime Rate</u>
\$40,000 per year	\$19.23	\$28.85
\$1,625 weekly	\$40.63	\$60.95
\$3,100 per month	\$17.88	\$26.82

Each answer is worth 1 point.

Short Answer 4

Sharon Underton	\$46.00
Alice Geiger	\$261.00
Joleen Kerr	\$87.00

Each answer is worth 2 points.

Short Answer 5

OASDI from John's January 7 pay	\$98.70
HI taxes from John's January 7 pay	\$34.08
Week John meets the OASDI wage base	Week 46

Each answer is worth 2 points.

Short Answer 6

Self-employment income subject to OASDI	\$42,300.00	HI	\$51,300.00
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Each answer is worth 3 points.

General Journal

Date	Account Name	Debit	Credit
(1 Pt)1/7/2011	(1 Pt)Salary/Wage Expense	(1 Pt)36,195.10	
	(1 Pt)FICA OASDI Payable		(1 Pt)1,520.19
	(1 Pt)FICA HI Payable		(1 Pt) 524.81
	(1 Pt)Federal Income Tax Payable		(1 Pt)7,515.00
	(1 Pt)State Income Tax Payable		(1 Pt)361.95
	(1 Pt)Union Dues Payable		(1 Pt)400.00
	(1 Pt)Wages Payable/Cash		(1 Pt)25,873.15
	(4 Pts)To record January 7, 2011 payroll		
(1 Pt)1/7/2011	(1 Pt)Payroll Tax Expense	(1 Pt)4,035.76	
	(1 Pt)FICA OASDI Payable		(1 Pt)2,244.10
	(1 Pt)FICA HI Payable		(1 Pt)524.83
	(1 Pt)FUTA Tax Payable		(1 Pt)289.56
	(1 Pt)SUTA Tax Payable		(1 Pt)977.27
	(4 Pts)To record January 7, 2011 payroll taxes		

Grading:

Each date, account name and amount is worth 1 point.

Each description of the journal entry is worth 4 points.