

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2007)

If 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	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	0	0	0	0	0	0	0	0	0	0	0
320	330	0	0	0	0	0	0	0	0	0	0	0
330	340	0	0	0	0	0	0	0	0	0	0	0
340	350	1	0	0	0	0	0	0	0	0	0	0
350	360	2	0	0	0	0	0	0	0	0	0	0
360	370	3	0	0	0	0	0	0	0	0	0	0
370	380	4	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	0	0	0	0	0	0	0	0	0	0
400	410	7	0	0	0	0	0	0	0	0	0	0
410	420	8	0	0	0	0	0	0	0	0	0	0
420	430	9	0	0	0	0	0	0	0	0	0	0
430	440	10	0	0	0	0	0	0	0	0	0	0
440	450	11	0	0	0	0	0	0	0	0	0	0
450	460	12	0	0	0	0	0	0	0	0	0	0
460	470	13	0	0	0	0	0	0	0	0	0	0
470	480	14	0	0	0	0	0	0	0	0	0	0
480	490	15	1	0	0	0	0	0	0	0	0	0
490	500	16	2	0	0	0	0	0	0	0	0	0
500	520	18	4	0	0	0	0	0	0	0	0	0
520	540	20	6	0	0	0	0	0	0	0	0	0
540	560	22	8	0	0	0	0	0	0	0	0	0
560	580	24	10	0	0	0	0	0	0	0	0	0
580	600	26	12	0	0	0	0	0	0	0	0	0
600	620	28	14	0	0	0	0	0	0	0	0	0
620	640	30	16	1	0	0	0	0	0	0	0	0
640	660	32	18	3	0	0	0	0	0	0	0	0
660	680	34	20	5	0	0	0	0	0	0	0	0
680	700	36	22	7	0	0	0	0	0	0	0	0
700	720	38	24	9	0	0	0	0	0	0	0	0
720	740	40	26	11	0	0	0	0	0	0	0	0
740	760	42	28	13	0	0	0	0	0	0	0	0
760	780	44	30	15	1	0	0	0	0	0	0	0
780	800	46	32	17	3	0	0	0	0	0	0	0
800	820	48	34	19	5	0	0	0	0	0	0	0
820	840	50	36	21	7	0	0	0	0	0	0	0
840	860	52	38	23	9	0	0	0	0	0	0	0
860	880	54	40	25	11	0	0	0	0	0	0	0
880	900	56	42	27	13	0	0	0	0	0	0	0
900	920	58	44	29	15	1	0	0	0	0	0	0
920	940	60	46	31	17	3	0	0	0	0	0	0
940	960	62	48	33	19	5	0	0	0	0	0	0
960	980	64	50	35	21	7	0	0	0	0	0	0
980	1,000	67	52	37	23	9	0	0	0	0	0	0
1,000	1,020	70	54	39	25	11	0	0	0	0	0	0
1,020	1,040	73	56	41	27	13	0	0	0	0	0	0
1,040	1,060	76	58	43	29	15	1	0	0	0	0	0
1,060	1,080	79	60	45	31	17	3	0	0	0	0	0
1,080	1,100	82	62	47	33	19	5	0	0	0	0	0
1,100	1,120	85	64	49	35	21	7	0	0	0	0	0
1,120	1,140	88	66	51	37	23	9	0	0	0	0	0
1,140	1,160	91	69	53	39	25	11	0	0	0	0	0
1,160	1,180	94	72	55	41	27	13	0	0	0	0	0
1,180	1,200	97	75	57	43	29	15	1	0	0	0	0
1,200	1,220	100	78	59	45	31	17	3	0	0	0	0
1,220	1,240	103	81	61	47	33	19	5	0	0	0	0
1,240	1,260	106	84	63	49	35	21	7	0	0	0	0
1,260	1,280	109	87	66	51	37	23	9	0	0	0	0
1,280	1,300	112	90	69	53	39	25	11	0	0	0	0
1,300	1,320	115	93	72	55	41	27	13	0	0	0	0
1,320	1,340	118	96	75	57	43	29	15	1	0	0	0
1,340	1,360	121	99	78	59	45	31	17	3	0	0	0
1,360	1,380	124	102	81	61	47	33	19	5	0	0	0
1,380	1,400	127	105	84	63	49	35	21	7	0	0	0
1,400	1,420	130	108	87	66	51	37	23	9	0	0	0

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At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,420	\$1,440	\$133	\$111	\$90	\$69	\$53	\$39	\$25	\$11	\$0	\$0	\$0
1,440	1,460	136	114	93	72	55	41	27	13	0	0	0
1,460	1,480	139	117	96	75	57	43	29	15	0	0	0
1,480	1,500	142	120	99	78	59	45	31	17	2	0	0
1,500	1,520	145	123	102	81	61	47	33	19	4	0	0
1,520	1,540	148	126	105	84	63	49	35	21	6	0	0
1,540	1,560	151	129	108	87	66	51	37	23	8	0	0
1,560	1,580	154	132	111	90	69	53	39	25	10	0	0
1,580	1,600	157	135	114	93	72	55	41	27	12	0	0
1,600	1,620	160	138	117	96	75	57	43	29	14	0	0
1,620	1,640	163	141	120	99	78	59	45	31	16	2	0
1,640	1,660	166	144	123	102	81	61	47	33	18	4	0
1,660	1,680	169	147	126	105	84	63	49	35	20	6	0
1,680	1,700	172	150	129	108	87	65	51	37	22	8	0
1,700	1,720	175	153	132	111	90	68	53	39	24	10	0
1,720	1,740	178	156	135	114	93	71	55	41	26	12	0
1,740	1,760	181	159	138	117	96	74	57	43	28	14	0
1,760	1,780	184	162	141	120	99	77	59	45	30	16	2
1,780	1,800	187	165	144	123	102	80	61	47	32	18	4
1,800	1,820	190	168	147	126	105	83	63	49	34	20	6
1,820	1,840	193	171	150	129	108	86	65	51	36	22	8
1,840	1,860	196	174	153	132	111	89	68	53	38	24	10
1,860	1,880	199	177	156	135	114	92	71	55	40	26	12
1,880	1,900	202	180	159	138	117	95	74	57	42	28	14
1,900	1,920	205	183	162	141	120	98	77	59	44	30	16
1,920	1,940	208	186	165	144	123	101	80	61	46	32	18
1,940	1,960	211	189	168	147	126	104	83	63	48	34	20
1,960	1,980	214	192	171	150	129	107	86	65	50	36	22
1,980	2,000	217	195	174	153	132	110	89	68	52	38	24
2,000	2,020	220	198	177	156	135	113	92	71	54	40	26
2,020	2,040	223	201	180	159	138	116	95	74	56	42	28
2,040	2,060	226	204	183	162	141	119	98	77	58	44	30
2,060	2,080	229	207	186	165	144	122	101	80	60	46	32
2,080	2,100	232	210	189	168	147	125	104	83	62	48	34
2,100	2,120	235	213	192	171	150	128	107	86	65	50	36
2,120	2,140	238	216	195	174	153	131	110	89	68	52	38
2,140	2,160	241	219	198	177	156	134	113	92	71	54	40
2,160	2,180	244	222	201	180	159	137	116	95	74	56	42
2,180	2,200	247	225	204	183	162	140	119	98	77	58	44
2,200	2,220	250	228	207	186	165	143	122	101	80	60	46
2,220	2,240	253	231	210	189	168	146	125	104	83	62	48
2,240	2,260	256	234	213	192	171	149	128	107	86	64	50
2,260	2,280	259	237	216	195	174	152	131	110	89	67	52
2,280	2,300	262	240	219	198	177	155	134	113	92	70	54
2,300	2,320	265	243	222	201	180	158	137	116	95	73	56
2,320	2,340	268	246	225	204	183	161	140	119	98	76	58
2,340	2,360	271	249	228	207	186	164	143	122	101	79	60
2,360	2,380	274	252	231	210	189	167	146	125	104	82	62
2,380	2,400	277	255	234	213	192	170	149	128	107	85	64
2,400	2,420	280	258	237	216	195	173	152	131	110	88	67
2,420	2,440	283	261	240	219	198	176	155	134	113	91	70
2,440	2,460	286	264	243	222	201	179	158	137	116	94	73
2,460	2,480	289	267	246	225	204	182	161	140	119	97	76
2,480	2,500	292	270	249	228	207	185	164	143	122	100	79
2,500	2,520	295	273	252	231	210	188	167	146	125	103	82
2,520	2,540	298	276	255	234	213	191	170	149	128	106	85
2,540	2,560	301	279	258	237	216	194	173	152	131	109	88
2,560	2,580	304	282	261	240	219	197	176	155	134	112	91
2,580	2,600	307	285	264	243	222	200	179	158	137	115	94
2,600	2,620	310	288	267	246	225	203	182	161	140	118	97
2,620	2,640	313	291	270	249	228	206	185	164	143	121	100
2,640	2,660	316	294	273	252	231	209	188	167	146	124	103
2,660	2,680	319	297	276	255	234	212	191	170	149	127	106
2,680	2,700	322	300	279	258	237	215	194	173	152	130	109
2,700	2,720	325	303	282	261	240	218	197	176	155	133	112
2,720	2,740	328	306	285	264	243	221	200	179	158	136	115

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 37. Also see the instructions on page 35.