California Withholding Schedules for 2027

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- **Method A –** Wage Bracket Table Method **(Limited to wages or salaries less than $1 million)**
- **Method B –** Exact Calculation Method

Method A provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The *standard deduction and exemption allowance credit* are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

Method B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in Tables 1 through 28 of the *Exact Calculation Section*.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Solutions and Modeling Section – 516, Mail Stop A-351
PO Box 942840, Sacramento, CA 94240.

Special Note for Married Employees with Employed Spouses: To avoid under withholding of state income tax liability, we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions: All additional allowances for *Estimated Deductions* that are claimed on an *Employee's Withholding Allowance Certificate* (DE 4) must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If an existing *Employee's Withholding Allowance Certificate* (Form W-4) is used for California withholding purposes, all additional allowances for *Estimated Deductions* claimed must be treated as regular withholding allowances, **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in *Table 2 - Estimated Deduction Table* from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

   Method A - Wage Bracket Table Method
   Method B - Exact Calculation Method

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of DE 4.

If the existing Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 5 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

Employers may require employees to file a DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.

Method A - Wage Bracket Table Method

To determine the amount of tax to be withheld follow these steps:

Step 1 Determine if the employee's gross wages are *less* than, or equal to, the amount shown in *Table 1 - Low Income Exemption Table*. If so, no income tax is required to be withheld.

Step 2 If the employee claims any additional withholding allowances for deductions, subtract the amount shown in *Table 2 - Estimated Deduction Table* from the gross wages.

Step 3 Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.

Step 4 Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

Example A: Method A - Wage Bracket Table Method. Weekly earnings of $900, married, and claiming five withholding allowances on Form W-4 or DE 4, three of which are for estimated deductions.

Step 1 Earnings for the weekly pay period of $900 are *greater* than the amount shown in *Table 1 - Low Income Exemption Table* ($751); therefore, income tax should be withheld.

Step 2	Earnings for the payroll period.	$ 900.00
	Subtract amount from *Table 2 - Estimated Deduction Table*.	– $ 58.00
	Salaries and wages subject to withholding.	= $ 842.00
Step 3	Total number of withholding allowances claimed.	5
	Subtract number of estimated deduction allowances claimed.	– 3
	Net allowances for tax computation purposes.	= 2
Step 4	Refer to the appropriate wage bracket table (married person weekly taxable earnings of $842 with two deductions) to arrive at the amount of tax to be withheld.	= $ 2.18

Example B: Method A - Wage Bracket Table Method. Monthly earnings of $3,700, married, and claiming six withholding allowances on Form W-4 or DE 4, four of which are for estimated deductions.

Step 1 Earnings for the monthly payroll period are *greater* than the amount shown in *Table 1 - Low Income Exemption Table* ($3,255); therefore, income tax should be withheld.

Step 2	Earnings for the payroll period.	$3,700.00
	Subtract amount from *Table 2 - Estimated Deduction Table*.	– $ 333.00
	Salaries and wages subject to withholding.	= $3,367.00
Step 3	Total number of withholding allowances claimed.	6
	Subtract number of estimated deduction allowances claimed.	– 4
	Net allowances for tax computation purposes.	= 2
Step 4	Refer to the appropriate wage bracket table (married person monthly taxable earnings of $3,367 with two deductions) to arrive at the amount of tax to be withheld.	= $ 2.57

Method A - Table 1: Low Income Exemption Table (For Wages Paid in 2027)

Payroll Period	**Single, Dual Income Married or Married with Multiple Employers**	**Married - '0' or '1'** (Allowances on DE 4 of Form W-4)	**Married - '2' or more** (Allowances on DE 4 of Form W-4)	**Unmarried Head of Household**
Weekly	$376	$376	$751	$751
Biweekly	$751	$751	$1,502	$1,502
Semi-monthly	$814	$814	$1,627	$1,627
Monthly	$1,627	$1,627	$3,255	$3,255
Quarterly	$4,882	$4,882	$9,764	$9,764
Semi-annual	$9,764	$9,764	$19,528	$19,528
Annual	$19,528	$19,528	$39,056	$39,056
Daily/Miscellaneous	$75	$75	$150	$150

Method A - Table 2: Estimated Payroll Period Deduction Table (For Wages Paid in 2027)

Additional Withholding Allowances	**Weekly**	**Bi-weekly**	**Semi-monthly**	**Monthly**	**Quarterly**	**Semi-annual**	**Annual**	**Daily/ Misc.**
1	$19	$38	$42	$83	$250	$500	$1,000	$4
2	$38	$77	$83	$167	$500	$1,000	$2,000	$8
3	$58	$115	$125	$250	$750	$1,500	$3,000	$12
4	$77	$154	$167	$333	$1,000	$2,000	$4,000	$15
5	$96	$192	$208	$417	$1,250	$2,500	$5,000	$19
6	$115	$231	$250	$500	$1,500	$3,000	$6,000	$23
7	$135	$269	$292	$583	$1,750	$3,500	$7,000	$27
8	$154	$308	$333	$667	$2,000	$4,000	$8,000	$31
9	$173	$346	$375	$750	$2,250	$4,500	$9,000	$35
10	$192	$385	$417	$833	$2,500	$5,000	$10,000	$38

Note: Number of Additional Withholding Allowances for Estimated Deductions claimed on Form W-4 or DE 4. If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

Method A - Table 3: Single Person, Dual Income Married or Married with Multiple Employers - Weekly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$160											
$160	$170	$0.57										
$170	$180	$0.68										
$180	$190	$0.79										
$190	$200	$0.90										
$200	$210	$1.01										
$210	$220	$1.12										
$220	$230	$1.23										
$230	$240	$1.34										
$240	$250	$1.45										
$250	$260	$1.56										
$260	$270	$1.67										
$270	$280	$1.78										
$280	$290	$1.89										
$290	$300	$2.00										
$300	$310	$2.11										
$310	$320	$2.22										
$320	$330	$2.33										
$330	$340	$2.45										
$340	$350	$2.67										
$350	$360	$2.89										
$360	$370	$3.11										
$370	$380	$3.33										
$380	$390	$3.55	$0.21									
$390	$400	$3.77	$0.43									
$400	$410	$3.99	$0.65									
$410	$420	$4.21	$0.87									
$420	$430	$4.43	$1.09									
$430	$440	$4.65	$1.31									
$440	$450	$4.87	$1.53									
$450	$460	$5.09	$1.75									
$460	$480	$5.42	$2.08									
$480	$500	$5.86	$2.52									
$500	$520	$6.30	$2.96									
$520	$540	$6.74	$3.40	$0.06								
$540	$560	$7.18	$3.84	$0.50								
$560	$600	$7.84	$4.50	$1.16								
$600	$640	$8.72	$5.38	$2.04								
$640	$680	$10.14	$6.80	$3.46	$0.11							
$680	$720	$11.90	$8.56	$5.22	$1.87							
$720	$760	$13.66	$10.32	$6.98	$3.63	$0.29						
$760	$810	$15.64	$12.30	$8.96	$5.61	$2.27						
$810	$860	$17.84	$14.50	$11.16	$7.81	$4.47	$1.12					
$860	$910	$20.04	$16.70	$13.36	$10.01	$6.67	$3.32					
$910	$990	$23.18	$19.84	$16.49	$13.15	$9.80	$6.46	$3.12				
$990	$1,100	$29.45	$26.11	$22.76	$19.42	$16.07	$12.73	$9.39	$6.04	$2.70		
$1,100	$1,210	$36.71	$33.37	$30.02	$26.68	$23.33	$19.99	$16.65	$13.30	$9.96	$6.61	$3.27
$1,210	$1,320	$44.14	$40.79	$37.45	$34.10	$30.76	$27.42	$24.07	$20.73	$17.38	$14.04	$10.70
$1,320	$1,430	$53.82	$50.47	$47.13	$43.78	$40.44	$37.10	$33.75	$30.41	$27.06	$23.72	$20.38
$1,430	$1,540	$63.50	$60.15	$56.81	$53.46	$50.12	$46.78	$43.43	$40.09	$36.74	$33.40	$30.06
$1,540	$1,650	$73.68	$70.34	$67.00	$63.65	$60.31	$56.96	$53.62	$50.28	$46.93	$43.59	$40.24
$1,650 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 4: Married Persons - Weekly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$160											
$160	$170	$0.57										
$170	$180	$0.68										
$180	$190	$0.79										
$190	$200	$0.90										
$200	$210	$1.01										
$210	$220	$1.12										
$220	$230	$1.23										
$230	$240	$1.34										
$240	$250	$1.45										
$250	$260	$1.56										
$260	$270	$1.67										
$270	$280	$1.78										
$280	$290	$1.89										
$290	$300	$2.00										
$300	$310	$2.11										
$310	$320	$2.22										
$320	$330	$2.33										
$330	$340	$2.44										
$340	$350	$2.55										
$350	$360	$2.66										
$360	$370	$2.77										
$370	$380	$2.88										
$380	$390	$2.99										
$390	$400	$3.10										
$400	$410	$3.21										
$410	$420	$3.32										
$420	$430	$3.43	$0.08									
$430	$440	$3.54	$0.19									
$440	$460	$3.70	$0.36									
$460	$480	$3.92	$0.58									
$480	$500	$4.14	$0.80									
$500	$520	$4.36	$1.02									
$520	$540	$4.58	$1.24									
$540	$560	$4.80	$1.46									
$560	$580	$5.20	$1.86									
$580	$600	$5.64	$2.30									
$600	$620	$6.08	$2.74									
$620	$640	$6.52	$3.18									
$640	$660	$6.96	$3.62									
$660	$680	$7.40	$4.06									
$680	$700	$7.84	$4.50									
$700	$720	$8.28	$4.94									
$720	$740	$8.72	$5.38									
$740	$760	$9.16	$5.82									
$760	$780	$9.60	$6.26	$0.42								
$780	$800	$10.04	$6.70	$0.86								
$800	$820	$10.48	$7.14	$1.30								
$820	$840	$10.92	$7.58	$1.74								
$840	$860	$11.36	$8.02	$2.18								
$860	$880	$11.80	$8.46	$2.62								

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If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$880	$900	$12.24	$8.90	$3.06								
$900	$920	$12.68	$9.34	$3.50	$0.16							
$920	$940	$13.12	$9.78	$3.94	$0.60							
$940	$960	$13.56	$10.22	$4.38	$1.04							
$960	$980	$14.00	$10.66	$4.82	$1.48							
$980	$1,000	$14.44	$11.10	$5.26	$1.92							
$1,000	$1,020	$14.88	$11.54	$5.70	$2.36							
$1,020	$1,040	$15.32	$11.98	$6.14	$2.80							
$1,040	$1,060	$15.76	$12.42	$6.58	$3.24							
$1,060	$1,080	$16.20	$12.86	$7.02	$3.68	$0.33						
$1,080	$1,100	$16.64	$13.30	$7.46	$4.12	$0.77						
$1,100	$1,120	$17.08	$13.74	$7.90	$4.56	$1.21						
$1,120	$1,140	$17.52	$14.18	$8.34	$5.00	$1.65						
$1,140	$1,170	$18.07	$14.73	$8.89	$5.55	$2.20						
$1,170	$1,200	$19.34	$16.00	$9.55	$6.21	$2.86						
$1,200	$1,230	$20.66	$17.32	$10.21	$6.87	$3.52	$0.18					
$1,230	$1,260	$21.98	$18.64	$10.87	$7.53	$4.18	$0.84					
$1,260	$1,290	$23.30	$19.96	$11.62	$8.28	$4.93	$1.59					
$1,290	$1,320	$24.62	$21.28	$12.94	$9.60	$6.25	$2.91					
$1,320	$1,350	$25.94	$22.60	$14.26	$10.92	$7.57	$4.23	$0.88				
$1,350	$1,390	$27.48	$24.14	$15.80	$12.46	$9.11	$5.77	$2.42				
$1,390	$1,430	$29.24	$25.90	$17.56	$14.22	$10.87	$7.53	$4.18	$0.84			
$1,430	$1,470	$31.00	$27.66	$19.32	$15.98	$12.63	$9.29	$5.94	$2.60			
$1,470	$1,510	$32.76	$29.42	$21.08	$17.74	$14.39	$11.05	$7.70	$4.36	$1.02		
$1,510	$1,550	$34.52	$31.18	$22.84	$19.50	$16.15	$12.81	$9.46	$6.12	$2.78		
$1,550	$1,600	$36.50	$33.16	$24.82	$21.48	$18.13	$14.79	$11.44	$8.10	$4.76	$1.41	
$1,600	$1,650	$38.70	$35.36	$27.02	$23.68	$20.33	$16.99	$13.64	$10.30	$6.96	$3.61	$0.27
$1,650	$1,700	$40.90	$37.56	$29.22	$25.88	$22.53	$19.19	$15.84	$12.50	$9.16	$5.81	$2.47
$1,700	$1,750	$43.10	$39.76	$31.42	$28.08	$24.73	$21.39	$18.04	$14.70	$11.36	$8.01	$4.67
$1,750	$1,800	$45.60	$42.25	$33.62	$30.28	$26.93	$23.59	$20.24	$16.90	$13.56	$10.21	$6.87
$1,800	$1,880	$49.89	$46.54	$36.48	$33.14	$29.79	$26.45	$23.10	$19.76	$16.42	$13.07	$9.73
$1,880	$1,960	$55.17	$51.82	$40.99	$37.65	$34.30	$30.96	$27.62	$24.27	$20.93	$17.58	$14.24
$1,960	$2,060	$61.11	$57.76	$46.93	$43.59	$40.24	$36.90	$33.56	$30.21	$26.87	$23.52	$20.18
$2,060	$2,190	$68.70	$65.35	$54.52	$51.18	$47.83	$44.49	$41.15	$37.80	$34.46	$31.11	$27.77
$2,190	$2,320	$77.28	$73.93	$63.10	$59.76	$56.41	$53.07	$49.73	$46.38	$43.04	$39.69	$36.35
$2,320	$2,490	$87.26	$83.91	$73.00	$69.66	$66.31	$62.97	$59.63	$56.28	$52.94	$49.59	$46.25
$2,490	$2,660	$102.22	$98.87	$85.54	$82.20	$78.86	$75.51	$72.17	$68.82	$65.48	$62.14	$58.79
$2,660	$2,860	$118.50	$115.15	$101.82	$98.48	$95.14	$91.79	$88.45	$85.10	$81.76	$78.42	$75.07
$2,860	$3,080	$136.98	$133.63	$120.30	$116.96	$113.62	$110.27	$106.93	$103.58	$100.24	$96.90	$93.55
$3,080	$3,300	$158.97	$155.63	$140.68	$137.34	$133.99	$130.65	$127.30	$123.96	$120.62	$117.27	$113.93
$3,300 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 5: Unmarried Head of Household - Weekly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$250											
$250	$260	$0.31										
$260	$270	$0.42										
$270	$280	$0.53										
$280	$290	$0.64										
$290	$300	$0.75										
$300	$310	$0.86										
$310	$320	$0.97										
$320	$330	$1.08										
$330	$340	$1.19										
$340	$350	$1.30										
$350	$360	$1.41										
$360	$370	$1.52										
$370	$380	$1.63										
$380	$390	$1.74										
$390	$400	$1.85										
$400	$410	$1.96										
$410	$420	$2.07										
$420	$430	$2.18										
$430	$440	$2.29										
$440	$450	$2.40										
$450	$460	$2.51										
$460	$470	$2.62										
$470	$480	$2.73										
$480	$490	$2.84										
$490	$500	$2.95										
$500	$520	$3.11										
$520	$540	$3.33										
$540	$560	$3.55	$0.21									
$560	$580	$3.77	$0.43									
$580	$600	$3.99	$0.65									
$600	$620	$4.21	$0.87									
$620	$640	$4.43	$1.09									
$640	$660	$4.65	$1.31									
$660	$680	$4.90	$1.55									
$680	$700	$5.34	$1.99									
$700	$740	$6.00	$2.65									
$740	$780	$6.88	$3.53	$0.19								
$780	$820	$7.76	$4.41	$1.07								
$820	$860	$8.64	$5.29	$1.95								
$860	$910	$9.63	$6.28	$2.94								
$910	$960	$10.73	$7.38	$4.04	$0.69							
$960	$1,020	$11.94	$8.59	$5.25	$1.90							
$1,020	$1,080	$13.26	$9.91	$6.57	$3.22							
$1,080	$1,180	$15.02	$11.67	$8.33	$4.98	$1.64						
$1,180	$1,320	$17.66	$14.31	$10.97	$7.62	$4.28	$0.94					
$1,320	$1,470	$23.55	$20.21	$16.87	$13.52	$10.18	$6.83	$3.49	$0.15			
$1,470	$1,640	$30.59	$27.25	$23.91	$20.56	$17.22	$13.87	$10.53	$7.19	$3.84	$0.50	
$1,640	$1,810	$41.40	$38.05	$34.71	$31.37	$28.02	$24.68	$21.33	$17.99	$14.65	$11.30	$7.96
$1,810	$1,980	$52.66	$49.32	$45.98	$42.63	$39.29	$35.94	$32.60	$29.26	$25.91	$22.57	$19.22
$1,980	$2,170	$68.50	$65.16	$61.82	$58.47	$55.13	$51.78	$48.44	$45.10	$41.75	$38.41	$35.06
$2,170	$2,360	$86.23	$82.88	$79.54	$76.19	$72.85	$69.51	$66.16	$62.82	$59.47	$56.13	$52.79
$2,360 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 6: Single Persons, Dual Income Married or Married with Multiple Employers - Biweekly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$260											
$260	$280	$0.47										
$280	$300	$0.69										
$300	$320	$0.91										
$320	$340	$1.13										
$340	$360	$1.35										
$360	$380	$1.57										
$380	$400	$1.79										
$400	$420	$2.01										
$420	$440	$2.23										
$440	$460	$2.45										
$460	$480	$2.67										
$480	$500	$2.89										
$500	$520	$3.11										
$520	$540	$3.33										
$540	$560	$3.55										
$560	$580	$3.77										
$580	$600	$3.99										
$600	$620	$4.21										
$620	$640	$4.43										
$640	$660	$4.65										
$660	$680	$4.91										
$680	$700	$5.35										
$700	$720	$5.79										
$720	$740	$6.23										
$740	$760	$6.67										
$760	$780	$7.11	$0.42									
$780	$800	$7.55	$0.86									
$800	$820	$7.99	$1.30									
$820	$860	$8.65	$1.96									
$860	$900	$9.53	$2.84									
$900	$940	$10.41	$3.72									
$940	$980	$11.29	$4.60									
$980	$1,020	$12.17	$5.48									
$1,020	$1,070	$13.16	$6.47									
$1,070	$1,120	$14.26	$7.57	$0.88								
$1,120	$1,170	$15.36	$8.67	$1.98								
$1,170	$1,220	$16.46	$9.77	$3.08								
$1,220	$1,270	$17.56	$10.87	$4.18								
$1,270	$1,320	$19.19	$12.50	$5.81								
$1,320	$1,370	$21.39	$14.70	$8.01	$1.32							
$1,370	$1,440	$24.03	$17.34	$10.65	$3.96							
$1,440	$1,510	$27.11	$20.42	$13.73	$7.04	$0.36						
$1,510	$1,600	$30.63	$23.94	$17.25	$10.56	$3.88						
$1,600	$1,730	$35.47	$28.78	$22.09	$15.40	$8.72	$2.03					
$1,730	$1,920	$42.51	$35.82	$29.13	$22.44	$15.76	$9.07	$2.38				
$1,920	$2,130	$54.61	$47.92	$41.23	$34.55	$27.86	$21.17	$14.48	$7.79	$1.11		
$2,130	$2,350	$68.80	$62.11	$55.42	$48.74	$42.05	$35.36	$28.67	$21.98	$15.30	$8.61	$1.92
$2,350	$2,580	$83.65	$76.96	$70.27	$63.59	$56.90	$50.21	$43.52	$36.83	$30.15	$23.46	$16.77
$2,580	$2,830	$103.67	$96.98	$90.30	$83.61	$76.92	$70.23	$63.54	$56.86	$50.17	$43.48	$36.79
$2,830	$3,080	$125.67	$118.98	$112.30	$105.61	$98.92	$92.23	$85.54	$78.86	$72.17	$65.48	$58.79
$3,080	$3,330	$148.90	$142.21	$135.53	$128.84	$122.15	$115.46	$108.77	$102.09	$95.40	$88.71	$82.02
$3,330 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 7: Married Persons - Biweekly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$260											
$260	$280	$0.47										
$280	$300	$0.69										
$300	$320	$0.91										
$320	$340	$1.13										
$340	$360	$1.35										
$360	$380	$1.57										
$380	$400	$1.79										
$400	$420	$2.01										
$420	$440	$2.23										
$440	$460	$2.45										
$460	$480	$2.67										
$480	$500	$2.89										
$500	$520	$3.11										
$520	$540	$3.33										
$540	$560	$3.55										
$560	$580	$3.77										
$580	$600	$3.99										
$600	$620	$4.21										
$620	$640	$4.43										
$640	$660	$4.65										
$660	$680	$4.87										
$680	$700	$5.09										
$700	$720	$5.31										
$720	$740	$5.53										
$740	$760	$5.75										
$760	$780	$5.97										
$780	$800	$6.19										
$800	$820	$6.41										
$820	$840	$6.63										
$840	$860	$6.85	$0.17									
$860	$880	$7.07	$0.39									
$880	$900	$7.29	$0.61									
$900	$920	$7.51	$0.83									
$920	$940	$7.73	$1.05									
$940	$960	$7.95	$1.27									
$960	$980	$8.17	$1.49									
$980	$1,000	$8.39	$1.71									
$1,000	$1,020	$8.61	$1.93									
$1,020	$1,060	$8.94	$2.26									
$1,060	$1,100	$9.38	$2.70									
$1,100	$1,140	$9.97	$3.28									
$1,140	$1,180	$10.85	$4.16									
$1,180	$1,220	$11.73	$5.04									
$1,220	$1,260	$12.61	$5.92									
$1,260	$1,300	$13.49	$6.80	$0.11								
$1,300	$1,340	$14.37	$7.68	$0.99								
$1,340	$1,380	$15.25	$8.56	$1.87								
$1,380	$1,420	$16.13	$9.44	$2.75								
$1,420	$1,460	$17.01	$10.32	$3.63								
$1,460	$1,500	$17.89	$11.20	$4.51								

— Continued on Next Page —

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1,500	$1,540	$18.77	$12.08	$5.39								
$1,540	$1,580	$19.65	$12.96	$6.27								
$1,580	$1,620	$20.53	$13.84	$7.15	$0.46							
$1,620	$1,660	$21.41	$14.72	$8.03	$1.34							
$1,660	$1,700	$22.29	$15.60	$8.91	$2.22							
$1,700	$1,740	$23.17	$16.48	$9.79	$3.10							
$1,740	$1,780	$24.05	$17.36	$10.67	$3.98							
$1,780	$1,820	$24.93	$18.24	$11.55	$4.86							
$1,820	$1,860	$25.81	$19.12	$12.43	$5.74							
$1,860	$1,900	$26.69	$20.00	$13.31	$6.62							
$1,900	$1,940	$27.57	$20.88	$14.19	$7.50	$0.82						
$1,940	$1,980	$28.45	$21.76	$15.07	$8.38	$1.70						
$1,980	$2,020	$29.33	$22.64	$15.95	$9.26	$2.58						
$2,020	$2,060	$30.21	$23.52	$16.83	$10.14	$3.46						
$2,060	$2,100	$31.09	$24.40	$17.71	$11.02	$4.34						
$2,100	$2,140	$31.97	$25.28	$18.59	$11.90	$5.22						
$2,140	$2,180	$32.85	$26.16	$19.47	$12.78	$6.10						
$2,180	$2,220	$33.73	$27.04	$20.35	$13.66	$6.98	$0.29					
$2,220	$2,260	$34.61	$27.92	$21.23	$14.54	$7.86	$1.17					
$2,260	$2,300	$35.49	$28.80	$22.11	$15.42	$8.74	$2.05					
$2,300	$2,350	$36.70	$30.01	$23.32	$16.64	$9.95	$3.26					
$2,350	$2,400	$38.90	$32.21	$25.52	$18.84	$12.15	$5.46					
$2,400	$2,450	$41.10	$34.41	$27.72	$21.04	$14.35	$7.66	$0.97				
$2,450	$2,500	$43.30	$36.61	$29.92	$23.24	$16.55	$9.86	$3.17				
$2,500	$2,550	$45.50	$38.81	$32.12	$25.44	$18.75	$12.06	$5.37				
$2,550	$2,600	$47.70	$41.01	$34.32	$27.64	$20.95	$14.26	$7.57	$0.88			
$2,600	$2,650	$49.90	$43.21	$36.52	$29.84	$23.15	$16.46	$9.77	$3.08			
$2,650	$2,700	$52.10	$45.41	$38.72	$32.04	$25.35	$18.66	$11.97	$5.28			
$2,700	$2,750	$54.30	$47.61	$40.92	$34.24	$27.55	$20.86	$14.17	$7.48	$0.80		
$2,750	$2,800	$56.50	$49.81	$43.12	$36.44	$29.75	$23.06	$16.37	$9.68	$3.00		
$2,800	$2,850	$58.70	$52.01	$45.32	$38.64	$31.95	$25.26	$18.57	$11.88	$5.20		
$2,850	$2,900	$60.90	$54.21	$47.52	$40.84	$34.15	$27.46	$20.77	$14.08	$7.40	$0.71	
$2,900	$2,950	$63.10	$56.41	$49.72	$43.04	$36.35	$29.66	$22.97	$16.28	$9.60	$2.91	
$2,950	$3,000	$65.30	$58.61	$51.92	$45.24	$38.55	$31.86	$25.17	$18.48	$11.80	$5.11	
$3,000	$3,050	$67.50	$60.81	$54.12	$47.44	$40.75	$34.06	$27.37	$20.68	$14.00	$7.31	$0.62
$3,050	$3,150	$70.80	$64.11	$57.42	$50.74	$44.05	$37.36	$30.67	$23.98	$17.30	$10.61	$3.92
$3,150	$3,250	$75.20	$68.51	$61.82	$55.14	$48.45	$41.76	$35.07	$28.38	$21.70	$15.01	$8.32
$3,250	$3,350	$79.60	$72.91	$66.22	$59.54	$52.85	$46.16	$39.47	$32.78	$26.10	$19.41	$12.72
$3,350	$3,510	$85.32	$78.63	$71.94	$65.26	$58.57	$51.88	$45.19	$38.50	$31.82	$25.13	$18.44
$3,510	$3,690	$94.50	$87.81	$81.12	$74.43	$67.74	$61.06	$54.37	$47.68	$40.99	$34.30	$27.62
$3,690	$3,900	$107.37	$100.68	$93.99	$87.30	$80.61	$73.93	$67.24	$60.55	$53.86	$47.17	$40.49
$3,900	$4,130	$121.89	$115.20	$108.51	$101.82	$95.13	$88.45	$81.76	$75.07	$68.38	$61.69	$55.01
$4,130	$4,400	$138.39	$131.70	$125.01	$118.32	$111.63	$104.95	$98.26	$91.57	$84.88	$78.19	$71.51
$4,400	$4,670	$156.21	$149.52	$142.83	$136.14	$129.45	$122.77	$116.08	$109.39	$102.70	$96.01	$89.33
$4,670	$4,960	$174.95	$168.26	$161.58	$154.89	$148.20	$141.51	$134.82	$128.14	$121.45	$114.76	$108.07
$4,960	$5,280	$201.79	$195.10	$188.42	$181.73	$175.04	$168.35	$161.66	$154.98	$148.29	$141.60	$134.91
$5,280	$5,600	$229.95	$223.26	$216.58	$209.89	$203.20	$196.51	$189.82	$183.14	$176.45	$169.76	$163.07
$5,600	$5,960	$259.87	$253.18	$246.50	$239.81	$233.12	$226.43	$219.74	$213.06	$206.37	$199.68	$192.99
$5,960	$6,320	$293.40	$286.71	$280.02	$273.33	$266.64	$259.96	$253.27	$246.58	$239.89	$233.20	$226.52
$6,320 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 8: Unmarried Head of Household - Biweekly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$560											
$560	$580	$1.28										
$580	$600	$1.50										
$600	$620	$1.72										
$620	$640	$1.94										
$640	$660	$2.16										
$660	$680	$2.38										
$680	$700	$2.60										
$700	$720	$2.82										
$720	$740	$3.04										
$740	$760	$3.26										
$760	$780	$3.48										
$780	$800	$3.70										
$800	$820	$3.92										
$820	$840	$4.14										
$840	$860	$4.36										
$860	$880	$4.58										
$880	$900	$4.80										
$900	$920	$5.02										
$920	$940	$5.24										
$940	$960	$5.46										
$960	$980	$5.68										
$980	$1,000	$5.90										
$1,000	$1,040	$6.23										
$1,040	$1,080	$6.67										
$1,080	$1,120	$7.11	$0.42									
$1,120	$1,160	$7.55	$0.86									
$1,160	$1,200	$7.99	$1.30									
$1,200	$1,250	$8.48	$1.79									
$1,250	$1,300	$9.03	$2.34									
$1,300	$1,350	$9.58	$2.89									
$1,350	$1,400	$10.56	$3.88									
$1,400	$1,450	$11.66	$4.98									
$1,450	$1,500	$12.76	$6.08									
$1,500	$1,550	$13.86	$7.18	$0.49								
$1,550	$1,600	$14.96	$8.28	$1.59								
$1,600	$1,660	$16.17	$9.49	$2.80								
$1,660	$1,720	$17.49	$10.81	$4.12								
$1,720	$1,780	$18.81	$12.13	$5.44								
$1,780	$1,840	$20.13	$13.45	$6.76	$0.07							
$1,840	$1,900	$21.45	$14.77	$8.08	$1.39							
$1,900	$2,000	$23.21	$16.53	$9.84	$3.15							
$2,000	$2,100	$25.41	$18.73	$12.04	$5.35							
$2,100	$2,200	$27.61	$20.93	$14.24	$7.55	$0.86						
$2,200	$2,300	$29.81	$23.13	$16.44	$9.75	$3.06						
$2,300	$2,440	$32.45	$25.77	$19.08	$12.39	$5.70						
$2,440	$2,590	$35.64	$28.96	$22.27	$15.58	$8.89	$2.20					
$2,590	$2,740	$41.61	$34.92	$28.23	$21.55	$14.86	$8.17	$1.48				
$2,740	$2,940	$49.31	$42.62	$35.93	$29.25	$22.56	$15.87	$9.18	$2.49			
$2,940	$3,210	$59.65	$52.96	$46.27	$39.59	$32.90	$26.21	$19.52	$12.83	$6.15		
$3,210	$3,540	$77.85	$71.16	$64.47	$57.78	$51.09	$44.41	$37.72	$31.03	$24.34	$17.65	$10.97
$3,540	$3,920	$101.28	$94.59	$87.90	$81.21	$74.52	$67.84	$61.15	$54.46	$47.77	$41.08	$34.40
$3,920	$4,320	$134.37	$127.68	$120.99	$114.30	$107.62	$100.93	$94.24	$87.55	$80.86	$74.18	$67.49
$4,320	$4,720	$171.43	$164.74	$158.05	$151.37	$144.68	$137.99	$131.30	$124.61	$117.93	$111.24	$104.55
$4,720 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 9: Single Persons, Dual Income Married or Married with Multiple Employers - Semi-monthly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$300											
$300	$320	$0.71										
$320	$340	$0.93										
$340	$360	$1.15										
$360	$380	$1.37										
$380	$400	$1.59										
$400	$420	$1.81										
$420	$440	$2.03										
$440	$460	$2.25										
$460	$480	$2.47										
$480	$500	$2.69										
$500	$540	$3.02										
$540	$580	$3.46										
$580	$620	$3.90										
$620	$660	$4.34										
$660	$700	$4.78										
$700	$740	$5.22										
$740	$780	$6.06										
$780	$820	$6.94										
$820	$860	$7.82	$0.59									
$860	$900	$8.70	$1.47									
$900	$940	$9.58	$2.35									
$940	$980	$10.46	$3.23									
$980	$1,020	$11.34	$4.11									
$1,020	$1,060	$12.22	$4.99									
$1,060	$1,100	$13.10	$5.87									
$1,100	$1,140	$13.98	$6.75									
$1,140	$1,180	$14.86	$7.63	$0.39								
$1,180	$1,220	$15.74	$8.51	$1.27								
$1,220	$1,260	$16.62	$9.39	$2.15								
$1,260	$1,300	$17.50	$10.27	$3.03								
$1,300	$1,340	$18.38	$11.15	$3.91								
$1,340	$1,380	$19.26	$12.03	$4.79								
$1,380	$1,420	$20.63	$13.39	$6.16								
$1,420	$1,460	$22.39	$15.15	$7.92	$0.68							
$1,460	$1,500	$24.15	$16.91	$9.68	$2.44							
$1,500	$1,540	$25.91	$18.67	$11.44	$4.20							
$1,540	$1,580	$27.67	$20.43	$13.20	$5.96							
$1,580	$1,620	$29.43	$22.19	$14.96	$7.72	$0.48						
$1,620	$1,660	$31.19	$23.95	$16.72	$9.48	$2.24						
$1,660	$1,700	$32.95	$25.71	$18.48	$11.24	$4.00						
$1,700	$1,780	$35.59	$28.35	$21.12	$13.88	$6.64						
$1,780	$1,860	$39.11	$31.87	$24.64	$17.40	$10.16	$2.92					
$1,860	$2,010	$44.17	$36.93	$29.70	$22.46	$15.22	$7.98	$0.74				
$2,010	$2,160	$51.94	$44.70	$37.47	$30.23	$22.99	$15.75	$8.51	$1.28			
$2,160	$2,350	$63.16	$55.92	$48.69	$41.45	$34.21	$26.97	$19.73	$12.50	$5.26		
$2,350	$2,580	$77.02	$69.78	$62.55	$55.31	$48.07	$40.83	$33.59	$26.36	$19.12	$11.88	$4.64
$2,580	$2,810	$92.20	$84.96	$77.73	$70.49	$63.25	$56.01	$48.77	$41.54	$34.30	$27.06	$19.82
$2,810	$3,070	$113.11	$105.87	$98.63	$91.39	$84.15	$76.92	$69.68	$62.44	$55.20	$47.96	$40.73
$3,070	$3,340	$136.43	$129.19	$121.95	$114.71	$107.47	$100.24	$93.00	$85.76	$78.52	$71.28	$64.05
$3,340	$3,610	$161.56	$154.32	$147.09	$139.85	$132.61	$125.37	$118.13	$110.90	$103.66	$96.42	$89.18
$3,610 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 10: Married Persons - Semi-monthly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$300											
$300	$320	$0.71										
$320	$340	$0.93										
$340	$360	$1.15										
$360	$380	$1.37										
$380	$400	$1.59										
$400	$420	$1.81										
$420	$440	$2.03										
$440	$460	$2.25										
$460	$480	$2.47										
$480	$500	$2.69										
$500	$520	$2.91										
$520	$540	$3.13										
$540	$560	$3.35										
$560	$580	$3.57										
$580	$600	$3.79										
$600	$620	$4.01										
$620	$640	$4.23										
$640	$660	$4.45										
$660	$680	$4.67										
$680	$700	$4.89										
$700	$720	$5.11										
$720	$740	$5.33										
$740	$760	$5.55										
$760	$780	$5.77										
$780	$800	$5.99										
$800	$820	$6.21										
$820	$840	$6.43										
$840	$860	$6.65										
$860	$880	$6.87										
$880	$900	$7.09										
$900	$920	$7.31	$0.07									
$920	$940	$7.53	$0.29									
$940	$960	$7.75	$0.51									
$960	$980	$7.97	$0.73									
$980	$1,000	$8.19	$0.95									
$1,000	$1,040	$8.52	$1.28									
$1,040	$1,080	$8.96	$1.72									
$1,080	$1,120	$9.40	$2.16									
$1,120	$1,160	$9.84	$2.60									
$1,160	$1,200	$10.28	$3.04									
$1,200	$1,240	$10.94	$3.70									
$1,240	$1,280	$11.82	$4.58									
$1,280	$1,320	$12.70	$5.46									
$1,320	$1,360	$13.58	$6.34									
$1,360	$1,400	$14.46	$7.22									
$1,400	$1,440	$15.34	$8.10									
$1,440	$1,480	$16.22	$8.98									
$1,480	$1,520	$17.10	$9.86									
$1,520	$1,560	$17.98	$10.74									
$1,560	$1,600	$18.86	$11.62									

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If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1,600	$1,640	$19.74	$12.50									
$1,640	$1,680	$20.62	$13.38	$0.73								
$1,680	$1,720	$21.50	$14.26	$1.61								
$1,720	$1,760	$22.38	$15.14	$2.49								
$1,760	$1,800	$23.26	$16.02	$3.37								
$1,800	$1,840	$24.14	$16.90	$4.25								
$1,840	$1,880	$25.02	$17.78	$5.13								
$1,880	$1,920	$25.90	$18.66	$6.01								
$1,920	$1,960	$26.78	$19.54	$6.89								
$1,960	$2,000	$27.66	$20.42	$7.77	$0.54							
$2,000	$2,040	$28.54	$21.30	$8.65	$1.42							
$2,040	$2,080	$29.42	$22.18	$9.53	$2.30							
$2,080	$2,120	$30.30	$23.06	$10.41	$3.18							
$2,120	$2,160	$31.18	$23.94	$11.29	$4.06							
$2,160	$2,200	$32.06	$24.82	$12.17	$4.94							
$2,200	$2,250	$33.05	$25.81	$13.16	$5.93							
$2,250	$2,300	$34.15	$26.91	$14.26	$7.03							
$2,300	$2,350	$35.25	$28.01	$15.36	$8.13	$0.89						
$2,350	$2,400	$36.35	$29.11	$16.46	$9.23	$1.99						
$2,400	$2,450	$37.45	$30.21	$17.56	$10.33	$3.09						
$2,450	$2,500	$38.55	$31.31	$18.66	$11.43	$4.19						
$2,500	$2,550	$39.98	$32.74	$19.76	$12.53	$5.29						
$2,550	$2,600	$42.18	$34.94	$20.86	$13.63	$6.39						
$2,600	$2,650	$44.38	$37.14	$21.96	$14.73	$7.49	$0.25					
$2,650	$2,700	$46.58	$39.34	$23.06	$15.83	$8.59	$1.35					
$2,700	$2,750	$48.78	$41.54	$24.16	$16.93	$9.69	$2.45					
$2,750	$2,800	$50.98	$43.74	$25.69	$18.45	$11.21	$3.97					
$2,800	$2,850	$53.18	$45.94	$27.89	$20.65	$13.41	$6.17					
$2,850	$2,900	$55.38	$48.14	$30.09	$22.85	$15.61	$8.37	$1.14				
$2,900	$2,950	$57.58	$50.34	$32.29	$25.05	$17.81	$10.57	$3.34				
$2,950	$3,000	$59.78	$52.54	$34.49	$27.25	$20.01	$12.77	$5.54				
$3,000	$3,075	$62.53	$55.29	$37.24	$30.00	$22.76	$15.52	$8.29	$1.05			
$3,075	$3,150	$65.83	$58.59	$40.54	$33.30	$26.06	$18.82	$11.59	$4.35			
$3,150	$3,225	$69.13	$61.89	$43.84	$36.60	$29.36	$22.12	$14.89	$7.65	$0.41		
$3,225	$3,300	$72.43	$65.19	$47.14	$39.90	$32.66	$25.42	$18.19	$10.95	$3.71		
$3,300	$3,450	$77.38	$70.14	$52.09	$44.85	$37.61	$30.37	$23.14	$15.90	$8.66	$1.42	
$3,450	$3,600	$83.98	$76.74	$58.69	$51.45	$44.21	$36.97	$29.74	$22.50	$15.26	$8.02	$0.78
$3,600	$3,800	$91.68	$84.44	$66.39	$59.15	$51.91	$44.67	$37.44	$30.20	$22.96	$15.72	$8.48
$3,800	$4,025	$103.11	$95.88	$75.74	$68.50	$61.26	$54.02	$46.79	$39.55	$32.31	$25.07	$17.83
$4,025	$4,250	$117.96	$110.73	$87.26	$80.03	$72.79	$65.55	$58.31	$51.07	$43.84	$36.60	$29.36
$4,250	$4,550	$135.29	$128.05	$104.59	$97.35	$90.11	$82.87	$75.64	$68.40	$61.16	$53.92	$46.68
$4,550	$4,850	$155.09	$147.85	$124.39	$117.15	$109.91	$102.67	$95.44	$88.20	$80.96	$73.72	$66.48
$4,850	$5,200	$176.54	$169.30	$145.84	$138.60	$131.36	$124.12	$116.89	$109.65	$102.41	$95.17	$87.93
$5,200	$5,600	$205.60	$198.37	$170.59	$163.35	$156.11	$148.87	$141.64	$134.40	$127.16	$119.92	$112.68
$5,600	$6,000	$240.80	$233.57	$204.70	$197.46	$190.22	$182.98	$175.74	$168.51	$161.27	$154.03	$146.79
$6,000	$6,400	$276.00	$268.77	$239.90	$232.66	$225.42	$218.18	$210.94	$203.71	$196.47	$189.23	$181.99
$6,400	$6,850	$315.02	$307.79	$277.30	$270.06	$262.82	$255.58	$248.34	$241.11	$233.87	$226.63	$219.39
$6,850	$7,350	$363.62	$356.38	$323.99	$316.75	$309.52	$302.28	$295.04	$287.80	$280.56	$273.33	$266.09
$7,350 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 11: Unmarried Head of Household - Semi-monthly Payroll Period
(For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$600											
$600	$620	$1.30										
$620	$640	$1.52										
$640	$660	$1.74										
$660	$680	$1.96										
$680	$700	$2.18										
$700	$720	$2.40										
$720	$740	$2.62										
$740	$760	$2.84										
$760	$780	$3.06										
$780	$800	$3.28										
$800	$820	$3.50										
$820	$840	$3.72										
$840	$860	$3.94										
$860	$880	$4.16										
$880	$900	$4.38										
$900	$940	$4.71										
$940	$980	$5.15										
$980	$1,020	$5.59										
$1,020	$1,060	$6.03										
$1,060	$1,100	$6.47										
$1,100	$1,140	$6.91										
$1,140	$1,180	$7.35	$0.11									
$1,180	$1,220	$7.79	$0.55									
$1,220	$1,260	$8.23	$0.99									
$1,260	$1,300	$8.67	$1.43									
$1,300	$1,350	$9.17	$1.93									
$1,350	$1,400	$9.72	$2.48									
$1,400	$1,450	$10.27	$3.03									
$1,450	$1,500	$11.13	$3.89									
$1,500	$1,550	$12.23	$4.99									
$1,550	$1,600	$13.33	$6.09									
$1,600	$1,650	$14.43	$7.19									
$1,650	$1,700	$15.53	$8.29	$1.05								
$1,700	$1,750	$16.63	$9.39	$2.15								
$1,750	$1,800	$17.73	$10.49	$3.25								
$1,800	$1,900	$19.38	$12.14	$4.90								
$1,900	$2,000	$21.58	$14.34	$7.10								
$2,000	$2,100	$23.78	$16.54	$9.30	$2.06							
$2,100	$2,200	$25.98	$18.74	$11.50	$4.26							
$2,200	$2,300	$28.18	$20.94	$13.70	$6.46							
$2,300	$2,450	$30.93	$23.69	$16.45	$9.21	$1.98						
$2,450	$2,600	$34.23	$26.99	$19.75	$12.51	$5.28						
$2,600	$2,800	$38.08	$30.84	$23.60	$16.36	$9.13	$1.89					
$2,800	$3,000	$45.68	$38.44	$31.20	$23.96	$16.72	$9.49	$2.25				
$3,000	$3,300	$56.68	$49.44	$42.20	$34.96	$27.72	$20.49	$13.25	$6.01			
$3,300	$3,650	$72.44	$65.20	$57.96	$50.72	$43.48	$36.25	$29.01	$21.77	$14.53	$7.29	$0.06
$3,650	$4,000	$95.54	$88.30	$81.06	$73.82	$66.58	$59.35	$52.11	$44.87	$37.63	$30.39	$23.16
$4,000	$4,350	$120.23	$112.99	$105.75	$98.51	$91.27	$84.04	$76.80	$69.56	$62.32	$55.08	$47.85
$4,350	$4,700	$151.03	$143.79	$136.55	$129.31	$122.07	$114.84	$107.60	$100.36	$93.12	$85.88	$78.65
$4,700	$5,050	$183.52	$176.28	$169.04	$161.81	$154.57	$147.33	$140.09	$132.85	$125.62	$118.38	$111.14
$5,050 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 12: Single Persons, Dual Income Married or Married with Multiple Employers - Monthly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$600											
$600	$640	$1.41										
$640	$680	$1.85										
$680	$720	$2.29										
$720	$760	$2.73										
$760	$800	$3.17										
$800	$840	$3.61										
$840	$880	$4.05										
$880	$920	$4.49										
$920	$960	$4.93										
$960	$1,000	$5.37										
$1,000	$1,050	$5.87										
$1,050	$1,100	$6.42										
$1,100	$1,150	$6.97										
$1,150	$1,200	$7.52										
$1,200	$1,250	$8.07										
$1,250	$1,300	$8.62										
$1,300	$1,350	$9.17										
$1,350	$1,400	$9.72										
$1,400	$1,450	$10.27										
$1,450	$1,500	$11.14										
$1,500	$1,600	$12.79										
$1,600	$1,700	$14.99	$0.51									
$1,700	$1,800	$17.19	$2.71									
$1,800	$1,900	$19.39	$4.91									
$1,900	$2,000	$21.59	$7.11									
$2,000	$2,100	$23.79	$9.31									
$2,100	$2,200	$25.99	$11.51									
$2,200	$2,300	$28.19	$13.71									
$2,300	$2,400	$30.39	$15.91	$1.44								
$2,400	$2,500	$32.59	$18.11	$3.64								
$2,500	$2,600	$34.79	$20.31	$5.84								
$2,600	$2,700	$36.99	$22.51	$8.04								
$2,700	$2,800	$39.19	$24.71	$10.24								
$2,800	$2,900	$43.46	$28.99	$14.51	$0.04							
$2,900	$3,000	$47.86	$33.39	$18.91	$4.44							
$3,000	$3,150	$53.36	$38.89	$24.41	$9.94							
$3,150	$3,300	$59.96	$45.49	$31.01	$16.54	$2.06						
$3,300	$3,450	$66.56	$52.09	$37.61	$23.14	$8.66						
$3,450	$3,600	$73.16	$58.69	$44.21	$29.74	$15.26	$0.78					
$3,600	$3,800	$80.86	$66.39	$51.91	$37.44	$22.96	$8.48					
$3,800	$4,050	$90.76	$76.29	$61.81	$47.34	$32.86	$18.38	$3.91				
$4,050	$4,300	$104.21	$89.74	$75.26	$60.79	$46.31	$31.83	$17.36	$2.88			
$4,300	$4,630	$123.35	$108.88	$94.40	$79.93	$65.45	$50.97	$36.50	$22.02	$7.55		
$4,630	$4,960	$145.13	$130.66	$116.18	$101.71	$87.23	$72.75	$58.28	$43.80	$29.33	$14.85	$0.37
$4,960	$5,310	$167.57	$153.10	$138.62	$124.15	$109.67	$95.19	$80.72	$66.24	$51.77	$37.29	$22.81
$5,310	$5,710	$193.65	$179.18	$164.70	$150.22	$135.75	$121.27	$106.80	$92.32	$77.84	$63.37	$48.89
$5,710	$6,185	$232.15	$217.68	$203.20	$188.72	$174.25	$159.77	$145.30	$130.82	$116.34	$101.87	$87.39
$6,185	$6,685	$275.05	$260.58	$246.10	$231.62	$217.15	$202.67	$188.20	$173.72	$159.24	$144.77	$130.29
$6,685	$7,185	$321.59	$307.11	$292.64	$278.16	$263.68	$249.21	$234.73	$220.26	$205.78	$191.30	$176.83
$7,185 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 13: Married Persons - Monthly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$600											
$600	$640	$1.41										
$640	$680	$1.85										
$680	$720	$2.29										
$720	$760	$2.73										
$760	$800	$3.17										
$800	$840	$3.61										
$840	$880	$4.05										
$880	$920	$4.49										
$920	$960	$4.93										
$960	$1,000	$5.37										
$1,000	$1,040	$5.81										
$1,040	$1,080	$6.25										
$1,080	$1,120	$6.69										
$1,120	$1,160	$7.13										
$1,160	$1,200	$7.57										
$1,200	$1,240	$8.01										
$1,240	$1,280	$8.45										
$1,280	$1,320	$8.89										
$1,320	$1,360	$9.33										
$1,360	$1,400	$9.77										
$1,400	$1,440	$10.21										
$1,440	$1,480	$10.65										
$1,480	$1,520	$11.09										
$1,520	$1,560	$11.53										
$1,560	$1,600	$11.97										
$1,600	$1,640	$12.41										
$1,640	$1,680	$12.85										
$1,680	$1,720	$13.29										
$1,720	$1,760	$13.73										
$1,760	$1,800	$14.17										
$1,800	$1,840	$14.61	$0.14									
$1,840	$1,880	$15.05	$0.58									
$1,880	$1,920	$15.49	$1.02									
$1,920	$1,960	$15.93	$1.46									
$1,960	$2,000	$16.37	$1.90									
$2,000	$2,040	$16.81	$2.34									
$2,040	$2,080	$17.25	$2.78									
$2,080	$2,140	$17.80	$3.33									
$2,140	$2,200	$18.46	$3.99									
$2,200	$2,260	$19.12	$4.65									
$2,260	$2,320	$19.78	$5.31									
$2,320	$2,380	$20.44	$5.97									
$2,380	$2,440	$21.22	$6.74									
$2,440	$2,500	$22.54	$8.06									
$2,500	$2,560	$23.86	$9.38									
$2,560	$2,620	$25.18	$10.70									
$2,620	$2,680	$26.50	$12.02									
$2,680	$2,740	$27.82	$13.34									
$2,740	$2,800	$29.14	$14.66									
$2,800	$2,860	$30.46	$15.98									

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If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$2,860	$2,920	$31.78	$17.30									
$2,920	$2,980	$33.10	$18.62									
$2,980	$3,040	$34.42	$19.94									
$3,040	$3,100	$35.74	$21.26									
$3,100	$3,160	$37.06	$22.58									
$3,160	$3,220	$38.38	$23.90									
$3,220	$3,280	$39.70	$25.22									
$3,280	$3,340	$41.02	$26.54	$1.25								
$3,340	$3,400	$42.34	$27.86	$2.57								
$3,400	$3,460	$43.66	$29.18	$3.89								
$3,460	$3,520	$44.98	$30.50	$5.21								
$3,520	$3,580	$46.30	$31.82	$6.53								
$3,580	$3,640	$47.62	$33.14	$7.85								
$3,640	$3,700	$48.94	$34.46	$9.17								
$3,700	$3,800	$50.70	$36.22	$10.93								
$3,800	$3,900	$52.90	$38.42	$13.13								
$3,900	$4,000	$55.10	$40.62	$15.33	$0.85							
$4,000	$4,100	$57.30	$42.82	$17.53	$3.05							
$4,100	$4,200	$59.50	$45.02	$19.73	$5.25							
$4,200	$4,300	$61.70	$47.22	$21.93	$7.45							
$4,300	$4,400	$63.90	$49.42	$24.13	$9.65							
$4,400	$4,500	$66.10	$51.62	$26.33	$11.85							
$4,500	$4,600	$68.30	$53.82	$28.53	$14.05							
$4,600	$4,700	$70.50	$56.02	$30.73	$16.25	$1.77						
$4,700	$4,800	$72.70	$58.22	$32.93	$18.45	$3.97						
$4,800	$4,900	$74.90	$60.42	$35.13	$20.65	$6.17						
$4,900	$5,000	$77.10	$62.62	$37.33	$22.85	$8.37						
$5,000	$5,100	$79.96	$65.49	$39.53	$25.05	$10.57						
$5,100	$5,200	$84.36	$69.89	$41.73	$27.25	$12.77						
$5,200	$5,300	$88.76	$74.29	$43.93	$29.45	$14.97	$0.50					
$5,300	$5,400	$93.16	$78.69	$46.13	$31.65	$17.17	$2.70					
$5,400	$5,500	$97.56	$83.09	$48.33	$33.85	$19.37	$4.90					
$5,500	$5,600	$101.96	$87.49	$51.38	$36.90	$22.43	$7.95					
$5,600	$5,700	$106.36	$91.89	$55.78	$41.30	$26.83	$12.35					
$5,700	$5,800	$110.76	$96.29	$60.18	$45.70	$31.23	$16.75	$2.27				
$5,800	$5,900	$115.16	$100.69	$64.58	$50.10	$35.63	$21.15	$6.67				
$5,900	$6,000	$119.56	$105.09	$68.98	$54.50	$40.03	$25.55	$11.07				
$6,000	$6,200	$126.16	$111.69	$75.58	$61.10	$46.63	$32.15	$17.67	$3.20			
$6,200	$6,400	$134.96	$120.49	$84.38	$69.90	$55.43	$40.95	$26.47	$12.00			
$6,400	$6,600	$143.76	$129.29	$93.18	$78.70	$64.23	$49.75	$35.27	$20.80	$6.32		
$6,600	$6,800	$152.56	$138.09	$101.98	$87.50	$73.03	$58.55	$44.07	$29.60	$15.12	$0.65	
$6,800	$7,000	$161.36	$146.89	$110.78	$96.30	$81.83	$67.35	$52.87	$38.40	$23.92	$9.45	
$7,000	$7,250	$171.26	$156.79	$120.68	$106.20	$91.73	$77.25	$62.77	$48.30	$33.82	$19.35	$4.87
$7,250	$7,500	$182.26	$167.79	$131.68	$117.20	$102.73	$88.25	$73.77	$59.30	$44.82	$30.35	$15.87
$7,500	$7,850	$196.33	$181.85	$144.88	$130.40	$115.93	$101.45	$86.97	$72.50	$58.02	$43.55	$29.07
$7,850	$8,250	$221.08	$206.60	$161.38	$146.90	$132.43	$117.95	$103.47	$89.00	$74.52	$60.05	$45.57
$8,250	$8,650	$247.48	$233.00	$186.08	$171.60	$157.12	$142.65	$128.17	$113.70	$99.22	$84.74	$70.27
$8,650	$9,200	$278.83	$264.35	$217.43	$202.95	$188.47	$174.00	$159.52	$145.05	$130.57	$116.09	$101.62
$9,200	$9,650	$311.83	$297.35	$250.43	$235.95	$221.47	$207.00	$192.52	$178.05	$163.57	$149.09	$134.62
$9,650	$10,300	$348.13	$333.65	$286.73	$272.25	$257.77	$243.30	$228.82	$214.35	$199.87	$185.39	$170.92
$10,300	$11,060	$400.65	$386.17	$333.26	$318.78	$304.30	$289.83	$275.35	$260.88	$246.40	$231.92	$217.45
$11,060	$11,820	$467.53	$453.05	$395.31	$380.84	$366.36	$351.88	$337.41	$322.93	$308.46	$293.98	$279.50
$11,820	$12,580	$534.41	$519.93	$462.19	$447.72	$433.24	$418.76	$404.29	$389.81	$375.34	$360.86	$346.38
$12,580	$13,380	$603.05	$588.57	$530.83	$516.36	$501.88	$487.40	$472.93	$458.45	$443.98	$429.50	$415.02
$13,380	$14,180	$684.27	$669.79	$605.02	$590.54	$576.06	$561.59	$547.11	$532.64	$518.16	$503.68	$489.21
$14,180 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 14: Unmarried Head of Household - Monthly Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the dollar amount of income tax to be withheld shall be										
$1	$1,400											
$1,400	$1,450	$4.86										
$1,450	$1,500	$5.41										
$1,500	$1,550	$5.96										
$1,550	$1,600	$6.51										
$1,600	$1,650	$7.06										
$1,650	$1,700	$7.61										
$1,700	$1,750	$8.16										
$1,750	$1,800	$8.71										
$1,800	$1,850	$9.26										
$1,850	$1,900	$9.81										
$1,900	$1,950	$10.36										
$1,950	$2,000	$10.91										
$2,000	$2,050	$11.46										
$2,050	$2,100	$12.01										
$2,100	$2,150	$12.56										
$2,150	$2,200	$13.11										
$2,200	$2,250	$13.66										
$2,250	$2,300	$14.21										
$2,300	$2,350	$14.76	$0.28									
$2,350	$2,400	$15.31	$0.83									
$2,400	$2,450	$15.86	$1.38									
$2,450	$2,500	$16.41	$1.93									
$2,500	$2,600	$17.23	$2.76									
$2,600	$2,700	$18.33	$3.86									
$2,700	$2,800	$19.43	$4.96									
$2,800	$2,900	$20.53	$6.06									
$2,900	$3,000	$22.26	$7.78									
$3,000	$3,100	$24.46	$9.98									
$3,100	$3,200	$26.66	$12.18									
$3,200	$3,300	$28.86	$14.38									
$3,300	$3,400	$31.06	$16.58	$2.10								
$3,400	$3,500	$33.26	$18.78	$4.30								
$3,500	$3,600	$35.46	$20.98	$6.50								
$3,600	$3,700	$37.66	$23.18	$8.70								
$3,700	$3,800	$39.86	$25.38	$10.90								
$3,800	$3,900	$42.06	$27.58	$13.10								
$3,900	$4,000	$44.26	$29.78	$15.30	$0.83							
$4,000	$4,100	$46.46	$31.98	$17.50	$3.03							
$4,100	$4,200	$48.66	$34.18	$19.70	$5.23							
$4,200	$4,350	$51.41	$36.93	$22.45	$7.98							
$4,350	$4,550	$55.26	$40.78	$26.30	$11.83							
$4,550	$4,750	$59.66	$45.18	$30.70	$16.23	$1.75						
$4,750	$5,000	$64.61	$50.13	$35.65	$21.18	$6.70						
$5,000	$5,250	$70.11	$55.63	$41.15	$26.68	$12.20						
$5,250	$5,500	$75.61	$61.13	$46.65	$32.18	$17.70	$3.23					
$5,500	$5,850	$85.85	$71.38	$56.90	$42.42	$27.95	$13.47					
$5,850	$6,200	$101.25	$86.78	$72.30	$57.82	$43.35	$28.87	$14.40				
$6,200	$6,650	$118.85	$104.38	$89.90	$75.42	$60.95	$46.47	$32.00	$17.52	$3.04		
$6,650	$7,200	$143.22	$128.74	$114.27	$99.79	$85.32	$70.84	$56.36	$41.89	$27.41	$12.94	
$7,200	$7,850	$182.82	$168.34	$153.87	$139.39	$124.92	$110.44	$95.96	$81.49	$67.01	$52.54	$38.06
$7,850	$8,600	$229.45	$214.98	$200.50	$186.03	$171.55	$157.07	$142.60	$128.12	$113.65	$99.17	$84.69
$8,600	$9,400	$297.65	$283.18	$268.70	$254.23	$239.75	$225.27	$210.80	$196.32	$181.85	$167.37	$152.89
$9,400	$10,200	$372.15	$357.68	$343.20	$328.73	$314.25	$299.77	$285.30	$270.82	$256.35	$241.87	$227.39
$10,200 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 15: Single Persons, Dual Income Married or Married with Multiple Employers - Daily/Miscellaneous Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the dollar amount of income tax to be withheld shall be										
$1	$28											
$28	$30	$0.07										
$30	$32	$0.09										
$32	$34	$0.11										
$34	$36	$0.14										
$36	$38	$0.16										
$38	$40	$0.18										
$40	$42	$0.20										
$42	$44	$0.22										
$44	$46	$0.25										
$46	$48	$0.27										
$48	$50	$0.29										
$50	$54	$0.32										
$54	$58	$0.37										
$58	$62	$0.41										
$62	$66	$0.45										
$66	$70	$0.51										
$70	$74	$0.60										
$74	$78	$0.69	$0.02									
$78	$82	$0.78	$0.11									
$82	$86	$0.86	$0.19									
$86	$90	$0.95	$0.28									
$90	$94	$1.04	$0.37									
$94	$98	$1.13	$0.46									
$98	$102	$1.22	$0.55									
$102	$106	$1.30	$0.63									
$106	$110	$1.39	$0.72	$0.05								
$110	$114	$1.48	$0.81	$0.14								
$114	$118	$1.57	$0.90	$0.23								
$118	$122	$1.66	$0.99	$0.31								
$122	$126	$1.74	$1.07	$0.40								
$126	$131	$1.88	$1.21	$0.54								
$131	$136	$2.10	$1.43	$0.76	$0.09							
$136	$141	$2.32	$1.65	$0.98	$0.31							
$141	$146	$2.54	$1.87	$1.20	$0.53							
$146	$151	$2.76	$2.09	$1.42	$0.75	$0.08						
$151	$156	$2.98	$2.31	$1.64	$0.97	$0.30						
$156	$161	$3.20	$2.53	$1.86	$1.19	$0.52						
$161	$166	$3.42	$2.75	$2.08	$1.41	$0.74	$0.07					
$166	$171	$3.64	$2.97	$2.30	$1.63	$0.96	$0.29					
$171	$176	$3.86	$3.19	$2.52	$1.85	$1.18	$0.51					
$176	$186	$4.19	$3.52	$2.85	$2.18	$1.51	$0.84	$0.17				
$186	$196	$4.71	$4.04	$3.36	$2.69	$2.02	$1.35	$0.68	$0.01			
$196	$211	$5.53	$4.86	$4.19	$3.52	$2.85	$2.18	$1.51	$0.83	$0.16		
$211	$236	$6.85	$6.18	$5.51	$4.84	$4.17	$3.50	$2.83	$2.15	$1.48	$0.81	$0.14
$236	$261	$8.50	$7.83	$7.16	$6.49	$5.82	$5.15	$4.48	$3.80	$3.13	$2.46	$1.79
$261	$306	$11.51	$10.84	$10.17	$9.50	$8.83	$8.16	$7.49	$6.81	$6.14	$5.47	$4.80
$306	$351	$15.71	$15.04	$14.37	$13.70	$13.03	$12.36	$11.69	$11.01	$10.34	$9.67	$9.00
$351 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 16: Married Persons - Daily/Miscellaneous Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$32											
$32	$34	$0.11										
$34	$36	$0.14										
$36	$38	$0.16										
$38	$40	$0.18										
$40	$42	$0.20										
$42	$44	$0.22										
$44	$46	$0.25										
$46	$48	$0.27										
$48	$50	$0.29										
$50	$52	$0.31										
$52	$54	$0.33										
$54	$56	$0.36										
$56	$58	$0.38										
$58	$60	$0.40										
$60	$62	$0.42										
$62	$64	$0.44										
$64	$66	$0.47										
$66	$68	$0.49										
$68	$70	$0.51										
$70	$72	$0.53										
$72	$74	$0.55										
$74	$76	$0.58										
$76	$78	$0.60										
$78	$80	$0.62										
$80	$82	$0.64										
$82	$84	$0.66										
$84	$86	$0.69	$0.01									
$86	$88	$0.71	$0.04									
$88	$90	$0.73	$0.06									
$90	$92	$0.75	$0.08									
$92	$94	$0.77	$0.10									
$94	$96	$0.80	$0.12									
$96	$98	$0.82	$0.15									
$98	$100	$0.84	$0.17									
$100	$102	$0.86	$0.19									
$102	$104	$0.88	$0.21									
$104	$106	$0.91	$0.23									
$106	$108	$0.93	$0.26									
$108	$110	$0.95	$0.28									
$110	$112	$0.97	$0.30									
$112	$114	$1.02	$0.35									
$114	$118	$1.08	$0.41									
$118	$122	$1.17	$0.50									
$122	$126	$1.26	$0.59									
$126	$130	$1.35	$0.68	$0.01								
$130	$134	$1.44	$0.77	$0.09								
$134	$138	$1.52	$0.85	$0.18								
$138	$142	$1.61	$0.94	$0.27								
$142	$146	$1.70	$1.03	$0.36								
$146	$150	$1.79	$1.12	$0.45								

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If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$150	$154	$1.88	$1.21	$0.53								
$154	$158	$1.96	$1.29	$0.62								
$158	$162	$2.05	$1.38	$0.71	$0.04							
$162	$166	$2.14	$1.47	$0.80	$0.13							
$166	$170	$2.23	$1.56	$0.89	$0.22							
$170	$174	$2.32	$1.65	$0.97	$0.30							
$174	$178	$2.40	$1.73	$1.06	$0.39							
$178	$182	$2.49	$1.82	$1.15	$0.48							
$182	$186	$2.58	$1.91	$1.24	$0.57							
$186	$190	$2.67	$2.00	$1.33	$0.66							
$190	$195	$2.77	$2.10	$1.43	$0.75	$0.08						
$195	$200	$2.88	$2.21	$1.54	$0.86	$0.19						
$200	$205	$2.99	$2.32	$1.65	$0.97	$0.30						
$205	$210	$3.10	$2.43	$1.76	$1.08	$0.41						
$210	$215	$3.21	$2.54	$1.87	$1.19	$0.52						
$215	$220	$3.32	$2.65	$1.98	$1.30	$0.63						
$220	$225	$3.43	$2.76	$2.09	$1.41	$0.74	$0.07					
$225	$230	$3.54	$2.87	$2.20	$1.52	$0.85	$0.18					
$230	$235	$3.69	$3.02	$2.35	$1.67	$1.00	$0.33					
$235	$240	$3.91	$3.24	$2.57	$1.89	$1.22	$0.55					
$240	$245	$4.13	$3.46	$2.79	$2.11	$1.44	$0.77	$0.10				
$245	$250	$4.35	$3.68	$3.01	$2.33	$1.66	$0.99	$0.32				
$250	$255	$4.57	$3.90	$3.23	$2.55	$1.88	$1.21	$0.54				
$255	$260	$4.79	$4.12	$3.45	$2.77	$2.10	$1.43	$0.76	$0.09			
$260	$265	$5.01	$4.34	$3.67	$2.99	$2.32	$1.65	$0.98	$0.31			
$265	$270	$5.23	$4.56	$3.89	$3.21	$2.54	$1.87	$1.20	$0.53			
$270	$275	$5.45	$4.78	$4.11	$3.43	$2.76	$2.09	$1.42	$0.75	$0.08		
$275	$280	$5.67	$5.00	$4.33	$3.65	$2.98	$2.31	$1.64	$0.97	$0.30		
$280	$285	$5.89	$5.22	$4.55	$3.87	$3.20	$2.53	$1.86	$1.19	$0.52		
$285	$290	$6.11	$5.44	$4.77	$4.09	$3.42	$2.75	$2.08	$1.41	$0.74	$0.07	
$290	$300	$6.44	$5.77	$5.10	$4.42	$3.75	$3.08	$2.41	$1.74	$1.07	$0.40	
$300	$310	$6.88	$6.21	$5.54	$4.86	$4.19	$3.52	$2.85	$2.18	$1.51	$0.84	$0.17
$310	$320	$7.32	$6.65	$5.98	$5.30	$4.63	$3.96	$3.29	$2.62	$1.95	$1.28	$0.61
$320	$330	$7.76	$7.09	$6.42	$5.74	$5.07	$4.40	$3.73	$3.06	$2.39	$1.72	$1.05
$330	$340	$8.20	$7.53	$6.86	$6.18	$5.51	$4.84	$4.17	$3.50	$2.83	$2.16	$1.49
$340	$355	$8.75	$8.08	$7.41	$6.73	$6.06	$5.39	$4.72	$4.05	$3.38	$2.71	$2.04
$355	$370	$9.62	$8.95	$8.28	$7.61	$6.94	$6.27	$5.60	$4.93	$4.26	$3.58	$2.91
$370	$390	$10.78	$10.11	$9.44	$8.77	$8.09	$7.42	$6.75	$6.08	$5.41	$4.74	$4.07
$390	$410	$12.10	$11.43	$10.76	$10.09	$9.41	$8.74	$8.07	$7.40	$6.73	$6.06	$5.39
$410	$445	$13.91	$13.24	$12.57	$11.90	$11.23	$10.56	$9.89	$9.22	$8.55	$7.87	$7.20
$445	$485	$16.39	$15.72	$15.05	$14.38	$13.70	$13.03	$12.36	$11.69	$11.02	$10.35	$9.68
$485	$530	$19.78	$19.11	$18.44	$17.77	$17.10	$16.43	$15.76	$15.09	$14.42	$13.74	$13.07
$530	$590	$24.40	$23.73	$23.06	$22.39	$21.72	$21.05	$20.38	$19.71	$19.04	$18.36	$17.69
$590	$650	$29.96	$29.29	$28.62	$27.95	$27.28	$26.60	$25.93	$25.26	$24.59	$23.92	$23.25
$650 & Over (Use Method B - Exact Calculation Method)												

Method A - Table 17: Unmarried Head of Household - Daily/Miscellaneous Payroll Period (For Wages Paid in 2027)

If wages are at least	but less than	and the number of withholding allowances claimed is										
		0	1	2	3	4	5	6	7	8	9	10 or more
		the amount of income tax to be withheld shall be										
$1	$56											
$56	$58	$0.13										
$58	$60	$0.15										
$60	$62	$0.17										
$62	$64	$0.19										
$64	$66	$0.22										
$66	$68	$0.24										
$68	$70	$0.26										
$70	$72	$0.28										
$72	$74	$0.30										
$74	$76	$0.33										
$76	$78	$0.35										
$78	$80	$0.37										
$80	$82	$0.39										
$82	$84	$0.41										
$84	$86	$0.44										
$86	$88	$0.46										
$88	$90	$0.48										
$90	$92	$0.50										
$92	$94	$0.52										
$94	$96	$0.55										
$96	$100	$0.58										
$100	$104	$0.62										
$104	$108	$0.67										
$108	$112	$0.71	$0.04									
$112	$116	$0.75	$0.08									
$116	$121	$0.80	$0.13									
$121	$126	$0.86	$0.19									
$126	$131	$0.91	$0.24									
$131	$136	$0.97	$0.30									
$136	$141	$1.08	$0.41									
$141	$146	$1.19	$0.52									
$146	$151	$1.30	$0.63									
$151	$156	$1.41	$0.74	$0.07								
$156	$161	$1.52	$0.85	$0.18								
$161	$166	$1.63	$0.96	$0.29								
$166	$171	$1.74	$1.07	$0.40								
$171	$176	$1.85	$1.18	$0.51								
$176	$181	$1.96	$1.29	$0.62								
$181	$186	$2.07	$1.40	$0.73	$0.06							
$186	$191	$2.18	$1.51	$0.84	$0.17							
$191	$196	$2.29	$1.62	$0.95	$0.28							
$196	$206	$2.46	$1.78	$1.11	$0.44							
$206	$216	$2.68	$2.00	$1.33	$0.66							
$216	$226	$2.90	$2.22	$1.55	$0.88	$0.21						
$226	$236	$3.12	$2.44	$1.77	$1.10	$0.43						
$236	$251	$3.39	$2.72	$2.05	$1.38	$0.71	$0.04					
$251	$266	$3.81	$3.14	$2.47	$1.80	$1.13	$0.46					
$266	$286	$4.58	$3.91	$3.24	$2.57	$1.90	$1.23	$0.56				
$286	$311	$5.57	$4.90	$4.23	$3.56	$2.89	$2.22	$1.55	$0.87	$0.20		
$311	$341	$7.04	$6.37	$5.69	$5.02	$4.35	$3.68	$3.01	$2.34	$1.67	$1.00	$0.33
$341	$381	$9.35	$8.68	$8.00	$7.33	$6.66	$5.99	$5.32	$4.65	$3.98	$3.31	$2.64
$381	$431	$12.92	$12.25	$11.58	$10.91	$10.24	$9.57	$8.90	$8.23	$7.56	$6.89	$6.21
$431	$481	$17.56	$16.89	$16.22	$15.55	$14.88	$14.21	$13.54	$12.87	$12.19	$11.52	$10.85
$481 & Over (Use Method B - Exact Calculation Method)												