

Representatives the name or names of such private contractors, the amounts involved in each contract, a copy of the report in support of each progress payment, and a complete report prior to final payment.

Auditing of contracts.

(d) The Secretary of Defense shall also furnish to the Armed Services Committees of the Senate and House of Representatives complete information regarding the alternative methods of adequately auditing contracts which he and the Comptroller General have agreed upon prior to the execution of any contract which would waive the provisions of section 2313(b) of title 10, United States Code.

70A Stat. 132.

Approved March 15, 1966.

Public Law 89-368

AN ACT

March 15, 1966 [H. R. 12752]

To provide for graduated withholding of income tax from wages, to require declarations of estimated tax with respect to self-employment income, to accelerate current payments of estimated income tax by corporations, to postpone certain excise tax rate reductions, and for other purposes.

Tax Adjustment Act of 1966.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the "Tax Adjustment Act of 1966".

(b) AMENDMENT OF 1954 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1954.

68A Stat. 3. 26 USC 1 et seq.

TITLE I—ADJUSTMENT OF CERTAIN COLLECTION PROCEDURES

SECTION 101. INCOME TAX COLLECTED AT SOURCE.

68A Stat. 457; 78 Stat. 140. 26 USC 3402.

(a) PERCENTAGE METHOD OF WITHHOLDING.—Subsection (a) of section 3402 (relating to requirement of withholding) is amended to read as follows:

"(a) REQUIREMENT OF WITHHOLDING.—Every employer making payment of wages shall deduct and withhold upon such wages (except as otherwise provided in this section) a tax determined in accordance with the following tables. For purposes of applying such tables, the term 'the amount of wages' means the amount by which the wages exceed the number of withholding exemptions claimed, multiplied by the amount of one such exemption as shown in the table in subsection (b) (1):

Post, p. 41.

"Table 1—If the payroll period with respect to an employee is WEEKLY

"(a) Single Person—Including Head of Household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$4.....	0.
Over \$4 but not over \$13.....	14% of excess over \$4.
Over \$13 but not over \$23.....	\$1.26 plus 15% of excess over \$13.
Over \$23 but not over \$85.....	\$2.76 plus 17% of excess over \$23.
Over \$85 but not over \$169.....	\$13.30 plus 20% of excess over \$85.
Over \$169 but not over \$212.....	\$30.10 plus 25% of excess over \$169.
Over \$212.....	\$40.85 plus 30% of excess over \$212.

“(b) Married Person:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$4.....	0.
Over \$4 but not over \$23.....	14% of excess over \$4.
Over \$23 but not over \$85.....	\$2.66 plus 15% of excess over \$23.
Over \$85 but not over \$169.....	\$11.96 plus 17% of excess over \$85.
Over \$169 but not over \$340.....	\$26.24 plus 20% of excess over \$169.
Over \$340 but not over \$423.....	\$60.44 plus 25% of excess over \$340.
Over \$423.....	\$81.19 plus 30% of excess over \$423.

“Table 2—If the payroll period with respect to an employee is BIWEEKLY

“(a) Single Person—Including Head of Household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$8.....	0.
Over \$8 but not over \$27.....	14% of excess over \$8.
Over \$27 but not over \$46.....	\$2.66 plus 15% of excess over \$27.
Over \$46 but not over \$169.....	\$5.51 plus 17% of excess over \$46.
Over \$169 but not over \$338.....	\$26.42 plus 20% of excess over \$169.
Over \$338 but not over \$423.....	\$60.22 plus 25% of excess over \$338.
Over \$423.....	\$81.47 plus 30% of excess over \$423.

“(b) Married Person:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$8.....	0.
Over \$8 but not over \$46.....	14% of excess over \$8.
Over \$46 but not over \$169.....	\$5.32 plus 15% of excess over \$46.
Over \$169 but not over \$338.....	\$23.77 plus 17% of excess over \$169.
Over \$338 but not over \$681.....	\$52.50 plus 20% of excess over \$338.
Over \$681 but not over \$846.....	\$121.10 plus 25% of excess over \$681.
Over \$846.....	\$162.35 plus 30% of excess over \$846.

“Table 3—If the payroll period with respect to an employee is SEMIMONTHLY

“(a) Single Person—Including Head of Household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$8.....	0.
Over \$8 but not over \$29.....	14% of excess over \$8.
Over \$29 but not over \$50.....	\$2.94 plus 15% of excess over \$29.
Over \$50 but not over \$183.....	\$6.09 plus 17% of excess over \$50.
Over \$183 but not over \$367.....	\$28.70 plus 20% of excess over \$183.
Over \$367 but not over \$458.....	\$65.50 plus 25% of excess over \$367.
Over \$458.....	\$88.25 plus 30% of excess over \$458.

“(b) Married Person:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$8.....	0.
Over \$8 but not over \$50.....	14% of excess over \$8.
Over \$50 but not over \$183.....	\$5.88 plus 15% of excess over \$50.
Over \$183 but not over \$367.....	\$25.83 plus 17% of excess over \$183.
Over \$367 but not over \$738.....	\$57.11 plus 20% of excess over \$367.
Over \$738 but not over \$917.....	\$131.31 plus 25% of excess over \$738.
Over \$917.....	\$176.06 plus 30% of excess over \$917.

“Table 4—If the payroll period with respect to an employee is MONTHLY

“(a) Single Person—Including Head of Household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$17.....	0.
Over \$17 but not over \$58.....	14% of excess over \$17.
Over \$58 but not over \$100.....	\$5.74 plus 15% of excess over \$58.
Over \$100 but not over \$367.....	\$12.04 plus 17% of excess over \$100.
Over \$367 but not over \$733.....	\$57.43 plus 20% of excess over \$367.
Over \$733 but not over \$917.....	\$130.63 plus 25% of excess over \$733.
Over \$917.....	\$176.63 plus 30% of excess over \$917.

“(b) Married Person:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$17-----	0.
Over \$17 but not over \$100-----	14% of excess over \$17.
Over \$100 but not over \$367-----	\$11.62 plus 15% of excess over \$100.
Over \$367 but not over \$733-----	\$51.67 plus 17% of excess over \$367.
Over \$733 but not over \$1,475-----	\$113.89 plus 20% of excess over \$733.
Over \$1,475 but not over \$1,833-----	\$262.29 plus 25% of excess over \$1,475.
Over \$1,833-----	\$351.79 plus 30% of excess over \$1,833.

“Table 5—If the payroll period with respect to an employee is QUARTERLY

“(a) Single Person—Including Head of Household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$50-----	0.
Over \$50 but not over \$175-----	14% of excess over \$50.
Over \$175 but not over \$300-----	\$17.50 plus 15% of excess over \$175.
Over \$300 but not over \$1,100-----	\$36.25 plus 17% of excess over \$300.
Over \$1,100 but not over \$2,200-----	\$172.25 plus 20% of excess over \$1,100.
Over \$2,200 but not over \$2,750-----	\$392.25 plus 25% of excess over \$2,200.
Over \$2,750-----	\$529.75 plus 30% of excess over \$2,750.

“(b) Married Person:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$50-----	0.
Over \$50 but not over \$300-----	14% of excess over \$50.
Over \$300 but not over \$1,100-----	\$35.00 plus 15% of excess over \$300.
Over \$1,100 but not over \$2,200-----	\$155 plus 17% of excess over \$1,100.
Over \$2,200 but not over \$4,425-----	\$342 plus 20% of excess over \$2,200.
Over \$4,425 but not over \$5,500-----	\$787 plus 25% of excess over \$4,425.
Over \$5,500-----	\$1,055.75 plus 30% of excess over \$5,500.

“Table 6—If the payroll period with respect to an employee is SEMIANNUAL

“(a) Single Person—Including Head of Household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$100-----	0.
Over \$100 but not over \$350-----	14% of excess over \$100.
Over \$350 but not over \$600-----	\$35.00 plus 15% of excess over \$350.
Over \$600 but not over \$2,200-----	\$72.50 plus 17% of excess over \$600.
Over \$2,200 but not over \$4,400-----	\$344.50 plus 20% of excess over \$2,200.
Over \$4,400 but not over \$5,500-----	\$784.50 plus 25% of excess over \$4,400.
Over \$5,500-----	\$1,059.50 plus 30% of excess over \$5,500.

“(b) Married Person:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$100-----	0.
Over \$100 but not over \$600-----	14% of excess over \$100.
Over \$600 but not over \$2,200-----	\$70 plus 15% of excess over \$600.
Over \$2,200 but not over \$4,400-----	\$310 plus 17% of excess over \$2,200.
Over \$4,400 but not over \$8,850-----	\$684 plus 20% of excess over \$4,400.
Over \$8,850 but not over \$11,000-----	\$1,574 plus 25% of excess over \$8,850.
Over \$11,000-----	\$2,111.50 plus 30% of excess over \$11,000.

"Table 7—If the payroll period with respect to an employee is ANNUAL**"(a) Single Person—Including Head of Household:**

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$200-----	0.
Over \$200 but not over \$700-----	14% of excess over \$200.
Over \$700 but not over \$1,200-----	\$70 plus 15% of excess over \$700.
Over \$1,200 but not over \$4,400-----	\$145 plus 17% of excess over \$1,200.
Over \$4,400 but not over \$8,800-----	\$689 plus 20% of excess over \$4,400.
Over \$8,800 but not over \$11,000-----	\$1,569 plus 25% of excess over \$8,800.
Over \$11,000-----	\$2,119 plus 30% of excess over \$11,000.

"(b) Married Person:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$200-----	0.
Over \$200 but not over \$1,200-----	14% of excess over \$200.
Over \$1,200 but not over \$4,400-----	\$140 plus 15% of excess over \$1,200.
Over \$4,400 but not over \$8,800-----	\$620 plus 17% of excess over \$4,400.
Over \$8,800 but not over \$17,700-----	\$1,368 plus 20% of excess over \$8,800.
Over \$17,700 but not over \$22,000-----	\$3,148 plus 25% of excess over \$17,700.
Over \$22,000-----	\$4,223 plus 30% of excess over \$22,000.

"Table 8—If the payroll period with respect to an employee is a DAILY payroll period or a miscellaneous payroll period**"(a) Single Person—Including Head of Household:**

If the amount of wages divided by the number of days in the payroll period is:	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:
Not over \$0.50-----	0.
Over \$0.50 but not over \$1.90-----	14% of excess over \$0.50.
Over \$1.90 but not over \$3.30-----	\$0.20 plus 15% of excess over \$1.90.
Over \$3.30 but not over \$12.10-----	\$0.41 plus 17% of excess over \$3.30.
Over \$12.10 but not over \$24.10-----	\$1.91 plus 20% of excess over \$12.10.
Over \$24.10 but not over \$30.10-----	\$4.31 plus 25% of excess over \$24.10.
Over \$30.10-----	\$5.81 plus 30% of excess over \$30.10.

"(b) Married Person:

If the amount of wages divided by the number of days in the payroll period is:	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:
Not over \$0.50-----	0.
Over \$0.50 but not over \$3.30-----	14% of excess over \$0.50.
Over \$3.30 but not over \$12.10-----	\$0.39 plus 15% of excess over \$3.30.
Over \$12.10 but not over \$24.10-----	\$1.71 plus 17% of excess over \$12.10.
Over \$24.10 but not over \$48.50-----	\$3.75 plus 20% of excess over \$24.10.
Over \$48.50 but not over \$60.30-----	\$8.63 plus 25% of excess over \$48.50.
Over \$60.30-----	\$11.58 plus 30% of excess over \$60.30."

(b) AMOUNT OF WITHHOLDING EXEMPTION.—Paragraph (1) of section 3402(b) (relating to percentage method withholding table) is amended by striking out the table set forth therein and inserting the following table in lieu thereof:

68A Stat. 457.
26 USC 3402.

"Percentage Method Withholding Table

Payroll period	Amount of one withholding exemption:
Weekly-----	\$13.50.
Biweekly-----	26.90.
Semimonthly-----	29.20.
Monthly-----	58.30.
Quarterly-----	175.00.
Semiannual-----	350.00.
Annual-----	700.00.
Daily or miscellaneous (per day of such period).	1.90."

(c) WAGE BRACKET WITHHOLDING.—Paragraph (1) of section 3402(c) (relating to wage bracket withholding) is amended by strik-

78 Stat. 140.

ing out the tables set forth therein and inserting the following tables in lieu thereof:

"If the payroll period with respect to an employee is weekly and he is not married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$4	\$5	.10	0	0	0	0	0	0	0	0	0	0
\$5	\$6	.20	0	0	0	0	0	0	0	0	0	0
\$6	\$7	.40	0	0	0	0	0	0	0	0	0	0
\$7	\$8	.50	0	0	0	0	0	0	0	0	0	0
\$8	\$9	.70	0	0	0	0	0	0	0	0	0	0
\$9	\$10	.80	0	0	0	0	0	0	0	0	0	0
\$10	\$11	.90	0	0	0	0	0	0	0	0	0	0
\$11	\$12	1.10	0	0	0	0	0	0	0	0	0	0
\$12	\$13	1.20	0	0	0	0	0	0	0	0	0	0
\$13	\$14	1.40	0	0	0	0	0	0	0	0	0	0
\$14	\$15	1.50	0	0	0	0	0	0	0	0	0	0
\$15	\$16	1.70	0	0	0	0	0	0	0	0	0	0
\$16	\$17	1.80	0	0	0	0	0	0	0	0	0	0
\$17	\$18	2.00	0	0	0	0	0	0	0	0	0	0
\$18	\$19	2.10	.20	0	0	0	0	0	0	0	0	0
\$19	\$20	2.30	.30	0	0	0	0	0	0	0	0	0
\$20	\$21	2.40	.40	0	0	0	0	0	0	0	0	0
\$21	\$22	2.60	.60	0	0	0	0	0	0	0	0	0
\$22	\$23	2.70	.70	0	0	0	0	0	0	0	0	0
\$23	\$24	2.90	.90	0	0	0	0	0	0	0	0	0
\$24	\$25	3.00	1.00	0	0	0	0	0	0	0	0	0
\$25	\$26	3.20	1.10	0	0	0	0	0	0	0	0	0
\$26	\$27	3.40	1.30	0	0	0	0	0	0	0	0	0
\$27	\$28	3.50	1.40	0	0	0	0	0	0	0	0	0
\$28	\$29	3.70	1.60	0	0	0	0	0	0	0	0	0
\$29	\$30	3.90	1.70	0	0	0	0	0	0	0	0	0
\$30	\$31	4.10	1.90	0	0	0	0	0	0	0	0	0
\$31	\$32	4.20	2.00	.10	0	0	0	0	0	0	0	0
\$32	\$33	4.40	2.20	.20	0	0	0	0	0	0	0	0
\$33	\$34	4.60	2.30	.40	0	0	0	0	0	0	0	0
\$34	\$35	4.70	2.50	.50	0	0	0	0	0	0	0	0
\$35	\$36	4.90	2.60	.70	0	0	0	0	0	0	0	0
\$36	\$37	5.10	2.80	.80	0	0	0	0	0	0	0	0
\$37	\$38	5.20	3.00	.90	0	0	0	0	0	0	0	0
\$38	\$39	5.40	3.10	1.10	0	0	0	0	0	0	0	0
\$39	\$40	5.60	3.30	1.20	0	0	0	0	0	0	0	0
\$40	\$41	5.80	3.50	1.40	0	0	0	0	0	0	0	0
\$41	\$42	5.90	3.60	1.50	0	0	0	0	0	0	0	0
\$42	\$43	6.10	3.80	1.70	0	0	0	0	0	0	0	0
\$43	\$44	6.30	4.00	1.80	0	0	0	0	0	0	0	0
\$44	\$45	6.40	4.10	2.00	0	0	0	0	0	0	0	0
\$45	\$46	6.60	4.30	2.10	.20	0	0	0	0	0	0	0
\$46	\$47	6.80	4.50	2.30	.30	0	0	0	0	0	0	0
\$47	\$48	6.90	4.70	2.40	.50	0	0	0	0	0	0	0
\$48	\$49	7.10	4.80	2.60	.60	0	0	0	0	0	0	0
\$49	\$50	7.30	5.00	2.70	.70	0	0	0	0	0	0	0
\$50	\$51	7.50	5.20	2.90	.90	0	0	0	0	0	0	0
\$51	\$52	7.60	5.30	3.00	1.00	0	0	0	0	0	0	0
\$52	\$53	7.80	5.50	3.20	1.20	0	0	0	0	0	0	0
\$53	\$54	8.00	5.70	3.40	1.30	0	0	0	0	0	0	0
\$54	\$55	8.10	5.80	3.60	1.40	0	0	0	0	0	0	0
\$55	\$56	8.30	6.00	3.70	1.60	0	0	0	0	0	0	0
\$56	\$57	8.50	6.20	3.90	1.70	0	0	0	0	0	0	0
\$57	\$58	8.60	6.40	4.10	1.90	0	0	0	0	0	0	0
\$58	\$59	8.80	6.50	4.20	2.00	.10	0	0	0	0	0	0
\$59	\$60	9.00	6.70	4.40	2.20	.30	0	0	0	0	0	0
\$60	\$62	9.20	6.90	4.70	2.40	.50	0	0	0	0	0	0
\$62	\$64	9.60	7.30	5.00	2.70	.70	0	0	0	0	0	0
\$64	\$66	9.90	7.60	5.30	3.10	1.00	0	0	0	0	0	0
\$66	\$68	10.30	8.00	5.70	3.40	1.30	0	0	0	0	0	0
\$68	\$70	10.60	8.30	6.00	3.70	1.60	0	0	0	0	0	0
\$70	\$72	10.90	8.60	6.40	4.10	1.90	0	0	0	0	0	0
\$72	\$74	11.30	9.00	6.70	4.40	2.20	.30	0	0	0	0	0
\$74	\$76	11.60	9.30	7.00	4.80	2.50	.50	0	0	0	0	0
\$76	\$78	12.00	9.70	7.40	5.10	2.80	.80	0	0	0	0	0
\$78	\$80	12.30	10.00	7.70	5.40	3.10	1.10	0	0	0	0	0
\$80	\$82	12.60	10.30	8.10	5.80	3.50	1.40	0	0	0	0	0
\$82	\$84	13.00	10.70	8.40	6.10	3.80	1.70	0	0	0	0	0
\$84	\$86	13.30	11.00	8.70	6.50	4.20	2.00	.10	0	0	0	0
\$86	\$88	13.70	11.40	9.10	6.80	4.50	2.30	.30	0	0	0	0
\$88	\$90	14.10	11.70	9.40	7.10	4.80	2.60	.60	0	0	0	0
\$90	\$92	14.50	12.00	9.80	7.50	5.20	2.90	.90	0	0	0	0
\$92	\$94	14.90	12.40	10.10	7.80	5.50	3.20	1.20	0	0	0	0
\$94	\$96	15.30	12.70	10.40	8.20	5.90	3.60	1.50	0	0	0	0
\$96	\$98	15.70	13.10	10.80	8.50	6.20	3.90	1.80	0	0	0	0
\$98	\$100	16.10	13.40	11.10	8.80	6.50	4.30	2.10	.10	0	0	0
\$100	\$105	16.80	14.10	11.70	9.40	7.10	4.80	2.60	.60	0	0	0
\$105	\$110	17.80	15.10	12.60	10.30	8.00	5.70	3.40	1.30	0	0	0
\$110	\$115	18.80	16.10	13.40	11.10	8.80	6.50	4.30	2.10	.10	0	0
\$115	\$120	19.80	17.10	14.40	12.00	9.70	7.40	5.10	2.80	.80	0	0

"If the payroll period with respect to an employee is weekly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$37	\$38	\$4.90	\$2.80	\$.90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$38	\$39	5.00	3.00	1.10	0	0	0	0	0	0	0	0
\$39	\$40	5.20	3.10	1.20	0	0	0	0	0	0	0	0
\$40	\$41	5.30	3.30	1.40	0	0	0	0	0	0	0	0
\$41	\$42	5.50	3.40	1.50	0	0	0	0	0	0	0	0
\$42	\$43	5.60	3.60	1.60	0	0	0	0	0	0	0	0
\$43	\$44	5.80	3.70	1.80	0	0	0	0	0	0	0	0
\$44	\$45	5.90	3.90	1.90	0	0	0	0	0	0	0	0
\$45	\$46	6.10	4.00	2.10	.20	0	0	0	0	0	0	0
\$46	\$47	6.20	4.20	2.20	.30	0	0	0	0	0	0	0
\$47	\$48	6.40	4.30	2.30	.50	0	0	0	0	0	0	0
\$48	\$49	6.50	4.50	2.50	.60	0	0	0	0	0	0	0
\$49	\$50	6.70	4.60	2.60	.70	0	0	0	0	0	0	0
\$50	\$51	6.80	4.80	2.80	.90	0	0	0	0	0	0	0
\$51	\$52	7.00	4.90	2.90	1.00	0	0	0	0	0	0	0
\$52	\$53	7.10	5.10	3.10	1.20	0	0	0	0	0	0	0
\$53	\$54	7.30	5.20	3.20	1.30	0	0	0	0	0	0	0
\$54	\$55	7.40	5.40	3.40	1.40	0	0	0	0	0	0	0
\$55	\$56	7.60	5.50	3.50	1.60	0	0	0	0	0	0	0
\$56	\$57	7.70	5.70	3.70	1.70	0	0	0	0	0	0	0
\$57	\$58	7.90	5.80	3.80	1.90	0	0	0	0	0	0	0
\$58	\$59	8.00	6.00	4.00	2.00	.10	0	0	0	0	0	0
\$59	\$60	8.20	6.10	4.10	2.10	.30	0	0	0	0	0	0
\$60	\$62	8.40	6.40	4.30	2.30	.50	0	0	0	0	0	0
\$62	\$64	8.70	6.70	4.60	2.60	.70	0	0	0	0	0	0
\$64	\$66	9.00	7.00	4.90	2.90	1.00	0	0	0	0	0	0
\$66	\$68	9.30	7.30	5.20	3.20	1.30	0	0	0	0	0	0
\$68	\$70	9.60	7.60	5.50	3.50	1.60	0	0	0	0	0	0
\$70	\$72	9.90	7.90	5.80	3.80	1.90	0	0	0	0	0	0
\$72	\$74	10.20	8.20	6.10	4.10	2.10	.30	0	0	0	0	0
\$74	\$76	10.50	8.50	6.40	4.40	2.40	.50	0	0	0	0	0
\$76	\$78	10.80	8.80	6.70	4.70	2.70	.80	0	0	0	0	0
\$78	\$80	11.10	9.10	7.00	5.00	3.00	1.10	0	0	0	0	0
\$80	\$82	11.40	9.40	7.30	5.30	3.30	1.40	0	0	0	0	0
\$82	\$84	11.70	9.70	7.60	5.60	3.60	1.70	0	0	0	0	0
\$84	\$86	12.00	10.00	7.90	5.90	3.90	1.90	.10	0	0	0	0
\$86	\$88	12.30	10.30	8.20	6.20	4.20	2.20	.30	0	0	0	0
\$88	\$90	12.70	10.60	8.50	6.50	4.50	2.50	.60	0	0	0	0
\$90	\$92	13.00	10.90	8.80	6.80	4.80	2.80	.90	0	0	0	0
\$92	\$94	13.30	11.20	9.10	7.10	5.10	3.10	1.20	0	0	0	0
\$94	\$96	13.70	11.50	9.40	7.40	5.40	3.40	1.50	0	0	0	0
\$96	\$98	14.00	11.80	9.70	7.70	5.70	3.70	1.70	0	0	0	0
\$98	\$100	14.40	12.10	10.00	8.00	6.00	4.00	2.00	.10	0	0	0
\$100	\$105	15.00	12.70	10.60	8.50	6.50	4.50	2.50	.60	0	0	0
\$105	\$110	15.80	13.50	11.30	9.30	7.30	5.30	3.20	1.30	0	0	0
\$110	\$115	16.70	14.40	12.10	10.00	8.00	6.00	4.00	2.00	.10	0	0
\$115	\$120	17.50	15.20	12.90	10.80	8.80	6.80	4.70	2.70	.80	0	0
\$120	\$125	18.40	16.10	13.80	11.50	9.50	7.50	5.50	3.50	1.50	0	0
\$125	\$130	19.20	16.90	14.60	12.30	10.30	8.30	6.20	4.20	2.20	.40	0
\$130	\$135	20.10	17.80	15.50	13.20	11.00	9.00	7.00	5.00	3.00	1.10	0
\$135	\$140	20.90	18.60	16.30	14.00	11.80	9.80	7.70	5.70	3.70	1.80	0
\$140	\$145	21.80	19.50	17.20	14.90	12.60	10.50	8.50	6.50	4.50	2.50	.60
\$145	\$150	22.60	20.30	18.00	15.70	13.50	11.30	9.20	7.20	5.20	3.20	1.30
\$150	\$160	23.90	21.60	19.30	17.00	14.70	12.40	10.40	8.30	6.30	4.30	2.30
\$160	\$170	25.60	23.30	21.00	18.70	16.40	14.10	11.90	9.80	7.80	5.80	3.80
\$170	\$180	27.50	25.00	22.70	20.40	18.10	15.80	13.60	11.30	9.30	7.30	5.30
\$180	\$190	29.50	26.80	24.40	22.10	19.80	17.50	15.30	13.00	10.80	8.80	6.80
\$190	\$200	31.50	28.80	26.10	23.80	21.50	19.20	17.00	14.70	12.40	10.30	8.30
\$200	\$210	33.50	30.80	28.10	25.50	23.20	20.90	18.70	16.40	14.10	11.80	9.80
\$210	\$220	35.50	32.80	30.10	27.40	24.90	22.60	20.40	18.10	15.80	13.50	11.30
\$220	\$230	37.50	34.80	32.10	29.40	26.70	24.30	22.10	19.80	17.50	15.20	12.90
\$230	\$240	39.50	36.80	34.10	31.40	28.70	26.00	23.80	21.50	19.20	16.90	14.60
\$240	\$250	41.50	38.80	36.10	33.40	30.70	28.00	25.50	23.20	20.90	18.60	16.30
\$250	\$260	43.50	40.80	38.10	35.40	32.70	30.00	27.30	24.90	22.60	20.30	18.00
\$260	\$270	45.50	42.80	40.10	37.40	34.70	32.00	29.30	26.60	24.30	22.00	19.70
\$270	\$280	47.50	44.80	42.10	39.40	36.70	34.00	31.30	28.60	26.00	23.70	21.40
\$280	\$290	49.50	46.80	44.10	41.40	38.70	36.00	33.30	30.60	27.90	25.40	23.10
\$290	\$300	51.50	48.80	46.10	43.40	40.70	38.00	35.30	32.60	29.90	27.20	24.80
\$300	\$310	53.50	50.80	48.10	45.40	42.70	40.00	37.30	34.60	31.90	29.20	26.50
\$310	\$320	55.50	52.80	50.10	47.40	44.70	42.00	39.30	36.60	33.90	31.20	28.50
\$320	\$330	57.50	54.80	52.10	49.40	46.70	44.00	41.30	38.60	35.90	33.20	30.50
\$330	\$340	59.50	56.80	54.10	51.40	48.70	46.00	43.30	40.60	37.90	35.20	32.50
\$340	\$350	61.70	58.80	56.10	53.40	50.70	48.00	45.30	42.60	39.90	37.20	34.50
\$350	\$360	64.20	60.80	58.10	55.40	52.70	50.00	47.30	44.60	41.90	39.20	36.50
\$360	\$370	66.70	63.30	60.10	57.40	54.70	52.00	49.30	46.60	43.90	41.20	38.50
\$370	\$380	69.20	65.80	62.50	59.40	56.70	54.00	51.30	48.60	45.90	43.20	40.50
\$380	\$390	71.70	68.30	65.00	61.60	58.70	56.00	53.30	50.60	47.90	45.20	42.50
\$390	\$400	74.20	70.80	67.50	64.10	60.70	58.00	55.30	52.60	49.90	47.20	44.50
\$400	\$410	76.70	73.30	70.00	66.60	63.20	60.00	57.30	54.60	51.90	49.20	46.50
\$410	\$420	79.20	75.80	72.50	69.10	65.70	62.40	59.30	56.60	53.90	51.20	48.50
\$420	\$430	81.80	78.30	75.00	71.60	68.20	64.90	61.50	58.60	55.90	53.20	50.50
\$430	\$440	84.80	80.80	77.50	74.10	70.70	67.40	64.00	60.60	57.90	55.20	52.50
\$440	\$450	87.80	83.80	80.00	76.60	73.20	69.90	66.50	63.10	59.90	57.20	54.50

"If the payroll period with respect to an employee is weekly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$450-----	\$460-----	\$90.80	\$86.80	\$82.70	\$79.10	\$75.70	\$72.40	\$69.00	\$65.60	\$62.30	\$59.20	\$56.50
\$460-----	\$470-----	93.80	89.80	85.70	81.70	78.20	74.90	71.50	68.10	64.80	61.40	58.50
\$470-----	\$480-----	96.80	92.80	88.70	84.70	80.70	77.40	74.00	70.60	67.30	63.90	60.50
\$480-----	\$490-----	99.80	95.80	91.70	87.70	83.60	79.90	76.50	73.10	69.80	66.40	63.00
\$490-----	\$500-----	\$500	102.80	98.80	94.70	90.70	86.60	82.60	79.00	75.60	72.30	68.90
\$500-----	\$510-----	\$510	105.80	101.80	97.70	93.70	89.60	85.60	81.60	78.10	74.80	71.40
\$510-----	\$520-----	\$520	108.80	104.80	100.70	96.70	92.60	88.60	84.60	80.60	77.30	73.90
\$520-----	\$530-----	\$530	111.80	107.80	103.70	99.70	95.60	91.60	87.60	83.50	79.80	76.40
\$530-----	\$540-----	\$540	114.80	110.80	106.70	102.70	98.60	94.60	90.60	86.50	82.50	78.90
\$540-----	\$550-----	\$550	117.80	113.80	109.70	105.70	101.60	97.60	93.60	89.50	85.50	81.40
\$550-----	\$560-----	\$560	120.80	116.80	112.70	108.70	104.60	100.60	96.60	92.50	88.50	84.40
\$560-----	\$570-----	\$570	123.80	119.80	115.70	111.70	107.60	103.60	99.60	95.50	91.50	87.40
30 percent of the excess over \$570 plus—												
\$570 and over-----		125.30	121.30	117.20	113.20	109.10	105.10	101.10	97.00	93.00	88.90	84.90

"If the payroll period with respect to an employee is biweekly and he is not married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0-----	\$8-----	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$8-----	\$10-----	.20	0	0	0	0	0	0	0	0	0	0
\$10-----	\$12-----	.50	0	0	0	0	0	0	0	0	0	0
\$12-----	\$14-----	.70	0	0	0	0	0	0	0	0	0	0
\$14-----	\$16-----	1.00	0	0	0	0	0	0	0	0	0	0
\$16-----	\$18-----	1.30	0	0	0	0	0	0	0	0	0	0
\$18-----	\$20-----	1.60	0	0	0	0	0	0	0	0	0	0
\$20-----	\$22-----	1.90	0	0	0	0	0	0	0	0	0	0
\$22-----	\$24-----	2.10	0	0	0	0	0	0	0	0	0	0
\$24-----	\$26-----	2.40	0	0	0	0	0	0	0	0	0	0
\$26-----	\$28-----	2.70	0	0	0	0	0	0	0	0	0	0
\$28-----	\$30-----	3.00	0	0	0	0	0	0	0	0	0	0
\$30-----	\$32-----	3.30	0	0	0	0	0	0	0	0	0	0
\$32-----	\$34-----	3.60	0	0	0	0	0	0	0	0	0	0
\$34-----	\$36-----	3.90	.10	0	0	0	0	0	0	0	0	0
\$36-----	\$38-----	4.20	.30	0	0	0	0	0	0	0	0	0
\$38-----	\$40-----	4.50	.60	0	0	0	0	0	0	0	0	0
\$40-----	\$42-----	4.80	.90	0	0	0	0	0	0	0	0	0
\$42-----	\$44-----	5.10	1.20	0	0	0	0	0	0	0	0	0
\$44-----	\$46-----	5.40	1.50	0	0	0	0	0	0	0	0	0
\$46-----	\$48-----	5.70	1.70	0	0	0	0	0	0	0	0	0
\$48-----	\$50-----	6.10	2.00	0	0	0	0	0	0	0	0	0
\$50-----	\$52-----	6.40	2.30	0	0	0	0	0	0	0	0	0
\$52-----	\$54-----	6.70	2.60	0	0	0	0	0	0	0	0	0
\$54-----	\$56-----	7.10	2.90	0	0	0	0	0	0	0	0	0
\$56-----	\$58-----	7.40	3.20	0	0	0	0	0	0	0	0	0
\$58-----	\$60-----	7.80	3.50	0	0	0	0	0	0	0	0	0
\$60-----	\$62-----	8.10	3.80	0	0	0	0	0	0	0	0	0
\$62-----	\$64-----	8.40	4.10	.20	0	0	0	0	0	0	0	0
\$64-----	\$66-----	8.80	4.40	.50	0	0	0	0	0	0	0	0
\$66-----	\$68-----	9.10	4.70	.80	0	0	0	0	0	0	0	0
\$68-----	\$70-----	9.50	5.00	1.00	0	0	0	0	0	0	0	0
\$70-----	\$72-----	9.80	5.30	1.30	0	0	0	0	0	0	0	0
\$72-----	\$74-----	10.10	5.60	1.60	0	0	0	0	0	0	0	0
\$74-----	\$76-----	10.50	5.90	1.90	0	0	0	0	0	0	0	0
\$76-----	\$78-----	10.80	6.20	2.20	0	0	0	0	0	0	0	0
\$78-----	\$80-----	11.20	6.60	2.40	0	0	0	0	0	0	0	0
\$80-----	\$82-----	11.50	6.90	2.70	0	0	0	0	0	0	0	0
\$82-----	\$84-----	11.80	7.30	3.00	0	0	0	0	0	0	0	0
\$84-----	\$86-----	12.20	7.60	3.30	0	0	0	0	0	0	0	0
\$86-----	\$88-----	12.50	7.90	3.60	0	0	0	0	0	0	0	0
\$88-----	\$90-----	12.90	8.30	3.90	.10	0	0	0	0	0	0	0
\$90-----	\$92-----	13.20	8.60	4.20	.40	0	0	0	0	0	0	0
\$92-----	\$94-----	13.50	9.00	4.50	.60	0	0	0	0	0	0	0
\$94-----	\$96-----	13.90	9.30	4.80	.90	0	0	0	0	0	0	0
\$96-----	\$98-----	14.20	9.60	5.10	1.20	0	0	0	0	0	0	0
\$98-----	\$100-----	14.60	10.00	5.40	1.50	0	0	0	0	0	0	0
\$100-----	\$102-----	14.90	10.30	5.70	1.80	0	0	0	0	0	0	0

"If the payroll period with respect to an employee is biweekly and he is not married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$102	\$104	\$15.20	\$10.70	\$6.10	\$2.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$104	\$106	15.60	11.00	6.40	2.30	0	0	0	0	0	0	0
\$106	\$108	15.90	11.30	6.80	2.60	0	0	0	0	0	0	0
\$108	\$110	16.30	11.70	7.10	2.90	0	0	0	0	0	0	0
\$110	\$112	16.60	12.00	7.40	3.20	0	0	0	0	0	0	0
\$112	\$114	16.90	12.40	7.80	3.50	0	0	0	0	0	0	0
\$114	\$116	17.30	12.70	8.10	3.80	0	0	0	0	0	0	0
\$116	\$118	17.60	13.00	8.50	4.10	.20	0	0	0	0	0	0
\$118	\$120	18.00	13.40	8.80	4.40	.50	0	0	0	0	0	0
\$120	\$124	18.50	13.90	9.30	4.80	.90	0	0	0	0	0	0
\$124	\$128	19.20	14.60	10.00	5.40	1.50	0	0	0	0	0	0
\$128	\$132	19.80	15.30	10.70	6.10	2.00	0	0	0	0	0	0
\$132	\$136	20.50	15.90	11.40	6.80	2.60	0	0	0	0	0	0
\$136	\$140	21.20	16.60	12.00	7.50	3.20	0	0	0	0	0	0
\$140	\$144	21.90	17.30	12.70	8.10	3.80	0	0	0	0	0	0
\$144	\$148	22.60	18.00	13.40	8.80	4.40	.50	0	0	0	0	0
\$148	\$152	23.20	18.70	14.10	9.50	5.00	1.10	0	0	0	0	0
\$152	\$156	23.90	19.30	14.80	10.20	5.60	1.60	0	0	0	0	0
\$156	\$160	24.60	20.00	15.40	10.90	6.30	2.20	0	0	0	0	0
\$160	\$164	25.30	20.70	16.10	11.50	7.00	2.80	0	0	0	0	0
\$164	\$168	26.00	21.40	16.80	12.20	7.60	3.40	0	0	0	0	0
\$168	\$172	26.70	22.10	17.50	12.90	8.30	4.00	.10	0	0	0	0
\$172	\$176	27.50	22.70	18.20	13.60	9.00	4.60	.70	0	0	0	0
\$176	\$180	28.30	23.40	18.80	14.30	9.70	5.20	1.20	0	0	0	0
\$180	\$184	29.10	24.10	19.50	14.90	10.40	5.80	1.80	0	0	0	0
\$184	\$188	29.90	24.80	20.20	15.60	11.00	6.50	2.30	0	0	0	0
\$188	\$192	30.70	25.50	20.90	16.30	11.70	7.10	2.90	0	0	0	0
\$192	\$196	31.60	26.10	21.60	17.00	12.40	7.80	3.50	0	0	0	0
\$196	\$200	32.30	26.90	22.20	17.70	13.10	8.50	4.10	.30	0	0	0
\$200	\$210	33.70	28.30	23.40	18.90	14.30	9.70	5.20	1.20	0	0	0
\$210	\$220	35.70	30.30	25.10	20.60	16.00	11.40	6.80	2.60	0	0	0
\$220	\$230	37.70	32.30	26.90	22.30	17.70	13.10	8.50	4.10	.30	0	0
\$230	\$240	39.70	34.30	28.90	24.00	19.40	14.80	10.20	5.60	1.70	0	0
\$240	\$250	41.70	36.30	30.90	25.70	21.10	16.50	11.90	7.30	3.10	0	0
\$250	\$260	43.70	38.30	32.90	27.50	22.80	18.20	13.60	9.00	4.60	.70	0
\$260	\$270	45.70	40.30	34.90	29.50	24.50	19.90	15.30	10.70	6.20	2.10	0
\$270	\$280	47.70	42.30	36.90	31.50	26.20	21.60	17.00	12.40	7.90	3.60	0
\$280	\$290	49.70	44.30	38.90	33.50	28.10	23.30	18.70	14.10	9.60	5.10	1.10
\$290	\$300	51.70	46.30	40.90	35.50	30.10	25.00	20.40	15.80	11.30	6.70	2.50
\$300	\$320	54.70	49.30	43.90	38.50	33.10	27.70	23.00	18.40	13.80	9.20	4.80
\$320	\$340	58.70	53.30	47.90	42.50	37.10	31.70	26.40	21.80	17.20	12.60	8.10
\$340	\$360	63.20	57.30	51.90	46.50	41.10	35.70	30.30	25.20	20.60	16.00	11.50
\$360	\$380	68.20	61.50	55.90	50.50	45.10	39.70	34.30	29.00	24.00	19.40	14.90
\$380	\$400	73.20	66.50	59.90	54.50	49.10	43.70	38.30	33.00	27.60	22.80	18.30
\$400	\$420	78.20	71.50	64.80	58.50	53.10	47.70	42.30	37.00	31.60	26.20	21.70
\$420	\$440	83.60	76.50	69.80	63.00	57.10	51.70	46.30	41.00	35.60	30.20	25.10
\$440	\$460	89.60	81.50	74.80	68.00	61.30	55.70	50.30	45.00	39.60	34.20	28.80
\$460	\$480	95.60	87.50	79.80	73.00	66.30	60.70	54.30	49.00	43.60	38.20	32.80
\$480	\$500	101.60	93.50	85.40	78.00	71.30	64.60	58.30	53.00	47.60	42.20	36.80
\$500	\$520	107.60	99.50	91.40	83.30	76.30	69.60	62.80	57.00	51.60	46.20	40.80
\$520	\$540	113.60	105.50	97.40	89.30	81.30	74.60	67.80	61.10	55.60	50.20	44.80
\$540	\$560	119.60	111.50	103.40	95.30	87.30	79.60	72.80	66.10	59.60	54.20	48.80
\$560	\$580	125.60	117.50	109.40	101.30	93.30	85.20	77.80	71.10	64.40	58.20	52.80
\$580	\$600	131.60	123.50	115.40	107.30	99.30	91.20	83.10	76.10	69.40	62.70	56.80
\$600	\$620	137.60	129.50	121.40	113.30	105.30	97.20	89.10	81.10	74.40	67.70	60.90
\$620	\$640	143.60	135.50	127.40	119.30	111.30	103.20	95.10	87.00	79.40	72.70	65.90
\$640	\$660	149.60	141.50	133.40	125.30	117.30	109.20	101.10	93.00	85.00	77.70	70.90
\$660	\$680	155.60	147.50	139.40	131.30	123.30	115.20	107.10	99.00	91.00	82.90	75.90
\$680	\$700	161.60	153.50	145.40	137.30	129.30	121.20	113.10	105.00	97.00	88.90	80.90
\$700	\$720	167.60	159.50	151.40	143.30	135.30	127.20	119.10	111.00	103.00	94.90	86.80
30 percent of the excess over \$720 plus—												
\$720 and over		170.60	162.50	154.40	146.30	138.30	130.20	122.10	114.00	106.00	97.90	89.80

“If the payroll period with respect to an employee is biweekly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$0.	\$8.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$8.	\$10.	.20	0	0	0	0	0	0	0	0	0	0
\$10.	\$12.	.50	0	0	0	0	0	0	0	0	0	0
\$12.	\$14.	.70	0	0	0	0	0	0	0	0	0	0
\$14.	\$16.	1.00	0	0	0	0	0	0	0	0	0	0
\$16.	\$18.	1.30	0	0	0	0	0	0	0	0	0	0
\$18.	\$20.	1.60	0	0	0	0	0	0	0	0	0	0
\$20.	\$22.	1.90	0	0	0	0	0	0	0	0	0	0
\$22.	\$24.	2.10	0	0	0	0	0	0	0	0	0	0
\$24.	\$26.	2.40	0	0	0	0	0	0	0	0	0	0
\$26.	\$28.	2.70	0	0	0	0	0	0	0	0	0	0
\$28.	\$30.	3.00	0	0	0	0	0	0	0	0	0	0
\$30.	\$32.	3.30	0	0	0	0	0	0	0	0	0	0
\$32.	\$34.	3.50	0	0	0	0	0	0	0	0	0	0
\$34.	\$36.	3.80	.10	0	0	0	0	0	0	0	0	0
\$36.	\$38.	4.10	.30	0	0	0	0	0	0	0	0	0
\$38.	\$40.	4.40	.60	0	0	0	0	0	0	0	0	0
\$40.	\$42.	4.70	.90	0	0	0	0	0	0	0	0	0
\$42.	\$44.	4.90	1.20	0	0	0	0	0	0	0	0	0
\$44.	\$46.	5.20	1.50	0	0	0	0	0	0	0	0	0
\$46.	\$48.	5.50	1.70	0	0	0	0	0	0	0	0	0
\$48.	\$50.	5.80	2.00	0	0	0	0	0	0	0	0	0
\$50.	\$52.	6.10	2.30	0	0	0	0	0	0	0	0	0
\$52.	\$54.	6.40	2.60	0	0	0	0	0	0	0	0	0
\$54.	\$56.	6.70	2.90	0	0	0	0	0	0	0	0	0
\$56.	\$58.	7.00	3.10	0	0	0	0	0	0	0	0	0
\$58.	\$60.	7.30	3.40	0	0	0	0	0	0	0	0	0
\$60.	\$62.	7.60	3.70	0	0	0	0	0	0	0	0	0
\$62.	\$64.	7.90	4.00	.20	0	0	0	0	0	0	0	0
\$64.	\$66.	8.20	4.30	.50	0	0	0	0	0	0	0	0
\$66.	\$68.	8.50	4.50	.80	0	0	0	0	0	0	0	0
\$68.	\$70.	8.80	4.80	1.00	0	0	0	0	0	0	0	0
\$70.	\$72.	9.10	5.10	1.30	0	0	0	0	0	0	0	0
\$72.	\$74.	9.40	5.40	1.60	0	0	0	0	0	0	0	0
\$74.	\$76.	9.70	5.70	1.90	0	0	0	0	0	0	0	0
\$76.	\$78.	10.00	6.00	2.20	0	0	0	0	0	0	0	0
\$78.	\$80.	10.30	6.30	2.40	0	0	0	0	0	0	0	0
\$80.	\$82.	10.60	6.60	2.70	0	0	0	0	0	0	0	0
\$82.	\$84.	10.90	6.90	3.00	0	0	0	0	0	0	0	0
\$84.	\$86.	11.20	7.20	3.30	0	0	0	0	0	0	0	0
\$86.	\$88.	11.50	7.50	3.60	0	0	0	0	0	0	0	0
\$88.	\$90.	11.80	7.80	3.80	.10	0	0	0	0	0	0	0
\$90.	\$92.	12.10	8.10	4.10	.40	0	0	0	0	0	0	0
\$92.	\$94.	12.40	8.40	4.40	.60	0	0	0	0	0	0	0
\$94.	\$96.	12.70	8.70	4.70	.90	0	0	0	0	0	0	0
\$96.	\$98.	13.00	9.00	5.00	1.20	0	0	0	0	0	0	0
\$98.	\$100.	13.30	9.30	5.20	1.50	0	0	0	0	0	0	0
\$100.	\$102.	13.60	9.60	5.50	1.80	0	0	0	0	0	0	0
\$102.	\$104.	13.90	9.90	5.80	2.00	0	0	0	0	0	0	0
\$104.	\$106.	14.20	10.20	6.10	2.30	0	0	0	0	0	0	0
\$106.	\$108.	14.50	10.50	6.40	2.60	0	0	0	0	0	0	0
\$108.	\$110.	14.80	10.80	6.70	2.90	0	0	0	0	0	0	0
\$110.	\$112.	15.10	11.10	7.00	3.20	0	0	0	0	0	0	0
\$112.	\$114.	15.40	11.40	7.30	3.40	0	0	0	0	0	0	0
\$114.	\$116.	15.70	11.70	7.60	3.70	0	0	0	0	0	0	0
\$116.	\$118.	16.00	12.00	7.90	4.00	.20	0	0	0	0	0	0
\$118.	\$120.	16.30	12.30	8.20	4.30	.50	0	0	0	0	0	0
\$120.	\$124.	16.80	12.70	8.70	4.70	.90	0	0	0	0	0	0
\$124.	\$128.	17.40	13.30	9.30	5.30	1.50	0	0	0	0	0	0
\$128.	\$132.	18.00	13.90	9.90	5.80	2.00	0	0	0	0	0	0
\$132.	\$136.	18.60	14.50	10.50	6.40	2.60	0	0	0	0	0	0
\$136.	\$140.	19.20	15.10	11.10	7.00	3.20	0	0	0	0	0	0
\$140.	\$144.	19.80	15.70	11.70	7.60	3.70	0	0	0	0	0	0
\$144.	\$148.	20.40	16.30	12.30	8.20	4.30	.50	0	0	0	0	0
\$148.	\$152.	21.00	16.90	12.90	8.80	4.80	1.10	0	0	0	0	0
\$152.	\$156.	21.50	17.50	13.50	9.40	5.40	1.60	0	0	0	0	0
\$156.	\$160.	22.20	18.10	14.10	10.00	6.00	2.20	0	0	0	0	0
\$160.	\$164.	22.80	18.70	14.70	10.60	6.60	2.80	0	0	0	0	0
\$164.	\$168.	23.40	19.30	15.30	11.20	7.20	3.30	0	0	0	0	0
\$168.	\$172.	24.00	19.90	15.90	11.80	7.80	3.90	.10	0	0	0	0
\$172.	\$176.	24.70	20.50	16.50	12.40	8.40	4.40	.70	0	0	0	0
\$176.	\$180.	25.30	21.10	17.10	13.00	9.00	5.00	1.20	0	0	0	0
\$180.	\$184.	26.00	21.70	17.70	13.60	9.60	5.60	1.80	0	0	0	0
\$184.	\$188.	26.70	22.30	18.30	14.20	10.20	6.20	2.30	0	0	0	0
\$188.	\$192.	27.40	22.90	18.90	14.80	10.80	6.80	2.90	0	0	0	0
\$192.	\$196.	28.10	23.50	19.50	15.40	11.40	7.40	3.50	0	0	0	0
\$196.	\$200.	28.70	24.20	20.10	16.00	12.00	8.00	4.00	.30	0	0	0
\$200.	\$210.	29.90	25.40	21.10	17.10	13.10	9.00	5.00	1.20	0	0	0
\$210.	\$220.	31.60	27.10	22.60	18.60	14.60	10.50	6.50	2.60	0	0	0
\$220.	\$230.	33.30	28.80	24.20	20.10	16.10	12.00	8.00	4.00	.30	0	0
\$230.	\$240.	35.00	30.50	25.90	21.60	17.60	13.50	9.50	5.40	1.70	0	0
\$240.	\$250.	36.70	32.20	27.60	23.10	19.10	15.00	11.00	6.90	3.10	0	0
\$250.	\$260.	38.40	33.90	29.30	24.70	20.60	16.50	12.50	8.40	4.50	.70	0

"If the payroll period with respect to an employee is biweekly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$260	\$270	\$40.10	\$35.60	\$31.00	\$26.40	\$22.10	\$18.00	\$14.00	\$9.90	\$5.90	\$2.10	\$0
\$270	\$280	41.80	37.30	32.70	28.10	23.60	19.50	15.50	11.40	7.40	3.50	0
\$280	\$290	43.50	39.00	34.40	29.80	25.20	21.00	17.00	12.90	8.90	4.90	1.10
\$290	\$300	45.20	40.70	36.10	31.50	26.90	22.50	18.50	14.40	10.40	6.40	2.50
\$300	\$320	47.80	43.20	38.60	34.00	29.50	24.90	20.70	16.70	12.70	8.60	4.60
\$320	\$340	51.20	46.60	42.00	37.40	32.90	28.30	23.70	19.70	15.70	11.60	7.60
\$340	\$360	54.90	50.00	45.40	40.80	36.30	31.70	27.10	22.70	18.70	14.60	10.60
\$360	\$380	58.90	53.50	48.80	44.20	39.70	35.10	30.50	25.90	21.70	17.60	13.60
\$380	\$400	62.90	57.50	52.20	47.60	43.10	38.50	33.90	29.30	24.80	20.60	16.60
\$400	\$420	66.90	61.50	56.20	51.00	46.50	41.90	37.30	32.70	28.20	23.60	19.60
\$420	\$440	70.90	65.50	60.20	54.80	49.90	45.30	40.70	36.10	31.60	27.00	22.60
\$440	\$460	74.90	69.50	64.20	58.80	53.40	48.70	44.10	39.50	35.00	30.40	25.80
\$460	\$480	78.90	73.50	68.20	62.80	57.40	52.10	47.50	42.90	38.40	33.80	29.20
\$480	\$500	82.90	77.50	72.20	66.80	61.40	56.00	50.90	46.30	41.80	37.20	32.60
\$500	\$520	86.90	81.50	76.20	70.80	65.40	60.00	54.60	49.70	45.20	40.60	36.00
\$520	\$540	90.90	85.50	80.20	74.80	69.40	64.00	58.60	53.20	48.60	44.00	39.40
\$540	\$560	94.90	89.50	84.20	78.80	73.40	68.00	62.60	57.20	52.00	47.40	42.80
\$560	\$580	98.90	93.50	88.20	82.80	77.40	72.00	66.60	61.20	55.80	50.80	46.20
\$580	\$600	102.90	97.50	92.20	86.80	81.40	76.00	70.60	65.20	59.80	54.50	49.60
\$600	\$620	106.90	101.50	96.20	90.80	85.40	80.00	74.60	69.20	63.80	58.50	53.10
\$620	\$640	110.90	105.50	100.20	94.80	89.40	84.00	78.60	73.20	67.80	62.50	57.10
\$640	\$660	114.90	109.50	104.20	98.80	93.40	88.00	82.60	77.20	71.80	66.50	61.10
\$660	\$680	118.90	113.50	108.20	102.80	97.40	92.00	86.60	81.20	75.80	70.50	65.10
\$680	\$700	123.40	117.50	112.20	106.80	101.40	96.00	90.60	85.20	79.80	74.50	69.10
\$700	\$720	128.40	121.70	116.20	110.80	105.40	100.00	94.60	89.20	83.80	78.50	73.10
\$720	\$740	133.40	126.70	120.20	114.80	109.40	104.00	98.60	93.20	87.80	82.50	77.10
\$740	\$760	138.40	131.70	124.90	118.80	113.40	108.00	102.60	97.20	91.80	86.50	81.10
\$760	\$780	143.40	136.70	129.90	123.20	117.40	112.00	106.60	101.20	95.80	90.50	85.10
\$780	\$800	148.40	141.70	134.90	128.20	121.50	116.00	110.60	105.20	99.80	94.50	89.10
\$800	\$820	153.40	146.70	139.90	133.20	126.50	120.00	114.60	109.20	103.80	98.50	93.10
\$820	\$840	158.40	151.70	144.90	138.20	131.50	124.70	118.60	113.20	107.80	102.50	97.10
\$840	\$860	163.40	156.70	149.90	143.20	136.50	129.70	123.00	117.20	111.80	106.50	101.10
\$860	\$880	169.60	161.70	154.90	148.20	141.50	134.70	128.00	121.30	115.80	110.50	105.10
\$880	\$900	175.60	167.50	159.90	153.20	146.50	139.70	133.00	126.30	119.80	114.50	109.10
\$900	\$920	181.60	173.50	165.40	158.20	151.50	144.70	138.00	131.30	124.50	118.50	113.10
\$920	\$940	187.60	179.50	171.40	163.30	156.50	149.70	143.00	136.30	129.50	122.80	117.10
\$940	\$960	193.60	185.50	177.40	169.30	161.50	154.70	148.00	141.30	134.50	127.80	121.10
\$960	\$980	199.60	191.50	183.40	175.30	167.30	159.70	153.00	146.30	139.50	132.80	126.10
\$980	\$1,000	205.60	197.50	189.40	181.30	173.30	165.20	158.00	151.30	144.50	137.80	131.10
\$1,000	\$1,020	211.60	203.50	195.40	187.30	179.30	171.20	163.10	156.30	149.50	142.80	136.10
\$1,020	\$1,040	217.60	209.50	201.40	193.30	185.30	177.20	169.10	161.30	154.50	147.80	141.10
\$1,040	\$1,060	223.60	215.50	207.40	199.30	191.30	183.20	175.10	167.00	159.50	152.80	146.10
\$1,060	\$1,080	229.60	221.50	213.40	205.30	197.30	189.20	181.10	173.00	165.00	157.80	151.10
\$1,080	\$1,100	235.60	227.50	219.40	211.30	203.30	195.20	187.10	179.00	171.00	162.90	156.10
\$1,100	\$1,120	241.60	233.50	225.40	217.30	209.30	201.20	193.10	185.00	177.00	168.90	161.10
\$1,120	\$1,140	247.60	239.50	231.40	223.30	215.30	207.20	199.10	191.00	183.00	174.90	166.80
30 percent of the excess over \$1,140 plus—												
\$1,140 and over		250.60	242.50	234.40	226.30	218.30	210.20	202.10	194.00	186.00	177.90	169.80

"If the payroll period with respect to an employee is semimonthly and he is not married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$0.....	\$8.....	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$8.....	\$10.....	.10	0	0	0	0	0	0	0	0	0	0
\$10.....	\$12.....	.40	0	0	0	0	0	0	0	0	0	0
\$12.....	\$14.....	.70	0	0	0	0	0	0	0	0	0	0
\$14.....	\$16.....	.90	0	0	0	0	0	0	0	0	0	0
\$16.....	\$18.....	1.20	0	0	0	0	0	0	0	0	0	0
\$18.....	\$20.....	1.50	0	0	0	0	0	0	0	0	0	0
\$20.....	\$22.....	1.80	0	0	0	0	0	0	0	0	0	0
\$22.....	\$24.....	2.10	0	0	0	0	0	0	0	0	0	0
\$24.....	\$26.....	2.30	0	0	0	0	0	0	0	0	0	0
\$26.....	\$28.....	2.60	0	0	0	0	0	0	0	0	0	0
\$28.....	\$30.....	2.90	0	0	0	0	0	0	0	0	0	0
\$30.....	\$32.....	3.20	0	0	0	0	0	0	0	0	0	0
\$32.....	\$34.....	3.50	0	0	0	0	0	0	0	0	0	0
\$34.....	\$36.....	3.80	0	0	0	0	0	0	0	0	0	0
\$36.....	\$38.....	4.10	0	0	0	0	0	0	0	0	0	0
\$38.....	\$40.....	4.40	.20	0	0	0	0	0	0	0	0	0
\$40.....	\$42.....	4.70	.50	0	0	0	0	0	0	0	0	0
\$42.....	\$44.....	5.00	.80	0	0	0	0	0	0	0	0	0
\$44.....	\$46.....	5.30	1.10	0	0	0	0	0	0	0	0	0
\$46.....	\$48.....	5.60	1.30	0	0	0	0	0	0	0	0	0
\$48.....	\$50.....	5.90	1.60	0	0	0	0	0	0	0	0	0
\$50.....	\$52.....	6.20	1.90	0	0	0	0	0	0	0	0	0
\$52.....	\$54.....	6.60	2.20	0	0	0	0	0	0	0	0	0
\$54.....	\$56.....	6.90	2.50	0	0	0	0	0	0	0	0	0
\$56.....	\$58.....	7.20	2.70	0	0	0	0	0	0	0	0	0
\$58.....	\$60.....	7.60	3.00	0	0	0	0	0	0	0	0	0
\$60.....	\$62.....	7.90	3.30	0	0	0	0	0	0	0	0	0
\$62.....	\$64.....	8.30	3.60	0	0	0	0	0	0	0	0	0
\$64.....	\$66.....	8.60	3.90	0	0	0	0	0	0	0	0	0
\$66.....	\$68.....	8.90	4.20	0	0	0	0	0	0	0	0	0
\$68.....	\$70.....	9.30	4.50	.30	0	0	0	0	0	0	0	0
\$70.....	\$72.....	9.60	4.80	.60	0	0	0	0	0	0	0	0
\$72.....	\$74.....	10.00	5.10	.90	0	0	0	0	0	0	0	0
\$74.....	\$76.....	10.30	5.40	1.20	0	0	0	0	0	0	0	0
\$76.....	\$78.....	10.60	5.70	1.40	0	0	0	0	0	0	0	0
\$78.....	\$80.....	11.00	6.00	1.70	0	0	0	0	0	0	0	0
\$80.....	\$82.....	11.30	6.40	2.00	0	0	0	0	0	0	0	0
\$82.....	\$84.....	11.70	6.70	2.30	0	0	0	0	0	0	0	0
\$84.....	\$86.....	12.00	7.00	2.60	0	0	0	0	0	0	0	0
\$86.....	\$88.....	12.30	7.40	2.80	0	0	0	0	0	0	0	0
\$88.....	\$90.....	12.70	7.70	3.10	0	0	0	0	0	0	0	0
\$90.....	\$92.....	13.00	8.10	3.40	0	0	0	0	0	0	0	0
\$92.....	\$94.....	13.40	8.40	3.70	0	0	0	0	0	0	0	0
\$94.....	\$96.....	13.70	8.70	4.00	0	0	0	0	0	0	0	0
\$96.....	\$98.....	14.00	9.10	4.30	.20	0	0	0	0	0	0	0
\$98.....	\$100.....	14.40	9.40	4.60	.40	0	0	0	0	0	0	0
\$100.....	\$102.....	14.70	9.80	4.90	.70	0	0	0	0	0	0	0
\$102.....	\$104.....	15.10	10.10	5.20	1.00	0	0	0	0	0	0	0
\$104.....	\$106.....	15.40	10.40	5.50	1.30	0	0	0	0	0	0	0
\$106.....	\$108.....	15.70	10.80	5.80	1.60	0	0	0	0	0	0	0
\$108.....	\$110.....	16.10	11.10	6.20	1.80	0	0	0	0	0	0	0
\$110.....	\$112.....	16.40	11.50	6.50	2.10	0	0	0	0	0	0	0
\$112.....	\$114.....	16.80	11.80	6.80	2.40	0	0	0	0	0	0	0
\$114.....	\$116.....	17.10	12.10	7.20	2.70	0	0	0	0	0	0	0
\$116.....	\$118.....	17.40	12.50	7.50	3.00	0	0	0	0	0	0	0
\$118.....	\$120.....	17.80	12.80	7.90	3.30	0	0	0	0	0	0	0
\$120.....	\$122.....	18.30	13.30	8.40	3.70	0	0	0	0	0	0	0
\$122.....	\$124.....	19.00	14.00	9.00	4.30	.10	0	0	0	0	0	0
\$124.....	\$126.....	19.60	14.70	9.70	4.90	.70	0	0	0	0	0	0
\$126.....	\$128.....	20.30	15.40	10.40	5.50	1.30	0	0	0	0	0	0
\$128.....	\$130.....	21.00	16.00	11.10	6.10	1.80	0	0	0	0	0	0
\$130.....	\$132.....	21.70	16.70	11.80	6.80	2.40	0	0	0	0	0	0
\$132.....	\$134.....	22.40	17.40	12.40	7.50	2.90	0	0	0	0	0	0
\$134.....	\$136.....	23.00	18.10	13.10	8.20	3.50	0	0	0	0	0	0
\$136.....	\$138.....	23.70	18.80	13.80	8.80	4.10	0	0	0	0	0	0
\$138.....	\$140.....	24.40	19.40	14.50	9.50	4.70	.50	0	0	0	0	0
\$140.....	\$142.....	25.10	20.10	15.20	10.20	5.30	1.10	0	0	0	0	0
\$142.....	\$144.....	25.80	20.80	15.80	10.90	5.90	1.70	0	0	0	0	0
\$144.....	\$146.....	26.40	21.50	16.50	11.60	6.60	2.20	0	0	0	0	0
\$146.....	\$148.....	27.10	22.20	17.20	12.20	7.30	2.80	0	0	0	0	0
\$148.....	\$150.....	27.80	22.80	17.90	12.90	8.00	3.40	0	0	0	0	0
\$150.....	\$152.....	28.50	23.50	18.60	13.60	8.60	4.00	0	0	0	0	0
\$152.....	\$154.....	29.20	24.20	19.20	14.30	9.30	4.60	.40	0	0	0	0
\$154.....	\$156.....	29.90	24.90	19.90	15.00	10.00	5.20	.90	0	0	0	0
\$156.....	\$158.....	30.60	25.60	20.60	15.60	10.70	5.80	1.50	0	0	0	0
\$158.....	\$160.....	31.60	26.20	21.30	16.30	11.40	6.40	2.10	0	0	0	0
\$160.....	\$162.....	33.00	27.40	22.50	17.50	12.60	7.60	3.00	0	0	0	0
\$162.....	\$164.....	35.00	29.20	24.20	19.20	14.30	9.30	4.50	.40	0	0	0
\$164.....	\$166.....	37.00	31.20	25.90	20.90	16.00	11.00	6.00	1.80	0	0	0
\$166.....	\$168.....	39.00	33.20	27.60	22.60	17.70	12.70	7.70	3.20	0	0	0
\$168.....	\$170.....	41.00	35.20	29.40	24.30	19.40	14.40	9.40	4.70	.50	0	0
\$170.....	\$172.....	43.00	37.20	31.40	26.00	21.10	16.10	11.10	6.20	1.90	0	0

"If the payroll period with respect to an employee is semimonthly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$72	\$74	\$9.30	\$5.00	\$0.90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$74	\$76	9.60	5.30	1.20	0	0	0	0	0	0	0	0
\$76	\$78	9.90	5.60	1.40	0	0	0	0	0	0	0	0
\$78	\$80	10.20	5.80	1.70	0	0	0	0	0	0	0	0
\$80	\$82	10.50	6.10	2.00	0	0	0	0	0	0	0	0
\$82	\$84	10.80	6.40	2.30	0	0	0	0	0	0	0	0
\$84	\$86	11.10	6.70	2.60	0	0	0	0	0	0	0	0
\$86	\$88	11.40	7.00	2.80	0	0	0	0	0	0	0	0
\$88	\$90	11.70	7.30	3.10	0	0	0	0	0	0	0	0
\$90	\$92	12.00	7.60	3.40	0	0	0	0	0	0	0	0
\$92	\$94	12.30	7.90	3.70	0	0	0	0	0	0	0	0
\$94	\$96	12.60	8.20	4.00	0	0	0	0	0	0	0	0
\$96	\$98	12.90	8.50	4.20	.20	0	0	0	0	0	0	0
\$98	\$100	13.20	8.80	4.50	.40	0	0	0	0	0	0	0
\$100	\$102	13.50	9.10	4.80	.70	0	0	0	0	0	0	0
\$102	\$104	13.80	9.40	5.10	1.00	0	0	0	0	0	0	0
\$104	\$106	14.10	9.70	5.40	1.30	0	0	0	0	0	0	0
\$106	\$108	14.40	10.00	5.60	1.60	0	0	0	0	0	0	0
\$108	\$110	14.70	10.30	5.90	1.80	0	0	0	0	0	0	0
\$110	\$112	15.00	10.60	6.20	2.10	0	0	0	0	0	0	0
\$112	\$114	15.30	10.90	6.50	2.40	0	0	0	0	0	0	0
\$114	\$116	15.60	11.20	6.80	2.70	0	0	0	0	0	0	0
\$116	\$118	15.90	11.50	7.10	3.00	0	0	0	0	0	0	0
\$118	\$120	16.20	11.80	7.40	3.20	0	0	0	0	0	0	0
\$120	\$124	16.60	12.30	7.90	3.70	0	0	0	0	0	0	0
\$124	\$128	17.20	12.90	8.50	4.20	.10	0	0	0	0	0	0
\$128	\$132	17.80	13.50	9.10	4.80	.70	0	0	0	0	0	0
\$132	\$136	18.40	14.10	9.70	5.30	1.30	0	0	0	0	0	0
\$136	\$140	19.00	14.70	10.30	5.90	1.80	0	0	0	0	0	0
\$140	\$144	19.60	15.30	10.90	6.50	2.40	0	0	0	0	0	0
\$144	\$148	20.20	15.90	11.50	7.10	2.90	0	0	0	0	0	0
\$148	\$152	20.80	16.50	12.10	7.70	3.50	0	0	0	0	0	0
\$152	\$156	21.40	17.10	12.70	8.30	4.10	0	0	0	0	0	0
\$156	\$160	22.00	17.70	13.30	8.90	4.60	.50	0	0	0	0	0
\$160	\$164	22.60	18.30	13.90	9.50	5.20	1.10	0	0	0	0	0
\$164	\$168	23.20	18.90	14.50	10.10	5.70	1.70	0	0	0	0	0
\$168	\$172	23.80	19.50	15.10	10.70	6.30	2.20	0	0	0	0	0
\$172	\$176	24.40	20.10	15.70	11.30	6.90	2.80	0	0	0	0	0
\$176	\$180	25.00	20.70	16.30	11.90	7.50	3.30	0	0	0	0	0
\$180	\$184	25.60	21.30	16.90	12.50	8.10	3.90	0	0	0	0	0
\$184	\$188	26.30	21.90	17.50	13.10	8.70	4.50	.40	0	0	0	0
\$188	\$192	27.00	22.50	18.10	13.70	9.30	5.00	.90	0	0	0	0
\$192	\$196	27.60	23.10	18.70	14.30	9.90	5.60	1.50	0	0	0	0
\$196	\$200	28.30	23.70	19.30	14.90	10.50	6.20	2.10	0	0	0	0
\$200	\$210	29.50	24.70	20.30	16.00	11.60	7.20	3.00	0	0	0	0
\$210	\$220	31.20	26.30	21.80	17.50	13.10	8.70	4.40	.40	0	0	0
\$220	\$230	32.90	28.00	23.30	19.00	14.60	10.20	5.80	1.80	0	0	0
\$230	\$240	34.60	29.70	24.80	20.50	16.10	11.70	7.30	3.20	0	0	0
\$240	\$250	36.30	31.40	26.40	22.00	17.60	13.20	8.80	4.60	.50	0	0
\$250	\$260	38.00	33.10	28.10	23.50	19.10	14.70	10.30	6.00	1.90	0	0
\$260	\$270	39.70	34.80	29.80	25.00	20.60	16.20	11.80	7.50	3.30	0	0
\$270	\$280	41.40	36.50	31.50	26.50	22.10	17.70	13.30	9.00	4.70	.60	0
\$280	\$290	43.10	38.20	33.20	28.20	23.60	19.20	14.80	10.50	6.10	2.00	0
\$290	\$300	44.80	39.90	34.90	29.90	25.10	20.70	16.30	12.00	7.60	3.40	0
\$300	\$320	47.40	42.40	37.50	32.50	27.50	23.00	18.60	14.20	9.80	5.50	1.40
\$320	\$340	50.80	45.80	40.90	35.90	30.90	26.00	21.60	17.20	12.80	8.50	4.20
\$340	\$360	54.20	49.20	44.30	39.30	34.30	29.40	24.60	20.20	15.80	11.50	7.10
\$360	\$380	57.70	52.60	47.70	42.70	37.70	32.80	27.80	23.20	18.80	14.50	10.10
\$380	\$400	61.70	56.00	51.10	46.10	41.10	36.20	31.20	26.30	21.80	17.50	13.10
\$400	\$420	65.70	59.80	54.50	49.50	44.50	39.60	34.60	29.70	24.80	20.50	16.10
\$420	\$440	69.70	63.80	58.00	52.90	47.90	43.00	38.00	33.10	28.10	23.50	19.10
\$440	\$460	73.70	67.80	62.00	56.30	51.30	46.40	41.40	36.50	31.50	26.50	22.10
\$460	\$480	77.70	71.80	66.00	60.20	54.70	49.80	44.80	39.90	34.90	29.90	25.10
\$480	\$500	81.70	75.80	70.00	64.20	58.30	53.20	48.20	43.30	38.30	33.30	28.40
\$500	\$520	85.70	79.80	74.00	68.20	62.30	56.60	51.60	46.70	41.70	36.70	31.80
\$520	\$540	89.70	83.80	78.00	72.20	66.30	60.50	55.00	50.10	45.10	40.10	35.20
\$540	\$560	93.70	87.80	82.00	76.20	70.30	64.50	58.70	53.50	48.50	43.50	38.60
\$560	\$580	97.70	91.80	86.00	80.20	74.30	68.50	62.70	56.90	51.90	46.90	42.00
\$580	\$600	101.70	95.80	90.00	84.20	78.30	72.50	66.70	60.80	55.30	50.30	45.40
\$600	\$620	105.70	99.80	94.00	88.20	82.30	76.50	70.70	64.80	59.00	53.70	48.80
\$620	\$640	109.70	103.80	98.00	92.20	86.30	80.50	74.70	68.80	63.00	57.20	52.20
\$640	\$660	113.70	107.80	102.00	96.20	90.30	84.50	78.70	72.80	67.00	61.20	55.60
\$660	\$680	117.70	111.80	106.00	100.20	94.30	88.50	82.70	76.80	71.00	65.20	59.30
\$680	\$700	121.70	115.80	110.00	104.20	98.30	92.50	86.70	80.80	75.00	69.20	63.30
\$700	\$720	125.70	119.80	114.00	108.20	102.30	96.50	90.70	84.80	79.00	73.20	67.30
\$720	\$740	129.70	123.80	118.00	112.20	106.30	100.50	94.70	88.80	83.00	77.20	71.30
\$740	\$760	134.30	127.80	122.00	116.20	110.30	104.50	98.70	92.80	87.00	81.20	75.30
\$760	\$780	139.30	132.00	126.00	120.20	114.30	108.50	102.70	96.80	91.00	85.20	79.30
\$780	\$800	144.30	137.00	130.00	124.20	118.30	112.50	106.70	100.80	95.00	89.20	83.30
\$800	\$820	149.30	142.00	134.70	128.20	122.30	116.50	110.70	104.80	99.00	93.20	87.30
\$820	\$840	154.30	147.00	139.70	132.40	126.30	120.50	114.70	108.80	103.00	97.20	91.30
\$840	\$860	159.30	152.00	144.70	137.40	130.30	124.50	118.70	112.80	107.00	101.20	95.30

"If the payroll period with respect to an employee is monthly and he is not married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$184	\$188	\$26.70	\$16.80	\$7.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$188	\$192	27.40	17.50	8.10	0	0	0	0	0	0	0	0
\$192	\$196	28.10	18.10	8.70	.30	0	0	0	0	0	0	0
\$196	\$200	28.70	18.80	9.30	.90	0	0	0	0	0	0	0
\$200	\$204	29.40	19.50	9.90	1.40	0	0	0	0	0	0	0
\$204	\$208	30.10	20.20	10.50	2.00	0	0	0	0	0	0	0
\$208	\$212	30.80	20.90	11.10	2.60	0	0	0	0	0	0	0
\$212	\$216	31.50	21.50	11.70	3.10	0	0	0	0	0	0	0
\$216	\$220	32.10	22.20	12.30	3.70	0	0	0	0	0	0	0
\$220	\$224	32.80	22.90	13.00	4.20	0	0	0	0	0	0	0
\$224	\$228	33.50	23.60	13.70	4.80	0	0	0	0	0	0	0
\$228	\$232	34.20	24.30	14.40	5.40	0	0	0	0	0	0	0
\$232	\$236	34.90	24.90	15.00	5.90	0	0	0	0	0	0	0
\$236	\$240	35.50	25.60	15.70	6.50	0	0	0	0	0	0	0
\$240	\$248	36.60	26.60	16.70	7.40	0	0	0	0	0	0	0
\$248	\$256	37.90	28.00	18.10	8.60	.30	0	0	0	0	0	0
\$256	\$264	39.30	29.40	19.50	9.80	1.40	0	0	0	0	0	0
\$264	\$272	40.60	30.70	20.80	11.00	2.50	0	0	0	0	0	0
\$272	\$280	42.00	32.10	22.20	12.30	3.60	0	0	0	0	0	0
\$280	\$288	43.40	33.40	23.50	13.60	4.80	0	0	0	0	0	0
\$288	\$296	44.70	34.80	24.90	15.00	5.90	0	0	0	0	0	0
\$296	\$304	46.10	36.20	26.30	16.30	7.10	0	0	0	0	0	0
\$304	\$312	47.40	37.50	27.60	17.70	8.30	0	0	0	0	0	0
\$312	\$320	48.80	38.90	29.00	19.10	9.50	1.10	0	0	0	0	0
\$320	\$328	50.20	40.20	30.30	20.40	10.70	2.20	0	0	0	0	0
\$328	\$336	51.50	41.60	31.70	21.80	11.90	3.30	0	0	0	0	0
\$336	\$344	52.90	43.00	33.10	23.10	13.20	4.40	0	0	0	0	0
\$344	\$352	54.20	44.30	34.40	24.50	14.60	5.60	0	0	0	0	0
\$352	\$360	55.60	45.70	35.80	25.90	15.90	6.70	0	0	0	0	0
\$360	\$368	57.00	47.00	37.10	27.20	17.30	7.90	0	0	0	0	0
\$368	\$376	58.50	48.40	38.50	28.60	18.70	9.10	.70	0	0	0	0
\$376	\$384	60.10	49.80	39.90	29.90	20.00	10.30	1.90	0	0	0	0
\$384	\$392	61.70	51.10	41.20	31.30	21.40	11.50	3.00	0	0	0	0
\$392	\$400	63.30	52.50	42.60	32.70	22.70	12.80	4.10	0	0	0	0
\$400	\$420	66.10	54.90	45.00	35.00	25.10	15.20	6.10	0	0	0	0
\$420	\$440	70.10	58.40	48.40	38.40	28.50	18.60	9.10	.70	0	0	0
\$440	\$460	74.10	62.40	51.80	41.80	31.90	22.00	12.10	3.50	0	0	0
\$460	\$480	78.10	66.40	55.20	45.20	35.30	25.40	15.50	6.30	0	0	0
\$480	\$500	82.10	70.40	58.60	48.60	38.70	28.80	18.90	9.30	.90	0	0
\$500	\$520	86.10	74.40	62.00	52.00	42.10	32.20	22.30	12.40	3.70	0	0
\$520	\$540	90.10	78.40	66.80	55.40	45.50	35.60	25.70	15.80	6.60	0	0
\$540	\$560	94.10	82.40	70.80	59.10	48.90	39.00	29.10	19.20	9.60	1.20	0
\$560	\$580	98.10	86.40	74.80	63.10	52.30	42.40	32.50	22.60	12.70	4.00	0
\$580	\$600	102.10	90.40	78.80	67.10	55.70	45.80	35.90	26.00	16.10	6.80	0
\$600	\$640	108.10	96.40	84.80	73.10	61.40	50.90	41.00	31.10	21.20	11.30	2.80
\$640	\$680	116.10	104.40	92.80	81.10	69.40	57.80	47.80	37.90	28.00	18.00	8.60
\$680	\$720	124.10	112.40	100.80	89.10	77.40	65.80	54.60	44.70	34.80	24.80	14.90
\$720	\$760	132.40	120.40	108.80	97.10	85.40	73.80	62.10	51.50	41.60	31.60	21.70
\$760	\$800	142.40	128.40	116.80	105.10	93.40	81.80	70.10	58.40	48.40	38.40	28.50
\$800	\$840	152.40	137.80	124.80	113.10	101.40	89.80	78.10	66.40	55.20	45.20	35.30
\$840	\$880	162.40	147.80	133.30	121.10	109.40	97.80	86.10	74.40	62.80	52.00	42.10
\$880	\$920	172.40	157.80	143.30	129.10	117.40	105.80	94.10	82.40	70.80	59.10	48.90
\$920	\$960	183.60	167.80	153.30	138.70	125.40	113.80	102.10	90.40	78.80	67.10	55.70
\$960	\$1,000	195.60	178.10	163.30	148.70	134.10	121.80	110.10	98.40	86.80	75.10	63.40
\$1,000	\$1,040	207.60	190.10	173.30	158.70	144.10	129.80	118.10	106.40	94.80	83.10	71.40
\$1,040	\$1,080	219.60	202.10	184.60	168.70	154.10	139.50	126.10	114.40	102.80	91.10	79.40
\$1,080	\$1,120	231.60	214.10	196.60	179.10	164.10	149.50	134.90	122.40	110.80	99.10	87.40
\$1,120	\$1,160	243.60	226.10	208.60	191.10	174.10	159.50	144.90	130.40	118.80	107.10	95.40
\$1,160	\$1,200	255.60	238.10	220.60	203.10	185.60	169.50	154.90	140.30	126.80	115.10	103.40
\$1,200	\$1,240	267.60	250.10	232.60	215.10	197.60	180.10	164.90	150.30	135.80	123.10	111.40
\$1,240	\$1,280	279.60	262.10	244.60	227.10	209.60	192.10	174.90	160.30	145.80	131.20	119.40
\$1,280	\$1,320	291.60	274.10	256.60	239.10	221.60	204.10	186.60	170.30	155.80	141.20	127.40
\$1,320	\$1,360	303.60	286.10	268.60	251.10	233.60	216.10	198.60	181.10	165.80	151.20	136.60
\$1,360	\$1,400	315.60	298.10	280.60	263.10	245.60	228.10	210.60	193.10	175.80	161.20	146.60
\$1,400	\$1,440	327.60	310.10	292.60	275.10	257.60	240.10	222.60	205.10	187.60	171.20	156.60
\$1,440	\$1,480	339.60	322.10	304.60	287.10	269.60	252.10	234.60	217.10	199.60	182.10	166.60
\$1,480	\$1,520	351.60	334.10	316.60	299.10	281.60	264.10	246.60	229.10	211.60	194.10	176.60
30 percent of the excess over \$1,520 plus—												
\$1,520 and over		357.60	340.10	322.60	305.10	287.60	270.10	252.60	235.10	217.60	200.10	182.60

"If the payroll period with respect to an employee is monthly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$16	\$20	.20	0	0	0	0	0	0	0	0	0	0
\$20	\$24	.70	0	0	0	0	0	0	0	0	0	0
\$24	\$28	1.30	0	0	0	0	0	0	0	0	0	0
\$28	\$32	1.90	0	0	0	0	0	0	0	0	0	0
\$32	\$36	2.40	0	0	0	0	0	0	0	0	0	0
\$36	\$40	3.00	0	0	0	0	0	0	0	0	0	0
\$40	\$44	3.50	0	0	0	0	0	0	0	0	0	0
\$44	\$48	4.10	0	0	0	0	0	0	0	0	0	0
\$48	\$52	4.70	0	0	0	0	0	0	0	0	0	0
\$52	\$56	5.20	0	0	0	0	0	0	0	0	0	0
\$56	\$60	5.80	0	0	0	0	0	0	0	0	0	0
\$60	\$64	6.30	0	0	0	0	0	0	0	0	0	0
\$64	\$68	6.90	0	0	0	0	0	0	0	0	0	0
\$68	\$72	7.50	0	0	0	0	0	0	0	0	0	0
\$72	\$76	8.00	0	0	0	0	0	0	0	0	0	0
\$76	\$80	8.60	.40	0	0	0	0	0	0	0	0	0
\$80	\$84	9.10	1.00	0	0	0	0	0	0	0	0	0
\$84	\$88	9.70	1.50	0	0	0	0	0	0	0	0	0
\$88	\$92	10.30	2.10	0	0	0	0	0	0	0	0	0
\$92	\$96	10.80	2.70	0	0	0	0	0	0	0	0	0
\$96	\$100	11.40	3.20	0	0	0	0	0	0	0	0	0
\$100	\$104	12.00	3.80	0	0	0	0	0	0	0	0	0
\$104	\$108	12.60	4.30	0	0	0	0	0	0	0	0	0
\$108	\$112	13.20	4.90	0	0	0	0	0	0	0	0	0
\$112	\$116	13.80	5.50	0	0	0	0	0	0	0	0	0
\$116	\$120	14.40	6.00	0	0	0	0	0	0	0	0	0
\$120	\$124	15.00	6.60	0	0	0	0	0	0	0	0	0
\$124	\$128	15.60	7.10	0	0	0	0	0	0	0	0	0
\$128	\$132	16.20	7.70	0	0	0	0	0	0	0	0	0
\$132	\$136	16.80	8.30	.10	0	0	0	0	0	0	0	0
\$136	\$140	17.40	8.80	.70	0	0	0	0	0	0	0	0
\$140	\$144	18.00	9.40	1.20	0	0	0	0	0	0	0	0
\$144	\$148	18.60	9.90	1.80	0	0	0	0	0	0	0	0
\$148	\$152	19.20	10.50	2.30	0	0	0	0	0	0	0	0
\$152	\$156	19.80	11.10	2.90	0	0	0	0	0	0	0	0
\$156	\$160	20.40	11.60	3.50	0	0	0	0	0	0	0	0
\$160	\$164	21.00	12.20	4.00	0	0	0	0	0	0	0	0
\$164	\$168	21.60	12.80	4.60	0	0	0	0	0	0	0	0
\$168	\$172	22.20	13.40	5.10	0	0	0	0	0	0	0	0
\$172	\$176	22.80	14.00	5.70	0	0	0	0	0	0	0	0
\$176	\$180	23.40	14.60	6.30	0	0	0	0	0	0	0	0
\$180	\$184	24.00	15.20	6.80	0	0	0	0	0	0	0	0
\$184	\$188	24.60	15.80	7.40	0	0	0	0	0	0	0	0
\$188	\$192	25.20	16.40	7.90	0	0	0	0	0	0	0	0
\$192	\$196	25.80	17.00	8.50	.30	0	0	0	0	0	0	0
\$196	\$200	26.40	17.60	9.10	.90	0	0	0	0	0	0	0
\$200	\$204	27.00	18.20	9.60	1.40	0	0	0	0	0	0	0
\$204	\$208	27.60	18.80	10.20	2.00	0	0	0	0	0	0	0
\$208	\$212	28.20	19.40	10.70	2.60	0	0	0	0	0	0	0
\$212	\$216	28.80	20.00	11.30	3.10	0	0	0	0	0	0	0
\$216	\$220	29.40	20.60	11.90	3.70	0	0	0	0	0	0	0
\$220	\$224	30.00	21.20	12.50	4.20	0	0	0	0	0	0	0
\$224	\$228	30.60	21.80	13.10	4.80	0	0	0	0	0	0	0
\$228	\$232	31.20	22.40	13.70	5.40	0	0	0	0	0	0	0
\$232	\$236	31.80	23.00	14.30	5.90	0	0	0	0	0	0	0
\$236	\$240	32.40	23.60	14.90	6.50	0	0	0	0	0	0	0
\$240	\$248	33.30	24.50	15.80	7.30	0	0	0	0	0	0	0
\$248	\$256	34.50	25.70	17.00	8.40	.30	0	0	0	0	0	0
\$256	\$264	35.70	26.90	18.20	9.60	1.40	0	0	0	0	0	0
\$264	\$272	36.90	28.10	19.40	10.70	2.50	0	0	0	0	0	0
\$272	\$280	38.10	29.30	20.60	11.80	3.60	0	0	0	0	0	0
\$280	\$288	39.30	30.50	21.80	13.00	4.80	0	0	0	0	0	0
\$288	\$296	40.50	31.70	23.00	14.20	5.90	0	0	0	0	0	0
\$296	\$304	41.70	32.90	24.20	15.40	7.00	0	0	0	0	0	0
\$304	\$312	42.90	34.10	25.40	16.60	8.10	0	0	0	0	0	0
\$312	\$320	44.10	35.30	26.60	17.80	9.20	1.10	0	0	0	0	0
\$320	\$328	45.30	36.50	27.80	19.00	10.40	2.20	0	0	0	0	0
\$328	\$336	46.50	37.70	29.00	20.20	11.50	3.30	0	0	0	0	0
\$336	\$344	47.70	38.90	30.20	21.40	12.70	4.40	0	0	0	0	0
\$344	\$352	48.90	40.10	31.40	22.60	13.90	5.50	0	0	0	0	0
\$352	\$360	50.10	41.30	32.60	23.80	15.10	6.70	0	0	0	0	0
\$360	\$368	51.30	42.50	33.80	25.00	16.30	7.80	0	0	0	0	0
\$368	\$376	52.60	43.70	35.00	26.20	17.50	8.90	.70	0	0	0	0

"If the payroll period with respect to an employee is monthly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$376	\$384	\$53.90	\$44.90	\$36.20	\$27.40	\$18.70	\$10.00	\$1.90	\$0	\$0	\$0	\$0
\$384	\$392	55.30	46.10	37.40	28.60	19.90	11.20	3.00	0	0	0	0
\$392	\$400	56.70	47.30	38.60	29.80	21.10	12.30	4.10	0	0	0	0
\$400	\$420	59.00	49.40	40.70	31.90	23.20	14.40	6.10	0	0	0	0
\$420	\$440	62.40	52.50	43.70	34.90	26.20	17.40	8.90	.70	0	0	0
\$440	\$460	65.80	55.90	46.70	37.90	29.20	20.40	11.70	3.50	0	0	0
\$460	\$480	69.20	59.30	49.70	40.90	32.20	23.40	14.70	6.30	0	0	0
\$480	\$500	72.60	62.70	52.80	43.90	35.20	26.40	17.70	9.10	.90	0	0
\$500	\$520	76.00	66.10	56.20	46.90	38.20	29.40	20.70	11.90	3.70	0	0
\$520	\$540	79.40	69.50	59.60	49.90	41.20	32.40	23.70	14.90	6.50	0	0
\$540	\$560	82.80	72.90	63.00	53.10	44.20	35.40	26.70	17.90	9.30	1.20	0
\$560	\$580	86.20	76.30	66.40	56.50	47.20	38.40	29.70	20.90	12.20	4.00	0
\$580	\$600	89.60	79.70	69.80	59.90	50.20	41.40	32.70	23.90	15.20	6.80	0
\$600	\$640	94.70	84.80	74.90	65.00	55.10	45.90	37.20	28.40	19.70	11.00	2.80
\$640	\$680	101.60	91.60	81.70	71.80	61.90	52.00	43.20	34.40	25.70	16.90	8.40
\$680	\$720	108.30	98.40	88.50	78.60	68.70	58.80	49.20	40.40	31.70	22.90	14.20
\$720	\$760	115.30	105.20	95.30	85.40	75.50	65.60	55.60	46.40	37.70	28.90	20.20
\$760	\$800	123.30	112.00	102.10	92.20	82.30	72.40	62.40	52.50	43.70	34.90	26.20
\$800	\$840	131.30	119.70	108.90	99.00	89.10	79.20	69.20	59.30	49.70	40.90	32.20
\$840	\$880	139.30	127.70	116.00	105.80	95.90	86.00	76.00	66.10	56.20	46.90	38.20
\$880	\$920	147.30	135.70	124.00	112.60	102.70	92.80	82.80	72.90	63.00	53.10	44.20
\$920	\$960	155.30	143.70	132.00	120.30	109.50	99.60	89.60	79.70	69.80	59.90	50.20
\$960	\$1,000	163.30	151.70	140.00	128.30	116.70	106.40	96.40	86.50	76.60	66.70	56.80
\$1,000	\$1,040	171.30	159.70	148.00	136.30	124.70	113.20	103.20	93.30	83.40	73.50	63.60
\$1,040	\$1,080	179.30	167.70	156.00	144.30	132.70	121.00	110.00	100.10	90.20	80.30	70.40
\$1,080	\$1,120	187.30	175.70	164.00	152.30	140.70	129.00	117.30	106.90	97.00	87.10	77.20
\$1,120	\$1,160	195.30	183.70	172.00	160.30	148.70	137.00	125.30	113.70	103.80	93.90	84.00
\$1,160	\$1,200	203.30	191.70	180.00	168.30	156.70	145.00	133.30	121.70	110.60	100.70	90.80
\$1,200	\$1,240	211.30	199.70	188.00	176.30	164.70	153.00	141.30	129.70	118.00	107.50	97.60
\$1,240	\$1,280	219.30	207.70	196.00	184.30	172.70	161.00	149.30	137.70	126.00	114.30	104.40
\$1,280	\$1,320	227.30	215.70	204.00	192.30	180.70	169.00	157.30	145.70	134.00	122.30	111.20
\$1,320	\$1,360	235.30	223.70	212.00	200.30	188.70	177.00	165.30	153.70	142.00	130.30	118.70
\$1,360	\$1,400	243.30	231.70	220.00	208.30	196.70	185.00	173.30	161.70	150.00	138.30	126.70
\$1,400	\$1,440	251.30	239.70	228.00	216.30	204.70	193.00	181.30	169.70	158.00	146.30	134.70
\$1,440	\$1,480	259.30	247.70	236.00	224.30	212.70	201.00	189.30	177.70	166.00	154.30	142.70
\$1,480	\$1,520	268.30	255.70	244.00	232.30	220.70	209.00	197.30	185.70	174.00	162.30	150.70
\$1,520	\$1,560	278.30	264.00	252.00	240.30	228.70	217.00	205.30	193.70	182.00	170.30	158.70
\$1,560	\$1,600	288.30	274.00	260.00	248.30	236.70	225.00	213.30	201.70	190.00	178.30	166.70
\$1,600	\$1,640	298.30	284.00	269.40	256.30	244.70	233.00	221.30	209.70	198.00	186.30	174.70
\$1,640	\$1,680	308.30	294.00	279.40	264.80	252.70	241.00	229.30	217.70	206.00	194.30	182.70
\$1,680	\$1,720	318.30	304.00	289.40	274.80	260.70	249.00	237.30	225.70	214.00	202.30	190.70
\$1,720	\$1,760	328.30	314.00	299.40	284.80	270.70	257.00	245.30	233.70	222.00	210.30	198.70
\$1,760	\$1,800	338.30	324.00	309.40	294.80	280.70	265.70	253.30	241.70	230.00	218.30	206.70
\$1,800	\$1,840	348.30	334.00	319.40	304.80	290.70	275.70	261.30	249.70	238.00	226.30	214.70
\$1,840	\$1,880	359.30	344.00	329.40	314.80	300.70	285.70	271.30	257.70	246.00	234.30	222.70
\$1,880	\$1,920	371.30	354.00	339.40	324.80	310.70	295.70	281.30	266.50	254.00	242.30	230.70
\$1,920	\$1,960	383.30	364.00	349.40	334.80	320.70	305.70	291.30	276.50	262.00	250.30	238.70
\$1,960	\$2,000	395.30	374.00	360.90	344.80	330.70	315.70	301.30	286.50	271.90	258.30	246.70
\$2,000	\$2,040	407.30	390.40	372.90	355.40	340.30	325.70	311.30	296.50	281.90	267.30	254.70
\$2,040	\$2,080	419.30	402.40	384.90	367.40	350.30	335.70	321.30	306.50	291.90	277.30	262.80
\$2,080	\$2,120	431.30	414.40	396.90	379.40	361.90	345.70	331.30	316.50	301.90	287.30	272.80
\$2,120	\$2,160	443.30	426.40	408.90	391.40	373.90	356.40	341.30	326.50	311.90	297.30	282.80
\$2,160	\$2,200	455.30	438.40	422.90	403.40	385.90	368.40	351.30	336.50	321.90	307.30	292.80
\$2,200	\$2,240	467.30	450.40	432.90	415.40	397.90	380.40	362.90	346.50	331.90	317.30	302.80
\$2,240	\$2,280	479.30	462.40	444.90	427.40	409.90	392.40	374.90	357.40	341.90	327.30	312.80
\$2,280	\$2,320	491.30	474.40	456.90	439.40	421.90	404.40	386.90	369.40	351.90	337.30	322.80
\$2,320	\$2,360	503.30	486.40	468.90	451.40	433.90	416.40	398.90	381.40	363.90	347.30	332.80
\$2,360	\$2,400	515.30	498.40	480.90	463.40	445.90	428.40	410.90	393.40	375.90	358.40	342.80
\$2,400	\$2,440	527.30	510.40	492.90	475.40	457.90	440.40	422.90	405.40	387.90	370.40	352.90
30 percent of the excess over \$2,440 plus—												
\$2,440 and over		533.90	516.40	498.90	481.40	463.90	446.40	428.90	411.40	393.90	376.40	358.90

"If the payroll period with respect to an employee is a daily payroll period or a miscellaneous payroll period and he is not married—

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										
		0	1	2	3	4	5	6	7	8	9	10 or more
At least—	But less than—	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such periods—										
\$38.00	\$39.00	\$8.30	\$7.75	\$7.15	\$6.60	\$6.00	\$5.50	\$5.00	\$4.55	\$4.10	\$3.70	\$3.35
\$39.00	\$40.00	8.60	8.05	7.45	6.90	6.30	5.75	5.25	4.80	4.30	3.90	3.55
\$40.00	\$41.00	8.90	8.35	7.75	7.20	6.60	6.05	5.50	5.05	4.55	4.10	3.75
\$41.00	\$42.00	9.20	8.65	8.05	7.50	6.90	6.35	5.75	5.30	4.80	4.35	3.95
\$42.00	\$43.00	9.50	8.95	8.35	7.80	7.20	6.65	6.05	5.55	5.05	4.60	4.15
\$43.00	\$44.00	9.80	9.25	8.65	8.10	7.50	6.95	6.35	5.80	5.30	4.85	4.35
\$44.00	\$45.00	10.10	9.55	8.95	8.40	7.80	7.25	6.65	6.10	5.55	5.10	4.60
\$45.00	\$46.00	10.40	9.85	9.25	8.70	8.10	7.55	6.95	6.40	5.80	5.35	4.85
\$46.00	\$47.00	10.70	10.15	9.55	9.00	8.40	7.85	7.25	6.70	6.10	5.60	5.10
\$47.00	\$48.00	11.00	10.45	9.85	9.30	8.70	8.15	7.55	7.00	6.40	5.85	5.35
\$48.00	\$49.00	11.30	10.75	10.15	9.60	9.00	8.45	7.85	7.30	6.70	6.15	5.60
\$49.00	\$50.00	11.60	11.05	10.45	9.90	9.30	8.75	8.15	7.60	7.00	6.45	5.85
30 percent of the excess over \$50 plus—												
\$50 and over		11.75	11.20	10.60	10.05	9.45	8.90	8.30	7.75	7.15	6.60	6.00

"If the payroll period with respect to an employee is a daily payroll period or a miscellaneous payroll period and he is married—

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										
		0	1	2	3	4	5	6	7	8	9	10 or more
At least—	But less than—	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such periods—										
\$0	\$0.75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0.75	\$1.00	.05	0	0	0	0	0	0	0	0	0	0
\$1.00	\$1.25	.10	0	0	0	0	0	0	0	0	0	0
\$1.25	\$1.50	.10	0	0	0	0	0	0	0	0	0	0
\$1.50	\$1.75	.15	0	0	0	0	0	0	0	0	0	0
\$1.75	\$2.00	.20	0	0	0	0	0	0	0	0	0	0
\$2.00	\$2.25	.20	0	0	0	0	0	0	0	0	0	0
\$2.25	\$2.50	.25	0	0	0	0	0	0	0	0	0	0
\$2.50	\$2.75	.30	0	0	0	0	0	0	0	0	0	0
\$2.75	\$3.00	.35	.05	0	0	0	0	0	0	0	0	0
\$3.00	\$3.25	.35	.10	0	0	0	0	0	0	0	0	0
\$3.25	\$3.50	.40	.15	0	0	0	0	0	0	0	0	0
\$3.50	\$3.75	.45	.15	0	0	0	0	0	0	0	0	0
\$3.75	\$4.00	.45	.20	0	0	0	0	0	0	0	0	0
\$4.00	\$4.25	.50	.25	0	0	0	0	0	0	0	0	0
\$4.25	\$4.50	.55	.25	0	0	0	0	0	0	0	0	0
\$4.50	\$4.75	.60	.30	.05	0	0	0	0	0	0	0	0
\$4.75	\$5.00	.60	.35	.05	0	0	0	0	0	0	0	0
\$5.00	\$5.25	.65	.35	.10	0	0	0	0	0	0	0	0
\$5.25	\$5.50	.70	.40	.15	0	0	0	0	0	0	0	0
\$5.50	\$5.75	.75	.45	.15	0	0	0	0	0	0	0	0
\$5.75	\$6.00	.75	.50	.20	0	0	0	0	0	0	0	0
\$6.00	\$6.25	.80	.50	.25	0	0	0	0	0	0	0	0
\$6.25	\$6.50	.85	.55	.30	0	0	0	0	0	0	0	0
\$6.50	\$6.75	.90	.60	.30	.05	0	0	0	0	0	0	0
\$6.75	\$7.00	.90	.65	.35	.10	0	0	0	0	0	0	0
\$7.00	\$7.25	.95	.65	.40	.10	0	0	0	0	0	0	0
\$7.25	\$7.50	1.00	.70	.40	.15	0	0	0	0	0	0	0
\$7.50	\$7.75	1.05	.75	.45	.20	0	0	0	0	0	0	0
\$7.75	\$8.00	1.05	.80	.50	.20	0	0	0	0	0	0	0
\$8.00	\$8.25	1.10	.80	.55	.25	0	0	0	0	0	0	0
\$8.25	\$8.50	1.15	.85	.55	.30	0	0	0	0	0	0	0
\$8.50	\$8.75	1.20	.90	.60	.35	.05	0	0	0	0	0	0
\$8.75	\$9.00	1.20	.95	.65	.35	.10	0	0	0	0	0	0
\$9.00	\$9.25	1.25	.95	.70	.40	.15	0	0	0	0	0	0
\$9.25	\$9.50	1.30	1.00	.70	.45	.15	0	0	0	0	0	0
\$9.50	\$9.75	1.35	1.05	.75	.45	.20	0	0	0	0	0	0
\$9.75	\$10.00	1.35	1.10	.80	.50	.25	0	0	0	0	0	0
\$10.00	\$10.50	1.45	1.15	.85	.55	.30	0	0	0	0	0	0
\$10.50	\$11.00	1.50	1.20	.95	.65	.35	.10	0	0	0	0	0
\$11.00	\$11.50	1.60	1.30	1.00	.70	.45	.15	0	0	0	0	0
\$11.50	\$12.00	1.65	1.35	1.10	.80	.50	.25	0	0	0	0	0
\$12.00	\$12.50	1.75	1.45	1.15	.85	.60	.30	.05	0	0	0	0
\$12.50	\$13.00	1.80	1.50	1.25	.95	.65	.35	.10	0	0	0	0
\$13.00	\$13.50	1.90	1.60	1.30	1.00	.75	.45	.15	0	0	0	0
\$13.50	\$14.00	2.00	1.65	1.40	1.10	.80	.50	.25	0	0	0	0

(d) DISCLOSURE OF MARITAL STATUS; DETERMINATION OF MARITAL STATUS; TREATMENT OF SURVIVING SPOUSE.—Section 3402 (relating to income tax collected at source) is amended by adding at the end thereof the following new subsection:

68A Stat. 457.
26 USC 3402.

“(1) DETERMINATION AND DISCLOSURE OF MARITAL STATUS.—

“(1) DETERMINATION OF STATUS BY EMPLOYER.—For purposes of applying the tables in subsections (a) and (c) to a payment of wages, the employer shall treat the employee as a single person unless there is in effect with respect to such payment of wages a withholding exemption certificate furnished to the employer by the employee after the date of the enactment of this subsection indicating that the employee is married.

Ante, pp. 38, 41.

“(2) DISCLOSURE OF STATUS BY EMPLOYEE.—An employee shall be entitled to furnish the employer with a withholding exemption certificate indicating he is married only if, on the day of such furnishing, he is married (determined with the application of the rules in paragraph (3)). An employee whose marital status changes from married to single shall, at such time as the Secretary or his delegate may by regulations prescribe, furnish the employer with a new withholding exemption certificate.

“(3) DETERMINATION OF MARITAL STATUS.—For purposes of paragraph (2), an employee shall on any day be considered—

“(A) as not married, if (i) he is legally separated from his spouse under a decree of divorce or separate maintenance, or (ii) either he or his spouse is, or on any preceding day within the calendar year was, a nonresident alien; or

“(B) as married, if (i) his spouse (other than a spouse referred to in subparagraph (A)) died within the portion of his taxable year which precedes such day, or (ii) his spouse died during one of the two taxable years immediately preceding the current taxable year and, on the basis of facts existing at the beginning of such day, the employee reasonably expects, at the close of his taxable year, to be a surviving spouse (as defined in section 2(b)).”

68A Stat. 8.
26 USC 2.

(e) WITHHOLDING ALLOWANCES FOR ITEMIZED DEDUCTIONS.—

(1) ALLOWANCE.—Section 3402(f)(1) (relating to withholding exemptions) is amended—

(A) by striking out “and” at the end of subparagraph (D),

(B) by striking out the period at the end of subparagraph (E) and inserting in lieu thereof “; and”, and

(C) by adding at the end thereof the following new subparagraph:

“(F) any allowance to which he is entitled under subsection (m), but only if his spouse does not have in effect a withholding exemption certificate claiming such allowance.”

(2) WITHHOLDING ALLOWANCES BASED ON ITEMIZED DEDUCTIONS.—Section 3402 (relating to income tax collected at source) is amended by adding at the end thereof the following new subsection:

“(m) WITHHOLDING ALLOWANCES BASED ON ITEMIZED DEDUCTIONS.—

“(1) GENERAL RULE.—An employee shall be entitled to withholding allowances under this subsection with respect to a payment of wages in a number equal to the number determined by dividing by \$700 the excess of—

“(A) his estimated itemized deductions, over

“(B) an amount equal to the sum of 10 percent of the first \$7,500 of his estimated wages and 17 percent of the remainder of his estimated wages.

For purposes of this subsection, fractional numbers shall not be taken into account.

“(2) DEFINITIONS.—For purposes of this subsection—

“(A) ESTIMATED ITEMIZED DEDUCTIONS.—The term ‘estimated itemized deductions’ means the aggregate amount which he reasonably expects will be allowable as deductions under chapter 1 (other than the deductions referred to in sections 141 and 151 and other than the deductions required to be taken into account in determining adjusted gross income under section 62) for the estimation year. In no case shall such aggregate amount be greater than (i) the amount of such deductions shown on his return of tax under subtitle A for the taxable year preceding the estimation year, or (ii) in the case of an employee who did not show such deductions on his return for such preceding taxable year, an amount equal to the lesser of \$1,000 or 10 percent of the wages shown on his return for such preceding taxable year.

“(B) ESTIMATED WAGES.—The term ‘estimated wages’ means the aggregate amount which he reasonably expects will constitute wages for the estimation year. In no case shall such aggregate amount be less than the amount of wages shown on his return for the taxable year preceding the estimation year.

“(C) ESTIMATION YEAR.—In the case of an employee who files his return on the basis of a calendar year, the term ‘estimation year’ means—

“(i) with respect to payments of wages after April 30 and on or before December 31 of any calendar year, such calendar year, and

“(ii) with respect to payments of wages on or after January 1 and before May 1 of any calendar year, the preceding calendar year (except that with respect to an exemption certificate furnished by an employee after he has filed his return for the preceding calendar year, such term means the current calendar year).

In the case of an employee who files his return on a basis other than the calendar year, his estimation year, and the amounts deducted and withheld to be governed by such estimation year, shall be determined under regulations prescribed by the Secretary or his delegate.

“(3) SPECIAL RULES.—

“(A) MARRIED INDIVIDUALS.—The number of withholding allowances to which a husband and wife are entitled under this subsection shall be determined on the basis of their combined wages and deductions. This subparagraph shall not apply to a husband and wife who filed separate returns for the taxable year preceding the estimation year and who reasonably expect to file separate returns for the estimation year.

“(B) ONLY ONE CERTIFICATE TO BE IN EFFECT.—In the case of any employee, withholding allowances under this subsection may not be claimed with more than one employer at any one time.

“(C) TERMINATION OF EFFECTIVENESS.—In the case of an employee who files his return on the basis of a calendar year, that portion of a withholding exemption certificate which relates to allowances under this subsection shall not be effective with respect to payments of wages after the first April 30 following the close of the estimation year on which it is based.

68A Stat. 3.
26 USC 1-1388.
78 Stat. 23.

26 USC 1-1563.

“(D) **LIMITATION.**—In the case of employees whose estimated wages are at levels at which the amounts deducted and withheld under this chapter generally are insufficient (taking into account a reasonable allowance for deductions and exemptions) to offset the liability for tax under chapter 1 with respect to the wages from which such amounts are deducted and withheld, the Secretary or his delegate may by regulation reduce the withholding allowances to which such employees would, but for this subparagraph, be entitled under this subsection.

26 USC 1-1388.

“(E) **TREATMENT OF ALLOWANCES.**—For purposes of this title, any withholding allowance under this subsection shall be treated as if it were denominated a withholding exemption.

“(4) **AUTHORITY TO PRESCRIBE TABLES.**—The Secretary or his delegate may prescribe tables pursuant to which employees shall determine the number of withholding allowances to which they are entitled under this subsection (in lieu of making such determination under paragraphs (1) and (3)). Such tables shall be consistent with the provisions of paragraphs (1) and (3), except that such tables—

“(A) shall provide for entitlement to withholding allowances based on reasonable wage and itemized deduction brackets, and

“(B) may increase or decrease the number of withholding allowances to which employees in the various wage and itemized deduction brackets would, but for this subparagraph, be entitled to the end that, to the extent practicable, amounts deducted and withheld under this chapter (i) generally do not exceed the liability for tax under chapter 1 with respect to the wages from which such amounts are deducted and withheld, and (ii) generally are sufficient to offset such liability for tax.”

(3) **STATUS DETERMINATION DATE.**—The last sentence of section 3402(f) (3) (B) is amended to read as follows: “For purposes of this subparagraph, the term ‘status determination date’ means January 1, May 1, July 1, and October 1 of each year.”

(4) **CIVIL PENALTY.**—

(A) Subchapter B of chapter 68 (relating to assessable penalties) is amended by adding at the end thereof the following new section:

26 USC 6671-6681.

“SEC. 6682. FALSE INFORMATION WITH RESPECT TO WITHHOLDING ALLOWANCES BASED ON ITEMIZED DEDUCTIONS.

“(a) **CIVIL PENALTY.**—In addition to any criminal penalty provided by law, if any individual in claiming a withholding allowance under section 3402(f) (1) (F) states (1) as the amount of the wages (within the meaning of chapter 24) shown on his return for any taxable year an amount less than such wages actually shown, or (2) as the amount of the itemized deductions referred to in section 3402(m) shown on the return for any taxable year an amount greater than such deductions actually shown, he shall pay a penalty of \$50 for such statement, unless (1) such statement did not result in a decrease in the amounts deducted and withheld under chapter 24, or (2) the taxes imposed with respect to the individual under subtitle A for the succeeding taxable year do not exceed the sum of (A) the credits against such taxes allowed by part IV of subchapter A of chapter 1, and (B) the payments of estimated tax which are considered payments on account of such taxes.

Ante, p. 59.

26 USC 1-1563.

26 USC 31-48.

“(b) **DEFICIENCY PROCEDURES NOT TO APPLY.**—Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, and

26 USC 6211-6216.

gift taxes) shall not apply in respect of the assessment or collection of any penalty imposed by subsection (a).”

(B) The table of sections of such subchapter B is amended by adding at the end thereof the following:

“Sec. 6682. False information with respect to withholding allowances based on itemized deductions.”

68A Stat. 852.
26 USC 7205.

(5) CRIMINAL PENALTY.—Section 7205 (relating to fraudulent withholding exemption certificate or failure to supply information) is amended—

(A) by striking out “section 3402(f)” and inserting in lieu thereof “section 3402”, and

Ante, p. 61.

(B) by striking out “any penalty otherwise provided” and inserting in lieu thereof “any other penalty provided by law (except the penalty provided by section 6682)”.

(6) EFFECTIVE DATE.—The amendments made by paragraphs (1) and (2) of this subsection shall apply only with respect to remuneration paid after December 31, 1966, but only with respect to withholding exemptions based on estimation years beginning after such date.

Ante, p. 61.

(f) TRANSITIONAL DETERMINATION STATUS DATE.—Notwithstanding section 3402(f) (3) (B) of the Internal Revenue Code of 1954, a withholding exemption certificate furnished the employer after the date of the enactment of this Act and before May 1, 1966, shall take effect with respect to the first payment of wages made on or after May 1, 1966, or the 10th day after the date on which such certificate is furnished to the employer, whichever is later, and at the election of the employer such certificate may be made effective with respect to any payment of wages made on or after the date on which such certificate is furnished.

(g) EFFECTIVE DATE.—The amendments made by this section (other than subsection (e)) shall apply only with respect to remuneration paid after April 30, 1966.

SEC. 102. ESTIMATED TAX IN CASE OF INDIVIDUALS.

26 USC 6015.

(a) INCLUSION OF SELF-EMPLOYMENT TAX IN ESTIMATED TAX.—Section 6015(c) (relating to definition of estimated tax in the case of an individual) is amended to read as follows:

“(c) ESTIMATED TAX.—For purposes of this title, in the case of an individual, the term ‘estimated tax’ means—

26 USC 1-1388.

“(1) the amount which the individual estimates as the amount of the income tax imposed by chapter 1 for the taxable year, plus

26 USC 1401-1403.

“(2) the amount which the individual estimates as the amount of the self-employment tax imposed by chapter 2 for the taxable year, minus

26 USC 31-48.

“(3) the amount which the individual estimates as the sum of any credits against tax provided by part IV of subchapter A of chapter 1.”

26 USC 6654.

(b) ADDITION TO TAX FOR UNDERPAYMENT OF ESTIMATED TAX.—

(1) Section 6654(a) (relating to addition to the tax for underpayment of estimated tax by an individual) is amended by inserting after “chapter 1” the following: “and the tax under chapter 2”.

(2) Section 6654(d) is amended to read as follows:

“(d) EXCEPTION.—Notwithstanding the provisions of the preceding subsections, the addition to the tax with respect to any underpayment of any installment shall not be imposed if the total amount of all pay-

ments of estimated tax made on or before the last date prescribed for the payment of such installment equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were whichever of the following is the least—

“(1) The tax shown on the return of the individual for the preceding taxable year, if a return showing a liability for tax was filed by the individual for the preceding taxable year and such preceding year was a taxable year of 12 months.

“(2) An amount equal to 70 percent (66 $\frac{2}{3}$ percent in the case of individuals referred to in section 6073(b), relating to income from farming or fishing) of the tax for the taxable year computed by placing on an annualized basis the taxable income for the months in the taxable year ending before the month in which the installment is required to be paid and by taking into account the adjusted self-employment income (if the net earnings from self-employment (as defined in section 1402(a)) for the taxable year equal or exceed \$400). For purposes of this paragraph—

“(A) The taxable income shall be placed on an annualized basis by—

“(i) multiplying by 12 (or, in the case of a taxable year of less than 12 months, the number of months in the taxable year) the taxable income (computed without deduction of personal exemptions) for the months in the taxable year ending before the month in which the installment is required to be paid,

“(ii) dividing the resulting amount by the number of months in the taxable year ending before the month in which such installment date falls, and

“(iii) deducting from such amount the deductions for personal exemptions allowable for the taxable year (such personal exemptions being determined as of the last date prescribed for payment of the installment).

“(B) The term ‘adjusted self-employment income’ means—

“(i) the net earnings from self-employment (as defined in section 1402(a)) for the months in the taxable year ending before the month in which the installment is required to be paid, but not more than

“(ii) the excess of \$6,600 over the amount determined by placing the wages (within the meaning of section 1402(b)) for the months in the taxable year ending before the month in which the installment is required to be paid on an annualized basis in a manner consistent with clauses (i) and (ii) of subparagraph (A).

“(3) An amount equal to 90 percent of the tax computed, at the rates applicable to the taxable year, on the basis of the actual taxable income and the actual self-employment income for the months in the taxable year ending before the month in which the installment is required to be paid as if such months constituted the taxable year.

“(4) An amount equal to the tax computed, at the rates applicable to the taxable year, on the basis of the taxpayer's status with respect to personal exemptions under section 151 for the taxable year, but otherwise on the basis of the facts shown on his return for, and the law applicable to, the preceding taxable year.”

68A Stat. 750;
76 Stat. 575.
26 USC 6073.

26 USC 1402.

26 USC 151.

68A Stat. 823.
26 USC 6654.
Ante, p. 62.

(3) Section 6654(f) (relating to definition of tax for purposes of subsections (b) and (d) of section 6654) is amended to read as follows:

“(f) **TAX COMPUTED AFTER APPLICATION OF CREDITS AGAINST TAX.**—For purposes of subsections (b) and (d), the term ‘tax’ means—

“(1) the tax imposed by this chapter 1, plus

“(2) the tax imposed by chapter 2, minus

“(3) the credits against tax allowed by part IV of subchapter A of chapter 1, other than the credit against tax provided by section 31 (relating to tax withheld on wages).”

(4) Section 6211(b) (1) (relating to definition of a deficiency) is amended by striking out “chapter 1” and inserting in lieu thereof “subtitle A”.

(5) Section 7701(a) (relating to definitions) is amended by adding at the end thereof the following new paragraph:

“(34) **ESTIMATED INCOME TAX.**—The term ‘estimated income tax’ means—

“(A) in the case of an individual, the estimated tax as defined in section 6015(c), or

“(B) in the case of a corporation, the estimated tax as defined in section 6016(b).”

(6) Section 1403(b) (cross references) is amended by adding at the end thereof the following new paragraph:

“(3) For provisions relating to declarations of estimated tax on self-employment income, see section 6015.”

(c) **MINISTERS, MEMBERS OF RELIGIOUS ORDERS, AND CHRISTIAN SCIENCE PRACTITIONERS.**—Section 1402(e) (3) (relating to effective date of waiver certificates) is amended by adding at the end thereof the following new subparagraph:

“(E) For purposes of sections 6015 and 6654, a waiver certificate described in paragraph (1) shall be treated as taking effect on the first day of the first taxable year beginning after the date on which such certificate is filed.”

(d) **EFFECTIVE DATE.**—The amendments made by subsections (a), (b), and (c) shall apply with respect to taxable years beginning after December 31, 1966.

SEC. 103. UNDERPAYMENT OF INSTALLMENTS OF ESTIMATED INCOME TAX IN CASE OF INDIVIDUALS.

(a) **IN GENERAL.**—Section 6654(b) (relating to amount of underpayment), and section 6654(d) (relating to exception) as amended by section 102(b) (2) of this Act, are amended by striking out “70 percent” each place it appears and inserting in lieu thereof “80 percent”.

(b) **EFFECTIVE DATE.**—The amendments made by subsection (a) shall apply with respect to taxable years beginning after December 31, 1966.

SEC. 104. INSTALLMENT PAYMENTS OF ESTIMATED INCOME TAX BY CORPORATIONS.

(a) **IN GENERAL.**—Subsection (a) of section 6154 (relating to installment payments of estimated income tax by corporations) is amended to read as follows:

“(a) **AMOUNT AND TIME FOR PAYMENT OF EACH INSTALLMENT.**—The amount of estimated tax (as defined in section 6016(b)) with respect to which a declaration is required under section 6016 shall be paid as follows:

“(1) **TAXABLE YEARS BEGINNING IN 1966.**—With respect to taxable years beginning after December 31, 1965, and before Jan-

26 USC 1-1388.
26 USC 1401-1403.

26 USC 31-48.

26 USC 6211.

26 USC 7701.

Ante, p. 62.

26 USC 6016.

74 Stat. 926.
26 USC 1402.

78 Stat. 25.
26 USC 6154.

uary 1, 1967, such estimated tax shall be paid in installments in accordance with the following table:

"If the declaration is timely filed on or before the 15th day of the—"	The following percentages of the estimated tax shall be paid on the 15th day of the—			
	4th month	6th month	9th month	12th month
4th month of the taxable year.....	12	12	25	25
6th month of the taxable year (but after the 15th day of the 4th month).....		16	29	29
9th month of the taxable year (but after the 15th day of the 6th month).....			37	37
12th month of the taxable year (but after the 15th day of the 9th month).....				74

"(2) TAXABLE YEARS BEGINNING AFTER 1966.—With respect to taxable years beginning after December 31, 1966, such estimated tax shall be paid in installments in accordance with the following table:

"If the declaration is timely filed on or before the 15th day of the—"	The following percentages of the estimated tax shall be paid on the 15th day of the—			
	4th month	6th month	9th month	12th month
4th month of the taxable year.....	25	25	25	25
6th month of the taxable year (but after the 15th day of the 4th month).....		33½	33½	33½
9th month of the taxable year (but after the 15th day of the 6th month).....			50	50
12th month of the taxable year (but after the 15th day of the 9th month).....				100

"(3) TIMELY FILING.—A declaration is timely filed for the purposes of paragraphs (1) and (2) if it is not required by section 6074(a) to be filed on a date (determined without regard to any extension of time for filing the declaration under section 6081) before the date it is actually filed.

26 USC 6074.
26 USC 6081.

"(4) LATE FILING.—If the declaration is filed after the time prescribed in section 6074(a) (determined without regard to any extension of time for filing the declaration under section 6081), there shall be paid at the time of such filing all installments of estimated tax which would have been payable on or before such time if the declaration had been filed within the time prescribed in section 6074(a), and the remaining installments shall be paid at the times at which, and in the amounts in which, they would have been payable if the declaration had been so filed."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply with respect to taxable years beginning after December 31, 1965.

TITLE II—POSTPONEMENT OF CERTAIN EXCISE TAX RATE REDUCTIONS

SEC. 201. PASSENGER AUTOMOBILES.

(a) POSTPONEMENT OF RATE REDUCTIONS.—Subparagraph (A) of section 4061(a) (2) (relating to imposition of tax) is amended to read as follows:

79 Stat. 136.
26 USC 4061.

"(A) Articles enumerated in subparagraph (B) are taxable at whichever of the following rates is applicable:

"7 percent for the period beginning with the day after the date of the enactment of the Tax Adjustment Act of 1966 through March 31, 1968.

"2 percent for the period April 1, 1968, through December 31, 1968.

"1 percent for the period after December 31, 1968."

79 Stat. 141.
26 USC 6412.

(b) CONFORMING AMENDMENT.—Section 6412(a)(1) (relating to floor stocks refunds on passenger automobiles, etc.) is amended by striking out “January 1, 1966, 1967, 1968, or 1969,” and inserting in lieu thereof “January 1, 1966, April 1, 1968, or January 1, 1969.”

(c) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply with respect to articles sold after the date of the enactment of this Act.

SEC. 202. COMMUNICATION SERVICES.

26 USC 4251.

(a) POSTPONEMENT OF RATE REDUCTIONS.—Section 4251 (relating to tax on communications) is amended—

(1) By striking out subsection (a)(2) and inserting in lieu thereof:

“(2) The rate of tax referred to in paragraph (1) is as follows:

“Amounts paid pursuant to bills first rendered—	Percent—
“Before April 1, 1968-----	10
“After March 31, 1968, and before January 1, 1969-----	1”

(2) By striking out subsection (c) and inserting in lieu thereof:

“(c) SPECIAL RULE.—For purposes of subsection (a), in the case of communications services rendered before February 1, 1968, for which a bill has not been rendered before April 1, 1968, a bill shall be treated as having been first rendered on March 31, 1968. For purposes of subsections (a) and (b), in the case of communications services rendered after January 31, 1968, and before November 1, 1968, for which a bill has not been rendered before January 1, 1969, a bill shall be treated as having been first rendered on December 31, 1968.”

26 USC 4253.

(b) NONPROFIT HOSPITALS.—Section 4253 (relating to exemptions from tax on communications) is amended by adding at the end thereof the following new subsection:

“(h) NONPROFIT HOSPITALS.—No tax shall be imposed under section 4251 on any amount paid by a nonprofit hospital for services furnished to such organization. For purposes of this subsection, the term ‘nonprofit hospital’ means a hospital referred to in section 503(b)(5) which is exempt from income tax under section 501(a).”

26 USC 503.

26 USC 501.

(c) EFFECTIVE DATE.—The amendments made by subsections (a) and (b) shall apply to amounts paid pursuant to bills first rendered on or after April 1, 1966, for services rendered on or after such date. In the case of amounts paid pursuant to bills rendered on or after such date for services which were rendered before such date and for which no previous bill was rendered, such amendments shall apply except with respect to such services as were rendered more than 2 months before such date. In the case of services rendered more than 2 months before such date, the provisions of subchapter B of chapter 33 of the Code in effect at the time such services were rendered, subject to the provision of section 701(b)(2) of the Excise Tax Reduction Act of 1965, shall apply to the amounts paid for such services.

26 USC 4251-4254.

79 Stat. 156.
26 USC 4251 note.

TITLE III—MISCELLANEOUS PROVISIONS

SEC. 301. DISALLOWANCE OF DEDUCTION FOR CERTAIN INDIRECT CONTRIBUTIONS TO POLITICAL PARTIES.

26 USC 261-275.

(a) DISALLOWANCE.—Part IX of subchapter B of chapter 1 (relating to items not deductible) is amended by adding at the end thereof the following new section:

“SEC. 276. CERTAIN INDIRECT CONTRIBUTIONS TO POLITICAL PARTIES.

“(a) DISALLOWANCE OF DEDUCTION.—No deduction otherwise allowable under this chapter shall be allowed for any amount paid or incurred for—

“(1) advertising in a convention program of a political party, or in any other publication if any part of the proceeds of such publication directly or indirectly inures (or is intended to inure) to or for the use of a political party or a political candidate,

“(2) admission to any dinner or program, if any part of the proceeds of such dinner or program directly or indirectly inures (or is intended to inure) to or for the use of a political party or a political candidate, or

“(3) admission to an inaugural ball, inaugural gala, inaugural parade, or inaugural concert, or to any similar event which is identified with a political party or a political candidate.

“(b) DEFINITIONS.—For purposes of this section—

“(1) POLITICAL PARTY.—The term ‘political party’ means—

“(A) a political party;

“(B) a National, State, or local committee of a political party; or

“(C) a committee, association, or organization, whether incorporated or not, which directly or indirectly accepts contributions (as defined in section 271(b)(2)) or make expenditures (as defined in section 271(b)(3)) for the purpose of influencing or attempting to influence the selection, nomination, or election of any individual to any Federal, State, or local elective public office, or the election of presidential and vice-presidential electors, whether or not such individual or electors are selected, nominated, or elected.

“(2) PROCEEDS INURING TO OR FOR THE USE OF POLITICAL CANDIDATES.—Proceeds shall be treated as inuring to or for the use of a political candidate only if—

“(A) such proceeds may be used directly or indirectly for the purpose of furthering his candidacy for selection, nomination, or election to any elective public office, and

“(B) such proceeds are not received by such candidate in the ordinary course of a trade or business (other than the trade or business of holding elective public office).

“(c) CROSS REFERENCE.—

“For disallowance of certain entertainment, etc., expenses, see section 274.”

(b) CLERICAL AMENDMENT.—The table of sections for such part IX is amended by adding at the end thereof the following new item:

“Sec. 276. Certain indirect contributions to political parties.”

(c) EFFECTIVE DATE.—The amendments made by subsections (a) and (b) shall apply to taxable years beginning after December 31, 1965, but only with respect to amounts paid or incurred after the date of the enactment of this Act.

SEC. 302. BENEFITS AT AGE 72 FOR CERTAIN UNINSURED INDIVIDUALS.

(a) MONTHLY BENEFITS.—Title II of the Social Security Act is amended by adding at the end thereof the following new section:

“BENEFITS AT AGE 72 FOR CERTAIN UNINSURED INDIVIDUALS

“Eligibility

“Sec. 228. (a) Every individual who—

“(1) has attained the age of 72,

“(2) (A) attained such age before 1968, or (B) has not less than 3 quarters of coverage, whenever acquired, for each calendar year elapsing after 1966 and before the year in which he attained such age,

68A Stat. 82.
26 USC 271.

42 USC 401-427.

74 Stat. 937.
42 USC 410.

"(3) is a resident of the United States (as defined in subsection (e)), and is (A) a citizen of the United States or (B) an alien lawfully admitted for permanent residence who has resided in the United States (as defined in section 210(i)) continuously during the 5 years immediately preceding the month in which he files application under this section, and

"(4) has filed application for benefits under this section, shall (subject to the limitations in this section) be entitled to a benefit under this section for each month beginning with the first month after September 1966 in which he becomes so entitled to such benefits and ending with the month preceding the month in which he dies. No application under this section which is filed by an individual more than 3 months before the first month in which he meets the requirements of paragraphs (1), (2), and (3) shall be accepted as an application for purposes of this section.

"Benefit Amount

"(b) (1) Except as provided in paragraph (2), the benefit amount to which an individual is entitled under this section for any month shall be \$35.

"(2) If both husband and wife are entitled (or upon application would be entitled) to benefits under this section for any month, the amount of the husband's benefit for such month shall be \$35 and the amount of the wife's benefit for such month shall be \$17.50.

"Reduction for Governmental Pension System Benefits

"(c) (1) The benefit amount of any individual under this section for any month shall be reduced (but not below zero) by the amount of any periodic benefit under a governmental pension system for which he is eligible for such month.

"(2) In the case of a husband and wife only one of whom is entitled to benefits under this section for any month, the benefit amount, after any reduction under paragraph (1), shall be further reduced (but not below zero) by the excess (if any) of (A) the total amount of any periodic benefits under governmental pension systems for which the spouse who is not entitled to benefits under this section is eligible for such month, over (B) \$17.50.

"(3) In the case of a husband and wife both of whom are entitled to benefits under this section for any month—

"(A) the benefit amount of the wife, after any reduction under paragraph (1), shall be further reduced (but not below zero) by the excess (if any) of (i) the total amount of any periodic benefits under governmental pension systems for which the husband is eligible for such month, over (ii) \$35, and

"(B) the benefit amount of the husband, after any reduction under paragraph (1), shall be further reduced (but not below zero) by the excess (if any) of (i) the total amount of any periodic benefits under governmental pension systems for which the wife is eligible for such month, over (ii) \$17.50.

"(4) For purposes of this subsection, in determining whether an individual is eligible for periodic benefits under a governmental pension system—

"(A) such individual shall be deemed to have filed application for such benefits,

"(B) to the extent that entitlement depends on an application by such individual's spouse, such spouse shall be deemed to have filed application, and

“(C) to the extent that entitlement depends on such individual or his spouse having retired, such individual and his spouse shall be deemed to have retired before the month for which the determination of eligibility is being made.

“(5) For purposes of this subsection, if any periodic benefit is payable on any basis other than a calendar month, the Secretary shall allocate the amount of such benefit to the appropriate calendar months.

“(6) If, under the foregoing provisions of this section, the amount payable for any month would be less than \$1, such amount shall be reduced to zero. In the case of a husband and wife both of whom are entitled to benefits under this section for the month, the preceding sentence shall be applied with respect to the aggregate amount so payable for such month.

“(7) If any benefit amount computed under the foregoing provisions of this section is not a multiple of \$0.10, it shall be raised to the next higher multiple of \$0.10.

“(8) Under regulations prescribed by the Secretary, benefit payments under this section to an individual (or aggregate benefit payments under this section in the case of a husband and wife) of less than \$5 may be accumulated until they equal or exceed \$5.

“Suspension for Months in Which Cash Payments Are Made Under Public Assistance

“(d) The benefit to which any individual is entitled under this section for any month shall not be paid for such month if—

“(1) such individual receives aid or assistance in the form of money payments in such month under a State plan approved under title I, IV, X, XIV, or XVI, or

“(2) such individual's husband or wife receives such aid or assistance in such month, and under the State plan the needs of such individual were taken into account in determining eligibility for (or amount of) such aid or assistance,

unless the State agency administering or supervising the administration of such plan notifies the Secretary, at such time and in such manner as may be prescribed in accordance with regulations of the Secretary, that such payments to such individual (or such individual's husband or wife) under such plan are being terminated with the payment or payments made in such month.

42 USC 301, 601,
1201, 1351, 1381.

“Suspension Where Individual Is Residing Outside the United States

“(e) The benefit to which any individual is entitled under this section for any month shall not be paid if, during such month, such individual is not a resident of the United States. For purposes of this subsection, the term ‘United States’ means the 50 States and the District of Columbia.

“Treatment as Monthly Insurance Benefits

“(f) For purposes of subsections (t) and (u) of section 202, and of section 1840, a monthly benefit under this section shall be treated as a monthly insurance benefit payable under section 202.

42 USC 402,
1395s.

“Annual Reimbursement of Federal Old-Age and Survivors Insurance Trust Fund

“(g) There are authorized to be appropriated to the Federal Old-Age and Survivors Insurance Trust Fund for the fiscal year ending June 30, 1969, and for each fiscal year thereafter, such sums as the

Secretary of Health, Education, and Welfare deems necessary on account of—

“(1) payments made under this section during the second preceding fiscal year and all fiscal years prior thereto to individuals who, as of the beginning of the calendar year in which falls the month for which payment was made, had less than 3 quarters of coverage,

“(2) the additional administrative expenses resulting from the payments described in paragraph (1), and

“(3) any loss in interest to such Trust Fund resulting from such payments and expenses,

in order to place such Trust Fund in the same position at the end of such fiscal year as it would have been in if such payments had not been made.

“Definitions

“(h) For purposes of this section—

“(1) The term ‘quarter of coverage’ includes a quarter of coverage as defined in section 5(1) of the Railroad Retirement Act of 1937.

“(2) The term ‘governmental pension system’ means the insurance system established by this title or any other system or fund established by the United States, a State, any political subdivision of a State, or any wholly owned instrumentality of any one or more of the foregoing which provides for payment of (A) pensions, (B) retirement or retired pay, or (C) annuities or similar amounts payable on account of personal services performed by any individual (not including any payment under any workmen’s compensation law or any payment by the Veterans’ Administration as compensation for service-connected disability or death).

“(3) The term ‘periodic benefit’ includes a benefit payable in a lump sum if it is a commutation of, or a substitute for, periodic payments.

“(4) The determination of whether an individual is a husband or wife for any month shall be made under subsection (h) of section 216 without regard to subsections (b) and (f) of section 216.”

(b) **CERTAIN APPLICATIONS UNDER 1965 AMENDMENTS.**—For purposes of paragraph (4) of section 228(a) of the Social Security Act (added by subsection (a) of this section), an application filed under section 103 of the Social Security Amendments of 1965 before July 1966 shall be regarded as an application under such section 228 and shall, for purposes of such paragraph and of the last sentence of such section 228(a), be deemed to have been filed in July 1966, unless the person by whom or on whose behalf such application was filed notifies the Secretary that he does not want such application so regarded.

60 Stat. 733.
45 USC 228e.

71 Stat. 519.
42 USC 416.

Ante, p. 67.

79 Stat. 333.
42 USC 426
note.

SEC. 303. TEMPORARY DUTY-FREE ENTRY FOR GIFTS FROM MEMBERS OF ARMED FORCES IN COMBAT ZONES.

(a) **GIFTS COSTING \$50 OR LESS.**—Subpart B of part 1 of the appendix to the Tariff Schedules of the United States (19 U.S.C. 1202) is amended by inserting after item 915.20 the following new item:

77A Stat. 434.

915.25	Articles constituting a bona fide gift from a member of the Armed Forces of the United States serving in a combat zone (within the meaning of section 112(c) of the Internal Revenue Code of 1954) to the extent such articles in any shipment do not exceed \$50 in aggregate retail value in the country of shipment and with such limitations on the importation of alcoholic beverages and tobacco products as the Secretary of the Treasury may prescribe, if such articles were purchased in or through authorized agencies of the Armed Forces of the United States or in accordance with regulations prescribed by the Secretary of Defense.....	Free (see headnote 2 of this subpart)	Free (see headnote 2 of this subpart)	On or before 12/31/67
--------	--	---------------------------------------	---------------------------------------	-----------------------

(b) **CLERICAL AMENDMENT.**—Headnote 2 for subpart B of part 1 of such appendix is amended by striking out “item 915.20” and inserting in lieu thereof “items 915.20 and 915.25”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply with respect to articles entered, or withdrawn from warehouse, for consumption after the date of the enactment of this Act.

Approved March 15, 1966, 8:15 p.m.

Public Law 89-369

AN ACT

To provide for the participation of the United States in the Asian Development Bank.

March 16, 1966
[H. R. 12563]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the “Asian Development Bank Act”.

Asian Development Bank Act.

ACCEPTANCE OF MEMBERSHIP

SEC. 2. The President is hereby authorized to accept membership for the United States in the Asian Development Bank (hereinafter referred to as the “Bank”) provided for by the agreement establishing the Bank (hereinafter referred to as the “agreement”) deposited in the archives of the United Nations.

SEC. 3. (a) The President, by and with the advice and consent of the Senate, shall appoint a Governor of the Bank, an alternate for the Governor, and a Director of the Bank.

Presidential appointees.

(b) No person shall be entitled to receive any salary or other compensation from the United States for services as a Governor or Alternate Governor. The Director may, in the discretion of the President, receive such compensation, allowances, and other benefits as, together with those received by him from the Bank, will equal those authorized for a Chief of Mission, class 2, within the meaning of the Foreign Service Act of 1946, as amended.

60 Stat. 999.
22 USC 801
note.

SEC. 4. (a) The policies and operations of the representatives of the United States on the Bank shall be coordinated with other United States policies in such manner as the President shall direct.

(b) An annual report with respect to United States participation in the Bank shall be submitted to the Congress by such agency or officer as the President shall designate.

Report to Congress.