



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue
941 North Capitol Street, N.E.
Washington, D.C. 20002

District of Columbia
INCOME TAX WITHHOLDING
Instructions and Tables

2009

New Withholding Allowances for the Year 2009

The tables reflect withholding amounts in dollars and cents.
Round all withholding tax return amounts to whole dollars.

The tables have been revised for 2009 to reflect the change in the personal exemption and the standard deduction.

NOTE: Tables were corrected on 7/2/09 to reflect missing pages

INSTRUCTIONS FOR EMPLOYERS

Every employer who is required to withhold DC income tax from the wages of his/her employees should have a Federal Employer Identification Number (FEIN) before completing and filing Form FR-500 (Combined Business Tax Registration Application). Mail the completed FR-500 to: Office of Tax and Revenue, PO Box 470, Washington, DC, 20044-0470.

Each employer should have only one FEIN and should keep a record of it. ***This number should be used on all correspondence with the Office of Tax and Revenue regarding DC withholding taxes.***

The FEIN is also known as an Employer Identification Number (EIN). Contact the Internal Revenue Service to obtain an FEIN. You can apply online – www.irs.gov (key word EIN), by telephone 1-800-829-4933 or by mail. See IRS form SS-4, Application for an Employer Identification Number.

An employer who has acquired the business of another employer may not use the FEIN assigned to the other employer, but must apply for a new number (unless already assigned a number).

The instructions and procedures in this booklet apply to all employers, including agencies of the United States Government. Federal agencies are required to withhold income taxes from the wages of employees who are DC residents if their regular place of employment is in DC. Federal agencies are also required to withhold DC taxes from DC residents whose regular place of employment is outside the District, if the employee voluntarily agrees to have the DC taxes withheld, and if there is no law or reciprocal agreement at the place of such employment which already requires withholding on nonresident Federal employees.

Employers are required to notify the Office of Tax and Revenue if they intend to:

1. Go out of business;
2. Change their address;
3. Change their entity name; or
4. Change their ownership or structure.

EMPLOYER RESPONSIBILITIES

Electronic filing required

If your withholding tax liability exceeds \$25,000 in a month, you must file electronically for that month. See www.taxpayerservicecenter.com

1. Immediately, upon receipt of this booklet, apply for your FEIN if you do not already have one.

2. When a DC resident starts in your employ, you should receive an Employee Withholding Allowance Certificate, DC Form D-4 from that employee. If a DC RESIDENT EMPLOYEE fails to furnish a certificate, the employer is required to withhold DC income tax as if the employee had not claimed any withholding allowances. An employer is required to withhold DC income tax from all DC resident employees even if not required to withhold Federal income tax from certain employees who certify that they have no Federal income tax liability because of minimal taxable income.

DC RESIDENT EMPLOYEE includes individuals who are receiving wages and who have a place of abode or who are

residing or domiciled in DC at the time the income tax is required to be withheld.

3. DC income tax is to be withheld in accordance with either the wage bracket method or the percentage of wages paid method. Tax is withheld from each wage payment in accordance with the information provided on the employee's withholding allowance certificate (DC Form D-4).

4. **Prior to December 1** of each year, each employer should request the employees to file amended allowance certificates for the next year if there has been a change in exemption status or a change of address since the filing of the last certificate. If the employee changes his/her address from DC to Maryland, Virginia or another state, the employer should make certain that employee no longer has DC tax withheld by having him/her file with the employer DC Form D-4A, Certificate of Non-Residence in the District of Columbia.

5. Employers must file monthly withholding tax returns, DC Form FR-900M, by the 20th day of the month following the close of the monthly withholding tax period being reported. Unless required to pay electronically, make your check or money order, in the amount of the taxes withheld, payable to the DC Treasurer.

6. On or before January 31 of each year, or at the termination of employment, furnish each employee with a printed withholding statement in duplicate on Federal Form W-2, showing:

- (1) The total wages paid to the employee during the preceding calendar year;
- (2) the total amount of DC income tax withheld during that year;
- (3) the employee's name, address and social security number;
- (4) The employer's name and address; and FEIN. No Form W-2 will be accepted by the Office of Tax and Revenue unless the employer indicates clearly that the tax withheld was DC income tax and the FEIN appears on the withholding statement.

7. On or before January 31 of each year, or at such time as the employer's obligation to withhold taxes is terminated other than temporarily, the employer, who files monthly, must file an Employer Withholding Tax Annual Reconciliation and Report, DC Form FR-900B and complete the Employer's DC Withholding Tax Reconciliation Schedule (page 3 of the FR-900B).

Send W-2 paper and magnetic media submissions to: Office of Tax and Revenue, Attn: RPA, 6th FL, 941 North Capitol St NE, Washington, DC 20002.

GENERAL INFORMATION

Many features of the Federal withholding law are contained in the DC withholding tax law. The definitions of many of the terms used in connection with the DC withholding tax law conform to specific provisions of the Federal withholding tax law. In general, the rules adopted and the policies established for Federal withholding will be followed to make administration of the DC withholding tax law conform where practicable.

The wages covered by the DC withholding tax law include all remuneration, whether in cash or another form, paid to an

employee for services performed for his/her employer. For this purpose, the term “wages” covers all types of employee compensation, including, but not limited to, salaries, fees, bonuses and commissions. Tips or gratuities which are accounted for by the employer, vacation allowances, bonuses and back pay are considered as wage payments for the purpose of withholding.

Every employer who is subject to the DC withholding tax law, is required to keep all records pertinent to withholding available for inspection by the Office of Tax and Revenue. You are liable for the payment of these taxes to DC whether or not you withhold them from your employees.

WITHHOLDING TAX TABLES

Tables beginning on page 7, show the proper amounts to be withheld from weekly, biweekly, semimonthly, monthly, daily or miscellaneous wage payments.

Tables that refer to “married” also apply to “registered domestic partners.”

EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE (Form D-4)

Whenever a DC resident employee is hired, the employee is required to fill out a DC Form D-4, Employee Withholding Allowance Certificate, and file it with the employer. This certificate authorizes the employer to make periodic tax withholdings from the employee’s wages based on the information furnished.

For an employee claiming Head of Household filing status use the withholding tables for single filers.

Once filed with the employer, Form D-4 will remain in effect until an amended D-4 is given to the employer. An employee may file a new D-4 at any time if the number of withholding exemptions to which he/she is entitled increases. However, an employee must file a new D-4 within 10 days if the number of withholding allowances previously claimed decreases.

The employee may make the new D-4 effective with the next payment of wages but is permitted by law to postpone the effective date until the first status determination date (that is January 1, or July 1) which occurs at least 30 days after the date on which the new D-4 is filed with the employer.

Forms D-4 will be sent to the employer upon receipt of the employer’s completed Combined Business Tax Registration Application (Form FR-500). Additional copies will be supplied upon request, (contact the Customer Service Administration, Forms Distribution Center at 202-442-6546).

Employer – if 10 or more exemptions are claimed by an employee or if you suspect that a Form D-4 contains false information please send a copy to – Office of Tax and Revenue, 941 North Capitol St., N.E., Washington, DC 20002, Attn: COMP-ADMIN.

CERTIFICATE OF NONRESIDENCE IN DC (Form D-4A)

Under DC withholding law, employers are required to deduct and pay to the DC Treasurer the taxes required to be withheld, whether or not actually withheld. It is the duty of the employer to determine who is subject to DC withholding. You must withhold DC taxes from any employee on your payroll, if he/she resides or is domiciled in DC when the tax is required to be withheld (that is, at the end of the pay period).

Any employee whose residence status is doubtful should be contacted by the employer to determine the actual place of residence. As a protection against failure to withhold on any employee subject to DC tax, you must obtain from the employee information which will show conclusively that he/she is not liable for payment of DC taxes. A Form D-4A, Certificate of Nonresidence in the District of Columbia, is provided for the employee to certify nonresidence status. Completed Forms D-4A must be retained by the employer.

It is the responsibility of the employer to maintain a record of the current addresses of all the employees. The DC regulations require that the employee furnish this information to the employer. Each year, prior to December 31, employers should request the employees to file, if appropriate, a notice of change of address or change in exemption status.

EMPLOYERS RETURNS AND RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES

Employers required to file DC withholding tax returns must file on a monthly basis, unless instructed otherwise by the Office of Tax and Revenue. Monthly returns (Form FR-900M) must be filed and the taxes paid by the 20th day of the month following the close of the monthly reporting period. Taxes withheld must be reported on the return for the month in which the taxes were withheld. No return may cover more than one reporting period. If a mistake is discovered after a return has been filed, it may be corrected as an adjustment on the FR-900M filed for the following month. Since adjustments may not be carried over from one year to another, the annual reconciliation report (FR-900B) is the form used for year-end corrections.

The last return of an employer who files monthly and goes out of business during the calendar year, or otherwise ceases to pay wages (other than temporarily) must be filed on Form FR-900B. This final report must be filed within thirty days after the date on which the final payment of wages is made, and must show the period and date of the last payment of wages.

An employer who has temporarily ceased to pay wages, including an employer engaged in seasonal activities, must continue to file the withholding tax returns.

ANNUAL SUBMISSION OF FEDERAL FORMS W-2

A copy of every Form W-2 issued by the employer to a DC resident must be submitted by January 31 of each year to the Office of Tax and Revenue. Quantities of 50 or fewer W-2s may be submitted on paper – accompanied by Form FR-900B. Quantities of more than 50 must be transmitted via magnetic media. The Office of Tax and Revenue follows the Social Security Administration’s MMREF-1 specification, which may be found at <http://www.ssa.gov/employer1.htm>. Note: the RS (state) record must be included in your transmission. We accept 3480-compatible cartridge tapes, CD-ROM, and diskettes. We do not accept round tapes. Under federal and DC law, failure to file the annual W-2 transmission may result in a penalty of up to \$50 per missing W-2. Willful failure to provide required tax information is a misdemeanor under the District of Columbia Income and Franchise Act of 1947, subject to a fine of up to \$5,000, in addition to other penalties.

Send W-2 paper and magnetic media submissions to: Office of Tax and Revenue, Attn: RPA, 6th FL, 941 North Capitol St NE, Washington, DC 20002.

In transitioning from a system that currently accepts paper W-2s and magnetic media, the Office of Tax and Revenue will, beginning in January, 2009, offer an electronic web-based interface for W-2 transmission. This will be used both for 50 or fewer W-2s and for files containing more than 50 W-2s (submitted on magnetic media in MMREF-1 format in past years). A data entry interface will be provided on the OTR website for online keying of small batches of W-2s (50 or fewer). A file transfer interface will be provided for all W-2 files, with EFW2 format specified. See the OTR website at www.taxpayerservicecenter.com for details.

FORMS

FR-900A booklets, with the annual form and instructions, will be mailed to employers filing on an annual basis.

FR-900M booklets, with the monthly forms and instructions, will be mailed to employers filing on a monthly basis.

These forms are mailed to each employer registered with DC. Failure to receive forms does not relieve an employer of filing and paying on time.

Any employer desiring to use a commercially printed form in place of Federal Form W-2 must request, in advance, written permission from the Office of Tax and Revenue, Returns Processing Administration, Systems and Forms Unit, 6th floor, 941 North Capitol Street, NE, Washington, DC, 20002.

REPORTING OTHER INCOME

Copies of Federal Form 1099 must be submitted to report income of \$600 or more, other than salaries or wages subject to withholding, paid to a DC resident individual in any calendar year. Dividends, endowment gains and other taxable income of \$600 or more are required to be reported unless excluded by regulations. Returns made on copies of Federal Forms 1099 must be accompanied by a copy of Federal Form 1096 showing the number of such returns filed. The returns are required to be filed by February 28 of the succeeding calendar year. You must include your **FEDERAL EMPLOYER IDENTIFICATION NUMBER** on all the Forms 1099 and 1096 that you file.

DEFINITION OF EMPLOYER

The term "Employer" means employer as defined in Section 3401(d) of the Internal Revenue Code of 1986, and includes any person, firm or corporation, including organizations which may themselves be exempt from income tax, such as religious organizations, as well as the Federal or District Governments and any agency, instrumentality or political subdivision of such governments, employing or using the services of one or more individuals for hire, remuneration or compensation of any kind.

REMITTANCE

Make all payments (checks or money orders) payable to the DC Treasurer and mail them to: Government of the District of Columbia, Office of Tax and Revenue, PO Box 96385, Washington, DC, 20090-6385. Mailing labels are provided in the Employer's Withholding Tax booklets (FR-900A and FR-900M). Payments may also be made at any DC branch of the Wachovia Bank.

CHARGE FOR DISHONORED CHECKS

A charge of \$65 will be imposed if a check in payment of any obligation due DC is not honored by your bank.

WORKERS' COMPENSATION

Employers should obtain workers' compensation coverage for all of their employees in DC. Employers who have employees located in jurisdictions outside DC are required to have workers' compensation insurance coverage under the laws of those other jurisdictions. People in business for themselves and unpaid volunteers may not be covered. Employees of the Federal or District government are covered by somewhat similar laws.

The employer of a domestic worker, who employs a domestic for 240 hours or more during a 13-week calendar quarter (approximately 19 hours per week) must obtain coverage.

The District of Columbia workers' compensation is a no-fault insurance program which provides benefits to workers who are injured on the job. Employees have given up the right to sue their employer in return for the guaranteed payment of medical treatment expenses and cash payments to replace lost wages. In turn the employer gives up the common law defenses of contributory negligence, assumption of risk and injuries caused by a fellow employee.

If you have any questions regarding whether you need such coverage please check with your Insurance Agent Broker, Carrier or the Office of Workers' Compensation, Labor Standards, Department of Employment Services, PO Box 56098, Washington, DC, 20011. The office address is 64 New York Ave., NE, Washington, DC 20002. The telephone number is (202) 671-1000.

DC UNEMPLOYMENT COMPENSATION TAXES

Employers of one or more persons who perform services in DC are required to register for Unemployment Compensation Taxes. When you submit Form FR-500 (Combined Business Tax Registration Application), you will automatically be registered for Unemployment Compensation Tax.

The Form FR-500 is available on our website. See www.taxpayerservicecenter.com.

Questions concerning registration status, notification of change of address, name, etc., for purposes of Unemployment Compensation Contributions should be directed to the DC Department of Employment Services, Office of Unemployment Compensation, Division of Tax, 609 H Street, N.E., Room 353-367, Washington, DC, 20002. The telephone number is (202) 698-7550. The facsimile number is (202) 698-5706.

METHODS FOR DETERMINING WITHHOLDING OF DISTRICT INCOME TAX

Employers may elect to use either of the following methods without prior approval.

- (A) *PERCENTAGE OF WAGES PAID*
- (B) *WAGE-BRACKET*

The payroll period used determines the particular withholding table to be used under the method chosen.

Employers may round the amount of tax withheld.

PENALTY AND INTEREST CHARGES

A penalty of 5% for failure to file a return on time or to pay any tax due on time is applicable to the unpaid portion of tax due

for each month, or fraction of a month, that the failure to file or pay continues, but not more than an additional amount equal to 25% of the unpaid amount.

Additionally, the Office of Tax and Revenue may assess, in the case of a substantial understatement of tax, an amount equal to 20% of the amount of any underpayment attributable to the understatement. Understatement means the excess of the amount of tax required to be shown on a return, or determined to be due through an audit or review, over the amount of tax that is shown on any original or amended return, less any overpayment, credit, or refund. There is a substantial understatement of tax if the amount of the understatement exceeds the greater of (a) 10% of the tax required to be shown on the return or (b) \$2,000.

Interest is due on the filing of a late return or payment made with the late return. The rate of interest is 10% per year, compounded daily.

WILLFUL VIOLATIONS

Any person who willfully refuses to withhold, collect or pay over any tax which is required by law or regulations, or who willfully refuses to make any return, declaration, statement, or to supply any information as required, or who willfully attempts to defeat or evade the tax imposed under the provisions of the District of Columbia Income and Franchise Tax Act of 1947, as amended, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and shall be fined not more than \$5,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

If additional information is needed, please call (202) 727-4TAX (4829).

To report suspected tax fraud with respect to the number of withholding allowances being claimed on a Form D-4, please call the Office of Tax and Revenue at 1-800-380-3495.



INTRODUCING ...



Electronic Taxpayer Service Center

A service of the
Office of Tax and Revenue

A secure and convenient way to pay and view your taxes online.
Best of all, it is free!

eTSC is a free internet site where businesses can file certain District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are eligible for eTSC –

- Sales and Use Tax Monthly Return (Form FR-800M).
- Employer Withholding Tax Monthly Return (Form FR-900M).
- Declaration of Estimated Franchise Tax for Corporations (Form D-20ES).
- Declaration of Estimated Franchise Tax for Unincorporated Businesses (Form D-30ES).
- Personal Property Tax (Form FP-31).
- Specialized Sales Tax Monthly Return (Form FR-800SM).
- Ballpark Fee Annual Return (Form FR-1500).

Upon filing, the business receives immediate confirmation of filing as well as an electronic image of each return and form submitted. These can also be downloaded.

How does the eTSC work?

Enter the eTSC site at www.taxpayerservicecenter.com and click on “Business Tax Service Center”, download a user registration form and follow the mailing instructions. Once the registration is received and processed, the registrant will be sent a user ID and password by secure e-mail allowing access to the eTSC site. With the ID and password, the service center can be accessed immediately and is available 24 hours a day, seven days a week.

Making payments using eTSC

Businesses have the following options for filing and paying taxes –

- Electronic Funds Transfer / ACH Debit — available to all businesses that provide a bank routing number when they sign up.
- Credit Cards — an alternative and convenient method of payment. A convenience fee is charged by the credit card processing company.
- Check by Mail — still available as an option for businesses making small payments even if they file electronically. Payments in excess of \$25,000 must be made electronically.
- ACH Credit — download the ACH Credit Guide from the eTSC registration page.
- ECheck — available through eTSC for all business tax liabilities.

Office of Tax and Revenue • 941 North Capitol Street, NE
Washington, DC 20002 • (202) 727-4TAX (4829)
www.taxpayerservicecenter.com

2009

Income Tax Withholding - Percentage of Wages Paid Method

TABLE 1

| Payroll period | Amount of One Withholding Allowance |
|---|---|
| Weekly | \$ 33.65 |
| Biweekly | 67.31 |
| Seminmonthly | 72.92 |
| Monthly | 145.83 |
| Quarterly | 437.50 |
| Semiannually | 875.00 |
| Annually | 1,750.00 |
| Daily or Miscellaneous (Per day or per such period) | 4.79 |

To Find the Tax :

1. Multiply the amount of one withholding allowance (see Table 1) by the number of allowances claimed by the employee.
2. Subtract the amount thus determined from the employee's wages.
3. Determine the withholding tax on this amount from the appropriate

PERCENTAGE OF WAGES PAID METHOD WITHHOLDING TABLE.

FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY

| ANNUALLY | | | | QUARTERLY | | | |
|-----------------------------|-------------|--------------|------------------------|-----------------------------|-------------|--------------------------|-------------|
| WAGES LESS ALLOWANCE AMOUNT | | | | WAGES LESS ALLOWANCE AMOUNT | | | |
| \$4,200.00 | or less | | \$ 0 | \$1,050.00 | or less | \$ 0 | |
| Over | \$4,200.00 | but not over | \$10,000.00 | Over | \$1,050.00 | but not over | \$2,500.00 |
| | | | Of Excess Over | | | Of Excess Over | \$1,050.00 |
| Over | \$10,000.00 | but not over | \$40,000.00 | Over | \$2,500.00 | but not over | \$10,000.00 |
| | | | Plus 6% Of Excess Over | | | Plus 6% Of Excess Over | \$2,500.00 |
| Over | \$40,000.00 | | \$2,032.00 | Over | \$10,000.00 | Plus 8.5% Of Excess Over | \$508.00 |
| | | | | | | | \$10,000.00 |
| SEMIANNUALLY | | | | MONTHLY | | | |
| WAGES LESS ALLOWANCE AMOUNT | | | | WAGES LESS ALLOWANCE AMOUNT | | | |
| \$2,100.00 | or less | | \$ 0 | \$350.00 | or less | \$ 0 | |
| Over | \$2,100.00 | but not over | \$5,000.00 | Over | \$350.00 | but not over | \$833.33 |
| | | | Of Excess Over | | | Of Excess Over | \$350.00 |
| Over | \$5,000.00 | but not over | \$20,000.00 | Over | \$833.33 | but not over | \$3,333.33 |
| | | | Plus 6% Of Excess Over | | | Plus 6% Of Excess Over | \$833.33 |
| Over | \$20,000.00 | | \$1,016.00 | Over | \$3,333.33 | Plus 8.5% Of Excess Over | \$169.33 |
| | | | | | | | \$3,333.33 |

FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY

| SEMIMONTHLY | | | | WEEKLY | | | |
|-----------------------------|------------|--------------|------------|-----------------------------|----------|--------------|--------------------------|
| WAGES LESS ALLOWANCE AMOUNT | | | | WAGES LESS ALLOWANCE AMOUNT | | | |
| \$175.00 | or less | \$ 0 | | \$80.77 | or less | \$ 0 | |
| Over | \$175.00 | but not over | \$416.67 | Over | \$80.77 | but not over | \$192.31 |
| | | | | | | | Of Excess Over |
| Over | \$416.67 | but not over | \$1,666.67 | Over | \$192.31 | but not over | \$769.23 |
| | | | | | | | Plus 6% Of Excess Over |
| Over | \$1,666.67 | | | Over | \$769.23 | | \$39.08 |
| | | | | | | | Plus 8.5% Of Excess Over |
| | | | | | | | \$80.77 |
| | | | | | | | \$192.31 |
| | | | | | | | \$769.23 |

| BIWEEKLY | | | | DAILY | | | |
|-----------------------------|------------|--------------|------------|-----------------------------|----------|--------------|--------------------------|
| WAGES LESS ALLOWANCE AMOUNT | | | | WAGES LESS ALLOWANCE AMOUNT | | | |
| \$161.54 | or less | \$ 0 | | \$11.51 | or less | \$ 0 | |
| Over | \$161.54 | but not over | \$384.62 | Over | \$11.51 | but not over | \$27.40 |
| | | | | | | | Of Excess Over |
| Over | \$384.62 | but not over | \$1,538.46 | Over | \$27.40 | but not over | \$109.59 |
| | | | | | | | Plus 6% Of Excess Over |
| Over | \$1,538.46 | | | Over | \$109.59 | | \$5.57 |
| | | | | | | | Plus 8.5% Of Excess Over |
| | | | | | | | \$11.51 |
| | | | | | | | \$27.40 |
| | | | | | | | \$109.59 |

FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN

10

FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN

[illegible]

| | | | BIWEEKLY | | DAILY | |
|------------------------------------|--------------|------------|----------|--------------------------|------------------------------------|--------------------------|
| <u>WAGES LESS ALLOWANCE AMOUNT</u> | | | | | <u>WAGES LESS ALLOWANCE AMOUNT</u> | |
| \$80.77 | or less | | \$ 0 | | \$5.75 | or less |
| Over \$80.77 | but not over | \$384.62 | 4% | Of Excess Over | Over \$5.75 | but not over |
| Over \$384.62 | but not over | \$1,538.46 | \$12.15 | Plus 6% Of Excess Over | Over \$27.40 | but not over |
| Over \$1,538.46 | | | \$81.38 | Plus 8.5% Of Excess Over | Over \$109.59 | |
| | | | | | | \$ 0 |
| | | | | | | 4% |
| | | | | | | Of Excess Over |
| | | | | | | \$0.87 |
| | | | | | | Plus 6% Of Excess Over |
| | | | | | | \$5.80 |
| | | | | | | Plus 8.5% Of Excess Over |
| | | | | | | \$109.59 |
| | | | | | | \$5.75 |

Percentage of Wages Paid Method of Withholding D.C. Income Tax for 2009

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|------|------|------|------|------|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 7 | | | | | | | | | | | |
| 7 | 8 | | | | | | | | | | | |
| 8 | 9 | | | | | | | | | | | |
| 9 | 10 | | | | | | | | | | | |
| 10 | 11 | | | | | | | | | | | |
| 11 | 12 | | | | | | | | | | | |
| 12 | 13 | | | | | | | | | | | |
| 13 | 14 | 0.10 | | | | | | | | | | |
| 14 | 15 | 0.10 | | | | | | | | | | |
| 15 | 16 | 0.20 | | | | | | | | | | |
| 16 | 17 | 0.20 | | | | | | | | | | |
| 17 | 18 | 0.20 | | | | | | | | | | |
| 18 | 19 | 0.30 | 0.10 | | | | | | | | | |
| 19 | 20 | 0.30 | 0.10 | | | | | | | | | |
| 20 | 21 | 0.40 | 0.20 | | | | | | | | | |
| 21 | 22 | 0.40 | 0.20 | | | | | | | | | |
| 22 | 23 | 0.40 | 0.20 | 0.10 | | | | | | | | |
| 23 | 24 | 0.50 | 0.30 | 0.10 | | | | | | | | |
| 24 | 25 | 0.50 | 0.30 | 0.10 | | | | | | | | |
| 25 | 26 | 0.60 | 0.40 | 0.20 | | | | | | | | |
| 26 | 27 | 0.60 | 0.40 | 0.20 | | | | | | | | |
| 27 | 28 | 0.60 | 0.40 | 0.30 | 0.10 | | | | | | | |
| 28 | 29 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | | | |
| 29 | 30 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | | | |
| 30 | 31 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | | | |
| 31 | 32 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | | | |
| 32 | 33 | 0.80 | 0.60 | 0.50 | 0.30 | 0.10 | | | | | | |
| 33 | 34 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | | |
| 34 | 35 | 0.90 | 0.70 | 0.50 | 0.30 | 0.20 | | | | | | |
| 35 | 36 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | | |
| 36 | 37 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | | |
| 37 | 38 | 1.00 | 0.80 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | |
| 38 | 39 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | |
| 39 | 40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.40 | 0.20 | | | | | |
| 40 | 41 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | |
| 41 | 42 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | |
| 42 | 43 | 1.30 | 1.00 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | |
| 43 | 44 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | |
| 44 | 45 | 1.40 | 1.10 | 0.90 | 0.70 | 0.60 | 0.40 | 0.20 | | | | |
| 45 | 46 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|------|------|------|------|------|------|------|------|------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 46 | 47 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | 0.10 | | | |
| 47 | 48 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | |
| 48 | 49 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | |
| 49 | 50 | 1.70 | 1.40 | 1.20 | 0.90 | 0.80 | 0.60 | 0.40 | 0.20 | | | |
| 50 | 51 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | |
| 51 | 52 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 | 0.30 | 0.10 | | |
| 52 | 53 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | |
| 53 | 54 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | |
| 54 | 55 | 2.00 | 1.70 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | |
| 55 | 56 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | |
| 56 | 57 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 | 0.50 | 0.30 | 0.10 | |
| 57 | 58 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | |
| 58 | 59 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.20 | |
| 59 | 60 | 2.30 | 2.00 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | |
| 60 | 61 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | |
| 61 | 62 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 | 0.70 | 0.50 | 0.30 | 0.10 |
| 62 | 63 | 2.50 | 2.20 | 1.90 | 1.60 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 |
| 63 | 64 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.40 | 0.20 |
| 64 | 65 | 2.60 | 2.30 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 |
| 65 | 66 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 |
| 66 | 67 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 | 0.90 | 0.70 | 0.50 | 0.30 |
| 67 | 68 | 2.80 | 2.50 | 2.20 | 1.90 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 |
| 68 | 69 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.60 | 0.40 |
| 69 | 70 | 2.90 | 2.60 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 |
| 70 | 71 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 |
| 71 | 72 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 |
| 72 | 73 | 3.10 | 2.80 | 2.50 | 2.20 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 |
| 73 | 74 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.20 | 0.90 | 0.80 | 0.60 |
| 74 | 75 | 3.20 | 2.90 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 |
| 75 | 76 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 |
| 76 | 77 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 |
| 77 | 78 | 3.40 | 3.10 | 2.80 | 2.50 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 |
| 78 | 79 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.50 | 1.20 | 1.00 | 0.80 |
| 79 | 80 | 3.50 | 3.20 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 |
| 80 | 81 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 |
| 81 | 82 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.40 | 1.10 | 0.90 |
| 82 | 83 | 3.70 | 3.40 | 3.10 | 2.80 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 |
| 83 | 84 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.80 | 1.50 | 1.20 | 1.00 |
| 84 | 85 | 3.80 | 3.50 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 |
| 85 | 86 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|-------------------|---------------|---|------|------|------|------|------|------|------|------|------|------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is - | | | | | | | | | | |
| 86 | 87 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.70 | 1.40 | 1.10 |
| 87 | 88 | 4.00 | 3.70 | 3.40 | 3.10 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 |
| 88 | 89 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.10 | 1.80 | 1.50 | 1.20 |
| 89 | 90 | 4.10 | 3.80 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.30 |
| 90 | 91 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 |
| | | | | | | | | | | | | |
| 91 | 92 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 2.00 | 1.70 | 1.40 |
| 92 | 93 | 4.30 | 4.00 | 3.70 | 3.40 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 |
| 93 | 94 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.40 | 2.10 | 1.80 | 1.50 |
| 94 | 95 | 4.40 | 4.10 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.60 |
| 95 | 96 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 |
| | | | | | | | | | | | | |
| 96 | 97 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.30 | 2.00 | 1.70 |
| 97 | 98 | 4.60 | 4.30 | 4.00 | 3.70 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 |
| 98 | 99 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.70 | 2.40 | 2.10 | 1.80 |
| 99 | 100 | 4.70 | 4.40 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.90 |
| 100 | 101 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 |
| | | | | | | | | | | | | |
| 101 | 102 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.60 | 2.30 | 2.00 |
| 102 | 103 | 4.90 | 4.60 | 4.30 | 4.00 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 |
| 103 | 104 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 3.00 | 2.70 | 2.40 | 2.10 |
| 104 | 105 | 5.00 | 4.70 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.20 |
| 105 | 106 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 |
| | | | | | | | | | | | | |
| 106 | 107 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.90 | 2.60 | 2.30 |
| 107 | 108 | 5.20 | 4.90 | 4.60 | 4.30 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 |
| 108 | 109 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.30 | 3.00 | 2.70 | 2.40 |
| 109 | 110 | 5.30 | 5.00 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.50 |
| 110 | 111 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 |
| | | | | | | | | | | | | |
| 111 | 112 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.20 | 2.90 | 2.60 |
| 112 | 113 | 5.50 | 5.20 | 4.90 | 4.60 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 |
| 113 | 114 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.60 | 3.30 | 3.00 | 2.70 |
| 114 | 115 | 5.60 | 5.30 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.80 |
| 115 | 116 | 5.70 | 5.40 | 5.10 | 4.80 | 4.50 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 |
| | | | | | | | | | | | | |
| 116 | 117 | 5.80 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.50 | 3.20 | 2.90 |
| 117 | 118 | 5.80 | 5.50 | 5.20 | 4.90 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 |
| 118 | 119 | 5.90 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.90 | 3.60 | 3.30 | 3.00 |
| 119 | 120 | 5.90 | 5.60 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.10 |
| 120 | 121 | 6.00 | 5.70 | 5.40 | 5.10 | 4.80 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 |
| | | | | | | | | | | | | |
| 121 | 122 | 6.10 | 5.80 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.80 | 3.50 | 3.20 |
| 122 | 123 | 6.10 | 5.80 | 5.50 | 5.20 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 |
| 123 | 124 | 6.20 | 5.90 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.20 | 3.90 | 3.60 | 3.30 |
| 124 | 125 | 6.30 | 5.90 | 5.70 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.40 |
| 125 | 126 | 6.40 | 6.00 | 5.70 | 5.40 | 5.10 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | | |
|--|---------------|---|------|------|--------|--------|--------|------|------|------|------|------|--|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| The amount of income tax to be withheld is - | | | | | | | | | | | | | |
| 126 | 127 | 6.50 | 6.10 | 5.80 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.10 | 3.80 | 3.50 | |
| 127 | 128 | 6.60 | 6.20 | 5.80 | 5.50 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | |
| 8.5 percent of the excess over 128.00 plus | | | | | | | | | | | | | |
| 128 | & OVER | 6.70 | 6.20 | 5.90 | 5.60 # | 5.30 # | 5.00 # | 4.70 | 4.50 | 4.20 | 3.90 | 3.60 | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|------|------|------|------|------|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 2 | | | | | | | | | | | |
| 2 | 3 | | | | | | | | | | | |
| 3 | 4 | | | | | | | | | | | |
| 4 | 5 | | | | | | | | | | | |
| 5 | 6 | | | | | | | | | | | |
| 6 | 7 | | | | | | | | | | | |
| 7 | 8 | 0.10 | | | | | | | | | | |
| 8 | 9 | 0.10 | | | | | | | | | | |
| 9 | 10 | 0.10 | | | | | | | | | | |
| 10 | 11 | 0.20 | | | | | | | | | | |
| 11 | 12 | 0.20 | | | | | | | | | | |
| 12 | 13 | 0.30 | 0.10 | | | | | | | | | |
| 13 | 14 | 0.30 | 0.10 | | | | | | | | | |
| 14 | 15 | 0.30 | 0.20 | | | | | | | | | |
| 15 | 16 | 0.40 | 0.20 | | | | | | | | | |
| 16 | 17 | 0.40 | 0.20 | | | | | | | | | |
| 17 | 18 | 0.50 | 0.30 | 0.10 | | | | | | | | |
| 18 | 19 | 0.50 | 0.30 | 0.10 | | | | | | | | |
| 19 | 20 | 0.50 | 0.40 | 0.20 | | | | | | | | |
| 20 | 21 | 0.60 | 0.40 | 0.20 | | | | | | | | |
| 21 | 22 | 0.60 | 0.40 | 0.20 | 0.10 | | | | | | | |
| 22 | 23 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | | | |
| 23 | 24 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | | | |
| 24 | 25 | 0.70 | 0.60 | 0.40 | 0.20 | | | | | | | |
| 25 | 26 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | | | |
| 26 | 27 | 0.80 | 0.60 | 0.40 | 0.30 | 0.10 | | | | | | |
| 27 | 28 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | | |
| 28 | 29 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | | |
| 29 | 30 | 0.90 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | | |
| 30 | 31 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | | |
| 31 | 32 | 1.00 | 0.80 | 0.60 | 0.50 | 0.30 | 0.10 | | | | | |
| 32 | 33 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | | |
| 33 | 34 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.20 | | | | | |
| 34 | 35 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | |
| 35 | 36 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | | |
| 36 | 37 | 1.30 | 1.00 | 0.80 | 0.70 | 0.50 | 0.30 | 0.10 | | | | |
| 37 | 38 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | | |
| 38 | 39 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.40 | 0.20 | | | | |
| 39 | 40 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | |
| 40 | 41 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|------|------|------|------|------|------|------|------|------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 41 | 42 | 1.60 | 1.30 | 1.00 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | |
| 42 | 43 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | | |
| 43 | 44 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.60 | 0.40 | 0.20 | | | |
| 44 | 45 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | | |
| 45 | 46 | 1.80 | 1.50 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | 0.10 | | |
| 46 | 47 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | |
| 47 | 48 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | | |
| 48 | 49 | 2.00 | 1.70 | 1.40 | 1.20 | 0.90 | 0.80 | 0.60 | 0.40 | 0.20 | | |
| 49 | 50 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | | |
| 50 | 51 | 2.10 | 1.80 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 | 0.30 | 0.10 | |
| 51 | 52 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | |
| 52 | 53 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | |
| 53 | 54 | 2.30 | 2.00 | 1.70 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | |
| 54 | 55 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | |
| 55 | 56 | 2.40 | 2.10 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 | 0.50 | 0.30 | 0.10 |
| 56 | 57 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 |
| 57 | 58 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.20 |
| 58 | 59 | 2.60 | 2.30 | 2.00 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 |
| 59 | 60 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 |
| 60 | 61 | 2.70 | 2.40 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 | 0.70 | 0.50 | 0.30 |
| 61 | 62 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 |
| 62 | 63 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 | 0.40 |
| 63 | 64 | 2.90 | 2.60 | 2.30 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 |
| 64 | 65 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.30 | 1.00 | 0.80 | 0.60 | 0.40 |
| 65 | 66 | 3.00 | 2.70 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 | 0.90 | 0.70 | 0.50 |
| 66 | 67 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.50 |
| 67 | 68 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 | 0.60 |
| 68 | 69 | 3.20 | 2.90 | 2.60 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 | 0.60 |
| 69 | 70 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.60 | 1.30 | 1.00 | 0.80 | 0.60 |
| 70 | 71 | 3.30 | 3.00 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 | 0.70 |
| 71 | 72 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 | 0.70 |
| 72 | 73 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.20 | 0.90 | 0.80 |
| 73 | 74 | 3.50 | 3.20 | 2.90 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 | 0.80 |
| 74 | 75 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.90 | 1.60 | 1.30 | 1.00 | 0.80 |
| 75 | 76 | 3.60 | 3.30 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 | 0.90 |
| 76 | 77 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 | 0.90 |
| 77 | 78 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.50 | 1.20 | 1.00 |
| 78 | 79 | 3.80 | 3.50 | 3.20 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 | 1.00 |
| 79 | 80 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.20 | 1.90 | 1.60 | 1.30 | 1.00 |
| 80 | 81 | 3.90 | 3.60 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 | 1.10 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|------|------|------|------|------|------|------|------|------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 81 | 82 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 | 1.10 |
| 82 | 83 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.80 | 1.50 | 1.20 |
| 83 | 84 | 4.10 | 3.80 | 3.50 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 | 1.20 |
| 84 | 85 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.50 | 2.20 | 1.90 | 1.60 | 1.30 |
| 85 | 86 | 4.20 | 3.90 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 | 1.40 |
| 86 | 87 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 | 1.40 |
| 87 | 88 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.10 | 1.80 | 1.50 |
| 88 | 89 | 4.40 | 4.10 | 3.80 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 | 1.50 |
| 89 | 90 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.80 | 2.50 | 2.20 | 1.90 | 1.60 |
| 90 | 91 | 4.50 | 4.20 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 | 1.70 |
| 91 | 92 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 | 1.70 |
| 92 | 93 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.40 | 2.10 | 1.80 |
| 93 | 94 | 4.70 | 4.40 | 4.10 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.80 |
| 94 | 95 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.10 | 2.80 | 2.50 | 2.20 | 1.90 |
| 95 | 96 | 4.80 | 4.50 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 2.00 |
| 96 | 97 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 | 2.00 |
| 97 | 98 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.70 | 2.40 | 2.10 |
| 98 | 99 | 5.00 | 4.70 | 4.40 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 |
| 99 | 100 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 |
| 100 | 101 | 5.10 | 4.80 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 | 2.30 |
| 101 | 102 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 | 2.30 |
| 102 | 103 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 3.00 | 2.70 | 2.40 |
| 103 | 104 | 5.30 | 5.00 | 4.70 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 | 2.40 |
| 104 | 105 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.70 | 3.40 | 3.10 | 2.80 | 2.50 |
| 105 | 106 | 5.40 | 5.10 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 | 2.60 |
| 106 | 107 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 | 2.60 |
| 107 | 108 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.30 | 3.00 | 2.70 |
| 108 | 109 | 5.60 | 5.30 | 5.00 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 | 2.70 |
| 109 | 110 | 5.70 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 4.00 | 3.70 | 3.40 | 3.10 | 2.80 |
| 110 | 111 | 5.70 | 5.40 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 | 2.90 |
| 111 | 112 | 5.80 | 5.50 | 5.20 | 4.90 | 4.60 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 | 2.90 |
| 112 | 113 | 5.90 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.60 | 3.30 | 3.00 |
| 113 | 114 | 5.90 | 5.60 | 5.30 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 | 3.00 |
| 114 | 115 | 6.00 | 5.70 | 5.40 | 5.10 | 4.80 | 4.50 | 4.30 | 4.00 | 3.70 | 3.40 | 3.10 |
| 115 | 116 | 6.00 | 5.70 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 | 3.20 |
| 116 | 117 | 6.10 | 5.80 | 5.50 | 5.20 | 4.90 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | 3.20 |
| 117 | 118 | 6.20 | 5.90 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.10 | 3.90 | 3.60 | 3.30 |
| 118 | 119 | 6.30 | 5.90 | 5.60 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | 3.30 |
| 119 | 120 | 6.40 | 6.00 | 5.70 | 5.40 | 5.10 | 4.80 | 4.60 | 4.30 | 4.00 | 3.70 | 3.40 |
| 120 | 121 | 6.50 | 6.10 | 5.80 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | 3.50 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE **(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | | |
|--|---------------|---|------|------|------|------|------|------|------|------|------|------|--|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| The amount of income tax to be withheld is - | | | | | | | | | | | | | |
| 121 | 122 | 6.60 | 6.10 | 5.80 | 5.50 | 5.20 | 5.00 | 4.70 | 4.40 | 4.10 | 3.80 | 3.50 | |
| 122 | 123 | 6.60 | 6.20 | 5.90 | 5.60 | 5.30 | 5.00 | 4.70 | 4.40 | 4.20 | 3.90 | 3.60 | |
| 123 | 124 | 6.70 | 6.30 | 5.90 | 5.70 | 5.40 | 5.10 | 4.80 | 4.50 | 4.20 | 3.90 | 3.60 | |
| 124 | 125 | 6.80 | 6.40 | 6.00 | 5.70 | 5.40 | 5.10 | 4.90 | 4.60 | 4.30 | 4.00 | 3.70 | |
| 8.5 percent of the excess over 126.00 plus | | | | | | | | | | | | | |
| 125 | & OVER | 6.90 | 6.50 | 6.10 | 5.80 | 5.50 | 5.20 | 4.90 | 4.60 | 4.30 | 4.00 | 3.80 | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|------|---------------------|---|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 48 | | | | | | | | | | | |
| 48 | 52 | | | | | | | | | | | |
| 52 | 56 | | | | | | | | | | | |
| 56 | 60 | | | | | | | | | | | |
| 60 | 64 | | | | | | | | | | | |
| 64 | 68 | | | | WAGE BRACKET METHOD | | | | | | | |
| 68 | 72 | | | | | | | | | | | |
| 72 | 76 | | | | | | | | | | | |
| 76 | 80 | | | | | | | | | | | |
| 80 | 84 | | | | | | | | | | | |
| 84 | 88 | 0.20 | | | | | | | | | | |
| 88 | 92 | 0.40 | | | | | | | | | | |
| 92 | 96 | 0.50 | | | | | | | | | | |
| 96 | 100 | 0.70 | | | | | | | | | | |
| 100 | 104 | 0.80 | | | | | | | | | | |
| 104 | 108 | 1.00 | | | | | | | | | | |
| 108 | 112 | 1.20 | | | | | | | | | | |
| 112 | 116 | 1.30 | | | | | | | | | | |
| 116 | 120 | 1.50 | 0.10 | | | | | | | | | |
| 120 | 124 | 1.60 | 0.30 | | | | | | | | | |
| 124 | 128 | 1.80 | 0.50 | | | | | | | | | |
| 128 | 132 | 2.00 | 0.60 | | | | | | | | | |
| 132 | 136 | 2.10 | 0.80 | | | | | | | | | |
| 136 | 140 | 2.30 | 0.90 | | | | | | | | | |
| 140 | 144 | 2.40 | 1.10 | | | | | | | | | |
| 144 | 148 | 2.60 | 1.30 | | | | | | | | | |
| 148 | 152 | 2.80 | 1.40 | 0.10 | | | | | | | | |
| 152 | 156 | 2.90 | 1.60 | 0.20 | | | | | | | | |
| 156 | 160 | 3.10 | 1.70 | 0.40 | | | | | | | | |
| 160 | 164 | 3.20 | 1.90 | 0.60 | | | | | | | | |
| 164 | 168 | 3.40 | 2.10 | 0.70 | | | | | | | | |
| 168 | 172 | 3.60 | 2.20 | 0.90 | | | | | | | | |
| 172 | 176 | 3.70 | 2.40 | 1.00 | | | | | | | | |
| 176 | 180 | 3.90 | 2.50 | 1.20 | | | | | | | | |
| 180 | 184 | 4.00 | 2.70 | 1.40 | | | | | | | | |
| 184 | 188 | 4.20 | 2.90 | 1.50 | 0.20 | | | | | | | |
| 188 | 192 | 4.40 | 3.00 | 1.70 | 0.30 | | | | | | | |
| 192 | 196 | 4.50 | 3.20 | 1.80 | 0.50 | | | | | | | |
| 196 | 200 | 4.70 | 3.30 | 2.00 | 0.70 | | | | | | | |
| 200 | 204 | 4.80 | 3.50 | 2.20 | 0.80 | | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 204 | 208 | 5.00 | 3.70 | 2.30 | 1.00 | | | | | | | |
| 208 | 212 | 5.20 | 3.80 | 2.50 | 1.10 | | | | | | | |
| 212 | 216 | 5.30 | 4.00 | 2.60 | 1.30 | | | | | | | |
| 216 | 220 | 5.50 | 4.10 | 2.80 | 1.50 | 0.10 | | | | | | |
| 220 | 230 | 5.80 | 4.40 | 3.10 | 1.70 | 0.40 | | | | | | |
| 230 | 240 | 6.20 | 4.80 | 3.50 | 2.10 | 0.80 | | | | | | |
| 240 | 250 | 6.60 | 5.20 | 3.90 | 2.50 | 1.20 | | | | | | |
| 250 | 260 | 7.00 | 5.60 | 4.30 | 2.90 | 1.60 | 0.20 | | | | | |
| 260 | 270 | 7.40 | 6.00 | 4.70 | 3.30 | 2.00 | 0.60 | | | | | |
| 270 | 280 | 7.80 | 6.40 | 5.10 | 3.70 | 2.40 | 1.00 | | | | | |
| 280 | 290 | 8.40 | 6.80 | 5.50 | 4.10 | 2.80 | 1.40 | 0.10 | | | | |
| 290 | 300 | 9.00 | 7.20 | 5.90 | 4.50 | 3.20 | 1.80 | 0.50 | | | | |
| 300 | 310 | 9.60 | 7.60 | 6.30 | 4.90 | 3.60 | 2.20 | 0.90 | | | | |
| 310 | 320 | 10.20 | 8.20 | 6.70 | 5.30 | 4.00 | 2.60 | 1.30 | | | | |
| 320 | 330 | 10.80 | 8.80 | 7.10 | 5.70 | 4.40 | 3.00 | 1.70 | 0.30 | | | |
| 330 | 340 | 11.40 | 9.40 | 7.50 | 6.10 | 4.80 | 3.40 | 2.10 | 0.70 | | | |
| 340 | 350 | 12.00 | 10.00 | 8.00 | 6.50 | 5.20 | 3.80 | 2.50 | 1.10 | | | |
| 350 | 360 | 12.60 | 10.60 | 8.60 | 6.90 | 5.60 | 4.20 | 2.90 | 1.50 | 0.20 | | |
| 360 | 370 | 13.20 | 11.20 | 9.20 | 7.30 | 6.00 | 4.60 | 3.30 | 1.90 | 0.60 | | |
| 370 | 380 | 13.80 | 11.80 | 9.80 | 7.80 | 6.40 | 5.00 | 3.70 | 2.30 | 1.00 | | |
| 380 | 390 | 14.40 | 12.40 | 10.40 | 8.40 | 6.80 | 5.40 | 4.10 | 2.70 | 1.40 | 0.10 | |
| 390 | 400 | 15.00 | 13.00 | 11.00 | 9.00 | 7.20 | 5.80 | 4.50 | 3.10 | 1.80 | 0.50 | |
| 400 | 410 | 15.60 | 13.60 | 11.60 | 9.60 | 7.60 | 6.20 | 4.90 | 3.50 | 2.20 | 0.90 | |
| 410 | 430 | 16.50 | 14.50 | 12.50 | 10.50 | 8.40 | 6.80 | 5.50 | 4.10 | 2.80 | 1.50 | 0.10 |
| 430 | 450 | 17.70 | 15.70 | 13.70 | 11.70 | 9.60 | 7.60 | 6.30 | 4.90 | 3.60 | 2.30 | 0.90 |
| 450 | 470 | 18.90 | 16.90 | 14.90 | 12.90 | 10.80 | 8.80 | 7.10 | 5.70 | 4.40 | 3.10 | 1.70 |
| 470 | 490 | 20.10 | 18.10 | 16.10 | 14.10 | 12.00 | 10.00 | 8.00 | 6.50 | 5.20 | 3.90 | 2.50 |
| 490 | 510 | 21.30 | 19.30 | 17.30 | 15.30 | 13.20 | 11.20 | 9.20 | 7.30 | 6.00 | 4.70 | 3.30 |
| 510 | 530 | 22.50 | 20.50 | 18.50 | 16.50 | 14.40 | 12.40 | 10.40 | 8.40 | 6.80 | 5.50 | 4.10 |
| 530 | 550 | 23.70 | 21.70 | 19.70 | 17.70 | 15.60 | 13.60 | 11.60 | 9.60 | 7.60 | 6.30 | 4.90 |
| 550 | 570 | 24.90 | 22.90 | 20.90 | 18.90 | 16.80 | 14.80 | 12.80 | 10.80 | 8.80 | 7.10 | 5.70 |
| 570 | 590 | 26.10 | 24.10 | 22.10 | 20.10 | 18.00 | 16.00 | 14.00 | 12.00 | 10.00 | 7.90 | 6.50 |
| 590 | 610 | 27.30 | 25.30 | 23.30 | 21.30 | 19.20 | 17.20 | 15.20 | 13.20 | 11.20 | 9.10 | 7.30 |
| 610 | 630 | 28.50 | 26.50 | 24.50 | 22.50 | 20.40 | 18.40 | 16.40 | 14.40 | 12.40 | 10.30 | 8.30 |
| 630 | 650 | 29.70 | 27.70 | 25.70 | 23.70 | 21.60 | 19.60 | 17.60 | 15.60 | 13.60 | 11.50 | 9.50 |
| 650 | 670 | 30.90 | 28.90 | 26.90 | 24.90 | 22.80 | 20.80 | 18.80 | 16.80 | 14.80 | 12.70 | 10.70 |
| 670 | 690 | 32.10 | 30.10 | 28.10 | 26.10 | 24.00 | 22.00 | 20.00 | 18.00 | 16.00 | 13.90 | 11.90 |
| 690 | 710 | 33.30 | 31.30 | 29.30 | 27.30 | 25.20 | 23.20 | 21.20 | 19.20 | 17.20 | 15.10 | 13.10 |
| 710 | 730 | 34.50 | 32.50 | 30.50 | 28.50 | 26.40 | 24.40 | 22.40 | 20.40 | 18.40 | 16.30 | 14.30 |
| 730 | 750 | 35.70 | 33.70 | 31.70 | 29.70 | 27.60 | 25.60 | 23.60 | 21.60 | 19.60 | 17.50 | 15.50 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|-------------------|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is - | | | | | | | | | | |
| 750 | 770 | 36.90 | 34.90 | 32.90 | 30.90 | 28.80 | 26.80 | 24.80 | 22.80 | 20.80 | 18.70 | 16.70 |
| 770 | 790 | 38.10 | 36.10 | 34.10 | 32.10 | 30.00 | 28.00 | 26.00 | 24.00 | 22.00 | 19.90 | 17.90 |
| 790 | 810 | 39.30 | 37.30 | 35.30 | 33.30 | 31.20 | 29.20 | 27.20 | 25.20 | 23.20 | 21.10 | 19.10 |
| 810 | 830 | 40.50 | 38.50 | 36.50 | 34.50 | 32.40 | 30.40 | 28.40 | 26.40 | 24.40 | 22.30 | 20.30 |
| 830 | 850 | 41.70 | 39.70 | 37.70 | 35.70 | 33.60 | 31.60 | 29.60 | 27.60 | 25.60 | 23.50 | 21.50 |
| 850 | 870 | 43.20 | 40.90 | 38.90 | 36.90 | 34.80 | 32.80 | 30.80 | 28.80 | 26.80 | 24.70 | 22.70 |
| 870 | 890 | 44.90 | 42.10 | 40.10 | 38.10 | 36.00 | 34.00 | 32.00 | 30.00 | 28.00 | 25.90 | 23.90 |
| 890 | 910 | 46.60 | 43.70 | 41.30 | 39.30 | 37.20 | 35.20 | 33.20 | 31.20 | 29.20 | 27.10 | 25.10 |
| | | 8.5 percent of the excess over 900 plus | | | | | | | | | | |
| 910 | & OVER | 47.40 | 44.50 | 41.90 | 39.90 | 37.80 | 35.80 | 33.80 | 31.80 | 29.80 | 27.70 | 25.70 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE (FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|-------------------|---------------|---|------|------|------|------|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is - | | | | | | | | | | |
| 0 | 24 | | | | | | | | | | | |
| 24 | 28 | | | | | | | | | | | |
| 28 | 32 | | | | | | | | | | | |
| 32 | 36 | | | | | | | | | | | |
| 36 | 40 | | | | | | | | | | | |
| 40 | 44 | 0.10 | | | | | | | | | | |
| 44 | 48 | 0.20 | | | | | | | | | | |
| 48 | 52 | 0.40 | | | | | | | | | | |
| 52 | 56 | 0.50 | | | | | | | | | | |
| 56 | 60 | 0.70 | | | | | | | | | | |
| 60 | 64 | 0.90 | | | | | | | | | | |
| 64 | 68 | 1.00 | | | | | | | | | | |
| 68 | 72 | 1.20 | | | | | | | | | | |
| 72 | 76 | 1.30 | | | | | | | | | | |
| 76 | 80 | 1.50 | 0.20 | | | | | | | | | |
| 80 | 84 | 1.70 | 0.30 | | | | | | | | | |
| 84 | 88 | 1.80 | 0.50 | | | | | | | | | |
| 88 | 92 | 2.00 | 0.60 | | | | | | | | | |
| 92 | 96 | 2.10 | 0.80 | | | | | | | | | |
| 96 | 100 | 2.30 | 1.00 | | | | | | | | | |
| 100 | 104 | 2.50 | 1.10 | | | | | | | | | |
| 104 | 108 | 2.60 | 1.30 | | | | | | | | | |
| 108 | 112 | 2.80 | 1.40 | 0.10 | | | | | | | | |
| 112 | 116 | 2.90 | 1.60 | 0.30 | | | | | | | | |
| 116 | 120 | 3.10 | 1.80 | 0.40 | | | | | | | | |
| 120 | 124 | 3.30 | 1.90 | 0.60 | | | | | | | | |
| 124 | 128 | 3.40 | 2.10 | 0.70 | | | | | | | | |
| 128 | 132 | 3.60 | 2.20 | 0.90 | | | | | | | | |
| 132 | 136 | 3.70 | 2.40 | 1.10 | | | | | | | | |
| 136 | 140 | 3.90 | 2.60 | 1.20 | | | | | | | | |
| 140 | 144 | 4.10 | 2.70 | 1.40 | | | | | | | | |
| 144 | 148 | 4.20 | 2.90 | 1.50 | 0.20 | | | | | | | |
| 148 | 152 | 4.40 | 3.00 | 1.70 | 0.30 | | | | | | | |
| 152 | 156 | 4.50 | 3.20 | 1.90 | 0.50 | | | | | | | |
| 156 | 160 | 4.70 | 3.40 | 2.00 | 0.70 | | | | | | | |
| 160 | 164 | 4.90 | 3.50 | 2.20 | 0.80 | | | | | | | |
| 164 | 168 | 5.00 | 3.70 | 2.30 | 1.00 | | | | | | | |
| 168 | 172 | 5.20 | 3.80 | 2.50 | 1.10 | | | | | | | |
| 172 | 176 | 5.30 | 4.00 | 2.70 | 1.30 | | | | | | | |
| 176 | 180 | 5.50 | 4.20 | 2.80 | 1.50 | 0.10 | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| The amount of income tax to be withheld is - | | | | | | | | | | | | | |
| 180 | 184 | 5.70 | 4.30 | 3.00 | 1.60 | 0.30 | | | | | | | |
| 184 | 188 | 5.80 | 4.50 | 3.10 | 1.80 | 0.40 | | | | | | | |
| 188 | 192 | 6.00 | 4.60 | 3.30 | 1.90 | 0.60 | | | | | | | |
| 192 | 196 | 6.10 | 4.80 | 3.50 | 2.10 | 0.80 | | | | | | | |
| 196 | 200 | 6.30 | 5.00 | 3.60 | 2.30 | 0.90 | | | | | | | |
| 200 | 210 | 6.50 | 5.10 | 3.80 | 2.40 | 1.10 | | | | | | | |
| 210 | 220 | 6.60 | 5.30 | 3.90 | 2.60 | 1.20 | | | | | | | |
| 210 | 230 | 6.80 | 5.40 | 4.10 | 2.70 | 1.40 | 0.10 | | | | | | |
| 230 | 240 | 6.90 | 5.60 | 4.30 | 2.90 | 1.60 | 0.20 | | | | | | |
| 240 | 250 | 7.10 | 5.80 | 4.40 | 3.10 | 1.70 | 0.40 | | | | | | |
| 250 | 260 | 7.40 | 6.00 | 4.70 | 3.30 | 2.00 | 0.70 | | | | | | |
| 260 | 270 | 7.60 | 6.20 | 4.90 | 3.50 | 2.20 | 0.90 | | | | | | |
| 270 | 280 | 8.10 | 6.60 | 5.30 | 3.90 | 2.60 | 1.30 | | | | | | |
| 280 | 290 | 8.70 | 7.00 | 5.70 | 4.30 | 3.00 | 1.70 | 0.30 | | | | | |
| 290 | 300 | 9.30 | 7.40 | 6.10 | 4.70 | 3.40 | 2.10 | 0.70 | | | | | |
| 300 | 310 | 9.90 | 7.90 | 6.50 | 5.10 | 3.80 | 2.50 | 1.10 | | | | | |
| 310 | 320 | 10.50 | 8.50 | 6.90 | 5.50 | 4.20 | 2.90 | 1.50 | 0.20 | | | | |
| 320 | 330 | 11.10 | 9.10 | 7.30 | 5.90 | 4.60 | 3.30 | 1.90 | 0.60 | | | | |
| 330 | 340 | 11.70 | 9.70 | 7.70 | 6.30 | 5.00 | 3.70 | 2.30 | 1.00 | | | | |
| 340 | 350 | 12.30 | 10.30 | 8.30 | 6.70 | 5.40 | 4.10 | 2.70 | 1.40 | | | | |
| 350 | 360 | 12.90 | 10.90 | 8.90 | 7.10 | 5.80 | 4.50 | 3.10 | 1.80 | 0.40 | | | |
| 360 | 370 | 13.50 | 11.50 | 9.50 | 7.50 | 6.20 | 4.90 | 3.50 | 2.20 | 0.80 | | | |
| 370 | 380 | 14.10 | 12.10 | 10.10 | 8.10 | 6.60 | 5.30 | 3.90 | 2.60 | 1.20 | | | |
| 380 | 390 | 14.70 | 12.70 | 10.70 | 8.70 | 7.00 | 5.70 | 4.30 | 3.00 | 1.60 | 0.30 | | |
| 390 | 400 | 15.30 | 13.30 | 11.30 | 9.30 | 7.40 | 6.10 | 4.70 | 3.40 | 2.00 | 0.70 | | |
| 400 | 420 | 15.90 | 13.90 | 11.90 | 9.90 | 7.90 | 6.50 | 5.10 | 3.80 | 2.40 | 1.10 | | |
| 420 | 440 | 16.50 | 14.50 | 12.50 | 10.50 | 8.50 | 6.90 | 5.50 | 4.20 | 2.80 | 1.50 | 0.10 | |
| 440 | 460 | 17.10 | 15.10 | 13.10 | 11.10 | 9.10 | 7.30 | 5.90 | 4.60 | 3.20 | 1.90 | 0.50 | |
| 460 | 480 | 17.70 | 15.70 | 13.70 | 11.70 | 9.70 | 7.70 | 6.30 | 5.00 | 3.60 | 2.30 | 0.90 | |
| 480 | 500 | 18.90 | 16.90 | 14.90 | 12.90 | 10.90 | 8.80 | 7.10 | 5.80 | 4.40 | 3.10 | 1.70 | |
| 500 | 520 | 20.10 | 18.10 | 16.10 | 14.10 | 12.10 | 10.00 | 8.00 | 6.60 | 5.20 | 3.90 | 2.50 | |
| 520 | 540 | 21.30 | 19.30 | 17.30 | 15.30 | 13.30 | 11.20 | 9.20 | 7.40 | 6.00 | 4.70 | 3.30 | |
| 540 | 560 | 22.50 | 20.50 | 18.50 | 16.50 | 14.50 | 12.40 | 10.40 | 8.40 | 6.80 | 5.50 | 4.10 | |
| 560 | 580 | 23.70 | 21.70 | 19.70 | 17.70 | 15.70 | 13.60 | 11.60 | 9.60 | 7.60 | 6.30 | 4.90 | |
| 580 | 600 | 26.10 | 22.90 | 20.90 | 18.90 | 16.90 | 14.80 | 12.80 | 10.80 | 8.80 | 7.10 | 5.70 | |
| 600 | 620 | 26.10 | 24.10 | 22.10 | 20.10 | 18.10 | 16.00 | 14.00 | 12.00 | 10.00 | 8.00 | 6.50 | |
| 620 | 640 | 27.30 | 25.30 | 23.30 | 21.30 | 19.30 | 17.20 | 15.20 | 13.20 | 11.20 | 9.20 | 7.30 | |
| 640 | 660 | 28.50 | 26.50 | 24.50 | 22.50 | 20.50 | 18.40 | 16.40 | 14.40 | 12.40 | 10.40 | 8.30 | |
| 660 | 680 | 29.70 | 27.70 | 25.70 | 23.70 | 21.70 | 19.60 | 17.60 | 15.60 | 13.60 | 11.60 | 9.50 | |
| 680 | 700 | 30.90 | 28.90 | 26.90 | 24.90 | 22.90 | 20.80 | 18.80 | 16.80 | 14.80 | 12.80 | 10.70 | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| The amount of income tax to be withheld is - | | | | | | | | | | | | | |
| 700 | 720 | 32.10 | 30.10 | 28.10 | 26.10 | 24.10 | 22.00 | 20.00 | 18.00 | 16.00 | 14.00 | 11.90 | |
| 720 | 740 | 33.30 | 31.30 | 29.30 | 27.30 | 25.30 | 23.20 | 21.20 | 19.20 | 17.20 | 15.20 | 13.10 | |
| 740 | 760 | 34.50 | 32.50 | 30.50 | 28.50 | 26.50 | 24.40 | 22.40 | 20.40 | 18.40 | 16.40 | 14.30 | |
| 760 | 780 | 35.70 | 33.70 | 31.70 | 29.70 | 27.70 | 25.60 | 23.60 | 21.60 | 19.60 | 17.60 | 15.50 | |
| 780 | 800 | 36.90 | 34.90 | 32.90 | 30.90 | 28.90 | 26.80 | 24.80 | 22.80 | 20.80 | 18.80 | 16.70 | |
| 800 | 820 | 38.10 | 36.10 | 34.10 | 32.10 | 30.10 | 28.00 | 26.00 | 24.00 | 22.00 | 20.00 | 17.90 | |
| 820 | 840 | 39.30 | 37.30 | 35.30 | 33.30 | 31.30 | 29.20 | 27.20 | 25.20 | 23.20 | 21.20 | 19.10 | |
| 840 | 860 | 40.50 | 38.50 | 36.50 | 34.50 | 32.50 | 30.40 | 28.40 | 26.40 | 24.40 | 22.40 | 20.30 | |
| 860 | 880 | 41.70 | 39.70 | 37.70 | 35.70 | 33.70 | 31.60 | 29.60 | 27.60 | 25.60 | 23.60 | 21.50 | |
| 880 | 900 | 43.20 | 40.90 | 38.90 | 36.90 | 34.90 | 32.80 | 30.80 | 28.80 | 26.80 | 24.80 | 22.70 | |
| 900 | 920 | 44.90 | 42.10 | 40.10 | 38.10 | 36.10 | 34.00 | 32.00 | 30.00 | 28.00 | 26.00 | 23.90 | |
| 8.5 percent of the excess over 900 plus | | | | | | | | | | | | | |
| 920 | & OVER | 46.60 | 43.70 | 41.30 | 39.30 | 37.30 | 35.20 | 33.20 | 31.20 | 29.20 | 27.20 | 22.70 | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|---|---|---|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 96 | | | | | | | | | | | |
| 96 | 100 | | | | | | | | | | | |
| 100 | 104 | | | | | | | | | | | |
| 104 | 108 | | | | | | | | | | | |
| 108 | 112 | | | | | | | | | | | |
| 112 | 116 | | | | | | | | | | | |
| 116 | 120 | | | | | | | | | | | |
| 120 | 124 | | | | | | | | | | | |
| 124 | 128 | | | | | | | | | | | |
| 128 | 132 | | | | | | | | | | | |
| 132 | 136 | | | | | | | | | | | |
| 136 | 140 | | | | | | | | | | | |
| 140 | 144 | | | | | | | | | | | |
| 144 | 148 | | | | | | | | | | | |
| 148 | 152 | | | | | | | | | | | |
| 152 | 156 | | | | | | | | | | | |
| 156 | 160 | | | | | | | | | | | |
| 160 | 164 | | | | | | | | | | | |
| 164 | 168 | 0.20 | | | | | | | | | | |
| 168 | 172 | 0.30 | | | | | | | | | | |
| 172 | 176 | 0.50 | | | | | | | | | | |
| 176 | 180 | 0.70 | | | | | | | | | | |
| 180 | 184 | 0.80 | | | | | | | | | | |
| 184 | 188 | 1.00 | | | | | | | | | | |
| 188 | 192 | 1.10 | | | | | | | | | | |
| 192 | 196 | 1.30 | | | | | | | | | | |
| 196 | 200 | 1.50 | | | | | | | | | | |
| 200 | 204 | 1.60 | | | | | | | | | | |
| 204 | 208 | 1.80 | | | | | | | | | | |
| 208 | 212 | 1.90 | | | | | | | | | | |
| 212 | 216 | 2.10 | | | | | | | | | | |
| 216 | 220 | 2.30 | | | | | | | | | | |
| 220 | 230 | 2.50 | | | | | | | | | | |
| 230 | 240 | 2.90 | 0.20 | | | | | | | | | |
| 240 | 250 | 3.30 | 0.60 | | | | | | | | | |
| 250 | 260 | 3.70 | 1.00 | | | | | | | | | |
| 260 | 270 | 4.10 | 1.40 | | | | | | | | | |
| 270 | 280 | 4.50 | 1.80 | | | | | | | | | |
| 280 | 290 | 4.90 | 2.20 | | | | | | | | | |
| 290 | 300 | 5.30 | 2.60 | | | | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|-------------------|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|------|------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is - | | | | | | | | | | |
| 300 | 310 | 5.70 | 3.00 | 0.40 | | | | | | | | |
| 310 | 320 | 6.10 | 3.40 | 0.80 | | | | | | | | |
| 320 | 330 | 6.50 | 3.80 | 1.20 | | | | | | | | |
| 330 | 340 | 6.90 | 4.20 | 1.60 | | | | | | | | |
| 340 | 350 | 7.30 | 4.60 | 2.00 | | | | | | | | |
| - | - | | | | | | | | | | | |
| 350 | 360 | 7.70 | 5.00 | 2.40 | | | | | | | | |
| 360 | 370 | 8.10 | 5.40 | 2.80 | 0.10 | | | | | | | |
| 370 | 380 | 8.50 | 5.80 | 3.20 | 0.50 | | | | | | | |
| 380 | 390 | 8.90 | 6.20 | 3.60 | 0.90 | | | | | | | |
| 390 | 400 | 9.30 | 6.60 | 4.00 | 1.30 | | | | | | | |
| - | - | | | | | | | | | | | |
| 400 | 420 | 9.90 | 7.20 | 4.60 | 1.90 | | | | | | | |
| 420 | 440 | 10.70 | 8.00 | 5.40 | 2.70 | | | | | | | |
| 440 | 460 | 11.50 | 8.80 | 6.20 | 3.50 | 0.80 | | | | | | |
| 460 | 480 | 12.30 | 9.60 | 7.00 | 4.30 | 1.60 | | | | | | |
| 480 | 500 | 13.10 | 10.40 | 7.80 | 5.10 | 2.40 | | | | | | |
| - | - | | | | | | | | | | | |
| 500 | 520 | 13.90 | 11.20 | 8.60 | 5.90 | 3.20 | 0.50 | | | | | |
| 520 | 540 | 14.70 | 12.00 | 9.40 | 6.70 | 4.00 | 1.30 | | | | | |
| 540 | 560 | 15.60 | 12.80 | 10.20 | 7.50 | 4.80 | 2.10 | | | | | |
| 560 | 580 | 16.80 | 13.60 | 11.00 | 8.30 | 5.60 | 2.90 | 0.20 | | | | |
| 580 | 600 | 18.00 | 14.40 | 11.80 | 9.10 | 6.40 | 3.70 | 1.00 | | | | |
| - | - | | | | | | | | | | | |
| 600 | 620 | 19.20 | 15.20 | 12.60 | 9.90 | 7.20 | 4.50 | 1.80 | | | | |
| 620 | 640 | 20.40 | 16.40 | 13.40 | 10.70 | 8.00 | 5.30 | 2.60 | | | | |
| 640 | 660 | 21.60 | 17.60 | 14.20 | 11.50 | 8.80 | 6.10 | 3.40 | 0.70 | | | |
| 660 | 680 | 22.80 | 18.80 | 15.00 | 12.30 | 9.60 | 6.90 | 4.20 | 1.50 | | | |
| 680 | 700 | 24.00 | 20.00 | 15.90 | 13.10 | 10.40 | 7.70 | 5.00 | 2.30 | | | |
| - | - | | | | | | | | | | | |
| 700 | 720 | 25.20 | 21.20 | 17.10 | 13.90 | 11.20 | 8.50 | 5.80 | 3.10 | 0.40 | | |
| 720 | 740 | 26.40 | 22.40 | 18.30 | 14.70 | 12.00 | 9.30 | 6.60 | 3.90 | 1.20 | | |
| 740 | 760 | 27.60 | 23.60 | 19.50 | 15.50 | 12.80 | 10.10 | 7.40 | 4.70 | 2.00 | | |
| 760 | 780 | 28.80 | 24.80 | 20.70 | 16.70 | 13.60 | 10.90 | 8.20 | 5.50 | 2.80 | 0.10 | |
| 780 | 800 | 30.00 | 26.00 | 21.90 | 17.90 | 14.40 | 11.70 | 9.00 | 6.30 | 3.60 | 0.90 | |
| - | - | | | | | | | | | | | |
| 800 | 820 | 31.20 | 27.20 | 23.10 | 19.10 | 15.20 | 12.50 | 9.80 | 7.10 | 4.40 | 1.70 | |
| 820 | 840 | 32.40 | 28.40 | 24.30 | 20.30 | 16.30 | 13.30 | 10.60 | 7.90 | 5.20 | 2.50 | |
| 840 | 860 | 33.60 | 29.60 | 25.50 | 21.50 | 17.50 | 14.10 | 11.40 | 8.70 | 6.00 | 3.30 | 0.60 |
| 860 | 880 | 34.80 | 30.80 | 26.70 | 22.70 | 18.70 | 14.90 | 12.20 | 9.50 | 6.80 | 4.10 | 1.40 |
| 880 | 900 | 36.00 | 32.00 | 27.90 | 23.90 | 19.90 | 15.80 | 13.00 | 10.30 | 7.60 | 4.90 | 2.20 |
| - | - | | | | | | | | | | | |
| 900 | 920 | 37.20 | 33.20 | 29.10 | 25.10 | 21.10 | 17.00 | 13.80 | 11.10 | 8.40 | 5.70 | 3.00 |
| 920 | 940 | 38.40 | 34.40 | 30.30 | 26.30 | 22.30 | 18.20 | 14.60 | 11.90 | 9.20 | 6.50 | 3.80 |
| 940 | 960 | 39.60 | 35.60 | 31.50 | 27.50 | 23.50 | 19.40 | 15.40 | 12.70 | 10.00 | 7.30 | 4.60 |
| 960 | 980 | 40.80 | 36.80 | 32.70 | 28.70 | 24.70 | 20.60 | 16.60 | 13.50 | 10.80 | 8.10 | 5.40 |
| 980 | 1000 | 42.00 | 38.00 | 33.90 | 29.90 | 25.90 | 21.80 | 17.80 | 14.30 | 11.60 | 8.90 | 6.20 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld Is - | | | | | | | | | | | | |
| 1000 | 1020 | 43.20 | 39.20 | 35.10 | 31.10 | 27.10 | 23.00 | 19.00 | 15.10 | 12.40 | 9.70 | 7.00 |
| 1020 | 1040 | 44.40 | 40.40 | 36.30 | 32.30 | 28.30 | 24.20 | 20.20 | 16.10 | 13.20 | 10.50 | 7.80 |
| 1040 | 1060 | 45.60 | 41.60 | 37.50 | 33.50 | 29.50 | 25.40 | 21.40 | 17.30 | 14.00 | 11.30 | 8.60 |
| 1060 | 1080 | 46.80 | 42.80 | 38.70 | 34.70 | 30.70 | 26.60 | 22.60 | 18.50 | 14.80 | 12.10 | 9.40 |
| 1080 | 1100 | 48.00 | 44.00 | 39.90 | 35.90 | 31.90 | 27.80 | 23.80 | 19.70 | 15.70 | 12.90 | 10.20 |
| - | - | | | | | | | | | | | |
| 1100 | 1120 | 49.20 | 45.20 | 41.10 | 37.10 | 33.10 | 29.00 | 25.00 | 20.90 | 16.90 | 13.70 | 11.00 |
| 1120 | 1140 | 50.40 | 46.40 | 42.30 | 38.30 | 34.30 | 30.20 | 26.20 | 22.10 | 18.10 | 14.50 | 11.80 |
| 1140 | 1160 | 51.60 | 47.60 | 43.50 | 39.50 | 35.50 | 31.40 | 27.40 | 23.30 | 19.30 | 15.30 | 12.60 |
| 1160 | 1180 | 52.80 | 48.80 | 44.70 | 40.70 | 36.70 | 32.60 | 28.60 | 24.50 | 20.50 | 16.50 | 13.40 |
| 1180 | 1200 | 54.00 | 50.00 | 45.90 | 41.90 | 37.90 | 33.80 | 29.80 | 25.70 | 21.70 | 17.70 | 14.20 |
| - | - | | | | | | | | | | | |
| 1200 | 1220 | 55.20 | 51.20 | 47.10 | 43.10 | 39.10 | 35.00 | 31.00 | 26.90 | 22.90 | 18.90 | 15.00 |
| 1220 | 1240 | 56.40 | 52.40 | 48.30 | 44.30 | 40.30 | 36.20 | 32.20 | 28.10 | 24.10 | 20.10 | 16.00 |
| 1240 | 1260 | 57.60 | 53.60 | 49.50 | 45.50 | 41.50 | 37.40 | 33.40 | 29.30 | 25.30 | 21.30 | 17.20 |
| 1260 | 1280 | 58.80 | 54.80 | 50.70 | 46.70 | 42.70 | 38.60 | 34.60 | 30.50 | 26.50 | 22.50 | 18.40 |
| 1280 | 1300 | 60.00 | 56.00 | 51.90 | 47.90 | 43.90 | 39.80 | 35.80 | 31.70 | 27.70 | 23.70 | 19.60 |
| - | - | | | | | | | | | | | |
| 1300 | 1320 | 61.20 | 57.20 | 53.10 | 49.10 | 45.10 | 41.00 | 37.00 | 32.90 | 28.90 | 24.90 | 20.80 |
| 1320 | 1340 | 62.40 | 58.40 | 54.30 | 50.30 | 46.30 | 42.20 | 38.20 | 34.10 | 30.10 | 26.10 | 22.00 |
| 1340 | 1360 | 63.60 | 59.60 | 55.50 | 51.50 | 47.50 | 43.40 | 39.40 | 35.30 | 31.30 | 27.30 | 23.20 |
| 1360 | 1380 | 64.80 | 60.80 | 56.70 | 52.70 | 48.70 | 44.60 | 40.60 | 36.50 | 32.50 | 28.50 | 24.40 |
| 1380 | 1400 | 66.00 | 62.00 | 57.90 | 53.90 | 49.90 | 45.80 | 41.80 | 37.70 | 33.70 | 29.70 | 25.60 |
| - | - | | | | | | | | | | | |
| 1400 | 1420 | 67.20 | 63.20 | 59.10 | 55.10 | 51.10 | 47.00 | 43.00 | 38.90 | 34.90 | 30.90 | 26.80 |
| 1420 | 1440 | 68.40 | 64.40 | 60.30 | 56.30 | 52.30 | 48.20 | 44.20 | 40.10 | 36.10 | 32.10 | 28.00 |
| 1440 | 1460 | 69.60 | 65.60 | 61.50 | 57.50 | 53.50 | 49.40 | 45.40 | 41.30 | 37.30 | 33.30 | 29.20 |
| 1460 | 1480 | 70.80 | 66.80 | 62.70 | 58.70 | 54.70 | 50.60 | 46.60 | 42.50 | 38.50 | 34.50 | 30.40 |
| 1480 | 1500 | 72.00 | 68.00 | 63.90 | 59.90 | 55.90 | 51.80 | 47.80 | 43.70 | 39.70 | 35.70 | 31.60 |
| - | - | | | | | | | | | | | |
| 1500 | 1520 | 73.20 | 69.20 | 65.10 | 61.10 | 57.10 | 53.00 | 49.00 | 44.90 | 40.90 | 36.90 | 32.80 |
| 1520 | 1540 | 74.40 | 70.40 | 66.30 | 62.30 | 58.30 | 54.20 | 50.20 | 46.10 | 42.10 | 38.10 | 34.00 |
| 1540 | 1560 | 75.60 | 71.60 | 67.50 | 63.50 | 59.50 | 55.40 | 51.40 | 47.30 | 43.30 | 39.30 | 35.20 |
| 1560 | 1580 | 76.80 | 72.80 | 68.70 | 64.70 | 60.70 | 56.60 | 52.60 | 48.50 | 44.50 | 40.50 | 36.40 |
| 1580 | 1600 | 78.00 | 74.00 | 69.90 | 65.90 | 61.90 | 57.80 | 53.80 | 49.70 | 45.70 | 41.70 | 37.60 |
| - | - | | | | | | | | | | | |
| 1600 | 1620 | 79.20 | 75.20 | 71.10 | 67.10 | 63.10 | 59.00 | 55.00 | 50.90 | 46.90 | 42.90 | 38.80 |
| 1620 | 1640 | 80.40 | 76.40 | 72.30 | 68.30 | 64.30 | 60.20 | 56.20 | 52.10 | 48.10 | 44.10 | 40.00 |
| 1640 | 1660 | 81.60 | 77.60 | 73.50 | 69.50 | 65.50 | 61.40 | 57.40 | 53.30 | 49.30 | 45.30 | 41.20 |
| 1660 | 1680 | 82.80 | 78.80 | 74.70 | 70.70 | 66.70 | 62.60 | 58.60 | 54.50 | 50.50 | 46.50 | 42.40 |
| 1680 | 1700 | 84.00 | 80.00 | 75.90 | 71.90 | 67.90 | 63.80 | 59.80 | 55.70 | 51.70 | 47.70 | 43.60 |
| - | - | | | | | | | | | | | |
| 1700 | 1720 | 85.50 | 81.20 | 77.10 | 73.10 | 69.10 | 65.00 | 61.00 | 56.90 | 52.90 | 48.90 | 44.80 |
| 1720 | 1740 | 87.20 | 82.40 | 78.30 | 74.30 | 70.30 | 66.20 | 62.20 | 58.10 | 54.10 | 50.10 | 46.00 |
| 1740 | 1760 | 88.90 | 83.60 | 79.50 | 75.50 | 71.50 | 67.40 | 63.40 | 59.30 | 55.30 | 51.30 | 47.20 |
| 1760 | 1780 | 90.60 | 84.80 | 80.70 | 76.70 | 72.70 | 68.60 | 64.60 | 60.50 | 56.50 | 52.50 | 48.40 |
| 1780 | 1800 | 92.30 | 86.50 | 81.90 | 77.90 | 73.90 | 69.80 | 65.80 | 61.70 | 57.70 | 53.70 | 49.60 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 1800 | 1820 | 94.00 | 88.20 | 83.10 | 79.10 | 75.10 | 71.00 | 67.00 | 62.90 | 58.90 | 54.90 | 50.80 |
| 1820 | 1840 | 95.70 | 89.90 | 84.30 | 80.30 | 76.30 | 72.20 | 68.20 | 64.10 | 60.10 | 56.10 | 52.00 |
| 1840 | 1860 | 97.40 | 91.60 | 85.90 | 81.50 | 77.50 | 73.40 | 69.40 | 65.30 | 61.30 | 57.30 | 53.20 |
| 1860 | 1880 | 99.10 | 93.30 | 87.60 | 82.70 | 78.70 | 74.60 | 70.60 | 66.50 | 62.50 | 58.50 | 54.40 |
| 8.5 percent of the excess over 1900 plus | | | | | | | | | | | | |
| 1900 | & OVER | 101.60 | 95.90 | 90.20 | 84.50 | 80.50 | 76.40 | 72.40 | 68.30 | 64.30 | 60.30 | 56.20 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|---|---|---|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 48 | | | | | | | | | | | |
| 48 | 52 | | | | | | | | | | | |
| 52 | 56 | | | | | | | | | | | |
| 56 | 60 | | | | | | | | | | | |
| 60 | 64 | | | | | | | | | | | |
| 64 | 68 | | | | | | | | | | | |
| 68 | 72 | | | | | | | | | | | |
| 72 | 76 | | | | | | | | | | | |
| 76 | 80 | | | | | | | | | | | |
| 80 | 84 | | | | | | | | | | | |
| 84 | 88 | 0.20 | | | | | | | | | | |
| 88 | 92 | 0.40 | | | | | | | | | | |
| 92 | 96 | 0.50 | | | | | | | | | | |
| 96 | 100 | 0.70 | | | | | | | | | | |
| 100 | 104 | 0.80 | | | | | | | | | | |
| 104 | 108 | 1.00 | | | | | | | | | | |
| 108 | 112 | 1.20 | | | | | | | | | | |
| 112 | 116 | 1.30 | | | | | | | | | | |
| 116 | 120 | 1.50 | | | | | | | | | | |
| 120 | 124 | 1.60 | | | | | | | | | | |
| 124 | 128 | 1.80 | | | | | | | | | | |
| 128 | 132 | 2.00 | | | | | | | | | | |
| 132 | 136 | 2.10 | | | | | | | | | | |
| 136 | 140 | 2.30 | | | | | | | | | | |
| 140 | 144 | 2.40 | | | | | | | | | | |
| 144 | 148 | 2.60 | | | | | | | | | | |
| 148 | 152 | 2.80 | 0.10 | | | | | | | | | |
| 152 | 156 | 2.90 | 0.20 | | | | | | | | | |
| 156 | 160 | 3.10 | 0.40 | | | | | | | | | |
| 160 | 164 | 3.20 | 0.60 | | | | | | | | | |
| 164 | 168 | 3.40 | 0.70 | | | | | | | | | |
| 168 | 172 | 3.60 | 0.90 | | | | | | | | | |
| 172 | 176 | 3.70 | 1.00 | | | | | | | | | |
| 176 | 180 | 3.90 | 1.20 | | | | | | | | | |
| 180 | 184 | 4.00 | 1.40 | | | | | | | | | |
| 184 | 188 | 4.20 | 1.50 | | | | | | | | | |
| 188 | 192 | 4.40 | 1.70 | | | | | | | | | |
| 192 | 196 | 4.50 | 1.80 | | | | | | | | | |
| 196 | 200 | 4.70 | 2.00 | | | | | | | | | |
| 200 | 204 | 4.80 | 2.20 | | | | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|------|------|------|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 204 | 208 | 5.00 | 2.30 | | | | | | | | | |
| 208 | 212 | 5.20 | 2.50 | | | | | | | | | |
| 212 | 216 | 5.30 | 2.60 | | | | | | | | | |
| 216 | 220 | 5.50 | 2.80 | 0.10 | | | | | | | | |
| 220 | 230 | 5.80 | 3.10 | 0.40 | | | | | | | | |
| 230 | 240 | 6.20 | 3.50 | 0.80 | | | | | | | | |
| 240 | 250 | 6.60 | 3.90 | 1.20 | | | | | | | | |
| 250 | 260 | 7.00 | 4.30 | 1.60 | | | | | | | | |
| 260 | 270 | 7.40 | 4.70 | 2.00 | | | | | | | | |
| 270 | 280 | 7.80 | 5.10 | 2.40 | | | | | | | | |
| 280 | 290 | 8.20 | 5.50 | 2.80 | 0.10 | | | | | | | |
| 290 | 300 | 8.60 | 5.90 | 3.20 | 0.50 | | | | | | | |
| 300 | 310 | 9.00 | 6.30 | 3.60 | 0.90 | | | | | | | |
| 310 | 320 | 9.40 | 6.70 | 4.00 | 1.30 | | | | | | | |
| 320 | 330 | 9.80 | 7.10 | 4.40 | 1.70 | | | | | | | |
| 330 | 340 | 10.20 | 7.50 | 4.80 | 2.10 | | | | | | | |
| 340 | 350 | 10.60 | 7.90 | 5.20 | 2.50 | | | | | | | |
| 350 | 360 | 11.00 | 8.30 | 5.60 | 2.90 | 0.20 | | | | | | |
| 360 | 370 | 11.40 | 8.70 | 6.00 | 3.30 | 0.60 | | | | | | |
| 370 | 380 | 11.80 | 9.10 | 6.40 | 3.70 | 1.00 | | | | | | |
| 380 | 390 | 12.20 | 9.50 | 6.80 | 4.10 | 1.40 | | | | | | |
| 390 | 400 | 12.60 | 9.90 | 7.20 | 4.50 | 1.80 | | | | | | |
| 400 | 420 | 13.20 | 10.50 | 7.80 | 5.10 | 2.40 | | | | | | |
| 420 | 440 | 14.00 | 11.30 | 8.60 | 5.90 | 3.20 | 0.50 | | | | | |
| 440 | 460 | 14.80 | 12.10 | 9.40 | 6.70 | 4.00 | 1.30 | | | | | |
| 460 | 480 | 15.70 | 12.90 | 10.20 | 7.50 | 4.80 | 2.10 | | | | | |
| 480 | 500 | 16.90 | 13.70 | 11.00 | 8.30 | 5.60 | 2.90 | 0.20 | | | | |
| 500 | 520 | 18.10 | 14.50 | 11.80 | 9.10 | 6.40 | 3.70 | 1.00 | | | | |
| 520 | 540 | 19.30 | 15.30 | 12.60 | 9.90 | 7.20 | 4.50 | 1.80 | | | | |
| 540 | 560 | 20.50 | 16.40 | 13.40 | 10.70 | 8.00 | 5.30 | 2.60 | | | | |
| 560 | 580 | 21.70 | 17.60 | 14.20 | 11.50 | 8.80 | 6.10 | 3.40 | 0.70 | | | |
| 580 | 600 | 22.90 | 18.80 | 15.00 | 12.30 | 9.60 | 6.90 | 4.20 | 1.50 | | | |
| 600 | 620 | 24.10 | 20.00 | 16.00 | 13.10 | 10.40 | 7.70 | 5.00 | 2.30 | | | |
| 620 | 640 | 25.30 | 21.20 | 17.20 | 13.90 | 11.20 | 8.50 | 5.80 | 3.10 | 0.40 | | |
| 640 | 660 | 26.50 | 22.40 | 18.40 | 14.70 | 12.00 | 9.30 | 6.60 | 3.90 | 1.20 | | |
| 660 | 680 | 27.70 | 23.60 | 19.60 | 15.50 | 12.80 | 10.10 | 7.40 | 4.70 | 2.00 | | |
| 680 | 700 | 28.90 | 24.80 | 20.80 | 16.70 | 13.60 | 10.90 | 8.20 | 5.50 | 2.80 | 0.10 | |
| 700 | 720 | 30.10 | 26.00 | 22.00 | 17.90 | 14.40 | 11.70 | 9.00 | 6.30 | 3.60 | 0.90 | |
| 720 | 740 | 31.30 | 27.20 | 23.20 | 19.10 | 15.20 | 12.50 | 9.80 | 7.10 | 4.40 | 1.70 | |
| 740 | 760 | 32.50 | 28.40 | 24.40 | 20.30 | 16.30 | 13.30 | 10.60 | 7.90 | 5.20 | 2.50 | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 760 | 780 | 33.70 | 29.60 | 25.60 | 21.50 | 17.50 | 14.10 | 11.40 | 8.70 | 6.00 | 3.30 | 0.60 |
| 780 | 800 | 34.90 | 30.80 | 26.80 | 22.70 | 18.70 | 14.90 | 12.20 | 9.50 | 6.80 | 4.10 | 1.40 |
| 800 | 820 | 36.10 | 32.00 | 28.00 | 23.90 | 19.90 | 15.90 | 13.00 | 10.30 | 7.60 | 4.90 | 2.20 |
| 820 | 840 | 37.30 | 33.20 | 29.20 | 25.10 | 21.10 | 17.10 | 13.80 | 11.10 | 8.40 | 5.70 | 3.00 |
| 840 | 860 | 38.50 | 34.40 | 30.40 | 26.30 | 22.30 | 18.30 | 14.60 | 11.90 | 9.20 | 6.50 | 3.80 |
| | | | | | | | | | | | | |
| 860 | 880 | 39.70 | 35.60 | 31.60 | 27.50 | 23.50 | 19.50 | 15.40 | 12.70 | 10.00 | 7.30 | 4.60 |
| 880 | 900 | 40.90 | 36.80 | 32.80 | 28.70 | 24.70 | 20.70 | 16.60 | 13.50 | 10.80 | 8.10 | 5.40 |
| 900 | 920 | 42.10 | 38.00 | 34.00 | 29.90 | 25.90 | 21.90 | 17.80 | 14.30 | 11.60 | 8.90 | 6.20 |
| 920 | 940 | 43.30 | 39.20 | 35.20 | 31.10 | 27.10 | 23.10 | 19.00 | 15.10 | 12.40 | 9.70 | 7.00 |
| 940 | 960 | 44.50 | 40.40 | 36.40 | 32.30 | 28.30 | 24.30 | 20.20 | 16.20 | 13.20 | 10.50 | 7.80 |
| | | | | | | | | | | | | |
| 960 | 980 | 45.70 | 41.60 | 37.60 | 33.50 | 29.50 | 25.50 | 21.40 | 17.40 | 14.00 | 11.30 | 8.60 |
| 980 | 1000 | 46.90 | 42.80 | 38.80 | 34.70 | 30.70 | 26.70 | 22.60 | 18.60 | 14.80 | 12.10 | 9.40 |
| 1000 | 1020 | 48.10 | 44.00 | 40.00 | 35.90 | 31.90 | 27.90 | 23.80 | 19.80 | 15.80 | 12.90 | 10.20 |
| 1020 | 1040 | 49.30 | 45.20 | 41.20 | 37.10 | 33.10 | 29.10 | 25.00 | 21.00 | 17.00 | 13.70 | 11.00 |
| 1040 | 1060 | 50.50 | 46.40 | 42.40 | 38.30 | 34.30 | 30.30 | 26.20 | 22.20 | 18.20 | 14.50 | 11.80 |
| | | | | | | | | | | | | |
| 1060 | 1080 | 51.70 | 47.60 | 43.60 | 39.50 | 35.50 | 31.50 | 27.40 | 23.40 | 19.40 | 15.30 | 12.60 |
| 1080 | 1100 | 52.90 | 48.80 | 44.80 | 40.70 | 36.70 | 32.70 | 28.60 | 24.60 | 20.60 | 16.50 | 13.40 |
| 1100 | 1120 | 54.10 | 50.00 | 46.00 | 41.90 | 37.90 | 33.90 | 29.80 | 25.80 | 21.80 | 17.70 | 14.20 |
| 1120 | 1140 | 55.30 | 51.20 | 47.20 | 43.10 | 39.10 | 35.10 | 31.00 | 27.00 | 23.00 | 18.90 | 15.00 |
| 1140 | 1160 | 56.50 | 52.40 | 48.40 | 44.30 | 40.30 | 36.30 | 32.20 | 28.20 | 24.20 | 20.10 | 16.10 |
| | | | | | | | | | | | | |
| 1160 | 1180 | 57.70 | 53.60 | 49.60 | 45.50 | 41.50 | 37.50 | 33.40 | 29.40 | 25.40 | 21.30 | 17.30 |
| 1180 | 1200 | 58.90 | 54.80 | 50.80 | 46.70 | 42.70 | 38.70 | 34.60 | 30.60 | 26.60 | 22.50 | 18.50 |
| 1200 | 1220 | 60.10 | 56.00 | 52.00 | 47.90 | 43.90 | 39.90 | 35.80 | 31.80 | 27.80 | 23.70 | 19.70 |
| 1220 | 1240 | 61.30 | 57.20 | 53.20 | 49.10 | 45.10 | 41.10 | 37.00 | 33.00 | 29.00 | 24.90 | 20.90 |
| 1240 | 1260 | 62.50 | 58.40 | 54.40 | 50.30 | 46.30 | 42.30 | 38.20 | 34.20 | 30.20 | 26.10 | 22.10 |
| | | | | | | | | | | | | |
| 1260 | 1280 | 63.70 | 59.60 | 55.60 | 51.50 | 47.50 | 43.50 | 39.40 | 35.40 | 31.40 | 27.30 | 23.30 |
| 1280 | 1300 | 64.90 | 60.80 | 56.80 | 52.70 | 48.70 | 44.70 | 40.60 | 36.60 | 32.60 | 28.50 | 24.50 |
| 1300 | 1320 | 66.10 | 62.00 | 58.00 | 53.90 | 49.90 | 45.90 | 41.80 | 37.80 | 33.80 | 29.70 | 25.70 |
| 1320 | 1340 | 67.30 | 63.20 | 59.20 | 55.10 | 51.10 | 47.10 | 43.00 | 39.00 | 35.00 | 30.90 | 26.90 |
| 1340 | 1360 | 68.50 | 64.40 | 60.40 | 56.30 | 52.30 | 48.30 | 44.20 | 40.20 | 36.20 | 32.10 | 28.10 |
| | | | | | | | | | | | | |
| 1360 | 1380 | 69.70 | 65.60 | 61.60 | 57.50 | 53.50 | 49.50 | 45.40 | 41.40 | 37.40 | 33.30 | 29.30 |
| 1380 | 1400 | 70.90 | 66.80 | 62.80 | 58.70 | 54.70 | 50.70 | 46.60 | 42.60 | 38.60 | 34.50 | 30.50 |
| 1400 | 1420 | 72.10 | 68.00 | 64.00 | 59.90 | 55.90 | 51.90 | 47.80 | 43.80 | 39.80 | 35.70 | 31.70 |
| 1420 | 1440 | 73.30 | 69.20 | 65.20 | 61.10 | 57.10 | 53.10 | 49.00 | 45.00 | 41.00 | 36.90 | 32.90 |
| 1440 | 1460 | 74.50 | 70.40 | 66.40 | 62.30 | 58.30 | 54.30 | 50.20 | 46.20 | 42.20 | 38.10 | 34.10 |
| | | | | | | | | | | | | |
| 1460 | 1480 | 75.70 | 71.60 | 67.60 | 63.50 | 59.50 | 55.50 | 51.40 | 47.40 | 43.40 | 39.30 | 35.30 |
| 1480 | 1500 | 76.90 | 72.80 | 68.80 | 64.70 | 60.70 | 56.70 | 52.60 | 48.60 | 44.60 | 40.50 | 36.50 |
| 1500 | 1520 | 78.10 | 74.00 | 70.00 | 65.90 | 61.90 | 57.90 | 53.80 | 49.80 | 45.80 | 41.70 | 37.70 |
| 1520 | 1540 | 79.30 | 75.20 | 71.20 | 67.10 | 63.10 | 59.10 | 55.00 | 51.00 | 47.00 | 42.90 | 38.90 |
| 1540 | 1560 | 80.50 | 76.40 | 72.40 | 68.30 | 64.30 | 60.30 | 56.20 | 52.20 | 48.20 | 44.10 | 40.10 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employer's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|-------------------|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | The amount of income tax to be withheld is- | | | | | | | | | | |
| 1560 | 1580 | 81.70 | 77.60 | 73.60 | 69.50 | 65.50 | 61.50 | 57.40 | 53.40 | 49.40 | 45.30 | 41.30 |
| 1580 | 1600 | 82.90 | 78.80 | 74.80 | 70.70 | 66.70 | 62.70 | 58.60 | 54.60 | 50.60 | 46.50 | 42.50 |
| 1600 | 1620 | 84.10 | 80.00 | 76.00 | 71.90 | 67.90 | 63.90 | 59.80 | 55.80 | 51.80 | 47.70 | 43.70 |
| 1620 | 1640 | 85.50 | 81.20 | 77.20 | 73.10 | 69.10 | 65.10 | 61.00 | 57.00 | 53.00 | 48.90 | 44.90 |
| 1640 | 1660 | 87.20 | 82.40 | 78.40 | 74.30 | 70.30 | 66.30 | 62.20 | 58.20 | 54.20 | 50.10 | 46.10 |
| 1660 | 1680 | 88.90 | 83.60 | 79.60 | 75.50 | 71.50 | 67.50 | 63.40 | 59.40 | 55.40 | 51.30 | 47.30 |
| 1680 | 1700 | 90.60 | 84.90 | 80.80 | 76.70 | 72.70 | 68.70 | 64.60 | 60.60 | 56.60 | 52.50 | 48.50 |
| 1700 | 1720 | 92.30 | 86.60 | 82.00 | 77.90 | 73.90 | 69.90 | 65.80 | 61.80 | 57.80 | 53.70 | 49.70 |
| 1720 | 1740 | 94.00 | 88.30 | 83.20 | 79.10 | 75.10 | 71.10 | 67.00 | 63.00 | 59.00 | 54.90 | 50.90 |
| 1740 | 1760 | 95.70 | 90.00 | 84.40 | 80.30 | 76.30 | 72.30 | 68.20 | 64.20 | 60.20 | 56.10 | 52.10 |
| 1760 | 1780 | 97.40 | 91.70 | 86.00 | 81.50 | 77.50 | 73.50 | 69.40 | 65.40 | 61.40 | 57.30 | 53.30 |
| 1780 | 1800 | 99.10 | 93.40 | 87.70 | 82.70 | 78.70 | 74.70 | 70.60 | 66.60 | 62.60 | 58.50 | 54.50 |
| | | 8.5 percent of the excess over 1800 plus | | | | | | | | | | |
| 1800 | & OVER | 100.00 | 94.30 | 88.50 | 83.30 | 79.30 | 75.30 | 71.20 | 67.20 | 63.20 | 59.10 | 55.10 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employer's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|------|---|---|---|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 104 | | | | | | | | | | | |
| 104 | 108 | | | | | | | | | | | |
| 108 | 112 | | | | | | | | | | | |
| 112 | 116 | | | | | | | | | | | |
| 116 | 120 | | | | | | | | | | | |
| 120 | 124 | | | | | | | | | | | |
| 124 | 128 | | | | | | | | | | | |
| 128 | 132 | | | | | | | | | | | |
| 132 | 136 | | | | | | | | | | | |
| 136 | 140 | | | | | | | | | | | |
| 140 | 144 | | | | | | | | | | | |
| 144 | 148 | | | | | | | | | | | |
| 148 | 152 | | | | | | | | | | | |
| 152 | 156 | | | | | | | | | | | |
| 156 | 160 | | | | | | | | | | | |
| 160 | 164 | | | | | | | | | | | |
| 164 | 168 | | | | | | | | | | | |
| 168 | 172 | | | | | | | | | | | |
| 172 | 176 | | | | | | | | | | | |
| 176 | 180 | 0.10 | | | | | | | | | | |
| 180 | 184 | 0.30 | | | | | | | | | | |
| 184 | 188 | 0.40 | | | | | | | | | | |
| 188 | 192 | 0.60 | | | | | | | | | | |
| 192 | 196 | 0.80 | | | | | | | | | | |
| 196 | 200 | 0.90 | | | | | | | | | | |
| 200 | 204 | 1.10 | | | | | | | | | | |
| 204 | 208 | 1.20 | | | | | | | | | | |
| 208 | 212 | 1.40 | | | | | | | | | | |
| 212 | 216 | 1.60 | | | | | | | | | | |
| 216 | 220 | 1.70 | | | | | | | | | | |
| 220 | 230 | 2.00 | | | | | | | | | | |
| 230 | 240 | 2.40 | | | | | | | | | | |
| 240 | 250 | 2.80 | | | | | | | | | | |
| 250 | 260 | 3.20 | 0.30 | | | | | | | | | |
| 260 | 270 | 3.60 | 0.70 | | | | | | | | | |
| 270 | 280 | 4.00 | 1.10 | | | | | | | | | |
| 280 | 290 | 4.40 | 1.50 | | | | | | | | | |
| 290 | 300 | 4.80 | 1.90 | | | | | | | | | |
| 300 | 310 | 5.20 | 2.30 | | | | | | | | | |
| 310 | 320 | 5.60 | 2.70 | | | | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|------|------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 320 | 330 | 6.00 | 3.10 | 0.20 | | | | | | | | |
| 330 | 340 | 6.40 | 3.50 | 0.60 | | | | | | | | |
| 340 | 350 | 6.80 | 3.90 | 1.00 | | | | | | | | |
| 350 | 360 | 7.20 | 4.30 | 1.40 | | | | | | | | |
| 360 | 370 | 7.60 | 4.70 | 1.80 | | | | | | | | |
| 370 | 380 | 8.00 | 5.10 | 2.20 | | | | | | | | |
| 380 | 390 | 8.40 | 5.50 | 2.60 | | | | | | | | |
| 390 | 400 | 8.80 | 5.90 | 3.00 | 0.10 | | | | | | | |
| 400 | 420 | 9.40 | 6.50 | 3.60 | 0.70 | | | | | | | |
| 420 | 440 | 10.20 | 7.30 | 4.40 | 1.50 | | | | | | | |
| 440 | 460 | 11.00 | 8.10 | 5.20 | 2.30 | | | | | | | |
| 460 | 480 | 11.80 | 8.90 | 6.00 | 3.10 | 0.10 | | | | | | |
| 480 | 500 | 12.60 | 9.70 | 6.80 | 3.90 | 0.90 | | | | | | |
| 500 | 520 | 13.40 | 10.50 | 7.60 | 4.70 | 1.70 | | | | | | |
| 520 | 540 | 14.20 | 11.30 | 8.40 | 5.50 | 2.50 | | | | | | |
| 540 | 560 | 15.00 | 12.10 | 9.20 | 6.30 | 3.30 | 0.40 | | | | | |
| 560 | 580 | 15.80 | 12.90 | 10.00 | 7.10 | 4.10 | 1.20 | | | | | |
| 580 | 600 | 16.60 | 13.70 | 10.80 | 7.90 | 4.90 | 2.00 | | | | | |
| 600 | 620 | 17.80 | 14.50 | 11.60 | 8.70 | 5.70 | 2.80 | | | | | |
| 620 | 640 | 19.00 | 15.30 | 12.40 | 9.50 | 6.50 | 3.60 | 0.70 | | | | |
| 640 | 660 | 20.20 | 16.10 | 13.20 | 10.30 | 7.30 | 4.40 | 1.50 | | | | |
| 660 | 680 | 21.40 | 17.00 | 14.00 | 11.10 | 8.10 | 5.20 | 2.30 | | | | |
| 680 | 700 | 22.60 | 18.20 | 14.80 | 11.90 | 8.90 | 6.00 | 3.10 | 0.20 | | | |
| 700 | 720 | 23.80 | 19.40 | 15.60 | 12.70 | 9.70 | 6.80 | 3.90 | 1.00 | | | |
| 720 | 740 | 25.00 | 20.60 | 16.40 | 13.50 | 10.50 | 7.60 | 4.70 | 1.80 | | | |
| 740 | 760 | 26.20 | 21.80 | 17.40 | 14.30 | 11.30 | 8.40 | 5.50 | 2.60 | | | |
| 760 | 780 | 27.40 | 23.00 | 18.60 | 15.10 | 12.10 | 9.20 | 6.30 | 3.40 | 0.50 | | |
| 780 | 800 | 28.60 | 24.20 | 19.80 | 15.90 | 12.90 | 10.00 | 7.10 | 4.20 | 1.30 | | |
| 800 | 820 | 29.80 | 25.40 | 21.00 | 16.70 | 13.70 | 10.80 | 7.90 | 5.00 | 2.10 | | |
| 820 | 840 | 31.00 | 26.60 | 22.20 | 17.80 | 14.50 | 11.60 | 8.70 | 5.80 | 2.90 | | |
| 840 | 860 | 32.20 | 27.80 | 23.40 | 19.00 | 15.30 | 12.40 | 9.50 | 6.60 | 3.70 | 0.80 | |
| 860 | 880 | 33.40 | 29.00 | 24.60 | 20.20 | 16.10 | 13.20 | 10.30 | 7.40 | 4.50 | 1.60 | |
| 880 | 900 | 34.60 | 30.20 | 25.80 | 21.40 | 17.10 | 14.00 | 11.10 | 8.20 | 5.30 | 2.40 | |
| 900 | 920 | 35.80 | 31.40 | 27.00 | 22.60 | 18.30 | 14.80 | 11.90 | 9.00 | 6.10 | 3.20 | 0.20 |
| 920 | 940 | 37.00 | 32.60 | 28.20 | 23.80 | 19.50 | 15.60 | 12.70 | 9.80 | 6.90 | 4.00 | 1.00 |
| 940 | 960 | 38.20 | 33.80 | 29.40 | 25.00 | 20.70 | 16.40 | 13.50 | 10.60 | 7.70 | 4.80 | 1.80 |
| 960 | 980 | 39.40 | 35.00 | 30.60 | 26.20 | 21.90 | 17.50 | 14.30 | 11.40 | 8.50 | 5.60 | 2.60 |
| 980 | 1000 | 40.60 | 36.20 | 31.80 | 27.40 | 23.10 | 18.70 | 15.10 | 12.20 | 9.30 | 6.40 | 3.40 |
| 1000 | 1020 | 41.80 | 37.40 | 33.00 | 28.60 | 24.30 | 19.90 | 15.90 | 13.00 | 10.10 | 7.20 | 4.20 |
| 1020 | 1040 | 43.00 | 38.60 | 34.20 | 29.80 | 25.50 | 21.10 | 16.70 | 13.80 | 10.90 | 8.00 | 5.00 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMI-MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 1040 | 1060 | 44.20 | 39.80 | 35.40 | 31.00 | 26.70 | 22.30 | 17.90 | 14.60 | 11.70 | 8.80 | 5.80 |
| 1060 | 1080 | 45.40 | 41.00 | 36.60 | 32.20 | 27.90 | 23.50 | 19.10 | 15.40 | 12.50 | 9.60 | 6.60 |
| 1080 | 1100 | 46.60 | 42.20 | 37.80 | 33.40 | 29.10 | 24.70 | 20.30 | 16.20 | 13.30 | 10.40 | 7.40 |
| 1100 | 1120 | 47.80 | 43.40 | 39.00 | 34.60 | 30.30 | 25.90 | 21.50 | 17.10 | 14.10 | 11.20 | 8.20 |
| 1120 | 1140 | 49.00 | 44.60 | 40.20 | 35.80 | 31.50 | 27.10 | 22.70 | 18.30 | 14.90 | 12.00 | 9.00 |
| 1140 | 1160 | 50.20 | 45.80 | 41.40 | 37.00 | 32.70 | 28.30 | 23.90 | 19.50 | 15.70 | 12.80 | 9.80 |
| 1160 | 1180 | 51.40 | 47.00 | 42.60 | 38.20 | 33.90 | 29.50 | 25.10 | 20.70 | 16.50 | 13.60 | 10.60 |
| 1180 | 1200 | 52.60 | 48.20 | 43.80 | 39.40 | 35.10 | 30.70 | 26.30 | 21.90 | 17.60 | 14.40 | 11.40 |
| 1200 | 1220 | 53.80 | 49.40 | 45.00 | 40.60 | 36.30 | 31.90 | 27.50 | 23.10 | 18.80 | 15.20 | 12.20 |
| 1220 | 1240 | 55.00 | 50.60 | 46.20 | 41.80 | 37.50 | 33.10 | 28.70 | 24.30 | 20.00 | 16.00 | 13.00 |
| 1240 | 1260 | 56.20 | 51.80 | 47.40 | 43.00 | 38.70 | 34.30 | 29.90 | 25.50 | 21.20 | 16.80 | 13.80 |
| 1260 | 1280 | 57.40 | 53.00 | 48.60 | 44.20 | 39.90 | 35.50 | 31.10 | 26.70 | 22.40 | 18.00 | 14.60 |
| 1280 | 1300 | 58.60 | 54.20 | 49.80 | 45.40 | 41.10 | 36.70 | 32.30 | 27.90 | 23.60 | 19.20 | 15.40 |
| 1300 | 1320 | 59.80 | 55.40 | 51.00 | 46.60 | 42.30 | 37.90 | 33.50 | 29.10 | 24.80 | 20.40 | 16.20 |
| 1320 | 1340 | 61.00 | 56.60 | 52.20 | 47.80 | 43.50 | 39.10 | 34.70 | 30.30 | 26.00 | 21.60 | 17.20 |
| 1340 | 1360 | 62.20 | 57.80 | 53.40 | 49.00 | 44.70 | 40.30 | 35.90 | 31.50 | 27.20 | 22.80 | 18.40 |
| 1360 | 1380 | 63.40 | 59.00 | 54.60 | 50.20 | 45.90 | 41.50 | 37.10 | 32.70 | 28.40 | 24.00 | 19.60 |
| 1380 | 1400 | 64.60 | 60.20 | 55.80 | 51.40 | 47.10 | 42.70 | 38.30 | 33.90 | 29.60 | 25.20 | 20.80 |
| 1400 | 1420 | 65.80 | 61.40 | 57.00 | 52.60 | 48.30 | 43.90 | 39.50 | 35.10 | 30.80 | 26.40 | 22.00 |
| 1420 | 1440 | 67.00 | 62.60 | 58.20 | 53.80 | 49.50 | 45.10 | 40.70 | 36.30 | 32.00 | 27.60 | 23.20 |
| 1440 | 1460 | 68.20 | 63.80 | 59.40 | 55.00 | 50.70 | 46.30 | 41.90 | 37.50 | 33.20 | 28.80 | 24.40 |
| 1460 | 1480 | 69.40 | 65.00 | 60.60 | 56.20 | 51.90 | 47.50 | 43.10 | 38.70 | 34.40 | 30.00 | 25.60 |
| 1480 | 1500 | 70.60 | 66.20 | 61.80 | 57.40 | 53.10 | 48.70 | 44.30 | 39.90 | 35.60 | 31.20 | 26.80 |
| 1500 | 1520 | 71.80 | 67.40 | 63.00 | 58.60 | 54.30 | 49.90 | 45.50 | 41.10 | 36.80 | 32.40 | 28.00 |
| 1520 | 1540 | 73.00 | 68.60 | 64.20 | 59.80 | 55.50 | 51.10 | 46.70 | 42.30 | 38.00 | 33.60 | 29.20 |
| 1540 | 1560 | 74.20 | 69.80 | 65.40 | 61.00 | 56.70 | 52.30 | 47.90 | 43.50 | 39.20 | 34.80 | 30.40 |
| 1560 | 1580 | 75.40 | 71.00 | 66.60 | 62.20 | 57.90 | 53.50 | 49.10 | 44.70 | 40.40 | 36.00 | 31.60 |
| 1580 | 1600 | 76.60 | 72.20 | 67.80 | 63.40 | 59.10 | 54.70 | 50.30 | 45.90 | 41.60 | 37.20 | 32.80 |
| 1600 | 1620 | 77.80 | 73.40 | 69.00 | 64.60 | 60.30 | 55.90 | 51.50 | 47.10 | 42.80 | 38.40 | 34.00 |
| 1620 | 1640 | 79.00 | 74.60 | 70.20 | 65.80 | 61.50 | 57.10 | 52.70 | 48.30 | 44.00 | 39.60 | 35.20 |
| 1640 | 1660 | 80.20 | 75.80 | 71.40 | 67.00 | 62.70 | 58.30 | 53.90 | 49.50 | 45.20 | 40.80 | 36.40 |
| 1660 | 1680 | 81.40 | 77.00 | 72.60 | 68.20 | 63.90 | 59.50 | 55.10 | 50.70 | 46.40 | 42.00 | 37.60 |
| 1680 | 1700 | 82.60 | 78.20 | 73.80 | 69.40 | 65.10 | 60.70 | 56.30 | 51.90 | 47.60 | 43.20 | 38.80 |
| 1700 | 1720 | 83.80 | 79.40 | 75.00 | 70.60 | 66.30 | 61.90 | 57.50 | 53.10 | 48.80 | 44.40 | 40.00 |
| 1720 | 1740 | 85.00 | 80.60 | 76.20 | 71.80 | 67.50 | 63.10 | 58.70 | 54.30 | 50.00 | 45.60 | 41.20 |
| 1740 | 1760 | 86.20 | 81.80 | 77.40 | 73.00 | 68.70 | 64.30 | 59.90 | 55.50 | 51.20 | 46.80 | 42.40 |
| 1760 | 1780 | 87.40 | 83.00 | 78.60 | 74.20 | 69.90 | 65.50 | 61.10 | 56.70 | 52.40 | 48.00 | 43.60 |
| 1780 | 1800 | 88.60 | 84.20 | 79.80 | 75.40 | 71.10 | 66.70 | 62.30 | 57.90 | 53.60 | 49.20 | 44.80 |
| 1800 | 1820 | 89.80 | 85.40 | 81.00 | 76.60 | 72.30 | 67.90 | 63.50 | 59.10 | 54.80 | 50.40 | 46.00 |
| 1820 | 1840 | 91.00 | 86.60 | 82.20 | 77.80 | 73.50 | 69.10 | 64.70 | 60.30 | 56.00 | 51.60 | 47.20 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 1840 | 1860 | 92.40 | 87.80 | 83.40 | 79.00 | 74.70 | 70.30 | 65.90 | 61.50 | 57.20 | 52.80 | 48.40 |
| 1860 | 1880 | 94.10 | 89.00 | 84.60 | 80.20 | 75.90 | 71.50 | 67.10 | 62.70 | 58.40 | 54.00 | 49.60 |
| 1880 | 1900 | 95.80 | 90.20 | 85.80 | 81.40 | 77.10 | 72.70 | 68.30 | 63.90 | 59.60 | 55.20 | 50.80 |
| 1900 | 1920 | 97.50 | 91.40 | 87.00 | 82.60 | 78.30 | 73.90 | 69.50 | 65.10 | 60.80 | 56.40 | 52.00 |
| 1920 | 1940 | 99.20 | 93.00 | 88.20 | 83.80 | 79.50 | 75.10 | 70.70 | 66.30 | 62.00 | 57.60 | 53.20 |
| 1940 | 1960 | 100.90 | 94.70 | 89.40 | 85.00 | 80.70 | 76.30 | 71.90 | 67.50 | 63.20 | 58.80 | 54.40 |
| 8.5 percent of the excess over 1920 plus | | | | | | | | | | | | |
| 1960 | & OVER | 101.70 | 95.50 | 90.00 | 85.60 | 81.30 | 76.90 | 72.50 | 68.10 | 63.80 | 59.40 | 55.00 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | | |
|-------------------|---------------|---|------|---|---|---|---|---|---|---|---|----|--|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| | | The amount of income tax to be withheld is - | | | | | | | | | | | |
| 0 | 52 | | | | | | | | | | | | |
| 52 | 56 | | | | | | | | | | | | |
| 56 | 60 | | | | | | | | | | | | |
| 60 | 64 | | | | | | | | | | | | |
| 64 | 68 | | | | | | | | | | | | |
| 68 | 72 | | | | | | | | | | | | |
| 72 | 76 | | | | | | | | | | | | |
| 76 | 80 | | | | | | | | | | | | |
| 80 | 84 | | | | | | | | | | | | |
| 84 | 88 | | | | | | | | | | | | |
| 88 | 92 | 0.10 | | | | | | | | | | | |
| 92 | 96 | 0.30 | | | | | | | | | | | |
| 96 | 100 | 0.40 | | | | | | | | | | | |
| 100 | 104 | 0.60 | | | | | | | | | | | |
| 104 | 108 | 0.70 | | | | | | | | | | | |
| 108 | 112 | 0.90 | | | | | | | | | | | |
| 112 | 116 | 1.10 | | | | | | | | | | | |
| 116 | 120 | 1.20 | | | | | | | | | | | |
| 120 | 124 | 1.40 | | | | | | | | | | | |
| 124 | 128 | 1.50 | | | | | | | | | | | |
| 128 | 132 | 1.70 | | | | | | | | | | | |
| 132 | 136 | 1.90 | | | | | | | | | | | |
| 136 | 140 | 2.00 | | | | | | | | | | | |
| 140 | 144 | 2.20 | | | | | | | | | | | |
| 144 | 148 | 2.30 | | | | | | | | | | | |
| 148 | 152 | 2.50 | | | | | | | | | | | |
| 152 | 156 | 2.70 | | | | | | | | | | | |
| 156 | 160 | 2.80 | | | | | | | | | | | |
| 160 | 164 | 3.00 | 0.10 | | | | | | | | | | |
| 164 | 168 | 3.10 | 0.20 | | | | | | | | | | |
| 168 | 172 | 3.30 | 0.40 | | | | | | | | | | |
| 172 | 176 | 3.50 | 0.50 | | | | | | | | | | |
| 176 | 180 | 3.60 | 0.70 | | | | | | | | | | |
| 180 | 184 | 3.80 | 0.90 | | | | | | | | | | |
| 184 | 188 | 3.90 | 1.00 | | | | | | | | | | |
| 188 | 192 | 4.10 | 1.20 | | | | | | | | | | |
| 192 | 196 | 4.30 | 1.30 | | | | | | | | | | |
| 196 | 200 | 4.40 | 1.50 | | | | | | | | | | |
| 200 | 204 | 4.60 | 1.70 | | | | | | | | | | |
| 204 | 208 | 4.70 | 1.80 | | | | | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

**SEMIMONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)**

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|------|------|------|------|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 208 | 212 | 4.90 | 2.00 | | | | | | | | | |
| 212 | 216 | 5.10 | 2.10 | | | | | | | | | |
| 216 | 220 | 5.20 | 2.30 | | | | | | | | | |
| 220 | 230 | 5.50 | 2.60 | | | | | | | | | |
| 230 | 240 | 5.90 | 3.00 | 0.10 | | | | | | | | |
| 240 | 250 | 6.30 | 3.40 | 0.50 | | | | | | | | |
| 250 | 260 | 6.70 | 3.80 | 0.90 | | | | | | | | |
| 260 | 270 | 7.10 | 4.20 | 1.30 | | | | | | | | |
| 270 | 280 | 7.50 | 4.60 | 1.70 | | | | | | | | |
| 280 | 290 | 7.90 | 5.00 | 2.10 | | | | | | | | |
| 290 | 300 | 8.30 | 5.40 | 2.50 | | | | | | | | |
| 300 | 310 | 8.70 | 5.80 | 2.90 | | | | | | | | |
| 310 | 320 | 9.10 | 6.20 | 3.30 | 0.40 | | | | | | | |
| 320 | 330 | 9.50 | 6.60 | 3.70 | 0.80 | | | | | | | |
| 330 | 340 | 9.90 | 7.00 | 4.10 | 1.20 | | | | | | | |
| 340 | 350 | 10.30 | 7.40 | 4.50 | 1.60 | | | | | | | |
| 350 | 360 | 10.70 | 7.80 | 4.90 | 2.00 | | | | | | | |
| 360 | 370 | 11.10 | 8.20 | 5.30 | 2.40 | | | | | | | |
| 370 | 380 | 11.50 | 8.60 | 5.70 | 2.80 | | | | | | | |
| 380 | 390 | 11.90 | 9.00 | 6.10 | 3.20 | 0.20 | | | | | | |
| 390 | 400 | 12.30 | 9.40 | 6.50 | 3.60 | 0.60 | | | | | | |
| 400 | 420 | 12.90 | 10.00 | 7.10 | 4.20 | 1.20 | | | | | | |
| 420 | 440 | 13.70 | 10.80 | 7.90 | 5.00 | 2.00 | | | | | | |
| 440 | 460 | 14.50 | 11.60 | 8.70 | 5.80 | 2.80 | | | | | | |
| 460 | 480 | 15.30 | 12.40 | 9.50 | 6.60 | 3.60 | 0.70 | | | | | |
| 480 | 500 | 16.10 | 13.20 | 10.30 | 7.40 | 4.40 | 1.50 | | | | | |
| 500 | 520 | 17.00 | 14.00 | 11.10 | 8.20 | 5.20 | 2.30 | | | | | |
| 520 | 540 | 18.20 | 14.80 | 11.90 | 9.00 | 6.00 | 3.10 | 0.20 | | | | |
| 540 | 560 | 19.40 | 15.60 | 12.70 | 9.80 | 6.80 | 3.90 | 1.00 | | | | |
| 560 | 580 | 20.60 | 16.40 | 13.50 | 10.60 | 7.60 | 4.70 | 1.80 | | | | |
| 580 | 600 | 21.80 | 17.40 | 14.30 | 11.40 | 8.40 | 5.50 | 2.60 | | | | |
| 600 | 620 | 23.00 | 18.60 | 15.10 | 12.20 | 9.20 | 6.30 | 3.40 | 0.50 | | | |
| 620 | 640 | 24.20 | 19.80 | 15.90 | 13.00 | 10.00 | 7.10 | 4.20 | 1.30 | | | |
| 640 | 660 | 25.40 | 21.00 | 16.70 | 13.80 | 10.80 | 7.90 | 5.00 | 2.10 | | | |
| 660 | 680 | 26.60 | 22.20 | 17.90 | 14.60 | 11.60 | 8.70 | 5.80 | 2.90 | | | |
| 680 | 700 | 27.80 | 23.40 | 19.10 | 15.40 | 12.40 | 9.50 | 6.60 | 3.70 | 0.80 | | |
| 700 | 720 | 29.00 | 24.60 | 20.30 | 16.20 | 13.20 | 10.30 | 7.40 | 4.50 | 1.60 | | |
| 720 | 740 | 30.20 | 25.80 | 21.50 | 17.10 | 14.00 | 11.10 | 8.20 | 5.30 | 2.40 | | |
| 740 | 760 | 31.40 | 27.00 | 22.70 | 18.30 | 14.80 | 11.90 | 9.00 | 6.10 | 3.20 | 0.30 | |
| 760 | 780 | 32.60 | 28.20 | 23.90 | 19.50 | 15.60 | 12.70 | 9.80 | 6.90 | 4.00 | 1.10 | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 780 | 800 | 33.80 | 29.40 | 25.10 | 20.70 | 16.40 | 13.50 | 10.60 | 7.70 | 4.80 | 1.90 | |
| 800 | 820 | 35.00 | 30.60 | 26.30 | 21.90 | 17.50 | 14.30 | 11.40 | 8.50 | 5.60 | 2.70 | |
| 820 | 840 | 36.20 | 31.80 | 27.50 | 23.10 | 18.70 | 15.10 | 12.20 | 9.30 | 6.40 | 3.50 | 0.50 |
| 840 | 860 | 37.40 | 33.00 | 28.70 | 24.30 | 19.90 | 15.90 | 13.00 | 10.10 | 7.20 | 4.30 | 1.30 |
| 860 | 880 | 38.60 | 34.20 | 29.90 | 25.50 | 21.10 | 16.70 | 13.80 | 10.90 | 8.00 | 5.10 | 2.10 |
| | | | | | | | | | | | | |
| 880 | 900 | 39.80 | 35.40 | 31.10 | 26.70 | 22.30 | 17.90 | 14.60 | 11.70 | 8.80 | 5.90 | 2.90 |
| 900 | 920 | 41.00 | 36.60 | 32.30 | 27.90 | 23.50 | 19.10 | 15.40 | 12.50 | 9.60 | 6.70 | 3.70 |
| 920 | 940 | 42.20 | 37.80 | 33.50 | 29.10 | 24.70 | 20.30 | 16.20 | 13.30 | 10.40 | 7.50 | 4.50 |
| 940 | 960 | 43.40 | 39.00 | 34.70 | 30.30 | 25.90 | 21.50 | 17.20 | 14.10 | 11.20 | 8.30 | 5.30 |
| 960 | 980 | 44.60 | 40.20 | 35.90 | 31.50 | 27.10 | 22.70 | 18.40 | 14.90 | 12.00 | 9.10 | 6.10 |
| | | | | | | | | | | | | |
| 980 | 1000 | 45.80 | 41.40 | 37.10 | 32.70 | 28.30 | 23.90 | 19.60 | 15.70 | 12.80 | 9.90 | 6.90 |
| 1000 | 1020 | 47.00 | 42.60 | 38.30 | 33.90 | 29.50 | 25.10 | 20.80 | 16.50 | 13.60 | 10.70 | 7.70 |
| 1020 | 1040 | 48.20 | 43.80 | 39.50 | 35.10 | 30.70 | 26.30 | 22.00 | 17.60 | 14.40 | 11.50 | 8.50 |
| 1040 | 1060 | 49.40 | 45.00 | 40.70 | 36.30 | 31.90 | 27.50 | 23.20 | 18.80 | 15.20 | 12.30 | 9.30 |
| 1060 | 1080 | 50.60 | 46.20 | 41.90 | 37.50 | 33.10 | 28.70 | 24.40 | 20.00 | 16.00 | 13.10 | 10.10 |
| | | | | | | | | | | | | |
| 1080 | 1100 | 51.80 | 47.40 | 43.10 | 38.70 | 34.30 | 29.90 | 25.60 | 21.20 | 16.80 | 13.90 | 10.90 |
| 1100 | 1120 | 53.00 | 48.60 | 44.30 | 39.90 | 35.50 | 31.10 | 26.80 | 22.40 | 18.00 | 14.70 | 11.70 |
| 1120 | 1140 | 54.20 | 49.80 | 45.50 | 41.10 | 36.70 | 32.30 | 28.00 | 23.60 | 19.20 | 15.50 | 12.50 |
| 1140 | 1160 | 55.40 | 51.00 | 46.70 | 42.30 | 37.90 | 33.50 | 29.20 | 24.80 | 20.40 | 16.30 | 13.30 |
| 1160 | 1180 | 56.60 | 52.20 | 47.90 | 43.50 | 39.10 | 34.70 | 30.40 | 26.00 | 21.60 | 17.20 | 14.10 |
| | | | | | | | | | | | | |
| 1180 | 1200 | 57.80 | 53.40 | 49.10 | 44.70 | 40.30 | 35.90 | 31.60 | 27.20 | 22.80 | 18.40 | 14.90 |
| 1200 | 1220 | 59.00 | 54.60 | 50.30 | 45.90 | 41.50 | 37.10 | 32.80 | 28.40 | 24.00 | 19.60 | 15.70 |
| 1220 | 1240 | 60.20 | 55.80 | 51.50 | 47.10 | 42.70 | 38.30 | 34.00 | 29.60 | 25.20 | 20.80 | 16.50 |
| 1240 | 1260 | 61.40 | 57.00 | 52.70 | 48.30 | 43.90 | 39.50 | 35.20 | 30.80 | 26.40 | 22.00 | 17.70 |
| 1260 | 1280 | 62.60 | 58.20 | 53.90 | 49.50 | 45.10 | 40.70 | 36.40 | 32.00 | 27.60 | 23.20 | 18.90 |
| | | | | | | | | | | | | |
| 1280 | 1300 | 63.80 | 59.40 | 55.10 | 50.70 | 46.30 | 41.90 | 37.60 | 33.20 | 28.80 | 24.40 | 20.10 |
| 1300 | 1320 | 65.00 | 60.60 | 56.30 | 51.90 | 47.50 | 43.10 | 38.80 | 34.40 | 30.00 | 25.60 | 21.30 |
| 1320 | 1340 | 66.20 | 61.80 | 57.50 | 53.10 | 48.70 | 44.30 | 40.00 | 35.60 | 31.20 | 26.80 | 22.50 |
| 1340 | 1360 | 67.40 | 63.00 | 58.70 | 54.30 | 49.90 | 45.50 | 41.20 | 36.80 | 32.40 | 28.00 | 23.70 |
| 1360 | 1380 | 68.60 | 64.20 | 59.90 | 55.50 | 51.10 | 46.70 | 42.40 | 38.00 | 33.60 | 29.20 | 24.90 |
| | | | | | | | | | | | | |
| 1380 | 1400 | 69.80 | 65.40 | 61.10 | 56.70 | 52.30 | 47.90 | 43.60 | 39.20 | 34.80 | 30.40 | 26.10 |
| 1400 | 1420 | 71.00 | 66.60 | 62.30 | 57.90 | 53.50 | 49.10 | 44.80 | 40.40 | 36.00 | 31.60 | 27.30 |
| 1420 | 1440 | 72.20 | 67.80 | 63.50 | 59.10 | 54.70 | 50.30 | 46.00 | 41.60 | 37.20 | 32.80 | 28.50 |
| 1440 | 1460 | 73.40 | 69.00 | 64.70 | 60.30 | 55.90 | 51.50 | 47.20 | 42.80 | 38.40 | 34.00 | 29.70 |
| 1460 | 1480 | 74.60 | 70.20 | 65.90 | 61.50 | 57.10 | 52.70 | 48.40 | 44.00 | 39.60 | 35.20 | 30.90 |
| | | | | | | | | | | | | |
| 1480 | 1500 | 75.80 | 71.40 | 67.10 | 62.70 | 58.30 | 53.90 | 49.60 | 45.20 | 40.80 | 36.40 | 32.10 |
| 1500 | 1520 | 77.00 | 72.60 | 68.30 | 63.90 | 59.50 | 55.10 | 50.80 | 46.40 | 42.00 | 37.60 | 33.30 |
| 1520 | 1540 | 78.20 | 73.80 | 69.50 | 65.10 | 60.70 | 56.30 | 52.00 | 47.60 | 43.20 | 38.80 | 34.50 |
| 1540 | 1560 | 79.40 | 75.00 | 70.70 | 66.30 | 61.90 | 57.50 | 53.20 | 48.80 | 44.40 | 40.00 | 35.70 |
| 1560 | 1580 | 80.60 | 76.20 | 71.90 | 67.50 | 63.10 | 58.70 | 54.40 | 50.00 | 45.60 | 41.20 | 36.90 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 1580 | 1600 | 81.80 | 77.40 | 73.10 | 68.70 | 64.30 | 59.90 | 55.60 | 51.20 | 46.80 | 42.40 | 38.10 |
| 1600 | 1620 | 83.00 | 78.60 | 74.30 | 69.90 | 65.50 | 61.10 | 56.80 | 52.40 | 48.00 | 43.60 | 39.30 |
| 1620 | 1640 | 84.20 | 79.80 | 75.50 | 71.10 | 66.70 | 62.30 | 58.00 | 53.60 | 49.20 | 44.80 | 40.50 |
| 1640 | 1660 | 85.40 | 81.00 | 76.70 | 72.30 | 67.90 | 63.50 | 59.20 | 54.80 | 50.40 | 46.00 | 41.70 |
| 1660 | 1680 | 86.60 | 82.20 | 77.90 | 73.50 | 69.10 | 64.70 | 60.40 | 56.00 | 51.60 | 47.20 | 42.90 |
| | | | | | | | | | | | | |
| 1680 | 1700 | 87.80 | 83.40 | 79.10 | 74.70 | 70.30 | 65.90 | 61.60 | 57.20 | 52.80 | 48.40 | 44.10 |
| 1700 | 1720 | 89.00 | 84.60 | 80.30 | 75.90 | 71.50 | 67.10 | 62.80 | 58.40 | 54.00 | 49.60 | 45.30 |
| 1720 | 1740 | 90.20 | 85.80 | 81.50 | 77.10 | 72.70 | 68.30 | 64.00 | 59.60 | 55.20 | 50.80 | 46.50 |
| 1740 | 1760 | 91.40 | 87.00 | 82.70 | 78.30 | 73.90 | 69.50 | 65.20 | 60.80 | 56.40 | 52.00 | 47.70 |
| 1760 | 1780 | 93.00 | 88.20 | 83.90 | 79.50 | 75.10 | 70.70 | 66.40 | 62.00 | 57.60 | 53.20 | 48.90 |
| | | | | | | | | | | | | |
| 1780 | 1800 | 94.70 | 89.40 | 85.10 | 80.70 | 76.30 | 71.90 | 67.60 | 63.20 | 58.80 | 54.40 | 50.10 |
| 1800 | 1820 | 96.40 | 90.60 | 86.30 | 81.90 | 77.50 | 73.10 | 68.80 | 64.40 | 60.00 | 55.60 | 51.30 |
| 1820 | 1840 | 98.10 | 91.90 | 87.50 | 83.10 | 78.70 | 74.30 | 70.00 | 65.60 | 61.20 | 56.80 | 52.50 |
| 1840 | 1860 | 99.80 | 93.60 | 88.70 | 84.30 | 79.90 | 75.50 | 71.20 | 66.80 | 62.40 | 58.00 | 53.70 |
| 1860 | 1880 | 101.50 | 95.30 | 89.90 | 85.50 | 81.10 | 76.70 | 72.40 | 68.00 | 63.60 | 59.20 | 54.90 |
| | | | | | | | | | | | | |
| 1880 | 1900 | 103.20 | 97.00 | 91.10 | 86.70 | 82.30 | 77.90 | 73.60 | 69.20 | 64.80 | 60.40 | 56.10 |
| 1900 | 1920 | 104.90 | 98.70 | 92.50 | 87.90 | 83.50 | 79.10 | 74.80 | 70.40 | 66.00 | 61.60 | 57.30 |
| 1920 | 1940 | 106.60 | 100.40 | 94.20 | 89.10 | 84.70 | 80.30 | 76.00 | 71.60 | 67.20 | 62.80 | 58.50 |
| | | | | | | | | | | | | |
| | | 8.5 percent of the excess over 1960 plus | | | | | | | | | | |
| 1940 | & OVER | 107.50 | 101.30 | 95.10 | 89.70 | 85.30 | 80.90 | 76.60 | 72.20 | 67.80 | 63.40 | 59.10 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|------|---|---|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 208 | | | | | | | | | | | |
| 208 | 212 | | | | | | | | | | | |
| 212 | 216 | | | | | | | | | | | |
| 216 | 220 | | | | | | | | | | | |
| 220 | 230 | | | | | | | | | | | |
| 230 | 240 | | | | | | | | | | | |
| 240 | 250 | | | | | | | | | | | |
| 250 | 260 | | | | | | | | | | | |
| 260 | 270 | | | | | | | | | | | |
| 270 | 280 | | | | | | | | | | | |
| 280 | 290 | | | | | | | | | | | |
| 290 | 300 | | | | | | | | | | | |
| 300 | 310 | | | | | | | | | | | |
| 310 | 320 | | | | | | | | | | | |
| 320 | 330 | | | | | | | | | | | |
| 330 | 340 | | | | | | | | | | | |
| 340 | 350 | | | | | | | | | | | |
| 350 | 360 | 0.20 | | | | | | | | | | |
| 360 | 370 | 0.60 | | | | | | | | | | |
| 370 | 380 | 1.00 | | | | | | | | | | |
| 380 | 390 | 1.40 | | | | | | | | | | |
| 390 | 400 | 1.80 | | | | | | | | | | |
| 400 | 420 | 2.40 | | | | | | | | | | |
| 420 | 440 | 3.20 | | | | | | | | | | |
| 440 | 460 | 4.00 | | | | | | | | | | |
| 460 | 480 | 4.80 | | | | | | | | | | |
| 480 | 500 | 5.60 | | | | | | | | | | |
| 500 | 520 | 6.40 | 0.60 | | | | | | | | | |
| 520 | 540 | 7.20 | 1.40 | | | | | | | | | |
| 540 | 560 | 8.00 | 2.20 | | | | | | | | | |
| 560 | 580 | 8.80 | 3.00 | | | | | | | | | |
| 580 | 600 | 9.60 | 3.80 | | | | | | | | | |
| 600 | 620 | 10.40 | 4.60 | | | | | | | | | |
| 620 | 640 | 11.20 | 5.40 | | | | | | | | | |
| 640 | 660 | 12.00 | 6.20 | 0.30 | | | | | | | | |
| 660 | 680 | 12.80 | 7.00 | 1.10 | | | | | | | | |
| 680 | 700 | 13.60 | 7.80 | 1.90 | | | | | | | | |
| 700 | 720 | 14.40 | 8.60 | 2.70 | | | | | | | | |
| 720 | 740 | 15.20 | 9.40 | 3.50 | | | | | | | | |
| 740 | 760 | 16.00 | 10.20 | 4.30 | | | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages a | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|------|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 760 | 780 | 16.80 | 11.00 | 5.10 | | | | | | | | |
| 780 | 800 | 17.60 | 11.80 | 5.90 | 0.10 | | | | | | | |
| 800 | 820 | 18.40 | 12.60 | 6.70 | 0.90 | | | | | | | |
| 820 | 840 | 19.20 | 13.40 | 7.50 | 1.70 | | | | | | | |
| 840 | 860 | 20.00 | 14.20 | 8.30 | 2.50 | | | | | | | |
| 860 | 880 | 20.80 | 15.00 | 9.10 | 3.30 | | | | | | | |
| 880 | 900 | 21.60 | 15.80 | 9.90 | 4.10 | | | | | | | |
| 900 | 920 | 22.40 | 16.60 | 10.70 | 4.90 | | | | | | | |
| 920 | 940 | 23.20 | 17.40 | 11.50 | 5.70 | | | | | | | |
| 940 | 960 | 24.00 | 18.20 | 12.30 | 6.50 | 0.70 | | | | | | |
| 960 | 980 | 24.80 | 19.00 | 13.10 | 7.30 | 1.50 | | | | | | |
| 980 | 1000 | 25.60 | 19.80 | 13.90 | 8.10 | 2.30 | | | | | | |
| 1000 | 1020 | 26.40 | 20.60 | 14.70 | 8.90 | 3.10 | | | | | | |
| 1020 | 1040 | 27.20 | 21.40 | 15.50 | 9.70 | 3.90 | | | | | | |
| 1040 | 1060 | 28.00 | 22.20 | 16.30 | 10.50 | 4.70 | | | | | | |
| 1060 | 1080 | 28.80 | 23.00 | 17.10 | 11.30 | 5.50 | | | | | | |
| 1080 | 1100 | 29.60 | 23.80 | 17.90 | 12.10 | 6.30 | 0.40 | | | | | |
| 1100 | 1120 | 30.40 | 24.60 | 18.70 | 12.90 | 7.10 | 1.20 | | | | | |
| 1120 | 1140 | 31.20 | 25.40 | 19.50 | 13.70 | 7.90 | 2.00 | | | | | |
| 1140 | 1160 | 32.00 | 26.20 | 20.30 | 14.50 | 8.70 | 2.80 | | | | | |
| 1160 | 1180 | 32.80 | 27.00 | 21.10 | 15.30 | 9.50 | 3.60 | | | | | |
| 1180 | 1200 | 33.70 | 27.80 | 21.90 | 16.10 | 10.30 | 4.40 | | | | | |
| 1200 | 1220 | 34.90 | 28.60 | 22.70 | 16.90 | 11.10 | 5.20 | | | | | |
| 1220 | 1240 | 36.10 | 29.40 | 23.50 | 17.70 | 11.90 | 6.00 | 0.20 | | | | |
| 1240 | 1260 | 37.30 | 30.20 | 24.30 | 18.50 | 12.70 | 6.80 | 1.00 | | | | |
| 1260 | 1280 | 38.50 | 31.00 | 25.10 | 19.30 | 13.50 | 7.60 | 1.80 | | | | |
| 1280 | 1300 | 39.70 | 31.80 | 25.90 | 20.10 | 14.30 | 8.40 | 2.60 | | | | |
| 1300 | 1320 | 41.50 | 33.00 | 27.10 | 21.30 | 15.50 | 9.60 | 3.80 | | | | |
| 1320 | 1340 | 43.90 | 35.20 | 28.70 | 22.90 | 17.10 | 11.20 | 5.40 | | | | |
| 1340 | 1380 | 46.30 | 37.60 | 30.30 | 24.50 | 18.70 | 12.80 | 7.00 | 1.20 | | | |
| 1380 | 1420 | 48.70 | 40.00 | 31.90 | 26.10 | 20.30 | 14.40 | 8.60 | 2.80 | | | |
| 1420 | 1460 | 51.10 | 42.40 | 33.60 | 27.70 | 21.90 | 16.00 | 10.20 | 4.40 | | | |
| 1460 | 1500 | 53.50 | 44.80 | 36.00 | 29.30 | 23.50 | 17.60 | 11.80 | 6.00 | 0.10 | | |
| 1500 | 1540 | 55.90 | 47.20 | 38.40 | 30.90 | 25.10 | 19.20 | 13.40 | 7.60 | 1.70 | | |
| 1540 | 1580 | 58.30 | 49.60 | 40.80 | 32.50 | 26.70 | 20.80 | 15.00 | 9.20 | 3.30 | | |
| 1580 | 1620 | 60.70 | 52.00 | 43.20 | 34.50 | 28.30 | 22.40 | 16.60 | 10.80 | 4.90 | | |
| 1620 | 1660 | 63.10 | 54.40 | 45.60 | 36.90 | 29.90 | 24.00 | 18.20 | 12.40 | 6.50 | 0.70 | |
| 1660 | 1700 | 65.50 | 56.80 | 48.00 | 39.30 | 31.50 | 25.60 | 19.80 | 14.00 | 8.10 | 2.30 | |
| 1700 | 1740 | 67.90 | 59.20 | 50.40 | 41.70 | 33.10 | 27.20 | 21.40 | 15.60 | 9.70 | 3.90 | |
| 1740 | 1780 | 70.30 | 61.60 | 52.80 | 44.10 | 35.30 | 28.80 | 23.00 | 17.20 | 11.30 | 5.50 | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages a | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 1780 | 1820 | 72.70 | 64.00 | 55.20 | 46.50 | 37.70 | 30.40 | 24.60 | 18.80 | 12.90 | 7.10 | 1.30 |
| 1820 | 1860 | 75.10 | 66.40 | 57.60 | 48.90 | 40.10 | 32.00 | 26.20 | 20.40 | 14.50 | 8.70 | 2.90 |
| 1860 | 1900 | 77.50 | 68.80 | 60.00 | 51.30 | 42.50 | 33.80 | 27.80 | 22.00 | 16.10 | 10.30 | 4.50 |
| 1900 | 1940 | 79.90 | 71.20 | 62.40 | 53.70 | 44.90 | 36.20 | 29.40 | 23.60 | 17.70 | 11.90 | 6.10 |
| 1940 | 1980 | 82.30 | 73.60 | 64.80 | 56.10 | 47.30 | 38.60 | 31.00 | 25.20 | 19.30 | 13.50 | 7.70 |
| | | | | | | | | | | | | |
| 1980 | 2020 | 84.70 | 76.00 | 67.20 | 58.50 | 49.70 | 41.00 | 32.60 | 26.80 | 20.90 | 15.10 | 9.30 |
| 2020 | 2060 | 87.10 | 78.40 | 69.60 | 60.90 | 52.10 | 43.40 | 34.60 | 28.40 | 22.50 | 16.70 | 10.90 |
| 2060 | 2100 | 89.50 | 80.80 | 72.00 | 63.30 | 54.50 | 45.80 | 37.00 | 30.00 | 24.10 | 18.30 | 12.50 |
| 2100 | 2140 | 91.90 | 83.20 | 74.40 | 65.70 | 56.90 | 48.20 | 39.40 | 31.60 | 25.70 | 19.90 | 14.10 |
| 2140 | 2180 | 94.30 | 85.60 | 76.80 | 68.10 | 59.30 | 50.60 | 41.80 | 33.20 | 27.30 | 21.50 | 15.70 |
| | | | | | | | | | | | | |
| 2180 | 2220 | 96.70 | 88.00 | 79.20 | 70.50 | 61.70 | 53.00 | 44.20 | 35.50 | 28.90 | 23.10 | 17.30 |
| 2220 | 2260 | 99.10 | 90.40 | 81.60 | 72.90 | 64.10 | 55.40 | 46.60 | 37.90 | 30.50 | 24.70 | 18.90 |
| 2260 | 2300 | 101.50 | 92.80 | 84.00 | 75.30 | 66.50 | 57.80 | 49.00 | 40.30 | 32.10 | 26.30 | 20.50 |
| 2300 | 2340 | 103.90 | 95.20 | 86.40 | 77.70 | 68.90 | 60.20 | 51.40 | 42.70 | 33.90 | 27.90 | 22.10 |
| 2340 | 2380 | 106.30 | 97.60 | 88.80 | 80.10 | 71.30 | 62.60 | 53.80 | 45.10 | 36.30 | 29.50 | 23.70 |
| | | | | | | | | | | | | |
| 2380 | 2420 | 108.70 | 100.00 | 91.20 | 82.50 | 73.70 | 65.00 | 56.20 | 47.50 | 38.70 | 31.10 | 25.30 |
| 2420 | 2460 | 111.10 | 102.40 | 93.60 | 84.90 | 76.10 | 67.40 | 58.60 | 49.90 | 41.10 | 32.70 | 26.90 |
| 2460 | 2500 | 113.50 | 104.80 | 96.00 | 87.30 | 78.50 | 69.80 | 61.00 | 52.30 | 43.50 | 34.80 | 28.50 |
| 2500 | 2540 | 115.90 | 107.20 | 98.40 | 89.70 | 80.90 | 72.20 | 63.40 | 54.70 | 45.90 | 37.20 | 30.10 |
| 2540 | 2580 | 118.30 | 109.60 | 100.80 | 92.10 | 83.30 | 74.60 | 65.80 | 57.10 | 48.30 | 39.60 | 31.70 |
| | | | | | | | | | | | | |
| 2580 | 2620 | 120.70 | 112.00 | 103.20 | 94.50 | 85.70 | 77.00 | 68.20 | 59.50 | 50.70 | 42.00 | 33.30 |
| 2620 | 2660 | 123.10 | 114.40 | 105.60 | 96.90 | 88.10 | 79.40 | 70.60 | 61.90 | 53.10 | 44.40 | 35.60 |
| 2660 | 2700 | 125.50 | 116.80 | 108.00 | 99.30 | 90.50 | 81.80 | 73.00 | 64.30 | 55.50 | 46.80 | 38.00 |
| 2700 | 2740 | 127.90 | 119.20 | 110.40 | 101.70 | 92.90 | 84.20 | 75.40 | 66.70 | 57.90 | 49.20 | 40.40 |
| 2740 | 2780 | 130.30 | 121.60 | 112.80 | 104.10 | 95.30 | 86.60 | 77.80 | 69.10 | 60.30 | 51.60 | 42.80 |
| | | | | | | | | | | | | |
| 2780 | 2820 | 132.70 | 124.00 | 115.20 | 106.50 | 97.70 | 89.00 | 80.20 | 71.50 | 62.70 | 54.00 | 45.20 |
| 2820 | 2860 | 135.10 | 126.40 | 117.60 | 108.90 | 100.10 | 91.40 | 82.60 | 73.90 | 65.10 | 56.40 | 47.60 |
| 2860 | 2900 | 137.50 | 128.80 | 120.00 | 111.30 | 102.50 | 93.80 | 85.00 | 76.30 | 67.50 | 58.80 | 50.00 |
| 2900 | 2940 | 139.90 | 131.20 | 122.40 | 113.70 | 104.90 | 96.20 | 87.40 | 78.70 | 69.90 | 61.20 | 52.40 |
| 2940 | 2980 | 142.30 | 133.60 | 124.80 | 116.10 | 107.30 | 98.60 | 89.80 | 81.10 | 72.30 | 63.60 | 54.80 |
| | | | | | | | | | | | | |
| 2980 | 3020 | 144.70 | 136.00 | 127.20 | 118.50 | 109.70 | 101.00 | 92.20 | 83.50 | 74.70 | 66.00 | 57.20 |
| 3020 | 3060 | 147.10 | 138.40 | 129.60 | 120.90 | 112.10 | 103.40 | 94.60 | 85.90 | 77.10 | 68.40 | 59.60 |
| 3060 | 3100 | 149.50 | 140.80 | 132.00 | 123.30 | 114.50 | 105.80 | 97.00 | 88.30 | 79.50 | 70.80 | 62.00 |
| 3100 | 3140 | 151.90 | 143.20 | 134.40 | 125.70 | 116.90 | 108.20 | 99.40 | 90.70 | 81.90 | 73.20 | 64.40 |
| 3140 | 3180 | 154.30 | 145.60 | 136.80 | 128.10 | 119.30 | 110.60 | 101.80 | 93.10 | 84.30 | 75.60 | 66.80 |
| | | | | | | | | | | | | |
| 3180 | 3220 | 156.70 | 148.00 | 139.20 | 130.50 | 121.70 | 113.00 | 104.20 | 95.50 | 86.70 | 78.00 | 69.20 |
| 3220 | 3260 | 159.10 | 150.40 | 141.60 | 132.90 | 124.10 | 115.40 | 106.60 | 97.90 | 89.10 | 80.40 | 71.60 |
| 3260 | 3300 | 161.50 | 152.80 | 144.00 | 135.30 | 126.50 | 117.80 | 109.00 | 100.30 | 91.50 | 82.80 | 74.00 |
| 3300 | 3340 | 163.90 | 155.20 | 146.40 | 137.70 | 128.90 | 120.20 | 111.40 | 102.70 | 93.90 | 85.20 | 76.40 |
| 3340 | 3380 | 166.30 | 157.60 | 148.80 | 140.10 | 131.30 | 122.60 | 113.80 | 105.10 | 96.30 | 87.60 | 78.80 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE FILERS OR MARRIED PERSONS FILING JOINTLY)

| And the wages a | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 3380 | 3420 | 168.70 | 160.00 | 151.20 | 142.50 | 133.70 | 125.00 | 116.20 | 107.50 | 98.70 | 90.00 | 81.20 |
| 3420 | 3460 | 171.10 | 162.40 | 153.60 | 144.90 | 136.10 | 127.40 | 118.60 | 109.90 | 101.10 | 92.40 | 83.60 |
| 3460 | 3500 | 173.50 | 164.80 | 156.00 | 147.30 | 138.50 | 129.80 | 121.00 | 112.30 | 103.50 | 94.80 | 86.00 |
| 3500 | 3540 | 175.90 | 167.20 | 158.40 | 149.70 | 140.90 | 132.20 | 123.40 | 114.70 | 105.90 | 97.20 | 88.40 |
| 3540 | 3580 | 178.30 | 169.60 | 160.80 | 152.10 | 143.30 | 134.60 | 125.80 | 117.10 | 108.30 | 99.60 | 90.80 |
| 3580 | 3620 | 180.70 | 172.00 | 163.20 | 154.50 | 145.70 | 137.00 | 128.20 | 119.50 | 110.70 | 102.00 | 93.20 |
| 3620 | 3660 | 183.10 | 174.40 | 165.60 | 156.90 | 148.10 | 139.40 | 130.60 | 121.90 | 113.10 | 104.40 | 95.60 |
| 3660 | 3700 | 186.50 | 176.80 | 168.00 | 159.30 | 150.50 | 141.80 | 133.00 | 124.30 | 115.50 | 106.80 | 98.00 |
| 3700 | 3740 | 189.90 | 179.20 | 170.40 | 161.70 | 152.90 | 144.20 | 135.40 | 126.70 | 117.90 | 109.20 | 100.40 |
| 3740 | 3780 | 193.30 | 181.60 | 172.80 | 164.10 | 155.30 | 146.60 | 137.80 | 129.10 | 120.30 | 111.60 | 102.80 |
| 3780 | 3820 | 196.70 | 184.30 | 175.20 | 166.50 | 157.70 | 149.00 | 140.20 | 131.50 | 122.70 | 114.00 | 105.20 |
| 3820 | 3860 | 200.10 | 187.70 | 177.60 | 168.90 | 160.10 | 151.40 | 142.60 | 133.90 | 125.10 | 116.40 | 107.60 |
| 3860 | 3900 | 203.50 | 191.10 | 180.00 | 171.30 | 162.50 | 153.80 | 145.00 | 136.30 | 127.50 | 118.80 | 110.00 |
| 3900 | 3940 | 206.90 | 194.50 | 182.40 | 173.70 | 164.90 | 156.20 | 147.40 | 138.70 | 129.90 | 121.20 | 112.40 |
| 3940 | 3980 | 210.30 | 197.90 | 185.50 | 176.10 | 167.30 | 158.60 | 149.80 | 141.10 | 132.30 | 123.60 | 114.80 |
| 3980 | 4020 | 213.70 | 201.30 | 188.90 | 178.50 | 169.70 | 161.00 | 152.20 | 143.50 | 134.70 | 126.00 | 117.20 |
| 4020 | 4060 | 217.10 | 204.70 | 192.30 | 180.90 | 172.10 | 163.40 | 154.60 | 145.90 | 137.10 | 128.40 | 119.60 |
| 4060 | 4100 | 220.50 | 208.10 | 195.70 | 183.30 | 174.50 | 165.80 | 157.00 | 148.30 | 139.50 | 130.80 | 122.00 |
| 4100 | 4140 | 223.90 | 211.50 | 199.10 | 186.70 | 176.90 | 168.20 | 159.40 | 150.70 | 141.90 | 133.20 | 124.40 |
| 4140 | 4180 | 227.30 | 214.90 | 202.50 | 190.10 | 179.30 | 170.60 | 161.80 | 153.10 | 144.30 | 135.60 | 126.80 |
| 8.5 percent of the excess over 4180 plus | | | | | | | | | | | | |
| 4180 : OVER | | 229.00 | 216.60 | 204.20 | 191.80 | 180.50 | 171.80 | 163.00 | 154.30 | 145.50 | 136.80 | 128.00 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|---|---|---|---|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 0 | 104 | | | | | | | | | | | |
| 104 | 108 | | | | | | | | | | | |
| 108 | 112 | | | | | | | | | | | |
| 112 | 116 | | | | | | | | | | | |
| 116 | 120 | | | | | | | | | | | |
| 120 | 124 | | | | | | | | | | | |
| 124 | 128 | | | | | | | | | | | |
| 128 | 132 | | | | | | | | | | | |
| 132 | 136 | | | | | | | | | | | |
| 136 | 140 | | | | | | | | | | | |
| 140 | 144 | | | | | | | | | | | |
| 144 | 148 | | | | | | | | | | | |
| 148 | 152 | | | | | | | | | | | |
| 152 | 156 | | | | | | | | | | | |
| 156 | 160 | | | | | | | | | | | |
| 160 | 164 | | | | | | | | | | | |
| 164 | 168 | | | | | | | | | | | |
| 168 | 172 | | | | | | | | | | | |
| 172 | 176 | 0.10 | | | | | | | | | | |
| 176 | 180 | | | | | | | | | | | |
| 180 | 184 | 0.30 | | | | | | | | | | |
| 184 | 188 | 0.40 | | | | | | | | | | |
| 188 | 192 | 0.60 | | | | | | | | | | |
| 192 | 196 | 0.80 | | | | | | | | | | |
| 196 | 200 | 0.90 | | | | | | | | | | |
| 200 | 204 | 1.10 | | | | | | | | | | |
| 204 | 208 | 1.20 | | | | | | | | | | |
| 208 | 212 | 1.40 | | | | | | | | | | |
| 212 | 216 | 1.60 | | | | | | | | | | |
| 216 | 220 | 1.70 | | | | | | | | | | |
| 220 | 230 | 2.00 | | | | | | | | | | |
| 230 | 240 | 2.40 | | | | | | | | | | |
| 240 | 250 | 2.80 | | | | | | | | | | |
| 250 | 260 | 3.20 | | | | | | | | | | |
| 260 | 270 | 3.60 | | | | | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|------|------|---|---|---|---|---|----|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 270 | 280 | 4.00 | | | | | | | | | | |
| 280 | 290 | 4.40 | | | | | | | | | | |
| 290 | 300 | 4.80 | | | | | | | | | | |
| 300 | 310 | 5.20 | | | | | | | | | | |
| 310 | 320 | 5.60 | | | | | | | | | | |
| 320 | 330 | 6.00 | 0.20 | | | | | | | | | |
| 330 | 340 | 6.40 | 0.60 | | | | | | | | | |
| 340 | 350 | 6.80 | 1.00 | | | | | | | | | |
| 350 | 360 | 7.20 | 1.40 | | | | | | | | | |
| 360 | 370 | 7.60 | 1.80 | | | | | | | | | |
| 370 | 380 | 8.00 | 2.20 | | | | | | | | | |
| 380 | 390 | 8.40 | 2.60 | | | | | | | | | |
| 390 | 400 | 8.80 | 3.00 | | | | | | | | | |
| 400 | 420 | 9.40 | 3.60 | | | | | | | | | |
| 420 | 440 | 10.20 | 4.40 | | | | | | | | | |
| 440 | 460 | 11.00 | 5.20 | | | | | | | | | |
| 460 | 480 | 11.80 | 6.00 | 0.10 | | | | | | | | |
| 480 | 500 | 12.60 | 6.80 | 0.90 | | | | | | | | |
| 500 | 520 | 13.40 | 7.60 | 1.70 | | | | | | | | |
| 520 | 540 | 14.20 | 8.40 | 2.50 | | | | | | | | |
| 540 | 560 | 15.00 | 9.20 | 3.30 | | | | | | | | |
| 560 | 580 | 15.80 | 10.00 | 4.10 | | | | | | | | |
| 580 | 600 | 16.60 | 10.80 | 4.90 | | | | | | | | |
| 600 | 620 | 17.40 | 11.60 | 5.70 | | | | | | | | |
| 620 | 640 | 18.20 | 12.40 | 6.50 | 0.70 | | | | | | | |
| 640 | 660 | 19.00 | 13.20 | 7.30 | 1.50 | | | | | | | |
| 660 | 680 | 19.80 | 14.00 | 8.10 | 2.30 | | | | | | | |
| 680 | 700 | 20.60 | 14.80 | 8.90 | 3.10 | | | | | | | |
| 700 | 720 | 21.40 | 15.60 | 9.70 | 3.90 | | | | | | | |
| 720 | 740 | 22.20 | 16.40 | 10.50 | 4.70 | | | | | | | |
| 740 | 760 | 23.00 | 17.20 | 11.30 | 5.50 | | | | | | | |
| 760 | 780 | 23.80 | 18.00 | 12.10 | 6.30 | 0.50 | | | | | | |
| 780 | 800 | 24.60 | 18.80 | 12.90 | 7.10 | 1.30 | | | | | | |
| 800 | 820 | 25.40 | 19.60 | 13.70 | 7.90 | 2.10 | | | | | | |
| 820 | 840 | 26.20 | 20.40 | 14.50 | 8.70 | 2.90 | | | | | | |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 840 | 860 | 27.00 | 21.20 | 15.30 | 9.50 | 3.70 | | | | | | |
| 860 | 880 | 27.80 | 22.00 | 16.10 | 10.30 | 4.50 | | | | | | |
| 880 | 900 | 28.60 | 22.80 | 16.90 | 11.10 | 5.30 | | | | | | |
| 900 | 920 | 29.40 | 23.60 | 17.70 | 11.90 | 6.10 | 0.20 | | | | | |
| 920 | 940 | 30.20 | 24.40 | 18.50 | 12.70 | 6.90 | 1.00 | | | | | |
| 940 | 960 | 31.00 | 25.20 | 19.30 | 13.50 | 7.70 | 1.80 | | | | | |
| 960 | 980 | 31.80 | 26.00 | 20.10 | 14.30 | 8.50 | 2.60 | | | | | |
| 980 | 1000 | 32.60 | 26.80 | 20.90 | 15.10 | 9.30 | 3.40 | | | | | |
| 1000 | 1020 | 33.40 | 27.60 | 21.70 | 15.90 | 10.10 | 4.20 | | | | | |
| 1020 | 1040 | 34.60 | 28.40 | 22.50 | 16.70 | 10.90 | 5.00 | | | | | |
| 1040 | 1060 | 35.80 | 29.20 | 23.30 | 17.50 | 11.70 | 5.80 | | | | | |
| 1060 | 1080 | 37.00 | 30.00 | 24.10 | 18.30 | 12.50 | 6.60 | 0.80 | | | | |
| 1080 | 1100 | 38.20 | 30.80 | 24.90 | 19.10 | 13.30 | 7.40 | 1.60 | | | | |
| 1100 | 1120 | 39.40 | 31.60 | 25.70 | 19.90 | 14.10 | 8.20 | 2.40 | | | | |
| 1120 | 1140 | 40.60 | 32.40 | 26.50 | 20.70 | 14.90 | 9.00 | 3.20 | | | | |
| 1140 | 1160 | 41.80 | 33.20 | 27.30 | 21.50 | 15.70 | 9.80 | 4.00 | | | | |
| 1160 | 1180 | 43.00 | 34.30 | 28.10 | 22.30 | 16.50 | 10.60 | 4.80 | | | | |
| 1180 | 1200 | 44.20 | 35.50 | 28.90 | 23.10 | 17.30 | 11.40 | 5.60 | | | | |
| 1200 | 1220 | 45.40 | 36.70 | 29.70 | 23.90 | 18.10 | 12.20 | 6.40 | 0.60 | | | |
| 1220 | 1240 | 46.60 | 37.90 | 30.50 | 24.70 | 18.90 | 13.00 | 7.20 | 1.40 | | | |
| 1240 | 1260 | 47.80 | 39.10 | 31.30 | 25.50 | 19.70 | 13.80 | 8.00 | 2.20 | | | |
| 1260 | 1280 | 49.00 | 40.30 | 32.10 | 26.30 | 20.50 | 14.60 | 8.80 | 3.00 | | | |
| 1280 | 1300 | 50.20 | 41.50 | 32.90 | 27.10 | 21.30 | 15.40 | 9.60 | 3.80 | | | |
| 1300 | 1340 | 52.00 | 43.30 | 34.50 | 28.30 | 22.50 | 16.60 | 10.80 | 5.00 | | | |
| 1340 | 1380 | 54.40 | 45.70 | 36.90 | 29.90 | 24.10 | 18.20 | 12.40 | 6.60 | 0.70 | | |
| 1380 | 1420 | 56.80 | 48.10 | 39.30 | 31.50 | 25.70 | 19.80 | 14.00 | 8.20 | 2.30 | | |
| 1420 | 1460 | 59.20 | 50.50 | 41.70 | 33.10 | 27.30 | 21.40 | 15.60 | 9.80 | 3.90 | | |
| 1460 | 1500 | 61.60 | 52.90 | 44.10 | 35.40 | 28.90 | 23.00 | 17.20 | 11.40 | 5.50 | | |
| 1500 | 1540 | 64.00 | 55.30 | 46.50 | 37.80 | 30.50 | 24.60 | 18.80 | 13.00 | 7.10 | 1.30 | |
| 1540 | 1580 | 66.40 | 57.70 | 48.90 | 40.20 | 32.10 | 26.20 | 20.40 | 14.60 | 8.70 | 2.90 | |
| 1580 | 1620 | 68.80 | 60.10 | 51.30 | 42.60 | 33.80 | 27.80 | 22.00 | 16.20 | 10.30 | 4.50 | |
| 1620 | 1660 | 71.20 | 62.50 | 53.70 | 45.00 | 36.20 | 29.40 | 23.60 | 17.80 | 11.90 | 6.10 | 0.30 |
| 1660 | 1700 | 73.60 | 64.90 | 56.10 | 47.40 | 38.60 | 31.00 | 25.20 | 19.40 | 13.50 | 7.70 | 1.90 |
| 1700 | 1740 | 76.00 | 67.30 | 58.50 | 49.80 | 41.00 | 32.60 | 26.80 | 21.00 | 15.10 | 9.30 | 3.50 |
| 1740 | 1780 | 78.40 | 69.70 | 60.90 | 52.20 | 43.40 | 34.70 | 28.40 | 22.60 | 16.70 | 10.90 | 5.10 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 1780 | 1820 | 80.80 | 72.10 | 63.30 | 54.60 | 45.80 | 37.10 | 30.00 | 24.20 | 18.30 | 12.50 | 6.70 |
| 1820 | 1860 | 83.20 | 74.50 | 65.70 | 57.00 | 48.20 | 39.50 | 31.60 | 25.80 | 19.90 | 14.10 | 8.30 |
| 1860 | 1900 | 85.60 | 76.90 | 68.10 | 59.40 | 50.60 | 41.90 | 33.20 | 27.40 | 21.50 | 15.70 | 9.90 |
| 1900 | 1940 | 88.00 | 79.30 | 70.50 | 61.80 | 53.00 | 44.30 | 35.50 | 29.00 | 23.10 | 17.30 | 11.50 |
| 1940 | 1980 | 90.40 | 81.70 | 72.90 | 64.20 | 55.40 | 46.70 | 37.90 | 30.60 | 24.70 | 18.90 | 13.10 |
| 1980 | 2020 | 92.80 | 84.10 | 75.30 | 66.60 | 57.80 | 49.10 | 40.30 | 32.20 | 26.30 | 20.50 | 14.70 |
| 2020 | 2060 | 95.20 | 86.50 | 77.70 | 69.00 | 60.20 | 51.50 | 42.70 | 34.00 | 27.90 | 22.10 | 16.30 |
| 2060 | 2100 | 97.60 | 88.90 | 80.10 | 71.40 | 62.60 | 53.90 | 45.10 | 36.40 | 29.50 | 23.70 | 17.90 |
| 2100 | 2140 | 100.00 | 91.30 | 82.50 | 73.80 | 65.00 | 56.30 | 47.50 | 38.80 | 31.10 | 25.30 | 19.50 |
| 2140 | 2180 | 102.40 | 93.70 | 84.90 | 76.20 | 67.40 | 58.70 | 49.90 | 41.20 | 32.70 | 26.90 | 21.10 |
| 2180 | 2220 | 104.80 | 96.10 | 87.30 | 78.60 | 69.80 | 61.10 | 52.30 | 43.60 | 34.80 | 28.50 | 22.70 |
| 2220 | 2260 | 107.20 | 98.50 | 89.70 | 81.00 | 72.20 | 63.50 | 54.70 | 46.00 | 37.20 | 30.10 | 24.30 |
| 2260 | 2300 | 109.60 | 100.90 | 92.10 | 83.40 | 74.60 | 65.90 | 57.10 | 48.40 | 39.60 | 31.70 | 25.90 |
| 2300 | 2340 | 112.00 | 103.30 | 94.50 | 85.80 | 77.00 | 68.30 | 59.50 | 50.80 | 42.00 | 33.30 | 27.50 |
| 2340 | 2380 | 114.40 | 105.70 | 96.90 | 88.20 | 79.40 | 70.70 | 61.90 | 53.20 | 44.40 | 35.70 | 29.10 |
| 2380 | 2420 | 116.80 | 108.10 | 99.30 | 90.60 | 81.80 | 73.10 | 64.30 | 55.60 | 46.80 | 38.10 | 30.70 |
| 2420 | 2460 | 119.20 | 110.50 | 101.70 | 93.00 | 84.20 | 75.50 | 66.70 | 58.00 | 49.20 | 40.50 | 32.30 |
| 2460 | 2500 | 121.60 | 112.90 | 104.10 | 95.40 | 86.60 | 77.90 | 69.10 | 60.40 | 51.60 | 42.90 | 34.10 |
| 2500 | 2540 | 124.00 | 115.30 | 106.50 | 97.80 | 89.00 | 80.30 | 71.50 | 62.80 | 54.00 | 45.30 | 36.50 |
| 2540 | 2580 | 126.40 | 117.70 | 108.90 | 100.20 | 91.40 | 82.70 | 73.90 | 65.20 | 56.40 | 47.70 | 38.90 |
| 2580 | 2620 | 128.80 | 120.10 | 111.30 | 102.60 | 93.80 | 85.10 | 76.30 | 67.60 | 58.80 | 50.10 | 41.30 |
| 2620 | 2660 | 131.20 | 122.50 | 113.70 | 105.00 | 96.20 | 87.50 | 78.70 | 70.00 | 61.20 | 52.50 | 43.70 |
| 2660 | 2700 | 133.60 | 124.90 | 116.10 | 107.40 | 98.60 | 89.90 | 81.10 | 72.40 | 63.60 | 54.90 | 46.10 |
| 2700 | 2740 | 136.00 | 127.30 | 118.50 | 109.80 | 101.00 | 92.30 | 83.50 | 74.80 | 66.00 | 57.30 | 48.50 |
| 2740 | 2780 | 138.40 | 129.70 | 120.90 | 112.20 | 103.40 | 94.70 | 85.90 | 77.20 | 68.40 | 59.70 | 50.90 |
| 2780 | 2820 | 140.80 | 132.10 | 123.30 | 114.60 | 105.80 | 97.10 | 88.30 | 79.60 | 70.80 | 62.10 | 53.30 |
| 2820 | 2860 | 143.20 | 134.50 | 125.70 | 117.00 | 108.20 | 99.50 | 90.70 | 82.00 | 73.20 | 64.50 | 55.70 |
| 2860 | 2900 | 145.60 | 136.90 | 128.10 | 119.40 | 110.60 | 101.90 | 93.10 | 84.40 | 75.60 | 66.90 | 58.10 |
| 2900 | 2940 | 148.00 | 139.30 | 130.50 | 121.80 | 113.00 | 104.30 | 95.50 | 86.80 | 78.00 | 69.30 | 60.50 |
| 2940 | 2980 | 150.40 | 141.70 | 132.90 | 124.20 | 115.40 | 106.70 | 97.90 | 89.20 | 80.40 | 71.70 | 62.90 |
| 2980 | 3020 | 152.80 | 144.10 | 135.30 | 126.60 | 117.80 | 109.10 | 100.30 | 91.60 | 82.80 | 74.10 | 65.30 |
| 3020 | 3060 | 155.20 | 146.50 | 137.70 | 129.00 | 120.20 | 111.50 | 102.70 | 94.00 | 85.20 | 76.50 | 67.70 |
| 3060 | 3100 | 157.60 | 148.90 | 140.10 | 131.40 | 122.60 | 113.90 | 105.10 | 96.40 | 87.60 | 78.90 | 70.10 |
| 3100 | 3140 | 160.00 | 151.30 | 142.50 | 133.80 | 125.00 | 116.30 | 107.50 | 98.80 | 90.00 | 81.30 | 72.50 |
| 3140 | 3180 | 162.40 | 153.70 | 144.90 | 136.20 | 127.40 | 118.70 | 109.90 | 101.20 | 92.40 | 83.70 | 74.90 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN)

| And the wages are | | And the number of withholding allowances claimed on Form D-4 is - | | | | | | | | | | |
|--|---------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| At least | But less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| The amount of income tax to be withheld is - | | | | | | | | | | | | |
| 3180 | 3220 | 164.80 | 156.10 | 147.30 | 138.60 | 129.80 | 121.10 | 112.30 | 103.60 | 94.80 | 86.10 | 77.30 |
| 3220 | 3260 | 167.20 | 158.50 | 149.70 | 141.00 | 132.20 | 123.50 | 114.70 | 106.00 | 97.20 | 88.50 | 79.70 |
| 3260 | 3300 | 169.60 | 160.90 | 152.10 | 143.40 | 134.60 | 125.90 | 117.10 | 108.40 | 99.60 | 90.90 | 82.10 |
| 3300 | 3340 | 172.00 | 163.30 | 154.50 | 145.80 | 137.00 | 128.30 | 119.50 | 110.80 | 102.00 | 93.30 | 84.50 |
| 3340 | 3380 | 174.40 | 165.70 | 156.90 | 148.20 | 139.40 | 130.70 | 121.90 | 113.20 | 104.40 | 95.70 | 86.90 |
| 3380 | 3420 | 176.80 | 168.10 | 159.30 | 150.60 | 141.80 | 133.10 | 124.30 | 115.60 | 106.80 | 98.10 | 89.30 |
| 3420 | 3460 | 179.20 | 170.50 | 161.70 | 153.00 | 144.20 | 135.50 | 126.70 | 118.00 | 109.20 | 100.50 | 91.70 |
| 3460 | 3500 | 181.60 | 172.90 | 164.10 | 155.40 | 146.60 | 137.90 | 129.10 | 120.40 | 111.60 | 102.90 | 94.10 |
| 3500 | 3540 | 184.30 | 175.30 | 166.50 | 157.80 | 149.00 | 140.30 | 131.50 | 122.80 | 114.00 | 105.30 | 96.50 |
| 3540 | 3580 | 187.70 | 177.70 | 168.90 | 160.20 | 151.40 | 142.70 | 133.90 | 125.20 | 116.40 | 107.70 | 98.90 |
| 3580 | 3620 | 191.10 | 180.10 | 171.30 | 162.60 | 153.80 | 145.10 | 136.30 | 127.60 | 118.80 | 110.10 | 101.30 |
| 3620 | 3660 | 194.50 | 182.50 | 173.70 | 165.00 | 156.20 | 147.50 | 138.70 | 130.00 | 121.20 | 112.50 | 103.70 |
| 3660 | 3700 | 197.90 | 185.50 | 176.10 | 167.40 | 158.60 | 149.90 | 141.10 | 132.40 | 123.60 | 114.90 | 106.10 |
| 3700 | 3740 | 201.30 | 188.90 | 178.50 | 169.80 | 161.00 | 152.30 | 143.50 | 134.80 | 126.00 | 117.30 | 108.50 |
| 3740 | 3780 | 204.70 | 192.30 | 180.90 | 172.20 | 163.40 | 154.70 | 145.90 | 137.20 | 128.40 | 119.70 | 110.90 |
| 3780 | 3820 | 208.10 | 195.70 | 183.30 | 174.60 | 165.80 | 157.10 | 148.30 | 139.60 | 130.80 | 122.10 | 113.30 |
| 3820 | 3860 | 211.50 | 199.10 | 186.70 | 177.00 | 168.20 | 159.50 | 150.70 | 142.00 | 133.20 | 124.50 | 115.70 |
| 3860 | 3900 | 214.90 | 202.50 | 190.10 | 179.40 | 170.60 | 161.90 | 153.10 | 144.40 | 135.60 | 126.90 | 118.10 |
| 3900 | 3940 | 218.30 | 205.90 | 193.50 | 181.80 | 173.00 | 164.30 | 155.50 | 146.80 | 138.00 | 129.30 | 120.50 |
| | | 8.5 percent of the excess over 3940 plus | | | | | | | | | | |
| 3940 | & OVER | 220.00 | 207.60 | 195.20 | 183.00 | 174.20 | 165.50 | 156.70 | 148.00 | 139.20 | 130.50 | 121.70 |

This table allows a \$1750 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

