



2016 PAYROLL TAX UPDATE (CONT'D.)

NJGIT (NJ Gross Income Tax) Tax Rates:

Married and Single Heads of Household

Taxable income not over \$20,000	1.5%
Over \$20,000 but not over \$50,000	\$300+ 2.0%
Over \$50,000 but not over \$70,000	\$900+ 2.7%
Over \$70,000 but not over \$80,000	\$1440+ 3.9%
Over \$80,000 but not over \$150,000	\$1830+ 6.1%
Over \$150,000 but not \$500,000	\$6100+ 7.0%
Over \$500,000	9.9%

FEDERAL UNEMPLOYMENT (FUTA) Taxable wage base \$7,000
(Maximum amount \$42.00) .6%

NJUC (NJ UI/DI/WF/FLI) .705% on the first \$32,600 Grand total \$229.83
.003825 for UI, .0020 DI, .000425 WF = .00625 Total
(Maximum \$203.75 deduction per employee)
.0008 on first \$32,600 for Family Leave
(Maximum \$26.08 per employee)

PAUCC (PA Unemployment) Employers must withhold .0007 x Gross unlimited
(Example - \$1,000 Gross X .0007 = \$.70)
Taxable wage base \$9500

PAYROLL TAX DEPOSIT RULE CHANGES FOR 2016: New Employer titles....
Monthly, Semi-Weekly. (Notices of changes sent by the IRS.)

MONTHLY: If the business has reported \$50,000 or less in payroll taxes in the look back period of July 1, 2014 to June 30, 2015, only one deposit per month is due. This must be made by the 15th of the following month.



2016 PAYROLL TAX UPDATE (CONT'D.)

SEMI-WEEKLY: If the accumulated tax liability is greater than \$50,000 for the annual base period and the check date is a Wednesday, Thursday or Friday - deposit the following Wednesday. If the check date is a Saturday, Sunday, Monday or Tuesday - deposit the following Friday.

MINIMUM WAGE INFORMATION:

Federal Tax: Minimum Wage is \$7.25
Minimum Wage with Tips is \$2.13

New Jersey: Minimum Wage is \$8.38
Minimum Wage with Tips is \$2.13

Pennsylvania: Minimum Wage is \$7.25
Minimum Wage with Tips is \$2.83

IRS mileage rate 54 cents per mile

If you should have any questions, please feel free to contact us.

Very truly yours,

A handwritten signature in cursive script that reads 'Steve'.

Harrison & Mauro & Morgan, P.A.

HM/svs

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2016)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$43		\$0		Not over \$164		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$43	—\$222	\$0.00 plus 10%	—\$43	\$164	—\$521	\$0.00 plus 10%	—\$164
\$222	—\$767	\$17.90 plus 15%	—\$222	\$521	—\$1,613	\$35.70 plus 15%	—\$521
\$767	—\$1,796	\$99.65 plus 25%	—\$767	\$1,613	—\$3,086	\$199.50 plus 25%	—\$1,613
\$1,796	—\$3,700	\$356.90 plus 28%	—\$1,796	\$3,086	—\$4,615	\$567.75 plus 28%	—\$3,086
\$3,700	—\$7,992	\$890.02 plus 33%	—\$3,700	\$4,615	—\$8,113	\$995.87 plus 33%	—\$4,615
\$7,992	—\$8,025	\$2,306.38 plus 35%	—\$7,992	\$8,113	—\$9,144	\$2,150.21 plus 35%	—\$8,113
\$8,025		\$2,317.93 plus 39.6%	—\$8,025	\$9,144		\$2,511.06 plus 39.6%	—\$9,144

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$87		\$0		Not over \$329		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$87	—\$443	\$0.00 plus 10%	—\$87	\$329	—\$1,042	\$0.00 plus 10%	—\$329
\$443	—\$1,535	\$35.60 plus 15%	—\$443	\$1,042	—\$3,225	\$71.30 plus 15%	—\$1,042
\$1,535	—\$3,592	\$199.40 plus 25%	—\$1,535	\$3,225	—\$6,171	\$398.75 plus 25%	—\$3,225
\$3,592	—\$7,400	\$713.65 plus 28%	—\$3,592	\$6,171	—\$9,231	\$1,135.25 plus 28%	—\$6,171
\$7,400	—\$15,985	\$1,779.89 plus 33%	—\$7,400	\$9,231	—\$16,227	\$1,992.05 plus 33%	—\$9,231
\$15,985	—\$16,050	\$4,612.94 plus 35%	—\$15,985	\$16,227	—\$18,288	\$4,300.73 plus 35%	—\$16,227
\$16,050		\$4,635.69 plus 39.6%	—\$16,050	\$18,288		\$5,022.08 plus 39.6%	—\$18,288

TABLE 3—SEMMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$94		\$0		Not over \$356		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$94	—\$480	\$0.00 plus 10%	—\$94	\$356	—\$1,129	\$0.00 plus 10%	—\$356
\$480	—\$1,663	\$38.60 plus 15%	—\$480	\$1,129	—\$3,494	\$77.30 plus 15%	—\$1,129
\$1,663	—\$3,892	\$216.05 plus 25%	—\$1,663	\$3,494	—\$6,685	\$432.05 plus 25%	—\$3,494
\$3,892	—\$8,017	\$773.30 plus 28%	—\$3,892	\$6,685	—\$10,000	\$1,229.80 plus 28%	—\$6,685
\$8,017	—\$17,317	\$1,928.30 plus 33%	—\$8,017	\$10,000	—\$17,579	\$2,158.00 plus 33%	—\$10,000
\$17,317	—\$17,388	\$4,997.30 plus 35%	—\$17,317	\$17,579	—\$19,813	\$4,659.07 plus 35%	—\$17,579
\$17,388		\$5,022.15 plus 39.6%	—\$17,388	\$19,813		\$5,440.97 plus 39.6%	—\$19,813

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$188		\$0		Not over \$713		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$188	—\$960	\$0.00 plus 10%	—\$188	\$713	—\$2,258	\$0.00 plus 10%	—\$713
\$960	—\$3,325	\$77.20 plus 15%	—\$960	\$2,258	—\$6,988	\$154.50 plus 15%	—\$2,258
\$3,325	—\$7,783	\$431.95 plus 25%	—\$3,325	\$6,988	—\$13,371	\$864.00 plus 25%	—\$6,988
\$7,783	—\$16,033	\$1,546.45 plus 28%	—\$7,783	\$13,371	—\$20,000	\$2,459.75 plus 28%	—\$13,371
\$16,033	—\$34,633	\$3,856.45 plus 33%	—\$16,033	\$20,000	—\$35,158	\$4,315.87 plus 33%	—\$20,000
\$34,633	—\$34,775	\$9,994.45 plus 35%	—\$34,633	\$35,158	—\$39,625	\$9,318.01 plus 35%	—\$35,158
\$34,775		\$10,044.15 plus 39.6%	—\$34,775	\$39,625		\$10,881.46 plus 39.6%	—\$39,625

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

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

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	\$75	\$64	\$52	\$40	\$29	\$17	\$9	\$2	\$0	\$0	\$0
610	620	77	65	53	42	30	18	10	3	0	0	0
620	630	78	67	55	43	32	20	11	4	0	0	0
630	640	80	68	56	45	33	21	12	5	0	0	0
640	650	81	70	58	46	35	23	13	6	0	0	0
650	660	83	71	59	48	36	24	14	7	0	0	0
660	670	84	73	61	49	38	26	15	8	0	0	0
670	680	86	74	62	51	39	27	16	9	1	0	0
680	690	87	76	64	52	41	29	17	10	2	0	0
690	700	89	77	65	54	42	30	19	11	3	0	0
700	710	90	79	67	55	44	32	20	12	4	0	0
710	720	92	80	68	57	45	33	22	13	5	0	0
720	730	93	82	70	58	47	35	23	14	6	0	0
730	740	95	83	71	60	48	36	25	15	7	0	0
740	750	96	85	73	61	50	38	26	16	8	0	0
750	760	98	86	74	63	51	39	28	17	9	1	0
760	770	99	88	76	64	53	41	29	18	10	2	0
770	780	102	89	77	66	54	42	31	19	11	3	0
780	790	104	91	79	67	56	44	32	21	12	4	0
790	800	107	92	80	69	57	45	34	22	13	5	0
800	810	109	94	82	70	59	47	35	24	14	6	0
810	820	112	95	83	72	60	48	37	25	15	7	0
820	830	114	97	85	73	62	50	38	27	16	8	0
830	840	117	98	86	75	63	51	40	28	17	9	1
840	850	119	100	88	76	65	53	41	30	18	10	2
850	860	122	102	89	78	66	54	43	31	19	11	3
860	870	124	105	91	79	68	56	44	33	21	12	4
870	880	127	107	92	81	69	57	46	34	22	13	5
880	890	129	110	94	82	71	59	47	36	24	14	6
890	900	132	112	95	84	72	60	49	37	25	15	7
900	910	134	115	97	85	74	62	50	39	27	16	8
910	920	137	117	98	87	75	63	52	40	28	17	9
920	930	139	120	100	88	77	65	53	42	30	18	10
930	940	142	122	103	90	78	66	55	43	31	20	11
940	950	144	125	105	91	80	68	56	45	33	21	12
950	960	147	127	108	93	81	69	58	46	34	23	13
960	970	149	130	110	94	83	71	59	48	36	24	14
970	980	152	132	113	96	84	72	61	49	37	26	15
980	990	154	135	115	97	86	74	62	51	39	27	16
990	1,000	157	137	118	99	87	75	64	52	40	29	17
1,000	1,010	159	140	120	101	89	77	65	54	42	30	19
1,010	1,020	162	142	123	103	90	78	67	55	43	32	20
1,020	1,030	164	145	125	106	92	80	68	57	45	33	22
1,030	1,040	167	147	128	108	93	81	70	58	46	35	23
1,040	1,050	169	150	130	111	95	83	71	60	48	36	25
1,050	1,060	172	152	133	113	96	84	73	61	49	38	26
1,060	1,070	174	155	135	116	98	86	74	63	51	39	28
1,070	1,080	177	157	138	118	99	87	76	64	52	41	29
1,080	1,090	179	160	140	121	101	89	77	66	54	42	31
1,090	1,100	182	162	143	123	104	90	79	67	55	44	32
1,100	1,110	184	165	145	126	106	92	80	69	57	45	34
1,110	1,120	187	167	148	128	109	93	82	70	58	47	35
1,120	1,130	189	170	150	131	111	95	83	72	60	48	37
1,130	1,140	192	172	153	133	114	96	85	73	61	50	38
1,140	1,150	194	175	155	136	116	98	86	75	63	51	40
1,150	1,160	197	177	158	138	119	99	88	76	64	53	41
1,160	1,170	199	180	160	141	121	102	89	78	66	54	43
1,170	1,180	202	182	163	143	124	104	91	79	67	56	44
1,180	1,190	204	185	165	146	126	107	92	81	69	57	46
1,190	1,200	207	187	168	148	129	109	94	82	70	59	47
1,200	1,210	209	190	170	151	131	112	95	84	72	60	49
1,210	1,220	212	192	173	153	134	114	97	85	73	62	50
1,220	1,230	214	195	175	156	136	117	98	87	75	63	52
1,230	1,240	217	197	178	158	139	119	100	88	76	65	53
1,240	1,250	219	200	180	161	141	122	102	90	78	66	55

\$1,250 and over

Use Table 1(a) for a SINGLE person on page 44. Also see the instructions on page 42.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	175	1	0	0	0	0	0	0	0	0	0	0
175	180	1	0	0	0	0	0	0	0	0	0	0
180	185	2	0	0	0	0	0	0	0	0	0	0
185	190	2	0	0	0	0	0	0	0	0	0	0
190	195	3	0	0	0	0	0	0	0	0	0	0
195	200	3	0	0	0	0	0	0	0	0	0	0
200	210	4	0	0	0	0	0	0	0	0	0	0
210	220	5	0	0	0	0	0	0	0	0	0	0
220	230	6	0	0	0	0	0	0	0	0	0	0
230	240	7	0	0	0	0	0	0	0	0	0	0
240	250	8	0	0	0	0	0	0	0	0	0	0
250	260	9	1	0	0	0	0	0	0	0	0	0
260	270	10	2	0	0	0	0	0	0	0	0	0
270	280	11	3	0	0	0	0	0	0	0	0	0
280	290	12	4	0	0	0	0	0	0	0	0	0
290	300	13	5	0	0	0	0	0	0	0	0	0
300	310	14	6	0	0	0	0	0	0	0	0	0
310	320	15	7	0	0	0	0	0	0	0	0	0
320	330	16	8	0	0	0	0	0	0	0	0	0
330	340	17	9	1	0	0	0	0	0	0	0	0
340	350	18	10	2	0	0	0	0	0	0	0	0
350	360	19	11	3	0	0	0	0	0	0	0	0
360	370	20	12	4	0	0	0	0	0	0	0	0
370	380	21	13	5	0	0	0	0	0	0	0	0
380	390	22	14	6	0	0	0	0	0	0	0	0
390	400	23	15	7	0	0	0	0	0	0	0	0
400	410	24	16	8	1	0	0	0	0	0	0	0
410	420	25	17	9	2	0	0	0	0	0	0	0
420	430	26	18	10	3	0	0	0	0	0	0	0
430	440	27	19	11	4	0	0	0	0	0	0	0
440	450	28	20	12	5	0	0	0	0	0	0	0
450	460	29	21	13	6	0	0	0	0	0	0	0
460	470	30	22	14	7	0	0	0	0	0	0	0
470	480	31	23	15	8	0	0	0	0	0	0	0
480	490	32	24	16	9	1	0	0	0	0	0	0
490	500	33	25	17	10	2	0	0	0	0	0	0
500	510	34	26	18	11	3	0	0	0	0	0	0
510	520	35	27	19	12	4	0	0	0	0	0	0
520	530	36	28	20	13	5	0	0	0	0	0	0
530	540	38	29	21	14	6	0	0	0	0	0	0
540	550	39	30	22	15	7	0	0	0	0	0	0
550	560	41	31	23	16	8	0	0	0	0	0	0
560	570	42	32	24	17	9	1	0	0	0	0	0
570	580	44	33	25	18	10	2	0	0	0	0	0
580	590	45	34	26	19	11	3	0	0	0	0	0
590	600	47	35	27	20	12	4	0	0	0	0	0
600	610	48	37	28	21	13	5	0	0	0	0	0
610	620	50	38	29	22	14	6	0	0	0	0	0
620	630	51	40	30	23	15	7	0	0	0	0	0
630	640	53	41	31	24	16	8	0	0	0	0	0
640	650	54	43	32	25	17	9	1	0	0	0	0
650	660	56	44	33	26	18	10	2	0	0	0	0
660	670	57	46	34	27	19	11	3	0	0	0	0
670	680	59	47	35	28	20	12	4	0	0	0	0
680	690	60	49	37	29	21	13	5	0	0	0	0
690	700	62	50	38	30	22	14	6	0	0	0	0
700	710	63	52	40	31	23	15	7	0	0	0	0
710	720	65	53	41	32	24	16	8	1	0	0	0
720	730	66	55	43	33	25	17	9	2	0	0	0
730	740	68	56	44	34	26	18	10	3	0	0	0
740	750	69	58	46	35	27	19	11	4	0	0	0
750	760	71	59	47	36	28	20	12	5	0	0	0
760	770	72	61	49	37	29	21	13	6	0	0	0
770	780	74	62	50	39	30	22	14	7	0	0	0
780	790	75	64	52	40	31	23	15	8	0	0	0
790	800	77	65	53	42	32	24	16	9	1	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2016)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$810	\$78	\$67	\$55	\$43	\$33	\$25	\$17	\$10	\$2	\$0	\$0
810	820	80	68	56	45	34	26	18	11	3	0	0
820	830	81	70	58	46	35	27	19	12	4	0	0
830	840	83	71	59	48	36	28	20	13	5	0	0
840	850	84	73	61	49	38	29	21	14	6	0	0
850	860	86	74	62	51	39	30	22	15	7	0	0
860	870	87	76	64	52	41	31	23	16	8	0	0
870	880	89	77	65	54	42	32	24	17	9	1	0
880	890	90	79	67	55	44	33	25	18	10	2	0
890	900	92	80	68	57	45	34	26	19	11	3	0
900	910	93	82	70	58	47	35	27	20	12	4	0
910	920	95	83	71	60	48	36	28	21	13	5	0
920	930	96	85	73	61	50	38	29	22	14	6	0
930	940	98	86	74	63	51	39	30	23	15	7	0
940	950	99	88	76	64	53	41	31	24	16	8	0
950	960	101	89	77	66	54	42	32	25	17	9	1
960	970	102	91	79	67	56	44	33	26	18	10	2
970	980	104	92	80	69	57	45	34	27	19	11	3
980	990	105	94	82	70	59	47	35	28	20	12	4
990	1,000	107	95	83	72	60	48	37	29	21	13	5
1,000	1,010	108	97	85	73	62	50	38	30	22	14	6
1,010	1,020	110	98	86	75	63	51	40	31	23	15	7
1,020	1,030	111	100	88	76	65	53	41	32	24	16	8
1,030	1,040	113	101	89	78	66	54	43	33	25	17	9
1,040	1,050	114	103	91	79	68	56	44	34	26	18	10
1,050	1,060	116	104	92	81	69	57	46	35	27	19	11
1,060	1,070	117	106	94	82	71	59	47	36	28	20	12
1,070	1,080	119	107	95	84	72	60	49	37	29	21	13
1,080	1,090	120	109	97	85	74	62	50	38	30	22	14
1,090	1,100	122	110	98	87	75	63	52	40	31	23	15
1,100	1,110	123	112	100	88	77	65	53	41	32	24	16
1,110	1,120	125	113	101	90	78	66	55	43	33	25	17
1,120	1,130	126	115	103	91	80	68	56	44	34	26	18
1,130	1,140	128	116	104	93	81	69	58	46	35	27	19
1,140	1,150	129	118	106	94	83	71	59	47	36	28	20
1,150	1,160	131	119	107	96	84	72	61	49	37	29	21
1,160	1,170	132	121	109	97	86	74	62	50	39	30	22
1,170	1,180	134	122	110	99	87	75	64	52	40	31	23
1,180	1,190	135	124	112	100	89	77	65	53	42	32	24
1,190	1,200	137	125	113	102	90	78	67	55	43	33	25
1,200	1,210	138	127	115	103	92	80	68	56	45	34	26
1,210	1,220	140	128	116	105	93	81	70	58	46	35	27
1,220	1,230	141	130	118	106	95	83	71	59	48	36	28
1,230	1,240	143	131	119	108	96	84	73	61	49	38	29
1,240	1,250	144	133	121	109	98	86	74	62	51	39	30
1,250	1,260	146	134	122	111	99	87	76	64	52	41	31
1,260	1,270	147	136	124	112	101	89	77	65	54	42	32
1,270	1,280	149	137	125	114	102	90	79	67	55	44	33
1,280	1,290	150	139	127	115	104	92	80	68	57	45	34
1,290	1,300	152	140	128	117	105	93	82	70	58	47	35
1,300	1,310	153	142	130	118	107	95	83	71	60	48	36
1,310	1,320	155	143	131	120	108	96	85	73	61	50	38
1,320	1,330	156	145	133	121	110	98	86	74	63	51	39
1,330	1,340	158	146	134	123	111	99	88	76	64	53	41
1,340	1,350	159	148	136	124	113	101	89	77	66	54	42
1,350	1,360	161	149	137	126	114	102	91	79	67	56	44
1,360	1,370	162	151	139	127	116	104	92	80	69	57	45
1,370	1,380	164	152	140	129	117	105	94	82	70	59	47
1,380	1,390	165	154	142	130	119	107	95	83	72	60	48
1,390	1,400	167	155	143	132	120	108	97	85	73	62	50
1,400	1,410	168	157	145	133	122	110	98	86	75	63	51
1,410	1,420	170	158	146	135	123	111	100	88	76	65	53
1,420	1,430	171	160	148	136	125	113	101	89	78	66	54
1,430	1,440	173	161	149	138	126	114	103	91	79	68	56
1,440	1,450	174	163	151	139	128	116	104	92	81	69	57
1,450	1,460	176	164	152	141	129	117	106	94	82	71	59
1,460	1,470	177	166	154	142	131	119	107	95	84	72	60
1,470	1,480	179	167	155	144	132	120	109	97	85	74	62
1,480	1,490	180	169	157	145	134	122	110	98	87	75	63

\$1,490 and over

Use Table 1(b) for a MARRIED person on page 44. Also see the instructions on page 42.