



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](http://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.taxpayerservice.center.com](http://www.taxpayerservice.center.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](http://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](http://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](http://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](http://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	4% Of Excess Over \$4,200.00	Over \$1,050.00 but not over \$2,500.00	4% Of Excess Over \$1,050.00
Over \$10,000.00 but not over \$40,000.00	\$222.00 Plus 6% Of Excess Over \$10,000.00	Over \$2,500.00 but not over \$10,000.00	\$58.00 Plus 6% Of Excess Over \$2,500.00
Over \$40,000.00	\$2,032.00 Plus 8.5% Of Excess Over \$40,000.00	Over \$10,000.00	\$508.00 Plus 8.5% Of Excess Over \$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	4% Of Excess Over \$2,100.00	Over \$350.00 but not over \$833.33	4% Of Excess Over \$350.00
Over \$5,000.00 but not over \$20,000.00	\$116.00 Plus 6% Of Excess Over \$5,000.00	Over \$833.33 but not over \$3,333.33	\$19.33 Plus 6% Of Excess Over \$833.33
Over \$20,000.00	\$1,016.00 Plus 8.5% Of Excess Over \$20,000.00	Over \$3,333.33	\$169.33 Plus 8.5% Of Excess Over \$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
		4% Of Excess Over \$175.00			4% Of Excess Over \$80.77
Over	\$416.67	but not over \$1,666.67	Over	\$192.31	but not over \$769.23
		\$9.67 Plus 6% Of Excess Over \$416.67			\$4.46 Plus 6% Of Excess Over \$192.31
Over	\$1,666.67	Over \$1,666.67	Over	\$769.23	Over \$769.23
		\$84.67 Plus 8.5% Of Excess Over \$1,666.67			\$39.08 Plus 8.5% Of Excess Over \$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
		4% Of Excess Over \$161.54			4% Of Excess Over \$11.51
Over	\$384.62	but not over \$1,538.46	Over	\$27.40	but not over \$109.59
		\$8.92 Plus 6% Of Excess Over \$384.62			\$0.64 Plus 6% Of Excess Over \$27.40
Over	\$1,538.46	Over \$1,538.46	Over	\$109.59	Over \$109.59
		\$78.15 Plus 8.5% Of Excess Over \$1,538.46			\$5.57 Plus 8.5% Of Excess Over \$109.59

## Percentage of Wages Paid Method

### FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN

ANNUALLY		QUARTERLY	
WAGES LESS ALLOWANCE AMOUNT	WAGES LESS ALLOWANCE AMOUNT	WAGES LESS ALLOWANCE AMOUNT	WAGES LESS ALLOWANCE AMOUNT
\$2,100.00 or less	\$0	\$525 or less	\$0
Over \$2,100.00 but not over \$10,000.00	4% Of Excess Over \$2,100.00	Over \$525.00 but not over \$2,500.00	4% Of Excess Over \$2,500.00
Over \$10,000.00 but not over \$40,000.00	\$316.00 Plus 6% Of Excess Over \$10,000.00	Over \$2,500.00 but not over \$10,000.00	\$79.00 Plus 6% Of Excess Over \$10,000.00
Over \$40,000.00	\$2,116.00 Plus 8.5% Of Excess Over \$40,000.00	Over \$10,000.00	\$529.00 Plus 8.5% Of Excess Over \$10,000.00

SEMIANNUALLY		MONTHLY	
WAGES LESS ALLOWANCE AMOUNT	WAGES LESS ALLOWANCE AMOUNT	WAGES LESS ALLOWANCE AMOUNT	WAGES LESS ALLOWANCE AMOUNT
\$1,050.00 or less	\$0	\$175.00 or less	\$0
Over \$1,050.00 but not over \$5,000.00	4% Of Excess Over \$1,050.00	Over \$175.00 but not over \$833.33	4% Of Excess Over \$833.33
Over \$5,000.00 but not over \$20,000.00	\$158.00 Plus 6% Of Excess Over \$5,000.00	Over \$833.33 but not over \$3,333.33	\$26.33 Plus 6% Of Excess Over \$3,333.33
Over \$20,000.00	\$1,058.00 Plus 8.5% Of Excess Over \$20,000.00	Over \$3,333.33	\$176.33 Plus 8.5% Of Excess Over \$3,333.33

FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN

SEMIMONTHLY		WEEKLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$87.50 or less	\$ 0	\$40.38 or less	\$ 0
Over \$87.50 but not over \$416.67	4% Of Excess Over \$87.50	Over \$40.38 but not over \$192.31	4% Of Excess Over \$40.38
Over \$416.67 but not over \$1,666.67	\$13.17 Plus 6% Of Excess Over \$416.67	Over \$192.31 but not over \$769.23	\$6.08 Plus 6% Of Excess Over \$192.31
Over \$1,666.67	\$88.17 Plus 8.5% Of Excess Over \$1,666.67	Over \$769.23	\$40.69 Plus 8.5% Of Excess Over \$769.23

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

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											
WAGE BRACKET METHOD												
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	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(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-										
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(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 -												
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

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 -										
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											
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										
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.









