

Republike ng Pilipinas
(Republic of the Philippines)
MINISTRY OF EDUCATION, KULTURA AT SPORTS
(MINISTRY OF EDUCATION, CULTURE AND SPORTS)
Manila

March 29, 1985

FICOS N.B.C.O.R.A.N.D.U.L.
No. 45, s. 1985

WITHHOLDING TAXES

To: Regional Directors
Schools Superintendents
All Concerned

1. In view of inquiries from teachers who are unsure of the computations followed by the Bureau of Internal Revenue in the deductions of withholding taxes, please disseminate to the field the attached Revenue Regulations No. 2-85 dated January 30, 1985.
2. If necessary, let the supervisors/principals explain the contents of this BIR regulation to the teachers.
3. Please request teachers to submit BIR Form W-4, Employees' Withholding Exemption Certificate, to the BIR for accurate computation of withholding tax deductions.

(Sgd.) JAMES C. LAYA
Minister

Incl.:
As stated
Reference:
None
Allotment: Line (D.C. 1-76)
To be indicated in the Perpetual Index
under the following subjects:
BUREAUS & OFFICES
TAXES
TEACHERS

Republika ng Pilipinas
Kagawaran ng Panahalapi
KOMISYON NG BINTAS, INTERNAS
Lungsod ng Quezon

January 30, 1985

REVENUE REGULATIONS NO. 2-85

SUBJECT: Revised Withholding Tax Tables.

TO : All Internal Revenue Officers Concerned.

SECTION 1. - SCOPE - Pursuant to Section 326 and 91, in relation to Section 23, as amended by PD 1568, these Regulations are hereby promulgated to revise the withholding tax tables prescribed in Section 7, Revenue Regulations No. 6-82 and the supplementary tax tables prescribed in Section 2, Revenue Regulations No. 6-83, to take into account the increase of personal exemption of single individuals, heads of family, married persons, and additional exemption for each qualified dependent child, as provided for in Executive Order No. 999.

SECTION 2. Section 7 of Revenue Regulations No. 6-82, as amended, is hereby further amended to read as follows:

"Section 7. - Requirement of withholding.

" * * * * * * * * * * * *

1. Withholding of tax on compensation paid to resident employees. - (a) In general, an employer making payment of compensation shall deduct and withhold upon such compensation a tax determined in accordance with the prescribed revised tables, effective January 1, 1985.

A. Legend of Symbols Used and Amount of Exemption:

1. The letters represent the following:

(a) Z - Zero exemption for working wife with employed husband; for employee with multiple employers with respect to second, third, etc., employer and for employee who fails to file an exemption certificate.

(b) S - Single or married but legally separated individuals.

(c) SP - Single with qualified dependent parent, sister or brother, legitimate, recognized natural or legally adopted child; Married but legally separated individuals with a qualified dependent child.

(d) M - Married and not legally separated.

2. The numerals affixed to the status symbols represent the number of qualified legitimate, recognized natural or legally adopted children.

3. The asterisks (*) under column SAPE represent special additional personal exemption of Four Thousand Pesos (P4,000.00) to single individuals, married persons or heads of family whose gross compensation income does not exceed: Monthly, P1,667.00; Semi-monthly, P834.00; Weekly, P385.00; and Daily, P67.00.

4. Exemption - The amount of exemption in Thousands of Pesos, an employee is entitled to claim as a deduction from gross compensation income in accordance with his status, number of qualified dependents and applicable special additional

B. Computation of Withholding Tax

1. In general - The employer shall determine the tax to be deducted and withheld in accordance with the following:

- (a) Use the appropriate table for the payroll periods monthly, semi-monthly, weekly or daily, as the case may be.
- (b) Determine the total monetary and non-monetary (cash value) compensation paid to an employee.
- (c) Segregate the regular compensation from the supplementary compensation. Regular compensation includes basic salary, fixed allowances for representation, transportation, housing, cost of living and other allowances or benefits (monetary and non-monetary) paid to an employee per payroll period. Supplementary compensation includes payments to an employee in addition to the regular compensation such as commission, overtime pay, taxable retirement pay, vacation and sick leave pay, profit sharing, bonus, 13th month pay, etc., with or without regard to a payroll period.
- (d) Determine the line (horizontal) to be used corresponding to the status and number of qualified dependents.

Use the appropriate status symbol with the corresponding asterisks * * indicated under the SAPB column if the gross compensation income does not exceed: Monthly, One Thousand Six Hundred Sixty Seven Pesos (P1,667.00); Semi-monthly, Eight Hundred Thirty Four Pesos (P834.00); Weekly, Three Hundred Eighty Five Pesos (P385.00); and Daily, Sixty Seven Pesos (P67.00).

If the gross compensation income is equal to or exceeds the respective foregoing amounts and in the case of married individual with three (3) or more dependents, use the status symbol without any asterisks.

- (e) Determine the column to be used by fixing the compensation level taking into account only the total amount of regular compensation income. The compensation level is the amount indicated in the line (as pre-determined in paragraph B.l. (d)) to which the regular compensation income is equal or in excess, but not to exceed the amount in the next column of the same line. Provided however, that with respect to an employee entitled to a special additional personal exemption, the compensation level is the amount indicated in the line to which the gross compensation income is equal or in excess, but not to exceed the amount in the next column of the same line.
- (f) Compute the withholding tax due by adding the tax pre-determined in the compensation level indicated at the top of the column to the product, which is computed by multiplying the excess of the total regular and supplementary compensation over the compensation level by the ratio also indicated at the top of the same column.

Example 1

A. single with no qualified dependents, received P1,000.00 as regular

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Computations

Using the monthly withholding tax table, the withholding tax is computed by referring to line 3 with double asterisks (gross compensation income is less than ₱1,667.00) of column 3, which shows a tax of ₱2.08 on ₱1,083.00 plus 3% of the excess (₱1,200.00 - ₱1,083.00 = ₱117.00).

Total Compensation	P 1,800.00
Less: Compensation Level (line 3, col.3)	1,063.00
Excess	P <u>117.00</u>
Tax on P 1,063.00	P 2.08
Tax on excess (<u>P117.00 x 3%</u>)	<u>3.51</u>
Monthly Withholding Tax	P <u>5.29</u>

Example 2

S, married with one (1) qualified dependent, receives \$1,800.00 as regular monthly compensation.

Computations:

Using the monthly withholding tax table, the withholding tax is computed by referring to line 8 (gross compensation income is in excess of P1,637.00) of column 3 which shows a tax of P14.58 on P1,791.00 plus 7% of the excess (P1,800.00 - P1,791.00 = P9.00).

Total Compensation	\$1,800.00
Less: Compensation Level (line 3, col. 3)	<u>1,791.00</u>
Excess	<u>\$ 9.00</u>
Tax on \$1,791.00	\$ 14.58
Tax on excess (\$9.00 x 7%)	.63
Monthly Withholding Tax	\$ 15.21

Example 3

C, married with four (4) qualified dependents receives \$1,500.00 as regular monthly compensation.

Computations

Using the monthly withholding tax table, the monthly withholding tax is computed by referring to line 35, and col. i which shows a zero amount of withholding tax (no withholding tax due).

Example 4

D, Head of the family with no qualified dependent receives P2,200.00 as monthly regular compensation and P300.00 as supplementary compensation or a total of P2,500.00.

Computation

Using the monthly withholding tax table, the withholding tax is computed by referring to line 4 (gross compensation income is more than ₱1,667.00) of col. 1 which shows a tax of ₱72.92 on ₱2,125.00 plus 11% of the excess (₱2,500.00 - ₱2,125.00 = ₱375.00).

Total compensation	P2,500.00
Less: Compensation Level (line 4, col. 5)	<u>2,125.00</u>
Excess	P <u>375.00</u>
Tax on P2,125.00	72.92
Tax on excess (P375.00 x 11%)	<u>41.25</u>

2. Exceptions.

- (e) Cumulative average method. - If in respect of a particular employee, the regular compensation is exempt from withholding, but supplementary compensation is paid during the calendar year or the supplementary compensation is equal to or more than the regular compensation to be paid, the employer shall determine the tax to be deducted and withheld in accordance with the cumulative average method provided hereunder.
 - (1) Add the amount of regular and supplementary compensation to be paid to an employee for the payroll period to the sum of regular and supplementary compensation paid since the beginning of the current calendar year.
 - (2) Divide the aggregate amount of compensation computed in No. (1) by the number of payroll periods to which the amount relates.
 - (3) Compute the tax to be deducted and withheld on the cumulative average compensation determined in No. (2) in accordance with the appropriate table.
 - (4) Multiply the tax computed in No. (3) by the number of payroll periods to which it relates.
 - (5) Determine the excess, if any, of the amount of tax computed in No. (4) over the total amount of tax already deducted and withheld from the beginning payroll period to the last payroll period. The excess, as computed, shall be deducted and withheld from the compensation to be paid for the last payroll period of the current calendar year.

The cumulative average method, once applicable to a particular employee at anytime during the calendar year, shall be the same method to be consistently used for the remaining payroll period/s of the same calendar year.

Example 5

E, married with four (4) dependents, received the following compensations:

No. of payroll Periods	Month	Regular Compensation	Supplemental Compensation	Total Compensation
1	Jan.	P1,800.00	P2,000.00	P2,800.00
2	Feb.	1,800.00	1,000.00	2,800.00
3	Mar.	1,800.00	-	1,800.00

Computations:

1. For January

$$P2,800.00 + 0 = P2,800.00$$

For February

$$P2,800.00 + P2,800.00 = 5,600.00$$

For March

$$P1,800.00 + P2,800.00 + P2,800.00 = P7,400.00$$

2. For January

$$P2,800.00 + 1 = P2,800.00$$

For February

$$P5,600.00 + 2 = P2,800.00$$

For March

$$P7,400.00 + 3 = P2,467.00$$

3. For January

$$\text{Tax on } P2,542.00 \text{ (line 25, col. 4)} = P. 14.58$$

For February

Tax on P2,541.00 (line 15, col. 4)	P 24.58
Tax on excess (P2,541.00 x 7%)	<u>18.13</u>
Tax on P2,800.00	P <u>32.71</u>

For March

Tax on P2,125.00 (line 15, col. 3)	P 2.08
Tax on excess (P2,125.00 x 7%)	<u>10.26</u>
Tax on P2,467.00	P <u>12.34</u>

4. For January

P32.71 x 1	= P 32.71
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For February

P32.71 x 2	= P 65.42
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For March

P12.34 x 3	= P 37.02
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5. For January

P32.71 - 0	= P 32.71
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For February

P65.42 - P32.71	= P 32.71
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For March

P37.02 - P65.42	= No withholding tax due
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Example 6

F, married with no dependent, received the following compensation:

No. of payroll Periods	Months	Regular Wage	Supplemental Wage	Total Compensation
1	Jan.	P3,000.00	P2,000.00	P5,000.00
2	Feb.	3,000.00	5,000.00	8,000.00
3	Mar.	3,000.00	2,000.00	5,000.00

Computations

For January - Compute the amount of tax to be withheld using the general rule (Supplemental Compensation is less than regular compensation and therefore, does not fall as an exception)

Using the monthly withholding tax table, the monthly withholding tax is computed by referring to line 6 (gross compensation income is more than P1,667.00) of column 5, which shows a tax P72.92 on P2,375.00 plus 11% of the excess (P5,000.00 - P2,375.00 = P2,625.00).

Total Compensation	P5,000.00
Less: Compensation Level (line 6, col. 5)	<u>2,375.00</u>
Excess	<u>P2,625.00</u>
Tax on P2,375.00	72.92
Tax on excess (P2,625.00 x 11%)	<u>286.75</u>
Withholding Tax for January	P <u>321.67</u>

For February and March

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March		
P5,000.00 + P3,000.00	= P8,000.00	
2. February		
P13,000.00 + 2	= P6,500.00	
March		
P18,000.00 + 3	= P6,000.00	
3. February		
Tax on P5,708.00 (line 6, col. 7)	= P 506.25	
Tax on excess (P792.00 x 19%)	= P <u>150.48</u>	
Tax on P6,500.00	= P <u>656.72</u>	
March		
Tax on P5,708.00 (line 6, col. 7)	= P506.25	
Tax on excess (P292.00 x 19%)	= P <u>55.48</u>	
Tax on P6,000.00	= P <u>561.73</u>	
4. February		
P561.73 x 2	= P1,313.46	
March		
P561.73 x 3	= P1,685.19	
5. February		
P1,313.46 - P361.67	= P <u>951.79</u>	
March		
P1,685.19 - P1,313.46	= P <u>371.73</u>	

NOTE: The supplemental compensation of P2,000.00 is less than the regular compensation of P3,000.00 for March. The rule to be followed will still be the cumulative average method.

- (b) Annualized Income Method. - (1) When the employer-employee relationship is terminated before the end of the calendar year; and (2) when computing for the year-end adjustment of withholding taxes provided for under Section 22 Revenue Regulations No. 6-82, the employer shall determine the tax on the sum of the regular and supplementary compensation for the entire calendar year before the payment of the last compensation, in accordance with the following procedures:
- (1) Add the amount of regular and supplementary compensation to be paid to an employee for the payroll period to the sum of regular and supplementary compensation paid since the beginning of the current year.
 - (2) Deduct from the aggregate amount of compensation computed in No. (1) the amount of total exemptions of the employee.
 - (3) Compute the amount of tax on the difference arrived at in No. (2) in accordance with the following schedule:

Not over P2,500	0%
over P 2,500 but not over P 5,000	1%
over P 5,000 but not over P 10,000 P	2% + 3% of excess over P 5,000
over P 10,000 but not over P 20,000 P	17% + 7% of excess over P 10,000
over P 20,000 but not over P 40,000 P	87% + 11% of excess over P 20,000
over P 40,000 but not over P 60,000 P	3,075 + 15% of excess over P 40,000
over P 60,000 but not over P100,000 P	6,075 + 19% of excess over P 60,000
over P100,000 but not over P251,000 P13,075 + 24% of excess over P100,000	

- (4) Determine the deficiency or excess, if any, of the tax computed in No. (3) over the cumulative tax already deducted and withheld since the beginning of the current calendar year.

The deficiency tax (when the amount of tax computed in No. (3) is greater than the amount of cumulative tax already deducted and withheld) shall be deducted from the last payment of compensation for the calendar year.

The excess tax (when the amount of cumulative tax already deducted and withheld is greater than the tax computed in No. (3)) shall be credited or refunded to the employee. In return, employer is entitled to deduct the amount refunded from his remittance for the succeeding month or quarter but not later than the 25th day of January of the following year.

Example 7

G and H, both married and each has one (1) qualified dependent, receive the following on a monthly basis:

Employee	Total Compensation received from Jan. to Nov.	Tax Deducted and Withheld from Jan. to Nov.	Total Compensation to be received on December
G	P22,000.00	P 321.31	P2,000.00
H	P44,000.00	2,465.87	8,000.00

G filed an amended Employee's Withholding Exemption Certificate (BIR Form W-4), on Dec. 1 showing a change in status for an additional dependent child born in November.

Computation

1. Employee G

$$P22,000.00 + P2,000.00 = P24,000.00$$

Employee H

$$P44,000.00 + P8,000.00 = P52,000.00$$

2. Employee G

$$P24,000.00 - P14,500.00 = P 9,500.00$$

Employee H

$$P52,000.00 - P11,500.00 = P40,500.00$$

3. Employee G

$$\text{Tax on } P5,000.00 = P 25.00$$

$$\text{Tax on excess } (P4,500 \times 3\%) = P 135.00$$

$$\text{Tax on } P9,500.00 = P 160.00$$

Employee H

$$\text{Tax on } P40,000.00 = P 3,075.00$$

$$\text{Tax on excess } (P900.00 \times 15\%) = P 75.00$$

$$\text{Tax on } P40,500.00 = P 3,150.00$$

4. Employee G

$$P10.00 - P321.31 = (P 161.31)$$

$$\text{Tax to be refunded, to Employee G} = P 161.31$$

Employee H

P3,150.00 - P2,465.87 = P 684.13

Tax to be deducted on the last payment to Employee H = P 684.14

C. Other Methods. - "If the compensation is paid other than daily, weekly, semi-monthly, or monthly, compute the tax to be deducted and withheld as follows:

- (1) Annually - refer to computation using the annualized income method.
- (2) Quarterly and Semi-annually - Divide the compensation by 3 or 6, respectively, to determine the average monthly compensation. Use the monthly withholding tax table to compute the tax, and the tax so computed shall be multiplied by 3 or 6 accordingly.
- (3) Bi-weekly - Divide the compensation by 2 to determine the average weekly compensation. Use the weekly withholding tax table to compute the tax, and the tax so computed shall be multiplied by 2.
- (4) Miscellaneous - If compensation is paid irregularly or for a period other than those mentioned above, divide the compensation by the number of days from last payment to date of payment (excluding Sundays and Holidays). Use the daily tax table. The tax so computed shall be multiplied by the number of days."

D. Request For Additional Withholding

"When husband and wife are employed with separate employers, or an employee has multiple employers, etc. (1) Either employed husband or wife may request in writing his or her employer to withhold an additional amount of tax representing the excess of income tax computed on their consolidated compensation income of the preceding taxable year over the sum of the tax currently being withheld by their respective employers.

(2) The employee with multiple employers may also request his main employer (employer from whom he receives his biggest compensation) in writing in the same manner and form as in the case of husband and wife with different employers under subparagraph (1) hereof, to withhold the additional amount of tax representing the excess of the income tax on his income of the preceding taxable year over the sum of tax currently being withheld from him by all his employers.

The request shall be accomplished in triplicate and filed with the employer: original, for employers requested to make additional withholding; duplicate, to be attached by the employer to the BIR Form NL for the quarter the additional tax withheld is remitted; and triplicate, for file of the requesting employee.

"The additional amount of tax requested to be withheld shall be specifically stated in the request without the necessity of indicating the basis of the computation."

SECTION 3 - Section 8 of Revenue Regulations No. 6-82 is hereby amended to read as follows:

"Section 8 - Right to claim withholding exemption

" x x x x x x x x x x x x x x x x x x

"Each employee may claim the following exemptions in the withholding exemption certificate, with respect to compensation paid on or after January 1, 1985.

(a) If Single - Four Thousand Pesos (P4,000.00)

(b) If Married - Eight Thousand Five Hundred Pesos (P8,500.00)

- (d) Additional exemption for each qualified dependent child but not to exceed four (4) dependents, Three Thousand Pesos (P3,000.00), for each child who otherwise qualifies prior to 1973, one Thousand Pesos (P1,000.00).
- (e) If the gross compensation of single individuals, married persons or heads of family does not exceed Twenty Thousand Pesos (P20,000.00), he is further entitled to a special exemption of Four Thousand Pesos (P4,000.00).

X X X X X X X X X X X X X X X X X

SECTION 4 - Repealing Clause. - All regulations, rules, orders or portion thereof which are inconsistent with the provisions of these regulations are hereby repealed.

SECTION 5 - EFFECTIVITY - These regulations shall take effect as of January 1, 1985.

CESAR E. A. VIRATA
Minister of Finance

RECOMMENDING APPROVAL:

(Sgd.) RUBEN B. AMCHETA
Acting Commissioner

A true copy

WITHHOLDING TAX TABLE

**Weekly
Effective January 1, 1985**

Status	S.P.E. (0000)	Over	1			2			3			4			5			6			7			8			9			10		
			Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over		
1	Z	0	48	96	192	384	768	1,536	1,920	1,920	4,007	9,615																				
2	S	0	48	96	192	384	768	1,536	1,920	2,000	4,884	9,692																				
3	S *	0	201	402	804	1,608	3215	6430	12864	14400	4,913	9,721																				
4	MF	0	230	460	920	1,840	375	750	1,500	1,595	2,028	4,913																				
5	MF *	0	230	460	920	1,840	375	750	1,500	1,595	2,028	4,913																				
6	MF ₁ /M ₁	0	230	460	920	1,840	375	750	1,500	1,595	2,028	4,913																				
7	MF ₁ /M ₂	0	236	472	944	1,888	385	770	1,540	1,632	2,064	4,971																				
8	MF ₂ /M ₁	0	236	472	944	1,888	385	770	1,540	1,632	2,064	4,971																				
9	MF ₂ /M ₂	0	236	472	944	1,888	385	770	1,540	1,632	2,064	4,971																				
10	MF ₃ /M ₂	0	236	472	944	1,888	385	770	1,540	1,632	2,064	4,971																				
11	MF ₃ /M ₁	*	0	236	472	944	1,888	385	770	1,540	1,632	2,064	4,971																			
12	MF ₄ /M ₃	*	0	275	550	1,100	2,200	432	864	1,728	1,105	1,480	2,259																			
13	MF ₅	*	0	275	550	1,100	2,200	432	864	1,728	1,105	1,480	2,259																			
14	MF ₆	*	0	275	550	1,100	2,200	432	864	1,728	1,105	1,480	2,259																			
15	MF ₇ /A ₄	*	0	275	550	1,100	2,200	432	864	1,728	1,105	1,480	2,259																			
16	A ₅	*	0	275	550	1,100	2,200	432	864	1,728	1,105	1,480	2,259																			
17	M ₆	*	0	275	550	1,100	2,200	432	864	1,728	1,105	1,480	2,259																			
18	M ₇	*	0	275	550	1,100	2,200	432	864	1,728	1,105	1,480	2,259																			

Legend: Z - Zero Compensation S - Single NF - Head of the Family M - Married
 S.F. * # - Special Additional Personal Exemption for Employees whose total weekly compensation does not exceed \$265.00
 1...7 - Number of dependents

WITHHOLDING TAX TABLE

Semi-Monthly

Effective January 1, 1985

Status Exemptions S/PE (000)	Over	1		2		3		4		5		6		7		8		9		10	
		+ 0%	+ 1%	+ 1%	+ 3%	+ 7%	+ 11%	+ 15%	+ 19%	+ 23%	+ 24%	+ 28%	+ 30%	+ 35%	+ 35%	+ 35%	+ 35%	+ 35%	+ 35%	+ 35%	
1 Z 0,0 0 104 208 416 833 1,666 2,500 4,166 10,416 20,833																					
2 S 4,0 0 36 86 583 1,000 1,833 2,666 4,333 10,583 21,000																					
3 S * * 3,0 0 437 541 750 834 1,645 1,062 1,895 2,729 4,395 10,645 21,062																					
4 HF 5,5 0 82 112 500 604 812 634 1,187 2,020 2,834 4,520 10,770 21,187																					
5 HF * * 5,5 0 82 112 500 604 812 634 1,187 2,020 2,834 4,520 10,770 21,187																					
6 HF/M 3,5 0 35 53 770 1,187 2,020 2,834 4,520 10,770 21,187																					
7 HF/H 4,0 0 12,5 0 625 729 834 1,645 2,445 2,979 4,645 10,895 21,312																					
8 HF/H 1 11,5 0 18 35 687 875 1,312 2,145 2,979 4,645 10,895 21,312																					
9 HF/H 1 15,5 0 750 834 1,645 2,445 2,979 4,645 10,895 21,312																					
10 HF/H 1 14,5 0 812 1,020 1,437 2,270 3,104 4,770 11,020 21,437																					
11 HF/H 2 13,5 0 834 1,645 2,445 2,979 4,645 10,895 21,312																					
12 HF/H 3 17,5 0 833 937 1,145 1,562 2,395 3,229 4,895 11,145 21,562																					
13 HF/H 3 18,5 0 875 979 1,187 1,604 2,437 3,270 4,937 11,187 21,604																					
14 HF/H 6 15,5 0 916 1,020 1,229 1,645 2,479 3,312 4,979 11,229 21,645																					
15 HF/H 4 20,5 0 958 1,062 1,270 1,687 2,520 3,354 5,020 11,270 21,687																					
16 HF/H 5 21,5 0 1,000 1,104 1,312 1,729 2,562 3,395 5,062 11,312 21,729																					
17 HF/H 5 21,5 0 1,041 1,145 1,354 1,770 2,604 3,437 5,104 11,354 21,770																					
18 HF/H 5 25,5 0 1,083 1,187 1,395 1,812 2,675 3,479 5,145 11,395 21,812																					

Legend: Z - Zero Deduction S - Single HF - Head of the Family M - Married 1...7 - Number of qualified dependents

3,072 + * - Special Additional Personal Exemption for Employees whose total semi-monthly compensation does not exceed \$34.00.

WITHHELD TAX TABLE

Daily

Effective January 1, 1965

		1	2	3	4	5	6	7	8	9	10
		\$6.00	\$10.00	\$10.00	\$10.53	\$22.89	\$10.15	\$20.05	\$45.13	\$163.94	\$403.22
		+ 0%	+ 1%	+ 2%	+ 3%	+ 4%	+ 11%	+ 19%	+ 24%	+ 29%	+ 35%
Exemptions	Single	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over
Status	Spouse	(Proportion)	Over	Over							
1	Z	0.0	0	8	16	33	66	132	198	330	625
2	S	4.0	0	36	72	145	211	343	838	1,663	W.
3	S *	3.0	0	34	42	99	67	W.	W.	W.	W.
4	HF	5.5	0	164	53	84	150	216	348	834	1,668
5	HF *	5.5	0	39	47	64	67	W.	W.	W.	W.
6	HF ₁ /M ₁	6.5	0	36	61	94	160	226	368	853	1,678
7	HF ₂ /H	* *	12.5	0	49	57	67	W.	W.	W.	W.
8	HF ₂ /M ₁	11.5	0	W.	54	70	103	169	235	367	863
9	HF ₂ /M ₁	* *	13.5	0	59	67	W.	W.	W.	W.	W.
10	HF ₃ /M ₂	14.5	0	36	64	80	113	179	245	377	872
11	HF ₃ /M ₂	* *	15.5	0	67	W.	W.	W.	W.	W.	W.
12	HF ₄ /M ₃	17.5	0	66	74	90	123	189	255	387	882
13	HF ₅	19.5	0	69	77	94	127	193	259	391	896
14	HF ₆	19.5	0	72	80	97	130	196	262	394	909
15	HF ₇ /M ₄	20.5	0	75	84	100	133	199	265	397	922
16	M ₅	21.5	0	79	87	103	136	202	268	400	936
17	M ₆	22.5	0	82	90	107	140	206	272	404	949
18	M ₇	23.5	0	85	94	110	143	209	275	407	962

Legend: Z - Zero Exemption S - Single HF - Head of the Family M - Married

1-107 = Number of qualified dependents

1-107 = Number of dependents not exceed 1067.00

THRESHOLD TAX TABLE

Monthly

Effective January 1, 1965

Status	S.A.P.E. (1,000\$)	1		2		3		4		5		6		7		8		9		10		
		Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	Over	
1 Z	0.0	0	0	208	416	833	1,666	3,333	5,000	6,333	8,000	10,000	11,666	13,333	15,000	16,666	18,333	20,000	21,666	23,333	25,000	
2 S	4.0	0	0	16	32	64	1,168	2,336	4,000	6,664	10,000	1,168	2,336	3,500	5,000	6,664	8,000	9,664	11,000	12,664	14,000	
3 S *	5.0	0	0	875	1,064	1,500	1,667	1,833	2,000	2,167	2,333	2,500	2,667	2,833	3,000	3,167	3,333	3,500	3,667	3,833	4,000	
4 HF	3.5	0	0	112	224	336	448	560	672	784	896	1,008	1,120	1,232	1,344	1,456	1,568	1,680	1,792	1,904	20,139.50	
5 HF *	9.5	0	0	1,000	1,208	1,625	1,825	2,025	2,225	2,425	2,625	2,825	3,025	3,225	3,425	3,625	3,825	4,025	4,225	4,425	41,666	
6 HF 1/2	4.5	0	0	1,230	1,458	1,667	1,833	2,000	2,167	2,333	2,500	2,667	2,833	3,000	3,167	3,333	3,500	3,667	3,833	4,000	42,375	
7 HF 1/2 *	10.5	0	0	1,375	1,791	2,625	4,291	5,958	9,041	5,958	9,041	11,541	14,291	21,791	42,625	42,625	42,625	42,625	42,625	42,625	42,625	
8 HF 1/2	11.5	0	0	1,500	1,667	1,833	2,000	2,167	2,333	2,500	2,667	2,833	3,000	3,167	3,333	3,500	3,667	3,833	40,139.50	40,139.50	40,139.50	
9 HF 1/2 *	15.5	0	0	1,625	2,041	2,875	4,541	6,208	9,541	6,208	9,541	22,041	42,875	42,875	42,875	42,875	42,875	42,875	42,875	42,875	42,875	42,875
10 HF 1/2	14.5	0	0	1,657	2,071	2,911	3,125	4,071	6,453	9,791	22,291	43,125	43,125	43,125	43,125	43,125	43,125	43,125	43,125	43,125	43,125	
11 HF 1/2 *	19.5	0	0	1,750	1,958	2,375	3,208	4,875	6,541	9,875	22,375	43,208	43,208	43,208	43,208	43,208	43,208	43,208	43,208	43,208	43,208	
12 HF 1/2	17.5	0	0	1,833	2,041	2,658	3,291	4,038	6,625	9,958	22,458	43,291	43,291	43,291	43,291	43,291	43,291	43,291	43,291	43,291	43,291	
13 HF	18.5	0	0	1,915	2,125	2,561	3,375	5,041	6,708	10,041	22,541	43,375	43,375	43,375	43,375	43,375	43,375	43,375	43,375	43,375	43,375	
14 HF	19.5	0	0	2,050	2,208	2,625	3,450	5,125	6,791	10,125	22,625	43,458	43,458	43,458	43,458	43,458	43,458	43,458	43,458	43,458	43,458	
15 HF 1/2	20.5	0	0	2,083	2,291	2,708	3,541	5,208	6,875	10,208	22,708	43,541	43,541	43,541	43,541	43,541	43,541	43,541	43,541	43,541	43,541	
16 HF 1/2	21.5	0	0	2,166	2,375	2,791	3,625	5,391	6,953	10,291	22,791	43,625	43,625	43,625	43,625	43,625	43,625	43,625	43,625	43,625	43,625	
17 HF 1/2	22.5	0	0	2,208	2,421	2,835	3,751	5,521	7,083	10,375	22,835	43,751	43,751	43,751	43,751	43,751	43,751	43,751	43,751	43,751	43,751	
18 HF 1/2	23.5	0	0	2,250	2,475	2,911	3,875	5,625	7,225	10,475	22,911	43,875	43,875	43,875	43,875	43,875	43,875	43,875	43,875	43,875	43,875	

Legend: Z - Zero Exemption S - Single HF - Head of the Family M - Married
 S.P.E. * * - Standard Additional Personal Exemption for Employees whose total monthly compensation does not exceed \$1,625

