

Republic of the Philippines
(Republic of the Philippines)
MINISTER OF EDUCATION, CULTURE AND SPORTS
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)
Manila

March 29, 1985

MEMO MEMORANDUM
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 IRI for accurate computation of withholding tax deductions.

(SGD.) JAMES C. LAYA
Minister

Incl.:

As stated

Reference:

None

Allotment: L- (D.O. 1-76)

To be indicated in the Perpetual Index

under the following subjects:

BUREAUS & OFFICES

TAXES

TEACHERS

Republika ng Pilipinas
Kagawaran ng Pananalapi
KOMISYON NG HETAS, 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 1868, 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) HF - 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 SAPE 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.1. (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 rate also indicated at the top of the same column.

Example 1

A. single with no qualified dependents, receives P1,200.00 as regular

Computation:

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	₱1,200.00
Less: Compensation Level (line 3, col.3)	1,083.00
Excess	₱ <u>117.00</u>
Tax on ₱1,083.00	₱ 2.08
Tax on excess (₱117.00 x 3%)	<u>3.51</u>
Monthly Withholding Tax	₱ <u>5.59</u>

Example 2

B, married with one (1) qualified dependent, receives ₱1,800.00 as regular monthly compensation.

Computation:

Using the monthly withholding tax table, the withholding tax is computed by referring to line 6 (gross compensation income is in excess of ₱1,667.00) of column 3 which shows a tax of ₱4.58 on ₱1,791.00 plus 7% of the excess (₱1,800.00 - ₱1,791.00 = ₱9.00).

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	₱ 4.58
Tax on excess (₱9.00 x 7%)	<u>.63</u>
Monthly Withholding Tax	₱ <u>5.21</u>

Example 3

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

Computation:

Using the monthly withholding tax table, the monthly withholding tax is computed by referring to line 15, and col. 1 which shows a zero amount of withholding tax (no withholding tax due).

Example 4

D, Head of the family with no qualified dependent receives ₱2,200.00 as monthly regular compensation and ₱300.00 as supplementary compensation or a total of ₱2,500.00.

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

2. Exceptions. --

- (a) 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:

<u>No. of payroll Periods</u>	<u>Months</u>	<u>Regular Compensation</u>	<u>Supplemental Compensation</u>	<u>Total Compensation</u>
1	Jan.	₱1,800.00	₱1,000.00	₱2,800.00
2	Feb.	1,800.00	1,000.00	2,800.00
3	Mar.	1,800.00	-	1,800.00

Computation:

1. For January

₱2,800.00	+ 0	= ₱2,800.00
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- For February

₱2,800.00	+ ₱2,800.00	= 5,600.00
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- For March

₱1,800.00	+ ₱2,800.00	+ ₱2,800.00	= ₱7,400.00
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2. For January

₱2,800.00	+ 1	= ₱2,800.00
-----------	-----	-------------
- For February

₱5,600.00	+ 2	= ₱2,800.00
-----------	-----	-------------
- For March

₱7,400.00	+ 3	= ₱2,467.00
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3. For January

Tax on ₱2,542.00 (line 15, col. 4)	₱	14.58
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For February

Tax on P2,541.00 (line 15, col. 4)	P	24.58
Tax on excess (P397.00 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 (P342.00 x 3%)		<u>10.26</u>
Tax on P2,467.00	P	<u>12.34</u>

4. For January

P32.71 x 1 = P 32.71

For February

P32.71 x 2 = P 65.42

For March

P12.34 x 3 = P 37.02

5. For January

P32.71 - 0 = P 32.71

For February

P65.42 - P32.71 = P 32.71

For March

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

Example 6

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

<u>No. of payroll Periods</u>	<u>Months</u>	<u>Regular Wage</u>	<u>Supplemental Wage</u>	<u>Total Compensation</u>
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

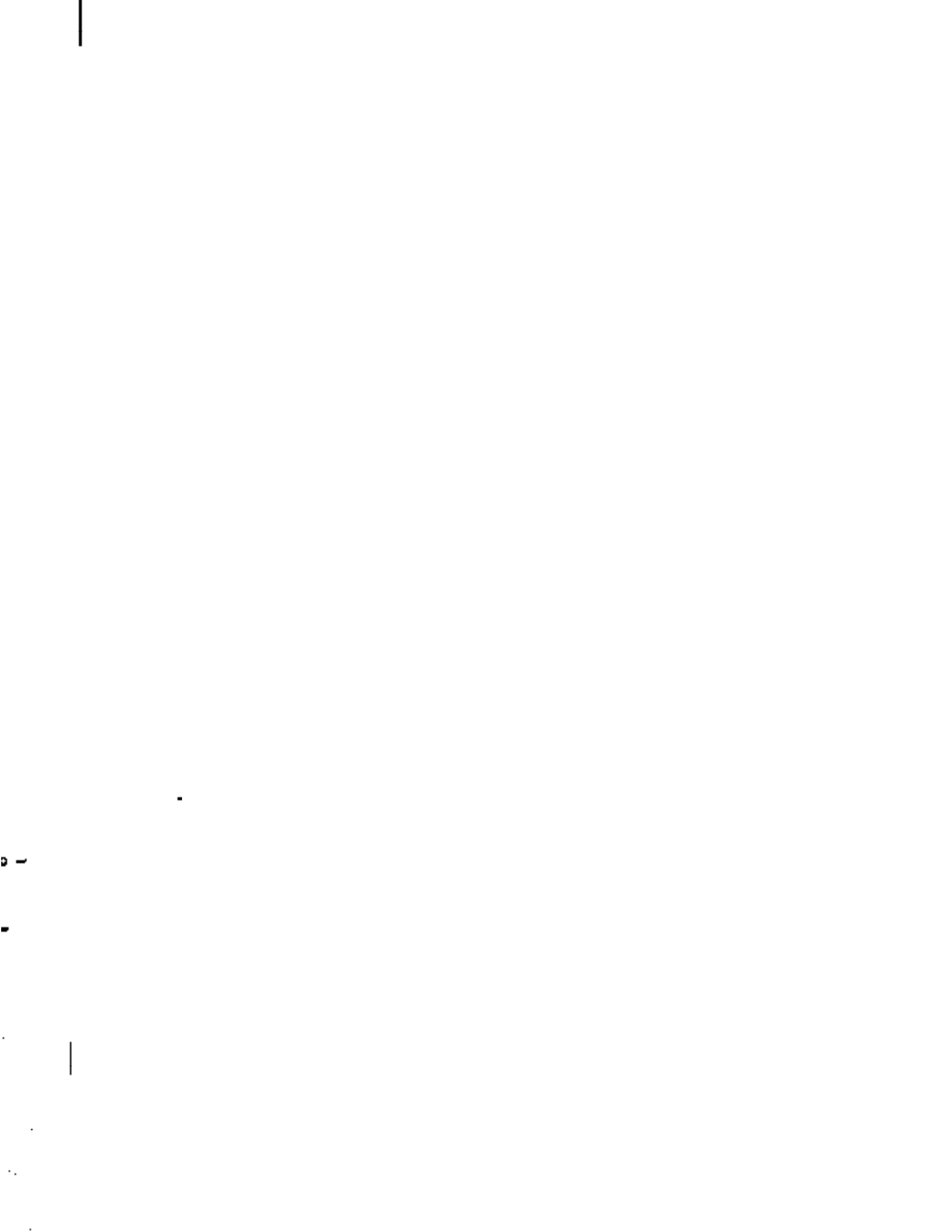
Computation:

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>288.75</u>
Withholding tax for January	<u>P 321.67</u>

For February and March



March	P5,000.00 + P13,000.00	= P18,000.00
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>656.73</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	P656.73 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 25 + 3% of excess over P 5,000
over P 10,000 but not over P 20,000	P 175 + 7% of excess over P 10,000
over P 20,000 but not over P 40,000	P 875 + 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 P250,000	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 dependant, 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	44,000.00	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
 - Tax on P5,000.00 = P 25.00
 - Tax on Excess (P4,500 x 3%) = P 135.00
 - Tax on P9,500.00 = P 160.00
 - Employee H
 - Tax on P40,500.00 = P 3,075.00
 - Tax on excess (P900.00 x 15%) = P 75.00
 - Tax on P40,500.00 = P 3,150.00
4. Employee G
 - P160.00 - P121.31 = P 161.31
 - Tax to be refunded, to Employee G = P 161.31

WITHHOLDING TAX TABLE

Weekly

Effective January 1, 1985

Status	Exemptions	S.A.P.E. (1000s)	1		2		3		4		5		6		7		8		9		10	
			0%	Over	1%	Over	3%	Over	7%	Over	11%	Over	15%	Over	19%	Over	24%	Over	29%	Over	35%	Over
1 Z	0.0	0	0	46	96	192	384	769	1,153	1,923	4,007	9,615	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
2 S	4.0	0	0	201	230	269	461	846	1,230	2,000	4,084	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
3 S	6.0	0	0	230	275	346	385	875	1,259	2,028	4,093	9,721	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
4 SF	8.5	0	0	230	275	375	385	932	1,327	2,086	4,093	9,721	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
5 SF	11.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
6 SF/M	14.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
7 SF/M	17.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
8 SF/M	20.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
9 SF/M	23.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
10 SF/M	26.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
11 SF/M	29.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
12 SF/M	32.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
13 SF	35.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
14 SF	38.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
15 SF	41.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
16 SF	44.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
17 SF	47.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007
18 SF	50.5	0	0	230	275	385	413	990	1,375	2,144	4,086	9,692	17,349	25,299	34,007	43,884	53,992	64,721	76,079	88,079	100,721	114,007

Legend: Z - Zero Exemption S - Single SF - Head of the Family M - Married 1...7 - Number of qualified dependents
 S.A.P.E. * - Special Additional Personal Exemption for Employees whose total weekly compensation does not exceed \$285.00

WITHHOLDING TAX TABLE

Semi-Monthly

Effective January 1, 1985

1	2	3	4	5	6	7	8	9	10	
										Exemptions Status S/P/E (1000)
1	0	104	208	416	833	1,666	2,500	4,166	10,416	20,833
2	0	N.	N.	583	1,000	1,833	2,666	4,333	10,583	21,000
3	0	437	541	730	834	N.	N.	N.	N.	N.
4	0	N.	N.	645	1,062	1,895	2,729	4,395	10,645	21,062
5	0	500	604	812	834	N.	N.	N.	N.	N.
6	0	N.	N.	770	1,187	2,020	2,854	4,520	10,770	21,187
7	0	625	729	834	N.	N.	N.	N.	N.	N.
8	0	N.	687	895	1,312	2,145	2,979	4,645	10,895	21,312
9	0	730	834	N.	N.	N.	N.	N.	N.	N.
10	0	N.	812	1,020	1,437	2,270	3,104	4,770	11,020	21,437
11	0	834	N.	N.	N.	N.	N.	N.	N.	N.
12	0	833	937	1,145	1,562	2,395	3,229	4,895	11,145	21,562
13	0	875	979	1,187	1,604	2,437	3,270	4,937	11,187	21,604
14	0	916	1,020	1,229	1,645	2,479	3,312	4,979	11,229	21,645
15	0	958	1,062	1,270	1,687	2,520	3,354	5,020	11,270	21,687
16	0	1,000	1,104	1,312	1,729	2,562	3,395	5,062	11,312	21,729
17	0	1,041	1,145	1,354	1,770	2,604	3,437	5,104	11,354	21,770
18	0	1,083	1,187	1,395	1,812	2,645	3,479	5,145	11,395	21,812

Legends: Z - Zero Exemption S - Single HF - Head of the Family M - Married 1...7 - Number of qualified dependents
 3172 * * - Special Additional Personal Exemption for Employees whose total semi-monthly compensation does not exceed \$234.00

WITHHOLDING TAX TABLE

Daily

Effective January 1, 1985

1	2	3	4	5	6	7	8	9	10	
										\$0.00 + 0%
Exemptions Status - S, M, P	(R.O.C.P.) Over	Over	Over	Over	Over	Over	Over	Over	Over	
Z	0	8	16	33	66	132	198	330	825	1,650
S	0	NA	NA	46	79	145	211	343	838	1,663
S *	0	34	42	59	67	NA	NA	NA	NA	NA
HF	0	NA	NA	53	84	150	216	348	834	1,668
HP	0	39	47	64	67	NA	NA	NA	NA	NA
HP ₁ /M	0	NA	NA	61	94	160	226	358	853	1,678
HP ₁ /M	0	49	57	67	NA	NA	NA	NA	NA	NA
HP ₂ /M ₁	0	NA	54	70	103	169	235	367	863	1,683
HP ₂ /M ₁	0	59	67	NA	NA	NA	NA	NA	NA	NA
HP ₃ /M ₂	0	56	64	80	113	179	245	377	872	1,698
HP ₃ /M ₂	0	67	74	NA	NA	NA	NA	NA	NA	NA
HP ₄ /M ₃	0	66	77	90	123	189	255	387	882	1,707
HP ₅	0	69	77	94	127	193	259	391	886	1,711
HP ₆	0	72	80	97	130	196	262	394	889	1,714
HP ₇ /M ₄	0	75	84	100	133	199	265	397	892	1,717
M ₅	0	79	87	103	136	202	268	400	896	1,721
M ₆	0	82	90	107	140	206	272	404	899	1,724
M ₇	0	85	94	110	143	209	275	407	902	1,727

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

SAPE * * → Special Additional Personal Exemption for Employees whose total compensation does not exceed \$10,000

TRIM HOLDING TAX TABLE

Monthly

Effective January 1, 1965

1	2	3	4	5	6	7	8	9	10			
										Exemptions Status S:PE (1,000's)	FD,00 + 0% Over	FD,00 + 1% Over
1	Z	0.0	0	208	416	833	1,666	3,333	5,000	8,333	20,833	41,666
2	S	4.0	0	NA	NA	1,166	2,000	3,666	5,333	8,666	21,166	42,000
3	S	**	0	875	1,084	1,500	1,667	NA	NA	NA	NA	NA
4	HF	3.5	0	NA	NA	1,291	2,125	3,791	5,458	8,791	21,291	42,125
5	HF	**	0	1,000	1,208	1,625	1,667	NA	NA	NA	NA	NA
6	HF	NA	0	NA	NA	1,541	2,375	4,041	5,708	9,041	21,541	42,375
7	HF	**	0	1,230	1,458	1,667	NA	NA	NA	NA	NA	NA
8	HF	NA	0	NA	1,375	1,791	2,625	4,291	5,958	9,291	21,791	42,625
9	HF	**	0	1,500	1,667	NA	NA	NA	NA	NA	NA	NA
10	HF	NA	0	NA	1,625	2,041	2,875	4,541	6,208	9,541	22,041	42,875
11	HF	**	0	1,667	NA	NA	NA	NA	NA	NA	NA	NA
12	HF	NA	0	1,666	1,875	2,291	3,125	4,791	6,458	9,791	22,291	43,125
13	HF	NA	0	1,750	1,958	2,375	3,208	4,875	6,541	9,875	22,375	43,208
14	HF	NA	0	1,833	2,041	2,458	3,291	4,958	6,625	9,958	22,458	43,291
15	HF	NA	0	1,915	2,125	2,541	3,375	5,041	6,708	10,041	22,541	43,375
16	M ₅	NA	0	2,000	2,208	2,625	3,458	5,125	6,791	10,125	22,625	43,458
17	M ₅	NA	0	2,083	2,291	2,708	3,541	5,208	6,875	10,208	22,708	43,541
18	M ₇	NA	0	2,166	2,375	2,791	3,625	5,291	6,958	10,291	22,791	43,625

Legend: Z - Zero Exemption S - Single HF - Head of the Family M - Married L...7 - Number of qualified dependent
 S:PE ** - Director Additional Personal Exemption for Spouse whose total monthly compensation does not exceed \$1,666

