

IRS Factor Tables (Adapted from Rev. Proc. 95-17)

3% to 13%

366 Day Years (e.g., 1996, 2000, 2004)

Only including tables for whole percentage rates, up to 92 days

TABLE 59--3.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000081967	48	0.003942014
2	0.000163941	49	0.004024305
3	0.000245922	50	0.004106602
4	0.000327909	51	0.004188906
5	0.000409903	52	0.004271216
6	0.000491904	53	0.004353533
7	0.000573912	54	0.004435858
8	0.000655926	55	0.004518188
9	0.000737947	56	0.004600526
10	0.000819975	57	0.004682870
11	0.000902009	58	0.004765221
12	0.000984050	59	0.004847579
13	0.001066098	60	0.004929944
14	0.001148153	61	0.005012315
15	0.001230214	62	0.005094693
16	0.001312282	63	0.005177078
17	0.001394357	64	0.005259469
18	0.001476438	65	0.005341868
19	0.001558526	66	0.005424273
20	0.001640621	67	0.005506685
21	0.001722723	68	0.005589103
22	0.001804832	69	0.005671528
23	0.001886947	70	0.005753961
24	0.001969069	71	0.005836399
25	0.002051197	72	0.005918845
26	0.002133333	73	0.006001297
27	0.002215475	74	0.006083757
28	0.002297623	75	0.006166222
29	0.002379779	76	0.006248695
30	0.002461941	77	0.006331174
31	0.002544110	78	0.006413661
32	0.002626286	79	0.006496154
33	0.002708468	80	0.006578653
34	0.002790658	81	0.006661160
35	0.002872854	82	0.006743673
36	0.002955056	83	0.006826193
37	0.003037266	84	0.006908720
38	0.003119482	85	0.006991253
39	0.003201705	86	0.007073793
40	0.003283934	87	0.007156340
41	0.003366171	88	0.007238894
42	0.003448414	89	0.007321455
43	0.003530664	90	0.007404022
44	0.003612920	91	0.007486596
45	0.003695184	92	0.007569177
46	0.003777454		
47	0.003859731		

TABLE 61--4.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000109290	53	0.005808839
2	0.000218591	54	0.005918764
3	0.000327905	55	0.006028700
4	0.000437230	56	0.006138649
5	0.000546568	57	0.006248609
6	0.000655917	58	0.006358582
7	0.000765278	59	0.006468566
8	0.000874651	60	0.006578563
9	0.000984037	61	0.006688572
10	0.001093434	62	0.006798592
11	0.001202843	63	0.006908625
12	0.001312264	64	0.007018670
13	0.001421697	65	0.007128726
14	0.001531142	66	0.007238795
15	0.001640599	67	0.007348876
16	0.001750068	68	0.007458968
17	0.001859549	69	0.007569073
18	0.001969042	70	0.007679190
19	0.002078546	71	0.007789319
20	0.002188063	72	0.007899460
21	0.002297592	73	0.008009613
22	0.002407133	74	0.008119778
23	0.002516685	75	0.008229955
24	0.002626250	76	0.008340144
25	0.002735827	77	0.008450345
26	0.002845415	78	0.008560558
27	0.002955016	79	0.008670783
28	0.003064628	80	0.008781021
29	0.003174253	81	0.008891270
30	0.003283890	82	0.009001531
31	0.003393538	83	0.009111805
32	0.003503199	84	0.009222090
33	0.003612871	85	0.009332388
34	0.003722556	86	0.009442697
35	0.003832252	87	0.009553019
36	0.003941960	88	0.009663352
37	0.004051681	89	0.009773698
38	0.004161413	90	0.009884056
39	0.004271158	91	0.009994426
40	0.004380914	92	0.010104808
41	0.004490683		
42	0.004600463		
43	0.004710255		
44	0.004820060		
45	0.004929876		
46	0.005039705		
47	0.005149545		
48	0.005259397		
49	0.005369262		
50	0.005479138		
51	0.005589027		
52	0.005698927		

TABLE 63--5.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000136612	52	0.007128629
2	0.000273243	53	0.007266214
3	0.000409892	54	0.007403819
4	0.000546560	55	0.007541443
5	0.000683247	56	0.007679085
6	0.000819952	57	0.007816746
7	0.000956676	58	0.007954426
8	0.001093419	59	0.008092124
9	0.001230180	60	0.008229842
10	0.001366960	61	0.008367578
11	0.001503759	62	0.008505333
12	0.001640577	63	0.008643107
13	0.001777413	64	0.008780900
14	0.001914268	65	0.008918712
15	0.002051141	66	0.009056542
16	0.002188033	67	0.009194391
17	0.002324944	68	0.009332260
18	0.002461874	69	0.009470146
19	0.002598822	70	0.009608052
20	0.002735789	71	0.009745977
21	0.002872775	72	0.009883920
22	0.003009780	73	0.010021883
23	0.003146803	74	0.010159864
24	0.003283845	75	0.010297864
25	0.003420905	76	0.010435882
26	0.003557985	77	0.010573920
27	0.003695083	78	0.010711977
28	0.003832200	79	0.010850052
29	0.003969335	80	0.010988146
30	0.004106489	81	0.011126259
31	0.004243662	82	0.011264391
32	0.004380854	83	0.011402542
33	0.004518065	84	0.011540712
34	0.004655294	85	0.011678901
35	0.004792542	86	0.011817108
36	0.004929809	87	0.011955335
37	0.005067094	88	0.012093580
38	0.005204398	89	0.012231844
39	0.005341721	90	0.012370127
40	0.005479063	91	0.012508429
41	0.005616424	92	0.012646750
42	0.005753803		
43	0.005891201		
44	0.006028618		
45	0.006166053		
46	0.006303508		
47	0.006440981		
48	0.006578473		
49	0.006715984		
50	0.006853513		
51	0.006991061		

TABLE 65--6.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000163934	52	0.008560323
2	0.000327896	53	0.008725661
3	0.000491884	54	0.008891026
4	0.000655899	55	0.009056418
5	0.000819941	56	0.009221837
6	0.000984010	57	0.009387283
7	0.001148106	58	0.009552757
8	0.001312228	59	0.009718257
9	0.001476378	60	0.009883785
10	0.001640554	61	0.010049339
11	0.001804758	62	0.010214921
12	0.001968988	63	0.010380530
13	0.002133245	64	0.010546166
14	0.002297529	65	0.010711830
15	0.002461840	66	0.010877520
16	0.002626178	67	0.011043238
17	0.002790543	68	0.011208982
18	0.002954935	69	0.011374754
19	0.003119354	70	0.011540554
20	0.003283800	71	0.011706380
21	0.003448272	72	0.011872233
22	0.003612772	73	0.012038114
23	0.003777299	74	0.012204022
24	0.003941853	75	0.012369957
25	0.004106433	76	0.012535919
26	0.004271041	77	0.012701909
27	0.004435675	78	0.012867926
28	0.004600337	79	0.013033969
29	0.004765026	80	0.013200041
30	0.004929741	81	0.013366139
31	0.005094484	82	0.013532265
32	0.005259253	83	0.013698417
33	0.005424050	84	0.013864597
34	0.005588873	85	0.014030805
35	0.005753724	86	0.014197039
36	0.005918602	87	0.014363301
37	0.006083506	88	0.014529590
38	0.006248438	89	0.014695907
39	0.006413397	90	0.014862250
40	0.006578383	91	0.015028621
41	0.006743396	92	0.015195019
42	0.006908436		
43	0.007073502		
44	0.007238596		
45	0.007403718		
46	0.007568866		
47	0.007734041		
48	0.007899243		
49	0.008064473		
50	0.008229729		
51	0.008395013		

TABLE 67--7.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000191257	53	0.010187182
2	0.000382550	54	0.010380388
3	0.000573880	55	0.010573630
4	0.000765247	56	0.010766909
5	0.000956650	57	0.010960225
6	0.001148090	58	0.011153578
7	0.001339566	59	0.011346968
8	0.001531079	60	0.011540395
9	0.001722629	61	0.011733859
10	0.001914215	62	0.011927360
11	0.002105838	63	0.012120898
12	0.002297498	64	0.012314473
13	0.002489194	65	0.012508085
14	0.002680927	66	0.012701734
15	0.002872696	67	0.012895420
16	0.003064503	68	0.013089144
17	0.003256346	69	0.013282904
18	0.003448225	70	0.013476701
19	0.003640142	71	0.013670535
20	0.003832095	72	0.013864407
21	0.004024084	73	0.014058315
22	0.004216111	74	0.014252261
23	0.004408174	75	0.014446244
24	0.004600274	76	0.014640263
25	0.004792411	77	0.014834320
26	0.004984584	78	0.015028414
27	0.005176794	79	0.015222545
28	0.005369041	80	0.015416714
29	0.005561325	81	0.015610919
30	0.005753645	82	0.015805161
31	0.005946003	83	0.015999441
32	0.006138397	84	0.016193758
33	0.006330827	85	0.016388112
34	0.006523295	86	0.016582503
35	0.006715800	87	0.016776931
36	0.006908341	88	0.016971397
37	0.007100919	89	0.017165900
38	0.007293534	90	0.017360440
39	0.007486186	91	0.017555017
40	0.007678874	92	0.017749631
41	0.007871600		
42	0.008064362		
43	0.008257161		
44	0.008449997		
45	0.008642870		
46	0.008835780		
47	0.009028727		
48	0.009221710		
49	0.009414731		
50	0.009607788		
51	0.009800883		
52	0.009994014		

TABLE 69--8.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000218579	53	0.011650781
2	0.000437206	54	0.011871907
3	0.000655881	55	0.012093081
4	0.000874604	56	0.012314304
5	0.001093374	57	0.012535575
6	0.001312192	58	0.012756894
7	0.001531058	59	0.012978262
8	0.001749972	60	0.013199678
9	0.001968934	61	0.013421142
10	0.002187944	62	0.013642655
11	0.002407001	63	0.013864216
12	0.002626106	64	0.014085826
13	0.002845260	65	0.014307484
14	0.003064461	66	0.014529190
15	0.003283710	67	0.014750945
16	0.003503007	68	0.014972749
17	0.003722352	69	0.015194601
18	0.003941745	70	0.015416501
19	0.004161185	71	0.015638450
20	0.004380674	72	0.015860448
21	0.004600211	73	0.016082494
22	0.004819796	74	0.016304588
23	0.005039428	75	0.016526731
24	0.005259109	76	0.016748923
25	0.005478838	77	0.016971163
26	0.005698615	78	0.017193452
27	0.005918440	79	0.017415789
28	0.006138312	80	0.017638175
29	0.006358233	81	0.017860610
30	0.006578202	82	0.018083093
31	0.006798220	83	0.018305625
32	0.007018285	84	0.018528205
33	0.007238398	85	0.018750835
34	0.007458559	86	0.018973512
35	0.007678769	87	0.019196239
36	0.007899027	88	0.019419014
37	0.008119332	89	0.019641838
38	0.008339686	90	0.019864710
39	0.008560088	91	0.020087632
40	0.008780539	92	0.020310601
41	0.009001037		
42	0.009221584		
43	0.009442179		
44	0.009662822		
45	0.009883513		
46	0.010104253		
47	0.010325041		
48	0.010545877		
49	0.010766761		
50	0.010987694		
51	0.011208675		
52	0.011429704		

TABLE 71--9.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000245902	51	0.012618390
2	0.000491864	52	0.012867395
3	0.000737886	53	0.013116461
4	0.000983969	54	0.013365588
5	0.001230113	55	0.013614776
6	0.001476317	56	0.013864025
7	0.001722582	57	0.014113336
8	0.001968907	58	0.014362708
9	0.002215293	59	0.014612142
10	0.002461739	60	0.014861637
11	0.002708246	61	0.015111193
12	0.002954814	62	0.015360810
13	0.003201442	63	0.015610489
14	0.003448131	64	0.015860229
15	0.003694880	65	0.016110031
16	0.003941691	66	0.016359894
17	0.004188562	67	0.016609819
18	0.004435493	68	0.016859805
19	0.004682486	69	0.017109852
20	0.004929539	70	0.017359961
21	0.005176652	71	0.017610132
22	0.005423827	72	0.017860364
23	0.005671062	73	0.018110657
24	0.005918359	74	0.018361012
25	0.006165716	75	0.018611429
26	0.006413133	76	0.018861907
27	0.006660612	77	0.019112447
28	0.006908151	78	0.019363049
29	0.007155752	79	0.019613712
30	0.007403413	80	0.019864436
31	0.007651135	81	0.020115223
32	0.007898918	82	0.020366071
33	0.008146762	83	0.020616980
34	0.008394667	84	0.020867952
35	0.008642633	85	0.021118985
36	0.008890660	86	0.021370080
37	0.009138748	87	0.021621236
38	0.009386897	88	0.021872455
39	0.009635107	89	0.022123735
40	0.009883378	90	0.022375077
41	0.010131710	91	0.022626480
42	0.010380103	92	0.022877946
43	0.010628557		
44	0.010877072		
45	0.011125648		
46	0.011374286		
47	0.011622984		
48	0.011871744		
49	0.012120565		
50	0.012369447		

TABLE 73--10.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000273224	52	0.014307090
2	0.000546523	53	0.014584223
3	0.000819896	54	0.014861432
4	0.001093344	55	0.015138717
5	0.001366867	56	0.015416077
6	0.001640464	57	0.015693513
7	0.001914137	58	0.015971025
8	0.002187884	59	0.016248613
9	0.002461706	60	0.016526276
10	0.002735602	61	0.016804016
11	0.003009574	62	0.017081831
12	0.003283620	63	0.017359722
13	0.003557741	64	0.017637689
14	0.003831937	65	0.017915732
15	0.004106208	66	0.018193851
16	0.004380554	67	0.018472047
17	0.004654975	68	0.018750318
18	0.004929471	69	0.019028665
19	0.005204042	70	0.019307088
20	0.005478688	71	0.019585587
21	0.005753409	72	0.019864162
22	0.006028205	73	0.020142814
23	0.006303076	74	0.020421541
24	0.006578022	75	0.020700345
25	0.006853043	76	0.020979225
26	0.007128140	77	0.021258181
27	0.007403312	78	0.021537213
28	0.007678558	79	0.021816322
29	0.007953880	80	0.022095506
30	0.008229278	81	0.022374768
31	0.008504750	82	0.022654105
32	0.008780298	83	0.022933519
33	0.009055921	84	0.023213009
34	0.009331619	85	0.023492575
35	0.009607393	86	0.023772218
36	0.009883242	87	0.024051937
37	0.010159166	88	0.024331733
38	0.010435166	89	0.024611605
39	0.010711241	90	0.024891553
40	0.010987392	91	0.025171578
41	0.011263618	92	0.025451680
42	0.011539919		
43	0.011816296		
44	0.012092749		
45	0.012369277		
46	0.012645881		
47	0.012922560		
48	0.013199315		
49	0.013476145		
50	0.013753051		
51	0.014030033		

TABLE 75--11.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000300546	52	0.015748793
2	0.000601183	53	0.016054072
3	0.000901910	54	0.016359444
4	0.001202728	55	0.016664907
5	0.001503636	56	0.016970462
6	0.001804634	57	0.017276109
7	0.002105723	58	0.017581848
8	0.002406902	59	0.017887678
9	0.002708172	60	0.018193601
10	0.003009533	61	0.018499615
11	0.003310983	62	0.018805722
12	0.003612525	63	0.019111920
13	0.003914157	64	0.019418211
14	0.004215880	65	0.019724593
15	0.004517694	66	0.020031068
16	0.004819598	67	0.020337634
17	0.005121593	68	0.020644293
18	0.005423678	69	0.020951044
19	0.005725855	70	0.021257887
20	0.006028122	71	0.021564823
21	0.006330480	72	0.021871851
22	0.006632930	73	0.022178971
23	0.006935469	74	0.022486183
24	0.007238100	75	0.022793487
25	0.007540822	76	0.023100884
26	0.007843635	77	0.023408374
27	0.008146539	78	0.023715955
28	0.008449534	79	0.024023630
29	0.008752620	80	0.024331396
30	0.009055797	81	0.024639255
31	0.009359065	82	0.024947207
32	0.009662424	83	0.025255251
33	0.009965875	84	0.025563388
34	0.010269416	85	0.025871618
35	0.010573049	86	0.026179940
36	0.010876773	87	0.026488354
37	0.011180589	88	0.026796862
38	0.011484495	89	0.027105462
39	0.011788493	90	0.027414155
40	0.012092583	91	0.027722941
41	0.012396764	92	0.028031819
42	0.012701036		
43	0.013005400		
44	0.013309855		
45	0.013614401		
46	0.013919040		
47	0.014223769		
48	0.014528591		
49	0.014833504		
50	0.015138508		
51	0.015443605		

TABLE 77--12.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000327869	52	0.017192505
2	0.000655845	53	0.017526010
3	0.000983929	54	0.017859626
4	0.001312121	55	0.018193350
5	0.001640420	56	0.018527184
6	0.001968826	57	0.018861127
7	0.002297341	58	0.019195180
8	0.002625963	59	0.019529342
9	0.002954693	60	0.019863614
10	0.003283530	61	0.020197996
11	0.003612476	62	0.020532487
12	0.003941529	63	0.020867088
13	0.004270690	64	0.021201798
14	0.004599959	65	0.021536619
15	0.004929336	66	0.021871549
16	0.005258821	67	0.022206588
17	0.005588414	68	0.022541738
18	0.005918115	69	0.022876998
19	0.006247925	70	0.023212367
20	0.006577842	71	0.023547847
21	0.006907867	72	0.023883436
22	0.007238001	73	0.024219136
23	0.007568243	74	0.024554945
24	0.007898593	75	0.024890865
25	0.008229052	76	0.025226895
26	0.008559619	77	0.025563035
27	0.008890294	78	0.025899285
28	0.009221078	79	0.026235645
29	0.009551970	80	0.026572116
30	0.009882971	81	0.026908697
31	0.010214080	82	0.027245388
32	0.010545298	83	0.027582190
33	0.010876624	84	0.027919102
34	0.011208059	85	0.028256125
35	0.011539602	86	0.028593258
36	0.011871255	87	0.028930502
37	0.012203016	88	0.029267856
38	0.012534886	89	0.029605321
39	0.012866864	90	0.029942896
40	0.013198952	91	0.030280583
41	0.013531148	92	0.030618380
42	0.013863453		
43	0.014195868		
44	0.014528391		
45	0.014861023		
46	0.015193765		
47	0.015526615		
48	0.015859575		
49	0.016192643		
50	0.016525821		
51	0.016859108		

TABLE 79--13.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000355191	53	0.019000041
2	0.000710509	54	0.019361981
3	0.001065952	55	0.019724049
4	0.001421522	56	0.020086246
5	0.001777218	57	0.020448572
6	0.002133041	58	0.020811026
7	0.002488990	59	0.021173609
8	0.002845065	60	0.021536321
9	0.003201267	61	0.021899162
10	0.003557595	62	0.022262132
11	0.003914050	63	0.022625230
12	0.004270632	64	0.022988458
13	0.004627340	65	0.023351814
14	0.004984175	66	0.023715300
15	0.005341136	67	0.024078915
16	0.005698225	68	0.024442659
17	0.006055440	69	0.024806532
18	0.006412782	70	0.025170534
19	0.006770251	71	0.025534666
20	0.007127847	72	0.025898927
21	0.007485570	73	0.026263317
22	0.007843420	74	0.026627837
23	0.008201397	75	0.026992486
24	0.008559501	76	0.027357265
25	0.008917733	77	0.027722173
26	0.009276092	78	0.028087211
27	0.009634578	79	0.028452378
28	0.009993191	80	0.028817676
29	0.010351932	81	0.029183103
30	0.010710800	82	0.029548660
31	0.011069796	83	0.029914346
32	0.011428919	84	0.030280163
33	0.011788170	85	0.030646109
34	0.012147548	86	0.031012186
35	0.012507054	87	0.031378392
36	0.012866687	88	0.031744729
37	0.013226449	89	0.032111196
38	0.013586338	90	0.032477793
39	0.013946355	91	0.032844520
40	0.014306500	92	0.033211377
41	0.014666773		
42	0.015027173		
43	0.015387702		
44	0.015748359		
45	0.016109144		
46	0.016470057		
47	0.016831098		
48	0.017192268		
49	0.017553566		
50	0.017914992		
51	0.018276546		
52	0.018638229		