

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

14% to 24%

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

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

TABLE 81--14.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000382514	47	0.018137222
2	0.000765174	48	0.018526673
3	0.001147980	49	0.018916274
4	0.001530933	50	0.019306023
5	0.001914032	51	0.019695921
6	0.002297278	52	0.020085969
7	0.002680670	53	0.020476166
8	0.003064209	54	0.020866512
9	0.003447895	55	0.021257007
10	0.003831728	56	0.021647652
11	0.004215707	57	0.022038446
12	0.004599833	58	0.022429390
13	0.004984106	59	0.022820483
14	0.005368526	60	0.023211726
15	0.005753094	61	0.023603118
16	0.006137808	62	0.023994661
17	0.006522669	63	0.024386353
18	0.006907678	64	0.024778194
19	0.007292834	65	0.025170186
20	0.007678137	66	0.025562328
21	0.008063588	67	0.025954619
22	0.008449186	68	0.026347061
23	0.008834932	69	0.026739653
24	0.009220825	70	0.027132395
25	0.009606866	71	0.027525287
26	0.009993054	72	0.027918329
27	0.010379390	73	0.028311522
28	0.010765874	74	0.028704865
29	0.011152506	75	0.029098359
30	0.011539285	76	0.029492003
31	0.011926213	77	0.029885798
32	0.012313289	78	0.030279743
33	0.012700512	79	0.030673839
34	0.013087884	80	0.031068086
35	0.013475404	81	0.031462484
36	0.013863072	82	0.031857032
37	0.014250889	83	0.032251732
38	0.014638853	84	0.032646582
39	0.015026967	85	0.033041583
40	0.015415228	86	0.033436736
41	0.015803639	87	0.033832040
42	0.016192197	88	0.034227494
43	0.016580905	89	0.034623101
44	0.016969761	90	0.035018858
45	0.017358766	91	0.035414767
46	0.017747919	92	0.035810827

TABLE 83--15.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000409836	53	0.021954389
2	0.000819840	54	0.022373223
3	0.001230012	55	0.022792228
4	0.001640352	56	0.023211405
5	0.002050861	57	0.023630754
6	0.002461537	58	0.024050275
7	0.002872382	59	0.024469968
8	0.003283395	60	0.024889833
9	0.003694577	61	0.025309869
10	0.004105927	62	0.025730078
11	0.004517446	63	0.026150459
12	0.004929134	64	0.026571013
13	0.005340990	65	0.026991739
14	0.005753015	66	0.027412637
15	0.006165209	67	0.027833708
16	0.006577572	68	0.028254951
17	0.006990103	69	0.028676367
18	0.007402804	70	0.029097956
19	0.007815674	71	0.029519717
20	0.008228713	72	0.029941652
21	0.008641922	73	0.030363759
22	0.009055300	74	0.030786039
23	0.009468847	75	0.031208492
24	0.009882564	76	0.031631119
25	0.010296450	77	0.032053918
26	0.010710506	78	0.032476891
27	0.011124732	79	0.032900038
28	0.011539127	80	0.033323357
29	0.011953692	81	0.033746850
30	0.012368427	82	0.034170517
31	0.012783332	83	0.034594358
32	0.013198407	84	0.035018372
33	0.013613653	85	0.035442559
34	0.014029068	86	0.035866921
35	0.014444654	87	0.036291457
36	0.014860410	88	0.036716166
37	0.015276336	89	0.037141050
38	0.015692433	90	0.037566108
39	0.016108701	91	0.037991340
40	0.016525139	92	0.038416746
41	0.016941747		
42	0.017358527		
43	0.017775477		
44	0.018192598		
45	0.018609890		
46	0.019027353		
47	0.019444987		
48	0.019862792		
49	0.020280769		
50	0.020698917		
51	0.021117236		
52	0.021535727		

TABLE 85--16.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000437158	52	0.022987505
2	0.000874508	53	0.023434713
3	0.001312049	54	0.023882116
4	0.001749781	55	0.024329715
5	0.002187704	56	0.024777509
6	0.002625819	57	0.025225499
7	0.003064125	58	0.025673685
8	0.003502623	59	0.026122067
9	0.003941313	60	0.026570645
10	0.004380195	61	0.027019419
11	0.004819268	62	0.027468390
12	0.005258533	63	0.027917556
13	0.005697990	64	0.028366919
14	0.006137640	65	0.028816478
15	0.006577481	66	0.029266234
16	0.007017515	67	0.029716187
17	0.007457742	68	0.030166336
18	0.007898160	69	0.030616682
19	0.008338771	70	0.031067224
20	0.008779575	71	0.031517964
21	0.009220572	72	0.031968901
22	0.009661761	73	0.032420035
23	0.010103143	74	0.032871366
24	0.010544718	75	0.033322895
25	0.010986487	76	0.033774620
26	0.011428448	77	0.034226544
27	0.011870602	78	0.034678665
28	0.012312950	79	0.035130983
29	0.012755491	80	0.035583500
30	0.013198226	81	0.036036214
31	0.013641154	82	0.036489126
32	0.014084276	83	0.036942236
33	0.014527592	84	0.037395544
34	0.014971101	85	0.037849050
35	0.015414804	86	0.038302754
36	0.015858701	87	0.038756657
37	0.016302793	88	0.039210759
38	0.016747078	89	0.039665058
39	0.017191558	90	0.040119557
40	0.017636231	91	0.040574254
41	0.018081100	92	0.041029150
42	0.018526163		
43	0.018971420		
44	0.019416872		
45	0.019862519		
46	0.020308360		
47	0.020754397		
48	0.021200628		
49	0.021647054		
50	0.022093676		
51	0.022540493		

TABLE 87--17.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000464481	52	0.024441307
2	0.000929177	53	0.024917141
3	0.001394090	54	0.025393195
4	0.001859218	55	0.025869471
5	0.002324563	56	0.026345967
6	0.002790123	57	0.026822685
7	0.003255900	58	0.027299625
8	0.003721893	59	0.027776786
9	0.004188103	60	0.028254169
10	0.004654529	61	0.028731773
11	0.005121172	62	0.029209599
12	0.005588032	63	0.029687647
13	0.006055108	64	0.030165918
14	0.006522401	65	0.030644410
15	0.006989912	66	0.031123125
16	0.007457639	67	0.031602062
17	0.007925584	68	0.032081221
18	0.008393746	69	0.032560603
19	0.008862126	70	0.033040208
20	0.009330723	71	0.033520035
21	0.009799538	72	0.034000085
22	0.010268570	73	0.034480359
23	0.010737821	74	0.034960855
24	0.011207289	75	0.035441574
25	0.011676976	76	0.035922517
26	0.012146880	77	0.036403683
27	0.012617003	78	0.036885073
28	0.013087344	79	0.037366686
29	0.013557904	80	0.037848523
30	0.014028682	81	0.038330584
31	0.014499679	82	0.038812869
32	0.014970895	83	0.039295378
33	0.015442330	84	0.039778110
34	0.015913983	85	0.040261068
35	0.016385856	86	0.040744249
36	0.016857947	87	0.041227655
37	0.017330259	88	0.041711285
38	0.017802789	89	0.042195140
39	0.018275539	90	0.042679220
40	0.018748508	91	0.043163524
41	0.019221698	92	0.043648054
42	0.019695107		
43	0.020168735		
44	0.020642584		
45	0.021116653		
46	0.021590942		
47	0.022065452		
48	0.022540182		
49	0.023015132		
50	0.023490303		
51	0.023965695		

TABLE 89--18.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000491803	53	0.026401675
2	0.000983848	54	0.026906463
3	0.001476136	55	0.027411499
4	0.001968665	56	0.027916783
5	0.002461436	57	0.028422316
6	0.002954450	58	0.028928097
7	0.003447706	59	0.029434128
8	0.003941205	60	0.029940407
9	0.004434947	61	0.030446935
10	0.004928931	62	0.030953712
11	0.005423159	63	0.031460738
12	0.005917629	64	0.031968014
13	0.006412343	65	0.032475539
14	0.006907299	66	0.032983314
15	0.007402500	67	0.033491339
16	0.007897944	68	0.033999613
17	0.008393631	69	0.034508138
18	0.008889562	70	0.035016912
19	0.009385738	71	0.035525937
20	0.009882157	72	0.036035212
21	0.010378820	73	0.036544737
22	0.010875728	74	0.037054514
23	0.011372880	75	0.037564540
24	0.011870276	76	0.038074818
25	0.012367917	77	0.038585347
26	0.012865803	78	0.039096126
27	0.013363934	79	0.039607157
28	0.013862310	80	0.040118439
29	0.014360931	81	0.040629973
30	0.014859797	82	0.041141758
31	0.015358908	83	0.041653795
32	0.015858265	84	0.042166084
33	0.016357867	85	0.042678625
34	0.016857715	86	0.043191417
35	0.017357809	87	0.043704462
36	0.017858149	88	0.044217760
37	0.018358735	89	0.044731309
38	0.018859567	90	0.045245112
39	0.019360646	91	0.045759167
40	0.019861971	92	0.046273474
41	0.020363542		
42	0.020865360		
43	0.021367425		
44	0.021869737		
45	0.022372296		
46	0.022875102		
47	0.023378155		
48	0.023881456		
49	0.024385004		
50	0.024888800		
51	0.025392844		
52	0.025897135		

TABLE 91--19.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000519126	53	0.027888319
2	0.001038521	54	0.028421922
3	0.001558186	55	0.028955803
4	0.002078120	56	0.029489960
5	0.002598325	57	0.030024395
6	0.003118799	58	0.030559107
7	0.003639544	59	0.031094096
8	0.004160559	60	0.031629364
9	0.004681845	61	0.032164909
10	0.005203401	62	0.032700733
11	0.005725228	63	0.033236834
12	0.006247325	64	0.033773214
13	0.006769694	65	0.034309872
14	0.007292334	66	0.034846809
15	0.007815246	67	0.035384024
16	0.008338428	68	0.035921519
17	0.008861883	69	0.036459292
18	0.009385609	70	0.036997345
19	0.009909607	71	0.037535677
20	0.010433877	72	0.038074288
21	0.010958419	73	0.038613179
22	0.011483234	74	0.039152350
23	0.012008320	75	0.039691801
24	0.012533680	76	0.040231531
25	0.013059312	77	0.040771542
26	0.013585217	78	0.041311834
27	0.014111395	79	0.041852405
28	0.014637847	80	0.042393258
29	0.015164571	81	0.042934391
30	0.015691569	82	0.043475805
31	0.016218841	83	0.044017500
32	0.016746386	84	0.044559476
33	0.017274205	85	0.045101734
34	0.017802298	86	0.045644273
35	0.018330666	87	0.046187094
36	0.018859307	88	0.046730196
37	0.019388223	89	0.047273581
38	0.019917414	90	0.047817248
39	0.020446879	91	0.048361196
40	0.020976620	92	0.048905428
41	0.021506635		
42	0.022036925		
43	0.022567491		
44	0.023098332		
45	0.023629448		
46	0.024160841		
47	0.024692509		
48	0.025224453		
49	0.025756673		
50	0.026289170		
51	0.026821943		
52	0.027354993		

TABLE 93--20.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000546448	53	0.029377076
2	0.001093195	54	0.029939577
3	0.001640240	55	0.030502385
4	0.002187585	56	0.031065501
5	0.002735228	57	0.031628925
6	0.003283171	58	0.032192657
7	0.003831413	59	0.032756697
8	0.004379955	60	0.033321045
9	0.004928796	61	0.033885701
10	0.005477938	62	0.034450666
11	0.006027379	63	0.035015939
12	0.006577121	64	0.035581522
13	0.007127163	65	0.036147413
14	0.007677506	66	0.036713614
15	0.008228149	67	0.037280124
16	0.008779094	68	0.037846944
17	0.009330339	69	0.038414073
18	0.009881886	70	0.038981513
19	0.010433734	71	0.039549262
20	0.010985883	72	0.040117322
21	0.011538335	73	0.040685692
22	0.012091088	74	0.041254373
23	0.012644143	75	0.041823364
24	0.013197500	76	0.042392667
25	0.013751160	77	0.042962280
26	0.014305123	78	0.043532205
27	0.014859388	79	0.044102441
28	0.015413956	80	0.044672989
29	0.015968827	81	0.045243848
30	0.016524001	82	0.045815020
31	0.017079479	83	0.046386504
32	0.017635260	84	0.046958299
33	0.018191345	85	0.047530408
34	0.018747733	86	0.048102829
35	0.019304426	87	0.048675563
36	0.019861423	88	0.049248609
37	0.020418724	89	0.049821969
38	0.020976330	90	0.050395642
39	0.021534241	91	0.050969629
40	0.022092456	92	0.051543929
41	0.022650977		
42	0.023209802		
43	0.023768933		
44	0.024328370		
45	0.024888112		
46	0.025448160		
47	0.026008514		
48	0.026569175		
49	0.027130142		
50	0.027691415		
51	0.028252995		
52	0.028814882		

TABLE 95--21.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000573770	53	0.030867948
2	0.001147870	54	0.031459430
3	0.001722299	55	0.032051251
4	0.002297058	56	0.032643411
5	0.002872146	57	0.033235911
6	0.003447565	58	0.033828752
7	0.004023314	59	0.034421932
8	0.004599392	60	0.035015453
9	0.005175802	61	0.035609314
10	0.005752542	62	0.036203516
11	0.006329613	63	0.036798059
12	0.006907016	64	0.037392943
13	0.007484749	65	0.037988169
14	0.008062814	66	0.038583736
15	0.008641211	67	0.039179645
16	0.009219939	68	0.039775895
17	0.009799000	69	0.040372488
18	0.010378393	70	0.040969423
19	0.010958118	71	0.041566700
20	0.011538176	72	0.042164321
21	0.012118567	73	0.042762284
22	0.012699291	74	0.043360590
23	0.013280348	75	0.043959240
24	0.013861738	76	0.044558233
25	0.014443462	77	0.045157569
26	0.015025520	78	0.045757250
27	0.015607911	79	0.046357274
28	0.016190637	80	0.046957643
29	0.016773697	81	0.047558357
30	0.017357092	82	0.048159415
31	0.017940822	83	0.048760818
32	0.018524886	84	0.049362566
33	0.019109286	85	0.049964659
34	0.019694020	86	0.050567098
35	0.020279091	87	0.051169882
36	0.020864497	88	0.051773013
37	0.021450239	89	0.052376489
38	0.022036317	90	0.052980311
39	0.022622731	91	0.053584480
40	0.023209482	92	0.054188996
41	0.023796569		
42	0.024383993		
43	0.024971755		
44	0.025559853		
45	0.026148289		
46	0.026737063		
47	0.027326174		
48	0.027915624		
49	0.028505411		
50	0.029095537		
51	0.029686002		
52	0.030276805		

TABLE 97--22.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000601093	53	0.032360939
2	0.001202547	54	0.032981483
3	0.001804363	55	0.033602401
4	0.002406540	56	0.034223692
5	0.003009080	57	0.034845357
6	0.003611981	58	0.035467395
7	0.004215245	59	0.036089807
8	0.004818872	60	0.036712593
9	0.005422862	61	0.037335754
10	0.006027214	62	0.037959289
11	0.006631930	63	0.038583199
12	0.007237009	64	0.039207484
13	0.007842452	65	0.039832144
14	0.008448259	66	0.040457180
15	0.009054430	67	0.041082591
16	0.009660966	68	0.041708379
17	0.010267866	69	0.042334542
18	0.010875131	70	0.042961082
19	0.011482760	71	0.043587999
20	0.012090756	72	0.044215292
21	0.012699116	73	0.044842962
22	0.013307842	74	0.045471010
23	0.013916935	75	0.046099435
24	0.014526393	76	0.046728238
25	0.015136217	77	0.047357419
26	0.015746409	78	0.047986978
27	0.016356967	79	0.048616916
28	0.016967891	80	0.049247232
29	0.017579184	81	0.049877927
30	0.018190843	82	0.050509001
31	0.018802871	83	0.051140455
32	0.019415266	84	0.051772288
33	0.020028029	85	0.052404500
34	0.020641161	86	0.053037093
35	0.021254661	87	0.053670066
36	0.021868530	88	0.054303420
37	0.022482768	89	0.054937154
38	0.023097375	90	0.055571270
39	0.023712351	91	0.056205766
40	0.024327697	92	0.056840644
41	0.024943414		
42	0.025559500		
43	0.026175956		
44	0.026792783		
45	0.027409981		
46	0.028027550		
47	0.028645490		
48	0.029263802		
49	0.029882485		
50	0.030501540		
51	0.031120967		
52	0.031740766		

TABLE 99--23.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000628415	53	0.033856051
2	0.001257226	54	0.034505742
3	0.001886431	55	0.035155841
4	0.002516032	56	0.035806349
5	0.003146028	57	0.036457265
6	0.003776420	58	0.037108591
7	0.004407209	59	0.037760326
8	0.005038394	60	0.038412470
9	0.005669975	61	0.039065024
10	0.006301954	62	0.039717989
11	0.006934329	63	0.040371363
12	0.007567102	64	0.041025149
13	0.008200273	65	0.041679345
14	0.008833841	66	0.042333952
15	0.009467808	67	0.042988971
16	0.010102173	68	0.043644401
17	0.010736936	69	0.044300243
18	0.011372099	70	0.044956497
19	0.012007661	71	0.045613164
20	0.012643622	72	0.046270243
21	0.013279983	73	0.046927735
22	0.013916743	74	0.047585641
23	0.014553904	75	0.048243960
24	0.015191465	76	0.048902692
25	0.015829427	77	0.049561839
26	0.016467790	78	0.050221399
27	0.017106554	79	0.050881375
28	0.017745719	80	0.051541765
29	0.018385286	81	0.052202570
30	0.019025255	82	0.052863790
31	0.019665626	83	0.053525425
32	0.020306399	84	0.054187477
33	0.020947576	85	0.054849944
34	0.021589155	86	0.055512828
35	0.022231137	87	0.056176129
36	0.022873523	88	0.056839846
37	0.023516312	89	0.057503980
38	0.024159505	90	0.058168532
39	0.024803103	91	0.058833501
40	0.025447105	92	0.059498888
41	0.026091511		
42	0.026736323		
43	0.027381540		
44	0.028027162		
45	0.028673190		
46	0.029319624		
47	0.029966464		
48	0.030613711		
49	0.031261364		
50	0.031909425		
51	0.032557892		
52	0.033206768		

TABLE 101--24.0% COMPOUND RATE--LEAP YEAR

Days	Factor	Days	Factor
1	0.000655738	53	0.035353287
2	0.001311905	54	0.036032207
3	0.001968503	55	0.036711573
4	0.002625532	56	0.037391383
5	0.003282991	57	0.038071640
6	0.003940882	58	0.038752343
7	0.004599204	59	0.039433492
8	0.005257957	60	0.040115088
9	0.005917143	61	0.040797130
10	0.006576761	62	0.041479620
11	0.007236811	63	0.042162558
12	0.007897294	64	0.042845943
13	0.008558210	65	0.043529776
14	0.009219560	66	0.044214058
15	0.009881343	67	0.044898789
16	0.010543561	68	0.045583968
17	0.011206212	69	0.046269597
18	0.011869298	70	0.046955675
19	0.012532819	71	0.047642204
20	0.013196775	72	0.048329182
21	0.013861166	73	0.049016611
22	0.014525993	74	0.049704491
23	0.015191256	75	0.050392822
24	0.015856955	76	0.051081604
25	0.016523091	77	0.051770838
26	0.017189664	78	0.052460524
27	0.017856673	79	0.053150662
28	0.018524120	80	0.053841252
29	0.019192005	81	0.054532296
30	0.019860327	82	0.055223792
31	0.020529088	83	0.055915742
32	0.021198288	84	0.056608146
33	0.021867926	85	0.057301004
34	0.022538003	86	0.057994316
35	0.023208520	87	0.058688083
36	0.023879476	88	0.059382304
37	0.024550873	89	0.060076981
38	0.025222709	90	0.060772114
39	0.025894987	91	0.061467702
40	0.026567705	92	0.062163747
41	0.027240864		
42	0.027914464		
43	0.028588507		
44	0.029262991		
45	0.029937917		
46	0.030613287		
47	0.031289099		
48	0.031965354		
49	0.032642052		
50	0.033319195		
51	0.033996781		
52	0.034674812		