

2024

Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2024

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Need help with your taxes?

We're ready to answer your questions!

- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594
- Hours: 8:00 a.m. — 4:30 p.m. Monday through Friday

This information is available in alternate formats.

File your return and pay your taxes electronically at:

www.revenue.state.mn.us

Forms and Fact Sheets

Withholding tax forms and fact sheets are available on our website at www.revenue.state.mn.us, or by calling 651-282-9999 or 1-800-657-3594 (toll-free).

Forms

| | |
|--------|---|
| IC134 | Withholding Affidavit for Contractors |
| MWR | Reciprocity Exemption/Affidavit of Residency |
| W-4MN | Minnesota Withholding Allowance/Exemption Certificate |
| W-4MNP | Minnesota Withholding Certificate for Pension or Annuity Payments |

Withholding Fact Sheets

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The information you provide on your tax return is private by state law. The Minnesota Department of Revenue cannot provide it to others without your consent except to the Internal Revenue Service, other states that guarantee the same privacy, and certain government units as provided by law.

Tax Law Changes

For detailed information on tax law changes, go to our website and choose **Tax Law Changes** on the home page.

Sign up for Email Updates

Look for the envelope on the bottom of any page of our website.

Directory

Withholding Tax Information

(Monday-Friday, 8:00 a.m to 4:30 p.m.)

e-Services

Business Registration

Federal offices

Internal Revenue Service (IRS)

Business taxes
Forms order line
U.S. Citizenship and Immigration Services (I-9 forms)

Social Security Administration

Minnesota state offices

Employment and Economic Development (unemployment insurance)

Human Services
New-Hire Law

Labor and Industry
Labor Standards

Workers' Compensation

651-282-9999 or
1-800-657-3594

www.revenue.state.mn.us
email: withholding.tax@state.mn.us
www.revenue.state.mn.us

www.revenue.state.mn.us

email: business.registration@state.mn.us
651-282-5225 or 1-800-657-3605

www.irs.gov

1-800-829-1040

1-800-829-4933

1-800-829-3676

www.uscis.gov

1-800-375-5283

www.ssa.gov/employer

1-800-772-1213

www.uimn.org

651-296-6141 (press "4")

email: ui.mn@state.mn.us

www.mn.gov/dhs

651-227-4661 or 1-800-672-4473

fax: 1-800-692-4473

www.dli.mn.gov

651-284-5005 or 1-800-342-5354

www.dli.mn.gov/workcomp.asp

651-284-5005 or 1-800-342-5354

email: dli.communications@state.mn.us

Business Tax Workshops

Learn about business taxes from the experts.

Sign up now for **FREE** classes!

For a schedule of upcoming workshops, go to our website and select **Business Center** under **Businesses**.

Workshops are developed for business owners, bookkeepers, purchasing agents, and accounting personnel in the private and public sectors who want or need a working knowledge of Minnesota tax laws. Continuing Professional Education (CPE) credits are offered for completing some classes.

Note: Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2024. Check our website periodically for updates.

What's New

Interest Rate

The 2024 interest rate is 8% (.08).

Requirement to Withhold on Annuity and Pension Distributions

Minnesota Statute 290.92, subdivision 20, was amended by 2023 Minnesota tax law to require that a financial institution withhold Minnesota income tax on any periodic payment or non-periodic distribution for Minnesota residents, unless the resident requests that the financial institution not withhold.

Form W-4MN, Minnesota Withholding Allowance/Exemption Certificate

Beginning in 2020, federal Form W-4 will not compute allowances previously used to determine Minnesota withholding tax. Every employee that completes Form W-4 must complete Form W-4MN. If the employee does not complete a Form W-4MN, you must withhold tax at the single filing status with zero allowances. Form W-4MN is used so you can withhold the correct Minnesota income tax from the pay of your employees.

Form W-4MNP, Minnesota Withholding Certificate for Pension or Annuity Payments

Form W-4MNP has been updated to allow recipients to choose a specific percentage or amount of withholding from their distributions or to choose zero withholding. Beginning with distributions after December 31, 2023, payers must request a W-4MNP if the recipient of the distribution has not already provided a withholding certificate that can be used to determine withholding. The Form W-4MNP also provides options for choosing different withholding rates for periodic and non-periodic distributions. See Form W-4MNP, Minnesota Withholding Certificate for Pension and Annuity Payments, later in the instructions, for more details.

Updates to Electronic Form W-2 and 1099 Submissions

The Minnesota Department of Revenue has made changes to submitting federal Forms W-2 and 1099 electronically through our e-Services system. These changes affect customers sending this information through either the Manual method or Simple File method.

For details about these changes, see Withholding Tax Fact Sheets 2 and 2a on our website at www.revenue.state.mn.us.

Register for a Minnesota Tax ID Number

You must register to file withholding tax if any of these apply:

- You have employees and anticipate withholding tax from their wages in the next 30 days
- You agree to withhold Minnesota taxes when you are not required to withhold
- You pay nonresident employees to do work for you in Minnesota (see “Exceptions” on page 4)
- You make mining and exploration royalty payments on which you are required to withhold Minnesota taxes
- You are a corporation with corporate officers performing services in Minnesota who will have withholding from their wages
- You are a financial institution distributing any periodic or non-periodic payments to Minnesota residents

If you do not register before you start withholding tax, we may assess a \$100 penalty.

To register for a Minnesota Tax ID Number, go to our website or contact Business Registration (see page 2).

Note: If your business currently has a Minnesota ID Number for other Minnesota taxes, you can add a withholding tax account to your ID number. To update your business information, log in to our e-Services system or contact Business Registration (see page 2).

Employers Using Payroll Services

If you contract with a payroll service company, you are responsible for ensuring they file your returns and make your payments on time.

We must notify you of any underpayment on your withholding account. If you receive a notice, work with your payroll service company to decide which of you will contact us to correct your account.

Payroll service companies (also known as third-party bulk filers) must register with us and give us a list of clients for whom they provide tax services. They are required to send us any tax they collect from clients electronically.

For details, see Withholding Fact Sheet 5, *Third-Party Bulk Filers*.

Third-Party Bulk Filers - Payroll Service Providers

A third-party bulk filer—also known as a payroll service provider—is a person or company who has custody or control over another employer's funds for the purpose of filing returns and depositing tax withheld.

Register for a Minnesota Tax ID Number

As a third-party bulk filer, you and each of your clients must have a valid Minnesota Tax ID Number. To get a Minnesota ID Number, go to our website and select **Register for a Tax ID Number** under **Businesses**, or call 651-282-5225 or 1-800-657-3605 during business hours.

File Returns and Deposit Tax Electronically

As a third-party bulk filer, you must file returns, make deposits, and submit W-2 and 1099 information electronically using our e-Services system.

When filing returns, you can manually enter each client's filing information or send an electronic file (in a spreadsheet format) containing your client's information. Both options are available in e-Services. To find file layout information, go to www.revenue.state.mn.us and enter **withholding file formats** into the Search box.

Update Client Information

If you have clients to add or remove, you must provide us with updated client information at least once per month. To update client information, go to our website and log in to e-Services.

For more information, including registering and responsibilities, see Withholding Fact Sheet 5, *Third-Party Bulk Filers*.

Withholding Requirements

If you employ anyone who works in Minnesota, or is a Minnesota resident, and you are required to withhold federal income tax from that employee's wages, you must also withhold Minnesota income tax in most cases. If you are not required to withhold federal income tax from your employee's wages, you are not required to withhold Minnesota income tax in most cases. You can find the rules for determining if you are required to withhold federal taxes in federal Circular E, IRS Publication 15 (www.irs.gov).

Withholding is required if you pay any employee—including your spouse, children, relatives, friends, students, or agricultural help—to perform services for your business. A worker is generally considered an employee if you control what they do and how they do it.

Any officer performing services for a corporation is an employee, and their wages are subject to withholding. For details, see Withholding Fact Sheet 6, *Corporate Officers*.

You must withhold Minnesota income tax from pension and annuity payments to Minnesota residents, unless the recipient requests that the financial institution not withhold.

You must withhold Minnesota income tax from wages you pay employees and send the amount withheld to the Minnesota Department of Revenue. You must withhold tax even if you pay employees in cash or give them other goods or services in exchange for working for you. Goods and services are subject to Minnesota withholding tax to the same extent they are subject to federal withholding tax.

For details, see:

- Withholding Fact Sheet 9, *Definition of Wages*
- Withholding Fact Sheet 10, *New Employer Guide*

Employee or Independent Contractor

Worker classification is a matter of law, not choice. When evaluating worker classification, we consider many factors which fall into three categories: the relationship of the parties, behavioral control, and financial control.

An employer who misclassifies an employee as an independent contractor is subject to a tax equal to 3% (.03) of the employee's wages. The employee may *not* claim the tax as a credit (withholding) on their Minnesota Individual Income Tax return. For details, see Withholding Fact Sheet 8, *Independent Contractor or Employee*.

Deceased Employee's Wages

If an employee dies during the year, you must report the accrued wages, vacation pay, and other compensation paid after the date of death. Also report wages that were available to the employee while they were alive, regardless of whether they were actually in the employee's possession, as well as any other regular wage payment, even if you may have to reissue the payment in the name of the estate or beneficiary. See IRS Publication 15 for more information.

Withhold From Income Assignable to Minnesota

Minnesota Residents

You may be required to withhold Minnesota income tax from wages paid to a Minnesota resident regardless of where they performed the work (even if outside the United States). See information on page 5 to determine Minnesota tax to withhold.

Residents of Another State

If you are required to withhold federal income tax from a nonresident employee's wages for work performed in Minnesota, you must also withhold Minnesota income tax in most cases.

Exceptions: You are not required to withhold Minnesota tax if either:

- The employee is a resident of Michigan or North Dakota and meets the reciprocity agreement provisions (see "Reciprocity for Residents of Michigan or North Dakota" on this page)
- The amount you expect to pay the employee is less than \$14,575

Note: Wages earned while an employee was a Minnesota resident, but received when they were a nonresident, are assignable to Minnesota and subject to Minnesota withholding tax. Wages include all income for services performed in Minnesota (such as severance pay, equity-based awards, and other non-statutory deferred compensation). For details, see "Form W-2 Wage Allocation" on page 12 and Withholding Fact Sheet 19, *Nonresident Wage Income Assigned to Minnesota*.

Reciprocity for Residents of Michigan or North Dakota

Minnesota has income tax reciprocity agreements with Michigan and North Dakota. Under these agreements, you are not required to withhold Minnesota income tax from wages if all of these apply:

- Your employees are Michigan or North Dakota residents
- They work in Minnesota
- They give you a properly completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*, each year (You must send us copies of these forms)

Although you are not required to withhold income tax for the reciprocity state, we encourage you to do so as a courtesy to your employee. If you agree to withhold, contact the Michigan or North Dakota revenue department for information. For details, see Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*.

Interstate Carrier Companies

If you operate an interstate carrier company and have employees who regularly perform assigned duties in more than one state (such as truck drivers, bus drivers, or railroad workers), withhold income tax for their state of residence only.

Interstate Air Carrier Companies

If you operate an interstate air carrier company and have employees who perform regularly assigned duties on aircraft in more than one state, you must withhold income tax for their state of residence and any state in which they earn more than 50% of their pay. Your employees are considered to have earned more than 50% of their pay in any state where scheduled flight time is more than 50% of total scheduled flight time for the calendar year.

Nonresident Entertainer Tax

Minnesota income tax rates do not apply to entertainers who are residents of other states and perform in Minnesota. Instead, their earnings are subject to Minnesota's Nonresident Entertainer Tax. This tax is equal to 2% of the gross compensation received by a nonresident entertainer or entertainment entity. This tax does not apply to Michigan or North Dakota residents (see "Reciprocity for Residents of Michigan or North Dakota" on page 4).

The term entertainment entity includes:

- An independent contractor paid for providing entertainment
- A partnership paid for providing entertainment provided by entertainers who are partners
- A corporation paid for entertainment provided by entertainers who are shareholders of the corporation

The promoter (person responsible for paying the entertainment entity) must deduct the tax and send it to us.

Report and pay the nonresident entertainer tax on Form ETD, *Nonresident Entertainer Tax, Promoter's Deposit Form*, by the end of the month following the performance. File Form ETA, *Nonresident Entertainer Tax, Promoter's Annual Reconciliation*, by January 31 of the following year. Do not report the nonresident entertainer tax with the income tax you withhold from your employees.

The nonresident entertainer must file Form ETR, *Nonresident Entertainer Tax Return*, by April 15 of the following year. For details, see Withholding Fact Sheet 11, *Nonresident Entertainer Tax*.

Other Types of Withholding

Royalty Payments

If you pay mining and exploration royalties for use of Minnesota land, you must withhold income tax on the royalties. The withholding rate is 6.25% (.0625) of the royalties paid during the year.

Surety Deposits

If you contract with a non-Minnesota construction contractor to perform construction work in Minnesota, you must withhold 8% (.08) of the payments when the contract's value exceeds \$50,000.

Before the project begins, non-Minnesota contractors can apply for an exemption from the surety deposit requirements by filing Form SDE, *Exemption from Surety Deposits for Non-Minnesota Contractors*. They must file a Form SDE for each project. If the exemption is approved, we will certify and return the form to the non-Minnesota contractor, who then provides it to you.

If the non-Minnesota contractor does not present an approved Form SDE, use Form SDD, *Surety Deposits for Non-Minnesota Contractors*, to make the surety deposits. The non-Minnesota contractor may then apply for a refund using Form SDR, *Refund of Surety Deposits for Non-Minnesota Contractors*, once they have registered for and paid all state and local taxes for the project. For details, see Withholding Fact Sheet 12, *Surety Deposits for Non-Minnesota Construction Contractors*.

Withholding Affidavits for Construction Contractors

If you are a construction contractor, you must comply with Minnesota's withholding tax requirements when working on a project for the state of Minnesota or its political subdivisions (such as counties, cities, or school districts).

You can submit Form IC134, *Contractor Affidavit*, electronically using e-Services (printable confirmation page available immediately upon approval) or by mail using Form IC134 (approval in 4 to 6 weeks). For details, see Withholding Fact Sheet 13, *Construction Contracts with State or Local Government Agencies*.

Residents Working Outside Minnesota

Minnesota Residents Working in Other States

If you employ a Minnesota resident who works in another state (other than Michigan or North Dakota where reciprocity agreements apply; see page 4), you may be required to withhold tax for Minnesota, for the state where the employee is working, or for both.

To determine if you should withhold tax for the state in which the employee is working, contact the other state. To determine if you are required to withhold Minnesota tax, complete the worksheet below.

Minnesota Residents Working Outside the United States

If you employ a Minnesota resident who works outside the United States, you are required to withhold Minnesota tax on wages subject to U.S. federal income tax withholding. See "Form W-2 Wage Allocation" on page 12.

Worksheet for Residents Working Outside Minnesota

1. Enter the tax that would have been withheld if the employee had performed the work in Minnesota (use Minnesota tax tables) 1 _____
 2. Enter the tax you are withholding for the state in which the employee works 2 _____
 3. If step 1 is more than step 2, subtract step 2 from step 1. Send this amount to the Minnesota Department of Revenue. . . 3 _____
- If step 1 is less than step 2, do not withhold Minnesota income tax. Send the amount on step 2 to the state in which the employee is working.

Forms for Minnesota Withholding Tax

Employee's Withholding Allowance Certificates

Form W-4MN, Minnesota Allowance/Exemption Certificate

All new employees must complete Form W-4MN to determine their Minnesota withholding allowances. If an employee completes a new federal Form W-4, they must also complete a Form W-4MN.

When to send us Form W-4MN copies

Send us copies of Form W-4MN at the address provided on the form if any of these apply:

- Your employees claim more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week
- You believe your employees are not entitled to their number of allowances claimed

If an employee claims to be exempt from Minnesota withholding, they must provide you a new Form W-4MN each year.

If you are paying an employee for wages that are exempt from withholding, do not submit Form W-4MN to us.

Form W-4MN Penalties

We may assess an employee a \$500 penalty if they knowingly file an incorrect Form W-4MN.

We may assess an employer a \$50 penalty for each Form W-4MN not filed with us when required.

Form W-4MNP, Minnesota Withholding Certificate for Pension and Annuity Payments

You must withhold Minnesota income tax from pension and annuity payments unless the recipient requests to not have tax withheld. Each pension or annuity recipient must complete Form W-4MNP. If a recipient receives payments or distributions from an employee deferred compensation plan (such as a 401(k)), an individual retirement plan (IRA), or a commercial annuity, they should complete Form W-4MNP.

What if the recipient previously provided a withholding certificate (W-4MN or W-4MNP) before receiving distributions in 2024?

If the recipient already has provided a withholding certificate to determine the amount of withholding for distributions, you may continue using that method for withholding. Do not change withholding on distributions without requesting an updated Form W-4MNP.

What if the recipient does not provide a Form W-4MNP upon request?

If you requested a Form W-4MNP and the recipient did not respond, you must begin withholding at 6.25% of the distribution. Do not begin withholding at 6.25% without first requesting a Form W-4MNP from the recipient.

How do I withhold tax on non-periodic distributions?

It depends on whether or not the recipient has provided a Form W-4MNP or receives periodic payments.

| If the recipient | And | To determine withholding for the non-periodic payment |
|--|------------------------------------|---|
| Has Form W-4MNP on file which uses allowances to determine withholding | Also receives periodic payments | Use either Method 1 or Method 2. Method 1: Add the non-periodic distribution to the periodic payment, then determine withholding using the Minnesota Withholding Tax Tables. Method 2: Use the tax tables to determine withholding on the periodic payment separately. Multiply the non-periodic distribution by 6.25% to determine withholding on the payment. |
| | Does not receive periodic payments | See the worksheet on page 34. Use this worksheet to calculate withholding using an annual payment period for the distribution. For future payments, you should consider reaching out to the recipient to have them complete a current Form W-4MNP. |
| Does not have Form W-4MNP on file | | Have the recipient complete Form W-4MNP. |
| Has a W-4MNP on file with the percentage method | | This form has a separate section for withholding on non-periodic distributions. Use the withholding percentage chosen by the recipient for the relevant type of distribution. |

If you are determining withholding with allowances, use the withholding tables on pages 16-33 to determine how much to withhold. The withholding amount is determined as though the annuity was a wage payment.

If you use a computer to determine how much to withhold, use the formula on page 34.

The wage total entered on your withholding tax return **should not** include pension and annuity payments. However, the total amount withheld should include the tax withheld from pension and annuity payments **as well as** tax withheld from your employees' wages.

Provide a federal Form 1099-R to the pension and annuity recipient at year-end showing payment and withholding amounts.

Keep all Forms W-4MNP with your records.

Report Federal Changes

If the IRS changes or audits your federal withholding tax return or you amend your federal return, and those changes affect wages reported on your Minnesota return, you must amend your Minnesota return.

File an amended Minnesota withholding tax return (see page 14) within 180 days after the IRS notifies you or after you file a federal amended return.

If the changes do not affect your Minnesota return, you have 180 days to send us a letter of explanation. Send your letter and a copy of your amended federal return or the IRS correction notice to Minnesota Department of Revenue, Mail Station 5410, 600 N. Robert St., St. Paul MN 55146-5410.

If you fail to report federal changes as required, we may assess a penalty equal to 10% of any additional tax due.

Determine Amount to Withhold

Wages

Determine the Minnesota income tax withholding amount each time you pay wages to an employee. For details, see Withholding Fact Sheet 9, *Definition of Wages*.

1. Use each employee's total wages for the pay period before deducting any taxes. For nonresidents, use only the wages paid for work performed in Minnesota.
2. Use each employee's Minnesota withholding allowances and marital status as shown on the employee's Form W-4MN.
3. Using the information from steps 1 and 2, determine the Minnesota income tax withholding from the tables on pages 16-33 of these instructions. Use the appropriate table based on your employee's marital status and how often you pay them. If you use a computer to determine how much to withhold, use the formula on page 34.

Note: If your employees' wages or withholding allowances change, or you change how often you pay them, the amount you withhold may also change.

Overtime, Commissions, Bonuses, and Other Supplemental Payments

Supplemental payments made to an employee separately from regular wages are subject to the 6.25% Minnesota withholding rate regardless of how many allowances employees claim. Multiply the supplemental payment by 6.25% (.0625) to calculate the Minnesota withholding amount.

If you make supplemental payments to an employee at the same time you pay regular wages, and you list the two payments separately on your payroll records, choose Method 1 or Method 2 to determine how much to withhold:

- **Method 1:** Add the regular wages to the supplemental payment and use the tax tables to find how much to withhold from the total.
- **Method 2:** Use the tax tables to determine how much to withhold from the regular wages alone. Multiply the supplemental payment by 6.25% (.0625) to find how much to withhold from that payment.

If you do not list the regular wages and the supplemental payment separately on the employee's payroll records, you must use Method 1.

Backup Withholding

Minnesota follows the federal provisions for backup withholding on payments for personal services. Personal services include work performed for your business by a person who is not your employee. If the person performing services for you does not provide a Social Security or tax ID number, or if the number is incorrect, you must withhold tax equal to 9.85% (.0985) of the payments. If you do not, we may assess you the amount you should have withheld plus any penalties and interest.

Non-periodic Distributions

If the recipient is not receiving periodic payments, have them complete Form W-4MNP prior to the non-periodic distribution, to opt-out of Minnesota withholding or determine allowances for Minnesota withholding. Calculate the amount to withhold using an annual payment period for the distribution in the worksheet on page 34.

If you are making a non-periodic distribution to an individual who is already receiving periodic payments and the recipient had requested withholding on their periodic payments, use Method 1 or Method 2 to determine how much to withhold. If they requested no Minnesota income tax withholding on periodic payments, request they complete a Form W-4MNP to determine withholding for the non-periodic distribution.

Method 1: Add the non-periodic distribution to the periodic payment and use the tax tables to find how much to withhold.

Method 2: Use the tax tables to determine withholding on the periodic payment separately. Multiply the non-periodic distribution by 6.25% to find how much to withhold on this payment.



Withholding Tax Calculator

This tool can help you calculate Minnesota withholding tax on:

- Regular wages (employee payroll)
- Supplemental payments (overtime, commissions, and bonuses)
- Payments made for personal services
- Payments dated January 1, 2009, through the end of the current year

To use the calculator, go to www.revenue.state.mn.us and enter **withholding tax calculator** into the Search box.

Deposit Information

There are two deposit schedules — **semiweekly or monthly** — for determining when you deposit income tax withheld. Tax is considered withheld at the time you pay your employees, not when they perform the work. For example, if you paid an employee in January for work performed in December, the tax is considered withheld in January, not December. Your Minnesota deposit schedule is based on your federal deposit schedule and the amount of tax withheld.

When depositing tax, include all Minnesota income tax withheld from:

- Employees
- Corporate officers for services performed
- Pensions and annuities

Deposit Schedules

Most employers are required to file withholding tax returns quarterly. Quarterly filers must deposit Minnesota tax according to their federal deposit schedule.

Semiweekly Deposit Schedule

You must deposit Minnesota withholding tax following a semiweekly schedule if both of these apply:

- The IRS requires you to deposit semiweekly
- You withheld more than \$1,500 in Minnesota tax in the previous quarter

If your payday is:

- **Wednesday, Thursday, or Friday**, your deposit is due the Wednesday after payday.
- **Saturday, Sunday, Monday, or Tuesday**, your deposit is due the Friday after payday.

One-day Rule. Minnesota did not adopt the federal “one-day rule” for federal liabilities over \$100,000. If you meet the federal one-day rule requirements, you can still deposit your Minnesota withholding tax according to your deposit schedule.

Monthly Deposit Schedule

You must deposit Minnesota withholding tax following a monthly schedule if both of these apply:

- The IRS requires you to deposit monthly
- You withheld more than \$1,500 in Minnesota tax in the previous quarter

Monthly deposits are due by the 15th day of the month.

Deposit Schedule Exception

You may deposit the entire Minnesota tax withheld for the current quarter if both of these apply:

- You withheld \$1,500 or less in Minnesota tax in the previous quarter
- You filed the previous quarter’s return on time

Quarterly deposits are due April 30, July 31, and October 31 of the current year and January 31 of the following year.

Deposits must be made electronically, if required, or postmarked by the U.S. Post Office (not by a postage meter) on or before the due date. If the deposit due date falls on a weekend or holiday, the due date is extended to the next business day. For details, visit our website and enter **withholding tax due dates** into the Search box.

Annual Deposit Schedule

If you meet the requirements to be an annual filer (see page 9) and you withheld \$500 or less in the prior calendar year, you may pay the entire amount of withholding on January 31 when the annual return is due. You must make deposits each time the total tax withheld exceeds \$500 during the year. Deposits are due the last day of the month following the month in which amounts withheld exceed \$500 (except December).

Electronic Deposit Requirements

You must make your deposits electronically if at least one of these applies:

- You withheld a total of \$10,000 or more in Minnesota income tax during the last 12-month period ending June 30
- You are required to electronically pay any other Minnesota business tax to the Minnesota Department of Revenue
- You use a payroll service company

If you’re required to pay business taxes electronically for one year, you must continue to do so for all future years.

If you do not deposit electronically when required, we will apply a 5% (.05) penalty to payments not made electronically, even if you make them on time.

How to Make Deposits

Deposit Electronically

You can make deposits online using our e-Services system for electronic filing and payments. Go to our website at www.revenue.state.mn.us to log in to e-Services.

When paying electronically, you must use an account not associated with any foreign banks.

For more information, see **Withholding Tax Help** in e-Services.

Deposit by Check

If you are not required to deposit electronically, you may pay by check. You must mail your deposit with a personalized payment voucher.

Go to our website and select **Make a Payment** under **Businesses**. Enter the required information and print the voucher. A personalized scan line will be printed at the bottom of the voucher using the information you provided.

Your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your canceled check.

For additional payment methods, including ACH electronic payment, credit or debit card, and bank wire, see page 11.

File a Return

Are you a quarterly filer or an annual filer?

Return filing due dates differ depending on whether you are a quarterly filer or an annual filer. Most employers are quarterly filers.

To qualify for annual filing, you must have a filing history of withholding \$500 or less in the prior calendar year or meet other special criteria. To verify your filing status, contact us (see page 2 for contact information).

All Filers

When entering wages paid during the reporting period, enter the total gross wages and any other compensation subject to Minnesota income tax withholding (such as commissions, bonuses, the value of goods and services given in place of wages, and tips employees received and reported to you during the quarter). See “Form W-2 Wage Allocation” on page 12.

Also include:

- Compensation paid to corporate officers for services performed
- Wages for employees who completed Form MWR
- Nontaxable contributions to retirement plans

Do not include federal Form 1099 income, pension payments, or annuity payments.

Quarterly Filers

You must file a return for all four quarters, even if you deposited all tax withheld or did not withhold tax during the quarter. Your quarterly returns are due April 30, July 31, and October 31 of the current year and January 31 of next year.

Use Worksheet A on page 10 to help file your quarterly returns. Make copies of the worksheet to use each quarter.

Worksheet A

Line 1. Enter wages paid to employees during the quarter.

Line 2. Enter the total number of employees during the quarter.

Line 3. Enter the total Minnesota income tax withheld during the quarter. Include income tax withheld from pension or annuity payments.

Seasonal Businesses

If you consistently withhold tax in the same quarters each calendar year (up to three, but not all four), you may qualify to deposit and file for only the quarters during which you pay wages. For more information and to determine if you qualify, go to our website and enter

Withholding for Seasonal Businesses into the Search box. You may also call us at 651-282-9999 or 1-800-657-3594.

Annual Filers

Your annual return is due by January 31 each year. You will need to complete your W-2s and 1099s before filing your return (see “Forms W-2 and 1099” on page 12). After they are complete, calculate the total state wages (see “All Filers” on this page).

Use Worksheet B on page 10 to help you prepare to file electronically.

Worksheet B

Line 1. Enter wages paid to employees during the year.

Line 2. Enter the total number of employees during the year.

Line 3. Enter the total Minnesota income tax withheld during the year. Include income tax withheld from pension or annuity payments.

Worksheets

| TABLE A — Payroll Information | |
|---|--------------|
| Payroll Date | Tax Withheld |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| TOTAL WITHHELD (enter on line 3) | |

| TABLE B — Deposit Information | |
|---|---------------|
| Date | Tax Deposited |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| TOTAL DEPOSITS (include on line 4) | |

Worksheet A (for quarterly filers only)

Quarterly return for period ending _____ Minnesota Tax ID Number _____

- 1 Wages paid to employees during the quarter (see "All Filers" on page 9) 1 _____
- 2 Total number of employees during the quarter 2 _____
- 3 Total Minnesota income tax withheld for the quarter (from Table A) 3 _____
- 4 Total deposits and credit (sum of Table B and any credit carried forward from prior quarter) 4 _____
- 5 Total amount due. Subtract line 4 from line 3. (If result is less than zero, go to line 6) 5 _____
- 6 If line 5 is less than zero, the system will carry the amount forward to the next quarter unless you choose to have some or all of the amount refunded. Indicate your choice below:
 - 6a Credit to carry forward: _____ (include on line 4 of next quarter's Worksheet A)
 - 6b Credit to be refunded: _____

Worksheet B (for annual filers only)

Annual return for _____ (year) Minnesota Tax ID Number _____

- 1 Wages paid to employees during the year (from Forms W-2) 1 _____
- 2 Total number of employees during the year 2 _____
- 3 Total Minnesota income tax withheld for the year reported on Forms W-2 and 1099 (from Table A) 3 _____
- 4 Total deposits and credit (sum of Table B and any credits carried forward from prior year) 4 _____
- 5 Total amount due. Subtract line 4 from line 3. (If result is less than zero, go to line 6) 5 _____
- 6 If line 5 is less than zero, the system will carry the amount forward to the next year unless you choose to have some or all of the amount to be refunded. Indicate your choice below:
 - 6a Credit to carry forward: _____ (include on line 4 of next year's Worksheet B)
 - 6b Credit to be refunded: _____

Worksheets only
 Do not submit

File Electronically

You must file Minnesota withholding tax returns electronically, including current, past-due, and amended returns. For more information, see **Withholding Tax Help** in e-Services.

What You Need

To file, you need these:

- Your username and password
- Your completed Worksheet A or B (page 10) for the period you are filing
- Your bank's nine-digit routing number and your bank account number (if you are making a payment with your return)

You must be registered for withholding tax for the period you wish to file. To register or update your business information, go to our website or contact Business Registration (see page 2 for contact information).

File by Internet

Go to www.revenue.state.mn.us and log in to e-Services for Businesses.

Pay the Balance Due

If you owe additional tax, you must pay it in one of these ways:

Electronically with e-Services

You can pay when you file your return. Follow the prompts on our e-Services system. You will need your bank's routing number and your account number. When paying electronically, you must use an account not associated with any foreign banks.

Note: If you pay electronically using e-Services, you can view a record of your payments. Access the I Want To menu and choose **Manage payments and returns**.

If you currently have a debit filter on your bank account, you must let your bank know to add our ACH Company ID as an exception. The ACH Company ID is **X416007162**. If you do not add the number when required, your payment transaction will fail.

Electronically by ACH Credit Method You may send us ACH payments through your financial institution. You authorize your bank to transfer funds to the state's bank account. The bank must use ACH file formats, which are available on our website or by calling our office. Your financial institution may charge you for each transaction.

By Credit or Debit Card

Go to www.revenue.state.mn.us and select **Make a Payment** under **Businesses**. A third party processes credit or debit card payments and charges a fee for this service.

Bank Wire

You can authorize a direct transfer from your bank account to the Minnesota Department of Revenue. For information on how to make a bank wire transfer, call us at 651-556-3003 or 1-800-657-3909.

By Paper Check

If you are not required to pay electronically (see "Electronic Deposit Requirements" on page 8), you may pay by check. You must mail your payment with a personalized payment voucher.

Go to our website and select **Make a Payment** under **Businesses**. Enter the required information and print the voucher. A personalized scan line will be printed at the bottom of the voucher using the information you provided.

Your check authorizes us to make a one-time electronic fund transfer from your account. You will not receive your canceled check.

Forgot Your Password?

You can reset your password online from the e-Services login screen by selecting the **Forgot Your Password?** link.

You will need:

- Your username
- Answer to your security question
- A new password that is 8 - 16 characters long that contains both numbers and letters

We will send an email with a link to reset your password.

Manage Online Profile Information

Our e-Services system lets you:

- Update your web profile information
- Store your email address, phone number, and banking information
- Create access to your and other people's accounts
- Add additional users with varying security, as well as request and approve third-party access

Set Up and Manage Users

There are two types of users in e-Services: e-Services Master and Account Manager. An e-Services Master can manage other users as well as file and pay for specific account types. An Account Manager can view, file, or pay for specific account types depending on the access level that an e-Services Master has set up for the user.

e-Services access level options include:

- **File:** Allows a user to view all information and file returns
- **Pay:** Allows a user to view all information and make payments
- **View:** Allows a user to view information but does not allow them to file or make payments
- **All Account Access:** Allows a user total access to update the account, file, and make payments

Create Additional Logons for Users

For instructions on how to create additional logons for users, see Help in e-Services.

Two-Step Verification

Two-step verification adds a second layer of security to prevent unauthorized access to your account. You must enter a username, password, and a verification code we send you to log in to your account. For more information, go to our website and enter **two-step verification** into the Search box.

Third-Party Access

Third-party access provides a secure and convenient way for users to manage accounts for other businesses. Both parties must be active in e-Services and work together to establish this access. First, a user must request third-party access from a customer. Second, the customer must approve or deny this access request.

For more information, go to our website and enter **third-party access** into the Search box.

Forms W-2, 1099, and W-2c

Form W-2

At the end of the calendar year, complete federal Form W-2 for each employee to whom you paid wages during the year. You must give W-2s to your employees by January 31 each year. If an employee stops working for you before the end of the calendar year and asks you in writing to provide the W-2 before January 31, you must provide it within 30 days after you receive the request.

You must submit W-2 information to us by January 31 each year.

Form W-2 Wage Allocation

All wages earned by Minnesota residents (no matter where the work was physically performed) must be reported as wages allocable to Minnesota in box 16 of Form W-2. Wages earned by non-Minnesota residents for work physically performed in Minnesota are also allocable to Minnesota unless they are Michigan or North Dakota residents who provide you a properly completed Form MWR (see page 4).

When completing Form W-2 for employees, allocate to Minnesota all wages earned while working in Minnesota and wages earned as a Minnesota resident while working in another state.

Note: If you have an active withholding tax account, you must send W-2 information even if there is no Minnesota withholding tax.

Form W-2 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us using e-Services.

e-Services system

- Key and Send (manually enter information)
- Simple File (spreadsheet saved as .txt or .csv file)
- EFW2 File (see www.ssa.gov for instructions)

For detailed information, see Withholding Fact Sheet 2, *Submitting Form W-2 and W-2c Information*.

Report Business Changes or End A Withholding Tax Account

You must notify us if you change the name, address, or ownership of your business, close your business, or no longer have employees.

To update business information, log in to e-Services or contact Business Registration (see page 2).

If the ownership or legal organization of your business changes and you are required to apply for a new Federal Employer Identification Number (FEIN), you must register for a new Minnesota Tax ID Number.

If you close or sell your business, you must file all withholding tax returns, including W-2s and 1099s, and pay any required withholding tax.

Third-Party Payers of Sick Leave

Certain third-party payers of sick leave must file an annual report with us by February 28 of the year following the year the sick pay was paid. This requirement applies to third-party payers who withhold income tax and sent it to us under the third party's withholding tax account, but then permit the employer to include the taxes withheld at the end of the year on Forms W-2 issued to the employee.

The report must include:

- The employer name and identification number
- The names and identification numbers of employees who received sick pay
- The amount of sick pay which was paid during the year
- The amount of tax withheld from payments

Form 1099 and Other Federal Information Returns

Follow the federal requirements to issue Forms 1099 and other information returns (1098, W-2G, etc.) for payments other than wages you made to recipients during the year. You must give 1099s to recipients by January 31 each year. Enter "MN" in the "State" space and fill in the amount of Minnesota income tax withheld for that recipient during the year, if any.

You must submit 1099 information that reported Minnesota withholding—and other federal information returns that report Minnesota withholding—to us by January 31 each year.

Note: You must submit this information to us even if you participate in the Federal/State Combined program.

Form 1099 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us using e-Services.

e-Services system

- Key and Send (manually enter information)
- Simple File (spreadsheet saved as.txt or .csv file)
- IRS Publication 1220 Format (see www.irs.gov for instructions)

For detailed information, see Withholding Fact Sheet 2a, *Submitting Form 1099 Information*.

Paper Copies

If you have 10 or fewer and are not required to submit your W-2 and 1099 information electronically, you may send paper copies. Mail to:

Minnesota Department of Revenue
Mail Station 1173
600 N. Robert St.
St. Paul, MN 55146-1173

To ensure accurate processing of your paper copies, you must use a separate envelope for each business with a different Minnesota Tax ID Number. Do not combine forms for multiple businesses in one envelope.

If you submit W-2 and 1099 information using one of the electronic methods, you do not need to send us paper copies.

Form W-2c

If you made an error on a W-2 you have already given an employee, complete and provide them a corrected federal Form W-2c. Then, submit the W-2c information to us using e-Services.

e-Services system

- Key and Send (manually enter information)
- EFW2c File (see www.ssa.gov for instructions)

For more information, see Withholding Fact Sheet 2, *Submitting Form W-2 and W-2c Information*.

Note: You may need to amend your withholding tax return for the period in which the error took place. For details on amending returns, see page 14.

Recordkeeping

Keep all records of employment taxes for at least four years. These should be available for us to review. Your records should include copies of:

- Forms W-2
- Forms 1099
- Forms W-2c
- Payroll records

Penalties and Interest

Late-payment penalty

If you pay all or part of the tax after the due date, you must pay a penalty. The late-payment penalty applies to late deposits and late return payments, and it is based on the percentage of unpaid tax. If your payment is:

- 1 to 30 days late, the penalty is 5% (.05).
- 31 to 60 days late, the penalty is 10% (.1)
- More than 60 days late, the penalty is 15% (.15)

Late-filing penalty

There is an additional 5% (.05) penalty on the unpaid tax if you file your return late.

Payment method

There is a 5% (.05) penalty if you are required to make your withholding tax payments electronically and you pay by paper check.

Repeat penalty

We may assess an additional 25% (0.25) penalty if you repeatedly file and pay late.

Extended delinquency penalty

There is a 5% (.05) or \$100 penalty, whichever is greater, for failure to file a withholding tax return within 30 days after we give a written demand.

W-2 and information return penalties

There is a \$50 penalty each time you:

- Do not provide a W-2 or information return to your recipients
- Do not provide a W-2 or information return to us
- Do not submit a W-2 or information return electronically when required (see page 12 for electronic filing requirements)
- Provide a false or fraudulent W-2 or information return
- Refuse to provide all information required on the forms

The total W-2 and information return penalties assessed cannot exceed \$25,000 per year.

Interest

You must pay interest on both the amount you send in late and the penalty. The 2024 interest rate is 8% (.08).

To calculate how much interest you owe, use the formula below:

Interest = (tax + penalty) x # of days late x interest rate ÷ 365

Amend a Return

If you made an error on a withholding tax return you filed, you must amend (change) your return to correct the error using e-Services.

You must file an amended return for each return requiring an adjustment. You must file an amended return if you:

- Reported incorrect figures for wages paid
- Reported an incorrect number of employees
- Reported an incorrect amount of tax withheld for the period

You must also enter contact information and a detailed explanation of why you are amending the return.

For additional information, see **Withholding Tax Help** in e-Services.

Note: You must send us Forms W-2c and any corrected Forms 1099 with Minnesota withholding. For more information, see page 13.

2024 Minnesota Withholding Tax Tables

Use the tables on these pages to determine how much to withhold from your employees' paychecks.

There are separate tables for employees paid:

- Every day
- Once a week
- Every two weeks
- Twice a month
- Once a month

For each type of payroll period, there is one table for single employees and one table for married employees. Use the table that matches each employee's marital status and payroll-period type.

If you use a computer to determine how much to withhold, see page 34 for the formula to set up your program.

Single employees paid every day

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | | |
|--|---------------|---|----|----|----|----|----|----|----|----|----|------------|----|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more | |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | | |
| 0 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 28 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 32 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 36 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 40 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 44 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | 48 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 52 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 56 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 60 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 64 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 68 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 72 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 76 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 80 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 84 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 88 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 92 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | 96 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 100 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 104 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 108 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 108 | 112 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 112 | 116 | 6 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 116 | 120 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 120 | 124 | 6 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |
| 124 | 128 | 6 | 5 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 |
| 128 | 132 | 7 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 132 | 136 | 7 | 6 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 |
| 136 | 140 | 7 | 6 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 |
| 140 | 144 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 |
| 144 | 148 | 8 | 7 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 |
| 148 | 152 | 8 | 7 | 6 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 |
| 152 | 156 | 8 | 7 | 6 | 5 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 |
| 156 | 160 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 |
| 6.80% OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | | |
| 160 | 302 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 |
| 7.85% OF THE EXCESS OVER \$302 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | | |
| 302 | 549 | 18 | 17 | 17 | 16 | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 9 |
| 9.85% OF THE EXCESS OVER \$549 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | | |
| 549 | and over | 38 | 37 | 36 | 35 | 33 | 32 | 31 | 30 | 29 | 28 | 27 | 27 |

Married employees paid every day

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | | |
|---|---------------|---|----|----|----|----|----|----|----|----|----|------------|----|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more | |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | | |
| 0 | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 52 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | 56 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | 60 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | 64 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | 68 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | 72 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 76 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 80 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 | 84 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | 88 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 92 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | 96 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | 100 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 104 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 104 | 108 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 | 112 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 116 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | 120 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 124 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 | 128 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | 132 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | 136 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 136 | 140 | 5 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 140 | 144 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 144 | 148 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 148 | 152 | 6 | 5 | 4 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |
| 152 | 156 | 6 | 5 | 5 | 4 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 |
| 156 | 160 | 6 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | | |
| 160 | 550 | 6 | 6 | 5 | 4 | 3 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 7.85 PERCENT OF THE EXCESS OVER \$522 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | | |
| 550 | 932 | 33 | 32 | 31 | 30 | 29 | 28 | 27 | 26 | 25 | 24 | 23 | 23 |
| 9.85 PERCENT OF THE EXCESS OVER \$932 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | | |
| 932 | and over | 63 | 62 | 61 | 60 | 58 | 57 | 56 | 55 | 54 | 53 | 52 | 52 |

Single employees paid once a week

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|----|---|---|---|---|---|------------|---|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more | |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | | |
| 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 110 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | 120 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | 130 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 140 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | 150 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | 160 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 170 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 | 180 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 190 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | 200 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 210 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 220 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 230 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | 240 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 250 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 250 | 260 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 270 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 | 280 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 11 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 12 | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 13 | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 14 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 16 | 11 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 17 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 17 | 12 | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 18 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 18 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 19 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 19 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 20 | 15 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 21 | 16 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 21 | 16 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 22 | 17 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 510 | 22 | 17 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | 520 | 23 | 18 | 13 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 530 | 23 | 18 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | 540 | 24 | 19 | 14 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 550 | 25 | 19 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 550 | 560 | 25 | 20 | 15 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 570 | 26 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 580 | 26 | 21 | 16 | 11 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 590 | 27 | 21 | 16 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | 600 | 27 | 22 | 17 | 12 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 610 | 28 | 23 | 17 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | 620 | 28 | 23 | 18 | 13 | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 630 | 29 | 24 | 18 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | 640 | 29 | 24 | 19 | 14 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 650 | 30 | 25 | 20 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 660 | 30 | 25 | 20 | 15 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 670 | 31 | 26 | 21 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | 680 | 32 | 26 | 21 | 16 | 11 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |

Single employees paid once a week

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|---|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 680 | 690 | 32 | 27 | 22 | 16 | 11 | 6 | 1 | 0 | 0 | 0 | 0 |
| 690 | 700 | 33 | 27 | 22 | 17 | 12 | 7 | 1 | 0 | 0 | 0 | 0 |
| 700 | 710 | 33 | 28 | 23 | 18 | 12 | 7 | 2 | 0 | 0 | 0 | 0 |
| 710 | 720 | 34 | 28 | 23 | 18 | 13 | 8 | 2 | 0 | 0 | 0 | 0 |
| 720 | 730 | 35 | 29 | 24 | 19 | 13 | 8 | 3 | 0 | 0 | 0 | 0 |
| 730 | 740 | 35 | 30 | 24 | 19 | 14 | 9 | 4 | 0 | 0 | 0 | 0 |
| 740 | 750 | 36 | 30 | 25 | 20 | 14 | 9 | 4 | 0 | 0 | 0 | 0 |
| 750 | 760 | 37 | 31 | 25 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 |
| 760 | 770 | 37 | 31 | 26 | 21 | 16 | 10 | 5 | 0 | 0 | 0 | 0 |
| 770 | 780 | 38 | 32 | 26 | 21 | 16 | 11 | 6 | 0 | 0 | 0 | 0 |
| 780 | 790 | 39 | 32 | 27 | 22 | 17 | 11 | 6 | 1 | 0 | 0 | 0 |
| 790 | 800 | 39 | 33 | 28 | 22 | 17 | 12 | 7 | 2 | 0 | 0 | 0 |
| 800 | 810 | 40 | 33 | 28 | 23 | 18 | 12 | 7 | 2 | 0 | 0 | 0 |
| 810 | 820 | 41 | 34 | 29 | 23 | 18 | 13 | 8 | 3 | 0 | 0 | 0 |
| 820 | 830 | 41 | 35 | 29 | 24 | 19 | 14 | 8 | 3 | 0 | 0 | 0 |
| 830 | 840 | 42 | 35 | 30 | 24 | 19 | 14 | 9 | 4 | 0 | 0 | 0 |
| 840 | 850 | 43 | 36 | 30 | 25 | 20 | 15 | 9 | 4 | 0 | 0 | 0 |
| 850 | 860 | 43 | 37 | 31 | 26 | 20 | 15 | 10 | 5 | 0 | 0 | 0 |
| 860 | 870 | 44 | 38 | 31 | 26 | 21 | 16 | 10 | 5 | 0 | 0 | 0 |
| 870 | 880 | 45 | 38 | 32 | 27 | 21 | 16 | 11 | 6 | 1 | 0 | 0 |
| 880 | 890 | 45 | 39 | 32 | 27 | 22 | 17 | 12 | 6 | 1 | 0 | 0 |
| 890 | 900 | 46 | 40 | 33 | 28 | 22 | 17 | 12 | 7 | 2 | 0 | 0 |
| 900 | 910 | 47 | 40 | 34 | 28 | 23 | 18 | 13 | 7 | 2 | 0 | 0 |
| 910 | 920 | 48 | 41 | 34 | 29 | 24 | 18 | 13 | 8 | 3 | 0 | 0 |
| 920 | 930 | 48 | 42 | 35 | 29 | 24 | 19 | 14 | 9 | 3 | 0 | 0 |
| 930 | 940 | 49 | 42 | 36 | 30 | 25 | 19 | 14 | 9 | 4 | 0 | 0 |
| 940 | 950 | 50 | 43 | 36 | 30 | 25 | 20 | 15 | 10 | 4 | 0 | 0 |
| 950 | 960 | 50 | 44 | 37 | 31 | 26 | 21 | 15 | 10 | 5 | 0 | 0 |
| 960 | 970 | 51 | 44 | 38 | 31 | 26 | 21 | 16 | 11 | 5 | 0 | 0 |
| 970 | 980 | 52 | 45 | 38 | 32 | 27 | 22 | 16 | 11 | 6 | 1 | 0 |
| 980 | 990 | 52 | 46 | 39 | 33 | 27 | 22 | 17 | 12 | 7 | 1 | 0 |
| 990 | 1,000 | 53 | 46 | 40 | 33 | 28 | 23 | 17 | 12 | 7 | 2 | 0 |
| 1,000 | 1,010 | 54 | 47 | 40 | 34 | 28 | 23 | 18 | 13 | 8 | 2 | 0 |
| 1,010 | 1,020 | 54 | 48 | 41 | 35 | 29 | 24 | 19 | 13 | 8 | 3 | 0 |
| 1,020 | 1,030 | 55 | 48 | 42 | 35 | 29 | 24 | 19 | 14 | 9 | 3 | 0 |
| 1,030 | 1,040 | 56 | 49 | 42 | 36 | 30 | 25 | 20 | 14 | 9 | 4 | 0 |
| 1,040 | 1,050 | 56 | 50 | 43 | 37 | 31 | 25 | 20 | 15 | 10 | 5 | 0 |
| 1,050 | 1,060 | 57 | 50 | 44 | 37 | 31 | 26 | 21 | 15 | 10 | 5 | 0 |
| 1,060 | 1,070 | 58 | 51 | 45 | 38 | 32 | 26 | 21 | 16 | 11 | 6 | 0 |
| 1,070 | 1,080 | 58 | 52 | 45 | 39 | 32 | 27 | 22 | 17 | 11 | 6 | 1 |
| 1,080 | 1,090 | 59 | 52 | 46 | 39 | 33 | 27 | 22 | 17 | 12 | 7 | 1 |
| 1,090 | 1,100 | 60 | 53 | 47 | 40 | 33 | 28 | 23 | 18 | 12 | 7 | 2 |
| 1,100 | 1,110 | 60 | 54 | 47 | 41 | 34 | 29 | 23 | 18 | 13 | 8 | 3 |
| 1,110 | 1,120 | 61 | 55 | 48 | 41 | 35 | 29 | 24 | 19 | 13 | 8 | 3 |
| 1,120 | 1,130 | 62 | 55 | 49 | 42 | 35 | 30 | 24 | 19 | 14 | 9 | 4 |
| 1,130 | 1,140 | 62 | 56 | 49 | 43 | 36 | 30 | 25 | 20 | 15 | 9 | 4 |
| 1,140 | 1,150 | 63 | 57 | 50 | 43 | 37 | 31 | 25 | 20 | 15 | 10 | 5 |
| 1,150 | 1,160 | 64 | 57 | 51 | 44 | 37 | 31 | 26 | 21 | 16 | 10 | 5 |
| 1,160 | 1,170 | 65 | 58 | 51 | 45 | 38 | 32 | 27 | 21 | 16 | 11 | 6 |
| 1,170 | 1,180 | 65 | 59 | 52 | 45 | 39 | 32 | 27 | 22 | 17 | 11 | 6 |
| 1,180 | 1,190 | 66 | 59 | 53 | 46 | 39 | 33 | 28 | 22 | 17 | 12 | 7 |
| 1,190 | 1,200 | 67 | 60 | 53 | 47 | 40 | 34 | 28 | 23 | 18 | 13 | 7 |
| 6.80 PERCENT OF THE EXCESS OVER \$1,200 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 1,200 | 2,088 | 67 | 60 | 54 | 47 | 40 | 34 | 28 | 23 | 18 | 13 | 8 |
| 7.85 PERCENT OF THE EXCESS OVER \$2,088 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 2,088 | 3,802 | 127 | 121 | 114 | 107 | 101 | 94 | 88 | 81 | 74 | 68 | 61 |
| 9.85 PERCENT OF THE EXCESS OVER \$3,607 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 3,802 | and over | 262 | 254 | 247 | 239 | 231 | 224 | 216 | 208 | 201 | 193 | 186 |

Married employees paid once a week

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|---|---|---|---|---|---|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 0 | 280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 290 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 300 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 310 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 | 320 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 330 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | 340 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 350 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | 360 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 370 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | 380 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 390 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 390 | 400 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 410 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 410 | 420 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 430 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | 440 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 450 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | 460 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 470 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | 480 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 490 | 12 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490 | 500 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 510 | 13 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | 520 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 530 | 14 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 | 540 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 550 | 15 | 10 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 550 | 560 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 570 | 16 | 11 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 570 | 580 | 16 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 590 | 17 | 12 | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 590 | 600 | 17 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 610 | 18 | 13 | 8 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | 620 | 18 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 630 | 19 | 14 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | 640 | 20 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 650 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 650 | 660 | 21 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 670 | 21 | 16 | 11 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | 680 | 22 | 17 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 690 | 22 | 17 | 12 | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 690 | 700 | 23 | 18 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 710 | 23 | 18 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 710 | 720 | 24 | 19 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 730 | 24 | 19 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 730 | 740 | 25 | 20 | 15 | 9 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 750 | 25 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 750 | 760 | 26 | 21 | 16 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 770 | 27 | 21 | 16 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 |

Married employees paid once a week

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|---|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 770 | 780 | 27 | 22 | 17 | 11 | 6 | 1 | 0 | 0 | 0 | 0 | 0 |
| 780 | 790 | 28 | 22 | 17 | 12 | 7 | 2 | 0 | 0 | 0 | 0 | 0 |
| 790 | 800 | 28 | 23 | 18 | 13 | 7 | 2 | 0 | 0 | 0 | 0 | 0 |
| 800 | 810 | 29 | 23 | 18 | 13 | 8 | 3 | 0 | 0 | 0 | 0 | 0 |
| 810 | 820 | 29 | 24 | 19 | 14 | 8 | 3 | 0 | 0 | 0 | 0 | 0 |
| 820 | 830 | 30 | 25 | 19 | 14 | 9 | 4 | 0 | 0 | 0 | 0 | 0 |
| 830 | 840 | 30 | 25 | 20 | 15 | 9 | 4 | 0 | 0 | 0 | 0 | 0 |
| 840 | 850 | 31 | 26 | 20 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 |
| 850 | 860 | 31 | 26 | 21 | 16 | 11 | 5 | 0 | 0 | 0 | 0 | 0 |
| 860 | 870 | 32 | 27 | 21 | 16 | 11 | 6 | 1 | 0 | 0 | 0 | 0 |
| 870 | 880 | 32 | 27 | 22 | 17 | 12 | 6 | 1 | 0 | 0 | 0 | 0 |
| 880 | 890 | 33 | 28 | 23 | 17 | 12 | 7 | 2 | 0 | 0 | 0 | 0 |
| 890 | 900 | 33 | 28 | 23 | 18 | 13 | 8 | 2 | 0 | 0 | 0 | 0 |
| 900 | 910 | 34 | 29 | 24 | 18 | 13 | 8 | 3 | 0 | 0 | 0 | 0 |
| 910 | 920 | 35 | 29 | 24 | 19 | 14 | 9 | 3 | 0 | 0 | 0 | 0 |
| 920 | 930 | 35 | 30 | 25 | 19 | 14 | 9 | 4 | 0 | 0 | 0 | 0 |
| 930 | 940 | 36 | 30 | 25 | 20 | 15 | 10 | 4 | 0 | 0 | 0 | 0 |
| 940 | 950 | 36 | 31 | 26 | 21 | 15 | 10 | 5 | 0 | 0 | 0 | 0 |
| 950 | 960 | 37 | 31 | 26 | 21 | 16 | 11 | 6 | 0 | 0 | 0 | 0 |
| 960 | 970 | 37 | 32 | 27 | 22 | 16 | 11 | 6 | 1 | 0 | 0 | 0 |
| 970 | 980 | 38 | 33 | 27 | 22 | 17 | 12 | 7 | 1 | 0 | 0 | 0 |
| 980 | 990 | 38 | 33 | 28 | 23 | 18 | 12 | 7 | 2 | 0 | 0 | 0 |
| 990 | 1,000 | 39 | 34 | 28 | 23 | 18 | 13 | 8 | 2 | 0 | 0 | 0 |
| 1,000 | 1,010 | 39 | 34 | 29 | 24 | 19 | 13 | 8 | 3 | 0 | 0 | 0 |
| 1,010 | 1,020 | 40 | 35 | 30 | 24 | 19 | 14 | 9 | 4 | 0 | 0 | 0 |
| 1,020 | 1,030 | 40 | 35 | 30 | 25 | 20 | 14 | 9 | 4 | 0 | 0 | 0 |
| 1,030 | 1,040 | 41 | 36 | 31 | 25 | 20 | 15 | 10 | 5 | 0 | 0 | 0 |
| 1,040 | 1,050 | 42 | 36 | 31 | 26 | 21 | 16 | 10 | 5 | 0 | 0 | 0 |
| 1,050 | 1,060 | 42 | 37 | 32 | 26 | 21 | 16 | 11 | 6 | 0 | 0 | 0 |
| 1,060 | 1,070 | 43 | 37 | 32 | 27 | 22 | 17 | 11 | 6 | 1 | 0 | 0 |
| 1,070 | 1,080 | 43 | 38 | 33 | 28 | 22 | 17 | 12 | 7 | 2 | 0 | 0 |
| 1,080 | 1,090 | 44 | 38 | 33 | 28 | 23 | 18 | 12 | 7 | 2 | 0 | 0 |
| 1,090 | 1,100 | 44 | 39 | 34 | 29 | 23 | 18 | 13 | 8 | 3 | 0 | 0 |
| 1,100 | 1,110 | 45 | 40 | 34 | 29 | 24 | 19 | 14 | 8 | 3 | 0 | 0 |
| 1,110 | 1,120 | 45 | 40 | 35 | 30 | 24 | 19 | 14 | 9 | 4 | 0 | 0 |
| 1,120 | 1,130 | 46 | 41 | 35 | 30 | 25 | 20 | 15 | 9 | 4 | 0 | 0 |
| 1,130 | 1,140 | 46 | 41 | 36 | 31 | 26 | 20 | 15 | 10 | 5 | 0 | 0 |
| 1,140 | 1,150 | 47 | 42 | 36 | 31 | 26 | 21 | 16 | 10 | 5 | 0 | 0 |
| 1,150 | 1,160 | 47 | 42 | 37 | 32 | 27 | 21 | 16 | 11 | 6 | 1 | 0 |
| 1,160 | 1,170 | 48 | 43 | 38 | 32 | 27 | 22 | 17 | 12 | 6 | 1 | 0 |
| 1,170 | 1,180 | 49 | 43 | 38 | 33 | 28 | 22 | 17 | 12 | 7 | 2 | 0 |
| 1,180 | 1,190 | 49 | 44 | 39 | 33 | 28 | 23 | 18 | 13 | 7 | 2 | 0 |
| 1,190 | 1,200 | 50 | 44 | 39 | 34 | 29 | 24 | 18 | 13 | 8 | 3 | 0 |
| 1,200 | 1,210 | 51 | 45 | 40 | 34 | 29 | 24 | 19 | 14 | 8 | 3 | 0 |
| 6.80 PERCENT OF THE EXCESS OVER \$1,210 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 1,210 | 3,808 | 51 | 45 | 40 | 35 | 30 | 24 | 19 | 14 | 9 | 4 | 0 |
| 7.85 PERCENT OF THE EXCESS OVER \$3,808 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 3,808 | 6,451 | 228 | 221 | 215 | 208 | 201 | 195 | 188 | 181 | 175 | 168 | 162 |
| 9.85 PERCENT OF THE EXCESS OVER \$6,451 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 6,451 | and over | 435 | 428 | 420 | 412 | 405 | 397 | 389 | 382 | 374 | 367 | 359 |

Single employees paid every two weeks

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|----|----|---|---|---|---|------------|---|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more | |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | | |
| 0 | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 180 | 200 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 220 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 240 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 260 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 280 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 300 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 14 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 16 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 17 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 18 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 19 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 21 | 11 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 22 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 23 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 24 | 14 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 26 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 27 | 16 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 28 | 17 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 29 | 18 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 30 | 19 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 31 | 21 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 32 | 22 | 11 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 33 | 23 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 34 | 24 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 35 | 25 | 14 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 36 | 26 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 37 | 27 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 38 | 28 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 39 | 29 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 41 | 30 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 42 | 31 | 21 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 43 | 32 | 22 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 44 | 33 | 23 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 45 | 34 | 24 | 14 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 46 | 36 | 25 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 47 | 37 | 26 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 48 | 38 | 27 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 49 | 39 | 28 | 18 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 50 | 40 | 29 | 19 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 51 | 41 | 30 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 52 | 42 | 32 | 21 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 53 | 43 | 33 | 22 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 54 | 44 | 34 | 23 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 56 | 45 | 35 | 24 | 14 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 57 | 46 | 36 | 25 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 58 | 47 | 37 | 26 | 16 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 59 | 48 | 38 | 28 | 17 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 60 | 49 | 39 | 29 | 18 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 61 | 50 | 40 | 30 | 19 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 62 | 52 | 41 | 31 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |

Single employees paid every two weeks

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|---|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 1,340 | 1,360 | 63 | 53 | 42 | 32 | 21 | 11 | 1 | 0 | 0 | 0 | 0 |
| 1,360 | 1,380 | 64 | 54 | 43 | 33 | 23 | 12 | 2 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 65 | 55 | 44 | 34 | 24 | 13 | 3 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 67 | 56 | 45 | 35 | 25 | 14 | 4 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 68 | 57 | 47 | 36 | 26 | 15 | 5 | 0 | 0 | 0 | 0 |
| 1,440 | 1,460 | 69 | 58 | 48 | 37 | 27 | 16 | 6 | 0 | 0 | 0 | 0 |
| 1,460 | 1,480 | 71 | 59 | 49 | 38 | 28 | 17 | 7 | 0 | 0 | 0 | 0 |
| 1,480 | 1,500 | 72 | 60 | 50 | 39 | 29 | 19 | 8 | 0 | 0 | 0 | 0 |
| 1,500 | 1,520 | 73 | 61 | 51 | 40 | 30 | 20 | 9 | 0 | 0 | 0 | 0 |
| 1,520 | 1,540 | 75 | 62 | 52 | 41 | 31 | 21 | 10 | 0 | 0 | 0 | 0 |
| 1,540 | 1,560 | 76 | 63 | 53 | 43 | 32 | 22 | 11 | 1 | 0 | 0 | 0 |
| 1,560 | 1,580 | 77 | 64 | 54 | 44 | 33 | 23 | 12 | 2 | 0 | 0 | 0 |
| 1,580 | 1,600 | 79 | 66 | 55 | 45 | 34 | 24 | 14 | 3 | 0 | 0 | 0 |
| 1,600 | 1,620 | 80 | 67 | 56 | 46 | 35 | 25 | 15 | 4 | 0 | 0 | 0 |
| 1,620 | 1,640 | 81 | 68 | 57 | 47 | 36 | 26 | 16 | 5 | 0 | 0 | 0 |
| 1,640 | 1,660 | 83 | 70 | 58 | 48 | 38 | 27 | 17 | 6 | 0 | 0 | 0 |
| 1,660 | 1,680 | 84 | 71 | 59 | 49 | 39 | 28 | 18 | 7 | 0 | 0 | 0 |
| 1,680 | 1,700 | 86 | 72 | 60 | 50 | 40 | 29 | 19 | 8 | 0 | 0 | 0 |
| 1,700 | 1,720 | 87 | 74 | 61 | 51 | 41 | 30 | 20 | 10 | 0 | 0 | 0 |
| 1,720 | 1,740 | 88 | 75 | 63 | 52 | 42 | 31 | 21 | 11 | 0 | 0 | 0 |
| 1,740 | 1,760 | 90 | 76 | 64 | 53 | 43 | 32 | 22 | 12 | 1 | 0 | 0 |
| 1,760 | 1,780 | 91 | 78 | 65 | 54 | 44 | 34 | 23 | 13 | 2 | 0 | 0 |
| 1,780 | 1,800 | 92 | 79 | 66 | 55 | 45 | 35 | 24 | 14 | 3 | 0 | 0 |
| 1,800 | 1,820 | 94 | 80 | 67 | 56 | 46 | 36 | 25 | 15 | 4 | 0 | 0 |
| 1,820 | 1,840 | 95 | 82 | 69 | 58 | 47 | 37 | 26 | 16 | 6 | 0 | 0 |
| 1,840 | 1,860 | 96 | 83 | 70 | 59 | 48 | 38 | 27 | 17 | 7 | 0 | 0 |
| 1,860 | 1,880 | 98 | 85 | 71 | 60 | 49 | 39 | 28 | 18 | 8 | 0 | 0 |
| 1,880 | 1,900 | 99 | 86 | 73 | 61 | 50 | 40 | 30 | 19 | 9 | 0 | 0 |
| 1,900 | 1,920 | 101 | 87 | 74 | 62 | 51 | 41 | 31 | 20 | 10 | 0 | 0 |
| 1,920 | 1,940 | 102 | 89 | 75 | 63 | 52 | 42 | 32 | 21 | 11 | 1 | 0 |
| 1,940 | 1,960 | 103 | 90 | 77 | 64 | 54 | 43 | 33 | 22 | 12 | 2 | 0 |
| 1,960 | 1,980 | 105 | 91 | 78 | 65 | 55 | 44 | 34 | 23 | 13 | 3 | 0 |
| 1,980 | 2,000 | 106 | 93 | 80 | 66 | 56 | 45 | 35 | 25 | 14 | 4 | 0 |
| 2,000 | 2,020 | 107 | 94 | 81 | 68 | 57 | 46 | 36 | 26 | 15 | 5 | 0 |
| 2,020 | 2,040 | 109 | 95 | 82 | 69 | 58 | 47 | 37 | 27 | 16 | 6 | 0 |
| 2,040 | 2,060 | 110 | 97 | 84 | 70 | 59 | 49 | 38 | 28 | 17 | 7 | 0 |
| 2,060 | 2,080 | 111 | 98 | 85 | 72 | 60 | 50 | 39 | 29 | 18 | 8 | 0 |
| 2,080 | 2,100 | 113 | 100 | 86 | 73 | 61 | 51 | 40 | 30 | 19 | 9 | 0 |
| 2,100 | 2,120 | 114 | 101 | 88 | 74 | 62 | 52 | 41 | 31 | 21 | 10 | 0 |
| 2,120 | 2,140 | 115 | 102 | 89 | 76 | 63 | 53 | 42 | 32 | 22 | 11 | 1 |
| 2,140 | 2,160 | 117 | 104 | 90 | 77 | 64 | 54 | 43 | 33 | 23 | 12 | 2 |
| 2,160 | 2,180 | 118 | 105 | 92 | 79 | 65 | 55 | 45 | 34 | 24 | 13 | 3 |
| 2,180 | 2,200 | 120 | 106 | 93 | 80 | 67 | 56 | 46 | 35 | 25 | 14 | 4 |
| 2,200 | 2,220 | 121 | 108 | 94 | 81 | 68 | 57 | 47 | 36 | 26 | 16 | 5 |
| 2,220 | 2,240 | 122 | 109 | 96 | 83 | 69 | 58 | 48 | 37 | 27 | 17 | 6 |
| 2,240 | 2,260 | 124 | 110 | 97 | 84 | 71 | 59 | 49 | 38 | 28 | 18 | 7 |
| 2,260 | 2,280 | 125 | 112 | 99 | 85 | 72 | 60 | 50 | 39 | 29 | 19 | 8 |
| 2,280 | 2,300 | 126 | 113 | 100 | 87 | 74 | 61 | 51 | 41 | 30 | 20 | 9 |
| 2,300 | 2,320 | 128 | 114 | 101 | 88 | 75 | 62 | 52 | 42 | 31 | 21 | 10 |
| 2,320 | 2,340 | 129 | 116 | 103 | 89 | 76 | 63 | 53 | 43 | 32 | 22 | 12 |
| 2,340 | 2,360 | 130 | 117 | 104 | 91 | 78 | 65 | 54 | 44 | 33 | 23 | 13 |
| 2,360 | 2,380 | 132 | 119 | 105 | 92 | 79 | 66 | 55 | 45 | 34 | 24 | 14 |
| 6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 2,380 | 4,176 | 132 | 119 | 106 | 93 | 80 | 66 | 56 | 45 | 35 | 25 | 14 |
| 7.85 PERCENT OF THE EXCESS OVER \$4,176 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 4,176 | 7,604 | 255 | 241 | 228 | 215 | 202 | 189 | 175 | 162 | 149 | 136 | 123 |
| 9.85 PERCENT OF THE EXCESS OVER \$7,214 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 7,214 | and over | 524 | 508 | 493 | 478 | 463 | 447 | 432 | 417 | 402 | 386 | 371 |

Married employees paid every two weeks

| If the employee's wages are at least but less than | | Number of withholding allowances | | | | | | | | | | |
|---|-------|---|----|----|----|----|---|---|---|---|---|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 0 | 540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 11 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 21 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 22 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 23 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 24 | 14 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 25 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 26 | 16 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 27 | 17 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 28 | 18 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 30 | 19 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 31 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 32 | 21 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 33 | 22 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 34 | 23 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 35 | 24 | 14 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 36 | 26 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 37 | 27 | 16 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 38 | 28 | 17 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 39 | 29 | 18 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 40 | 30 | 19 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 41 | 31 | 20 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 42 | 32 | 22 | 11 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,340 | 1,360 | 43 | 33 | 23 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,380 | 44 | 34 | 24 | 13 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 46 | 35 | 25 | 14 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 47 | 36 | 26 | 15 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 48 | 37 | 27 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,460 | 49 | 38 | 28 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,460 | 1,480 | 50 | 39 | 29 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,500 | 51 | 41 | 30 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,500 | 1,520 | 52 | 42 | 31 | 21 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,540 | 53 | 43 | 32 | 22 | 11 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,540 | 1,560 | 54 | 44 | 33 | 23 | 13 | 2 | 0 | 0 | 0 | 0 | 0 |

Married employees paid every two weeks

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|--|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 1,560 | 1,580 | 55 | 45 | 34 | 24 | 14 | 3 | 0 | 0 | 0 | 0 | 0 |
| 1,580 | 1,600 | 56 | 46 | 35 | 25 | 15 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,620 | 57 | 47 | 37 | 26 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1,620 | 1,640 | 58 | 48 | 38 | 27 | 17 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,660 | 59 | 49 | 39 | 28 | 18 | 8 | 0 | 0 | 0 | 0 | 0 |
| 1,660 | 1,680 | 61 | 50 | 40 | 29 | 19 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,700 | 62 | 51 | 41 | 30 | 20 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,700 | 1,720 | 63 | 52 | 42 | 32 | 21 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,740 | 64 | 53 | 43 | 33 | 22 | 12 | 1 | 0 | 0 | 0 | 0 |
| 1,740 | 1,760 | 65 | 54 | 44 | 34 | 23 | 13 | 2 | 0 | 0 | 0 | 0 |
| 1,760 | 1,780 | 66 | 55 | 45 | 35 | 24 | 14 | 4 | 0 | 0 | 0 | 0 |
| 1,780 | 1,800 | 67 | 57 | 46 | 36 | 25 | 15 | 5 | 0 | 0 | 0 | 0 |
| 1,800 | 1,820 | 68 | 58 | 47 | 37 | 26 | 16 | 6 | 0 | 0 | 0 | 0 |
| 1,820 | 1,840 | 69 | 59 | 48 | 38 | 28 | 17 | 7 | 0 | 0 | 0 | 0 |
| 1,840 | 1,860 | 70 | 60 | 49 | 39 | 29 | 18 | 8 | 0 | 0 | 0 | 0 |
| 1,860 | 1,880 | 71 | 61 | 50 | 40 | 30 | 19 | 9 | 0 | 0 | 0 | 0 |
| 1,880 | 1,900 | 72 | 62 | 52 | 41 | 31 | 20 | 10 | 0 | 0 | 0 | 0 |
| 1,900 | 1,920 | 73 | 63 | 53 | 42 | 32 | 21 | 11 | 1 | 0 | 0 | 0 |
| 1,920 | 1,940 | 74 | 64 | 54 | 43 | 33 | 22 | 12 | 2 | 0 | 0 | 0 |
| 1,940 | 1,960 | 76 | 65 | 55 | 44 | 34 | 24 | 13 | 3 | 0 | 0 | 0 |
| 1,960 | 1,980 | 77 | 66 | 56 | 45 | 35 | 25 | 14 | 4 | 0 | 0 | 0 |
| 1,980 | 2,000 | 78 | 67 | 57 | 46 | 36 | 26 | 15 | 5 | 0 | 0 | 0 |
| 2,000 | 2,020 | 79 | 68 | 58 | 48 | 37 | 27 | 16 | 6 | 0 | 0 | 0 |
| 2,020 | 2,040 | 80 | 69 | 59 | 49 | 38 | 28 | 17 | 7 | 0 | 0 | 0 |
| 2,040 | 2,060 | 81 | 70 | 60 | 50 | 39 | 29 | 19 | 8 | 0 | 0 | 0 |
| 2,060 | 2,080 | 82 | 72 | 61 | 51 | 40 | 30 | 20 | 9 | 0 | 0 | 0 |
| 2,080 | 2,100 | 83 | 73 | 62 | 52 | 41 | 31 | 21 | 10 | 0 | 0 | 0 |
| 2,100 | 2,120 | 84 | 74 | 63 | 53 | 43 | 32 | 22 | 11 | 1 | 0 | 0 |
| 2,120 | 2,140 | 85 | 75 | 64 | 54 | 44 | 33 | 23 | 12 | 2 | 0 | 0 |
| 2,140 | 2,160 | 86 | 76 | 65 | 55 | 45 | 34 | 24 | 13 | 3 | 0 | 0 |
| 2,160 | 2,180 | 87 | 77 | 67 | 56 | 46 | 35 | 25 | 15 | 4 | 0 | 0 |
| 2,180 | 2,200 | 88 | 78 | 68 | 57 | 47 | 36 | 26 | 16 | 5 | 0 | 0 |
| 2,200 | 2,220 | 89 | 79 | 69 | 58 | 48 | 37 | 27 | 17 | 6 | 0 | 0 |
| 2,220 | 2,240 | 90 | 80 | 70 | 59 | 49 | 39 | 28 | 18 | 7 | 0 | 0 |
| 2,240 | 2,260 | 92 | 81 | 71 | 60 | 50 | 40 | 29 | 19 | 8 | 0 | 0 |
| 2,260 | 2,280 | 93 | 82 | 72 | 61 | 51 | 41 | 30 | 20 | 10 | 0 | 0 |
| 2,280 | 2,300 | 94 | 83 | 73 | 63 | 52 | 42 | 31 | 21 | 11 | 0 | 0 |
| 2,300 | 2,320 | 95 | 84 | 74 | 64 | 53 | 43 | 32 | 22 | 12 | 1 | 0 |
| 2,320 | 2,340 | 96 | 85 | 75 | 65 | 54 | 44 | 33 | 23 | 13 | 2 | 0 |
| 2,340 | 2,360 | 97 | 87 | 76 | 66 | 55 | 45 | 35 | 24 | 14 | 3 | 0 |
| 2,360 | 2,380 | 99 | 88 | 77 | 67 | 56 | 46 | 36 | 25 | 15 | 4 | 0 |
| 2,380 | 2,400 | 100 | 89 | 78 | 68 | 57 | 47 | 37 | 26 | 16 | 6 | 0 |
| 6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 2,400 | 7,617 | 101 | 89 | 79 | 68 | 58 | 48 | 37 | 27 | 16 | 6 | 0 |
| 7.85 PERCENT OF THE EXCESS OVER \$7,617 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 7,617 | 12,902 | 456 | 442 | 429 | 416 | 403 | 389 | 376 | 363 | 350 | 337 | 323 |
| 9.85 PERCENT OF THE EXCESS OVER \$12,902 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 12,902 | and over | 870 | 855 | 840 | 825 | 809 | 794 | 779 | 764 | 748 | 733 | 718 |

Single employees paid twice a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|----|---|---|---|---|---|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 0 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 220 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | 240 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 260 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | 280 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 300 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 320 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 340 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 | 360 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 380 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 14 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 21 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 22 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 23 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 24 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 25 | 14 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 26 | 15 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 27 | 16 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 28 | 17 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 29 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 30 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 31 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 32 | 21 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 33 | 22 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 34 | 23 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 35 | 24 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 37 | 25 | 14 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 38 | 26 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 39 | 27 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 40 | 29 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 41 | 30 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 42 | 31 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 43 | 32 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 44 | 33 | 22 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 45 | 34 | 23 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 46 | 35 | 24 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 47 | 36 | 25 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 48 | 37 | 26 | 15 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 49 | 38 | 27 | 16 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 50 | 39 | 28 | 17 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 52 | 40 | 29 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 53 | 41 | 30 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 54 | 42 | 31 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 55 | 44 | 32 | 21 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 56 | 45 | 33 | 22 | 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 57 | 46 | 34 | 23 | 12 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 58 | 47 | 35 | 24 | 13 | 2 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 59 | 48 | 37 | 25 | 14 | 3 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 60 | 49 | 38 | 26 | 15 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 61 | 50 | 39 | 27 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1,340 | 1,360 | 62 | 51 | 40 | 28 | 17 | 6 | 0 | 0 | 0 | 0 | 0 |

Single employees paid twice a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|---|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 1,360 | 1,380 | 63 | 52 | 41 | 30 | 18 | 7 | 0 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 64 | 53 | 42 | 31 | 19 | 8 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 65 | 54 | 43 | 32 | 20 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 67 | 55 | 44 | 33 | 22 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,460 | 68 | 56 | 45 | 34 | 23 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,460 | 1,480 | 69 | 57 | 46 | 35 | 24 | 12 | 1 | 0 | 0 | 0 | 0 |
| 1,480 | 1,500 | 70 | 58 | 47 | 36 | 25 | 13 | 2 | 0 | 0 | 0 | 0 |
| 1,500 | 1,520 | 71 | 60 | 48 | 37 | 26 | 15 | 3 | 0 | 0 | 0 | 0 |
| 1,520 | 1,540 | 72 | 61 | 49 | 38 | 27 | 16 | 4 | 0 | 0 | 0 | 0 |
| 1,540 | 1,560 | 74 | 62 | 50 | 39 | 28 | 17 | 5 | 0 | 0 | 0 | 0 |
| 1,560 | 1,580 | 75 | 63 | 52 | 40 | 29 | 18 | 6 | 0 | 0 | 0 | 0 |
| 1,580 | 1,600 | 76 | 64 | 53 | 41 | 30 | 19 | 8 | 0 | 0 | 0 | 0 |
| 1,600 | 1,620 | 78 | 65 | 54 | 42 | 31 | 20 | 9 | 0 | 0 | 0 | 0 |
| 1,620 | 1,640 | 79 | 66 | 55 | 43 | 32 | 21 | 10 | 0 | 0 | 0 | 0 |
| 1,640 | 1,660 | 80 | 67 | 56 | 45 | 33 | 22 | 11 | 0 | 0 | 0 | 0 |
| 1,660 | 1,680 | 82 | 68 | 57 | 46 | 34 | 23 | 12 | 1 | 0 | 0 | 0 |
| 1,680 | 1,700 | 83 | 69 | 58 | 47 | 35 | 24 | 13 | 2 | 0 | 0 | 0 |
| 1,700 | 1,720 | 84 | 70 | 59 | 48 | 36 | 25 | 14 | 3 | 0 | 0 | 0 |
| 1,720 | 1,740 | 86 | 72 | 60 | 49 | 38 | 26 | 15 | 4 | 0 | 0 | 0 |
| 1,740 | 1,760 | 87 | 73 | 61 | 50 | 39 | 27 | 16 | 5 | 0 | 0 | 0 |
| 1,760 | 1,780 | 89 | 74 | 62 | 51 | 40 | 28 | 17 | 6 | 0 | 0 | 0 |
| 1,780 | 1,800 | 90 | 76 | 63 | 52 | 41 | 30 | 18 | 7 | 0 | 0 | 0 |
| 1,800 | 1,820 | 91 | 77 | 64 | 53 | 42 | 31 | 19 | 8 | 0 | 0 | 0 |
| 1,820 | 1,840 | 93 | 78 | 65 | 54 | 43 | 32 | 20 | 9 | 0 | 0 | 0 |
| 1,840 | 1,860 | 94 | 80 | 66 | 55 | 44 | 33 | 21 | 10 | 0 | 0 | 0 |
| 1,860 | 1,880 | 95 | 81 | 68 | 56 | 45 | 34 | 23 | 11 | 0 | 0 | 0 |
| 1,880 | 1,900 | 97 | 82 | 69 | 57 | 46 | 35 | 24 | 12 | 1 | 0 | 0 |
| 1,900 | 1,920 | 98 | 84 | 70 | 58 | 47 | 36 | 25 | 13 | 2 | 0 | 0 |
| 1,920 | 1,940 | 99 | 85 | 71 | 60 | 48 | 37 | 26 | 14 | 3 | 0 | 0 |
| 1,940 | 1,960 | 101 | 86 | 72 | 61 | 49 | 38 | 27 | 16 | 4 | 0 | 0 |
| 1,960 | 1,980 | 102 | 88 | 74 | 62 | 50 | 39 | 28 | 17 | 5 | 0 | 0 |
| 1,980 | 2,000 | 103 | 89 | 75 | 63 | 51 | 40 | 29 | 18 | 6 | 0 | 0 |
| 2,000 | 2,020 | 105 | 91 | 76 | 64 | 53 | 41 | 30 | 19 | 8 | 0 | 0 |
| 2,020 | 2,040 | 106 | 92 | 78 | 65 | 54 | 42 | 31 | 20 | 9 | 0 | 0 |
| 2,040 | 2,060 | 108 | 93 | 79 | 66 | 55 | 43 | 32 | 21 | 10 | 0 | 0 |
| 2,060 | 2,080 | 109 | 95 | 80 | 67 | 56 | 44 | 33 | 22 | 11 | 0 | 0 |
| 2,080 | 2,100 | 110 | 96 | 82 | 68 | 57 | 46 | 34 | 23 | 12 | 1 | 0 |
| 2,100 | 2,120 | 112 | 97 | 83 | 69 | 58 | 47 | 35 | 24 | 13 | 2 | 0 |
| 2,120 | 2,140 | 113 | 99 | 84 | 70 | 59 | 48 | 36 | 25 | 14 | 3 | 0 |
| 2,140 | 2,160 | 114 | 100 | 86 | 71 | 60 | 49 | 38 | 26 | 15 | 4 | 0 |
| 2,160 | 2,180 | 116 | 101 | 87 | 73 | 61 | 50 | 39 | 27 | 16 | 5 | 0 |
| 2,180 | 2,200 | 117 | 103 | 88 | 74 | 62 | 51 | 40 | 28 | 17 | 6 | 0 |
| 2,200 | 2,220 | 118 | 104 | 90 | 76 | 63 | 52 | 41 | 29 | 18 | 7 | 0 |
| 2,220 | 2,240 | 120 | 106 | 91 | 77 | 64 | 53 | 42 | 31 | 19 | 8 | 0 |
| 2,240 | 2,260 | 121 | 107 | 93 | 78 | 65 | 54 | 43 | 32 | 20 | 9 | 0 |
| 2,260 | 2,280 | 123 | 108 | 94 | 80 | 66 | 55 | 44 | 33 | 21 | 10 | 0 |
| 2,280 | 2,300 | 124 | 110 | 95 | 81 | 68 | 56 | 45 | 34 | 22 | 11 | 0 |
| 2,300 | 2,320 | 125 | 111 | 97 | 82 | 69 | 57 | 46 | 35 | 24 | 12 | 1 |
| 2,320 | 2,340 | 127 | 112 | 98 | 84 | 70 | 58 | 47 | 36 | 25 | 13 | 2 |
| 2,340 | 2,360 | 128 | 114 | 99 | 85 | 71 | 59 | 48 | 37 | 26 | 14 | 3 |
| 2,360 | 2,380 | 129 | 115 | 101 | 86 | 72 | 61 | 49 | 38 | 27 | 16 | 4 |
| 2,380 | 2,400 | 131 | 116 | 102 | 88 | 73 | 62 | 50 | 39 | 28 | 17 | 5 |
| 6.80 PERCENT OF THE EXCESS OVER \$2,400 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 2,400 | 4,524 | 131 | 117 | 103 | 88 | 74 | 62 | 51 | 40 | 28 | 17 | 6 |
| 7.85 PERCENT OF THE EXCESS OVER \$4,524 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 4,524 | 8,238 | 276 | 261 | 247 | 233 | 219 | 204 | 190 | 176 | 161 | 147 | 133 |
| 9.85 PERCENT OF THE EXCESS OVER \$8,238 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 8,238 | and over | 567 | 551 | 534 | 518 | 501 | 485 | 468 | 452 | 435 | 419 | 402 |

Married employees paid twice a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|---|---|---|---|---|---|------------|---|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more | |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | | |
| 0 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 640 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 660 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 680 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 700 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 720 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 740 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 760 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 780 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 800 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 820 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 840 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 860 | 14 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 880 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 900 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 920 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 940 | 19 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 960 | 20 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 980 | 21 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,000 | 22 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,020 | 23 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,040 | 24 | 13 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,060 | 25 | 14 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,080 | 26 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,100 | 27 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,120 | 28 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,140 | 29 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,160 | 30 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,180 | 31 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,200 | 32 | 21 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,220 | 34 | 22 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,240 | 35 | 23 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,260 | 36 | 24 | 13 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,280 | 37 | 25 | 14 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,300 | 38 | 27 | 15 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,320 | 39 | 28 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,340 | 40 | 29 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,340 | 1,360 | 41 | 30 | 19 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,380 | 42 | 31 | 20 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,380 | 1,400 | 43 | 32 | 21 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,420 | 44 | 33 | 22 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,420 | 1,440 | 45 | 34 | 23 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,460 | 46 | 35 | 24 | 13 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,460 | 1,480 | 47 | 36 | 25 | 14 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,500 | 49 | 37 | 26 | 15 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,500 | 1,520 | 50 | 38 | 27 | 16 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,540 | 51 | 39 | 28 | 17 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,540 | 1,560 | 52 | 40 | 29 | 18 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,580 | 53 | 42 | 30 | 19 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Married employees paid twice a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|--|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 1,580 | 1,600 | 54 | 43 | 31 | 20 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,620 | 55 | 44 | 32 | 21 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,620 | 1,640 | 56 | 45 | 33 | 22 | 11 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,660 | 57 | 46 | 35 | 23 | 12 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,660 | 1,680 | 58 | 47 | 36 | 24 | 13 | 2 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,700 | 59 | 48 | 37 | 25 | 14 | 3 | 0 | 0 | 0 | 0 | 0 |
| 1,700 | 1,720 | 60 | 49 | 38 | 27 | 15 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,740 | 61 | 50 | 39 | 28 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1,740 | 1,760 | 62 | 51 | 40 | 29 | 17 | 6 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,780 | 63 | 52 | 41 | 30 | 18 | 7 | 0 | 0 | 0 | 0 | 0 |
| 1,780 | 1,800 | 65 | 53 | 42 | 31 | 20 | 8 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,820 | 66 | 54 | 43 | 32 | 21 | 9 | 0 | 0 | 0 | 0 | 0 |
| 1,820 | 1,840 | 67 | 55 | 44 | 33 | 22 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,860 | 68 | 57 | 45 | 34 | 23 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1,860 | 1,880 | 69 | 58 | 46 | 35 | 24 | 13 | 1 | 0 | 0 | 0 | 0 |
| 1,880 | 1,900 | 70 | 59 | 47 | 36 | 25 | 14 | 2 | 0 | 0 | 0 | 0 |
| 1,900 | 1,920 | 71 | 60 | 48 | 37 | 26 | 15 | 3 | 0 | 0 | 0 | 0 |
| 1,920 | 1,940 | 72 | 61 | 50 | 38 | 27 | 16 | 5 | 0 | 0 | 0 | 0 |
| 1,940 | 1,960 | 73 | 62 | 51 | 39 | 28 | 17 | 6 | 0 | 0 | 0 | 0 |
| 1,960 | 1,980 | 74 | 63 | 52 | 40 | 29 | 18 | 7 | 0 | 0 | 0 | 0 |
| 1,980 | 2,000 | 75 | 64 | 53 | 41 | 30 | 19 | 8 | 0 | 0 | 0 | 0 |
| 2,000 | 2,020 | 76 | 65 | 54 | 43 | 31 | 20 | 9 | 0 | 0 | 0 | 0 |
| 2,020 | 2,040 | 77 | 66 | 55 | 44 | 32 | 21 | 10 | 0 | 0 | 0 | 0 |
| 2,040 | 2,060 | 78 | 67 | 56 | 45 | 33 | 22 | 11 | 0 | 0 | 0 | 0 |
| 2,060 | 2,080 | 80 | 68 | 57 | 46 | 35 | 23 | 12 | 1 | 0 | 0 | 0 |
| 2,080 | 2,100 | 81 | 69 | 58 | 47 | 36 | 24 | 13 | 2 | 0 | 0 | 0 |
| 2,100 | 2,120 | 82 | 70 | 59 | 48 | 37 | 25 | 14 | 3 | 0 | 0 | 0 |
| 2,120 | 2,140 | 83 | 71 | 60 | 49 | 38 | 26 | 15 | 4 | 0 | 0 | 0 |
| 2,140 | 2,160 | 84 | 73 | 61 | 50 | 39 | 28 | 16 | 5 | 0 | 0 | 0 |
| 2,160 | 2,180 | 85 | 74 | 62 | 51 | 40 | 29 | 17 | 6 | 0 | 0 | 0 |
| 2,180 | 2,200 | 86 | 75 | 63 | 52 | 41 | 30 | 18 | 7 | 0 | 0 | 0 |
| 2,200 | 2,220 | 87 | 76 | 65 | 53 | 42 | 31 | 19 | 8 | 0 | 0 | 0 |
| 2,220 | 2,240 | 88 | 77 | 66 | 54 | 43 | 32 | 21 | 9 | 0 | 0 | 0 |
| 2,240 | 2,260 | 89 | 78 | 67 | 55 | 44 | 33 | 22 | 10 | 0 | 0 | 0 |
| 2,260 | 2,280 | 90 | 79 | 68 | 56 | 45 | 34 | 23 | 11 | 0 | 0 | 0 |
| 2,280 | 2,300 | 91 | 80 | 69 | 58 | 46 | 35 | 24 | 13 | 1 | 0 | 0 |
| 2,300 | 2,320 | 92 | 81 | 70 | 59 | 47 | 36 | 25 | 14 | 2 | 0 | 0 |
| 2,320 | 2,340 | 93 | 82 | 71 | 60 | 48 | 37 | 26 | 15 | 3 | 0 | 0 |
| 2,340 | 2,360 | 95 | 83 | 72 | 61 | 49 | 38 | 27 | 16 | 4 | 0 | 0 |
| 2,360 | 2,380 | 96 | 84 | 73 | 62 | 51 | 39 | 28 | 17 | 6 | 0 | 0 |
| 2,380 | 2,400 | 97 | 85 | 74 | 63 | 52 | 40 | 29 | 18 | 7 | 0 | 0 |
| 2,400 | 2,420 | 98 | 86 | 75 | 64 | 53 | 41 | 30 | 19 | 8 | 0 | 0 |
| 6.80 PERCENT OF THE EXCESS OVER \$2,420 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 2,420 | 8,252 | 98 | 87 | 76 | 64 | 53 | 42 | 31 | 19 | 8 | 0 | 0 |
| 7.85 PERCENT OF THE EXCESS OVER \$8,252 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 8,252 | 13,977 | 493 | 479 | 465 | 451 | 436 | 422 | 408 | 393 | 379 | 365 | 350 |
| 9.85 PERCENT OF THE EXCESS OVER \$13,977 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 13,977 | and over | 943 | 926 | 910 | 893 | 877 | 860 | 844 | 827 | 811 | 794 | 778 |

Single employees paid once a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|----|---|---|---|---|---|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 0 | 380 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 380 | 400 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 420 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | 440 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 460 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 480 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 500 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 | 520 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 540 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 540 | 560 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 580 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | 600 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 620 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 | 660 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 660 | 700 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 700 | 740 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 740 | 780 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | 820 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | 860 | 25 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 860 | 900 | 27 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 900 | 940 | 29 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 940 | 980 | 31 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 980 | 1,020 | 34 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,020 | 1,060 | 36 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,060 | 1,100 | 38 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,100 | 1,140 | 40 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,140 | 1,180 | 42 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,180 | 1,220 | 44 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,220 | 1,260 | 46 | 24 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,260 | 1,300 | 49 | 26 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 1,340 | 51 | 28 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,340 | 1,380 | 53 | 30 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,380 | 1,420 | 55 | 32 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,420 | 1,460 | 57 | 35 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,460 | 1,500 | 59 | 37 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,500 | 1,540 | 61 | 39 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,540 | 1,580 | 64 | 41 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,580 | 1,620 | 66 | 43 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,620 | 1,660 | 68 | 45 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,660 | 1,700 | 70 | 47 | 25 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,700 | 1,740 | 72 | 50 | 27 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,740 | 1,780 | 74 | 52 | 29 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,780 | 1,820 | 76 | 54 | 31 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,820 | 1,860 | 78 | 56 | 33 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,860 | 1,900 | 81 | 58 | 36 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,900 | 1,940 | 83 | 60 | 38 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,940 | 1,980 | 85 | 62 | 40 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,980 | 2,020 | 87 | 65 | 42 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,020 | 2,060 | 89 | 67 | 44 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,060 | 2,100 | 91 | 69 | 46 | 24 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,100 | 2,140 | 93 | 71 | 48 | 26 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,140 | 2,180 | 96 | 73 | 51 | 28 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,180 | 2,220 | 98 | 75 | 53 | 30 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,220 | 2,260 | 100 | 77 | 55 | 32 | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,260 | 2,300 | 102 | 80 | 57 | 34 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,300 | 2,340 | 104 | 82 | 59 | 37 | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,340 | 2,380 | 106 | 84 | 61 | 39 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,380 | 2,420 | 108 | 86 | 63 | 41 | 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,420 | 2,460 | 111 | 88 | 66 | 43 | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,460 | 2,500 | 113 | 90 | 68 | 45 | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,500 | 2,540 | 115 | 92 | 70 | 47 | 25 | 2 | 0 | 0 | 0 | 0 | 0 |

Single employees paid once a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-----|-----|-----|-----|-----|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 2,540 | 2,580 | 117 | 94 | 72 | 49 | 27 | 4 | 0 | 0 | 0 | 0 | 0 |
| 2,580 | 2,620 | 119 | 97 | 74 | 52 | 29 | 7 | 0 | 0 | 0 | 0 | 0 |
| 2,620 | 2,660 | 121 | 99 | 76 | 54 | 31 | 9 | 0 | 0 | 0 | 0 | 0 |
| 2,660 | 2,700 | 123 | 101 | 78 | 56 | 33 | 11 | 0 | 0 | 0 | 0 | 0 |
| 2,700 | 2,740 | 126 | 103 | 81 | 58 | 36 | 13 | 0 | 0 | 0 | 0 | 0 |
| 2,740 | 2,780 | 128 | 105 | 83 | 60 | 38 | 15 | 0 | 0 | 0 | 0 | 0 |
| 2,780 | 2,820 | 130 | 107 | 85 | 62 | 40 | 17 | 0 | 0 | 0 | 0 | 0 |
| 2,820 | 2,860 | 132 | 109 | 87 | 64 | 42 | 19 | 0 | 0 | 0 | 0 | 0 |
| 2,860 | 2,900 | 134 | 112 | 89 | 67 | 44 | 22 | 0 | 0 | 0 | 0 | 0 |
| 2,900 | 2,940 | 136 | 114 | 91 | 69 | 46 | 24 | 1 | 0 | 0 | 0 | 0 |
| 2,940 | 2,980 | 138 | 116 | 93 | 71 | 48 | 26 | 3 | 0 | 0 | 0 | 0 |
| 2,980 | 3,020 | 141 | 118 | 96 | 73 | 50 | 28 | 5 | 0 | 0 | 0 | 0 |
| 3,020 | 3,060 | 143 | 120 | 98 | 75 | 53 | 30 | 8 | 0 | 0 | 0 | 0 |
| 3,060 | 3,100 | 146 | 122 | 100 | 77 | 55 | 32 | 10 | 0 | 0 | 0 | 0 |
| 3,100 | 3,140 | 149 | 124 | 102 | 79 | 57 | 34 | 12 | 0 | 0 | 0 | 0 |
| 3,140 | 3,180 | 151 | 127 | 104 | 82 | 59 | 37 | 14 | 0 | 0 | 0 | 0 |
| 3,180 | 3,220 | 154 | 129 | 106 | 84 | 61 | 39 | 16 | 0 | 0 | 0 | 0 |
| 3,220 | 3,260 | 157 | 131 | 108 | 86 | 63 | 41 | 18 | 0 | 0 | 0 | 0 |
| 3,260 | 3,300 | 159 | 133 | 110 | 88 | 65 | 43 | 20 | 0 | 0 | 0 | 0 |
| 3,300 | 3,340 | 162 | 135 | 113 | 90 | 68 | 45 | 23 | 0 | 0 | 0 | 0 |
| 3,340 | 3,380 | 165 | 137 | 115 | 92 | 70 | 47 | 25 | 2 | 0 | 0 | 0 |
| 3,380 | 3,420 | 168 | 139 | 117 | 94 | 72 | 49 | 27 | 4 | 0 | 0 | 0 |
| 3,420 | 3,460 | 170 | 142 | 119 | 97 | 74 | 52 | 29 | 6 | 0 | 0 | 0 |
| 3,460 | 3,500 | 173 | 144 | 121 | 99 | 76 | 54 | 31 | 9 | 0 | 0 | 0 |
| 3,500 | 3,540 | 176 | 147 | 123 | 101 | 78 | 56 | 33 | 11 | 0 | 0 | 0 |
| 3,540 | 3,580 | 178 | 150 | 125 | 103 | 80 | 58 | 35 | 13 | 0 | 0 | 0 |
| 3,580 | 3,620 | 181 | 153 | 128 | 105 | 83 | 60 | 38 | 15 | 0 | 0 | 0 |
| 3,620 | 3,660 | 184 | 155 | 130 | 107 | 85 | 62 | 40 | 17 | 0 | 0 | 0 |
| 3,660 | 3,700 | 187 | 158 | 132 | 109 | 87 | 64 | 42 | 19 | 0 | 0 | 0 |
| 3,700 | 3,740 | 189 | 161 | 134 | 112 | 89 | 66 | 44 | 21 | 0 | 0 | 0 |
| 3,740 | 3,780 | 192 | 163 | 136 | 114 | 91 | 69 | 46 | 24 | 1 | 0 | 0 |
| 3,780 | 3,820 | 195 | 166 | 138 | 116 | 93 | 71 | 48 | 26 | 3 | 0 | 0 |
| 3,820 | 3,860 | 197 | 169 | 140 | 118 | 95 | 73 | 50 | 28 | 5 | 0 | 0 |
| 3,860 | 3,900 | 200 | 172 | 143 | 120 | 98 | 75 | 53 | 30 | 8 | 0 | 0 |
| 3,900 | 3,940 | 203 | 174 | 146 | 122 | 100 | 77 | 55 | 32 | 10 | 0 | 0 |
| 3,940 | 3,980 | 206 | 177 | 148 | 124 | 102 | 79 | 57 | 34 | 12 | 0 | 0 |
| 3,980 | 4,020 | 208 | 180 | 151 | 127 | 104 | 81 | 59 | 36 | 14 | 0 | 0 |
| 4,020 | 4,060 | 211 | 182 | 154 | 129 | 106 | 84 | 61 | 39 | 16 | 0 | 0 |
| 4,060 | 4,100 | 214 | 185 | 157 | 131 | 108 | 86 | 63 | 41 | 18 | 0 | 0 |
| 4,100 | 4,140 | 217 | 188 | 159 | 133 | 110 | 88 | 65 | 43 | 20 | 0 | 0 |
| 4,140 | 4,180 | 219 | 191 | 162 | 135 | 113 | 90 | 68 | 45 | 22 | 0 | 0 |
| 4,180 | 4,220 | 222 | 193 | 165 | 137 | 115 | 92 | 70 | 47 | 25 | 2 | 0 |
| 4,220 | 4,260 | 225 | 196 | 167 | 139 | 117 | 94 | 72 | 49 | 27 | 4 | 0 |
| 4,260 | 4,300 | 227 | 199 | 170 | 142 | 119 | 96 | 74 | 51 | 29 | 6 | 0 |
| 4,300 | 4,340 | 230 | 201 | 173 | 144 | 121 | 99 | 76 | 54 | 31 | 9 | 0 |
| 4,340 | 4,380 | 233 | 204 | 176 | 147 | 123 | 101 | 78 | 56 | 33 | 11 | 0 |
| 4,380 | 4,420 | 236 | 207 | 178 | 150 | 125 | 103 | 80 | 58 | 35 | 13 | 0 |
| 4,420 | 4,460 | 238 | 210 | 181 | 152 | 128 | 105 | 83 | 60 | 37 | 15 | 0 |
| 4,460 | 4,500 | 241 | 212 | 184 | 155 | 130 | 107 | 85 | 62 | 40 | 17 | 0 |
| 4,500 | 4,540 | 244 | 215 | 186 | 158 | 132 | 109 | 87 | 64 | 42 | 19 | 0 |
| 4,540 | 4,580 | 246 | 218 | 189 | 161 | 134 | 111 | 89 | 66 | 44 | 21 | 0 |
| 4,580 | 4,620 | 249 | 221 | 192 | 163 | 136 | 114 | 91 | 69 | 46 | 24 | 1 |
| 6.80 PERCENT OF THE EXCESS OVER \$4,620 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 4,620 | 9,047 | 251 | 222 | 193 | 165 | 137 | 115 | 92 | 70 | 47 | 25 | 2 |
| 7.85 PERCENT OF THE EXCESS OVER \$9,047 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 9,047 | 16,476 | 552 | 523 | 494 | 466 | 437 | 408 | 380 | 351 | 323 | 294 | 265 |
| 9.85 PERCENT OF THE EXCESS OVER \$16,476 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 16,476 | and over | 1,135 | 1,102 | 1,069 | 1,036 | 1,003 | 970 | 937 | 903 | 870 | 837 | 804 |

Married employees paid once a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | | |
|-----------------------------|---------------|---|----|----|----|----|---|---|---|---|---|------------|---|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more | |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | | |
| 0 | 1,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 24 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 26 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 29 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 31 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 33 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,800 | 1,840 | 35 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,840 | 1,880 | 37 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,880 | 1,920 | 39 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,920 | 1,960 | 41 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,960 | 2,000 | 44 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,000 | 2,040 | 46 | 23 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,040 | 2,080 | 48 | 25 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,080 | 2,120 | 50 | 27 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,120 | 2,160 | 52 | 30 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,160 | 2,200 | 54 | 32 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,200 | 2,240 | 56 | 34 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,240 | 2,280 | 58 | 36 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,280 | 2,320 | 61 | 38 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,320 | 2,360 | 63 | 40 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,360 | 2,400 | 65 | 42 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,400 | 2,440 | 67 | 45 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,440 | 2,480 | 69 | 47 | 24 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,480 | 2,520 | 71 | 49 | 26 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,520 | 2,560 | 73 | 51 | 28 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,560 | 2,600 | 76 | 53 | 31 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,600 | 2,640 | 78 | 55 | 33 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,640 | 2,680 | 80 | 57 | 35 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,680 | 2,720 | 82 | 60 | 37 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,720 | 2,760 | 84 | 62 | 39 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,760 | 2,800 | 86 | 64 | 41 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,800 | 2,840 | 88 | 66 | 43 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,840 | 2,880 | 91 | 68 | 46 | 23 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,880 | 2,920 | 93 | 70 | 48 | 25 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,920 | 2,960 | 95 | 72 | 50 | 27 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,960 | 3,000 | 97 | 74 | 52 | 29 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,000 | 3,040 | 99 | 77 | 54 | 32 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,040 | 3,080 | 101 | 79 | 56 | 34 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,080 | 3,120 | 103 | 81 | 58 | 36 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,120 | 3,160 | 106 | 83 | 61 | 38 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,160 | 3,200 | 108 | 85 | 63 | 40 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,200 | 3,240 | 110 | 87 | 65 | 42 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,240 | 3,280 | 112 | 89 | 67 | 44 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,280 | 3,320 | 114 | 92 | 69 | 47 | 24 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,320 | 3,360 | 116 | 94 | 71 | 49 | 26 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,360 | 3,400 | 118 | 96 | 73 | 51 | 28 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,400 | 3,440 | 121 | 98 | 76 | 53 | 30 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |

Married employees paid once a month

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
|--|---------------|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| at least | but less than | The amount to withhold (in whole dollars) | | | | | | | | | | |
| 3,440 | 3,480 | 123 | 100 | 78 | 55 | 33 | 10 | 0 | 0 | 0 | 0 | 0 |
| 3,480 | 3,520 | 125 | 102 | 80 | 57 | 35 | 12 | 0 | 0 | 0 | 0 | 0 |
| 3,520 | 3,560 | 127 | 104 | 82 | 59 | 37 | 14 | 0 | 0 | 0 | 0 | 0 |
| 3,560 | 3,600 | 129 | 107 | 84 | 62 | 39 | 17 | 0 | 0 | 0 | 0 | 0 |
| 3,600 | 3,640 | 131 | 109 | 86 | 64 | 41 | 19 | 0 | 0 | 0 | 0 | 0 |
| 3,640 | 3,680 | 133 | 111 | 88 | 66 | 43 | 21 | 0 | 0 | 0 | 0 | 0 |
| 3,680 | 3,720 | 136 | 113 | 91 | 68 | 45 | 23 | 0 | 0 | 0 | 0 | 0 |
| 3,720 | 3,760 | 138 | 115 | 93 | 70 | 48 | 25 | 3 | 0 | 0 | 0 | 0 |
| 3,760 | 3,800 | 140 | 117 | 95 | 72 | 50 | 27 | 5 | 0 | 0 | 0 | 0 |
| 3,800 | 3,840 | 142 | 119 | 97 | 74 | 52 | 29 | 7 | 0 | 0 | 0 | 0 |
| 3,840 | 3,880 | 144 | 122 | 99 | 77 | 54 | 32 | 9 | 0 | 0 | 0 | 0 |
| 3,880 | 3,920 | 146 | 124 | 101 | 79 | 56 | 34 | 11 | 0 | 0 | 0 | 0 |
| 3,920 | 3,960 | 148 | 126 | 103 | 81 | 58 | 36 | 13 | 0 | 0 | 0 | 0 |
| 3,960 | 4,000 | 151 | 128 | 105 | 83 | 60 | 38 | 15 | 0 | 0 | 0 | 0 |
| 4,000 | 4,040 | 153 | 130 | 108 | 85 | 63 | 40 | 18 | 0 | 0 | 0 | 0 |
| 4,040 | 4,080 | 155 | 132 | 110 | 87 | 65 | 42 | 20 | 0 | 0 | 0 | 0 |
| 4,080 | 4,120 | 157 | 134 | 112 | 89 | 67 | 44 | 22 | 0 | 0 | 0 | 0 |
| 4,120 | 4,160 | 159 | 137 | 114 | 92 | 69 | 47 | 24 | 1 | 0 | 0 | 0 |
| 4,160 | 4,200 | 161 | 139 | 116 | 94 | 71 | 49 | 26 | 4 | 0 | 0 | 0 |
| 4,200 | 4,240 | 163 | 141 | 118 | 96 | 73 | 51 | 28 | 6 | 0 | 0 | 0 |
| 4,240 | 4,280 | 165 | 143 | 120 | 98 | 75 | 53 | 30 | 8 | 0 | 0 | 0 |
| 4,280 | 4,320 | 168 | 145 | 123 | 100 | 78 | 55 | 33 | 10 | 0 | 0 | 0 |
| 4,320 | 4,360 | 170 | 147 | 125 | 102 | 80 | 57 | 35 | 12 | 0 | 0 | 0 |
| 4,360 | 4,400 | 172 | 149 | 127 | 104 | 82 | 59 | 37 | 14 | 0 | 0 | 0 |
| 4,400 | 4,440 | 174 | 152 | 129 | 107 | 84 | 61 | 39 | 16 | 0 | 0 | 0 |
| 4,440 | 4,480 | 176 | 154 | 131 | 109 | 86 | 64 | 41 | 19 | 0 | 0 | 0 |
| 4,480 | 4,520 | 178 | 156 | 133 | 111 | 88 | 66 | 43 | 21 | 0 | 0 | 0 |
| 4,520 | 4,560 | 180 | 158 | 135 | 113 | 90 | 68 | 45 | 23 | 0 | 0 | 0 |
| 4,560 | 4,600 | 183 | 160 | 138 | 115 | 93 | 70 | 48 | 25 | 2 | 0 | 0 |
| 4,600 | 4,640 | 185 | 162 | 140 | 117 | 95 | 72 | 50 | 27 | 5 | 0 | 0 |
| 6.80 PERCENT OF THE EXCESS OVER \$4,640 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 4,640 | 16,503 | 186 | 163 | 141 | 118 | 96 | 73 | 51 | 28 | 6 | 0 | 0 |
| 7.85 PERCENT OF THE EXCESS OVER \$16,503 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 16,503 | 27,954 | 987 | 958 | 930 | 901 | 872 | 844 | 815 | 787 | 758 | 729 | 701 |
| 9.85 PERCENT OF THE EXCESS OVER \$27,954 PLUS (round total to the nearest whole dollar) | | | | | | | | | | | | |
| 27,954 | and over | 1,886 | 1,853 | 1,820 | 1,787 | 1,754 | 1,721 | 1,688 | 1,655 | 1,622 | 1,588 | 1,555 |

Computer Formula

If you use a computer to determine how much to withhold, use the formula below to set up your program. This formula supersedes any formulas before Jan. 1, 2024.

Step 1

Determine the employee's total wages for one payroll period (if determining withholding for the W-4MNP, use the non-periodic distribution amount).

Step 2

Multiply the total wages (or non-periodic distribution) from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage. For Form W-4MNP and the allowance method, use 1 (annual) for step 2.

Multiply step 1 by:

- 360 if you pay by the day
- 52 if you pay by the week
- 26 if you pay every two weeks
- 24 if you pay twice a month
- 12 if you pay once a month
- 1 if you pay annually

Step 3

Multiply the number of the employee's withholding allowances by \$5,050.

Step 4

Subtract the result in step 3 from the result in step 2. If zero or less, stop here. There is no tax to withhold.

Step 5

Use the result from step 4 and the chart below to figure an amount for step 5.

Step 6

Divide the result in step 5 by the number of payroll periods that you used in step 2. You may round the amount to the nearest dollar. The result is the amount of Minnesota income tax to withhold from the employee's wages (or non-periodic distribution).

Chart for Step 5

If the employee is single and the result from step 4 is:

| <i>More than</i> | <i>But not more than</i> | <i>Subtract this amount from the result in step 4</i> | <i>Multiply result by</i> | <i>Add</i> |
|------------------|--------------------------|---|---------------------------|------------|
| 4,475 | 36,165 | 4,475 | 5.35% | |
| 36,165 | 108,565 | 36,165 | 6.80% | 1,695.42 |
| 108,565 | 197,715 | 108,565 | 7.85% | 6,618.62 |
| 197,715 | — | 197,715 | 9.85% | 13,616.90 |

If the employee is married and the result from step 4 is:

| <i>More than</i> | <i>But not more than</i> | <i>Subtract this amount from the result in step 4</i> | <i>Multiply result by</i> | <i>Add</i> |
|------------------|--------------------------|---|---------------------------|------------|
| 14,000 | 60,330 | 14,000 | 5.35% | |
| 60,330 | 198,040 | 60,330 | 6.80% | 2,478.66 |
| 198,040 | 335,450 | 198,040 | 7.85% | 11,842.94 |
| 335,450 | — | 335,450 | 9.85% | 22,629.63 |