

2017 Minnesota Withholding Tax Tables

Use the tables on the following 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										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	0	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	2	1	0	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	2	1	0	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	3	2	1	1	0	0	0	0	0	0
68	72	3	3	2	2	1	0	0	0	0	0	0
72	76	4	3	2	2	1	1	0	0	0	0	0
76	80	4	3	3	2	1	1	0	0	0	0	0
80	84	4	3	3	2	2	1	0	0	0	0	0
84	88	4	4	3	2	2	1	1	0	0	0	0
88	92	5	4	3	3	2	1	1	0	0	0	0
92	96	5	4	3	3	2	2	1	0	0	0	0
96	100	5	4	4	3	2	2	1	1	0	0	0
100	104	6	5	4	3	3	2	2	1	0	0	0
104	108	6	5	4	4	3	2	2	1	1	0	0
108	112	6	5	5	4	3	3	2	1	1	0	0
112	116	6	6	5	4	3	3	2	2	1	0	0
116	120	7	6	5	4	4	3	2	2	1	1	0
120	124	7	6	5	5	4	3	3	2	1	1	0
124	128	7	6	6	5	4	3	3	2	2	1	0
128	132	8	7	6	5	4	4	3	2	2	1	1
132	136	8	7	6	5	5	4	3	3	2	1	1
136	140	8	7	6	6	5	4	3	3	2	2	1
140	144	8	8	7	6	5	4	4	3	2	2	1
144	148	9	8	7	6	5	5	4	3	3	2	1
148	152	9	8	7	7	6	5	4	3	3	2	2
152	156	9	8	8	7	6	5	4	4	3	2	2
156	160	9	9	8	7	6	6	5	4	3	3	2
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	238	10	9	8	7	6	6	5	4	3	3	2
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$238 PLUS (round total to the nearest whole dollar)										
238	442	15	14	14	13	12	11	10	10	9	8	7
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$442 PLUS (round total to the nearest whole dollar)										
442 and over		31	30	29	28	28	27	26	25	24	23	22

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
at least	but less than	The amount to withhold (in whole dollars)										
0	32	0	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0
36	40	1	0	0	0	0	0	0	0	0	0	0
40	44	1	0	0	0	0	0	0	0	0	0	0
44	48	1	1	0	0	0	0	0	0	0	0	0
48	52	1	1	0	0	0	0	0	0	0	0	0
52	56	2	1	0	0	0	0	0	0	0	0	0
56	60	2	1	1	0	0	0	0	0	0	0	0
60	64	2	1	1	0	0	0	0	0	0	0	0
64	68	2	2	1	0	0	0	0	0	0	0	0
68	72	2	2	1	1	0	0	0	0	0	0	0
72	76	3	2	1	1	0	0	0	0	0	0	0
76	80	3	2	2	1	0	0	0	0	0	0	0
80	84	3	2	2	1	1	0	0	0	0	0	0
84	88	3	3	2	2	1	0	0	0	0	0	0
88	92	4	3	2	2	1	1	0	0	0	0	0
92	96	4	3	3	2	1	1	0	0	0	0	0
96	100	4	3	3	2	2	1	0	0	0	0	0
100	104	4	4	3	2	2	1	1	0	0	0	0
104	108	4	4	3	3	2	1	1	0	0	0	0
108	112	5	4	3	3	2	2	1	0	0	0	0
112	116	5	4	4	3	2	2	1	1	0	0	0
116	120	5	4	4	3	3	2	1	1	0	0	0
120	124	5	5	4	3	3	2	2	1	0	0	0
124	128	5	5	4	4	3	2	2	1	1	0	0
128	132	6	5	4	4	3	3	2	1	1	0	0
132	136	6	5	5	4	3	3	2	2	1	0	0
136	140	6	5	5	4	4	3	2	2	1	1	0
140	144	7	6	5	5	4	3	3	2	1	1	0
144	148	7	6	5	5	4	4	3	2	2	1	1
148	152	7	6	6	5	4	4	3	3	2	1	1
152	156	7	7	6	5	5	4	3	3	2	2	1
156	160	8	7	6	5	5	4	4	3	2	2	1
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	434	8	7	6	5	5	4	4	3	2	2	1
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$434 PLUS (round total to the nearest whole dollar)										
434	750	27	26	26	25	24	23	22	22	21	20	19
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$750 PLUS (round total to the nearest whole dollar)										
750 and over		52	51	50	49	48	48	47	46	45	44	43

Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	60	1	0	0	0	0	0	0	0	0	0	0
60	70	1	0	0	0	0	0	0	0	0	0	0
70	80	2	0	0	0	0	0	0	0	0	0	0
80	90	2	0	0	0	0	0	0	0	0	0	0
90	100	3	0	0	0	0	0	0	0	0	0	0
100	110	3	0	0	0	0	0	0	0	0	0	0
110	120	4	0	0	0	0	0	0	0	0	0	0
120	130	4	0	0	0	0	0	0	0	0	0	0
130	140	5	1	0	0	0	0	0	0	0	0	0
140	150	5	1	0	0	0	0	0	0	0	0	0
150	160	6	2	0	0	0	0	0	0	0	0	0
160	170	6	2	0	0	0	0	0	0	0	0	0
170	180	7	3	0	0	0	0	0	0	0	0	0
180	190	8	3	0	0	0	0	0	0	0	0	0
190	200	8	4	0	0	0	0	0	0	0	0	0
200	210	9	4	0	0	0	0	0	0	0	0	0
210	220	9	5	1	0	0	0	0	0	0	0	0
220	230	10	6	1	0	0	0	0	0	0	0	0
230	240	10	6	2	0	0	0	0	0	0	0	0
240	250	11	7	2	0	0	0	0	0	0	0	0
250	260	11	7	3	0	0	0	0	0	0	0	0
260	270	12	8	3	0	0	0	0	0	0	0	0
270	280	12	8	4	0	0	0	0	0	0	0	0
280	290	13	9	5	0	0	0	0	0	0	0	0
290	300	13	9	5	1	0	0	0	0	0	0	0
300	310	14	10	6	1	0	0	0	0	0	0	0
310	320	14	10	6	2	0	0	0	0	0	0	0
320	330	15	11	7	3	0	0	0	0	0	0	0
330	340	16	11	7	3	0	0	0	0	0	0	0
340	350	16	12	8	4	0	0	0	0	0	0	0
350	360	17	12	8	4	0	0	0	0	0	0	0
360	370	17	13	9	5	0	0	0	0	0	0	0
370	380	18	14	9	5	1	0	0	0	0	0	0
380	390	18	14	10	6	2	0	0	0	0	0	0
390	400	19	15	10	6	2	0	0	0	0	0	0
400	410	19	15	11	7	3	0	0	0	0	0	0
410	420	20	16	12	7	3	0	0	0	0	0	0
420	430	20	16	12	8	4	0	0	0	0	0	0
430	440	21	17	13	8	4	0	0	0	0	0	0
440	450	21	17	13	9	5	1	0	0	0	0	0
450	460	22	18	14	9	5	1	0	0	0	0	0
460	470	23	18	14	10	6	2	0	0	0	0	0
470	480	23	19	15	11	6	2	0	0	0	0	0
480	490	24	19	15	11	7	3	0	0	0	0	0
490	500	24	20	16	12	7	3	0	0	0	0	0
500	510	25	20	16	12	8	4	0	0	0	0	0
510	520	25	21	17	13	9	4	0	0	0	0	0
520	530	26	22	17	13	9	5	1	0	0	0	0
530	540	26	22	18	14	10	5	1	0	0	0	0
540	550	27	23	18	14	10	6	2	0	0	0	0
550	560	28	23	19	15	11	6	2	0	0	0	0
560	570	28	24	20	15	11	7	3	0	0	0	0
570	580	29	24	20	16	12	8	3	0	0	0	0
580	590	30	25	21	16	12	8	4	0	0	0	0
590	600	31	25	21	17	13	9	4	0	0	0	0
600	610	31	26	22	18	13	9	5	1	0	0	0
610	620	32	26	22	18	14	10	6	1	0	0	0
620	630	33	27	23	19	14	10	6	2	0	0	0
630	640	33	28	23	19	15	11	7	2	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
at least	but less than	The amount to withhold (in whole dollars)										
640	650	34	29	24	20	15	11	7	3	0	0	0
650	660	35	29	24	20	16	12	8	4	0	0	0
660	670	35	30	25	21	17	12	8	4	0	0	0
670	680	36	31	25	21	17	13	9	5	0	0	0
680	690	37	31	26	22	18	13	9	5	1	0	0
690	700	38	32	27	22	18	14	10	6	1	0	0
700	710	38	33	27	23	19	15	10	6	2	0	0
710	720	39	33	28	23	19	15	11	7	3	0	0
720	730	40	34	29	24	20	16	11	7	3	0	0
730	740	40	35	29	24	20	16	12	8	4	0	0
740	750	41	36	30	25	21	17	12	8	4	0	0
750	760	42	36	31	26	21	17	13	9	5	1	0
760	770	43	37	32	26	22	18	14	9	5	1	0
770	780	43	38	32	27	22	18	14	10	6	2	0
780	790	44	38	33	27	23	19	15	10	6	2	0
790	800	45	39	34	28	23	19	15	11	7	3	0
800	810	45	40	34	29	24	20	16	12	7	3	0
810	820	46	41	35	30	25	20	16	12	8	4	0
820	830	47	41	36	30	25	21	17	13	8	4	0
830	840	47	42	36	31	26	21	17	13	9	5	1
840	850	48	43	37	32	26	22	18	14	10	5	1
850	860	49	43	38	32	27	23	18	14	10	6	2
860	870	50	44	39	33	28	23	19	15	11	6	2
870	880	50	45	39	34	28	24	19	15	11	7	3
880	890	51	45	40	35	29	24	20	16	12	7	3
890	900	52	46	41	35	30	25	21	16	12	8	4
900	910	52	47	41	36	30	25	21	17	13	9	4
910	920	53	48	42	37	31	26	22	17	13	9	5
920	930	54	48	43	37	32	26	22	18	14	10	5
930	940	54	49	44	38	33	27	23	18	14	10	6
940	950	55	50	44	39	33	28	23	19	15	11	7
950	960	56	50	45	39	34	28	24	20	15	11	7
960	970	57	51	46	40	35	29	24	20	16	12	8
970	980	57	52	46	41	35	30	25	21	16	12	8
980	990	58	53	47	42	36	31	25	21	17	13	9
990	1,000	59	53	48	42	37	31	26	22	18	13	9
1,000	1,010	59	54	48	43	37	32	26	22	18	14	10
1,010	1,020	60	55	49	44	38	33	27	23	19	14	10
1,020	1,030	61	55	50	44	39	33	28	23	19	15	11
1,030	1,040	62	56	51	45	40	34	29	24	20	16	11
1,040	1,050	62	57	51	46	40	35	29	24	20	16	12
1,050	1,060	63	57	52	46	41	36	30	25	21	17	12
1,060	1,070	64	58	53	47	42	36	31	25	21	17	13
1,070	1,080	64	59	53	48	42	37	31	26	22	18	13
1,080	1,090	65	60	54	49	43	38	32	27	22	18	14
1,090	1,100	66	60	55	49	44	38	33	27	23	19	15
1,100	1,110	66	61	56	50	45	39	34	28	23	19	15
1,110	1,120	67	62	56	51	45	40	34	29	24	20	16
1,120	1,130	68	62	57	51	46	40	35	29	24	20	16
1,130	1,140	69	63	58	52	47	41	36	30	25	21	17
1,140	1,150	69	64	58	53	47	42	36	31	26	21	17
1,150	1,160	70	65	59	54	48	43	37	32	26	22	18
1,160	1,170	71	65	60	54	49	43	38	32	27	22	18
1,170	1,180	71	66	60	55	49	44	38	33	27	23	19
1,180	1,190	72	67	61	56	50	45	39	34	28	24	19
7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	1,648	72	67	61	56	51	45	40	34	29	24	20
7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,648 PLUS (round total to the nearest whole dollar)												
1,648	3,062	105	99	94	88	83	77	72	66	61	55	50
9.85 PERCENT (.0985) OF THE EXCESS OVER \$3,062 PLUS (round total to the nearest whole dollar)												
3,062 and over		216	210	204	197	191	185	179	173	167	161	155

Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	190	1	0	0	0	0	0	0	0	0	0	0
190	200	2	0	0	0	0	0	0	0	0	0	0
200	210	2	0	0	0	0	0	0	0	0	0	0
210	220	3	0	0	0	0	0	0	0	0	0	0
220	230	3	0	0	0	0	0	0	0	0	0	0
230	240	4	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	1	0	0	0	0	0	0	0	0	0
260	270	5	1	0	0	0	0	0	0	0	0	0
270	280	6	2	0	0	0	0	0	0	0	0	0
280	290	6	2	0	0	0	0	0	0	0	0	0
290	300	7	3	0	0	0	0	0	0	0	0	0
300	310	7	3	0	0	0	0	0	0	0	0	0
310	320	8	4	0	0	0	0	0	0	0	0	0
320	330	8	4	0	0	0	0	0	0	0	0	0
330	340	9	5	1	0	0	0	0	0	0	0	0
340	350	10	5	1	0	0	0	0	0	0	0	0
350	360	10	6	2	0	0	0	0	0	0	0	0
360	370	11	6	2	0	0	0	0	0	0	0	0
370	380	11	7	3	0	0	0	0	0	0	0	0
380	390	12	8	3	0	0	0	0	0	0	0	0
390	400	12	8	4	0	0	0	0	0	0	0	0
400	410	13	9	4	0	0	0	0	0	0	0	0
410	420	13	9	5	1	0	0	0	0	0	0	0
420	430	14	10	6	1	0	0	0	0	0	0	0
430	440	14	10	6	2	0	0	0	0	0	0	0
440	450	15	11	7	2	0	0	0	0	0	0	0
450	460	15	11	7	3	0	0	0	0	0	0	0
460	470	16	12	8	3	0	0	0	0	0	0	0
470	480	17	12	8	4	0	0	0	0	0	0	0
480	490	17	13	9	5	0	0	0	0	0	0	0
490	500	18	13	9	5	1	0	0	0	0	0	0
500	510	18	14	10	6	1	0	0	0	0	0	0
510	520	19	14	10	6	2	0	0	0	0	0	0
520	530	19	15	11	7	3	0	0	0	0	0	0
530	540	20	16	11	7	3	0	0	0	0	0	0
540	550	20	16	12	8	4	0	0	0	0	0	0
550	560	21	17	12	8	4	0	0	0	0	0	0
560	570	21	17	13	9	5	0	0	0	0	0	0
570	580	22	18	14	9	5	1	0	0	0	0	0
580	590	22	18	14	10	6	2	0	0	0	0	0
590	600	23	19	15	10	6	2	0	0	0	0	0
600	610	23	19	15	11	7	3	0	0	0	0	0
610	620	24	20	16	12	7	3	0	0	0	0	0
620	630	25	20	16	12	8	4	0	0	0	0	0
630	640	25	21	17	13	8	4	0	0	0	0	0
640	650	26	21	17	13	9	5	1	0	0	0	0
650	660	26	22	18	14	9	5	1	0	0	0	0
660	670	27	23	18	14	10	6	2	0	0	0	0
670	680	27	23	19	15	11	6	2	0	0	0	0
680	690	28	24	19	15	11	7	3	0	0	0	0
690	700	28	24	20	16	12	7	3	0	0	0	0
700	710	29	25	20	16	12	8	4	0	0	0	0
710	720	29	25	21	17	13	9	4	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
at least	but less than	The amount to withhold (in whole dollars)										
												or more
720	730	30	26	22	17	13	9	5	1	0	0	0
730	740	30	26	22	18	14	10	5	1	0	0	0
740	750	31	27	23	18	14	10	6	2	0	0	0
750	760	31	27	23	19	15	11	6	2	0	0	0
760	770	32	28	24	20	15	11	7	3	0	0	0
770	780	33	28	24	20	16	12	8	3	0	0	0
780	790	33	29	25	21	16	12	8	4	0	0	0
790	800	34	29	25	21	17	13	9	4	0	0	0
800	810	34	30	26	22	18	13	9	5	1	0	0
810	820	35	31	26	22	18	14	10	6	1	0	0
820	830	35	31	27	23	19	14	10	6	2	0	0
830	840	36	32	27	23	19	15	11	7	2	0	0
840	850	36	32	28	24	20	15	11	7	3	0	0
850	860	37	33	29	24	20	16	12	8	4	0	0
860	870	37	33	29	25	21	17	12	8	4	0	0
870	880	38	34	30	25	21	17	13	9	5	0	0
880	890	39	34	30	26	22	18	13	9	5	1	0
890	900	39	35	31	26	22	18	14	10	6	1	0
900	910	40	35	31	27	23	19	15	10	6	2	0
910	920	41	36	32	28	23	19	15	11	7	3	0
920	930	41	36	32	28	24	20	16	11	7	3	0
930	940	42	37	33	29	24	20	16	12	8	4	0
940	950	43	37	33	29	25	21	17	12	8	4	0
950	960	43	38	34	30	26	21	17	13	9	5	1
960	970	44	39	34	30	26	22	18	14	9	5	1
970	980	45	39	35	31	27	22	18	14	10	6	2
980	990	46	40	35	31	27	23	19	15	10	6	2
990	1,000	46	41	36	32	28	23	19	15	11	7	3
1,000	1,010	47	42	37	32	28	24	20	16	12	7	3
1,010	1,020	48	42	37	33	29	25	20	16	12	8	4
1,020	1,030	48	43	38	33	29	25	21	17	13	8	4
1,030	1,040	49	44	38	34	30	26	21	17	13	9	5
1,040	1,050	50	44	39	35	30	26	22	18	14	10	5
1,050	1,060	51	45	40	35	31	27	23	18	14	10	6
1,060	1,070	51	46	40	36	31	27	23	19	15	11	6
1,070	1,080	52	46	41	36	32	28	24	19	15	11	7
1,080	1,090	53	47	42	37	32	28	24	20	16	12	7
1,090	1,100	53	48	42	37	33	29	25	21	16	12	8
1,100	1,110	54	49	43	38	34	29	25	21	17	13	9
1,110	1,120	55	49	44	38	34	30	26	22	17	13	9
1,120	1,130	55	50	44	39	35	30	26	22	18	14	10
1,130	1,140	56	51	45	40	35	31	27	23	18	14	10
1,140	1,150	57	51	46	40	36	32	27	23	19	15	11
1,150	1,160	58	52	47	41	36	32	28	24	20	15	11
1,160	1,170	58	53	47	42	37	33	28	24	20	16	12
1,170	1,180	59	53	48	43	37	33	29	25	21	16	12
1,180	1,190	60	54	49	43	38	34	29	25	21	17	13
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)										
1,190	3,002	60	55	49	44	38	34	30	26	21	17	13
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,002 PLUS (round total to the nearest whole dollar)										
3,002	5,195	188	182	177	171	166	160	155	149	144	138	133
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$5,195 PLUS (round total to the nearest whole dollar)										
5,195 and over		360	354	348	342	335	329	323	317	311	305	299

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	0	0	0	0	0	0	0	0	0	0
240	260	9	0	0	0	0	0	0	0	0	0	0
260	280	10	1	0	0	0	0	0	0	0	0	0
280	300	11	2	0	0	0	0	0	0	0	0	0
300	320	12	4	0	0	0	0	0	0	0	0	0
320	340	13	5	0	0	0	0	0	0	0	0	0
340	360	14	6	0	0	0	0	0	0	0	0	0
360	380	15	7	0	0	0	0	0	0	0	0	0
380	400	16	8	0	0	0	0	0	0	0	0	0
400	420	17	9	1	0	0	0	0	0	0	0	0
420	440	18	10	2	0	0	0	0	0	0	0	0
440	460	19	11	3	0	0	0	0	0	0	0	0
460	480	20	12	4	0	0	0	0	0	0	0	0
480	500	21	13	5	0	0	0	0	0	0	0	0
500	520	23	14	6	0	0	0	0	0	0	0	0
520	540	24	15	7	0	0	0	0	0	0	0	0
540	560	25	16	8	0	0	0	0	0	0	0	0
560	580	26	17	9	1	0	0	0	0	0	0	0
580	600	27	18	10	2	0	0	0	0	0	0	0
600	620	28	20	11	3	0	0	0	0	0	0	0
620	640	29	21	12	4	0	0	0	0	0	0	0
640	660	30	22	13	5	0	0	0	0	0	0	0
660	680	31	23	14	6	0	0	0	0	0	0	0
680	700	32	24	16	7	0	0	0	0	0	0	0
700	720	33	25	17	8	0	0	0	0	0	0	0
720	740	34	26	18	9	1	0	0	0	0	0	0
740	760	35	27	19	10	2	0	0	0	0	0	0
760	780	36	28	20	11	3	0	0	0	0	0	0
780	800	38	29	21	13	4	0	0	0	0	0	0
800	820	39	30	22	14	5	0	0	0	0	0	0
820	840	40	31	23	15	6	0	0	0	0	0	0
840	860	41	32	24	16	7	0	0	0	0	0	0
860	880	42	33	25	17	8	0	0	0	0	0	0
880	900	43	35	26	18	10	1	0	0	0	0	0
900	920	44	36	27	19	11	2	0	0	0	0	0
920	940	45	37	28	20	12	3	0	0	0	0	0
940	960	46	38	29	21	13	4	0	0	0	0	0
960	980	47	39	30	22	14	5	0	0	0	0	0
980	1,000	48	40	32	23	15	7	0	0	0	0	0
1,000	1,020	49	41	33	24	16	8	0	0	0	0	0
1,020	1,040	50	42	34	25	17	9	0	0	0	0	0
1,040	1,060	51	43	35	26	18	10	1	0	0	0	0
1,060	1,080	53	44	36	28	19	11	3	0	0	0	0
1,080	1,100	54	45	37	29	20	12	4	0	0	0	0
1,100	1,120	55	46	38	30	21	13	5	0	0	0	0
1,120	1,140	57	47	39	31	22	14	6	0	0	0	0
1,140	1,160	58	48	40	32	23	15	7	0	0	0	0
1,160	1,180	60	50	41	33	25	16	8	0	0	0	0
1,180	1,200	61	51	42	34	26	17	9	1	0	0	0
1,200	1,220	62	52	43	35	27	18	10	2	0	0	0
1,220	1,240	64	53	44	36	28	19	11	3	0	0	0
1,240	1,260	65	54	45	37	29	20	12	4	0	0	0
1,260	1,280	67	56	47	38	30	22	13	5	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
at least	but less than	The amount to withhold (in whole dollars)										
1,280	1,300	68	57	48	39	31	23	14	6	0	0	0
1,300	1,320	70	59	49	40	32	24	15	7	0	0	0
1,320	1,340	71	60	50	41	33	25	16	8	0	0	0
1,340	1,360	72	61	51	42	34	26	17	9	1	0	0
1,360	1,380	74	63	52	44	35	27	19	10	2	0	0
1,380	1,400	75	64	53	45	36	28	20	11	3	0	0
1,400	1,420	77	66	55	46	37	29	21	12	4	0	0
1,420	1,440	78	67	56	47	38	30	22	13	5	0	0
1,440	1,460	79	68	57	48	40	31	23	15	6	0	0
1,460	1,480	81	70	59	49	41	32	24	16	7	0	0
1,480	1,500	82	71	60	50	42	33	25	17	8	0	0
1,500	1,520	84	73	62	51	43	34	26	18	9	1	0
1,520	1,540	85	74	63	52	44	35	27	19	10	2	0
1,540	1,560	86	75	64	53	45	37	28	20	12	3	0
1,560	1,580	88	77	66	55	46	38	29	21	13	4	0
1,580	1,600	89	78	67	56	47	39	30	22	14	5	0
1,600	1,620	91	80	69	58	48	40	31	23	15	6	0
1,620	1,640	92	81	70	59	49	41	32	24	16	7	0
1,640	1,660	93	83	72	61	50	42	34	25	17	9	0
1,660	1,680	95	84	73	62	51	43	35	26	18	10	1
1,680	1,700	96	85	74	63	52	44	36	27	19	11	2
1,700	1,720	98	87	76	65	54	45	37	28	20	12	3
1,720	1,740	99	88	77	66	55	46	38	29	21	13	4
1,740	1,760	101	90	79	68	57	47	39	31	22	14	6
1,760	1,780	102	91	80	69	58	48	40	32	23	15	7
1,780	1,800	103	92	81	70	59	49	41	33	24	16	8
1,800	1,820	105	94	83	72	61	50	42	34	25	17	9
1,820	1,840	106	95	84	73	62	52	43	35	27	18	10
1,840	1,860	108	97	86	75	64	53	44	36	28	19	11
1,860	1,880	109	98	87	76	65	54	45	37	29	20	12
1,880	1,900	110	99	88	77	66	55	46	38	30	21	13
1,900	1,920	112	101	90	79	68	57	47	39	31	22	14
1,920	1,940	113	102	91	80	69	58	49	40	32	24	15
1,940	1,960	115	104	93	82	71	60	50	41	33	25	16
1,960	1,980	116	105	94	83	72	61	51	42	34	26	17
1,980	2,000	117	106	95	85	74	63	52	43	35	27	18
2,000	2,020	119	108	97	86	75	64	53	44	36	28	19
2,020	2,040	120	109	98	87	76	65	54	46	37	29	21
2,040	2,060	122	111	100	89	78	67	56	47	38	30	22
2,060	2,080	123	112	101	90	79	68	57	48	39	31	23
2,080	2,100	125	114	103	92	81	70	59	49	40	32	24
2,100	2,120	126	115	104	93	82	71	60	50	41	33	25
2,120	2,140	127	116	105	94	83	72	61	51	43	34	26
2,140	2,160	129	118	107	96	85	74	63	52	44	35	27
2,160	2,180	130	119	108	97	86	75	64	53	45	36	28
2,180	2,200	132	121	110	99	88	77	66	55	46	37	29
2,200	2,220	133	122	111	100	89	78	67	56	47	38	30
2,220	2,240	134	123	112	101	90	79	68	58	48	40	31
2,240	2,260	136	125	114	103	92	81	70	59	49	41	32
2,260	2,280	137	126	115	104	93	82	71	60	50	42	33
2,280	2,300	139	128	117	106	95	84	73	62	51	43	34
2,300	2,320	140	129	118	107	96	85	74	63	52	44	36
2,320	2,340	141	130	119	108	98	87	76	65	54	45	37
2,340	2,360	143	132	121	110	99	88	77	66	55	46	38
2,360	2,380	144	133	122	111	100	89	78	67	56	47	39
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	3,296	145	134	123	112	101	90	79	68	57	48	39
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,296 PLUS (round total to the nearest whole dollar)										
3,296	6,123	210	199	188	177	166	155	144	133	122	111	100
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,123 PLUS (round total to the nearest whole dollar)										
6,123 and over		431	419	407	395	383	370	358	346	334	321	309

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	2	0	0	0	0	0	0	0	0	0	0
380	400	3	0	0	0	0	0	0	0	0	0	0
400	420	4	0	0	0	0	0	0	0	0	0	0
420	440	5	0	0	0	0	0	0	0	0	0	0
440	460	6	0	0	0	0	0	0	0	0	0	0
460	480	7	0	0	0	0	0	0	0	0	0	0
480	500	8	0	0	0	0	0	0	0	0	0	0
500	520	9	1	0	0	0	0	0	0	0	0	0
520	540	11	2	0	0	0	0	0	0	0	0	0
540	560	12	3	0	0	0	0	0	0	0	0	0
560	580	13	4	0	0	0	0	0	0	0	0	0
580	600	14	5	0	0	0	0	0	0	0	0	0
600	620	15	7	0	0	0	0	0	0	0	0	0
620	640	16	8	0	0	0	0	0	0	0	0	0
640	660	17	9	0	0	0	0	0	0	0	0	0
660	680	18	10	1	0	0	0	0	0	0	0	0
680	700	19	11	2	0	0	0	0	0	0	0	0
700	720	20	12	4	0	0	0	0	0	0	0	0
720	740	21	13	5	0	0	0	0	0	0	0	0
740	760	22	14	6	0	0	0	0	0	0	0	0
760	780	23	15	7	0	0	0	0	0	0	0	0
780	800	24	16	8	0	0	0	0	0	0	0	0
800	820	26	17	9	1	0	0	0	0	0	0	0
820	840	27	18	10	2	0	0	0	0	0	0	0
840	860	28	19	11	3	0	0	0	0	0	0	0
860	880	29	20	12	4	0	0	0	0	0	0	0
880	900	30	21	13	5	0	0	0	0	0	0	0
900	920	31	23	14	6	0	0	0	0	0	0	0
920	940	32	24	15	7	0	0	0	0	0	0	0
940	960	33	25	16	8	0	0	0	0	0	0	0
960	980	34	26	17	9	1	0	0	0	0	0	0
980	1,000	35	27	18	10	2	0	0	0	0	0	0
1,000	1,020	36	28	20	11	3	0	0	0	0	0	0
1,020	1,040	37	29	21	12	4	0	0	0	0	0	0
1,040	1,060	38	30	22	13	5	0	0	0	0	0	0
1,060	1,080	39	31	23	14	6	0	0	0	0	0	0
1,080	1,100	41	32	24	16	7	0	0	0	0	0	0
1,100	1,120	42	33	25	17	8	0	0	0	0	0	0
1,120	1,140	43	34	26	18	9	1	0	0	0	0	0
1,140	1,160	44	35	27	19	10	2	0	0	0	0	0
1,160	1,180	45	36	28	20	11	3	0	0	0	0	0
1,180	1,200	46	38	29	21	13	4	0	0	0	0	0
1,200	1,220	47	39	30	22	14	5	0	0	0	0	0
1,220	1,240	48	40	31	23	15	6	0	0	0	0	0
1,240	1,260	49	41	32	24	16	7	0	0	0	0	0
1,260	1,280	50	42	33	25	17	8	0	0	0	0	0
1,280	1,300	51	43	35	26	18	10	1	0	0	0	0
1,300	1,320	52	44	36	27	19	11	2	0	0	0	0
1,320	1,340	53	45	37	28	20	12	3	0	0	0	0
1,340	1,360	54	46	38	29	21	13	4	0	0	0	0
1,360	1,380	55	47	39	30	22	14	5	0	0	0	0
1,380	1,400	57	48	40	32	23	15	7	0	0	0	0
1,400	1,420	58	49	41	33	24	16	8	0	0	0	0
1,420	1,440	59	50	42	34	25	17	9	0	0	0	0
1,440	1,460	60	51	43	35	26	18	10	1	0	0	0
1,460	1,480	61	53	44	36	28	19	11	3	0	0	0
1,480	1,500	62	54	45	37	29	20	12	4	0	0	0
1,500	1,520	63	55	46	38	30	21	13	5	0	0	0

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
1,520	1,540	64	56	47	39	31	22	14	6	0	0	0
1,540	1,560	65	57	48	40	32	23	15	7	0	0	0
1,560	1,580	66	58	50	41	33	25	16	8	0	0	0
1,580	1,600	67	59	51	42	34	26	17	9	1	0	0
1,600	1,620	68	60	52	43	35	27	18	10	2	0	0
1,620	1,640	69	61	53	44	36	28	19	11	3	0	0
1,640	1,660	70	62	54	45	37	29	20	12	4	0	0
1,660	1,680	72	63	55	47	38	30	22	13	5	0	0
1,680	1,700	73	64	56	48	39	31	23	14	6	0	0
1,700	1,720	74	65	57	49	40	32	24	15	7	0	0
1,720	1,740	75	66	58	50	41	33	25	16	8	0	0
1,740	1,760	76	67	59	51	42	34	26	17	9	1	0
1,760	1,780	77	69	60	52	44	35	27	19	10	2	0
1,780	1,800	78	70	61	53	45	36	28	20	11	3	0
1,800	1,820	80	71	62	54	46	37	29	21	12	4	0
1,820	1,840	81	72	63	55	47	38	30	22	13	5	0
1,840	1,860	83	73	65	56	48	40	31	23	15	6	0
1,860	1,880	84	74	66	57	49	41	32	24	16	7	0
1,880	1,900	86	75	67	58	50	42	33	25	17	8	0
1,900	1,920	87	76	68	59	51	43	34	26	18	9	1
1,920	1,940	88	77	69	60	52	44	35	27	19	10	2
1,940	1,960	90	79	70	62	53	45	37	28	20	12	3
1,960	1,980	91	80	71	63	54	46	38	29	21	13	4
1,980	2,000	93	82	72	64	55	47	39	30	22	14	5
2,000	2,020	94	83	73	65	56	48	40	31	23	15	6
2,020	2,040	95	84	74	66	57	49	41	32	24	16	7
2,040	2,060	97	86	75	67	59	50	42	34	25	17	9
2,060	2,080	98	87	76	68	60	51	43	35	26	18	10
2,080	2,100	100	89	78	69	61	52	44	36	27	19	11
2,100	2,120	101	90	79	70	62	53	45	37	28	20	12
2,120	2,140	102	91	80	71	63	54	46	38	29	21	13
2,140	2,160	104	93	82	72	64	56	47	39	31	22	14
2,160	2,180	105	94	83	73	65	57	48	40	32	23	15
2,180	2,200	107	96	85	74	66	58	49	41	33	24	16
2,200	2,220	108	97	86	75	67	59	50	42	34	25	17
2,220	2,240	109	99	88	77	68	60	52	43	35	27	18
2,240	2,260	111	100	89	78	69	61	53	44	36	28	19
2,260	2,280	112	101	90	79	70	62	54	45	37	29	20
2,280	2,300	114	103	92	81	71	63	55	46	38	30	21
2,300	2,320	115	104	93	82	72	64	56	47	39	31	22
2,320	2,340	117	106	95	84	74	65	57	49	40	32	24
2,340	2,360	118	107	96	85	75	66	58	50	41	33	25
2,360	2,380	119	108	97	86	76	67	59	51	42	34	26
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	6,004	120	109	98	87	76	68	60	51	43	35	26
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,004 PLUS (round total to the nearest whole dollar)										
6,004	10,391	376	365	354	343	332	321	310	299	288	277	266
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$10,391 PLUS (round total to the nearest whole dollar)										
10,391 and over		720	708	695	683	671	659	647	634	622	610	598

Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	6	0	0	0	0	0	0	0	0	0	0
220	240	7	0	0	0	0	0	0	0	0	0	0
240	260	8	0	0	0	0	0	0	0	0	0	0
260	280	9	0	0	0	0	0	0	0	0	0	0
280	300	10	1	0	0	0	0	0	0	0	0	0
300	320	11	2	0	0	0	0	0	0	0	0	0
320	340	13	3	0	0	0	0	0	0	0	0	0
340	360	14	5	0	0	0	0	0	0	0	0	0
360	380	15	6	0	0	0	0	0	0	0	0	0
380	400	16	7	0	0	0	0	0	0	0	0	0
400	420	17	8	0	0	0	0	0	0	0	0	0
420	440	18	9	0	0	0	0	0	0	0	0	0
440	460	19	10	1	0	0	0	0	0	0	0	0
460	480	20	11	2	0	0	0	0	0	0	0	0
480	500	21	12	3	0	0	0	0	0	0	0	0
500	520	22	13	4	0	0	0	0	0	0	0	0
520	540	23	14	5	0	0	0	0	0	0	0	0
540	560	24	15	6	0	0	0	0	0	0	0	0
560	580	25	16	7	0	0	0	0	0	0	0	0
580	600	26	17	8	0	0	0	0	0	0	0	0
600	620	28	18	9	0	0	0	0	0	0	0	0
620	640	29	20	11	1	0	0	0	0	0	0	0
640	660	30	21	12	3	0	0	0	0	0	0	0
660	680	31	22	13	4	0	0	0	0	0	0	0
680	700	32	23	14	5	0	0	0	0	0	0	0
700	720	33	24	15	6	0	0	0	0	0	0	0
720	740	34	25	16	7	0	0	0	0	0	0	0
740	760	35	26	17	8	0	0	0	0	0	0	0
760	780	36	27	18	9	0	0	0	0	0	0	0
780	800	37	28	19	10	1	0	0	0	0	0	0
800	820	38	29	20	11	2	0	0	0	0	0	0
820	840	39	30	21	12	3	0	0	0	0	0	0
840	860	40	31	22	13	4	0	0	0	0	0	0
860	880	41	32	23	14	5	0	0	0	0	0	0
880	900	42	33	24	15	6	0	0	0	0	0	0
900	920	44	35	26	16	7	0	0	0	0	0	0
920	940	45	36	27	18	9	0	0	0	0	0	0
940	960	46	37	28	19	10	1	0	0	0	0	0
960	980	47	38	29	20	11	2	0	0	0	0	0
980	1,000	48	39	30	21	12	3	0	0	0	0	0
1,000	1,020	49	40	31	22	13	4	0	0	0	0	0
1,020	1,040	50	41	32	23	14	5	0	0	0	0	0
1,040	1,060	51	42	33	24	15	6	0	0	0	0	0
1,060	1,080	52	43	34	25	16	7	0	0	0	0	0
1,080	1,100	53	44	35	26	17	8	0	0	0	0	0
1,100	1,120	54	45	36	27	18	9	0	0	0	0	0
1,120	1,140	55	46	37	28	19	10	1	0	0	0	0
1,140	1,160	56	47	38	29	20	11	2	0	0	0	0
1,160	1,180	58	48	39	30	21	12	3	0	0	0	0
1,180	1,200	59	50	40	31	22	13	4	0	0	0	0
1,200	1,220	61	51	42	33	23	14	5	0	0	0	0
1,220	1,240	62	52	43	34	25	16	7	0	0	0	0
1,240	1,260	63	53	44	35	26	17	8	0	0	0	0
1,260	1,280	65	54	45	36	27	18	9	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
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,280	1,300	66	55	46	37	28	19	10	1	0	0	0
1,300	1,320	68	56	47	38	29	20	11	2	0	0	0
1,320	1,340	69	57	48	39	30	21	12	3	0	0	0
1,340	1,360	70	59	49	40	31	22	13	4	0	0	0
1,360	1,380	72	60	50	41	32	23	14	5	0	0	0
1,380	1,400	73	61	51	42	33	24	15	6	0	0	0
1,400	1,420	75	63	52	43	34	25	16	7	0	0	0
1,420	1,440	76	64	53	44	35	26	17	8	0	0	0
1,440	1,460	77	66	54	45	36	27	18	9	0	0	0
1,460	1,480	79	67	55	46	37	28	19	10	1	0	0
1,480	1,500	80	68	57	48	38	29	20	11	2	0	0
1,500	1,520	82	70	58	49	40	31	21	12	3	0	0
1,520	1,540	83	71	59	50	41	32	23	14	5	0	0
1,540	1,560	85	73	61	51	42	33	24	15	6	0	0
1,560	1,580	86	74	62	52	43	34	25	16	7	0	0
1,580	1,600	87	75	64	53	44	35	26	17	8	0	0
1,600	1,620	89	77	65	54	45	36	27	18	9	0	0
1,620	1,640	90	78	66	55	46	37	28	19	10	1	0
1,640	1,660	92	80	68	56	47	38	29	20	11	2	0
1,660	1,680	93	81	69	57	48	39	30	21	12	3	0
1,680	1,700	94	83	71	59	49	40	31	22	13	4	0
1,700	1,720	96	84	72	60	50	41	32	23	14	5	0
1,720	1,740	97	85	73	62	51	42	33	24	15	6	0
1,740	1,760	99	87	75	63	52	43	34	25	16	7	0
1,760	1,780	100	88	76	64	53	44	35	26	17	8	0
1,780	1,800	101	90	78	66	55	45	36	27	18	9	0
1,800	1,820	103	91	79	67	56	47	38	29	19	10	1
1,820	1,840	104	92	80	69	57	48	39	30	21	12	2
1,840	1,860	106	94	82	70	58	49	40	31	22	13	4
1,860	1,880	107	95	83	71	60	50	41	32	23	14	5
1,880	1,900	109	97	85	73	61	51	42	33	24	15	6
1,900	1,920	110	98	86	74	62	52	43	34	25	16	7
1,920	1,940	111	99	88	76	64	53	44	35	26	17	8
1,940	1,960	113	101	89	77	65	54	45	36	27	18	9
1,960	1,980	114	102	90	78	67	55	46	37	28	19	10
1,980	2,000	116	104	92	80	68	56	47	38	29	20	11
2,000	2,020	117	105	93	81	69	57	48	39	30	21	12
2,020	2,040	118	106	95	83	71	59	49	40	31	22	13
2,040	2,060	120	108	96	84	72	60	50	41	32	23	14
2,060	2,080	121	109	97	86	74	62	51	42	33	24	15
2,080	2,100	123	111	99	87	75	63	53	43	34	25	16
2,100	2,120	124	112	100	88	76	65	54	45	36	27	17
2,120	2,140	125	114	102	90	78	66	55	46	37	28	19
2,140	2,160	127	115	103	91	79	67	56	47	38	29	20
2,160	2,180	128	116	104	93	81	69	57	48	39	30	21
2,180	2,200	130	118	106	94	82	70	58	49	40	31	22
2,200	2,220	131	119	107	95	83	72	60	50	41	32	23
2,220	2,240	132	121	109	97	85	73	61	51	42	33	24
2,240	2,260	134	122	110	98	86	74	63	52	43	34	25
2,260	2,280	135	123	112	100	88	76	64	53	44	35	26
2,280	2,300	137	125	113	101	89	77	65	54	45	36	27
2,300	2,320	138	126	114	102	91	79	67	55	46	37	28
2,320	2,340	140	128	116	104	92	80	68	56	47	38	29
2,340	2,360	141	129	117	105	93	81	70	58	48	39	30
2,360	2,380	142	130	119	107	95	83	71	59	49	40	31
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	3,571	143	131	119	107	95	84	72	60	50	41	32
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,571 PLUS (round total to the nearest whole dollar)										
3,571	6,634	227	215	203	191	179	168	156	144	132	120	108
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,634 PLUS (round total to the nearest whole dollar)										
6,634 and over		467	454	441	428	414	401	388	375	361	348	335

Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	360	0	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0
380	400	2	0	0	0	0	0	0	0	0	0	0
400	420	3	0	0	0	0	0	0	0	0	0	0
420	440	4	0	0	0	0	0	0	0	0	0	0
440	460	5	0	0	0	0	0	0	0	0	0	0
460	480	6	0	0	0	0	0	0	0	0	0	0
480	500	7	0	0	0	0	0	0	0	0	0	0
500	520	8	0	0	0	0	0	0	0	0	0	0
520	540	9	0	0	0	0	0	0	0	0	0	0
540	560	10	1	0	0	0	0	0	0	0	0	0
560	580	11	2	0	0	0	0	0	0	0	0	0
580	600	12	3	0	0	0	0	0	0	0	0	0
600	620	13	4	0	0	0	0	0	0	0	0	0
620	640	14	5	0	0	0	0	0	0	0	0	0
640	660	15	6	0	0	0	0	0	0	0	0	0
660	680	17	8	0	0	0	0	0	0	0	0	0
680	700	18	9	0	0	0	0	0	0	0	0	0
700	720	19	10	1	0	0	0	0	0	0	0	0
720	740	20	11	2	0	0	0	0	0	0	0	0
740	760	21	12	3	0	0	0	0	0	0	0	0
760	780	22	13	4	0	0	0	0	0	0	0	0
780	800	23	14	5	0	0	0	0	0	0	0	0
800	820	24	15	6	0	0	0	0	0	0	0	0
820	840	25	16	7	0	0	0	0	0	0	0	0
840	860	26	17	8	0	0	0	0	0	0	0	0
860	880	27	18	9	0	0	0	0	0	0	0	0
880	900	28	19	10	1	0	0	0	0	0	0	0
900	920	29	20	11	2	0	0	0	0	0	0	0
920	940	30	21	12	3	0	0	0	0	0	0	0
940	960	32	23	13	4	0	0	0	0	0	0	0
960	980	33	24	15	6	0	0	0	0	0	0	0
980	1,000	34	25	16	7	0	0	0	0	0	0	0
1,000	1,020	35	26	17	8	0	0	0	0	0	0	0
1,020	1,040	36	27	18	9	0	0	0	0	0	0	0
1,040	1,060	37	28	19	10	1	0	0	0	0	0	0
1,060	1,080	38	29	20	11	2	0	0	0	0	0	0
1,080	1,100	39	30	21	12	3	0	0	0	0	0	0
1,100	1,120	40	31	22	13	4	0	0	0	0	0	0
1,120	1,140	41	32	23	14	5	0	0	0	0	0	0
1,140	1,160	42	33	24	15	6	0	0	0	0	0	0
1,160	1,180	43	34	25	16	7	0	0	0	0	0	0
1,180	1,200	44	35	26	17	8	0	0	0	0	0	0
1,200	1,220	45	36	27	18	9	0	0	0	0	0	0
1,220	1,240	47	37	28	19	10	1	0	0	0	0	0
1,240	1,260	48	39	30	21	11	2	0	0	0	0	0
1,260	1,280	49	40	31	22	13	4	0	0	0	0	0
1,280	1,300	50	41	32	23	14	5	0	0	0	0	0
1,300	1,320	51	42	33	24	15	6	0	0	0	0	0
1,320	1,340	52	43	34	25	16	7	0	0	0	0	0
1,340	1,360	53	44	35	26	17	8	0	0	0	0	0
1,360	1,380	54	45	36	27	18	9	0	0	0	0	0
1,380	1,400	55	46	37	28	19	10	1	0	0	0	0
1,400	1,420	56	47	38	29	20	11	2	0	0	0	0
1,420	1,440	57	48	39	30	21	12	3	0	0	0	0
1,440	1,460	58	49	40	31	22	13	4	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
at least	but less than	The amount to withhold (in whole dollars)										
1,460	1,480	59	50	41	32	23	14	5	0	0	0	0
1,480	1,500	60	51	42	33	24	15	6	0	0	0	0
1,500	1,520	62	52	43	34	25	16	7	0	0	0	0
1,520	1,540	63	54	45	35	26	17	8	0	0	0	0
1,540	1,560	64	55	46	37	28	19	9	0	0	0	0
1,560	1,580	65	56	47	38	29	20	11	2	0	0	0
1,580	1,600	66	57	48	39	30	21	12	3	0	0	0
1,600	1,620	67	58	49	40	31	22	13	4	0	0	0
1,620	1,640	68	59	50	41	32	23	14	5	0	0	0
1,640	1,660	69	60	51	42	33	24	15	6	0	0	0
1,660	1,680	70	61	52	43	34	25	16	7	0	0	0
1,680	1,700	71	62	53	44	35	26	17	8	0	0	0
1,700	1,720	72	63	54	45	36	27	18	9	0	0	0
1,720	1,740	73	64	55	46	37	28	19	10	1	0	0
1,740	1,760	74	65	56	47	38	29	20	11	2	0	0
1,760	1,780	75	66	57	48	39	30	21	12	3	0	0
1,780	1,800	76	67	58	49	40	31	22	13	4	0	0
1,800	1,820	78	69	59	50	41	32	23	14	5	0	0
1,820	1,840	79	70	61	52	43	33	24	15	6	0	0
1,840	1,860	80	71	62	53	44	35	26	16	7	0	0
1,860	1,880	81	72	63	54	45	36	27	18	9	0	0
1,880	1,900	82	73	64	55	46	37	28	19	10	1	0
1,900	1,920	83	74	65	56	47	38	29	20	11	2	0
1,920	1,940	84	75	66	57	48	39	30	21	12	3	0
1,940	1,960	86	76	67	58	49	40	31	22	13	4	0
1,960	1,980	87	77	68	59	50	41	32	23	14	5	0
1,980	2,000	89	78	69	60	51	42	33	24	15	6	0
2,000	2,020	90	79	70	61	52	43	34	25	16	7	0
2,020	2,040	91	80	71	62	53	44	35	26	17	8	0
2,040	2,060	93	81	72	63	54	45	36	27	18	9	0
2,060	2,080	94	82	73	64	55	46	37	28	19	10	1
2,080	2,100	96	84	74	65	56	47	38	29	20	11	2
2,100	2,120	97	85	76	67	57	48	39	30	21	12	3
2,120	2,140	98	87	77	68	59	50	41	31	22	13	4
2,140	2,160	100	88	78	69	60	51	42	33	24	14	5
2,160	2,180	101	89	79	70	61	52	43	34	25	16	7
2,180	2,200	103	91	80	71	62	53	44	35	26	17	8
2,200	2,220	104	92	81	72	63	54	45	36	27	18	9
2,220	2,240	106	94	82	73	64	55	46	37	28	19	10
2,240	2,260	107	95	83	74	65	56	47	38	29	20	11
2,260	2,280	108	96	85	75	66	57	48	39	30	21	12
2,280	2,300	110	98	86	76	67	58	49	40	31	22	13
2,300	2,320	111	99	87	77	68	59	50	41	32	23	14
2,320	2,340	113	101	89	78	69	60	51	42	33	24	15
2,340	2,360	114	102	90	79	70	61	52	43	34	25	16
2,360	2,380	115	103	92	80	71	62	53	44	35	26	17
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	6,504	116	104	92	81	72	63	54	45	36	27	18
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,504 PLUS (round total to the nearest whole dollar)										
6,504	11,257	407	395	383	371	359	347	335	324	312	300	288
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,257 PLUS (round total to the nearest whole dollar)										
11,257	and over	780	767	753	740	727	714	700	687	674	661	647

Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		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	5	0	0	0	0	0	0	0	0	0	0
300	320	6	0	0	0	0	0	0	0	0	0	0
320	340	7	0	0	0	0	0	0	0	0	0	0
340	360	8	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	0	0	0	0	0	0	0	0	0	0
420	440	13	0	0	0	0	0	0	0	0	0	0
440	460	14	0	0	0	0	0	0	0	0	0	0
460	480	15	0	0	0	0	0	0	0	0	0	0
480	500	16	0	0	0	0	0	0	0	0	0	0
500	520	17	0	0	0	0	0	0	0	0	0	0
520	540	18	0	0	0	0	0	0	0	0	0	0
540	560	19	1	0	0	0	0	0	0	0	0	0
560	580	20	2	0	0	0	0	0	0	0	0	0
580	600	21	3	0	0	0	0	0	0	0	0	0
600	640	23	5	0	0	0	0	0	0	0	0	0
640	680	25	7	0	0	0	0	0	0	0	0	0
680	720	27	9	0	0	0	0	0	0	0	0	0
720	760	29	11	0	0	0	0	0	0	0	0	0
760	800	31	13	0	0	0	0	0	0	0	0	0
800	840	34	16	0	0	0	0	0	0	0	0	0
840	880	36	18	0	0	0	0	0	0	0	0	0
880	920	38	20	2	0	0	0	0	0	0	0	0
920	960	40	22	4	0	0	0	0	0	0	0	0
960	1,000	42	24	6	0	0	0	0	0	0	0	0
1,000	1,040	44	26	8	0	0	0	0	0	0	0	0
1,040	1,080	46	28	10	0	0	0	0	0	0	0	0
1,080	1,120	49	31	12	0	0	0	0	0	0	0	0
1,120	1,160	51	33	15	0	0	0	0	0	0	0	0
1,160	1,200	53	35	17	0	0	0	0	0	0	0	0
1,200	1,240	55	37	19	1	0	0	0	0	0	0	0
1,240	1,280	57	39	21	3	0	0	0	0	0	0	0
1,280	1,320	59	41	23	5	0	0	0	0	0	0	0
1,320	1,360	61	43	25	7	0	0	0	0	0	0	0
1,360	1,400	64	46	27	9	0	0	0	0	0	0	0
1,400	1,440	66	48	30	12	0	0	0	0	0	0	0
1,440	1,480	68	50	32	14	0	0	0	0	0	0	0
1,480	1,520	70	52	34	16	0	0	0	0	0	0	0
1,520	1,560	72	54	36	18	0	0	0	0	0	0	0
1,560	1,600	74	56	38	20	2	0	0	0	0	0	0
1,600	1,640	76	58	40	22	4	0	0	0	0	0	0
1,640	1,680	79	60	42	24	6	0	0	0	0	0	0
1,680	1,720	81	63	45	27	8	0	0	0	0	0	0
1,720	1,760	83	65	47	29	11	0	0	0	0	0	0
1,760	1,800	85	67	49	31	13	0	0	0	0	0	0
1,800	1,840	87	69	51	33	15	0	0	0	0	0	0
1,840	1,880	89	71	53	35	17	0	0	0	0	0	0
1,880	1,920	91	73	55	37	19	1	0	0	0	0	0
1,920	1,960	94	75	57	39	21	3	0	0	0	0	0
1,960	2,000	96	78	60	42	23	5	0	0	0	0	0
2,000	2,040	98	80	62	44	26	8	0	0	0	0	0
2,040	2,080	100	82	64	46	28	10	0	0	0	0	0
2,080	2,120	102	84	66	48	30	12	0	0	0	0	0
2,120	2,160	104	86	68	50	32	14	0	0	0	0	0
2,160	2,200	106	88	70	52	34	16	0	0	0	0	0
2,200	2,240	109	90	72	54	36	18	0	0	0	0	0
2,240	2,280	111	93	75	56	38	20	2	0	0	0	0
2,280	2,320	113	95	77	59	41	23	4	0	0	0	0
2,320	2,360	115	97	79	61	43	25	7	0	0	0	0

Single employees paid once a month

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)												
2,360	2,400	118	99	81	63	45	27	9	0	0	0	0
2,400	2,440	121	101	83	65	47	29	11	0	0	0	0
2,440	2,480	124	103	85	67	49	31	13	0	0	0	0
2,480	2,520	127	105	87	69	51	33	15	0	0	0	0
2,520	2,560	130	108	90	71	53	35	17	0	0	0	0
2,560	2,600	132	110	92	74	56	37	19	1	0	0	0
2,600	2,640	135	112	94	76	58	40	22	4	0	0	0
2,640	2,680	138	114	96	78	60	42	24	6	0	0	0
2,680	2,720	141	117	98	80	62	44	26	8	0	0	0
2,720	2,760	144	120	100	82	64	46	28	10	0	0	0
2,760	2,800	147	123	102	84	66	48	30	12	0	0	0
2,800	2,840	149	126	105	86	68	50	32	14	0	0	0
2,840	2,880	152	128	107	89	71	52	34	16	0	0	0
2,880	2,920	155	131	109	91	73	55	37	19	0	0	0
2,920	2,960	158	134	111	93	75	57	39	21	3	0	0
2,960	3,000	161	137	113	95	77	59	41	23	5	0	0
3,000	3,040	163	140	116	97	79	61	43	25	7	0	0
3,040	3,080	166	142	119	99	81	63	45	27	9	0	0
3,080	3,120	169	145	121	101	83	65	47	29	11	0	0
3,120	3,160	172	148	124	104	86	67	49	31	13	0	0
3,160	3,200	175	151	127	106	88	70	52	33	15	0	0
3,200	3,240	178	154	130	108	90	72	54	36	18	0	0
3,240	3,280	180	157	133	110	92	74	56	38	20	2	0
3,280	3,320	183	159	136	112	94	76	58	40	22	4	0
3,320	3,360	186	162	138	115	96	78	60	42	24	6	0
3,360	3,400	189	165	141	117	98	80	62	44	26	8	0
3,400	3,440	192	168	144	120	100	82	64	46	28	10	0
3,440	3,480	194	171	147	123	103	85	67	48	30	12	0
3,480	3,520	197	173	150	126	105	87	69	51	33	14	0
3,520	3,560	200	176	153	129	107	89	71	53	35	17	0
3,560	3,600	203	179	155	132	109	91	73	55	37	19	1
3,600	3,640	206	182	158	134	111	93	75	57	39	21	3
3,640	3,680	209	185	161	137	113	95	77	59	41	23	5
3,680	3,720	211	188	164	140	116	97	79	61	43	25	7
3,720	3,760	214	190	167	143	119	100	81	63	45	27	9
3,760	3,800	217	193	169	146	122	102	84	66	48	29	11
3,800	3,840	220	196	172	148	125	104	86	68	50	32	14
3,840	3,880	223	199	175	151	127	106	88	70	52	34	16
3,880	3,920	225	202	178	154	130	108	90	72	54	36	18
3,920	3,960	228	204	181	157	133	110	92	74	56	38	20
3,960	4,000	231	207	184	160	136	112	94	76	58	40	22
4,000	4,040	234	210	186	163	139	115	96	78	60	42	24
4,040	4,080	237	213	189	165	142	118	99	81	63	44	26
4,080	4,120	240	216	192	168	144	121	101	83	65	47	29
4,120	4,160	242	219	195	171	147	123	103	85	67	49	31
4,160	4,200	245	221	198	174	150	126	105	87	69	51	33
4,200	4,240	248	224	200	177	153	129	107	89	71	53	35
4,240	4,280	251	227	203	179	156	132	109	91	73	55	37
4,280	4,320	254	230	206	182	158	135	111	93	75	57	39
4,320	4,360	256	233	209	185	161	138	114	96	77	59	41
4,360	4,400	259	236	212	188	164	140	117	98	80	62	44
4,400	4,440	262	238	215	191	167	143	119	100	82	64	46
4,440	4,480	265	241	217	194	170	146	122	102	84	66	48
4,480	4,520	268	244	220	196	173	149	125	104	86	68	50
4,520	4,560	271	247	223	199	175	152	128	106	88	70	52
4,560	4,600	273	250	226	202	178	154	131	108	90	72	54
7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)												
4,600	7,142	275	251	227	203	180	156	132	109	91	73	55
7.85 PERCENT (.0785) OF THE EXCESS OVER \$7,142 PLUS (round total to the nearest whole dollar)												
7,142	13,268	454	430	406	383	359	335	311	287	264	240	216
9.85 PERCENT (.0985) OF THE EXCESS OVER \$13,268 PLUS (round total to the nearest whole dollar)												
13,268 and over		935	908	882	855	829	802	776	749	723	696	670

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	720	0	0	0	0	0	0	0	0	0	0	0
720	760	1	0	0	0	0	0	0	0	0	0	0
760	800	3	0	0	0	0	0	0	0	0	0	0
800	840	5	0	0	0	0	0	0	0	0	0	0
840	880	7	0	0	0	0	0	0	0	0	0	0
880	920	10	0	0	0	0	0	0	0	0	0	0
920	960	12	0	0	0	0	0	0	0	0	0	0
960	1,000	14	0	0	0	0	0	0	0	0	0	0
1,000	1,040	16	0	0	0	0	0	0	0	0	0	0
1,040	1,080	18	0	0	0	0	0	0	0	0	0	0
1,080	1,120	20	2	0	0	0	0	0	0	0	0	0
1,120	1,160	22	4	0	0	0	0	0	0	0	0	0
1,160	1,200	25	7	0	0	0	0	0	0	0	0	0
1,200	1,240	27	9	0	0	0	0	0	0	0	0	0
1,240	1,280	29	11	0	0	0	0	0	0	0	0	0
1,280	1,320	31	13	0	0	0	0	0	0	0	0	0
1,320	1,360	33	15	0	0	0	0	0	0	0	0	0
1,360	1,400	35	17	0	0	0	0	0	0	0	0	0
1,400	1,440	37	19	1	0	0	0	0	0	0	0	0
1,440	1,480	40	21	3	0	0	0	0	0	0	0	0
1,480	1,520	42	24	6	0	0	0	0	0	0	0	0
1,520	1,560	44	26	8	0	0	0	0	0	0	0	0
1,560	1,600	46	28	10	0	0	0	0	0	0	0	0
1,600	1,640	48	30	12	0	0	0	0	0	0	0	0
1,640	1,680	50	32	14	0	0	0	0	0	0	0	0
1,680	1,720	52	34	16	0	0	0	0	0	0	0	0
1,720	1,760	55	36	18	0	0	0	0	0	0	0	0
1,760	1,800	57	39	21	2	0	0	0	0	0	0	0
1,800	1,840	59	41	23	5	0	0	0	0	0	0	0
1,840	1,880	61	43	25	7	0	0	0	0	0	0	0
1,880	1,920	63	45	27	9	0	0	0	0	0	0	0
1,920	1,960	65	47	29	11	0	0	0	0	0	0	0
1,960	2,000	67	49	31	13	0	0	0	0	0	0	0
2,000	2,040	70	51	33	15	0	0	0	0	0	0	0
2,040	2,080	72	54	36	17	0	0	0	0	0	0	0
2,080	2,120	74	56	38	20	2	0	0	0	0	0	0
2,120	2,160	76	58	40	22	4	0	0	0	0	0	0
2,160	2,200	78	60	42	24	6	0	0	0	0	0	0
2,200	2,240	80	62	44	26	8	0	0	0	0	0	0
2,240	2,280	82	64	46	28	10	0	0	0	0	0	0
2,280	2,320	84	66	48	30	12	0	0	0	0	0	0
2,320	2,360	87	69	51	32	14	0	0	0	0	0	0
2,360	2,400	89	71	53	35	17	0	0	0	0	0	0
2,400	2,440	91	73	55	37	19	1	0	0	0	0	0
2,440	2,480	93	75	57	39	21	3	0	0	0	0	0
2,480	2,520	95	77	59	41	23	5	0	0	0	0	0
2,520	2,560	97	79	61	43	25	7	0	0	0	0	0
2,560	2,600	99	81	63	45	27	9	0	0	0	0	0
2,600	2,640	102	84	65	47	29	11	0	0	0	0	0
2,640	2,680	104	86	68	50	32	13	0	0	0	0	0
2,680	2,720	106	88	70	52	34	16	0	0	0	0	0
2,720	2,760	108	90	72	54	36	18	0	0	0	0	0
2,760	2,800	110	92	74	56	38	20	2	0	0	0	0
2,800	2,840	112	94	76	58	40	22	4	0	0	0	0
2,840	2,880	114	96	78	60	42	24	6	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
at least	but less than	The amount to withhold (in whole dollars)										
2,880	2,920	117	99	80	62	44	26	8	0	0	0	0
2,920	2,960	119	101	83	65	47	28	10	0	0	0	0
2,960	3,000	121	103	85	67	49	31	13	0	0	0	0
3,000	3,040	123	105	87	69	51	33	15	0	0	0	0
3,040	3,080	125	107	89	71	53	35	17	0	0	0	0
3,080	3,120	127	109	91	73	55	37	19	1	0	0	0
3,120	3,160	129	111	93	75	57	39	21	3	0	0	0
3,160	3,200	132	114	95	77	59	41	23	5	0	0	0
3,200	3,240	134	116	98	80	61	43	25	7	0	0	0
3,240	3,280	136	118	100	82	64	46	28	9	0	0	0
3,280	3,320	138	120	102	84	66	48	30	12	0	0	0
3,320	3,360	140	122	104	86	68	50	32	14	0	0	0
3,360	3,400	142	124	106	88	70	52	34	16	0	0	0
3,400	3,440	144	126	108	90	72	54	36	18	0	0	0
3,440	3,480	147	128	110	92	74	56	38	20	2	0	0
3,480	3,520	149	131	113	95	76	58	40	22	4	0	0
3,520	3,560	151	133	115	97	79	61	42	24	6	0	0
3,560	3,600	153	135	117	99	81	63	45	27	9	0	0
3,600	3,640	155	137	119	101	83	65	47	29	11	0	0
3,640	3,680	157	139	121	103	85	67	49	31	13	0	0
3,680	3,720	159	141	123	105	87	69	51	33	15	0	0
3,720	3,760	162	143	125	107	89	71	53	35	17	0	0
3,760	3,800	164	146	128	109	91	73	55	37	19	1	0
3,800	3,840	166	148	130	112	94	76	57	39	21	3	0
3,840	3,880	169	150	132	114	96	78	60	42	23	5	0
3,880	3,920	172	152	134	116	98	80	62	44	26	8	0
3,920	3,960	174	154	136	118	100	82	64	46	28	10	0
3,960	4,000	177	156	138	120	102	84	66	48	30	12	0
4,000	4,040	180	158	140	122	104	86	68	50	32	14	0
4,040	4,080	183	161	143	124	106	88	70	52	34	16	0
4,080	4,120	186	163	145	127	109	91	72	54	36	18	0
4,120	4,160	188	165	147	129	111	93	75	57	38	20	2
4,160	4,200	191	168	149	131	113	95	77	59	41	23	5
4,200	4,240	194	170	151	133	115	97	79	61	43	25	7
4,240	4,280	197	173	153	135	117	99	81	63	45	27	9
4,280	4,320	200	176	155	137	119	101	83	65	47	29	11
4,320	4,360	203	179	158	139	121	103	85	67	49	31	13
4,360	4,400	205	182	160	142	124	105	87	69	51	33	15
4,400	4,440	208	184	162	144	126	108	90	72	53	35	17
4,440	4,480	211	187	164	146	128	110	92	74	56	38	19
4,480	4,520	214	190	166	148	130	112	94	76	58	40	22
4,520	4,560	217	193	169	150	132	114	96	78	60	42	24
4,560	4,600	219	196	172	152	134	116	98	80	62	44	26
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)										
4,600	13,008	221	197	173	153	135	117	99	81	63	45	27
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$13,008 PLUS (round total to the nearest whole dollar)										
13,008	22,513	814	790	766	742	718	695	671	647	623	600	576
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$22,513 PLUS (round total to the nearest whole dollar)										
22,513	and over	1,560	1,533	1,507	1,480	1,454	1,427	1,401	1,374	1,348	1,321	1,295