

# 2014

# Minnesota Income Tax Withholding

## Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2014

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### e-Services for Businesses

- File and pay electronically
- Submit W-2 and 1099 information electronically
- Submit contractor affidavits (IC134s) electronically
- View tutorials and informational web videos
- Sign up to receive email updates regarding withholding tax and due date notifications

You can view and print this instruction booklet, tax tables, fact sheets and forms.

Go to our website at:

[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

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## Forms and Fact Sheets

Withholding tax forms and fact sheets are available on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us). Or, call 651-282-9999 or 1-800-657-3594.

Form	Title
IC134	Withholding Affidavit for Contractors
MW5	Withholding Tax Deposit/Payment Voucher
MWR	Reciprocity Exemption/Affidavit of Residency
W-4MN	Minnesota Employee Withholding Allowance/Exemption Certificate

### Fact Sheet Title

#2 & 2a	Specifications for Submitting W-2/1099s Electronically
#3	Agricultural Workers
#4	Fairs and Special Events
#5	Third Party Bulk Filers
#6	Corporate Officers
#7	Household Employees
#8	Independent Contractor or Employee?
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#12	Surety Deposits for Non-Minnesota Construction Contractors
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#18	Income Tax Withholding on Payments to Independent Contractors in the Construction Trades
#19	Nonresident Wage Income Assigned to Minnesota
#20	Reciprocity

*The information you provide on your tax return is private by state law. It cannot be given to others without your consent except to the IRS, other states that guarantee the same privacy and certain government units as provided by law.*

## Directory

### Withholding

**Tax Information** ..... **651-282-9999 or**  
(Monday-Friday, 8:00 a.m to 4:30 p.m.) **1-800-657-3594**  
**www.revenue.state.mn.us**  
email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

**e-Services** ..... [www.revenue.state.mn.us](http://www.revenue.state.mn.us)  
1-800-570-3329

**Business Registration** ..... [www.revenue.state.mn.us](http://www.revenue.state.mn.us)  
email: [business.registration@state.mn.us](mailto:business.registration@state.mn.us)  
651-282-5225 or 1-800-657-3605

**Business Tax Education** ..... 651-297-4213

**Minnesota Relay** ..... 711 (TTY)

### Federal offices

Internal Revenue Service (IRS) ..... [www.irs.gov](http://www.irs.gov)  
1-800-829-1040

Business taxes ..... 1-800-829-4933

Forms order line ..... 1-800-829-3676

U.S. Citizenship and Immigration Services  
(I-9 forms) ..... [www.uscis.gov](http://www.uscis.gov)  
1-800-375-5283

Social Security Administration .. [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer)  
1-800-772-1213

### Minnesota state offices

Employment and Economic Development  
(unemployment insurance) ..... [www.uimn.org](http://www.uimn.org)  
651-296-6141 (press "4")  
email: [ui.mn@state.mn.us](mailto:ui.mn@state.mn.us)

Human Services  
New Hire Law ..... [www.mn.gov/dhs](http://www.mn.gov/dhs)  
651-227-4661 or 1-800-672-4473  
fax: 1-800-692-4473

Labor and Industry  
Labor Standards ..... [www.dli.mn.gov](http://www.dli.mn.gov)  
651-284-5005 or 1-800-342-5354

Workers' Compensation ..... [www.dli.mn.gov/workcomp.asp](http://www.dli.mn.gov/workcomp.asp)  
651-284-5005 or 1-800-342-5354  
email: [dli.communications@state.mn.us](mailto:dli.communications@state.mn.us)

### Check our website for the most current information

*Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2014. Check our website periodically for updates.*

# What's New

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## Interest Rate

The 2014 interest rate is 3 percent.

## 2013 Tax Law Changes

Some law changes enacted during the 2013 legislative session affected Minnesota income tax withholding. For detailed information, go to our website and see “2013 Tax Law Changes” under the What's New tab in Withholding Tax.

## Form W-4MN

Form W-4MN is the Minnesota equivalent of federal Form W-4. In some situations, employees must complete the state Form W-4MN, Minnesota Employee Withholding Allowance/Exemption Certificate, in addition to federal Form W-4. For details, go to our website and enter W-4MN in the Search box.

## Get Electronic Updates

To stay informed, subscribe to receive electronic updates from the department. Not only can you choose your updates by tax type, publication type, and frequency of notifications; you can sign in directly or using your social media account- Facebook, Yahoo! or Google. To subscribe, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and click on the red envelope in the bottom right corner.

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# Register for a Minnesota Tax ID Number

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You must register to file withholding tax if you:

- have employees and anticipate withholding tax from their wages in the next 30 days;
- agree to withhold Minnesota taxes when you are not required to withhold;
- pay nonresident employees to do work for you in Minnesota (see “Exceptions” on page 5);

- make mining and exploration royalty payments on which you are required to withhold Minnesota taxes; or
- are a corporation with corporate officers performing services in Minnesota who will have withholding from their wages.

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

To register for a Minnesota tax ID number, go to our website. If you do not have Internet access, contact Business Registration (see page 2).

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

# Employers Using Payroll Services

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As an employer, you are responsible to ensure your returns are filed and payments are made on time even if you contract with a payroll service company. We are required to 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 (third party bulk filers) must register with the department and give us a list of clients for whom they provide tax services. They are required to electronically remit to us any tax they

collect from clients. For details, see Fact Sheet 5.

Your payments must be made electronically if you use a payroll service company.

*Note:* You can call our withholding tax information line (see page 2) during business hours to verify your account information.

# Third Party Bulk Filers - Payroll Service Providers

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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

Both you as a third party bulk filer and each of your clients, must have a valid Minnesota tax ID number. To get a tax ID number, go to our website and click "Register for a

Minnesota tax ID number" 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 are required to file returns, make deposits and submit W-2 and 1099 information electronically using e-Services. Go to our website and login to e-Services.

When filing returns, you can data-enter each client's filing informa-

tion or send an electronic file (in a spreadsheet format) that contains the information for your clients. Both options use the e-Services system. File layout information can be found on our website.

## Update Client Information

You must provide the department with updated client information at least once per month if you have clients to add or remove. To update client information, go to our website and login to e-Services.

For additional information, including registering and responsibilities, see Fact Sheet 5.

# Withholding Requirements

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If you employ anyone who works in Minnesota or is a Minnesota resident and you are required to withhold federal income tax from the employee's wages, in most cases you are also required to withhold Minnesota income tax.

If you are not required to withhold federal income tax from the employee's wages, in most cases you are not required to withhold Minnesota income tax.

The rules for determining if you are required to withhold federal taxes are in federal Circular E, IRS Publication 15 ([www.irs.gov](http://www.irs.gov)).

If you pay an employee—including your spouse, children, other family members, friends, students or agricultural help—to perform services for your business, withholding is required. A worker is an employee if you control what will be done and how it will be done.

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

You must withhold Minnesota income tax from the wages you pay employees and then remit the amount withheld to the department. 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

*Continued*

# Withholding Requirements (continued)

are subject to Minnesota withholding tax to the same extent they are subject to federal withholding tax. For details, see Fact Sheets 9 and 10.

## Employee or Independent Contractor.

Employers often ask us whether their workers should be treated as employees or independent contractors. It is an important question and one you want answered correctly.

The proper classification is a matter of law, not choice. The factors considered when evaluating worker classification fall into three main 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 percent (.03) of the wages paid to the employee. The employee may *not* claim the tax as a credit (withholding) on their Minnesota individual income tax return.

For details and resources, see Fact Sheet 8.

## 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 the work is performed, even if the work is performed outside the United States. See information on page 6 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, in most cases, you are

also required to withhold Minnesota income tax.

**Exception:** You are not required to withhold Minnesota tax if:

- the employee is a resident of Michigan or North Dakota and he or she meets the reciprocity agreement provisions (see "Reciprocity for Residents of Michigan or North Dakota" on this page), or
- the amount you expect to pay the employee is less than the minimum income requirement for a nonresident to file a Minnesota individual income tax return, which is \$10,000.

*Note:* Wages earned while a taxpayer was a Minnesota resident, but received when the taxpayer was a nonresident, are assignable to Minnesota and are 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 "W-2 Wage Allocation" on page 16 and Fact Sheet 19.

## Reciprocity for Residents of Michigan or North Dakota.

Minnesota has income tax reciprocity agreements with the states of Michigan and North Dakota. Under the agreements, you are not required to withhold Minnesota income tax from the wages of an employee who is a resident of Michigan or North Dakota and works in Minnesota, if the employee gives you a properly completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*, for the year. Each year, you must send us copies of the forms you received from your employees.

Even though you are not required to withhold income tax for the reciprocity state, you are encouraged to do so as a courtesy to your employee. If the employee requests that you withhold tax for their state of residence, contact the Michigan or North Dakota revenue department for information.

For details, see Fact Sheet 20.

## Interstate Carrier Companies.

If you operate an interstate carrier company and have employees such as truck drivers, bus drivers or railroad workers who regularly perform assigned duties in more than one state, withhold income tax for the employee's 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, withholding is required for the state of residence as well as any state in which more than 50 percent of their compensation is earned. An employee is considered to have earned more than 50 percent of his or her compensation in any state in which scheduled flight time in that state is more than 50 percent of total scheduled flight time for the calendar year.

## Nonresident Entertainer Tax.

Compensation paid to nonresident entertainers for performances is not subject to regular Minnesota income tax. Instead, there is a 2 percent (.02) nonresident entertainer tax on the gross compensation the entertainer or entertainment entity receives for performances in Minnesota. (Nonresident entertainer tax does not apply to residents of Michigan or North Dakota due to reciprocity agreements; see "Reciprocity" on this page.)

*Continued*

# Withholding Requirements (continued)

The term *entertainers* includes, but is not limited to, musicians, singers, dancers, comedians, actors, athletes and public speakers.

The law defines an *entertainment entity* as:

- an entertainer who is paid for providing entertainment as an independent contractor;
- a partnership that is paid for entertainment provided by entertainers who are partners; or
- a corporation that is paid for entertainment provided by entertainers who are shareholders of the corporation.

The person responsible for paying the entertainment entity must deduct the tax and send it to the department.

Report and pay the nonresident entertainer tax on Form ETD, *Nonresident Entertainer Tax, Promoter's Deposit Form*, by the end of the following month. File Form ETA, *Nonresident Entertainer Tax, Promoter's Annual Reconciliation*, by Feb. 28 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 Fact Sheet 11.

## Other Types of Withholding

**Royalty Payments.** The payer of mining and exploration royalties is required to withhold income tax on royalty payments made for use of Minnesota land. The withholding rate is 6.25 percent (.0625) of the royalties paid during the year.

**Pension and Annuities.** Minnesota income tax may be withheld from pension and annuity payments if requested by the person receiving the payment. If you agree to withhold, follow the same rules for withholding on wages (see page 8).

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

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*, with us before the project begins. An SDE form must be filed for each project. If the exemption is approved, we will certify and return the form to the non-Minnesota contractor, who then gives it to you.

If the non-Minnesota contractor does not present an approved exemption 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 Fact Sheet 12.

**Withholding Affidavits for Construction Contractors.** In order to receive final payment from a project performed for the state of Minnesota or any of its political subdivisions (such

as counties, cities or school districts), a construction contractor must submit to the department a Withholding Affidavit for Contractors when work on the project has been completed. The contractor must get an approved contractor affidavit in order to receive final payment.

You can submit your contractor affidavit:

- electronically using e-Services and receive a printable confirmation page immediately upon approval, or
- by mail using Form IC134 (approval in 4 to 6 weeks).

For details, see Fact Sheet 13.

## 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 5), you may be required to withhold tax for the state where the employee is working or Minnesota, or 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 also required to withhold Minnesota tax, complete the worksheet on the next page.

**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 that are subject to U.S. federal income tax withholding. See "W-2 Wage Allocation" on page 16.



# Forms for Minnesota Withholding Tax

## Employee's Withholding Allowance Certificates

### Federal Withholding Allowances.

You must have all new employees complete federal Form W-4, *Employee's Withholding Allowance Certificate*, (available at [www.irs.gov](http://www.irs.gov)) when they begin employment to determine the number of federal withholding allowances to claim.

If a new employee does not give you a completed Form W-4 before the first wage payment, withhold tax as if he or she is single with zero withholding allowances.

Keep all forms in your records.

### Minnesota Withholding Allowances.

If the employee chooses the same number of Minnesota allowances as federal and the number claimed is 10 or less, use the same number of allowances reported on Form W-4 to determine the employee's Minnesota withholding. There is no need for the employee to complete a separate form for Minnesota purposes.

However, the employee must provide you with a completed Form W-4MN, *Minnesota Employee Withholding Allowance/Exemption Certificate*, if the employee:

- chooses to claim fewer Minnesota withholding allowances than for federal purposes;

- chooses to claim more than 10 Minnesota withholding allowances;
- requests additional Minnesota withholding to be deducted each pay period; or
- claims to be exempt from Minnesota income tax withholding and the employee qualifies by meeting one of the requirements listed in the instructions for Form W-4MN.

You are not required to verify the number of withholding allowances claimed by each employee. You should honor each Form W-4 and W-4MN unless you are instructed differently by the department.

**When to send Form W-4MN copies to the department.** Send copies of Form W-4MN to the department at the address provided on the form if:

- the employee claims more than 10 Minnesota withholding allowances;
- the employee claims to be exempt from Minnesota withholding and you reasonably expect the wages to exceed \$200 per week, unless he or she is a resident of a reciprocity state (see page 5) and has completed Form MWR; or
- you believe the employee is not entitled to the number of allowances claimed.

*Note:* If an employee claims to be exempt from Minnesota withholding, you need to have them complete a new Form W-4MN each year.

**Penalties.** Minnesota law imposes a \$500 penalty on any employee who knowingly files an incorrect withholding allowance/exemption certificate.

An employer may be assessed a \$50 penalty for each required Form W-4MN not filed with the department.

## Report Federal Changes

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

File an amended Minnesota withholding tax return (see page 18) within 180 days after you are notified by the IRS or after you file a federal amended return.

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

If you fail to report federal changes as required, you are subject to a penalty equal to 10 percent of any additional tax due.

## Worksheet for Residents Working Outside Minnesota

1. Enter the tax that would have been withheld if the work had been performed 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 line 1 is more than line 2, subtract line 2 from line 1.  
Send this amount to the Minnesota Department of Revenue ..... 3 \_\_\_\_\_

If line 1 is less than line 2, do not withhold Minnesota income tax. Send the amount on line 2 to the state in which the employee is working.

# Forms for Minnesota Withholding Tax (continued)

## Federal Form W-4P

### Withholding Certificate for Pension or Annuity Payments

Withhold Minnesota income tax from pension and annuity payments only if the recipient requests that you withhold.

If you agree to withhold, ask the person to fill out federal Form W-4P (available at [www.irs.gov](http://www.irs.gov)) and return it to you. Write “Minnesota only” across the top of the Minnesota copy.

Use the withholding tables on pages 19-37 to determine how much to withhold. The withholding amount is determined as though the annuity was a payment of wages.

The wage total entered on your withholding tax return *should not* include pension and annuity payments.

However, the total amount withheld includes the tax withheld from pen-

sion and annuity payments *as well as* the tax withheld from your employees’ wages.

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

Keep all Forms W-4P in your records.

## Determine Amount to Withhold

### Wages

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

1. Use each employee’s total wages for the pay period before any taxes are deducted. 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-4 or W-4MN.
3. Using the information from steps 1 and 2, determine the Minnesota income tax withholding from the tables on pages 19-37 of this booklet. Use the appropriate table based on how often you pay the employee and the marital status of the employee. If you use a computer to determine how much to withhold, use the formula on page 38.

Remember, if an employee’s wages or withholding allowances change or if you change the number of times

you pay your employee per month, 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 percent Minnesota withholding regardless of the number of withholding allowances the employee claimed. Multiply the supplemental payment by 6.25 percent (.0625) to calculate the Minnesota withholding.

If you make supplemental payments to an employee at the same time you pay regular wages and you list the two payments separately on the employee’s payroll records (regardless of whether you list the amounts separately on the paycheck), choose one of the following methods 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 percent (.0625) to determine 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 percent (.0985) of the payment(s). If you do not, you may be assessed the amount you should have withheld. The assessment is subject to penalty and interest.



# 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 employees are paid, not when the work is performed. For example, if an employee is paid in January for work performed in December, the tax is considered withheld in January, not December. Your Minnesota deposit schedule is determined by your federal deposit schedule and the amount of tax you withheld.

## 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:

- you are required by the IRS to deposit following the semiweekly depositing schedule; and
- 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:

- you are required by the IRS to deposit following the monthly depositing schedule and;
- you withheld more than \$1,500 in Minnesota tax in the previous quarter.

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

### Annual Depositor

If you meet the requirements to be an annual filer (see page 11) and you withheld \$500 or less prior to Dec. 1, the entire amount of withholding may be paid when the annual return is due. The annual return is due February 28. However, annual filers 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).

### Deposit Schedule Exception

You may deposit the entire Minnesota tax withheld for the current quarter if:

- you withheld \$1,500 or less in Minnesota tax in the previous quarter, and
- you filed that quarters return on time.

## Report Business Changes or End 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, login 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 ID number, 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 W2s and 1099s, and pay any required Withholding Tax.

Quarterly deposits are due April 30, July 31, October 31 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, see “Due Dates for Filing and Paying” on our website.

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

- employees;
- corporate officers for services performed; and
- pensions and annuities.

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# Deposit Information (continued)

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## Electronic Deposit Requirements

You must make your deposits electronically if you meet one of the following requirements:

- 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 Department of Revenue; or
- 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 are required to deposit electronically and do not, a 5 percent (.05) penalty applies to payments not made electronically, even if a check is sent on time.

## How to Make Deposits Deposit Electronically

You can make deposits over the Internet using e-Services, our electronic filing and paying system. Go to our website and login to e-Services.

If you do not have Internet access, call 1-800-570-3329 to deposit by phone. For either method, follow the prompts for a business to make a withholding tax payment. When paying electronically, you must use an account not associated with any foreign banks.

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

### Deposit by Check

If you are not required to deposit electronically, you may choose to pay by check. You must mail your deposit with a personalized MW5 payment voucher.

To ensure your check deposit is processed accurately, download the MW5 voucher from our website. Enter the required information while the form is on your screen and print the voucher. A personalized scan line will be printed at the bottom of the voucher using the information you provided.

If you don't have Internet access, call 651-282-9999 or 1-800-657-3594 to request personalized vouchers be mailed to you.

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

For additional payment methods including ACH Credit Method, Credit or Debit card, and Fed Wire, see page 14.

# File a Return

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## Are you a quarterly filer or 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 \$500 or less of withholding in prior calendar years or meet other special criteria. To verify your filing status, contact our office (see page 2).

## 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 employees in place of wages, and tips employees received and reported to you during the quarter). See “W-2 Wage Allocation” on page 16.

Also include any:

- compensation paid to corporate officers for services performed;
- wages for employees who completed Form MWR; and
- nontaxable contributions to retirement plans.

Do not include 1099 income, pension 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 Oct. 31 of the current year and Feb. 28 of the following year.

Use Worksheet A on page 12 to help you to prepare to file your quarterly returns. Make copies of the blank worksheet, so you will have one to use each quarter.

### Worksheet A (see page 12)

**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.

## Annual Filers

Your annual return is due by Feb. 28 each year. You will need to complete your W-2s and 1099s before filing your return (see “W-2 and 1099 Forms” on page 16). After they are complete, calculate the total state wages (see “All filers” on this page).

Use Worksheet B on page 13 to help you to prepare to file electronically.

### Worksheet B (see page 13)

**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.

# Worksheet A (for quarterly filers only)

Quarterly return for period ending \_\_\_\_\_ Minnesota tax ID \_\_\_\_\_

- 1 Wages paid to employees during the quarter (see "All filers" on page 11) ..... 1 \_\_\_\_\_
- 2 Total number of employees during the quarter ..... 2 \_\_\_\_\_
- 3 Total Minnesota income tax withheld for the quarter (from Table A below). ..... 3 \_\_\_\_\_
- 4 Total deposits and credit (sum of Table B below 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 \_\_\_\_\_  
To pay electronically, enter the following banking information:

Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_

- 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 to be 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: \_\_\_\_\_

To request direct deposit, enter the following banking information:

Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_

You must file your return electronically. See instructions on page 14.

**TABLE A – Payroll Information**

Payroll Date	Tax Withheld

**TOTAL WITHHELD** (enter on line 3 above)

**TABLE B – Deposit Information**

Date	Tax Deposited

**TOTAL DEPOSITS** (include on line 4 above)

# Worksheet B (for annual filers only)

Annual return for \_\_\_\_\_ (year) Minnesota tax ID \_\_\_\_\_

- 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 below) ..... 3 \_\_\_\_\_
- 4 Total deposits and credit (sum of Table B below 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 \_\_\_\_\_  
To pay electronically, enter the following banking information:  
Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_
- 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: \_\_\_\_\_  
To request direct deposit, enter the following banking information:  
Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_

You must file your return electronically. See instructions on page 14.

**TABLE A – Payroll Information**

Payroll Date	Tax Withheld

**TOTAL WITHHELD** (enter on line 3 above)

**TABLE B – Deposit Information**

Date	Tax Deposited

**TOTAL DEPOSITS** (include on line 4 above)

# File Electronically

Minnesota withholding tax returns must be filed electronically by Internet or by phone. You can file current, past-due and amended returns.

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

## What You Need

To file, you need the following:

- your user name (or Minnesota tax ID number, if filing by phone) and password;
- your completed Worksheet A or B (pages 12 and 13) for the period for which you are filing; and
- if you are making a payment with your return, have your bank's nine-digit routing number and your bank account number available.

**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).

## File by Internet

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and login to e-Services for businesses.

You will need Internet access with a browser that supports 128-bit encryption, such as Internet Explorer 8.0 or Firefox 3.0 or higher (free browser upgrades are available on our website).

## File by Phone

If you do not have Internet access, call 1-800-570-3329 to file using a touch-tone phone.

## Pay the Balance Due

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

**Electronically with e-Services.** You can pay when you file your return. Follow the prompts on the Internet or telephone 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 your withholding tax account and click "View payments."

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

### Electronically by ACH Credit

**Method.** ACH credit payments are initiated by you through your financial institution. You authorize your bank to transfer funds to the state's bank account. The bank must use ACH file formats available on our website or by calling our office. You could be charged by your financial institution for each transaction.

**By Credit or Debit Card.** For a fee, you can pay your tax by credit or debit card through Value Payment Systems, LLC. To use this service, go to [PayMNTax.com](http://PayMNTax.com) or call 1-855-947-2966.

**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 10), you may choose to pay by check. Send your check with a personalized MW5 payment voucher that has a scan line printed at the bottom of the voucher.

To obtain Form MW5, either:

- go to our website, enter the required information while the voucher is on your screen, and print the voucher; or
- call us at 651-282-9999 or 1-800-657-3594 to request personalized vouchers be mailed to you.

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



# Manage Online Profile Information

The “My Profile” link in e-Services allows you to:

- 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/or pay for specific account types. An Account Manager can view, file and/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:

- **File** — allows user to view all information and file returns;
- **Pay** — allows user to view all information and make payments;
- **View** — allows user to only view all information;
- **All Account Access** — allows user total access to update the account, file and pay.

## Create Additional Logons for Users

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

## Third Party Access

Third party access is for accountants and other non-employees who prepare/pay on behalf of another business. In order to receive third party access, the non-employee must request that access from the taxpayer. The taxpayer must then grant the access and manage the login of the non-employee before this request can become active.

*Note:* Both parties must be active in e-Services for this access to be requested. For detailed instructions on how to request third party access, go to our website and view the 3rd Party Access video.

## Forgot Your Password?

To reset your password to access the e-Services system:

- On the main e-Services login screen, click “Forgot your Password?”
- Type your unique user name in the field and click “Next.”
- Enter the answer to your security question and click “Submit.”
- An email will be sent to you with a link to reset your password.

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

## Form W-2

At the end of the calendar year, complete federal Form W-2, Wage and Tax Statement, for each employee to whom you paid wages during the year. You must give W-2 forms to your employees by Jan. 31 each year. If an employee stops working for you before the end of the calendar year and requests in writing that the W-2 be provided before the Jan. 31 deadline, you must provide it within 30 days after you receive the request.

## 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 the individual is a resident of Michigan or North Dakota (reciprocity states) and has properly completed Form MWR, Minnesota Reciprocity Exemption Certificate.

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: For Form(s) W-2 with no Minnesota withholding, you must send copies to the department only if you're actively registered for Withholding Tax.

## Form 1099 and Other Federal Information Returns

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

## Submit W-2 and 1099 Information to the Department of Revenue

You must submit the following information to the Department of Revenue by Feb. 28 each year:

- W-2 information issued to employees;
- 1099 information that reported Minnesota withholding; and
- other federal information returns that report Minnesota withholding.

All employers with access to the Internet have the ability to submit the above forms electronically. For more information, see Fact Sheets 2 and 2a.

## Electronic Filing Requirements

You must submit W-2 and 1099 information electronically if you have more than 10 forms. This is true even

if you are not required to electronically submit this information to the IRS. For more information, see Fact Sheets 2 and 2a.

We no longer accept W-2 information on CDs, diskettes, cartridges, or reel-to-reel tapes. Our electronic systems do not support 1099 uploads using federal Publication 1220. We will accept 1099 information on diskettes or CDs.

## Using e-Services

You can electronically submit all W-2 and 1099 information that shows Minnesota tax withheld using one of three methods.

For each method, you will need to provide your employee's:

- Social Security number;
- first name;
- middle initial;
- last name;
- federal wages;
- federal withholding;
- Minnesota state wages;
- Minnesota state withholding;
- 1099 income; and
- 1099 withholding.

*Continued*

# Forms W-2, 1099 and W-2c (continued)

The three methods are:

- key and send (see Fact Sheet 2a);
- simple (delimited) file, in which you attach a spreadsheet file in either a text (tab delimited - .txt) or CSV (comma delimited - .csv) file format (see Fact Sheet 2a); or
- upload a file using Social Security Administration's approved EFW2 format (see Fact Sheet 2). You can submit EFW2 files that are less than 2 MB (less than 2000 records) through e-Services. To submit files larger than 2MB (2000 records), see "Using Minnesota Revenue's EDE" on this page.

## Using Minnesota Revenue's Electronic Data Exchange (EDE)

There is a separate electronic method for submitting an EFW2 file. This method should be used if you are:

- submitting a file larger than 2 MB (more than 2000 records);
- submitting a file that contains multiple RE records or multiple Minnesota tax ID numbers; or
- a business that has the capability to submit W-2s in an unattended mode, i.e., you program your computer to talk to our computer.

To access this system, go to our website and click on "e-Services Information."

If you are submitting an EFW2 file that contains the RV (state totals) record, you must follow the Minnesota specifications provided in Fact Sheet 2.

## Paper Copies

If you are not required to submit your W-2 and 1099 information electronically, paper copies are acceptable.

Mail to:

Minnesota Revenue  
Mail Station 1173  
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, give the employee a corrected federal form, W-2c. Keep one copy of the W-2c form and send one copy to us.

Mail to:

Minnesota Revenue  
Mail Station 1173  
St. Paul, MN 55146-1173

You may have to amend your withholding tax return for the period in which the error took place. For information on amending returns, see page 18.

## Recordkeeping

Keep copies of employees' W-2, 1099 and W-2c data, or be able to reconstruct the data, for at least four years after the due date.

## Third-Party Payers of Sick Leave

Effective for benefits paid after Dec. 31, 2010, certain third-party payers of sick pay (e.g., insurance companies) are required to file an annual report with the department.

The report must include the names and identification numbers of the employees who received sick pay and the amount of sick pay paid and the tax withheld. The report is due by March 1 of the year following the year that the sick pay is paid.

The requirement only applies to third-party payers who withhold income tax and remit it to the department under the third-party's withholding tax account, but then permits the employer to include the taxes withheld at the end of the year on the W-2 issued by the employer to the employee.

# Penalties and Interest

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**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. If your payment is 1 to 30 days late, the penalty is 5 percent (.05) of the unpaid tax; 31 to 60 days late, 10 percent (.1); more than 60 days late, 15 percent (.15).

**Late-filing penalty.** There is an additional 5 percent (.05) penalty on the unpaid tax if you file your return late.

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

**Repeat penalty.** An additional 25 percent (.25) penalty can be assessed if you repeatedly file and pay late.

**Extended delinquency penalty.** There is a 5 percent (.05) or \$100 penalty, whichever is greater, for failure to file a withholding tax return within 30 days after a written demand is given.

**W-2 and information return penalties.** A \$50 penalty can be assessed each time you:

- do not provide a W-2 or information return to your payees;
- do not provide a W-2 or information return to the department;
- do not submit a W-2 or information return electronically when required (see page 16 for electronic filing requirements).

- provide a false or fraudulent W-2 or information return; or
- 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 2014 interest rate is 3 percent (.03).

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

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

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

For additional information, see the Withholding Tax HELP link available in e-Services. If you do not have internet access and you only need to change the wages paid or number of employees, call 1-800-570-3329 to amend your return. If you need to change the tax withheld, call 651-282-9999 or 1-800-657-3594 for assistance.

Note: You must submit Form(s) W-2c and 1099c to the department. For more information, see page 16.

# 2014 Minnesota Withholding Tax Tables

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

If you make payments such as overtime, commissions, bonuses or other supplemental payments to your employees in addition to their wages, read the section on page 8 before you calculate the withholding.

Also read "Backup Withholding" on page 8 to see if it applies to any payments you make to people who perform work for you.

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 38 for the formula to set up your program.

# Single employees paid every day

Revised Jan. 1, 2014

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)										
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	1	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	1	0	0	0	0
84	88	4	4	3	3	2	1	1	0	0	0	0
88	92	5	4	3	3	2	2	1	0	0	0	0
92	96	5	4	4	3	2	2	1	1	0	0	0
96	100	5	5	4	3	3	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	7	6	5	4	3	3	2	2	1	1
128	132	8	7	6	5	4	4	3	3	2	1	1
132	136	8	7	6	6	5	4	3	3	2	2	1
136	140	8	7	7	6	5	4	4	3	2	2	1
140	144	8	8	7	6	5	5	4	3	3	2	1
144	148	9	8	7	6	6	5	4	3	3	2	2
148	152	9	8	7	7	6	5	4	4	3	2	2
152	156	9	8	8	7	6	5	5	4	3	3	2
156	160	10	9	8	7	6	6	5	4	3	3	2
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)</b>												
160	231	10	9	8	7	7	6	5	4	4	3	2
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$231 PLUS (round total to the nearest whole dollar)</b>												
231	430	15	14	13	12	12	11	10	9	8	8	7
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$430 PLUS (round total to the nearest whole dollar)</b>												
430 and over		30	29	29	28	27	26	25	24	23	23	22



## Married 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	28	0	0	0	0	0	0	0	0	0	0	0
28	32	1	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	1	0	0	0	0	0	0	0	0	0
44	48	2	1	0	0	0	0	0	0	0	0	0
48	52	2	1	1	0	0	0	0	0	0	0	0
52	56	2	1	1	0	0	0	0	0	0	0	0
56	60	2	2	1	0	0	0	0	0	0	0	0
60	64	2	2	1	1	0	0	0	0	0	0	0
64	68	3	2	1	1	0	0	0	0	0	0	0
68	72	3	2	2	1	0	0	0	0	0	0	0
72	76	3	2	2	1	1	0	0	0	0	0	0
76	80	3	3	2	1	1	0	0	0	0	0	0
80	84	3	3	2	2	1	1	0	0	0	0	0
84	88	4	3	2	2	1	1	0	0	0	0	0
88	92	4	3	3	2	2	1	0	0	0	0	0
92	96	4	3	3	2	2	1	1	0	0	0	0
96	100	4	4	3	3	2	1	1	0	0	0	0
100	104	5	4	3	3	2	2	1	0	0	0	0
104	108	5	4	4	3	2	2	1	1	0	0	0
108	112	5	4	4	3	3	2	1	1	0	0	0
112	116	5	5	4	3	3	2	2	1	0	0	0
116	120	5	5	4	4	3	2	2	1	1	0	0
120	124	6	5	4	4	3	3	2	1	1	0	0
124	128	6	5	5	4	3	3	2	2	1	1	0
128	132	6	5	5	4	4	3	2	2	1	1	0
132	136	6	6	5	4	4	3	3	2	2	1	0
136	140	7	6	5	5	4	3	3	2	2	1	1
140	144	7	6	6	5	4	4	3	3	2	1	1
144	148	7	7	6	5	5	4	3	3	2	2	1
148	152	8	7	6	5	5	4	4	3	2	2	1
152	156	8	7	6	6	5	4	4	3	3	2	1
156	160	8	7	7	6	5	5	4	3	3	2	2
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)</b>										
160	416	8	8	7	6	5	5	4	3	3	2	2
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$416 PLUS (round total to the nearest whole dollar)</b>										
416	724	26	26	25	24	23	23	22	21	20	19	19
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$724 PLUS (round total to the nearest whole dollar)</b>										
724	and over	51	50	49	48	47	46	45	45	44	43	42

Revised Jan. 1, 2014

# Single employees paid once a week

Revised Jan. 1, 2014

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	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	7	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	4	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	5	1	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	2	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	3	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	4	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	1	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	2	0	0	0	0	0	0	0
310	320	15	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	12	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	13	9	4	0	0	0	0	0	0	0
360	370	17	13	9	5	1	0	0	0	0	0	0
370	380	18	14	10	6	1	0	0	0	0	0	0
380	390	18	14	10	6	2	0	0	0	0	0	0
390	400	19	15	11	7	3	0	0	0	0	0	0
400	410	19	15	11	7	3	0	0	0	0	0	0
410	420	20	16	12	8	4	0	0	0	0	0	0
420	430	20	16	12	8	4	0	0	0	0	0	0
430	440	21	17	13	9	5	1	0	0	0	0	0
440	450	21	17	13	9	5	1	0	0	0	0	0
450	460	22	18	14	10	6	2	0	0	0	0	0
460	470	23	18	14	10	6	2	0	0	0	0	0
470	480	23	19	15	11	7	3	0	0	0	0	0
480	490	24	20	16	11	7	3	0	0	0	0	0
490	500	24	20	16	12	8	4	0	0	0	0	0
500	510	25	21	17	13	8	4	0	0	0	0	0
510	520	25	21	17	13	9	5	1	0	0	0	0
520	530	26	22	18	14	10	5	1	0	0	0	0
530	540	27	22	18	14	10	6	2	0	0	0	0
540	550	27	23	19	15	11	7	2	0	0	0	0
550	560	28	23	19	15	11	7	3	0	0	0	0
560	570	29	24	20	16	12	8	4	0	0	0	0
570	580	29	24	20	16	12	8	4	0	0	0	0
580	590	30	25	21	17	13	9	5	1	0	0	0
590	600	31	25	21	17	13	9	5	1	0	0	0
600	610	32	26	22	18	14	10	6	2	0	0	0
610	620	32	27	22	18	14	10	6	2	0	0	0
620	630	33	28	23	19	15	11	7	3	0	0	0
630	640	34	28	24	19	15	11	7	3	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	16	12	8	4	0	0	0
650	660	35	30	25	21	16	12	8	4	0	0	0
660	670	36	30	25	21	17	13	9	5	1	0	0
670	680	36	31	26	22	18	13	9	5	1	0	0
680	690	37	32	26	22	18	14	10	6	2	0	0
690	700	38	33	27	23	19	15	10	6	2	0	0
700	710	39	33	28	23	19	15	11	7	3	0	0
710	720	39	34	29	24	20	16	12	7	3	0	0
720	730	40	35	29	24	20	16	12	8	4	0	0
730	740	41	35	30	25	21	17	13	9	4	0	0
740	750	41	36	31	25	21	17	13	9	5	1	0
750	760	42	37	31	26	22	18	14	10	6	2	0
760	770	43	37	32	27	22	18	14	10	6	2	0
770	780	44	38	33	27	23	19	15	11	7	3	0
780	790	44	39	34	28	23	19	15	11	7	3	0
790	800	45	40	34	29	24	20	16	12	8	4	0
800	810	46	40	35	30	24	20	16	12	8	4	0
810	820	46	41	36	30	25	21	17	13	9	5	1
820	830	47	42	36	31	26	22	17	13	9	5	1
830	840	48	42	37	32	26	22	18	14	10	6	2
840	850	48	43	38	32	27	23	19	14	10	6	2
850	860	49	44	38	33	28	23	19	15	11	7	3
860	870	50	45	39	34	28	24	20	16	11	7	3
870	880	51	45	40	35	29	24	20	16	12	8	4
880	890	51	46	41	35	30	25	21	17	13	8	4
890	900	52	47	41	36	31	25	21	17	13	9	5
900	910	53	47	42	37	31	26	22	18	14	10	5
910	920	53	48	43	37	32	27	22	18	14	10	6
920	930	54	49	43	38	33	27	23	19	15	11	7
930	940	55	49	44	39	33	28	23	19	15	11	7
940	950	56	50	45	39	34	29	24	20	16	12	8
950	960	56	51	45	40	35	29	24	20	16	12	8
960	970	57	52	46	41	35	30	25	21	17	13	9
970	980	58	52	47	42	36	31	25	21	17	13	9
980	990	58	53	48	42	37	32	26	22	18	14	10
990	1000	59	54	48	43	38	32	27	22	18	14	10
1000	1010	60	54	49	44	38	33	28	23	19	15	11
1010	1020	60	55	50	44	39	34	28	24	19	15	11
1020	1030	61	56	50	45	40	34	29	24	20	16	12
1030	1040	62	56	51	46	40	35	30	25	21	16	12
1040	1050	63	57	52	46	41	36	30	25	21	17	13
1050	1060	63	58	53	47	42	36	31	26	22	18	13
1060	1070	64	59	53	48	43	37	32	26	22	18	14
1070	1080	65	59	54	49	43	38	33	27	23	19	15
1080	1090	65	60	55	49	44	39	33	28	23	19	15
1090	1100	66	61	55	50	45	39	34	29	24	20	16
1100	1110	67	61	56	51	45	40	35	29	24	20	16
1110	1120	67	62	57	51	46	41	35	30	25	21	17
1120	1130	68	63	57	52	47	41	36	31	25	21	17
1130	1140	69	64	58	53	47	42	37	31	26	22	18
1140	1150	70	64	59	54	48	43	37	32	27	22	18
1150	1160	70	65	60	54	49	44	38	33	27	23	19
1160	1170	71	66	60	55	50	44	39	34	28	23	19
1170	1180	72	66	61	56	50	45	40	34	29	24	20
1180	1190	72	67	62	56	51	46	40	35	30	25	20
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)</b>												
1190	1603	73	67	62	57	51	46	41	35	30	25	21
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,603 PLUS (round total to the nearest whole dollar)</b>												
1603	2977	102	97	91	86	80	75	70	64	59	54	48
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$2977 PLUS (round total to the nearest whole dollar)</b>												
2977 and over		210	204	198	192	186	180	174	168	162	156	150

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## 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)										
0	130	0	0	0	0	0	0	0	0	0	0	0
130	140	1	0	0	0	0	0	0	0	0	0	0
140	150	1	0	0	0	0	0	0	0	0	0	0
150	160	2	0	0	0	0	0	0	0	0	0	0
160	170	2	0	0	0	0	0	0	0	0	0	0
170	180	3	0	0	0	0	0	0	0	0	0	0
180	190	3	0	0	0	0	0	0	0	0	0	0
190	200	4	0	0	0	0	0	0	0	0	0	0
200	210	4	0	0	0	0	0	0	0	0	0	0
210	220	5	1	0	0	0	0	0	0	0	0	0
220	230	5	1	0	0	0	0	0	0	0	0	0
230	240	6	2	0	0	0	0	0	0	0	0	0
240	250	7	2	0	0	0	0	0	0	0	0	0
250	260	7	3	0	0	0	0	0	0	0	0	0
260	270	8	4	0	0	0	0	0	0	0	0	0
270	280	8	4	0	0	0	0	0	0	0	0	0
280	290	9	5	1	0	0	0	0	0	0	0	0
290	300	9	5	1	0	0	0	0	0	0	0	0
300	310	10	6	2	0	0	0	0	0	0	0	0
310	320	10	6	2	0	0	0	0	0	0	0	0
320	330	11	7	3	0	0	0	0	0	0	0	0
330	340	11	7	3	0	0	0	0	0	0	0	0
340	350	12	8	4	0	0	0	0	0	0	0	0
350	360	12	8	4	0	0	0	0	0	0	0	0
360	370	13	9	5	1	0	0	0	0	0	0	0
370	380	13	9	5	1	0	0	0	0	0	0	0
380	390	14	10	6	2	0	0	0	0	0	0	0
390	400	15	10	6	2	0	0	0	0	0	0	0
400	410	15	11	7	3	0	0	0	0	0	0	0
410	420	16	12	7	3	0	0	0	0	0	0	0
420	430	16	12	8	4	0	0	0	0	0	0	0
430	440	17	13	9	4	0	0	0	0	0	0	0
440	450	17	13	9	5	1	0	0	0	0	0	0
450	460	18	14	10	6	2	0	0	0	0	0	0
460	470	18	14	10	6	2	0	0	0	0	0	0
470	480	19	15	11	7	3	0	0	0	0	0	0
480	490	19	15	11	7	3	0	0	0	0	0	0
490	500	20	16	12	8	4	0	0	0	0	0	0
500	510	20	16	12	8	4	0	0	0	0	0	0
510	520	21	17	13	9	5	1	0	0	0	0	0
520	530	22	17	13	9	5	1	0	0	0	0	0
530	540	22	18	14	10	6	2	0	0	0	0	0
540	550	23	19	14	10	6	2	0	0	0	0	0
550	560	23	19	15	11	7	3	0	0	0	0	0
560	570	24	20	16	11	7	3	0	0	0	0	0
570	580	24	20	16	12	8	4	0	0	0	0	0
580	590	25	21	17	13	8	4	0	0	0	0	0
590	600	25	21	17	13	9	5	1	0	0	0	0
600	610	26	22	18	14	10	5	1	0	0	0	0
610	620	26	22	18	14	10	6	2	0	0	0	0
620	630	27	23	19	15	11	7	2	0	0	0	0
630	640	27	23	19	15	11	7	3	0	0	0	0
640	650	28	24	20	16	12	8	4	0	0	0	0
650	660	28	24	20	16	12	8	4	0	0	0	0
660	670	29	25	21	17	13	9	5	1	0	0	0

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# 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)										
670	680	30	25	21	17	13	9	5	1	0	0	0
680	690	30	26	22	18	14	10	6	2	0	0	0
690	700	31	27	22	18	14	10	6	2	0	0	0
700	710	31	27	23	19	15	11	7	3	0	0	0
710	720	32	28	24	19	15	11	7	3	0	0	0
720	730	32	28	24	20	16	12	8	4	0	0	0
730	740	33	29	25	21	16	12	8	4	0	0	0
740	750	33	29	25	21	17	13	9	5	1	0	0
750	760	34	30	26	22	18	13	9	5	1	0	0
760	770	34	30	26	22	18	14	10	6	2	0	0
770	780	35	31	27	23	19	15	10	6	2	0	0
780	790	35	31	27	23	19	15	11	7	3	0	0
790	800	36	32	28	24	20	16	12	8	3	0	0
800	810	36	32	28	24	20	16	12	8	4	0	0
810	820	37	33	29	25	21	17	13	9	5	0	0
820	830	38	33	29	25	21	17	13	9	5	1	0
830	840	38	34	30	26	22	18	14	10	6	2	0
840	850	39	35	30	26	22	18	14	10	6	2	0
850	860	40	35	31	27	23	19	15	11	7	3	0
860	870	41	36	32	28	23	19	15	11	7	3	0
870	880	41	36	32	28	24	20	16	12	8	4	0
880	890	42	37	33	29	25	20	16	12	8	4	0
890	900	43	37	33	29	25	21	17	13	9	5	1
900	910	43	38	34	30	26	22	17	13	9	5	1
910	920	44	39	34	30	26	22	18	14	10	6	2
920	930	45	39	35	31	27	23	19	14	10	6	2
930	940	45	40	35	31	27	23	19	15	11	7	3
940	950	46	41	36	32	28	24	20	16	11	7	3
950	960	47	41	36	32	28	24	20	16	12	8	4
960	970	48	42	37	33	29	25	21	17	13	8	4
970	980	48	43	38	33	29	25	21	17	13	9	5
980	990	49	44	38	34	30	26	22	18	14	10	5
990	1000	50	44	39	34	30	26	22	18	14	10	6
1000	1010	50	45	40	35	31	27	23	19	15	11	7
1010	1020	51	46	40	36	31	27	23	19	15	11	7
1020	1030	52	46	41	36	32	28	24	20	16	12	8
1030	1040	52	47	42	37	33	28	24	20	16	12	8
1040	1050	53	48	42	37	33	29	25	21	17	13	9
1050	1060	54	49	43	38	34	30	25	21	17	13	9
1060	1070	55	49	44	39	34	30	26	22	18	14	10
1070	1080	55	50	45	39	35	31	27	22	18	14	10
1080	1090	56	51	45	40	35	31	27	23	19	15	11
1090	1100	57	51	46	41	36	32	28	24	19	15	11
1100	1110	57	52	47	41	36	32	28	24	20	16	12
1110	1120	58	53	47	42	37	33	29	25	21	16	12
1120	1130	59	53	48	43	37	33	29	25	21	17	13
1130	1140	60	54	49	43	38	34	30	26	22	18	13
1140	1150	60	55	50	44	39	34	30	26	22	18	14
1150	1160	61	56	50	45	40	35	31	27	23	19	15
1160	1170	62	56	51	46	40	35	31	27	23	19	15
1170	1180	62	57	52	46	41	36	32	28	24	20	16
1180	1190	63	58	52	47	42	36	32	28	24	20	16
7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1190	2880	63	58	53	47	42	37	33	29	25	21	16
7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,880 PLUS (round total to the nearest whole dollar)												
2880	5012	183	177	172	167	161	156	150	145	140	134	129
9.85 PERCENT (.0985) OF THE EXCESS OVER \$5012 PLUS (round total to the nearest whole dollar)												
5012 and over		350	344	338	332	326	320	314	308	302	296	290

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## Single employees paid every two weeks

Revised Jan. 1, 2014

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)										
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	6	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	1	0	0	0	0	0	0	0	0	0
260	280	10	2	0	0	0	0	0	0	0	0	0
280	300	11	3	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	21	12	4	0	0	0	0	0	0	0	0
480	500	22	13	5	0	0	0	0	0	0	0	0
500	520	23	15	6	0	0	0	0	0	0	0	0
520	540	24	16	7	0	0	0	0	0	0	0	0
540	560	25	17	9	0	0	0	0	0	0	0	0
560	580	26	18	10	1	0	0	0	0	0	0	0
580	600	27	19	11	3	0	0	0	0	0	0	0
600	620	28	20	12	4	0	0	0	0	0	0	0
620	640	29	21	13	5	0	0	0	0	0	0	0
640	660	30	22	14	6	0	0	0	0	0	0	0
660	680	31	23	15	7	0	0	0	0	0	0	0
680	700	32	24	16	8	0	0	0	0	0	0	0
700	720	33	25	17	9	1	0	0	0	0	0	0
720	740	34	26	18	10	2	0	0	0	0	0	0
740	760	35	27	19	11	3	0	0	0	0	0	0
760	780	37	28	20	12	4	0	0	0	0	0	0
780	800	38	30	21	13	5	0	0	0	0	0	0
800	820	39	31	22	14	6	0	0	0	0	0	0
820	840	40	32	24	15	7	0	0	0	0	0	0
840	860	41	33	25	16	8	0	0	0	0	0	0
860	880	42	34	26	18	9	1	0	0	0	0	0
880	900	43	35	27	19	10	2	0	0	0	0	0
900	920	44	36	28	20	12	3	0	0	0	0	0
920	940	45	37	29	21	13	4	0	0	0	0	0
940	960	46	38	30	22	14	6	0	0	0	0	0
960	980	47	39	31	23	15	7	0	0	0	0	0
980	1000	48	40	32	24	16	8	0	0	0	0	0
1000	1020	49	41	33	25	17	9	1	0	0	0	0
1020	1040	50	42	34	26	18	10	2	0	0	0	0
1040	1060	52	43	35	27	19	11	3	0	0	0	0
1060	1080	53	44	36	28	20	12	4	0	0	0	0
1080	1100	55	46	37	29	21	13	5	0	0	0	0
1100	1120	56	47	38	30	22	14	6	0	0	0	0
1120	1140	57	48	40	31	23	15	7	0	0	0	0
1140	1160	59	49	41	33	24	16	8	0	0	0	0
1160	1180	60	50	42	34	25	17	9	1	0	0	0
1180	1200	62	51	43	35	27	18	10	2	0	0	0
1200	1220	63	52	44	36	28	19	11	3	0	0	0
1220	1240	64	54	45	37	29	21	12	4	0	0	0
1240	1260	66	55	46	38	30	22	13	5	0	0	0
1260	1280	67	57	47	39	31	23	15	6	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)										
1280	1300	69	58	48	40	32	24	16	7	0	0	0
1300	1320	70	59	49	41	33	25	17	9	0	0	0
1320	1340	72	61	50	42	34	26	18	10	2	0	0
1340	1360	73	62	52	43	35	27	19	11	3	0	0
1360	1380	74	64	53	44	36	28	20	12	4	0	0
1380	1400	76	65	54	45	37	29	21	13	5	0	0
1400	1420	77	66	56	46	38	30	22	14	6	0	0
1420	1440	79	68	57	47	39	31	23	15	7	0	0
1440	1460	80	69	59	49	40	32	24	16	8	0	0
1460	1480	81	71	60	50	42	33	25	17	9	1	0
1480	1500	83	72	61	51	43	34	26	18	10	2	0
1500	1520	84	74	63	52	44	36	27	19	11	3	0
1520	1540	86	75	64	53	45	37	28	20	12	4	0
1540	1560	87	76	66	55	46	38	30	21	13	5	0
1560	1580	88	78	67	56	47	39	31	22	14	6	0
1580	1600	90	79	68	58	48	40	32	24	15	7	0
1600	1620	91	81	70	59	49	41	33	25	16	8	0
1620	1640	93	82	71	61	50	42	34	26	18	9	1
1640	1660	94	83	73	62	51	43	35	27	19	10	2
1660	1680	95	85	74	63	53	44	36	28	20	12	3
1680	1700	97	86	75	65	54	45	37	29	21	13	5
1700	1720	98	88	77	66	55	46	38	30	22	14	6
1720	1740	100	89	78	68	57	47	39	31	23	15	7
1740	1760	101	90	80	69	58	48	40	32	24	16	8
1760	1780	103	92	81	70	60	49	41	33	25	17	9
1780	1800	104	93	83	72	61	50	42	34	26	18	10
1800	1820	105	95	84	73	63	52	43	35	27	19	11
1820	1840	107	96	85	75	64	53	45	36	28	20	12
1840	1860	108	97	87	76	65	55	46	37	29	21	13
1860	1880	110	99	88	77	67	56	47	39	30	22	14
1880	1900	111	100	90	79	68	57	48	40	31	23	15
1900	1920	112	102	91	80	70	59	49	41	33	24	16
1920	1940	114	103	92	82	71	60	50	42	34	25	17
1940	1960	115	105	94	83	72	62	51	43	35	27	18
1960	1980	117	106	95	85	74	63	52	44	36	28	19
1980	2000	118	107	97	86	75	65	54	45	37	29	21
2000	2020	119	109	98	87	77	66	55	46	38	30	22
2020	2040	121	110	99	89	78	67	57	47	39	31	23
2040	2060	122	112	101	90	79	69	58	48	40	32	24
2060	2080	124	113	102	92	81	70	59	49	41	33	25
2080	2100	125	114	104	93	82	72	61	50	42	34	26
2100	2120	127	116	105	94	84	73	62	52	43	35	27
2120	2140	128	117	107	96	85	74	64	53	44	36	28
2140	2160	129	119	108	97	86	76	65	54	45	37	29
2160	2180	131	120	109	99	88	77	66	56	46	38	30
2180	2200	132	121	111	100	89	79	68	57	48	39	31
2200	2220	134	123	112	101	91	80	69	59	49	40	32
2220	2240	135	124	114	103	92	81	71	60	50	42	33
2240	2260	136	126	115	104	94	83	72	61	51	43	34
2260	2280	138	127	116	106	95	84	74	63	52	44	36
2280	2300	139	128	118	107	96	86	75	64	54	45	37
2300	2320	141	130	119	108	98	87	76	66	55	46	38
2320	2340	142	131	121	110	99	88	78	67	56	47	39
2340	2360	143	133	122	111	101	90	79	68	58	48	40
2360	2380	145	134	123	113	102	91	81	70	59	49	41
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2380	3205	146	135	124	113	103	92	81	71	60	50	41
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,205 PLUS (round total to the nearest whole dollar)</b>										
3205	5953	204	193	182	172	161	150	139	129	118	107	97
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$5953 PLUS (round total to the nearest whole dollar)</b>										
5953 and over		419	408	396	384	372	360	348	336	324	312	300

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# 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		
at least	but less than	The amount to withhold (in whole dollars)												
0	260	0	0	0	0	0	0	0	0	0	0	0	0	0
260	280	1	0	0	0	0	0	0	0	0	0	0	0	0
280	300	2	0	0	0	0	0	0	0	0	0	0	0	0
300	320	3	0	0	0	0	0	0	0	0	0	0	0	0
320	340	4	0	0	0	0	0	0	0	0	0	0	0	0
340	360	6	0	0	0	0	0	0	0	0	0	0	0	0
360	380	7	0	0	0	0	0	0	0	0	0	0	0	0
380	400	8	0	0	0	0	0	0	0	0	0	0	0	0
400	420	9	1	0	0	0	0	0	0	0	0	0	0	0
420	440	10	2	0	0	0	0	0	0	0	0	0	0	0
440	460	11	3	0	0	0	0	0	0	0	0	0	0	0
460	480	12	4	0	0	0	0	0	0	0	0	0	0	0
480	500	13	5	0	0	0	0	0	0	0	0	0	0	0
500	520	14	6	0	0	0	0	0	0	0	0	0	0	0
520	540	15	7	0	0	0	0	0	0	0	0	0	0	0
540	560	16	8	0	0	0	0	0	0	0	0	0	0	0
560	580	17	9	1	0	0	0	0	0	0	0	0	0	0
580	600	18	10	2	0	0	0	0	0	0	0	0	0	0
600	620	19	11	3	0	0	0	0	0	0	0	0	0	0
620	640	21	12	4	0	0	0	0	0	0	0	0	0	0
640	660	22	13	5	0	0	0	0	0	0	0	0	0	0
660	680	23	15	6	0	0	0	0	0	0	0	0	0	0
680	700	24	16	7	0	0	0	0	0	0	0	0	0	0
700	720	25	17	9	0	0	0	0	0	0	0	0	0	0
720	740	26	18	10	2	0	0	0	0	0	0	0	0	0
740	760	27	19	11	3	0	0	0	0	0	0	0	0	0
760	780	28	20	12	4	0	0	0	0	0	0	0	0	0
780	800	29	21	13	5	0	0	0	0	0	0	0	0	0
800	820	30	22	14	6	0	0	0	0	0	0	0	0	0
820	840	31	23	15	7	0	0	0	0	0	0	0	0	0
840	860	32	24	16	8	0	0	0	0	0	0	0	0	0
860	880	33	25	17	9	1	0	0	0	0	0	0	0	0
880	900	34	26	18	10	2	0	0	0	0	0	0	0	0
900	920	36	27	19	11	3	0	0	0	0	0	0	0	0
920	940	37	28	20	12	4	0	0	0	0	0	0	0	0
940	960	38	30	21	13	5	0	0	0	0	0	0	0	0
960	980	39	31	22	14	6	0	0	0	0	0	0	0	0
980	1000	40	32	24	15	7	0	0	0	0	0	0	0	0
1000	1020	41	33	25	16	8	0	0	0	0	0	0	0	0
1020	1040	42	34	26	18	9	1	0	0	0	0	0	0	0
1040	1060	43	35	27	19	10	2	0	0	0	0	0	0	0
1060	1080	44	36	28	20	12	3	0	0	0	0	0	0	0
1080	1100	45	37	29	21	13	5	0	0	0	0	0	0	0
1100	1120	46	38	30	22	14	6	0	0	0	0	0	0	0
1120	1140	47	39	31	23	15	7	0	0	0	0	0	0	0
1140	1160	48	40	32	24	16	8	0	0	0	0	0	0	0
1160	1180	49	41	33	25	17	9	1	0	0	0	0	0	0
1180	1200	50	42	34	26	18	10	2	0	0	0	0	0	0
1200	1220	52	43	35	27	19	11	3	0	0	0	0	0	0
1220	1240	53	45	36	28	20	12	4	0	0	0	0	0	0
1240	1260	54	46	37	29	21	13	5	0	0	0	0	0	0
1260	1280	55	47	39	30	22	14	6	0	0	0	0	0	0
1280	1300	56	48	40	31	23	15	7	0	0	0	0	0	0
1300	1320	57	49	41	33	24	16	8	0	0	0	0	0	0
1320	1340	58	50	42	34	25	17	9	1	0	0	0	0	0
1340	1360	59	51	43	35	27	18	10	2	0	0	0	0	0
1360	1380	60	52	44	36	28	19	11	3	0	0	0	0	0
1380	1400	61	53	45	37	29	21	12	4	0	0	0	0	0
1400	1420	62	54	46	38	30	22	13	5	0	0	0	0	0
1420	1440	63	55	47	39	31	23	15	6	0	0	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										
1440	1460	64	56	48	40	32	24	16	8	0	0	0
1460	1480	65	57	49	41	33	25	17	9	0	0	0
1480	1500	67	58	50	42	34	26	18	10	2	0	0
1500	1520	68	59	51	43	35	27	19	11	3	0	0
1520	1540	69	61	52	44	36	28	20	12	4	0	0
1540	1560	70	62	54	45	37	29	21	13	5	0	0
1560	1580	71	63	55	46	38	30	22	14	6	0	0
1580	1600	72	64	56	48	39	31	23	15	7	0	0
1600	1620	73	65	57	49	40	32	24	16	8	0	0
1620	1640	74	66	58	50	42	33	25	17	9	1	0
1640	1660	75	67	59	51	43	34	26	18	10	2	0
1660	1680	77	68	60	52	44	36	27	19	11	3	0
1680	1700	78	69	61	53	45	37	28	20	12	4	0
1700	1720	80	70	62	54	46	38	30	21	13	5	0
1720	1740	81	71	63	55	47	39	31	22	14	6	0
1740	1760	82	72	64	56	48	40	32	24	15	7	0
1760	1780	84	73	65	57	49	41	33	25	17	8	0
1780	1800	85	75	66	58	50	42	34	26	18	9	1
1800	1820	87	76	67	59	51	43	35	27	19	11	2
1820	1840	88	77	68	60	52	44	36	28	20	12	3
1840	1860	89	79	70	61	53	45	37	29	21	13	5
1860	1880	91	80	71	62	54	46	38	30	22	14	6
1880	1900	92	82	72	64	55	47	39	31	23	15	7
1900	1920	94	83	73	65	57	48	40	32	24	16	8
1920	1940	95	84	74	66	58	49	41	33	25	17	9
1940	1960	97	86	75	67	59	51	42	34	26	18	10
1960	1980	98	87	77	68	60	52	43	35	27	19	11
1980	2000	99	89	78	69	61	53	45	36	28	20	12
2000	2020	101	90	79	70	62	54	46	37	29	21	13
2020	2040	102	91	81	71	63	55	47	39	30	22	14
2040	2060	104	93	82	72	64	56	48	40	31	23	15
2060	2080	105	94	84	73	65	57	49	41	33	24	16
2080	2100	106	96	85	74	66	58	50	42	34	25	17
2100	2120	108	97	86	76	67	59	51	43	35	27	18
2120	2140	109	99	88	77	68	60	52	44	36	28	20
2140	2160	111	100	89	78	69	61	53	45	37	29	21
2160	2180	112	101	91	80	70	62	54	46	38	30	22
2180	2200	113	103	92	81	71	63	55	47	39	31	23
2200	2220	115	104	93	83	73	64	56	48	40	32	24
2220	2240	116	106	95	84	74	65	57	49	41	33	25
2240	2260	118	107	96	86	75	67	58	50	42	34	26
2260	2280	119	108	98	87	76	68	60	51	43	35	27
2280	2300	121	110	99	88	78	69	61	52	44	36	28
2300	2320	122	111	100	90	79	70	62	54	45	37	29
2320	2340	123	113	102	91	80	71	63	55	46	38	30
2340	2360	125	114	103	93	82	72	64	56	48	39	31
2360	2380	126	115	105	94	83	73	65	57	49	40	32
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2380	5760	127	116	105	95	84	74	65	57	49	41	33
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,760 PLUS (round total to the nearest whole dollar)</b>										
5760	10025	365	354	344	333	322	312	301	290	279	269	258
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$10025 PLUS (round total to the nearest whole dollar)</b>										
10025 and over		700	688	676	664	652	640	628	616	605	593	581

Revised Jan. 1, 2014

## Single employees paid twice a month

Revised Jan. 1, 2014

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	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	1	0	0	0	0	0	0	0	0	0
280	300	10	2	0	0	0	0	0	0	0	0	0
300	320	12	3	0	0	0	0	0	0	0	0	0
320	340	13	4	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	3	0	0	0	0	0	0	0	0
480	500	21	12	4	0	0	0	0	0	0	0	0
500	520	22	13	5	0	0	0	0	0	0	0	0
520	540	23	15	6	0	0	0	0	0	0	0	0
540	560	24	16	7	0	0	0	0	0	0	0	0
560	580	25	17	8	0	0	0	0	0	0	0	0
580	600	27	18	9	0	0	0	0	0	0	0	0
600	620	28	19	10	1	0	0	0	0	0	0	0
620	640	29	20	11	2	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	7	0	0	0	0	0	0	0
720	740	34	25	16	8	0	0	0	0	0	0	0
740	760	35	26	17	9	0	0	0	0	0	0	0
760	780	36	27	19	10	1	0	0	0	0	0	0
780	800	37	28	20	11	2	0	0	0	0	0	0
800	820	38	30	21	12	3	0	0	0	0	0	0
820	840	39	31	22	13	4	0	0	0	0	0	0
840	860	40	32	23	14	5	0	0	0	0	0	0
860	880	42	33	24	15	6	0	0	0	0	0	0
880	900	43	34	25	16	7	0	0	0	0	0	0
900	920	44	35	26	17	8	0	0	0	0	0	0
920	940	45	36	27	18	10	1	0	0	0	0	0
940	960	46	37	28	19	11	2	0	0	0	0	0
960	980	47	38	29	20	12	3	0	0	0	0	0
980	1000	48	39	30	22	13	4	0	0	0	0	0
1000	1020	49	40	31	23	14	5	0	0	0	0	0
1020	1040	50	41	32	24	15	6	0	0	0	0	0
1040	1060	51	42	34	25	16	7	0	0	0	0	0
1060	1080	52	43	35	26	17	8	0	0	0	0	0
1080	1100	53	44	36	27	18	9	0	0	0	0	0
1100	1120	54	46	37	28	19	10	2	0	0	0	0
1120	1140	56	47	38	29	20	11	3	0	0	0	0
1140	1160	57	48	39	30	21	12	4	0	0	0	0
1160	1180	58	49	40	31	22	14	5	0	0	0	0
1180	1200	60	50	41	32	23	15	6	0	0	0	0
1200	1220	61	51	42	33	24	16	7	0	0	0	0
1220	1240	63	52	43	34	26	17	8	0	0	0	0
1240	1260	64	53	44	35	27	18	9	0	0	0	0
1260	1280	65	54	45	37	28	19	10	1	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)										
1280	1300	67	55	46	38	29	20	11	2	0	0	0
1300	1320	68	57	47	39	30	21	12	3	0	0	0
1320	1340	70	58	49	40	31	22	13	5	0	0	0
1340	1360	71	59	50	41	32	23	14	6	0	0	0
1360	1380	72	61	51	42	33	24	15	7	0	0	0
1380	1400	74	62	52	43	34	25	17	8	0	0	0
1400	1420	75	64	53	44	35	26	18	9	0	0	0
1420	1440	77	65	54	45	36	27	19	10	1	0	0
1440	1460	78	67	55	46	37	29	20	11	2	0	0
1460	1480	80	68	56	47	38	30	21	12	3	0	0
1480	1500	81	69	58	48	39	31	22	13	4	0	0
1500	1520	82	71	59	49	41	32	23	14	5	0	0
1520	1540	84	72	61	50	42	33	24	15	6	0	0
1540	1560	85	74	62	51	43	34	25	16	7	0	0
1560	1580	87	75	63	53	44	35	26	17	9	0	0
1580	1600	88	76	65	54	45	36	27	18	10	1	0
1600	1620	89	78	66	55	46	37	28	19	11	2	0
1620	1640	91	79	68	56	47	38	29	21	12	3	0
1640	1660	92	81	69	57	48	39	30	22	13	4	0
1660	1680	94	82	70	59	49	40	31	23	14	5	0
1680	1700	95	83	72	60	50	41	33	24	15	6	0
1700	1720	96	85	73	62	51	42	34	25	16	7	0
1720	1740	98	86	75	63	52	44	35	26	17	8	0
1740	1760	99	88	76	64	53	45	36	27	18	9	1
1760	1780	101	89	77	66	54	46	37	28	19	10	2
1780	1800	102	91	79	67	56	47	38	29	20	12	3
1800	1820	104	92	80	69	57	48	39	30	21	13	4
1820	1840	105	93	82	70	59	49	40	31	22	14	5
1840	1860	106	95	83	72	60	50	41	32	24	15	6
1860	1880	108	96	85	73	61	51	42	33	25	16	7
1880	1900	109	98	86	74	63	52	43	34	26	17	8
1900	1920	111	99	87	76	64	53	44	36	27	18	9
1920	1940	112	100	89	77	66	54	45	37	28	19	10
1940	1960	113	102	90	79	67	55	46	38	29	20	11
1960	1980	115	103	92	80	68	57	48	39	30	21	12
1980	2000	116	105	93	81	70	58	49	40	31	22	13
2000	2020	118	106	94	83	71	60	50	41	32	23	14
2020	2040	119	107	96	84	73	61	51	42	33	24	16
2040	2060	120	109	97	86	74	62	52	43	34	25	17
2060	2080	122	110	99	87	75	64	53	44	35	26	18
2080	2100	123	112	100	88	77	65	54	45	36	28	19
2100	2120	125	113	101	90	78	67	55	46	37	29	20
2120	2140	126	114	103	91	80	68	56	47	38	30	21
2140	2160	127	116	104	93	81	69	58	48	40	31	22
2160	2180	129	117	106	94	82	71	59	49	41	32	23
2180	2200	130	119	107	95	84	72	61	51	42	33	24
2200	2220	132	120	109	97	85	74	62	52	43	34	25
2220	2240	133	122	110	98	87	75	64	53	44	35	26
2240	2260	135	123	111	100	88	77	65	54	45	36	27
2260	2280	136	124	113	101	90	78	66	55	46	37	28
2280	2300	137	126	114	103	91	79	68	56	47	38	29
2300	2320	139	127	116	104	92	81	69	58	48	39	31
2320	2340	140	129	117	105	94	82	71	59	49	40	32
2340	2360	142	130	118	107	95	84	72	60	50	41	33
2360	2380	143	131	120	108	97	85	73	62	51	43	34
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2380	3472	144	132	120	109	97	86	74	62	52	43	34
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,472 PLUS (round total to the nearest whole dollar)</b>										
3472	6450	221	209	197	186	174	163	151	139	128	116	105
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$6450 PLUS (round total to the nearest whole dollar)</b>										
6450 and over		454	442	429	416	403	390	377	364	351	338	325

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# 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)										
0	280	0	0	0	0	0	0	0	0	0	0	0
280	300	1	0	0	0	0	0	0	0	0	0	0
300	320	2	0	0	0	0	0	0	0	0	0	0
320	340	3	0	0	0	0	0	0	0	0	0	0
340	360	4	0	0	0	0	0	0	0	0	0	0
360	380	6	0	0	0	0	0	0	0	0	0	0
380	400	7	0	0	0	0	0	0	0	0	0	0
400	420	8	0	0	0	0	0	0	0	0	0	0
420	440	9	0	0	0	0	0	0	0	0	0	0
440	460	10	1	0	0	0	0	0	0	0	0	0
460	480	11	2	0	0	0	0	0	0	0	0	0
480	500	12	3	0	0	0	0	0	0	0	0	0
500	520	13	4	0	0	0	0	0	0	0	0	0
520	540	14	5	0	0	0	0	0	0	0	0	0
540	560	15	6	0	0	0	0	0	0	0	0	0
560	580	16	7	0	0	0	0	0	0	0	0	0
580	600	17	8	0	0	0	0	0	0	0	0	0
600	620	18	10	1	0	0	0	0	0	0	0	0
620	640	19	11	2	0	0	0	0	0	0	0	0
640	660	21	12	3	0	0	0	0	0	0	0	0
660	680	22	13	4	0	0	0	0	0	0	0	0
680	700	23	14	5	0	0	0	0	0	0	0	0
700	720	24	15	6	0	0	0	0	0	0	0	0
720	740	25	16	7	0	0	0	0	0	0	0	0
740	760	26	17	8	0	0	0	0	0	0	0	0
760	780	27	18	9	1	0	0	0	0	0	0	0
780	800	28	19	10	2	0	0	0	0	0	0	0
800	820	29	20	11	3	0	0	0	0	0	0	0
820	840	30	21	13	4	0	0	0	0	0	0	0
840	860	31	22	14	5	0	0	0	0	0	0	0
860	880	32	23	15	6	0	0	0	0	0	0	0
880	900	33	25	16	7	0	0	0	0	0	0	0
900	920	34	26	17	8	0	0	0	0	0	0	0
920	940	35	27	18	9	0	0	0	0	0	0	0
940	960	37	28	19	10	1	0	0	0	0	0	0
960	980	38	29	20	11	2	0	0	0	0	0	0
980	1000	39	30	21	12	3	0	0	0	0	0	0
1000	1020	40	31	22	13	5	0	0	0	0	0	0
1020	1040	41	32	23	14	6	0	0	0	0	0	0
1040	1060	42	33	24	15	7	0	0	0	0	0	0
1060	1080	43	34	25	17	8	0	0	0	0	0	0
1080	1100	44	35	26	18	9	0	0	0	0	0	0
1100	1120	45	36	28	19	10	1	0	0	0	0	0
1120	1140	46	37	29	20	11	2	0	0	0	0	0
1140	1160	47	38	30	21	12	3	0	0	0	0	0
1160	1180	48	40	31	22	13	4	0	0	0	0	0
1180	1200	49	41	32	23	14	5	0	0	0	0	0
1200	1220	50	42	33	24	15	6	0	0	0	0	0
1220	1240	52	43	34	25	16	8	0	0	0	0	0
1240	1260	53	44	35	26	17	9	0	0	0	0	0
1260	1280	54	45	36	27	18	10	1	0	0	0	0
1280	1300	55	46	37	28	20	11	2	0	0	0	0
1300	1320	56	47	38	29	21	12	3	0	0	0	0
1320	1340	57	48	39	30	22	13	4	0	0	0	0
1340	1360	58	49	40	32	23	14	5	0	0	0	0
1360	1380	59	50	41	33	24	15	6	0	0	0	0
1380	1400	60	51	42	34	25	16	7	0	0	0	0
1400	1420	61	52	44	35	26	17	8	0	0	0	0
1420	1440	62	53	45	36	27	18	9	1	0	0	0
1440	1460	63	55	46	37	28	19	10	2	0	0	0



# 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
		The amount to withhold (in whole dollars)										
		or more										
1460	1480	64	56	47	38	29	20	12	3	0	0	0
1480	1500	65	57	48	39	30	21	13	4	0	0	0
1500	1520	67	58	49	40	31	22	14	5	0	0	0
1520	1540	68	59	50	41	32	24	15	6	0	0	0
1540	1560	69	60	51	42	33	25	16	7	0	0	0
1560	1580	70	61	52	43	35	26	17	8	0	0	0
1580	1600	71	62	53	44	36	27	18	9	0	0	0
1600	1620	72	63	54	45	37	28	19	10	1	0	0
1620	1640	73	64	55	47	38	29	20	11	2	0	0
1640	1660	74	65	56	48	39	30	21	12	4	0	0
1660	1680	75	66	57	49	40	31	22	13	5	0	0
1680	1700	76	67	59	50	41	32	23	15	6	0	0
1700	1720	77	68	60	51	42	33	24	16	7	0	0
1720	1740	78	69	61	52	43	34	25	17	8	0	0
1740	1760	79	71	62	53	44	35	27	18	9	0	0
1760	1780	80	72	63	54	45	36	28	19	10	1	0
1780	1800	82	73	64	55	46	37	29	20	11	2	0
1800	1820	83	74	65	56	47	39	30	21	12	3	0
1820	1840	85	75	66	57	48	40	31	22	13	4	0
1840	1860	86	76	67	58	49	41	32	23	14	5	0
1860	1880	87	77	68	59	51	42	33	24	15	7	0
1880	1900	89	78	69	60	52	43	34	25	16	8	0
1900	1920	90	79	70	62	53	44	35	26	17	9	0
1920	1940	92	80	71	63	54	45	36	27	19	10	1
1940	1960	93	82	72	64	55	46	37	28	20	11	2
1960	1980	95	83	74	65	56	47	38	29	21	12	3
1980	2000	96	84	75	66	57	48	39	31	22	13	4
2000	2020	97	86	76	67	58	49	40	32	23	14	5
2020	2040	99	87	77	68	59	50	42	33	24	15	6
2040	2060	100	89	78	69	60	51	43	34	25	16	7
2060	2080	102	90	79	70	61	52	44	35	26	17	8
2080	2100	103	91	80	71	62	54	45	36	27	18	9
2100	2120	104	93	81	72	63	55	46	37	28	19	11
2120	2140	106	94	83	73	64	56	47	38	29	20	12
2140	2160	107	96	84	74	66	57	48	39	30	22	13
2160	2180	109	97	85	75	67	58	49	40	31	23	14
2180	2200	110	98	87	76	68	59	50	41	32	24	15
2200	2220	111	100	88	78	69	60	51	42	34	25	16
2220	2240	113	101	90	79	70	61	52	43	35	26	17
2240	2260	114	103	91	80	71	62	53	44	36	27	18
2260	2280	116	104	92	81	72	63	54	46	37	28	19
2280	2300	117	105	94	82	73	64	55	47	38	29	20
2300	2320	118	107	95	84	74	65	56	48	39	30	21
2320	2340	120	108	97	85	75	66	58	49	40	31	22
2340	2360	121	110	98	87	76	67	59	50	41	32	23
2360	2380	123	111	100	88	77	69	60	51	42	33	24
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2380	6240	123	112	100	89	78	69	60	51	43	34	25
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,240 PLUS (round total to the nearest whole dollar)</b>										
6240	10860	396	384	372	361	349	338	326	314	303	291	280
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$10,860 PLUS (round total to the nearest whole dollar)</b>										
10860 and over		758	745	732	719	707	694	681	668	655	642	629

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# Single employees paid once a month

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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	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	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	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	1	0	0	0	0	0	0	0	0	0
540	560	19	2	0	0	0	0	0	0	0	0	0
560	580	20	3	0	0	0	0	0	0	0	0	0
580	600	22	4	0	0	0	0	0	0	0	0	0
600	640	23	6	0	0	0	0	0	0	0	0	0
640	680	25	8	0	0	0	0	0	0	0	0	0
680	720	27	10	0	0	0	0	0	0	0	0	0
720	760	30	12	0	0	0	0	0	0	0	0	0
760	800	32	14	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	1	0	0	0	0	0	0	0	0
880	920	38	21	3	0	0	0	0	0	0	0	0
920	960	40	23	5	0	0	0	0	0	0	0	0
960	1000	42	25	7	0	0	0	0	0	0	0	0
1000	1040	45	27	9	0	0	0	0	0	0	0	0
1040	1080	47	29	11	0	0	0	0	0	0	0	0
1080	1120	49	31	14	0	0	0	0	0	0	0	0
1120	1160	51	33	16	0	0	0	0	0	0	0	0
1160	1200	53	35	18	0	0	0	0	0	0	0	0
1200	1240	55	38	20	2	0	0	0	0	0	0	0
1240	1280	57	40	22	5	0	0	0	0	0	0	0
1280	1320	60	42	24	7	0	0	0	0	0	0	0
1320	1360	62	44	26	9	0	0	0	0	0	0	0
1360	1400	64	46	29	11	0	0	0	0	0	0	0
1400	1440	66	48	31	13	0	0	0	0	0	0	0
1440	1480	68	50	33	15	0	0	0	0	0	0	0
1480	1520	70	53	35	17	0	0	0	0	0	0	0
1520	1560	72	55	37	20	2	0	0	0	0	0	0
1560	1600	74	57	39	22	4	0	0	0	0	0	0
1600	1640	77	59	41	24	6	0	0	0	0	0	0
1640	1680	79	61	44	26	8	0	0	0	0	0	0
1680	1720	81	63	46	28	10	0	0	0	0	0	0
1720	1760	83	65	48	30	13	0	0	0	0	0	0
1760	1800	85	68	50	32	15	0	0	0	0	0	0
1800	1840	87	70	52	35	17	0	0	0	0	0	0
1840	1880	89	72	54	37	19	1	0	0	0	0	0
1880	1920	92	74	56	39	21	4	0	0	0	0	0
1920	1960	94	76	59	41	23	6	0	0	0	0	0
1960	2000	96	78	61	43	25	8	0	0	0	0	0
2000	2040	98	80	63	45	28	10	0	0	0	0	0
2040	2080	100	83	65	47	30	12	0	0	0	0	0
2080	2120	102	85	67	49	32	14	0	0	0	0	0
2120	2160	104	87	69	52	34	16	0	0	0	0	0
2160	2200	107	89	71	54	36	19	1	0	0	0	0
2200	2240	109	91	74	56	38	21	3	0	0	0	0
2240	2280	111	93	76	58	40	23	5	0	0	0	0
2280	2320	114	95	78	60	43	25	7	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
at least	but less than	The amount to withhold (in whole dollars)										
2320	2360	117	98	80	62	45	27	9	0	0	0	0
2360	2400	120	100	82	64	47	29	12	0	0	0	0
2400	2440	122	102	84	67	49	31	14	0	0	0	0
2440	2480	125	104	86	69	51	34	16	0	0	0	0
2480	2520	128	106	88	71	53	36	18	0	0	0	0
2520	2560	131	108	91	73	55	38	20	3	0	0	0
2560	2600	134	111	93	75	58	40	22	5	0	0	0
2600	2640	137	113	95	77	60	42	24	7	0	0	0
2640	2680	139	116	97	79	62	44	27	9	0	0	0
2680	2720	142	119	99	82	64	46	29	11	0	0	0
2720	2760	145	122	101	84	66	49	31	13	0	0	0
2760	2800	148	125	103	86	68	51	33	15	0	0	0
2800	2840	151	127	106	88	70	53	35	18	0	0	0
2840	2880	153	130	108	90	73	55	37	20	2	0	0
2880	2920	156	133	110	92	75	57	39	22	4	0	0
2920	2960	159	136	113	94	77	59	42	24	6	0	0
2960	3000	162	139	115	97	79	61	44	26	9	0	0
3000	3040	165	142	118	99	81	63	46	28	11	0	0
3040	3080	168	144	121	101	83	66	48	30	13	0	0
3080	3120	170	147	124	103	85	68	50	33	15	0	0
3120	3160	173	150	127	105	88	70	52	35	17	0	0
3160	3200	176	153	130	107	90	72	54	37	19	2	0
3200	3240	179	156	132	109	92	74	57	39	21	4	0
3240	3280	182	158	135	112	94	76	59	41	23	6	0
3280	3320	184	161	138	115	96	78	61	43	26	8	0
3320	3360	187	164	141	118	98	81	63	45	28	10	0
3360	3400	190	167	144	120	100	83	65	48	30	12	0
3400	3440	193	170	147	123	102	85	67	50	32	14	0
3440	3480	196	173	149	126	105	87	69	52	34	17	0
3480	3520	199	175	152	129	107	89	72	54	36	19	1
3520	3560	201	178	155	132	109	91	74	56	38	21	3
3560	3600	204	181	158	135	111	93	76	58	41	23	5
3600	3640	207	184	161	137	114	96	78	60	43	25	8
3640	3680	210	187	163	140	117	98	80	63	45	27	10
3680	3720	213	189	166	143	120	100	82	65	47	29	12
3720	3760	215	192	169	146	123	102	84	67	49	32	14
3760	3800	218	195	172	149	125	104	87	69	51	34	16
3800	3840	221	198	175	152	128	106	89	71	53	36	18
3840	3880	224	201	178	154	131	108	91	73	56	38	20
3880	3920	227	204	180	157	134	111	93	75	58	40	23
3920	3960	230	206	183	160	137	114	95	77	60	42	25
3960	4000	232	209	186	163	140	116	97	80	62	44	27
4000	4040	235	212	189	166	142	119	99	82	64	47	29
4040	4080	238	215	192	168	145	122	102	84	66	49	31
4080	4120	241	218	194	171	148	125	104	86	68	51	33
4120	4160	244	220	197	174	151	128	106	88	71	53	35
4160	4200	247	223	200	177	154	130	108	90	73	55	37
4200	4240	249	226	203	180	157	133	110	92	75	57	40
4240	4280	252	229	206	183	159	136	113	95	77	59	42
4280	4320	255	232	209	185	162	139	116	97	79	62	44
4320	4360	258	235	211	188	165	142	119	99	81	64	46
4360	4400	261	237	214	191	168	145	121	101	83	66	48
4400	4440	263	240	217	194	171	147	124	103	86	68	50
4440	4480	266	243	220	197	173	150	127	105	88	70	52
4480	4520	269	246	223	199	176	153	130	107	90	72	55
4520	4560	272	249	225	202	179	156	133	110	92	74	57
4560	4600	275	252	228	205	182	159	135	112	94	77	59
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>												
4600	6944	276	253	230	206	183	160	137	114	95	78	60
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,944 PLUS (round total to the nearest whole dollar)</b>												
6944	12899	441	418	395	372	349	325	302	279	256	233	209
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$12,899 PLUS (round total to the nearest whole dollar)</b>												
12899 and over		909	883	857	831	805	780	754	728	702	676	650

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# 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)										
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	640	5	0	0	0	0	0	0	0	0	0	0
640	680	7	0	0	0	0	0	0	0	0	0	0
680	720	9	0	0	0	0	0	0	0	0	0	0
720	760	11	0	0	0	0	0	0	0	0	0	0
760	800	13	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	17	0	0	0	0	0	0	0	0	0	0
880	920	20	2	0	0	0	0	0	0	0	0	0
920	960	22	4	0	0	0	0	0	0	0	0	0
960	1000	24	6	0	0	0	0	0	0	0	0	0
1000	1040	26	8	0	0	0	0	0	0	0	0	0
1040	1080	28	11	0	0	0	0	0	0	0	0	0
1080	1120	30	13	0	0	0	0	0	0	0	0	0
1120	1160	32	15	0	0	0	0	0	0	0	0	0
1160	1200	35	17	0	0	0	0	0	0	0	0	0
1200	1240	37	19	2	0	0	0	0	0	0	0	0
1240	1280	39	21	4	0	0	0	0	0	0	0	0
1280	1320	41	23	6	0	0	0	0	0	0	0	0
1320	1360	43	26	8	0	0	0	0	0	0	0	0
1360	1400	45	28	10	0	0	0	0	0	0	0	0
1400	1440	47	30	12	0	0	0	0	0	0	0	0
1440	1480	50	32	14	0	0	0	0	0	0	0	0
1480	1520	52	34	16	0	0	0	0	0	0	0	0
1520	1560	54	36	19	1	0	0	0	0	0	0	0
1560	1600	56	38	21	3	0	0	0	0	0	0	0
1600	1640	58	41	23	5	0	0	0	0	0	0	0
1640	1680	60	43	25	7	0	0	0	0	0	0	0
1680	1720	62	45	27	10	0	0	0	0	0	0	0
1720	1760	65	47	29	12	0	0	0	0	0	0	0
1760	1800	67	49	31	14	0	0	0	0	0	0	0
1800	1840	69	51	34	16	0	0	0	0	0	0	0
1840	1880	71	53	36	18	1	0	0	0	0	0	0
1880	1920	73	56	38	20	3	0	0	0	0	0	0
1920	1960	75	58	40	22	5	0	0	0	0	0	0
1960	2000	77	60	42	25	7	0	0	0	0	0	0
2000	2040	80	62	44	27	9	0	0	0	0	0	0
2040	2080	82	64	46	29	11	0	0	0	0	0	0
2080	2120	84	66	49	31	13	0	0	0	0	0	0
2120	2160	86	68	51	33	16	0	0	0	0	0	0
2160	2200	88	70	53	35	18	0	0	0	0	0	0
2200	2240	90	73	55	37	20	2	0	0	0	0	0
2240	2280	92	75	57	40	22	4	0	0	0	0	0
2280	2320	95	77	59	42	24	6	0	0	0	0	0
2320	2360	97	79	61	44	26	9	0	0	0	0	0
2360	2400	99	81	64	46	28	11	0	0	0	0	0
2400	2440	101	83	66	48	30	13	0	0	0	0	0
2440	2480	103	85	68	50	33	15	0	0	0	0	0
2480	2520	105	88	70	52	35	17	0	0	0	0	0
2520	2560	107	90	72	55	37	19	2	0	0	0	0
2560	2600	109	92	74	57	39	21	4	0	0	0	0
2600	2640	112	94	76	59	41	24	6	0	0	0	0

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# 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
		The amount to withhold (in whole dollars)										
		or more										
2640	2680	114	96	79	61	43	26	8	0	0	0	0
2680	2720	116	98	81	63	45	28	10	0	0	0	0
2720	2760	118	100	83	65	48	30	12	0	0	0	0
2760	2800	120	103	85	67	50	32	15	0	0	0	0
2800	2840	122	105	87	70	52	34	17	0	0	0	0
2840	2880	124	107	89	72	54	36	19	1	0	0	0
2880	2920	127	109	91	74	56	39	21	3	0	0	0
2920	2960	129	111	94	76	58	41	23	5	0	0	0
2960	3000	131	113	96	78	60	43	25	8	0	0	0
3000	3040	133	115	98	80	63	45	27	10	0	0	0
3040	3080	135	118	100	82	65	47	30	12	0	0	0
3080	3120	137	120	102	84	67	49	32	14	0	0	0
3120	3160	139	122	104	87	69	51	34	16	0	0	0
3160	3200	142	124	106	89	71	54	36	18	1	0	0
3200	3240	144	126	109	91	73	56	38	20	3	0	0
3240	3280	146	128	111	93	75	58	40	23	5	0	0
3280	3320	148	130	113	95	78	60	42	25	7	0	0
3320	3360	150	133	115	97	80	62	44	27	9	0	0
3360	3400	152	135	117	99	82	64	47	29	11	0	0
3400	3440	154	137	119	102	84	66	49	31	14	0	0
3440	3480	157	139	121	104	86	69	51	33	16	0	0
3480	3520	159	141	123	106	88	71	53	35	18	0	0
3520	3560	161	143	126	108	90	73	55	38	20	2	0
3560	3600	164	145	128	110	93	75	57	40	22	5	0
3600	3640	166	148	130	112	95	77	59	42	24	7	0
3640	3680	169	150	132	114	97	79	62	44	26	9	0
3680	3720	172	152	134	117	99	81	64	46	29	11	0
3720	3760	175	154	136	119	101	84	66	48	31	13	0
3760	3800	178	156	138	121	103	86	68	50	33	15	0
3800	3840	181	158	141	123	105	88	70	53	35	17	0
3840	3880	183	160	143	125	108	90	72	55	37	19	2
3880	3920	186	163	145	127	110	92	74	57	39	22	4
3920	3960	189	166	147	129	112	94	77	59	41	24	6
3960	4000	192	169	149	132	114	96	79	61	44	26	8
4000	4040	195	171	151	134	116	98	81	63	46	28	10
4040	4080	198	174	153	136	118	101	83	65	48	30	13
4080	4120	200	177	156	138	120	103	85	68	50	32	15
4120	4160	203	180	158	140	123	105	87	70	52	34	17
4160	4200	206	183	160	142	125	107	89	72	54	37	19
4200	4240	209	186	162	144	127	109	92	74	56	39	21
4240	4280	212	188	165	147	129	111	94	76	58	41	23
4280	4320	214	191	168	149	131	113	96	78	61	43	25
4320	4360	217	194	171	151	133	116	98	80	63	45	28
4360	4400	220	197	174	153	135	118	100	83	65	47	30
4400	4440	223	200	176	155	137	120	102	85	67	49	32
4440	4480	226	203	179	157	140	122	104	87	69	52	34
4480	4520	229	205	182	159	142	124	107	89	71	54	36
4520	4560	231	208	185	162	144	126	109	91	73	56	38
4560	4600	234	211	188	165	146	128	111	93	76	58	40
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>										
4600	12479	236	212	189	166	147	130	112	94	77	59	41
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$12,479 PLUS (round total to the nearest whole dollar)</b>										
12479	21720	791	768	745	721	698	675	652	629	605	582	559
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$21,720 PLUS (round total to the nearest whole dollar)</b>										
21720	and over	1516	1491	1465	1439	1413	1387	1361	1336	1310	1284	1258

Revised Jan. 1, 2014

# 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, 2014. If you use a computer to determine withholding, you must program it for this new formula.**

### Step 1

Determine the employee's total wages for one payroll period.

### Step 2

Multiply the total wages from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage.

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

### Step 3

Multiply the number of the employee's withholding allowances by \$3,950.

### Step 4

Subtract the result in step 3 from the result in step 2.

### 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.

### 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>
\$2,250	\$26,930	2,250	5.35%	
26,930	83,330	26,930	7.05%	1,320.38
83,330	154,790	83,330	7.85%	5,296.58
154,790		154,790	9.85%	10,906.19

**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>
\$6,400	\$42,480	6,400	5.35%	
42,480	149,750	42,480	7.05%	1,930.28
149,750	260,640	149,750	7.85%	9,492.82
260,640		260,640	9.85%	18,197.69

# Business Tax Workshops

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## **Employment Taxes and Employer Issues/Responsibilities**

This workshop gives you a guided tour through the maze of state and federal employment tax and other reporting requirements. Topics include: worker status (who's an independent contractor and who's not); tax withholding and deposit rules; quarterly and annual filing requirements; unemployment insurance tax reporting; labor standards; workers' compensation insurance; the new-hire rule; and Department of Homeland Security requirements.

Sponsored by the Minnesota Department of Revenue, Internal Revenue Service and Minnesota Department of Employment and Economic Development.

## **Basic Minnesota Sales and Use Tax\***

This workshop was developed as an introduction to sales and use tax law. Topics include: basic sales and use tax concepts for Minnesota and its local taxing jurisdictions; how the law applies to different types of businesses; who needs to register; managing your use tax liability; how and when to use an exemption certificate; record keeping basics; and information on filing your returns.

## **Capital Equipment and Industrial Production\***

This workshop is designed for Minnesota businesses that make products ultimately sold at retail. The focus in this class is to give taxpayers a better understanding of the industrial production process and what items may or may not qualify for a capital equipment refund. We will discuss how the use of goods determines if an item qualifies for a refund of tax paid, an up-front exemption, or is ineligible for an exemption. Although this workshop provides participants with some sales and use tax basics, this class is not designed as an introductory class.

## **Border Issues Between Minnesota and the State of North Dakota, South Dakota or Wisconsin\***

These three workshops (Minnesota/North Dakota Border Issues, Minnesota/South Dakota Border Issues and Minnesota/Wisconsin Border Issues) were developed as an overview of the sales and use tax laws for Minnesota and the neighboring state. These courses are intended for companies that conduct business in Minnesota and the other state. Topics include: basic sales and use tax concepts for each state and the local taxing jurisdictions; similarities and differences between the states; how the laws apply to different types of businesses; who needs to register; managing your use tax liability; how and when to use an exemption certificate; record keeping basics; and information on filing your returns.

Presented by representatives from Minnesota Department of Revenue, North Dakota Tax Department, South Dakota Department of Revenue and/or Wisconsin Department of Revenue.

## **Minnesota/South Dakota Contractor Border Issues\***

This workshop was developed to provide Minnesota and South Dakota contractors who perform work in both states with a better understanding of how the sales and use tax laws affect their business. Topics include: basic sales and use tax concepts for each state and the local taxing jurisdictions; similarities and differences between the states; and when the South Dakota contractors' excise tax applies.

Presented by representatives of Minnesota Department of Revenue and South Dakota Department of Revenue.

\* Workshops are targeted for business owners, bookkeepers, purchasing agents and accounting personnel in the private and public sectors who want or need a sound working knowledge of the Minnesota sales and use tax laws. Continuing Professional Education (CPE) credits are offered with the completion of these classes.

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