

# 2019

# Minnesota Income Tax Withholding

## Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2019

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### Need help with your taxes?

We're ready to answer your questions!

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

*This information is available in alternate formats.*

File your return and pay your taxes electronically at:

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



## Forms and Fact Sheets

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

### Forms

IC134	Withholding Affidavit for Contractors
MWR	Reciprocity Exemption/Affidavit of Residency
W-4MN	Minnesota Employee Withholding Allowance/Exemption Certificate

### Withholding Fact Sheets

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

## Directory

### Withholding Tax Information

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

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

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

email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

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

1-800-570-3329

[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

### e-Services

### Business Registration

### 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.ssa.gov/employer](http://www.ssa.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)



**Sign up for email updates!**

Look for the red envelope on our website.

### Check our website for the most current information

Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2019. Check our website periodically for updates.

## Business Tax Workshops

Learn about business taxes from the experts.

Sign up now for **FREE** classes!

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

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

## What's New

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### Interest Rate

The 2019 interest rate is 5 (.05) percent.

### W-2 and 1099 Submissions

We have enhanced W-2 and 1099 submissions in our e-Services system. You can now use e-Services to upload files, including compressed (.zip) files, as large as 30 megabytes. If you need to upload files larger than 30 megabytes, call us at 651-282-9999 or 1-800-657-3594 (toll-free). You also no longer need an active withholding account to submit W-2 and 1099 information. Instead, you only need to be registered in e-Services.

### Electronic W-2c Filing

You can now electronically submit Form W-2c information to us through e-Services.

For instructions on submitting W-2cs electronically, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type Withholding Fact Sheet 2 in the Search box.

### Form W-4MN

Form W-4MN has been updated to include steps for employees to calculate their Minnesota withholding allowances. Employees may use Section 1 of Form W-4MN to calculate these allowances.

Due to federal law changes, we recommend that employees use Form W-4MN to find their Minnesota withholding allowances separate from their federal allowances.

If an employee does not complete Form W-4MN, employers can continue to use the allowances from a federal Form W-4 completed by the employee.

### Tax Law Changes

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

## Register for a Minnesota Tax ID Number

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You must register to file withholding tax if any of the following are true:

- You have employees and anticipate withholding tax from their wages in the next 30 days
- You agree to withhold Minnesota taxes when you are not required to withhold
- You pay nonresident employees to do work for you in Minnesota (see "Exceptions" on page 4)

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

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

## Employers Using Payroll Services

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

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

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

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

## Third-Party Bulk Filers - Payroll Service Providers

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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

As a third-party bulk filer, you 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 **Business Center** under **For Businesses**, or call 651-282-5225 or 1-800-657-3605 during business hours.

### File Returns and Deposit Tax Electronically

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

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

### Update Client Information

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

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

# Withholding Requirements

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

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

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

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

Any officer performing services for a corporation is an employee, and their wages are subject to withholding.

For details, see Withholding Fact Sheet 6, *Corporate Officers*.

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

For details, see:

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

## Employee or Independent Contractor

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

An employer who misclassifies an employee as an independent contractor is subject to a tax equal to 3 percent (.03) of the the employee's wages. The employee may *not* claim the tax as a credit (withholding) on their Minnesota Individual Income Tax return.

Withholding Fact Sheet 8, *Independent Contractor or Employee*.

## Withhold From Income Assignable to Minnesota

### Minnesota Residents

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

### Residents of Another State

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

**Exceptions:** You are not required to withhold Minnesota tax if either of the following are true:

- The employee is a resident of Michigan or North Dakota and meets the reciprocity agreement provisions (see "Reciprocity for Residents of Michigan or North Dakota" on this page)
- The amount you expect to pay the employee is less than Minnesota's income tax filing requirement for non-residents, which is \$10,650

**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 "Form W-2 Wage Allocation" on page 12 and Withholding Fact Sheet 19, *Nonresident Wage Income Assigned to Minnesota*.

### Reciprocity for Residents of Michigan or North Dakota

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

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

Although you are not required to withhold income tax for the reciprocity state, we encourage you to do so as a courtesy to your employee. If you agree to withhold, contact the Michigan or North Dakota revenue department for information.

For details, see Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*.

### Interstate Carrier Companies

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

### Interstate Air Carrier Companies

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

### Nonresident Entertainer Tax

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

The term entertainment entity includes any of the following:

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

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

# Withholding Requirements (continued)

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

The nonresident entertainer must file Form ETR, *Nonresident Entertainer Tax Return*, by April 15 of the following year.

For details, see Withholding Fact Sheet 11, *Nonresident Entertainer Tax*.

## Other Types of Withholding

### Royalty Payments

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

### Pension and Annuities

You may withhold Minnesota income tax from pension and annuity payments if the recipient requests it. If you agree to withhold, follow the same rules as withholding on wages (see page 6).

### 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 contract's value exceeds \$50,000.

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

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

For details, see Withholding Fact Sheet 12, *Surety Deposits for Non-Minnesota Construction Contractors*.

### Withholding Affidavits for Construction Contractors

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

You can submit your IC134 in either of the following ways:

- Electronically using e-Services (printable confirmation page available immediately upon approval)
- By mail using Form IC134 (approval in 4 to 6 weeks)

For details, see Withholding Fact Sheet 13, *Construction Contracts with State or Local Government Agencies*.

## Residents Working Outside Minnesota

### Minnesota Residents Working in Other States

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

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

### Minnesota Residents Working Outside the United States

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

## Worksheet for Residents Working Outside Minnesota

1. Enter the tax that would have been withheld if the employee had performed the work in Minnesota (use Minnesota tax tables) ..... 1 \_\_\_\_\_
2. Enter the tax you are withholding for the state in which the employee works ..... 2 \_\_\_\_\_
3. If 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

## Employee's Withholding Allowance Certificates

### Federal Withholding Allowances

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

If new employees do not give you a completed Form W-4 before the first wage payment, withhold tax as if they are single with zero withholding allowances.

Keep all forms with your records.

### Minnesota Withholding Allowances

Use the same number of allowances reported on federal Form W-4 to determine your employees' Minnesota withholding.

However, your employees must provide you a completed Form W-4MN, *Minnesota Employee Withholding Allowance/Exemption Certificate*, if they:

- Claim fewer Minnesota withholding allowances than federal allowances
- Claim more than 10 Minnesota withholding allowances
- Request additional Minnesota withholding to be deducted each pay period
- Claim to be exempt from Minnesota income tax withholding. (Your employees must meet one of the requirements listed in section 2 of Form W-4MN.)

You are not required to verify the number of withholding allowances your employees claim. You should honor each Form W-4 and W-4MN unless we instruct you differently.

### When to send us Form W-4MN copies

Send us copies of Form W-4MN at the address provided on the form if any of the following are true:

- Your employees claim more than 10 Minnesota withholding allowances
- Your employees claim to be exempt from Minnesota withholding and you reasonably expect wages to exceed \$200 per week, unless they are Michigan or North Dakota residents (see page 4) have completed Form MWR
- You believe your employees are not entitled to their 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

We may assess a \$500 penalty on any employee who knowingly files an incorrect Minnesota Withholding Allowance/Exemption Certificate.

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

## 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 it.

If you agree to withhold, ask the recipient to fill out Form W-4MN.

Use the withholding tables on pages 16-33 to determine how much to withhold. The withholding amount is determined as though the annuity was a wage payment.

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

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

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

Keep all Forms W-4P with 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 Withholding Fact Sheet 9, *Definition of Wages*.

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

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

## Overtime, Commissions, Bonuses, and Other Supplemental Payments

Supplemental payments made to an employee separately from regular wages are subject to the 6.25 percent Minnesota withholding regardless of how many allowances employees claim. 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 your payroll records, 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 payments. If you do not, we may assess you the amount you should have withheld plus any penalties and interest.



## Withholding Tax Calculator

This tool can help you calculate Minnesota withholding tax on:

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

To use the calculator, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **withholding tax calculator** in the Search box.

# Deposit Information

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

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

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

## Deposit Schedules

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

### Semiweekly Deposit Schedule

You must deposit Minnesota withholding tax following a semiweekly schedule if both of the following are true:

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

#### If your payday is:

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

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

### Monthly Deposit Schedule

You must deposit Minnesota withholding tax following a monthly schedule if both of the following are true:

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

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

### Deposit Schedule Exception

You may deposit the entire Minnesota tax withheld for the current quarter if both of the following are true:

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

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

Deposits must be made electronically, if required, or postmarked by the U.S. Post Office (not by a postage meter) on or before the due date. If the deposit due date falls on a weekend or holiday, the due date is extended to the next business day. For details, see “Due Dates for Filing and Paying” on our website.

### Annual Deposit Schedule

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

## Electronic Deposit Requirements

You must make your deposits electronically if 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 Minnesota Department of Revenue
- You use a payroll service company

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

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

## How to Make Deposits

### Deposit Electronically

You can make deposits online using e-Services, our electronic filing and paying system. Go to our website to log in 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 pay by check. You must mail your deposit with a personalized payment voucher.

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

If you do not have internet access, call 651-282-9999 or 1-800-657-3594 (toll-free) and to ask us to mail payment vouchers to you.

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

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



# File a Return

## Are you a quarterly filer or an annual filer?

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

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

## All Filers

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

Also include:

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

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

## Quarterly Filers

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

Use Worksheet A on page 10 to help you prepare to file your quarterly returns. We recommend making copies of the blank worksheet to use each quarter.

### Worksheet A (see page 10)

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

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

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

## Seasonal Businesses

If you consistently withhold tax in the same quarters each calendar year (up to three, but not all four), you may choose to deposit and file for only the quarters you pay wages. For more information, go to our website and type **Withholding for Seasonal Businesses** in the Search box. You can also call 651-282-9999 or 1-800-657-3594 (toll-free).

## Annual Filers

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

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

### Worksheet B (see page 10)

**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.

## Report Federal Changes

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

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

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

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

# 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 9) ..... 1 \_\_\_\_\_
- 2 Total number of employees during the quarter ..... 2 \_\_\_\_\_
- 3 Total Minnesota income tax withheld for the quarter  
(from Table A) ..... 3 \_\_\_\_\_
- 4 Total deposits and credit (sum of Table B and any  
credit carried forward from prior quarter) ..... 4 \_\_\_\_\_
- 5 Total amount due. Subtract line 4 from line 3.  
(If result is less than zero, go to line 6) ..... 5 \_\_\_\_\_

To pay electronically, enter the following banking information:  
Routing Number: \_\_\_\_\_ 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 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:  
Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

TABLE A — Payroll Information	
Payroll Date	Tax Withheld
<b>TOTAL WITHHELD</b> (enter on line 3)	
TABLE B — Deposit Information	
Date	Tax Deposited
<b>TOTAL DEPOSITS</b> (include on line 4)	

# 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) ..... 3 \_\_\_\_\_
- 4 Total deposits and credit (sum of Table B and any  
credits carried forward from prior year) ..... 4 \_\_\_\_\_
- 5 Total amount due. Subtract line 4 from line 3.  
(If result is less than zero, go to line 6) ..... 5 \_\_\_\_\_

To pay electronically, enter the following banking information:  
Routing Number: \_\_\_\_\_ 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:  
Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

**You must file your return electronically. See instructions on page 11.**

# File Electronically

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

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

## What You Need

To file, you need the following:

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

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

## File by Internet

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

You will need internet access with a browser that supports 128-bit encryption, such as Internet Explorer 8.0 to 11.0, Mozilla Firefox 3.0 or higher, Google Chrome, or Safari 5.X.

## 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 our e-Services 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 choose **Manage payments** under the I Want To menu.

If you currently have a debit filter on your bank account, you must let your bank know to add our 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, which are available on our website or by calling our office. Your financial institution may charge you for each transaction.

### By Credit or Debit Card

For a fee, you can pay your tax by credit or debit card through Value Payment Systems, LLC. To use this service, go to [www.paytax.at/mn](http://www.paytax.at/mn) 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 (toll-free).

### By Paper Check

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

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

If you do not have internet access, call us at 651-282-9999 or 1-800-657-3594 (toll-free) and ask us to mail personalized vouchers to you.

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

## Forgot Your Password?

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

### You will need:

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

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

# Manage Online Profile Information

Our e-Services system lets you:

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

## Set Up and Manage Users

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

e-Services access level options include:

- **File** — allows 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.

## Two-Step Verification

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

## Third-Party Access

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

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

## Report Business Changes or End A Withholding Tax Account

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

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

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

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

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

## Form W-2

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

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

## Form W-2 Wage Allocation

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

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

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

## Form W-2 Filing Options

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

### e-Services system

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

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

## Form 1099 and Other Federal Information Returns

Follow the federal requirements to issue Forms 1099 and other information returns (1098, W-2G, etc.) for payments (other than wages) you made to payees during the year. You must give 1099s to payees by January 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.

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

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

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

## Form 1099 Filing Options

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

### e-Services system

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

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

### 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. Then, submit the W-2c information to us using e-Services.

### e-Services system

- Key and Send (manually enter information)
- EFW2c File (see [www.ssa.gov](http://www.ssa.gov) for instructions)

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

**Note:** 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 14.

### Recordkeeping

Keep all records of employment taxes for at least 4 years. These should be available for us to review. Your records should include copies of the following information:

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

## Third-Party Payers of Sick Leave

Certain third-party payers of sick pay (e.g., insurance companies) must file an annual report with us.

The report must include the employer name and identification number, names and identification numbers of the employees who received sick pay, 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 send it to us under the third party's withholding tax account, but then permit the employer to include the taxes withheld at the end of the year on the W-2 the employer issued 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, and it is based on the percentage of unpaid tax. If your payment is:

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

We may assess an additional 25 percent (0.25) penalty 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 we give a written demand.

## W-2 and information return penalties

There is a \$50 penalty each time you:

- Do not provide a W-2 or information return to your payees
- Do not provide a W-2 or information return to us

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

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

## Interest

You must pay interest on both the amount you send in late and the penalty. The interest rate is 5 percent (.05) percent.

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

$$\text{Interest} = (\text{tax} + \text{penalty}) \times \# \text{ of days late} \times \text{interest rate} \div 365$$

# Amend a Return

---

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

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

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

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

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

# 2019 Minnesota Withholding Tax Tables

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

There are separate tables for employees paid:

- every day
- once a week
- every two weeks
- twice a month
- once a month

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

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

# Single employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	0	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	1	1	0	0	0	0	0	0	0	0
48	52	2	2	1	0	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	1	1	0	0	0	0	0	0	0
60	64	3	2	2	1	0	0	0	0	0	0	0
64	68	3	3	2	1	1	0	0	0	0	0	0
68	72	3	3	2	1	1	0	0	0	0	0	0
72	76	4	3	2	2	1	0	0	0	0	0	0
76	80	4	3	3	2	1	1	0	0	0	0	0
80	84	4	3	3	2	2	1	0	0	0	0	0
84	88	4	4	3	2	2	1	0	0	0	0	0
88	92	5	4	3	3	2	1	1	0	0	0	0
92	96	5	4	3	3	2	2	1	0	0	0	0
96	100	5	4	4	3	2	2	1	0	0	0	0
100	104	5	5	4	3	3	2	1	1	0	0	0
104	108	6	5	4	3	3	2	2	1	0	0	0
108	112	6	5	4	4	3	2	2	1	0	0	0
112	116	6	5	5	4	3	3	2	1	1	0	0
116	120	7	6	5	4	3	3	2	2	1	0	0
120	124	7	6	5	4	4	3	2	2	1	0	0
124	128	7	6	5	5	4	3	3	2	1	1	0
128	132	7	7	6	5	4	3	3	2	2	1	0
132	136	8	7	6	5	4	4	3	2	2	1	0
136	140	8	7	6	6	5	4	3	3	2	1	1
140	144	8	7	7	6	5	4	3	3	2	2	1
144	148	9	8	7	6	5	4	4	3	2	2	1
148	152	9	8	7	6	6	5	4	3	3	2	1
152	156	9	8	7	7	6	5	4	3	3	2	2
156	160	9	9	8	7	6	5	4	4	3	2	2
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	249	10	9	8	7	6	5	5	4	3	3	2
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$249 PLUS (round total to the nearest whole dollar)										
249	462	16	15	14	13	13	12	11	10	9	8	8
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$462 PLUS (round total to the nearest whole dollar)										
462 and over		33	32	31	30	29	28	27	26	25	24	23



## Married employees paid every day

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	36	0	0	0	0	0	0	0	0	0	0	0
36	40	1	0	0	0	0	0	0	0	0	0	0
40	44	1	0	0	0	0	0	0	0	0	0	0
44	48	1	0	0	0	0	0	0	0	0	0	0
48	52	1	1	0	0	0	0	0	0	0	0	0
52	56	2	1	0	0	0	0	0	0	0	0	0
56	60	2	1	0	0	0	0	0	0	0	0	0
60	64	2	1	1	0	0	0	0	0	0	0	0
64	68	2	2	1	0	0	0	0	0	0	0	0
68	72	2	2	1	1	0	0	0	0	0	0	0
72	76	3	2	1	1	0	0	0	0	0	0	0
76	80	3	2	2	1	0	0	0	0	0	0	0
80	84	3	2	2	1	1	0	0	0	0	0	0
84	88	3	3	2	1	1	0	0	0	0	0	0
88	92	3	3	2	2	1	0	0	0	0	0	0
92	96	4	3	2	2	1	1	0	0	0	0	0
96	100	4	3	3	2	1	1	0	0	0	0	0
100	104	4	3	3	2	2	1	0	0	0	0	0
104	108	4	4	3	2	2	1	1	0	0	0	0
108	112	5	4	3	3	2	1	1	0	0	0	0
112	116	5	4	3	3	2	2	1	0	0	0	0
116	120	5	4	4	3	2	2	1	1	0	0	0
120	124	5	5	4	3	3	2	1	1	0	0	0
124	128	5	5	4	4	3	2	2	1	0	0	0
128	132	6	5	4	4	3	2	2	1	1	0	0
132	136	6	5	5	4	3	3	2	1	1	0	0
136	140	6	5	5	4	4	3	2	2	1	0	0
140	144	6	6	5	4	4	3	2	2	1	1	0
144	148	7	6	5	5	4	3	3	2	1	1	0
148	152	7	6	5	5	4	4	3	2	2	1	0
152	156	7	6	6	5	4	4	3	2	2	1	1
156	160	8	7	6	5	5	4	3	3	2	1	1
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)</b>										
160	453	8	7	6	5	5	4	3	3	2	2	1
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$453 PLUS (round total to the nearest whole dollar)</b>										
453	784	28	28	27	26	25	24	23	23	22	21	20
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$784 PLUS (round total to the nearest whole dollar)</b>										
784 and over		54	53	52	52	51	50	49	48	47	46	45

# Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	60	0	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	0	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	1	0	0	0	0	0	0	0	0	0
160	170	6	2	0	0	0	0	0	0	0	0	0
170	180	7	3	0	0	0	0	0	0	0	0	0
180	190	7	3	0	0	0	0	0	0	0	0	0
190	200	8	4	0	0	0	0	0	0	0	0	0
200	210	8	4	0	0	0	0	0	0	0	0	0
210	220	9	5	0	0	0	0	0	0	0	0	0
220	230	10	5	1	0	0	0	0	0	0	0	0
230	240	10	6	1	0	0	0	0	0	0	0	0
240	250	11	6	2	0	0	0	0	0	0	0	0
250	260	11	7	2	0	0	0	0	0	0	0	0
260	270	12	7	3	0	0	0	0	0	0	0	0
270	280	12	8	3	0	0	0	0	0	0	0	0
280	290	13	8	4	0	0	0	0	0	0	0	0
290	300	13	9	5	0	0	0	0	0	0	0	0
300	310	14	9	5	1	0	0	0	0	0	0	0
310	320	14	10	6	1	0	0	0	0	0	0	0
320	330	15	11	6	2	0	0	0	0	0	0	0
330	340	15	11	7	2	0	0	0	0	0	0	0
340	350	16	12	7	3	0	0	0	0	0	0	0
350	360	17	12	8	3	0	0	0	0	0	0	0
360	370	17	13	8	4	0	0	0	0	0	0	0
370	380	18	13	9	4	0	0	0	0	0	0	0
380	390	18	14	9	5	1	0	0	0	0	0	0
390	400	19	14	10	6	1	0	0	0	0	0	0
400	410	19	15	10	6	2	0	0	0	0	0	0
410	420	20	15	11	7	2	0	0	0	0	0	0
420	430	20	16	12	7	3	0	0	0	0	0	0
430	440	21	16	12	8	3	0	0	0	0	0	0
440	450	21	17	13	8	4	0	0	0	0	0	0
450	460	22	18	13	9	4	0	0	0	0	0	0
460	470	22	18	14	9	5	1	0	0	0	0	0
470	480	23	19	14	10	5	1	0	0	0	0	0
480	490	23	19	15	10	6	2	0	0	0	0	0
490	500	24	20	15	11	7	2	0	0	0	0	0
500	510	25	20	16	11	7	3	0	0	0	0	0
510	520	25	21	16	12	8	3	0	0	0	0	0
520	530	26	21	17	13	8	4	0	0	0	0	0
530	540	26	22	17	13	9	4	0	0	0	0	0
540	550	27	22	18	14	9	5	0	0	0	0	0
550	560	27	23	18	14	10	5	1	0	0	0	0
560	570	28	23	19	15	10	6	2	0	0	0	0
570	580	29	24	20	15	11	6	2	0	0	0	0
580	590	29	24	20	16	11	7	3	0	0	0	0
590	600	30	25	21	16	12	8	3	0	0	0	0
600	610	31	26	21	17	12	8	4	0	0	0	0
610	620	31	26	22	17	13	9	4	0	0	0	0
620	630	32	27	22	18	13	9	5	0	0	0	0
630	640	33	27	23	18	14	10	5	1	0	0	0
640	650	34	28	23	19	15	10	6	1	0	0	0

## Single employees paid once a week

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
650	660	34	28	24	19	15	11	6	2	0	0	0
660	670	35	29	24	20	16	11	7	3	0	0	0
670	680	36	30	25	21	16	12	7	3	0	0	0
680	690	36	31	25	21	17	12	8	4	0	0	0
690	700	37	31	26	22	17	13	8	4	0	0	0
700	710	38	32	27	22	18	13	9	5	0	0	0
710	720	38	33	27	23	18	14	10	5	1	0	0
720	730	39	33	28	23	19	14	10	6	1	0	0
730	740	40	34	28	24	19	15	11	6	2	0	0
740	750	41	35	29	24	20	16	11	7	2	0	0
750	760	41	36	30	25	20	16	12	7	3	0	0
760	770	42	36	30	25	21	17	12	8	3	0	0
770	780	43	37	31	26	22	17	13	8	4	0	0
780	790	43	38	32	26	22	18	13	9	5	0	0
790	800	44	38	33	27	23	18	14	9	5	1	0
800	810	45	39	33	28	23	19	14	10	6	1	0
810	820	46	40	34	28	24	19	15	11	6	2	0
820	830	46	40	35	29	24	20	15	11	7	2	0
830	840	47	41	35	30	25	20	16	12	7	3	0
840	850	48	42	36	30	25	21	17	12	8	3	0
850	860	48	43	37	31	26	21	17	13	8	4	0
860	870	49	43	38	32	26	22	18	13	9	4	0
870	880	50	44	38	32	27	22	18	14	9	5	1
880	890	50	45	39	33	27	23	19	14	10	6	1
890	900	51	45	40	34	28	24	19	15	10	6	2
900	910	52	46	40	35	29	24	20	15	11	7	2
910	920	53	47	41	35	30	25	20	16	12	7	3
920	930	53	48	42	36	30	25	21	16	12	8	3
930	940	54	48	42	37	31	26	21	17	13	8	4
940	950	55	49	43	37	32	26	22	17	13	9	4
950	960	55	50	44	38	32	27	22	18	14	9	5
960	970	56	50	45	39	33	27	23	19	14	10	5
970	980	57	51	45	40	34	28	23	19	15	10	6
980	990	58	52	46	40	34	29	24	20	15	11	7
990	1,000	58	52	47	41	35	29	25	20	16	11	7
1,000	1,010	59	53	47	42	36	30	25	21	16	12	8
1,010	1,020	60	54	48	42	37	31	26	21	17	12	8
1,020	1,030	60	55	49	43	37	32	26	22	17	13	9
1,030	1,040	61	55	50	44	38	32	27	22	18	14	9
1,040	1,050	62	56	50	44	39	33	27	23	18	14	10
1,050	1,060	62	57	51	45	39	34	28	23	19	15	10
1,060	1,070	63	57	52	46	40	34	29	24	20	15	11
1,070	1,080	64	58	52	47	41	35	29	24	20	16	11
1,080	1,090	65	59	53	47	42	36	30	25	21	16	12
1,090	1,100	65	60	54	48	42	36	31	26	21	17	12
1,100	1,110	66	60	54	49	43	37	31	26	22	17	13
1,110	1,120	67	61	55	49	44	38	32	27	22	18	13
1,120	1,130	67	62	56	50	44	39	33	27	23	18	14
1,130	1,140	68	62	57	51	45	39	34	28	23	19	15
1,140	1,150	69	63	57	52	46	40	34	28	24	19	15
1,150	1,160	70	64	58	52	46	41	35	29	24	20	16
1,160	1,170	70	64	59	53	47	41	36	30	25	21	16
1,170	1,180	71	65	59	54	48	42	36	31	25	21	17
1,180	1,190	72	66	60	54	49	43	37	31	26	22	17
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)</b>												
1,190	1,721	72	66	60	55	49	43	37	32	26	22	17
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,721 PLUS (round total to the nearest whole dollar)</b>												
1,721	3,198	109	104	98	92	86	81	75	69	63	58	52
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$3,198 PLUS (round total to the nearest whole dollar)</b>												
3,198	and over	225	219	213	206	200	193	187	180	174	168	161

# Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	190	1	0	0	0	0	0	0	0	0	0	0
190	200	1	0	0	0	0	0	0	0	0	0	0
200	210	2	0	0	0	0	0	0	0	0	0	0
210	220	2	0	0	0	0	0	0	0	0	0	0
220	230	3	0	0	0	0	0	0	0	0	0	0
230	240	3	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	4	0	0	0	0	0	0	0	0	0	0
260	270	5	0	0	0	0	0	0	0	0	0	0
270	280	5	1	0	0	0	0	0	0	0	0	0
280	290	6	2	0	0	0	0	0	0	0	0	0
290	300	6	2	0	0	0	0	0	0	0	0	0
300	310	7	3	0	0	0	0	0	0	0	0	0
310	320	8	3	0	0	0	0	0	0	0	0	0
320	330	8	4	0	0	0	0	0	0	0	0	0
330	340	9	4	0	0	0	0	0	0	0	0	0
340	350	9	5	0	0	0	0	0	0	0	0	0
350	360	10	5	1	0	0	0	0	0	0	0	0
360	370	10	6	1	0	0	0	0	0	0	0	0
370	380	11	6	2	0	0	0	0	0	0	0	0
380	390	11	7	3	0	0	0	0	0	0	0	0
390	400	12	7	3	0	0	0	0	0	0	0	0
400	410	12	8	4	0	0	0	0	0	0	0	0
410	420	13	9	4	0	0	0	0	0	0	0	0
420	430	13	9	5	0	0	0	0	0	0	0	0
430	440	14	10	5	1	0	0	0	0	0	0	0
440	450	14	10	6	1	0	0	0	0	0	0	0
450	460	15	11	6	2	0	0	0	0	0	0	0
460	470	16	11	7	2	0	0	0	0	0	0	0
470	480	16	12	7	3	0	0	0	0	0	0	0
480	490	17	12	8	4	0	0	0	0	0	0	0
490	500	17	13	8	4	0	0	0	0	0	0	0
500	510	18	13	9	5	0	0	0	0	0	0	0
510	520	18	14	9	5	1	0	0	0	0	0	0
520	530	19	14	10	6	1	0	0	0	0	0	0
530	540	19	15	11	6	2	0	0	0	0	0	0
540	550	20	15	11	7	2	0	0	0	0	0	0
550	560	20	16	12	7	3	0	0	0	0	0	0
560	570	21	17	12	8	3	0	0	0	0	0	0
570	580	21	17	13	8	4	0	0	0	0	0	0
580	590	22	18	13	9	4	0	0	0	0	0	0
590	600	23	18	14	9	5	1	0	0	0	0	0
600	610	23	19	14	10	6	1	0	0	0	0	0
610	620	24	19	15	10	6	2	0	0	0	0	0
620	630	24	20	15	11	7	2	0	0	0	0	0
630	640	25	20	16	12	7	3	0	0	0	0	0
640	650	25	21	16	12	8	3	0	0	0	0	0
650	660	26	21	17	13	8	4	0	0	0	0	0
660	670	26	22	18	13	9	4	0	0	0	0	0
670	680	27	22	18	14	9	5	1	0	0	0	0
680	690	27	23	19	14	10	5	1	0	0	0	0
690	700	28	23	19	15	10	6	2	0	0	0	0
700	710	28	24	20	15	11	7	2	0	0	0	0
710	720	29	25	20	16	11	7	3	0	0	0	0

## Married employees paid once a week

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
720	730	29	25	21	16	12	8	3	0	0	0	0
730	740	30	26	21	17	13	8	4	0	0	0	0
740	750	31	26	22	17	13	9	4	0	0	0	0
750	760	31	27	22	18	14	9	5	0	0	0	0
760	770	32	27	23	18	14	10	5	1	0	0	0
770	780	32	28	23	19	15	10	6	2	0	0	0
780	790	33	28	24	20	15	11	6	2	0	0	0
790	800	33	29	24	20	16	11	7	3	0	0	0
800	810	34	29	25	21	16	12	8	3	0	0	0
810	820	34	30	26	21	17	12	8	4	0	0	0
820	830	35	30	26	22	17	13	9	4	0	0	0
830	840	35	31	27	22	18	13	9	5	0	0	0
840	850	36	32	27	23	18	14	10	5	1	0	0
850	860	36	32	28	23	19	15	10	6	1	0	0
860	870	37	33	28	24	19	15	11	6	2	0	0
870	880	38	33	29	24	20	16	11	7	3	0	0
880	890	38	34	29	25	21	16	12	7	3	0	0
890	900	39	34	30	25	21	17	12	8	4	0	0
900	910	39	35	30	26	22	17	13	8	4	0	0
910	920	40	35	31	27	22	18	13	9	5	0	0
920	930	40	36	31	27	23	18	14	10	5	1	0
930	940	41	36	32	28	23	19	14	10	6	1	0
940	950	42	37	33	28	24	19	15	11	6	2	0
950	960	42	37	33	29	24	20	16	11	7	2	0
960	970	43	38	34	29	25	20	16	12	7	3	0
970	980	44	38	34	30	25	21	17	12	8	3	0
980	990	44	39	35	30	26	22	17	13	8	4	0
990	1,000	45	40	35	31	26	22	18	13	9	5	0
1,000	1,010	46	40	36	31	27	23	18	14	9	5	1
1,010	1,020	47	41	36	32	28	23	19	14	10	6	1
1,020	1,030	47	42	37	32	28	24	19	15	11	6	2
1,030	1,040	48	42	37	33	29	24	20	15	11	7	2
1,040	1,050	49	43	38	33	29	25	20	16	12	7	3
1,050	1,060	49	44	38	34	30	25	21	17	12	8	3
1,060	1,070	50	44	39	35	30	26	21	17	13	8	4
1,070	1,080	51	45	39	35	31	26	22	18	13	9	4
1,080	1,090	52	46	40	36	31	27	23	18	14	9	5
1,090	1,100	52	46	41	36	32	27	23	19	14	10	6
1,100	1,110	53	47	41	37	32	28	24	19	15	10	6
1,110	1,120	54	48	42	37	33	28	24	20	15	11	7
1,120	1,130	54	49	43	38	33	29	25	20	16	12	7
1,130	1,140	55	49	44	38	34	30	25	21	16	12	8
1,140	1,150	56	50	44	39	34	30	26	21	17	13	8
1,150	1,160	56	51	45	39	35	31	26	22	18	13	9
1,160	1,170	57	51	46	40	36	31	27	22	18	14	9
1,170	1,180	58	52	46	41	36	32	27	23	19	14	10
1,180	1,190	59	53	47	41	37	32	28	23	19	15	10
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)</b>												
1,190	3,136	59	53	47	42	37	32	28	24	19	15	11
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,136 PLUS (round total to the nearest whole dollar)</b>												
3,136	5,427	196	190	185	179	173	167	162	156	150	144	139
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$5,427 PLUS (round total to the nearest whole dollar)</b>												
5,427	and over	376	370	363	357	350	344	337	331	325	318	312

# Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	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	10	1	0	0	0	0	0	0	0	0	0
280	300	11	2	0	0	0	0	0	0	0	0	0
300	320	12	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	1	0	0	0	0	0	0	0	0
440	460	19	10	2	0	0	0	0	0	0	0	0
460	480	20	11	3	0	0	0	0	0	0	0	0
480	500	21	13	4	0	0	0	0	0	0	0	0
500	520	22	14	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	26	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	3	0	0	0	0	0	0	0
640	660	30	21	12	4	0	0	0	0	0	0	0
660	680	31	22	13	5	0	0	0	0	0	0	0
680	700	32	23	14	6	0	0	0	0	0	0	0
700	720	33	24	16	7	0	0	0	0	0	0	0
720	740	34	25	17	8	0	0	0	0	0	0	0
740	760	35	26	18	9	0	0	0	0	0	0	0
760	780	36	28	19	10	1	0	0	0	0	0	0
780	800	37	29	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	41	32	23	14	6	0	0	0	0	0	0
860	880	42	33	24	15	7	0	0	0	0	0	0
880	900	43	34	25	16	8	0	0	0	0	0	0
900	920	44	35	26	18	9	0	0	0	0	0	0
920	940	45	36	27	19	10	1	0	0	0	0	0
940	960	46	37	28	20	11	2	0	0	0	0	0
960	980	47	38	29	21	12	3	0	0	0	0	0
980	1,000	48	39	31	22	13	4	0	0	0	0	0
1,000	1,020	49	40	32	23	14	5	0	0	0	0	0
1,020	1,040	50	41	33	24	15	6	0	0	0	0	0
1,040	1,060	51	42	34	25	16	8	0	0	0	0	0
1,060	1,080	52	44	35	26	17	9	0	0	0	0	0
1,080	1,100	53	45	36	27	18	10	1	0	0	0	0
1,100	1,120	54	46	37	28	19	11	2	0	0	0	0
1,120	1,140	56	47	38	29	21	12	3	0	0	0	0
1,140	1,160	57	48	39	30	22	13	4	0	0	0	0
1,160	1,180	59	49	40	31	23	14	5	0	0	0	0
1,180	1,200	60	50	41	32	24	15	6	0	0	0	0
1,200	1,220	61	51	42	34	25	16	7	0	0	0	0
1,220	1,240	63	52	43	35	26	17	8	0	0	0	0
1,240	1,260	64	53	44	36	27	18	9	1	0	0	0
1,260	1,280	66	54	46	37	28	19	11	2	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)										
												or more
1,280	1,300	67	56	47	38	29	20	12	3	0	0	0
1,300	1,320	69	57	48	39	30	21	13	4	0	0	0
1,320	1,340	70	58	49	40	31	22	14	5	0	0	0
1,340	1,360	71	60	50	41	32	24	15	6	0	0	0
1,360	1,380	73	61	51	42	33	25	16	7	0	0	0
1,380	1,400	74	63	52	43	34	26	17	8	0	0	0
1,400	1,420	76	64	53	44	36	27	18	9	1	0	0
1,420	1,440	77	65	54	45	37	28	19	10	2	0	0
1,440	1,460	78	67	55	46	38	29	20	11	3	0	0
1,460	1,480	80	68	57	47	39	30	21	12	4	0	0
1,480	1,500	81	70	58	49	40	31	22	14	5	0	0
1,500	1,520	83	71	60	50	41	32	23	15	6	0	0
1,520	1,540	84	72	61	51	42	33	24	16	7	0	0
1,540	1,560	85	74	62	52	43	34	26	17	8	0	0
1,560	1,580	87	75	64	53	44	35	27	18	9	0	0
1,580	1,600	88	77	65	54	45	36	28	19	10	1	0
1,600	1,620	90	78	67	55	46	37	29	20	11	2	0
1,620	1,640	91	80	68	56	47	39	30	21	12	4	0
1,640	1,660	92	81	69	58	48	40	31	22	13	5	0
1,660	1,680	94	82	71	59	49	41	32	23	14	6	0
1,680	1,700	95	84	72	61	50	42	33	24	16	7	0
1,700	1,720	97	85	74	62	52	43	34	25	17	8	0
1,720	1,740	98	87	75	64	53	44	35	26	18	9	0
1,740	1,760	100	88	76	65	54	45	36	27	19	10	1
1,760	1,780	101	89	78	66	55	46	37	29	20	11	2
1,780	1,800	102	91	79	68	56	47	38	30	21	12	3
1,800	1,820	104	92	81	69	58	48	39	31	22	13	4
1,820	1,840	105	94	82	71	59	49	40	32	23	14	6
1,840	1,860	107	95	84	72	60	50	42	33	24	15	7
1,860	1,880	108	96	85	73	62	51	43	34	25	16	8
1,880	1,900	109	98	86	75	63	52	44	35	26	17	9
1,900	1,920	111	99	88	76	65	54	45	36	27	19	10
1,920	1,940	112	101	89	78	66	55	46	37	28	20	11
1,940	1,960	114	102	91	79	68	56	47	38	29	21	12
1,960	1,980	115	104	92	80	69	57	48	39	30	22	13
1,980	2,000	116	105	93	82	70	59	49	40	32	23	14
2,000	2,020	118	106	95	83	72	60	50	41	33	24	15
2,020	2,040	119	108	96	85	73	62	51	42	34	25	16
2,040	2,060	121	109	98	86	75	63	52	44	35	26	17
2,060	2,080	122	111	99	88	76	64	53	45	36	27	18
2,080	2,100	123	112	100	89	77	66	54	46	37	28	19
2,100	2,120	125	113	102	90	79	67	56	47	38	29	20
2,120	2,140	126	115	103	92	80	69	57	48	39	30	22
2,140	2,160	128	116	105	93	82	70	59	49	40	31	23
2,160	2,180	129	118	106	95	83	72	60	50	41	32	24
2,180	2,200	131	119	107	96	84	73	61	51	42	34	25
2,200	2,220	132	120	109	97	86	74	63	52	43	35	26
2,220	2,240	133	122	110	99	87	76	64	53	44	36	27
2,240	2,260	135	123	112	100	89	77	66	54	45	37	28
2,260	2,280	136	125	113	102	90	79	67	56	47	38	29
2,280	2,300	138	126	115	103	92	80	68	57	48	39	30
2,300	2,320	139	127	116	104	93	81	70	58	49	40	31
2,320	2,340	140	129	117	106	94	83	71	60	50	41	32
2,340	2,360	142	130	119	107	96	84	73	61	51	42	33
2,360	2,380	143	132	120	109	97	86	74	63	52	43	34
2,380	3,443	7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
		144	132	121	109	98	86	75	63	52	44	35
3,443	6,396	7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,443 PLUS (round total to the nearest whole dollar)										
		219	207	196	184	173	161	150	138	127	115	104
6,396 and over		9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,396 PLUS (round total to the nearest whole dollar)										
		451	438	425	412	399	387	374	361	348	335	322

# Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	360	0	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0
380	400	2	0	0	0	0	0	0	0	0	0	0
400	420	3	0	0	0	0	0	0	0	0	0	0
420	440	4	0	0	0	0	0	0	0	0	0	0
440	460	5	0	0	0	0	0	0	0	0	0	0
460	480	7	0	0	0	0	0	0	0	0	0	0
480	500	8	0	0	0	0	0	0	0	0	0	0
500	520	9	0	0	0	0	0	0	0	0	0	0
520	540	10	1	0	0	0	0	0	0	0	0	0
540	560	11	2	0	0	0	0	0	0	0	0	0
560	580	12	3	0	0	0	0	0	0	0	0	0
580	600	13	4	0	0	0	0	0	0	0	0	0
600	620	14	5	0	0	0	0	0	0	0	0	0
620	640	15	6	0	0	0	0	0	0	0	0	0
640	660	16	7	0	0	0	0	0	0	0	0	0
660	680	17	8	0	0	0	0	0	0	0	0	0
680	700	18	10	1	0	0	0	0	0	0	0	0
700	720	19	11	2	0	0	0	0	0	0	0	0
720	740	20	12	3	0	0	0	0	0	0	0	0
740	760	22	13	4	0	0	0	0	0	0	0	0
760	780	23	14	5	0	0	0	0	0	0	0	0
780	800	24	15	6	0	0	0	0	0	0	0	0
800	820	25	16	7	0	0	0	0	0	0	0	0
820	840	26	17	8	0	0	0	0	0	0	0	0
840	860	27	18	9	1	0	0	0	0	0	0	0
860	880	28	19	10	2	0	0	0	0	0	0	0
880	900	29	20	12	3	0	0	0	0	0	0	0
900	920	30	21	13	4	0	0	0	0	0	0	0
920	940	31	22	14	5	0	0	0	0	0	0	0
940	960	32	23	15	6	0	0	0	0	0	0	0
960	980	33	25	16	7	0	0	0	0	0	0	0
980	1,000	34	26	17	8	0	0	0	0	0	0	0
1,000	1,020	35	27	18	9	0	0	0	0	0	0	0
1,020	1,040	36	28	19	10	2	0	0	0	0	0	0
1,040	1,060	38	29	20	11	3	0	0	0	0	0	0
1,060	1,080	39	30	21	12	4	0	0	0	0	0	0
1,080	1,100	40	31	22	13	5	0	0	0	0	0	0
1,100	1,120	41	32	23	15	6	0	0	0	0	0	0
1,120	1,140	42	33	24	16	7	0	0	0	0	0	0
1,140	1,160	43	34	25	17	8	0	0	0	0	0	0
1,160	1,180	44	35	26	18	9	0	0	0	0	0	0
1,180	1,200	45	36	28	19	10	1	0	0	0	0	0
1,200	1,220	46	37	29	20	11	2	0	0	0	0	0
1,220	1,240	47	38	30	21	12	3	0	0	0	0	0
1,240	1,260	48	40	31	22	13	5	0	0	0	0	0
1,260	1,280	49	41	32	23	14	6	0	0	0	0	0
1,280	1,300	50	42	33	24	15	7	0	0	0	0	0
1,300	1,320	51	43	34	25	16	8	0	0	0	0	0
1,320	1,340	53	44	35	26	18	9	0	0	0	0	0
1,340	1,360	54	45	36	27	19	10	1	0	0	0	0
1,360	1,380	55	46	37	28	20	11	2	0	0	0	0
1,380	1,400	56	47	38	30	21	12	3	0	0	0	0
1,400	1,420	57	48	39	31	22	13	4	0	0	0	0
1,420	1,440	58	49	40	32	23	14	5	0	0	0	0
1,440	1,460	59	50	41	33	24	15	6	0	0	0	0
1,460	1,480	60	51	43	34	25	16	8	0	0	0	0
1,480	1,500	61	52	44	35	26	17	9	0	0	0	0
1,500	1,520	62	53	45	36	27	18	10	1	0	0	0
1,520	1,540	63	54	46	37	28	20	11	2	0	0	0



## Married employees paid every two weeks

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
1,540	1,560	64	56	47	38	29	21	12	3	0	0	0
1,560	1,580	65	57	48	39	30	22	13	4	0	0	0
1,580	1,600	66	58	49	40	31	23	14	5	0	0	0
1,600	1,620	68	59	50	41	33	24	15	6	0	0	0
1,620	1,640	69	60	51	42	34	25	16	7	0	0	0
1,640	1,660	70	61	52	43	35	26	17	8	0	0	0
1,660	1,680	71	62	53	44	36	27	18	10	1	0	0
1,680	1,700	72	63	54	46	37	28	19	11	2	0	0
1,700	1,720	73	64	55	47	38	29	20	12	3	0	0
1,720	1,740	74	65	56	48	39	30	21	13	4	0	0
1,740	1,760	75	66	58	49	40	31	23	14	5	0	0
1,760	1,780	76	67	59	50	41	32	24	15	6	0	0
1,780	1,800	77	68	60	51	42	33	25	16	7	0	0
1,800	1,820	78	69	61	52	43	34	26	17	8	0	0
1,820	1,840	79	71	62	53	44	36	27	18	9	1	0
1,840	1,860	81	72	63	54	45	37	28	19	10	2	0
1,860	1,880	82	73	64	55	46	38	29	20	11	3	0
1,880	1,900	83	74	65	56	48	39	30	21	13	4	0
1,900	1,920	85	75	66	57	49	40	31	22	14	5	0
1,920	1,940	86	76	67	58	50	41	32	23	15	6	0
1,940	1,960	88	77	68	59	51	42	33	24	16	7	0
1,960	1,980	89	78	69	61	52	43	34	26	17	8	0
1,980	2,000	90	79	70	62	53	44	35	27	18	9	0
2,000	2,020	92	80	71	63	54	45	36	28	19	10	1
2,020	2,040	93	82	72	64	55	46	38	29	20	11	3
2,040	2,060	95	83	74	65	56	47	39	30	21	12	4
2,060	2,080	96	85	75	66	57	48	40	31	22	13	5
2,080	2,100	97	86	76	67	58	49	41	32	23	14	6
2,100	2,120	99	87	77	68	59	51	42	33	24	16	7
2,120	2,140	100	89	78	69	60	52	43	34	25	17	8
2,140	2,160	102	90	79	70	61	53	44	35	26	18	9
2,160	2,180	103	92	80	71	62	54	45	36	28	19	10
2,180	2,200	105	93	81	72	64	55	46	37	29	20	11
2,200	2,220	106	94	83	73	65	56	47	38	30	21	12
2,220	2,240	107	96	84	74	66	57	48	39	31	22	13
2,240	2,260	109	97	86	76	67	58	49	41	32	23	14
2,260	2,280	110	99	87	77	68	59	50	42	33	24	15
2,280	2,300	112	100	89	78	69	60	51	43	34	25	16
2,300	2,320	113	101	90	79	70	61	52	44	35	26	18
2,320	2,340	114	103	91	80	71	62	54	45	36	27	19
2,340	2,360	116	104	93	81	72	63	55	46	37	28	20
2,360	2,380	117	106	94	83	73	64	56	47	38	29	21
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>												
2,380	6,272	118	106	95	83	74	65	56	47	39	30	21
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,272 PLUS (round total to the nearest whole dollar)</b>												
6,272	10,854	392	381	369	358	346	335	323	312	300	289	277
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$10,854 PLUS (round total to the nearest whole dollar)</b>												
10,854 and over		752	739	726	713	701	688	675	662	649	636	624

# Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	6	0	0	0	0	0	0	0	0	0	0
220	240	7	0	0	0	0	0	0	0	0	0	0
240	260	8	0	0	0	0	0	0	0	0	0	0
260	280	9	0	0	0	0	0	0	0	0	0	0
280	300	10	1	0	0	0	0	0	0	0	0	0
300	320	11	2	0	0	0	0	0	0	0	0	0
320	340	12	3	0	0	0	0	0	0	0	0	0
340	360	13	4	0	0	0	0	0	0	0	0	0
360	380	14	5	0	0	0	0	0	0	0	0	0
380	400	16	6	0	0	0	0	0	0	0	0	0
400	420	17	7	0	0	0	0	0	0	0	0	0
420	440	18	8	0	0	0	0	0	0	0	0	0
440	460	19	9	0	0	0	0	0	0	0	0	0
460	480	20	10	1	0	0	0	0	0	0	0	0
480	500	21	11	2	0	0	0	0	0	0	0	0
500	520	22	12	3	0	0	0	0	0	0	0	0
520	540	23	14	4	0	0	0	0	0	0	0	0
540	560	24	15	5	0	0	0	0	0	0	0	0
560	580	25	16	6	0	0	0	0	0	0	0	0
580	600	26	17	7	0	0	0	0	0	0	0	0
600	620	27	18	8	0	0	0	0	0	0	0	0
620	640	28	19	9	0	0	0	0	0	0	0	0
640	660	29	20	10	1	0	0	0	0	0	0	0
660	680	30	21	12	2	0	0	0	0	0	0	0
680	700	32	22	13	3	0	0	0	0	0	0	0
700	720	33	23	14	4	0	0	0	0	0	0	0
720	740	34	24	15	5	0	0	0	0	0	0	0
740	760	35	25	16	6	0	0	0	0	0	0	0
760	780	36	26	17	7	0	0	0	0	0	0	0
780	800	37	27	18	8	0	0	0	0	0	0	0
800	820	38	29	19	10	0	0	0	0	0	0	0
820	840	39	30	20	11	1	0	0	0	0	0	0
840	860	40	31	21	12	2	0	0	0	0	0	0
860	880	41	32	22	13	3	0	0	0	0	0	0
880	900	42	33	23	14	4	0	0	0	0	0	0
900	920	43	34	24	15	5	0	0	0	0	0	0
920	940	44	35	25	16	7	0	0	0	0	0	0
940	960	45	36	27	17	8	0	0	0	0	0	0
960	980	47	37	28	18	9	0	0	0	0	0	0
980	1,000	48	38	29	19	10	0	0	0	0	0	0
1,000	1,020	49	39	30	20	11	1	0	0	0	0	0
1,020	1,040	50	40	31	21	12	2	0	0	0	0	0
1,040	1,060	51	41	32	22	13	3	0	0	0	0	0
1,060	1,080	52	42	33	23	14	5	0	0	0	0	0
1,080	1,100	53	43	34	25	15	6	0	0	0	0	0
1,100	1,120	54	45	35	26	16	7	0	0	0	0	0
1,120	1,140	55	46	36	27	17	8	0	0	0	0	0
1,140	1,160	56	47	37	28	18	9	0	0	0	0	0
1,160	1,180	57	48	38	29	19	10	0	0	0	0	0
1,180	1,200	58	49	39	30	20	11	1	0	0	0	0
1,200	1,220	59	50	40	31	21	12	3	0	0	0	0
1,220	1,240	61	51	42	32	23	13	4	0	0	0	0
1,240	1,260	62	52	43	33	24	14	5	0	0	0	0
1,260	1,280	64	53	44	34	25	15	6	0	0	0	0

## Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,280	1,300	65	54	45	35	26	16	7	0	0	0	0
1,300	1,320	67	55	46	36	27	17	8	0	0	0	0
1,320	1,340	68	56	47	37	28	18	9	0	0	0	0
1,340	1,360	69	57	48	38	29	20	10	1	0	0	0
1,360	1,380	71	58	49	40	30	21	11	2	0	0	0
1,380	1,400	72	60	50	41	31	22	12	3	0	0	0
1,400	1,420	74	61	51	42	32	23	13	4	0	0	0
1,420	1,440	75	62	52	43	33	24	14	5	0	0	0
1,440	1,460	76	64	53	44	34	25	15	6	0	0	0
1,460	1,480	78	65	54	45	35	26	16	7	0	0	0
1,480	1,500	79	67	55	46	36	27	18	8	0	0	0
1,500	1,520	81	68	56	47	38	28	19	9	0	0	0
1,520	1,540	82	70	58	48	39	29	20	10	1	0	0
1,540	1,560	83	71	59	49	40	30	21	11	2	0	0
1,560	1,580	85	72	60	50	41	31	22	12	3	0	0
1,580	1,600	86	74	61	51	42	32	23	13	4	0	0
1,600	1,620	88	75	63	52	43	33	24	14	5	0	0
1,620	1,640	89	77	64	53	44	34	25	16	6	0	0
1,640	1,660	90	78	66	55	45	36	26	17	7	0	0
1,660	1,680	92	79	67	56	46	37	27	18	8	0	0
1,680	1,700	93	81	68	57	47	38	28	19	9	0	0
1,700	1,720	95	82	70	58	48	39	29	20	10	1	0
1,720	1,740	96	84	71	59	49	40	30	21	11	2	0
1,740	1,760	98	85	73	60	50	41	31	22	12	3	0
1,760	1,780	99	86	74	61	51	42	33	23	14	4	0
1,780	1,800	100	88	75	63	53	43	34	24	15	5	0
1,800	1,820	102	89	77	64	54	44	35	25	16	6	0
1,820	1,840	103	91	78	66	55	45	36	26	17	7	0
1,840	1,860	105	92	80	67	56	46	37	27	18	8	0
1,860	1,880	106	94	81	69	57	47	38	28	19	9	0
1,880	1,900	107	95	82	70	58	48	39	29	20	10	1
1,900	1,920	109	96	84	71	59	49	40	31	21	12	2
1,920	1,940	110	98	85	73	60	51	41	32	22	13	3
1,940	1,960	112	99	87	74	62	52	42	33	23	14	4
1,960	1,980	113	101	88	76	63	53	43	34	24	15	5
1,980	2,000	114	102	89	77	65	54	44	35	25	16	6
2,000	2,020	116	103	91	78	66	55	45	36	26	17	7
2,020	2,040	117	105	92	80	67	56	46	37	27	18	9
2,040	2,060	119	106	94	81	69	57	47	38	29	19	10
2,060	2,080	120	108	95	83	70	58	49	39	30	20	11
2,080	2,100	122	109	97	84	72	59	50	40	31	21	12
2,100	2,120	123	110	98	85	73	60	51	41	32	22	13
2,120	2,140	124	112	99	87	74	62	52	42	33	23	14
2,140	2,160	126	113	101	88	76	63	53	43	34	24	15
2,160	2,180	127	115	102	90	77	65	54	44	35	25	16
2,180	2,200	129	116	104	91	79	66	55	45	36	27	17
2,200	2,220	130	117	105	93	80	68	56	47	37	28	18
2,220	2,240	131	119	106	94	81	69	57	48	38	29	19
2,240	2,260	133	120	108	95	83	70	58	49	39	30	20
2,260	2,280	134	122	109	97	84	72	59	50	40	31	21
2,280	2,300	136	123	111	98	86	73	61	51	41	32	22
2,300	2,320	137	125	112	100	87	75	62	52	42	33	23
2,320	2,340	138	126	113	101	88	76	64	53	44	34	25
2,340	2,360	140	127	115	102	90	77	65	54	45	35	26
2,360	2,380	141	129	116	104	91	79	66	55	46	36	27
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2,380	3,730	142	129	117	105	92	80	67	56	46	37	27
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,730 PLUS (round total to the nearest whole dollar)</b>										
3,730	6,929	237	225	212	200	187	175	162	150	137	125	112
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,929 PLUS (round total to the nearest whole dollar)</b>										
6,929	and over	488	474	460	447	433	419	405	391	377	363	349

# 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										
0	380	0	0	0	0	0	0	0	0	0	0	0
380	400	1	0	0	0	0	0	0	0	0	0	0
400	420	2	0	0	0	0	0	0	0	0	0	0
420	440	3	0	0	0	0	0	0	0	0	0	0
440	460	4	0	0	0	0	0	0	0	0	0	0
460	480	5	0	0	0	0	0	0	0	0	0	0
480	500	6	0	0	0	0	0	0	0	0	0	0
500	520	7	0	0	0	0	0	0	0	0	0	0
520	540	8	0	0	0	0	0	0	0	0	0	0
540	560	9	0	0	0	0	0	0	0	0	0	0
560	580	10	1	0	0	0	0	0	0	0	0	0
580	600	11	2	0	0	0	0	0	0	0	0	0
600	620	12	3	0	0	0	0	0	0	0	0	0
620	640	14	4	0	0	0	0	0	0	0	0	0
640	660	15	5	0	0	0	0	0	0	0	0	0
660	680	16	6	0	0	0	0	0	0	0	0	0
680	700	17	7	0	0	0	0	0	0	0	0	0
700	720	18	8	0	0	0	0	0	0	0	0	0
720	740	19	9	0	0	0	0	0	0	0	0	0
740	760	20	10	1	0	0	0	0	0	0	0	0
760	780	21	12	2	0	0	0	0	0	0	0	0
780	800	22	13	3	0	0	0	0	0	0	0	0
800	820	23	14	4	0	0	0	0	0	0	0	0
820	840	24	15	5	0	0	0	0	0	0	0	0
840	860	25	16	6	0	0	0	0	0	0	0	0
860	880	26	17	7	0	0	0	0	0	0	0	0
880	900	27	18	8	0	0	0	0	0	0	0	0
900	920	29	19	10	0	0	0	0	0	0	0	0
920	940	30	20	11	1	0	0	0	0	0	0	0
940	960	31	21	12	2	0	0	0	0	0	0	0
960	980	32	22	13	3	0	0	0	0	0	0	0
980	1,000	33	23	14	4	0	0	0	0	0	0	0
1,000	1,020	34	24	15	5	0	0	0	0	0	0	0
1,020	1,040	35	25	16	7	0	0	0	0	0	0	0
1,040	1,060	36	27	17	8	0	0	0	0	0	0	0
1,060	1,080	37	28	18	9	0	0	0	0	0	0	0
1,080	1,100	38	29	19	10	0	0	0	0	0	0	0
1,100	1,120	39	30	20	11	1	0	0	0	0	0	0
1,120	1,140	40	31	21	12	2	0	0	0	0	0	0
1,140	1,160	41	32	22	13	3	0	0	0	0	0	0
1,160	1,180	42	33	23	14	5	0	0	0	0	0	0
1,180	1,200	43	34	25	15	6	0	0	0	0	0	0
1,200	1,220	45	35	26	16	7	0	0	0	0	0	0
1,220	1,240	46	36	27	17	8	0	0	0	0	0	0
1,240	1,260	47	37	28	18	9	0	0	0	0	0	0
1,260	1,280	48	38	29	19	10	0	0	0	0	0	0
1,280	1,300	49	39	30	20	11	1	0	0	0	0	0
1,300	1,320	50	40	31	21	12	3	0	0	0	0	0
1,320	1,340	51	42	32	23	13	4	0	0	0	0	0
1,340	1,360	52	43	33	24	14	5	0	0	0	0	0
1,360	1,380	53	44	34	25	15	6	0	0	0	0	0
1,380	1,400	54	45	35	26	16	7	0	0	0	0	0
1,400	1,420	55	46	36	27	17	8	0	0	0	0	0
1,420	1,440	56	47	37	28	18	9	0	0	0	0	0
1,440	1,460	57	48	38	29	20	10	1	0	0	0	0

## Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,460	1,480	58	49	40	30	21	11	2	0	0	0	0
1,480	1,500	60	50	41	31	22	12	3	0	0	0	0
1,500	1,520	61	51	42	32	23	13	4	0	0	0	0
1,520	1,540	62	52	43	33	24	14	5	0	0	0	0
1,540	1,560	63	53	44	34	25	15	6	0	0	0	0
1,560	1,580	64	54	45	35	26	16	7	0	0	0	0
1,580	1,600	65	55	46	36	27	18	8	0	0	0	0
1,600	1,620	66	56	47	38	28	19	9	0	0	0	0
1,620	1,640	67	58	48	39	29	20	10	1	0	0	0
1,640	1,660	68	59	49	40	30	21	11	2	0	0	0
1,660	1,680	69	60	50	41	31	22	12	3	0	0	0
1,680	1,700	70	61	51	42	32	23	13	4	0	0	0
1,700	1,720	71	62	52	43	33	24	14	5	0	0	0
1,720	1,740	72	63	53	44	34	25	16	6	0	0	0
1,740	1,760	73	64	55	45	36	26	17	7	0	0	0
1,760	1,780	75	65	56	46	37	27	18	8	0	0	0
1,780	1,800	76	66	57	47	38	28	19	9	0	0	0
1,800	1,820	77	67	58	48	39	29	20	10	1	0	0
1,820	1,840	78	68	59	49	40	30	21	11	2	0	0
1,840	1,860	79	69	60	50	41	31	22	12	3	0	0
1,860	1,880	80	70	61	51	42	33	23	14	4	0	0
1,880	1,900	81	71	62	53	43	34	24	15	5	0	0
1,900	1,920	82	73	63	54	44	35	25	16	6	0	0
1,920	1,940	83	74	64	55	45	36	26	17	7	0	0
1,940	1,960	84	75	65	56	46	37	27	18	8	0	0
1,960	1,980	85	76	66	57	47	38	28	19	9	0	0
1,980	2,000	86	77	67	58	48	39	29	20	10	1	0
2,000	2,020	88	78	68	59	49	40	31	21	12	2	0
2,020	2,040	89	79	69	60	51	41	32	22	13	3	0
2,040	2,060	90	80	71	61	52	42	33	23	14	4	0
2,060	2,080	92	81	72	62	53	43	34	24	15	5	0
2,080	2,100	93	82	73	63	54	44	35	25	16	6	0
2,100	2,120	95	83	74	64	55	45	36	26	17	7	0
2,120	2,140	96	84	75	65	56	46	37	27	18	9	0
2,140	2,160	98	85	76	66	57	47	38	29	19	10	0
2,160	2,180	99	86	77	67	58	49	39	30	20	11	1
2,180	2,200	100	88	78	69	59	50	40	31	21	12	2
2,200	2,220	102	89	79	70	60	51	41	32	22	13	3
2,220	2,240	103	91	80	71	61	52	42	33	23	14	4
2,240	2,260	105	92	81	72	62	53	43	34	24	15	5
2,260	2,280	106	94	82	73	63	54	44	35	25	16	7
2,280	2,300	107	95	83	74	64	55	45	36	27	17	8
2,300	2,320	109	96	84	75	66	56	47	37	28	18	9
2,320	2,340	110	98	86	76	67	57	48	38	29	19	10
2,340	2,360	112	99	87	77	68	58	49	39	30	20	11
2,360	2,380	113	101	88	78	69	59	50	40	31	21	12
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2,380	6,795	114	101	89	79	69	60	50	41	31	22	12
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,795 PLUS (round total to the nearest whole dollar)</b>										
6,795	11,758	425	413	400	388	375	363	350	338	325	313	300
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,758 PLUS (round total to the nearest whole dollar)</b>										
11,758 and over		815	801	787	773	759	745	731	717	703	689	676

# Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		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	6	0	0	0	0	0	0	0	0	0	0
320	340	7	0	0	0	0	0	0	0	0	0	0
340	360	8	0	0	0	0	0	0	0	0	0	0
360	380	9	0	0	0	0	0	0	0	0	0	0
380	400	10	0	0	0	0	0	0	0	0	0	0
400	420	11	0	0	0	0	0	0	0	0	0	0
420	440	12	0	0	0	0	0	0	0	0	0	0
440	460	13	0	0	0	0	0	0	0	0	0	0
460	480	14	0	0	0	0	0	0	0	0	0	0
480	500	16	0	0	0	0	0	0	0	0	0	0
500	520	17	0	0	0	0	0	0	0	0	0	0
520	540	18	0	0	0	0	0	0	0	0	0	0
540	560	19	0	0	0	0	0	0	0	0	0	0
560	580	20	1	0	0	0	0	0	0	0	0	0
580	600	21	2	0	0	0	0	0	0	0	0	0
600	640	22	4	0	0	0	0	0	0	0	0	0
640	680	25	6	0	0	0	0	0	0	0	0	0
680	720	27	8	0	0	0	0	0	0	0	0	0
720	760	29	10	0	0	0	0	0	0	0	0	0
760	800	31	12	0	0	0	0	0	0	0	0	0
800	840	33	14	0	0	0	0	0	0	0	0	0
840	880	35	16	0	0	0	0	0	0	0	0	0
880	920	37	19	0	0	0	0	0	0	0	0	0
920	960	40	21	2	0	0	0	0	0	0	0	0
960	1,000	42	23	4	0	0	0	0	0	0	0	0
1,000	1,040	44	25	6	0	0	0	0	0	0	0	0
1,040	1,080	46	27	8	0	0	0	0	0	0	0	0
1,080	1,120	48	29	10	0	0	0	0	0	0	0	0
1,120	1,160	50	31	12	0	0	0	0	0	0	0	0
1,160	1,200	52	33	15	0	0	0	0	0	0	0	0
1,200	1,240	55	36	17	0	0	0	0	0	0	0	0
1,240	1,280	57	38	19	0	0	0	0	0	0	0	0
1,280	1,320	59	40	21	2	0	0	0	0	0	0	0
1,320	1,360	61	42	23	4	0	0	0	0	0	0	0
1,360	1,400	63	44	25	6	0	0	0	0	0	0	0
1,400	1,440	65	46	27	8	0	0	0	0	0	0	0
1,440	1,480	67	48	30	11	0	0	0	0	0	0	0
1,480	1,520	70	51	32	13	0	0	0	0	0	0	0
1,520	1,560	72	53	34	15	0	0	0	0	0	0	0
1,560	1,600	74	55	36	17	0	0	0	0	0	0	0
1,600	1,640	76	57	38	19	0	0	0	0	0	0	0
1,640	1,680	78	59	40	21	2	0	0	0	0	0	0
1,680	1,720	80	61	42	23	4	0	0	0	0	0	0
1,720	1,760	82	63	44	26	7	0	0	0	0	0	0
1,760	1,800	85	66	47	28	9	0	0	0	0	0	0
1,800	1,840	87	68	49	30	11	0	0	0	0	0	0
1,840	1,880	89	70	51	32	13	0	0	0	0	0	0
1,880	1,920	91	72	53	34	15	0	0	0	0	0	0
1,920	1,960	93	74	55	36	17	0	0	0	0	0	0
1,960	2,000	95	76	57	38	19	0	0	0	0	0	0
2,000	2,040	97	78	59	41	22	3	0	0	0	0	0
2,040	2,080	100	81	62	43	24	5	0	0	0	0	0
2,080	2,120	102	83	64	45	26	7	0	0	0	0	0
2,120	2,160	104	85	66	47	28	9	0	0	0	0	0
2,160	2,200	106	87	68	49	30	11	0	0	0	0	0
2,200	2,240	108	89	70	51	32	13	0	0	0	0	0
2,240	2,280	110	91	72	53	34	15	0	0	0	0	0
2,280	2,320	112	93	74	56	37	18	0	0	0	0	0
2,320	2,360	114	96	77	58	39	20	1	0	0	0	0

## Single employees paid once a month

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
2,360	2,400	117	98	79	60	41	22	3	0	0	0	0
2,400	2,440	119	100	81	62	43	24	5	0	0	0	0
2,440	2,480	122	102	83	64	45	26	7	0	0	0	0
2,480	2,520	125	104	85	66	47	28	9	0	0	0	0
2,520	2,560	127	106	87	68	49	30	12	0	0	0	0
2,560	2,600	130	108	89	70	52	33	14	0	0	0	0
2,600	2,640	133	111	92	73	54	35	16	0	0	0	0
2,640	2,680	136	113	94	75	56	37	18	0	0	0	0
2,680	2,720	139	115	96	77	58	39	20	1	0	0	0
2,720	2,760	142	117	98	79	60	41	22	3	0	0	0
2,760	2,800	144	119	100	81	62	43	24	5	0	0	0
2,800	2,840	147	122	102	83	64	45	26	8	0	0	0
2,840	2,880	150	125	104	85	67	48	29	10	0	0	0
2,880	2,920	153	128	107	88	69	50	31	12	0	0	0
2,920	2,960	156	131	109	90	71	52	33	14	0	0	0
2,960	3,000	158	133	111	92	73	54	35	16	0	0	0
3,000	3,040	161	136	113	94	75	56	37	18	0	0	0
3,040	3,080	164	139	115	96	77	58	39	20	1	0	0
3,080	3,120	167	142	117	98	79	60	41	23	4	0	0
3,120	3,160	170	145	120	100	81	63	44	25	6	0	0
3,160	3,200	173	148	123	103	84	65	46	27	8	0	0
3,200	3,240	175	150	125	105	86	67	48	29	10	0	0
3,240	3,280	178	153	128	107	88	69	50	31	12	0	0
3,280	3,320	181	156	131	109	90	71	52	33	14	0	0
3,320	3,360	184	159	134	111	92	73	54	35	16	0	0
3,360	3,400	187	162	137	113	94	75	56	37	19	0	0
3,400	3,440	189	164	140	115	96	78	59	40	21	2	0
3,440	3,480	192	167	142	118	99	80	61	42	23	4	0
3,480	3,520	195	170	145	120	101	82	63	44	25	6	0
3,520	3,560	198	173	148	123	103	84	65	46	27	8	0
3,560	3,600	201	176	151	126	105	86	67	48	29	10	0
3,600	3,640	204	179	154	129	107	88	69	50	31	12	0
3,640	3,680	206	181	156	131	109	90	71	52	34	15	0
3,680	3,720	209	184	159	134	111	93	74	55	36	17	0
3,720	3,760	212	187	162	137	114	95	76	57	38	19	0
3,760	3,800	215	190	165	140	116	97	78	59	40	21	2
3,800	3,840	218	193	168	143	118	99	80	61	42	23	4
3,840	3,880	220	195	171	146	121	101	82	63	44	25	6
3,880	3,920	223	198	173	148	123	103	84	65	46	27	8
3,920	3,960	226	201	176	151	126	105	86	67	49	30	11
3,960	4,000	229	204	179	154	129	107	89	70	51	32	13
4,000	4,040	232	207	182	157	132	110	91	72	53	34	15
4,040	4,080	235	210	185	160	135	112	93	74	55	36	17
4,080	4,120	237	212	187	162	138	114	95	76	57	38	19
4,120	4,160	240	215	190	165	140	116	97	78	59	40	21
4,160	4,200	243	218	193	168	143	118	99	80	61	42	23
4,200	4,240	246	221	196	171	146	121	101	82	63	45	26
4,240	4,280	249	224	199	174	149	124	104	85	66	47	28
4,280	4,320	251	227	202	177	152	127	106	87	68	49	30
4,320	4,360	254	229	204	179	154	129	108	89	70	51	32
4,360	4,400	257	232	207	182	157	132	110	91	72	53	34
4,400	4,440	260	235	210	185	160	135	112	93	74	55	36
4,440	4,480	263	238	213	188	163	138	114	95	76	57	38
4,480	4,520	266	241	216	191	166	141	116	97	78	60	41
4,520	4,560	268	243	218	193	169	144	119	100	81	62	43
4,560	4,600	271	246	221	196	171	146	121	102	83	64	45
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>										
4,600	7,459	273	248	223	198	173	148	123	103	84	65	46
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$7,459 PLUS (round total to the nearest whole dollar)</b>										
7,459	13,858	474	449	424	399	374	349	324	299	274	249	225
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$13,858 PLUS (round total to the nearest whole dollar)</b>										
13,858	and over	977	949	921	893	865	837	810	782	754	726	698

# 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										
0	760	0	0	0	0	0	0	0	0	0	0	0
760	800	1	0	0	0	0	0	0	0	0	0	0
800	840	4	0	0	0	0	0	0	0	0	0	0
840	880	6	0	0	0	0	0	0	0	0	0	0
880	920	8	0	0	0	0	0	0	0	0	0	0
920	960	10	0	0	0	0	0	0	0	0	0	0
960	1,000	12	0	0	0	0	0	0	0	0	0	0
1,000	1,040	14	0	0	0	0	0	0	0	0	0	0
1,040	1,080	16	0	0	0	0	0	0	0	0	0	0
1,080	1,120	19	0	0	0	0	0	0	0	0	0	0
1,120	1,160	21	2	0	0	0	0	0	0	0	0	0
1,160	1,200	23	4	0	0	0	0	0	0	0	0	0
1,200	1,240	25	6	0	0	0	0	0	0	0	0	0
1,240	1,280	27	8	0	0	0	0	0	0	0	0	0
1,280	1,320	29	10	0	0	0	0	0	0	0	0	0
1,320	1,360	31	12	0	0	0	0	0	0	0	0	0
1,360	1,400	33	15	0	0	0	0	0	0	0	0	0
1,400	1,440	36	17	0	0	0	0	0	0	0	0	0
1,440	1,480	38	19	0	0	0	0	0	0	0	0	0
1,480	1,520	40	21	2	0	0	0	0	0	0	0	0
1,520	1,560	42	23	4	0	0	0	0	0	0	0	0
1,560	1,600	44	25	6	0	0	0	0	0	0	0	0
1,600	1,640	46	27	8	0	0	0	0	0	0	0	0
1,640	1,680	48	30	11	0	0	0	0	0	0	0	0
1,680	1,720	51	32	13	0	0	0	0	0	0	0	0
1,720	1,760	53	34	15	0	0	0	0	0	0	0	0
1,760	1,800	55	36	17	0	0	0	0	0	0	0	0
1,800	1,840	57	38	19	0	0	0	0	0	0	0	0
1,840	1,880	59	40	21	2	0	0	0	0	0	0	0
1,880	1,920	61	42	23	4	0	0	0	0	0	0	0
1,920	1,960	63	44	26	7	0	0	0	0	0	0	0
1,960	2,000	66	47	28	9	0	0	0	0	0	0	0
2,000	2,040	68	49	30	11	0	0	0	0	0	0	0
2,040	2,080	70	51	32	13	0	0	0	0	0	0	0
2,080	2,120	72	53	34	15	0	0	0	0	0	0	0
2,120	2,160	74	55	36	17	0	0	0	0	0	0	0
2,160	2,200	76	57	38	19	0	0	0	0	0	0	0
2,200	2,240	78	59	41	22	3	0	0	0	0	0	0
2,240	2,280	81	62	43	24	5	0	0	0	0	0	0
2,280	2,320	83	64	45	26	7	0	0	0	0	0	0
2,320	2,360	85	66	47	28	9	0	0	0	0	0	0
2,360	2,400	87	68	49	30	11	0	0	0	0	0	0
2,400	2,440	89	70	51	32	13	0	0	0	0	0	0
2,440	2,480	91	72	53	34	15	0	0	0	0	0	0
2,480	2,520	93	74	56	37	18	0	0	0	0	0	0
2,520	2,560	96	77	58	39	20	1	0	0	0	0	0
2,560	2,600	98	79	60	41	22	3	0	0	0	0	0
2,600	2,640	100	81	62	43	24	5	0	0	0	0	0
2,640	2,680	102	83	64	45	26	7	0	0	0	0	0
2,680	2,720	104	85	66	47	28	9	0	0	0	0	0
2,720	2,760	106	87	68	49	30	12	0	0	0	0	0
2,760	2,800	108	89	70	52	33	14	0	0	0	0	0
2,800	2,840	111	92	73	54	35	16	0	0	0	0	0
2,840	2,880	113	94	75	56	37	18	0	0	0	0	0
2,880	2,920	115	96	77	58	39	20	1	0	0	0	0



## Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
2,920	2,960	117	98	79	60	41	22	3	0	0	0	0
2,960	3,000	119	100	81	62	43	24	5	0	0	0	0
3,000	3,040	121	102	83	64	45	26	8	0	0	0	0
3,040	3,080	123	104	85	67	48	29	10	0	0	0	0
3,080	3,120	126	107	88	69	50	31	12	0	0	0	0
3,120	3,160	128	109	90	71	52	33	14	0	0	0	0
3,160	3,200	130	111	92	73	54	35	16	0	0	0	0
3,200	3,240	132	113	94	75	56	37	18	0	0	0	0
3,240	3,280	134	115	96	77	58	39	20	1	0	0	0
3,280	3,320	136	117	98	79	60	41	23	4	0	0	0
3,320	3,360	138	119	100	81	63	44	25	6	0	0	0
3,360	3,400	140	122	103	84	65	46	27	8	0	0	0
3,400	3,440	143	124	105	86	67	48	29	10	0	0	0
3,440	3,480	145	126	107	88	69	50	31	12	0	0	0
3,480	3,520	147	128	109	90	71	52	33	14	0	0	0
3,520	3,560	149	130	111	92	73	54	35	16	0	0	0
3,560	3,600	151	132	113	94	75	56	37	19	0	0	0
3,600	3,640	153	134	115	96	78	59	40	21	2	0	0
3,640	3,680	155	137	118	99	80	61	42	23	4	0	0
3,680	3,720	158	139	120	101	82	63	44	25	6	0	0
3,720	3,760	160	141	122	103	84	65	46	27	8	0	0
3,760	3,800	162	143	124	105	86	67	48	29	10	0	0
3,800	3,840	164	145	126	107	88	69	50	31	12	0	0
3,840	3,880	166	147	128	109	90	71	52	34	15	0	0
3,880	3,920	168	149	130	111	93	74	55	36	17	0	0
3,920	3,960	170	151	133	114	95	76	57	38	19	0	0
3,960	4,000	173	154	135	116	97	78	59	40	21	2	0
4,000	4,040	175	156	137	118	99	80	61	42	23	4	0
4,040	4,080	178	158	139	120	101	82	63	44	25	6	0
4,080	4,120	181	160	141	122	103	84	65	46	27	8	0
4,120	4,160	184	162	143	124	105	86	67	49	30	11	0
4,160	4,200	187	164	145	126	107	89	70	51	32	13	0
4,200	4,240	189	166	148	129	110	91	72	53	34	15	0
4,240	4,280	192	169	150	131	112	93	74	55	36	17	0
4,280	4,320	195	171	152	133	114	95	76	57	38	19	0
4,320	4,360	198	173	154	135	116	97	78	59	40	21	2
4,360	4,400	201	176	156	137	118	99	80	61	42	23	5
4,400	4,440	204	179	158	139	120	101	82	63	45	26	7
4,440	4,480	206	181	160	141	122	104	85	66	47	28	9
4,480	4,520	209	184	163	144	125	106	87	68	49	30	11
4,520	4,560	212	187	165	146	127	108	89	70	51	32	13
4,560	4,600	215	190	167	148	129	110	91	72	53	34	15
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>										
4,600	13,589	216	191	168	149	130	111	92	73	54	35	16
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$13,589 PLUS (round total to the nearest whole dollar)</b>										
13,589	23,517	850	825	800	775	750	725	700	675	650	625	600
		<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$23,517 PLUS (round total to the nearest whole dollar)</b>										
23,517 and over		1,629	1,601	1,574	1,546	1,518	1,490	1,462	1,435	1,407	1,379	1,351

# 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, 2019.

## 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 \$4,250.

## 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>
2,400	28,920	2,400	5.35%	
28,920	89,510	28,920	7.05%	1,418.82
89,510	166,290	89,510	7.85%	5,690.42
166,290		166,290	9.85%	11,717.65
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>
9,050	47,820	9,050	5.35%	
47,820	163,070	47,820	7.05%	2,074.20
163,070	282,200	163,070	7.85%	10,199.33
282,200		282,200	9.85%	19,551.04