

# 2012

# Minnesota Income Tax Withholding

## Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2012

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### e-Services for Businesses

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

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

Go to our website at:

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

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# Forms and Fact Sheets

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

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

## Fact Sheet Title

#2 & 2a	Specifications for Submitting W-2/1099s Electronically
#3	Agricultural Workers
#4	Fairs and Special Events
#5	Third Party Bulk Filers
#6	Corporate Officers
#7	Household Employees
#8	Independent Contractor or Employee?
#9	Definition of Wages
#10	New Employer Guide
#11	Nonresident Entertainer Tax
#12	Surety Deposits for Non-Minnesota Construction Contractors
#13	Construction Contracts with State and Local Government Agencies
#18	Income Tax Withholding on Payments to Independent Contractors in the Construction Trades
#19	Nonresident Wage Income Assigned to Minnesota
#20	Reciprocity

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

# Directory

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

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

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

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

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

## Federal offices

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

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

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

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

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

## Minnesota state offices

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

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

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

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

## Check our website for the most current information

Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2012. Check our website periodically for updates.

# What's New

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## **Note: Law Change for Individual Construction Contractors**

After June 30, 2012, businesses are no longer required to withhold 2 percent from payments made to individual construction contractors. For details, go to our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and see "Law Change for Individual Construction Contractors" under the What's New tab in Withholding Tax.

## **Electronic Filing Threshold**

For tax year 2011 and beyond, you must electronically submit Forms W-2 and 1099 to the department if you have more than 10 forms to file. For details, see "Submit W-2, W-2c and 1099 Forms to the Department of Revenue" on page 16.

## **Interest rate**

The 2012 interest rate is 3 percent.

## **New and Improved Online Filing and Paying System**

All registered withholding tax businesses have been transferred into e-Services, the department's new filing

and paying system which replaces e-File Minnesota. When you file withholding tax returns using e-Services, note the following changes:

- The fourth-quarter return is no longer a reconciliation return for the year. Instead, you will report the wage and withholding information for the fourth quarter only, which is similar to the information reported on your returns for the first three quarters.
- Starting Jan. 1, 2012, report any 2 percent construction contractor withholding on a quarterly basis. For details, see "Two Percent Withholding on Individual Construction Contractors" on page 6.
- How you manage your online profile information has changed. For details, see page 15.

Additional information regarding e-Services, including video guides, is available on our website.

## **New Website**

In mid-2012, the department will launch a redesigned website. It will

feature simple navigation and an improved design, allowing users easier access to the information they need.

You may want to add the new link, [www.revenue.state.mn.us](http://www.revenue.state.mn.us), to your favorites. Until the new site is launched, both the new link ([www.revenue.state.mn.us](http://www.revenue.state.mn.us)) and current link ([www.taxes.state.mn.us](http://www.taxes.state.mn.us)) will direct visitors to the current site.

## **Final Year for Automatic Mailing**

Beginning with the 2013 booklet, the department will no longer automatically mail the Withholding Tax Instruction Booklet to taxpayers. In December 2012, the booklet and other important withholding tax information will be available on our website.

## **Third Party Payers of Sick Leave**

Certain third-party payers of sick pay are required to file an annual report with the department. For details, see "Third Party Payers of Sick Leave" on page 17.

# Register for a Minnesota Tax ID Number

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You must register to file withholding tax if you:

- have employees and anticipate withholding tax from their wages in the next 30 days;
- agree to withhold Minnesota taxes when you are not required to withhold;
- pay nonresident employees to do work for you in Minnesota (see "Exceptions" on page 4);
- are a construction contractor required to withhold 2 percent of the

total payments made to an individual construction contractor who is carrying on a trade or business as a sole proprietorship for work performed in Minnesota; (See "What's New", above, for law change)

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

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

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

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

# Employers Using Payroll Services

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As an employer, you are responsible to ensure your returns are filed and payments are made on time even if you contract with a payroll service company. We are required to notify you of any underpayment on your withholding account. If you receive a notice, work with your payroll service to decide which of you will contact us to correct your account.

Payroll service companies (third party bulk filers) must register with the department and give us a list of clients for whom they provide tax services. They are required to electronically remit to us any tax they collect from clients. For details, see Fact Sheet 5.

If our records show you use a payroll service, your payments must be made electronically.

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

## Withholding Requirements

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

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

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

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

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

You must withhold Minnesota income tax from the wages you pay

employees and then remit the amount withheld to the department. You must withhold tax even if you pay employees in cash or give them other goods or services in exchange for working for you. Goods and services are subject to Minnesota withholding tax to the same extent they are subject to federal withholding tax. For details, see Fact Sheets 9 and 10.

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

The proper classification is a matter of law, not choice. The factors considered when evaluating worker classification fall into three main categories: the relationship of the parties, behavioral control and financial control.

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

For details and resources to help you make the determination, see Fact Sheet 8.

### Withhold From Income Assignable to Minnesota

**Minnesota Residents.** You must withhold Minnesota income tax from wages paid to a Minnesota resident regardless of where the work is performed, even if the work is performed outside the United States. See the worksheet on page 6 to determine the amount of Minnesota tax to withhold.

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

**Exceptions:** You are not required to withhold Minnesota tax if one of the following exceptions applies:

- the employee is a resident of Michigan or North Dakota and he or she meets the reciprocity agreement provisions (see "Reciprocity for Residents of Michigan or North Dakota" on page 5); or

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# Withholding Requirements (continued)

- the amount you expect to pay the employee is less than the minimum income requirement for a nonresident to file a Minnesota individual income tax return, which is \$9,750 for 2012.

*Note:* Wages earned while a taxpayer was a Minnesota resident, but received when the taxpayer was a nonresident, are assignable to Minnesota and are subject to Minnesota withholding tax. Wages include all income for services performed in Minnesota, such as severance pay, equity based awards, and other non-statutory deferred compensation. For details, see “W-2 Wage Allocation” on page 16 and Fact Sheet 19.

## Reciprocity for Residents of Michigan or North Dakota.

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

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

For details, see Fact Sheet 20.

*Note:* Payments you make to an individual construction contractor who is a resident of Michigan or North Dakota are exempt from the 2 percent withholding (see “Two Percent Withholding” on page 6) if he or she gives you a completed Form ICCR, *Reciprocity Exemption for Individual Construction Contractors*, for the year. See “What’s New” on page 3 for law change.

## Self-Employed Nonresidents

**Working in Minnesota.** Payments you make to nonresident individual construction contractors are subject to Minnesota income tax withholding if you are a construction contractor and total payments during the year exceed \$600. (See “Two Percent Withholding” on page 6.)

**Interstate Carrier Companies.** If you operate an interstate carrier company and have employees such as truck drivers, bus drivers or railroad workers who regularly perform assigned duties in more than one state, withhold income tax for the employee’s state of residence only.

**Interstate Air Carrier Companies.** If you operate an interstate air carrier company and have employees who perform regularly assigned duties on aircraft in more than one state, withholding is required for the state of residence as well as any state in which more than 50 percent of their compensation is earned. An employee is considered to have earned more than 50 percent of his or her compensation in any state in which scheduled flight time in that state is more than 50 percent of total scheduled flight time for the calendar year.

## Nonresident Entertainer Tax.

Compensation paid to nonresident entertainers for performances is not

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

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

The law defines an *entertainment entity* as:

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

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

Report and pay the nonresident entertainer tax on Form ETD, *Nonresident Entertainer Tax, Promoter’s Deposit Form*, by the end of the following month. File Form ETA, *Nonresident Entertainer Tax, Promoter’s Annual Reconciliation*, by Feb. 28 of the following year. Do not report the nonresident entertainer tax with the income tax you withhold from your employees.

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

For details, see Fact Sheet 11.

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# Withholding Requirements (continued)

## Other Types of Withholding

### Two Percent Withholding on Individual Construction Contractors.

Construction contractors are required to withhold 2 percent (.02) of the total payments made to an individual construction contractor who is carrying on a trade or business as a sole proprietorship for work performed in Minnesota.

The 2 percent withholding is required if your total payments made to the individual construction contractor exceed \$600 in a calendar year. When the total exceeds \$600, all of the payments—including the first \$600—are subject to withholding.

For details, see Fact Sheet 18.

See “What’s New” on page 3 for law change.

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

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

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

Non-Minnesota contractors can apply for an exemption from the surety deposit requirements by filing Form

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

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

For details, see Fact Sheet 12.

### Withholding Affidavits for Construction Contractors (IC134).

In order to receive final payment from a project performed for the state of Minnesota or any of its political subdivisions (such as counties, cities or school districts), a construction contractor must file Form IC134, *Withholding Affidavit for Contractors*, when work on the project has been completed. The contractor must present the approved Form IC134 in

order to receive final payment. For details, see Fact Sheet 13.

Submit your contractor affidavit electronically and receive a printable confirmation page immediately upon approval. Go to our website and submit your contractor affidavits through e-Services.

## Residents Working Outside Minnesota

**Minnesota Residents Working in Other States.** If you employ a Minnesota resident who works in another state (other than Michigan or North Dakota where reciprocity agreements apply; see page 5), you may be required to withhold tax for the state where the employee is working or Minnesota, or both.

To determine if you should withhold tax for the state in which the employee is working, contact the other state. To determine if you are also required to withhold Minnesota tax, complete the worksheet 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 that are subject to U.S. federal income tax withholding. See “W-2 Wage Allocation” on page 16.

### Worksheet for Residents Working Outside Minnesota

1. Enter the tax that would have been withheld if the work had been performed in Minnesota (use Minnesota tax tables) . . . . .

1 \_\_\_\_\_
2. Enter the tax you are withholding for the state in which the employee works . . . . .

2 \_\_\_\_\_
3. If line 1 is more than line 2, subtract line 2 from line 1.  
Send this amount to the Minnesota Department of Revenue . . .

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

# Forms for Minnesota Withholding Tax

## Employee's Withholding Allowance Certificates

### Federal Withholding Allowances.

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

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

Keep all forms in your records.

### Minnesota Withholding Allowances.

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

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

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

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

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

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

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

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

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

### Federal Form W-4P Withholding Certificate for Pension or Annuity Payments

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

If you agree to withhold, ask the person to fill out federal Form W-4P (available at [www.irs.gov](http://www.irs.gov)) and return it

to you. Write "Minnesota only" across the top of the Minnesota copy.

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

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

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

Keep all Forms W-4P in your records.

### Report Federal Changes

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

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

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

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

# Determine Amount to Withhold

## Wages

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

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

Remember, if an employee's wages or withholding allowances change or if you change the number of times you pay your employee per month, the amount you withhold may also change.

## Overtime, Commissions, Bonuses and Other Supplemental Payments

Supplemental payments made to an employee separately from regular wages are subject to the 6.25 percent Minnesota withholding regardless of the number of withholding allowances the employee claimed. Multiply the supplemental payment by 6.25 percent (.0625) to calculate the Minnesota withholding.

If you make supplemental payments to an employee at the same time you pay regular wages and you list the two payments separately on the employee's payroll records (regardless of whether you list the amounts separately on the paycheck), choose one of the following methods to determine how much to withhold:

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

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

## Backup Withholding

Minnesota follows the federal provisions for backup withholding on payments for personal services. Personal services include work performed for your business by a person who is not your employee. If the person performing services for you does not provide a Social Security or tax ID number or if the number is incorrect, you must withhold tax equal to 7.85 percent (.0785) of the payment(s). If you do not, you may be assessed the amount you should have withheld. The assessment is subject to penalty and interest.

## Report Business Changes or End Withholding Tax Account

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

To update business information, login to our website or contact Business Registration (see page 2).

If the ownership or legal organization of your business changes and you are required to apply for a new federal ID number, you must register for a new Minnesota tax ID number.



# Deposit Tax Withheld

Tax is considered withheld at the time employees are paid, not when the work is performed. For example, if an employee is paid in January for work performed in December, the tax is considered withheld in January, not December.

*Note:* To correctly make deposits, you need to know if you are a quarterly filer or an annual filer (see page 11).

## All Depositors

When depositing tax, enter the total tax withheld during the deposit period. Include all Minnesota income tax withheld from:

- employees;
- corporate officers for services performed;
- pensions and annuities; and
- payments to individual construction contractors (see “Two Percent Withholding” on page 6.)

## Annual Filers

Annual filers must make deposits each time their 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). If the tax withheld is \$500 or less prior to Dec. 1, the entire amount may be paid when the annual return is due. The annual return is due Feb. 28.

## Quarterly Filers

Most employers file quarterly withholding tax returns. Quarterly filers must deposit Minnesota tax according to their federal deposit schedule unless one of the following two exceptions is met.

1. **\$1,500 or less.** If you withheld \$1,500 or less in Minnesota tax in the previous quarter and filed that quarter’s return on time, you may deposit the entire Minnesota tax withheld for the current quarter by the due date of your quarterly return.

*Exception:* Fourth-quarter payments are due Jan. 31 each year. Your fourth-quarter return is due by Feb. 28 each year.

2. **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, deposit your Minnesota withholding tax semiweekly.

**Semiweekly Deposits.** You must deposit Minnesota withholding tax following a semiweekly schedule if:

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

<i>If your payday is:</i>	<i>Deposit is due:</i>
Wednesday, Thursday or Friday	Wednesday after payday
Saturday, Sunday, Monday or Tuesday	Friday after payday

This schedule allows at least three banking days to make a deposit. If any of the three weekdays after the end of a deposit period is a bank holiday, you have one additional day to make the deposit. If the due date is not a banking day, deposits will be considered on time if deposited on the next banking day.

**Monthly Deposits.** You must deposit Minnesota withholding tax following a monthly schedule if:

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

Monthly deposits are due by the 15th day of the following month. If the due date is not a banking day, deposits are considered on time if deposited on the next banking day.

**Quarterly Deposits.** All employers not required to deposit under the semiweekly or monthly rules must pay the withholding tax by the due date of the quarterly return.

*Exception:* Fourth-quarter payments are due Jan. 31 each year. Your fourth-quarter return is due by Feb. 28.

You can make an electronic deposit when you file your quarterly return. To do so, once you receive confirmation for filing your return, click on “Pay this Return.”

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# Deposit Tax Withheld (continued)

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## Electronic Deposit Requirements

You must make your 2012 deposits electronically if you meet one of the following requirements:

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

If you are required to deposit electronically and do not, a 5 percent (.05) penalty applies to payments not made electronically, even if a paper check is sent on time.

## How to Deposit Tax

Deposits must be postmarked by the U.S. Post Office (not by a postage meter) or made electronically on or before the due date. When the due date falls on a Saturday, Sunday or legal holiday, deposits postmarked or made electronically on the next business day are considered timely.

**Deposit Electronically.** You can make deposits over the Internet using e-Services, our electronic filing and paying system. Go to our website and click on your withholding tax ID number. To deposit amounts withheld during the filing period, click the “Pay” link for the applicable period.

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 FAQs and Help links in e-Services.

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

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

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

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

# File a Return

## Are you a quarterly filer or annual filer?

Deposit and return filing dates differ depending on whether you are a quarterly filer or an annual filer. Most employers are quarterly filers.

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

## All Filers

When entering wages paid during the reporting period, enter the total gross wages and any other compensation subject to Minnesota income tax withholding (such as commissions, bonuses, the value of goods and services given employees in place of wages, and tips employees received and reported to you during the quarter). See “W-2 Wage Allocation” on page 16.

Also include any:

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

Do not include 1099 income, pension or annuity payments, or payments made to individual construction contractors that require 2 percent (.02) withholding (see page 6).

## Quarterly Filers

You must file a return for all four quarters even if you deposited all tax withheld or did not withhold tax during the quarter. Your quarterly returns are due April 30, July 31 and Oct. 31 of the current year and Feb. 28 of the following year.

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

### Worksheet A (see page 12)

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

**Line 2.** Enter the total number of employees during the quarter. Do not include the number of individual construction contractors to whom payments were subject to the 2 percent (.02) income tax withholding (see page 6).

**Line 3.** Enter the total Minnesota income tax withheld during the quarter. Include income tax withheld from pension or annuity payments and the 2 percent (.02) tax withheld from payments to individual construction contractors (see page 6).

**Line 3a.** Enter the 2 percent (.02) withholding included on line 3, which you withheld during the quarter from payments made to individual construction contractors.

## Annual Filers

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

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

### Worksheet B (see page 13)

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

**Line 2.** Enter the total number of employees during the year. Do not include the number of individual construction contractors to whom payments were subject to the 2 percent (.02) income tax withholding (see page 6).

**Line 3.** Enter the total Minnesota income tax withheld during the year. Include income tax withheld from pension or annuity payments and the 2 percent (.02) tax withheld from payments to individual construction contractors (see page 6).

**Line 3a.** Enter the 2 percent (.02) withholding included on line 3, which you withheld during the year from payments made to individual construction contractors.

# Worksheet A (for quarterly filers only)

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

- 1 Wages paid to employees during the quarter (see "All filers" on page 11) ..... 1 \_\_\_\_\_
- 2 Total number of employees during the quarter ..... 2 \_\_\_\_\_
- 3 Total Minnesota income tax withheld for the quarter (from Table A below). Include any 2 percent (.02) withholding from payments made during the quarter to individual construction contractors. See "What's New" on page 3 for law change. .... 3 \_\_\_\_\_
- 3a Total 2 percent (.02) withholding from payments made to individual construction contractors included in line 3 ... 3a \_\_\_\_\_
- 4 Total deposits and credit (sum of Table B below and any credit carried forward from prior quarter) ..... 4 \_\_\_\_\_
- 5 Total amount due. Subtract line 4 from line 3. (If result is less than zero, go to line 6) . . 5 \_\_\_\_\_  
To pay electronically, enter the following banking information:  
Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_
- 6 If line 5 is less than zero, the system will carry the amount forward to the next quarter unless you choose to have some or all of the amount to be refunded. Indicate your choice below:  
6a Credit to carry forward: \_\_\_\_\_ (include on line 4 of next quarter's Worksheet A)  
6b Credit to be refunded: \_\_\_\_\_  
To request direct deposit, enter the following banking information:  
Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_

To file your return electronically, see instructions on page 14.

TABLE A – Payroll Information

Payroll Date	Tax Withheld
TOTAL WITHHELD (enter on line 3 above)	

TABLE B – Deposit Information

Date	Tax Deposited
TOTAL DEPOSITS (include on line 4 above)	

# Worksheet B (for annual filers only)

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

- 1 Wages paid to employees during the year (from Forms W-2) ..... 1 \_\_\_\_\_
- 2 Total number of employees during the year ..... 2 \_\_\_\_\_
- 3 Total Minnesota income tax withheld for the year reported on Forms W-2and 1099 (from Table A below). Include any 2 percent (.02) withholding from payments made during the year to individual construction contractors. See "What's New" on page 3 for law change. 3 \_\_\_\_\_
- 3a Total 2 percent (.02) withholding from payments made to individual construction contractors included in line 3 ... 3a \_\_\_\_\_
- 4 Total deposits and credit (sum of Table B below and any credits carried forward from prior year) ..... 4 \_\_\_\_\_
- 5 Total amount due. Subtract line 4 from line 3. (If result is less than zero, go to line 6) .. 5 \_\_\_\_\_  
To pay electronically, enter the following banking information:  
Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_
- 6 If line 5 is less than zero, the system will carry the amount forward to the next year unless you choose to have some or all of the amount to be refunded. Indicate your choice below:  
6a Credit to carry forward: \_\_\_\_\_ (include on line 4 of next year's Worksheet B)  
6b Credit to be refunded: \_\_\_\_\_  
To request direct deposit, enter the following banking information:  
Bank Routing Number: \_\_\_\_\_ Bank Account Number: \_\_\_\_\_

To file your return electronically, see instructions on page 14.

TABLE A – Payroll Information

Payroll Date	Tax Withheld
TOTAL WITHHELD (enter on line 3 above)	

TABLE B – Deposit Information

Date	Tax Deposited
TOTAL DEPOSITS (include on line 4 above)	



# File Electronically

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

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

## What You Need

To file, you need the following:

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

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

## File by Internet

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

You will need Internet access with a browser that supports 128-bit encryption, such as Internet Explorer 7.0 or Firefox 3.0 or higher (free browser upgrades are available on our website).

## File by Phone

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

## Pay the Balance Due

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

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

*Note:* If you pay electronically using this method, you can view a record of your payments at any time. After you login to e-Services, click "View payments."

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

### Electronically by ACH Credit

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

**By Credit or Debit Card.** For a fee, you can pay your tax by credit or debit card through Official Payments Corporation (a national company that partners with federal, state and local governments to provide credit/debit card payment services). To use this service, go to [officialpayments.com](http://officialpayments.com) or call 1-800-272-9829.

**Fed Wire.** Fed Wire payments are initiated by you through your financial institution. Financial institutions are able to include information needed to post a Fed Wire payment, such as Minnesota tax ID number, tax type code, tax period. When you submit a Fed Wire, you must supply the details through the e-Services system.

**By Paper Check.** If you are not required to pay electronically (see "Electronic Deposit Requirements" on page 10), you may choose to pay by check. Send your check with a personalized MW5 payment voucher that has a scan line printed at the bottom of the voucher.

To obtain Form MW5, either:

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

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

# Manage Online Profile Information

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

- update your web profile information;
- store your email address, phone number and banking information;
- create access to your and other people’s accounts;
- add additional users with varying security, as well as request and approve third party access.

## Set Up and Manage Users

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

## Create Additional Logons for Users

To create additional logons, click “Create a New e-Services User Name and Password,” complete the questions and click “OK.” Select “Enter Contact Information” and click on “Select Accounts to Add.” Choose the appropriate access level by account or click the check mark to deselect accounts for which you do not want to grant access, and click “OK.” Then click “Submit” and click “OK.”

e-Services access level options:

- **File** — allows user to view all information and file returns;
- **Pay** — allows user to view all information and make payments;
- **View** — allows user to only view all information;

- **All Account Access** — allows user total access to update the account, file and pay.

## Third Party Access

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

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

## Request Third Party Access to Client(s) Account

Login to your e-Services account and click “My Profile” in the menu. Click “Request Third Party Access” and then select “Request Access to Another Taxpayer’s Account(s).” Click “Add a Record” and fill in the information for your client(s). Select “OK” and click “Submit.”

*Note:* An email will be sent to the master user(s) associated with the client. The request must be approved by the client before access will be granted. Once access has been granted, you will receive a confirmation email.

## Approve Third Party Access to My Account

Your accountant must login to their e-Services account and request access to your account. You must login to your e-Services account to approve the request.

## Forgot Your Password?

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

- On the main e-Services login screen, click “Forgot your Password? Locked Out?”
- Type your unique user name in the field and click “Next.”
- Enter the answer to your security question.
- Type in your new password and confirm it.
- Click “Reset” and a new authorization code will be sent to the email address on file.
- Click “OK.”

### Step 1

Click “My Profile” in the menu and click “Approve Third Party Access.” If you have a request waiting to be approved, there will be a message on this screen. Click “View and Manage Third Party Requests” to approve the request.

### Step 2

In the “Allow Access” column, select “Yes” or “No” from the drop-down field to allow or deny access to your account. If you select “Yes” to grant access, then you must select the level of access you are granting in the “Select Access” column.

### Step 3

Once you have selected the access levels, click “OK” and then click “Submit.” An email will be sent to the third party letting them know you have approved or denied their access to your account.

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

## Form W-2

At the end of the calendar year, complete federal Form W-2, *Wage and Tax Statement*, for each employee to whom you paid wages during the year. **You must give 2012 W-2 forms to your employees by Jan. 31, 2013.** If an employee stops working for you before the end of the calendar year and requests in writing that the W-2 be provided before the Jan. 31 deadline, you must provide it within 30 days after you receive the request.

## Form W-2 Wage Allocation

All wages earned by Minnesota residents (no matter where the work was physically performed) must be reported as wages allocable to Minnesota in box 16 of Form W-2. Wages earned by non-Minnesota residents for work physically performed in Minnesota are also allocable to Minnesota unless the individual is a resident of Michigan or North Dakota (reciprocity states) and has properly completed Form MWR, Minnesota Reciprocity Exemption Certificate.

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

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

## Form W-2c

If you made an error on a W-2 you have already given an employee, give the employee a corrected federal form, W-2c. Keep one copy of the W-2c form and send one copy to us. You may have to amend your withholding tax return for the period in which the error took place. For information on amending returns, see page 18.

## 1099s and Other Federal Information Returns

Follow the federal requirements to issue 1099s and other information returns (1098, W-2G, etc.) to persons to whom you made payments (other than wages) during the year. **By Jan. 31, 2013, you must give 2012 1099 forms to each person to whom you made a payment.** Enter MN in the "State" space and fill in the amount of Minnesota income tax withheld for that payee during the year, if any.

## Submit W-2, W-2c and 1099 Forms to the Department of Revenue

You must submit the following 2012 forms to the Department of Revenue by Feb. 28, 2013:

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

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

## Using e-Services

You can electronically submit all W-2s and any 1099s that show Minnesota tax withheld using one of three options.

For each option, you will need to provide your employees':

- Social Security numbers;
- first names;
- middle initials;
- last names;
- federal wages;
- federal withholding;
- Minnesota state wages;
- Minnesota state withholding;
- 1099 income; and
- 1099 withholding.

The three options are:

- key and send (see Fact Sheet 2a);
- simple (delimited) file, in which you attach a file using an Excel spreadsheet or text format (see Fact Sheet 2a); or
- upload a file using Social Security Administration's approved EFW2 format (see Fact Sheet 2). You can submit EFW2 files through either e-Services or EDE. See "Using Minnesota Revenue's EDE" on this page for another option.

The system will give you a confirmation that not only includes a date/time stamp, but also a summary of

*Continued*

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

the number of Minnesota W-2s, Minnesota wages paid and Minnesota tax withheld so you know we received complete information.

You can also view a record of the W-2s you have submitted at any time. After you login to e-Services, click on your withholding tax ID number and then click on “Requests.”

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

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

- submitting a file that contains multiple RE records or multiple Minnesota tax ID numbers;
- submitting more than 10,000 W-2s; or
- a business that has the capability to submit W-2s in an unattended mode, i.e., you program your computer to talk to our computer.

To access this system, go to our website and click on “Withholding Tax” under the Tax Information menu. You will find the link for submitting W-2s under online services.

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

### Electronic Filing Requirements

You must submit W-2s and 1099s electronically if you have more than 10 forms. This is true even if you are not required to electronically submit W-2 forms to the IRS.

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

### Paper Copies

If you are not required to submit your W-2 and 1099 forms 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 your W-2 and 1099 forms using one of the electronic options, you do not need to send us paper copies.

### Recordkeeping

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

### Third-Party Payers of Sick Leave

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

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

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

# Penalties and Interest

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**Late-payment penalty.** If you pay all or part of the tax after the due date, you must pay a penalty. The late-payment penalty applies to late deposits and late return payments. If your payment is 1 to 30 days late, the penalty is 5 percent (.05) of the unpaid tax; 31 to 60 days late, 10 percent (.1); more than 60 days late, 15 percent (.15).

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

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

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

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

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

- do not provide a W-2 or information return to your payees;
- do not provide a W-2 or information return to the department;

- provide a false or fraudulent W-2 or information return; or
- refuse to provide all information required on the forms.

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

**Interest.** You must pay interest on both the amount you send in late and the penalty. The 2012 interest rate is 3 percent (.03).

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

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

## Amend a Return

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### Amend a Return Over the Internet

When you file your withholding tax return using e-Services, your return request will remain pending until 5 p.m. on the day you filed.

If you find a mistake was made after your return was filed and your return request status in e-Services is "Pending," you can make changes or withdraw your return by clicking the "View Request" link. If your return request status is "Completed," you must file an amended return.

Follow the steps below to amend your return.

#### Step 1

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and login to e-Services and click on your withholding tax ID number.

Select "View Return" and the period you are amending. Click on "Change" and "Enter tax inputs."

#### Step 2

Enter the corrected figures for wages paid, number of employees and the tax withheld for the period.

#### Step 3

Click on "Explain Reason for Amend."

Enter contact information and a detailed explanation of why you are amending the return. Click "Submit."

#### Step 4

If you owe additional tax, the system will calculate the interest due. You can pay the entire amount:

- electronically by selecting "Pay this Return," or
- by check with an MW5 payment voucher. Select "Pay another way."

If you have overpaid, you will receive a refund.

#### Step 5

Keep the confirmation number and filing date of your amended return for your records.

### Amend by Phone

If you do not have Internet access and you need to **change only the wages paid or number of employees**, call 1-800-570-3329 to amend your return.



# 2012 Minnesota Withholding Tax Tables

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

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

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

There are separate tables for employees paid:

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

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

If you use a computer to determine how much to withhold, see page 38 for the formula to set up your program.

# Single employees paid every day

Revised Jan. 1, 2012

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	1	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	1	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	2	1	0	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	2	1	1	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	3	2	2	1	0	0	0	0	0	0
68	72	3	3	2	2	1	1	0	0	0	0	0
72	76	4	3	3	2	1	1	0	0	0	0	0
76	80	4	3	3	2	2	1	0	0	0	0	0
80	84	4	4	3	2	2	1	1	0	0	0	0
84	88	5	4	3	3	2	1	1	0	0	0	0
88	92	5	4	3	3	2	2	1	1	0	0	0
92	96	5	4	4	3	2	2	1	1	0	0	0
96	100	5	5	4	3	3	2	2	1	0	0	0
100	104	6	5	4	3	3	2	2	1	1	0	0
104	108	6	5	4	4	3	3	2	1	1	0	0
108	112	6	5	5	4	3	3	2	2	1	0	0
112	116	6	6	5	4	4	3	2	2	1	1	0
116	120	7	6	5	5	4	3	3	2	1	1	0
120	124	7	6	6	5	4	3	3	2	2	1	1
124	128	7	7	6	5	4	4	3	2	2	1	1
128	132	8	7	6	5	5	4	3	3	2	2	1
132	136	8	7	6	6	5	4	3	3	2	2	1
136	140	8	7	7	6	5	4	4	3	3	2	1
140	144	8	8	7	6	5	5	4	3	3	2	2
144	148	9	8	7	7	6	5	4	4	3	2	2
148	152	9	8	8	7	6	5	5	4	3	3	2
152	156	9	9	8	7	6	6	5	4	3	3	2
156	160	10	9	8	7	7	6	5	4	4	3	2
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	222	10	9	8	8	7	6	5	5	4	3	3
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$222 PLUS (round total to the nearest whole dollar)										
222	and over	14	13	13	12	11	10	10	9	8	7	7

# Married employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	28	0	0	0	0	0	0	0	0	0	0	0
28	32	1	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0
36	40	1	1	0	0	0	0	0	0	0	0	0
40	44	1	1	0	0	0	0	0	0	0	0	0
44	48	2	1	0	0	0	0	0	0	0	0	0
48	52	2	1	1	0	0	0	0	0	0	0	0
52	56	2	1	1	0	0	0	0	0	0	0	0
56	60	2	2	1	1	0	0	0	0	0	0	0
60	64	2	2	1	1	0	0	0	0	0	0	0
64	68	3	2	1	1	0	0	0	0	0	0	0
68	72	3	2	2	1	1	0	0	0	0	0	0
72	76	3	2	2	1	1	0	0	0	0	0	0
76	80	3	3	2	2	1	0	0	0	0	0	0
80	84	3	3	2	2	1	1	0	0	0	0	0
84	88	4	3	3	2	1	1	0	0	0	0	0
88	92	4	3	3	2	2	1	1	0	0	0	0
92	96	4	4	3	2	2	1	1	0	0	0	0
96	100	4	4	3	3	2	2	1	0	0	0	0
100	104	5	4	3	3	2	2	1	1	0	0	0
104	108	5	4	4	3	3	2	1	1	0	0	0
108	112	5	4	4	3	3	2	2	1	0	0	0
112	116	5	5	4	3	3	2	2	1	1	0	0
116	120	5	5	4	4	3	3	2	1	1	0	0
120	124	6	5	4	4	3	3	2	2	1	1	0
124	128	6	5	5	4	4	3	2	2	1	1	0
128	132	6	6	5	4	4	3	3	2	2	1	0
132	136	7	6	5	5	4	3	3	2	2	1	1
136	140	7	6	5	5	4	4	3	3	2	1	1
140	144	7	6	6	5	4	4	3	3	2	2	1
144	148	7	7	6	5	5	4	4	3	2	2	1
148	152	8	7	6	6	5	4	4	3	3	2	1
152	156	8	7	7	6	5	5	4	3	3	2	2
156	160	8	8	7	6	5	5	4	4	3	2	2
160 399		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
		8	8	7	6	5	5	4	4	3	3	2
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$399 PLUS (round total to the nearest whole dollar)										
399 and over		25	25	24	23	22	22	21	20	19	19	18

Revised Jan. 1, 2012

# Single employees paid once a week

Revised Jan. 1, 2012

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
0	50	0	0	0	0	0	0	0	0	0	0	0
50	60	1	0	0	0	0	0	0	0	0	0	0
60	70	1	0	0	0	0	0	0	0	0	0	0
70	80	2	0	0	0	0	0	0	0	0	0	0
80	90	2	0	0	0	0	0	0	0	0	0	0
90	100	3	0	0	0	0	0	0	0	0	0	0
100	110	3	0	0	0	0	0	0	0	0	0	0
110	120	4	0	0	0	0	0	0	0	0	0	0
120	130	4	1	0	0	0	0	0	0	0	0	0
130	140	5	1	0	0	0	0	0	0	0	0	0
140	150	6	2	0	0	0	0	0	0	0	0	0
150	160	6	2	0	0	0	0	0	0	0	0	0
160	170	7	3	0	0	0	0	0	0	0	0	0
170	180	7	3	0	0	0	0	0	0	0	0	0
180	190	8	4	0	0	0	0	0	0	0	0	0
190	200	8	4	0	0	0	0	0	0	0	0	0
200	210	9	5	1	0	0	0	0	0	0	0	0
210	220	9	5	1	0	0	0	0	0	0	0	0
220	230	10	6	2	0	0	0	0	0	0	0	0
230	240	10	6	3	0	0	0	0	0	0	0	0
240	250	11	7	3	0	0	0	0	0	0	0	0
250	260	11	8	4	0	0	0	0	0	0	0	0
260	270	12	8	4	0	0	0	0	0	0	0	0
270	280	13	9	5	1	0	0	0	0	0	0	0
280	290	13	9	5	1	0	0	0	0	0	0	0
290	300	14	10	6	2	0	0	0	0	0	0	0
300	310	14	10	6	2	0	0	0	0	0	0	0
310	320	15	11	7	3	0	0	0	0	0	0	0
320	330	15	11	7	3	0	0	0	0	0	0	0
330	340	16	12	8	4	0	0	0	0	0	0	0
340	350	16	12	8	5	1	0	0	0	0	0	0
350	360	17	13	9	5	1	0	0	0	0	0	0
360	370	17	13	9	6	2	0	0	0	0	0	0
370	380	18	14	10	6	2	0	0	0	0	0	0
380	390	18	14	11	7	3	0	0	0	0	0	0
390	400	19	15	11	7	3	0	0	0	0	0	0
400	410	19	16	12	8	4	0	0	0	0	0	0
410	420	20	16	12	8	4	0	0	0	0	0	0
420	430	21	17	13	9	5	1	0	0	0	0	0
430	440	21	17	13	9	5	2	0	0	0	0	0
440	450	22	18	14	10	6	2	0	0	0	0	0
450	460	22	18	14	10	6	3	0	0	0	0	0
460	470	23	19	15	11	7	3	0	0	0	0	0
470	480	23	19	15	11	8	4	0	0	0	0	0
480	490	24	20	16	12	8	4	0	0	0	0	0
490	500	24	20	16	13	9	5	1	0	0	0	0
500	510	25	21	17	13	9	5	1	0	0	0	0
510	520	26	21	18	14	10	6	2	0	0	0	0
520	530	26	22	18	14	10	6	2	0	0	0	0
530	540	27	23	19	15	11	7	3	0	0	0	0
540	550	28	23	19	15	11	7	3	0	0	0	0
550	560	28	24	20	16	12	8	4	0	0	0	0
560	570	29	24	20	16	12	8	5	1	0	0	0
570	580	30	25	21	17	13	9	5	1	0	0	0
580	590	31	25	21	17	13	10	6	2	0	0	0
590	600	31	26	22	18	14	10	6	2	0	0	0
600	610	32	27	22	18	15	11	7	3	0	0	0
610	620	33	28	23	19	15	11	7	3	0	0	0
620	630	33	28	23	19	16	12	8	4	0	0	0
630	640	34	29	24	20	16	12	8	4	0	0	0

# Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
640	650	35	30	25	21	17	13	9	5	1	0	0
650	660	36	30	25	21	17	13	9	5	2	0	0
660	670	36	31	26	22	18	14	10	6	2	0	0
670	680	37	32	27	22	18	14	10	7	3	0	0
680	690	38	32	27	23	19	15	11	7	3	0	0
690	700	38	33	28	23	19	15	12	8	4	0	0
700	710	39	34	29	24	20	16	12	8	4	0	0
710	720	40	35	29	24	20	16	13	9	5	1	0
720	730	40	35	30	25	21	17	13	9	5	1	0
730	740	41	36	31	26	21	18	14	10	6	2	0
740	750	42	37	32	26	22	18	14	10	6	2	0
750	760	43	37	32	27	23	19	15	11	7	3	0
760	770	43	38	33	28	23	19	15	11	7	4	0
770	780	44	39	34	29	24	20	16	12	8	4	0
780	790	45	40	34	29	24	20	16	12	9	5	1
790	800	45	40	35	30	25	21	17	13	9	5	1
800	810	46	41	36	31	25	21	17	13	10	6	2
810	820	47	42	37	31	26	22	18	14	10	6	2
820	830	48	42	37	32	27	22	18	15	11	7	3
830	840	48	43	38	33	28	23	19	15	11	7	3
840	850	49	44	39	33	28	23	20	16	12	8	4
850	860	50	44	39	34	29	24	20	16	12	8	4
860	870	50	45	40	35	30	25	21	17	13	9	5
870	880	51	46	41	36	30	25	21	17	13	9	6
880	890	52	47	41	36	31	26	22	18	14	10	6
890	900	52	47	42	37	32	27	22	18	14	10	7
900	910	53	48	43	38	33	27	23	19	15	11	7
910	920	54	49	44	38	33	28	23	19	15	12	8
920	930	55	49	44	39	34	29	24	20	16	12	8
930	940	55	50	45	40	35	30	24	20	17	13	9
940	950	56	51	46	41	35	30	25	21	17	13	9
950	960	57	52	46	41	36	31	26	22	18	14	10
960	970	57	52	47	42	37	32	26	22	18	14	10
970	980	58	53	48	43	37	32	27	23	19	15	11
980	990	59	54	48	43	38	33	28	23	19	15	11
990	1,000	59	54	49	44	39	34	29	24	20	16	12
1,000	1,010	60	55	50	45	40	34	29	24	20	16	12
1,010	1,020	61	56	51	45	40	35	30	25	21	17	13
1,020	1,030	62	56	51	46	41	36	31	26	21	17	14
1,030	1,040	62	57	52	47	42	37	31	26	22	18	14
1,040	1,050	63	58	53	48	42	37	32	27	22	19	15
1,050	1,060	64	59	53	48	43	38	33	28	23	19	15
1,060	1,070	64	59	54	49	44	39	34	28	23	20	16
1,070	1,080	65	60	55	50	45	39	34	29	24	20	16
1,080	1,090	66	61	56	50	45	40	35	30	25	21	17
1,090	1,100	67	61	56	51	46	41	36	30	25	21	17
1,100	1,110	67	62	57	52	47	41	36	31	26	22	18
1,110	1,120	68	63	58	52	47	42	37	32	27	22	18
1,120	1,130	69	64	58	53	48	43	38	33	27	23	19
1,130	1,140	69	64	59	54	49	44	38	33	28	23	19
1,140	1,150	70	65	60	55	49	44	39	34	29	24	20
1,150	1,160	71	66	60	55	50	45	40	35	30	24	20
1,160	1,170	71	66	61	56	51	46	41	35	30	25	21
1,170	1,180	72	67	62	57	52	46	41	36	31	26	22
1,180	1,190	73	68	63	57	52	47	42	37	32	27	22
7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	1,536	73	68	63	58	53	47	42	37	32	27	22
7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,536 PLUS (round total to the nearest whole dollar)												
1,536 and over		98	92	87	82	77	72	67	62	56	51	46

Revised Jan. 1, 2012



## Married employees paid once a week

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

# 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										
670	680	30	26	22	18	14	10	6	2	0	0	0
680	690	30	26	23	19	15	11	7	3	0	0	0
690	700	31	27	23	19	15	11	7	4	0	0	0
700	710	31	28	24	20	16	12	8	4	0	0	0
710	720	32	28	24	20	16	12	9	5	1	0	0
720	730	33	29	25	21	17	13	9	5	1	0	0
730	740	33	29	25	21	17	13	10	6	2	0	0
740	750	34	30	26	22	18	14	10	6	2	0	0
750	760	34	30	26	22	18	15	11	7	3	0	0
760	770	35	31	27	23	19	15	11	7	3	0	0
770	780	35	31	27	23	20	16	12	8	4	0	0
780	790	36	32	28	24	20	16	12	8	4	1	0
790	800	36	32	28	25	21	17	13	9	5	1	0
800	810	37	33	29	25	21	17	13	9	6	2	0
810	820	38	33	30	26	22	18	14	10	6	2	0
820	830	39	34	30	26	22	18	14	10	7	3	0
830	840	39	34	31	27	23	19	15	11	7	3	0
840	850	40	35	31	27	23	19	15	12	8	4	0
850	860	41	36	32	28	24	20	16	12	8	4	0
860	870	41	36	32	28	24	20	17	13	9	5	1
870	880	42	37	33	29	25	21	17	13	9	5	1
880	890	43	38	33	29	25	22	18	14	10	6	2
890	900	44	38	34	30	26	22	18	14	10	6	3
900	910	44	39	34	30	27	23	19	15	11	7	3
910	920	45	40	35	31	27	23	19	15	11	7	4
920	930	46	40	35	31	28	24	20	16	12	8	4
930	940	46	41	36	32	28	24	20	16	12	9	5
940	950	47	42	37	33	29	25	21	17	13	9	5
950	960	48	43	37	33	29	25	21	17	14	10	6
960	970	48	43	38	34	30	26	22	18	14	10	6
970	980	49	44	39	34	30	26	22	19	15	11	7
980	990	50	45	40	35	31	27	23	19	15	11	7
990	1,000	51	45	40	35	31	27	23	20	16	12	8
1,000	1,010	51	46	41	36	32	28	24	20	16	12	8
1,010	1,020	52	47	42	37	32	28	25	21	17	13	9
1,020	1,030	53	48	42	37	33	29	25	21	17	13	9
1,030	1,040	53	48	43	38	33	30	26	22	18	14	10
1,040	1,050	54	49	44	39	34	30	26	22	18	14	11
1,050	1,060	55	50	44	39	35	31	27	23	19	15	11
1,060	1,070	56	50	45	40	35	31	27	23	19	16	12
1,070	1,080	56	51	46	41	36	32	28	24	20	16	12
1,080	1,090	57	52	47	41	36	32	28	24	20	17	13
1,090	1,100	58	52	47	42	37	33	29	25	21	17	13
1,100	1,110	58	53	48	43	38	33	29	25	22	18	14
1,110	1,120	59	54	49	44	38	34	30	26	22	18	14
1,120	1,130	60	55	49	44	39	34	30	27	23	19	15
1,130	1,140	60	55	50	45	40	35	31	27	23	19	15
1,140	1,150	61	56	51	46	41	35	32	28	24	20	16
1,150	1,160	62	57	52	46	41	36	32	28	24	20	16
1,160	1,170	63	57	52	47	42	37	33	29	25	21	17
1,170	1,180	63	58	53	48	43	37	33	29	25	21	17
1,180	1,190	64	59	54	49	43	38	34	30	26	22	18
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)										
1,190	2,760	64	59	54	49	44	39	34	30	26	22	18
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,760 PLUS (round total to the nearest whole dollar)										
2,760	and over	175	170	165	160	154	149	144	139	134	129	123

Revised Jan. 1, 2012

# Single employees paid every two weeks

Revised Jan. 1, 2012

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	3	0	0	0	0	0	0	0	0	0	0
140	160	4	0	0	0	0	0	0	0	0	0	0
160	180	5	0	0	0	0	0	0	0	0	0	0
180	200	6	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	0	0	0	0	0	0	0	0	0	0
240	260	9	1	0	0	0	0	0	0	0	0	0
260	280	10	2	0	0	0	0	0	0	0	0	0
280	300	11	3	0	0	0	0	0	0	0	0	0
300	320	12	4	0	0	0	0	0	0	0	0	0
320	340	13	5	0	0	0	0	0	0	0	0	0
340	360	14	6	0	0	0	0	0	0	0	0	0
360	380	15	8	0	0	0	0	0	0	0	0	0
380	400	16	9	1	0	0	0	0	0	0	0	0
400	420	18	10	2	0	0	0	0	0	0	0	0
420	440	19	11	3	0	0	0	0	0	0	0	0
440	460	20	12	4	0	0	0	0	0	0	0	0
460	480	21	13	5	0	0	0	0	0	0	0	0
480	500	22	14	6	0	0	0	0	0	0	0	0
500	520	23	15	7	0	0	0	0	0	0	0	0
520	540	24	16	8	0	0	0	0	0	0	0	0
540	560	25	17	9	2	0	0	0	0	0	0	0
560	580	26	18	10	3	0	0	0	0	0	0	0
580	600	27	19	12	4	0	0	0	0	0	0	0
600	620	28	20	13	5	0	0	0	0	0	0	0
620	640	29	21	14	6	0	0	0	0	0	0	0
640	660	30	23	15	7	0	0	0	0	0	0	0
660	680	31	24	16	8	0	0	0	0	0	0	0
680	700	32	25	17	9	1	0	0	0	0	0	0
700	720	34	26	18	10	2	0	0	0	0	0	0
720	740	35	27	19	11	3	0	0	0	0	0	0
740	760	36	28	20	12	4	0	0	0	0	0	0
760	780	37	29	21	13	5	0	0	0	0	0	0
780	800	38	30	22	14	7	0	0	0	0	0	0
800	820	39	31	23	15	8	0	0	0	0	0	0
820	840	40	32	24	17	9	1	0	0	0	0	0
840	860	41	33	25	18	10	2	0	0	0	0	0
860	880	42	34	26	19	11	3	0	0	0	0	0
880	900	43	35	28	20	12	4	0	0	0	0	0
900	920	44	36	29	21	13	5	0	0	0	0	0
920	940	45	38	30	22	14	6	0	0	0	0	0
940	960	46	39	31	23	15	7	0	0	0	0	0
960	980	47	40	32	24	16	8	1	0	0	0	0
980	1,000	49	41	33	25	17	9	2	0	0	0	0
1,000	1,020	50	42	34	26	18	11	3	0	0	0	0
1,020	1,040	51	43	35	27	19	12	4	0	0	0	0
1,040	1,060	53	44	36	28	20	13	5	0	0	0	0
1,060	1,080	54	45	37	29	22	14	6	0	0	0	0
1,080	1,100	56	46	38	30	23	15	7	0	0	0	0
1,100	1,120	57	47	39	32	24	16	8	0	0	0	0
1,120	1,140	58	48	40	33	25	17	9	1	0	0	0
1,140	1,160	60	49	41	34	26	18	10	2	0	0	0
1,160	1,180	61	51	43	35	27	19	11	3	0	0	0
1,180	1,200	63	52	44	36	28	20	12	5	0	0	0
1,200	1,220	64	54	45	37	29	21	13	6	0	0	0
1,220	1,240	65	55	46	38	30	22	14	7	0	0	0
1,240	1,260	67	57	47	39	31	23	16	8	0	0	0
1,260	1,280	68	58	48	40	32	24	17	9	1	0	0

# 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)										
1,280	1,300	70	59	49	41	33	25	18	10	2	0	0
1,300	1,320	71	61	50	42	34	27	19	11	3	0	0
1,320	1,340	72	62	52	43	35	28	20	12	4	0	0
1,340	1,360	74	64	53	44	37	29	21	13	5	0	0
1,360	1,380	75	65	55	45	38	30	22	14	6	0	0
1,380	1,400	77	66	56	46	39	31	23	15	7	0	0
1,400	1,420	78	68	57	48	40	32	24	16	8	1	0
1,420	1,440	80	69	59	49	41	33	25	17	10	2	0
1,440	1,460	81	71	60	50	42	34	26	18	11	3	0
1,460	1,480	82	72	62	51	43	35	27	19	12	4	0
1,480	1,500	84	73	63	53	44	36	28	21	13	5	0
1,500	1,520	85	75	65	54	45	37	29	22	14	6	0
1,520	1,540	87	76	66	56	46	38	31	23	15	7	0
1,540	1,560	88	78	67	57	47	39	32	24	16	8	0
1,560	1,580	89	79	69	58	48	40	33	25	17	9	1
1,580	1,600	91	80	70	60	50	42	34	26	18	10	2
1,600	1,620	92	82	72	61	51	43	35	27	19	11	4
1,620	1,640	94	83	73	63	52	44	36	28	20	12	5
1,640	1,660	95	85	74	64	54	45	37	29	21	13	6
1,660	1,680	96	86	76	66	55	46	38	30	22	15	7
1,680	1,700	98	88	77	67	57	47	39	31	23	16	8
1,700	1,720	99	89	79	68	58	48	40	32	25	17	9
1,720	1,740	101	90	80	70	59	49	41	33	26	18	10
1,740	1,760	102	92	81	71	61	51	42	34	27	19	11
1,760	1,780	103	93	83	73	62	52	43	36	28	20	12
1,780	1,800	105	95	84	74	64	53	44	37	29	21	13
1,800	1,820	106	96	86	75	65	55	45	38	30	22	14
1,820	1,840	108	97	87	77	66	56	47	39	31	23	15
1,840	1,860	109	99	89	78	68	58	48	40	32	24	16
1,860	1,880	111	100	90	80	69	59	49	41	33	25	17
1,880	1,900	112	102	91	81	71	60	50	42	34	26	18
1,900	1,920	113	103	93	82	72	62	52	43	35	27	20
1,920	1,940	115	104	94	84	74	63	53	44	36	28	21
1,940	1,960	116	106	96	85	75	65	54	45	37	30	22
1,960	1,980	118	107	97	87	76	66	56	46	38	31	23
1,980	2,000	119	109	98	88	78	67	57	47	39	32	24
2,000	2,020	120	110	100	89	79	69	59	48	41	33	25
2,020	2,040	122	112	101	91	81	70	60	50	42	34	26
2,040	2,060	123	113	103	92	82	72	61	51	43	35	27
2,060	2,080	125	114	104	94	83	73	63	53	44	36	28
2,080	2,100	126	116	105	95	85	75	64	54	45	37	29
2,100	2,120	127	117	107	97	86	76	66	55	46	38	30
2,120	2,140	129	119	108	98	88	77	67	57	47	39	31
2,140	2,160	130	120	110	99	89	79	68	58	48	40	32
2,160	2,180	132	121	111	101	90	80	70	60	49	41	33
2,180	2,200	133	123	112	102	92	82	71	61	51	42	35
2,200	2,220	134	124	114	104	93	83	73	62	52	43	36
2,220	2,240	136	126	115	105	95	84	74	64	53	45	37
2,240	2,260	137	127	117	106	96	86	75	65	55	46	38
2,260	2,280	139	128	118	108	98	87	77	67	56	47	39
2,280	2,300	140	130	120	109	99	89	78	68	58	48	40
2,300	2,320	142	131	121	111	100	90	80	69	59	49	41
2,320	2,340	143	133	122	112	102	91	81	71	61	50	42
2,340	2,360	144	134	124	113	103	93	83	72	62	52	43
2,360	2,380	146	135	125	115	105	94	84	74	63	53	44
7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	3,072	146	136	126	116	105	95	85	74	64	54	45
7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,072 PLUS (round total to the nearest whole dollar)												
3,072 and over		195	185	175	164	154	144	133	123	113	103	92

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



# Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
1,420	1,440	64	56	48	40	33	25	17	9	1	0	0
1,440	1,460	65	57	49	42	34	26	18	10	2	0	0
1,460	1,480	66	58	50	43	35	27	19	11	4	0	0
1,480	1,500	67	59	52	44	36	28	20	12	5	0	0
1,500	1,520	68	60	53	45	37	29	21	13	6	0	0
1,520	1,540	69	61	54	46	38	30	22	15	7	0	0
1,540	1,560	70	63	55	47	39	31	23	16	8	0	0
1,560	1,580	72	64	56	48	40	32	25	17	9	1	0
1,580	1,600	73	65	57	49	41	33	26	18	10	2	0
1,600	1,620	74	66	58	50	42	34	27	19	11	3	0
1,620	1,640	76	67	59	51	43	36	28	20	12	4	0
1,640	1,660	77	68	60	52	44	37	29	21	13	5	0
1,660	1,680	79	69	61	53	46	38	30	22	14	6	0
1,680	1,700	80	70	62	54	47	39	31	23	15	7	0
1,700	1,720	81	71	63	55	48	40	32	24	16	9	1
1,720	1,740	83	73	64	57	49	41	33	25	17	10	2
1,740	1,760	84	74	65	58	50	42	34	26	19	11	3
1,760	1,780	86	75	67	59	51	43	35	27	20	12	4
1,780	1,800	87	77	68	60	52	44	36	28	21	13	5
1,800	1,820	88	78	69	61	53	45	37	30	22	14	6
1,820	1,840	90	80	70	62	54	46	38	31	23	15	7
1,840	1,860	91	81	71	63	55	47	40	32	24	16	8
1,860	1,880	93	82	72	64	56	48	41	33	25	17	9
1,880	1,900	94	84	73	65	57	49	42	34	26	18	10
1,900	1,920	95	85	75	66	58	51	43	35	27	19	11
1,920	1,940	97	87	76	67	59	52	44	36	28	20	13
1,940	1,960	98	88	78	68	60	53	45	37	29	21	14
1,960	1,980	100	89	79	69	62	54	46	38	30	22	15
1,980	2,000	101	91	81	70	63	55	47	39	31	24	16
2,000	2,020	103	92	82	72	64	56	48	40	32	25	17
2,020	2,040	104	94	83	73	65	57	49	41	33	26	18
2,040	2,060	105	95	85	74	66	58	50	42	35	27	19
2,060	2,080	107	96	86	76	67	59	51	43	36	28	20
2,080	2,100	108	98	88	77	68	60	52	45	37	29	21
2,100	2,120	110	99	89	79	69	61	53	46	38	30	22
2,120	2,140	111	101	90	80	70	62	54	47	39	31	23
2,140	2,160	112	102	92	82	71	63	56	48	40	32	24
2,160	2,180	114	104	93	83	73	64	57	49	41	33	25
2,180	2,200	115	105	95	84	74	66	58	50	42	34	26
2,200	2,220	117	106	96	86	75	67	59	51	43	35	27
2,220	2,240	118	108	97	87	77	68	60	52	44	36	29
2,240	2,260	119	109	99	89	78	69	61	53	45	37	30
2,260	2,280	121	111	100	90	80	70	62	54	46	39	31
2,280	2,300	122	112	102	91	81	71	63	55	47	40	32
2,300	2,320	124	113	103	93	82	72	64	56	48	41	33
2,320	2,340	125	115	105	94	84	74	65	57	50	42	34
2,340	2,360	127	116	106	96	85	75	66	58	51	43	35
2,360	2,380	128	118	107	97	87	76	67	60	52	44	36
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	5,520	129	118	108	98	87	77	68	60	52	44	37
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,520 PLUS (round total to the nearest whole dollar)										
5,520	and over	350	340	329	319	309	298	288	278	268	257	247

Revised Jan. 1, 2012

# Single employees paid twice a month

Revised Jan. 1, 2012

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	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	8	0	0	0	0	0	0	0	0	0	0
240	260	9	0	0	0	0	0	0	0	0	0	0
260	280	10	1	0	0	0	0	0	0	0	0	0
280	300	11	2	0	0	0	0	0	0	0	0	0
300	320	12	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	7	0	0	0	0	0	0	0	0	0
380	400	16	8	0	0	0	0	0	0	0	0	0
400	420	17	9	0	0	0	0	0	0	0	0	0
420	440	18	10	1	0	0	0	0	0	0	0	0
440	460	19	11	2	0	0	0	0	0	0	0	0
460	480	20	12	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	6	0	0	0	0	0	0	0	0
520	540	24	15	7	0	0	0	0	0	0	0	0
540	560	25	16	8	0	0	0	0	0	0	0	0
560	580	26	17	9	0	0	0	0	0	0	0	0
580	600	27	18	10	1	0	0	0	0	0	0	0
600	620	28	19	11	2	0	0	0	0	0	0	0
620	640	29	20	12	3	0	0	0	0	0	0	0
640	660	30	22	13	5	0	0	0	0	0	0	0
660	680	31	23	14	6	0	0	0	0	0	0	0
680	700	32	24	15	7	0	0	0	0	0	0	0
700	720	33	25	16	8	0	0	0	0	0	0	0
720	740	34	26	17	9	0	0	0	0	0	0	0
740	760	35	27	18	10	1	0	0	0	0	0	0
760	780	36	28	19	11	3	0	0	0	0	0	0
780	800	37	29	21	12	4	0	0	0	0	0	0
800	820	39	30	22	13	5	0	0	0	0	0	0
820	840	40	31	23	14	6	0	0	0	0	0	0
840	860	41	32	24	15	7	0	0	0	0	0	0
860	880	42	33	25	16	8	0	0	0	0	0	0
880	900	43	34	26	17	9	0	0	0	0	0	0
900	920	44	35	27	18	10	2	0	0	0	0	0
920	940	45	36	28	20	11	3	0	0	0	0	0
940	960	46	38	29	21	12	4	0	0	0	0	0
960	980	47	39	30	22	13	5	0	0	0	0	0
980	1,000	48	40	31	23	14	6	0	0	0	0	0
1,000	1,020	49	41	32	24	15	7	0	0	0	0	0
1,020	1,040	50	42	33	25	16	8	0	0	0	0	0
1,040	1,060	51	43	34	26	17	9	1	0	0	0	0
1,060	1,080	52	44	36	27	19	10	2	0	0	0	0
1,080	1,100	54	45	37	28	20	11	3	0	0	0	0
1,100	1,120	55	46	38	29	21	12	4	0	0	0	0
1,120	1,140	57	47	39	30	22	13	5	0	0	0	0
1,140	1,160	58	48	40	31	23	14	6	0	0	0	0
1,160	1,180	59	49	41	32	24	15	7	0	0	0	0
1,180	1,200	61	50	42	33	25	17	8	0	0	0	0
1,200	1,220	62	51	43	35	26	18	9	1	0	0	0
1,220	1,240	64	53	44	36	27	19	10	2	0	0	0
1,240	1,260	65	54	45	37	28	20	11	3	0	0	0
1,260	1,280	66	55	46	38	29	21	12	4	0	0	0

# Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
1,280	1,300	68	57	47	39	30	22	13	5	0	0	0
1,300	1,320	69	58	48	40	31	23	14	6	0	0	0
1,320	1,340	71	60	49	41	32	24	16	7	0	0	0
1,340	1,360	72	61	50	42	34	25	17	8	0	0	0
1,360	1,380	74	62	52	43	35	26	18	9	1	0	0
1,380	1,400	75	64	53	44	36	27	19	10	2	0	0
1,400	1,420	76	65	54	45	37	28	20	11	3	0	0
1,420	1,440	78	67	55	46	38	29	21	12	4	0	0
1,440	1,460	79	68	57	47	39	30	22	13	5	0	0
1,460	1,480	81	69	58	48	40	31	23	15	6	0	0
1,480	1,500	82	71	60	50	41	33	24	16	7	0	0
1,500	1,520	83	72	61	51	42	34	25	17	8	0	0
1,520	1,540	85	74	62	52	43	35	26	18	9	1	0
1,540	1,560	86	75	64	53	44	36	27	19	10	2	0
1,560	1,580	88	76	65	54	45	37	28	20	11	3	0
1,580	1,600	89	78	67	56	46	38	29	21	13	4	0
1,600	1,620	90	79	68	57	47	39	31	22	14	5	0
1,620	1,640	92	81	70	58	49	40	32	23	15	6	0
1,640	1,660	93	82	71	60	50	41	33	24	16	7	0
1,660	1,680	95	83	72	61	51	42	34	25	17	8	0
1,680	1,700	96	85	74	63	52	43	35	26	18	9	1
1,700	1,720	97	86	75	64	53	44	36	27	19	10	2
1,720	1,740	99	88	77	65	54	45	37	28	20	12	3
1,740	1,760	100	89	78	67	56	46	38	30	21	13	4
1,760	1,780	102	91	79	68	57	48	39	31	22	14	5
1,780	1,800	103	92	81	70	58	49	40	32	23	15	6
1,800	1,820	105	93	82	71	60	50	41	33	24	16	7
1,820	1,840	106	95	84	72	61	51	42	34	25	17	8
1,840	1,860	107	96	85	74	63	52	43	35	26	18	9
1,860	1,880	109	98	86	75	64	53	44	36	27	19	11
1,880	1,900	110	99	88	77	66	54	45	37	29	20	12
1,900	1,920	112	100	89	78	67	56	47	38	30	21	13
1,920	1,940	113	102	91	79	68	57	48	39	31	22	14
1,940	1,960	114	103	92	81	70	59	49	40	32	23	15
1,960	1,980	116	105	93	82	71	60	50	41	33	24	16
1,980	2,000	117	106	95	84	73	61	51	42	34	25	17
2,000	2,020	119	107	96	85	74	63	52	43	35	27	18
2,020	2,040	120	109	98	87	75	64	53	45	36	28	19
2,040	2,060	121	110	99	88	77	66	54	46	37	29	20
2,060	2,080	123	112	101	89	78	67	56	47	38	30	21
2,080	2,100	124	113	102	91	80	68	57	48	39	31	22
2,100	2,120	126	115	103	92	81	70	59	49	40	32	23
2,120	2,140	127	116	105	94	82	71	60	50	41	33	24
2,140	2,160	128	117	106	95	84	73	62	51	42	34	26
2,160	2,180	130	119	108	96	85	74	63	52	44	35	27
2,180	2,200	131	120	109	98	87	76	64	53	45	36	28
2,200	2,220	133	122	110	99	88	77	66	55	46	37	29
2,220	2,240	134	123	112	101	89	78	67	56	47	38	30
2,240	2,260	136	124	113	102	91	80	69	57	48	39	31
2,260	2,280	137	126	115	103	92	81	70	59	49	40	32
2,280	2,300	138	127	116	105	94	83	71	60	50	41	33
2,300	2,320	140	129	117	106	95	84	73	62	51	43	34
2,320	2,340	141	130	119	108	97	85	74	63	52	44	35
2,340	2,360	143	131	120	109	98	87	76	64	53	45	36
2,360	2,380	144	133	122	111	99	88	77	66	55	46	37
7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	3,328	145	134	122	111	100	89	78	67	55	46	38
7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,328 PLUS (round total to the nearest whole dollar)												
3,328 and over		212	200	189	178	167	156	145	133	122	111	100

Revised Jan. 1, 2012

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

# Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
1,440	1,460	64	56	47	39	30	22	13	5	0	0	0
1,460	1,480	65	57	48	40	31	23	14	6	0	0	0
1,480	1,500	66	58	49	41	32	24	15	7	0	0	0
1,500	1,520	67	59	50	42	33	25	16	8	0	0	0
1,520	1,540	68	60	51	43	34	26	17	9	0	0	0
1,540	1,560	69	61	52	44	35	27	19	10	2	0	0
1,560	1,580	70	62	53	45	37	28	20	11	3	0	0
1,580	1,600	71	63	55	46	38	29	21	12	4	0	0
1,600	1,620	73	64	56	47	39	30	22	13	5	0	0
1,620	1,640	74	65	57	48	40	31	23	14	6	0	0
1,640	1,660	75	66	58	49	41	32	24	15	7	0	0
1,660	1,680	76	67	59	50	42	33	25	16	8	0	0
1,680	1,700	77	68	60	51	43	34	26	18	9	1	0
1,700	1,720	78	69	61	52	44	36	27	19	10	2	0
1,720	1,740	80	70	62	54	45	37	28	20	11	3	0
1,740	1,760	81	72	63	55	46	38	29	21	12	4	0
1,760	1,780	82	73	64	56	47	39	30	22	13	5	0
1,780	1,800	84	74	65	57	48	40	31	23	14	6	0
1,800	1,820	85	75	66	58	49	41	32	24	15	7	0
1,820	1,840	87	76	67	59	50	42	33	25	17	8	0
1,840	1,860	88	77	68	60	51	43	35	26	18	9	1
1,860	1,880	89	78	70	61	53	44	36	27	19	10	2
1,880	1,900	91	80	71	62	54	45	37	28	20	11	3
1,900	1,920	92	81	72	63	55	46	38	29	21	12	4
1,920	1,940	94	82	73	64	56	47	39	30	22	13	5
1,940	1,960	95	84	74	65	57	48	40	31	23	14	6
1,960	1,980	96	85	75	66	58	49	41	33	24	16	7
1,980	2,000	98	87	76	67	59	51	42	34	25	17	8
2,000	2,020	99	88	77	69	60	52	43	35	26	18	9
2,020	2,040	101	90	78	70	61	53	44	36	27	19	10
2,040	2,060	102	91	80	71	62	54	45	37	28	20	11
2,060	2,080	104	92	81	72	63	55	46	38	29	21	12
2,080	2,100	105	94	83	73	64	56	47	39	30	22	14
2,100	2,120	106	95	84	74	65	57	48	40	32	23	15
2,120	2,140	108	97	85	75	66	58	50	41	33	24	16
2,140	2,160	109	98	87	76	68	59	51	42	34	25	17
2,160	2,180	111	99	88	77	69	60	52	43	35	26	18
2,180	2,200	112	101	90	78	70	61	53	44	36	27	19
2,200	2,220	113	102	91	80	71	62	54	45	37	28	20
2,220	2,240	115	104	92	81	72	63	55	46	38	29	21
2,240	2,260	116	105	94	83	73	64	56	47	39	31	22
2,260	2,280	118	106	95	84	74	65	57	49	40	32	23
2,280	2,300	119	108	97	86	75	67	58	50	41	33	24
2,300	2,320	120	109	98	87	76	68	59	51	42	34	25
2,320	2,340	122	111	100	88	77	69	60	52	43	35	26
2,340	2,360	123	112	101	90	79	70	61	53	44	36	27
2,360	2,380	125	114	102	91	80	71	62	54	45	37	28
7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	5,980	125	114	103	92	81	71	63	54	46	37	29
7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,980 PLUS (round total to the nearest whole dollar)												
5,980 and over		379	368	357	346	335	323	312	301	290	279	268

Revised Jan. 1, 2012

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)										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	2	0	0	0	0	0	0	0	0	0	0
220	240	3	0	0	0	0	0	0	0	0	0	0
240	260	4	0	0	0	0	0	0	0	0	0	0
260	280	5	0	0	0	0	0	0	0	0	0	0
280	300	6	0	0	0	0	0	0	0	0	0	0
300	320	7	0	0	0	0	0	0	0	0	0	0
320	340	8	0	0	0	0	0	0	0	0	0	0
340	360	9	0	0	0	0	0	0	0	0	0	0
360	380	10	0	0	0	0	0	0	0	0	0	0
380	400	11	0	0	0	0	0	0	0	0	0	0
400	420	12	0	0	0	0	0	0	0	0	0	0
420	440	13	0	0	0	0	0	0	0	0	0	0
440	460	14	0	0	0	0	0	0	0	0	0	0
460	480	16	0	0	0	0	0	0	0	0	0	0
480	500	17	0	0	0	0	0	0	0	0	0	0
500	520	18	1	0	0	0	0	0	0	0	0	0
520	540	19	2	0	0	0	0	0	0	0	0	0
540	560	20	3	0	0	0	0	0	0	0	0	0
560	580	21	4	0	0	0	0	0	0	0	0	0
580	600	22	5	0	0	0	0	0	0	0	0	0
600	640	24	7	0	0	0	0	0	0	0	0	0
640	680	26	9	0	0	0	0	0	0	0	0	0
680	720	28	11	0	0	0	0	0	0	0	0	0
720	760	30	13	0	0	0	0	0	0	0	0	0
760	800	32	15	0	0	0	0	0	0	0	0	0
800	840	34	17	0	0	0	0	0	0	0	0	0
840	880	36	19	3	0	0	0	0	0	0	0	0
880	920	39	22	5	0	0	0	0	0	0	0	0
920	960	41	24	7	0	0	0	0	0	0	0	0
960	1,000	43	26	9	0	0	0	0	0	0	0	0
1,000	1,040	45	28	11	0	0	0	0	0	0	0	0
1,040	1,080	47	30	13	0	0	0	0	0	0	0	0
1,080	1,120	49	32	15	0	0	0	0	0	0	0	0
1,120	1,160	51	34	18	1	0	0	0	0	0	0	0
1,160	1,200	54	37	20	3	0	0	0	0	0	0	0
1,200	1,240	56	39	22	5	0	0	0	0	0	0	0
1,240	1,280	58	41	24	7	0	0	0	0	0	0	0
1,280	1,320	60	43	26	9	0	0	0	0	0	0	0
1,320	1,360	62	45	28	11	0	0	0	0	0	0	0
1,360	1,400	64	47	30	13	0	0	0	0	0	0	0
1,400	1,440	66	49	33	16	0	0	0	0	0	0	0
1,440	1,480	69	52	35	18	1	0	0	0	0	0	0
1,480	1,520	71	54	37	20	3	0	0	0	0	0	0
1,520	1,560	73	56	39	22	5	0	0	0	0	0	0
1,560	1,600	75	58	41	24	7	0	0	0	0	0	0
1,600	1,640	77	60	43	26	9	0	0	0	0	0	0
1,640	1,680	79	62	45	28	11	0	0	0	0	0	0
1,680	1,720	81	64	47	31	14	0	0	0	0	0	0
1,720	1,760	84	67	50	33	16	0	0	0	0	0	0
1,760	1,800	86	69	52	35	18	1	0	0	0	0	0
1,800	1,840	88	71	54	37	20	3	0	0	0	0	0
1,840	1,880	90	73	56	39	22	5	0	0	0	0	0
1,880	1,920	92	75	58	41	24	7	0	0	0	0	0
1,920	1,960	94	77	60	43	26	9	0	0	0	0	0
1,960	2,000	96	79	62	46	29	12	0	0	0	0	0
2,000	2,040	98	82	65	48	31	14	0	0	0	0	0
2,040	2,080	101	84	67	50	33	16	0	0	0	0	0
2,080	2,120	103	86	69	52	35	18	1	0	0	0	0
2,120	2,160	105	88	71	54	37	20	3	0	0	0	0
2,160	2,200	108	90	73	56	39	22	5	0	0	0	0
2,200	2,240	110	92	75	58	41	24	8	0	0	0	0

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											
2,240	2,280	113	94	77	60	44	27	10	0	0	0	0	
2,280	2,320	116	97	80	63	46	29	12	0	0	0	0	
2,320	2,360	119	99	82	65	48	31	14	0	0	0	0	
2,360	2,400	122	101	84	67	50	33	16	0	0	0	0	
2,400	2,440	124	103	86	69	52	35	18	1	0	0	0	
2,440	2,480	127	105	88	71	54	37	20	3	0	0	0	
2,480	2,520	130	108	90	73	56	39	23	6	0	0	0	
2,520	2,560	133	111	92	75	59	42	25	8	0	0	0	
2,560	2,600	136	113	95	78	61	44	27	10	0	0	0	
2,600	2,640	139	116	97	80	63	46	29	12	0	0	0	
2,640	2,680	141	119	99	82	65	48	31	14	0	0	0	
2,680	2,720	144	122	101	84	67	50	33	16	0	0	0	
2,720	2,760	147	125	103	86	69	52	35	18	1	0	0	
2,760	2,800	150	128	105	88	71	54	37	21	4	0	0	
2,800	2,840	153	130	108	90	74	57	40	23	6	0	0	
2,840	2,880	155	133	111	93	76	59	42	25	8	0	0	
2,880	2,920	158	136	114	95	78	61	44	27	10	0	0	
2,920	2,960	161	139	116	97	80	63	46	29	12	0	0	
2,960	3,000	164	142	119	99	82	65	48	31	14	0	0	
3,000	3,040	167	144	122	101	84	67	50	33	16	0	0	
3,040	3,080	170	147	125	103	86	69	52	36	19	2	0	
3,080	3,120	172	150	128	105	88	72	55	38	21	4	0	
3,120	3,160	175	153	131	108	91	74	57	40	23	6	0	
3,160	3,200	178	156	133	111	93	76	59	42	25	8	0	
3,200	3,240	181	159	136	114	95	78	61	44	27	10	0	
3,240	3,280	184	161	139	117	97	80	63	46	29	12	0	
3,280	3,320	186	164	142	120	99	82	65	48	31	14	0	
3,320	3,360	189	167	145	122	101	84	67	51	34	17	0	
3,360	3,400	192	170	147	125	103	87	70	53	36	19	2	
3,400	3,440	195	173	150	128	106	89	72	55	38	21	4	
3,440	3,480	198	175	153	131	108	91	74	57	40	23	6	
3,480	3,520	201	178	156	134	111	93	76	59	42	25	8	
3,520	3,560	203	181	159	136	114	95	78	61	44	27	10	
3,560	3,600	206	184	162	139	117	97	80	63	46	29	13	
3,600	3,640	209	187	164	142	120	99	82	65	49	32	15	
3,640	3,680	212	190	167	145	123	102	85	68	51	34	17	
3,680	3,720	215	192	170	148	125	104	87	70	53	36	19	
3,720	3,760	218	195	173	151	128	106	89	72	55	38	21	
3,760	3,800	220	198	176	153	131	109	91	74	57	40	23	
3,800	3,840	223	201	178	156	134	112	93	76	59	42	25	
3,840	3,880	226	204	181	159	137	114	95	78	61	44	28	
3,880	3,920	229	206	184	162	139	117	97	80	64	47	30	
3,920	3,960	232	209	187	165	142	120	100	83	66	49	32	
3,960	4,000	234	212	190	167	145	123	102	85	68	51	34	
4,000	4,040	237	215	193	170	148	126	104	87	70	53	36	
4,040	4,080	240	218	195	173	151	128	106	89	72	55	38	
4,080	4,120	243	221	198	176	154	131	109	91	74	57	40	
4,120	4,160	246	223	201	179	156	134	112	93	76	59	42	
4,160	4,200	249	226	204	182	159	137	115	95	79	62	45	
4,200	4,240	251	229	207	184	162	140	117	98	81	64	47	
4,240	4,280	254	232	210	187	165	143	120	100	83	66	49	
4,280	4,320	257	235	212	190	168	145	123	102	85	68	51	
4,320	4,360	260	237	215	193	171	148	126	104	87	70	53	
4,360	4,400	263	240	218	196	173	151	129	106	89	72	55	
4,400	4,440	265	243	221	198	176	154	131	109	91	74	57	
4,440	4,480	268	246	224	201	179	157	134	112	93	77	60	
4,480	4,520	271	249	226	204	182	159	137	115	96	79	62	
4,520	4,560	274	252	229	207	185	162	140	118	98	81	64	
4,560	4,600	277	254	232	210	187	165	143	120	100	83	66	
7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)													
4,600	6,657	278	256	233	211	189	167	144	122	101	84	67	
7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,657 PLUS (round total to the nearest whole dollar)													
6,657 and over		423	401	379	356	334	312	289	267	245	222	200	

Revised Jan. 1, 2012



# 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)										
0	520	0	0	0	0	0	0	0	0	0	0	0
520	540	1	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	3	0	0	0	0	0	0	0	0	0	0
580	600	4	0	0	0	0	0	0	0	0	0	0
600	640	6	0	0	0	0	0	0	0	0	0	0
640	680	8	0	0	0	0	0	0	0	0	0	0
680	720	10	0	0	0	0	0	0	0	0	0	0
720	760	12	0	0	0	0	0	0	0	0	0	0
760	800	15	0	0	0	0	0	0	0	0	0	0
800	840	17	0	0	0	0	0	0	0	0	0	0
840	880	19	2	0	0	0	0	0	0	0	0	0
880	920	21	4	0	0	0	0	0	0	0	0	0
920	960	23	6	0	0	0	0	0	0	0	0	0
960	1,000	25	8	0	0	0	0	0	0	0	0	0
1,000	1,040	27	10	0	0	0	0	0	0	0	0	0
1,040	1,080	30	13	0	0	0	0	0	0	0	0	0
1,080	1,120	32	15	0	0	0	0	0	0	0	0	0
1,120	1,160	34	17	0	0	0	0	0	0	0	0	0
1,160	1,200	36	19	2	0	0	0	0	0	0	0	0
1,200	1,240	38	21	4	0	0	0	0	0	0	0	0
1,240	1,280	40	23	6	0	0	0	0	0	0	0	0
1,280	1,320	42	25	8	0	0	0	0	0	0	0	0
1,320	1,360	44	28	11	0	0	0	0	0	0	0	0
1,360	1,400	47	30	13	0	0	0	0	0	0	0	0
1,400	1,440	49	32	15	0	0	0	0	0	0	0	0
1,440	1,480	51	34	17	0	0	0	0	0	0	0	0
1,480	1,520	53	36	19	2	0	0	0	0	0	0	0
1,520	1,560	55	38	21	4	0	0	0	0	0	0	0
1,560	1,600	57	40	23	7	0	0	0	0	0	0	0
1,600	1,640	59	43	26	9	0	0	0	0	0	0	0
1,640	1,680	62	45	28	11	0	0	0	0	0	0	0
1,680	1,720	64	47	30	13	0	0	0	0	0	0	0
1,720	1,760	66	49	32	15	0	0	0	0	0	0	0
1,760	1,800	68	51	34	17	0	0	0	0	0	0	0
1,800	1,840	70	53	36	19	2	0	0	0	0	0	0
1,840	1,880	72	55	38	21	5	0	0	0	0	0	0
1,880	1,920	74	58	41	24	7	0	0	0	0	0	0
1,920	1,960	77	60	43	26	9	0	0	0	0	0	0
1,960	2,000	79	62	45	28	11	0	0	0	0	0	0
2,000	2,040	81	64	47	30	13	0	0	0	0	0	0
2,040	2,080	83	66	49	32	15	0	0	0	0	0	0
2,080	2,120	85	68	51	34	17	0	0	0	0	0	0
2,120	2,160	87	70	53	36	20	3	0	0	0	0	0
2,160	2,200	89	72	56	39	22	5	0	0	0	0	0
2,200	2,240	92	75	58	41	24	7	0	0	0	0	0
2,240	2,280	94	77	60	43	26	9	0	0	0	0	0
2,280	2,320	96	79	62	45	28	11	0	0	0	0	0
2,320	2,360	98	81	64	47	30	13	0	0	0	0	0
2,360	2,400	100	83	66	49	32	15	0	0	0	0	0
2,400	2,440	102	85	68	51	35	18	1	0	0	0	0
2,440	2,480	104	87	71	54	37	20	3	0	0	0	0
2,480	2,520	107	90	73	56	39	22	5	0	0	0	0
2,520	2,560	109	92	75	58	41	24	7	0	0	0	0
2,560	2,600	111	94	77	60	43	26	9	0	0	0	0

# Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
2,600	2,640	113	96	79	62	45	28	11	0	0	0	0
2,640	2,680	115	98	81	64	47	30	13	0	0	0	0
2,680	2,720	117	100	83	66	49	33	16	0	0	0	0
2,720	2,760	119	102	86	69	52	35	18	1	0	0	0
2,760	2,800	122	105	88	71	54	37	20	3	0	0	0
2,800	2,840	124	107	90	73	56	39	22	5	0	0	0
2,840	2,880	126	109	92	75	58	41	24	7	0	0	0
2,880	2,920	128	111	94	77	60	43	26	9	0	0	0
2,920	2,960	130	113	96	79	62	45	28	12	0	0	0
2,960	3,000	132	115	98	81	64	48	31	14	0	0	0
3,000	3,040	134	117	100	84	67	50	33	16	0	0	0
3,040	3,080	137	120	103	86	69	52	35	18	1	0	0
3,080	3,120	139	122	105	88	71	54	37	20	3	0	0
3,120	3,160	141	124	107	90	73	56	39	22	5	0	0
3,160	3,200	143	126	109	92	75	58	41	24	7	0	0
3,200	3,240	145	128	111	94	77	60	43	26	10	0	0
3,240	3,280	147	130	113	96	79	63	46	29	12	0	0
3,280	3,320	149	132	115	99	82	65	48	31	14	0	0
3,320	3,360	151	135	118	101	84	67	50	33	16	0	0
3,360	3,400	154	137	120	103	86	69	52	35	18	1	0
3,400	3,440	156	139	122	105	88	71	54	37	20	3	0
3,440	3,480	159	141	124	107	90	73	56	39	22	5	0
3,480	3,520	162	143	126	109	92	75	58	41	25	8	0
3,520	3,560	165	145	128	111	94	77	61	44	27	10	0
3,560	3,600	168	147	130	114	97	80	63	46	29	12	0
3,600	3,640	170	150	133	116	99	82	65	48	31	14	0
3,640	3,680	173	152	135	118	101	84	67	50	33	16	0
3,680	3,720	176	154	137	120	103	86	69	52	35	18	1
3,720	3,760	179	157	139	122	105	88	71	54	37	20	3
3,760	3,800	182	159	141	124	107	90	73	56	40	23	6
3,800	3,840	184	162	143	126	109	92	76	59	42	25	8
3,840	3,880	187	165	145	128	112	95	78	61	44	27	10
3,880	3,920	190	168	148	131	114	97	80	63	46	29	12
3,920	3,960	193	171	150	133	116	99	82	65	48	31	14
3,960	4,000	196	173	152	135	118	101	84	67	50	33	16
4,000	4,040	199	176	154	137	120	103	86	69	52	35	18
4,040	4,080	201	179	157	139	122	105	88	71	54	38	21
4,080	4,120	204	182	160	141	124	107	91	74	57	40	23
4,120	4,160	207	185	162	143	127	110	93	76	59	42	25
4,160	4,200	210	188	165	146	129	112	95	78	61	44	27
4,200	4,240	213	190	168	148	131	114	97	80	63	46	29
4,240	4,280	215	193	171	150	133	116	99	82	65	48	31
4,280	4,320	218	196	174	152	135	118	101	84	67	50	33
4,320	4,360	221	199	176	154	137	120	103	86	69	53	36
4,360	4,400	224	202	179	157	139	122	105	89	72	55	38
4,400	4,440	227	204	182	160	142	125	108	91	74	57	40
4,440	4,480	230	207	185	163	144	127	110	93	76	59	42
4,480	4,520	232	210	188	165	146	129	112	95	78	61	44
4,520	4,560	235	213	191	168	148	131	114	97	80	63	46
4,560	4,600	238	216	193	171	150	133	116	99	82	65	48
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)										
4,600	11,961	239	217	195	172	151	134	117	100	83	66	49
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$11,961 PLUS (round total to the nearest whole dollar)										
11,961 and over		758	736	714	691	669	647	624	602	580	557	535

Revised Jan. 1, 2012

# 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, 2012. If you use a computer to determine withholding, you must program it for this new formula.*

**Step 1**  
Determine the employee's total wages for one payroll period.

**Step 2**  
Multiply the total wages from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage.

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

**Step 3**  
Multiply the number of the employee's withholding allowances by \$3,800.

**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:				
More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
\$ 2,150	\$ 25,820	\$ 2,150	0.0535	\$ 0.00
25,820	79,880	25,820	0.0705	1,266.35
79,880	and over	79,880	0.0785	5,077.58
If the employee is married and the result from step 4 is:				
More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
\$ 6,100	\$ 40,690	\$ 6,100	0.0535	\$ 0.00
40,690	143,530	40,690	0.0705	1,850.57
143,530	and over	143,530	0.0785	9,100.79

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

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

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

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

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

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

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

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

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

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

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

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

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

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