

# 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  |
|                             |               | 7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar) |    |    |    |    |    |    |    |    |    |    |
| 160                         | 399           | 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 |
|                             |               | The amount to withhold (in whole dollars) |    |    |    |    |    |   |   |   |   |    |
| 0                           | 50            | 0                                         | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 60            | 1                                         | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 70            | 1                                         | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 100           | 3                                         | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 110           | 3                                         | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 140           | 5                                         | 1  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 150           | 6                                         | 2  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 180           | 7                                         | 3  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 190           | 8                                         | 4  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 220           | 9                                         | 5  | 1  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 230           | 10                                        | 6  | 2  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 260           | 11                                        | 8  | 4  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 270           | 12                                        | 8  | 4  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 300           | 14                                        | 10 | 6  | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 310           | 14                                        | 10 | 6  | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 340           | 16                                        | 12 | 8  | 4  | 0  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 350           | 16                                        | 12 | 8  | 5  | 1  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 380           | 18                                        | 14 | 10 | 6  | 2  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 390           | 18                                        | 14 | 11 | 7  | 3  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 420           | 20                                        | 16 | 12 | 8  | 4  | 0  | 0 | 0 | 0 | 0 | 0  |
|                             | 430           | 21                                        | 17 | 13 | 9  | 5  | 1  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 460           | 22                                        | 18 | 14 | 10 | 6  | 3  | 0 | 0 | 0 | 0 | 0  |
|                             | 470           | 23                                        | 19 | 15 | 11 | 7  | 3  | 0 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 500           | 24                                        | 20 | 16 | 13 | 9  | 5  | 1 | 0 | 0 | 0 | 0  |
|                             | 510           | 25                                        | 21 | 17 | 13 | 9  | 5  | 1 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 540           | 27                                        | 23 | 19 | 15 | 11 | 7  | 3 | 0 | 0 | 0 | 0  |
|                             | 550           | 28                                        | 23 | 19 | 15 | 11 | 7  | 3 | 0 | 0 | 0 | 0  |
|                             | 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  |
|                             | 580           | 30                                        | 25 | 21 | 17 | 13 | 9  | 5 | 1 | 0 | 0 | 0  |
|                             | 590           | 31                                        | 25 | 21 | 17 | 13 | 10 | 6 | 2 | 0 | 0 | 0  |
|                             | 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  |
|                             | 620           | 33                                        | 28 | 23 | 19 | 15 | 11 | 7 | 3 | 0 | 0 | 0  |
|                             | 630           | 33                                        | 28 | 23 | 19 | 16 | 12 | 8 | 4 | 0 | 0 | 0  |
|                             | 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 or more |
| The amount to withhold (in whole dollars)                                                      |               |                                  |     |     |     |     |     |     |     |     |     |            |
| 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)                                                      |     |     |     |     |     |     |     |     |     |    |
|                             |               | or more                                                                                        |     |     |     |     |     |     |     |     |     |    |
| 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 |

Revised Jan. 1, 2012

# 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        |

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| If the employee's wages are               |               | Number of withholding allowances |    |    |    |    |    |    |   |   |   |            |
|-------------------------------------------|---------------|----------------------------------|----|----|----|----|----|----|---|---|---|------------|
| at least                                  | but less than | 0                                | 1  | 2  | 3  | 4  | 5  | 6  | 7 | 8 | 9 | 10 or more |
| 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 or more |
| 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  | or more |
| The amount to withhold (in whole dollars)                                                      |               |                                  |     |     |     |     |     |     |     |     |     |     |         |
| 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 |         |

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| If the employee's wages are |               | Number of withholding allowances          |    |    |    |    |    |   |   |   |   |    |
|-----------------------------|---------------|-------------------------------------------|----|----|----|----|----|---|---|---|---|----|
| at least                    | but less than | 0                                         | 1  | 2  | 3  | 4  | 5  | 6 | 7 | 8 | 9 | 10 |
|                             |               | The amount to withhold (in whole dollars) |    |    |    |    |    |   |   |   |   |    |
|                             |               | or more                                   |    |    |    |    |    |   |   |   |   |    |
| 0                           | 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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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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