2015 Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2015

Inside This Booklet

Need help with your taxes?

We're ready to answer your questions!

- Email: withholding.tax@state.mn.us

- Phone: 651-282-9999 or 1-800-657-3594

- Hours: 8:00 a.m. — 4:30 p.m. Monday through Friday

Information in this booklet is available in other formats upon request for persons with disabilities.

File your return and pay your taxes electronically at:

www.revenue.state.mn.us

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Forms and Fact Sheets

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

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

Fact Sheet	Title
#2 & 2a	Information on Submitting W-2/1099s Electronically
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The information you provide on your tax return is private by state law. It cannot be given to others without your consent except to the IRS, other states that guarantee the same privacy and certain government units as provided by law.

Check our website for the most current information

Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2015. Check our website periodically for updates.

Directory

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

651-282-9999 or 1-800-657-3594
www.revenue.state.mn.us
email: withholding.tax@state.mn.us

e-Services
www.revenue.state.mn.us
1-800-570-3329

Business Registration
www.revenue.state.mn.us
email: business.registration@state.mn.us
651-282-5225 or 1-800-657-3605

Federal offices

Internal Revenue Service (IRS)
www.irs.gov
1-800-829-1040

Business taxes — 1-800-829-4933
Forms order line — 1-800-829-3676

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

Social Security Administration
www.socialsecurity.gov/employer
1-800-772-1213

Minnesota state offices

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

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

Labor and Industry
Labor Standards
www.dli.mn.gov
651-284-5005 or 1-800-342-5354

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

Sign up for email updates!
Look for the red envelope on our website.

Business Tax Workshops

Learn about business taxes from the experts.
Sign up now for **FREE** classes!

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

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 tax laws. Continuing Professional Education (CPE) credits are offered with the completion of some classes.

What's New

Interest Rate
The 2015 interest rate is 3 (.03) percent.

Tax Law Changes
For detailed information on tax law changes enacted during the 2014 legislative session, go to our website and click on **Tax Law Changes** on the home page.

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

4th Quarter Return Due Date
The 4th quarter withholding tax return is now due Jan. 31 (previously Feb. 28). The change is effective beginning with the 2015 4th quarter return due in 2016.

Register for a Minnesota Tax ID Number

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

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

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

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

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

Employers Using Payroll Services

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

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

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

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

Third Party Bulk Filers - Payroll Service Providers

A third party bulk filer—also known as a payroll service provider—is a person or company who has custody or control over another employer's funds for the purpose of filing returns and depositing tax withheld.

Register for a Minnesota tax ID number
Both you as a third party bulk filer and each of your clients, must have a valid Minnesota tax ID number. To get a tax ID number, go to our website and click "Register for a Minnesota tax ID number" or call 651-282-5225 or 1-800-657-3605 during business hours.

File Returns and Deposit Tax Electronically
As a third party bulk filer, you are required to file returns, make deposits, and submit W-2 and 1099 information electronically using e-Services. Go to our website and login to e-Services.

When filing returns, you can data-enter each client's filing information or send an electronic file (in a spreadsheet format) that contains the information for your clients. Both options use the e-Services system. File layout information can be found on our website. Type **File Formats** in the Search box.

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

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

Withholding Requirements

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

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

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

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

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

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

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

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

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

For details see Fact Sheet 8.

Withhold From Income Assignable to Minnesota

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

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

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

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

- the amount you expect to pay the employee is less than the minimum income requirement for a nonresident to file a Minnesota individual income tax return, which is $10,300.

Note: Wages earned while a taxpayer was a Minnesota resident, but received when the taxpayer was a nonresident, are assignable to Minnesota and are subject to Minnesota withholding tax. Wages include all income for services performed in Minnesota, such as severance pay, equity based awards, and other non-statutory deferred compensation. For details, see "Form W-2 Wage Allocation" on page 12 and Fact Sheet 19.

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

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

For details, see Fact Sheet 20.

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

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

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

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

The law defines an *entertainment entity* as:

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

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

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

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

For details, see Fact Sheet 11.

Other Types of Withholding

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

Pension and Annuities. Minnesota income tax may be withheld from pension and annuity payments if requested by the person receiving the payment. If you agree to withhold, follow the same rules for withholding on wages (see page 6).

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

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

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

For details, see Fact Sheet 12.

Withholding Affidavits for Construction Contractors. In order to receive final payment from a project performed for the state of Minnesota or any of its political subdivisions (such as counties, cities or school districts), a construction contractor must submit to the department a Withholding Affidavit for Contractors when work on the project has been completed. The contractor must get an approved contractor affidavit in order to receive final payment.

You can submit your contractor affidavit:

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

For details, see Fact Sheet 13.

Residents Working Outside Minnesota

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

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

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

Worksheet for Residents Working Outside Minnesota

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

2. Enter the tax you are withholding for the state in which the employee works . . . . 2 _____

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

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

Forms for Minnesota Withholding Tax

Employee's Withholding Allowance Certificates

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

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

Keep all forms in your records.

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

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

- chooses to claim fewer Minnesota withholding allowances than for federal purposes;
- chooses to claim more than 10 Minnesota withholding allowances;
- requests additional Minnesota withholding to be deducted each pay period; or
- claims to be exempt from Minnesota income tax withholding. The employee must qualify by meeting one of the requirements listed in section 2 of Form W-4MN.

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

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

- the employee claims more than 10 Minnesota withholding allowances;
- the employee claims to be exempt from Minnesota withholding and you reasonably expect the wages to exceed $200 per week, unless he or she is a resident of a reciprocity state (see page 4) and has completed Form MWR; or
- you believe the employee is not entitled to the number of allowances claimed.

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

Penalties. Minnesota law imposes a $500 penalty on any employee who knowingly files an incorrect Minnesota Withholding Allowance/Exemption Certificate.

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

Federal Form W-4P

Withholding Certificate for Pension or Annuity Payments

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

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

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

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

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

However, the total amount withheld includes the tax withheld from pension and annuity payments *as well as* the tax withheld from your employees' wages.

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

Keep all Forms W-4P in your records.

Determine Amount to Withhold

Wages

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

1. Use each employee's total wages for the pay period before any taxes are deducted. For nonresidents, use only the wages paid for work performed in Minnesota.

2. Use each employee's Minnesota withholding allowances and marital status as shown on the employee's Form W-4 or W-4MN.

3. Using the information from steps 1 and 2, determine the Minnesota income tax withholding from the tables on pages 16-33 of this booklet. Use the appropriate table based on how often you pay the employee and the marital status of the employee. If you use a computer to determine how much to withhold, use the formula on page 34.

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

Overtime, Commissions, Bonuses and Other Supplemental Payments

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

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

- **Method 1:** Add the regular wages to the supplemental payment and use the tax tables to find how much to withhold from the total.

- **Method 2:** Use the tax tables to determine how much to withhold from the regular wages alone. Multiply the supplemental payment by 6.25 percent (.0625) to determine how much to withhold from that payment.

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

Backup Withholding

Minnesota follows the federal provisions for backup withholding on payments for personal services. Personal services include work performed for your business by a person who is not your employee. If the person performing services for you does not provide a Social Security or tax ID number or if the number is incorrect, you must withhold tax equal to 9.85 percent (.0985) of the payment(s). If you do not, you may be assessed the amount you should have withheld. The assessment is subject to penalty and interest.

Deposit Information

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

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

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

Deposit Schedules

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

Semiweekly Deposit Schedule

You must deposit Minnesota withholding tax following a semiweekly schedule if:

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

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

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

Monthly Deposit Schedule

You must deposit Minnesota withholding tax following a monthly schedule if:

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

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

Deposit Schedule Exception

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

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

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

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

Annual Deposit Schedule

If you meet the requirements to be an annual filer (see page 9) and you withheld $500 or less prior to Dec. 1, the entire amount of withholding may be paid when the annual return is due. The annual return is due February 28. However, annual filers must make deposits each time the total tax withheld exceeds $500 during the year. Deposits are due the last day of the month following the month in which amounts withheld exceed $500 (except December).

Electronic Deposit Requirements

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

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

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

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

How to Make Deposits

Deposit Electronically

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

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

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

Deposit by Check

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

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

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

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

For additional payment methods including ACH Credit Method, Credit or Debit card, and Bank Wire, see page 11.

File a Return

Are you a quarterly filer or annual filer?

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

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

All Filers

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

Also include any:

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

Do not include 1099 income, pension or annuity payments.

Quarterly Filers

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

Use Worksheet A on page 10 to help you to prepare to file your quarterly returns. Make copies of the blank worksheet, so you will have one to use each quarter.

Worksheet A (see page 10)
Line 1. Enter wages paid to employees during the quarter.

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

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

Annual Filers

Your annual return is due by Feb. 28 each year. You will need to complete your W-2s and 1099s before filing your return (see "Forms W-2 and 1099" on page 12). After they are complete, calculate the total state wages (see "All Filers" on this page).

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

Worksheet B (see page 10)
Line 1. Enter wages paid to employees during the year.

Line 2. Enter the total number of employees during the year.

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

Report Federal Changes

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

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

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

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

Worksheet A (for quarterly filers only)

Quarterly return for period ending _____ Minnesota tax ID _____

1 Wages paid to employees during the quarter
   (see "All Filers" on page 9) . . . . 1 _____

2 Total number of employees during the quarter . . . . 2 _____

3 Total Minnesota income tax withheld for the quarter
   (from Table A). . . . . 3 _____

4 Total deposits and credit (sum of Table B and any
   credit carried forward from prior quarter) . . . . 4 _____

5 Total amount due. Subtract line 4 from line 3.
   (If result is less than zero, go to line 6) . . . . 5 _____
   To pay electronically, enter the following banking information:

   Routing Number: _____ Account Number: _____

6 If line 5 is less than zero, the system will carry the amount forward to the next quarter
   unless you choose to have some or all of the amount refunded.
   Indicate your choice below:
   6a Credit to carry forward: _____
   (include on line 4 of next quarter's Worksheet A)

   6b Credit to be refunded: _____.
       To request direct deposit, enter the following banking information:

       Routing Number: _____ Account Number: _____

TABLE A — Payroll Information	
Payroll Date	Tax Withheld
TOTAL WITHHELD *(enter on line 3)*	

TABLE B — Deposit Information	
Date	Tax Deposited
TOTAL DEPOSITS *(include on line 4)*	

Worksheet B (for annual filers only)

Annual return for _____ *(year)* Minnesota tax ID _____

1 Wages paid to employees during the year
   (from Forms W-2) . . . . 1 _____

2 Total number of employees during the year . . . . 2 _____

3 Total Minnesota income tax withheld for the year reported
   on Forms W-2 and 1099 (from Table A) . . . . 3 _____

4 Total deposits and credit (sum of Table B and any
   credits carried forward from prior year) . . . . 4 _____

5 Total amount due. Subtract line 4 from line 3.
   (If result is less than zero, go to line 6) . . . . 5 _____
   To pay electronically, enter the following banking information:

   Routing Number: _____ Account Number: _____

6 If line 5 is less than zero, the system will carry the amount forward to the next year
   unless you choose to have some or all of the amount to be refunded.
   Indicate your choice below:
   6a Credit to carry forward: _____
       (include on line 4 of next year's Worksheet B)

   6b Credit to be refunded: _____.
       To request direct deposit, enter the following banking information:

       Routing Number: _____ Account Number: _____

TABLE A — Payroll Information	
Payroll Date	Tax Withheld
TOTAL WITHHELD *(enter on line 3)*	

TABLE B — Deposit Information	
Date	Tax Deposited
TOTAL DEPOSITS *(include on line 4)*	

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

File Electronically

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

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

What You Need

To file, you need the following:

- your user name (or Minnesota tax ID number, if filing by phone) and password;
- your completed Worksheet A or B (page 10) for the period for which you are filing; and
- if you are making a payment with your return, have your bank's nine-digit routing number and your bank account number available.

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

File by Internet

Go to www.revenue.state.mn.us and login to e-Services for businesses.

You will need Internet access with a browser that supports 128-bit encryption, such as Internet Explorer 8.0 to 10.0 or Firefox 3.0 or higher.

File by Phone

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

Pay the Balance Due

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

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

Note: If you pay electronically using e-Services, you can view a record of your payments. Access your withholding tax account and click "View payments."

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

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

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

Bank Wire. You can authorize a direct transfer from your bank account to the Minnesota Department of Revenue. For information on how to make a bank wire transfer, call us at 651-556-3003 or 1-800-657-3909.

By Paper Check. If you are not required to pay electronically (see "Electronic Deposit Requirements" on page 8), you may choose to pay by check. Send your check with a personalized payment voucher that has a scan line printed at the bottom of the voucher.

To obtain a payment voucher, either:

- go to our website and click on **Make a Payment** under **For Businesses**. Enter the required information and print the voucher; or
- call us at 651-282-9999 or 1-800-657-3594 to request personalized vouchers be mailed to you.

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

Forgot Your Password?

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

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

Manage Online Profile Information

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

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

Set Up and Manage Users

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

e-Services access level options:

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

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

Create Additional Logons for Users

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

Third Party Access

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

Note: Both parties must be active in e-Services for this access to be requested.

Report Business Changes or End Withholding Tax Account

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

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

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

If you close or sell your business, you must file all Withholding Tax returns, including W2s and 1099s, and pay any required Withholding Tax.

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

Form W-2

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

Form W-2 Wage Allocation

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

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

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

Form 1099 and Other Federal Information Returns

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

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

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

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

Electronic Filing Requirements

You must submit W-2 and 1099 information electronically if you have more than 10 forms. This is true even if you are not required to electronically submit this information to the IRS. For more information, see Fact Sheets 2 and 2a.

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

Using e-Services

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

The three methods are:

- key and send (see Fact Sheet 2a);
- simple (delimited) file, in which you attach a spreadsheet file in either a text (tab delimited - .txt) or CSV (comma delimited - .csv) file format (see Fact Sheet 2a); or
- upload a file using Social Security Administration's approved EFW2 format (see Fact Sheet 2). You can submit EFW2 files that are less than 2 MB (less than 2,000 records) through e-Services. To submit files larger than 2MB (2,000 records), see "Using Minnesota Revenue's EDE" on this page.

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

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

Using Minnesota Revenue's Electronic Data Exchange (EDE)

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

- submitting a file larger than 2 MB (more than 2,000 records);
- submitting a file that contains multiple RE records or multiple Minnesota tax ID numbers; or

- a business that has the capability to submit W-2s in an unattended mode, i.e., you program your computer to talk to our computer.

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

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

Paper Copies

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

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

To ensure accurate processing of your paper copies, you must use a separate envelope for each business with a different Minnesota tax ID number. Do not combine forms for multiple businesses in one envelope.

If you submit W-2 and 1099 information using one of the electronic methods, you do not need to send us paper copies.

Form W-2c

If you made an error on a W-2 you have already given an employee, give the employee a corrected federal Form W-2c. Keep one copy of the W-2c form and send one copy to us. Mail to:

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

You may have to amend your withholding tax return for the period in which the error took place. For information on amending returns, see page 14.

Recordkeeping

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

- Form(s) W-2
- Form(s) 1099
- Form(s) W-2c
- Payroll records

Third-Party Payers of Sick Leave

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

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

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

Continued

Penalties and Interest

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

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

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

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

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

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

- do not provide a W-2 or information return to your payees;
- do not provide a W-2 or information return to the department;
- do not submit a W-2 or information return electronically when required (see page 12 for electronic filing requirements);
- provide a false or fraudulent W-2 or information return; or
- refuse to provide all information required on the forms.

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

Interest. You must pay interest on both the amount you send in late and the penalty. The 2015 interest rate is 3 percent (.03).

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

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

Amend a Return

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

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

- reported incorrect figures for wages paid;
- reported an incorrect number of employees; and/or
- reported an incorrect amount of tax withheld for the period.

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

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

Note: You must submit Form(s) W-2c and any corrected Form(s) 1099 with Minnesota withholding to the department. For more information, see page 12.

2015 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 7 before you calculate the withholding.

Also read "Backup Withholding" on page 7 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 34 for the formula to set up your program.

Single employees paid every day

| If the employee's wages are | | Number of withholding allowances | | | | | | | | | | |
| at least | but less than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	1	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	2	1	0	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	2	1	0	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	3	2	1	1	0	0	0	0	0	0
68	72	3	3	2	2	1	0	0	0	0	0	0
72	76	4	3	2	2	1	1	0	0	0	0	0
76	80	4	3	3	2	1	1	0	0	0	0	0
80	84	4	3	3	2	2	1	0	0	0	0	0
84	88	4	4	3	2	2	1	1	0	0	0	0
88	92	5	4	3	3	2	2	1	0	0	0	0
92	96	5	4	3	3	2	2	1	1	0	0	0
96	100	5	4	4	3	3	2	1	1	0	0	0
100	104	6	5	4	3	3	2	2	1	0	0	0
104	108	6	5	4	4	3	2	2	1	1	0	0
108	112	6	5	5	4	3	3	2	1	1	0	0
112	116	6	6	5	4	3	3	2	2	1	0	0
116	120	7	6	5	4	4	3	2	2	1	1	0
120	124	7	6	5	5	4	3	3	2	1	1	0
124	128	7	6	6	5	4	3	3	2	2	1	0
128	132	8	7	6	5	4	4	3	2	2	1	1
132	136	8	7	6	5	5	4	3	3	2	1	1
136	140	8	7	7	6	5	4	3	3	2	2	1
140	144	8	8	7	6	5	4	4	3	2	2	1
144	148	9	8	7	6	6	5	4	3	3	2	2
148	152	9	8	7	7	6	5	4	4	3	2	2
152	156	9	8	8	7	6	5	5	4	3	3	2
156	160	10	9	8	7	6	6	5	4	3	3	2
		7.05 PERCENT (.0705) OF THE EXCESS OVER $160 PLUS *(round total to the nearest whole dollar)*										
160	235	10	9	8	7	7	6	5	4	3	3	2
		7.85 PERCENT (.0785) OF THE EXCESS OVER $235 PLUS *(round total to the nearest whole dollar)*										
235	437	15	14	13	13	12	11	10	9	9	8	7
		9.85 PERCENT (.0985) OF THE EXCESS OVER $437 PLUS *(round total to the nearest whole dollar)*										
437 and over		31	30	29	28	27	26	26	25	24	23	22

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										or more
0	32	0	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0
36	40	1	0	0	0	0	0	0	0	0	0	0
40	44	1	0	0	0	0	0	0	0	0	0	0
44	48	1	1	0	0	0	0	0	0	0	0	0
48	52	1	1	0	0	0	0	0	0	0	0	0
52	56	2	1	0	0	0	0	0	0	0	0	0
56	60	2	1	1	0	0	0	0	0	0	0	0
60	64	2	1	1	0	0	0	0	0	0	0	0
64	68	2	2	1	0	0	0	0	0	0	0	0
68	72	2	2	1	1	0	0	0	0	0	0	0
72	76	3	2	1	1	0	0	0	0	0	0	0
76	80	3	2	2	1	1	0	0	0	0	0	0
80	84	3	3	2	1	1	0	0	0	0	0	0
84	88	3	3	2	2	1	0	0	0	0	0	0
88	92	4	3	2	2	1	1	0	0	0	0	0
92	96	4	3	3	2	1	1	0	0	0	0	0
96	100	4	3	3	2	2	1	0	0	0	0	0
100	104	4	4	3	2	2	1	1	0	0	0	0
104	108	4	4	3	3	2	1	1	0	0	0	0
108	112	5	4	3	3	2	2	1	0	0	0	0
112	116	5	4	4	3	2	2	1	1	0	0	0
116	120	5	4	4	3	3	2	1	1	0	0	0
120	124	5	5	4	3	3	2	2	1	0	0	0
124	128	5	5	4	4	3	2	2	1	1	0	0
128	132	6	5	4	4	3	3	2	2	1	0	0
132	136	6	5	5	4	4	3	2	2	1	1	0
136	140	6	6	5	4	4	3	3	2	1	1	0
140	144	7	6	5	5	4	3	3	2	2	1	0
144	148	7	6	5	5	4	4	3	2	2	1	1
148	152	7	6	6	5	4	4	3	3	2	1	1
152	156	7	7	6	5	5	4	3	3	2	2	1
156	160	8	7	6	5	5	4	4	3	2	2	1
		7.05 PERCENT (.0705) OF THE EXCESS OVER $160 PLUS *(round total to the nearest whole dollar)*										
160	428	8	7	6	6	5	4	4	3	3	2	1
		7.85 PERCENT (.0785) OF THE EXCESS OVER $428 PLUS *(round total to the nearest whole dollar)*										
428	741	27	26	25	24	24	23	22	21	20	20	19
		9.85 PERCENT (.0985) OF THE EXCESS OVER $741 PLUS *(round total to the nearest whole dollar)*										
741	and over	51	50	50	49	48	47	46	45	44	43	43

Revised Jan. 1, 2015

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Single employees paid once a week

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

If the employee's wages are		Number of withholding allowances										
		0	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
at least	but less than	The amount to withhold (in whole dollars)										or more
640	650	34	29	24	20	16	12	7	3	0	0	0
650	660	35	29	24	20	16	12	8	4	0	0	0
660	670	36	30	25	21	17	13	9	4	0	0	0
670	680	36	31	26	21	17	13	9	5	1	0	0
680	690	37	32	26	22	18	14	10	5	1	0	0
690	700	38	32	27	22	18	14	10	6	2	0	0
700	710	38	33	28	23	19	15	11	7	2	0	0
710	720	39	34	28	24	19	15	11	7	3	0	0
720	730	40	34	29	24	20	16	12	8	3	0	0
730	740	41	35	30	25	20	16	12	8	4	0	0
740	750	41	36	30	25	21	17	13	9	5	0	0
750	760	42	36	31	26	22	17	13	9	5	1	0
760	770	43	37	32	26	22	18	14	10	6	2	0
770	780	43	38	32	27	23	19	14	10	6	2	0
780	790	44	39	33	28	23	19	15	11	7	3	0
790	800	45	39	34	28	24	20	15	11	7	3	0
800	810	45	40	35	29	24	20	16	12	8	4	0
810	820	46	41	35	30	25	21	17	12	8	4	0
820	830	47	41	36	31	25	21	17	13	9	5	1
830	840	48	42	37	31	26	22	18	13	9	5	1
840	850	48	43	37	32	27	22	18	14	10	6	2
850	860	49	44	38	33	27	23	19	15	10	6	2
860	870	50	44	39	33	28	23	19	15	11	7	3
870	880	50	45	40	34	29	24	20	16	12	7	3
880	890	51	46	40	35	29	24	20	16	12	8	4
890	900	52	46	41	36	30	25	21	17	13	8	4
900	910	52	47	42	36	31	25	21	17	13	9	5
910	920	53	48	42	37	32	26	22	18	14	10	5
920	930	54	48	43	38	32	27	22	18	14	10	6
930	940	55	49	44	38	33	27	23	19	15	11	7
940	950	55	50	44	39	34	28	23	19	15	11	7
950	960	56	51	45	40	34	29	24	20	16	12	8
960	970	57	51	46	40	35	30	25	20	16	12	8
970	980	57	52	47	41	36	30	25	21	17	13	9
980	990	58	53	47	42	36	31	26	22	17	13	9
990	1000	59	53	48	43	37	32	26	22	18	14	10
1000	1010	60	54	49	43	38	32	27	23	18	14	10
1010	1020	60	55	49	44	39	33	28	23	19	15	11
1020	1030	61	56	50	45	39	34	28	24	20	15	11
1030	1040	62	56	51	45	40	35	29	24	20	16	12
1040	1050	62	57	52	46	41	35	30	25	21	17	12
1050	1060	63	58	52	47	41	36	31	25	21	17	13
1060	1070	64	58	53	47	42	37	31	26	22	18	13
1070	1080	64	59	54	48	43	37	32	27	22	18	14
1080	1090	65	60	54	49	43	38	33	27	23	19	15
1090	1100	66	60	55	50	44	39	33	28	23	19	15
1100	1110	67	61	56	50	45	39	34	29	24	20	16
1110	1120	67	62	56	51	46	40	35	29	24	20	16
1120	1130	68	63	57	52	46	41	35	30	25	21	17
1130	1140	69	63	58	52	47	42	36	31	25	21	17
1140	1150	69	64	59	53	48	42	37	31	26	22	18
1150	1160	70	65	59	54	48	43	38	32	27	22	18
1160	1170	71	65	60	55	49	44	38	33	27	23	19
1170	1180	72	66	61	55	50	44	39	34	28	23	19
1180	1190	72	67	61	56	51	45	40	34	29	24	20
7.05 PERCENT (.0705) OF THE EXCESS OVER $1,190 PLUS (*round total to the nearest whole dollar*)												
1190	1628	73	67	62	56	51	45	40	35	29	24	20
7.85 PERCENT (.0785) OF THE EXCESS OVER $1,628 PLUS (*round total to the nearest whole dollar*)												
1628	3024	103	98	93	87	82	76	71	65	60	55	49
9.85 PERCENT (.0985) OF THE EXCESS OVER $3,024 PLUS (*round total to the nearest whole dollar*)												
3024	and over	213	207	201	195	189	183	177	171	165	159	153

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Married employees paid once a week

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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	170	0	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0
180	190	1	0	0	0	0	0	0	0	0	0	0
190	200	2	0	0	0	0	0	0	0	0	0	0
200	210	2	0	0	0	0	0	0	0	0	0	0
210	220	3	0	0	0	0	0	0	0	0	0	0
220	230	3	0	0	0	0	0	0	0	0	0	0
230	240	4	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	1	0	0	0	0	0	0	0	0	0
260	270	5	1	0	0	0	0	0	0	0	0	0
270	280	6	2	0	0	0	0	0	0	0	0	0
280	290	6	2	0	0	0	0	0	0	0	0	0
290	300	7	3	0	0	0	0	0	0	0	0	0
300	310	7	3	0	0	0	0	0	0	0	0	0
310	320	8	4	0	0	0	0	0	0	0	0	0
320	330	9	4	0	0	0	0	0	0	0	0	0
330	340	9	5	1	0	0	0	0	0	0	0	0
340	350	10	5	1	0	0	0	0	0	0	0	0
350	360	10	6	2	0	0	0	0	0	0	0	0
360	370	11	7	2	0	0	0	0	0	0	0	0
370	380	11	7	3	0	0	0	0	0	0	0	0
380	390	12	8	4	0	0	0	0	0	0	0	0
390	400	12	8	4	0	0	0	0	0	0	0	0
400	410	13	9	5	0	0	0	0	0	0	0	0
410	420	13	9	5	1	0	0	0	0	0	0	0
420	430	14	10	6	2	0	0	0	0	0	0	0
430	440	14	10	6	2	0	0	0	0	0	0	0
440	450	15	11	7	3	0	0	0	0	0	0	0
450	460	15	11	7	3	0	0	0	0	0	0	0
460	470	16	12	8	4	0	0	0	0	0	0	0
470	480	17	12	8	4	0	0	0	0	0	0	0
480	490	17	13	9	5	1	0	0	0	0	0	0
490	500	18	14	9	5	1	0	0	0	0	0	0
500	510	18	14	10	6	2	0	0	0	0	0	0
510	520	19	15	10	6	2	0	0	0	0	0	0
520	530	19	15	11	7	3	0	0	0	0	0	0
530	540	20	16	12	7	3	0	0	0	0	0	0
540	550	20	16	12	8	4	0	0	0	0	0	0
550	560	21	17	13	8	4	0	0	0	0	0	0
560	570	21	17	13	9	5	1	0	0	0	0	0
570	580	22	18	14	10	5	1	0	0	0	0	0
580	590	22	18	14	10	6	2	0	0	0	0	0
590	600	23	19	15	11	7	2	0	0	0	0	0
600	610	24	19	15	11	7	3	0	0	0	0	0
610	620	24	20	16	12	8	3	0	0	0	0	0
620	630	25	20	16	12	8	4	0	0	0	0	0
630	640	25	21	17	13	9	5	0	0	0	0	0
640	650	26	22	17	13	9	5	1	0	0	0	0
650	660	26	22	18	14	10	6	2	0	0	0	0
660	670	27	23	18	14	10	6	2	0	0	0	0
670	680	27	23	19	15	11	7	3	0	0	0	0
680	690	28	24	20	15	11	7	3	0	0	0	0
690	700	28	24	20	16	12	8	4	0	0	0	0
700	710	29	25	21	17	12	8	4	0	0	0	0

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										or more
710	720	29	25	21	17	13	9	5	1	0	0	0
720	730	30	26	22	18	13	9	5	1	0	0	0
730	740	30	26	22	18	14	10	6	2	0	0	0
740	750	31	27	23	19	15	10	6	2	0	0	0
750	760	32	27	23	19	15	11	7	3	0	0	0
760	770	32	28	24	20	16	12	7	3	0	0	0
770	780	33	28	24	20	16	12	8	4	0	0	0
780	790	33	29	25	21	17	13	8	4	0	0	0
790	800	34	30	25	21	17	13	9	5	1	0	0
800	810	34	30	26	22	18	14	10	5	1	0	0
810	820	35	31	27	22	18	14	10	6	2	0	0
820	830	35	31	27	23	19	15	11	6	2	0	0
830	840	36	32	28	23	19	15	11	7	3	0	0
840	850	36	32	28	24	20	16	12	8	3	0	0
850	860	37	33	29	25	20	16	12	8	4	0	0
860	870	37	33	29	25	21	17	13	9	5	0	0
870	880	38	34	30	26	22	17	13	9	5	1	0
880	890	39	34	30	26	22	18	14	10	6	1	0
890	900	39	35	31	27	23	18	14	10	6	2	0
900	910	40	35	31	27	23	19	15	11	7	3	0
910	920	41	36	32	28	24	20	15	11	7	3	0
920	930	42	37	32	28	24	20	16	12	8	4	0
930	940	42	37	33	29	25	21	16	12	8	4	0
940	950	43	38	33	29	25	21	17	13	9	5	1
950	960	44	38	34	30	26	22	18	13	9	5	1
960	970	44	39	35	30	26	22	18	14	10	6	2
970	980	45	40	35	31	27	23	19	15	10	6	2
980	990	46	40	36	32	27	23	19	15	11	7	3
990	1000	47	41	36	32	28	24	20	16	11	7	3
1000	1010	47	42	37	33	28	24	20	16	12	8	4
1010	1020	48	42	37	33	29	25	21	17	13	8	4
1020	1030	49	43	38	34	30	25	21	17	13	9	5
1030	1040	49	44	38	34	30	26	22	18	14	9	5
1040	1050	50	45	39	35	31	26	22	18	14	10	6
1050	1060	51	45	40	35	31	27	23	19	15	11	6
1060	1070	51	46	41	36	32	28	23	19	15	11	7
1070	1080	52	47	41	36	32	28	24	20	16	12	8
1080	1090	53	47	42	37	33	29	25	20	16	12	8
1090	1100	54	48	43	37	33	29	25	21	17	13	9
1100	1110	54	49	43	38	34	30	26	21	17	13	9
1110	1120	55	50	44	39	34	30	26	22	18	14	10
1120	1130	56	50	45	39	35	31	27	23	18	14	10
1130	1140	56	51	46	40	35	31	27	23	19	15	11
1140	1150	57	52	46	41	36	32	28	24	19	15	11
1150	1160	58	52	47	42	36	32	28	24	20	16	12
1160	1170	58	53	48	42	37	33	29	25	21	16	12
1170	1180	59	54	48	43	38	33	29	25	21	17	13
1180	1190	60	54	49	44	38	34	30	26	22	18	13

		7.05 PERCENT (.0705) OF THE EXCESS OVER $1,190 PLUS *(round total to the nearest whole dollar)*										
1190	2966	60	55	49	44	39	34	30	26	22	18	14

		7.85 PERCENT (.0785) OF THE EXCESS OVER $2,966 PLUS *(round total to the nearest whole dollar)*										
2966	5132	185	180	175	169	164	158	153	148	142	137	131

		9.85 PERCENT (.0985) OF THE EXCESS OVER $5,132 PLUS *(round total to the nearest whole dollar)*										
5132 and over		355	349	343	337	331	325	319	313	307	301	295

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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 or more
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	0	0	0	0	0	0	0	0	0	0
240	260	9	0	0	0	0	0	0	0	0	0	0
260	280	10	1	0	0	0	0	0	0	0	0	0
280	300	11	3	0	0	0	0	0	0	0	0	0
300	320	12	4	0	0	0	0	0	0	0	0	0
320	340	13	5	0	0	0	0	0	0	0	0	0
340	360	14	6	0	0	0	0	0	0	0	0	0
360	380	15	7	0	0	0	0	0	0	0	0	0
380	400	16	8	0	0	0	0	0	0	0	0	0
400	420	17	9	1	0	0	0	0	0	0	0	0
420	440	18	10	2	0	0	0	0	0	0	0	0
440	460	19	11	3	0	0	0	0	0	0	0	0
460	480	20	12	4	0	0	0	0	0	0	0	0
480	500	21	13	5	0	0	0	0	0	0	0	0
500	520	23	14	6	0	0	0	0	0	0	0	0
520	540	24	15	7	0	0	0	0	0	0	0	0
540	560	25	16	8	0	0	0	0	0	0	0	0
560	580	26	18	9	1	0	0	0	0	0	0	0
580	600	27	19	10	2	0	0	0	0	0	0	0
600	620	28	20	11	3	0	0	0	0	0	0	0
620	640	29	21	13	4	0	0	0	0	0	0	0
640	660	30	22	14	5	0	0	0	0	0	0	0
660	680	31	23	15	6	0	0	0	0	0	0	0
680	700	32	24	16	7	0	0	0	0	0	0	0
700	720	33	25	17	9	0	0	0	0	0	0	0
720	740	34	26	18	10	1	0	0	0	0	0	0
740	760	35	27	19	11	2	0	0	0	0	0	0
760	780	36	28	20	12	4	0	0	0	0	0	0
780	800	38	29	21	13	5	0	0	0	0	0	0
800	820	39	30	22	14	6	0	0	0	0	0	0
820	840	40	31	23	15	7	0	0	0	0	0	0
840	860	41	33	24	16	8	0	0	0	0	0	0
860	880	42	34	25	17	9	1	0	0	0	0	0
880	900	43	35	26	18	10	2	0	0	0	0	0
900	920	44	36	27	19	11	3	0	0	0	0	0
920	940	45	37	29	20	12	4	0	0	0	0	0
940	960	46	38	30	21	13	5	0	0	0	0	0
960	980	47	39	31	22	14	6	0	0	0	0	0
980	1000	48	40	32	24	15	7	0	0	0	0	0
1000	1020	49	41	33	25	16	8	0	0	0	0	0
1020	1040	50	42	34	26	17	9	1	0	0	0	0
1040	1060	51	43	35	27	19	10	2	0	0	0	0
1060	1080	53	44	36	28	20	11	3	0	0	0	0
1080	1100	54	45	37	29	21	12	4	0	0	0	0
1100	1120	56	46	38	30	22	13	5	0	0	0	0
1120	1140	57	47	39	31	23	15	6	0	0	0	0
1140	1160	58	49	40	32	24	16	7	0	0	0	0
1160	1180	60	50	41	33	25	17	8	0	0	0	0
1180	1200	61	51	42	34	26	18	10	1	0	0	0
1200	1220	63	52	44	35	27	19	11	2	0	0	0
1220	1240	64	53	45	36	28	20	12	3	0	0	0
1240	1260	65	55	46	37	29	21	13	5	0	0	0
1260	1280	67	56	47	39	30	22	14	6	0	0	0

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)										
1280	1300	68	57	48	40	31	23	15	7	0	0	0
1300	1320	70	59	49	41	32	24	16	8	0	0	0
1320	1340	71	60	50	42	33	25	17	9	1	0	0
1340	1360	73	62	51	43	35	26	18	10	2	0	0
1360	1380	74	63	52	44	36	27	19	11	3	0	0
1380	1400	75	65	54	45	37	28	20	12	4	0	0
1400	1420	77	66	55	46	38	30	21	13	5	0	0
1420	1440	78	67	56	47	39	31	22	14	6	0	0
1440	1460	80	69	58	48	40	32	23	15	7	0	0
1460	1480	81	70	59	49	41	33	25	16	8	0	0
1480	1500	82	72	61	50	42	34	26	17	9	1	0
1500	1520	84	73	62	51	43	35	27	18	10	2	0
1520	1540	85	74	64	53	44	36	28	20	11	3	0
1540	1560	87	76	65	54	45	37	29	21	12	4	0
1560	1580	88	77	66	56	46	38	30	22	13	5	0
1580	1600	89	79	68	57	47	39	31	23	14	6	0
1600	1620	91	80	69	58	48	40	32	24	16	7	0
1620	1640	92	81	71	60	50	41	33	25	17	8	0
1640	1660	94	83	72	61	51	42	34	26	18	9	1
1660	1680	95	84	73	63	52	43	35	27	19	11	2
1680	1700	97	86	75	64	53	45	36	28	20	12	3
1700	1720	98	87	76	65	55	46	37	29	21	13	4
1720	1740	99	88	78	67	56	47	38	30	22	14	6
1740	1760	101	90	79	68	57	48	40	31	23	15	7
1760	1780	102	91	80	70	59	49	41	32	24	16	8
1780	1800	104	93	82	71	60	50	42	33	25	17	9
1800	1820	105	94	83	72	62	51	43	34	26	18	10
1820	1840	106	96	85	74	63	52	44	36	27	19	11
1840	1860	108	97	86	75	64	54	45	37	28	20	12
1860	1880	109	98	88	77	66	55	46	38	29	21	13
1880	1900	111	100	89	78	67	56	47	39	31	22	14
1900	1920	112	101	90	79	69	58	48	40	32	23	15
1920	1940	113	103	92	81	70	59	49	41	33	24	16
1940	1960	115	104	93	82	71	61	50	42	34	26	17
1960	1980	116	105	95	84	73	62	51	43	35	27	18
1980	2000	118	107	96	85	74	63	53	44	36	28	19
2000	2020	119	108	97	87	76	65	54	45	37	29	20
2020	2040	120	110	99	88	77	66	55	46	38	30	22
2040	2060	122	111	100	89	79	68	57	47	39	31	23
2060	2080	123	112	102	91	80	69	58	48	40	32	24
2080	2100	125	114	103	92	81	70	60	49	41	33	25
2100	2120	126	115	104	94	83	72	61	51	42	34	26
2120	2140	128	117	106	95	84	73	62	52	43	35	27
2140	2160	129	118	107	96	86	75	64	53	44	36	28
2160	2180	130	120	109	98	87	76	65	54	46	37	29
2180	2200	132	121	110	99	88	78	67	56	47	38	30
2200	2220	133	122	111	101	90	79	68	57	48	39	31
2220	2240	135	124	113	102	91	80	70	59	49	40	32
2240	2260	136	125	114	103	93	82	71	60	50	42	33
2260	2280	137	127	116	105	94	83	72	61	51	43	34
2280	2300	139	128	117	106	95	85	74	63	52	44	35
2300	2320	140	129	119	108	97	86	75	64	53	45	37
2320	2340	142	131	120	109	98	87	77	66	55	46	38
2340	2360	143	132	121	111	100	89	78	67	56	47	39
2360	2380	144	134	123	112	101	90	79	69	58	48	40

7.05 PERCENT (.0705) OF THE EXCESS OVER $2,380 PLUS *(round total to the nearest whole dollar)*

		0	1	2	3	4	5	6	7	8	9	10
2380	3256	145	134	123	113	102	91	80	69	58	49	40

7.85 PERCENT (.0785) OF THE EXCESS OVER $3,256 PLUS *(round total to the nearest whole dollar)*

		0	1	2	3	4	5	6	7	8	9	10
3256	6048	207	196	185	174	164	153	142	131	120	109	98

9.85 PERCENT (.0985) OF THE EXCESS OVER $6,048 PLUS *(round total to the nearest whole dollar)*

		0	1	2	3	4	5	6	7	8	9	10
6048 and over		426	414	402	390	378	366	354	342	329	317	305

Revised Jan. 1, 2015

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 or more
		The amount to withhold (in whole dollars)										
0	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	2	0	0	0	0	0	0	0	0	0	0
380	400	3	0	0	0	0	0	0	0	0	0	0
400	420	4	0	0	0	0	0	0	0	0	0	0
420	440	5	0	0	0	0	0	0	0	0	0	0
440	460	6	0	0	0	0	0	0	0	0	0	0
460	480	7	0	0	0	0	0	0	0	0	0	0
480	500	9	0	0	0	0	0	0	0	0	0	0
500	520	10	1	0	0	0	0	0	0	0	0	0
520	540	11	2	0	0	0	0	0	0	0	0	0
540	560	12	3	0	0	0	0	0	0	0	0	0
560	580	13	5	0	0	0	0	0	0	0	0	0
580	600	14	6	0	0	0	0	0	0	0	0	0
600	620	15	7	0	0	0	0	0	0	0	0	0
620	640	16	8	0	0	0	0	0	0	0	0	0
640	660	17	9	1	0	0	0	0	0	0	0	0
660	680	18	10	2	0	0	0	0	0	0	0	0
680	700	19	11	3	0	0	0	0	0	0	0	0
700	720	20	12	4	0	0	0	0	0	0	0	0
720	740	21	13	5	0	0	0	0	0	0	0	0
740	760	22	14	6	0	0	0	0	0	0	0	0
760	780	23	15	7	0	0	0	0	0	0	0	0
780	800	25	16	8	0	0	0	0	0	0	0	0
800	820	26	17	9	1	0	0	0	0	0	0	0
820	840	27	18	10	2	0	0	0	0	0	0	0
840	860	28	20	11	3	0	0	0	0	0	0	0
860	880	29	21	12	4	0	0	0	0	0	0	0
880	900	30	22	13	5	0	0	0	0	0	0	0
900	920	31	23	15	6	0	0	0	0	0	0	0
920	940	32	24	16	7	0	0	0	0	0	0	0
940	960	33	25	17	8	0	0	0	0	0	0	0
960	980	34	26	18	10	1	0	0	0	0	0	0
980	1000	35	27	19	11	2	0	0	0	0	0	0
1000	1020	36	28	20	12	3	0	0	0	0	0	0
1020	1040	37	29	21	13	4	0	0	0	0	0	0
1040	1060	38	30	22	14	6	0	0	0	0	0	0
1060	1080	40	31	23	15	7	0	0	0	0	0	0
1080	1100	41	32	24	16	8	0	0	0	0	0	0
1100	1120	42	33	25	17	9	1	0	0	0	0	0
1120	1140	43	35	26	18	10	2	0	0	0	0	0
1140	1160	44	36	27	19	11	3	0	0	0	0	0
1160	1180	45	37	28	20	12	4	0	0	0	0	0
1180	1200	46	38	30	21	13	5	0	0	0	0	0
1200	1220	47	39	31	22	14	6	0	0	0	0	0
1220	1240	48	40	32	23	15	7	0	0	0	0	0
1240	1260	49	41	33	24	16	8	0	0	0	0	0
1260	1280	50	42	34	26	17	9	1	0	0	0	0
1280	1300	51	43	35	27	18	10	2	0	0	0	0
1300	1320	52	44	36	28	19	11	3	0	0	0	0
1320	1340	53	45	37	29	21	12	4	0	0	0	0
1340	1360	55	46	38	30	22	13	5	0	0	0	0
1360	1380	56	47	39	31	23	14	6	0	0	0	0
1380	1400	57	48	40	32	24	16	7	0	0	0	0
1400	1420	58	50	41	33	25	17	8	0	0	0	0
1420	1440	59	51	42	34	26	18	9	1	0	0	0
1440	1460	60	52	43	35	27	19	10	2	0	0	0
1460	1480	61	53	44	36	28	20	12	3	0	0	0
1480	1500	62	54	46	37	29	21	13	4	0	0	0
1500	1520	63	55	47	38	30	22	14	5	0	0	0

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)										
1520	1540	64	56	48	39	31	23	15	7	0	0	0
1540	1560	65	57	49	41	32	24	16	8	0	0	0
1560	1580	66	58	50	42	33	25	17	9	0	0	0
1580	1600	67	59	51	43	34	26	18	10	2	0	0
1600	1620	68	60	52	44	36	27	19	11	3	0	0
1620	1640	70	61	53	45	37	28	20	12	4	0	0
1640	1660	71	62	54	46	38	29	21	13	5	0	0
1660	1680	72	63	55	47	39	30	22	14	6	0	0
1680	1700	73	64	56	48	40	32	23	15	7	0	0
1700	1720	74	66	57	49	41	33	24	16	8	0	0
1720	1740	75	67	58	50	42	34	25	17	9	1	0
1740	1760	76	68	59	51	43	35	27	18	10	2	0
1760	1780	78	69	61	52	44	36	28	19	11	3	0
1780	1800	79	70	62	53	45	37	29	20	12	4	0
1800	1820	80	71	63	54	46	38	30	22	13	5	0
1820	1840	82	72	64	56	47	39	31	23	14	6	0
1840	1860	83	73	65	57	48	40	32	24	15	7	0
1860	1880	85	74	66	58	49	41	33	25	17	8	0
1880	1900	86	75	67	59	50	42	34	26	18	9	1
1900	1920	87	77	68	60	52	43	35	27	19	10	2
1920	1940	89	78	69	61	53	44	36	28	20	11	3
1940	1960	90	79	70	62	54	45	37	29	21	13	4
1960	1980	92	81	71	63	55	47	38	30	22	14	5
1980	2000	93	82	72	64	56	48	39	31	23	15	6
2000	2020	94	84	73	65	57	49	40	32	24	16	8
2020	2040	96	85	74	66	58	50	42	33	25	17	9
2040	2060	97	86	76	67	59	51	43	34	26	18	10
2060	2080	99	88	77	68	60	52	44	35	27	19	11
2080	2100	100	89	78	69	61	53	45	37	28	20	12
2100	2120	101	91	80	70	62	54	46	38	29	21	13
2120	2140	103	92	81	72	63	55	47	39	30	22	14
2140	2160	104	93	83	73	64	56	48	40	31	23	15
2160	2180	106	95	84	74	65	57	49	41	33	24	16
2180	2200	107	96	85	75	67	58	50	42	34	25	17
2200	2220	109	98	87	76	68	59	51	43	35	26	18
2220	2240	110	99	88	77	69	60	52	44	36	28	19
2240	2260	111	100	90	79	70	62	53	45	37	29	20
2260	2280	113	102	91	80	71	63	54	46	38	30	21
2280	2300	114	103	92	82	72	64	55	47	39	31	23
2300	2320	116	105	94	83	73	65	57	48	40	32	24
2320	2340	117	106	95	84	74	66	58	49	41	33	25
2340	2360	118	108	97	86	75	67	59	50	42	34	26
2360	2380	120	109	98	87	76	68	60	51	43	35	27
		7.05 PERCENT (.0705) OF THE EXCESS OVER $2,380 PLUS *(round total to the nearest whole dollar)*										
2380	5932	121	110	99	88	77	68	60	52	44	36	27
		7.85 PERCENT (.0785) OF THE EXCESS OVER $5,932 PLUS *(round total to the nearest whole dollar)*										
5932	10264	371	360	349	338	328	317	306	295	284	273	262
		9.85 PERCENT (.0985) OF THE EXCESS OVER $10,264 PLUS *(round total to the nearest whole dollar)*										
10264 and over		711	699	687	675	663	651	639	626	614	602	590

Revised Jan. 1, 2015

Single employees paid twice a month

Revised Jan. 1, 2015

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	6	0	0	0	0	0	0	0	0	0	0
220	240	7	0	0	0	0	0	0	0	0	0	0
240	260	8	0	0	0	0	0	0	0	0	0	0
260	280	9	0	0	0	0	0	0	0	0	0	0
280	300	10	1	0	0	0	0	0	0	0	0	0
300	320	11	3	0	0	0	0	0	0	0	0	0
320	340	13	4	0	0	0	0	0	0	0	0	0
340	360	14	5	0	0	0	0	0	0	0	0	0
360	380	15	6	0	0	0	0	0	0	0	0	0
380	400	16	7	0	0	0	0	0	0	0	0	0
400	420	17	8	0	0	0	0	0	0	0	0	0
420	440	18	9	0	0	0	0	0	0	0	0	0
440	460	19	10	1	0	0	0	0	0	0	0	0
460	480	20	11	2	0	0	0	0	0	0	0	0
480	500	21	12	3	0	0	0	0	0	0	0	0
500	520	22	13	4	0	0	0	0	0	0	0	0
520	540	23	14	5	0	0	0	0	0	0	0	0
540	560	24	15	6	0	0	0	0	0	0	0	0
560	580	25	16	8	0	0	0	0	0	0	0	0
580	600	26	18	9	0	0	0	0	0	0	0	0
600	620	28	19	10	1	0	0	0	0	0	0	0
620	640	29	20	11	2	0	0	0	0	0	0	0
640	660	30	21	12	3	0	0	0	0	0	0	0
660	680	31	22	13	4	0	0	0	0	0	0	0
680	700	32	23	14	5	0	0	0	0	0	0	0
700	720	33	24	15	6	0	0	0	0	0	0	0
720	740	34	25	16	7	0	0	0	0	0	0	0
740	760	35	26	17	8	0	0	0	0	0	0	0
760	780	36	27	18	9	0	0	0	0	0	0	0
780	800	37	28	19	10	1	0	0	0	0	0	0
800	820	38	29	20	11	3	0	0	0	0	0	0
820	840	39	30	21	13	4	0	0	0	0	0	0
840	860	40	31	23	14	5	0	0	0	0	0	0
860	880	41	33	24	15	6	0	0	0	0	0	0
880	900	42	34	25	16	7	0	0	0	0	0	0
900	920	44	35	26	17	8	0	0	0	0	0	0
920	940	45	36	27	18	9	0	0	0	0	0	0
940	960	46	37	28	19	10	1	0	0	0	0	0
960	980	47	38	29	20	11	2	0	0	0	0	0
980	1000	48	39	30	21	12	3	0	0	0	0	0
1000	1020	49	40	31	22	13	4	0	0	0	0	0
1020	1040	50	41	32	23	14	5	0	0	0	0	0
1040	1060	51	42	33	24	15	6	0	0	0	0	0
1060	1080	52	43	34	25	16	8	0	0	0	0	0
1080	1100	53	44	35	26	18	9	0	0	0	0	0
1100	1120	54	45	36	28	19	10	1	0	0	0	0
1120	1140	55	46	37	29	20	11	2	0	0	0	0
1140	1160	57	47	39	30	21	12	3	0	0	0	0
1160	1180	58	49	40	31	22	13	4	0	0	0	0
1180	1200	59	50	41	32	23	14	5	0	0	0	0
1200	1220	61	51	42	33	24	15	6	0	0	0	0
1220	1240	62	52	43	34	25	16	7	0	0	0	0
1240	1260	64	53	44	35	26	17	8	0	0	0	0
1260	1280	65	54	45	36	27	18	9	0	0	0	0

| 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)										
1280	1300	66	55	46	37	28	19	10	1	0	0	0
1300	1320	68	56	47	38	29	20	11	3	0	0	0
1320	1340	69	58	48	39	30	21	13	4	0	0	0
1340	1360	71	59	49	40	31	23	14	5	0	0	0
1360	1380	72	60	50	41	33	24	15	6	0	0	0
1380	1400	73	62	51	42	34	25	16	7	0	0	0
1400	1420	75	63	52	44	35	26	17	8	0	0	0
1420	1440	76	65	54	45	36	27	18	9	0	0	0
1440	1460	78	66	55	46	37	28	19	10	1	0	0
1460	1480	79	67	56	47	38	29	20	11	2	0	0
1480	1500	81	69	57	48	39	30	21	12	3	0	0
1500	1520	82	70	58	49	40	31	22	13	4	0	0
1520	1540	83	72	60	50	41	32	23	14	5	0	0
1540	1560	85	73	61	51	42	33	24	15	6	0	0
1560	1580	86	74	63	52	43	34	25	16	8	0	0
1580	1600	88	76	64	53	44	35	26	18	9	0	0
1600	1620	89	77	65	54	45	36	28	19	10	1	0
1620	1640	90	79	67	55	46	37	29	20	11	2	0
1640	1660	92	80	68	57	47	39	30	21	12	3	0
1660	1680	93	81	70	58	49	40	31	22	13	4	0
1680	1700	95	83	71	59	50	41	32	23	14	5	0
1700	1720	96	84	73	61	51	42	33	24	15	6	0
1720	1740	97	86	74	62	52	43	34	25	16	7	0
1740	1760	99	87	75	64	53	44	35	26	17	8	0
1760	1780	100	89	77	65	54	45	36	27	18	9	0
1780	1800	102	90	78	66	55	46	37	28	19	10	1
1800	1820	103	91	80	68	56	47	38	29	20	11	3
1820	1840	105	93	81	69	58	48	39	30	21	13	4
1840	1860	106	94	82	71	59	49	40	31	23	14	5
1860	1880	107	96	84	72	60	50	41	33	24	15	6
1880	1900	109	97	85	73	62	51	42	34	25	16	7
1900	1920	110	98	87	75	63	52	44	35	26	17	8
1920	1940	112	100	88	76	65	54	45	36	27	18	9
1940	1960	113	101	89	78	66	55	46	37	28	19	10
1960	1980	114	103	91	79	67	56	47	38	29	20	11
1980	2000	116	104	92	81	69	57	48	39	30	21	12
2000	2020	117	105	94	82	70	58	49	40	31	22	13
2020	2040	119	107	95	83	72	60	50	41	32	23	14
2040	2060	120	108	97	85	73	61	51	42	33	24	15
2060	2080	121	110	98	86	74	63	52	43	34	25	16
2080	2100	123	111	99	88	76	64	53	44	35	26	18
2100	2120	124	112	101	89	77	65	54	45	36	28	19
2120	2140	126	114	102	90	79	67	55	46	37	29	20
2140	2160	127	115	104	92	80	68	57	47	39	30	21
2160	2180	128	117	105	93	81	70	58	49	40	31	22
2180	2200	130	118	106	95	83	71	59	50	41	32	23
2200	2220	131	120	108	96	84	73	61	51	42	33	24
2220	2240	133	121	109	97	86	74	62	52	43	34	25
2240	2260	134	122	111	99	87	75	64	53	44	35	26
2260	2280	136	124	112	100	89	77	65	54	45	36	27
2280	2300	137	125	113	102	90	78	66	55	46	37	28
2300	2320	138	127	115	103	91	80	68	56	47	38	29
2320	2340	140	128	116	105	93	81	69	58	48	39	30
2340	2360	141	129	118	106	94	82	71	59	49	40	31
2360	2380	143	131	119	107	96	84	72	60	50	41	33
7.05 PERCENT (.0705) OF THE EXCESS OVER $2,380 PLUS *(round total to the nearest whole dollar)*												
2380	3528	143	132	120	108	96	85	73	61	51	42	33
7.85 PERCENT (.0785) OF THE EXCESS OVER $3,528 PLUS *(round total to the nearest whole dollar)*												
3528	6552	224	212	201	189	177	165	154	142	130	118	107
9.85 PERCENT (.0985) OF THE EXCESS OVER $6,552 PLUS *(round total to the nearest whole dollar)*												
6552 and over		462	449	435	422	409	396	383	370	357	344	331

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Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	360	0	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0
380	400	2	0	0	0	0	0	0	0	0	0	0
400	420	3	0	0	0	0	0	0	0	0	0	0
420	440	4	0	0	0	0	0	0	0	0	0	0
440	460	5	0	0	0	0	0	0	0	0	0	0
460	480	6	0	0	0	0	0	0	0	0	0	0
480	500	7	0	0	0	0	0	0	0	0	0	0
500	520	8	0	0	0	0	0	0	0	0	0	0
520	540	9	0	0	0	0	0	0	0	0	0	0
540	560	10	1	0	0	0	0	0	0	0	0	0
560	580	11	2	0	0	0	0	0	0	0	0	0
580	600	12	3	0	0	0	0	0	0	0	0	0
600	620	13	5	0	0	0	0	0	0	0	0	0
620	640	15	6	0	0	0	0	0	0	0	0	0
640	660	16	7	0	0	0	0	0	0	0	0	0
660	680	17	8	0	0	0	0	0	0	0	0	0
680	700	18	9	0	0	0	0	0	0	0	0	0
700	720	19	10	1	0	0	0	0	0	0	0	0
720	740	20	11	2	0	0	0	0	0	0	0	0
740	760	21	12	3	0	0	0	0	0	0	0	0
760	780	22	13	4	0	0	0	0	0	0	0	0
780	800	23	14	5	0	0	0	0	0	0	0	0
800	820	24	15	6	0	0	0	0	0	0	0	0
820	840	25	16	7	0	0	0	0	0	0	0	0
840	860	26	17	8	0	0	0	0	0	0	0	0
860	880	27	18	10	1	0	0	0	0	0	0	0
880	900	28	20	11	2	0	0	0	0	0	0	0
900	920	30	21	12	3	0	0	0	0	0	0	0
920	940	31	22	13	4	0	0	0	0	0	0	0
940	960	32	23	14	5	0	0	0	0	0	0	0
960	980	33	24	15	6	0	0	0	0	0	0	0
980	1000	34	25	16	7	0	0	0	0	0	0	0
1000	1020	35	26	17	8	0	0	0	0	0	0	0
1020	1040	36	27	18	9	0	0	0	0	0	0	0
1040	1060	37	28	19	10	1	0	0	0	0	0	0
1060	1080	38	29	20	11	2	0	0	0	0	0	0
1080	1100	39	30	21	12	3	0	0	0	0	0	0
1100	1120	40	31	22	13	5	0	0	0	0	0	0
1120	1140	41	32	23	15	6	0	0	0	0	0	0
1140	1160	42	33	25	16	7	0	0	0	0	0	0
1160	1180	43	35	26	17	8	0	0	0	0	0	0
1180	1200	44	36	27	18	9	0	0	0	0	0	0
1200	1220	46	37	28	19	10	1	0	0	0	0	0
1220	1240	47	38	29	20	11	2	0	0	0	0	0
1240	1260	48	39	30	21	12	3	0	0	0	0	0
1260	1280	49	40	31	22	13	4	0	0	0	0	0
1280	1300	50	41	32	23	14	5	0	0	0	0	0
1300	1320	51	42	33	24	15	6	0	0	0	0	0
1320	1340	52	43	34	25	16	7	0	0	0	0	0
1340	1360	53	44	35	26	17	8	0	0	0	0	0
1360	1380	54	45	36	27	18	10	1	0	0	0	0
1380	1400	55	46	37	28	20	11	2	0	0	0	0
1400	1420	56	47	38	30	21	12	3	0	0	0	0
1420	1440	57	48	40	31	22	13	4	0	0	0	0

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)										
1440	1460	58	49	41	32	23	14	5	0	0	0	0
1460	1480	59	51	42	33	24	15	6	0	0	0	0
1480	1500	61	52	43	34	25	16	7	0	0	0	0
1500	1520	62	53	44	35	26	17	8	0	0	0	0
1520	1540	63	54	45	36	27	18	9	0	0	0	0
1540	1560	64	55	46	37	28	19	10	1	0	0	0
1560	1580	65	56	47	38	29	20	11	2	0	0	0
1580	1600	66	57	48	39	30	21	12	3	0	0	0
1600	1620	67	58	49	40	31	22	13	5	0	0	0
1620	1640	68	59	50	41	32	23	15	6	0	0	0
1640	1660	69	60	51	42	33	25	16	7	0	0	0
1660	1680	70	61	52	43	35	26	17	8	0	0	0
1680	1700	71	62	53	44	36	27	18	9	0	0	0
1700	1720	72	63	54	46	37	28	19	10	1	0	0
1720	1740	73	64	56	47	38	29	20	11	2	0	0
1740	1760	74	66	57	48	39	30	21	12	3	0	0
1760	1780	76	67	58	49	40	31	22	13	4	0	0
1780	1800	77	68	59	50	41	32	23	14	5	0	0
1800	1820	78	69	60	51	42	33	24	15	6	0	0
1820	1840	79	70	61	52	43	34	25	16	7	0	0
1840	1860	80	71	62	53	44	35	26	17	8	0	0
1860	1880	81	72	63	54	45	36	27	18	10	1	0
1880	1900	82	73	64	55	46	37	28	20	11	2	0
1900	1920	83	74	65	56	47	38	30	21	12	3	0
1920	1940	85	75	66	57	48	40	31	22	13	4	0
1940	1960	86	76	67	58	49	41	32	23	14	5	0
1960	1980	88	77	68	59	51	42	33	24	15	6	0
1980	2000	89	78	69	61	52	43	34	25	16	7	0
2000	2020	90	79	71	62	53	44	35	26	17	8	0
2020	2040	92	81	72	63	54	45	36	27	18	9	0
2040	2060	93	82	73	64	55	46	37	28	19	10	1
2060	2080	95	83	74	65	56	47	38	29	20	11	2
2080	2100	96	84	75	66	57	48	39	30	21	12	3
2100	2120	98	86	76	67	58	49	40	31	22	13	5
2120	2140	99	87	77	68	59	50	41	32	23	15	6
2140	2160	100	89	78	69	60	51	42	33	25	16	7
2160	2180	102	90	79	70	61	52	43	35	26	17	8
2180	2200	103	91	80	71	62	53	44	36	27	18	9
2200	2220	105	93	81	72	63	54	46	37	28	19	10
2220	2240	106	94	82	73	64	56	47	38	29	20	11
2240	2260	107	96	84	74	66	57	48	39	30	21	12
2260	2280	109	97	85	76	67	58	49	40	31	22	13
2280	2300	110	98	87	77	68	59	50	41	32	23	14
2300	2320	112	100	88	78	69	60	51	42	33	24	15
2320	2340	113	101	90	79	70	61	52	43	34	25	16
2340	2360	114	103	91	80	71	62	53	44	35	26	17
2360	2380	116	104	92	81	72	63	54	45	36	27	18
7.05 PERCENT (.0705) OF THE EXCESS OVER $2,380 PLUS (round total to the nearest whole dollar)												
2380	6426	117	105	93	81	72	64	55	46	37	28	19
7.85 PERCENT (.0785) OF THE EXCESS OVER $6,426 PLUS (round total to the nearest whole dollar)												
6426	11119	402	390	378	367	355	343	331	320	308	296	284
9.85 PERCENT (.0985) OF THE EXCESS OVER $11,119 PLUS (round total to the nearest whole dollar)												
11119 and over		770	757	744	731	718	705	692	679	666	652	639

Revised Jan. 1, 2015

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Single employees paid once a month

Revised Jan. 1, 2015

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	200	0	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	2	0	0	0	0	0	0	0	0	0	0
240	260	3	0	0	0	0	0	0	0	0	0	0
260	280	4	0	0	0	0	0	0	0	0	0	0
280	300	5	0	0	0	0	0	0	0	0	0	0
300	320	6	0	0	0	0	0	0	0	0	0	0
320	340	7	0	0	0	0	0	0	0	0	0	0
340	360	8	0	0	0	0	0	0	0	0	0	0
360	380	10	0	0	0	0	0	0	0	0	0	0
380	400	11	0	0	0	0	0	0	0	0	0	0
400	420	12	0	0	0	0	0	0	0	0	0	0
420	440	13	0	0	0	0	0	0	0	0	0	0
440	460	14	0	0	0	0	0	0	0	0	0	0
460	480	15	0	0	0	0	0	0	0	0	0	0
480	500	16	0	0	0	0	0	0	0	0	0	0
500	520	17	0	0	0	0	0	0	0	0	0	0
520	540	18	0	0	0	0	0	0	0	0	0	0
540	560	19	1	0	0	0	0	0	0	0	0	0
560	580	20	2	0	0	0	0	0	0	0	0	0
580	600	21	3	0	0	0	0	0	0	0	0	0
600	640	23	5	0	0	0	0	0	0	0	0	0
640	680	25	7	0	0	0	0	0	0	0	0	0
680	720	27	9	0	0	0	0	0	0	0	0	0
720	760	29	12	0	0	0	0	0	0	0	0	0
760	800	31	14	0	0	0	0	0	0	0	0	0
800	840	34	16	0	0	0	0	0	0	0	0	0
840	880	36	18	0	0	0	0	0	0	0	0	0
880	920	38	20	2	0	0	0	0	0	0	0	0
920	960	40	22	4	0	0	0	0	0	0	0	0
960	1000	42	24	7	0	0	0	0	0	0	0	0
1000	1040	44	26	9	0	0	0	0	0	0	0	0
1040	1080	46	29	11	0	0	0	0	0	0	0	0
1080	1120	49	31	13	0	0	0	0	0	0	0	0
1120	1160	51	33	15	0	0	0	0	0	0	0	0
1160	1200	53	35	17	0	0	0	0	0	0	0	0
1200	1240	55	37	19	2	0	0	0	0	0	0	0
1240	1280	57	39	21	4	0	0	0	0	0	0	0
1280	1320	59	41	24	6	0	0	0	0	0	0	0
1320	1360	61	44	26	8	0	0	0	0	0	0	0
1360	1400	64	46	28	10	0	0	0	0	0	0	0
1400	1440	66	48	30	12	0	0	0	0	0	0	0
1440	1480	68	50	32	14	0	0	0	0	0	0	0
1480	1520	70	52	34	16	0	0	0	0	0	0	0
1520	1560	72	54	36	19	1	0	0	0	0	0	0
1560	1600	74	56	39	21	3	0	0	0	0	0	0
1600	1640	76	59	41	23	5	0	0	0	0	0	0
1640	1680	79	61	43	25	7	0	0	0	0	0	0
1680	1720	81	63	45	27	9	0	0	0	0	0	0
1720	1760	83	65	47	29	12	0	0	0	0	0	0
1760	1800	85	67	49	31	14	0	0	0	0	0	0
1800	1840	87	69	51	34	16	0	0	0	0	0	0
1840	1880	89	71	54	36	18	0	0	0	0	0	0
1880	1920	91	74	56	38	20	2	0	0	0	0	0
1920	1960	94	76	58	40	22	4	0	0	0	0	0
1960	2000	96	78	60	42	24	7	0	0	0	0	0
2000	2040	98	80	62	44	26	9	0	0	0	0	0
2040	2080	100	82	64	46	29	11	0	0	0	0	0
2080	2120	102	84	66	49	31	13	0	0	0	0	0
2120	2160	104	86	69	51	33	15	0	0	0	0	0
2160	2200	106	89	71	53	35	17	0	0	0	0	0
2200	2240	109	91	73	55	37	19	2	0	0	0	0
2240	2280	111	93	75	57	39	21	4	0	0	0	0
2280	2320	113	95	77	59	41	24	6	0	0	0	0
2320	2360	116	97	79	61	44	26	8	0	0	0	0

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)										
2360	2400	119	99	81	64	46	28	10	0	0	0	0
2400	2440	122	101	84	66	48	30	12	0	0	0	0
2440	2480	124	104	86	68	50	32	14	0	0	0	0
2480	2520	127	106	88	70	52	34	16	0	0	0	0
2520	2560	130	108	90	72	54	36	19	1	0	0	0
2560	2600	133	110	92	74	56	39	21	3	0	0	0
2600	2640	136	112	94	76	59	41	23	5	0	0	0
2640	2680	139	115	96	79	61	43	25	7	0	0	0
2680	2720	141	118	99	81	63	45	27	9	0	0	0
2720	2760	144	121	101	83	65	47	29	12	0	0	0
2760	2800	147	123	103	85	67	49	31	14	0	0	0
2800	2840	150	126	105	87	69	51	34	16	0	0	0
2840	2880	153	129	107	89	71	54	36	18	0	0	0
2880	2920	155	132	109	91	74	56	38	20	2	0	0
2920	2960	158	135	111	94	76	58	40	22	4	0	0
2960	3000	161	138	114	96	78	60	42	24	7	0	0
3000	3040	164	140	117	98	80	62	44	26	9	0	0
3040	3080	167	143	120	100	82	64	46	29	11	0	0
3080	3120	170	146	123	102	84	66	49	31	13	0	0
3120	3160	172	149	125	104	86	69	51	33	15	0	0
3160	3200	175	152	128	106	89	71	53	35	17	0	0
3200	3240	178	154	131	109	91	73	55	37	19	2	0
3240	3280	181	157	134	111	93	75	57	39	21	4	0
3280	3320	184	160	137	113	95	77	59	41	24	6	0
3320	3360	186	163	139	116	97	79	61	44	26	8	0
3360	3400	189	166	142	119	99	81	64	46	28	10	0
3400	3440	192	169	145	122	101	84	66	48	30	12	0
3440	3480	195	171	148	124	104	86	68	50	32	14	0
3480	3520	198	174	151	127	106	88	70	52	34	16	0
3520	3560	201	177	154	130	108	90	72	54	36	19	1
3560	3600	203	180	156	133	110	92	74	56	39	21	3
3600	3640	206	183	159	136	112	94	76	59	41	23	5
3640	3680	209	186	162	139	115	96	79	61	43	25	7
3680	3720	212	188	165	141	118	99	81	63	45	27	9
3720	3760	215	191	168	144	121	101	83	65	47	29	12
3760	3800	217	194	170	147	123	103	85	67	49	31	14
3800	3840	220	197	173	150	126	105	87	69	51	34	16
3840	3880	223	200	176	153	129	107	89	71	54	36	18
3880	3920	226	202	179	155	132	109	91	74	56	38	20
3920	3960	229	205	182	158	135	111	94	76	58	40	22
3960	4000	232	208	185	161	138	114	96	78	60	42	24
4000	4040	234	211	187	164	140	117	98	80	62	44	26
4040	4080	237	214	190	167	143	120	100	82	64	46	29
4080	4120	240	217	193	170	146	123	102	84	66	49	31
4120	4160	243	219	196	172	149	125	104	86	69	51	33
4160	4200	246	222	199	175	152	128	106	89	71	53	35
4200	4240	248	225	201	178	154	131	109	91	73	55	37
4240	4280	251	228	204	181	157	134	111	93	75	57	39
4280	4320	254	231	207	184	160	137	113	95	77	59	41
4320	4360	257	233	210	186	163	139	116	97	79	61	44
4360	4400	260	236	213	189	166	142	119	99	81	64	46
4400	4440	263	239	216	192	169	145	122	101	84	66	48
4440	4480	265	242	218	195	171	148	124	104	86	68	50
4480	4520	268	245	221	198	174	151	127	106	88	70	52
4520	4560	271	248	224	201	177	154	130	108	90	72	54
4560	4600	274	250	227	203	180	156	133	110	92	74	56
		7.05 PERCENT (.0705) OF THE EXCESS OVER $4,600 PLUS (round total to the nearest whole dollar)										
4600	7055	275	252	228	205	181	158	134	111	93	75	58
		7.85 PERCENT (.0785) OF THE EXCESS OVER $7,055 PLUS (round total to the nearest whole dollar)										
7055	13104	448	425	401	378	354	331	307	284	260	237	213
		9.85 PERCENT (.0985) OF THE EXCESS OVER $13,104 PLUS (round total to the nearest whole dollar)										
13104 and over		923	897	871	845	819	792	766	740	714	688	662

Revised Jan. 1, 2015

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	720	0	0	0	0	0	0	0	0	0	0	0
720	760	1	0	0	0	0	0	0	0	0	0	0
760	800	3	0	0	0	0	0	0	0	0	0	0
800	840	6	0	0	0	0	0	0	0	0	0	0
840	880	8	0	0	0	0	0	0	0	0	0	0
880	920	10	0	0	0	0	0	0	0	0	0	0
920	960	12	0	0	0	0	0	0	0	0	0	0
960	1000	14	0	0	0	0	0	0	0	0	0	0
1000	1040	16	0	0	0	0	0	0	0	0	0	0
1040	1080	18	1	0	0	0	0	0	0	0	0	0
1080	1120	21	3	0	0	0	0	0	0	0	0	0
1120	1160	23	5	0	0	0	0	0	0	0	0	0
1160	1200	25	7	0	0	0	0	0	0	0	0	0
1200	1240	27	9	0	0	0	0	0	0	0	0	0
1240	1280	29	11	0	0	0	0	0	0	0	0	0
1280	1320	31	13	0	0	0	0	0	0	0	0	0
1320	1360	33	16	0	0	0	0	0	0	0	0	0
1360	1400	35	18	0	0	0	0	0	0	0	0	0
1400	1440	38	20	2	0	0	0	0	0	0	0	0
1440	1480	40	22	4	0	0	0	0	0	0	0	0
1480	1520	42	24	6	0	0	0	0	0	0	0	0
1520	1560	44	26	8	0	0	0	0	0	0	0	0
1560	1600	46	28	11	0	0	0	0	0	0	0	0
1600	1640	48	30	13	0	0	0	0	0	0	0	0
1640	1680	50	33	15	0	0	0	0	0	0	0	0
1680	1720	53	35	17	0	0	0	0	0	0	0	0
1720	1760	55	37	19	1	0	0	0	0	0	0	0
1760	1800	57	39	21	3	0	0	0	0	0	0	0
1800	1840	59	41	23	6	0	0	0	0	0	0	0
1840	1880	61	43	26	8	0	0	0	0	0	0	0
1880	1920	63	45	28	10	0	0	0	0	0	0	0
1920	1960	65	48	30	12	0	0	0	0	0	0	0
1960	2000	68	50	32	14	0	0	0	0	0	0	0
2000	2040	70	52	34	16	0	0	0	0	0	0	0
2040	2080	72	54	36	18	1	0	0	0	0	0	0
2080	2120	74	56	38	21	3	0	0	0	0	0	0
2120	2160	76	58	40	23	5	0	0	0	0	0	0
2160	2200	78	60	43	25	7	0	0	0	0	0	0
2200	2240	80	63	45	27	9	0	0	0	0	0	0
2240	2280	83	65	47	29	11	0	0	0	0	0	0
2280	2320	85	67	49	31	13	0	0	0	0	0	0
2320	2360	87	69	51	33	16	0	0	0	0	0	0
2360	2400	89	71	53	35	18	0	0	0	0	0	0
2400	2440	91	73	55	38	20	2	0	0	0	0	0
2440	2480	93	75	58	40	22	4	0	0	0	0	0
2480	2520	95	78	60	42	24	6	0	0	0	0	0
2520	2560	98	80	62	44	26	8	0	0	0	0	0
2560	2600	100	82	64	46	28	11	0	0	0	0	0
2600	2640	102	84	66	48	30	13	0	0	0	0	0
2640	2680	104	86	68	50	33	15	0	0	0	0	0
2680	2720	106	88	70	53	35	17	0	0	0	0	0
2720	2760	108	90	73	55	37	19	1	0	0	0	0
2760	2800	110	93	75	57	39	21	3	0	0	0	0
2800	2840	113	95	77	59	41	23	6	0	0	0	0
2840	2880	115	97	79	61	43	26	8	0	0	0	0

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										or more
2880	2920	117	99	81	63	45	28	10	0	0	0	0
2920	2960	119	101	83	65	48	30	12	0	0	0	0
2960	3000	121	103	85	68	50	32	14	0	0	0	0
3000	3040	123	105	88	70	52	34	16	0	0	0	0
3040	3080	125	108	90	72	54	36	18	1	0	0	0
3080	3120	128	110	92	74	56	38	21	3	0	0	0
3120	3160	130	112	94	76	58	40	23	5	0	0	0
3160	3200	132	114	96	78	60	43	25	7	0	0	0
3200	3240	134	116	98	80	63	45	27	9	0	0	0
3240	3280	136	118	100	83	65	47	29	11	0	0	0
3280	3320	138	120	103	85	67	49	31	13	0	0	0
3320	3360	140	123	105	87	69	51	33	16	0	0	0
3360	3400	142	125	107	89	71	53	35	18	0	0	0
3400	3440	145	127	109	91	73	55	38	20	2	0	0
3440	3480	147	129	111	93	75	58	40	22	4	0	0
3480	3520	149	131	113	95	78	60	42	24	6	0	0
3520	3560	151	133	115	98	80	62	44	26	8	0	0
3560	3600	153	135	118	100	82	64	46	28	11	0	0
3600	3640	155	137	120	102	84	66	48	30	13	0	0
3640	3680	157	140	122	104	86	68	50	33	15	0	0
3680	3720	160	142	124	106	88	70	53	35	17	0	0
3720	3760	162	144	126	108	90	73	55	37	19	1	0
3760	3800	164	146	128	110	93	75	57	39	21	3	0
3800	3840	167	148	130	113	95	77	59	41	23	6	0
3840	3880	170	150	133	115	97	79	61	43	26	8	0
3880	3920	173	152	135	117	99	81	63	45	28	10	0
3920	3960	175	155	137	119	101	83	65	48	30	12	0
3960	4000	178	157	139	121	103	85	68	50	32	14	0
4000	4040	181	159	141	123	105	88	70	52	34	16	0
4040	4080	184	161	143	125	108	90	72	54	36	18	1
4080	4120	187	163	145	128	110	92	74	56	38	21	3
4120	4160	189	166	147	130	112	94	76	58	40	23	5
4160	4200	192	169	150	132	114	96	78	60	43	25	7
4200	4240	195	172	152	134	116	98	80	63	45	27	9
4240	4280	198	174	154	136	118	100	83	65	47	29	11
4280	4320	201	177	156	138	120	103	85	67	49	31	13
4320	4360	204	180	158	140	123	105	87	69	51	33	16
4360	4400	206	183	160	142	125	107	89	71	53	35	18
4400	4440	209	186	162	145	127	109	91	73	55	38	20
4440	4480	212	188	165	147	129	111	93	75	58	40	22
4480	4520	215	191	168	149	131	113	95	78	60	42	24
4520	4560	218	194	171	151	133	115	98	80	62	44	26
4560	4600	220	197	173	153	135	118	100	82	64	46	28

7.05 PERCENT (.0705) OF THE EXCESS OVER $4,600 PLUS (round total to the nearest whole dollar)												
4600	12852	222	198	175	154	136	119	101	83	65	47	29

7.85 PERCENT (.0785) OF THE EXCESS OVER $12,852 PLUS (round total to the nearest whole dollar)												
12852	22238	804	780	757	733	710	686	663	639	616	592	569

9.85 PERCENT (.0985) OF THE EXCESS OVER $22,238 PLUS (round total to the nearest whole dollar)												
22238 and over		1540	1514	1488	1462	1436	1410	1383	1357	1331	1305	1279

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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, 2015.

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

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

Multiply step 1 by:

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

Step 3
Multiply the number of the employee's withholding allowances by $4,000.

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
$2,300	$27,370	2,300	5.35%	
27,370	84,660	27,370	7.05%	1,341.25
84,660	157,250	84,660	7.85%	5,380.20
157,250		157,250	9.85%	11,078.52

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
$8,600	$45,250	8,600	5.35%	
45,250	154,220	45,250	7.05%	1,960.78
154,220	266,860	154,220	7.85%	9,643.17
266,860		266,860	9.85%	18,485.41