

2018 Minnesota Withholding Tax Tables

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

There are separate tables for employees paid:

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

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

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

Single employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	0	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	1	1	0	0	0	0	0	0	0	0
48	52	2	2	1	0	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	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	1	1	0	0	0	0
92	96	5	4	3	3	2	2	1	0	0	0	0
96	100	5	4	4	3	2	2	1	1	0	0	0
100	104	6	5	4	3	3	2	1	1	0	0	0
104	108	6	5	4	3	3	2	2	1	0	0	0
108	112	6	5	4	4	3	2	2	1	1	0	0
112	116	6	6	5	4	3	3	2	1	1	0	0
116	120	7	6	5	4	3	3	2	2	1	0	0
120	124	7	6	5	4	4	3	2	2	1	1	0
124	128	7	6	6	5	4	3	3	2	1	1	0
128	132	7	7	6	5	4	4	3	2	2	1	0
132	136	8	7	6	5	5	4	3	3	2	1	1
136	140	8	7	6	6	5	4	3	3	2	1	1
140	144	8	8	7	6	5	4	4	3	2	2	1
144	148	9	8	7	6	5	5	4	3	3	2	1
148	152	9	8	7	6	6	5	4	3	3	2	2
152	156	9	8	8	7	6	5	4	4	3	2	2
156	160	9	9	8	7	6	5	5	4	3	3	2
7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)												
160	243	10	9	8	7	6	6	5	4	3	3	2
7.85 PERCENT (.0785) OF THE EXCESS OVER \$243 PLUS (round total to the nearest whole dollar)												
243	451	15	15	14	13	12	11	11	10	9	8	7
9.85 PERCENT (.0985) OF THE EXCESS OVER \$451 PLUS (round total to the nearest whole dollar)												
451 and over		32	31	30	29	28	27	26	25	25	24	23

Married employees paid every day

If the employee's wages are		Number of withholding allowances											
		0	1	2	3	4	5	6	7	8	9	10	
at least	but less than	The amount to withhold (in whole dollars)											
0	32	0	0	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0	0
36	40	1	0	0	0	0	0	0	0	0	0	0	0
40	44	1	0	0	0	0	0	0	0	0	0	0	0
44	48	1	1	0	0	0	0	0	0	0	0	0	0
48	52	1	1	0	0	0	0	0	0	0	0	0	0
52	56	2	1	0	0	0	0	0	0	0	0	0	0
56	60	2	1	1	0	0	0	0	0	0	0	0	0
60	64	2	1	1	0	0	0	0	0	0	0	0	0
64	68	2	2	1	0	0	0	0	0	0	0	0	0
68	72	2	2	1	1	0	0	0	0	0	0	0	0
72	76	3	2	1	1	0	0	0	0	0	0	0	0
76	80	3	2	2	1	0	0	0	0	0	0	0	0
80	84	3	2	2	1	1	0	0	0	0	0	0	0
84	88	3	3	2	1	1	0	0	0	0	0	0	0
88	92	3	3	2	2	1	0	0	0	0	0	0	0
92	96	4	3	2	2	1	1	0	0	0	0	0	0
96	100	4	3	3	2	1	1	0	0	0	0	0	0
100	104	4	4	3	2	2	1	0	0	0	0	0	0
104	108	4	4	3	3	2	1	1	0	0	0	0	0
108	112	5	4	3	3	2	1	1	0	0	0	0	0
112	116	5	4	4	3	2	2	1	0	0	0	0	0
116	120	5	4	4	3	3	2	1	1	0	0	0	0
120	124	5	5	4	3	3	2	2	1	0	0	0	0
124	128	5	5	4	4	3	2	2	1	0	0	0	0
128	132	6	5	4	4	3	3	2	1	1	0	0	0
132	136	6	5	5	4	3	3	2	2	1	0	0	0
136	140	6	5	5	4	4	3	2	2	1	1	0	0
140	144	6	6	5	4	4	3	3	2	1	1	0	0
144	148	7	6	5	5	4	3	3	2	2	1	0	0
148	152	7	6	5	5	4	4	3	2	2	1	1	1
152	156	7	7	6	5	4	4	3	3	2	1	1	1
156	160	8	7	6	5	5	4	3	3	2	2	1	1
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)											
160	442	8	7	6	5	5	4	4	3	2	2	1	1
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$442 PLUS (round total to the nearest whole dollar)											
442	765	28	27	26	25	24	24	23	22	21	20	20	20
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$765 PLUS (round total to the nearest whole dollar)											
765 and over		53	52	51	50	49	48	48	47	46	45	44	44

Single employees paid once a week

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

Single employees paid once a week

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
640	650	34	28	24	19	15	11	6	2	0	0	0
650	660	35	29	24	20	16	11	7	3	0	0	0
660	670	35	30	25	20	16	12	8	3	0	0	0
670	680	36	30	25	21	17	12	8	4	0	0	0
680	690	37	31	26	21	17	13	9	4	0	0	0
690	700	37	32	26	22	18	13	9	5	1	0	0
700	710	38	32	27	22	18	14	10	5	1	0	0
710	720	39	33	28	23	19	14	10	6	2	0	0
720	730	39	34	28	24	19	15	11	6	2	0	0
730	740	40	35	29	24	20	16	11	7	3	0	0
740	750	41	35	30	25	20	16	12	8	3	0	0
750	760	42	36	30	25	21	17	12	8	4	0	0
760	770	42	37	31	26	21	17	13	9	4	0	0
770	780	43	37	32	26	22	18	13	9	5	1	0
780	790	44	38	32	27	23	18	14	10	5	1	0
790	800	44	39	33	28	23	19	14	10	6	2	0
800	810	45	39	34	28	24	19	15	11	6	2	0
810	820	46	40	35	29	24	20	16	11	7	3	0
820	830	47	41	35	30	25	20	16	12	8	3	0
830	840	47	42	36	30	25	21	17	12	8	4	0
840	850	48	42	37	31	26	21	17	13	9	4	0
850	860	49	43	37	32	26	22	18	13	9	5	1
860	870	49	44	38	32	27	23	18	14	10	5	1
870	880	50	44	39	33	28	23	19	15	10	6	2
880	890	51	45	39	34	28	24	19	15	11	7	2
890	900	51	46	40	35	29	24	20	16	11	7	3
900	910	52	47	41	35	30	25	20	16	12	8	3
910	920	53	47	42	36	30	25	21	17	12	8	4
920	930	54	48	42	37	31	26	21	17	13	9	4
930	940	54	49	43	37	32	26	22	18	13	9	5
940	950	55	49	44	38	32	27	23	18	14	10	5
950	960	56	50	44	39	33	28	23	19	15	10	6
960	970	56	51	45	40	34	28	24	19	15	11	7
970	980	57	51	46	40	35	29	24	20	16	11	7
980	990	58	52	47	41	35	30	25	20	16	12	8
990	1,000	58	53	47	42	36	30	25	21	17	12	8
1,000	1,010	59	54	48	42	37	31	26	21	17	13	9
1,010	1,020	60	54	49	43	37	32	26	22	18	13	9
1,020	1,030	61	55	49	44	38	32	27	23	18	14	10
1,030	1,040	61	56	50	44	39	33	28	23	19	15	10
1,040	1,050	62	56	51	45	40	34	28	24	19	15	11
1,050	1,060	63	57	51	46	40	35	29	24	20	16	11
1,060	1,070	63	58	52	47	41	35	30	25	20	16	12
1,070	1,080	64	59	53	47	42	36	30	25	21	17	12
1,080	1,090	65	59	54	48	42	37	31	26	21	17	13
1,090	1,100	66	60	54	49	43	37	32	26	22	18	13
1,100	1,110	66	61	55	49	44	38	32	27	23	18	14
1,110	1,120	67	61	56	50	44	39	33	28	23	19	15
1,120	1,130	68	62	56	51	45	40	34	28	24	19	15
1,130	1,140	68	63	57	51	46	40	35	29	24	20	16
1,140	1,150	69	63	58	52	47	41	35	30	25	20	16
1,150	1,160	70	64	59	53	47	42	36	30	25	21	17
1,160	1,170	70	65	59	54	48	42	37	31	26	21	17
1,170	1,180	71	66	60	54	49	43	37	32	26	22	18
1,180	1,190	72	66	61	55	49	44	38	33	27	23	18
7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	1,681	72	67	61	55	50	44	38	33	27	23	19
7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,681 PLUS (round total to the nearest whole dollar)												
1,681	3,123	107	101	96	90	84	79	73	67	62	56	51
9.85 PERCENT (.0985) OF THE EXCESS OVER \$3,123 PLUS (round total to the nearest whole dollar)												
3,123	and over	220	214	208	201	195	189	182	176	170	164	157

Married employees paid once a week

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

Married employees paid once a week

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
720	730	30	25	21	17	13	8	4	0	0	0	0
730	740	30	26	22	17	13	9	5	0	0	0	0
740	750	31	26	22	18	14	9	5	1	0	0	0
750	760	31	27	23	18	14	10	6	1	0	0	0
760	770	32	28	23	19	15	10	6	2	0	0	0
770	780	32	28	24	20	15	11	7	2	0	0	0
780	790	33	29	24	20	16	12	7	3	0	0	0
790	800	33	29	25	21	16	12	8	4	0	0	0
800	810	34	30	25	21	17	13	8	4	0	0	0
810	820	34	30	26	22	17	13	9	5	0	0	0
820	830	35	31	26	22	18	14	9	5	1	0	0
830	840	36	31	27	23	18	14	10	6	1	0	0
840	850	36	32	28	23	19	15	10	6	2	0	0
850	860	37	32	28	24	20	15	11	7	2	0	0
860	870	37	33	29	24	20	16	12	7	3	0	0
870	880	38	33	29	25	21	16	12	8	4	0	0
880	890	38	34	30	25	21	17	13	8	4	0	0
890	900	39	35	30	26	22	17	13	9	5	0	0
900	910	39	35	31	27	22	18	14	9	5	1	0
910	920	40	36	31	27	23	18	14	10	6	1	0
920	930	41	36	32	28	23	19	15	10	6	2	0
930	940	42	37	32	28	24	20	15	11	7	2	0
940	950	42	37	33	29	24	20	16	12	7	3	0
950	960	43	38	33	29	25	21	16	12	8	4	0
960	970	44	38	34	30	25	21	17	13	8	4	0
970	980	44	39	35	30	26	22	17	13	9	5	0
980	990	45	39	35	31	27	22	18	14	9	5	1
990	1,000	46	40	36	31	27	23	19	14	10	6	1
1,000	1,010	46	41	36	32	28	23	19	15	11	6	2
1,010	1,020	47	42	37	32	28	24	20	15	11	7	3
1,020	1,030	48	42	37	33	29	24	20	16	12	7	3
1,030	1,040	49	43	38	33	29	25	21	16	12	8	4
1,040	1,050	49	44	38	34	30	25	21	17	13	8	4
1,050	1,060	50	44	39	35	30	26	22	17	13	9	5
1,060	1,070	51	45	39	35	31	27	22	18	14	9	5
1,070	1,080	51	46	40	36	31	27	23	19	14	10	6
1,080	1,090	52	46	41	36	32	28	23	19	15	11	6
1,090	1,100	53	47	42	37	32	28	24	20	15	11	7
1,100	1,110	54	48	42	37	33	29	24	20	16	12	7
1,110	1,120	54	49	43	38	33	29	25	21	16	12	8
1,120	1,130	55	49	44	38	34	30	25	21	17	13	8
1,130	1,140	56	50	44	39	35	30	26	22	17	13	9
1,140	1,150	56	51	45	39	35	31	27	22	18	14	9
1,150	1,160	57	51	46	40	36	31	27	23	19	14	10
1,160	1,170	58	52	47	41	36	32	28	23	19	15	11
1,170	1,180	58	53	47	42	37	32	28	24	20	15	11
1,180	1,190	59	54	48	42	37	33	29	24	20	16	12
7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	3,062	60	54	48	43	37	33	29	25	20	16	12
7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,062 PLUS (round total to the nearest whole dollar)												
3,062	5,299	191	186	180	175	169	163	158	152	146	141	135
9.85 PERCENT (.0985) OF THE EXCESS OVER \$5,299 PLUS (round total to the nearest whole dollar)												
5,299	and over	367	361	355	348	342	336	330	323	317	311	304

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	6	0	0	0	0	0	0	0	0	0	0
220	240	7	0	0	0	0	0	0	0	0	0	0
240	260	9	0	0	0	0	0	0	0	0	0	0
260	280	10	1	0	0	0	0	0	0	0	0	0
280	300	11	2	0	0	0	0	0	0	0	0	0
300	320	12	3	0	0	0	0	0	0	0	0	0
320	340	13	4	0	0	0	0	0	0	0	0	0
340	360	14	5	0	0	0	0	0	0	0	0	0
360	380	15	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	9	0	0	0	0	0	0	0	0	0
420	440	18	10	1	0	0	0	0	0	0	0	0
440	460	19	11	2	0	0	0	0	0	0	0	0
460	480	20	12	3	0	0	0	0	0	0	0	0
480	500	21	13	4	0	0	0	0	0	0	0	0
500	520	22	14	5	0	0	0	0	0	0	0	0
520	540	24	15	6	0	0	0	0	0	0	0	0
540	560	25	16	8	0	0	0	0	0	0	0	0
560	580	26	17	9	0	0	0	0	0	0	0	0
580	600	27	18	10	1	0	0	0	0	0	0	0
600	620	28	19	11	2	0	0	0	0	0	0	0
620	640	29	20	12	3	0	0	0	0	0	0	0
640	660	30	21	13	4	0	0	0	0	0	0	0
660	680	31	22	14	5	0	0	0	0	0	0	0
680	700	32	24	15	6	0	0	0	0	0	0	0
700	720	33	25	16	8	0	0	0	0	0	0	0
720	740	34	26	17	9	0	0	0	0	0	0	0
740	760	35	27	18	10	1	0	0	0	0	0	0
760	780	36	28	19	11	2	0	0	0	0	0	0
780	800	37	29	20	12	3	0	0	0	0	0	0
800	820	38	30	21	13	4	0	0	0	0	0	0
820	840	40	31	22	14	5	0	0	0	0	0	0
840	860	41	32	24	15	6	0	0	0	0	0	0
860	880	42	33	25	16	8	0	0	0	0	0	0
880	900	43	34	26	17	9	0	0	0	0	0	0
900	920	44	35	27	18	10	1	0	0	0	0	0
920	940	45	36	28	19	11	2	0	0	0	0	0
940	960	46	37	29	20	12	3	0	0	0	0	0
960	980	47	39	30	21	13	4	0	0	0	0	0
980	1,000	48	40	31	23	14	5	0	0	0	0	0
1,000	1,020	49	41	32	24	15	7	0	0	0	0	0
1,020	1,040	50	42	33	25	16	8	0	0	0	0	0
1,040	1,060	51	43	34	26	17	9	0	0	0	0	0
1,060	1,080	52	44	35	27	18	10	1	0	0	0	0
1,080	1,100	54	45	36	28	19	11	2	0	0	0	0
1,100	1,120	55	46	37	29	20	12	3	0	0	0	0
1,120	1,140	56	47	39	30	21	13	4	0	0	0	0
1,140	1,160	58	48	40	31	23	14	5	0	0	0	0
1,160	1,180	59	49	41	32	24	15	7	0	0	0	0
1,180	1,200	61	50	42	33	25	16	8	0	0	0	0
1,200	1,220	62	51	43	34	26	17	9	0	0	0	0
1,220	1,240	63	52	44	35	27	18	10	1	0	0	0
1,240	1,260	65	54	45	36	28	19	11	2	0	0	0
1,260	1,280	66	55	46	37	29	20	12	3	0	0	0

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,280	1,300	68	56	47	39	30	21	13	4	0	0	0
1,300	1,320	69	58	48	40	31	23	14	5	0	0	0
1,320	1,340	70	59	49	41	32	24	15	7	0	0	0
1,340	1,360	72	61	50	42	33	25	16	8	0	0	0
1,360	1,380	73	62	51	43	34	26	17	9	0	0	0
1,380	1,400	75	63	52	44	35	27	18	10	1	0	0
1,400	1,420	76	65	54	45	36	28	19	11	2	0	0
1,420	1,440	78	66	55	46	38	29	20	12	3	0	0
1,440	1,460	79	68	56	47	39	30	22	13	4	0	0
1,460	1,480	80	69	58	48	40	31	23	14	5	0	0
1,480	1,500	82	70	59	49	41	32	24	15	7	0	0
1,500	1,520	83	72	61	50	42	33	25	16	8	0	0
1,520	1,540	85	73	62	51	43	34	26	17	9	0	0
1,540	1,560	86	75	63	52	44	35	27	18	10	1	0
1,560	1,580	87	76	65	54	45	36	28	19	11	2	0
1,580	1,600	89	78	66	55	46	38	29	20	12	3	0
1,600	1,620	90	79	68	56	47	39	30	22	13	4	0
1,620	1,640	92	80	69	58	48	40	31	23	14	6	0
1,640	1,660	93	82	71	59	49	41	32	24	15	7	0
1,660	1,680	94	83	72	61	50	42	33	25	16	8	0
1,680	1,700	96	85	73	62	51	43	34	26	17	9	0
1,700	1,720	97	86	75	63	52	44	35	27	18	10	1
1,720	1,740	99	87	76	65	54	45	36	28	19	11	2
1,740	1,760	100	89	78	66	55	46	38	29	20	12	3
1,760	1,780	101	90	79	68	56	47	39	30	22	13	4
1,780	1,800	103	92	80	69	58	48	40	31	23	14	6
1,800	1,820	104	93	82	71	59	49	41	32	24	15	7
1,820	1,840	106	94	83	72	61	50	42	33	25	16	8
1,840	1,860	107	96	85	73	62	51	43	34	26	17	9
1,860	1,880	109	97	86	75	64	53	44	35	27	18	10
1,880	1,900	110	99	87	76	65	54	45	37	28	19	11
1,900	1,920	111	100	89	78	66	55	46	38	29	20	12
1,920	1,940	113	102	90	79	68	57	47	39	30	22	13
1,940	1,960	114	103	92	80	69	58	48	40	31	23	14
1,960	1,980	116	104	93	82	71	59	49	41	32	24	15
1,980	2,000	117	106	94	83	72	61	50	42	33	25	16
2,000	2,020	118	107	96	85	73	62	51	43	34	26	17
2,020	2,040	120	109	97	86	75	64	53	44	35	27	18
2,040	2,060	121	110	99	87	76	65	54	45	37	28	19
2,060	2,080	123	111	100	89	78	66	55	46	38	29	21
2,080	2,100	124	113	102	90	79	68	57	47	39	30	22
2,100	2,120	125	114	103	92	80	69	58	48	40	31	23
2,120	2,140	127	116	104	93	82	71	59	49	41	32	24
2,140	2,160	128	117	106	95	83	72	61	50	42	33	25
2,160	2,180	130	118	107	96	85	73	62	51	43	34	26
2,180	2,200	131	120	109	97	86	75	64	53	44	35	27
2,200	2,220	133	121	110	99	87	76	65	54	45	37	28
2,220	2,240	134	123	111	100	89	78	66	55	46	38	29
2,240	2,260	135	124	113	102	90	79	68	57	47	39	30
2,260	2,280	137	125	114	103	92	80	69	58	48	40	31
2,280	2,300	138	127	116	104	93	82	71	59	49	41	32
2,300	2,320	140	128	117	106	95	83	72	61	50	42	33
2,320	2,340	141	130	118	107	96	85	73	62	52	43	34
2,340	2,360	142	131	120	109	97	86	75	64	53	44	35
2,360	2,380	144	133	121	110	99	88	76	65	54	45	37
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	3,362	144	133	122	111	99	88	77	66	54	46	37
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,362 PLUS (round total to the nearest whole dollar)										
3,362	6,245	214	202	191	180	169	157	146	135	124	112	101
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,245 PLUS (round total to the nearest whole dollar)										
6,245 and over		440	428	415	402	390	377	365	352	340	327	315

Married employees paid every two weeks

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

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,520	1,540	64	55	47	38	29	21	12	4	0	0	0
1,540	1,560	65	56	48	39	31	22	13	5	0	0	0
1,560	1,580	66	57	49	40	32	23	15	6	0	0	0
1,580	1,600	67	58	50	41	33	24	16	7	0	0	0
1,600	1,620	68	59	51	42	34	25	17	8	0	0	0
1,620	1,640	69	60	52	43	35	26	18	9	1	0	0
1,640	1,660	70	62	53	44	36	27	19	10	2	0	0
1,660	1,680	71	63	54	46	37	28	20	11	3	0	0
1,680	1,700	72	64	55	47	38	30	21	12	4	0	0
1,700	1,720	73	65	56	48	39	31	22	13	5	0	0
1,720	1,740	74	66	57	49	40	32	23	15	6	0	0
1,740	1,760	75	67	58	50	41	33	24	16	7	0	0
1,760	1,780	76	68	59	51	42	34	25	17	8	0	0
1,780	1,800	78	69	60	52	43	35	26	18	9	1	0
1,800	1,820	79	70	62	53	44	36	27	19	10	2	0
1,820	1,840	80	71	63	54	46	37	28	20	11	3	0
1,840	1,860	82	72	64	55	47	38	30	21	12	4	0
1,860	1,880	83	73	65	56	48	39	31	22	14	5	0
1,880	1,900	85	74	66	57	49	40	32	23	15	6	0
1,900	1,920	86	75	67	58	50	41	33	24	16	7	0
1,920	1,940	87	77	68	59	51	42	34	25	17	8	0
1,940	1,960	89	78	69	60	52	43	35	26	18	9	1
1,960	1,980	90	79	70	62	53	44	36	27	19	10	2
1,980	2,000	92	80	71	63	54	46	37	28	20	11	3
2,000	2,020	93	82	72	64	55	47	38	30	21	12	4
2,020	2,040	94	83	73	65	56	48	39	31	22	14	5
2,040	2,060	96	85	74	66	57	49	40	32	23	15	6
2,060	2,080	97	86	75	67	58	50	41	33	24	16	7
2,080	2,100	99	87	77	68	59	51	42	34	25	17	8
2,100	2,120	100	89	78	69	61	52	43	35	26	18	9
2,120	2,140	101	90	79	70	62	53	45	36	27	19	10
2,140	2,160	103	92	80	71	63	54	46	37	28	20	11
2,160	2,180	104	93	82	72	64	55	47	38	30	21	12
2,180	2,200	106	94	83	73	65	56	48	39	31	22	14
2,200	2,220	107	96	85	74	66	57	49	40	32	23	15
2,220	2,240	108	97	86	75	67	58	50	41	33	24	16
2,240	2,260	110	99	87	77	68	59	51	42	34	25	17
2,260	2,280	111	100	89	78	69	61	52	43	35	26	18
2,280	2,300	113	101	90	79	70	62	53	45	36	27	19
2,300	2,320	114	103	92	80	71	63	54	46	37	29	20
2,320	2,340	116	104	93	82	72	64	55	47	38	30	21
2,340	2,360	117	106	94	83	73	65	56	48	39	31	22
2,360	2,380	118	107	96	85	74	66	57	49	40	32	23
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	6,124	119	108	97	85	75	66	58	49	41	32	24
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,124 PLUS (round total to the nearest whole dollar)										
6,124	10,598	383	372	360	349	338	327	315	304	293	282	270
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$10,598 PLUS (round total to the nearest whole dollar)										
10,598 and over		734	722	709	697	684	672	659	646	634	621	609

Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	6	0	0	0	0	0	0	0	0	0	0
220	240	7	0	0	0	0	0	0	0	0	0	0
240	260	8	0	0	0	0	0	0	0	0	0	0
260	280	9	0	0	0	0	0	0	0	0	0	0
280	300	10	1	0	0	0	0	0	0	0	0	0
300	320	11	2	0	0	0	0	0	0	0	0	0
320	340	12	3	0	0	0	0	0	0	0	0	0
340	360	13	4	0	0	0	0	0	0	0	0	0
360	380	15	5	0	0	0	0	0	0	0	0	0
380	400	16	6	0	0	0	0	0	0	0	0	0
400	420	17	7	0	0	0	0	0	0	0	0	0
420	440	18	9	0	0	0	0	0	0	0	0	0
440	460	19	10	0	0	0	0	0	0	0	0	0
460	480	20	11	1	0	0	0	0	0	0	0	0
480	500	21	12	2	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	7	0	0	0	0	0	0	0	0
580	600	26	17	8	0	0	0	0	0	0	0	0
600	620	27	18	9	0	0	0	0	0	0	0	0
620	640	28	19	10	1	0	0	0	0	0	0	0
640	660	30	20	11	2	0	0	0	0	0	0	0
660	680	31	21	12	3	0	0	0	0	0	0	0
680	700	32	22	13	4	0	0	0	0	0	0	0
700	720	33	23	14	5	0	0	0	0	0	0	0
720	740	34	25	15	6	0	0	0	0	0	0	0
740	760	35	26	16	7	0	0	0	0	0	0	0
760	780	36	27	17	8	0	0	0	0	0	0	0
780	800	37	28	19	9	0	0	0	0	0	0	0
800	820	38	29	20	10	1	0	0	0	0	0	0
820	840	39	30	21	11	2	0	0	0	0	0	0
840	860	40	31	22	12	3	0	0	0	0	0	0
860	880	41	32	23	14	4	0	0	0	0	0	0
880	900	42	33	24	15	5	0	0	0	0	0	0
900	920	43	34	25	16	6	0	0	0	0	0	0
920	940	45	35	26	17	8	0	0	0	0	0	0
940	960	46	36	27	18	9	0	0	0	0	0	0
960	980	47	37	28	19	10	0	0	0	0	0	0
980	1,000	48	38	29	20	11	1	0	0	0	0	0
1,000	1,020	49	40	30	21	12	3	0	0	0	0	0
1,020	1,040	50	41	31	22	13	4	0	0	0	0	0
1,040	1,060	51	42	32	23	14	5	0	0	0	0	0
1,060	1,080	52	43	34	24	15	6	0	0	0	0	0
1,080	1,100	53	44	35	25	16	7	0	0	0	0	0
1,100	1,120	54	45	36	26	17	8	0	0	0	0	0
1,120	1,140	55	46	37	27	18	9	0	0	0	0	0
1,140	1,160	56	47	38	29	19	10	1	0	0	0	0
1,160	1,180	57	48	39	30	20	11	2	0	0	0	0
1,180	1,200	59	49	40	31	21	12	3	0	0	0	0
1,200	1,220	60	50	41	32	22	13	4	0	0	0	0
1,220	1,240	61	51	42	33	24	14	5	0	0	0	0
1,240	1,260	63	52	43	34	25	15	6	0	0	0	0
1,260	1,280	64	53	44	35	26	16	7	0	0	0	0

Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,280	1,300	66	55	45	36	27	18	8	0	0	0	0
1,300	1,320	67	56	46	37	28	19	9	0	0	0	0
1,320	1,340	69	57	47	38	29	20	10	1	0	0	0
1,340	1,360	70	58	48	39	30	21	11	2	0	0	0
1,360	1,380	71	59	50	40	31	22	13	3	0	0	0
1,380	1,400	73	61	51	41	32	23	14	4	0	0	0
1,400	1,420	74	62	52	42	33	24	15	5	0	0	0
1,420	1,440	76	63	53	44	34	25	16	7	0	0	0
1,440	1,460	77	65	54	45	35	26	17	8	0	0	0
1,460	1,480	78	66	55	46	36	27	18	9	0	0	0
1,480	1,500	80	68	56	47	37	28	19	10	0	0	0
1,500	1,520	81	69	57	48	39	29	20	11	2	0	0
1,520	1,540	83	70	58	49	40	30	21	12	3	0	0
1,540	1,560	84	72	60	50	41	31	22	13	4	0	0
1,560	1,580	85	73	61	51	42	33	23	14	5	0	0
1,580	1,600	87	75	62	52	43	34	24	15	6	0	0
1,600	1,620	88	76	64	53	44	35	25	16	7	0	0
1,620	1,640	90	77	65	54	45	36	26	17	8	0	0
1,640	1,660	91	79	67	55	46	37	28	18	9	0	0
1,660	1,680	92	80	68	56	47	38	29	19	10	1	0
1,680	1,700	94	82	70	57	48	39	30	20	11	2	0
1,700	1,720	95	83	71	59	49	40	31	21	12	3	0
1,720	1,740	97	85	72	60	50	41	32	23	13	4	0
1,740	1,760	98	86	74	62	51	42	33	24	14	5	0
1,760	1,780	100	87	75	63	52	43	34	25	15	6	0
1,780	1,800	101	89	77	64	54	44	35	26	17	7	0
1,800	1,820	102	90	78	66	55	45	36	27	18	8	0
1,820	1,840	104	92	79	67	56	46	37	28	19	9	0
1,840	1,860	105	93	81	69	57	47	38	29	20	10	1
1,860	1,880	107	94	82	70	58	49	39	30	21	12	2
1,880	1,900	108	96	84	71	59	50	40	31	22	13	3
1,900	1,920	109	97	85	73	61	51	41	32	23	14	4
1,920	1,940	111	99	86	74	62	52	43	33	24	15	6
1,940	1,960	112	100	88	76	63	53	44	34	25	16	7
1,960	1,980	114	101	89	77	65	54	45	35	26	17	8
1,980	2,000	115	103	91	78	66	55	46	36	27	18	9
2,000	2,020	116	104	92	80	68	56	47	38	28	19	10
2,020	2,040	118	106	93	81	69	57	48	39	29	20	11
2,040	2,060	119	107	95	83	71	58	49	40	30	21	12
2,060	2,080	121	109	96	84	72	60	50	41	31	22	13
2,080	2,100	122	110	98	86	73	61	51	42	33	23	14
2,100	2,120	124	111	99	87	75	63	52	43	34	24	15
2,120	2,140	125	113	101	88	76	64	53	44	35	25	16
2,140	2,160	126	114	102	90	78	65	54	45	36	27	17
2,160	2,180	128	116	103	91	79	67	55	46	37	28	18
2,180	2,200	129	117	105	93	80	68	56	47	38	29	19
2,200	2,220	131	118	106	94	82	70	57	48	39	30	20
2,220	2,240	132	120	108	95	83	71	59	49	40	31	22
2,240	2,260	133	121	109	97	85	72	60	50	41	32	23
2,260	2,280	135	123	110	98	86	74	62	51	42	33	24
2,280	2,300	136	124	112	100	87	75	63	53	43	34	25
2,300	2,320	138	125	113	101	89	77	64	54	44	35	26
2,320	2,340	139	127	115	102	90	78	66	55	45	36	27
2,340	2,360	140	128	116	104	92	79	67	56	46	37	28
2,360	2,380	142	130	117	105	93	81	69	57	48	38	29
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	3,642	143	130	118	106	94	82	69	57	48	39	30
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,642 PLUS (round total to the nearest whole dollar)										
3,642	6,765	232	219	207	195	183	171	158	146	134	122	110
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,765 PLUS (round total to the nearest whole dollar)										
6,765	and over	477	463	450	436	422	409	395	382	368	355	341

Married employees paid twice a month

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

Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
		or more										
1,460	1,480	59	50	40	31	22	13	3	0	0	0	0
1,480	1,500	60	51	41	32	23	14	4	0	0	0	0
1,500	1,520	61	52	43	33	24	15	6	0	0	0	0
1,520	1,540	62	53	44	34	25	16	7	0	0	0	0
1,540	1,560	63	54	45	35	26	17	8	0	0	0	0
1,560	1,580	64	55	46	37	27	18	9	0	0	0	0
1,580	1,600	65	56	47	38	28	19	10	1	0	0	0
1,600	1,620	66	57	48	39	29	20	11	2	0	0	0
1,620	1,640	67	58	49	40	30	21	12	3	0	0	0
1,640	1,660	69	59	50	41	32	22	13	4	0	0	0
1,660	1,680	70	60	51	42	33	23	14	5	0	0	0
1,680	1,700	71	61	52	43	34	24	15	6	0	0	0
1,700	1,720	72	63	53	44	35	26	16	7	0	0	0
1,720	1,740	73	64	54	45	36	27	17	8	0	0	0
1,740	1,760	74	65	55	46	37	28	18	9	0	0	0
1,760	1,780	75	66	56	47	38	29	19	10	1	0	0
1,780	1,800	76	67	58	48	39	30	21	11	2	0	0
1,800	1,820	77	68	59	49	40	31	22	12	3	0	0
1,820	1,840	78	69	60	50	41	32	23	13	4	0	0
1,840	1,860	79	70	61	51	42	33	24	14	5	0	0
1,860	1,880	80	71	62	53	43	34	25	16	6	0	0
1,880	1,900	81	72	63	54	44	35	26	17	7	0	0
1,900	1,920	82	73	64	55	45	36	27	18	8	0	0
1,920	1,940	84	74	65	56	47	37	28	19	10	0	0
1,940	1,960	85	75	66	57	48	38	29	20	11	1	0
1,960	1,980	86	76	67	58	49	39	30	21	12	2	0
1,980	2,000	87	77	68	59	50	40	31	22	13	3	0
2,000	2,020	89	79	69	60	51	42	32	23	14	5	0
2,020	2,040	90	80	70	61	52	43	33	24	15	6	0
2,040	2,060	92	81	71	62	53	44	34	25	16	7	0
2,060	2,080	93	82	73	63	54	45	36	26	17	8	0
2,080	2,100	95	83	74	64	55	46	37	27	18	9	0
2,100	2,120	96	84	75	65	56	47	38	28	19	10	1
2,120	2,140	97	85	76	66	57	48	39	29	20	11	2
2,140	2,160	99	87	77	68	58	49	40	31	21	12	3
2,160	2,180	100	88	78	69	59	50	41	32	22	13	4
2,180	2,200	102	89	79	70	60	51	42	33	23	14	5
2,200	2,220	103	91	80	71	62	52	43	34	24	15	6
2,220	2,240	104	92	81	72	63	53	44	35	26	16	7
2,240	2,260	106	94	82	73	64	54	45	36	27	17	8
2,260	2,280	107	95	83	74	65	55	46	37	28	18	9
2,280	2,300	109	96	84	75	66	57	47	38	29	20	10
2,300	2,320	110	98	86	76	67	58	48	39	30	21	11
2,320	2,340	111	99	87	77	68	59	49	40	31	22	12
2,340	2,360	113	101	88	78	69	60	50	41	32	23	13
2,360	2,380	114	102	90	79	70	61	52	42	33	24	15
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	6,635	115	103	91	80	71	61	52	43	34	24	15
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)										
6,635	11,481	415	403	391	378	366	354	342	330	317	305	293
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)										
11,481 and over		795	782	768	755	741	728	714	700	687	673	660

Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	200	0	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	2	0	0	0	0	0	0	0	0	0	0
240	260	3	0	0	0	0	0	0	0	0	0	0
260	280	4	0	0	0	0	0	0	0	0	0	0
280	300	5	0	0	0	0	0	0	0	0	0	0
300	320	6	0	0	0	0	0	0	0	0	0	0
320	340	7	0	0	0	0	0	0	0	0	0	0
340	360	8	0	0	0	0	0	0	0	0	0	0
360	380	9	0	0	0	0	0	0	0	0	0	0
380	400	10	0	0	0	0	0	0	0	0	0	0
400	420	11	0	0	0	0	0	0	0	0	0	0
420	440	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	0	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	4	0	0	0	0	0	0	0	0	0
640	680	25	6	0	0	0	0	0	0	0	0	0
680	720	27	8	0	0	0	0	0	0	0	0	0
720	760	29	11	0	0	0	0	0	0	0	0	0
760	800	31	13	0	0	0	0	0	0	0	0	0
800	840	33	15	0	0	0	0	0	0	0	0	0
840	880	36	17	0	0	0	0	0	0	0	0	0
880	920	38	19	1	0	0	0	0	0	0	0	0
920	960	40	21	3	0	0	0	0	0	0	0	0
960	1,000	42	23	5	0	0	0	0	0	0	0	0
1,000	1,040	44	26	7	0	0	0	0	0	0	0	0
1,040	1,080	46	28	9	0	0	0	0	0	0	0	0
1,080	1,120	48	30	11	0	0	0	0	0	0	0	0
1,120	1,160	51	32	14	0	0	0	0	0	0	0	0
1,160	1,200	53	34	16	0	0	0	0	0	0	0	0
1,200	1,240	55	36	18	0	0	0	0	0	0	0	0
1,240	1,280	57	38	20	1	0	0	0	0	0	0	0
1,280	1,320	59	41	22	4	0	0	0	0	0	0	0
1,320	1,360	61	43	24	6	0	0	0	0	0	0	0
1,360	1,400	63	45	26	8	0	0	0	0	0	0	0
1,400	1,440	65	47	28	10	0	0	0	0	0	0	0
1,440	1,480	68	49	31	12	0	0	0	0	0	0	0
1,480	1,520	70	51	33	14	0	0	0	0	0	0	0
1,520	1,560	72	53	35	16	0	0	0	0	0	0	0
1,560	1,600	74	56	37	19	0	0	0	0	0	0	0
1,600	1,640	76	58	39	21	2	0	0	0	0	0	0
1,640	1,680	78	60	41	23	4	0	0	0	0	0	0
1,680	1,720	80	62	43	25	6	0	0	0	0	0	0
1,720	1,760	83	64	46	27	9	0	0	0	0	0	0
1,760	1,800	85	66	48	29	11	0	0	0	0	0	0
1,800	1,840	87	68	50	31	13	0	0	0	0	0	0
1,840	1,880	89	71	52	34	15	0	0	0	0	0	0
1,880	1,920	91	73	54	36	17	0	0	0	0	0	0
1,920	1,960	93	75	56	38	19	1	0	0	0	0	0
1,960	2,000	95	77	58	40	21	3	0	0	0	0	0
2,000	2,040	98	79	61	42	24	5	0	0	0	0	0
2,040	2,080	100	81	63	44	26	7	0	0	0	0	0
2,080	2,120	102	83	65	46	28	9	0	0	0	0	0
2,120	2,160	104	86	67	49	30	12	0	0	0	0	0
2,160	2,200	106	88	69	51	32	14	0	0	0	0	0
2,200	2,240	108	90	71	53	34	16	0	0	0	0	0
2,240	2,280	110	92	73	55	36	18	0	0	0	0	0
2,280	2,320	113	94	76	57	39	20	2	0	0	0	0
2,320	2,360	115	96	78	59	41	22	4	0	0	0	0

Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
2,360	2,400	117	98	80	61	43	24	6	0	0	0	0
2,400	2,440	120	100	82	63	45	26	8	0	0	0	0
2,440	2,480	123	103	84	66	47	29	10	0	0	0	0
2,480	2,520	126	105	86	68	49	31	12	0	0	0	0
2,520	2,560	129	107	88	70	51	33	14	0	0	0	0
2,560	2,600	131	109	91	72	54	35	17	0	0	0	0
2,600	2,640	134	111	93	74	56	37	19	0	0	0	0
2,640	2,680	137	113	95	76	58	39	21	2	0	0	0
2,680	2,720	140	115	97	78	60	41	23	4	0	0	0
2,720	2,760	143	118	99	81	62	44	25	7	0	0	0
2,760	2,800	146	121	101	83	64	46	27	9	0	0	0
2,800	2,840	148	124	103	85	66	48	29	11	0	0	0
2,840	2,880	151	127	106	87	69	50	32	13	0	0	0
2,880	2,920	154	130	108	89	71	52	34	15	0	0	0
2,920	2,960	157	132	110	91	73	54	36	17	0	0	0
2,960	3,000	160	135	112	93	75	56	38	19	1	0	0
3,000	3,040	162	138	114	96	77	59	40	22	3	0	0
3,040	3,080	165	141	116	98	79	61	42	24	5	0	0
3,080	3,120	168	144	119	100	81	63	44	26	7	0	0
3,120	3,160	171	147	122	102	84	65	47	28	9	0	0
3,160	3,200	174	149	125	104	86	67	49	30	12	0	0
3,200	3,240	177	152	128	106	88	69	51	32	14	0	0
3,240	3,280	179	155	131	108	90	71	53	34	16	0	0
3,280	3,320	182	158	133	111	92	74	55	37	18	0	0
3,320	3,360	185	161	136	113	94	76	57	39	20	2	0
3,360	3,400	188	163	139	115	96	78	59	41	22	4	0
3,400	3,440	191	166	142	117	98	80	61	43	24	6	0
3,440	3,480	193	169	145	120	101	82	64	45	27	8	0
3,480	3,520	196	172	148	123	103	84	66	47	29	10	0
3,520	3,560	199	175	150	126	105	86	68	49	31	12	0
3,560	3,600	202	178	153	129	107	89	70	52	33	15	0
3,600	3,640	205	180	156	132	109	91	72	54	35	17	0
3,640	3,680	208	183	159	134	111	93	74	56	37	19	0
3,680	3,720	210	186	162	137	113	95	76	58	39	21	2
3,720	3,760	213	189	164	140	116	97	79	60	42	23	5
3,760	3,800	216	192	167	143	118	99	81	62	44	25	7
3,800	3,840	219	194	170	146	121	101	83	64	46	27	9
3,840	3,880	222	197	173	149	124	104	85	67	48	30	11
3,880	3,920	224	200	176	151	127	106	87	69	50	32	13
3,920	3,960	227	203	179	154	130	108	89	71	52	34	15
3,960	4,000	230	206	181	157	133	110	91	73	54	36	17
4,000	4,040	233	209	184	160	135	112	94	75	57	38	20
4,040	4,080	236	211	187	163	138	114	96	77	59	40	22
4,080	4,120	239	214	190	165	141	117	98	79	61	42	24
4,120	4,160	241	217	193	168	144	119	100	81	63	44	26
4,160	4,200	244	220	195	171	147	122	102	84	65	47	28
4,200	4,240	247	223	198	174	150	125	104	86	67	49	30
4,240	4,280	250	225	201	177	152	128	106	88	69	51	32
4,280	4,320	253	228	204	180	155	131	109	90	72	53	35
4,320	4,360	255	231	207	182	158	134	111	92	74	55	37
4,360	4,400	258	234	210	185	161	136	113	94	76	57	39
4,400	4,440	261	237	212	188	164	139	115	96	78	59	41
4,440	4,480	264	240	215	191	166	142	118	99	80	62	43
4,480	4,520	267	242	218	194	169	145	120	101	82	64	45
4,520	4,560	270	245	221	196	172	148	123	103	84	66	47
4,560	4,600	272	248	224	199	175	151	126	105	87	68	50
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)										
4,600	7,284	274	249	225	201	176	152	128	106	88	69	51
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$7,284 PLUS (round total to the nearest whole dollar)										
7,284	13,531	463	439	414	390	366	341	317	292	268	244	219
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$13,531 PLUS (round total to the nearest whole dollar)										
13,531	and over	953	926	899	872	845	818	791	763	736	709	682

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	760	0	0	0	0	0	0	0	0	0	0	0
760	800	2	0	0	0	0	0	0	0	0	0	0
800	840	4	0	0	0	0	0	0	0	0	0	0
840	880	7	0	0	0	0	0	0	0	0	0	0
880	920	9	0	0	0	0	0	0	0	0	0	0
920	960	11	0	0	0	0	0	0	0	0	0	0
960	1,000	13	0	0	0	0	0	0	0	0	0	0
1,000	1,040	15	0	0	0	0	0	0	0	0	0	0
1,040	1,080	17	0	0	0	0	0	0	0	0	0	0
1,080	1,120	19	1	0	0	0	0	0	0	0	0	0
1,120	1,160	22	3	0	0	0	0	0	0	0	0	0
1,160	1,200	24	5	0	0	0	0	0	0	0	0	0
1,200	1,240	26	7	0	0	0	0	0	0	0	0	0
1,240	1,280	28	9	0	0	0	0	0	0	0	0	0
1,280	1,320	30	12	0	0	0	0	0	0	0	0	0
1,320	1,360	32	14	0	0	0	0	0	0	0	0	0
1,360	1,400	34	16	0	0	0	0	0	0	0	0	0
1,400	1,440	37	18	0	0	0	0	0	0	0	0	0
1,440	1,480	39	20	2	0	0	0	0	0	0	0	0
1,480	1,520	41	22	4	0	0	0	0	0	0	0	0
1,520	1,560	43	24	6	0	0	0	0	0	0	0	0
1,560	1,600	45	27	8	0	0	0	0	0	0	0	0
1,600	1,640	47	29	10	0	0	0	0	0	0	0	0
1,640	1,680	49	31	12	0	0	0	0	0	0	0	0
1,680	1,720	51	33	14	0	0	0	0	0	0	0	0
1,720	1,760	54	35	17	0	0	0	0	0	0	0	0
1,760	1,800	56	37	19	0	0	0	0	0	0	0	0
1,800	1,840	58	39	21	2	0	0	0	0	0	0	0
1,840	1,880	60	42	23	5	0	0	0	0	0	0	0
1,880	1,920	62	44	25	7	0	0	0	0	0	0	0
1,920	1,960	64	46	27	9	0	0	0	0	0	0	0
1,960	2,000	66	48	29	11	0	0	0	0	0	0	0
2,000	2,040	69	50	32	13	0	0	0	0	0	0	0
2,040	2,080	71	52	34	15	0	0	0	0	0	0	0
2,080	2,120	73	54	36	17	0	0	0	0	0	0	0
2,120	2,160	75	57	38	20	1	0	0	0	0	0	0
2,160	2,200	77	59	40	22	3	0	0	0	0	0	0
2,200	2,240	79	61	42	24	5	0	0	0	0	0	0
2,240	2,280	81	63	44	26	7	0	0	0	0	0	0
2,280	2,320	84	65	47	28	10	0	0	0	0	0	0
2,320	2,360	86	67	49	30	12	0	0	0	0	0	0
2,360	2,400	88	69	51	32	14	0	0	0	0	0	0
2,400	2,440	90	72	53	35	16	0	0	0	0	0	0
2,440	2,480	92	74	55	37	18	0	0	0	0	0	0
2,480	2,520	94	76	57	39	20	2	0	0	0	0	0
2,520	2,560	96	78	59	41	22	4	0	0	0	0	0
2,560	2,600	99	80	62	43	25	6	0	0	0	0	0
2,600	2,640	101	82	64	45	27	8	0	0	0	0	0
2,640	2,680	103	84	66	47	29	10	0	0	0	0	0
2,680	2,720	105	86	68	49	31	12	0	0	0	0	0
2,720	2,760	107	89	70	52	33	15	0	0	0	0	0
2,760	2,800	109	91	72	54	35	17	0	0	0	0	0
2,800	2,840	111	93	74	56	37	19	0	0	0	0	0
2,840	2,880	114	95	77	58	40	21	3	0	0	0	0
2,880	2,920	116	97	79	60	42	23	5	0	0	0	0

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
2,920	2,960	118	99	81	62	44	25	7	0	0	0	0
2,960	3,000	120	101	83	64	46	27	9	0	0	0	0
3,000	3,040	122	104	85	67	48	30	11	0	0	0	0
3,040	3,080	124	106	87	69	50	32	13	0	0	0	0
3,080	3,120	126	108	89	71	52	34	15	0	0	0	0
3,120	3,160	129	110	92	73	55	36	18	0	0	0	0
3,160	3,200	131	112	94	75	57	38	20	1	0	0	0
3,200	3,240	133	114	96	77	59	40	22	3	0	0	0
3,240	3,280	135	116	98	79	61	42	24	5	0	0	0
3,280	3,320	137	119	100	82	63	45	26	8	0	0	0
3,320	3,360	139	121	102	84	65	47	28	10	0	0	0
3,360	3,400	141	123	104	86	67	49	30	12	0	0	0
3,400	3,440	144	125	107	88	70	51	33	14	0	0	0
3,440	3,480	146	127	109	90	72	53	35	16	0	0	0
3,480	3,520	148	129	111	92	74	55	37	18	0	0	0
3,520	3,560	150	131	113	94	76	57	39	20	2	0	0
3,560	3,600	152	134	115	97	78	60	41	23	4	0	0
3,600	3,640	154	136	117	99	80	62	43	25	6	0	0
3,640	3,680	156	138	119	101	82	64	45	27	8	0	0
3,680	3,720	158	140	121	103	84	66	47	29	10	0	0
3,720	3,760	161	142	124	105	87	68	50	31	13	0	0
3,760	3,800	163	144	126	107	89	70	52	33	15	0	0
3,800	3,840	165	146	128	109	91	72	54	35	17	0	0
3,840	3,880	167	149	130	112	93	75	56	38	19	1	0
3,880	3,920	169	151	132	114	95	77	58	40	21	3	0
3,920	3,960	172	153	134	116	97	79	60	42	23	5	0
3,960	4,000	175	155	136	118	99	81	62	44	25	7	0
4,000	4,040	178	157	139	120	102	83	65	46	28	9	0
4,040	4,080	181	159	141	122	104	85	67	48	30	11	0
4,080	4,120	183	161	143	124	106	87	69	50	32	13	0
4,120	4,160	186	164	145	127	108	90	71	53	34	16	0
4,160	4,200	189	166	147	129	110	92	73	55	36	18	0
4,200	4,240	192	168	149	131	112	94	75	57	38	20	1
4,240	4,280	195	170	151	133	114	96	77	59	40	22	3
4,280	4,320	198	173	154	135	117	98	80	61	43	24	6
4,320	4,360	200	176	156	137	119	100	82	63	45	26	8
4,360	4,400	203	179	158	139	121	102	84	65	47	28	10
4,400	4,440	206	182	160	142	123	105	86	67	49	30	12
4,440	4,480	209	184	162	144	125	107	88	70	51	33	14
4,480	4,520	212	187	164	146	127	109	90	72	53	35	16
4,520	4,560	214	190	166	148	129	111	92	74	55	37	18
4,560	4,600	217	193	169	150	132	113	95	76	58	39	21
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)										
4,600	13,269	219	194	170	151	133	114	96	77	59	40	22
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$13,269 PLUS (round total to the nearest whole dollar)										
13,269	22,963	830	805	781	757	732	708	684	659	635	610	586
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$22,963 PLUS (round total to the nearest whole dollar)										
22,963 and over		1,591	1,564	1,537	1,509	1,482	1,455	1,428	1,401	1,374	1,346	1,319

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, 2018.

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 \$4,150.

Step 4

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

Step 5

Use the result from step 4 and the chart below to figure an amount for step 5.

Step 6

Divide the result in step 5 by the number of payroll periods that you used in step 2. You may round the amount to the nearest dollar. The result is the amount of Minnesota income tax to withhold from the employee's wages.

Chart for step 5

If the employee is single and the result from step 4 is:				
<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
2,350	28,240	2,350	5.35%	
28,240	87,410	28,240	7.05%	1,385.12
87,410	162,370	87,410	7.85%	5,556.61
162,370		162,370	9.85%	11,440.97
If the employee is married and the result from step 4 is:				
<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
8,850	46,700	8,850	5.35%	
46,700	159,230	46,700	7.05%	2,024.98
159,230	275,550	159,230	7.85%	9,958.35
275,550		275,550	9.85%	19,089.47