# 2018

# Minnesota Income Tax Withholding

# Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2018

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### 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.

File your return and pay your taxes electronically at:

www.revenue.state.mn.us









### **Forms and Fact Sheets**

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

#### **Forms**

IC134	Withholding Affidavit for Contractors
MWR	Reciprocity Exemption/Affidavit of
	Residency

W-4MN Minnesota Employee Withholding Allowance/Exemption Certificate

### **Withholding Fact Sheets**

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The information you provide on your tax return is private by state law. 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.

### Withholding t 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

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

www.irs.gov

Business Registration www.revenue.state.mn.us

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

### **Federal offices**

e-Services

Directory

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.ssa.gov/employer
1-800-772-1213

### Minnesota state offices

Internal Revenue Service (IRS)

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

Workers' Compensation

www.dli.mn.gov 651-284-5005 or 1-800-342-5354

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.

# Check our website for the most current information

Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2018. Check our website periodically for updates.

### **Business Tax Workshops**

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

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

Workshops are developed for business owners, bookkeepers, purchasing agents, and accounting personnel in the private and public sectors who want or need a 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 2018 interest rate is 4 (.04) percent.

### **Tax Law Changes**

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

### **Military Retirement Pay**

Individuals receiving certain types of military pensions or other military retirement pay may claim exempt from Minnesota withholding on this income by providing you with a completed Minnesota Form W-4MN.

# **Due Date Change for Reconciliation Statements**

The due date for Form W-2 information and required Form 1099 information is now January 31. This date also matches IRS reporting requirements.

The due date for Form ETA, *Nonresident Entertainer Tax Promoter's Annual Reconciliation*, is also January 31.

### **Due Date Change for Annual Filers**

Employers with a withholding history of less than \$500 per year are eligible to file and pay their Withholding Tax annually. The due date for the Withholding Tax annual return and payment is now January 31.

### **Register for a Minnesota Tax ID Number**

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

- You have employees and anticipate withholding tax from their wages in the next 30 days
- You agree to withhold Minnesota taxes when you are not required to withhold
- You pay nonresident employees to do work for you in Minnesota (see "Exceptions" on page 4)
- You make mining and exploration royalty payments on which you are required to withhold Minnesota taxes
- You are a corporation with corporate officers performing services in Minnesota who will have withholding from their wages

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

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

Note: If your business currently has a Minnesota 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 for ensuring 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 (also known as third-party bulk filers) must register with us and give us a list of clients for whom they provide tax services. They are required to send us any tax they collect from clients electronically.

For details, see Fact Sheet 5.

# **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 Business Center under For Businesses, or call 651-282-5225 or 1-800-657-3605

during business hours.

### File Returns and Deposit Tax Electronically

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

When filing returns, you can manually 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.

You can find file layout information on our website. Type **File Formats** in the Search box.

### **Update Client Information**

You must provide us 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 that employee's wages, you are also required to withhold Minnesota income tax in most cases.

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

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

If you pay any 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 considered an employee if you control what they do and how they do it.

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

For details, see Fact Sheet 6.

You must withhold Minnesota income tax from the wages you pay employees and send 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**

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, you are also required to withhold Minnesota income tax in most cases.

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

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

Note: Wages earned while a taxpayer was a Minnesota resident, but received when the taxpayer was a nonresident, are assignable to Minnesota and are subject to Minnesota withholding tax. Wages include all income for services performed in Minnesota (such as severance pay, equity based awards, and other non-statutory deferred compensation).

For details, see "Form W-2 Wage Allocation" on page 12 and 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, works in Minnesota, and gives you a properly completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*, 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, we encourage you 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 who regularly perform assigned duties in more than one state (such as truck drivers, bus drivers, or railroad workers), 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, you must withhold income tax 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 any of the following:

- 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
- A corporation that is paid for entertainment provided by entertainers who are shareholders of the corporation

### Withholding Requirements (continued)

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

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 January 31 of the following year. Do not report the nonresident entertainer tax with the income tax you withhold from your employees.

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

For details, see 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**

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

### **Surety Deposits**

If you contract with a non-Minnesota construction contractor to perform construction work in Minnesota, you must withhold 8 percent (.08) of the payments when the 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 send us a Withholding Affidavit for Contractors when work on the project is complete. The contractor must get an approved contractor affidavit in order to receive final payment.

You can submit your contractor affidavit in either of the following ways:

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

For details, see 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, for Minnesota, or for both.

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

# Minnesota Residents Working Outside the United States

If you employ a Minnesota resident who works outside the United States, you are required to withhold Minnesota tax on wages 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)
2. Enter the tax you are withholding for the state in which the employee works
3. If line 1 is more than line 2, subtract line 2 from line 1.  Send this amount to the Minnesota Department of Revenue
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 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 allowances 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:

- Claims fewer Minnesota withholding allowances than federal allowances
- Claims more than 10 Minnesota withholding allowances
- Requests additional Minnesota withholding to be deducted each pay period
- 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 we instruct you differently.

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

- 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
- 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.

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

### Federal Form W-4P

### Withholding Certificate for Pension or Annuity Payments

Withhold Minnesota income tax from pension and annuity payments only if the recipient requests it.

If you agree to withhold, ask the 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.
- 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 with-holding allowances change or 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 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.



# **Withholding Tax Calculator**

This new tool can help you calculate Minnesota withholding tax on:

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

To use the calculator, go to www.revenue.state.mn.us and type withholding tax calculator in the Search box.

### **Deposit Information**

There are two deposit schedules - semi-weekly or monthly - for determining when you deposit income tax withheld. Tax is considered withheld at the time 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
- pensions and annuities

### **Deposit Schedules**

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

### **Semiweekly Deposit Schedule**

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

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

#### If your payday is:

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

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

### **Monthly Deposit Schedule**

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

 You are required by the IRS to deposit following the monthly depositing schedule • You withheld more than \$1,500 in Minnesota tax in the previous quarter

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

### **Deposit Schedule Exception**

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

- You withheld \$1,500 or less in Minnesota tax in the previous quarter
- You filed that 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 January 31. 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
- 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 to log in to e-Services.

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

For additional information, see the withholding tax help link in e-Services.

#### **Deposit by Check**

If you are not required to deposit electronically, you may 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 ask us to mail payment youchers to you.

Your check authorizes us to make a onetime 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.

# Are you a quarterly filer or an annual filer?

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

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

### **All Filers**

When entering wages paid during the reporting period, enter the total gross wages and any other compensation subject to Minnesota income tax withholding (such as commissions, bonuses, the value of goods and services given 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
- Nontaxable contributions to retirement plans

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

### **Quarterly Filers**

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

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

### Worksheet A (see page 10)

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

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

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

#### Seasonal Businesses

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

### **Annual Filers**

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

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

### Worksheet B (see page 10)

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

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

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

### **Report Federal Changes**

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

File an amended Minnesota withholding tax return (see page 14) within 180 days after 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 us a letter of explanation. 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)

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Qu	arterly return for period ending Minnesota tax ID		Payroll Information
1	Wages paid to employees during the quarter (see "All Filers" on page 9)	Payroll Date	Tax Withheld
2	Total number of employees during the quarter 2		
3	Total Minnesota income tax withheld for the quarter (from Table A)		
4	Total deposits and credit (sum of Table B and any credit carried forward from prior quarter) 4 4		
5	Total amount due. Subtract line 4 from line 3.  (If result is less than zero, go to line 6)	TOTAL WITHH	ELD (enter on line 3)
	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)	Date	Peposit Information    Tax Deposited
	6b Credit to be refunded:  To request direct deposit, enter the following banking information:		
	Routing Number: Account Number:		
	vorksheet B (for annual filers only)  nual return for (year) Minnesota tax ID	it	
1	Wages paid to employees during the year (from Forms W-2)		
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)		
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)		
	Routing Number: Account Number:		
6	If line 5 is less than zero, the system will carry the amount forward to the next year unless you choose to have some or all of the amount to be refunded.  Indicate your choice below:  6a Credit to carry forward: (include on line 4 of next year's Worksheet B)		
	6b Credit to be refunded:  To request direct deposit, enter the following banking information:		
	Routing Number: Account Number:		

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

### **File Electronically**

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
- Your bank's nine-digit routing number and your bank account number (if you are making a payment with your return)

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

### **File by Internet**

Go to www.revenue.state.mn.us 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 11.0, Mozilla Firefox 3.0 or higher, Google Chrome, or Safari 5.X.

### **File by Phone**

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

### Pay the Balance Due

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

### **Electronically with e-Services**

You can pay when you file your return. Follow the prompts on 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 choose **Manage payments** under the I Want To menu.

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

#### **Electronically by ACH Credit Method**

ACH credit payments are initiated by you through your financial institution. You authorize your bank to transfer funds to the state's bank account. The bank must use ACH file formats, which are available on our website or by calling our office. 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 www.paytax.at/mn or call 1-855-947-2966.

#### **Bank Wire**

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

#### 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. You must mail your payment with a personalized payment voucher.

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

If you do not have Internet access, call us at 651-282-9999 or 1-800-657-3594 to ask us to mail personalized vouchers to you.

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

### **Forgot Your Password?**

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

#### You will need:

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

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

### **Manage Online Profile Information**

e-Services allows you to:

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

### **Set Up and Manage Users**

There are two types of users in e-Services: e-Services Master and Account Manager. An e-Services Master can manage other users as well as file and/or pay for specific account types. An Account Manager can view, file, 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.

### **Two-Step Verification**

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

### **Third-Party Access**

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

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

# Report Business Changes or End 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 W-2s 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 January 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 January 31 deadline, you must provide it within 30 days after you receive the request.

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

### Form W-2 Wage Allocation

All wages earned by Minnesota residents (no matter where the work was physically performed) must be reported as wages allocable to Minnesota in box 16 of Form W-2. Wages earned by non-Minnesota residents for work physically performed in Minnesota are also allocable to Minnesota unless 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: If you have an active withholding tax account, you must send W-2 information even if there is no Minnesota withholding tax.

### Form W-2 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us. We no longer accept W-2 information on CDs or in PDF format. You can electronically submit your W-2 information using e-Services.

### e-Services system

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

For detailed information, see Withholding Tax Fact Sheet 2.

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

# 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.

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

Note: You must do this even if you participate in the Federal/State Combined program.

### Form 1099 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us. We no longer accept 1099 information on CDs or in PDF format. You can electronically submit your 1099 information using e-Services.

### e-Services system

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

For detailed information, see Withholding Tax Fact Sheet 2a.

#### **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:

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

# Third-Party Payers of Sick Leave

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

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

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

### **Penalties and Interest**

### 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 us

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

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

#### Interes

You must pay interest on both the amount you send in late and the penalty. The interest rate is 4 percent (.04).

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

Interest = (tax + penalty) x # of days late xinterest rate  $\div 365$ 

### **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
- Reported an incorrect amount of tax withheld for the period

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

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

*Note:* You must send us Forms W-2c and any corrected Forms 1099 with Minnesota withholding. For more information, see page 13.

# 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

	nployee's es are	Number of v	withholding allowa	ances								
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	_	t to withhold (in w			-			-			or more
0	24	0	0	0	0	0	0	0	0	0	0	0
					1							
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		1		0	0			0	
		3		2	1	1			0	0	0	0
68	72 76	3	3	2	2	1	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
		6			1			1				
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			8	7	6	l .	4					
	148	9			1	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
			7.0	5 PERCENT (.	.0705) OF TH	E EXCESS OV	'ER \$160 PLU	S (round tot	al to the nea	rest whole o	dollar)	
160	243	10	9	8	7	6	6	5	4	3	3	2
			7.8	5 PERCENT (.	0785) OF TH	E EXCESS OV	ER \$243 PLU	S (round tot	al to the nea	rest whole o	dollar)	
243	451	15	15	14	13	12	11	11	10	9	8	7
			9.8	5 PERCENT (.	0985) OF TH		ER \$451 PLU		al to the nea	rest whole o	lollar)	1
451 a	nd over	32	31	30	29	28	27	26	25	25	24	23
			1									

# Married employees paid every day

17

he employee's wages are		thholding allowa		•	_	_	-	_	6	•	
at least but less than		<b>1</b> o withhold (in wl	2	3	4	5	6	7	8	9	or mo
	THE difference of										T
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	
56 60	2	1	1	0	0	0	0	0	0	0	
60 64	2	1	1	0	0	0	0	0	0	0	
64 68	2	2	1	0	0	0	0	0	0	0	(
68 72	2	2	1	1	0	0	0	0	0	0	
72 76	3	2	1	1	0	0	0	0	0	0	
76 80	3	2	2	1	0	0	0	0	0	0	6
80 84	3	2	2	1	1	0	0	0	0	0	
84 88	3	3	2	1	1	0	0	0	0	0	(
88 92	3	3	2	2	1	0	0	0	0	0	
92 96	4	3	2	2	1	1	0	0	0	0	
96 100	4	3	3	2	1	1	0	0	0	0	
.00 104	4	4	3	2	2	1	0	0	0	0	
04 108	4	4	3	3	2	1	1	0	0	0	
08 112	5	4	3	3	2	1	1	0	0	0	
12 116	5	4	4	3	2	2	1	0	0	0	
16 120	5	4	4	3	3	2	1	1	0	0	
20 124	5	5	4	3	3	2	2	1	0	0	
24 128	5	5	4	4	3	2	2	1	0	0	(
28 132	6	5	4	4	3	3	2	1	1	0	
32 136	6	5	5	4	3	3	2	2	1	0	
36 140	6	5	5	4	4	3	2	2	1	1	
.40 144	6	6	5	4	4	3	3	2	1	1	
44 148	7	6	5	5	4	3	3	2	2	1	(
48 152	7	6	5	5	4	4	3	2	2	1	
52 156	7	7	6	5	4	4	3	3	2	1	
56 160	8	7	6	5	5	4	3	3	2	2	
		7.05	PERCENT (.(	0705) OF THE	EXCESS OVE	R \$160 PLUS	(round total	to the neare	est whole dol	lar)	
60 442	8	7	6	5	5	4	4	3	2	2	
		7.85				R \$442 PLUS		to the neare	st whole dol		
42 765	28	27	26	25	24	24	23	22	21	20	20
		9.85							st whole dol	lar)	
65 and over	53	52	51	50	49	48	48	47	46	45	44

# Single employees paid once a week

If the emp wages	are	Number of w	vithholding allowa $oldsymbol{1}$	inces 2	3	4	5	6	7	8	9	10
t least	but less than		to withhold (in w						,			or more
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50	50 60	1	0	0	0	0	0	0	0	0	0	
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70	80	2	0	0	0	0	0	0	0	0	0	
80	90	2	0	0	0	0	0	0	0	0	0	
			_						_	_	_	
90	100	3	0	0	0	0	0	0	0	0	0	
100 110	110 120	3 4	0	0 0	0	0	0	0	0 0	0	0 0	
120	130	4	0	0	0	0	0	0	0	0	0	
30	140	5	1	ő	ŏ	ŏ	ŏ	ŏ	ő	ő	ő	
140	150	5	1	0	0	0	0	0	0	0	0	
150	160	6	2 2	0	0	0	0	0	0 0	0	0 0	
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200	210	9	4	0	0	0	0	0	0	0	0	
10	220	9	5	1	0	0	0	0	0	0	0	
20 30	230 240	10 10	5 6	1 2	0	0	0	0	0 0	0	0 0	
.50	240	10	0	2		"		"	U	U	U	
40	250	11	6	2	0	0	0	0	0	0	0	
50	260	11	7	3	0	0	0	0	0	0	0	
60	270	12	7	3	0	0	0	0	0	0	0	
70	280	12	8	4	0	0	0	0	0	0	0	
80	290	13	9	4	0	0	0	0	0	0	0	
90	300	13	9	5	1	0	0	0	0	0	0	
00	310	14	10	5	1	0	Ö	0	0	0	0	
10	320	14	10	6	2	Ö	Ō	Ō	Ō	Ō	Ō	
320	330	15	11	6	2	0	0	0	0	0	0	
30	340	16	11	7	3	0	0	0	0	0	0	
340	350	16	12	8	3	0	0	0	0	0	0	
340 350	360	16 17	12	8	4	0	0	0	0	0	0	
360	370	17	13	9	4	0	0	0	0	0	0	
370	380	18	13	9	5	1	Ö	Ö	Ö	Ö	Ö	
80	390	18	14	10	5	1	0	0	0	0	0	
	400	40		40					•	•		
390 100	400 410	19 19	14 15	10 11	6 6	2 2	0	0	0 0	0	0 0	
110	420	20	16	11	7	3	0	0	0	0	0	
120	430	20	16	12	8	3	Ö	Ö	Ö	Ö	Ö	
30	440	21	17	12	8	4	0	0	0	0	0	
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140 150	450 460	21 22	17 18	13 13	9	4 5	0 1	0	0 0	0 0	0 0	
160	470	22	18	14	10	5	1	0	0	0	0	
170	480	23	19	14	10	6	2	Ö	Ö	ő	Ö	
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510	520	25 25	20	16	12	8	4	0	0	0	0	
20	530	26	21	17	13	9	4	0	0	0	0	
30	540	26	22	18	13	9	5	1	Ö	Ö	Ö	
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40	550 560	27 27	22 23	18 19	14 14	10 10	5 6	1 2	0 0	0 0	0 0	
50 60	570	27 28	23 24	19	15	11	6	2	0	0	0	
70	580	29	24	20	16	11	7	3	0	0	0	
80	590	30	25	20	16	12	8	3	ő	Ŏ	Ö	
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90	600	30 31	25	21	17	12	8	4	0 0	0 0	0	
500 510	610 620	31 32	26 26	21 22	17 18	13 13	9	4 5	0 1	0	0 0	
520	630	32	27	22	18	14	10	5	1	0	0	
530	640	33	27	23	19	14	10	6	2	Ő	0	
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at least	but less than	0	1	2	3	4	5	6	7	8	9	
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650	650 660	34 35	28 29	24 24	19 20	15 16	11 11	6 7	2 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	Ö	ŏ
680	690	37	31	26	21	17	13	9	4	0	ő	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	730 740	39 40	34 35	28 29	24 24	19 20	15 16	11 11	6 7	2 3	0	0
740	750	41	35	30	25	20	16	12	8	3	o	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	C
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	(
790	800	44	39	33	28	23	19	14	10	6	2	
800 810	810 820	45 46	39 40	34 35	28 29	24 24	19 20	15 16	11 11	6 7	2 3	
820	820	46 47	40 41	35	30	24 25	20	16	12	8	3	
830	840	47	42	36	30	25	21	17	12	8	4	6
840	850	48	42	37	31	26	21	17	13	9	4	
850	860	49	43	37	32	26	22	18	13	9	5	}
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
380	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	920 930	53 54	47 48	42 42	36 37	30 31	25 26	21 21	17 17	12 13	8 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	9
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
000	1,010	59	54	48	42	37	31	26	21	17	13	9
010	1,020	60	54	49	43	37	32	26	22	18	13	9
020 030	1,030 1,040	61 61	55 56	49 50	44 44	38 39	32 33	27 28	23 23	18 19	14 15	10
	1,050	62	56	51	45	40	34	28	24	19	15	1:
040 050	1,060	63	57	51	46	40	35	29	24	20	16	13
060	1,070	63	58	52	47	41	35	30	25	20	16	17
)70 )80	1,080 1,090	64 65	59 59	53 54	47 48	42 42	36 37	30 31	25 26	21 21	17 17	13
090 100	1,100 1,110	66 66	60 61	54 55	49 49	43 44	37 38	32 32	26 27	22 23	18 18	13
110	1,110	67	61	56	50	44	39	33	28	23	19	15
120	1,130	68	62	56	51	45	40	34	28	24	19	15
130	1,140	68	63	57	51	46	40	35	29	24	20	10
140	1,150	69	63	58	52	47	41	35	30	25	20	10
150	1,160	70	64	59	53	47	42	36	30	25	21	17
160	1,170	70	65	59	54	48	42	37	31	26	21	17
170	1,180	71	66	60	54	49	43	37	32	26	22	18
180	1,190	72	66	61	55 705) OF THE	49	44 \$1.100 DILL	38	33	27	23 //ar)	18
190	1,681	72	67	61	55 OF THE	50	44	38 (rouna tota	33	27	23	19
-50	1,001	,-			785) OF THE							1 13
81	3,123	107	101	96	90	84	79	73	67	62	56	53
	·				985) OF THE							1
.23 a	nd over	220	214	208	201	195	189	182	176	170	164	15
												1

## Married employees paid once a week

at least	nployee's es are but less	Number of v	vithholding allowa	nces 2	3	4	5	6	7	8	9	10
at least	than	The amount	to withhold (in w	nole dollars)								or more
0	180	0	0	0	0	0	0	0	0	0	0	
180	190	1	0	Ö	o	0	Ö	o	0	0	0	
190	200	1	0	Ō	0	0	0	o	0	0	0	
200	210	2	o	0	0	0	0	0	0	0	0	
210	220	2	0	0	0	0	0	0	0	0	0	(
220	230	3	0	0	0	0	0	0	0	0	0	(
230	240	3	0	0	0	0	0	0	0	0	0	(
240	250	4	0	0	0	0	0	0	0	0	0	
250	260	5	0	0	0	0	0	0	0	0	0	
260	270	5	1	0	0	0	0	0	0	0	0	
270	200		4	•					•		•	
270	280	6	1	0	0	0	0	0	0	0	0	
280	290	6	2	0	0	0	0	0	0	0	0	
290	300	7	2	0	0	0	0	0	0	0	0	
300	310	7	3	0	0	0	0	0	0	0	0	
310	320	8	3	0	0	0	0	0	0	0	0	(
330	220	8	4	0	0	0	0	o	0	0	0	
320	330											
330	340	9	5	0	0	0	0	0	0	0	0	
340	350	9	5	1	0	0	0	0	0	0	0	
350	360	10	6	1	0	0	0	0	0	0	0	
360	370	10	6	2	0	0	0	0	0	0	0	(
370	380	11	7	2	0	0	0	0	0	0	0	
380	390	11	7	3	0	0	0	0	0	0	0	
390	400	12	8	3	0	0	0	0	0	0	0	
400	410	13	8	4	0	0	0	0	0	0	0	(
410	420	13	9	5	0	0	0	0	0	0	0	(
420	430	14	9	5	1	0	0	0	0	0	0	
430	440	14	10	6	1	o o	0	Ö	0	0	0	6
440	450	15	10	6	2	o o	0	Ö	0	0	0	6
450	460	15	11	7	2	0	0	0	0	0	0	
460	470	16	12	7	3	0	0	0	0	0	0	(
470	480	16	12	8	3	0	0	0	0	0	0	
480	490	17	13	8	4	0	0	0	0	0	0	
490	500	17	13	9	5	o	O	o	0	0	0	
				9	5			0	0	0		
500 510	510 520	18 18	14 14	9 10	6	1 1	0	0	0	0	0 0	
310	320	10	14	10		_			J	J	U	'
520	530	19	15	10	6	2	0	0	0	0	0	(
530	540	20	15	11	7	2	0	0	0	0	0	(
540	550	20	16	12	7	3	0	0	0	0	0	(
550	560	21	16	12	8	4	0	0	0	0	0	(
560	570	21	17	13	8	4	Ö	Ö	0	0	Ō	i
E70	F00	22	17	13		_	_	_	•	^	•	
570 590	580 500	22	17	13	9	5 5	0	0	0 0	0	0 0	
580	590		18	14			1					
590	600	23	18	14	10	6	1	0	0	0	0	
600	610	23	19	15	10	6	2	0	0	0	0	(
610	620	24	20	15	11	7	2	0	0	0	0	(
620	630	24	20	16	12	7	3	0	0	0	0	
	640	25					4	0	0	0	0	
630			21	16	12	8						9
640	650	25	21	17	13	8	4	0	0	0	0	
650	660	26	22	17	13	9	5	0	0	0	0	(
660	670	26	22	18	14	9	5	1	0	0	0	(
670	680	27	23	18	14	10	6	1	0	0	0	
680	690	28	23	19	15	10	6	2	0	0	Ö	
690	700	28	24	20	15	11	7	2	0	0	0	
700	710	29	24	20	16	12	7	3	0	0	0	
	710	29					8	4	0	0	0	
710	720	29	25	21	16	12	ŏ	4	U	U	U	

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aı	re	Number of w			2		-	_	-	•	•	
at least l	out less than	0	1	2	3	4	5	6	7	8	9	10
		The amount t	o withhold (in w	vhole dollars)								or mo
720	720	20	25	24	47	42						
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
				1								
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
920	920	25	21	26	22	10	1.4	9	5	1	0	0
820	830	35	31	26	22	18	14	1		1		1
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
970	000	20	22	20	25	21	16	12		4		
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
000	000		26	22	20		40	4-	10			
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	1 020	40	42	27	22	20	24	20	16	12	_	,
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
L,060	1,070	51	45	39	35	31	27	22	18	14	9	5
	4 000								10			
1,070	1,080	51	46	40	36	31	27	23	19	14	10	6
L,080	1,090	52	46	41	36	32	28	23	19	15	11	6
L,090	1,100	53	47	42	37	32	28	24	20	15	11	7
L,100	1,110	54	48	42	37	33	29	24	20	16	12	7
L,110	1,120	54	49	43	38	33	29	25	21	16	12	8
40-												_
L,120	1,130	55	49	44	38	34	30	25	21	17	13	8
L <b>,130</b>	1,140	56	50	44	39	35	30	26	22	17	13	9
L,140	1,150	56	51	45	39	35	31	27	22	18	14	9
L,150	1,160	57	51	46	40	36	31	27	23	19	14	10
,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
L <b>,180</b>	1,190	59	54	48	42	37	33	29	24	20	16	12
			7.05	DEDCEME / (	)705\ OF THE	EVELSE OVER	2 ¢4 400 DILL	S (maximal test	al to the new	last whole de	May	
	<u> </u>				0705) OF THE							
1,190	3,062	60	54	48	43	37	33	29	25	20	16	12
	ſ		7.85	PERCENT (.C	785) OF THE	EXCESS OVE	R \$3,062 PLU	S (round tot	al to the near	est whole do	ollar)	
3,062	5,299	191	186	180	175	169	163	158	152	146	141	135
	-,											
	[		0.05	DEDCEME / /	MOEL OF THE			C /ran-d 4-4	al to the	oct whole -!	\  ar	
	and over	367	9.85 361	355 PERCENT (.0	348	342	336	S (round tot 330	323	est whole do	311	304

## Single employees paid every two weeks

at least	but less than	0	vithholding allowa  1	2	3	4	5	6	7	8	9	10
	tilali	rne amount	to withhold (in wl	noie dollars)								or more
0	100	0	0	0	0	0	0	0	0	0	0	
100	120	1	0	0	0	0	0	0	0	0	0	
120	140	2	0	0	0	0	0	0	0	0	0	
140	160	3	Ō	Ō	0	ō	ō	0	0	0	Ō	
160	180	4	0	Ö	ő	ŏ	ŏ	ő	0	ő	Ö	
100	200	-		•							•	
180 200	200 220	5 6	0	0 0	0	0	0	0	0	0 0	0 0	
220	240	7	0	0	0	0	0	0	0	0	0	
240	260	9	Ö	Ö	Ö	ō	ō	ō	Ō	Ö	Ö	
260	280	10	1	Ö	ő	ŏ	ŏ	ő	0	Ö	Ö	
200	300	11	2	0	0	0	0	0	0	0	0	
280 300	320	11 12	2	0	0	0	0	0	0	0	0	
320	340	13	4	Ō	0	ō	ō	0	0	0	Ō	
340	360	14	5	Ö	o l	ő	ŏ	ő	0	0	0	
360	380	15	6	0	0	0	0	0	0	0	0	
					_	_	_	_	_	_		
380 400	400 420	16 17	7 9	0 0	0	0	0	0	0	0 0	0 0	
420	440	18	10	1	0	0	0	0	0	0	0	
440	460	19	11	2	0	0	0	0	0	0	0	
460	480	20	12	3	0	0	0	0	0	0	0	
480	500	21	13	4	0	0	0	0	0	0	0	
500	520	22	14	5	0	ō	ō	Ō	Ō	0	Ō	
520	540	24	15	6	o l	ő	ŏ	Ö	0	0	Õ	
540	560	25	16	8	0	0	0	0	0	0	0	
540 560	580	25 26	17	9	0	0	0	0	0	0	0	
				4.5						_		
580 600	600 620	27 28	18 19	10 11	1 2	0	0	0	0	0 0	0 0	
										0	0	
620	640	29	20	12	3	0	0	0	0			
640 660	660 680	30 31	21 22	13 14	4 5	0	0	0	0	0 0	0 0	
680	700	32	24	15 16	6	0	0	0	0	0	0	
700	720	33	25	16	8	0	0	0	0	0	0	
720	740	34	26	17	9	0	0	0	0	0	0	
740	760	35	27	18	10	1	0	0	0	0	0	
760	780	36	28	19	11	2	0	0	0	0	0	
780	800	37	29	20	12	3	0	0	0	0	0	
800	820	38	30	21	13	4	0	0	0	0	0	
820	840	40	31	22	14	5	0	0	0	0	0	
840	860	41	32	24	15	6	ō	ō	Ō	Ö	Ö	
860	880	42	33	25	16	8	ŏ	Ö	Ö	Ö	Ö	
880	900	42	24	26	17	9		0			•	
900	900 920	43 44	34 35	26 27	17 18	10	0 1	0	0	0 0	0 0	
920	940	45	36	28	19	11	2	0	0	0	0	
940 960	960 980	46 47	37 39	29 30	20 21	12 13	3 4	0	0	0 0	0 0	
980	1,000	48	40	31	23	14	5	0	0	0	0	
1,000	1,020	49	41	32	24	15	7	0	0	0	0	
1,020	1,040	50	42	33	25	16	8	0	0	0	0	
1,040	1,060	51	43	34	26	17	9	0	0	0	0	
1,060	1,080	52	44	35	27	18	10	1	0	0	0	
1,080	1,100	54	45	36	28	19	11	2	0	0	0	
1,100	1,120	55	46	36 37	28	20	12	3	0	0	0	
1,120	1,140	56	47	39	30	21	13	4	0	Ö	Ö	
1,140	1,160	58	48	40	31	23	14	5	0	0	0	
1,160	1,180	59	49	41	32	24	15	7	0	0	0	
1,180	1,200	61	50 51	42 43	33 34	25 26	16 17	8	0	0 0	0 0	
1,200	1,220	62					17					
1,220	1,240	63	52	44	35	27	18	10	1	0	0	
1,240 1,260	1,260 1,280	65 66	54 55	45 46	36 37	28 29	19 20	11 12	2 3	0 0	0 0	
1,200	1,200	UU	33	40	3/	23	20	12	3	J	U	
			1					I				1

1	the employ	yee's wages e	Number of wi	ithholding allowa	inces								
The ammental equivalent part without (in whole solitors)    1,280   1,300   68   56   47   39   30   21   13   4   5   0   0   0     1,200   1,300   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     1,340   1,360   73   62   51   43   34   26   17   9   0   0     1,340   1,360   75   65   55   44   35   27   18   10   1   0     1,400   1,400   75   65   54   44   35   27   18   10   1   0     1,400   1,400   76   65   54   44   35   27   18   10   1   0     1,400   1,400   78   66   55   46   38   29   20   12   3   0     1,400   1,400   79   68   56   47   39   30   32   13   4   5   0     1,400   1,400   79   68   56   47   39   30   32   13   4   5   0     1,400   1,400   80   69   58   48   40   31   23   14   5   0     1,400   1,400   80   69   58   48   40   31   23   14   5   0     1,500   1,520   83   72   61   50   42   33   25   16   8   0     1,500   1,520   83   72   61   50   42   33   25   16   8   0     1,500   1,520   85   73   62   51   43   34   26   17   9   0     1,500   1,520   86   75   63   52   44   35   27   18   10   1     1,500   1,500   86   75   65   54   68   38   29   20   12   3     1,500   1,500   85   73   62   51   43   34   26   17   9   0     1,500   1,500   86   75   63   52   44   35   27   18   10   1     1,500   1,500   87   76   65   54   68   38   29   20   12   3     1,500   1,600   99   79   68   55   46   38   29   20   12   3     1,600   1,600   99   79   68   55   46   38   29   20   12   3     1,600   1,600   99   79   68   55   46   38   29   20   12   3     1,600   1,600   99   79   68   55   46   38   29   20   12   3     1,600   1,600   99   79   68   56   47   39   30   22   13   4     1,600   1,600   99   79   68   55   46   38   29   20   12   3     1,600   1,600   99   79   68   56   47   39   30   22   13   4     1,600   1,600   99   79   68   56   47   39   30   22   13     1,600   1,600   99   79   68   56   47   39   30   22   13     1,600   1,600   99   79   68   56   57   56   5	at least h	ut loss than	0	1	2	3	4	5	6	7	8	9	10
1,300 1,320 69 58 48 48 40 31 23 144 5 0 0 0 1 1,340 1,350 72 61 59 49 41 32 24 15 7 0 0 0 1,340 1,350 73 62 51 43 34 26 17 9 0 0 1,340 1,350 73 62 51 43 34 26 17 9 0 0 1,340 1,400 78 66 5 54 45 36 28 19 11 2 0 1,420 1,420 76 65 54 45 36 28 19 11 2 0 1,420 1,420 76 65 55 46 38 29 20 12 3 3 0 1,420 1,420 78 66 55 46 38 29 20 12 3 3 0 1,420 1,420 78 66 55 54 45 33 30 22 113 4 5 0 1,420 1,420 78 66 55 54 45 33 30 22 113 3 0 1,420 1,430 80 69 88 56 47 39 30 22 113 4 5 0 1,520 1,520 88 77 6 65 54 45 36 28 19 11 2 2 1,520 1,520 88 77 6 65 54 45 36 28 19 11 2 2 1,520 1,520 88 77 6 65 54 45 36 28 19 11 2 2 1,520 1,520 88 77 6 65 54 45 36 28 19 11 2 2 1,520 1,520 88 77 6 65 54 45 36 28 19 11 2 2 1,520 1,520 99 79 68 55 47 39 30 22 113 4 4 5 10 10 11 10 10 10 10 10 10 10 10 10 10	at least D	ut less than	The amount t	o withhold (in w	hole dollars)								or more
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## Married employees paid every two weeks

0 340 360 380 400 420 440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	340 360 380 400 420 440 460 480 500 520 540 560 680 620 640 660 680 700 720 740 760 780	0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 17 18 19 20	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0
340 360 380 400 420 440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	360 380 400 420 440 460 480 500 520 540 580 600 620 640 660 680 700 720 740 760	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 17 18 19	0 0 0 0 0 0 0 1 2 3 4 5 6	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0
360 380 400 420 440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	380 400 420 440 460 480 500 520 540 560 660 660 660 680 700 720 740 760	2 3 4 5 6 7 8 9 10 11 12 13 14 15 17 18 19	0 0 0 0 0 0 1 2 3 4 5 6	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0
380 400 420 440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	440 440 460 480 500 520 540 560 600 620 640 660 680 700 720 740 760	3 4 5 6 7 8 9 10 11 12 13 14 15 17 18 19	0 0 0 0 0 1 2 3 4 5 6	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	000000000000000000000000000000000000000
420 440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	5 6 7 8 9 10 11 12 13 14 15 17 18 19	0 0 0 0 1 2 3 4 5 6	0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	000000000000000000000000000000000000000
440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	460 480 500 520 540 560 600 620 640 660 680 700 720 740 760	6 7 8 9 10 11 12 13 14 15 17 18 19	0 0 0 1 2 3 4 5 6	0 0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	0
440 460 480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	460 480 500 520 540 560 600 620 640 660 680 700 720 740 760	6 7 8 9 10 11 12 13 14 15 17 18 19	0 0 0 1 2 3 4 5 6	0 0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	0
480 500 520 540 560 580 600 620 640 660 680 700 720 740 760	500 520 540 560 580 600 620 640 660 680 700 720 740 760	8 9 10 11 12 13 14 15 17 18 19	0 1 2 3 4 5 6 7 8 9	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0	0 0	0	0	0	0
500 520 540 560 580 600 620 640 660 680 700 720 740 760	540 560 580 600 620 640 660 680 700 720 740	9 10 11 12 13 14 15 17 18 19	1 2 3 4 5 6 7 8	0 0 0 0 0	0 0 0 0	0 0 0 0	0	0 0	0	0	0	C
520 540 560 580 600 620 640 660 680 700 720 740 760	540 560 580 600 620 640 660 680 700 720 740 760	10 11 12 13 14 15 17 18 19	2 3 4 5 6 7 8	0 0 0 0 0	0 0 0 0	0 0 0	0	o				
540 560 580 600 620 640 660 680 700 720 740 760	560 580 600 620 640 660 680 700 720 740 760	11 12 13 14 15 17 18 19	3 4 5 6 7 8 9	0 0 0 0	0 0 0	0			0	0	n	(
560 580 600 620 640 660 680 700 720 740 760	580 600 620 640 660 680 700 720 740 760	12 13 14 15 17 18 19	4 5 6 7 8 9	0 0 0	0	0	0					
580 600 620 640 660 680 700 720 740 760	600 620 640 660 680 700 720 740 760	13 14 15 17 18 19	5 6 7 8 9	0 0	0			0	0	0	0	(
620 640 660 680 700 720 740 760	620 640 660 680 700 720 740 760	14 15 17 18 19	6 7 8 9	0		0	0	0 0	0	0 0	0 0	
640 660 680 700 720 740 760	660 680 700 720 740 760	17 18 19	8 9			Ö	Ö	o l	ő	Ö	Ö	6
640 660 680 700 720 740 760	660 680 700 720 740 760	17 18 19	8 9									
660 680 700 720 740 760	680 700 720 740 760	18 19	9	0	0	0	0	0 0	0	0	0 0	
680 700 720 740 760	700 720 740 760	19		1	Ö	0	Ö	o l	0	Ö	0	6
720 740 760	740 760	20	10	2	0	0	0	0	0	0	0	(
740 760	760		11	3	0	0	0	0	0	0	0	(
740 760	760	21	12	4	0	0	0	0	0	0	0	(
	780	22	13	5	0	0	0	0	0	0	0	(
		23	14	6	0	0	0	0	0	0	0	
780 800	800 820	24 25	16 17	7 8	0	0	0	0 0	0	0	0 0	
550		-3	1,						· ·	•	U	
820	840	26	18	9	1	0	0	0	0	0	0	0
840 860	860 880	27 28	19 20	10 11	2 3	0	0	0 0	0	0	0 0	
880	900	29	21	12	4	0	Ö	o l	0	Ö	0	6
900	920	30	22	13	5	0	0	0	0	0	0	(
920	940	32	23	14	6	0	0	0	0	0	0	c
940	960	33	24	16	7	0	Ö	ŏ	0	Ö	0	6
960	980	34	25	17	8	0	0	0	0	0	0	C
	1,000 1,020	35 36	26 27	18 19	9 10	1 2	0	0 0	0	0	0 0	
1,000	1,020	30	-/	13	10	_			· ·		·	
	1,040	37	28	20	11	3	0	0	0	0	0	
	1,060 1,080	38 39	29 30	21 22	12 13	4 5	0	0 0	0	0	0 0	
	1,100	40	32	23	14	6	Ö	ŏ	ő	ő	Ö	6
1,100	1,120	41	33	24	16	7	0	0	0	0	0	C
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	Ō	0	(
1,160	1,180	44	36	27	19	10	2	0	0	0	0	
	1,200 1,220	45 47	37 38	28 29	20 21	11 12	3 4	0 0	0	0 0	0 0	
1,220	1,240	48	39	31	22	13	5	0	0	0	0	
1,240 1,260	1,260 1,280	49 50	40 41	32 33	23 24	15 16	6 7	0 0	0 0	0	0 0	
1,280	1,300	51	42	34	25	17	8	0	0	Ö	0	
1,300	1,320	52	43	35	26	18	9	1	0	0	0	(
1,320	1,340	53	44	36	27	19	10	2	0	0	0	(
1,340	1,360	54	45	37	28	20	11	3	0	0	0	(
1,360	1,380	55	47	38	29	21	12	4	0	0	0	(
	1,400 1,420	56 57	48 49	39 40	31 32	22 23	13 15	5 6	0 0	0 0	0 0	
	1,440	58	50	41	33	24	16	7	0	0	0	
	1,460 1,480	59 60	51 52	42 43	34 35	25 26	17 18	8 9	0 1	0	0 0	0
1,480	1,500	62	53	44	36	27	19	10	2	0	0	(
	1,520	63	54	45	37	28	20	11	3	0	0	(

## Married employees paid every two weeks

25

the employee's wages	Number of w	ithholding allowa	inces								
are	0	1	2	3	4	5	6	7	8	9	10
at least but less than	The amount	to withhold (in wi	hole dollars)								or moi
1 520 1 540	64		47	20	20	21	12	4	0	0	0
1,520 1,540 1,540 1,560	65	55 56	47 48	38 39	29 31	21 22	12 13	4 5	0	0	0
1,560 1,580	66	57	49	40	32	23	15	6	0	0	0
		58	50		33	24		7	ő	Ö	ő
1,580 1,600	67 68	59	51	41 42	34	25	16 17	8	0	0	0
1,600 1,620	00	39	31	42	34	25	17	•	"	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	ő
1,760 1,780	76	68	59	51	42	34	25	17	8	ŏ	ŏ
1,780 1,800	78	69	60	52	43	35	26	18	9	1	ő
1,800 1,820	79	70	62	53	44	36	27	19	10	2	o
1,000 1,020	"	70	02						10	_	
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
2,100 2,120	100	89	/6	03	01	32	43	33	20	10	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	104	94	83	72	65	56	48	39	31	22
2,360 2,380	118	107	96	85	74	66	57	49	40	32	23
2,300 2,300	110	107	30	03	/ -		3,	43	40	32	23
		7.05	PERCENT (.0	705) OF THE	EXCESS OVER	R \$2,380 PLU	S (round tota	l to the near	est whole do	llar)	'
2 2 2 0 6 1 2 4	110	108									24
2,380 6,124	119		97	85	75	. 66	58	49	41	32	24
		1	PERCENT (.0	785) OF THE	EXCESS OVER	\$6,124 PLU	S (round tota	I to the near	est whole do	llar)	_
6,124 10,598	383	372	360	349	338	327	315	304	293	282	270
		9.85 1	PERCENT (.09	985) OF THE E	XCESS OVER	\$10,598 PLU	S (round total	al to the nea	rest whole de	ollar)	
10,598 and over	734	722	709	697	684	672	659	646	634	621	609
,		-									
						1	1	i .	1	1	1

## Single employees paid twice a month

If the emp wages		Number of w	rithholding allowa 1	nces 2	3	4	5	6	7	8	9	10
t least	but less than		± to withhold (in wh		3	4	3	0	,	0	9	or more
	400				•							
0 100	100 120	0 1	0	0	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	ŏ	ŏ	ŏ	ŏ	Ŏ	o l	ŏ	ŏ	ő	ď
160	180	4	Ö	Ö	Ö	Ö	Ŏ	0	Ö	Ö	Ō	ď
180	200	5	0	0	0	0	0	0	0	0	0	(
200	220	6	0	0	0	0	0	0	0	0	0	
220	240	7	0	0	0	0	0	0	0	0	0	(
240	260	8	0	0	0	0	0	0	0	0	0	(
260	280	9	0	0	0	0	0	0	0	0	0	(
280	300	10	1	0	0	0	0	0	0	0	0	
300	320	11	2	0	0	0	0	0	0	0	0	
320	340	12	3	0	0	0	0	0	0	0	0	
340	360	13	4	0	0	0	0	0	0	0	0	
360	380	15	5	0	0	0	0	0	0	0	0	(
380	400	16	6	0	0	0	0	0	0	0	0	(
400	420	17	7	0	0	0	0	0	0	0	0	
420	440	18	9	0	0	0	0	0	0	0	0	
440 460	460 480	19 20	10 11	0 1	0	0 0	0	0 0	0	0	0	
480	500	21	12	2	0	0	0	0	0	0	0	
500 520	520 540	22 23	13 14	4 5	0 0	0 0	0	0	0 0	0 0	0 0	
520 540	560	23 24	15	6	0	0	0	0	0	0	0	
560	580	25	16	7	Ö	Ö	ő	0	0	ő	0	
E00	600	36	17	0	0	0	0		•		0	
580 600	600 620	26 27	17 18	8 9	0	0	0	0 0	0 0	0	0	
620	640	28	19	10	1	0	Ö	0	ő	ő	0	
640	660	30	20	11	2	0	0	0	0	0	0	
660	680	31	21	12	3	0	0	0	0	0	0	
680	700	32	22	13	4	0	0	0	0	0	0	
700	720	33	23	14	5	0	0	0	0	0	0	
720	740	34	25	15	6	0	0	0	0	0	0	
740 760	760 780	35 36	26 27	16 17	7 8	0 0	0	0 0	0	0	0	
. 00		30	-/	1/				"	U	U	U	
780	800	37	28	19	9	0	0	0	0	0	0	
800	820	38	29	20	10	1	0	0	0	0	0	
820 840	840 860	39 40	30 31	21 22	11 12	2 3	0	0	0	0	0 0	
860	880	41	32	23	14	4	0	0	0	0	0	
000	000	40	22	24	45	_			_		_	
880 900	900 920	42 43	33 34	24 25	15 16	5 6	0	0 0	0 0	0 0	0 0	
920	940	45 45	35	26	17	8	0	0	0	0	0	
940	960	46	36	27	18	9	0	0	0	0	0	
960	980	47	37	28	19	10	0	0	0	0	0	
980	1,000	48	38	29	20	11	1	0	0	0	0	
000	1,020	49	40	30	21	12	3	0	0	0	0	
020	1,040	50	41	31	22	13	4	0	0	0	0	
040 060	1,060 1,080	51 52	42 43	32 34	23 24	14 15	5 6	0	0 0	0	0	
	1,080	54	43		24	12		"	U	U	U	
080	1,100	53	44	35	25	16	7	0	0	0	0	
100	1,120	54	45	36	26	17	8	0	0	0	0	
120 140	1,140 1,160	55 56	46 47	37 38	27 29	18 19	9 10	0 1	0 0	0 0	0 0	
160	1,180	57	48	39	30	20	11	2	0	0	0	
180 200	1,200 1,220	59 60	49 50	40 41	31 32	21 22	12 13	3 4	0 0	0	0	
,200	1,240	61	51	41	33	24	13	5	0	0	0	
240	1,260	63	52	43	34	25	15	6	Ö	Ö	Ö	
260	1,280	64	53	44	35	26	16	7	0	0	0	
												1

	loyee's wages are	Number of wi	thholding allowa	nces								
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than		o withhold (in wl							_		or more
1,280	1,300	66	55	45	36	27	18	8	0	0	0	0
1,300	1,320	67 60	56 57	46	37	28	19 20	9	0 1	0	0	0
1,320 1,340	1,340 1,360	69 70	57 58	47 48	38 39	29 30	20	10 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 74	61	51 52	41 42	32 33	23	14 15	4 5	0	0	0
1,400 1,420	1,420 1,440	74 76	62 63	53	44	34	24 25	16	7	0	0	0
1,440	1,460	77	65	54	45	35	26	17	8	Ö	Ŏ	Ö
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	ő	Ŏ
1,520	1,540	83	70	58	49	40	30	21	12	3	Ö	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	Ö	Ö
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	98 100	86 87	74 75	62 63	51 52	42 43	33 34	24 25	14 15	5 6	0
1,760	1,780	100	07	/5	05	32	45	34	25	15		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	1,860 1,880	105 107	93 94	81 82	69 70	57 58	47 49	38 39	29 30	20 21	10 12	1 2
1,000	1,000	107	) <del>,</del>	02	70	36	43	33	30	21	12	_
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	1,960 1,980	112 114	100 101	88 89	76 77	63 65	53 54	44 45	34 35	25 26	16 17	7 8
1,980	2,000	115	103	91	78	66	55	46	36	27	18	9
2,000	2,020 2,040	116 118	104 106	92 93	80 81	68 69	56 57	47 48	38 39	28 29	19 20	10 11
2,020 2,040	2,040	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
2 000	2 100	122	110	98	0.0	72	61	F1	42	33	23	1.0
2,080 2,100	2,100 2,120	122 124	110 111	98	86 87	73 75	61 63	51 52	42 43	34	23	14 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
					705) OF THE						1	
2,380	3,642	143	130	118	106	94	82	69	57	48	39	30
			7.85	PERCENT (.0	785) OF THE	EXCESS OVER	R \$3,642 PLU	(round tota	I to the near	est whole do	llar)	
3,642	6,765	232	219	207	195	183	171	158	146	134	122	110
			9.85	PERCENT (.0	985) OF THE	EXCESS OVER	R \$6,765 PLUS	(round tota	l to the near	est whole do	llar)	
6,765 a	and over	477	463	450	436	422	409	395	382	368	355	341
-, •												
					[					1		

## Married employees paid twice a month

	es are	0	vithholding allow: $oldsymbol{1}$	2	3	4	5	6	7	8	9	10
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080 2,100 95 83 74 64 55 46 37 27 18 9 100 2,120 96 84 75 65 56 47 38 28 19 10 101 120 2,140 97 85 76 66 57 48 39 29 20 11 140 2,160 99 87 77 68 58 49 40 31 21 12 12 160 2,180 100 88 78 69 59 50 41 32 22 13 180 2,200 102 89 79 70 60 51 42 33 23 14 200 2,220 103 91 80 71 62 52 43 34 24 15 220 2,240 104 92 81 72 63 53 44 35 26 16 240 2,260 106 94 82 73 64 54 45 36 27 17 17 260 2,280 107 95 83 74 65 55 46 37 28 18 29 20 300 2,320 110 98 86 76 67 58 48 39 30 21 320 2,340 111 99 87 77 68 59 49 40 31 22 33 32 34 34 24 15 32 32 34 34 34 35 36 37 36 37 38 360 2,380 111 102 90 79 70 61 52 42 33 32 32 34 34 34 35 36 37 36 37 38 36 36 35 36 35 36 36 35 36 36 35 36 36 36 35 36 36 36 36 36 36 36 36 36 36 36 36 36	040 2,060	92	81	71	62	53	44	34	25	16	7	
080 2,100 95 83 74 64 55 46 37 27 18 9 100 2,120 96 84 75 65 56 47 38 28 19 10 11 140 2,160 99 87 77 68 58 49 40 31 21 12 12 160 2,180 100 88 78 69 59 50 41 32 22 13 180 2,200 102 89 79 70 60 51 42 33 23 14 200 2,220 103 91 80 71 62 52 43 34 24 15 220 2,240 104 92 81 72 63 53 44 35 26 16 240 2,260 106 94 82 73 64 54 45 36 27 17 17 260 2,280 109 96 84 75 66 57 47 38 29 20 20 300 2,320 110 98 86 76 67 58 48 39 30 21 320 2,340 111 99 87 77 68 59 49 40 31 22 33 32 34 4 35 26 16 32 32 32 34 4 35 26 36 27 17 37 32 32 34 4 35 36 27 17 37 38 32 34 4 35 36 37 38 38 36 2,380 110 98 86 76 67 58 48 39 30 21 320 2,340 111 99 87 77 68 59 49 40 31 22 33 320 2,340 111 99 87 77 68 59 49 40 31 22 33 340 2,360 113 101 88 78 69 60 50 41 32 23 33 24 34 24 35 360 2,380 114 102 90 79 70 61 52 42 33 24 34 24 35 36 36 27 36 36 27 36 36 2,380 114 102 90 79 70 61 52 42 33 24 34 24 35 36 36 27 36 36 2,380 114 102 90 79 70 61 52 42 33 32 34 34 24 35 36 36 35 11,481 415 403 391 378 366 354 342 330 317 305 22 9.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)	060 2.080	03	82	73	63	5/1	45	36	26	17	Q	
100 2,120 96 84 75 65 56 47 38 28 19 10 10 120 2,140 97 85 76 66 57 48 39 29 20 11 140 2,160 99 87 77 68 58 49 40 31 21 12 12 160 2,180 100 88 78 69 59 50 41 32 22 13 180 2,200 102 89 79 70 60 51 42 33 23 14 200 2,220 103 91 80 71 62 52 43 34 24 15 20 2,240 104 92 81 72 63 53 44 35 26 16 240 2,260 106 94 82 73 64 54 45 36 27 17 17 260 2,280 107 95 83 74 65 55 46 37 28 18 280 2,300 109 96 84 75 66 57 47 38 29 20 300 2,320 110 98 86 76 67 58 48 39 30 21 320 2,340 111 99 87 77 68 59 49 40 31 22 340 2,360 113 101 88 78 69 60 50 41 32 23 34 24 15 360 2,380 114 102 90 79 70 61 52 42 33 24 24 15 36 27 17 38 29 20 30 360 2,320 110 98 87 77 68 59 49 40 31 22 340 2,360 113 101 88 78 69 60 50 41 32 23 34 24 360 2,380 114 102 90 79 70 61 52 42 33 24 34 24 35 26 36 35 360 2,380 114 102 90 79 70 61 52 42 33 24 34 24 35 360 2,380 114 102 90 79 70 61 52 42 33 34 24 35 36 35 11,481 415 403 391 378 366 354 342 330 317 305 25 9.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)	-											
120 2,140 97 85 76 66 57 48 39 29 20 11 140 2,160 99 87 77 68 58 49 40 31 21 12  160 2,180 100 88 78 69 59 50 41 32 22 13 180 2,200 102 89 79 70 60 51 42 33 23 14 200 2,220 103 91 80 71 62 52 43 34 24 15 220 2,240 104 92 81 72 63 53 44 35 26 16 240 2,260 106 94 82 73 64 54 45 36 27 17  260 2,280 107 95 83 74 65 55 46 37 28 18 280 2,300 109 96 84 75 66 57 47 38 29 20 300 2,320 110 98 86 76 67 58 48 39 30 21 320 2,340 111 99 87 77 68 59 49 40 31 22 340 2,360 113 101 88 78 69 60 50 41 32 23 360 2,380 114 102 90 79 70 61 52 42 33 24  7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)  7.05 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  7.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)  9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)												'
140 2,160 99 87 77 68 58 49 40 31 21 12  160 2,180 100 88 78 69 59 50 41 32 22 13  180 2,200 102 89 79 70 60 51 42 33 23 14  200 2,220 103 91 80 71 62 52 43 34 24 15  220 2,240 104 92 81 72 63 53 44 35 26 16  240 2,260 106 94 82 73 64 54 45 36 27 17  260 2,280 107 95 83 74 65 55 46 37 28 18  280 2,300 109 96 84 75 66 57 47 38 29 20  300 2,320 110 98 86 76 67 58 48 39 30 21  320 2,340 111 99 87 77 68 59 49 40 31 22  340 2,360 113 101 88 78 69 60 50 41 32 23  360 2,380 114 102 90 79 70 61 52 42 33 24  7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)  380 6,635 11,481 415 403 391 378 366 354 342 330 317 305 22  9.85 PERCENT (.0985) OF THE EXCESS OVER \$1,481 PLUS (round total to the nearest whole dollar)	100 2,120	96		75	65		47	38	1	19	10	
160 2,180	120 2,140	97	85	76	66	57	48	39	29	20	11	
180 2,200	140 2,160	99	87	77	68	58	49	40	31	21	12	
180 2,200	160 2190	100	00	70	60	EO	E0.	41	22	22	12	
200 2,220							1		1			
220 2,240 104 92 81 72 63 53 44 35 26 16 240 2,260 106 94 82 73 64 54 45 36 27 17    260 2,280 107 95 83 74 65 55 46 37 28 18 280 2,300 109 96 84 75 66 57 47 38 29 20 300 2,320 110 98 86 76 67 58 48 39 30 21 320 2,340 111 99 87 77 68 59 49 40 31 22 340 2,360 113 101 88 78 69 60 50 41 32 23 360 2,380 114 102 90 79 70 61 52 42 33 24    7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)  7.05 PERCENT (.0705) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)												
240 2,260			1				1		1			
260 2,280									1			
280 2,300	240 2,260	106	94	82	/3	64	54	45	36	2/	1/	
280 2,300	260 2,280	107	95	83	74	65	55	46	37	28	18	
300 2,320 110 98 86 76 67 58 48 39 30 21 320 2,340 111 99 87 77 68 59 49 40 31 22 340 2,360 113 101 88 78 69 60 50 41 32 23 360 2,380 114 102 90 79 70 61 52 42 33 24 7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)  380 6,635 11,481 415 403 391 378 366 354 342 330 317 305 25 9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)			1				1		1			1
320 2,340 111 99 87 77 68 59 49 40 31 22 340 2,360 113 101 88 78 69 60 50 41 32 23 360 2,380 114 102 90 79 70 61 52 42 33 24 33 24 330 6,635 11,481 415 403 391 378 366 354 342 330 317 305 25 9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)												1
340 2,360 113 101 88 78 69 60 50 41 32 23 360 2,380 114 102 90 79 70 61 52 42 33 24 33 24 33 360 2,380 114 102 90 79 70 61 52 42 33 24 33 24 33 360 2,380 6,635 115 103 91 80 71 61 52 43 34 24 35 36 354 342 330 317 305 25 9.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar) 378 366 354 342 330 317 305 25 9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)							1					
360 2,380 114 102 90 79 70 61 52 42 33 24 7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)  380 6,635 115 103 91 80 71 61 52 43 34 24 7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  635 11,481 415 403 391 378 366 354 342 330 317 305 2: 9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)												1
7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)  380 6,635 115 103 91 80 71 61 52 43 34 24  7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  635 11,481 415 403 391 378 366 354 342 330 317 305 2:  9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)									1			1
380 6,635 115 103 91 80 71 61 52 43 34 24  7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  415 403 391 378 366 354 342 330 317 305 2:  9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)	360 2,380	114	102	90	79	70	61	52	42	33	24	1
380 6,635 115 103 91 80 71 61 52 43 34 24  7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  415 403 391 378 366 354 342 330 317 305 2:  9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)												
7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar) 415 403 391 378 366 354 342 330 317 305 29 9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)			7.05	PERCENT (.0	705) OF THE	EXCESS OVER	\$2,380 PLU	(round tota	l to the near	est whole do	llar)	
7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,635 PLUS (round total to the nearest whole dollar)  415 403 391 378 366 354 342 330 317 305 25  9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)	380 6,635	115	103	91	80	71	61	52	43	34	24	1
635 11,481 415 403 391 378 366 354 342 330 317 305 20 9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)	,	_										1
9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,481 PLUS (round total to the nearest whole dollar)	635 11 491	415										29
	11,701	-113	1				l					
481 and over 795 782 768 755 741 728 714 700 687 673 6	404 1	705										
	481 and over	795	782	768	755	741	728	714	700	687	673	66

## Single employees paid once a month

	but less	0	withholding allow  1 to withhold (in w	2	3	4	5	6	7	8	9	10 or more
0 200 220 240 260	200 220 240 260 280	0 1 2 3 4	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
280 300 320 340 360	300 320 340 360 380	5 6 7 8 9	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
380 400 420 440 460	400 420 440 460 480	10 11 13 14 15	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
480 500 520 540 560	500 520 540 560 580	16 17 18 19 20	0 0 0 0 0 2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
580 600 640 680 720	600 640 680 720 760	21 23 25 27 29	3 4 6 8 11	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
760 800 840 880 920	800 840 880 920 960	31 33 36 38 40	13 15 17 19 21	0 0 0 1 3	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
960 1,000 1,040 1,080 1,120	1,000 1,040 1,080 1,120 1,160	42 44 46 48 51	23 26 28 30 32	5 7 9 11 14	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
1,160 1,200 1,240 1,280 1,320	1,200 1,240 1,280 1,320 1,360	53 55 57 59 61	34 36 38 41 43	16 18 20 22 24	0 0 1 4 6	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
1,360 1,400 1,440 1,480 1,520	1,400 1,440 1,480 1,520 1,560	63 65 68 70 72	45 47 49 51 53	26 28 31 33 35	8 10 12 14 16	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
1,560 1,600 1,640 1,680 1,720	1,600 1,640 1,680 1,720 1,760	74 76 78 80 83	56 58 60 62 64	37 39 41 43 46	19 21 23 25 27	0 2 4 6 9	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
1,760 1,800 1,840 1,880 1,920	1,800 1,840 1,880 1,920 1,960	85 87 89 91 93	66 68 71 73 75	48 50 52 54 56	29 31 34 36 38	11 13 15 17 19	0 0 0 0 1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
1,960 2,000 2,040 2,080 2,120	2,000 2,040 2,080 2,120 2,160	95 98 100 102 104	77 79 81 83 86	58 61 63 65 67	40 42 44 46 49	21 24 26 28 30	3 5 7 9	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
2,160 2,200 2,240 2,280 2,320	2,200 2,240 2,280 2,320 2,360	106 108 110 113 115	88 90 92 94 96	69 71 73 76 78	51 53 55 57 59	32 34 36 39 41	14 16 18 20 22	0 0 0 2 4	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0

The amount to withhold (in whole deliars)  The amount to withhold (i	the employe are	e's wages	Number of w	ithholding allowa	nces								
1.00   1.00	at least bu	t less than				3	4	5	6	7	8	9	10
,400 2,440 120 100 82 63 45 26 8 0 0 0 0 0 0 0 , 0 , 440 2,480 123 103 84 66 47 29 110 0 0 0 0 0 0 0 , 0 , 480 2,520 126 1057 88 70 51 31 31 12 0 0 0 0 0 0 0 0 0 , 0 , 480 2,520 126 1057 88 70 51 31 31 12 0 0 0 0 0 0 0 0 0 0 , 0 , 480 2,520 126 1057 88 70 51 31 31 12 0 0 0 0 0 0 0 0 0 0 0 0 , 6 , 5 , 5 , 5 , 5 , 5 , 5 , 5 , 5 , 5			The amount	to withhold (in wi	tole dollars)								or more
,440 2,480 123 103 84 66 47 29 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,360	2,400	117	98	80	61	43	24	6	0	0	0	0
,480 2,520 126 105 86 68 49 31 112 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,400												
1,520   2,560   129   107   88   70   51   33   14   0   0   0   0   0   0   0   0   0	2,440			1		1			1	1			
,600 2,640 134 111 93 74 56 37 19 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,480 2,520										1		
,600 2,640 134 111 93 74 56 37 19 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 560	2 600	131	109	91	72	54	35	17	0	0	0	0
1,680 2,720   140   115   97   78   60   41   23   4   0   0   0   0   0   0   0   0   0	2,600												
7,720	2,640			1		1			1	1			
7,60	2,680 2,720							1					
1,800   2,940   148   124   103   85   66   48   29   11   0   0   0   0   0   0   0   0		-		121	101	02	64	46	27		_		0
1,880 2,920 154 130 108 89 71 52 34 115 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,800												
1920   2,960   3,000   160   135   112   93   73   54   36   17   0   0   0   0   0   0   0   0   0	2,840			1				1	1	1			
1,960   3,000   160   135   112   93   75   56   38   19   1   0   0   0   0   0   0   0   0   0	2,880 2.920							1	1				
0.000   3,040   162   138   114   96   77   59   40   22   3   0   0   0,080   3,040   165   141   116   98   79   61   42   24   5   0   0   0   0,080   3,120   168   144   119   100   81   63   44   26   7   0   0   0   0   0,080   171   147   122   102   84   65   47   28   9   0   0   0   0   0,080   171   147   122   102   84   65   47   28   9   0   0   0   0   0,160   3,200   174   148   125   104   86   67   49   30   12   0   0   0   0,160   3,240   177   152   128   108   88   69   51   33   34   16   0   0   0   0,160   3,240   177   158   133   118   94   76   57   18   0   0   0   0,120   3,240   177   158   133   118   94   76   57   39   20   2   0   0   0,120   3,260   3,360   185   161   136   113   94   76   57   39   20   2   0   0   0,1320   3,360   185   161   136   113   94   76   57   39   20   2   0   0   0,1320   3,400   188   163   139   115   96   78   59   41   22   4   0   0,140   3,480   193   166   142   117   98   80   61   43   24   6   6   0   0,140   3,480   193   169   145   120   101   82   64   45   27   8   0   0,140   3,480   193   169   145   120   101   82   64   45   27   8   0   0,120   3,500   199   175   150   126   105   86   68   49   31   12   0   0,120   3,500   199   175   150   126   105   86   68   49   31   12   0   0,120   3,640   208   183   159   134   111   93   74   56   37   19   0   0,120   3,640   208   183   159   134   111   93   74   56   37   19   0   0,120   3,640   208   208   183   159   134   111   93   74   56   37   19   0   0,120   3,640   208   208   183   159   134   111   93   74   56   37   19   0   0,120   3,640   208   208   183   159   134   111   93   74   56   37   19   0   0,120   3,640   208   208   183   159   134   111   93   74   56   37   19   0   0,120   3,640   208   208   183   159   134   111   93   74   56   37   19   0   0,120   3,640   208		-											
1,040   3,080   165													
1,120 3,160 171 147 122 102 84 65 47 28 9 0 0 0,160 3,200 174 149 125 104 86 67 49 30 12 0 0 0,160 3,200 177 152 128 106 86 67 49 30 12 0 0 0,160 3,200 177 152 128 106 86 67 49 30 12 0 0 0,160 3,200 177 152 128 106 88 69 51 32 14 0 0 0 0,160 3,200 182 158 133 111 92 74 55 37 18 0 0 0,17 153 34 16 0 0 0,17 153 3,50 185 151 136 113 94 76 57 39 20 2 0 0,320 3,360 185 161 136 113 94 76 57 39 20 2 0 0,320 3,360 185 161 136 113 94 76 57 39 20 2 0 0,320 3,360 185 161 136 113 94 76 57 39 20 2 0 0,320 3,400 188 163 139 115 96 78 59 41 22 4 6 0 0,400 3,400 191 166 142 117 98 80 61 43 24 6 0 0,400 3,400 191 166 142 117 98 80 61 43 24 6 0 0,480 3,520 199 175 150 126 105 86 68 49 31 112 0 0,560 3,600 199 175 150 126 105 86 68 49 31 112 0 0,560 3,640 205 180 156 132 109 91 72 54 35 17 0,560 3,640 205 180 156 132 109 91 72 54 35 17 0,560 3,600 208 183 159 134 111 93 74 56 37 19 0 0,5680 3,720 210 186 162 137 113 95 76 58 39 21 22 2 3 5 6 6 8 49 30 21 12 2 2 3 5 6 6 8 49 30 21 12 2 2 3 5 6 6 8 49 30 21 12 2 2 3 5 6 6 8 49 30 21 12 2 2 3 5 6 6 8 6 8 49 3 1 12 2 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,040							1					
1,160   3,200   174   149   125   104   86   67   49   30   12   0   0   0   0   0   0   0   0   0	3,080												
1,200   3,240   177   152   128   106   88   69   51   32   14   0   0   0     1,280   3,320   185   161   136   113   94   76   57   39   20   2   0     3,320   3,360   185   161   136   113   94   76   57   39   20   2   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   3,401   191   166   142   117   98   80   61   43   24   6   0   0     4,400   3,401   193   169   145   120   101   82   64   45   27   8   0     4,400   3,520   199   175   150   126   105   86   68   49   31   12   0     5,520   3,560   199   175   150   126   105   86   68   49   31   12   0     5,560   3,600   202   178   153   129   107   89   70   52   33   15   0     5,600   3,640   205   180   156   132   109   91   72   54   35   17   0     5,600   3,640   205   180   156   132   109   91   72   54   35   17   0     5,600   3,720   213   189   164   140   116   97   79   60   42   23     5,760   3,800   216   192   167   143   118   99   81   62   44   25   7     7,700   3,760   213   189   164   140   116   97   79   60   42   23     5,760   3,800   224   200   176   151   127   106   87   69   50   32   13     5,800   3,840   219   194   170   146   121   101   83   64   46   27   9     8,800   3,840   219   194   170   146   121   101   83   64   46   27   9     8,800   3,840   222   197   173   149   124   104   85   67   48   30   11     8,800   3,920   224   200   176   151   127   106   87   69   50   32   13     8,800   3,920   224   200   176   151   127   106   87   69   50   32   13     8,800   4,000   233   209   184   160   185   144   119   100   86   67   48   30   11     8,900   4,000   230   206   181   157   133   110   91   73   54   36   44     6,000   4,000   233   209   184   160   185   144   119   190   89   79   50   32   13     8,900   4,000   244   223   230   244   219   185   144   119   190   86   67   48   69   51     8,000   4,000   246   247   223   138   144   149   145   141   190   74	3,120	3,100	1/1	14/	122	102	04	05	4/	28	9	0	
1,240   3,280   179   155   131   108   90   71   53   34   16   0   0   0   0   0   0   0   0   0	3,160												
1380   3,320   182   158   133   111   92   74   55   37   188   0   0   0   0   0   0   0   0   0													
3,400   188   163   139   115   96   78   59   41   22   4   0   0   0   0   0   0   0   0   0	3,280			1				1	1	1	1		
A00	3,320	3,360	185	161	136	113	94	76	57	39	20	2	0
1440   3,480   193   169   145   120   101   82   64   45   27   8   0	3,360												
,480 3,520 199 175 150 126 105 86 68 49 31 12 0 0 , , , , , , , , , , , , , , , , ,	3,400								1				
1,550   3,560   199   175   150   126   105   86   68   49   31   12   0	3,440			1		1		1		1	1		
1,600   3,640   205   180   156   132   109   91   72   54   35   17   0   0   0,640   3,680   208   183   159   134   111   93   74   56   37   19   0   0   0,680   3,720   210   186   162   137   113   95   76   58   39   21   2   2   2   3,760   213   189   164   140   116   97   79   60   42   23   5   5   3,760   213   189   164   140   116   97   79   60   42   23   5   5   3,760   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   3,920   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   3,950   4,000   230   206   181   157   133   110   91   73   54   36   17   3,960   4,000   233   209   184   160   135   112   94   75   57   38   20   20,400   4,040   233   209   184   160   135   112   94   75   57   38   20   20,400   4,040   233   209   184   160   135   112   94   75   57   38   20   20,400   4,040   236   231   190   165   141   117   98   79   61   42   24   4,160   241   217   193   168   144   119   100   81   63   44   26   4,160   241   217   193   168   144   119   100   81   63   44   26   4,160   241   217   223   198   174   150   125   104   86   67   49   30   30   4,200   244   220   195   171   147   122   102   84   65   47   28   2,200   4,200   244   220   195   171   147   122   102   84   65   47   28   2,200   4,200   244   220   245   250   225   201   177   152   128   106   88   69   51   3,300   3,300   3,300   3,300   3,300   255   231   207   182   158   131   109   90   72   53   35   3,300   3	3,520			175	150			86	68	49	31		0
1,640 3,680 208 183 159 134 111 93 74 56 37 19 0 0 1,680 3,720 210 186 162 137 113 95 76 58 39 21 2 2 2 3 5 5 1,760 3,760 213 189 164 140 116 97 79 60 42 23 5 5 1,760 3,800 216 192 167 143 118 99 81 62 44 25 7 8,800 3,840 219 194 170 146 121 101 83 64 46 27 9 8,840 3,840 219 194 170 146 121 101 83 64 46 27 9 8,880 3,920 224 200 176 151 127 106 87 69 50 32 13 1,920 3,960 227 203 179 154 130 108 89 71 52 34 15 1,920 3,960 227 203 179 154 130 108 89 71 52 34 15 1,960 4,000 230 206 181 157 133 110 91 73 54 36 17 1,000 4,000 233 209 184 160 135 112 94 75 57 38 20 1,000 4,080 236 211 187 163 138 114 96 77 59 40 22 1,080 142 239 214 190 165 141 117 98 79 61 42 24 1,120 4,160 241 217 193 168 144 119 100 81 63 44 26 1,120 239 214 190 165 141 117 98 79 61 42 24 1,120 4,160 241 217 193 168 144 119 100 81 63 44 26 1,120 240 247 223 198 174 150 125 104 86 67 49 30 1,120 4,200 244 220 195 171 147 122 102 84 65 74 9 30 1,120 4,200 240 247 223 198 174 150 125 104 86 67 49 30 1,120 4,200 240 247 223 198 174 150 125 104 86 67 49 30 1,120 4,200 240 247 223 198 174 150 125 104 86 67 49 30 1,120 240 4,200 250 225 201 177 152 128 106 88 69 51 32 2,120 4,360 255 231 207 182 158 131 109 90 72 53 35 37 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 134 111 92 74 55 37 39 40 62 43 44 40 4,400 258 234 210 185 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 3,320 4,360 255 231 207 182 158 164 139 115 96 78 59 40 62 43 44 44 44 44 44 44 44 44 44 44 44 44	3,560	3,600	202	178	153	129	107	89	70	52	33	15	0
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	3,600												
1,720   3,760   213   189   164   140   116   97   79   60   42   23   5						1		1	1	1	1		
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	3,720												
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	3,760	3.800	216	192	167	143	118	99	81	62	44	25	7
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	3,800	3,840	219	194	170	146	121	101	83	64	46	27	9
15,920 3,960 227 203 179 154 130 108 89 71 52 34 15 15,960 4,000 230 206 181 157 133 110 91 73 54 36 17 1,000 4,040 233 209 184 160 135 112 94 75 57 38 20 1,040 4,080 236 211 187 163 138 114 96 77 59 40 22 1,080 4,120 239 214 190 165 141 117 98 79 61 42 24 1,120 4,160 241 217 193 168 144 119 100 81 63 44 26 1,160 4,200 244 220 195 171 147 122 102 84 65 47 28 1,200 4,240 247 223 198 174 150 125 104 86 67 49 30 1,240 4,280 250 225 201 177 152 128 106 88 69 51 1,280 4,320 253 228 204 180 155 131 109 90 72 53 1,320 4,360 255 231 207 182 158 134 111 92 74 55 37 1,360 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,400 261 237 212 188 164 139 115 96 78 59 41 1,400 4,480 264 240 215 191 166 142 118 99 80 62 43 1,480 4,520 267 242 218 194 169 145 120 101 82 64 45 1,520 4,560 270 245 221 196 172 148 123 103 84 66 47 1,560 4,600 272 248 224 199 175 151 126 105 87 68 50  7.05 PERCENT (.0785) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar) 1,284 13,531 463 439 414 390 366 341 317 292 268 244 219  9.85 PERCENT (.0985) OF THE EXCESS OVER \$7,284 PLUS (round total to the nearest whole dollar) 1,284 213,531 463 439 414 390 366 341 317 292 268 244 219	3,840			1				1	1	1			1
,000 4,040 233 209 184 160 135 112 94 75 57 38 20 ,040 4,080 236 211 187 163 138 114 96 77 59 40 22 ,080 4,120 239 214 190 165 141 117 98 79 61 42 24 ,120 4,160 241 217 193 168 144 119 100 81 63 44 26 ,160 4,200 244 220 195 171 147 122 102 84 65 47 28 ,200 4,240 247 223 198 174 150 125 104 86 67 49 30 ,240 4,280 250 225 201 177 152 128 106 88 69 51 32 ,320 4,360 255 231 207 182 158 134 111 92 74 55 37 ,336 4,400 4,440 261 237 212 188 164 139 115 96 78 59 41 ,440 4,480 264 240 215 191 166 142 118 99 80 62 43 ,480 4,520 267 242 218 194 169 145 120 101 82 64 45 ,550 4,600 7,284 274 249 225 201 176 152 128 106 88 69 51 .32 ,480 4,520 267 242 218 194 169 145 120 101 82 64 45 ,550 4,600 7,284 13,531 463 439 414 390 366 341 317 292 268 244 219 9.85 PERCENT (.0785) OF THE EXCESS OVER \$7,284 PLUS (round total to the nearest whole dollar)	3,880 3,920												
,000 4,040 233 209 184 160 135 112 94 75 57 38 20 ,040 4,080 236 211 187 163 138 114 96 77 59 40 22 ,080 4,120 239 214 190 165 141 117 98 79 61 42 24 ,120 4,160 241 217 193 168 144 119 100 81 63 44 26 ,160 4,200 244 220 195 171 147 122 102 84 65 47 28 ,200 4,240 247 223 198 174 150 125 104 86 67 49 30 ,240 4,280 250 225 201 177 152 128 106 88 69 51 32 ,320 4,360 255 231 207 182 158 134 111 92 74 55 37 ,336 4,400 4,440 261 237 212 188 164 139 115 96 78 59 41 ,440 4,480 264 240 215 191 166 142 118 99 80 62 43 ,480 4,520 267 242 218 194 169 145 120 101 82 64 45 ,550 4,600 7,284 274 249 225 201 176 152 128 106 88 69 51 .32 ,480 4,520 267 242 218 194 169 145 120 101 82 64 45 ,550 4,600 7,284 13,531 463 439 414 390 366 341 317 292 268 244 219 9.85 PERCENT (.0785) OF THE EXCESS OVER \$7,284 PLUS (round total to the nearest whole dollar)		4.000	220	206	101	157	122	110	01	72	E4	26	17
1,040 4,080 236 211 187 163 138 114 96 77 59 40 22 1,080 4,120 239 214 190 165 141 117 98 79 61 42 24 1,120 4,160 241 217 193 168 144 119 100 81 63 44 26 1,120 4,160 241 217 193 168 144 119 100 81 63 44 26 1,160 4,200 244 220 195 171 147 122 102 84 65 47 28 1,200 4,240 247 223 198 174 150 125 104 86 67 49 30 1,240 4,280 250 225 201 177 152 128 106 88 69 51 32 1,280 4,320 253 228 204 180 155 131 109 90 72 53 35 1,320 4,360 255 231 207 182 158 134 111 92 74 55 37 1,360 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,440 261 237 212 188 164 139 115 96 78 59 41 1,440 4,480 264 240 215 191 166 142 118 99 80 62 43 1,440 4,480 264 240 215 191 166 142 118 99 80 62 43 1,530 4,560 270 245 221 196 172 148 123 103 84 66 47 1,550 4,600 272 248 224 199 175 151 126 105 87 68 50 128 128 106 88 69 51 128 106 88 69 51 128 106 88 69 51 128 106 88 69 51 128 106 88 69 51 128 106 88 69 51 128 106 88 69 51 128 106 106 106 106 106 106 106 106 106 106	4,000	4,040			404	4.00	40-	440					20
1,120 4,160 241 217 193 168 144 119 100 81 63 44 26 1,160 4,200 244 220 195 171 147 122 102 84 65 47 28 1,200 4,240 247 223 198 174 150 125 104 86 67 49 30 1,240 4,280 250 225 201 177 152 128 106 88 69 51 32 1,280 4,320 253 228 204 180 155 131 109 90 72 53 35 1,320 4,360 255 231 207 182 158 134 111 92 74 55 1,360 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,440 261 237 212 188 164 139 115 96 78 59 41 1,440 4,480 264 240 215 191 166 142 118 99 80 62 43 1,480 4,520 267 242 218 194 169 145 120 101 82 64 45 1,520 4,560 270 245 221 196 172 148 123 103 84 66 47 1,560 4,600 272 248 224 199 175 151 126 105 87 68 50  T.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar) 1,284 13,531 463 439 414 390 366 341 317 292 268 244 219 1,284 13,531 PLUS (round total to the nearest whole dollar)	4,040	4,080	236	211	187	163	138		1	77	1	40	22
1,160 4,200 244 220 195 171 147 122 102 84 65 47 28 1,200 4,240 247 223 198 174 150 125 104 86 67 49 30 1,240 4,280 250 225 201 177 152 128 106 88 69 51 32 1,280 4,320 253 228 204 180 155 131 109 90 72 53 35 1,320 4,360 255 231 207 182 158 134 111 92 74 55 37 1,360 4,400 258 234 210 185 161 136 113 94 76 57 39 1,400 4,440 261 237 212 188 164 139 115 96 78 59 41 1,440 4,480 264 240 215 191 166 142 118 99 80 62 43 1,480 4,520 267 242 218 194 169 145 120 101 82 64 45 1,550 4,560 270 245 221 196 172 148 123 103 84 66 47 1,560 4,600 272 248 224 199 175 151 126 105 87 68 50  T.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar) 1,284 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) 1,295 PERCENT (.0985) OF THE EXCESS OVER \$13,531 PLUS (round total to the nearest whole dollar)	4,080 4,120												
1,200	•	-											
1,240	4,200												
1,320 4,360 255 231 207 182 158 134 111 92 74 55 37   1,360 4,400 258 234 210 185 161 136 113 94 76 57 39   1,400 4,440 261 237 212 188 164 139 115 96 78 59 41   1,440 4,480 264 240 215 191 166 142 118 99 80 62 43   1,480 4,520 267 242 218 194 169 145 120 101 82 64 45   1,520 4,560 270 245 221 196 172 148 123 103 84 66 47   1,560 4,600 272 248 224 199 175 151 126 105 87 68 50    T.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)  T.85 PERCENT (.0785) OF THE EXCESS OVER \$7,284 PLUS (round total to the nearest whole dollar)  T.85 PERCENT (.0985) OF THE EXCESS OVER \$13,531 PLUS (round total to the nearest whole dollar)  9.85 PERCENT (.0985) OF THE EXCESS OVER \$13,531 PLUS (round total to the nearest whole dollar)	4,240	4,280		1		1				1	1		
3,360 4,400 258 234 210 185 161 136 113 94 76 57 39 41 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 17.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)  7,284 274 249 225 201 176 152 128 106 88 69 51 18.531 463 439 414 390 366 341 317 292 268 244 219 9.85 PERCENT (.0985) OF THE EXCESS OVER \$1,531 PLUS (round total to the nearest whole dollar)	4,280												
7,400 4,440 261 237 212 188 164 139 115 96 78 59 41 440 4,480 264 240 215 191 166 142 118 99 80 62 43 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 50 270 245 221 196 172 148 123 103 84 66 47 4,560 4,600 272 248 224 199 175 151 126 105 87 68 50 270 272 248 224 199 175 151 126 105 87 68 50 270 272 272 272 272 272 272 272 272 27		-											
7,440 4,480 264 240 215 191 166 142 118 99 80 62 43 45 45 45 45 45 45 45 45 45 45 45 45 45	4,360												
7,880 4,520 267 242 218 194 169 145 120 101 82 64 45 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)  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)	4,440												
7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)  7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)  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)	4,480	4,520	267	242	218	194	169	145	120	101	82	64	45
7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)  7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)  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)	4,520												
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)	+,500	4,000	212										30
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)	4,600	7.284	274										51
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)	.,000	, , <u>2</u> 0-4	-,-										J.
9.85 PERCENT (.0985) OF THE EXCESS OVER \$13,531 PLUS (round total to the nearest whole dollar)	7,284	13,531	463		,	· ·		1	1				219
3,531 and over 953 926 899 872 845 818 791 763 736 709 682	•	.		9.85 1								1	
	13,531 aı	nd over	953	926	899	872	845	818	791	763	736	709	682

## Married employees paid once a month

wage	o di e		vithholding allowa		2	Λ	-	•	7	0	0	10
least	but less	0	1	2	3	4	5	6	7	8	9	10
	than	The amount	to withhold (in wh	ole dollars)								or more
•	760						•		•		•	
0	760	0	0	0	0	0	0	0	0	0	0	
760	800	2	0	0	0	0	0	0	0	0	0	
800	840	4	0	0	0	0	0	0	0	0	0	
840	880	7	0	0	0	0	0	0	0	0	0	
880	920	9	0	0	0	0	0	0	0	0	0	
					,				•	•		
920	960	11	0	0	0	0	0	0	0	0	0	
960	1,000	13	0	0	0	0	0	0	0	0	0	
,000	1,040	15	0	0	0	0	0	0	0	0	0	
,040	1,080	17	0	0	0	0	0	0	0	0	0	
,080	1,120	19	1	ŏ	o	0	0	o l	0	o	Ö	
,	_,		_		,				•	•		
,120	1,160	22	3	0	0	0	0	0	0	0	0	
,160	1,200	24	5	0	0	0	0	0	0	0	0	
,200	1,240	26	7	0	0	o	0	0	0	0	0	
,240	1,280	28	9	0	0	0	0	0	0	0	0	
,240 ,280	1,320	30	12	0	0	0	0	0	0	0	0	
,_00	1,320	30	14	3	•	•	J		3	· ·	U	
,320	1,360	32	14	0	0	0	0	0	0	0	0	
,360	1,400	34	16	0	0	0	0	0	0	0	0	
,400	1,440	37	18	ō	ō	ō	Ö	o l	0	Ō	0	
	-	39	20	2	0	0	0	0	0	0	0	
,440 ,480	1,480 1,520	39 41	20	4	0	0	0	0	0	0	0	
	_,520	7.		•			J		•		Ü	
,520	1,560	43	24	6	0	0	0	0	0	0	0	
560	1,600	45	27	8	0	0	0	0	0	0	0	
,600	1,640	47	29	10	0	0	0	0	0	0	0	
,640	1,680	49	31	12	0	0	Ö	0	0	0	Ö	
			33		0	0	0	0	0	0	0	
,680	1,720	51	33	14	U	U	U	0	U	U	U	
,720	1,760	54	35	17	0	0	0	0	0	0	0	
,760	1,800	56	37	19	0	0	0	0	0	0	0	
,800	1,840	58	39	21	2	0	0	o l	0	0	Ö	
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,840 ,880	1,880 1,920	60 62	42 44	23 25	5 7	0	0 0	0	0	0	0 0	
,000	1,320	02	44	25	′	U	U	"	U	U	U	
,920	1,960	64	46	27	9	0	0	0	0	0	0	
,960	2,000	66	48	29	11	0	0	0	0	0	0	
,000	2,040	69	50	32	13	ō	Ö	o l	0	Ō	0	
-	-	71	52	34	15	0	0	0	0	0	0	
,040	2,080	71	52 54	36	17	0	0	0	0	0	0	
,080	2,120	/3	54	50	1/	U	U	0	U	U	U	
,120	2,160	75	57	38	20	1	0	0	0	0	0	
,160	2,200	77	59	40	22	3	0	0	0	0	0	
,200	2,240	79	61	42	24	5	Ō	0	0	0	0	
,240	2,280	81	63	44	26	7	0	0	0	0	0	
,240	2,320	84	65	47	28	10	0	0	0	0	0	
	_,520			-77	-0		J		•		Ū	
,320	2,360	86	67	49	30	12	0	0	0	0	0	
,360	2,400	88	69	51	32	14	0	0	0	0	0	
,400	2,440	90	72	53	35	16	0	0	0	0	0	
,440	2,480	92	74	55	37	18	0	0	0	0	0	
,480	2,520	94	76	57	39	20	2	0	0	0	0	
							=					
,520	2,560	96	78	59	41	22	4	0	0	0	0	
,560	2,600	99	80	62	43	25	6	0	0	0	0	
,600	2,640	101	82	64	45	27	8	0	0	0	0	
640	2,680	103	84	66	47	29	10	0	0	0	0	
680	2,720	105	86	68	49	31	12	0	Ō	0	Ō	
,720	2,760	107	89	70	52	33	15	0	0	0	0	
,760	2,800	109	91	72	54	35	17	0	0	0	0	
,800	2,840	111	93	74	56	37	19	0	0	0	0	
,840	2,880	114	95	77	58	40	21	3	0	0	Õ	
,880	2,920	116	97	79	60	42	23	5	0	0	0	
,	_,5_0			,,					•		•	
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ie employee's wa are	Number of	withholding allow		3	4	-	_	-	•	•	
t least but less t		1	2	3	4	5	6	7	8	9	10
	The amount	t to withhold (in w	hole dollars)								or m
							_				
,920 2,96		99	81	62	44	25	7	0	0	0	'
,960 3,00	120	101	83	64	46	27	9	0	0	0	
000 3,04	122	104	85	67	48	30	11	0	0	0	
040 3,08	124	106	87	69	50	32	13	0	0	0	
080 3,12		108	89	71	52	34	15	0	0	0	
120 3,16		110	92	73	55	36	18	0	0	0	
160 3,20	131	112	94	75	57	38	20	1	0	0	
200 3,24	133	114	96	77	59	40	22	3	0	0	
240 3,28	135	116	98	79	61	42	24	5	0	0	
280 3,32		119	100	82	63	45	26	8	0	0	
320 3,36		121	102	84	65	47	28	10	0	0	
360 3,40		123	104	86	67	49	30	12	0	0	
400 3,44	144	125	107	88	70	51	33	14	0	0	
440 3,48	146	127	109	90	72	53	35	16	0	0	
480 3,52		129	111	92	74	55	37	18	0	0	
520 3,56		131	113	94	76	57	39	20	2	0	
560 3,60	152	134	115	97	78	60	41	23	4	0	
600 3,64	154	136	117	99	80	62	43	25	6	0	
640 3,68		138	119	101	82	64	45	27	8	0	
680 3,72		140	121	103	84	66	47	29	10	0	
										_	
720 3,76		142	124	105	87	68	50	31	13	0	
760 3,80	163	144	126	107	89	70	52	33	15	0	
800 3,84	165	146	128	109	91	72	54	35	17	0	
840 3,88	167	149	130	112	93	75	56	38	19	1	
880 3,92		151	132	114	95	77	58	40	21	3	
920 3,96		153	134	116	97	79	60	42	23	5	
960 4,00	175	155	136	118	99	81	62	44	25	7	
000 4,04	178	157	139	120	102	83	65	46	28	9	
040 4,08	181	159	141	122	104	85	67	48	30	11	
080 4,12	183	161	143	124	106	87	69	50	32	13	
120 4,16		164	145	127	108	90	71	53	34	16	
160 4,20	189	166	147	129	110	92	73	55	36	18	
200 4,24	192	168	149	131	112	94	75	57	38	20	
240 4,28	195	170	151	133	114	96	77	59	40	22	
280 4,32		173	154	135	117	98	80	61	43	24	
320 4,36		176	156	137	119	100	82	63	45	26	
360 4,40	203	179	158	139	121	102	84	65	47	28	1
400 4,44		182	160	142	123	105	86	67	49	30	1
440 4,48		184	162	144	125	107	88	70	51	33	1
480 4,52		187	164	146	127	109	90	72	53	35	1
.,											
520 4,56		190	166	148	129	111	92	74	55	37	1
560 4,60	217	193	169	150	132	113	95	76	58	39	2
						<u> </u>					
				0705) OF THE							
600 13,26	219	194	170	151	133	114	96	77	59	40	2
		7.85	PERCENT (.0	785) OF THE	EXCESS OVER	R \$13,269 PL	US (round to	otal to the ne	arest whole	dollar)	
269 22,96	830	805	781	757	732	708	684	659	635	610	58
		0.05	DERCENT / O	985) OF THE	EXCESS UVE	S \$33 0E3 DI	IIS (round to	otal to the no	arest whole	dollar)	
062 and a	r 1 501										1 21
963 and ove	r 1,591	1,564	1,537	1,509	1,482	1,455	1,428	1,401	1,374	1,346	1,31

### **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

the employe	e is single and the resi	alt from step 4 is:		
More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
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
			/	11 440 05
162,370	<b>e is married</b> and the r	162,370	9.85%	11,440.97
162,370	<b>e is married</b> and the re	esult from step 4 is:  Subtract this		11,440.97
162,370	e is married and the real But not more than	esult from step 4 is:	9.85%  Multiply result by	11,440.97
162,370		esult from step 4 is:  Subtract this  amount from the	Multiply	
162,370  the employe  More than	But not more than	esult from step 4 is:  Subtract this  amount from the  result in step 4	Multiply result by	
162,370 the employe  More than 8,850	But not more than 46,700	esult from step 4 is:  Subtract this  amount from the  result in step 4  8,850	Multiply result by 5.35%	Add