

# 2019 Minnesota Withholding Tax Tables

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

There are separate tables for employees paid:

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

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

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

## Single employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	0	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	1	1	0	0	0	0	0	0	0	0	0
40	44	2	1	0	0	0	0	0	0	0	0	0
44	48	2	1	1	0	0	0	0	0	0	0	0
48	52	2	1	1	0	0	0	0	0	0	0	0
52	56	2	2	1	0	0	0	0	0	0	0	0
56	60	3	2	1	1	0	0	0	0	0	0	0
60	64	3	2	2	1	0	0	0	0	0	0	0
64	68	3	2	2	1	0	0	0	0	0	0	0
68	72	3	3	2	1	1	0	0	0	0	0	0
72	76	3	3	2	2	1	0	0	0	0	0	0
76	80	4	3	2	2	1	0	0	0	0	0	0
80	84	4	3	3	2	1	1	0	0	0	0	0
84	88	4	3	3	2	2	1	0	0	0	0	0
88	92	4	4	3	2	2	1	0	0	0	0	0
92	96	5	4	3	3	2	1	1	0	0	0	0
96	100	5	4	3	3	2	2	1	0	0	0	0
100	104	5	4	4	3	2	2	1	0	0	0	0
104	108	5	5	4	3	3	2	1	1	0	0	0
108	112	6	5	4	3	3	2	2	1	0	0	0
112	116	6	5	4	4	3	2	2	1	0	0	0
116	120	6	5	5	4	3	3	2	1	1	0	0
120	124	7	6	5	4	3	3	2	2	1	0	0
124	128	7	6	5	4	4	3	2	2	1	1	0
128	132	7	6	5	5	4	3	3	2	1	1	0
132	136	7	7	6	5	4	3	3	2	2	1	0
136	140	8	7	6	5	4	4	3	2	2	1	1
140	144	8	7	6	5	5	4	3	3	2	1	1
144	148	8	7	7	6	5	4	3	3	2	2	1
148	152	8	8	7	6	5	4	4	3	2	2	1
152	156	9	8	7	6	5	5	4	3	3	2	1
156	160	9	8	7	7	6	5	4	3	3	2	2
6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)												
160	252	9	8	8	7	6	5	4	4	3	2	2
7.85 PERCENT OF THE EXCESS OVER \$252 PLUS (round total to the nearest whole dollar)												
252	460	15	15	14	13	12	11	11	10	9	8	7
9.85 PERCENT OF THE EXCESS OVER \$460 PLUS (round total to the nearest whole dollar)												
460 and over		32	31	30	29	28	27	26	25	24	23	22

## Married employees paid every day

If the employee's wages are		Number of withholding allowances											
		0	1	2	3	4	5	6	7	8	9	10 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	40	0	0	0	0	0	0	0	0	0	0	0	0
40	44	1	0	0	0	0	0	0	0	0	0	0	0
44	48	1	0	0	0	0	0	0	0	0	0	0	0
48	52	1	0	0	0	0	0	0	0	0	0	0	0
52	56	1	1	0	0	0	0	0	0	0	0	0	0
56	60	1	1	0	0	0	0	0	0	0	0	0	0
60	64	2	1	0	0	0	0	0	0	0	0	0	0
64	68	2	1	1	0	0	0	0	0	0	0	0	0
68	72	2	1	1	0	0	0	0	0	0	0	0	0
72	76	2	2	1	0	0	0	0	0	0	0	0	0
76	80	2	2	1	1	0	0	0	0	0	0	0	0
80	84	3	2	1	1	0	0	0	0	0	0	0	0
84	88	3	2	2	1	0	0	0	0	0	0	0	0
88	92	3	2	2	1	1	0	0	0	0	0	0	0
92	96	3	3	2	1	1	0	0	0	0	0	0	0
96	100	4	3	2	2	1	0	0	0	0	0	0	0
100	104	4	3	2	2	1	1	0	0	0	0	0	0
104	108	4	3	3	2	1	1	0	0	0	0	0	0
108	112	4	4	3	2	2	1	0	0	0	0	0	0
112	116	4	4	3	2	2	1	1	0	0	0	0	0
116	120	5	4	3	3	2	1	1	0	0	0	0	0
120	124	5	4	4	3	2	2	1	0	0	0	0	0
124	128	5	4	4	3	2	2	1	1	0	0	0	0
128	132	5	5	4	3	3	2	1	1	0	0	0	0
132	136	5	5	4	4	3	2	2	1	0	0	0	0
136	140	6	5	4	4	3	2	2	1	1	0	0	0
140	144	6	5	5	4	3	3	2	1	1	0	0	0
144	148	6	5	5	4	4	3	2	2	1	0	0	0
148	152	6	6	5	4	4	3	3	2	1	1	0	0
152	156	7	6	5	5	4	3	3	2	1	1	0	0
156	160	7	6	5	5	4	4	3	2	2	1	0	0
6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)													
160	460	7	6	6	5	4	4	3	2	2	1	1	1
7.85 PERCENT OF THE EXCESS OVER \$460 PLUS (round total to the nearest whole dollar)													
460	780	28	27	26	25	24	24	23	22	21	20	19	19
9.85 PERCENT OF THE EXCESS OVER \$780 PLUS (round total to the nearest whole dollar)													
780 and over		53	52	51	50	49	48	47	46	45	44	43	43

# Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	80	0	0	0	0	0	0	0	0	0	0	0
80	90	1	0	0	0	0	0	0	0	0	0	0
90	100	1	0	0	0	0	0	0	0	0	0	0
100	110	2	0	0	0	0	0	0	0	0	0	0
110	120	2	0	0	0	0	0	0	0	0	0	0
120	130	3	0	0	0	0	0	0	0	0	0	0
130	140	3	0	0	0	0	0	0	0	0	0	0
140	150	4	0	0	0	0	0	0	0	0	0	0
150	160	4	0	0	0	0	0	0	0	0	0	0
160	170	5	1	0	0	0	0	0	0	0	0	0
170	180	6	1	0	0	0	0	0	0	0	0	0
180	190	6	2	0	0	0	0	0	0	0	0	0
190	200	7	2	0	0	0	0	0	0	0	0	0
200	210	7	3	0	0	0	0	0	0	0	0	0
210	220	8	3	0	0	0	0	0	0	0	0	0
220	230	8	4	0	0	0	0	0	0	0	0	0
230	240	9	4	0	0	0	0	0	0	0	0	0
240	250	9	5	1	0	0	0	0	0	0	0	0
250	260	10	5	1	0	0	0	0	0	0	0	0
260	270	10	6	2	0	0	0	0	0	0	0	0
270	280	11	7	2	0	0	0	0	0	0	0	0
280	290	11	7	3	0	0	0	0	0	0	0	0
290	300	12	8	3	0	0	0	0	0	0	0	0
300	310	13	8	4	0	0	0	0	0	0	0	0
310	320	13	9	4	0	0	0	0	0	0	0	0
320	330	14	9	5	0	0	0	0	0	0	0	0
330	340	14	10	5	1	0	0	0	0	0	0	0
340	350	15	10	6	2	0	0	0	0	0	0	0
350	360	15	11	6	2	0	0	0	0	0	0	0
360	370	16	11	7	3	0	0	0	0	0	0	0
370	380	16	12	8	3	0	0	0	0	0	0	0
380	390	17	12	8	4	0	0	0	0	0	0	0
390	400	17	13	9	4	0	0	0	0	0	0	0
400	410	18	13	9	5	0	0	0	0	0	0	0
410	420	18	14	10	5	1	0	0	0	0	0	0
420	430	19	15	10	6	1	0	0	0	0	0	0
430	440	19	15	11	6	2	0	0	0	0	0	0
440	450	20	16	11	7	3	0	0	0	0	0	0
450	460	21	16	12	7	3	0	0	0	0	0	0
460	470	21	17	12	8	4	0	0	0	0	0	0
470	480	22	17	13	8	4	0	0	0	0	0	0
480	490	22	18	13	9	5	0	0	0	0	0	0
490	500	23	18	14	10	5	1	0	0	0	0	0
500	510	23	19	14	10	6	1	0	0	0	0	0
510	520	24	19	15	11	6	2	0	0	0	0	0
520	530	24	20	16	11	7	2	0	0	0	0	0
530	540	25	20	16	12	7	3	0	0	0	0	0
540	550	25	21	17	12	8	3	0	0	0	0	0
550	560	26	22	17	13	8	4	0	0	0	0	0
560	570	26	22	18	13	9	5	0	0	0	0	0
570	580	27	23	18	14	9	5	1	0	0	0	0
580	590	28	23	19	14	10	6	1	0	0	0	0
590	600	28	24	19	15	11	6	2	0	0	0	0
600	610	29	24	20	15	11	7	2	0	0	0	0
610	620	30	25	20	16	12	7	3	0	0	0	0
620	630	30	25	21	17	12	8	3	0	0	0	0
630	640	31	26	21	17	13	8	4	0	0	0	0
640	650	32	26	22	18	13	9	4	0	0	0	0
650	660	32	27	22	18	14	9	5	1	0	0	0
660	670	33	27	23	19	14	10	6	1	0	0	0

## Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
670	680	34	28	24	19	15	10	6	2	0	0	0
680	690	34	29	24	20	15	11	7	2	0	0	0
690	700	35	29	25	20	16	12	7	3	0	0	0
700	710	36	30	25	21	16	12	8	3	0	0	0
710	720	36	31	26	21	17	13	8	4	0	0	0
720	730	37	32	26	22	17	13	9	4	0	0	0
730	740	38	32	27	22	18	14	9	5	1	0	0
740	750	38	33	27	23	19	14	10	5	1	0	0
750	760	39	34	28	23	19	15	10	6	2	0	0
760	770	40	34	29	24	20	15	11	7	2	0	0
770	780	40	35	29	25	20	16	11	7	3	0	0
780	790	41	36	30	25	21	16	12	8	3	0	0
790	800	42	36	31	26	21	17	12	8	4	0	0
800	810	43	37	31	26	22	17	13	9	4	0	0
810	820	43	38	32	27	22	18	14	9	5	0	0
820	830	44	38	33	27	23	18	14	10	5	1	0
830	840	45	39	33	28	23	19	15	10	6	2	0
840	850	45	40	34	29	24	20	15	11	6	2	0
850	860	46	40	35	29	24	20	16	11	7	3	0
860	870	47	41	35	30	25	21	16	12	7	3	0
870	880	47	42	36	31	26	21	17	12	8	4	0
880	890	48	42	37	31	26	22	17	13	9	4	0
890	900	49	43	38	32	27	22	18	13	9	5	0
900	910	49	44	38	33	27	23	18	14	10	5	1
910	920	50	44	39	33	28	23	19	15	10	6	1
920	930	51	45	40	34	28	24	19	15	11	6	2
930	940	51	46	40	35	29	24	20	16	11	7	2
940	950	52	46	41	35	30	25	21	16	12	7	3
950	960	53	47	42	36	30	25	21	17	12	8	4
960	970	53	48	42	37	31	26	22	17	13	8	4
970	980	54	49	43	37	32	26	22	18	13	9	5
980	990	55	49	44	38	33	27	23	18	14	10	5
990	1,000	55	50	44	39	33	28	23	19	14	10	6
1,000	1,010	56	51	45	39	34	28	24	19	15	11	6
1,010	1,020	57	51	46	40	35	29	24	20	16	11	7
1,020	1,030	57	52	46	41	35	30	25	20	16	12	7
1,030	1,040	58	53	47	41	36	30	25	21	17	12	8
1,040	1,050	59	53	48	42	37	31	26	21	17	13	8
1,050	1,060	60	54	48	43	37	32	26	22	18	13	9
1,060	1,070	60	55	49	44	38	32	27	23	18	14	9
1,070	1,080	61	55	50	44	39	33	28	23	19	14	10
1,080	1,090	62	56	50	45	39	34	28	24	19	15	11
1,090	1,100	62	57	51	46	40	34	29	24	20	15	11
1,100	1,110	63	57	52	46	41	35	30	25	20	16	12
1,110	1,120	64	58	52	47	41	36	30	25	21	16	12
1,120	1,130	64	59	53	48	42	36	31	26	21	17	13
1,130	1,140	65	59	54	48	43	37	32	26	22	18	13
1,140	1,150	66	60	55	49	43	38	32	27	22	18	14
1,150	1,160	66	61	55	50	44	39	33	27	23	19	14
1,160	1,170	67	61	56	50	45	39	34	28	24	19	15
1,170	1,180	68	62	57	51	45	40	34	29	24	20	15
1,180	1,190	68	63	57	52	46	41	35	29	25	20	16
6.80 PERCENT OF THE EXCESS OVER \$1190 PLUS (round total to the nearest whole dollar)												
1,190	1,746	69	63	58	52	46	41	35	30	25	21	16
7.85 PERCENT OF THE EXCESS OVER \$1746 PLUS (round total to the nearest whole dollar)												
1,746	3,181	106	101	95	90	84	79	73	68	62	56	51
9.85 PERCENT OF THE EXCESS OVER \$3181 PLUS (round total to the nearest whole dollar)												
3,181	and over	219	213	206	200	193	187	181	174	168	161	155

# Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	230	0	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	1	0	0	0	0	0	0	0	0	0	0
250	260	2	0	0	0	0	0	0	0	0	0	0
260	270	2	0	0	0	0	0	0	0	0	0	0
270	280	3	0	0	0	0	0	0	0	0	0	0
280	290	3	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	4	0	0	0	0	0	0	0	0	0	0
310	320	5	0	0	0	0	0	0	0	0	0	0
320	330	5	1	0	0	0	0	0	0	0	0	0
330	340	6	2	0	0	0	0	0	0	0	0	0
340	350	6	2	0	0	0	0	0	0	0	0	0
350	360	7	3	0	0	0	0	0	0	0	0	0
360	370	8	3	0	0	0	0	0	0	0	0	0
370	380	8	4	0	0	0	0	0	0	0	0	0
380	390	9	4	0	0	0	0	0	0	0	0	0
390	400	9	5	0	0	0	0	0	0	0	0	0
400	410	10	5	1	0	0	0	0	0	0	0	0
410	420	10	6	1	0	0	0	0	0	0	0	0
420	430	11	6	2	0	0	0	0	0	0	0	0
430	440	11	7	3	0	0	0	0	0	0	0	0
440	450	12	7	3	0	0	0	0	0	0	0	0
450	460	12	8	4	0	0	0	0	0	0	0	0
460	470	13	9	4	0	0	0	0	0	0	0	0
470	480	13	9	5	0	0	0	0	0	0	0	0
480	490	14	10	5	1	0	0	0	0	0	0	0
490	500	14	10	6	1	0	0	0	0	0	0	0
500	510	15	11	6	2	0	0	0	0	0	0	0
510	520	16	11	7	2	0	0	0	0	0	0	0
520	530	16	12	7	3	0	0	0	0	0	0	0
530	540	17	12	8	4	0	0	0	0	0	0	0
540	550	17	13	8	4	0	0	0	0	0	0	0
550	560	18	13	9	5	0	0	0	0	0	0	0
560	570	18	14	9	5	1	0	0	0	0	0	0
570	580	19	14	10	6	1	0	0	0	0	0	0
580	590	19	15	11	6	2	0	0	0	0	0	0
590	600	20	15	11	7	2	0	0	0	0	0	0
600	610	20	16	12	7	3	0	0	0	0	0	0
610	620	21	17	12	8	3	0	0	0	0	0	0
620	630	21	17	13	8	4	0	0	0	0	0	0
630	640	22	18	13	9	4	0	0	0	0	0	0
640	650	23	18	14	9	5	1	0	0	0	0	0
650	660	23	19	14	10	6	1	0	0	0	0	0
660	670	24	19	15	10	6	2	0	0	0	0	0
670	680	24	20	15	11	7	2	0	0	0	0	0
680	690	25	20	16	12	7	3	0	0	0	0	0
690	700	25	21	16	12	8	3	0	0	0	0	0
700	710	26	21	17	13	8	4	0	0	0	0	0
710	720	26	22	18	13	9	4	0	0	0	0	0
720	730	27	22	18	14	9	5	1	0	0	0	0
730	740	27	23	19	14	10	5	1	0	0	0	0
740	750	28	23	19	15	10	6	2	0	0	0	0
750	760	28	24	20	15	11	7	2	0	0	0	0
760	770	29	25	20	16	11	7	3	0	0	0	0

## Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
770	780	29	25	21	16	12	8	3	0	0	0	0
780	790	30	26	21	17	13	8	4	0	0	0	0
790	800	31	26	22	17	13	9	4	0	0	0	0
800	810	31	27	22	18	14	9	5	0	0	0	0
810	820	32	27	23	18	14	10	5	1	0	0	0
820	830	32	28	23	19	15	10	6	2	0	0	0
830	840	33	28	24	20	15	11	6	2	0	0	0
840	850	33	29	24	20	16	11	7	3	0	0	0
850	860	34	29	25	21	16	12	8	3	0	0	0
860	870	34	30	26	21	17	12	8	4	0	0	0
870	880	35	30	26	22	17	13	9	4	0	0	0
880	890	35	31	27	22	18	13	9	5	0	0	0
890	900	36	32	27	23	18	14	10	5	1	0	0
900	910	36	32	28	23	19	15	10	6	1	0	0
910	920	37	33	28	24	19	15	11	6	2	0	0
920	930	38	33	29	24	20	16	11	7	3	0	0
930	940	38	34	29	25	21	16	12	7	3	0	0
940	950	39	34	30	25	21	17	12	8	4	0	0
950	960	39	35	30	26	22	17	13	8	4	0	0
960	970	40	35	31	27	22	18	13	9	5	0	0
970	980	40	36	31	27	23	18	14	10	5	1	0
980	990	41	36	32	28	23	19	14	10	6	1	0
990	1,000	42	37	33	28	24	19	15	11	6	2	0
1,000	1,010	42	37	33	29	24	20	16	11	7	2	0
1,010	1,020	43	38	34	29	25	20	16	12	7	3	0
1,020	1,030	44	38	34	30	25	21	17	12	8	3	0
1,030	1,040	44	39	35	30	26	22	17	13	8	4	0
1,040	1,050	45	40	35	31	26	22	18	13	9	5	0
1,050	1,060	46	40	36	31	27	23	18	14	9	5	1
1,060	1,070	46	41	36	32	28	23	19	14	10	6	1
1,070	1,080	47	41	37	32	28	24	19	15	11	6	2
1,080	1,090	48	42	37	33	29	24	20	15	11	7	2
1,090	1,100	48	43	38	33	29	25	20	16	12	7	3
1,100	1,110	49	44	38	34	30	25	21	17	12	8	3
1,110	1,120	50	44	39	35	30	26	21	17	13	8	4
1,120	1,130	50	45	39	35	31	26	22	18	13	9	4
1,130	1,140	51	46	40	36	31	27	23	18	14	9	5
1,140	1,150	52	46	41	36	32	27	23	19	14	10	6
1,150	1,160	52	47	41	37	32	28	24	19	15	10	6
1,160	1,170	53	48	42	37	33	28	24	20	15	11	7
1,170	1,180	54	48	43	38	33	29	25	20	16	12	7
1,180	1,190	55	49	43	38	34	30	25	21	16	12	8
6.80 PERCENT OF THE EXCESS OVER \$1190 PLUS (round total to the nearest whole dollar)												
1,190	3,186	55	49	44	39	34	30	25	21	17	12	8
7.85 PERCENT OF THE EXCESS OVER \$3186 PLUS (round total to the nearest whole dollar)												
3,186	5,397	191	185	179	174	168	163	157	152	146	141	135
9.85 PERCENT OF THE EXCESS OVER \$5397 PLUS (round total to the nearest whole dollar)												
5,397	and over	364	358	351	345	339	332	326	319	313	306	300

# Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	3	0	0	0	0	0	0	0	0	0	0
200	220	4	0	0	0	0	0	0	0	0	0	0
220	240	5	0	0	0	0	0	0	0	0	0	0
240	260	6	0	0	0	0	0	0	0	0	0	0
260	280	7	0	0	0	0	0	0	0	0	0	0
280	300	8	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	10	1	0	0	0	0	0	0	0	0	0
340	360	11	2	0	0	0	0	0	0	0	0	0
360	380	12	3	0	0	0	0	0	0	0	0	0
380	400	13	5	0	0	0	0	0	0	0	0	0
400	420	14	6	0	0	0	0	0	0	0	0	0
420	440	15	7	0	0	0	0	0	0	0	0	0
440	460	16	8	0	0	0	0	0	0	0	0	0
460	480	18	9	0	0	0	0	0	0	0	0	0
480	500	19	10	1	0	0	0	0	0	0	0	0
500	520	20	11	2	0	0	0	0	0	0	0	0
520	540	21	12	3	0	0	0	0	0	0	0	0
540	560	22	13	4	0	0	0	0	0	0	0	0
560	580	23	14	5	0	0	0	0	0	0	0	0
580	600	24	15	6	0	0	0	0	0	0	0	0
600	620	25	16	8	0	0	0	0	0	0	0	0
620	640	26	17	9	0	0	0	0	0	0	0	0
640	660	27	18	10	1	0	0	0	0	0	0	0
660	680	28	19	11	2	0	0	0	0	0	0	0
680	700	29	21	12	3	0	0	0	0	0	0	0
700	720	30	22	13	4	0	0	0	0	0	0	0
720	740	31	23	14	5	0	0	0	0	0	0	0
740	760	33	24	15	6	0	0	0	0	0	0	0
760	780	34	25	16	7	0	0	0	0	0	0	0
780	800	35	26	17	8	0	0	0	0	0	0	0
800	820	36	27	18	9	1	0	0	0	0	0	0
820	840	37	28	19	11	2	0	0	0	0	0	0
840	860	38	29	20	12	3	0	0	0	0	0	0
860	880	39	30	21	13	4	0	0	0	0	0	0
880	900	40	31	23	14	5	0	0	0	0	0	0
900	920	41	32	24	15	6	0	0	0	0	0	0
920	940	42	33	25	16	7	0	0	0	0	0	0
940	960	43	34	26	17	8	0	0	0	0	0	0
960	980	44	36	27	18	9	1	0	0	0	0	0
980	1,000	45	37	28	19	10	2	0	0	0	0	0
1,000	1,020	46	38	29	20	11	3	0	0	0	0	0
1,020	1,040	47	39	30	21	13	4	0	0	0	0	0
1,040	1,060	49	40	31	22	14	5	0	0	0	0	0
1,060	1,080	50	41	32	23	15	6	0	0	0	0	0
1,080	1,100	51	42	33	24	16	7	0	0	0	0	0
1,100	1,120	52	43	34	26	17	8	0	0	0	0	0
1,120	1,140	53	44	35	27	18	9	0	0	0	0	0
1,140	1,160	54	45	36	28	19	10	1	0	0	0	0
1,160	1,180	55	46	37	29	20	11	3	0	0	0	0
1,180	1,200	56	47	39	30	21	12	4	0	0	0	0
1,200	1,220	58	48	40	31	22	13	5	0	0	0	0
1,220	1,240	59	49	41	32	23	14	6	0	0	0	0
1,240	1,260	61	51	42	33	24	16	7	0	0	0	0
1,260	1,280	62	52	43	34	25	17	8	0	0	0	0
1,280	1,300	63	53	44	35	26	18	9	0	0	0	0
1,300	1,320	65	54	45	36	27	19	10	1	0	0	0
1,320	1,340	66	55	46	37	29	20	11	2	0	0	0



## Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,340	1,360	67	56	47	38	30	21	12	3	0	0	0
1,360	1,380	69	58	48	39	31	22	13	4	0	0	0
1,380	1,400	70	59	49	41	32	23	14	6	0	0	0
1,400	1,420	71	60	50	42	33	24	15	7	0	0	0
1,420	1,440	73	62	51	43	34	25	16	8	0	0	0
1,440	1,460	74	63	52	44	35	26	17	9	0	0	0
1,460	1,480	75	64	54	45	36	27	19	10	1	0	0
1,480	1,500	77	66	55	46	37	28	20	11	2	0	0
1,500	1,520	78	67	56	47	38	29	21	12	3	0	0
1,520	1,540	80	68	57	48	39	31	22	13	4	0	0
1,540	1,560	81	70	59	49	40	32	23	14	5	0	0
1,560	1,580	82	71	60	50	41	33	24	15	6	0	0
1,580	1,600	84	73	61	51	42	34	25	16	7	0	0
1,600	1,620	85	74	63	52	44	35	26	17	9	0	0
1,620	1,640	86	75	64	53	45	36	27	18	10	1	0
1,640	1,660	88	77	66	54	46	37	28	19	11	2	0
1,660	1,680	89	78	67	56	47	38	29	21	12	3	0
1,680	1,700	90	79	68	57	48	39	30	22	13	4	0
1,700	1,720	92	81	70	58	49	40	31	23	14	5	0
1,720	1,740	93	82	71	60	50	41	32	24	15	6	0
1,740	1,760	95	83	72	61	51	42	34	25	16	7	0
1,760	1,780	96	85	74	63	52	43	35	26	17	8	0
1,780	1,800	97	86	75	64	53	44	36	27	18	9	1
1,800	1,820	99	87	76	65	54	45	37	28	19	11	2
1,820	1,840	100	89	78	67	56	47	38	29	20	12	3
1,840	1,860	101	90	79	68	57	48	39	30	21	13	4
1,860	1,880	103	92	80	69	58	49	40	31	22	14	5
1,880	1,900	104	93	82	71	60	50	41	32	24	15	6
1,900	1,920	105	94	83	72	61	51	42	33	25	16	7
1,920	1,940	107	96	85	73	62	52	43	34	26	17	8
1,940	1,960	108	97	86	75	64	53	44	35	27	18	9
1,960	1,980	109	98	87	76	65	54	45	37	28	19	10
1,980	2,000	111	100	89	78	66	55	46	38	29	20	11
2,000	2,020	112	101	90	79	68	57	47	39	30	21	12
2,020	2,040	114	102	91	80	69	58	49	40	31	22	14
2,040	2,060	115	104	93	82	70	59	50	41	32	23	15
2,060	2,080	116	105	94	83	72	61	51	42	33	24	16
2,080	2,100	118	107	95	84	73	62	52	43	34	25	17
2,100	2,120	119	108	97	86	75	63	53	44	35	27	18
2,120	2,140	120	109	98	87	76	65	54	45	36	28	19
2,140	2,160	122	111	100	88	77	66	55	46	37	29	20
2,160	2,180	123	112	101	90	79	68	56	47	39	30	21
2,180	2,200	124	113	102	91	80	69	58	48	40	31	22
2,200	2,220	126	115	104	92	81	70	59	49	41	32	23
2,220	2,240	127	116	105	94	83	72	60	50	42	33	24
2,240	2,260	129	117	106	95	84	73	62	52	43	34	25
2,260	2,280	130	119	108	97	85	74	63	53	44	35	26
2,280	2,300	131	120	109	98	87	76	65	54	45	36	27
2,300	2,320	133	121	110	99	88	77	66	55	46	37	29
2,320	2,340	134	123	112	101	90	78	67	56	47	38	30
2,340	2,360	135	124	113	102	91	80	69	58	48	39	31
2,360	2,380	137	126	114	103	92	81	70	59	49	40	32
2,380	3,493	137	126	115	104	93	82	71	60	50	41	32
3,493	6,362	213	202	191	180	169	157	146	135	124	113	102
6,362 and over		438	425	413	400	387	374	361	348	336	323	310

# Married employees paid every two weeks

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

## Married employees paid every two weeks

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
1,540	1,560	59	50	41	33	24	15	6	0	0	0	0
1,560	1,580	60	51	43	34	25	16	8	0	0	0	0
1,580	1,600	61	52	44	35	26	17	9	0	0	0	0
1,600	1,620	62	53	45	36	27	18	10	1	0	0	0
1,620	1,640	63	54	46	37	28	20	11	2	0	0	0
1,640	1,660	64	56	47	38	29	21	12	3	0	0	0
1,660	1,680	65	57	48	39	30	22	13	4	0	0	0
1,680	1,700	66	58	49	40	31	23	14	5	0	0	0
1,700	1,720	68	59	50	41	33	24	15	6	0	0	0
1,720	1,740	69	60	51	42	34	25	16	7	0	0	0
1,740	1,760	70	61	52	43	35	26	17	8	0	0	0
1,760	1,780	71	62	53	44	36	27	18	10	1	0	0
1,780	1,800	72	63	54	46	37	28	19	11	2	0	0
1,800	1,820	73	64	55	47	38	29	20	12	3	0	0
1,820	1,840	74	65	56	48	39	30	21	13	4	0	0
1,840	1,860	75	66	58	49	40	31	23	14	5	0	0
1,860	1,880	76	67	59	50	41	32	24	15	6	0	0
1,880	1,900	77	68	60	51	42	33	25	16	7	0	0
1,900	1,920	78	69	61	52	43	34	26	17	8	0	0
1,920	1,940	79	71	62	53	44	36	27	18	9	1	0
1,940	1,960	81	72	63	54	45	37	28	19	10	2	0
1,960	1,980	82	73	64	55	46	38	29	20	11	3	0
1,980	2,000	83	74	65	56	48	39	30	21	13	4	0
2,000	2,020	85	75	66	57	49	40	31	22	14	5	0
2,020	2,040	86	76	67	58	50	41	32	23	15	6	0
2,040	2,060	87	77	68	59	51	42	33	24	16	7	0
2,060	2,080	89	78	69	61	52	43	34	26	17	8	0
2,080	2,100	90	79	70	62	53	44	35	27	18	9	0
2,100	2,120	91	80	71	63	54	45	36	28	19	10	1
2,120	2,140	93	82	72	64	55	46	38	29	20	11	3
2,140	2,160	94	83	74	65	56	47	39	30	21	12	4
2,160	2,180	95	84	75	66	57	48	40	31	22	13	5
2,180	2,200	97	86	76	67	58	49	41	32	23	14	6
2,200	2,220	98	87	77	68	59	51	42	33	24	16	7
2,220	2,240	100	88	78	69	60	52	43	34	25	17	8
2,240	2,260	101	90	79	70	61	53	44	35	26	18	9
2,260	2,280	102	91	80	71	62	54	45	36	28	19	10
2,280	2,300	104	93	81	72	64	55	46	37	29	20	11
2,300	2,320	105	94	83	73	65	56	47	38	30	21	12
2,320	2,340	106	95	84	74	66	57	48	39	31	22	13
2,340	2,360	108	97	85	76	67	58	49	41	32	23	14
2,360	2,380	109	98	87	77	68	59	50	42	33	24	15
6.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar)												
2,380	6,372	110	99	88	77	68	60	51	42	33	25	16
7.85 PERCENT OF THE EXCESS OVER \$6372 PLUS (round total to the nearest whole dollar)												
6,372	10,795	381	370	359	348	337	326	315	303	292	281	270
9.85 PERCENT OF THE EXCESS OVER \$10795 PLUS (round total to the nearest whole dollar)												
10,795 and over		728	716	703	690	677	664	651	639	626	613	600

# Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	2	0	0	0	0	0	0	0	0	0	0
200	220	3	0	0	0	0	0	0	0	0	0	0
220	240	4	0	0	0	0	0	0	0	0	0	0
240	260	5	0	0	0	0	0	0	0	0	0	0
260	280	6	0	0	0	0	0	0	0	0	0	0
280	300	7	0	0	0	0	0	0	0	0	0	0
300	320	8	0	0	0	0	0	0	0	0	0	0
320	340	9	0	0	0	0	0	0	0	0	0	0
340	360	10	1	0	0	0	0	0	0	0	0	0
360	380	12	2	0	0	0	0	0	0	0	0	0
380	400	13	3	0	0	0	0	0	0	0	0	0
400	420	14	4	0	0	0	0	0	0	0	0	0
420	440	15	5	0	0	0	0	0	0	0	0	0
440	460	16	6	0	0	0	0	0	0	0	0	0
460	480	17	7	0	0	0	0	0	0	0	0	0
480	500	18	8	0	0	0	0	0	0	0	0	0
500	520	19	10	0	0	0	0	0	0	0	0	0
520	540	20	11	1	0	0	0	0	0	0	0	0
540	560	21	12	2	0	0	0	0	0	0	0	0
560	580	22	13	3	0	0	0	0	0	0	0	0
580	600	23	14	4	0	0	0	0	0	0	0	0
600	620	24	15	5	0	0	0	0	0	0	0	0
620	640	25	16	7	0	0	0	0	0	0	0	0
640	660	27	17	8	0	0	0	0	0	0	0	0
660	680	28	18	9	0	0	0	0	0	0	0	0
680	700	29	19	10	0	0	0	0	0	0	0	0
700	720	30	20	11	1	0	0	0	0	0	0	0
720	740	31	21	12	2	0	0	0	0	0	0	0
740	760	32	22	13	3	0	0	0	0	0	0	0
760	780	33	23	14	5	0	0	0	0	0	0	0
780	800	34	25	15	6	0	0	0	0	0	0	0
800	820	35	26	16	7	0	0	0	0	0	0	0
820	840	36	27	17	8	0	0	0	0	0	0	0
840	860	37	28	18	9	0	0	0	0	0	0	0
860	880	38	29	19	10	0	0	0	0	0	0	0
880	900	39	30	20	11	1	0	0	0	0	0	0
900	920	40	31	21	12	3	0	0	0	0	0	0
920	940	42	32	23	13	4	0	0	0	0	0	0
940	960	43	33	24	14	5	0	0	0	0	0	0
960	980	44	34	25	15	6	0	0	0	0	0	0
980	1,000	45	35	26	16	7	0	0	0	0	0	0
1,000	1,020	46	36	27	17	8	0	0	0	0	0	0
1,020	1,040	47	37	28	18	9	0	0	0	0	0	0
1,040	1,060	48	38	29	20	10	1	0	0	0	0	0
1,060	1,080	49	40	30	21	11	2	0	0	0	0	0
1,080	1,100	50	41	31	22	12	3	0	0	0	0	0
1,100	1,120	51	42	32	23	13	4	0	0	0	0	0
1,120	1,140	52	43	33	24	14	5	0	0	0	0	0
1,140	1,160	53	44	34	25	15	6	0	0	0	0	0
1,160	1,180	54	45	35	26	16	7	0	0	0	0	0
1,180	1,200	55	46	36	27	18	8	0	0	0	0	0
1,200	1,220	56	47	38	28	19	9	0	0	0	0	0
1,220	1,240	58	48	39	29	20	10	1	0	0	0	0
1,240	1,260	59	49	40	30	21	11	2	0	0	0	0
1,260	1,280	60	50	41	31	22	12	3	0	0	0	0
1,280	1,300	61	51	42	32	23	13	4	0	0	0	0
1,300	1,320	63	52	43	33	24	14	5	0	0	0	0
1,320	1,340	64	53	44	34	25	16	6	0	0	0	0

## Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,340	1,360	65	55	45	36	26	17	7	0	0	0	0
1,360	1,380	67	56	46	37	27	18	8	0	0	0	0
1,380	1,400	68	57	47	38	28	19	9	0	0	0	0
1,400	1,420	69	58	48	39	29	20	10	1	0	0	0
1,420	1,440	71	59	49	40	30	21	11	2	0	0	0
1,440	1,460	72	60	50	41	31	22	12	3	0	0	0
1,460	1,480	73	61	51	42	33	23	14	4	0	0	0
1,480	1,500	75	63	53	43	34	24	15	5	0	0	0
1,500	1,520	76	64	54	44	35	25	16	6	0	0	0
1,520	1,540	78	65	55	45	36	26	17	7	0	0	0
1,540	1,560	79	67	56	46	37	27	18	8	0	0	0
1,560	1,580	80	68	57	47	38	28	19	9	0	0	0
1,580	1,600	82	70	58	48	39	29	20	10	1	0	0
1,600	1,620	83	71	59	49	40	31	21	12	2	0	0
1,620	1,640	84	72	60	51	41	32	22	13	3	0	0
1,640	1,660	86	74	62	52	42	33	23	14	4	0	0
1,660	1,680	87	75	63	53	43	34	24	15	5	0	0
1,680	1,700	88	76	64	54	44	35	25	16	6	0	0
1,700	1,720	90	78	66	55	45	36	26	17	7	0	0
1,720	1,740	91	79	67	56	46	37	27	18	9	0	0
1,740	1,760	92	80	68	57	47	38	29	19	10	0	0
1,760	1,780	94	82	70	58	49	39	30	20	11	1	0
1,780	1,800	95	83	71	59	50	40	31	21	12	2	0
1,800	1,820	97	85	72	60	51	41	32	22	13	3	0
1,820	1,840	98	86	74	62	52	42	33	23	14	4	0
1,840	1,860	99	87	75	63	53	43	34	24	15	5	0
1,860	1,880	101	89	77	65	54	44	35	25	16	7	0
1,880	1,900	102	90	78	66	55	45	36	27	17	8	0
1,900	1,920	103	91	79	67	56	47	37	28	18	9	0
1,920	1,940	105	93	81	69	57	48	38	29	19	10	0
1,940	1,960	106	94	82	70	58	49	39	30	20	11	1
1,960	1,980	107	95	83	71	59	50	40	31	21	12	2
1,980	2,000	109	97	85	73	61	51	41	32	22	13	3
2,000	2,020	110	98	86	74	62	52	42	33	23	14	5
2,020	2,040	112	99	87	75	63	53	44	34	25	15	6
2,040	2,060	113	101	89	77	65	54	45	35	26	16	7
2,060	2,080	114	102	90	78	66	55	46	36	27	17	8
2,080	2,100	116	104	92	79	67	56	47	37	28	18	9
2,100	2,120	117	105	93	81	69	57	48	38	29	19	10
2,120	2,140	118	106	94	82	70	58	49	39	30	20	11
2,140	2,160	120	108	96	84	72	59	50	40	31	22	12
2,160	2,180	121	109	97	85	73	61	51	42	32	23	13
2,180	2,200	122	110	98	86	74	62	52	43	33	24	14
2,200	2,220	124	112	100	88	76	64	53	44	34	25	15
2,220	2,240	125	113	101	89	77	65	54	45	35	26	16
2,240	2,260	126	114	102	90	78	66	55	46	36	27	17
2,260	2,280	128	116	104	92	80	68	56	47	37	28	18
2,280	2,300	129	117	105	93	81	69	57	48	38	29	20
2,300	2,320	131	119	106	94	82	70	58	49	40	30	21
2,320	2,340	132	120	108	96	84	72	60	50	41	31	22
2,340	2,360	133	121	109	97	85	73	61	51	42	32	23
2,360	2,380	135	123	111	99	86	74	62	52	43	33	24
6.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar)												
2,380	3,784	135	123	111	99	87	75	63	53	43	34	24
7.85 PERCENT OF THE EXCESS OVER \$3784 PLUS (round total to the nearest whole dollar)												
3,784	6,893	231	219	207	195	183	171	159	147	134	122	110
9.85 PERCENT OF THE EXCESS OVER \$6893 PLUS (round total to the nearest whole dollar)												
6,893	and over	475	461	447	433	419	405	391	378	364	350	336

# Married employees paid twice a month

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

## Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,480	1,500	54	44	35	25	16	6	0	0	0	0	0
1,500	1,520	55	45	36	26	17	7	0	0	0	0	0
1,520	1,540	56	46	37	27	18	9	0	0	0	0	0
1,540	1,560	57	47	38	29	19	10	0	0	0	0	0
1,560	1,580	58	49	39	30	20	11	1	0	0	0	0
1,580	1,600	59	50	40	31	21	12	2	0	0	0	0
1,600	1,620	60	51	41	32	22	13	3	0	0	0	0
1,620	1,640	61	52	42	33	23	14	4	0	0	0	0
1,640	1,660	62	53	43	34	24	15	5	0	0	0	0
1,660	1,680	63	54	44	35	25	16	7	0	0	0	0
1,680	1,700	64	55	45	36	27	17	8	0	0	0	0
1,700	1,720	66	56	47	37	28	18	9	0	0	0	0
1,720	1,740	67	57	48	38	29	19	10	0	0	0	0
1,740	1,760	68	58	49	39	30	20	11	1	0	0	0
1,760	1,780	69	59	50	40	31	21	12	2	0	0	0
1,780	1,800	70	60	51	41	32	22	13	3	0	0	0
1,800	1,820	71	61	52	42	33	23	14	5	0	0	0
1,820	1,840	72	62	53	44	34	25	15	6	0	0	0
1,840	1,860	73	64	54	45	35	26	16	7	0	0	0
1,860	1,880	74	65	55	46	36	27	17	8	0	0	0
1,880	1,900	75	66	56	47	37	28	18	9	0	0	0
1,900	1,920	76	67	57	48	38	29	19	10	0	0	0
1,920	1,940	77	68	58	49	39	30	20	11	1	0	0
1,940	1,960	78	69	59	50	40	31	22	12	3	0	0
1,960	1,980	79	70	60	51	42	32	23	13	4	0	0
1,980	2,000	80	71	62	52	43	33	24	14	5	0	0
2,000	2,020	82	72	63	53	44	34	25	15	6	0	0
2,020	2,040	83	73	64	54	45	35	26	16	7	0	0
2,040	2,060	84	74	65	55	46	36	27	17	8	0	0
2,060	2,080	85	75	66	56	47	37	28	18	9	0	0
2,080	2,100	86	76	67	57	48	38	29	20	10	1	0
2,100	2,120	87	77	68	58	49	40	30	21	11	2	0
2,120	2,140	88	79	69	60	50	41	31	22	12	3	0
2,140	2,160	90	80	70	61	51	42	32	23	13	4	0
2,160	2,180	91	81	71	62	52	43	33	24	14	5	0
2,180	2,200	92	82	72	63	53	44	34	25	15	6	0
2,200	2,220	94	83	73	64	54	45	35	26	16	7	0
2,220	2,240	95	84	74	65	55	46	36	27	18	8	0
2,240	2,260	97	85	75	66	57	47	38	28	19	9	0
2,260	2,280	98	86	77	67	58	48	39	29	20	10	1
2,280	2,300	99	87	78	68	59	49	40	30	21	11	2
2,300	2,320	101	89	79	69	60	50	41	31	22	12	3
2,320	2,340	102	90	80	70	61	51	42	32	23	13	4
2,340	2,360	103	91	81	71	62	52	43	33	24	14	5
2,360	2,380	105	93	82	72	63	53	44	35	25	16	6
6.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar)												
2,380	6,903	105	93	82	73	63	54	45	35	26	16	7
7.85 PERCENT OF THE EXCESS OVER \$6903 PLUS (round total to the nearest whole dollar)												
6,903	11,694	413	401	389	377	365	353	341	329	317	305	293
9.85 PERCENT OF THE EXCESS OVER \$11694 PLUS (round total to the nearest whole dollar)												
11,694 and over		789	775	761	747	733	720	706	692	678	664	650

# Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	320	0	0	0	0	0	0	0	0	0	0	0
320	340	1	0	0	0	0	0	0	0	0	0	0
340	360	2	0	0	0	0	0	0	0	0	0	0
360	380	3	0	0	0	0	0	0	0	0	0	0
380	400	4	0	0	0	0	0	0	0	0	0	0
400	420	5	0	0	0	0	0	0	0	0	0	0
420	440	7	0	0	0	0	0	0	0	0	0	0
440	460	8	0	0	0	0	0	0	0	0	0	0
460	480	9	0	0	0	0	0	0	0	0	0	0
480	500	10	0	0	0	0	0	0	0	0	0	0
500	520	11	0	0	0	0	0	0	0	0	0	0
520	540	12	0	0	0	0	0	0	0	0	0	0
540	560	13	0	0	0	0	0	0	0	0	0	0
560	580	14	0	0	0	0	0	0	0	0	0	0
580	600	15	0	0	0	0	0	0	0	0	0	0
600	640	17	0	0	0	0	0	0	0	0	0	0
640	680	19	0	0	0	0	0	0	0	0	0	0
680	720	21	2	0	0	0	0	0	0	0	0	0
720	760	23	4	0	0	0	0	0	0	0	0	0
760	800	25	6	0	0	0	0	0	0	0	0	0
800	840	27	8	0	0	0	0	0	0	0	0	0
840	880	30	11	0	0	0	0	0	0	0	0	0
880	920	32	13	0	0	0	0	0	0	0	0	0
920	960	34	15	0	0	0	0	0	0	0	0	0
960	1,000	36	17	0	0	0	0	0	0	0	0	0
1,000	1,040	38	19	0	0	0	0	0	0	0	0	0
1,040	1,080	40	21	2	0	0	0	0	0	0	0	0
1,080	1,120	42	23	4	0	0	0	0	0	0	0	0
1,120	1,160	44	26	7	0	0	0	0	0	0	0	0
1,160	1,200	47	28	9	0	0	0	0	0	0	0	0
1,200	1,240	49	30	11	0	0	0	0	0	0	0	0
1,240	1,280	51	32	13	0	0	0	0	0	0	0	0
1,280	1,320	53	34	15	0	0	0	0	0	0	0	0
1,320	1,360	55	36	17	0	0	0	0	0	0	0	0
1,360	1,400	57	38	19	0	0	0	0	0	0	0	0
1,400	1,440	59	41	22	3	0	0	0	0	0	0	0
1,440	1,480	62	43	24	5	0	0	0	0	0	0	0
1,480	1,520	64	45	26	7	0	0	0	0	0	0	0
1,520	1,560	66	47	28	9	0	0	0	0	0	0	0
1,560	1,600	68	49	30	11	0	0	0	0	0	0	0
1,600	1,640	70	51	32	13	0	0	0	0	0	0	0
1,640	1,680	72	53	34	15	0	0	0	0	0	0	0
1,680	1,720	74	56	37	18	0	0	0	0	0	0	0
1,720	1,760	77	58	39	20	1	0	0	0	0	0	0
1,760	1,800	79	60	41	22	3	0	0	0	0	0	0
1,800	1,840	81	62	43	24	5	0	0	0	0	0	0
1,840	1,880	83	64	45	26	7	0	0	0	0	0	0
1,880	1,920	85	66	47	28	9	0	0	0	0	0	0
1,920	1,960	87	68	49	30	12	0	0	0	0	0	0
1,960	2,000	89	70	52	33	14	0	0	0	0	0	0
2,000	2,040	92	73	54	35	16	0	0	0	0	0	0
2,040	2,080	94	75	56	37	18	0	0	0	0	0	0
2,080	2,120	96	77	58	39	20	1	0	0	0	0	0
2,120	2,160	98	79	60	41	22	3	0	0	0	0	0
2,160	2,200	100	81	62	43	24	5	0	0	0	0	0
2,200	2,240	102	83	64	45	26	8	0	0	0	0	0
2,240	2,280	104	85	67	48	29	10	0	0	0	0	0
2,280	2,320	107	88	69	50	31	12	0	0	0	0	0
2,320	2,360	109	90	71	52	33	14	0	0	0	0	0
2,360	2,400	111	92	73	54	35	16	0	0	0	0	0
2,400	2,440	113	94	75	56	37	18	0	0	0	0	0
2,440	2,480	115	96	77	58	39	20	1	0	0	0	0
2,480	2,520	117	98	79	60	41	23	4	0	0	0	0
2,520	2,560	120	100	81	63	44	25	6	0	0	0	0
2,560	2,600	122	103	84	65	46	27	8	0	0	0	0



## Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
2,600	2,640	125	105	86	67	48	29	10	0	0	0	0
2,640	2,680	128	107	88	69	50	31	12	0	0	0	0
2,680	2,720	131	109	90	71	52	33	14	0	0	0	0
2,720	2,760	133	111	92	73	54	35	16	0	0	0	0
2,760	2,800	136	113	94	75	56	37	19	0	0	0	0
2,800	2,840	139	115	96	78	59	40	21	2	0	0	0
2,840	2,880	141	118	99	80	61	42	23	4	0	0	0
2,880	2,920	144	120	101	82	63	44	25	6	0	0	0
2,920	2,960	147	123	103	84	65	46	27	8	0	0	0
2,960	3,000	150	126	105	86	67	48	29	10	0	0	0
3,000	3,040	152	128	107	88	69	50	31	12	0	0	0
3,040	3,080	155	131	109	90	71	52	34	15	0	0	0
3,080	3,120	158	134	111	93	74	55	36	17	0	0	0
3,120	3,160	161	136	114	95	76	57	38	19	0	0	0
3,160	3,200	163	139	116	97	78	59	40	21	2	0	0
3,200	3,240	166	142	118	99	80	61	42	23	4	0	0
3,240	3,280	169	145	121	101	82	63	44	25	6	0	0
3,280	3,320	171	147	123	103	84	65	46	27	8	0	0
3,320	3,360	174	150	126	105	86	67	49	30	11	0	0
3,360	3,400	177	153	129	107	89	70	51	32	13	0	0
3,400	3,440	180	155	131	110	91	72	53	34	15	0	0
3,440	3,480	182	158	134	112	93	74	55	36	17	0	0
3,480	3,520	185	161	137	114	95	76	57	38	19	0	0
3,520	3,560	188	164	140	116	97	78	59	40	21	2	0
3,560	3,600	190	166	142	118	99	80	61	42	23	5	0
3,600	3,640	193	169	145	121	101	82	63	45	26	7	0
3,640	3,680	196	172	148	124	104	85	66	47	28	9	0
3,680	3,720	199	175	150	126	106	87	68	49	30	11	0
3,720	3,760	201	177	153	129	108	89	70	51	32	13	0
3,760	3,800	204	180	156	132	110	91	72	53	34	15	0
3,800	3,840	207	183	159	134	112	93	74	55	36	17	0
3,840	3,880	209	185	161	137	114	95	76	57	38	19	1
3,880	3,920	212	188	164	140	116	97	78	60	41	22	3
3,920	3,960	215	191	167	143	119	100	81	62	43	24	5
3,960	4,000	218	194	169	145	121	102	83	64	45	26	7
4,000	4,040	220	196	172	148	124	104	85	66	47	28	9
4,040	4,080	223	199	175	151	127	106	87	68	49	30	11
4,080	4,120	226	202	178	154	129	108	89	70	51	32	13
4,120	4,160	229	204	180	156	132	110	91	72	53	34	16
4,160	4,200	231	207	183	159	135	112	93	74	56	37	18
4,200	4,240	234	210	186	162	138	115	96	77	58	39	20
4,240	4,280	237	213	189	164	140	117	98	79	60	41	22
4,280	4,320	239	215	191	167	143	119	100	81	62	43	24
4,320	4,360	242	218	194	170	146	122	102	83	64	45	26
4,360	4,400	245	221	197	173	148	124	104	85	66	47	28
4,400	4,440	248	223	199	175	151	127	106	87	68	49	30
4,440	4,480	250	226	202	178	154	130	108	89	71	52	33
4,480	4,520	253	229	205	181	157	133	111	92	73	54	35
4,520	4,560	256	232	208	183	159	135	113	94	75	56	37
4,560	4,600	258	234	210	186	162	138	115	96	77	58	39
6.80 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)												
4,600	7,568	260	236	212	188	163	139	116	97	78	59	40
7.85 PERCENT OF THE EXCESS OVER \$7568 PLUS (round total to the nearest whole dollar)												
7,568	13,785	462	438	413	389	365	341	317	293	269	245	221
9.85 PERCENT OF THE EXCESS OVER \$13785 PLUS (round total to the nearest whole dollar)												
13,785	and over	950	922	894	866	838	811	783	755	727	699	672

# Married employees paid once a month

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

## Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
2,960	3,000	107	89	70	51	32	13	0	0	0	0	0
3,000	3,040	110	91	72	53	34	15	0	0	0	0	0
3,040	3,080	112	93	74	55	36	17	0	0	0	0	0
3,080	3,120	114	95	76	57	38	19	0	0	0	0	0
3,120	3,160	116	97	78	59	40	21	2	0	0	0	0
3,160	3,200	118	99	80	61	42	23	5	0	0	0	0
3,200	3,240	120	101	82	63	45	26	7	0	0	0	0
3,240	3,280	122	104	85	66	47	28	9	0	0	0	0
3,280	3,320	125	106	87	68	49	30	11	0	0	0	0
3,320	3,360	127	108	89	70	51	32	13	0	0	0	0
3,360	3,400	129	110	91	72	53	34	15	0	0	0	0
3,400	3,440	131	112	93	74	55	36	17	0	0	0	0
3,440	3,480	133	114	95	76	57	38	19	1	0	0	0
3,480	3,520	135	116	97	78	60	41	22	3	0	0	0
3,520	3,560	137	119	100	81	62	43	24	5	0	0	0
3,560	3,600	140	121	102	83	64	45	26	7	0	0	0
3,600	3,640	142	123	104	85	66	47	28	9	0	0	0
3,640	3,680	144	125	106	87	68	49	30	11	0	0	0
3,680	3,720	146	127	108	89	70	51	32	13	0	0	0
3,720	3,760	148	129	110	91	72	53	34	16	0	0	0
3,760	3,800	150	131	112	93	74	56	37	18	0	0	0
3,800	3,840	152	133	115	96	77	58	39	20	1	0	0
3,840	3,880	155	136	117	98	79	60	41	22	3	0	0
3,880	3,920	157	138	119	100	81	62	43	24	5	0	0
3,920	3,960	159	140	121	102	83	64	45	26	7	0	0
3,960	4,000	161	142	123	104	85	66	47	28	9	0	0
4,000	4,040	163	144	125	106	87	68	49	30	12	0	0
4,040	4,080	165	146	127	108	89	71	52	33	14	0	0
4,080	4,120	167	148	130	111	92	73	54	35	16	0	0
4,120	4,160	170	151	132	113	94	75	56	37	18	0	0
4,160	4,200	172	153	134	115	96	77	58	39	20	1	0
4,200	4,240	174	155	136	117	98	79	60	41	22	3	0
4,240	4,280	177	157	138	119	100	81	62	43	24	5	0
4,280	4,320	180	159	140	121	102	83	64	45	27	8	0
4,320	4,360	182	161	142	123	104	86	67	48	29	10	0
4,360	4,400	185	163	144	126	107	88	69	50	31	12	0
4,400	4,440	188	166	147	128	109	90	71	52	33	14	0
4,440	4,480	190	168	149	130	111	92	73	54	35	16	0
4,480	4,520	193	170	151	132	113	94	75	56	37	18	0
4,520	4,560	196	172	153	134	115	96	77	58	39	20	1
4,560	4,600	199	174	155	136	117	98	79	60	42	23	4
6.80 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)												
4,600	13,806	200	176	156	137	118	99	80	62	43	24	5
7.85 PERCENT OF THE EXCESS OVER \$13806 PLUS (round total to the nearest whole dollar)												
13,806	23,388	826	802	778	754	730	706	681	657	633	609	585
9.85 PERCENT OF THE EXCESS OVER \$23388 PLUS (round total to the nearest whole dollar)												
23,388 and over		1,578	1,550	1,523	1,495	1,467	1,439	1,411	1,384	1,356	1,328	1,300

# 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, 2019.

## 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 \$4,250.

## Step 4

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

## Step 5

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

## Step 6

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

Chart for step 5

If the employee is single and the result from step 4 is:				
<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
3,700	30,220	3,700	5.35%	
30,220	90,810	30,220	6.80%	1,418.82
90,810	165,420	90,810	7.85%	5,538.94
165,420		165,420	9.85%	11,395.83
If the employee is married and the result from step 4 is:				
<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
11,650	50,420	11,650	5.35%	
50,420	165,670	50,420	6.80%	2,074.20
165,670	280,660	165,670	7.85%	9,911.20
280,660		280,660	9.85%	18,937.92