

2020

Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2020

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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

This information is available in alternate formats.

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 by calling 651-282-9999 or 1-800-657-3594 (toll-free).

Forms

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

Withholding Fact Sheets

2	Submitting Form W-2 and W-2c Information
2a	Submitting Form 1099 Information
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The information you provide on your tax return is private by state law. The Minnesota Department of Revenue cannot provide it to others without your consent except to the Internal Revenue Service, other states that guarantee the same privacy, and certain government units as provided by law.

Directory

Withholding Tax Information

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

e-Services

Business Registration

Federal offices

Internal Revenue Service (IRS)

Business taxes

Forms order line

U.S. Citizenship and Immigration Services
(I-9 forms)

Social Security Administration

Minnesota state offices

Employment and Economic Development
(unemployment insurance)

Human Services
New Hire Law

Labor and Industry
Labor Standards

Workers' Compensation

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.revenue.state.mn.us

email: business.registration@state.mn.us

651-282-5225 or 1-800-657-3605

www.irs.gov

1-800-829-1040

1-800-829-4933

1-800-829-3676

www.uscis.gov

1-800-375-5283

www.ssa.gov/employer

1-800-772-1213

www.uimn.org

651-296-6141 (press "4")

email: ui.mn@state.mn.us

www.mn.gov/dhs

651-227-4661 or 1-800-672-4473

fax: 1-800-692-4473

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

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 **Businesses**.

Workshops are developed for business owners, bookkeepers, purchasing agents, and accounting personnel in the private and public sectors who want or need a working knowledge of Minnesota tax laws. Continuing Professional Education (CPE) credits are offered for completing some classes.

Tax Law Changes

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

Sign up for Email Updates

Look for the envelope on the bottom of any page of our website.

Note: Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2020. Check our website periodically for updates.

What's New

Interest Rate

The 2020 interest rate is 5% (.05).

Changes to federal Form W-4 for 2020

The 2020 federal Form W-4 will not compute allowances for determining Minnesota withholding tax. Every employee that completes a 2020 Form W-4, must complete Form W-4MN for you to determine their Minnesota withholding tax. If the employee does not complete a Form W-4MN, you must withhold tax at the single filing status with zero allowances.

Federal “lock-in” letters

If you receive a “lock-in” letter from the IRS that specifies the maximum number of withholding allowances an employee may claim, use the same allowances for determining Minnesota withholding. Do not allow the employee to complete a Form W-4MN until you receive notification from the IRS that they may adjust their Form W-4. When the employee is allowed to complete a Form W-4, they must complete a 2020 Form W-4MN to determine their Minnesota allowances.

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

Employers Using Payroll Services

If you contract with a payroll service company, you are responsible for ensuring they file your returns and make your payments on time.

We must 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 Withholding Fact Sheet 5, *Third-Party Bulk Filers*.

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

As a third-party bulk filer, you 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 **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 must file returns, make deposits, and submit W-2 and 1099 information electronically using our e-Services system.

When filing returns, you can manually enter each client's filing information or send an electronic file (in a spreadsheet format) that contains your client's information. Both options are available in e-Services. To find file layout information, go to www.revenue.state.mn.us and type **withholding file formats** into the Search box.

Update Client Information

If you have clients to add or remove, you must provide us with updated client information at least once per month. To update client information, go to our website and log in to e-Services.

For additional information, including registering and responsibilities, see Withholding Fact Sheet 5, *Third-Party Bulk Filers*.

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 must also withhold Minnesota income tax in most cases. If you are not required to withhold federal income tax from your 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, relatives, 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 Withholding Fact Sheet 6, *Corporate Officers*.

You must withhold Minnesota income tax from wages you pay employees and send the amount withheld to the Minnesota Department of Revenue. 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:

- Withholding Fact Sheet 9, *Definition of Wages*
- Withholding Fact Sheet 10, *New Employer Guide*

Employee or Independent Contractor

Worker classification is a matter of law, not choice. When evaluating worker classification, we consider many factors falling into three 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 employee's wages. The employee may *not* claim the tax as a credit (withholding) on their Minnesota Individual Income Tax return. For details, see Withholding Fact Sheet 8, *Independent Contractor or Employee*.

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 they performed the work (even if 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 must also 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 Minnesota's income tax filing requirement for nonresidents, which is \$12,200

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 Withholding Fact Sheet 19, *Nonresident Wage Income Assigned to Minnesota*.

Reciprocity for Residents of Michigan or North Dakota

Minnesota has income tax reciprocity agreements with Michigan and North Dakota. Under these agreements, you are not required to withhold Minnesota income tax from wages if all of the following apply:

- Your employees are Michigan or North Dakota residents.
- They work in Minnesota.
- They give you a properly completed Form MWR, Reciprocity Exemption/Affidavit of Residency, each year. (You must send us copies of these forms.)

Although 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 you agree to withhold, contact the Michigan or North Dakota revenue department for information.

For details, see Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*.

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 their 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 their state of residence and any state in which they earn more than 50 percent of their pay. Your employees are considered to have earned more than 50 percent of their pay in any state where scheduled flight time is more than 50 percent of total scheduled flight time for the calendar year.

Nonresident Entertainer Tax

Minnesota income tax rates applicable to Minnesota source revenue do not apply to entertainers who are residents of other states and perform in Minnesota. Instead, their earnings are subject to Minnesota's Nonresident Entertainer Tax. This tax is equal to 2 percent of the gross compensation received by a nonresident entertainer or entertainment entity. This tax does not apply to Michigan or North Dakota residents (see "Reciprocity for Residents of Michigan or North Dakota" on page 4).

The term entertainment entity includes any of the following:

- An independent contractor paid for providing entertainment
- A partnership paid for providing entertainment provided by entertainers who are partners
- A corporation paid for entertainment provided by entertainers who are shareholders of the corporation

The promoter (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 month following the performance. 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 Withholding Fact Sheet 11, *Nonresident Entertainer Tax*.

Other Types of Withholding

Royalty Payments

If you pay mining and exploration royalties for use of Minnesota land, you must withhold income tax on the royalties. 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 the recipient requests it. 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 contract's value exceeds \$50,000.

Before the project begins, 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*. They must file a Form SDE 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 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 Withholding Fact Sheet 12, *Surety Deposits for Non-Minnesota Construction Contractors*.

Withholding Affidavits for Construction Contractors

If you are a construction contractor, you must comply with Minnesota's withholding tax requirements when working on a project for the state of Minnesota or its political subdivisions (such as counties, cities, or school districts).

You can submit your IC134 electronically using e-Services (printable confirmation page available immediately upon approval) or by mail using Form IC134 (approval in 4 to 6 weeks). For details, see Withholding Fact Sheet 13, *Construction Contracts with State or Local Government Agencies*.

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 Minnesota, for the state where the employee is working, 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 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 employee had performed the work in Minnesota (use Minnesota tax tables) 1 _____
 2. Enter the tax you are withholding for the state in which the employee works 2 _____
 3. If line 1 is more than line 2, subtract line 2 from line 1. Send this amount to the Minnesota Department of Revenue . . . 3 _____
- If line 1 is less than line 2, do not withhold Minnesota income tax. Send the amount on line 2 to the state in which the employee is working.

Forms for Minnesota Withholding Tax

Employee's Withholding Allowance Certificates

Minnesota Withholding Allowances

You may use the allowances claimed on an employee's Form W-4 if they used a 2019 or earlier version. If they complete a 2020 Form W-4, you must have them complete Form W-4MN to determine their Minnesota withholding allowances.

Your employees must provide you a completed Form W-4MN, *Minnesota Employee Withholding Allowance/Exemption Certificate*, if they:

- Claim fewer Minnesota withholding allowances than federal allowances on a 2019 or prior year Form W-4
- Claim more than 10 Minnesota withholding allowances
- Request additional Minnesota withholding to be deducted each pay period
- Claim to be exempt from Minnesota income tax withholding. (Your employees must meet one of the requirements listed in section 2 of Form W-4MN.)

You are not required to verify the number of withholding allowances your employees claim. 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:

- Your employees claim more than 10 Minnesota withholding allowances
- Your employees claim to be exempt from Minnesota withholding and you reasonably expect wages to exceed \$200 per week, unless they are Michigan or North Dakota residents (see page 4) and have completed Form MWR
- You believe your employees are not entitled to their 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

We may assess 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 Form W-4MN not filed with us when required.

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 recipient to fill out Form W-4MN.

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 wage payment.

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 should include the tax withheld from pension and annuity payments **as well as** 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-4MN with your records.

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 the IRS notifies you 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 Revenue, Mail Station 5410, St. Paul, MN 55146-5410.

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

Determine Amount to Withhold

Wages

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

1. Use each employee's total wages for the pay period before deducting any taxes. For nonresidents, use only the wages paid for work performed in Minnesota.
2. Use each employee's Minnesota withholding allowances and marital status as shown on the employee's Form W-4 or W-4MN.
3. Using the information from steps 1 and 2, determine the Minnesota income tax withholding from the tables on pages 16-33 of this booklet. Use the appropriate table based on your employee's marital status and how often you pay them. If you use a computer to determine how much to withhold, use the formula on page 34.

Note: If your employees' wages or withholding allowances change or you change how often you pay them, 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 rate regardless of how many allowances employees claim. Multiply the supplemental payment by 6.25 percent (.0625) to calculate the Minnesota withholding amount.

If you make supplemental payments to an employee at the same time you pay regular wages, and you list the two payments separately on your payroll records, choose one of the following methods to determine how much to withhold:

- **Method 1:** Add the regular wages to the supplemental payment and use the tax tables to find how much to withhold from the total.
- **Method 2:** Use the tax tables to determine how much to withhold from the regular wages alone. Multiply the supplemental payment by 6.25 percent (.0625) to determine how much to withhold from that payment.

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

Backup Withholding

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



Withholding Tax Calculator

This 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—**semiweekly** or **monthly**—for determining when you deposit income tax withheld. Tax is considered withheld at the time you pay your employees, not when they perform the work. For example, if you paid an employee 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:

- The Internal Revenue Service (IRS) requires you to deposit semiweekly
- 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:

- The IRS requires you to deposit monthly
- 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 quarter’s return on time

Quarterly deposits are due April 30, July 31, and October 31 of the current year 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 you may pay the entire amount of withholding on January 31 when the annual return is due. However, you 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 Minnesota 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, we will apply a 5 percent (.05) penalty to payments not made electronically, even if you make them on time.

How to Make Deposits

Deposit Electronically

You can make deposits online 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 pay by check. You must mail your deposit with a personalized payment voucher.

Go to our website and select **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 651-282-9999 or 1-800-657-3594 (toll-free) and to ask us to mail payment vouchers to you.

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

For additional payment methods, including ACH electronic payment, credit or debit card, and bank wire, see page 11.

File a Return

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 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:

- 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 file your quarterly returns. Make copies of the worksheet to use each quarter.

Worksheet A

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 (up to three, but not all four), you may choose to deposit and file for only the quarters during which 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 (toll-free).

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

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.

Worksheets

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

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

Worksheet A (for quarterly filers only)

Quarterly return for period ending _____ Minnesota tax ID _____

- 1 Wages paid to employees during the quarter (see "All Filers" on page 9) 1 _____
- 2 Total number of employees during the quarter 2 _____
- 3 Total Minnesota income tax withheld for the quarter (from Table A) 3 _____
- 4 Total deposits and credit (sum of Table B and any credit carried forward from prior quarter) 4 _____
- 5 Total amount due. Subtract line 4 from line 3. (If result is less than zero, go to line 6) 5 _____
- 6 If line 5 is less than zero, the system will carry the amount forward to the next quarter unless you choose to have some or all of the amount refunded. Indicate your choice below:
 - 6a Credit to carry forward: _____ (include on line 4 of next quarter's Worksheet A)
 - 6b Credit to be refunded: _____

Worksheet B (for annual filers only)

Annual return for _____ (year) Minnesota tax ID _____

- 1 Wages paid to employees during the year (from Forms W-2) 1 _____
- 2 Total number of employees during the year 2 _____
- 3 Total Minnesota income tax withheld for the year reported on Forms W-2 and 1099 (from Table A) 3 _____
- 4 Total deposits and credit (sum of Table B and any credits carried forward from prior year) 4 _____
- 5 Total amount due. Subtract line 4 from line 3. (If result is less than zero, go to line 6) 5 _____
- 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: _____

File Electronically

You must file Minnesota withholding tax returns electronically or by phone. You can file current, past-due, and amended returns. For additional information, see **Withholding Tax Help** in e-Services.

What You Need

To file, you need the following:

- Your username (or Minnesota Tax ID Number, if filing by phone) and password
- Your completed Worksheet A or B (page 10) for the period 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 log in to e-Services for businesses.

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 our e-Services 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. Your financial institution may charge you 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 (toll-free).

By Paper Check

If you are not required to pay electronically (see "Electronic Deposit Requirements" on page 8), you may pay by check. You must mail your payment with a personalized payment voucher.

Go to our website and choose **Make a Payment** under 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 (toll-free) and ask us to mail personalized vouchers to you.

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

Forgot Your Password?

You can reset your password online from the e-Services login screen 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

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

Manage Online Profile Information

Our e-Services system lets you:

- 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 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 include:

- **File** — allows user to view all information and file returns
- **Pay** — allows user to view all information and make payments
- **View** — allows a user to view information but does not allow them to file or make payments
- **All Account Access** — allows user total access to update the account, file, and make payments

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.

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

Form W-2

At the end of the calendar year, complete federal Form W-2 for each employee to whom you paid wages during the year. You must give W-2s to your employees by January 31 each year. If an employee stops working for you before the end of the calendar year and asks you in writing to provide the W-2 before January 31, 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 they are Michigan or North Dakota residents who provide you a properly completed Form MWR (see page 4).

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 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 Fact Sheet 2, *Submitting Form W-2 and W-2c Information*.

Report Business Changes or End A 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, log in 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 Employer Identification Number (FEIN), 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.

Form 1099 and Other Federal Information Returns

Follow the federal requirements to issue Forms 1099 and other information returns (1098, W-2G, etc.) for payments (other than wages) you made to payees during the year. You must give 1099s to payees by January 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 submit this information to us 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 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 Fact Sheet 2a, *Submitting Form 1099 Information*.

Paper Copies

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

Minnesota Department of Revenue
Mail Station 1173
600 N. Robert St.
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. Then, submit the W-2c information to us using e-Services.

e-Services system

- Key and Send (manually enter information)
- EFW2c File (see www.ssa.gov for instructions)

For more information, see Withholding Fact Sheet 2, *Submitting Form W-2 and W-2c Information*.

Note: 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 us 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) must 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 permit the employer to include the taxes withheld at the end of the year on the W-2 the employer issued 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, and it is based on the percentage of unpaid tax. If your payment is:

- 1 to 30 days late, the penalty is 5 percent (.05).
- 31 to 60 days late, the penalty is 10 percent (.1)
- More than 60 days late, the penalty is 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

We may assess an additional 25 percent (0.25) penalty 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 we give a written demand.

W-2 and information return penalties

There is a \$50 penalty 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.

Interest

You must pay interest on both the amount you send in late and the penalty. The interest rate is 5 percent (.05).

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

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

Amend a Return

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

You must 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.

2020 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 or more
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	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	1	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	1	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	1	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	1	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	1	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	6	6	5	4	3	3	2	1	1	0	0
124	128	7	6	5	4	4	3	2	2	1	0	0
128	132	7	6	5	5	4	3	3	2	1	1	0
132	136	7	6	6	5	4	3	3	2	1	1	0
136	140	8	7	6	5	4	4	3	2	2	1	0
140	144	8	7	6	5	5	4	3	3	2	1	1
144	148	8	7	6	6	5	4	3	3	2	1	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	1
6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)												
160	257	9	8	7	7	6	5	4	4	3	2	2
7.85 PERCENT OF THE EXCESS OVER \$257 PLUS (round total to the nearest whole dollar)												
257	467	16	15	14	13	12	12	11	10	9	8	8
9.85 PERCENT OF THE EXCESS OVER \$467 PLUS (round total to the nearest whole dollar)												
467 and over		32	31	30	29	28	27	27	26	25	24	23

Married employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	44	0	0	0	0	0	0	0	0	0	0	0
44	48	1	0	0	0	0	0	0	0	0	0	0
48	52	1	0	0	0	0	0	0	0	0	0	0
52	56	1	0	0	0	0	0	0	0	0	0	0
56	60	1	1	0	0	0	0	0	0	0	0	0
60	64	2	1	0	0	0	0	0	0	0	0	0
64	68	2	1	0	0	0	0	0	0	0	0	0
68	72	2	1	1	0	0	0	0	0	0	0	0
72	76	2	2	1	0	0	0	0	0	0	0	0
76	80	2	2	1	0	0	0	0	0	0	0	0
80	84	3	2	1	1	0	0	0	0	0	0	0
84	88	3	2	2	1	0	0	0	0	0	0	0
88	92	3	2	2	1	0	0	0	0	0	0	0
92	96	3	3	2	1	1	0	0	0	0	0	0
96	100	3	3	2	2	1	0	0	0	0	0	0
100	104	4	3	2	2	1	0	0	0	0	0	0
104	108	4	3	3	2	1	1	0	0	0	0	0
108	112	4	3	3	2	2	1	0	0	0	0	0
112	116	4	4	3	2	2	1	0	0	0	0	0
116	120	5	4	3	3	2	1	1	0	0	0	0
120	124	5	4	3	3	2	2	1	0	0	0	0
124	128	5	4	4	3	2	2	1	0	0	0	0
128	132	5	5	4	3	3	2	1	1	0	0	0
132	136	5	5	4	3	3	2	2	1	0	0	0
136	140	6	5	4	4	3	2	2	1	1	0	0
140	144	6	5	5	4	3	3	2	1	1	0	0
144	148	6	5	5	4	3	3	2	2	1	0	0
148	152	6	6	5	4	4	3	2	2	1	1	0
152	156	7	6	5	5	4	3	3	2	1	1	0
156	160	7	6	5	5	4	3	3	2	2	1	0
160	468	6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
		7	6	6	5	4	4	3	2	2	1	0
468	793	7.85 PERCENT OF THE EXCESS OVER \$468 PLUS (round total to the nearest whole dollar)										
		28	27	26	26	25	24	23	22	21	21	20
793 and over		9.85 PERCENT OF THE EXCESS OVER \$793 PLUS (round total to the nearest whole dollar)										
		54	53	52	51	50	49	48	47	46	45	44

Single employees paid once a week

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

Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
670	680	33	28	23	19	15	10	6	1	0	0	0
680	690	34	28	24	19	15	11	6	2	0	0	0
690	700	35	29	24	20	16	11	7	2	0	0	0
700	710	35	30	25	21	16	12	7	3	0	0	0
710	720	36	31	25	21	17	12	8	3	0	0	0
720	730	37	31	26	22	17	13	8	4	0	0	0
730	740	37	32	27	22	18	13	9	4	0	0	0
740	750	38	33	27	23	18	14	9	5	1	0	0
750	760	39	33	28	23	19	14	10	6	1	0	0
760	770	40	34	28	24	19	15	10	6	2	0	0
770	780	40	35	29	24	20	15	11	7	2	0	0
780	790	41	35	30	25	20	16	12	7	3	0	0
790	800	42	36	30	25	21	17	12	8	3	0	0
800	810	42	37	31	26	21	17	13	8	4	0	0
810	820	43	37	32	26	22	18	13	9	4	0	0
820	830	44	38	32	27	23	18	14	9	5	0	0
830	840	44	39	33	27	23	19	14	10	5	1	0
840	850	45	39	34	28	24	19	15	10	6	1	0
850	860	46	40	34	29	24	20	15	11	6	2	0
860	870	46	41	35	29	25	20	16	11	7	3	0
870	880	47	41	36	30	25	21	16	12	8	3	0
880	890	48	42	36	31	26	21	17	12	8	4	0
890	900	48	43	37	32	26	22	17	13	9	4	0
900	910	49	43	38	32	27	22	18	14	9	5	0
910	920	50	44	38	33	27	23	18	14	10	5	1
920	930	50	45	39	34	28	23	19	15	10	6	1
930	940	51	45	40	34	29	24	20	15	11	6	2
940	950	52	46	41	35	29	25	20	16	11	7	2
950	960	52	47	41	36	30	25	21	16	12	7	3
960	970	53	48	42	36	31	26	21	17	12	8	3
970	980	54	48	43	37	31	26	22	17	13	8	4
980	990	54	49	43	38	32	27	22	18	13	9	5
990	1,000	55	50	44	38	33	27	23	18	14	10	5
1,000	1,010	56	50	45	39	33	28	23	19	14	10	6
1,010	1,020	57	51	45	40	34	28	24	19	15	11	6
1,020	1,030	57	52	46	40	35	29	24	20	16	11	7
1,030	1,040	58	52	47	41	35	30	25	20	16	12	7
1,040	1,050	59	53	47	42	36	30	25	21	17	12	8
1,050	1,060	59	54	48	42	37	31	26	22	17	13	8
1,060	1,070	60	54	49	43	37	32	27	22	18	13	9
1,070	1,080	61	55	49	44	38	32	27	23	18	14	9
1,080	1,090	61	56	50	44	39	33	28	23	19	14	10
1,090	1,100	62	56	51	45	39	34	28	24	19	15	10
1,100	1,110	63	57	51	46	40	35	29	24	20	15	11
1,110	1,120	63	58	52	46	41	35	30	25	20	16	12
1,120	1,130	64	58	53	47	42	36	30	25	21	16	12
1,130	1,140	65	59	53	48	42	37	31	26	21	17	13
1,140	1,150	65	60	54	49	43	37	32	26	22	18	13
1,150	1,160	66	60	55	49	44	38	32	27	22	18	14
1,160	1,170	67	61	55	50	44	39	33	27	23	19	14
1,170	1,180	67	62	56	51	45	39	34	28	24	19	15
1,180	1,190	68	62	57	51	46	40	34	29	24	20	15
1,190	1,776	6.80 PERCENT OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)										
		68	63	57	52	46	40	35	29	24	20	16
1,776	3,235	7.85 PERCENT OF THE EXCESS OVER \$1,776 PLUS (round total to the nearest whole dollar)										
		108	103	97	91	86	80	75	69	63	58	52
3,235	and over	9.85 PERCENT OF THE EXCESS OVER \$3,235 PLUS (round total to the nearest whole dollar)										
		223	216	210	203	197	190	184	177	171	164	158

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	240	0	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	1	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	2	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	1	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	2	0	0	0	0	0	0	0	0	0
360	370	7	3	0	0	0	0	0	0	0	0	0
370	380	8	3	0	0	0	0	0	0	0	0	0
380	390	8	4	0	0	0	0	0	0	0	0	0
390	400	9	4	0	0	0	0	0	0	0	0	0
400	410	9	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	10	6	2	0	0	0	0	0	0	0	0
430	440	11	7	2	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	3	0	0	0	0	0	0	0	0
460	470	13	8	4	0	0	0	0	0	0	0	0
470	480	13	9	4	0	0	0	0	0	0	0	0
480	490	14	9	5	0	0	0	0	0	0	0	0
490	500	14	10	5	1	0	0	0	0	0	0	0
500	510	15	10	6	2	0	0	0	0	0	0	0
510	520	15	11	6	2	0	0	0	0	0	0	0
520	530	16	11	7	3	0	0	0	0	0	0	0
530	540	16	12	8	3	0	0	0	0	0	0	0
540	550	17	12	8	4	0	0	0	0	0	0	0
550	560	17	13	9	4	0	0	0	0	0	0	0
560	570	18	14	9	5	0	0	0	0	0	0	0
570	580	19	14	10	5	1	0	0	0	0	0	0
580	590	19	15	10	6	1	0	0	0	0	0	0
590	600	20	15	11	6	2	0	0	0	0	0	0
600	610	20	16	11	7	2	0	0	0	0	0	0
610	620	21	16	12	7	3	0	0	0	0	0	0
620	630	21	17	12	8	3	0	0	0	0	0	0
630	640	22	17	13	8	4	0	0	0	0	0	0
640	650	22	18	13	9	5	0	0	0	0	0	0
650	660	23	18	14	10	5	1	0	0	0	0	0
660	670	23	19	14	10	6	1	0	0	0	0	0
670	680	24	19	15	11	6	2	0	0	0	0	0
680	690	24	20	16	11	7	2	0	0	0	0	0
690	700	25	21	16	12	7	3	0	0	0	0	0
700	710	25	21	17	12	8	3	0	0	0	0	0
710	720	26	22	17	13	8	4	0	0	0	0	0
720	730	27	22	18	13	9	4	0	0	0	0	0
730	740	27	23	18	14	9	5	1	0	0	0	0
740	750	28	23	19	14	10	5	1	0	0	0	0
750	760	28	24	19	15	10	6	2	0	0	0	0
760	770	29	24	20	15	11	7	2	0	0	0	0
770	780	29	25	20	16	12	7	3	0	0	0	0

Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
780	790	30	25	21	16	12	8	3	0	0	0	0
790	800	30	26	21	17	13	8	4	0	0	0	0
800	810	31	26	22	18	13	9	4	0	0	0	0
810	820	31	27	23	18	14	9	5	0	0	0	0
820	830	32	27	23	19	14	10	5	1	0	0	0
830	840	32	28	24	19	15	10	6	1	0	0	0
840	850	33	29	24	20	15	11	6	2	0	0	0
850	860	33	29	25	20	16	11	7	3	0	0	0
860	870	34	30	25	21	16	12	7	3	0	0	0
870	880	35	30	26	21	17	12	8	4	0	0	0
880	890	35	31	26	22	17	13	9	4	0	0	0
890	900	36	31	27	22	18	14	9	5	0	0	0
900	910	36	32	27	23	18	14	10	5	1	0	0
910	920	37	32	28	23	19	15	10	6	1	0	0
920	930	37	33	28	24	20	15	11	6	2	0	0
930	940	38	33	29	25	20	16	11	7	2	0	0
940	950	38	34	29	25	21	16	12	7	3	0	0
950	960	39	34	30	26	21	17	12	8	3	0	0
960	970	39	35	31	26	22	17	13	8	4	0	0
970	980	40	35	31	27	22	18	13	9	5	0	0
980	990	40	36	32	27	23	18	14	9	5	1	0
990	1,000	41	37	32	28	23	19	14	10	6	1	0
1,000	1,010	42	37	33	28	24	19	15	11	6	2	0
1,010	1,020	42	38	33	29	24	20	16	11	7	2	0
1,020	1,030	43	38	34	29	25	20	16	12	7	3	0
1,030	1,040	44	39	34	30	25	21	17	12	8	3	0
1,040	1,050	45	39	35	30	26	22	17	13	8	4	0
1,050	1,060	45	40	35	31	27	22	18	13	9	4	0
1,060	1,070	46	40	36	31	27	23	18	14	9	5	0
1,070	1,080	47	41	36	32	28	23	19	14	10	5	1
1,080	1,090	47	42	37	33	28	24	19	15	10	6	2
1,090	1,100	48	42	37	33	29	24	20	15	11	7	2
1,100	1,110	49	43	38	34	29	25	20	16	11	7	3
1,110	1,120	49	44	39	34	30	25	21	16	12	8	3
1,120	1,130	50	44	39	35	30	26	21	17	13	8	4
1,130	1,140	51	45	40	35	31	26	22	18	13	9	4
1,140	1,150	51	46	40	36	31	27	22	18	14	9	5
1,150	1,160	52	46	41	36	32	27	23	19	14	10	5
1,160	1,170	53	47	41	37	32	28	24	19	15	10	6
1,170	1,180	53	48	42	37	33	28	24	20	15	11	6
1,180	1,190	54	48	43	38	33	29	25	20	16	11	7
1,190 3,240		6.80 PERCENT OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)										
		54	49	43	38	34	29	25	20	16	12	7
3,240 5,488		7.85 PERCENT OF THE EXCESS OVER \$3,240 PLUS (round total to the nearest whole dollar)										
		194	188	183	177	171	166	160	154	149	143	138
5,488 and over		9.85 PERCENT OF THE EXCESS OVER \$5,488 PLUS (round total to the nearest whole dollar)										
		370	364	357	351	344	338	331	325	318	312	305

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	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	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	4	0	0	0	0	0	0	0	0	0
400	420	14	5	0	0	0	0	0	0	0	0	0
420	440	15	6	0	0	0	0	0	0	0	0	0
440	460	16	7	0	0	0	0	0	0	0	0	0
460	480	17	8	0	0	0	0	0	0	0	0	0
480	500	18	10	1	0	0	0	0	0	0	0	0
500	520	19	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	7	0	0	0	0	0	0	0	0
620	640	26	17	8	0	0	0	0	0	0	0	0
640	660	27	18	9	0	0	0	0	0	0	0	0
660	680	28	19	10	1	0	0	0	0	0	0	0
680	700	29	20	11	3	0	0	0	0	0	0	0
700	720	30	21	12	4	0	0	0	0	0	0	0
720	740	31	22	14	5	0	0	0	0	0	0	0
740	760	32	23	15	6	0	0	0	0	0	0	0
760	780	33	25	16	7	0	0	0	0	0	0	0
780	800	34	26	17	8	0	0	0	0	0	0	0
800	820	36	27	18	9	0	0	0	0	0	0	0
820	840	37	28	19	10	1	0	0	0	0	0	0
840	860	38	29	20	11	2	0	0	0	0	0	0
860	880	39	30	21	12	3	0	0	0	0	0	0
880	900	40	31	22	13	4	0	0	0	0	0	0
900	920	41	32	23	14	5	0	0	0	0	0	0
920	940	42	33	24	15	7	0	0	0	0	0	0
940	960	43	34	25	16	8	0	0	0	0	0	0
960	980	44	35	26	18	9	0	0	0	0	0	0
980	1,000	45	36	27	19	10	1	0	0	0	0	0
1,000	1,020	46	37	29	20	11	2	0	0	0	0	0
1,020	1,040	47	38	30	21	12	3	0	0	0	0	0
1,040	1,060	48	40	31	22	13	4	0	0	0	0	0
1,060	1,080	49	41	32	23	14	5	0	0	0	0	0
1,080	1,100	50	42	33	24	15	6	0	0	0	0	0
1,100	1,120	52	43	34	25	16	7	0	0	0	0	0
1,120	1,140	53	44	35	26	17	8	0	0	0	0	0
1,140	1,160	54	45	36	27	18	9	1	0	0	0	0
1,160	1,180	55	46	37	28	19	11	2	0	0	0	0
1,180	1,200	56	47	38	29	20	12	3	0	0	0	0
1,200	1,220	57	48	39	30	22	13	4	0	0	0	0
1,220	1,240	59	49	40	31	23	14	5	0	0	0	0
1,240	1,260	60	50	41	33	24	15	6	0	0	0	0
1,260	1,280	61	51	42	34	25	16	7	0	0	0	0
1,280	1,300	63	52	43	35	26	17	8	0	0	0	0
1,300	1,320	64	53	45	36	27	18	9	0	0	0	0
1,320	1,340	65	54	46	37	28	19	10	1	0	0	0

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
1,340	1,360	67	56	47	38	29	20	11	2	0	0	0
1,360	1,380	68	57	48	39	30	21	12	4	0	0	0
1,380	1,400	70	58	49	40	31	22	13	5	0	0	0
1,400	1,420	71	60	50	41	32	23	15	6	0	0	0
1,420	1,440	72	61	51	42	33	24	16	7	0	0	0
1,440	1,460	74	62	52	43	34	26	17	8	0	0	0
1,460	1,480	75	64	53	44	35	27	18	9	0	0	0
1,480	1,500	76	65	54	45	37	28	19	10	1	0	0
1,500	1,520	78	66	55	46	38	29	20	11	2	0	0
1,520	1,540	79	68	57	47	39	30	21	12	3	0	0
1,540	1,560	80	69	58	49	40	31	22	13	4	0	0
1,560	1,580	82	71	59	50	41	32	23	14	5	0	0
1,580	1,600	83	72	61	51	42	33	24	15	6	0	0
1,600	1,620	85	73	62	52	43	34	25	16	8	0	0
1,620	1,640	86	75	63	53	44	35	26	17	9	0	0
1,640	1,660	87	76	65	54	45	36	27	19	10	1	0
1,660	1,680	89	77	66	55	46	37	28	20	11	2	0
1,680	1,700	90	79	67	56	47	38	30	21	12	3	0
1,700	1,720	91	80	69	58	48	39	31	22	13	4	0
1,720	1,740	93	81	70	59	49	40	32	23	14	5	0
1,740	1,760	94	83	72	60	50	42	33	24	15	6	0
1,760	1,780	95	84	73	62	51	43	34	25	16	7	0
1,780	1,800	97	86	74	63	53	44	35	26	17	8	0
1,800	1,820	98	87	76	64	54	45	36	27	18	9	1
1,820	1,840	99	88	77	66	55	46	37	28	19	10	2
1,840	1,860	101	90	78	67	56	47	38	29	20	12	3
1,860	1,880	102	91	80	68	57	48	39	30	21	13	4
1,880	1,900	104	92	81	70	59	49	40	31	23	14	5
1,900	1,920	105	94	82	71	60	50	41	32	24	15	6
1,920	1,940	106	95	84	73	61	51	42	33	25	16	7
1,940	1,960	108	96	85	74	63	52	43	35	26	17	8
1,960	1,980	109	98	86	75	64	53	44	36	27	18	9
1,980	2,000	110	99	88	77	65	54	46	37	28	19	10
2,000	2,020	112	100	89	78	67	55	47	38	29	20	11
2,020	2,040	113	102	91	79	68	57	48	39	30	21	12
2,040	2,060	114	103	92	81	69	58	49	40	31	22	13
2,060	2,080	116	105	93	82	71	60	50	41	32	23	14
2,080	2,100	117	106	95	83	72	61	51	42	33	24	16
2,100	2,120	119	107	96	85	74	62	52	43	34	25	17
2,120	2,140	120	109	97	86	75	64	53	44	35	27	18
2,140	2,160	121	110	99	87	76	65	54	45	36	28	19
2,160	2,180	123	111	100	89	78	66	55	46	37	29	20
2,180	2,200	124	113	101	90	79	68	56	47	39	30	21
2,200	2,220	125	114	103	92	80	69	58	48	40	31	22
2,220	2,240	127	115	104	93	82	70	59	50	41	32	23
2,240	2,260	128	117	106	94	83	72	61	51	42	33	24
2,260	2,280	129	118	107	96	84	73	62	52	43	34	25
2,280	2,300	131	120	108	97	86	75	63	53	44	35	26
2,300	2,320	132	121	110	98	87	76	65	54	45	36	27
2,320	2,340	133	122	111	100	88	77	66	55	46	37	28
2,340	2,360	135	124	112	101	90	79	67	56	47	38	29
2,360	2,380	136	125	114	102	91	80	69	57	48	39	30
2,380	3,552	6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)							58	49	40	31
3,552	6,469	7.85 PERCENT OF THE EXCESS OVER \$3,552 PLUS (round total to the nearest whole dollar)							138	127	115	104
6,469	and over	9.85 PERCENT OF THE EXCESS OVER \$6,469 PLUS (round total to the nearest whole dollar)							355	342	329	316

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
0	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	6	0	0	0	0	0	0	0	0	0	0
580	600	7	0	0	0	0	0	0	0	0	0	0
600	620	8	0	0	0	0	0	0	0	0	0	0
620	640	9	0	0	0	0	0	0	0	0	0	0
640	660	10	1	0	0	0	0	0	0	0	0	0
660	680	11	3	0	0	0	0	0	0	0	0	0
680	700	12	4	0	0	0	0	0	0	0	0	0
700	720	13	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	9	0	0	0	0	0	0	0	0	0
800	820	19	10	1	0	0	0	0	0	0	0	0
820	840	20	11	2	0	0	0	0	0	0	0	0
840	860	21	12	3	0	0	0	0	0	0	0	0
860	880	22	13	4	0	0	0	0	0	0	0	0
880	900	23	14	5	0	0	0	0	0	0	0	0
900	920	24	15	7	0	0	0	0	0	0	0	0
920	940	25	16	8	0	0	0	0	0	0	0	0
940	960	26	17	9	0	0	0	0	0	0	0	0
960	980	27	19	10	1	0	0	0	0	0	0	0
980	1,000	28	20	11	2	0	0	0	0	0	0	0
1,000	1,020	30	21	12	3	0	0	0	0	0	0	0
1,020	1,040	31	22	13	4	0	0	0	0	0	0	0
1,040	1,060	32	23	14	5	0	0	0	0	0	0	0
1,060	1,080	33	24	15	6	0	0	0	0	0	0	0
1,080	1,100	34	25	16	7	0	0	0	0	0	0	0
1,100	1,120	35	26	17	8	0	0	0	0	0	0	0
1,120	1,140	36	27	18	9	1	0	0	0	0	0	0
1,140	1,160	37	28	19	10	2	0	0	0	0	0	0
1,160	1,180	38	29	20	12	3	0	0	0	0	0	0
1,180	1,200	39	30	21	13	4	0	0	0	0	0	0
1,200	1,220	40	31	23	14	5	0	0	0	0	0	0
1,220	1,240	41	32	24	15	6	0	0	0	0	0	0
1,240	1,260	42	34	25	16	7	0	0	0	0	0	0
1,260	1,280	43	35	26	17	8	0	0	0	0	0	0
1,280	1,300	45	36	27	18	9	0	0	0	0	0	0
1,300	1,320	46	37	28	19	10	1	0	0	0	0	0
1,320	1,340	47	38	29	20	11	2	0	0	0	0	0
1,340	1,360	48	39	30	21	12	3	0	0	0	0	0
1,360	1,380	49	40	31	22	13	5	0	0	0	0	0
1,380	1,400	50	41	32	23	14	6	0	0	0	0	0
1,400	1,420	51	42	33	24	16	7	0	0	0	0	0
1,420	1,440	52	43	34	25	17	8	0	0	0	0	0
1,440	1,460	53	44	35	27	18	9	0	0	0	0	0
1,460	1,480	54	45	36	28	19	10	1	0	0	0	0
1,480	1,500	55	46	38	29	20	11	2	0	0	0	0
1,500	1,520	56	47	39	30	21	12	3	0	0	0	0
1,520	1,540	57	49	40	31	22	13	4	0	0	0	0
1,540	1,560	58	50	41	32	23	14	5	0	0	0	0
1,560	1,580	60	51	42	33	24	15	6	0	0	0	0
1,580	1,600	61	52	43	34	25	16	7	0	0	0	0
1,600	1,620	62	53	44	35	26	17	9	0	0	0	0
1,620	1,640	63	54	45	36	27	18	10	1	0	0	0

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
1,640	1,660	64	55	46	37	28	20	11	2	0	0	0
1,660	1,680	65	56	47	38	29	21	12	3	0	0	0
1,680	1,700	66	57	48	39	31	22	13	4	0	0	0
1,700	1,720	67	58	49	40	32	23	14	5	0	0	0
1,720	1,740	68	59	50	42	33	24	15	6	0	0	0
1,740	1,760	69	60	51	43	34	25	16	7	0	0	0
1,760	1,780	70	61	53	44	35	26	17	8	0	0	0
1,780	1,800	71	62	54	45	36	27	18	9	0	0	0
1,800	1,820	72	64	55	46	37	28	19	10	2	0	0
1,820	1,840	73	65	56	47	38	29	20	11	3	0	0
1,840	1,860	74	66	57	48	39	30	21	13	4	0	0
1,860	1,880	76	67	58	49	40	31	22	14	5	0	0
1,880	1,900	77	68	59	50	41	32	24	15	6	0	0
1,900	1,920	78	69	60	51	42	33	25	16	7	0	0
1,920	1,940	79	70	61	52	43	35	26	17	8	0	0
1,940	1,960	80	71	62	53	44	36	27	18	9	0	0
1,960	1,980	81	72	63	54	46	37	28	19	10	1	0
1,980	2,000	82	73	64	55	47	38	29	20	11	2	0
2,000	2,020	84	74	65	57	48	39	30	21	12	3	0
2,020	2,040	85	75	66	58	49	40	31	22	13	4	0
2,040	2,060	86	76	67	59	50	41	32	23	14	6	0
2,060	2,080	88	77	69	60	51	42	33	24	15	7	0
2,080	2,100	89	78	70	61	52	43	34	25	17	8	0
2,100	2,120	90	80	71	62	53	44	35	26	18	9	0
2,120	2,140	92	81	72	63	54	45	36	28	19	10	1
2,140	2,160	93	82	73	64	55	46	37	29	20	11	2
2,160	2,180	94	83	74	65	56	47	39	30	21	12	3
2,180	2,200	96	85	75	66	57	48	40	31	22	13	4
2,200	2,220	97	86	76	67	58	50	41	32	23	14	5
2,220	2,240	99	87	77	68	59	51	42	33	24	15	6
2,240	2,260	100	89	78	69	60	52	43	34	25	16	7
2,260	2,280	101	90	79	70	62	53	44	35	26	17	8
2,280	2,300	103	91	80	71	63	54	45	36	27	18	10
2,300	2,320	104	93	81	73	64	55	46	37	28	19	11
2,320	2,340	105	94	83	74	65	56	47	38	29	21	12
2,340	2,360	107	95	84	75	66	57	48	39	30	22	13
2,360	2,380	108	97	86	76	67	58	49	40	32	23	14
2,380	6,480	6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
		109	97	86	76	67	59	50	41	32	23	14
6,480	10,976	7.85 PERCENT OF THE EXCESS OVER \$6,480 PLUS (round total to the nearest whole dollar)										
		388	376	365	354	343	331	320	309	298	286	275
10,976 and over		9.85 PERCENT OF THE EXCESS OVER \$10,976 PLUS (round total to the nearest whole dollar)										
		740	727	715	702	689	676	663	650	637	624	611

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	11	2	0	0	0	0	0	0	0	0	0
380	400	12	3	0	0	0	0	0	0	0	0	0
400	420	13	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	9	0	0	0	0	0	0	0	0	0
520	540	20	10	1	0	0	0	0	0	0	0	0
540	560	21	11	2	0	0	0	0	0	0	0	0
560	580	22	12	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	6	0	0	0	0	0	0	0	0
640	660	26	17	7	0	0	0	0	0	0	0	0
660	680	27	18	8	0	0	0	0	0	0	0	0
680	700	28	19	9	0	0	0	0	0	0	0	0
700	720	30	20	10	1	0	0	0	0	0	0	0
720	740	31	21	11	2	0	0	0	0	0	0	0
740	760	32	22	12	3	0	0	0	0	0	0	0
760	780	33	23	14	4	0	0	0	0	0	0	0
780	800	34	24	15	5	0	0	0	0	0	0	0
800	820	35	25	16	6	0	0	0	0	0	0	0
820	840	36	26	17	7	0	0	0	0	0	0	0
840	860	37	27	18	8	0	0	0	0	0	0	0
860	880	38	28	19	9	0	0	0	0	0	0	0
880	900	39	30	20	10	1	0	0	0	0	0	0
900	920	40	31	21	11	2	0	0	0	0	0	0
920	940	41	32	22	13	3	0	0	0	0	0	0
940	960	42	33	23	14	4	0	0	0	0	0	0
960	980	43	34	24	15	5	0	0	0	0	0	0
980	1,000	44	35	25	16	6	0	0	0	0	0	0
1,000	1,020	46	36	26	17	7	0	0	0	0	0	0
1,020	1,040	47	37	27	18	8	0	0	0	0	0	0
1,040	1,060	48	38	29	19	9	0	0	0	0	0	0
1,060	1,080	49	39	30	20	10	1	0	0	0	0	0
1,080	1,100	50	40	31	21	12	2	0	0	0	0	0
1,100	1,120	51	41	32	22	13	3	0	0	0	0	0
1,120	1,140	52	42	33	23	14	4	0	0	0	0	0
1,140	1,160	53	43	34	24	15	5	0	0	0	0	0
1,160	1,180	54	45	35	25	16	6	0	0	0	0	0
1,180	1,200	55	46	36	26	17	7	0	0	0	0	0
1,200	1,220	56	47	37	28	18	8	0	0	0	0	0
1,220	1,240	57	48	38	29	19	9	0	0	0	0	0
1,240	1,260	58	49	39	30	20	10	1	0	0	0	0
1,260	1,280	59	50	40	31	21	12	2	0	0	0	0
1,280	1,300	61	51	41	32	22	13	3	0	0	0	0
1,300	1,320	62	52	42	33	23	14	4	0	0	0	0
1,320	1,340	63	53	44	34	24	15	5	0	0	0	0

Single employees paid twice a month

If the employee's wages are		Number of withholding allowances											
at least	but less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount to withhold (in whole dollars)											
		or more											
1,340	1,360	65	54	45	35	25	16	6	0	0	0	0	
1,360	1,380	66	55	46	36	26	17	7	0	0	0	0	
1,380	1,400	67	56	47	37	28	18	8	0	0	0	0	
1,400	1,420	69	57	48	38	29	19	9	0	0	0	0	
1,420	1,440	70	58	49	39	30	20	11	1	0	0	0	
1,440	1,460	72	60	50	40	31	21	12	2	0	0	0	
1,460	1,480	73	61	51	41	32	22	13	3	0	0	0	
1,480	1,500	74	62	52	42	33	23	14	4	0	0	0	
1,500	1,520	76	63	53	44	34	24	15	5	0	0	0	
1,520	1,540	77	65	54	45	35	25	16	6	0	0	0	
1,540	1,560	78	66	55	46	36	27	17	7	0	0	0	
1,560	1,580	80	68	56	47	37	28	18	8	0	0	0	
1,580	1,600	81	69	57	48	38	29	19	9	0	0	0	
1,600	1,620	82	70	58	49	39	30	20	11	1	0	0	
1,620	1,640	84	72	60	50	40	31	21	12	2	0	0	
1,640	1,660	85	73	61	51	41	32	22	13	3	0	0	
1,660	1,680	87	74	62	52	43	33	23	14	4	0	0	
1,680	1,700	88	76	63	53	44	34	24	15	5	0	0	
1,700	1,720	89	77	65	54	45	35	26	16	6	0	0	
1,720	1,740	91	78	66	55	46	36	27	17	7	0	0	
1,740	1,760	92	80	68	56	47	37	28	18	8	0	0	
1,760	1,780	93	81	69	57	48	38	29	19	10	0	0	
1,780	1,800	95	82	70	59	49	39	30	20	11	1	0	
1,800	1,820	96	84	72	60	50	40	31	21	12	2	0	
1,820	1,840	97	85	73	61	51	42	32	22	13	3	0	
1,840	1,860	99	87	74	62	52	43	33	23	14	4	0	
1,860	1,880	100	88	76	64	53	44	34	24	15	5	0	
1,880	1,900	101	89	77	65	54	45	35	26	16	6	0	
1,900	1,920	103	91	78	66	55	46	36	27	17	7	0	
1,920	1,940	104	92	80	68	56	47	37	28	18	9	0	
1,940	1,960	106	93	81	69	58	48	38	29	19	10	0	
1,960	1,980	107	95	83	70	59	49	39	30	20	11	1	
1,980	2,000	108	96	84	72	60	50	40	31	21	12	2	
2,000	2,020	110	97	85	73	61	51	42	32	22	13	3	
2,020	2,040	111	99	87	74	62	52	43	33	23	14	4	
2,040	2,060	112	100	88	76	64	53	44	34	25	15	5	
2,060	2,080	114	102	89	77	65	54	45	35	26	16	6	
2,080	2,100	115	103	91	79	66	55	46	36	27	17	7	
2,100	2,120	116	104	92	80	68	56	47	37	28	18	9	
2,120	2,140	118	106	93	81	69	58	48	38	29	19	10	
2,140	2,160	119	107	95	83	70	59	49	39	30	20	11	
2,160	2,180	121	108	96	84	72	60	50	41	31	21	12	
2,180	2,200	122	110	97	85	73	61	51	42	32	22	13	
2,200	2,220	123	111	99	87	74	62	52	43	33	23	14	
2,220	2,240	125	112	100	88	76	64	53	44	34	25	15	
2,240	2,260	126	114	102	89	77	65	54	45	35	26	16	
2,260	2,280	127	115	103	91	79	66	55	46	36	27	17	
2,280	2,300	129	116	104	92	80	68	57	47	37	28	18	
2,300	2,320	130	118	106	93	81	69	58	48	38	29	19	
2,320	2,340	131	119	107	95	83	70	59	49	40	30	20	
2,340	2,360	133	121	108	96	84	72	60	50	41	31	21	
2,360	2,380	134	122	110	98	85	73	61	51	42	32	22	
2,380	3,848	6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)								52	42	33	23
3,848	7,008	7.85 PERCENT OF THE EXCESS OVER \$3,848 PLUS (round total to the nearest whole dollar)								149	137	125	113
7,008	and over	9.85 PERCENT OF THE EXCESS OVER \$7,008 PLUS (round total to the nearest whole dollar)								384	370	356	342

Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
0	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	4	0	0	0	0	0	0	0	0	0	0
580	600	5	0	0	0	0	0	0	0	0	0	0
600	620	6	0	0	0	0	0	0	0	0	0	0
620	640	7	0	0	0	0	0	0	0	0	0	0
640	660	8	0	0	0	0	0	0	0	0	0	0
660	680	9	0	0	0	0	0	0	0	0	0	0
680	700	10	1	0	0	0	0	0	0	0	0	0
700	720	11	2	0	0	0	0	0	0	0	0	0
720	740	13	3	0	0	0	0	0	0	0	0	0
740	760	14	4	0	0	0	0	0	0	0	0	0
760	780	15	5	0	0	0	0	0	0	0	0	0
780	800	16	6	0	0	0	0	0	0	0	0	0
800	820	17	7	0	0	0	0	0	0	0	0	0
820	840	18	8	0	0	0	0	0	0	0	0	0
840	860	19	9	0	0	0	0	0	0	0	0	0
860	880	20	10	1	0	0	0	0	0	0	0	0
880	900	21	12	2	0	0	0	0	0	0	0	0
900	920	22	13	3	0	0	0	0	0	0	0	0
920	940	23	14	4	0	0	0	0	0	0	0	0
940	960	24	15	5	0	0	0	0	0	0	0	0
960	980	25	16	6	0	0	0	0	0	0	0	0
980	1,000	26	17	7	0	0	0	0	0	0	0	0
1,000	1,020	28	18	8	0	0	0	0	0	0	0	0
1,020	1,040	29	19	9	0	0	0	0	0	0	0	0
1,040	1,060	30	20	10	1	0	0	0	0	0	0	0
1,060	1,080	31	21	12	2	0	0	0	0	0	0	0
1,080	1,100	32	22	13	3	0	0	0	0	0	0	0
1,100	1,120	33	23	14	4	0	0	0	0	0	0	0
1,120	1,140	34	24	15	5	0	0	0	0	0	0	0
1,140	1,160	35	25	16	6	0	0	0	0	0	0	0
1,160	1,180	36	26	17	7	0	0	0	0	0	0	0
1,180	1,200	37	28	18	8	0	0	0	0	0	0	0
1,200	1,220	38	29	19	9	0	0	0	0	0	0	0
1,220	1,240	39	30	20	11	1	0	0	0	0	0	0
1,240	1,260	40	31	21	12	2	0	0	0	0	0	0
1,260	1,280	41	32	22	13	3	0	0	0	0	0	0
1,280	1,300	42	33	23	14	4	0	0	0	0	0	0
1,300	1,320	44	34	24	15	5	0	0	0	0	0	0
1,320	1,340	45	35	25	16	6	0	0	0	0	0	0
1,340	1,360	46	36	27	17	7	0	0	0	0	0	0
1,360	1,380	47	37	28	18	8	0	0	0	0	0	0
1,380	1,400	48	38	29	19	9	0	0	0	0	0	0
1,400	1,420	49	39	30	20	11	1	0	0	0	0	0
1,420	1,440	50	40	31	21	12	2	0	0	0	0	0
1,440	1,460	51	41	32	22	13	3	0	0	0	0	0
1,460	1,480	52	43	33	23	14	4	0	0	0	0	0
1,480	1,500	53	44	34	24	15	5	0	0	0	0	0
1,500	1,520	54	45	35	26	16	6	0	0	0	0	0
1,520	1,540	55	46	36	27	17	7	0	0	0	0	0
1,540	1,560	56	47	37	28	18	8	0	0	0	0	0
1,560	1,580	57	48	38	29	19	10	0	0	0	0	0

Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
1,580	1,600	59	49	39	30	20	11	1	0	0	0	0
1,600	1,620	60	50	40	31	21	12	2	0	0	0	0
1,620	1,640	61	51	42	32	22	13	3	0	0	0	0
1,640	1,660	62	52	43	33	23	14	4	0	0	0	0
1,660	1,680	63	53	44	34	24	15	5	0	0	0	0
1,680	1,700	64	54	45	35	26	16	6	0	0	0	0
1,700	1,720	65	55	46	36	27	17	7	0	0	0	0
1,720	1,740	66	56	47	37	28	18	9	0	0	0	0
1,740	1,760	67	58	48	38	29	19	10	0	0	0	0
1,760	1,780	68	59	49	39	30	20	11	1	0	0	0
1,780	1,800	69	60	50	40	31	21	12	2	0	0	0
1,800	1,820	70	61	51	42	32	22	13	3	0	0	0
1,820	1,840	71	62	52	43	33	23	14	4	0	0	0
1,840	1,860	72	63	53	44	34	25	15	5	0	0	0
1,860	1,880	74	64	54	45	35	26	16	6	0	0	0
1,880	1,900	75	65	55	46	36	27	17	7	0	0	0
1,900	1,920	76	66	56	47	37	28	18	9	0	0	0
1,920	1,940	77	67	58	48	38	29	19	10	0	0	0
1,940	1,960	78	68	59	49	39	30	20	11	1	0	0
1,960	1,980	79	69	60	50	41	31	21	12	2	0	0
1,980	2,000	80	70	61	51	42	32	22	13	3	0	0
2,000	2,020	81	71	62	52	43	33	23	14	4	0	0
2,020	2,040	82	72	63	53	44	34	25	15	5	0	0
2,040	2,060	83	74	64	54	45	35	26	16	6	0	0
2,060	2,080	84	75	65	55	46	36	27	17	8	0	0
2,080	2,100	85	76	66	57	47	37	28	18	9	0	0
2,100	2,120	86	77	67	58	48	38	29	19	10	0	0
2,120	2,140	87	78	68	59	49	40	30	20	11	1	0
2,140	2,160	89	79	69	60	50	41	31	21	12	2	0
2,160	2,180	90	80	70	61	51	42	32	22	13	3	0
2,180	2,200	91	81	71	62	52	43	33	24	14	4	0
2,200	2,220	93	82	73	63	53	44	34	25	15	5	0
2,220	2,240	94	83	74	64	54	45	35	26	16	7	0
2,240	2,260	95	84	75	65	56	46	36	27	17	8	0
2,260	2,280	97	85	76	66	57	47	37	28	18	9	0
2,280	2,300	98	86	77	67	58	48	38	29	19	10	0
2,300	2,320	100	87	78	68	59	49	40	30	20	11	1
2,320	2,340	101	89	79	69	60	50	41	31	21	12	2
2,340	2,360	102	90	80	70	61	51	42	32	23	13	3
2,360	2,380	104	91	81	72	62	52	43	33	24	14	4
2,380	7,020	6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
		104	92	82	72	62	53	43	34	24	15	5
7,020	11,890	7.85 PERCENT OF THE EXCESS OVER \$7,020 PLUS (round total to the nearest whole dollar)										
		420	408	395	383	371	359	347	335	322	310	298
11,890 and over		9.85 PERCENT OF THE EXCESS OVER \$11,890 PLUS (round total to the nearest whole dollar)										
		802	788	774	760	746	732	718	704	690	676	661

Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
0	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	6	0	0	0	0	0	0	0	0	0	0
440	460	7	0	0	0	0	0	0	0	0	0	0
460	480	8	0	0	0	0	0	0	0	0	0	0
480	500	9	0	0	0	0	0	0	0	0	0	0
500	520	10	0	0	0	0	0	0	0	0	0	0
520	540	11	0	0	0	0	0	0	0	0	0	0
540	560	12	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	16	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	21	1	0	0	0	0	0	0	0	0	0
720	760	23	3	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	29	10	0	0	0	0	0	0	0	0	0
880	920	31	12	0	0	0	0	0	0	0	0	0
920	960	33	14	0	0	0	0	0	0	0	0	0
960	1,000	35	16	0	0	0	0	0	0	0	0	0
1,000	1,040	38	18	0	0	0	0	0	0	0	0	0
1,040	1,080	40	21	1	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	25	6	0	0	0	0	0	0	0	0
1,160	1,200	46	27	8	0	0	0	0	0	0	0	0
1,200	1,240	48	29	10	0	0	0	0	0	0	0	0
1,240	1,280	50	31	12	0	0	0	0	0	0	0	0
1,280	1,320	53	33	14	0	0	0	0	0	0	0	0
1,320	1,360	55	36	16	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	40	21	2	0	0	0	0	0	0	0
1,440	1,480	61	42	23	4	0	0	0	0	0	0	0
1,480	1,520	63	44	25	6	0	0	0	0	0	0	0
1,520	1,560	65	46	27	8	0	0	0	0	0	0	0
1,560	1,600	68	48	29	10	0	0	0	0	0	0	0
1,600	1,640	70	51	31	12	0	0	0	0	0	0	0
1,640	1,680	72	53	34	14	0	0	0	0	0	0	0
1,680	1,720	74	55	36	16	0	0	0	0	0	0	0
1,720	1,760	76	57	38	19	0	0	0	0	0	0	0
1,760	1,800	78	59	40	21	2	0	0	0	0	0	0
1,800	1,840	80	61	42	23	4	0	0	0	0	0	0
1,840	1,880	83	63	44	25	6	0	0	0	0	0	0
1,880	1,920	85	66	46	27	8	0	0	0	0	0	0
1,920	1,960	87	68	49	29	10	0	0	0	0	0	0
1,960	2,000	89	70	51	31	12	0	0	0	0	0	0
2,000	2,040	91	72	53	34	14	0	0	0	0	0	0
2,040	2,080	93	74	55	36	17	0	0	0	0	0	0
2,080	2,120	95	76	57	38	19	0	0	0	0	0	0
2,120	2,160	98	78	59	40	21	2	0	0	0	0	0
2,160	2,200	100	81	61	42	23	4	0	0	0	0	0
2,200	2,240	102	83	63	44	25	6	0	0	0	0	0
2,240	2,280	104	85	66	46	27	8	0	0	0	0	0
2,280	2,320	106	87	68	49	29	10	0	0	0	0	0
2,320	2,360	108	89	70	51	32	12	0	0	0	0	0
2,360	2,400	110	91	72	53	34	15	0	0	0	0	0
2,400	2,440	113	93	74	55	36	17	0	0	0	0	0
2,440	2,480	115	95	76	57	38	19	0	0	0	0	0
2,480	2,520	117	98	78	59	40	21	2	0	0	0	0
2,520	2,560	119	100	81	61	42	23	4	0	0	0	0
2,560	2,600	121	102	83	64	44	25	6	0	0	0	0

Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
2,600	2,640	124	104	85	66	47	27	8	0	0	0	0
2,640	2,680	127	106	87	68	49	30	10	0	0	0	0
2,680	2,720	129	108	89	70	51	32	12	0	0	0	0
2,720	2,760	132	110	91	72	53	34	15	0	0	0	0
2,760	2,800	135	113	93	74	55	36	17	0	0	0	0
2,800	2,840	138	115	96	76	57	38	19	0	0	0	0
2,840	2,880	140	117	98	79	59	40	21	2	0	0	0
2,880	2,920	143	119	100	81	62	42	23	4	0	0	0
2,920	2,960	146	121	102	83	64	44	25	6	0	0	0
2,960	3,000	149	124	104	85	66	47	27	8	0	0	0
3,000	3,040	151	127	106	87	68	49	30	10	0	0	0
3,040	3,080	154	130	108	89	70	51	32	13	0	0	0
3,080	3,120	157	132	111	91	72	53	34	15	0	0	0
3,120	3,160	159	135	113	94	74	55	36	17	0	0	0
3,160	3,200	162	138	115	96	77	57	38	19	0	0	0
3,200	3,240	165	140	117	98	79	59	40	21	2	0	0
3,240	3,280	168	143	119	100	81	62	42	23	4	0	0
3,280	3,320	170	146	122	102	83	64	45	25	6	0	0
3,320	3,360	173	149	124	104	85	66	47	28	8	0	0
3,360	3,400	176	151	127	106	87	68	49	30	11	0	0
3,400	3,440	178	154	130	109	89	70	51	32	13	0	0
3,440	3,480	181	157	132	111	91	72	53	34	15	0	0
3,480	3,520	184	160	135	113	94	74	55	36	17	0	0
3,520	3,560	187	162	138	115	96	77	57	38	19	0	0
3,560	3,600	189	165	141	117	98	79	60	40	21	2	0
3,600	3,640	192	168	143	119	100	81	62	43	23	4	0
3,640	3,680	195	170	146	122	102	83	64	45	26	6	0
3,680	3,720	197	173	149	124	104	85	66	47	28	8	0
3,720	3,760	200	176	151	127	106	87	68	49	30	11	0
3,760	3,800	203	179	154	130	109	89	70	51	32	13	0
3,800	3,840	206	181	157	133	111	92	72	53	34	15	0
3,840	3,880	208	184	160	135	113	94	75	55	36	17	0
3,880	3,920	211	187	162	138	115	96	77	58	38	19	0
3,920	3,960	214	189	165	141	117	98	79	60	40	21	2
3,960	4,000	217	192	168	143	119	100	81	62	43	23	4
4,000	4,040	219	195	171	146	122	102	83	64	45	26	6
4,040	4,080	222	198	173	149	125	104	85	66	47	28	9
4,080	4,120	225	200	176	152	127	107	87	68	49	30	11
4,120	4,160	227	203	179	154	130	109	90	70	51	32	13
4,160	4,200	230	206	181	157	133	111	92	72	53	34	15
4,200	4,240	233	208	184	160	135	113	94	75	55	36	17
4,240	4,280	236	211	187	162	138	115	96	77	58	38	19
4,280	4,320	238	214	190	165	141	117	98	79	60	41	21
4,320	4,360	241	217	192	168	144	119	100	81	62	43	24
4,360	4,400	244	219	195	171	146	122	102	83	64	45	26
4,400	4,440	246	222	198	173	149	125	105	85	66	47	28
4,440	4,480	249	225	200	176	152	127	107	87	68	49	30
4,480	4,520	252	228	203	179	154	130	109	90	70	51	32
4,520	4,560	255	230	206	182	157	133	111	92	73	53	34
4,560	4,600	257	233	209	184	160	135	113	94	75	56	36
4,600	7,696	6.80 PERCENT OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)										
		259	234	210	186	161	137	114	95	76	57	37
7,696	14,017	7.85 PERCENT OF THE EXCESS OVER \$7,696 PLUS (round total to the nearest whole dollar)										
		469	445	420	396	372	347	323	299	274	250	226
14,017	and over	9.85 PERCENT OF THE EXCESS OVER \$14,017 PLUS (round total to the nearest whole dollar)										
		965	937	909	881	853	825	797	769	740	712	684

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
0	1,000	0	0	0	0	0	0	0	0	0	0	0
1,000	1,040	2	0	0	0	0	0	0	0	0	0	0
1,040	1,080	4	0	0	0	0	0	0	0	0	0	0
1,080	1,120	6	0	0	0	0	0	0	0	0	0	0
1,120	1,160	8	0	0	0	0	0	0	0	0	0	0
1,160	1,200	10	0	0	0	0	0	0	0	0	0	0
1,200	1,240	12	0	0	0	0	0	0	0	0	0	0
1,240	1,280	14	0	0	0	0	0	0	0	0	0	0
1,280	1,320	16	0	0	0	0	0	0	0	0	0	0
1,320	1,360	19	0	0	0	0	0	0	0	0	0	0
1,360	1,400	21	2	0	0	0	0	0	0	0	0	0
1,400	1,440	23	4	0	0	0	0	0	0	0	0	0
1,440	1,480	25	6	0	0	0	0	0	0	0	0	0
1,480	1,520	27	8	0	0	0	0	0	0	0	0	0
1,520	1,560	29	10	0	0	0	0	0	0	0	0	0
1,560	1,600	31	12	0	0	0	0	0	0	0	0	0
1,600	1,640	34	14	0	0	0	0	0	0	0	0	0
1,640	1,680	36	17	0	0	0	0	0	0	0	0	0
1,680	1,720	38	19	0	0	0	0	0	0	0	0	0
1,720	1,760	40	21	2	0	0	0	0	0	0	0	0
1,760	1,800	42	23	4	0	0	0	0	0	0	0	0
1,800	1,840	44	25	6	0	0	0	0	0	0	0	0
1,840	1,880	46	27	8	0	0	0	0	0	0	0	0
1,880	1,920	49	29	10	0	0	0	0	0	0	0	0
1,920	1,960	51	32	12	0	0	0	0	0	0	0	0
1,960	2,000	53	34	15	0	0	0	0	0	0	0	0
2,000	2,040	55	36	17	0	0	0	0	0	0	0	0
2,040	2,080	57	38	19	0	0	0	0	0	0	0	0
2,080	2,120	59	40	21	2	0	0	0	0	0	0	0
2,120	2,160	61	42	23	4	0	0	0	0	0	0	0
2,160	2,200	64	44	25	6	0	0	0	0	0	0	0
2,200	2,240	66	47	27	8	0	0	0	0	0	0	0
2,240	2,280	68	49	30	10	0	0	0	0	0	0	0
2,280	2,320	70	51	32	12	0	0	0	0	0	0	0
2,320	2,360	72	53	34	15	0	0	0	0	0	0	0
2,360	2,400	74	55	36	17	0	0	0	0	0	0	0
2,400	2,440	76	57	38	19	0	0	0	0	0	0	0
2,440	2,480	79	59	40	21	2	0	0	0	0	0	0
2,480	2,520	81	62	42	23	4	0	0	0	0	0	0
2,520	2,560	83	64	44	25	6	0	0	0	0	0	0
2,560	2,600	85	66	47	27	8	0	0	0	0	0	0
2,600	2,640	87	68	49	30	10	0	0	0	0	0	0
2,640	2,680	89	70	51	32	13	0	0	0	0	0	0
2,680	2,720	91	72	53	34	15	0	0	0	0	0	0
2,720	2,760	94	74	55	36	17	0	0	0	0	0	0
2,760	2,800	96	77	57	38	19	0	0	0	0	0	0
2,800	2,840	98	79	59	40	21	2	0	0	0	0	0
2,840	2,880	100	81	62	42	23	4	0	0	0	0	0
2,880	2,920	102	83	64	45	25	6	0	0	0	0	0
2,920	2,960	104	85	66	47	28	8	0	0	0	0	0
2,960	3,000	106	87	68	49	30	11	0	0	0	0	0
3,000	3,040	109	89	70	51	32	13	0	0	0	0	0
3,040	3,080	111	91	72	53	34	15	0	0	0	0	0
3,080	3,120	113	94	74	55	36	17	0	0	0	0	0
3,120	3,160	115	96	77	57	38	19	0	0	0	0	0

Married employees paid once a month

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)										
3,160	3,200	117	98	79	60	40	21	2	0	0	0	0
3,200	3,240	119	100	81	62	43	23	4	0	0	0	0
3,240	3,280	121	102	83	64	45	26	6	0	0	0	0
3,280	3,320	123	104	85	66	47	28	8	0	0	0	0
3,320	3,360	126	106	87	68	49	30	11	0	0	0	0
3,360	3,400	128	109	89	70	51	32	13	0	0	0	0
3,400	3,440	130	111	92	72	53	34	15	0	0	0	0
3,440	3,480	132	113	94	75	55	36	17	0	0	0	0
3,480	3,520	134	115	96	77	58	38	19	0	0	0	0
3,520	3,560	136	117	98	79	60	40	21	2	0	0	0
3,560	3,600	138	119	100	81	62	43	23	4	0	0	0
3,600	3,640	141	121	102	83	64	45	26	6	0	0	0
3,640	3,680	143	124	104	85	66	47	28	9	0	0	0
3,680	3,720	145	126	107	87	68	49	30	11	0	0	0
3,720	3,760	147	128	109	90	70	51	32	13	0	0	0
3,760	3,800	149	130	111	92	72	53	34	15	0	0	0
3,800	3,840	151	132	113	94	75	55	36	17	0	0	0
3,840	3,880	153	134	115	96	77	58	38	19	0	0	0
3,880	3,920	156	136	117	98	79	60	41	21	2	0	0
3,920	3,960	158	139	119	100	81	62	43	24	4	0	0
3,960	4,000	160	141	122	102	83	64	45	26	7	0	0
4,000	4,040	162	143	124	105	85	66	47	28	9	0	0
4,040	4,080	164	145	126	107	87	68	49	30	11	0	0
4,080	4,120	166	147	128	109	90	70	51	32	13	0	0
4,120	4,160	168	149	130	111	92	73	53	34	15	0	0
4,160	4,200	171	151	132	113	94	75	56	36	17	0	0
4,200	4,240	173	154	134	115	96	77	58	39	19	0	0
4,240	4,280	175	156	137	117	98	79	60	41	21	2	0
4,280	4,320	177	158	139	119	100	81	62	43	24	4	0
4,320	4,360	180	160	141	122	102	83	64	45	26	7	0
4,360	4,400	183	162	143	124	105	85	66	47	28	9	0
4,400	4,440	186	164	145	126	107	88	68	49	30	11	0
4,440	4,480	188	166	147	128	109	90	71	51	32	13	0
4,480	4,520	191	169	149	130	111	92	73	54	34	15	0
4,520	4,560	194	171	151	132	113	94	75	56	36	17	0
4,560	4,600	196	173	154	134	115	96	77	58	39	19	0
		6.80 PERCENT OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)										
4,600	14,039	198	174	155	136	116	97	78	59	40	21	1
		7.85 PERCENT OF THE EXCESS OVER \$14,039 PLUS (round total to the nearest whole dollar)										
14,039	23,781	840	815	791	766	742	718	693	669	645	620	596
		9.85 PERCENT OF THE EXCESS OVER \$23,781 PLUS (round total to the nearest whole dollar)										
23,781	and over	1,604	1,576	1,548	1,520	1,492	1,464	1,436	1,407	1,379	1,351	1,323

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, 2020.

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 \$4,300.

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>
3,800	30,760	3,800	5.35%	
30,760	92,350	30,760	6.80%	1,442.36
92,350	168,200	92,350	7.85%	5,630.48
168,200		168,200	9.85%	11,584.71

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>
11,900	51,310	11,900	5.35%	
51,310	168,470	51,310	6.80%	2,108.44
168,470	285,370	168,470	7.85%	10,075.32
285,370		285,370	9.85%	19,251.97