

2022

Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2022

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Rev.2/1/22

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 Withholding Allowance/Exemption Certificate
W-4MNP	Minnesota Withholding Certificate for Pension or Annuity Payments

Withholding Fact Sheets

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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.

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.

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

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 select

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.

Note: Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2022. Check our website periodically for updates.

What's New

Interest Rate

The 2022 interest rate is 3% (.03).

Requirement to Withhold on Annuity and Pension Distributions

Minn. Stat. 290.92, subd. 20 was amended by 2021 Minnesota tax law to require that a financial institution withhold Minnesota income tax on any periodic payment or non-periodic distribution for Minnesota residents, unless the resident requests that the financial institution not withhold.

Form W-4MN, Minnesota Withholding Allowance/Exemption Certificate

Beginning in 2020, federal Form W-4 will not compute allowances previously used to determine Minnesota withholding tax. Every employee that completes Form W-4 must complete Form W-4MN. If the employee does not complete a Form W-4MN, you must withhold tax at the single filing status with zero allowances. The W-4MN is used so you can withhold the correct Minnesota income tax from the pay of your employees.

Form W-4MNP, Minnesota Withholding Certificate for Pension or Annuity Payments

The new Form W-4MNP is used so the financial institution making distributions can withhold the correct Minnesota income tax from income. If recipients do not want income tax withheld from their distributions, they can elect to not have tax withheld by completing section 2 of Form W-4MNP.

Register for a Minnesota Tax ID Number

You must register to file withholding tax if any of these apply:

- 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
- You are a financial institution distributing any periodic or non-periodic payments to Minnesota residents

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

To register for a Minnesota Tax ID Number, go to our website or 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 in to 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 Minnesota ID number, go to our website and select **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) containing your client's information. Both options are available in e-Services. To find file layout information, go to www.revenue.state.mn.us and enter **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).

Withholding is required if you pay any employee—including your spouse, children, relatives, friends, students, or agricultural help—to perform services for your business. 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 pension and annuity payments to Minnesota residents, unless the recipient requests that the financial institution not withhold.

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 which fall 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% (.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*.

Deceased Employee's Wages

If an employee dies during the year, you must report the accrued wages, vacation pay, and other compensation paid after the date of death. Also report wages that were available to the employee while he or she was alive, regardless of whether they were actually in the possession of the employee, as well as any other regular wage payment, even if you may have to reissue the payment in the name of the estate or beneficiary. See IRS Publication 15 for more information.

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:

- 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 \$12,550

Note: Wages earned while an employee was a Minnesota resident, but received when they were a nonresident, are assignable to Minnesota and 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 these 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% of their pay. Your employees are considered to have earned more than 50% of their pay in any state where scheduled flight time is more than 50% of total scheduled flight time for the calendar year.

Nonresident Entertainer Tax

Minnesota income tax rates 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% 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:

- 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% (.0625) of the royalties paid during the year.

Surety Deposits

If you contract with a non-Minnesota construction contractor to perform construction work in Minnesota, you must withhold 8% (.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.

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

Form W-4MN, Minnesota Allowance/Exemption Certificate

All new employees must complete Form W-4MN to determine their Minnesota withholding allowances. If an employee completes a new federal Form W-4 they must also complete a Form W-4MN.

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 these apply:

- Your employees claim more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week
- You believe your employees are not entitled to their number of allowances claimed

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

If you are paying an employee for wages that are exempt from withholding, do not submit Form W-4MN to us.

Form W-4MN Penalties

We may assess an employee a \$500 penalty if they knowingly files an incorrect Form W-4MN.

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

Form W-4MNP, Minnesota Withholding Certificate for Pension and Annuity Payments

Beginning with payments in 2022, you must withhold Minnesota income tax from pension and annuity payments unless the recipient requests to not have tax withheld. A Form W-4MNP must be completed by each recipient. The recipient may elect not to have Minnesota income tax withheld by completing section 2 of Form W-4MNP.

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-4MNP with your records.

When to send us Form W-4MNP copies

Send us copies of Form W-4MNP if the recipient claims more than 10 Minnesota withholding allowances. Send the copy to the address provided on the form.

Form W-4MNP Penalties

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

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 Department of Revenue, Mail Station 5410, 600 N. Robert St., St. Paul MN 55146-5410.

If you fail to report federal changes as required, we may assess a penalty equal to 10% 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-4MN.
3. Using the information from steps 1 and 2, determine the Minnesota income tax withholding from the tables on pages 16-33 of these instructions. 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% Minnesota withholding rate regardless of how many allowances employees claim. Multiply the supplemental payment by 6.25% (.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 Method 1 or Method 2 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% (.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% (.0985) of the payments. If you do not, we may assess you the amount you should have withheld plus any penalties and interest.

Non-periodic Distributions

If the recipient is not receiving periodic payments, have them complete Form W-4MNP prior to the non-periodic distribution, to opt-out of Minnesota withholding or determine allowances for Minnesota withholding. Calculate the amount to withhold using an annual payment period for the distribution in the worksheet on page 34.

If you are making a non-periodic distribution to an individual who is already receiving periodic payments and the recipient had requested withholding on their periodic payments, use Method 1 or Method 2 to determine how much to withhold. If they requested no Minnesota income tax withholding on periodic payments, request they complete a Form W-4MNP to determine withholding for the non-periodic distribution.

Method 1: Add the non-periodic distribution to the periodic payment and use the tax tables to find out how much to withhold.

Method 2: Use the tax tables to determine withholding on the periodic payment separately. Multiply the non-periodic distribution by 6.25% to determine how much to withhold on this payment.



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 enter **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 these apply:

- The 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 these apply:

- 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 month.

Deposit Schedule Exception

You may deposit the entire Minnesota tax withheld for the current quarter if both of these apply:

- 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 these 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, visit our website and enter **withholding tax due dates** into the Search box.

Annual Deposit Schedule

If you meet the requirements to be an annual filer (see page 9) and you withheld \$500 or less in the prior calendar year, you may pay the entire amount of withholding on January 31 when the annual return is due. 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 at least one of these applies:

- 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% (.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 at www.revenue.state.mn.us to log in to e-Services.

When paying electronically, you must use an account not associated with any foreign banks.

For more 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 **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.

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 the prior calendar year 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 next 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 qualify to deposit and file for only the quarters during which you pay wages. For more information and to determine if you qualify, go to our website and enter

Withholding for Seasonal Businesses into the Search box. You can also call 651-282-9999 or 1-800-657-3594.

Annual Filers

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

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

Worksheet B

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 Number _____

- 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 Number _____

- 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: _____

Worksheets only
 Do not submit

File Electronically

You must file Minnesota withholding tax returns electronically, including current, past-due, and amended returns. For more information, see **Withholding Tax Help** in e-Services.

What You Need

To file, you need these:

- Your username 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.

Pay the Balance Due

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

Electronically with e-Services

You can pay when you file your return. Follow the prompts on our e-Services 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 ACH Company ID as an exception. The 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.

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.

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 enter **Two-step Verification** into 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 enter **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.

Third-Party Payers of Sick Leave

Certain third-party payers of sick leave must file an annual report with us by February 28 of the year following the year the sick pay was paid. This requirement applies to third-party payers who withhold income tax and sent 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 Forms W-2 issued to the employee.

The report must include the following information:

- The employer name and identification number
- The names and identification numbers of employees who received sick pay
- The amount of sick pay which was paid during the year
- The amount of tax withheld from payments

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 recipients during the year. You must give 1099s to recipients by January 31 each year. Enter MN in the "State" space and fill in the amount of Minnesota income tax withheld for that recipient 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 have 10 or fewer and are not required to submit your W-2 and 1099 information electronically, you may send paper copies. 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 need 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:

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

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% (.05).
- 31 to 60 days late, the penalty is 10% (.1)
- More than 60 days late, the penalty is 15% (.15)

Late-filing penalty

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

Payment method

There is a 5% (.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% (0.25) penalty if you repeatedly file and pay late.

Extended delinquency penalty

There is a 5% (.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 recipients
- 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 2022 interest rate is 3% (.03).

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

$$\text{Interest} = (\text{tax} + \text{penalty}) \times \# \text{ of days late} \times \text{interest rate} \div 365$$

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.

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

2022 Minnesota Withholding Tax Tables

Use the tables on these 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											
		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	24	0	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0	0
28	32	1	0	0	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0	0
36	40	1	1	0	0	0	0	0	0	0	0	0	0
40	44	2	1	0	0	0	0	0	0	0	0	0	0
44	48	2	1	1	0	0	0	0	0	0	0	0	0
48	52	2	1	1	0	0	0	0	0	0	0	0	0
52	56	2	2	1	0	0	0	0	0	0	0	0	0
56	60	3	2	1	1	0	0	0	0	0	0	0	0
60	64	3	2	1	1	0	0	0	0	0	0	0	0
64	68	3	2	2	1	0	0	0	0	0	0	0	0
68	72	3	2	2	1	1	0	0	0	0	0	0	0
72	76	3	3	2	1	1	0	0	0	0	0	0	0
76	80	4	3	2	2	1	0	0	0	0	0	0	0
80	84	4	3	2	2	1	0	0	0	0	0	0	0
84	88	4	3	3	2	1	1	0	0	0	0	0	0
88	92	4	4	3	2	2	1	0	0	0	0	0	0
92	96	5	4	3	2	2	1	0	0	0	0	0	0
96	100	5	4	3	3	2	1	1	0	0	0	0	0
100	104	5	4	4	3	2	2	1	0	0	0	0	0
104	108	5	4	4	3	2	2	1	0	0	0	0	0
108	112	6	5	4	3	3	2	1	1	0	0	0	0
112	116	6	5	4	4	3	2	2	1	0	0	0	0
116	120	6	5	4	4	3	2	2	1	0	0	0	0
120	124	6	6	5	4	3	3	2	1	1	0	0	0
124	128	7	6	5	4	4	3	2	2	1	0	0	0
128	132	7	6	5	4	4	3	2	2	1	0	0	0
132	136	7	6	6	5	4	3	3	2	1	1	0	0
136	140	7	7	6	5	4	3	3	2	1	1	0	0
140	144	8	7	6	5	4	4	3	2	2	1	0	0
144	148	8	7	6	6	5	4	3	3	2	1	1	1
148	152	8	7	7	6	5	4	3	3	2	1	1	1
152	156	9	8	7	6	5	4	4	3	2	2	1	1
156	160	9	8	7	6	5	5	4	3	3	2	1	1
6.80% OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)													
160	267	9	8	7	6	6	5	4	3	3	2	1	1
7.85% OF THE EXCESS OVER \$267 PLUS (round total to the nearest whole dollar)													
267	487	16	15	15	14	13	12	11	10	10	9	8	8
9.85% OF THE EXCESS OVER \$487 PLUS (round total to the nearest whole dollar)													
487	and over	34	33	32	31	30	29	28	27	26	25	24	24

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	44	0	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	0	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	1	1	0	0	0	0	0	0	0	0	0	0
64	68	2	1	0	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	1	1	0	0	0	0	0	0	0	0	0
76	80	2	2	1	0	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	1	1	0	0	0	0	0	0	0	0
88	92	3	2	2	1	0	0	0	0	0	0	0	0
92	96	3	3	2	1	1	0	0	0	0	0	0	0
96	100	3	3	2	1	1	0	0	0	0	0	0	0
100	104	4	3	2	2	1	0	0	0	0	0	0	0
104	108	4	3	2	2	1	1	0	0	0	0	0	0
108	112	4	3	3	2	1	1	0	0	0	0	0	0
112	116	4	4	3	2	2	1	0	0	0	0	0	0
116	120	4	4	3	2	2	1	0	0	0	0	0	0
120	124	5	4	3	3	2	1	1	0	0	0	0	0
124	128	5	4	4	3	2	2	1	0	0	0	0	0
128	132	5	4	4	3	2	2	1	0	0	0	0	0
132	136	5	5	4	3	3	2	1	1	0	0	0	0
136	140	6	5	4	4	3	2	2	1	0	0	0	0
140	144	6	5	4	4	3	2	2	1	0	0	0	0
144	148	6	5	5	4	3	3	2	1	1	0	0	0
148	152	6	6	5	4	4	3	2	2	1	0	0	0
152	156	6	6	5	4	4	3	2	2	1	0	0	0
156	160	7	6	5	5	4	3	3	2	1	1	0	0
6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)													
160	488	7	6	5	5	4	3	3	2	1	1	0	0
7.85 PERCENT OF THE EXCESS OVER \$488 PLUS (round total to the nearest whole dollar)													
488	826	29	28	27	27	26	25	24	23	22	22	21	21
9.85 PERCENT OF THE EXCESS OVER \$826 PLUS (round total to the nearest whole dollar)													
826	and over	56	55	54	53	52	51	50	49	48	47	46	46

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 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	90	0	0	0	0	0	0	0	0	0	0	0	0
90	100	1	0	0	0	0	0	0	0	0	0	0	0
100	110	2	0	0	0	0	0	0	0	0	0	0	0
110	120	2	0	0	0	0	0	0	0	0	0	0	0
120	130	3	0	0	0	0	0	0	0	0	0	0	0
130	140	3	0	0	0	0	0	0	0	0	0	0	0
140	150	4	0	0	0	0	0	0	0	0	0	0	0
150	160	4	0	0	0	0	0	0	0	0	0	0	0
160	170	5	0	0	0	0	0	0	0	0	0	0	0
170	180	5	1	0	0	0	0	0	0	0	0	0	0
180	190	6	1	0	0	0	0	0	0	0	0	0	0
190	200	6	2	0	0	0	0	0	0	0	0	0	0
200	210	7	2	0	0	0	0	0	0	0	0	0	0
210	220	7	3	0	0	0	0	0	0	0	0	0	0
220	230	8	3	0	0	0	0	0	0	0	0	0	0
230	240	8	4	0	0	0	0	0	0	0	0	0	0
240	250	9	4	0	0	0	0	0	0	0	0	0	0
250	260	10	5	0	0	0	0	0	0	0	0	0	0
260	270	10	5	1	0	0	0	0	0	0	0	0	0
270	280	11	6	1	0	0	0	0	0	0	0	0	0
280	290	11	7	2	0	0	0	0	0	0	0	0	0
290	300	12	7	3	0	0	0	0	0	0	0	0	0
300	310	12	8	3	0	0	0	0	0	0	0	0	0
310	320	13	8	4	0	0	0	0	0	0	0	0	0
320	330	13	9	4	0	0	0	0	0	0	0	0	0
330	340	14	9	5	0	0	0	0	0	0	0	0	0
340	350	14	10	5	1	0	0	0	0	0	0	0	0
350	360	15	10	6	1	0	0	0	0	0	0	0	0
360	370	15	11	6	2	0	0	0	0	0	0	0	0
370	380	16	11	7	2	0	0	0	0	0	0	0	0
380	390	16	12	7	3	0	0	0	0	0	0	0	0
390	400	17	12	8	3	0	0	0	0	0	0	0	0
400	410	18	13	8	4	0	0	0	0	0	0	0	0
410	420	18	14	9	4	0	0	0	0	0	0	0	0
420	430	19	14	9	5	0	0	0	0	0	0	0	0
430	440	19	15	10	5	1	0	0	0	0	0	0	0
440	450	20	15	11	6	1	0	0	0	0	0	0	0
450	460	20	16	11	6	2	0	0	0	0	0	0	0
460	470	21	16	12	7	2	0	0	0	0	0	0	0
470	480	21	17	12	8	3	0	0	0	0	0	0	0
480	490	22	17	13	8	4	0	0	0	0	0	0	0
490	500	22	18	13	9	4	0	0	0	0	0	0	0
500	510	23	18	14	9	5	0	0	0	0	0	0	0
510	520	23	19	14	10	5	1	0	0	0	0	0	0
520	530	24	19	15	10	6	1	0	0	0	0	0	0
530	540	25	20	15	11	6	2	0	0	0	0	0	0
540	550	25	20	16	11	7	2	0	0	0	0	0	0
550	560	26	21	16	12	7	3	0	0	0	0	0	0
560	570	26	22	17	12	8	3	0	0	0	0	0	0
570	580	27	22	17	13	8	4	0	0	0	0	0	0
580	590	27	23	18	13	9	4	0	0	0	0	0	0
590	600	28	23	19	14	9	5	0	0	0	0	0	0
600	610	28	24	19	15	10	5	1	0	0	0	0	0
610	620	29	24	20	15	10	6	1	0	0	0	0	0
620	630	29	25	20	16	11	6	2	0	0	0	0	0
630	640	30	25	21	16	12	7	2	0	0	0	0	0
640	650	31	26	21	17	12	8	3	0	0	0	0	0
650	660	31	26	22	17	13	8	3	0	0	0	0	0
660	670	32	27	22	18	13	9	4	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
670	680	33	27	23	18	14	9	5	0	0	0	0
680	690	34	28	23	19	14	10	5	0	0	0	0
690	700	34	28	24	19	15	10	6	1	0	0	0
700	710	35	29	24	20	15	11	6	2	0	0	0
710	720	36	30	25	20	16	11	7	2	0	0	0
720	730	36	30	26	21	16	12	7	3	0	0	0
730	740	37	31	26	21	17	12	8	3	0	0	0
740	750	38	32	27	22	17	13	8	4	0	0	0
750	760	38	32	27	23	18	13	9	4	0	0	0
760	770	39	33	28	23	18	14	9	5	0	0	0
770	780	40	34	28	24	19	14	10	5	1	0	0
780	790	40	35	29	24	20	15	10	6	1	0	0
790	800	41	35	29	25	20	16	11	6	2	0	0
800	810	42	36	30	25	21	16	11	7	2	0	0
810	820	42	37	31	26	21	17	12	7	3	0	0
820	830	43	37	31	26	22	17	13	8	3	0	0
830	840	44	38	32	27	22	18	13	9	4	0	0
840	850	44	39	33	27	23	18	14	9	4	0	0
850	860	45	39	33	28	23	19	14	10	5	0	0
860	870	46	40	34	28	24	19	15	10	6	1	0
870	880	46	41	35	29	24	20	15	11	6	1	0
880	890	47	41	35	30	25	20	16	11	7	2	0
890	900	48	42	36	30	25	21	16	12	7	3	0
900	910	48	43	37	31	26	21	17	12	8	3	0
910	920	49	43	38	32	27	22	17	13	8	4	0
920	930	50	44	38	32	27	22	18	13	9	4	0
930	940	51	45	39	33	28	23	18	14	9	5	0
940	950	51	45	40	34	28	24	19	14	10	5	1
950	960	52	46	40	34	29	24	20	15	10	6	1
960	970	53	47	41	35	29	25	20	15	11	6	2
970	980	53	47	42	36	30	25	21	16	11	7	2
980	990	54	48	42	36	31	26	21	17	12	7	3
990	1,000	55	49	43	37	31	26	22	17	12	8	3
1,000	1,010	55	49	44	38	32	27	22	18	13	8	4
1,010	1,020	56	50	44	39	33	27	23	18	14	9	4
1,020	1,030	57	51	45	39	33	28	23	19	14	10	5
1,030	1,040	57	52	46	40	34	28	24	19	15	10	5
1,040	1,050	58	52	46	41	35	29	24	20	15	11	6
1,050	1,060	59	53	47	41	35	30	25	20	16	11	7
1,060	1,070	59	54	48	42	36	30	25	21	16	12	7
1,070	1,080	60	54	48	43	37	31	26	21	17	12	8
1,080	1,090	61	55	49	43	37	32	26	22	17	13	8
1,090	1,100	61	56	50	44	38	32	27	22	18	13	9
1,100	1,110	62	56	50	45	39	33	28	23	18	14	9
1,110	1,120	63	57	51	45	39	34	28	23	19	14	10
1,120	1,130	63	58	52	46	40	34	29	24	19	15	10
1,130	1,140	64	58	52	47	41	35	29	25	20	15	11
1,140	1,150	65	59	53	47	42	36	30	25	21	16	11
1,150	1,160	65	60	54	48	42	36	31	26	21	16	12
1,160	1,170	66	60	55	49	43	37	31	26	22	17	12
1,170	1,180	67	61	55	49	44	38	32	27	22	18	13
1,180	1,190	68	62	56	50	44	38	33	27	23	18	13
6.80 PERCENT OF THE EXCESS OVER \$1190 PLUS (round total to the nearest whole dollar)												
1,190	1,851	68	62	56	50	45	39	33	28	23	18	14
7.85 PERCENT OF THE EXCESS OVER \$1851 PLUS (round total to the nearest whole dollar)												
1,851	3,370	113	107	101	95	90	84	78	72	66	60	55
9.85 PERCENT OF THE EXCESS OVER \$3370 PLUS (round total to the nearest whole dollar)												
3,370	and over	232	225	219	212	205	198	192	185	178	172	165

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 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	250	0	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0	0
260	270	1	0	0	0	0	0	0	0	0	0	0	0
270	280	2	0	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0	0
290	300	3	0	0	0	0	0	0	0	0	0	0	0
300	310	4	0	0	0	0	0	0	0	0	0	0	0
310	320	4	0	0	0	0	0	0	0	0	0	0	0
320	330	5	0	0	0	0	0	0	0	0	0	0	0
330	340	5	1	0	0	0	0	0	0	0	0	0	0
340	350	6	1	0	0	0	0	0	0	0	0	0	0
350	360	6	2	0	0	0	0	0	0	0	0	0	0
360	370	7	2	0	0	0	0	0	0	0	0	0	0
370	380	7	3	0	0	0	0	0	0	0	0	0	0
380	390	8	3	0	0	0	0	0	0	0	0	0	0
390	400	8	4	0	0	0	0	0	0	0	0	0	0
400	410	9	4	0	0	0	0	0	0	0	0	0	0
410	420	9	5	0	0	0	0	0	0	0	0	0	0
420	430	10	5	1	0	0	0	0	0	0	0	0	0
430	440	10	6	1	0	0	0	0	0	0	0	0	0
440	450	11	6	2	0	0	0	0	0	0	0	0	0
450	460	12	7	2	0	0	0	0	0	0	0	0	0
460	470	12	7	3	0	0	0	0	0	0	0	0	0
470	480	13	8	3	0	0	0	0	0	0	0	0	0
480	490	13	9	4	0	0	0	0	0	0	0	0	0
490	500	14	9	5	0	0	0	0	0	0	0	0	0
500	510	14	10	5	0	0	0	0	0	0	0	0	0
510	520	15	10	6	1	0	0	0	0	0	0	0	0
520	530	15	11	6	2	0	0	0	0	0	0	0	0
530	540	16	11	7	2	0	0	0	0	0	0	0	0
540	550	16	12	7	3	0	0	0	0	0	0	0	0
550	560	17	12	8	3	0	0	0	0	0	0	0	0
560	570	17	13	8	4	0	0	0	0	0	0	0	0
570	580	18	13	9	4	0	0	0	0	0	0	0	0
580	590	18	14	9	5	0	0	0	0	0	0	0	0
590	600	19	14	10	5	1	0	0	0	0	0	0	0
600	610	20	15	10	6	1	0	0	0	0	0	0	0
610	620	20	16	11	6	2	0	0	0	0	0	0	0
620	630	21	16	11	7	2	0	0	0	0	0	0	0
630	640	21	17	12	7	3	0	0	0	0	0	0	0
640	650	22	17	13	8	3	0	0	0	0	0	0	0
650	660	22	18	13	8	4	0	0	0	0	0	0	0
660	670	23	18	14	9	4	0	0	0	0	0	0	0
670	680	23	19	14	10	5	0	0	0	0	0	0	0
680	690	24	19	15	10	6	1	0	0	0	0	0	0
690	700	24	20	15	11	6	1	0	0	0	0	0	0
700	710	25	20	16	11	7	2	0	0	0	0	0	0
710	720	25	21	16	12	7	3	0	0	0	0	0	0
720	730	26	21	17	12	8	3	0	0	0	0	0	0
730	740	27	22	17	13	8	4	0	0	0	0	0	0
740	750	27	22	18	13	9	4	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
750	760	28	23	18	14	9	5	0	0	0	0	0
760	770	28	24	19	14	10	5	1	0	0	0	0
770	780	29	24	19	15	10	6	1	0	0	0	0
780	790	29	25	20	15	11	6	2	0	0	0	0
790	800	30	25	21	16	11	7	2	0	0	0	0
800	810	30	26	21	17	12	7	3	0	0	0	0
810	820	31	26	22	17	12	8	3	0	0	0	0
820	830	31	27	22	18	13	8	4	0	0	0	0
830	840	32	27	23	18	14	9	4	0	0	0	0
840	850	32	28	23	19	14	10	5	0	0	0	0
850	860	33	28	24	19	15	10	5	1	0	0	0
860	870	33	29	24	20	15	11	6	1	0	0	0
870	880	34	29	25	20	16	11	7	2	0	0	0
880	890	35	30	25	21	16	12	7	2	0	0	0
890	900	35	30	26	21	17	12	8	3	0	0	0
900	910	36	31	26	22	17	13	8	4	0	0	0
910	920	36	32	27	22	18	13	9	4	0	0	0
920	930	37	32	28	23	18	14	9	5	0	0	0
930	940	37	33	28	23	19	14	10	5	1	0	0
940	950	38	33	29	24	19	15	10	6	1	0	0
950	960	38	34	29	25	20	15	11	6	2	0	0
960	970	39	34	30	25	21	16	11	7	2	0	0
970	980	39	35	30	26	21	16	12	7	3	0	0
980	990	40	35	31	26	22	17	12	8	3	0	0
990	1,000	40	36	31	27	22	18	13	8	4	0	0
1,000	1,010	41	36	32	27	23	18	13	9	4	0	0
1,010	1,020	41	37	32	28	23	19	14	9	5	0	0
1,020	1,030	42	37	33	28	24	19	15	10	5	1	0
1,030	1,040	43	38	33	29	24	20	15	11	6	1	0
1,040	1,050	43	39	34	29	25	20	16	11	6	2	0
1,050	1,060	44	39	34	30	25	21	16	12	7	2	0
1,060	1,070	45	40	35	30	26	21	17	12	8	3	0
1,070	1,080	45	40	36	31	26	22	17	13	8	3	0
1,080	1,090	46	41	36	32	27	22	18	13	9	4	0
1,090	1,100	47	41	37	32	27	23	18	14	9	5	0
1,100	1,110	47	42	37	33	28	23	19	14	10	5	1
1,110	1,120	48	42	38	33	29	24	19	15	10	6	1
1,120	1,130	49	43	38	34	29	24	20	15	11	6	2
1,130	1,140	49	44	39	34	30	25	20	16	11	7	2
1,140	1,150	50	44	39	35	30	26	21	16	12	7	3
1,150	1,160	51	45	40	35	31	26	22	17	12	8	3
1,160	1,170	51	46	40	36	31	27	22	17	13	8	4
1,170	1,180	52	46	41	36	32	27	23	18	13	9	4
1,180	1,190	53	47	41	37	32	28	23	19	14	9	5
6.80 PERCENT OF THE EXCESS OVER \$1190 PLUS (round total to the nearest whole dollar)												
1,190	3,375	53	47	42	37	33	28	23	19	14	10	5
7.85 PERCENT OF THE EXCESS OVER \$3375 PLUS (round total to the nearest whole dollar)												
3,375	5,717	202	196	190	184	178	173	167	161	155	149	144
9.85 PERCENT OF THE EXCESS OVER \$5717 PLUS (round total to the nearest whole dollar)												
5,717	and over	386	379	372	365	359	352	345	339	332	325	318

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 or more
at least	but less than	The amount to withhold (in whole dollars)										
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	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	9	0	0	0	0	0	0	0	0	0
500	520	19	10	1	0	0	0	0	0	0	0	0
520	540	20	11	2	0	0	0	0	0	0	0	0
540	560	21	12	3	0	0	0	0	0	0	0	0
560	580	22	13	4	0	0	0	0	0	0	0	0
580	600	23	14	5	0	0	0	0	0	0	0	0
600	620	24	15	6	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	20	10	1	0	0	0	0	0	0	0
700	720	30	21	11	2	0	0	0	0	0	0	0
720	740	31	22	13	3	0	0	0	0	0	0	0
740	760	32	23	14	4	0	0	0	0	0	0	0
760	780	33	24	15	5	0	0	0	0	0	0	0
780	800	34	25	16	7	0	0	0	0	0	0	0
800	820	35	26	17	8	0	0	0	0	0	0	0
820	840	36	27	18	9	0	0	0	0	0	0	0
840	860	37	28	19	10	1	0	0	0	0	0	0
860	880	38	29	20	11	2	0	0	0	0	0	0
880	900	39	30	21	12	3	0	0	0	0	0	0
900	920	40	31	22	13	4	0	0	0	0	0	0
920	940	42	32	23	14	5	0	0	0	0	0	0
940	960	43	33	24	15	6	0	0	0	0	0	0
960	980	44	35	25	16	7	0	0	0	0	0	0
980	1,000	45	36	26	17	8	0	0	0	0	0	0
1,000	1,020	46	37	27	18	9	0	0	0	0	0	0
1,020	1,040	47	38	29	19	10	1	0	0	0	0	0
1,040	1,060	48	39	30	20	11	2	0	0	0	0	0
1,060	1,080	49	40	31	22	12	3	0	0	0	0	0
1,080	1,100	50	41	32	23	13	4	0	0	0	0	0
1,100	1,120	51	42	33	24	15	5	0	0	0	0	0
1,120	1,140	52	43	34	25	16	6	0	0	0	0	0
1,140	1,160	53	44	35	26	17	8	0	0	0	0	0
1,160	1,180	54	45	36	27	18	9	0	0	0	0	0
1,180	1,200	55	46	37	28	19	10	0	0	0	0	0
1,200	1,220	57	47	38	29	20	11	2	0	0	0	0
1,220	1,240	58	48	39	30	21	12	3	0	0	0	0
1,240	1,260	59	49	40	31	22	13	4	0	0	0	0
1,260	1,280	60	51	41	32	23	14	5	0	0	0	0
1,280	1,300	62	52	42	33	24	15	6	0	0	0	0
1,300	1,320	63	53	44	34	25	16	7	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,320	1,340	64	54	45	35	26	17	8	0	0	0	0
1,340	1,360	66	55	46	37	27	18	9	0	0	0	0
1,360	1,380	67	56	47	38	28	19	10	1	0	0	0
1,380	1,400	68	57	48	39	30	20	11	2	0	0	0
1,400	1,420	70	58	49	40	31	21	12	3	0	0	0
1,420	1,440	71	59	50	41	32	22	13	4	0	0	0
1,440	1,460	72	61	51	42	33	24	14	5	0	0	0
1,460	1,480	74	62	52	43	34	25	15	6	0	0	0
1,480	1,500	75	64	53	44	35	26	17	7	0	0	0
1,500	1,520	77	65	54	45	36	27	18	8	0	0	0
1,520	1,540	78	66	55	46	37	28	19	10	0	0	0
1,540	1,560	79	68	56	47	38	29	20	11	1	0	0
1,560	1,580	81	69	57	48	39	30	21	12	3	0	0
1,580	1,600	82	70	59	49	40	31	22	13	4	0	0
1,600	1,620	83	72	60	50	41	32	23	14	5	0	0
1,620	1,640	85	73	61	52	42	33	24	15	6	0	0
1,640	1,660	86	74	63	53	43	34	25	16	7	0	0
1,660	1,680	87	76	64	54	44	35	26	17	8	0	0
1,680	1,700	89	77	66	55	46	36	27	18	9	0	0
1,700	1,720	90	79	67	56	47	37	28	19	10	1	0
1,720	1,740	92	80	68	57	48	39	29	20	11	2	0
1,740	1,760	93	81	70	58	49	40	30	21	12	3	0
1,760	1,780	94	83	71	59	50	41	32	22	13	4	0
1,780	1,800	96	84	72	61	51	42	33	23	14	5	0
1,800	1,820	97	85	74	62	52	43	34	25	15	6	0
1,820	1,840	98	87	75	63	53	44	35	26	16	7	0
1,840	1,860	100	88	76	65	54	45	36	27	17	8	0
1,860	1,880	101	89	78	66	55	46	37	28	19	9	0
1,880	1,900	102	91	79	67	56	47	38	29	20	10	1
1,900	1,920	104	92	80	69	57	48	39	30	21	12	2
1,920	1,940	105	93	82	70	59	49	40	31	22	13	3
1,940	1,960	106	95	83	72	60	50	41	32	23	14	5
1,960	1,980	108	96	85	73	61	51	42	33	24	15	6
1,980	2,000	109	98	86	74	63	52	43	34	25	16	7
2,000	2,020	111	99	87	76	64	54	44	35	26	17	8
2,020	2,040	112	100	89	77	65	55	45	36	27	18	9
2,040	2,060	113	102	90	78	67	56	47	37	28	19	10
2,060	2,080	115	103	91	80	68	57	48	38	29	20	11
2,080	2,100	116	104	93	81	69	58	49	39	30	21	12
2,100	2,120	117	106	94	82	71	59	50	41	31	22	13
2,120	2,140	119	107	95	84	72	61	51	42	32	23	14
2,140	2,160	120	108	97	85	74	62	52	43	34	24	15
2,160	2,180	121	110	98	87	75	63	53	44	35	25	16
2,180	2,200	123	111	100	88	76	65	54	45	36	27	17
2,200	2,220	124	113	101	89	78	66	55	46	37	28	18
2,220	2,240	126	114	102	91	79	67	56	47	38	29	20
2,240	2,260	127	115	104	92	80	69	57	48	39	30	21
2,260	2,280	128	117	105	93	82	70	58	49	40	31	22
2,280	2,300	130	118	106	95	83	71	60	50	41	32	23
2,300	2,320	131	119	108	96	84	73	61	51	42	33	24
2,320	2,340	132	121	109	97	86	74	62	52	43	34	25
2,340	2,360	134	122	110	99	87	75	64	53	44	35	26
2,360	2,380	135	123	112	100	88	77	65	54	45	36	27
6.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar)												
2,380	3,701	136	124	112	101	89	78	66	55	46	37	28
7.85 PERCENT OF THE EXCESS OVER \$3701 PLUS (round total to the nearest whole dollar)												
3,701	6,739	226	214	202	191	179	167	156	144	132	121	109
9.85 PERCENT OF THE EXCESS OVER \$6739 PLUS (round total to the nearest whole dollar)												
6,739	and over	464	451	437	424	410	397	383	370	357	343	330

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)										
0	480	0	0	0	0	0	0	0	0	0	0	0
480	500	1	0	0	0	0	0	0	0	0	0	0
500	520	2	0	0	0	0	0	0	0	0	0	0
520	540	3	0	0	0	0	0	0	0	0	0	0
540	560	4	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	1	0	0	0	0	0	0	0	0	0
680	700	11	2	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	15	5	0	0	0	0	0	0	0	0	0
760	780	16	6	0	0	0	0	0	0	0	0	0
780	800	17	7	0	0	0	0	0	0	0	0	0
800	820	18	9	0	0	0	0	0	0	0	0	0
820	840	19	10	0	0	0	0	0	0	0	0	0
840	860	20	11	2	0	0	0	0	0	0	0	0
860	880	21	12	3	0	0	0	0	0	0	0	0
880	900	22	13	4	0	0	0	0	0	0	0	0
900	920	23	14	5	0	0	0	0	0	0	0	0
920	940	24	15	6	0	0	0	0	0	0	0	0
940	960	25	16	7	0	0	0	0	0	0	0	0
960	980	26	17	8	0	0	0	0	0	0	0	0
980	1,000	27	18	9	0	0	0	0	0	0	0	0
1,000	1,020	28	19	10	1	0	0	0	0	0	0	0
1,020	1,040	29	20	11	2	0	0	0	0	0	0	0
1,040	1,060	31	21	12	3	0	0	0	0	0	0	0
1,060	1,080	32	22	13	4	0	0	0	0	0	0	0
1,080	1,100	33	24	14	5	0	0	0	0	0	0	0
1,100	1,120	34	25	15	6	0	0	0	0	0	0	0
1,120	1,140	35	26	17	7	0	0	0	0	0	0	0
1,140	1,160	36	27	18	8	0	0	0	0	0	0	0
1,160	1,180	37	28	19	10	0	0	0	0	0	0	0
1,180	1,200	38	29	20	11	1	0	0	0	0	0	0
1,200	1,220	39	30	21	12	2	0	0	0	0	0	0
1,220	1,240	40	31	22	13	4	0	0	0	0	0	0
1,240	1,260	41	32	23	14	5	0	0	0	0	0	0
1,260	1,280	42	33	24	15	6	0	0	0	0	0	0
1,280	1,300	43	34	25	16	7	0	0	0	0	0	0
1,300	1,320	44	35	26	17	8	0	0	0	0	0	0
1,320	1,340	46	36	27	18	9	0	0	0	0	0	0
1,340	1,360	47	37	28	19	10	1	0	0	0	0	0
1,360	1,380	48	39	29	20	11	2	0	0	0	0	0
1,380	1,400	49	40	30	21	12	3	0	0	0	0	0
1,400	1,420	50	41	32	22	13	4	0	0	0	0	0
1,420	1,440	51	42	33	23	14	5	0	0	0	0	0
1,440	1,460	52	43	34	24	15	6	0	0	0	0	0
1,460	1,480	53	44	35	26	16	7	0	0	0	0	0
1,480	1,500	54	45	36	27	17	8	0	0	0	0	0

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,500	1,520	55	46	37	28	19	9	0	0	0	0	0
1,520	1,540	56	47	38	29	20	10	1	0	0	0	0
1,540	1,560	57	48	39	30	21	12	2	0	0	0	0
1,560	1,580	58	49	40	31	22	13	3	0	0	0	0
1,580	1,600	59	50	41	32	23	14	5	0	0	0	0
1,600	1,620	61	51	42	33	24	15	6	0	0	0	0
1,620	1,640	62	52	43	34	25	16	7	0	0	0	0
1,640	1,660	63	54	44	35	26	17	8	0	0	0	0
1,660	1,680	64	55	45	36	27	18	9	0	0	0	0
1,680	1,700	65	56	46	37	28	19	10	1	0	0	0
1,700	1,720	66	57	48	38	29	20	11	2	0	0	0
1,720	1,740	67	58	49	39	30	21	12	3	0	0	0
1,740	1,760	68	59	50	41	31	22	13	4	0	0	0
1,760	1,780	69	60	51	42	32	23	14	5	0	0	0
1,780	1,800	70	61	52	43	34	24	15	6	0	0	0
1,800	1,820	71	62	53	44	35	25	16	7	0	0	0
1,820	1,840	72	63	54	45	36	27	17	8	0	0	0
1,840	1,860	73	64	55	46	37	28	18	9	0	0	0
1,860	1,880	74	65	56	47	38	29	19	10	1	0	0
1,880	1,900	75	66	57	48	39	30	21	11	2	0	0
1,900	1,920	77	67	58	49	40	31	22	12	3	0	0
1,920	1,940	78	68	59	50	41	32	23	14	4	0	0
1,940	1,960	79	70	60	51	42	33	24	15	5	0	0
1,960	1,980	80	71	61	52	43	34	25	16	7	0	0
1,980	2,000	81	72	63	53	44	35	26	17	8	0	0
2,000	2,020	82	73	64	54	45	36	27	18	9	0	0
2,020	2,040	83	74	65	56	46	37	28	19	10	1	0
2,040	2,060	84	75	66	57	47	38	29	20	11	2	0
2,060	2,080	85	76	67	58	48	39	30	21	12	3	0
2,080	2,100	87	77	68	59	50	40	31	22	13	4	0
2,100	2,120	88	78	69	60	51	41	32	23	14	5	0
2,120	2,140	89	79	70	61	52	43	33	24	15	6	0
2,140	2,160	91	80	71	62	53	44	34	25	16	7	0
2,160	2,180	92	81	72	63	54	45	36	26	17	8	0
2,180	2,200	93	82	73	64	55	46	37	27	18	9	0
2,200	2,220	95	83	74	65	56	47	38	29	19	10	1
2,220	2,240	96	85	75	66	57	48	39	30	20	11	2
2,240	2,260	98	86	76	67	58	49	40	31	22	12	3
2,260	2,280	99	87	78	68	59	50	41	32	23	13	4
2,280	2,300	100	89	79	69	60	51	42	33	24	14	5
2,300	2,320	102	90	80	70	61	52	43	34	25	16	6
2,320	2,340	103	91	81	72	62	53	44	35	26	17	7
2,340	2,360	104	93	82	73	63	54	45	36	27	18	9
2,360	2,380	106	94	83	74	65	55	46	37	28	19	10
6.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar)												
2,380	6,750	106	95	83	74	65	56	47	38	28	19	10
7.85 PERCENT OF THE EXCESS OVER \$6750 PLUS (round total to the nearest whole dollar)												
6,750	11,433	404	392	380	369	357	345	334	322	310	299	287
9.85 PERCENT OF THE EXCESS OVER \$11433 PLUS (round total to the nearest whole dollar)												
11,433	and over	771	758	744	731	717	704	691	677	664	650	637

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 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	2	0	0	0	0	0	0	0	0	0	0
220	240	3	0	0	0	0	0	0	0	0	0	0
240	260	4	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	0	0	0	0	0	0	0	0	0	0
360	380	11	1	0	0	0	0	0	0	0	0	0
380	400	12	2	0	0	0	0	0	0	0	0	0
400	420	13	3	0	0	0	0	0	0	0	0	0
420	440	14	4	0	0	0	0	0	0	0	0	0
440	460	15	5	0	0	0	0	0	0	0	0	0
460	480	16	6	0	0	0	0	0	0	0	0	0
480	500	17	7	0	0	0	0	0	0	0	0	0
500	520	18	8	0	0	0	0	0	0	0	0	0
520	540	19	10	0	0	0	0	0	0	0	0	0
540	560	21	11	1	0	0	0	0	0	0	0	0
560	580	22	12	2	0	0	0	0	0	0	0	0
580	600	23	13	3	0	0	0	0	0	0	0	0
600	620	24	14	4	0	0	0	0	0	0	0	0
620	640	25	15	5	0	0	0	0	0	0	0	0
640	660	26	16	6	0	0	0	0	0	0	0	0
660	680	27	17	7	0	0	0	0	0	0	0	0
680	700	28	18	8	0	0	0	0	0	0	0	0
700	720	29	19	9	0	0	0	0	0	0	0	0
720	740	30	20	10	0	0	0	0	0	0	0	0
740	760	31	21	11	1	0	0	0	0	0	0	0
760	780	32	22	12	3	0	0	0	0	0	0	0
780	800	33	23	14	4	0	0	0	0	0	0	0
800	820	34	24	15	5	0	0	0	0	0	0	0
820	840	35	26	16	6	0	0	0	0	0	0	0
840	860	37	27	17	7	0	0	0	0	0	0	0
860	880	38	28	18	8	0	0	0	0	0	0	0
880	900	39	29	19	9	0	0	0	0	0	0	0
900	920	40	30	20	10	0	0	0	0	0	0	0
920	940	41	31	21	11	1	0	0	0	0	0	0
940	960	42	32	22	12	2	0	0	0	0	0	0
960	980	43	33	23	13	3	0	0	0	0	0	0
980	1,000	44	34	24	14	4	0	0	0	0	0	0
1,000	1,020	45	35	25	15	5	0	0	0	0	0	0
1,020	1,040	46	36	26	16	7	0	0	0	0	0	0
1,040	1,060	47	37	27	17	8	0	0	0	0	0	0
1,060	1,080	48	38	28	19	9	0	0	0	0	0	0
1,080	1,100	49	39	30	20	10	0	0	0	0	0	0
1,100	1,120	50	41	31	21	11	1	0	0	0	0	0
1,120	1,140	52	42	32	22	12	2	0	0	0	0	0
1,140	1,160	53	43	33	23	13	3	0	0	0	0	0
1,160	1,180	54	44	34	24	14	4	0	0	0	0	0
1,180	1,200	55	45	35	25	15	5	0	0	0	0	0
1,200	1,220	56	46	36	26	16	6	0	0	0	0	0
1,220	1,240	57	47	37	27	17	7	0	0	0	0	0
1,240	1,260	58	48	38	28	18	8	0	0	0	0	0
1,260	1,280	59	49	39	29	19	9	0	0	0	0	0
1,280	1,300	60	50	40	30	20	10	1	0	0	0	0
1,300	1,320	61	51	41	31	21	12	2	0	0	0	0
1,320	1,340	62	52	42	32	23	13	3	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,340	1,360	64	53	43	34	24	14	4	0	0	0	0
1,360	1,380	65	54	45	35	25	15	5	0	0	0	0
1,380	1,400	66	56	46	36	26	16	6	0	0	0	0
1,400	1,420	68	57	47	37	27	17	7	0	0	0	0
1,420	1,440	69	58	48	38	28	18	8	0	0	0	0
1,440	1,460	70	59	49	39	29	19	9	0	0	0	0
1,460	1,480	72	60	50	40	30	20	10	0	0	0	0
1,480	1,500	73	61	51	41	31	21	11	1	0	0	0
1,500	1,520	74	62	52	42	32	22	12	2	0	0	0
1,520	1,540	76	63	53	43	33	23	13	3	0	0	0
1,540	1,560	77	64	54	44	34	24	14	5	0	0	0
1,560	1,580	78	66	55	45	35	25	16	6	0	0	0
1,580	1,600	80	67	56	46	36	27	17	7	0	0	0
1,600	1,620	81	69	57	47	38	28	18	8	0	0	0
1,620	1,640	83	70	58	49	39	29	19	9	0	0	0
1,640	1,660	84	71	60	50	40	30	20	10	0	0	0
1,660	1,680	85	73	61	51	41	31	21	11	1	0	0
1,680	1,700	87	74	62	52	42	32	22	12	2	0	0
1,700	1,720	88	75	63	53	43	33	23	13	3	0	0
1,720	1,740	89	77	64	54	44	34	24	14	4	0	0
1,740	1,760	91	78	65	55	45	35	25	15	5	0	0
1,760	1,780	92	79	67	56	46	36	26	16	6	0	0
1,780	1,800	93	81	68	57	47	37	27	17	7	0	0
1,800	1,820	95	82	70	58	48	38	28	18	9	0	0
1,820	1,840	96	84	71	59	49	39	29	20	10	0	0
1,840	1,860	98	85	72	60	50	40	31	21	11	1	0
1,860	1,880	99	86	74	61	51	42	32	22	12	2	0
1,880	1,900	100	88	75	62	53	43	33	23	13	3	0
1,900	1,920	102	89	76	64	54	44	34	24	14	4	0
1,920	1,940	103	90	78	65	55	45	35	25	15	5	0
1,940	1,960	104	92	79	66	56	46	36	26	16	6	0
1,960	1,980	106	93	80	68	57	47	37	27	17	7	0
1,980	2,000	107	94	82	69	58	48	38	28	18	8	0
2,000	2,020	108	96	83	71	59	49	39	29	19	9	0
2,020	2,040	110	97	85	72	60	50	40	30	20	10	0
2,040	2,060	111	98	86	73	61	51	41	31	21	11	2
2,060	2,080	112	100	87	75	62	52	42	32	22	13	3
2,080	2,100	114	101	89	76	63	53	43	33	24	14	4
2,100	2,120	115	103	90	77	65	54	44	35	25	15	5
2,120	2,140	117	104	91	79	66	55	46	36	26	16	6
2,140	2,160	118	105	93	80	67	57	47	37	27	17	7
2,160	2,180	119	107	94	81	69	58	48	38	28	18	8
2,180	2,200	121	108	95	83	70	59	49	39	29	19	9
2,200	2,220	122	109	97	84	72	60	50	40	30	20	10
2,220	2,240	123	111	98	86	73	61	51	41	31	21	11
2,240	2,260	125	112	99	87	74	62	52	42	32	22	12
2,260	2,280	126	113	101	88	76	63	53	43	33	23	13
2,280	2,300	127	115	102	90	77	64	54	44	34	24	14
2,300	2,320	129	116	104	91	78	66	55	45	35	25	15
2,320	2,340	130	118	105	92	80	67	56	46	36	26	17
2,340	2,360	132	119	106	94	81	68	57	47	37	28	18
2,360	2,380	133	120	108	95	82	70	58	48	39	29	19
6.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar)												
2,380	4,010	134	121	108	96	83	71	59	49	39	29	19
7.85 PERCENT OF THE EXCESS OVER \$4010 PLUS (round total to the nearest whole dollar)												
4,010	7,301	244	232	219	207	194	181	169	156	144	131	118
9.85 PERCENT OF THE EXCESS OVER \$7301 PLUS (round total to the nearest whole dollar)												
7,301	and over	503	488	474	459	445	430	415	401	386	372	357

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 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	520	0	0	0	0	0	0	0	0	0	0	0
520	540	1	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	3	0	0	0	0	0	0	0	0	0	0
580	600	4	0	0	0	0	0	0	0	0	0	0
600	620	5	0	0	0	0	0	0	0	0	0	0
620	640	6	0	0	0	0	0	0	0	0	0	0
640	660	7	0	0	0	0	0	0	0	0	0	0
660	680	8	0	0	0	0	0	0	0	0	0	0
680	700	9	0	0	0	0	0	0	0	0	0	0
700	720	10	0	0	0	0	0	0	0	0	0	0
720	740	11	1	0	0	0	0	0	0	0	0	0
740	760	12	2	0	0	0	0	0	0	0	0	0
760	780	13	4	0	0	0	0	0	0	0	0	0
780	800	15	5	0	0	0	0	0	0	0	0	0
800	820	16	6	0	0	0	0	0	0	0	0	0
820	840	17	7	0	0	0	0	0	0	0	0	0
840	860	18	8	0	0	0	0	0	0	0	0	0
860	880	19	9	0	0	0	0	0	0	0	0	0
880	900	20	10	0	0	0	0	0	0	0	0	0
900	920	21	11	1	0	0	0	0	0	0	0	0
920	940	22	12	2	0	0	0	0	0	0	0	0
940	960	23	13	3	0	0	0	0	0	0	0	0
960	980	24	14	4	0	0	0	0	0	0	0	0
980	1,000	25	15	5	0	0	0	0	0	0	0	0
1,000	1,020	26	16	6	0	0	0	0	0	0	0	0
1,020	1,040	27	17	8	0	0	0	0	0	0	0	0
1,040	1,060	28	19	9	0	0	0	0	0	0	0	0
1,060	1,080	29	20	10	0	0	0	0	0	0	0	0
1,080	1,100	31	21	11	1	0	0	0	0	0	0	0
1,100	1,120	32	22	12	2	0	0	0	0	0	0	0
1,120	1,140	33	23	13	3	0	0	0	0	0	0	0
1,140	1,160	34	24	14	4	0	0	0	0	0	0	0
1,160	1,180	35	25	15	5	0	0	0	0	0	0	0
1,180	1,200	36	26	16	6	0	0	0	0	0	0	0
1,200	1,220	37	27	17	7	0	0	0	0	0	0	0
1,220	1,240	38	28	18	8	0	0	0	0	0	0	0
1,240	1,260	39	29	19	9	0	0	0	0	0	0	0
1,260	1,280	40	30	20	10	1	0	0	0	0	0	0
1,280	1,300	41	31	21	12	2	0	0	0	0	0	0
1,300	1,320	42	32	22	13	3	0	0	0	0	0	0
1,320	1,340	43	33	24	14	4	0	0	0	0	0	0
1,340	1,360	44	35	25	15	5	0	0	0	0	0	0
1,360	1,380	46	36	26	16	6	0	0	0	0	0	0
1,380	1,400	47	37	27	17	7	0	0	0	0	0	0
1,400	1,420	48	38	28	18	8	0	0	0	0	0	0
1,420	1,440	49	39	29	19	9	0	0	0	0	0	0
1,440	1,460	50	40	30	20	10	0	0	0	0	0	0
1,460	1,480	51	41	31	21	11	1	0	0	0	0	0
1,480	1,500	52	42	32	22	12	2	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,500	1,520	53	43	33	23	13	3	0	0	0	0	0
1,520	1,540	54	44	34	24	14	5	0	0	0	0	0
1,540	1,560	55	45	35	25	15	6	0	0	0	0	0
1,560	1,580	56	46	36	26	17	7	0	0	0	0	0
1,580	1,600	57	47	37	28	18	8	0	0	0	0	0
1,600	1,620	58	48	39	29	19	9	0	0	0	0	0
1,620	1,640	59	50	40	30	20	10	0	0	0	0	0
1,640	1,660	61	51	41	31	21	11	1	0	0	0	0
1,660	1,680	62	52	42	32	22	12	2	0	0	0	0
1,680	1,700	63	53	43	33	23	13	3	0	0	0	0
1,700	1,720	64	54	44	34	24	14	4	0	0	0	0
1,720	1,740	65	55	45	35	25	15	5	0	0	0	0
1,740	1,760	66	56	46	36	26	16	6	0	0	0	0
1,760	1,780	67	57	47	37	27	17	7	0	0	0	0
1,780	1,800	68	58	48	38	28	18	8	0	0	0	0
1,800	1,820	69	59	49	39	29	19	10	0	0	0	0
1,820	1,840	70	60	50	40	30	21	11	1	0	0	0
1,840	1,860	71	61	51	41	32	22	12	2	0	0	0
1,860	1,880	72	62	52	43	33	23	13	3	0	0	0
1,880	1,900	73	63	54	44	34	24	14	4	0	0	0
1,900	1,920	74	65	55	45	35	25	15	5	0	0	0
1,920	1,940	76	66	56	46	36	26	16	6	0	0	0
1,940	1,960	77	67	57	47	37	27	17	7	0	0	0
1,960	1,980	78	68	58	48	38	28	18	8	0	0	0
1,980	2,000	79	69	59	49	39	29	19	9	0	0	0
2,000	2,020	80	70	60	50	40	30	20	10	0	0	0
2,020	2,040	81	71	61	51	41	31	21	11	1	0	0
2,040	2,060	82	72	62	52	42	32	22	12	3	0	0
2,060	2,080	83	73	63	53	43	33	23	14	4	0	0
2,080	2,100	84	74	64	54	44	34	25	15	5	0	0
2,100	2,120	85	75	65	55	45	36	26	16	6	0	0
2,120	2,140	86	76	66	56	47	37	27	17	7	0	0
2,140	2,160	87	77	67	58	48	38	28	18	8	0	0
2,160	2,180	88	78	69	59	49	39	29	19	9	0	0
2,180	2,200	89	79	70	60	50	40	30	20	10	0	0
2,200	2,220	90	81	71	61	51	41	31	21	11	1	0
2,220	2,240	92	82	72	62	52	42	32	22	12	2	0
2,240	2,260	93	83	73	63	53	43	33	23	13	3	0
2,260	2,280	94	84	74	64	54	44	34	24	14	4	0
2,280	2,300	96	85	75	65	55	45	35	25	15	5	0
2,300	2,320	97	86	76	66	56	46	36	26	16	7	0
2,320	2,340	98	87	77	67	57	47	37	27	18	8	0
2,340	2,360	100	88	78	68	58	48	38	29	19	9	0
2,360	2,380	101	89	79	69	59	49	40	30	20	10	0
6.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar)												
2,380	7,313	102	90	80	70	60	50	40	30	20	10	0
7.85 PERCENT OF THE EXCESS OVER \$7313 PLUS (round total to the nearest whole dollar)												
7,313	12,386	437	425	412	399	387	374	362	349	336	324	311
9.85 PERCENT OF THE EXCESS OVER \$12386 PLUS (round total to the nearest whole dollar)												
12,386	and over	835	821	806	792	777	763	748	734	719	704	690

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 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	2	0	0	0	0	0	0	0	0	0	0
380	400	3	0	0	0	0	0	0	0	0	0	0
400	420	4	0	0	0	0	0	0	0	0	0	0
420	440	5	0	0	0	0	0	0	0	0	0	0
440	460	6	0	0	0	0	0	0	0	0	0	0
460	480	7	0	0	0	0	0	0	0	0	0	0
480	500	8	0	0	0	0	0	0	0	0	0	0
500	520	9	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	13	0	0	0	0	0	0	0	0	0	0
580	600	14	0	0	0	0	0	0	0	0	0	0
600	640	15	0	0	0	0	0	0	0	0	0	0
640	680	17	0	0	0	0	0	0	0	0	0	0
680	720	20	0	0	0	0	0	0	0	0	0	0
720	760	22	2	0	0	0	0	0	0	0	0	0
760	800	24	4	0	0	0	0	0	0	0	0	0
800	840	26	6	0	0	0	0	0	0	0	0	0
840	880	28	8	0	0	0	0	0	0	0	0	0
880	920	30	10	0	0	0	0	0	0	0	0	0
920	960	32	13	0	0	0	0	0	0	0	0	0
960	1,000	35	15	0	0	0	0	0	0	0	0	0
1,000	1,040	37	17	0	0	0	0	0	0	0	0	0
1,040	1,080	39	19	0	0	0	0	0	0	0	0	0
1,080	1,120	41	21	1	0	0	0	0	0	0	0	0
1,120	1,160	43	23	3	0	0	0	0	0	0	0	0
1,160	1,200	45	25	6	0	0	0	0	0	0	0	0
1,200	1,240	47	28	8	0	0	0	0	0	0	0	0
1,240	1,280	50	30	10	0	0	0	0	0	0	0	0
1,280	1,320	52	32	12	0	0	0	0	0	0	0	0
1,320	1,360	54	34	14	0	0	0	0	0	0	0	0
1,360	1,400	56	36	16	0	0	0	0	0	0	0	0
1,400	1,440	58	38	18	0	0	0	0	0	0	0	0
1,440	1,480	60	40	21	1	0	0	0	0	0	0	0
1,480	1,520	62	43	23	3	0	0	0	0	0	0	0
1,520	1,560	65	45	25	5	0	0	0	0	0	0	0
1,560	1,600	67	47	27	7	0	0	0	0	0	0	0
1,600	1,640	69	49	29	9	0	0	0	0	0	0	0
1,640	1,680	71	51	31	11	0	0	0	0	0	0	0
1,680	1,720	73	53	33	14	0	0	0	0	0	0	0
1,720	1,760	75	55	36	16	0	0	0	0	0	0	0
1,760	1,800	77	58	38	18	0	0	0	0	0	0	0
1,800	1,840	80	60	40	20	0	0	0	0	0	0	0
1,840	1,880	82	62	42	22	2	0	0	0	0	0	0
1,880	1,920	84	64	44	24	4	0	0	0	0	0	0
1,920	1,960	86	66	46	26	7	0	0	0	0	0	0
1,960	2,000	88	68	48	29	9	0	0	0	0	0	0
2,000	2,040	90	70	51	31	11	0	0	0	0	0	0
2,040	2,080	92	73	53	33	13	0	0	0	0	0	0
2,080	2,120	95	75	55	35	15	0	0	0	0	0	0
2,120	2,160	97	77	57	37	17	0	0	0	0	0	0
2,160	2,200	99	79	59	39	19	0	0	0	0	0	0
2,200	2,240	101	81	61	41	22	2	0	0	0	0	0
2,240	2,280	103	83	63	44	24	4	0	0	0	0	0
2,280	2,320	105	85	66	46	26	6	0	0	0	0	0
2,320	2,360	107	88	68	48	28	8	0	0	0	0	0
2,360	2,400	109	90	70	50	30	10	0	0	0	0	0
2,400	2,440	112	92	72	52	32	12	0	0	0	0	0
2,440	2,480	114	94	74	54	34	15	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
2,480	2,520	116	96	76	56	37	17	0	0	0	0	0
2,520	2,560	118	98	78	59	39	19	0	0	0	0	0
2,560	2,600	120	100	81	61	41	21	1	0	0	0	0
2,600	2,640	122	102	83	63	43	23	3	0	0	0	0
2,640	2,680	124	105	85	65	45	25	5	0	0	0	0
2,680	2,720	127	107	87	67	47	27	8	0	0	0	0
2,720	2,760	130	109	89	69	49	30	10	0	0	0	0
2,760	2,800	132	111	91	71	52	32	12	0	0	0	0
2,800	2,840	135	113	93	74	54	34	14	0	0	0	0
2,840	2,880	138	115	95	76	56	36	16	0	0	0	0
2,880	2,920	141	117	98	78	58	38	18	0	0	0	0
2,920	2,960	143	120	100	80	60	40	20	1	0	0	0
2,960	3,000	146	122	102	82	62	42	23	3	0	0	0
3,000	3,040	149	124	104	84	64	45	25	5	0	0	0
3,040	3,080	151	126	106	86	67	47	27	7	0	0	0
3,080	3,120	154	129	108	88	69	49	29	9	0	0	0
3,120	3,160	157	132	110	91	71	51	31	11	0	0	0
3,160	3,200	160	134	113	93	73	53	33	13	0	0	0
3,200	3,240	162	137	115	95	75	55	35	16	0	0	0
3,240	3,280	165	140	117	97	77	57	38	18	0	0	0
3,280	3,320	168	143	119	99	79	60	40	20	0	0	0
3,320	3,360	171	145	121	101	81	62	42	22	2	0	0
3,360	3,400	173	148	123	103	84	64	44	24	4	0	0
3,400	3,440	176	151	126	106	86	66	46	26	6	0	0
3,440	3,480	179	153	128	108	88	68	48	28	9	0	0
3,480	3,520	181	156	131	110	90	70	50	31	11	0	0
3,520	3,560	184	159	134	112	92	72	53	33	13	0	0
3,560	3,600	187	162	136	114	94	74	55	35	15	0	0
3,600	3,640	190	164	139	116	96	77	57	37	17	0	0
3,640	3,680	192	167	142	118	99	79	59	39	19	0	0
3,680	3,720	195	170	145	121	101	81	61	41	21	2	0
3,720	3,760	198	173	147	123	103	83	63	43	24	4	0
3,760	3,800	200	175	150	125	105	85	65	46	26	6	0
3,800	3,840	203	178	153	128	107	87	67	48	28	8	0
3,840	3,880	206	181	155	130	109	89	70	50	30	10	0
3,880	3,920	209	183	158	133	111	92	72	52	32	12	0
3,920	3,960	211	186	161	136	114	94	74	54	34	14	0
3,960	4,000	214	189	164	138	116	96	76	56	36	17	0
4,000	4,040	217	192	166	141	118	98	78	58	39	19	0
4,040	4,080	219	194	169	144	120	100	80	60	41	21	1
4,080	4,120	222	197	172	147	122	102	82	63	43	23	3
4,120	4,160	225	200	174	149	124	104	85	65	45	25	5
4,160	4,200	228	202	177	152	127	107	87	67	47	27	7
4,200	4,240	230	205	180	155	129	109	89	69	49	29	10
4,240	4,280	233	208	183	157	132	111	91	71	51	32	12
4,280	4,320	236	211	185	160	135	113	93	73	54	34	14
4,320	4,360	239	213	188	163	138	115	95	75	56	36	16
4,360	4,400	241	216	191	166	140	117	97	78	58	38	18
4,400	4,440	244	219	194	168	143	119	100	80	60	40	20
4,440	4,480	247	221	196	171	146	122	102	82	62	42	22
4,480	4,520	249	224	199	174	149	124	104	84	64	44	25
4,520	4,560	252	227	202	176	151	126	106	86	66	47	27
4,560	4,600	255	230	204	179	154	129	108	88	68	49	29
6.80 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)												
4,600	8,019	256	231	206	181	155	130	109	89	70	50	30
7.85 PERCENT OF THE EXCESS OVER \$8019 PLUS (round total to the nearest whole dollar)												
8,019	14,602	489	463	438	413	388	363	337	312	287	262	237
9.85 PERCENT OF THE EXCESS OVER \$14602 PLUS (round total to the nearest whole dollar)												
14,602	and over	1,005	976	947	918	889	860	831	802	773	743	714

Married employees paid once a month

If the employee's wages are		Number of withholding allowances												
		0	1	2	3	4	5	6	7	8	9	10 or more		
at least	but less than	The amount to withhold (in whole dollars)												
0	1,040	0	0	0	0	0	0	0	0	0	0	0	0	0
1,040	1,080	1	0	0	0	0	0	0	0	0	0	0	0	0
1,080	1,120	3	0	0	0	0	0	0	0	0	0	0	0	0
1,120	1,160	5	0	0	0	0	0	0	0	0	0	0	0	0
1,160	1,200	8	0	0	0	0	0	0	0	0	0	0	0	0
1,200	1,240	10	0	0	0	0	0	0	0	0	0	0	0	0
1,240	1,280	12	0	0	0	0	0	0	0	0	0	0	0	0
1,280	1,320	14	0	0	0	0	0	0	0	0	0	0	0	0
1,320	1,360	16	0	0	0	0	0	0	0	0	0	0	0	0
1,360	1,400	18	0	0	0	0	0	0	0	0	0	0	0	0
1,400	1,440	20	1	0	0	0	0	0	0	0	0	0	0	0
1,440	1,480	23	3	0	0	0	0	0	0	0	0	0	0	0
1,480	1,520	25	5	0	0	0	0	0	0	0	0	0	0	0
1,520	1,560	27	7	0	0	0	0	0	0	0	0	0	0	0
1,560	1,600	29	9	0	0	0	0	0	0	0	0	0	0	0
1,600	1,640	31	11	0	0	0	0	0	0	0	0	0	0	0
1,640	1,680	33	13	0	0	0	0	0	0	0	0	0	0	0
1,680	1,720	35	16	0	0	0	0	0	0	0	0	0	0	0
1,720	1,760	38	18	0	0	0	0	0	0	0	0	0	0	0
1,760	1,800	40	20	0	0	0	0	0	0	0	0	0	0	0
1,800	1,840	42	22	2	0	0	0	0	0	0	0	0	0	0
1,840	1,880	44	24	4	0	0	0	0	0	0	0	0	0	0
1,880	1,920	46	26	6	0	0	0	0	0	0	0	0	0	0
1,920	1,960	48	28	9	0	0	0	0	0	0	0	0	0	0
1,960	2,000	50	31	11	0	0	0	0	0	0	0	0	0	0
2,000	2,040	53	33	13	0	0	0	0	0	0	0	0	0	0
2,040	2,080	55	35	15	0	0	0	0	0	0	0	0	0	0
2,080	2,120	57	37	17	0	0	0	0	0	0	0	0	0	0
2,120	2,160	59	39	19	0	0	0	0	0	0	0	0	0	0
2,160	2,200	61	41	21	2	0	0	0	0	0	0	0	0	0
2,200	2,240	63	43	24	4	0	0	0	0	0	0	0	0	0
2,240	2,280	65	46	26	6	0	0	0	0	0	0	0	0	0
2,280	2,320	68	48	28	8	0	0	0	0	0	0	0	0	0
2,320	2,360	70	50	30	10	0	0	0	0	0	0	0	0	0
2,360	2,400	72	52	32	12	0	0	0	0	0	0	0	0	0
2,400	2,440	74	54	34	14	0	0	0	0	0	0	0	0	0
2,440	2,480	76	56	36	17	0	0	0	0	0	0	0	0	0
2,480	2,520	78	58	39	19	0	0	0	0	0	0	0	0	0
2,520	2,560	80	61	41	21	1	0	0	0	0	0	0	0	0
2,560	2,600	83	63	43	23	3	0	0	0	0	0	0	0	0
2,600	2,640	85	65	45	25	5	0	0	0	0	0	0	0	0
2,640	2,680	87	67	47	27	7	0	0	0	0	0	0	0	0
2,680	2,720	89	69	49	29	10	0	0	0	0	0	0	0	0
2,720	2,760	91	71	51	32	12	0	0	0	0	0	0	0	0
2,760	2,800	93	73	54	34	14	0	0	0	0	0	0	0	0
2,800	2,840	95	76	56	36	16	0	0	0	0	0	0	0	0
2,840	2,880	98	78	58	38	18	0	0	0	0	0	0	0	0
2,880	2,920	100	80	60	40	20	0	0	0	0	0	0	0	0
2,920	2,960	102	82	62	42	22	3	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
2,960	3,000	104	84	64	44	25	5	0	0	0	0	0
3,000	3,040	106	86	66	47	27	7	0	0	0	0	0
3,040	3,080	108	88	69	49	29	9	0	0	0	0	0
3,080	3,120	110	91	71	51	31	11	0	0	0	0	0
3,120	3,160	112	93	73	53	33	13	0	0	0	0	0
3,160	3,200	115	95	75	55	35	15	0	0	0	0	0
3,200	3,240	117	97	77	57	37	18	0	0	0	0	0
3,240	3,280	119	99	79	59	40	20	0	0	0	0	0
3,280	3,320	121	101	81	62	42	22	2	0	0	0	0
3,320	3,360	123	103	84	64	44	24	4	0	0	0	0
3,360	3,400	125	105	86	66	46	26	6	0	0	0	0
3,400	3,440	127	108	88	68	48	28	8	0	0	0	0
3,440	3,480	130	110	90	70	50	30	11	0	0	0	0
3,480	3,520	132	112	92	72	52	33	13	0	0	0	0
3,520	3,560	134	114	94	74	55	35	15	0	0	0	0
3,560	3,600	136	116	96	77	57	37	17	0	0	0	0
3,600	3,640	138	118	98	79	59	39	19	0	0	0	0
3,640	3,680	140	120	101	81	61	41	21	1	0	0	0
3,680	3,720	142	123	103	83	63	43	23	4	0	0	0
3,720	3,760	145	125	105	85	65	45	26	6	0	0	0
3,760	3,800	147	127	107	87	67	48	28	8	0	0	0
3,800	3,840	149	129	109	89	70	50	30	10	0	0	0
3,840	3,880	151	131	111	91	72	52	32	12	0	0	0
3,880	3,920	153	133	113	94	74	54	34	14	0	0	0
3,920	3,960	155	135	116	96	76	56	36	16	0	0	0
3,960	4,000	157	138	118	98	78	58	38	19	0	0	0
4,000	4,040	160	140	120	100	80	60	41	21	1	0	0
4,040	4,080	162	142	122	102	82	63	43	23	3	0	0
4,080	4,120	164	144	124	104	84	65	45	25	5	0	0
4,120	4,160	166	146	126	106	87	67	47	27	7	0	0
4,160	4,200	168	148	128	109	89	69	49	29	9	0	0
4,200	4,240	170	150	131	111	91	71	51	31	12	0	0
4,240	4,280	172	153	133	113	93	73	53	34	14	0	0
4,280	4,320	175	155	135	115	95	75	56	36	16	0	0
4,320	4,360	177	157	137	117	97	77	58	38	18	0	0
4,360	4,400	179	159	139	119	99	80	60	40	20	0	0
4,400	4,440	181	161	141	121	102	82	62	42	22	2	0
4,440	4,480	183	163	143	124	104	84	64	44	24	5	0
4,480	4,520	186	165	146	126	106	86	66	46	27	7	0
4,520	4,560	189	168	148	128	108	88	68	49	29	9	0
4,560	4,600	191	170	150	130	110	90	70	51	31	11	0
6.80 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)												
4,600	14,626	193	171	151	131	111	91	72	52	32	12	0
7.85 PERCENT OF THE EXCESS OVER \$14626 PLUS (round total to the nearest whole dollar)												
14,626	24,772	874	849	824	799	774	748	723	698	673	647	622
9.85 PERCENT OF THE EXCESS OVER \$24772 PLUS (round total to the nearest whole dollar)												
24,772	and over	1,671	1,642	1,613	1,584	1,554	1,525	1,496	1,467	1,438	1,409	1,380

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, 2022.

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
- 1 if you pay annually

Step 3

Multiply the number of the employee's withholding allowances by \$4,450.

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>
4,000	32,080	4,000	5.35%	
32,080	96,230	32,080	6.80%	1,502.28
96,230	175,220	96,230	7.85%	5,864.48
175,220	—	175,220	9.85%	12,065.20

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>
12,450	53,500	12,450	5.35%	
53,500	175,510	53,500	6.80%	2,196.18
175,510	297,260	175,510	7.85%	10,492.86
297,260	—	297,260	9.85%	20,050.24