

# 2026

# Minnesota Income Tax Withholding

## Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2026

### Inside This Booklet

Forms and Fact Sheets . . . . .	2
Directory . . . . .	2
Business Tax Education . . . . .	2
What's New . . . . .	3
Register for a Minnesota Tax ID Number . . . . .	3
Employers Using Payroll Services . .	3
Third-Party Bulk Filers . . . . .	4
Withholding Requirements . . . . .	4-5
Forms for Minnesota Withholding Tax . . . . .	6
Report Federal Changes . . . . .	6
Determine Amount to Withhold . . .	7
Deposit Information . . . . .	8-9
File a Return . . . . .	9
Worksheets . . . . .	10
File Electronically . . . . .	11
Manage Online Profile Information . . . . .	12
Report Business Changes or End Withholding Tax Account . .	12
W-2, 1099, and W-2c Forms . . .	12-13
Third Party Payers of Sick Leave . .	13
Penalties and Interest . . . . .	14
Amend a Return . . . . .	14
Withholding Tax Tables . . . . .	15-33
Computer Formula . . . . .	34

### Need help with your taxes?

#### We're ready to answer your questions!

- Email: [withholding.tax@state.mn.us](mailto: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](http://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](http://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
W-4MNPP	Minnesota Withholding Certificate for Pension or Annuity Payments

### Withholding Fact Sheets

2	Submitting Form W-2 and W-2c Information
2a	Submitting Form 1099 Information
3	Agricultural Workers
4	Fairs and Special Events
5	Third-Party Bulk Filers
6	Corporate Officers
7	Household Employees
8	Independent Contractor or Employee?
9	Definition of Wages
10	New Employer Guide
11	Nonresident Entertainer Tax
12	Surety Deposits for Non-Minnesota Construction Contractors
13	Construction Contracts with State and Local Government Agencies
19	Nonresident Wage Income Assigned to Minnesota
20	Reciprocity

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](http://www.revenue.state.mn.us)

email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

email: [business.registration@state.mn.us](mailto:business.registration@state.mn.us)

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

[www.irs.gov](http://www.irs.gov)

1-800-829-1040

1-800-829-4933

1-800-829-3676

[www.uscis.gov](http://www.uscis.gov)

1-800-375-5283

[www.ssa.gov/employer](http://www.ssa.gov/employer)

1-800-772-1213

[www.uimn.org](http://www.uimn.org)

651-296-6141 (press "4")

email: [ui.mn@state.mn.us](mailto:ui.mn@state.mn.us)

[www.mn.gov/dhs](http://www.mn.gov/dhs)

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

fax: 1-800-692-4473

[www.dli.mn.gov](http://www.dli.mn.gov)

651-284-5005 or 1-800-342-5354

[www.dli.mn.gov/workcomp.asp](http://www.dli.mn.gov/workcomp.asp)

651-284-5005 or 1-800-342-5354

email: [dli.communications@state.mn.us](mailto:dli.communications@state.mn.us)

## Business Tax Education

Learn about business taxes from the experts.

Sign up for **FREE** seminars and webinars!

To find available education opportunities, go to our website and select **Business Tax Education** under **Businesses**.

*Classes are developed for business owners, tax and payroll professionals, bookkeepers, accountants, purchasing agents, and others in the public and private sectors who seek a working knowledge of Minnesota tax laws.*

*Continuing Professional Education (CPE) credits are awarded for some of our offerings.*

**Note:** Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2026. Check our website periodically for updates.

## What's New

### Minnesota Paid Leave

Minnesota Paid Leave will be available starting January 1, 2026. This program is administered by the Minnesota Department of Employment and Economic Development. For employer role and responsibilities visit the Minnesota Paid leave webpage at [www.pl.mn.gov](http://www.pl.mn.gov).

### Federal Nonconformity for 2025

Under current law, definitions used in determining Minnesota withholding tax are based on the Internal Revenue Code, as amended through May 1, 2023. Since that date, Congress enacted the 2025 Federal Tax Budget and Reconciliation Bill (H.R. 1). Minnesota has not adopted the federal changes relating to withholding tax from H.R. 1. This includes changes to Forms 1099.

### Interest Rate

The 2026 interest rate is 7% (.07).

### Requirement to Withhold on Annuity and Pension Distributions

Minnesota Statute 290.92, subdivision 20, was amended by 2023 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 Employee Withholding Certificate

Federal Form W-4 does 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. Form 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 Retirement Account, Pension, or Commercial Annuity Payments

Form W-4MNP has been updated to allow recipients to choose a specific percentage or amount of withholding from their distributions or to choose zero withholding. Beginning with distributions after December 31, 2023, payers must request a W-4MNP if the recipient of the distribution has not already provided a withholding certificate that can be used to determine withholding. The Form W-4MNP also provides options for choosing different withholding rates for periodic and non-periodic distributions. See Form W-4MNP, Minnesota Withholding Certificate for Retirement Account, Pension, or Commercial Annuity Payments, later in the instructions, for more details.

### Updates to Electronic Form W-2 and 1099 Submissions

The Minnesota Department of Revenue has made changes to submitting federal Forms W-2 and 1099 electronically through our e-Services system. These changes affect customers sending this information through either the Manual method or Simple File method. For details about these changes, see Withholding Tax Fact Sheets 2 and 2a on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

## 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 **Register for a Tax ID Number** 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](http://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 more 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](http://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 generally 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 they were alive, regardless of whether they were actually in the employee's possession, 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 \$15,300

**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 Department of Treasury or the North Dakota Office of the State Tax Commissioner 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 provides 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 Form IC134, *Contractor Affidavit*, 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 step 1 is more than step 2, subtract step 2 from step 1. Send this amount to the Minnesota Department of Revenue. . . 3 \_\_\_\_\_
- If step 1 is less than step 2, do not withhold Minnesota income tax. Send the amount on step 2 to the state in which the employee is working.

## Forms for Minnesota Withholding Tax

### Withholding Allowance Certificates

#### Form W-4MN, Minnesota Employee Withholding 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, they must provide you 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 file 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 Retirement Account, Pension, or Commercial Annuity Payments

You must withhold Minnesota income tax from pension and annuity payments unless the recipient requests to not have tax withheld. Each pension or annuity recipient must complete Form W-4MNP. If a recipient receives payments or distributions from an employee deferred compensation plan (such as a 401(k)), an individual retirement plan (IRA), or a commercial annuity, they should complete Form W-4MNP.

#### What if the recipient previously provided a withholding certificate (W-4MN or W-4MNP) before receiving distributions in 2026?

If the recipient already has provided a withholding certificate to determine the amount of withholding for distributions, you may continue using that method for withholding. Do not change withholding on distributions without requesting an updated Form W-4MNP.

#### What if the recipient does not provide a Form W-4MNP upon request?

If you requested a Form W-4MNP and the recipient did not respond, you must begin withholding at 6.25% of the distribution. Do not begin withholding at 6.25% without first requesting a Form W-4MNP from the recipient.

#### How do I withhold tax on non-periodic distributions?

It depends on whether the recipient has provided a Form W-4MNP or receives periodic payments.

#### Report Federal Changes

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

File an amended Minnesota withholding tax return (see page 14) within 180 days after 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.

If the recipient	And	To determine withholding for the non-periodic payment
Has Form W-4MNP on file which uses allowances to determine withholding	Also receives periodic payments	Use either Method 1 or Method 2. <b>Method 1:</b> Add the non-periodic distribution to the periodic payment, then determine withholding using the Minnesota Withholding Tax Tables. <b>Method 2:</b> Use the tax tables to determine withholding on the periodic payment separately. Multiply the non-periodic distribution by 6.25% to determine withholding on the payment.
	Does not receive periodic payments	See the worksheet on page 34. Use this worksheet to calculate withholding using an annual payment period for the distribution. For future payments, you should consider reaching out to the recipient to have them complete a current Form W-4MNP.
Does not have Form W-4MNP on file		Have the recipient complete Form W-4MNP.
Has a W-4MNP on file with the percentage method		This form has a separate section for withholding on non-periodic distributions. Use the withholding percentage chosen by the recipient for the relevant type of distribution.

If you are determining withholding with allowances, 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 federal 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. 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 find 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 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 find 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 made through the end of the current year

To use the calculator, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **withholding tax calculator** into 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 based on your federal deposit schedule and the amount of tax 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 the previous 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, 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 do not deposit electronically when required, we will apply a 5% (.05) penalty to payments not made electronically, even if you make



## How to Make Deposits

### Deposit Electronically

You can make deposits online using our e-Services system for electronic filing and payments. Go to our website at [www.revenue.state.mn.us](http://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, go to [www.revenue.state.mn.us/withholding-tax](http://www.revenue.state.mn.us/withholding-tax).

### 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 federal Form 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. If the return due date falls on a weekend or holiday, the due date is extended to the next business day.

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 may also call us at 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: \_\_\_\_\_

## 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](http://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 the **I Want To** menu and choose **Manage payments and returns**.

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

You may send us ACH payments 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

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and select **Make a Payment** under **Businesses**. A third-party processes credit or debit card payments and charges a fee for this service.

#### 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 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.

### 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 a user to view all information and file returns.
- **Pay:** Allows a 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 a 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](http://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 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, regardless of the amount of payment—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](http://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, complete and provide them 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](http://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 details on amending returns, see page 14.

### Recordkeeping

Keep all records of employment taxes for at least four 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 2026 interest rate is 7% (.07).

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 **Withholding Tax Help** 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.

# 2026 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
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	0	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	0	0	0	0	0	0	0	0	0
48	52	2	1	0	0	0	0	0	0	0	0	0
52	56	2	1	1	0	0	0	0	0	0	0	0
56	60	2	2	1	0	0	0	0	0	0	0	0
60	64	3	2	1	0	0	0	0	0	0	0	0
64	68	3	2	1	0	0	0	0	0	0	0	0
68	72	3	2	1	1	0	0	0	0	0	0	0
72	76	3	2	2	1	0	0	0	0	0	0	0
76	80	3	3	2	1	0	0	0	0	0	0	0
80	84	4	3	2	1	1	0	0	0	0	0	0
84	88	4	3	2	2	1	0	0	0	0	0	0
88	92	4	3	3	2	1	0	0	0	0	0	0
92	96	4	4	3	2	1	0	0	0	0	0	0
96	100	5	4	3	2	1	1	0	0	0	0	0
100	104	5	4	3	2	2	1	0	0	0	0	0
104	108	5	4	3	3	2	1	0	0	0	0	0
108	112	5	4	4	3	2	1	0	0	0	0	0
112	116	6	5	4	3	2	1	1	0	0	0	0
116	120	6	5	4	3	2	2	1	0	0	0	0
120	124	6	5	4	3	3	2	1	0	0	0	0
124	128	6	5	4	4	3	2	1	1	0	0	0
128	132	7	6	5	4	3	2	2	1	0	0	0
132	136	7	6	5	4	3	3	2	1	0	0	0
136	140	7	6	5	4	4	3	2	1	0	0	0
140	144	7	6	5	5	4	3	2	1	1	0	0
144	148	8	7	6	5	4	3	2	2	1	0	0
148	152	8	7	6	5	4	3	3	2	1	0	0
152	156	8	7	6	5	4	4	3	2	1	0	0
156	160	9	8	7	6	5	4	3	2	1	1	0
6.80% OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)												
160	317	9	8	7	6	5	4	3	2	2	1	0
7.85% OF THE EXCESS OVER \$317 PLUS (round total to the nearest whole dollar)												
317	577	19	18	17	16	15	14	13	12	11	10	9
9.85% OF THE EXCESS OVER \$577 PLUS (round total to the nearest whole dollar)												
577	and over	40	39	37	36	35	34	33	32	30	29	28

## 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	48	0	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	0	0	0	0	0	0	0	0	0	0
60	64	1	0	0	0	0	0	0	0	0	0	0
64	68	1	1	0	0	0	0	0	0	0	0	0
68	72	2	1	0	0	0	0	0	0	0	0	0
72	76	2	1	0	0	0	0	0	0	0	0	0
76	80	2	1	1	0	0	0	0	0	0	0	0
80	84	2	1	1	0	0	0	0	0	0	0	0
84	88	2	2	1	0	0	0	0	0	0	0	0
88	92	3	2	1	0	0	0	0	0	0	0	0
92	96	3	2	1	1	0	0	0	0	0	0	0
96	100	3	2	2	1	0	0	0	0	0	0	0
100	104	3	3	2	1	0	0	0	0	0	0	0
104	108	4	3	2	1	0	0	0	0	0	0	0
108	112	4	3	2	1	1	0	0	0	0	0	0
112	116	4	3	2	2	1	0	0	0	0	0	0
116	120	4	3	3	2	1	0	0	0	0	0	0
120	124	4	4	3	2	1	1	0	0	0	0	0
124	128	5	4	3	2	2	1	0	0	0	0	0
128	132	5	4	3	3	2	1	0	0	0	0	0
132	136	5	4	3	3	2	1	0	0	0	0	0
136	140	5	4	4	3	2	1	1	0	0	0	0
140	144	5	5	4	3	2	2	1	0	0	0	0
144	148	6	5	4	3	3	2	1	0	0	0	0
148	152	6	5	4	4	3	2	1	0	0	0	0
152	156	6	5	5	4	3	2	1	1	0	0	0
156	160	6	6	5	4	3	2	2	1	0	0	0
6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)												
164	578	7	6	5	4	3	3	2	1	0	0	0
7.85 PERCENT OF THE EXCESS OVER \$578 PLUS (round total to the nearest whole dollar)												
578	980	35	34	33	32	31	30	29	28	27	26	25
9.85 PERCENT OF THE EXCESS OVER \$980 PLUS (round total to the nearest whole dollar)												
980	and over	66	65	64	63	61	60	59	58	57	56	55

## 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	100	0	0	0	0	0	0	0	0	0	0	0
100	110	1	0	0	0	0	0	0	0	0	0	0
110	120	1	0	0	0	0	0	0	0	0	0	0
120	130	2	0	0	0	0	0	0	0	0	0	0
130	140	2	0	0	0	0	0	0	0	0	0	0
140	150	3	0	0	0	0	0	0	0	0	0	0
150	160	3	0	0	0	0	0	0	0	0	0	0
160	170	4	0	0	0	0	0	0	0	0	0	0
170	180	5	0	0	0	0	0	0	0	0	0	0
180	190	5	0	0	0	0	0	0	0	0	0	0
190	200	6	0	0	0	0	0	0	0	0	0	0
200	210	6	1	0	0	0	0	0	0	0	0	0
210	220	7	1	0	0	0	0	0	0	0	0	0
220	230	7	2	0	0	0	0	0	0	0	0	0
230	240	8	2	0	0	0	0	0	0	0	0	0
240	250	8	3	0	0	0	0	0	0	0	0	0
250	260	9	3	0	0	0	0	0	0	0	0	0
260	270	9	4	0	0	0	0	0	0	0	0	0
270	280	10	4	0	0	0	0	0	0	0	0	0
280	290	10	5	0	0	0	0	0	0	0	0	0
290	300	11	5	0	0	0	0	0	0	0	0	0
300	310	11	6	1	0	0	0	0	0	0	0	0
310	320	12	7	1	0	0	0	0	0	0	0	0
320	330	13	7	2	0	0	0	0	0	0	0	0
330	340	13	8	2	0	0	0	0	0	0	0	0
340	350	14	8	3	0	0	0	0	0	0	0	0
350	360	14	9	3	0	0	0	0	0	0	0	0
360	370	15	9	4	0	0	0	0	0	0	0	0
370	380	15	10	4	0	0	0	0	0	0	0	0
380	390	16	10	5	0	0	0	0	0	0	0	0
390	400	16	11	5	0	0	0	0	0	0	0	0
400	410	17	11	6	0	0	0	0	0	0	0	0
410	420	17	12	6	1	0	0	0	0	0	0	0
420	430	18	12	7	2	0	0	0	0	0	0	0
430	440	18	13	8	2	0	0	0	0	0	0	0
440	450	19	14	8	3	0	0	0	0	0	0	0
450	460	20	14	9	3	0	0	0	0	0	0	0
460	470	20	15	9	4	0	0	0	0	0	0	0
470	480	21	15	10	4	0	0	0	0	0	0	0
480	490	21	16	10	5	0	0	0	0	0	0	0
490	500	22	16	11	5	0	0	0	0	0	0	0
500	510	22	17	11	6	0	0	0	0	0	0	0
510	520	23	17	12	6	1	0	0	0	0	0	0
520	530	23	18	12	7	1	0	0	0	0	0	0
530	540	24	18	13	7	2	0	0	0	0	0	0
540	550	24	19	13	8	3	0	0	0	0	0	0
550	560	25	19	14	8	3	0	0	0	0	0	0
560	570	25	20	14	9	4	0	0	0	0	0	0
570	580	26	20	15	10	4	0	0	0	0	0	0
580	590	26	21	16	10	5	0	0	0	0	0	0
590	600	27	22	16	11	5	0	0	0	0	0	0
600	610	28	22	17	11	6	0	0	0	0	0	0
610	620	28	23	17	12	6	1	0	0	0	0	0
620	630	29	23	18	12	7	1	0	0	0	0	0
630	640	29	24	18	13	7	2	0	0	0	0	0
640	650	30	24	19	13	8	2	0	0	0	0	0
650	660	30	25	19	14	8	3	0	0	0	0	0
660	670	31	25	20	14	9	3	0	0	0	0	0
670	680	31	26	20	15	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)										
680	690	32	26	21	15	10	5	0	0	0	0	0
690	700	32	27	21	16	11	5	0	0	0	0	0
700	710	33	27	22	17	11	6	0	0	0	0	0
710	720	33	28	23	17	12	6	1	0	0	0	0
720	730	34	28	23	18	12	7	1	0	0	0	0
730	740	35	29	24	18	13	7	2	0	0	0	0
740	750	35	30	24	19	13	8	2	0	0	0	0
750	760	36	30	25	19	14	8	3	0	0	0	0
760	770	37	31	25	20	14	9	3	0	0	0	0
770	780	37	31	26	20	15	9	4	0	0	0	0
780	790	38	32	26	21	15	10	4	0	0	0	0
790	800	39	32	27	21	16	10	5	0	0	0	0
800	810	39	33	27	22	16	11	6	0	0	0	0
810	820	40	33	28	22	17	12	6	1	0	0	0
820	830	41	34	28	23	17	12	7	1	0	0	0
830	840	41	34	29	23	18	13	7	2	0	0	0
840	850	42	35	29	24	19	13	8	2	0	0	0
850	860	43	36	30	25	19	14	8	3	0	0	0
860	870	43	36	31	25	20	14	9	3	0	0	0
870	880	44	37	31	26	20	15	9	4	0	0	0
880	890	45	38	32	26	21	15	10	4	0	0	0
890	900	45	38	32	27	21	16	10	5	0	0	0
900	910	46	39	33	27	22	16	11	5	0	0	0
910	920	47	40	33	28	22	17	11	6	0	0	0
920	930	47	41	34	28	23	17	12	6	1	0	0
930	940	48	41	34	29	23	18	12	7	2	0	0
940	950	49	42	35	29	24	18	13	8	2	0	0
950	960	50	43	36	30	24	19	14	8	3	0	0
960	970	50	43	36	30	25	20	14	9	3	0	0
970	980	51	44	37	31	26	20	15	9	4	0	0
980	990	52	45	38	32	26	21	15	10	4	0	0
990	1,000	52	45	38	32	27	21	16	10	5	0	0
1,000	1,010	53	46	39	33	27	22	16	11	5	0	0
1,010	1,020	54	47	40	33	28	22	17	11	6	0	0
1,020	1,030	54	47	40	34	28	23	17	12	6	1	0
1,030	1,040	55	48	41	34	29	23	18	12	7	1	0
1,040	1,050	56	49	42	35	29	24	18	13	7	2	0
1,050	1,060	56	49	42	36	30	24	19	13	8	3	0
1,060	1,070	57	50	43	36	30	25	19	14	9	3	0
1,070	1,080	58	51	44	37	31	25	20	15	9	4	0
1,080	1,090	58	51	44	38	31	26	20	15	10	4	0
1,090	1,100	59	52	45	38	32	26	21	16	10	5	0
1,100	1,110	60	53	46	39	32	27	22	16	11	5	0
1,110	1,120	60	53	47	40	33	28	22	17	11	6	0
1,120	1,130	61	54	47	40	34	28	23	17	12	6	1
1,130	1,140	62	55	48	41	34	29	23	18	12	7	1
1,140	1,150	62	55	49	42	35	29	24	18	13	7	2
1,150	1,160	63	56	49	42	35	30	24	19	13	8	2
1,160	1,170	64	57	50	43	36	30	25	19	14	8	3
1,170	1,180	64	58	51	44	37	31	25	20	14	9	3
1,180	1,190	65	58	51	44	37	31	26	20	15	9	4
1,190	1,200	66	59	52	45	38	32	26	21	15	10	5
6.80 PERCENT OF THE EXCESS OVER \$1,200 PLUS (round total to the nearest whole dollar)												
1,200	2,195	66	59	52	45	38	32	27	21	16	10	5
7.85 PERCENT OF THE EXCESS OVER \$2,195 PLUS (round total to the nearest whole dollar)												
2,195	3,997	134	127	120	113	106	99	92	85	78	71	65
9.85 PERCENT OF THE EXCESS OVER \$3,997 PLUS (round total to the nearest whole dollar)												
3,997	and over	275	267	259	251	243	235	227	219	211	203	195

## 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	290	0	0	0	0	0	0	0	0	0	0	0
290	300	1	0	0	0	0	0	0	0	0	0	0
300	310	1	0	0	0	0	0	0	0	0	0	0
310	320	2	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	3	0	0	0	0	0	0	0	0	0	0
350	360	4	0	0	0	0	0	0	0	0	0	0
360	370	4	0	0	0	0	0	0	0	0	0	0
370	380	5	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	1	0	0	0	0	0	0	0	0	0
400	410	7	1	0	0	0	0	0	0	0	0	0
410	420	7	2	0	0	0	0	0	0	0	0	0
420	430	8	2	0	0	0	0	0	0	0	0	0
430	440	8	3	0	0	0	0	0	0	0	0	0
440	450	9	3	0	0	0	0	0	0	0	0	0
450	460	9	4	0	0	0	0	0	0	0	0	0
460	470	10	4	0	0	0	0	0	0	0	0	0
470	480	10	5	0	0	0	0	0	0	0	0	0
480	490	11	5	0	0	0	0	0	0	0	0	0
490	500	11	6	0	0	0	0	0	0	0	0	0
500	510	12	6	1	0	0	0	0	0	0	0	0
510	520	12	7	2	0	0	0	0	0	0	0	0
520	530	13	8	2	0	0	0	0	0	0	0	0
530	540	13	8	3	0	0	0	0	0	0	0	0
540	550	14	9	3	0	0	0	0	0	0	0	0
550	560	15	9	4	0	0	0	0	0	0	0	0
560	570	15	10	4	0	0	0	0	0	0	0	0
570	580	16	10	5	0	0	0	0	0	0	0	0
580	590	16	11	5	0	0	0	0	0	0	0	0
590	600	17	11	6	0	0	0	0	0	0	0	0
600	610	17	12	6	1	0	0	0	0	0	0	0
610	620	18	12	7	1	0	0	0	0	0	0	0
620	630	18	13	7	2	0	0	0	0	0	0	0
630	640	19	13	8	2	0	0	0	0	0	0	0
640	650	19	14	8	3	0	0	0	0	0	0	0
650	660	20	14	9	4	0	0	0	0	0	0	0
660	670	20	15	10	4	0	0	0	0	0	0	0
670	680	21	16	10	5	0	0	0	0	0	0	0
680	690	22	16	11	5	0	0	0	0	0	0	0
690	700	22	17	11	6	0	0	0	0	0	0	0
700	710	23	17	12	6	1	0	0	0	0	0	0
710	720	23	18	12	7	1	0	0	0	0	0	0
720	730	24	18	13	7	2	0	0	0	0	0	0
730	740	24	19	13	8	2	0	0	0	0	0	0
740	750	25	19	14	8	3	0	0	0	0	0	0
750	760	25	20	14	9	3	0	0	0	0	0	0
760	770	26	20	15	9	4	0	0	0	0	0	0
770	780	26	21	15	10	5	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)										
780	790	27	21	16	11	5	0	0	0	0	0	0
790	800	27	22	17	11	6	0	0	0	0	0	0
800	810	28	22	17	12	6	1	0	0	0	0	0
810	820	28	23	18	12	7	1	0	0	0	0	0
820	830	29	24	18	13	7	2	0	0	0	0	0
830	840	30	24	19	13	8	2	0	0	0	0	0
840	850	30	25	19	14	8	3	0	0	0	0	0
850	860	31	25	20	14	9	3	0	0	0	0	0
860	870	31	26	20	15	9	4	0	0	0	0	0
870	880	32	26	21	15	10	4	0	0	0	0	0
880	890	32	27	21	16	10	5	0	0	0	0	0
890	900	33	27	22	16	11	5	0	0	0	0	0
900	910	33	28	22	17	11	6	1	0	0	0	0
910	920	34	28	23	17	12	7	1	0	0	0	0
920	930	34	29	23	18	13	7	2	0	0	0	0
930	940	35	29	24	19	13	8	2	0	0	0	0
940	950	35	30	25	19	14	8	3	0	0	0	0
950	960	36	31	25	20	14	9	3	0	0	0	0
960	970	37	31	26	20	15	9	4	0	0	0	0
970	980	37	32	26	21	15	10	4	0	0	0	0
980	990	38	32	27	21	16	10	5	0	0	0	0
990	1,000	38	33	27	22	16	11	5	0	0	0	0
1,000	1,010	39	33	28	22	17	11	6	0	0	0	0
1,010	1,020	39	34	28	23	17	12	6	1	0	0	0
1,020	1,030	40	34	29	23	18	12	7	2	0	0	0
1,030	1,040	40	35	29	24	18	13	8	2	0	0	0
1,040	1,050	41	35	30	24	19	14	8	3	0	0	0
1,050	1,060	41	36	30	25	20	14	9	3	0	0	0
1,060	1,070	42	36	31	25	20	15	9	4	0	0	0
1,070	1,080	42	37	31	26	21	15	10	4	0	0	0
1,080	1,090	43	37	32	27	21	16	10	5	0	0	0
1,090	1,100	43	38	33	27	22	16	11	5	0	0	0
1,100	1,110	44	39	33	28	22	17	11	6	0	0	0
1,110	1,120	45	39	34	28	23	17	12	6	1	0	0
1,120	1,130	45	40	34	29	23	18	12	7	1	0	0
1,130	1,140	46	40	35	29	24	18	13	7	2	0	0
1,140	1,150	46	41	35	30	24	19	13	8	3	0	0
1,150	1,160	47	41	36	30	25	19	14	8	3	0	0
1,160	1,170	47	42	36	31	25	20	14	9	4	0	0
1,170	1,180	48	42	37	31	26	20	15	10	4	0	0
1,180	1,190	48	43	37	32	26	21	16	10	5	0	0
1,190	1,200	49	43	38	32	27	22	16	11	5	0	0
1,200	1,210	49	44	38	33	28	22	17	11	6	0	0
1,210	1,220	50	44	39	34	28	23	17	12	6	1	0
<b>6.80 PERCENT OF THE EXCESS OVER \$1,220 PLUS (round total to the nearest whole dollar)</b>												
1,220	4,003	50	45	39	34	28	23	17	12	7	1	0
<b>7.85 PERCENT OF THE EXCESS OVER \$4,003 PLUS (round total to the nearest whole dollar)</b>												
4,003	6,781	239	232	226	219	212	205	198	191	184	177	170
<b>9.85 PERCENT OF THE EXCESS OVER \$6,781 PLUS (round total to the nearest whole dollar)</b>												
6,781	and over	457	449	441	433	425	417	409	401	393	385	377

## 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	200	0	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	5	0	0	0	0	0	0	0	0	0	0
280	300	6	0	0	0	0	0	0	0	0	0	0
300	320	7	0	0	0	0	0	0	0	0	0	0
320	340	8	0	0	0	0	0	0	0	0	0	0
340	360	9	0	0	0	0	0	0	0	0	0	0
360	380	10	0	0	0	0	0	0	0	0	0	0
380	400	11	0	0	0	0	0	0	0	0	0	0
400	420	12	1	0	0	0	0	0	0	0	0	0
420	440	13	2	0	0	0	0	0	0	0	0	0
440	460	14	3	0	0	0	0	0	0	0	0	0
460	480	15	5	0	0	0	0	0	0	0	0	0
480	500	17	6	0	0	0	0	0	0	0	0	0
500	520	18	7	0	0	0	0	0	0	0	0	0
520	540	19	8	0	0	0	0	0	0	0	0	0
540	560	20	9	0	0	0	0	0	0	0	0	0
560	580	21	10	0	0	0	0	0	0	0	0	0
580	600	22	11	0	0	0	0	0	0	0	0	0
600	620	23	12	1	0	0	0	0	0	0	0	0
620	640	24	13	2	0	0	0	0	0	0	0	0
640	660	25	14	3	0	0	0	0	0	0	0	0
660	680	26	15	4	0	0	0	0	0	0	0	0
680	700	27	16	5	0	0	0	0	0	0	0	0
700	720	28	17	7	0	0	0	0	0	0	0	0
720	740	29	18	8	0	0	0	0	0	0	0	0
740	760	30	20	9	0	0	0	0	0	0	0	0
760	780	32	21	10	0	0	0	0	0	0	0	0
780	800	33	22	11	0	0	0	0	0	0	0	0
800	820	34	23	12	1	0	0	0	0	0	0	0
820	840	35	24	13	2	0	0	0	0	0	0	0
840	860	36	25	14	3	0	0	0	0	0	0	0
860	880	37	26	15	4	0	0	0	0	0	0	0
880	900	38	27	16	5	0	0	0	0	0	0	0
900	920	39	28	17	6	0	0	0	0	0	0	0
920	940	40	29	18	7	0	0	0	0	0	0	0
940	960	41	30	19	8	0	0	0	0	0	0	0
960	980	42	31	20	10	0	0	0	0	0	0	0
980	1,000	43	32	21	11	0	0	0	0	0	0	0
1,000	1,020	44	33	23	12	1	0	0	0	0	0	0
1,020	1,040	45	35	24	13	2	0	0	0	0	0	0
1,040	1,060	47	36	25	14	3	0	0	0	0	0	0
1,060	1,080	48	37	26	15	4	0	0	0	0	0	0
1,080	1,100	49	38	27	16	5	0	0	0	0	0	0
1,100	1,120	50	39	28	17	6	0	0	0	0	0	0
1,120	1,140	51	40	29	18	7	0	0	0	0	0	0
1,140	1,160	52	41	30	19	8	0	0	0	0	0	0
1,160	1,180	53	42	31	20	9	0	0	0	0	0	0
1,180	1,200	54	43	32	21	10	0	0	0	0	0	0
1,200	1,220	55	44	33	22	11	1	0	0	0	0	0
1,220	1,240	56	45	34	23	13	2	0	0	0	0	0
1,240	1,260	57	46	35	24	14	3	0	0	0	0	0
1,260	1,280	58	47	36	26	15	4	0	0	0	0	0
1,280	1,300	59	48	38	27	16	5	0	0	0	0	0
1,300	1,320	60	50	39	28	17	6	0	0	0	0	0
1,320	1,340	61	51	40	29	18	7	0	0	0	0	0
1,340	1,360	63	52	41	30	19	8	0	0	0	0	0

## Single employees paid every two weeks

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
The amount to withhold (in whole dollars)												
1,360	1,380	64	53	42	31	20	9	0	0	0	0	0
1,380	1,400	65	54	43	32	21	10	0	0	0	0	0
1,400	1,420	66	55	44	33	22	11	0	0	0	0	0
1,420	1,440	67	56	45	34	23	12	1	0	0	0	0
1,440	1,460	68	57	46	35	24	13	2	0	0	0	0
1,460	1,480	69	58	47	36	25	14	4	0	0	0	0
1,480	1,500	70	59	48	37	26	16	5	0	0	0	0
1,500	1,520	72	60	49	38	27	17	6	0	0	0	0
1,520	1,540	73	61	50	39	29	18	7	0	0	0	0
1,540	1,560	75	62	51	41	30	19	8	0	0	0	0
1,560	1,580	76	63	53	42	31	20	9	0	0	0	0
1,580	1,600	77	64	54	43	32	21	10	0	0	0	0
1,600	1,620	79	66	55	44	33	22	11	0	0	0	0
1,620	1,640	80	67	56	45	34	23	12	1	0	0	0
1,640	1,660	81	68	57	46	35	24	13	2	0	0	0
1,660	1,680	83	69	58	47	36	25	14	3	0	0	0
1,680	1,700	84	70	59	48	37	26	15	4	0	0	0
1,700	1,720	85	72	60	49	38	27	16	5	0	0	0
1,720	1,740	87	73	61	50	39	28	17	7	0	0	0
1,740	1,760	88	74	62	51	40	29	19	8	0	0	0
1,760	1,780	89	76	63	52	41	30	20	9	0	0	0
1,780	1,800	91	77	64	53	42	32	21	10	0	0	0
1,800	1,820	92	78	65	54	44	33	22	11	0	0	0
1,820	1,840	94	80	66	56	45	34	23	12	1	0	0
1,840	1,860	95	81	67	57	46	35	24	13	2	0	0
1,860	1,880	96	82	69	58	47	36	25	14	3	0	0
1,880	1,900	98	84	70	59	48	37	26	15	4	0	0
1,900	1,920	99	85	71	60	49	38	27	16	5	0	0
1,920	1,940	100	87	73	61	50	39	28	17	6	0	0
1,940	1,960	102	88	74	62	51	40	29	18	7	0	0
1,960	1,980	103	89	75	63	52	41	30	19	8	0	0
1,980	2,000	104	91	77	64	53	42	31	20	10	0	0
2,000	2,020	106	92	78	65	54	43	32	22	11	0	0
2,020	2,040	107	93	79	66	55	44	33	23	12	1	0
2,040	2,060	109	95	81	67	56	45	35	24	13	2	0
2,060	2,080	110	96	82	68	57	47	36	25	14	3	0
2,080	2,100	111	97	84	70	59	48	37	26	15	4	0
2,100	2,120	113	99	85	71	60	49	38	27	16	5	0
2,120	2,140	114	100	86	72	61	50	39	28	17	6	0
2,140	2,160	115	101	88	74	62	51	40	29	18	7	0
2,160	2,180	117	103	89	75	63	52	41	30	19	8	0
2,180	2,200	118	104	90	76	64	53	42	31	20	9	0
2,200	2,220	119	106	92	78	65	54	43	32	21	10	0
2,220	2,240	121	107	93	79	66	55	44	33	22	11	1
2,240	2,260	122	108	94	81	67	56	45	34	23	13	2
2,260	2,280	123	110	96	82	68	57	46	35	25	14	3
2,280	2,300	125	111	97	83	69	58	47	37	26	15	4
2,300	2,320	126	112	98	85	71	59	48	38	27	16	5
2,320	2,340	128	114	100	86	72	60	50	39	28	17	6
2,340	2,360	129	115	101	87	73	62	51	40	29	18	7
2,360	2,380	130	116	103	89	75	63	52	41	30	19	8
2,380	2,400	132	118	104	90	76	64	53	42	31	20	9
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,400	4,390	132	118	105	91	77	64	53	42	31	21	10
7.85 PERCENT OF THE EXCESS OVER \$4,390 PLUS (round total to the nearest whole dollar)												
4,390	7,994	268	254	240	226	212	198	184	171	157	143	129
9.85 PERCENT OF THE EXCESS OVER \$7,994 PLUS (round total to the nearest whole dollar)												
7,994	and over	551	535	519	503	487	471	455	439	423	407	391



## 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	580	0	0	0	0	0	0	0	0	0	0	0
580	600	1	0	0	0	0	0	0	0	0	0	0
600	620	2	0	0	0	0	0	0	0	0	0	0
620	640	3	0	0	0	0	0	0	0	0	0	0
640	660	5	0	0	0	0	0	0	0	0	0	0
660	680	6	0	0	0	0	0	0	0	0	0	0
680	700	7	0	0	0	0	0	0	0	0	0	0
700	720	8	0	0	0	0	0	0	0	0	0	0
720	740	9	0	0	0	0	0	0	0	0	0	0
740	760	10	0	0	0	0	0	0	0	0	0	0
760	780	11	0	0	0	0	0	0	0	0	0	0
780	800	12	1	0	0	0	0	0	0	0	0	0
800	820	13	2	0	0	0	0	0	0	0	0	0
820	840	14	3	0	0	0	0	0	0	0	0	0
840	860	15	4	0	0	0	0	0	0	0	0	0
860	880	16	5	0	0	0	0	0	0	0	0	0
880	900	17	6	0	0	0	0	0	0	0	0	0
900	920	18	8	0	0	0	0	0	0	0	0	0
920	940	20	9	0	0	0	0	0	0	0	0	0
940	960	21	10	0	0	0	0	0	0	0	0	0
960	980	22	11	0	0	0	0	0	0	0	0	0
980	1,000	23	12	1	0	0	0	0	0	0	0	0
1,000	1,020	24	13	2	0	0	0	0	0	0	0	0
1,020	1,040	25	14	3	0	0	0	0	0	0	0	0
1,040	1,060	26	15	4	0	0	0	0	0	0	0	0
1,060	1,080	27	16	5	0	0	0	0	0	0	0	0
1,080	1,100	28	17	6	0	0	0	0	0	0	0	0
1,100	1,120	29	18	7	0	0	0	0	0	0	0	0
1,120	1,140	30	19	8	0	0	0	0	0	0	0	0
1,140	1,160	31	20	9	0	0	0	0	0	0	0	0
1,160	1,180	32	21	11	0	0	0	0	0	0	0	0
1,180	1,200	33	23	12	1	0	0	0	0	0	0	0
1,200	1,220	34	24	13	2	0	0	0	0	0	0	0
1,220	1,240	36	25	14	3	0	0	0	0	0	0	0
1,240	1,260	37	26	15	4	0	0	0	0	0	0	0
1,260	1,280	38	27	16	5	0	0	0	0	0	0	0
1,280	1,300	39	28	17	6	0	0	0	0	0	0	0
1,300	1,320	40	29	18	7	0	0	0	0	0	0	0
1,320	1,340	41	30	19	8	0	0	0	0	0	0	0
1,340	1,360	42	31	20	9	0	0	0	0	0	0	0
1,360	1,380	43	32	21	10	0	0	0	0	0	0	0
1,380	1,400	44	33	22	11	0	0	0	0	0	0	0
1,400	1,420	45	34	23	12	2	0	0	0	0	0	0
1,420	1,440	46	35	24	14	3	0	0	0	0	0	0
1,440	1,460	47	36	26	15	4	0	0	0	0	0	0
1,460	1,480	48	37	27	16	5	0	0	0	0	0	0
1,480	1,500	49	39	28	17	6	0	0	0	0	0	0
1,500	1,520	51	40	29	18	7	0	0	0	0	0	0
1,520	1,540	52	41	30	19	8	0	0	0	0	0	0
1,540	1,560	53	42	31	20	9	0	0	0	0	0	0
1,560	1,580	54	43	32	21	10	0	0	0	0	0	0
1,580	1,600	55	44	33	22	11	0	0	0	0	0	0

## Married employees paid every two weeks

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
1,600	1,620	56	45	34	23	12	1	0	0	0	0	0
1,620	1,640	57	46	35	24	13	2	0	0	0	0	0
1,640	1,660	58	47	36	25	14	3	0	0	0	0	0
1,660	1,680	59	48	37	26	15	5	0	0	0	0	0
1,680	1,700	60	49	38	27	17	6	0	0	0	0	0
1,700	1,720	61	50	39	29	18	7	0	0	0	0	0
1,720	1,740	62	51	40	30	19	8	0	0	0	0	0
1,740	1,760	63	52	42	31	20	9	0	0	0	0	0
1,760	1,780	64	54	43	32	21	10	0	0	0	0	0
1,780	1,800	66	55	44	33	22	11	0	0	0	0	0
1,800	1,820	67	56	45	34	23	12	1	0	0	0	0
1,820	1,840	68	57	46	35	24	13	2	0	0	0	0
1,840	1,860	69	58	47	36	25	14	3	0	0	0	0
1,860	1,880	70	59	48	37	26	15	4	0	0	0	0
1,880	1,900	71	60	49	38	27	16	5	0	0	0	0
1,900	1,920	72	61	50	39	28	17	7	0	0	0	0
1,920	1,940	73	62	51	40	29	18	8	0	0	0	0
1,940	1,960	74	63	52	41	30	20	9	0	0	0	0
1,960	1,980	75	64	53	42	32	21	10	0	0	0	0
1,980	2,000	76	65	54	43	33	22	11	0	0	0	0
2,000	2,020	77	66	55	45	34	23	12	1	0	0	0
2,020	2,040	78	67	57	46	35	24	13	2	0	0	0
2,040	2,060	79	69	58	47	36	25	14	3	0	0	0
2,060	2,080	80	70	59	48	37	26	15	4	0	0	0
2,080	2,100	82	71	60	49	38	27	16	5	0	0	0
2,100	2,120	83	72	61	50	39	28	17	6	0	0	0
2,120	2,140	84	73	62	51	40	29	18	7	0	0	0
2,140	2,160	85	74	63	52	41	30	19	8	0	0	0
2,160	2,180	86	75	64	53	42	31	20	10	0	0	0
2,180	2,200	87	76	65	54	43	32	21	11	0	0	0
2,200	2,220	88	77	66	55	44	33	23	12	1	0	0
2,220	2,240	89	78	67	56	45	35	24	13	2	0	0
2,240	2,260	90	79	68	57	47	36	25	14	3	0	0
2,260	2,280	91	80	69	58	48	37	26	15	4	0	0
2,280	2,300	92	81	70	60	49	38	27	16	5	0	0
2,300	2,320	93	82	72	61	50	39	28	17	6	0	0
2,320	2,340	94	84	73	62	51	40	29	18	7	0	0
2,340	2,360	95	85	74	63	52	41	30	19	8	0	0
2,360	2,380	97	86	75	64	53	42	31	20	9	0	0
2,380	2,400	98	87	76	65	54	43	32	21	10	0	0
2,400	2,420	99	88	77	66	55	44	33	22	11	1	0
2,420	2,440	100	89	78	67	56	45	34	23	13	2	0
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,440	8,007	100	89	78	68	57	46	35	24	13	2	0
7.85 PERCENT OF THE EXCESS OVER \$8,007 PLUS (round total to the nearest whole dollar)												
8,007	13,563	479	465	451	437	423	410	396	382	368	354	340
9.85 PERCENT OF THE EXCESS OVER \$13,563 PLUS (round total to the nearest whole dollar)												
13,563	and over	915	899	883	867	851	835	819	803	787	771	755

## 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 or more
The amount to withhold (in whole dollars)												
0	200	0	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	2	0	0	0	0	0	0	0	0	0	0
240	260	3	0	0	0	0	0	0	0	0	0	0
260	280	4	0	0	0	0	0	0	0	0	0	0
280	300	5	0	0	0	0	0	0	0	0	0	0
300	320	6	0	0	0	0	0	0	0	0	0	0
320	340	7	0	0	0	0	0	0	0	0	0	0
340	360	8	0	0	0	0	0	0	0	0	0	0
360	380	9	0	0	0	0	0	0	0	0	0	0
380	400	10	0	0	0	0	0	0	0	0	0	0
400	420	11	0	0	0	0	0	0	0	0	0	0
420	440	13	1	0	0	0	0	0	0	0	0	0
440	460	14	2	0	0	0	0	0	0	0	0	0
460	480	15	3	0	0	0	0	0	0	0	0	0
480	500	16	4	0	0	0	0	0	0	0	0	0
500	520	17	5	0	0	0	0	0	0	0	0	0
520	540	18	6	0	0	0	0	0	0	0	0	0
540	560	19	7	0	0	0	0	0	0	0	0	0
560	580	20	8	0	0	0	0	0	0	0	0	0
580	600	21	9	0	0	0	0	0	0	0	0	0
600	620	22	10	0	0	0	0	0	0	0	0	0
620	640	23	11	0	0	0	0	0	0	0	0	0
640	660	24	12	1	0	0	0	0	0	0	0	0
660	680	25	14	2	0	0	0	0	0	0	0	0
680	700	26	15	3	0	0	0	0	0	0	0	0
700	720	28	16	4	0	0	0	0	0	0	0	0
720	740	29	17	5	0	0	0	0	0	0	0	0
740	760	30	18	6	0	0	0	0	0	0	0	0
760	780	31	19	7	0	0	0	0	0	0	0	0
780	800	32	20	8	0	0	0	0	0	0	0	0
800	820	33	21	9	0	0	0	0	0	0	0	0
820	840	34	22	10	0	0	0	0	0	0	0	0
840	860	35	23	11	0	0	0	0	0	0	0	0
860	880	36	24	12	1	0	0	0	0	0	0	0
880	900	37	25	14	2	0	0	0	0	0	0	0
900	920	38	26	15	3	0	0	0	0	0	0	0
920	940	39	27	16	4	0	0	0	0	0	0	0
940	960	40	29	17	5	0	0	0	0	0	0	0
960	980	41	30	18	6	0	0	0	0	0	0	0
980	1,000	42	31	19	7	0	0	0	0	0	0	0
1,000	1,020	44	32	20	8	0	0	0	0	0	0	0
1,020	1,040	45	33	21	9	0	0	0	0	0	0	0
1,040	1,060	46	34	22	10	0	0	0	0	0	0	0
1,060	1,080	47	35	23	11	0	0	0	0	0	0	0
1,080	1,100	48	36	24	12	1	0	0	0	0	0	0
1,100	1,120	49	37	25	13	2	0	0	0	0	0	0
1,120	1,140	50	38	26	15	3	0	0	0	0	0	0
1,140	1,160	51	39	27	16	4	0	0	0	0	0	0
1,160	1,180	52	40	28	17	5	0	0	0	0	0	0
1,180	1,200	53	41	30	18	6	0	0	0	0	0	0
1,200	1,220	54	42	31	19	7	0	0	0	0	0	0
1,220	1,240	55	44	32	20	8	0	0	0	0	0	0
1,240	1,260	56	45	33	21	9	0	0	0	0	0	0
1,260	1,280	57	46	34	22	10	0	0	0	0	0	0
1,280	1,300	59	47	35	23	11	0	0	0	0	0	0
1,300	1,320	60	48	36	24	12	1	0	0	0	0	0
1,320	1,340	61	49	37	25	13	2	0	0	0	0	0
1,340	1,360	62	50	38	26	14	3	0	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 or more
		The amount to withhold (in whole dollars)										
1,360	1,380	63	51	39	27	16	4	0	0	0	0	0
1,380	1,400	64	52	40	28	17	5	0	0	0	0	0
1,400	1,420	65	53	41	30	18	6	0	0	0	0	0
1,420	1,440	66	54	42	31	19	7	0	0	0	0	0
1,440	1,460	67	55	43	32	20	8	0	0	0	0	0
1,460	1,480	68	56	45	33	21	9	0	0	0	0	0
1,480	1,500	69	57	46	34	22	10	0	0	0	0	0
1,500	1,520	70	58	47	35	23	11	0	0	0	0	0
1,520	1,540	71	60	48	36	24	12	0	0	0	0	0
1,540	1,560	72	61	49	37	25	13	2	0	0	0	0
1,560	1,580	74	62	50	38	26	14	3	0	0	0	0
1,580	1,600	75	63	51	39	27	16	4	0	0	0	0
1,600	1,620	76	64	52	40	28	17	5	0	0	0	0
1,620	1,640	77	65	53	41	29	18	6	0	0	0	0
1,640	1,660	79	66	54	42	31	19	7	0	0	0	0
1,660	1,680	80	67	55	43	32	20	8	0	0	0	0
1,680	1,700	81	68	56	44	33	21	9	0	0	0	0
1,700	1,720	83	69	57	46	34	22	10	0	0	0	0
1,720	1,740	84	70	58	47	35	23	11	0	0	0	0
1,740	1,760	86	71	60	48	36	24	12	0	0	0	0
1,760	1,780	87	72	61	49	37	25	13	2	0	0	0
1,780	1,800	88	73	62	50	38	26	14	3	0	0	0
1,800	1,820	90	75	63	51	39	27	15	4	0	0	0
1,820	1,840	91	76	64	52	40	28	17	5	0	0	0
1,840	1,860	92	77	65	53	41	29	18	6	0	0	0
1,860	1,880	94	79	66	54	42	30	19	7	0	0	0
1,880	1,900	95	80	67	55	43	32	20	8	0	0	0
1,900	1,920	96	81	68	56	44	33	21	9	0	0	0
1,920	1,940	98	83	69	57	46	34	22	10	0	0	0
1,940	1,960	99	84	70	58	47	35	23	11	0	0	0
1,960	1,980	101	86	71	59	48	36	24	12	0	0	0
1,980	2,000	102	87	72	61	49	37	25	13	1	0	0
2,000	2,020	103	88	73	62	50	38	26	14	3	0	0
2,020	2,040	105	90	75	63	51	39	27	15	4	0	0
2,040	2,060	106	91	76	64	52	40	28	16	5	0	0
2,060	2,080	107	92	77	65	53	41	29	18	6	0	0
2,080	2,100	109	94	79	66	54	42	30	19	7	0	0
2,100	2,120	110	95	80	67	55	43	32	20	8	0	0
2,120	2,140	111	96	81	68	56	44	33	21	9	0	0
2,140	2,160	113	98	83	69	57	45	34	22	10	0	0
2,160	2,180	114	99	84	70	58	47	35	23	11	0	0
2,180	2,200	115	100	85	71	59	48	36	24	12	0	0
2,200	2,220	117	102	87	72	60	49	37	25	13	1	0
2,220	2,240	118	103	88	73	62	50	38	26	14	2	0
2,240	2,260	120	105	90	75	63	51	39	27	15	4	0
2,260	2,280	121	106	91	76	64	52	40	28	16	5	0
2,280	2,300	122	107	92	77	65	53	41	29	18	6	0
2,300	2,320	124	109	94	79	66	54	42	30	19	7	0
2,320	2,340	125	110	95	80	67	55	43	31	20	8	0
2,340	2,360	126	111	96	81	68	56	44	33	21	9	0
2,360	2,380	128	113	98	83	69	57	45	34	22	10	0
2,380	2,400	129	114	99	84	70	58	47	35	23	11	0
6.80 PERCENT OF THE EXCESS OVER \$2,400 PLUS (round total to the nearest whole dollar)												
2,400	4,755	130	115	100	85	71	59	47	35	23	12	0
7.85 PERCENT OF THE EXCESS OVER \$4,755 PLUS (round total to the nearest whole dollar)												
4,755	8,660	290	275	260	245	230	215	200	185	170	155	140
9.85 PERCENT OF THE EXCESS OVER \$8,660 PLUS (round total to the nearest whole dollar)												
8,660	and over	596	579	562	544	527	510	492	475	458	440	423

## 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	620	0	0	0	0	0	0	0	0	0	0	0
620	640	1	0	0	0	0	0	0	0	0	0	0
640	660	2	0	0	0	0	0	0	0	0	0	0
660	680	3	0	0	0	0	0	0	0	0	0	0
680	700	4	0	0	0	0	0	0	0	0	0	0
700	720	5	0	0	0	0	0	0	0	0	0	0
720	740	6	0	0	0	0	0	0	0	0	0	0
740	760	7	0	0	0	0	0	0	0	0	0	0
760	780	8	0	0	0	0	0	0	0	0	0	0
780	800	9	0	0	0	0	0	0	0	0	0	0
800	820	11	0	0	0	0	0	0	0	0	0	0
820	840	12	0	0	0	0	0	0	0	0	0	0
840	860	13	1	0	0	0	0	0	0	0	0	0
860	880	14	2	0	0	0	0	0	0	0	0	0
880	900	15	3	0	0	0	0	0	0	0	0	0
900	920	16	4	0	0	0	0	0	0	0	0	0
920	940	17	5	0	0	0	0	0	0	0	0	0
940	960	18	6	0	0	0	0	0	0	0	0	0
960	980	19	7	0	0	0	0	0	0	0	0	0
980	1,000	20	8	0	0	0	0	0	0	0	0	0
1,000	1,020	21	9	0	0	0	0	0	0	0	0	0
1,020	1,040	22	11	0	0	0	0	0	0	0	0	0
1,040	1,060	23	12	0	0	0	0	0	0	0	0	0
1,060	1,080	24	13	1	0	0	0	0	0	0	0	0
1,080	1,100	26	14	2	0	0	0	0	0	0	0	0
1,100	1,120	27	15	3	0	0	0	0	0	0	0	0
1,120	1,140	28	16	4	0	0	0	0	0	0	0	0
1,140	1,160	29	17	5	0	0	0	0	0	0	0	0
1,160	1,180	30	18	6	0	0	0	0	0	0	0	0
1,180	1,200	31	19	7	0	0	0	0	0	0	0	0
1,200	1,220	32	20	8	0	0	0	0	0	0	0	0
1,220	1,240	33	21	9	0	0	0	0	0	0	0	0
1,240	1,260	34	22	10	0	0	0	0	0	0	0	0
1,260	1,280	35	23	12	0	0	0	0	0	0	0	0
1,280	1,300	36	24	13	1	0	0	0	0	0	0	0
1,300	1,320	37	26	14	2	0	0	0	0	0	0	0
1,320	1,340	38	27	15	3	0	0	0	0	0	0	0
1,340	1,360	39	28	16	4	0	0	0	0	0	0	0
1,360	1,380	41	29	17	5	0	0	0	0	0	0	0
1,380	1,400	42	30	18	6	0	0	0	0	0	0	0
1,400	1,420	43	31	19	7	0	0	0	0	0	0	0
1,420	1,440	44	32	20	8	0	0	0	0	0	0	0
1,440	1,460	45	33	21	9	0	0	0	0	0	0	0
1,460	1,480	46	34	22	10	0	0	0	0	0	0	0
1,480	1,500	47	35	23	12	0	0	0	0	0	0	0
1,500	1,520	48	36	24	13	1	0	0	0	0	0	0
1,520	1,540	49	37	25	14	2	0	0	0	0	0	0
1,540	1,560	50	38	27	15	3	0	0	0	0	0	0
1,560	1,580	51	39	28	16	4	0	0	0	0	0	0
1,580	1,600	52	40	29	17	5	0	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)										
1,600	1,620	53	42	30	18	6	0	0	0	0	0	0
1,620	1,640	54	43	31	19	7	0	0	0	0	0	0
1,640	1,660	56	44	32	20	8	0	0	0	0	0	0
1,660	1,680	57	45	33	21	9	0	0	0	0	0	0
1,680	1,700	58	46	34	22	10	0	0	0	0	0	0
1,700	1,720	59	47	35	23	11	0	0	0	0	0	0
1,720	1,740	60	48	36	24	13	1	0	0	0	0	0
1,740	1,760	61	49	37	25	14	2	0	0	0	0	0
1,760	1,780	62	50	38	26	15	3	0	0	0	0	0
1,780	1,800	63	51	39	28	16	4	0	0	0	0	0
1,800	1,820	64	52	40	29	17	5	0	0	0	0	0
1,820	1,840	65	53	42	30	18	6	0	0	0	0	0
1,840	1,860	66	54	43	31	19	7	0	0	0	0	0
1,860	1,880	67	55	44	32	20	8	0	0	0	0	0
1,880	1,900	68	57	45	33	21	9	0	0	0	0	0
1,900	1,920	69	58	46	34	22	10	0	0	0	0	0
1,920	1,940	70	59	47	35	23	11	0	0	0	0	0
1,940	1,960	72	60	48	36	24	12	1	0	0	0	0
1,960	1,980	73	61	49	37	25	14	2	0	0	0	0
1,980	2,000	74	62	50	38	26	15	3	0	0	0	0
2,000	2,020	75	63	51	39	28	16	4	0	0	0	0
2,020	2,040	76	64	52	40	29	17	5	0	0	0	0
2,040	2,060	77	65	53	41	30	18	6	0	0	0	0
2,060	2,080	78	66	54	43	31	19	7	0	0	0	0
2,080	2,100	79	67	55	44	32	20	8	0	0	0	0
2,100	2,120	80	68	56	45	33	21	9	0	0	0	0
2,120	2,140	81	69	58	46	34	22	10	0	0	0	0
2,140	2,160	82	70	59	47	35	23	11	0	0	0	0
2,160	2,180	83	72	60	48	36	24	12	1	0	0	0
2,180	2,200	84	73	61	49	37	25	14	2	0	0	0
2,200	2,220	85	74	62	50	38	26	15	3	0	0	0
2,220	2,240	87	75	63	51	39	27	16	4	0	0	0
2,240	2,260	88	76	64	52	40	29	17	5	0	0	0
2,260	2,280	89	77	65	53	41	30	18	6	0	0	0
2,280	2,300	90	78	66	54	42	31	19	7	0	0	0
2,300	2,320	91	79	67	55	44	32	20	8	0	0	0
2,320	2,340	92	80	68	56	45	33	21	9	0	0	0
2,340	2,360	93	81	69	58	46	34	22	10	0	0	0
2,360	2,380	94	82	70	59	47	35	23	11	0	0	0
2,380	2,400	95	83	71	60	48	36	24	12	1	0	0
2,400	2,420	96	84	73	61	49	37	25	13	2	0	0
2,420	2,440	97	85	74	62	50	38	26	15	3	0	0
6.80 PERCENT OF THE EXCESS OVER \$2,440 PLUS (round total to the nearest whole dollar)												
2,440	8,674	98	86	74	62	51	39	27	15	3	0	0
7.85 PERCENT OF THE EXCESS OVER \$8,674 PLUS (round total to the nearest whole dollar)												
8,674	14,693	519	504	489	474	459	444	429	414	399	384	369
9.85 PERCENT OF THE EXCESS OVER \$14,693 PLUS (round total to the nearest whole dollar)												
14,693	and over	991	974	957	939	922	905	887	870	853	835	818

## 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	400	0	0	0	0	0	0	0	0	0	0	0
400	420	1	0	0	0	0	0	0	0	0	0	0
420	440	2	0	0	0	0	0	0	0	0	0	0
440	460	3	0	0	0	0	0	0	0	0	0	0
460	480	4	0	0	0	0	0	0	0	0	0	0
480	500	5	0	0	0	0	0	0	0	0	0	0
500	520	6	0	0	0	0	0	0	0	0	0	0
520	540	7	0	0	0	0	0	0	0	0	0	0
540	560	8	0	0	0	0	0	0	0	0	0	0
560	580	10	0	0	0	0	0	0	0	0	0	0
580	600	11	0	0	0	0	0	0	0	0	0	0
600	620	12	0	0	0	0	0	0	0	0	0	0
620	640	13	0	0	0	0	0	0	0	0	0	0
640	680	14	0	0	0	0	0	0	0	0	0	0
680	720	16	0	0	0	0	0	0	0	0	0	0
720	760	19	0	0	0	0	0	0	0	0	0	0
760	800	21	0	0	0	0	0	0	0	0	0	0
800	840	23	0	0	0	0	0	0	0	0	0	0
840	880	25	1	0	0	0	0	0	0	0	0	0
880	920	27	4	0	0	0	0	0	0	0	0	0
920	960	29	6	0	0	0	0	0	0	0	0	0
960	1,000	31	8	0	0	0	0	0	0	0	0	0
1,000	1,040	34	10	0	0	0	0	0	0	0	0	0
1,040	1,080	36	12	0	0	0	0	0	0	0	0	0
1,080	1,120	38	14	0	0	0	0	0	0	0	0	0
1,120	1,160	40	16	0	0	0	0	0	0	0	0	0
1,160	1,200	42	19	0	0	0	0	0	0	0	0	0
1,200	1,240	44	21	0	0	0	0	0	0	0	0	0
1,240	1,280	46	23	0	0	0	0	0	0	0	0	0
1,280	1,320	49	25	1	0	0	0	0	0	0	0	0
1,320	1,360	51	27	3	0	0	0	0	0	0	0	0
1,360	1,400	53	29	6	0	0	0	0	0	0	0	0
1,400	1,440	55	31	8	0	0	0	0	0	0	0	0
1,440	1,480	57	34	10	0	0	0	0	0	0	0	0
1,480	1,520	59	36	12	0	0	0	0	0	0	0	0
1,520	1,560	61	38	14	0	0	0	0	0	0	0	0
1,560	1,600	64	40	16	0	0	0	0	0	0	0	0
1,600	1,640	66	42	18	0	0	0	0	0	0	0	0
1,640	1,680	68	44	21	0	0	0	0	0	0	0	0
1,680	1,720	70	46	23	0	0	0	0	0	0	0	0
1,720	1,760	72	49	25	1	0	0	0	0	0	0	0
1,760	1,800	74	51	27	3	0	0	0	0	0	0	0
1,800	1,840	76	53	29	6	0	0	0	0	0	0	0
1,840	1,880	79	55	31	8	0	0	0	0	0	0	0
1,880	1,920	81	57	33	10	0	0	0	0	0	0	0
1,920	1,960	83	59	36	12	0	0	0	0	0	0	0
1,960	2,000	85	61	38	14	0	0	0	0	0	0	0
2,000	2,040	87	63	40	16	0	0	0	0	0	0	0
2,040	2,080	89	66	42	18	0	0	0	0	0	0	0
2,080	2,120	91	68	44	21	0	0	0	0	0	0	0
2,120	2,160	94	70	46	23	0	0	0	0	0	0	0
2,160	2,200	96	72	48	25	1	0	0	0	0	0	0
2,200	2,240	98	74	51	27	3	0	0	0	0	0	0
2,240	2,280	100	76	53	29	5	0	0	0	0	0	0
2,280	2,320	102	78	55	31	8	0	0	0	0	0	0
2,320	2,360	104	81	57	33	10	0	0	0	0	0	0
2,360	2,400	106	83	59	35	12	0	0	0	0	0	0
2,400	2,440	109	85	61	38	14	0	0	0	0	0	0
2,440	2,480	111	87	63	40	16	0	0	0	0	0	0
2,480	2,520	113	89	66	42	18	0	0	0	0	0	0
2,520	2,560	115	91	68	44	20	0	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)										
2,560	2,600	117	93	70	46	23	0	0	0	0	0	0
2,600	2,640	119	96	72	48	25	1	0	0	0	0	0
2,640	2,680	121	98	74	50	27	3	0	0	0	0	0
2,680	2,720	123	100	76	53	29	5	0	0	0	0	0
2,720	2,760	126	102	78	55	31	7	0	0	0	0	0
2,760	2,800	128	104	81	57	33	10	0	0	0	0	0
2,800	2,840	130	106	83	59	35	12	0	0	0	0	0
2,840	2,880	132	108	85	61	38	14	0	0	0	0	0
2,880	2,920	134	111	87	63	40	16	0	0	0	0	0
2,920	2,960	136	113	89	65	42	18	0	0	0	0	0
2,960	3,000	138	115	91	68	44	20	0	0	0	0	0
3,000	3,040	141	117	93	70	46	22	0	0	0	0	0
3,040	3,080	143	119	95	72	48	25	1	0	0	0	0
3,080	3,120	145	121	98	74	50	27	3	0	0	0	0
3,120	3,160	147	123	100	76	53	29	5	0	0	0	0
3,160	3,200	149	126	102	78	55	31	7	0	0	0	0
3,200	3,240	152	128	104	80	57	33	10	0	0	0	0
3,240	3,280	155	130	106	83	59	35	12	0	0	0	0
3,280	3,320	158	132	108	85	61	37	14	0	0	0	0
3,320	3,360	160	134	110	87	63	40	16	0	0	0	0
3,360	3,400	163	136	113	89	65	42	18	0	0	0	0
3,400	3,440	166	138	115	91	67	44	20	0	0	0	0
3,440	3,480	168	141	117	93	70	46	22	0	0	0	0
3,480	3,520	171	143	119	95	72	48	25	1	0	0	0
3,520	3,560	174	145	121	98	74	50	27	3	0	0	0
3,560	3,600	177	147	123	100	76	52	29	5	0	0	0
3,600	3,640	179	149	125	102	78	55	31	7	0	0	0
3,640	3,680	182	152	128	104	80	57	33	9	0	0	0
3,680	3,720	185	155	130	106	82	59	35	12	0	0	0
3,720	3,760	187	157	132	108	85	61	37	14	0	0	0
3,760	3,800	190	160	134	110	87	63	40	16	0	0	0
3,800	3,840	193	163	136	113	89	65	42	18	0	0	0
3,840	3,880	196	166	138	115	91	67	44	20	0	0	0
3,880	3,920	198	168	140	117	93	70	46	22	0	0	0
3,920	3,960	201	171	143	119	95	72	48	24	1	0	0
3,960	4,000	204	174	145	121	97	74	50	27	3	0	0
4,000	4,040	206	176	147	123	100	76	52	29	5	0	0
4,040	4,080	209	179	149	125	102	78	54	31	7	0	0
4,080	4,120	212	182	152	128	104	80	57	33	9	0	0
4,120	4,160	215	185	155	130	106	82	59	35	12	0	0
4,160	4,200	217	187	157	132	108	85	61	37	14	0	0
4,200	4,240	220	190	160	134	110	87	63	39	16	0	0
4,240	4,280	223	193	163	136	112	89	65	42	18	0	0
4,280	4,320	226	195	165	138	115	91	67	44	20	0	0
4,320	4,360	228	198	168	140	117	93	69	46	22	0	0
4,360	4,400	231	201	171	142	119	95	72	48	24	1	0
4,400	4,440	234	204	174	145	121	97	74	50	26	3	0
4,440	4,480	236	206	176	147	123	100	76	52	29	5	0
4,480	4,520	239	209	179	149	125	102	78	54	31	7	0
4,520	4,560	242	212	182	152	127	104	80	57	33	9	0
4,560	4,600	245	215	184	154	130	106	82	59	35	11	0
4,600	4,640	247	217	187	157	132	108	84	61	37	14	0
6.80 PERCENT OF THE EXCESS OVER \$4,640 PLUS (round total to the nearest whole dollar)												
4,640	9,511	249	219	189	159	133	109	86	62	38	15	0
7.85 PERCENT OF THE EXCESS OVER \$9,511 PLUS (round total to the nearest whole dollar)												
9,511	17,321	580	550	520	490	460	430	400	370	340	310	280
9.85 PERCENT OF THE EXCESS OVER \$17,321 PLUS (round total to the nearest whole dollar)												
17,321	and over	1,193	1,158	1,124	1,089	1,054	1,020	985	950	916	881	846

## 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	1,240	0	0	0	0	0	0	0	0	0	0	0
1,240	1,280	2	0	0	0	0	0	0	0	0	0	0
1,280	1,320	4	0	0	0	0	0	0	0	0	0	0
1,320	1,360	6	0	0	0	0	0	0	0	0	0	0
1,360	1,400	8	0	0	0	0	0	0	0	0	0	0
1,400	1,440	10	0	0	0	0	0	0	0	0	0	0
1,440	1,480	13	0	0	0	0	0	0	0	0	0	0
1,480	1,520	15	0	0	0	0	0	0	0	0	0	0
1,520	1,560	17	0	0	0	0	0	0	0	0	0	0
1,560	1,600	19	0	0	0	0	0	0	0	0	0	0
1,600	1,640	21	0	0	0	0	0	0	0	0	0	0
1,640	1,680	23	0	0	0	0	0	0	0	0	0	0
1,680	1,720	25	2	0	0	0	0	0	0	0	0	0
1,720	1,760	28	4	0	0	0	0	0	0	0	0	0
1,760	1,800	30	6	0	0	0	0	0	0	0	0	0
1,800	1,840	32	8	0	0	0	0	0	0	0	0	0
1,840	1,880	34	10	0	0	0	0	0	0	0	0	0
1,880	1,920	36	12	0	0	0	0	0	0	0	0	0
1,920	1,960	38	15	0	0	0	0	0	0	0	0	0
1,960	2,000	40	17	0	0	0	0	0	0	0	0	0
2,000	2,040	43	19	0	0	0	0	0	0	0	0	0
2,040	2,080	45	21	0	0	0	0	0	0	0	0	0
2,080	2,120	47	23	0	0	0	0	0	0	0	0	0
2,120	2,160	49	25	2	0	0	0	0	0	0	0	0
2,160	2,200	51	27	4	0	0	0	0	0	0	0	0
2,200	2,240	53	30	6	0	0	0	0	0	0	0	0
2,240	2,280	55	32	8	0	0	0	0	0	0	0	0
2,280	2,320	58	34	10	0	0	0	0	0	0	0	0
2,320	2,360	60	36	12	0	0	0	0	0	0	0	0
2,360	2,400	62	38	15	0	0	0	0	0	0	0	0
2,400	2,440	64	40	17	0	0	0	0	0	0	0	0
2,440	2,480	66	42	19	0	0	0	0	0	0	0	0
2,480	2,520	68	45	21	0	0	0	0	0	0	0	0
2,520	2,560	70	47	23	0	0	0	0	0	0	0	0
2,560	2,600	72	49	25	2	0	0	0	0	0	0	0
2,600	2,640	75	51	27	4	0	0	0	0	0	0	0
2,640	2,680	77	53	30	6	0	0	0	0	0	0	0
2,680	2,720	79	55	32	8	0	0	0	0	0	0	0
2,720	2,760	81	57	34	10	0	0	0	0	0	0	0
2,760	2,800	83	60	36	12	0	0	0	0	0	0	0
2,800	2,840	85	62	38	14	0	0	0	0	0	0	0
2,840	2,880	87	64	40	17	0	0	0	0	0	0	0
2,880	2,920	90	66	42	19	0	0	0	0	0	0	0
2,920	2,960	92	68	44	21	0	0	0	0	0	0	0
2,960	3,000	94	70	47	23	0	0	0	0	0	0	0
3,000	3,040	96	72	49	25	2	0	0	0	0	0	0
3,040	3,080	98	75	51	27	4	0	0	0	0	0	0
3,080	3,120	100	77	53	29	6	0	0	0	0	0	0
3,120	3,160	102	79	55	32	8	0	0	0	0	0	0
3,160	3,200	105	81	57	34	10	0	0	0	0	0	0
3,200	3,240	107	83	59	36	12	0	0	0	0	0	0
3,240	3,280	109	85	62	38	14	0	0	0	0	0	0
3,280	3,320	111	87	64	40	16	0	0	0	0	0	0
3,320	3,360	113	90	66	42	19	0	0	0	0	0	0
3,360	3,400	115	92	68	44	21	0	0	0	0	0	0
3,400	3,440	117	94	70	47	23	0	0	0	0	0	0
3,440	3,480	120	96	72	49	25	1	0	0	0	0	0
3,480	3,520	122	98	74	51	27	4	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)										
3,520	3,560	124	100	77	53	29	6	0	0	0	0	0
3,560	3,600	126	102	79	55	31	8	0	0	0	0	0
3,600	3,640	128	105	81	57	34	10	0	0	0	0	0
3,640	3,680	130	107	83	59	36	12	0	0	0	0	0
3,680	3,720	132	109	85	62	38	14	0	0	0	0	0
3,720	3,760	135	111	87	64	40	16	0	0	0	0	0
3,760	3,800	137	113	89	66	42	19	0	0	0	0	0
3,800	3,840	139	115	92	68	44	21	0	0	0	0	0
3,840	3,880	141	117	94	70	46	23	0	0	0	0	0
3,880	3,920	143	119	96	72	49	25	1	0	0	0	0
3,920	3,960	145	122	98	74	51	27	3	0	0	0	0
3,960	4,000	147	124	100	77	53	29	6	0	0	0	0
4,000	4,040	150	126	102	79	55	31	8	0	0	0	0
4,040	4,080	152	128	104	81	57	34	10	0	0	0	0
4,080	4,120	154	130	107	83	59	36	12	0	0	0	0
4,120	4,160	156	132	109	85	61	38	14	0	0	0	0
4,160	4,200	158	134	111	87	64	40	16	0	0	0	0
4,200	4,240	160	137	113	89	66	42	18	0	0	0	0
4,240	4,280	162	139	115	91	68	44	21	0	0	0	0
4,280	4,320	165	141	117	94	70	46	23	0	0	0	0
4,320	4,360	167	143	119	96	72	49	25	1	0	0	0
4,360	4,400	169	145	122	98	74	51	27	3	0	0	0
4,400	4,440	171	147	124	100	76	53	29	6	0	0	0
4,440	4,480	173	149	126	102	79	55	31	8	0	0	0
4,480	4,520	175	152	128	104	81	57	33	10	0	0	0
4,520	4,560	177	154	130	106	83	59	36	12	0	0	0
4,560	4,600	179	156	132	109	85	61	38	14	0	0	0
4,600	4,640	182	158	134	111	87	63	40	16	0	0	0
4,640	4,680	184	160	137	113	89	66	42	18	0	0	0
4,680	4,720	186	162	139	115	91	68	44	21	0	0	0
6.80 PERCENT OF THE EXCESS OVER \$4,720 PLUS (round total to the nearest whole dollar)												
4,720	17,348	187	163	140	116	92	69	45	22	0	0	0
7.85 PERCENT OF THE EXCESS OVER \$17,348 PLUS (round total to the nearest whole dollar)												
17,348	29,386	1,038	1,007	977	947	917	887	857	827	797	767	737
9.85 PERCENT OF THE EXCESS OVER \$29,386 PLUS (round total to the nearest whole dollar)												
29,386	and over	1,983	1,948	1,913	1,878	1,844	1,809	1,774	1,740	1,705	1,670	1,636

# 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, 2026.

## Step 1

Determine the employee's total wages for one payroll period (if determining withholding for the W-4MNP, use the non-periodic distribution amount).

## Step 2

Multiply the total wages (or non-periodic distribution) from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage. For Form W-4MNP and the allowance method, use 1 (annual) for step 2.

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 \$5,300.

## Step 4

Subtract the result in step 3 from the result in step 2. If zero or less, stop here. There is no tax to withhold.

## 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 (or non-periodic distribution).

### Chart for Step 5

If the employee is single and the result from step 4 is:

More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
4,700	38,010	4,700	5.35%	
38,010	114,130	38,010	6.80%	1,782.09
114,130	207,850	114,130	7.85%	6,958.25
207,850	—	207,850	9.85%	14,315.27

If the employee is married and the result from step 4 is:

More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
14,700	63,400	14,700	5.35%	
63,400	208,180	63,400	6.80%	2,605.45
208,180	352,630	208,180	7.85%	12,450.49
352,630	—	352,630	9.85%	23,789.82