

# Withholding Income Tax Tables And Employer Instructions

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**MISSISSIPPI DEPARTMENT OF REVENUE  
INCOME TAX BUREAU  
PO BOX 960  
JACKSON, MISSISSIPPI 39205-0960**

**[WWW.DOR.MS.GOV](http://WWW.DOR.MS.GOV)**

# SUMMARY

- **Employers filing 25 or more returns are required to electronically submit those to the Department of Revenue (DOR) through Taxpayer Access Point (TAP).** You may be subject to penalties if you issue more than 25 returns and do not file as required. The penalty is \$25 for the first instance of non-compliance and \$500 for each additional instance.
- Bulk filing through the FSET program (Fed/State Employment Taxes) is available. If you use a software package, it is likely your software company is participating in FSET and has the capability to transmit returns and payment information to the DOR in bulk. If so, you will not need to use TAP to file and pay.
- W-2s must be submitted in Social Security Administration (SSA) format and must contain the "RS" record for state data. See SSA [Publication EFW2](#) for record formats and specifications.
- 1099s, W-2Gs, and all other information returns must be submitted in Internal Revenue Service (IRS) format. See IRS [Publication 1220](#) for specifications and procedures.
- Employers filing less than 25 returns on paper must submit the Mississippi Annual Information Return, Form 89-140, with all W-2s and 1099s.
- All employers, regardless of the number of returns, may utilize TAP to enter and submit returns securely to the DOR. If you have any questions about online filing or the system, please review TAP "frequently asked questions" at [www.dor.ms.gov](http://www.dor.ms.gov). You may also contact us at 601-923-7700.

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## Exemptions and Deductions Schedule

Filing Status	Exemption	Standard Deduction
Single	\$6,000	\$2,300
Head-of-Family (\$8,000 + \$1,500)	\$9,500	\$3,400
Married	\$12,000	\$4,600

## Income Tax Rates

Taxable Income	Tax Rate
First \$4,000	0%
Next \$1,000	3%
Next \$5,000	4%
Excess of \$10,000	5%

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If you have any questions, contact Withholding Tax at the address below:

Withholding Tax  
Income & Franchise Tax Bureau  
Post Office Box 1033  
Jackson, MS 39215-1033  
601-923-7700

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# INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

## 1. INTRODUCTION

The Mississippi Income Tax Withholding Law of 1968 provides for the withholding of individual income tax from all employees whose salaries and wages are taxable to this state, regardless of whether they are residents, nonresidents, or nonresident aliens.

"Income tax withholding" is the method of collecting an existing income tax in installments and does not constitute an additional tax levy. The amount to be withheld under the withholding tables is based on existing rates, the standard deduction, and statutory exemptions.

The requirements to be met by employers with respect to withholding returns and remittances are outlined in the *Calendar of Employer's Duties* on page 38 (back page of this booklet).

Mississippi withholding procedures and policies follow very closely those of the Federal Government. The principal differences are explained in the following paragraphs.

## 2. WHO ARE EMPLOYERS

The term "employer" as defined in the Mississippi Income Tax Withholding Law, and as referred to in this booklet, includes:

(a) All persons, firms, corporations, associations, partnerships, joint ventures, trusts, and any other persons or organizations resident in this state or who maintain an office or place of business in this state, or who transact business in this state for whom one or more individuals perform services as an employee or as employees.

(b) Businesses that lease employees by a contract of employment with a leasing firm may be considered the employer for Mississippi withholding tax purposes. In such cases, payments to the leasing company may be attached for such withholding taxes upon default by the leasing firm. Firms that lease employees to businesses are required to maintain separate ledgers of account for these employees. These lease firms must furnish the Department of Revenue with an annual summary of wages paid, number of employees, and amounts withheld by location.

In addition, the commissioner requires firms that lease employees to businesses to give a cash bond or an approved surety bond in an amount sufficient to cover twice the estimated tax liability for a period of three (3) months. This bond is filed with the commissioner prior to beginning business in this state. Failure to comply with this provision will subject such person to penalties.

(c) The Federal Government, its agencies and instrumentalities.

(d) The State of Mississippi, its agencies and instrumentalities.

(e) All counties, cities, and towns.

For the purpose of withholding, the term "employer" includes any organization, which may be exempt from corporate income tax and corporate franchise tax, including non-stock corporations organized and operated exclusively for non-profit purposes.

The act of compliance with any of the provisions of the Mississippi withholding statute by a nonresident employer shall not constitute an act in evidence of and shall not be deemed to

be evidence that such nonresident is doing business in this state.

## 3. EMPLOYER'S ACCOUNT NUMBER

Every employer subject to the requirements of withholding Mississippi income tax must make an application for and obtain a withholding account number from the Mississippi Department of Revenue. Applications for registration may be made online through Taxpayer Access Point (TAP) at [www.dor.ms.gov](http://www.dor.ms.gov) and clicking on the TAP icon. If you do not have internet access, applications for registration are available in any of the local offices of the Mississippi Department of Revenue or you may call the Registration Section at (601) 923-7700.

The Employer's Account Number should be kept in a permanent place and must be used on all correspondence with the Department of Revenue concerning withholding returns, annual information returns, etc... If an employer, through double registration or other reasons, receives two account numbers, he should notify the Department of Revenue.

An employer who acquires an existing activity which has employees, and there is no change in the activity, is not to use the monthly/quarterly return addressed to the previous owner, but should notify the Department of Revenue. Employees of the acquired activity are to be included on the report of the acquiring employer from the first payroll subsequent to acquisition. A new identification number will be required where the entity changes as a result of the acquisition or merger, or other changes in the ownership of a business.

A Wage and Tax Statement is to be issued by each employer. Any special rulings by the United States Internal Revenue Service in this regard are not applicable to state procedures.

## 4. WHO ARE EMPLOYEES

An "employee" is an individual, whether resident, nonresident or nonresident alien of this state, who performs any service in this state for wages. The term also includes any resident individual legally domiciled in this state who performs any service outside this state for wages. An employee is also any nonresident whose employment and post of duty is in Mississippi, but who may occasionally render services for the Mississippi employer at points outside the state. All officers of corporations and elected public officials (except public officials on a fee basis) are classified as employees. Where an employer-employee relationship exists, payments of wages are subject to withholding.

## 5. TREATMENT OF RESIDENTS AND NONRESIDENTS

(a) Nonresident employees, including seasonal or temporary employees, are subject to Mississippi withholding from any part of their wages received for services performed within Mississippi. If the nonresident's principal place of employment is outside Mississippi but the employee renders services partly within and without the state, only wages for services performed within this state are subject to withholding. The amount to be withheld shall be computed in the following manner:

(i) From the proper Mississippi withholding tax table determine the amount which would be withheld if the entire earnings were allocable to the State of Mississippi;

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(ii) Determine the ratio between the Mississippi earnings for the pay period and the total earnings for the pay period;

(iii) Apply the ratio obtained in step (ii) above to the amount determined in step (i) above and the result shall be the amount of Mississippi income tax to be withheld for the pay period.

(b) If the nonresident's principal place of employment is within Mississippi but the employee occasionally renders services outside the state, withholding of Mississippi income tax is required on total wages, unless withholding is required by the other state in which such temporary services are performed.

(c) Withholding is required from wages paid to residents of Mississippi for services performed by the resident in another state, unless withholding is required by the other state in which the services are performed.

(d) A Wage and Tax Statement or Federal Form W-2 must be filed for each resident or nonresident employee showing separately the wages earned in each state and showing separately the amount of tax withheld for Mississippi and for any other state, if any. The withholding of Mississippi tax does not in any way change the requirements for filing an individual income tax return.

### 6. EMPLOYEE'S ACCOUNT NUMBER

The employee's Social Security number must be shown on withholding statements furnished to the employee and should be used by the employer to identify an employee when corresponding with the Department of Revenue about such person.

### 7. WHAT ARE TAXABLE WAGES

The word "wages" means all remuneration, whether in cash or other form, with certain exceptions listed in section 8, paid to an employee for services performed for his employer. The word "wages" covers all types of employee compensation including salaries, fees, bonuses, and commissions, and includes early or excess distribution of retirement income under the Internal Revenue Code (Federal Form 5329). It is immaterial whether payments are based on the day, week, month, or year, or on a piecework or percentage plan. For treatment of wages paid to nonresident employees, see section 5.

### 8. INCOME PAYMENTS EXEMPT FROM WITHHOLDING

The following classes of income payments are exempt from withholding. (Although the recipients of such income are exempt from withholding, they, if required by the Mississippi income tax law, must file declaration of estimated individual income tax, an annual individual income tax return, and pay any tax due):

(a) For domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; or

(b) For services performed by an employee in connection with farming activities; or

(c) For services not in the course of the employer's trade or business performed by an employee; or

(d) For services performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry, or by a member of a religious order performing duties required by the order.

### 9. SUPPLEMENTAL WAGES

If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the income tax to be withheld should be determined as if the total of the supplemental and regular wages was a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the method of withholding income depends in part, upon whether or not income tax has been withheld from the employee's regular wages and one of the following procedures will apply:

(a) If an employer has not withheld income tax from an employee's regular wages (as, for example, where the employee's withholding exemption exceeds his regular wages), the employer must add the supplemental wages to the regular wages paid within the same calendar year for the current or last preceding payroll period and withhold income tax as though the supplemental wages and regular wages were one payment.

(b) If the employer has withheld income tax from the employee's regular wages, he may add the supplemental wages to the regular wages paid the employee within the same calendar year for the current or last preceding payroll period, determine the income tax to be withheld as if the total amount was a single payment, subtract the tax already withheld from the regular wage payment, and withhold the remaining tax from the supplemental wage payment.

If the procedures set forth above result in substantial over withholding, the amount to be withheld may be computed at the percent corresponding to the highest tax bracket the employee is expected to reach on his annual state income tax return.

Vacation pay received for the time of absence is subject to withholding as though it were regular pay. Vacation pay received in addition to regular pay shall be subject to withholding as if it were a supplemental wage payment.

There is no exclusion in the Mississippi income tax law for payments made by the employer under wage continuation plans because of personal injuries or sickness of employees. Such payments must be included in wages of employees as shown on withholding statements and taken into account when tax is withheld.

### 10. TRANSIENT OR SEASONAL EMPLOYERS REQUIRED TO FILE MONTHLY WITHHOLDING REPORTS

The withholding statutes require that employers classified as "transient" or "seasonal" file monthly reports of tax withheld and remit to the Commissioner with the reports the amounts withheld for the preceding month.

"Seasonal employer" applies to, but is not limited to, an employer who operates only during certain periods of each year. Some examples are summer and beach resort hotels, concessions, etc.; cotton warehouses and produce markets hiring employees only during the marketing season; and summer camps.

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"Transient employers" are employers who are not residents of this state and who temporarily engage in any activity within the state for the production of income. The definition includes, but is not limited to, any nonresident employer engaging in any activity which as of any date cannot be reasonably expected to continue for a period of eighteen (18) consecutive months.

## 11. PAYROLL PERIOD

The payroll period is the period of service for which the employer ordinarily pays wages to an employee.

In the case of any employee who has no payroll period, the income tax to be withheld must be determined as if he were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (excluding Saturdays, Sundays and holidays) in the period covered by the wage payment. If the wages are not related to a specific length of time (for example, commissions paid on completion of a sale), then the number of days must be counted from the date of payment back to the latest of these three events: (a) the last payment of wages made during the same calendar year; (b) the date employment commenced if during the same calendar year; or (c) January 1 of the same year.

## 12. WITHHOLDING EXEMPTION CERTIFICATES

Each employee is required to complete and furnish to his employer an Exemption Certificate (Form 89-350) indicating the amount of personal exemption to which he is entitled. A properly executed Exemption Certificate is the primary factor in determining the amount of tax, if any, to be withheld. **FEDERAL EXEMPTION CERTIFICATES WILL NOT SUPPLY THE PROPER INFORMATION FOR MISSISSIPPI WITHHOLDING PURPOSES.** In the event that the employee fails to file the Exemption Certificate, the employer, in computing the amounts to be withheld from the employee's wages, shall withhold based on zero exemption. Certificates should be secured from each new employee when hired.

Employees must file an amended Certificate, reducing the amount of personal exemption, within ten days, if the change in exemption status would increase the income tax to be withheld.

The personal and additional exemptions authorized by statute **FOR PAY PERIOD IN CALENDAR YEARS 2000 AND AFTER.**

- (a) Single individuals - \$6,000.00
- (b) Married individuals, Jointly - \$12,000.00
- (c) Head of family - \$9,500.00
- (d) Authorized dependents - \$1,500.00 each
- (e) Age 65 and over - taxpayer and/or spouse only - \$1,500.00
- (f) Blind - taxpayer and/or spouse only - \$1,500.00

In instances where taxpayer and spouse are both employed, the joint personal exemption of \$12,000.00 may be divided between them, in multiples of \$500.00, in any manner they choose so long as the total claimed by both spouses does

not exceed the total exemption of \$12,000.00. Married couples may divide the number of their dependents between them in any manner they choose. See instructions on the Employee's Withholding Exemption Certificate for additional information. A sample Employee's Withholding Exemption Certificate and instructions appears on page 7 of this booklet.

**WARNING FOR MARRIED RESIDENT INDIVIDUALS FILING SEPARATE RETURNS.** Mississippi law provides that married individuals electing to file separate returns must, on filing of such returns, divide the exemptions equally between the two spouses. If married individuals contemplate filing separate returns, they should equally divide the exemptions in completing the Employee Withholding Exemption Certificate as filed with their respective employers. Married individuals electing to file a joint or combined return may continue to divide the exemptions between them in any manner they choose.

## 13. COMPUTING WITHHOLDING OF MISSISSIPPI PERSONAL INCOME TAX

### (a) Tables A - Single Individuals.

Withholding tables for SINGLE INDIVIDUALS for the various payroll periods are on pages 8, 14, 20, 26, and 32 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 1 of the Employee's Withholding Exemption Certificate, use the withholding tables for Single Individuals, Tables A, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables A is zero for Single Individuals who fail to file an exemption certificate with their employer, or for Single Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$6,000.00, the amount of the single personal exemption. Subsequent exemption ranges are in multiples of \$1,500.00 for Single Individuals who are entitled to additional exemptions for age, blindness, or for dependents.

### (b) Tables B - Head-of-Family Individuals.

Withholding tables for HEAD-OF-FAMILY INDIVIDUALS for the various payroll periods are on pages 9, 15, 21, 27, and 33 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 3 of the Employee's Withholding Exemption Certificate, use the withholding tables for Head-of-Family Individuals, Tables B, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables B is zero for Head-of-Family Individuals who fail to file an exemption certificate with their employer, or for Head-of-Family Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$9,500.00, the amount of the Head-of-Family personal exemption (**with one dependent**). Subsequent exemption ranges are in multiples of \$1,500.00 for Head-of-Family Individuals who are entitled to additional exemptions for age, blindness,

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or for each additional exemption for each dependent excluding the one which is required for Head-of-Family status.

(c) Tables C - Married Individuals (Spouse NOT Employed).

Withholding tables for MARRIED (SPOUSE NOT EMPLOYED) for the various payroll periods are on pages 10, 16, 22, 28, and 34 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(a) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married (spouse not employed) Individuals, Tables C, in determining the amount, if any, to be withheld. (If the employee checks Line 2(b) on his Employee's Withholding Exemption Certificate, use Tables D for withholding). The first exemption range in Tables C is zero for individuals who fail to file an exemption certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$12,000.00, the amount of the married personal exemption. Subsequent exemption ranges are in multiples of \$1,500.00 for married (spouse not employed) individuals who are entitled to additional exemptions for age, blindness, or for dependents.

(d) Tables D - Married Individuals (Both Spouses Employed).

Withholding tables for MARRIED INDIVIDUALS WHERE BOTH SPOUSES ARE EMPLOYED for the various payroll periods are on pages 11, 12, 13, 17, 18, 19, 23, 24, 25, 29, 30, 31, 35, 36, and 37 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(b) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married Individuals (both spouses employed), Tables D, in determining the amount, if any, to be withheld. (If employee checks Line 2(a) on his Employee Withholding Exemption Certificate, use Tables C for withholding.) Tables D are designed for married individuals where both taxpayer and spouse are employed, where both must file an Employee's Withholding Exemption Certificate with respective employers, and where taxpayer and spouse must make a division of the personal exemption and the additional exemptions authorized. Tables D contain allowances and adjustments for the joint married standard deduction that are not included in Tables C. In Tables D, the standard deduction is divided equally for both taxpayer and spouse. The first exemption range in Tables D is zero for individuals who fail to file an Employee's Withholding Exemption Certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. Subsequent exemption ranges are in multiples of \$500.00.

(e) IMPORTANT!

If an employee's wages exceed those listed in the applicable withholding table, compute the tax to be withheld as follows: multiply the excess amount by 5% and add the result to the largest figure listed under the appropriate exemption column for that employee.

This total is the amount to be withheld. This amount should be rounded to the nearest whole dollar.

(f) Additional or Voluntary Withholding.

An employee working for more than one employer and claiming his full exemption with each employer will usually owe additional income tax when he files his annual income tax return. This is also true of employees who have substantial income other than wages.

If an employee wishes to have more income tax withheld from his wages than his employer is required to withhold under the law, he and his employer may enter into an agreement under which an additional amount can be withheld. An employer may not withhold less than the amount required under law, even though the employee's ultimate tax liability will be less than the amount required to be withheld. Voluntary withholding is also authorized and extended to types of income, which are not subject to mandatory withholding. Thus, by written request, agricultural employees, household workers, Mississippi residents working in another state where the employer is not legally required to withhold Mississippi income tax, etc., may choose, where their employers agree, to have income tax withheld from their wages.

By withholding in accordance with the tables, the employer will have complied with the law in the matter of deducting the proper amount from the employee's wages.

The Commissioner may, upon request, authorize employers to use some other method of determining the amounts to be withheld, provided that the amounts will reasonably approximate the correct withholding from their employees. Any employer who feels that the use of tables is impracticable or constitutes an unreasonable requirement, may apply in writing to the Commissioner setting forth in detail the method he desires to use together with reason why the tables do not fit his situation.

(g) Withholding Not Required.

No withholding is required on tax-exempt non-taxable retirement income.

### 14. MONTHLY OR QUARTERLY RETURN OF INCOME TAX WITHHELD

The Mississippi Department of Revenue will determine the filing frequency of the employer. Employers should report according to the filing frequency as instructed by the Mississippi Department of Revenue. A return must be filed for every filing period even if no tax is due. Electronic reporting through Taxpayer Access Point (TAP) is mandatory for employers submitting 25 or more W-2s or 1099s.

All employers, regardless of the number of W-2s or 1099s, are encouraged to utilize TAP. To access TAP, go to our website at [www.dor.ms.gov](http://www.dor.ms.gov).

For paper filers (less than 25 W-2s or 1099s) who do not have internet access, you should use the preaddressed coupons, Form 89-105, that will be mailed by the Department of Revenue. If the coupons are lost or not received, please notify the Department of Revenue and replacement forms will



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be immediately mailed. Should it be necessary to submit withholding tax without a preaddressed coupon, the employer's name, current mailing address, account number and the period covered by the remittance must appear on the furnished blank return.

The last monthly or quarterly return for any employer who ceases to do business or who ceases to be subject to the requirements of withholding shall be marked "Final Return".

### 15. CORRECTING MISTAKES- AMENDED RETURNS

If an incorrect amount of income tax withholding is paid to the Department of Revenue, an amended return must be filed and any difference paid. A taxpayer can amend their return on TAP or mark the amended check box on the paper return.

### 16. PAYMENT OF INCOME TAX WITHHELD

After the close of each calendar month or quarter, every employer must remit the full amount of the Mississippi income tax withheld with his monthly/quarterly return to the Mississippi Department of Revenue. See the *Calendar of Employer's Duties* on page 38 (back page of this booklet) for the due date of returns.

The amount of income tax withheld by an employer is by law deemed to be held in trust for the State of Mississippi.

Penalties: A penalty of the amount due is imposed for failure to withhold, late filing of the monthly/quarterly report and/or payment of the income tax. The standard penalty rate is 10%. The withholding statutes provide criminal penalties for willful failure to or refusal to withhold, make returns, and/or remit the amounts due to be withheld.

Interest: Interest at the rate of ½% per month accrues on all delinquent tax.

Personal Liability of Employers: Any employer who fails to withhold or to pay to the Commissioner any sums required to be withheld shall be personally and individually liable for such amounts, and the Commissioner is required to assess the same against the employer, together with interest and penalty.

### C. WITHHOLDING WHERE PERSONAL EXEMPTION EXCEEDS PROVISIONS OF TABLES

Provision is made in the Single Individuals payroll tables (Tables A) for claiming personal and additional exemptions up to \$18,000.00.

Provision is made in the Head-of-Family Individuals payroll tables (Tables B) for claiming personal and additional exemptions up to \$23,000.00.

Provision is made in the Married Individuals (spouse not employed) payroll tables (Tables C) for claiming personal and additional exemptions up to \$25,500.00.

Provision is made in the Married Individuals (both spouses employed) payroll tables (Tables D) for claiming personal and additional exemptions up to \$25,000.00.

For an employee whose personal and additional exemptions claimed exceed the amount in the appropriate tables (Tables A, B, C, or D), the employee's income should be annualized (gross pay for the pay period multiplied by the number of pay periods in the calendar year), subtract the personal and additional exemptions claimed by the employee on his exemption certificate plus the standard deduction of \$2,300.00 for single individuals, \$3,400.00 for head-of-family individuals, \$4,600.00 for married individuals (spouse not employed), or \$2,300.00 for married individuals (both spouses employed), computing the tax and dividing the result by the number of payroll periods of the year. The result will be the amount to be withheld for each payroll period.

### 18. RECEIPTS FOR EMPLOYEES

By January 31 of each year, employers must give to each employee two copies of the Mississippi *Wage and Tax Statement* showing total wages and the amount, if any, of the Mississippi income tax withheld for the preceding calendar year. Employers may use the Federal Form W-2 combination packet containing federal and state withholding forms or a purchased combination packet of federal and state forms.

A *Wage and Tax Statement* must be furnished to each terminated employee within thirty (30) days of the date of termination.

If it becomes necessary to correct a *Wage and Withholding Tax Statement* after it has been given to an employee, a corrected statement must be issued to the employee if there is a change in Mississippi withholding. The corrected statement must also be submitted to the Department of Revenue in the same format as the original statements were submitted.

If there is an adjustment due the employer on the corrected statement (where he is required to refund to the employee), corrected statements should be clearly marked "Corrected by Employer". The statement given initially to the employee must be transmitted to the Department of Revenue with a letter describing the adjustments.

If a *Wage and Tax Statement* is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished by the employer.

### 19. ANNUAL INFORMATION RETURN

An Annual Information Return, Form 89-140, must be filed with each return type submitted on paper (less than 25). Review instructions on page 38 and on the Form 89-140 for the due dates. If the date falls on a weekend, the due date is the following Monday.

Failure to file the Annual Information Return will result in a minimum penalty of \$250.00.

Employers operating on a fiscal-year basis must file monthly/quarterly reports, an annual information return (only if paper filing less than 25), and withholding statements on a calendar-year basis.

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## 20. ELECTRONIC REPORTING

By January 1 of each year, the reporting requirements are reviewed and may be updated. As of January 1, 2013, the requirements below should be followed until superseded. Please check our webpage for any updates before relying on these requirements.

Taxpayer Access Point (TAP) is required to be used to file Mississippi wage statements and/or information returns with the Mississippi Department of Revenue if **ANY** of the following conditions apply:

1. Taxpayer is required to file wage statements, W-2Gs or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements,
2. Employer filing 25 or more W-2s,
3. Taxpayer has 25 or more 1099s to be submitted,
4. Taxpayer used a single payroll service provider for the entire calendar year,
5. An employee leasing company provided personnel to any business within Mississippi.

Check our website for uploading of the various types of W-2s and 1099s.

Electronic format for W-2 information must be in accordance with the Social Security Administration, Office of Systems Requirements and EFW2. The "RS" record must be used for reporting state information.

The layout for the W-2Gs and various 1099s will be the same as described in the Federal Publication 1220. For more information concerning 1099s, see the section INFORMATION AT SOURCE REPORTS.

You may be subject to penalties if you do not file as required. The penalty for not filing required wage statements is \$25 per statement. The penalty for not filing electronically as required is \$25 for the first instance of non-compliance and \$500 for each additional instance.

Those who are not required above to file electronically are encouraged to do so, instead of filing paper forms. To access TAP and submit returns electronically, visit our website at [www.dor.ms.gov](http://www.dor.ms.gov).

**Check our website for current year instructions concerning electronic filing.** The submitting of wage and tax data to the State of Mississippi electronically does not relieve the employer of furnishing adequate copies of Federal Forms W-2s to its employees and 1099s to whom monies were paid during the year. Wage and tax data are due to employees by January 31st of each year.

The State of Mississippi participates in the Combined Federal/State Reporting Program. 1099s from which Mississippi tax was withheld must be reported directly to the Department of Revenue. For reporting to Mississippi on the Combined Program, you may furnish a copy of the federal consent form.

## 21. INFORMATION AT SOURCE REPORTS

Information at source reports on interest, rents, premiums, annuities, dividends, remunerations, emoluments, etc. other than salaries or wages are required to be reported on Federal Form 1099 no later than February 28th of the following year. The various Federal Forms 1099 will be acceptable to the extent that an information return is required under Mississippi law. The reporting of 1099 information is required if payments exceed \$600.00.

Federal Form 1099 is not to be used by an employer actively registered for withholding to report salaries or wages of any type. The registered employer will use Wage and Tax Statement Federal Form W-2 to report all salaries and wages, even though no withholding is required with respect to certain employees. Likewise, inactive employers or employers not registered for withholding (due to non-liability for withholding) may use Wage and Tax Statements Form W-2 for reporting information at source where required by statute (wages in excess of \$3,000).

## 22. RECORDS TO BE KEPT

Every employer subject to the requirements of withholding income tax described in this booklet and as provided by statute is required to keep all pertinent records available for inspection by agents of the Mississippi Department of Revenue for a period of at least three (3) years after the date of the filing of the annual information return or payment of income tax for the final month or quarter of the year, whichever is later.



# MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Employee's Name \_\_\_\_\_ SSN \_\_\_\_\_

Employee's Residence \_\_\_\_\_

Number and Street                      City or Town                      State                      Zip Code

		CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION			
		Marital Status	Personal Exemption Allowed	Amount Claimed	
<b>EMPLOYEE:</b> File this form with your employer. Otherwise, you must withhold Mississippi income tax from the full amount of your wages.	1. Single	<input type="checkbox"/> Enter \$6,000 as exemption . . . . . ▶		\$	
	2. Marital Status (Check One)	(a)	<input type="checkbox"/> Spouse <b>NOT</b> employed: Enter \$12,000 ▶	\$	
		(b)	<input type="checkbox"/> Spouse <b>IS</b> employed: Enter that part of \$12,000 claimed by you in multiples of \$500. See instructions 2(b) below. ▶	\$	
3. Head of Family	<input type="checkbox"/> Enter \$9,500 as exemption. To qualify as head of family, you must be single and have a dependent living in the home with you. See instructions 2(c) and 2(d) below . . . . . ▶		\$		
<b>EMPLOYER:</b> Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the Department of Revenue should be advised.	4. Dependents	Number Claimed	You may claim \$1,500 for each dependent*, other than for taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. * A head of family may claim \$1,500 for each dependent excluding the one which qualifies you as head of family. Multiply number of dependents claimed by you by \$1,500. Enter amount claimed... ▶	\$	
	5. Age and blindness	• Age 65 or older <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single • Blind <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single Multiply the number of blocks checked by \$1,500. Enter the amount claimed . . . . . ▶ * Note: No exemption allowed for age or blindness for dependents.		\$	
	6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5... ▶				\$
	7. Additional dollar amount of withholding per pay period if agreed to by your employer . . . . . ▶				\$
	8. If you meet the conditions set forth under the Service Member Civil Relief, as amended by the Military Spouses Residency Relief Act, and have no Mississippi tax liability, write "Exempt" on Line 8. You must attach a copy of the Federal Form DD-2058 and a copy of your Military Spouse ID Card to this form so your employer can validate the exemption claim.. ▶				_____

I declare under the penalties imposed for filing false reports that the amount of exemption claimed on this certificate does not exceed the amount to which I am entitled or I am entitled to claim exempt status.

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## INSTRUCTIONS

1. **The personal exemptions allowed:**

(a) Single Individuals	\$6,000	(d) Dependents	\$1,500
(b) Married Individuals (Jointly)	\$12,000	(e) Age 65 and Over	\$1,500
(c) Head of family	\$9,500	(f) Blindness	\$1,500
2. **Claiming personal exemptions:**
  - (a) Single Individuals enter \$6,000 on Line 1.
  - (b) **Married individuals are allowed a joint exemption of \$12,000.**  
 If the spouse is not employed, enter \$12,000 on Line 2(a). If the spouse is employed, the exemption of \$12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of \$500. For example, the taxpayer may claim \$6,500 and the spouse claims \$5,500; or the taxpayer may claim \$8,000 and the spouse claims \$4,000. The total claimed by the taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).
  - (c) **Head of Family**  
 A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter \$9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).
  - (d) **An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer.** A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent excluding the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but **should not** include themselves or their spouse. Married taxpayers may divide the number of their dependents between them in any manner they choose; for example, a married couple has 3 children who qualify as dependents. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.
  - (e) **An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both have reached the age of 65 before the close of the taxable year.** No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.
  - (f) **An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are blind.** No additional exemption is authorized for dependents by reason of blindness. Check applicable blocks on Line 5. Multiply number of blocks checked on Line 5 by \$1,500 and enter amount of exemption claimed.
3. **Total Exemption Claimed:**  
 Add the amount of exemptions claimed in each category and enter the total on Line 6. This amount will be used as a basis for withholding income tax under the appropriate withholding tables.
4. **A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.**
5. **PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION.**
6. **IF THE EMPLOYEE FAILS TO FILE AN EXEMPTION CERTIFICATE WITH HIS EMPLOYER, INCOME TAX MUST BE WITHHELD BY THE EMPLOYER ON TOTAL WAGES WITHOUT THE BENEFIT OF EXEMPTION.**

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																		
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000									
The amount of tax to be withheld is:																				
36	38	Multiply the amount in this table by the number of days in the period.																		
38	40	1																		
40	42	1																		
42	44	1																		
44	46	1																		
46	48	1																		
48	50	1																		
50	52	1																		
52	54	1																		
54	56	1																		
56	58	1																		
58	60	1																		
60	62	2	1																	
62	64	2	1																	
64	66	2	1																	
66	68	2	1	1																
68	70	2	1	1	1															
70	72	2	1	1	1	1														
72	74	2	1	1	1	1	1													
74	76	2	1	1	1	1	1													
76	78	2	1	1	1	1	1													
78	80	2	1	1	1	1	1	1												
80	82	3	1	1	1	1	1	1												
82	84	3	2	1	1	1	1	1												
84	86	3	2	1	1	1	1	1	1											
86	88	3	2	1	1	1	1	1	1											
88	90	3	2	2	1	1	1	1	1											
90	92	3	2	2	1	1	1	1	1	1										
92	94	3	2	2	1	1	1	1	1	1										
94	96	3	2	2	2	1	1	1	1	1										
96	98	3	2	2	2	1	1	1	1	1										
98	100	3	2	2	2	1	1	1	1	1										
100	102	4	2	2	2	2	1	1	1	1										
102	104	4	3	2	2	2	1	1	1	1	1									
104	106	4	3	2	2	2	1	1	1	1	1									
106	108	4	3	2	2	2	2	1	1	1	1									
108	110	4	3	3	2	2	2	1	1	1	1									
110	112	4	3	3	2	2	2	1	1	1	1									
112	114	4	3	3	2	2	2	1	1	1	1									
114	116	4	3	3	3	2	2	2	1	1	1									
116	118	4	3	3	3	2	2	2	1	1	1									
118	120	4	3	3	3	2	2	2	2	1	1									
120	122	5	3	3	3	3	2	2	2	2	1									
122	124	5	4	3	3	3	2	2	2	2	1									
124	126	5	4	3	3	3	2	2	2	2	2									
126	128	5	4	3	3	3	3	2	2	2	2									
128	130	5	4	4	3	3	3	2	2	2	2									
130	132	5	4	4	3	3	3	2	2	2	2									
132	134	5	4	4	3	3	3	2	2	2	2									
134	136	5	4	4	4	3	3	3	2	2	2									
136	138	5	4	4	4	3	3	3	2	2	2									
138	140	5	4	4	4	3	3	3	3	2	2									
140	142	6	4	4	4	4	3	3	3	2	2									
142	144	6	5	4	4	4	3	3	3	2	2									
144	146	6	5	4	4	4	3	3	3	3	2									
146	148	6	5	4	4	4	4	3	3	3	2									
148	150	6	5	5	4	4	4	4	3	3	3									
150	152	6	5	5	4	4	4	4	3	3	3									
152	154	6	5	5	4	4	4	4	3	3	3									
154	156	6	5	5	5	4	4	4	3	3	3									
156	158	6	5	5	5	4	4	4	3	3	3									
158	160	6	5	5	5	4	4	4	4	3	3									
160	162	7	5	5	5	5	4	4	4	3	3									
162	164	7	6	5	5	5	4	4	4	3	3									
164	166	7	6	5	5	5	4	4	4	4	3									
166	168	7	6	5	5	5	5	4	4	4	3									
168	170	7	6	6	5	5	5	4	4	4	4									
170	172	7	6	6	5	5	5	4	4	4	4									
172	174	7	6	6	5	5	5	5	4	4	4									
174	176	7	6	6	6	5	5	5	4	4	4									
176	178	7	6	6	6	5	5	5	4	4	4									
178	180	7	6	6	6	5	5	5	5	4	4									
180	182	8	6	6	6	6	5	5	5	4	4									
182	184	8	7	6	6	6	5	5	5	4	4									
184	186	8	7	6	6	6	5	5	5	5	4									
186	188	8	7	6	6	6	6	5	5	5	4									
188	190	8	7	7	6	6	6	5	5	5	5									
190	192	8	7	7	6	6	6	5	5	5	5									
192	194	8	7	7	6	6	6	6	5	5	5									
194	196	8	7	7	7	6	6	6	5	5	5									
196	198	8	7	7	7	6	6	6	5	5	5									
198	200	8	7	7	7	6	6	6	6	5	5									
200	202	9	7	7	7	7	6	6	6	5	5									
202	204	9	8	7	7	7	6	6	6	5	5									
204	206	9	8	7	7	7	6	6	6	6	5									





### DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000															
The amount of tax to be withheld is:																																	
46	48	1																Multiply the amount in this table by the number of days in the period.															
48	50	1	1																														
50	52	1	1	1																													
52	54	1	1	1	1																												
54	56	1	1	1	1	1																											
56	58	1	1	1	1	1	1																										
58	60	1	1	1	1	1	1	1																									
60	62	1	1	1	1	1	1	1	1																								
62	64	1	1	1	1	1	1	1	1	1																							
64	66	1	1	1	1	1	1	1	1	1	1																						
66	68	1	1	1	1	1	1	1	1	1	1	1																					
68	70	2	1	1	1	1	1	1	1	1	1	1	1																				
70	72	2	2	1	1	1	1	1	1	1	1	1	1	1																			
72	74	2	2	2	1	1	1	1	1	1	1	1	1	1	1																		
74	76	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1																	
76	78	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1																
78	80	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1																
80	82	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1																
82	84	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1																
84	86	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1																
86	88	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1																
88	90	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1																
90	92	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1																
92	94	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1																
94	96	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1																
96	98	3	3	3	3	3	2	2	2	2	2	2	2	2	2	1	1																
98	100	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	1																
100	102	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2																
102	104	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2																
104	106	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2																
106	108	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2																
108	110	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2																
110	112	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2																
112	114	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2																
114	116	4	4	4	4	3	3	3	3	3	3	3	3	3	2	2	2																
116	118	4	4	4	4	4	3	3	3	3	3	3	3	3	3	2	2																
118	120	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	2																
120	122	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3																
122	124	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3																
124	126	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3																
126	128	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3																
128	130	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3																
130	132	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3																
132	134	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3																
134	136	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3	3																
136	138	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3																
138	140	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3																
140	142	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4																
142	144	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4																
144	146	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4																
146	148	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4																
148	150	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4																
150	152	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4																
152	154	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4																
154	156	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4																
156	158	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4																
158	160	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	4																
160	162	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5																
162	164	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5																
164	166	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5																
166	168	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5																
168	170	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5																
170	172	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5																
172	174	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5																
174	176	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5																
176	178	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5																
178	180	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	5																
180	182	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6																
182	184	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6																
184	186	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6																
186	188	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6																
188	190	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6																
190	192	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6																
192	194	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6																
194	196	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6																
196	198	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6																
198	200	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	6																
200	202	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7																
202	204	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7																
204	206	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7																

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
		The amount of tax to be withheld is:																
78	80	Multiply the amount in this table by the number of days in the period.																
80	82	1																
82	84	1																
84	86	1	1															
86	88	1	1	1														
88	90	1	1	1	1				1									
90	92	1	1	1	1	1			1	1								
92	94	1	1	1	1	1	1		1	1	1							
94	96	1	1	1	1	1	1	1	1	1	1	1						
96	98	1	1	1	1	1	1	1	1	1	1	1	1					
98	100	1	1	1	1	1	1	1	1	1	1	1	1	1				
100	102	1	1	1	1	1	1	1	1	1	1	1	1	1				
102	104	2	1	1	1	1	1	1	1	1	1	1	1	1				
104	106	2	2	2	1	1	1	1	1	1	1	1	1	1	1			
106	108	2	2	2	2	1	1	1	1	1	1	1	1	1	1			
108	110	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1		
110	112	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
112	114	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
114	116	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
116	118	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
118	120	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
120	122	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
122	124	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
124	126	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
126	128	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
128	130	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
130	132	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1
132	134	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
134	136	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
136	138	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
138	140	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
140	142	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
142	144	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
144	146	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
146	148	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
148	150	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
150	152	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2
152	154	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
154	156	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
156	158	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
158	160	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
160	162	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
162	164	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
164	166	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3
166	168	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3
168	170	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
170	172	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3
172	174	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
174	176	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
176	178	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
178	180	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
180	182	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
182	184	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
184	186	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
186	188	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
188	190	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
190	192	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
192	194	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
194	196	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
196	198	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
198	200	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
200	202	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
202	204	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
204	206	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
206	208	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
208	210	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
210	212	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5
212	214	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
214	216	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
216	218	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
218	220	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
220	222	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
222	224	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
224	226	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
226	228	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
228	230	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6
230	232	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6
232	234	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
234	236	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7
236	238	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7



DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
104	106																	
106	108																	
108	110																	
110	112																	
112	114	1																
114	116	1	1															
116	118	1	1	1														
118	120	1	1	1	1													
120	122	1	1	1	1	1												
122	124	1	1	1	1	1	1											
124	126	1	1	1	1	1	1	1										
126	128	1	1	1	1	1	1	1	1									
128	130	1	1	1	1	1	1	1	1	1								
130	132	1	1	1	1	1	1	1	1	1	1							
132	134	1	1	1	1	1	1	1	1	1	1	1						
134	136	2	1	1	1	1	1	1	1	1	1	1	1					
136	138	2	2	1	1	1	1	1	1	1	1	1	1	1				
138	140	2	2	2	1	1	1	1	1	1	1	1	1	1	1			
140	142	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1		
142	144	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	
144	146	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
146	148	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
148	150	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
150	152	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
152	154	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
154	156	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
156	158	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
158	160	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1
160	162	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1
162	164	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
164	166	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
166	168	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
168	170	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
170	172	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
172	174	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
174	176	4	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
176	178	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
178	180	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
180	182	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2
182	184	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
184	186	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
186	188	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
188	190	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
190	192	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
192	194	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
194	196	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
196	198	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
198	200	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3
200	202	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3
202	204	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
204	206	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
206	208	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
208	210	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
210	212	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
212	214	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
214	216	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
216	218	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
218	220	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
220	222	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
222	224	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
224	226	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
226	228	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
228	230	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
230	232	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
232	234	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
234	236	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
236	238	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
238	240	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
240	242	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
242	244	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
244	246	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5
246	248	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
248	250	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
250	252	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
252	254	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
254	256	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
256	258	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
258	260	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
260	262	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
262	264	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6
264	266	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6
266	268	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
268	270	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																		
				0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000									
The amount of tax to be withheld is:																						
160	170	2																				
170	180	2																				
180	190	2																				
190	200	3																				
200	210	3																				
210	220	4																				
220	230	4																				
230	240	4																				
240	250	5																				
250	260	5	1																			
260	270	6	1																			
270	280	6	1																			
280	290	7	2	1																		
290	300	7	2	1																		
300	310	8	3	1																		
310	320	8	3	2	1																	
320	330	9	3	2	1																	
330	340	9	4	3	1																	
340	350	10	4	3	2	1																
350	360	10	5	3	2	1																
360	370	11	5	4	3	1																
370	380	11	6	4	3	2	1															
380	390	12	6	5	3	2	1															
390	400	12	7	5	4	3	2															
400	410	13	7	6	4	3	2	1														
410	420	13	8	6	5	3	2	1														
420	430	14	8	7	5	4	3	2														
430	440	14	9	7	6	4	3	2	1													
440	450	15	9	8	6	5	4	2	1													
450	460	15	10	8	7	5	4	3	2													
460	470	16	10	9	7	6	4	3	2	1												
470	480	16	11	9	8	6	5	4	2	1												
480	490	17	11	10	8	7	5	4	3	2	1											
490	500	17	12	10	9	7	6	4	3	2	1											
500	510	18	12	11	9	8	6	5	4	2	1											
510	520	18	13	11	10	8	7	5	4	3	2											
520	530	19	13	12	10	9	7	6	4	3	2											
530	540	19	14	12	11	9	8	6	5	4	3											
540	550	20	14	13	11	10	8	7	5	4	3											
550	560	20	15	13	12	10	9	7	6	4	3											
560	570	21	15	14	12	11	9	8	6	5	4											
570	580	21	16	14	13	11	10	8	7	5	4											
580	590	22	16	15	13	12	10	9	7	6	5											
590	600	22	17	15	14	12	11	9	8	6	5											
600	610	23	17	16	14	13	11	10	8	7	6											
610	620	23	18	16	15	13	12	10	9	7	6											
620	630	24	18	17	15	14	12	11	9	8	7											
630	640	24	19	17	16	14	13	11	10	8	7											
640	650	25	19	18	16	15	13	12	10	9	8											
650	660	25	20	18	17	15	14	12	11	9	8											
660	670	26	20	19	17	16	14	13	11	10	9											
670	680	26	21	19	18	16	15	13	12	10	9											
680	690	27	21	20	18	17	15	14	12	11	10											
690	700	27	22	20	19	17	16	14	13	11	10											
700	710	28	22	21	19	18	16	15	13	12	11											
710	720	28	23	21	20	18	17	15	14	12	11											
720	730	29	23	22	20	19	17	16	14	13	12											
730	740	29	24	22	21	19	18	16	15	13	12											
740	750	30	24	23	21	20	18	17	15	14	13											
750	760	30	25	23	22	20	19	17	16	14	13											
760	770	31	25	24	22	21	19	18	16	15	14											
770	780	31	26	24	23	21	20	18	17	15	14											
780	790	32	26	25	23	22	20	19	17	16	15											
790	800	32	27	25	24	22	21	19	18	16	15											
800	810	33	27	26	24	23	21	20	18	17	16											
810	820	33	28	26	25	23	22	20	19	17	16											
820	830	34	28	27	25	24	22	21	19	18	17											
830	840	34	29	27	26	24	23	21	20	18	17											
840	850	35	29	28	26	25	23	22	20	19	18											
850	860	35	30	28	27	25	24	22	21	19	18											
860	870	36	30	29	27	26	24	23	21	20	19											
870	880	36	31	29	28	26	25	23	22	20	19											
880	890	37	31	30	28	27	25	24	22	21	20											
890	900	37	32	30	29	27	26	24	23	21	20											
900	910	38	32	31	29	28	26	25	23	22	21											
910	920	38	33	31	30	28	27	25	24	22	21											
920	930	39	33	32	30	29	27	26	24	23	22											
930	940	39	34	32	31	29	28	26	25	23	22											
940	950	40	34	33	31	30	28	27	25	24	23											
950	960	40	35	33	32	30	29	27	26	24	23											

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:														
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000				
The amount of tax to be withheld is:																
130	140															
140	150															
150	160															
160	170	1														
170	180	1														
180	190	2														
190	200	2														
200	210	2														
210	220	3														
220	230	3														
230	240	4														
240	250	4														
250	260	4														
260	270	5														
270	280	5														
280	290	6														
290	300	6														
300	310	7														
310	320	7														
320	330	8														
330	340	8														
340	350	9	1													
350	360	9	1													
360	370	10	1													
370	380	10	2	1												
380	390	11	2	1												
390	400	11	3	1												
400	410	12	3	2	1											
410	420	12	3	2	1											
420	430	13	4	3	2											
430	440	13	4	3	2	1										
440	450	14	5	3	2	1										
450	460	14	5	4	3	2										
460	470	15	6	4	3	2	1									
470	480	15	6	5	4	2	1									
480	490	16	7	5	4	3	2									
490	500	16	7	6	4	3	2	1								
500	510	17	8	6	5	4	2	1								
510	520	17	8	7	5	4	3	2	1							
520	530	18	9	7	6	4	3	2	1							
530	540	18	9	8	6	5	4	2	1							
540	550	19	10	8	7	5	4	3	2	1						
550	560	19	10	9	7	6	4	3	2	1						
560	570	20	11	9	8	6	5	4	2	1						
570	580	20	11	10	8	7	5	4	3	2	1					
580	590	21	12	10	9	7	6	4	3	2	1					
590	600	21	12	11	9	8	6	5	4	3	1					
600	610	22	13	11	10	8	7	5	4	3	2	1				
610	620	22	13	12	10	9	7	6	5	3	2	1				
620	630	23	14	12	11	9	8	6	5	4	3	1				
630	640	23	14	13	11	10	8	7	6	4	3	2				
640	650	24	15	13	12	10	9	7	6	5	3	2				
650	660	24	15	14	12	11	9	8	7	5	4	3				
660	670	25	16	14	13	11	10	8	7	6	4	3				
670	680	25	16	15	13	12	10	9	8	6	5	3				
680	690	26	17	15	14	12	11	9	8	7	5	4				
690	700	26	17	16	14	13	11	10	9	7	6	4				
700	710	27	18	16	15	13	12	10	9	8	6	5				
710	720	27	18	17	15	14	12	11	10	8	7	5				
720	730	28	19	17	16	14	13	11	10	9	7	6				
730	740	28	19	18	16	15	13	12	11	9	8	6				
740	750	29	20	18	17	15	14	12	11	10	8	7				
750	760	29	20	19	17	16	14	13	12	10	9	7				
760	770	30	21	19	18	16	15	13	12	11	9	8				
770	780	30	21	20	18	17	15	14	13	11	10	8				
780	790	31	22	20	19	17	16	14	13	12	10	9				
790	800	31	22	21	19	18	16	15	14	12	11	9				
800	810	32	23	21	20	18	17	15	14	13	11	10				
810	820	32	23	22	20	19	17	16	15	13	12	10				
820	830	33	24	22	21	19	18	16	15	14	12	11				
830	840	33	24	23	21	20	18	17	16	14	13	11				
840	850	34	25	23	22	20	19	17	16	15	13	12				
850	860	34	25	24	22	21	19	18	17	15	14	12				
860	870	35	26	24	23	21	20	18	17	16	14	13				
870	880	35	26	25	23	22	20	19	18	16	15	13				
880	890	36	27	25	24	22	21	19	18	17	15	14				
890	900	36	27	26	24	23	21	20	19	17	16	14				
900	910	37	28	26	25	23	22	20	19	18	16	15				
910	920	37	28	27	25	24	22	21	20	18	17	15				
920	930	38	29	27	26	24	23	21	20	19	17	16				
930	940	38	29	28	26	25	23	22	21	19	18	16				
940	950	39	30	28	27	25	24	22	21	20	18	17				
950	960	39	30	29	27	26	24	23	22	20	19	17				
960	970	40	31	29	28	26	25	23	22	21	19	18				
970	980	40	31	30	28	27	25	24	23	21	20	18				

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
150	160														
160	170														
170	180														
180	190	1													
190	200	1													
200	210	1													
210	220	2													
220	230	2													
230	240	3													
240	250	3													
250	260	3													
260	270	4													
270	280	4													
280	290	5													
290	300	5													
300	310	6													
310	320	6													
320	330	7													
330	340	7													
340	350	8													
350	360	8													
360	370	9													
370	380	9													
380	390	10													
390	400	10													
400	410	11													
410	420	11	1												
420	430	12	1												
430	440	12	1												
440	450	13	2	1											
450	460	13	2	1											
460	470	14	3	1											
470	480	14	3	2	1										
480	490	15	3	2	1										
490	500	15	4	3	1										
500	510	16	4	3	2	1									
510	520	16	5	3	2	1									
520	530	17	5	4	3	2									
530	540	17	6	4	3	2	1								
540	550	18	6	5	3	2	1								
550	560	18	7	5	4	3	2								
560	570	19	7	6	4	3	2	1							
570	580	19	8	6	5	4	2	1							
580	590	20	8	7	5	4	3	2							
590	600	20	9	7	6	4	3	2	1						
600	610	21	9	8	6	5	4	2	1						
610	620	21	10	8	7	5	4	3	2	1					
620	630	22	10	9	7	6	4	3	2	1					
630	640	22	11	9	8	6	5	4	2	1					
640	650	23	11	10	8	7	5	4	3	2	1				
650	660	23	12	10	9	7	6	4	3	2	1				
660	670	24	12	11	9	8	6	5	4	2	1				
670	680	24	13	11	10	8	7	5	4	3	2	1			
680	690	25	13	12	10	9	7	6	4	3	2	1			
690	700	25	14	12	11	9	8	6	5	4	3	2	1		
700	710	26	14	13	11	10	8	7	5	4	3	2	1		
710	720	26	15	13	12	10	9	7	6	5	3	2	1		
720	730	27	15	14	12	11	9	8	6	5	4	3	2	1	
730	740	27	16	14	13	11	10	8	7	6	4	3	2	1	
740	750	28	16	15	13	12	10	9	7	6	5	3	2	1	
750	760	28	17	15	14	12	11	9	8	7	5	4	3	2	1
760	770	29	17	16	14	13	11	10	8	7	6	4	3	2	1
770	780	29	18	16	15	13	12	10	9	8	6	5	4	3	2
780	790	30	18	17	15	14	12	11	9	8	7	5	4	3	2
790	800	30	19	17	16	14	13	11	10	9	7	6	4	3	2
800	810	31	19	18	16	15	13	12	10	9	8	6	4	3	2
810	820	31	20	18	17	15	14	12	11	10	8	7	5	4	3
820	830	32	20	19	17	16	14	13	11	10	9	7	5	4	3
830	840	32	21	19	18	16	15	13	12	11	9	8	6	4	3
840	850	33	21	20	18	17	15	14	12	11	10	8	7	5	4
850	860	33	22	20	19	17	16	14	13	12	10	9	7	5	4
860	870	34	22	21	19	18	16	15	13	12	11	9	8	6	4
870	880	34	23	21	20	18	17	15	14	13	11	10	8	7	5
880	890	35	23	22	20	19	17	16	14	13	12	10	9	7	5
890	900	35	24	22	21	19	18	16	15	14	12	11	10	8	7
900	910	36	24	23	21	20	18	17	15	14	13	11	10	8	7
910	920	36	25	23	22	20	19	17	16	15	13	12	10	9	7
920	930	37	25	24	22	21	19	18	16	15	14	12	10	9	7
930	940	37	26	24	23	21	20	18	17	16	14	13	11	10	8
940	950	38	26	25	23	22	20	19	17	16	15	13	12	10	9
950	960	38	27	25	24	22	21	19	18	17	15	14	12	10	9
960	970	39	27	26	24	23	21	20	18	17	16	14	13	11	10
970	980	39	28	26	25	23	22	20	19	18	16	15	13	12	10
980	990	40	28	27	25	24	22	21	19	18	17	15	14	12	10
990	1,000	40	29	27	26	24	23	21	20	19	17	16	14	13	11

**WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
160	170																
170	180																
180	190	1															
190	200	1	1														
200	210	1	1	1													
210	220	2	1	1	1												
220	230	2	2	1	1	1											
230	240	3	2	2	1	1	1										
240	250	3	3	2	2	1	1	1									
250	260	3	3	3	2	2	1	1	1								
260	270	4	3	3	3	2	2	1	1	1							
270	280	4	4	3	3	3	2	2	2	1	1						
280	290	5	4	4	3	3	3	2	2	2	1	1					
290	300	5	5	4	4	3	3	3	2	2	2	1	1				
300	310	6	5	5	4	4	3	3	3	2	2	2	1	1			
310	320	6	6	5	5	4	4	3	3	3	2	2	2	1	1		
320	330	7	6	6	5	5	5	4	4	4	3	3	2	2	1	1	
330	340	7	7	6	6	5	5	4	4	4	3	3	2	2	2	1	1
340	350	8	7	7	6	6	5	5	4	4	4	3	3	2	2	2	1
350	360	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2	1
360	370	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2
370	380	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2
380	390	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3
390	400	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3
400	410	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3
410	420	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4
420	430	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4
430	440	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	4
440	450	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5
450	460	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	5
460	470	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6
470	480	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	6
480	490	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7
490	500	15	15	14	14	13	13	12	12	11	11	10	10	9	8	8	7
500	510	16	15	15	14	14	13	13	12	12	11	11	10	10	9	8	8
510	520	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	8
520	530	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9
530	540	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	9
540	550	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10
550	560	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	10
560	570	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11
570	580	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12
580	590	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12
590	600	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	12
600	610	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13
610	620	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14
620	630	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14
630	640	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	14
640	650	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15
650	660	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	15
660	670	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16
670	680	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	16
680	690	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17
690	700	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18
700	710	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18
710	720	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	18
720	730	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19
730	740	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	19
740	750	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20
750	760	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	20
760	770	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21
770	780	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	21
780	790	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22
790	800	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23
800	810	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23
810	820	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24
820	830	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24
830	840	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	24
840	850	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25
850	860	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	25
860	870	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26
870	880	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	26
880	890	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27
890	900	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	27
900	910	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28
910	920	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	28
920	930	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29
930	940	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	29
940	950	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30
950	960	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	30

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
320	330																
330	340																
340	350																
350	360	1															
360	370	1	1	1													
370	380	2	1	1	1												
380	390	2	2	1	1	1											
390	400	2	2	2	1	1	1										
400	410	3	2	2	2	1	1	1									
410	420	3	3	2	2	2	1	1	1								
420	430	4	3	3	3	2	2	1	1	1							
430	440	4	4	3	3	3	2	2	1	1	1						
440	450	4	4	4	3	3	3	2	2	1	1	1					
450	460	5	4	4	4	3	3	3	2	2	1	1	1				
460	470	5	5	5	4	4	3	3	3	2	2	1	1	1			
470	480	6	5	5	5	4	4	3	3	3	2	2	1	1	1		
480	490	6	6	6	5	5	4	4	3	3	3	2	2	1	1	1	
490	500	7	6	6	6	5	5	4	4	3	3	3	2	2	1	1	1
500	510	7	7	7	6	6	5	5	4	4	3	3	3	2	2	1	1
510	520	8	7	7	7	6	6	5	5	4	4	3	3	3	2	2	1
520	530	8	8	8	7	7	6	6	5	5	4	4	3	3	3	2	2
530	540	9	8	8	8	7	7	6	6	5	5	4	4	3	3	3	2
540	550	9	9	9	8	8	7	7	6	6	5	5	4	4	3	3	3
550	560	10	9	9	9	8	8	7	7	6	6	5	5	4	4	3	3
560	570	10	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3
570	580	11	10	10	10	9	9	8	8	7	7	6	6	5	5	4	4
580	590	11	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4
590	600	12	11	11	11	10	10	9	9	8	8	7	7	6	6	5	4
600	610	12	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5
610	620	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6	5
620	630	13	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6
630	640	14	13	13	13	12	12	11	11	10	10	9	9	8	8	7	6
640	650	14	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7
650	660	15	14	14	14	13	13	12	12	11	11	10	9	9	8	8	7
660	670	15	15	15	14	14	13	13	12	12	11	11	10	10	9	8	8
670	680	16	15	15	15	14	14	13	13	12	12	11	11	10	10	9	8
680	690	16	16	16	15	15	14	14	13	13	12	12	11	11	10	9	8
690	700	17	16	16	16	15	15	14	14	13	13	12	12	11	11	10	9
700	710	17	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10
710	720	18	17	17	17	16	16	15	15	14	14	13	13	12	12	11	10
720	730	18	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11
730	740	19	18	18	18	17	17	16	16	15	15	14	14	13	13	12	11
740	750	19	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12
750	760	20	19	19	19	18	18	17	17	16	16	15	14	14	13	13	12
760	770	20	20	20	19	19	18	18	17	17	16	16	15	15	14	13	12
770	780	21	20	20	20	19	19	18	18	17	17	16	16	15	15	14	13
780	790	21	21	21	20	20	19	19	18	18	17	17	16	16	15	14	14
790	800	22	21	21	21	20	20	19	19	18	18	17	17	16	16	15	14
800	810	22	22	22	21	21	20	20	19	19	18	18	17	17	16	15	15
810	820	23	22	22	22	21	21	20	20	19	19	18	18	17	17	16	15
820	830	23	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16
830	840	24	23	23	23	22	22	21	21	20	20	19	19	18	18	17	16
840	850	24	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17
850	860	25	24	24	24	23	23	22	22	21	21	20	20	19	19	18	17
860	870	25	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18
870	880	26	25	25	25	24	24	23	23	22	22	21	21	20	20	19	18
880	890	26	26	26	25	25	24	24	23	23	22	22	21	21	20	19	19
890	900	27	26	26	26	25	25	24	24	23	23	22	22	21	21	20	19
900	910	27	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20
910	920	28	27	27	27	26	26	25	25	24	24	23	23	22	22	21	20
920	930	28	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21
930	940	29	28	28	28	27	27	26	26	25	25	24	24	23	23	22	21
940	950	29	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22
950	960	30	29	29	29	28	28	27	27	26	26	25	25	24	24	23	22
960	970	30	30	30	29	29	28	28	27	27	26	26	25	25	24	23	22
970	980	31	30	30	30	29	29	28	28	27	27	26	26	25	25	24	23
980	990	31	31	31	30	30	29	29	28	28	27	27	26	26	25	24	24
990	1.000	32	31	31	31	30	30	29	29	28	28	27	27	26	26	25	24
1.000	1.010	32	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25
1.010	1.020	33	32	32	32	31	31	30	30	29	29	28	28	27	27	26	25
1.020	1.030	33	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26
1.030	1.040	34	33	33	33	32	32	31	31	30	30	29	29	28	28	27	26
1.040	1.050	34	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27
1.050	1.060	35	34	34	34	33	33	32	32	31	31	30	30	29	29	28	27
1.060	1.070	35	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28
1.070	1.080	36	35	35	35	34	34	33	33	32	32	31	31	30	30	29	28
1.080	1.090	36	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29
1.090	1.100	37	36	36	36	35	35	34	34	33	33	32	32	31	31	30	29
1.100	1.110	37	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30
1.110	1.120	38	37	37	37	36	36	35	35	34	34	33	33	32	32	31	30

### WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
490 500																	
500 510																	
510 520	1																
520 530	1	1															
530 540	2	1	1														
540 550	2	2	1	1													
550 560	2	2	2	1	1												
560 570	3	2	2	2	2	1	1										
570 580	3	3	2	2	2	1	1	1									
580 590	4	3	3	2	2	2	1	1									
590 600	4	4	3	3	2	2	2	1	1								
600 610	4	4	4	3	3	2	2	2	1	1							
610 620	5	4	4	4	3	3	2	2	2	1	1						
620 630	5	5	4	4	4	3	3	2	2	2	1	1					
630 640	6	5	5	4	4	4	3	3	2	2	2	1	1	1			
640 650	6	6	5	5	4	4	4	3	3	2	2	2	1	1	1		
650 660	7	6	6	5	5	5	4	4	4	3	3	2	2	2	1	1	1
660 670	7	7	6	6	5	5	4	4	4	3	3	2	2	2	1	1	1
670 680	8	7	7	6	6	5	5	4	4	4	3	3	3	2	2	1	1
680 690	8	8	7	7	6	6	5	5	4	4	4	3	3	3	2	2	1
690 700	9	8	8	7	7	6	6	5	5	4	4	4	3	3	3	2	2
700 710	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	3	2
710 720	10	9	9	8	8	7	7	6	6	5	5	5	4	4	3	3	3
720 730	10	10	9	9	8	8	7	7	6	6	5	5	5	4	4	3	3
730 740	11	10	10	9	9	8	8	7	7	6	6	6	5	5	4	4	3
740 750	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4
750 760	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4
760 770	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5
770 780	13	12	12	11	11	10	10	9	9	8	8	8	7	7	6	6	5
780 790	13	13	12	12	11	11	10	10	9	9	8	8	8	7	7	6	6
790 800	14	13	13	12	12	11	11	10	10	9	9	9	8	8	7	7	6
800 810	14	14	13	13	12	12	11	11	10	10	10	9	9	8	8	7	7
810 820	15	14	14	13	13	12	12	11	11	10	10	10	9	9	8	8	7
820 830	15	15	14	14	13	13	12	12	11	11	10	10	10	9	9	8	8
830 840	16	15	15	14	14	13	13	12	12	11	11	11	10	10	9	9	8
840 850	16	16	15	15	14	14	13	13	12	12	11	11	11	10	10	9	9
850 860	17	16	16	15	15	14	14	13	13	12	12	12	11	11	10	10	9
860 870	17	17	16	16	15	15	14	14	13	13	12	12	12	11	11	10	10
870 880	18	17	17	16	16	15	15	14	14	13	13	13	12	12	11	11	10
880 890	18	18	17	17	16	16	15	15	14	14	13	13	13	12	12	11	11
890 900	19	18	18	17	17	16	16	15	15	14	14	14	13	13	12	12	11
900 910	19	19	18	18	17	17	16	16	15	15	14	14	14	13	13	12	12
910 920	20	19	19	18	18	17	17	16	16	15	15	15	14	14	13	13	12
920 930	20	20	19	19	18	18	17	17	16	16	15	15	15	14	14	13	13
930 940	21	20	20	19	19	18	18	17	17	16	16	16	15	15	14	14	13
940 950	21	21	20	20	19	19	18	18	17	17	16	16	16	15	15	14	14
950 960	22	21	21	20	20	19	19	18	18	17	17	17	16	16	15	15	14
960 970	22	22	21	21	20	20	19	19	18	18	17	17	17	16	16	15	15
970 980	23	22	22	21	21	20	20	19	19	18	18	18	17	17	16	16	15
980 990	23	23	22	22	21	21	20	20	19	19	18	18	18	17	17	16	16
990 1.000	24	23	23	22	22	21	21	20	20	19	19	19	18	18	17	17	16
1.000 1.010	24	24	23	23	22	22	21	21	20	20	19	19	19	18	18	17	17
1.010 1.020	25	24	24	23	23	22	22	21	21	20	20	20	20	19	18	18	17
1.020 1.030	25	25	24	24	23	23	22	22	21	21	20	20	20	19	19	18	18
1.030 1.040	26	25	25	24	24	23	23	22	22	21	21	21	20	20	19	19	18
1.040 1.050	26	26	25	25	24	24	23	23	22	22	21	21	21	20	20	19	19
1.050 1.060	27	26	26	25	25	24	24	23	23	22	22	22	22	21	21	20	19
1.060 1.070	27	27	26	26	25	25	24	24	23	23	22	22	22	22	21	21	20
1.070 1.080	28	27	27	26	26	25	25	24	24	23	23	23	23	22	22	21	20
1.080 1.090	28	28	27	27	26	26	25	25	24	24	23	23	23	22	22	21	21
1.090 1.100	29	28	28	27	27	26	26	25	25	24	24	24	24	23	23	22	21
1.100 1.110	29	29	28	28	27	27	26	26	25	25	24	24	24	23	23	22	22
1.110 1.120	30	29	29	28	28	27	27	26	26	25	25	25	25	24	24	23	22
1.120 1.130	30	30	29	29	28	28	27	27	26	26	25	25	25	24	24	23	23
1.130 1.140	31	30	30	29	29	28	28	27	27	26	26	26	25	25	24	24	23
1.140 1.150	31	31	30	30	29	29	28	28	27	27	26	26	26	25	25	24	24
1.150 1.160	32	31	31	30	30	29	29	28	28	27	27	27	26	26	25	25	24
1.160 1.170	32	32	31	31	30	30	29	29	28	28	27	27	27	26	26	25	25
1.170 1.180	33	32	32	31	31	30	30	29	29	28	28	28	27	27	26	26	25
1.180 1.190	33	33	32	32	31	31	30	30	29	29	28	28	28	27	27	26	26
1.190 1.200	34	33	33	32	32	31	31	30	30	29	29	29	29	28	28	27	26
1.200 1.210	34	34	33	33	32	32	31	31	30	30	29	29	29	28	28	27	27
1.210 1.220	35	34	34	33	33	32	32	31	31	30	30	30	30	29	29	28	27
1.220 1.230	35	35	34	34	33	33	32	32	31	31	30	30	30	29	29	28	28
1.230 1.240	36	35	35	34	34	33	33	32	32	31	31	31	31	30	29	29	28
1.240 1.250	36	36	35	35	34	34	33	33	32	32	31	31	31	31	30	29	29
1.250 1.260	37	36	36	35	35	34	34	33	33	32	32	32	32	31	31	30	29
1.260 1.270	37	37	36	36	35	35	34	34	33	33	32	32	32	31	31	30	29
1.270 1.280	38	37	37	36	36	35	35	34	34	33	33	33	33	32	32	31	30
1.280 1.290	38	38	37	37	36	36	35	35	34	34	33	33	33	32	32	31	31

**BI-WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:												
				0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000			
The amount of tax to be withheld is:																
200	220															
220	240															
240	260															
260	280	1														
280	300	2														
300	320	2														
320	340	3														
340	360	4														
360	380	5														
380	400	6														
400	420	6														
420	440	7														
440	460	8														
460	480	9														
480	500	10	1													
500	520	11	1													
520	540	12	2													
540	560	13	3	1												
560	580	14	3	1												
580	600	15	4	2												
600	620	16	5	3	1											
620	640	17	6	4	1											
640	660	18	7	4	2											
660	680	19	7	5	3											
680	700	20	8	6	4	1										
700	720	21	9	7	4	2										
720	740	22	10	8	5	3	1									
740	760	23	11	8	6	4	1									
760	780	24	12	9	7	5	2									
780	800	25	13	10	8	5	3	1								
800	820	26	14	11	8	6	4	2								
820	840	27	15	12	9	7	5	2								
840	860	28	16	13	10	8	5	3	1							
860	880	29	17	14	11	9	6	4	2							
880	900	30	18	15	12	10	7	5	2							
900	920	31	19	16	13	11	8	6	3	1						
920	940	32	20	17	14	12	9	6	4	2						
940	960	33	21	18	15	13	10	7	5	3						
960	980	34	22	19	16	14	11	8	6	3	1					
980	1,000	35	23	20	17	15	12	9	6	4	2					
1,000	1,020	36	24	21	18	16	13	10	7	5	3					
1,020	1,040	37	25	22	19	17	14	11	8	6	3					
1,040	1,060	38	26	23	20	18	15	12	9	7	4					
1,060	1,080	39	27	24	21	19	16	13	10	7	5					
1,080	1,100	40	28	25	22	20	17	14	11	8	6					
1,100	1,120	41	29	26	23	21	18	15	12	9	7					
1,120	1,140	42	30	27	24	22	19	16	13	10	7					
1,140	1,160	43	31	28	25	23	20	17	14	11	8					
1,160	1,180	44	32	29	26	24	21	18	15	12	9					
1,180	1,200	45	33	30	27	25	22	19	16	13	10					
1,200	1,220	46	34	31	28	26	23	20	17	14	11					
1,220	1,240	47	35	32	29	27	24	21	18	15	12					
1,240	1,260	48	36	33	30	28	25	22	19	16	13					
1,260	1,280	49	37	34	31	29	26	23	20	17	14					
1,280	1,300	50	38	35	32	30	27	24	21	18	15					
1,300	1,320	51	39	36	33	31	28	25	22	19	16					
1,320	1,340	52	40	37	34	32	29	26	23	20	17					
1,340	1,360	53	41	38	35	33	30	27	24	21	18					
1,360	1,380	54	42	39	36	34	31	28	25	22	19					
1,380	1,400	55	43	40	37	35	32	29	26	23	20					
1,400	1,420	56	44	41	38	36	33	30	27	24	21					
1,420	1,440	57	45	42	39	37	34	31	28	25	22					
1,440	1,460	58	46	43	40	38	35	32	29	26	23					
1,460	1,480	59	47	44	41	39	36	33	30	27	24					
1,480	1,500	60	48	45	42	40	37	34	31	28	25					
1,500	1,520	61	49	46	43	41	38	35	32	29	26					
1,520	1,540	62	50	47	44	42	39	36	33	30	27					
1,540	1,560	63	51	48	45	43	40	37	34	31	28					
1,560	1,580	64	52	49	46	44	41	38	35	32	29					
1,580	1,600	65	53	50	47	45	42	39	36	33	30					
1,600	1,620	66	54	51	48	46	43	40	37	34	31					
1,620	1,640	67	55	52	49	47	44	41	38	35	32					
1,640	1,660	68	56	53	50	48	45	42	39	36	33					
1,660	1,680	69	57	54	51	49	46	43	40	37	34					
1,680	1,700	70	58	55	52	50	47	44	41	38	35					
1,700	1,720	71	59	56	53	51	48	45	42	39	36					
1,720	1,740	72	60	57	54	52	49	46	43	40	37					
1,740	1,760	73	61	58	55	53	50	47	44	41	38					
1,760	1,780	74	62	59	56	54	51	48	45	42	39					
1,780	1,800	75	63	60	57	55	52	49	46	43	40					
1,800	1,820	76	64	61	58	56	53	50	47	44	41					
1,820	1,840	77	65	62	59	57	54	51	48	45	42					
1,840	1,860	78	66	63	60	58	55	52	49	46	43					
1,860	1,880	79	67	64	61	59	56	53	50	47	44					
1,880	1,900	80	68	65	62	60	57	54	51	48	45					



**BI-WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000						
The amount of tax to be withheld is:																		
240	260																	
260	280																	
280	300																	
300	320	1																
320	340	1																
340	360	2																
360	380	3																
380	400	4																
400	420	5																
420	440	5																
440	460	6																
460	480	7																
480	500	8																
500	520	9																
520	540	10																
540	560	11																
560	580	12																
580	600	13																
600	620	14																
620	640	15																
640	660	16																
660	680	17	1															
680	700	18	1															
700	720	19	2															
720	740	20	3	1														
740	760	21	4	1														
760	780	22	4	2														
780	800	23	5	3	1													
800	820	24	6	4	1													
820	840	25	7	5	2													
840	860	26	8	5	3	1												
860	880	27	8	6	4	1												
880	900	28	9	7	5	2												
900	920	29	10	8	5	3	1											
920	940	30	11	9	6	4	2											
940	960	31	12	9	7	5	2											
960	980	32	13	10	8	5	3	1										
980	1,000	33	14	11	9	6	4	2										
1,000	1,020	34	15	12	10	7	5	2										
1,020	1,040	35	16	13	11	8	6	3	1									
1,040	1,060	36	17	14	12	9	6	4	2									
1,060	1,080	37	18	15	13	10	7	5	3									
1,080	1,100	38	19	16	14	11	8	6	3	1								
1,100	1,120	39	20	17	15	12	9	6	4	2								
1,120	1,140	40	21	18	16	13	10	7	5	3	1							
1,140	1,160	41	22	19	17	14	11	8	6	3	1							
1,160	1,180	42	23	20	18	15	12	9	7	4	2							
1,180	1,200	43	24	21	19	16	13	10	7	5	3	1						
1,200	1,220	44	25	22	20	17	14	11	8	6	4	1						
1,220	1,240	45	26	23	21	18	15	12	9	7	4	2						
1,240	1,260	46	27	24	22	19	16	13	10	7	5	3						
1,260	1,280	47	28	25	23	20	17	14	11	8	6	4						
1,280	1,300	48	29	26	24	21	18	15	12	9	7	4						
1,300	1,320	49	30	27	25	22	19	16	13	10	8	5						
1,320	1,340	50	31	28	26	23	20	17	14	11	8	6						
1,340	1,360	51	32	29	27	24	21	18	15	12	9	7						
1,360	1,380	52	33	30	28	25	22	19	16	13	10	8						
1,380	1,400	53	34	31	29	26	23	20	17	14	11	8						
1,400	1,420	54	35	32	30	27	24	21	18	15	12	9						
1,420	1,440	55	36	33	31	28	25	22	19	16	13	10						
1,440	1,460	56	37	34	32	29	26	23	20	17	14	11						
1,460	1,480	57	38	35	33	30	27	24	21	18	15	12						
1,480	1,500	58	39	36	34	31	28	25	22	19	16	13						
1,500	1,520	59	40	37	35	32	29	26	23	20	17	14						
1,520	1,540	60	41	38	36	33	30	27	24	21	18	15						
1,540	1,560	61	42	39	37	34	31	28	25	22	19	16						
1,560	1,580	62	43	40	38	35	32	29	26	23	20	17						
1,580	1,600	63	44	41	39	36	33	30	27	24	21	18						
1,600	1,620	64	45	42	40	37	34	31	28	25	22	19						
1,620	1,640	65	46	43	41	38	35	32	29	26	23	20						
1,640	1,660	66	47	44	42	39	36	33	30	27	24	21						
1,660	1,680	67	48	45	43	40	37	34	31	28	25	22						
1,680	1,700	68	49	46	44	41	38	35	32	29	26	23						
1,700	1,720	69	50	47	45	42	39	36	33	30	27	24						
1,720	1,740	70	51	48	46	43	40	37	34	31	28	25						
1,740	1,760	71	52	49	47	44	41	38	35	32	29	26						
1,760	1,780	72	53	50	48	45	42	39	36	33	30	27						
1,780	1,800	73	54	51	49	46	43	40	37	34	31	28						
1,800	1,820	74	55	52	50	47	44	41	38	35	32	29						
1,820	1,840	75	56	53	51	48	45	42	39	36	33	30						
1,840	1,860	76	57	54	52	49	46	43	40	37	34	31						
1,860	1,880	77	58	55	53	50	47	44	41	38	35	32						
1,880	1,900	78	59	56	54	51	48	45	42	39	36	33						
1,900	1,920	79	60	57	55	52	49	46	43	40	37	34						
1,920	1,940	80	61	58	56	53	50	47	44	41	38	35						

**BI-WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:														
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500				
The amount of tax to be withheld is:																
300	320	0	0													
320	340	0	0													
340	360	1	0													
360	380	1	0													
380	400	2	0													
400	420	3	0													
420	440	4	0													
440	460	4	0													
460	480	5	0													
480	500	6	0													
500	520	7	0													
520	540	8	0													
540	560	8	0													
560	580	9	0													
580	600	10	0													
600	620	11	0													
620	640	12	0													
640	660	13	0													
660	680	14	0													
680	700	15	0													
700	720	16	0													
720	740	17	0													
740	760	18	0													
760	780	19	0													
780	800	20	0													
800	820	21	1													
820	840	22	1													
840	860	23	2													
860	880	24	3	1												
880	900	25	4	1												
900	920	26	4	2												
920	940	27	5	3	1											
940	960	28	6	4	1											
960	980	29	7	4	2											
980	1,000	30	8	5	3	1										
1,000	1,020	31	8	6	4	1										
1,020	1,040	32	9	7	5	2										
1,040	1,060	33	10	8	5	3	1									
1,060	1,080	34	11	8	6	4	1									
1,080	1,100	35	12	9	7	5	2									
1,100	1,120	36	13	10	8	5	3	1								
1,120	1,140	37	14	11	9	6	4	2								
1,140	1,160	38	15	12	9	7	5	2								
1,160	1,180	39	16	13	10	8	5	3	1							
1,180	1,200	40	17	14	11	9	6	4	2							
1,200	1,220	41	18	15	12	10	7	5	2							
1,220	1,240	42	19	16	13	11	8	6	3	1						
1,240	1,260	43	20	17	14	12	9	6	4	2						
1,260	1,280	44	21	18	15	13	10	7	5	3						
1,280	1,300	45	22	19	16	14	11	8	6	3	1					
1,300	1,320	46	23	20	17	15	12	9	6	4	2					
1,320	1,340	47	24	21	18	16	13	10	7	5	3	1				
1,340	1,360	48	25	22	19	17	14	11	8	6	3	1				
1,360	1,380	49	26	23	20	18	15	12	9	7	4	2				
1,380	1,400	50	27	24	21	19	16	13	10	7	5	3				
1,400	1,420	51	28	25	22	20	17	14	11	8	6	4				
1,420	1,440	52	29	26	23	21	18	15	12	9	7	4				
1,440	1,460	53	30	27	24	22	19	16	13	10	7	5				
1,460	1,480	54	31	28	25	23	20	17	14	11	8	6				
1,480	1,500	55	32	29	26	24	21	18	15	12	9	7				
1,500	1,520	56	33	30	27	25	22	19	16	13	10	8				
1,520	1,540	57	34	31	28	26	23	20	17	14	11	8				
1,540	1,560	58	35	32	29	27	24	21	18	15	12	9				
1,560	1,580	59	36	33	30	28	25	22	19	16	13	10				
1,580	1,600	60	37	34	31	29	26	23	20	17	14	11				
1,600	1,620	61	38	35	32	30	27	24	21	18	15	12				
1,620	1,640	62	39	36	33	31	28	25	22	19	16	13				
1,640	1,660	63	40	37	34	32	29	26	23	20	17	14				
1,660	1,680	64	41	38	35	33	30	27	24	21	18	15				
1,680	1,700	65	42	39	36	34	31	28	25	22	19	16				
1,700	1,720	66	43	40	37	35	32	29	26	23	20	17				
1,720	1,740	67	44	41	38	36	33	30	27	24	21	18				
1,740	1,760	68	45	42	39	37	34	31	28	25	22	19				
1,760	1,780	69	46	43	40	38	35	32	29	26	23	20				
1,780	1,800	70	47	44	41	39	36	33	30	27	24	21				
1,800	1,820	71	48	45	42	40	37	34	31	28	25	22				
1,820	1,840	72	49	46	43	41	38	35	32	29	26	23				
1,840	1,860	73	50	47	44	42	39	36	33	30	27	24				
1,860	1,880	74	51	48	45	43	40	37	34	31	28	25				
1,880	1,900	75	52	49	46	44	41	38	35	32	29	26				
1,900	1,920	76	53	50	47	45	42	39	36	33	30	27				
1,920	1,940	77	54	51	48	46	43	40	37	34	31	28				
1,940	1,960	78	55	52	49	47	44	41	38	35	32	29				
1,960	1,980	79	56	53	50	48	45	42	39	36	33	30				
1,980	2,000	80	57	54	51	49	46	43	40	37	34	31				

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
300 320																	
320 340																	
340 360	1																
360 380	1	1															
380 400	2	1	1														
400 420	3	2	1	1													
420 440	4	3	2	1	1												
440 460	4	4	3	2	1	1											
460 480	5	4	4	3	2	1	1										
480 500	6	5	4	4	3	2	1	1									
500 520	7	6	5	4	4	3	2	1	1								
520 540	8	7	6	5	5	4	3	2	1	1							
540 560	8	8	7	6	5	5	4	3	2	1	1						
560 580	9	8	8	7	6	5	5	4	3	2	1	1					
580 600	10	9	8	8	7	6	5	5	4	3	2	2	1				
600 620	11	10	9	8	8	7	6	5	5	4	3	2	2	1			
620 640	12	11	10	9	9	8	7	6	5	5	4	3	2	2	1		
640 660	13	12	11	10	9	9	8	7	6	5	5	4	3	2	2	1	
660 680	14	13	12	11	10	9	9	8	7	6	5	5	4	3	2	2	1
680 700	15	14	13	12	11	10	10	9	8	7	6	6	5	4	3	2	2
700 720	16	15	14	13	12	11	11	10	9	8	7	6	6	5	4	3	2
720 740	17	16	15	14	13	12	12	11	10	9	8	7	6	6	5	4	3
740 760	18	17	16	15	14	13	13	12	11	10	9	8	7	6	6	5	4
760 780	19	18	17	16	15	14	14	13	12	11	10	9	8	7	6	6	5
780 800	20	19	18	17	16	15	15	14	13	12	11	10	9	8	7	6	6
800 820	21	20	19	18	17	16	16	15	14	13	12	11	10	9	8	7	6
820 840	22	21	20	19	18	17	17	16	15	14	13	12	11	10	9	8	7
840 860	23	22	21	20	19	18	18	17	16	15	14	13	12	11	10	9	8
860 880	24	23	22	21	20	19	19	18	17	16	15	14	13	12	11	10	9
880 900	25	24	23	22	21	20	20	19	18	17	16	15	14	13	12	11	10
900 920	26	25	24	23	22	21	21	20	19	18	17	16	15	14	13	12	11
920 940	27	26	25	24	23	22	22	21	20	19	18	17	16	15	14	13	12
940 960	28	27	26	25	24	23	23	22	21	20	19	18	17	16	15	14	13
960 980	29	28	27	26	25	24	24	23	22	21	20	19	18	17	16	15	14
980 1,000	30	29	28	27	26	25	25	24	23	22	21	20	19	18	17	16	15
1,000 1,020	31	30	29	28	27	26	26	25	24	23	22	21	20	19	18	17	16
1,020 1,040	32	31	30	29	28	27	27	26	25	24	23	22	21	20	19	18	17
1,040 1,060	33	32	31	30	29	28	28	27	26	25	24	23	22	21	20	19	18
1,060 1,080	34	33	32	31	30	29	29	28	27	26	25	24	23	22	21	20	19
1,080 1,100	35	34	33	32	31	30	30	29	28	27	26	25	24	23	22	21	20
1,100 1,120	36	35	34	33	32	31	31	30	29	28	27	26	25	24	23	22	21
1,120 1,140	37	36	35	34	33	32	32	31	30	29	28	27	26	25	24	23	22
1,140 1,160	38	37	36	35	34	33	33	32	31	30	29	28	27	26	25	24	23
1,160 1,180	39	38	37	36	35	34	34	33	32	31	30	29	28	27	26	25	24
1,180 1,200	40	39	38	37	36	35	35	34	33	32	31	30	29	28	27	26	25
1,200 1,220	41	40	39	38	37	36	36	35	34	33	32	31	30	29	28	27	26
1,220 1,240	42	41	40	39	38	37	37	36	35	34	33	32	31	30	29	28	27
1,240 1,260	43	42	41	40	39	38	38	37	36	35	34	33	32	31	30	29	28
1,260 1,280	44	43	42	41	40	39	39	38	37	36	35	34	33	32	31	30	29
1,280 1,300	45	44	43	42	41	40	40	39	38	37	36	35	34	33	32	31	30
1,300 1,320	46	45	44	43	42	41	41	40	39	38	37	36	35	34	33	32	31
1,320 1,340	47	46	45	44	43	42	42	41	40	39	38	37	36	35	34	33	32
1,340 1,360	48	47	46	45	44	43	43	42	41	40	39	38	37	36	35	34	33
1,360 1,380	49	48	47	46	45	44	44	43	42	41	40	39	38	37	36	35	34
1,380 1,400	50	49	48	47	46	45	45	44	43	42	41	40	39	38	37	36	35
1,400 1,420	51	50	49	48	47	46	46	45	44	43	42	41	40	39	38	37	36
1,420 1,440	52	51	50	49	48	47	47	46	45	44	43	42	41	40	39	38	37
1,440 1,460	53	52	51	50	49	48	48	47	46	45	44	43	42	41	40	39	38
1,460 1,480	54	53	52	51	50	49	49	48	47	46	45	44	43	42	41	40	39
1,480 1,500	55	54	53	52	51	50	50	49	48	47	46	45	44	43	42	41	40
1,500 1,520	56	55	54	53	52	51	51	50	49	48	47	46	45	44	43	42	41
1,520 1,540	57	56	55	54	53	52	52	51	50	49	48	47	46	45	44	43	42
1,540 1,560	58	57	56	55	54	53	53	52	51	50	49	48	47	46	45	44	43
1,560 1,580	59	58	57	56	55	54	54	53	52	51	50	49	48	47	46	45	44
1,580 1,600	60	59	58	57	56	55	55	54	53	52	51	50	49	48	47	46	45
1,600 1,620	61	60	59	58	57	56	56	55	54	53	52	51	50	49	48	47	46
1,620 1,640	62	61	60	59	58	57	57	56	55	54	53	52	51	50	49	48	47
1,640 1,660	63	62	61	60	59	58	58	57	56	55	54	53	52	51	50	49	48
1,660 1,680	64	63	62	61	60	59	59	58	57	56	55	54	53	52	51	50	49
1,680 1,700	65	64	63	62	61	60	60	59	58	57	56	55	54	53	52	51	50
1,700 1,720	66	65	64	63	62	61	61	60	59	58	57	56	55	54	53	52	51
1,720 1,740	67	66	65	64	63	62	62	61	60	59	58	57	56	55	54	53	52
1,740 1,760	68	67	66	65	64	63	63	62	61	60	59	58	57	56	55	54	53
1,760 1,780	69	68	67	66	65	64	64	63	62	61	60	59	58	57	56	55	54
1,780 1,800	70	69	68	67	66	65	65	64	63	62	61	60	59	58	57	56	55
1,800 1,820	71	70	69	68	67	66	66	65	64	63	62	61	60	59	58	57	56
1,820 1,840	72	71	70	69	68	67	67	66	65	64	63	62	61	60	59	58	57
1,840 1,860	73	72	71	70	69	68	68	67	66	65	64	63	62	61	60	59	58
1,860 1,880	74	73	72	71	70	69	69	68	67	66	65	64	63	62	61	60	59
1,880 1,900	75	74	73	72	71	70	70	69	68	67	66	65	64	63	62	61	60

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
640	660																
660	680																
680	700	1															
700	720	2	1														
720	740	3	2	1													
740	760	3	3	2	1												
760	780	4	3	3	2	1											
780	800	5	4	3	3	2	1	1									
800	820	6	5	4	3	3	2	1	1								
820	840	7	6	5	4	3	3	2	1	1							
840	860	7	7	6	5	4	3	3	2	1	1						
860	880	8	7	7	6	5	4	3	3	2	1						
880	900	9	8	7	7	6	5	4	3	3	2	1					
900	920	10	9	8	7	7	6	5	4	4	3	2	1				
920	940	11	10	9	8	7	7	6	5	4	4	3	2	1			
940	960	12	11	10	9	8	7	7	6	5	4	4	3	2	1	1	
960	980	13	12	11	10	9	8	7	7	6	5	4	4	3	2	1	
980	1,000	14	13	12	11	10	9	8	8	7	6	5	4	4	3	2	1
1,000	1,020	15	14	13	12	11	10	9	8	8	7	6	5	4	4	3	2
1,020	1,040	16	15	14	13	12	11	10	9	8	8	7	6	5	4	4	3
1,040	1,060	17	16	15	14	13	12	11	10	9	8	8	7	6	5	5	4
1,060	1,080	18	17	16	15	14	13	12	11	10	9	8	8	7	6	5	4
1,080	1,100	19	18	17	16	15	14	13	12	11	10	9	8	8	7	6	5
1,100	1,120	20	19	18	17	16	15	14	13	12	11	10	9	8	8	7	6
1,120	1,140	21	20	19	18	17	16	15	14	13	12	11	10	9	9	8	7
1,140	1,160	22	21	20	19	18	17	16	15	14	13	12	11	10	9	9	8
1,160	1,180	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,180	1,200	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,200	1,220	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,220	1,240	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,240	1,260	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,260	1,280	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,280	1,300	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,300	1,320	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,320	1,340	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,340	1,360	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,360	1,380	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,380	1,400	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,400	1,420	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,420	1,440	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,440	1,460	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,460	1,480	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,480	1,500	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,500	1,520	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,520	1,540	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,540	1,560	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,560	1,580	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,580	1,600	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,600	1,620	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,620	1,640	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,640	1,660	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,660	1,680	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,680	1,700	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,700	1,720	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,720	1,740	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,740	1,760	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,760	1,780	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,780	1,800	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,800	1,820	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,820	1,840	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,840	1,860	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,860	1,880	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,880	1,900	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,900	1,920	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,920	1,940	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,940	1,960	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
1,960	1,980	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
1,980	2,000	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,000	2,020	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,020	2,040	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,040	2,060	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,060	2,080	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,080	2,100	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,100	2,120	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,120	2,140	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,140	2,160	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,160	2,180	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,180	2,200	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59
2,200	2,220	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60
2,220	2,240	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
960 980																	
980 1,000																	
1,000 1,020	1																
1,020 1,040	1	1															
1,040 1,060	2	1	1														
1,060 1,080	3	2	1	1													
1,080 1,100	4	3	2	2	1												
1,100 1,120	5	4	3	2	2	1											
1,120 1,140	5	5	4	3	2	2	1										
1,140 1,160	6	5	5	4	3	2	2	1									
1,160 1,180	7	6	5	5	4	3	2	2	1								
1,180 1,200	8	7	6	6	5	4	3	2	2	1							
1,200 1,220	9	8	7	6	6	5	4	3	2	2	1						
1,220 1,240	10	9	8	7	6	6	5	4	3	3	2	1					
1,240 1,260	11	10	9	8	7	6	6	5	4	3	3	2	1				
1,260 1,280	12	11	10	9	8	7	6	6	5	4	3	3	2	1			
1,280 1,300	13	12	11	10	9	8	7	6	6	5	4	3	3	2	1		
1,300 1,320	14	13	12	11	10	9	8	7	6	6	5	4	3	3	2	1	1
1,320 1,340	15	14	13	12	11	10	9	8	7	7	6	5	4	3	3	2	1
1,340 1,360	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3	3	2
1,360 1,380	17	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3	3
1,380 1,400	18	17	16	15	14	13	12	11	10	9	8	7	7	6	5	4	4
1,400 1,420	19	18	17	16	15	14	13	12	11	10	9	8	7	7	6	5	4
1,420 1,440	20	19	18	17	16	15	14	13	12	11	10	9	8	7	7	6	5
1,440 1,460	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	7	6
1,460 1,480	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	7
1,480 1,500	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	8
1,500 1,520	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,520 1,540	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,540 1,560	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,560 1,580	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,580 1,600	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,600 1,620	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,620 1,640	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,640 1,660	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,660 1,680	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,680 1,700	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,700 1,720	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,720 1,740	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,740 1,760	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,760 1,780	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,780 1,800	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,800 1,820	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,820 1,840	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,840 1,860	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,860 1,880	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,880 1,900	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,900 1,920	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,920 1,940	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,940 1,960	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,960 1,980	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,980 2,000	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
2,000 2,020	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
2,020 2,040	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
2,040 2,060	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
2,060 2,080	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2,080 2,100	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2,100 2,120	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2,120 2,140	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2,140 2,160	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2,160 2,180	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2,180 2,200	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2,200 2,220	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2,220 2,240	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2,240 2,260	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,260 2,280	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,280 2,300	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,300 2,320	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,320 2,340	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,340 2,360	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,360 2,380	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,380 2,400	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,400 2,420	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,420 2,440	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,440 2,460	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,460 2,480	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,480 2,500	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,500 2,520	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,520 2,540	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59
2,540 2,560	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:												
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000			
The amount of tax to be withheld is:														
220 240														
240 260														
260 280														
280 300	1													
300 320	1													
320 340	2													
340 360	3													
360 380	4													
380 400	5													
400 420	5													
420 440	6													
440 460	7													
460 480	8													
480 500	9													
500 520	9													
520 540	10	1												
540 560	11	1												
560 580	12	2												
580 600	13	3												
600 620	14	3	1											
620 640	15	4	2											
640 660	16	5	3											
660 680	17	6	3	1										
680 700	18	7	4	2										
700 720	19	7	5	2										
720 740	20	8	6	3	1									
740 760	21	9	7	4	2									
760 780	22	10	7	5	2									
780 800	23	11	8	6	3	1								
800 820	24	12	9	6	4	1								
820 840	25	13	10	7	5	2								
840 860	26	14	11	8	6	3	1							
860 880	27	15	12	9	6	4	1							
880 900	28	16	13	10	7	5	2							
900 920	29	17	14	11	8	5	3	1						
920 940	30	18	15	12	9	6	4	1						
940 960	31	19	16	13	10	7	5	2						
960 980	32	20	17	14	11	8	5	3	1					
980 1,000	33	21	18	15	12	9	6	4	1					
1,000 1,020	34	22	19	16	13	9	7	4	2					
1,020 1,040	35	23	20	17	14	10	8	5	3	1				
1,040 1,060	36	24	21	18	15	11	9	6	4	1				
1,060 1,080	37	25	22	19	16	12	9	7	4	2				
1,080 1,100	38	26	23	20	17	13	10	8	5	3				
1,100 1,120	39	27	24	21	18	14	11	8	6	3				
1,120 1,140	40	28	25	22	19	15	12	9	7	4				
1,140 1,160	41	29	26	23	20	16	13	10	8	5				
1,160 1,180	42	30	27	24	21	17	14	11	8	6				
1,180 1,200	43	31	28	25	22	18	15	12	9	7				
1,200 1,220	44	32	29	26	23	19	16	13	10	7				
1,220 1,240	45	33	30	27	24	20	17	14	11	8				
1,240 1,260	46	34	31	28	25	21	18	15	12	9				
1,260 1,280	47	35	32	29	26	22	19	16	13	10				
1,280 1,300	48	36	33	30	27	23	20	17	14	11				
1,300 1,320	49	37	34	31	28	24	21	18	15	12				
1,320 1,340	50	38	35	32	29	25	22	19	16	13				
1,340 1,360	51	39	36	33	30	26	23	20	17	14				
1,360 1,380	52	40	37	34	31	27	24	21	18	15				
1,380 1,400	53	41	38	35	32	28	25	22	19	16				
1,400 1,420	54	42	39	36	33	29	26	23	20	17				
1,420 1,440	55	43	40	37	34	30	27	24	21	18				
1,440 1,460	56	44	41	38	35	31	28	25	22	19				
1,460 1,480	57	45	42	39	36	32	29	26	23	20				
1,480 1,500	58	46	43	40	37	33	30	27	24	21				
1,500 1,520	59	47	44	41	38	34	31	28	25	22				
1,520 1,540	60	48	45	42	39	35	32	29	26	23				
1,540 1,560	61	49	46	43	40	36	33	30	27	24				
1,560 1,580	62	50	47	44	41	37	34	31	28	25				
1,580 1,600	63	51	48	45	42	38	35	32	29	26				
1,600 1,620	64	52	49	46	43	39	36	33	30	27				
1,620 1,640	65	53	50	47	44	40	37	34	31	28				
1,640 1,660	66	54	51	48	45	41	38	35	32	29				
1,660 1,680	67	55	52	49	46	42	39	36	33	30				
1,680 1,700	68	56	53	50	47	43	40	37	34	31				
1,700 1,720	69	57	54	51	48	44	41	38	35	32				
1,720 1,740	70	58	55	52	49	45	42	39	36	33				
1,740 1,760	71	59	56	53	50	46	43	40	37	34				
1,760 1,780	72	60	57	54	51	47	44	41	38	35				
1,780 1,800	73	61	58	55	52	48	45	42	39	36				
1,800 1,820	74	62	59	56	53	49	46	43	40	37				
1,820 1,840	75	63	60	57	54	50	47	44	41	38				
1,840 1,860	76	64	61	58	55	51	48	45	42	39				
1,860 1,880	77	65	62	59	56	52	49	46	43	40				
1,880 1,900	78	66	63	60	57	53	50	47	44	41				
1,900 1,920	79	67	64	61	58	54	51	48	45	42				

**SEMI-MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:												
				0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000		
The amount of tax to be withheld is:																
260	280															
280	300															
300	320															
320	340	1														
340	360	1														
360	380	2														
380	400	3														
400	420	4														
420	440	4														
440	460	5														
460	480	6														
480	500	7														
500	520	8														
520	540	8														
540	560	9														
560	580	10														
580	600	11														
600	620	12														
620	640	13														
640	660	14														
660	680	15														
680	700	16														
700	720	17														
720	740	18	1													
740	760	19	1													
760	780	20	2													
780	800	21	3	1												
800	820	22	4	1												
820	840	23	5	2												
840	860	24	5	3	1											
860	880	25	6	4	1											
880	900	26	7	5	2											
900	920	27	8	5	3	1										
920	940	28	9	6	4	1										
940	960	29	9	7	4	2										
960	980	30	10	8	5	3										
980	1,000	31	11	9	6	4	1									
1,000	1,020	32	12	9	7	4	2									
1,020	1,040	33	13	10	8	5	3									
1,040	1,060	34	14	11	8	6	3	1								
1,060	1,080	35	15	12	9	7	4	2								
1,080	1,100	36	16	13	10	8	5	3								
1,100	1,120	37	17	14	11	8	6	3	1							
1,120	1,140	38	18	15	12	9	7	4	2							
1,140	1,160	39	19	16	13	10	7	5	2							
1,160	1,180	40	20	17	14	11	8	6	3	1						
1,180	1,200	41	21	18	15	12	9	7	4	2						
1,200	1,220	42	22	19	16	13	10	7	5	2						
1,220	1,240	43	23	20	17	14	11	8	6	3	1					
1,240	1,260	44	24	21	18	15	12	9	6	4	1					
1,260	1,280	45	25	22	19	16	13	10	7	5	2					
1,280	1,300	46	26	23	20	17	14	11	8	6	3	1				
1,300	1,320	47	27	24	21	18	15	12	9	6	4	1				
1,320	1,340	48	28	25	22	19	16	13	10	7	5	2				
1,340	1,360	49	29	26	23	20	17	14	11	8	5	3				
1,360	1,380	50	30	27	24	21	18	15	12	9	6	4				
1,380	1,400	51	31	28	25	22	19	16	13	10	7	5				
1,400	1,420	52	32	29	26	23	20	17	14	11	8	5				
1,420	1,440	53	33	30	27	24	21	18	15	12	9	6				
1,440	1,460	54	34	31	28	25	22	19	16	13	9	7				
1,460	1,480	55	35	32	29	26	23	20	17	14	10	8				
1,480	1,500	56	36	33	30	27	24	21	18	15	11	9				
1,500	1,520	57	37	34	31	28	25	22	19	16	12	9				
1,520	1,540	58	38	35	32	29	26	23	20	17	13	10				
1,540	1,560	59	39	36	33	30	27	24	21	18	14	11				
1,560	1,580	60	40	37	34	31	28	25	22	19	15	12				
1,580	1,600	61	41	38	35	32	29	26	23	20	16	13				
1,600	1,620	62	42	39	36	33	30	27	24	21	17	14				
1,620	1,640	63	43	40	37	34	31	28	25	22	18	15				
1,640	1,660	64	44	41	38	35	32	29	26	23	19	16				
1,660	1,680	65	45	42	39	36	33	30	27	24	20	17				
1,680	1,700	66	46	43	40	37	34	31	28	25	21	18				
1,700	1,720	67	47	44	41	38	35	32	29	26	22	19				
1,720	1,740	68	48	45	42	39	36	33	30	27	23	20				
1,740	1,760	69	49	46	43	40	37	34	31	28	24	21				
1,760	1,780	70	50	47	44	41	38	35	32	29	25	22				
1,780	1,800	71	51	48	45	42	39	36	33	30	26	23				
1,800	1,820	72	52	49	46	43	40	37	34	31	27	24				
1,820	1,840	73	53	50	47	44	41	38	35	32	28	25				
1,840	1,860	74	54	51	48	45	42	39	36	33	29	26				
1,860	1,880	75	55	52	49	46	43	40	37	34	30	27				
1,880	1,900	76	56	53	50	47	44	41	38	35	31	28				
1,900	1,920	77	57	54	51	48	45	42	39	36	32	29				
1,920	1,940	78	58	55	52	49	46	43	40	37	33	30				
1,940	1,960	79	59	56	53	50	47	44	41	38	34	31				

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																			
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500									
The amount of tax to be withheld is:																					
300	320																				
320	340																				
340	360																				
360	380																				
380	400	1																			
400	420	2																			
420	440	2																			
440	460	3																			
460	480	4																			
480	500	5																			
500	520	6																			
520	540	6																			
540	560	7																			
560	580	8																			
580	600	9																			
600	620	10																			
620	640	11																			
640	660	12																			
660	680	13																			
680	700	14																			
700	720	15																			
720	740	16																			
740	760	17																			
760	780	18																			
780	800	19																			
800	820	20																			
820	840	21																			
840	860	22																			
860	880	23																			
880	900	24	1																		
900	920	25	2																		
920	940	26	2																		
940	960	27	3	1																	
960	980	28	4	2																	
980	1,000	29	5	2																	
1,000	1,020	30	6	3	1																
1,020	1,040	31	6	4	1																
1,040	1,060	32	7	5	2																
1,060	1,080	33	8	6	3	1															
1,080	1,100	34	9	6	4	1															
1,100	1,120	35	10	7	5	2															
1,120	1,140	36	11	8	5	3	1														
1,140	1,160	37	12	9	6	4	1														
1,160	1,180	38	13	10	7	5	2														
1,180	1,200	39	14	11	8	5	3	1													
1,200	1,220	40	15	12	9	6	4	1													
1,220	1,240	41	16	13	9	7	4	2													
1,240	1,260	42	17	14	10	8	5	3	1												
1,260	1,280	43	18	15	11	9	6	4	1												
1,280	1,300	44	19	16	12	9	7	4	2												
1,300	1,320	45	20	17	13	10	8	5	3												
1,320	1,340	46	21	18	14	11	8	6	3	1											
1,340	1,360	47	22	19	15	12	9	7	4	2											
1,360	1,380	48	23	20	16	13	10	8	5	3											
1,380	1,400	49	24	21	17	14	11	8	6	3	1										
1,400	1,420	50	25	22	18	15	12	9	7	4	2										
1,420	1,440	51	26	23	19	16	13	10	7	5	2										
1,440	1,460	52	27	24	20	17	14	11	8	6	3	1									
1,460	1,480	53	28	25	21	18	15	12	9	7	4	2									
1,480	1,500	54	29	26	22	19	16	13	10	7	5	2									
1,500	1,520	55	30	27	23	20	17	14	11	8	6	3									
1,520	1,540	56	31	28	24	21	18	15	12	9	6	4									
1,540	1,560	57	32	29	25	22	19	16	13	10	7	5									
1,560	1,580	58	33	30	26	23	20	17	14	11	8	6									
1,580	1,600	59	34	31	27	24	21	18	15	12	9	6									
1,600	1,620	60	35	32	28	25	22	19	16	13	10	7									
1,620	1,640	61	36	33	29	26	23	20	17	14	11	8									
1,640	1,660	62	37	34	30	27	24	21	18	15	12	9									
1,660	1,680	63	38	35	31	28	25	22	19	16	13	10									
1,680	1,700	64	39	36	32	29	26	23	20	17	14	11									
1,700	1,720	65	40	37	33	30	27	24	21	18	15	12									
1,720	1,740	66	41	38	34	31	28	25	22	19	16	13									
1,740	1,760	67	42	39	35	32	29	26	23	20	17	14									
1,760	1,780	68	43	40	36	33	30	27	24	21	18	15									
1,780	1,800	69	44	41	37	34	31	28	25	22	19	16									
1,800	1,820	70	45	42	38	35	32	29	26	23	20	17									
1,820	1,840	71	46	43	39	36	33	30	27	24	21	18									
1,840	1,860	72	47	44	40	37	34	31	28	25	22	19									
1,860	1,880	73	48	45	41	38	35	32	29	26	23	20									
1,880	1,900	74	49	46	42	39	36	33	30	27	24	21									
1,900	1,920	75	50	47	43	40	37	34	31	28	25	22									
1,920	1,940	76	51	48	44	41	38	35	32	29	26	23									
1,940	1,960	77	52	49	45	42	39	36	33	30	27	24									
1,960	1,980	78	53	50	46	43	40	37	34	31	28	25									
1,980	2,000	79	54	51	47	44	41	38	35	32	29	26									



SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
320	340																
340	360																
360	380																
380	400	1															
400	420	2	1														
420	440	2	2	1													
440	460	3	2	2	1												
460	480	4	3	2	2	1											
480	500	5	4	3	2	2	1										
500	520	6	5	4	3	2	1	1									
520	540	6	6	5	4	3	2	1	1								
540	560	7	6	6	5	4	3	2	1	1							
560	580	8	7	6	6	5	4	3	2	1	1						
580	600	9	8	7	6	6	5	4	3	2	1	1					
600	620	10	9	8	7	6	5	5	4	3	2	1	1				
620	640	11	10	9	8	7	6	5	5	4	3	2	1	1			
640	660	12	11	10	9	8	7	6	5	5	4	3	2	1	1		
660	680	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	
680	700	14	13	12	11	10	9	8	7	6	5	5	4	3	2	1	1
700	720	15	14	13	12	11	9	9	8	7	6	5	4	4	3	2	1
720	740	16	15	14	13	12	10	9	9	8	7	6	5	4	4	3	2
740	760	17	16	15	14	13	11	10	9	9	8	7	6	5	4	4	3
760	780	18	17	16	15	14	12	11	10	9	8	7	6	5	4	4	3
780	800	19	18	17	16	15	13	12	11	10	9	8	7	6	5	4	4
800	820	20	19	18	17	16	14	13	12	11	10	9	8	7	6	5	4
820	840	21	20	19	18	17	15	14	13	12	11	10	9	8	7	6	5
840	860	22	21	20	19	18	16	15	14	13	12	11	10	9	8	7	6
860	880	23	22	21	20	19	17	16	15	14	13	12	11	10	9	8	7
880	900	24	23	22	21	20	18	17	16	15	14	13	12	11	10	9	8
900	920	25	24	23	22	21	19	18	17	16	15	14	13	12	11	10	9
920	940	26	25	24	23	22	20	19	18	17	16	15	14	13	12	11	10
940	960	27	26	25	24	23	21	20	19	18	17	16	15	14	13	12	11
960	980	28	27	26	25	24	22	21	20	19	18	17	16	15	14	13	12
980	1,000	29	28	27	26	25	23	22	21	20	19	18	17	16	15	14	13
1,000	1,020	30	29	28	27	26	24	23	22	21	20	19	18	17	16	15	14
1,020	1,040	31	30	29	28	27	25	24	23	22	21	20	19	18	17	16	15
1,040	1,060	32	31	30	29	28	26	25	24	23	22	21	20	19	18	17	16
1,060	1,080	33	32	31	30	29	27	26	25	24	23	22	21	20	19	18	17
1,080	1,100	34	33	32	31	30	28	27	26	25	24	23	22	21	20	19	18
1,100	1,120	35	34	33	32	31	29	28	27	26	25	24	23	22	21	20	19
1,120	1,140	36	35	34	33	32	30	29	28	27	26	25	24	23	22	21	20
1,140	1,160	37	36	35	34	33	31	30	29	28	27	26	25	24	23	22	21
1,160	1,180	38	37	36	35	34	32	31	30	29	28	27	26	25	24	23	22
1,180	1,200	39	38	37	36	35	33	32	31	30	29	28	27	26	25	24	23
1,200	1,220	40	39	38	37	36	34	33	32	31	30	29	28	27	26	25	24
1,220	1,240	41	40	39	38	37	35	34	33	32	31	30	29	28	27	26	25
1,240	1,260	42	41	40	39	38	36	35	34	33	32	31	30	29	28	27	26
1,260	1,280	43	42	41	40	39	37	36	35	34	33	32	31	30	29	28	27
1,280	1,300	44	43	42	41	40	38	37	36	35	34	33	32	31	30	29	28
1,300	1,320	45	44	43	42	41	39	38	37	36	35	34	33	32	31	30	29
1,320	1,340	46	45	44	43	42	40	39	38	37	36	35	34	33	32	31	30
1,340	1,360	47	46	45	44	43	41	40	39	38	37	36	35	34	33	32	31
1,360	1,380	48	47	46	45	44	42	41	40	39	38	37	36	35	34	33	32
1,380	1,400	49	48	47	46	45	43	42	41	40	39	38	37	36	35	34	33
1,400	1,420	50	49	48	47	46	44	43	42	41	40	39	38	37	36	35	34
1,420	1,440	51	50	49	48	47	45	44	43	42	41	40	39	38	37	36	35
1,440	1,460	52	51	50	49	48	46	45	44	43	42	41	40	39	38	37	36
1,460	1,480	53	52	51	50	49	47	46	45	44	43	42	41	40	39	38	37
1,480	1,500	54	53	52	51	50	48	47	46	45	44	43	42	41	40	39	38
1,500	1,520	55	54	53	52	51	49	48	47	46	45	44	43	42	41	40	39
1,520	1,540	56	55	54	53	52	50	49	48	47	46	45	44	43	42	41	40
1,540	1,560	57	56	55	54	53	51	50	49	48	47	46	45	44	43	42	41
1,560	1,580	58	57	56	55	54	52	51	50	49	48	47	46	45	44	43	42
1,580	1,600	59	58	57	56	55	53	52	51	50	49	48	47	46	45	44	43
1,600	1,620	60	59	58	57	56	54	53	52	51	50	49	48	47	46	45	44
1,620	1,640	61	60	59	58	57	55	54	53	52	51	50	49	48	47	46	45
1,640	1,660	62	61	60	59	58	56	55	54	53	52	51	50	49	48	47	46
1,660	1,680	63	62	61	60	59	57	56	55	54	53	52	51	50	49	48	47
1,680	1,700	64	63	62	61	60	58	57	56	55	54	53	52	51	50	49	48
1,700	1,720	65	64	63	62	61	59	58	57	56	55	54	53	52	51	50	49
1,720	1,740	66	65	64	63	62	60	59	58	57	56	55	54	53	52	51	50
1,740	1,760	67	66	65	64	63	61	60	59	58	57	56	55	54	53	52	51
1,760	1,780	68	67	66	65	64	62	61	60	59	58	57	56	55	54	53	52
1,780	1,800	69	68	67	66	65	63	62	61	60	59	58	57	56	55	54	53
1,800	1,820	70	69	68	67	66	64	63	62	61	60	59	58	57	56	55	54
1,820	1,840	71	70	69	68	67	65	64	63	62	61	60	59	58	57	56	55
1,840	1,860	72	71	70	69	68	66	65	64	63	62	61	60	59	58	57	56
1,860	1,880	73	72	71	70	69	67	66	65	64	63	62	61	60	59	58	57
1,880	1,900	74	73	72	71	70	68	67	66	65	64	63	62	61	60	59	58
1,900	1,920	75	74	73	72	71	69	68	67	66	65	64	63	62	61	60	59

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
660 680																	
680 700																	
700 720																	
720 740	1																
740 760	1	1															
760 780	2	1															
780 800	3	2															
800 820	3	3	1														
820 840	4	3	2	1													
840 860	5	4	3	2	1												
860 880	6	5	4	3	3	2	1										
880 900	7	6	5	4	3	3	2	1									
900 920	7	7	6	5	4	3	2	2	1								
920 940	8	7	7	6	5	4	3	2	2	1							
940 960	9	8	7	7	6	5	4	3	2	2	1						
960 980	10	9	8	7	7	6	5	4	3	2	2	1					
980 1,000	11	10	9	8	7	7	6	5	4	3	2	2	1				
1,000 1,020	12	11	10	9	8	7	6	5	4	3	2	2	1	1			
1,020 1,040	13	12	11	10	9	8	7	6	5	4	3	2	2	1	1		
1,040 1,060	14	13	12	11	10	9	8	7	6	5	4	3	2	2	1	1	
1,060 1,080	15	14	13	12	11	10	9	8	7	6	6	5	4	3	2	1	1
1,080 1,100	16	15	14	13	12	11	10	9	8	7	6	6	5	4	3	2	1
1,100 1,120	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
1,120 1,140	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
1,140 1,160	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1,160 1,180	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1,180 1,200	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1,200 1,220	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,220 1,240	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,240 1,260	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,260 1,280	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,280 1,300	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,300 1,320	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,320 1,340	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,340 1,360	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,360 1,380	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,380 1,400	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,400 1,420	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,420 1,440	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,440 1,460	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,460 1,480	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,480 1,500	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,500 1,520	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,520 1,540	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,540 1,560	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,560 1,580	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,580 1,600	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,600 1,620	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,620 1,640	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,640 1,660	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,660 1,680	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,680 1,700	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,700 1,720	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,720 1,740	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,740 1,760	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,760 1,780	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,780 1,800	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,800 1,820	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,820 1,840	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,840 1,860	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,860 1,880	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,880 1,900	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,900 1,920	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,920 1,940	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,940 1,960	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,960 1,980	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,980 2,000	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,000 2,020	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,020 2,040	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,040 2,060	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,060 2,080	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,080 2,100	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,100 2,120	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,120 2,140	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,140 2,160	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,160 2,180	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,180 2,200	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,200 2,220	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,220 2,240	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,240 2,260	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
The amount of tax to be withheld is:																		
1.020	1.040																	
1.040	1.060																	
1.060	1.080																	
1.080	1.100	1																
1.100	1.120	1	1															
1.120	1.140	2	1	1														
1.140	1.160	3	2	1	1													
1.160	1.180	4	3	2	1	1												
1.180	1.200	5	4	3	2	1	1											
1.200	1.220	5	4	4	3	2	1	1										
1.220	1.240	6	5	4	4	3	2	1	1									
1.240	1.260	7	6	5	4	4	3	2	1	1								
1.260	1.280	8	7	6	5	4	4	3	2	1	1							
1.280	1.300	9	8	7	6	5	4	4	3	2	1							
1.300	1.320	9	8	8	7	6	5	4	3	2	1							
1.320	1.340	10	9	8	8	7	6	5	4	3	3	2	1					
1.340	1.360	11	10	9	8	8	7	6	5	4	3	3	2					
1.360	1.380	12	11	10	9	8	8	7	6	5	4	3	3	2	1			
1.380	1.400	13	12	11	10	9	8	8	7	6	5	4	3	3	2	1		
1.400	1.420	14	13	12	11	10	9	8	7	6	5	4	3	3	2	2	1	
1.420	1.440	15	14	13	12	11	10	9	8	7	7	6	5	4	3	2	2	1
1.440	1.460	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3	2	2
1.460	1.480	17	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3	2
1.480	1.500	18	17	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3
1.500	1.520	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1.520	1.540	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1.540	1.560	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1.560	1.580	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1.580	1.600	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1.600	1.620	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1.620	1.640	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1.640	1.660	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1.660	1.680	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1.680	1.700	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1.700	1.720	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1.720	1.740	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1.740	1.760	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1.760	1.780	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1.780	1.800	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1.800	1.820	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1.820	1.840	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1.840	1.860	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1.860	1.880	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1.880	1.900	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1.900	1.920	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1.920	1.940	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1.940	1.960	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1.960	1.980	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1.980	2.000	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
2.000	2.020	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
2.020	2.040	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
2.040	2.060	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
2.060	2.080	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
2.080	2.100	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
2.100	2.120	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
2.120	2.140	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
2.140	2.160	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
2.160	2.180	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2.180	2.200	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2.200	2.220	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2.220	2.240	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2.240	2.260	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2.260	2.280	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2.280	2.300	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2.300	2.320	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2.320	2.340	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2.340	2.360	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2.360	2.380	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2.380	2.400	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2.400	2.420	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2.420	2.440	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2.440	2.460	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2.460	2.480	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2.480	2.500	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2.500	2.520	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2.520	2.540	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2.540	2.560	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2.560	2.580	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2.580	2.600	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2.600	2.620	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																	
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000								
The amount of tax to be withheld is:																			
400 440																			
440 480																			
480 520																			
520 560	1																		
560 600	2																		
600 640	3																		
640 680	5																		
680 720	6																		
720 760	8																		
760 800	9																		
800 840	11																		
840 880	13																		
880 920	14																		
920 960	16																		
960 1,000	17																		
1,000 1,040	19																		
1,040 1,080	21	1																	
1,080 1,120	23	2																	
1,120 1,160	25	4																	
1,160 1,200	27	5	1																
1,200 1,240	29	7	2																
1,240 1,280	31	9	4																
1,280 1,320	33	10	5	1															
1,320 1,360	35	12	7	2															
1,360 1,400	37	13	8	3															
1,400 1,440	39	15	10	5	1														
1,440 1,480	41	17	12	7	2														
1,480 1,520	43	18	13	8	3														
1,520 1,560	45	20	15	10	5	1													
1,560 1,600	47	22	16	11	6	2													
1,600 1,640	49	24	18	13	8	3													
1,640 1,680	51	26	20	15	10	5	1												
1,680 1,720	53	28	22	16	11	6	2												
1,720 1,760	55	30	24	18	13	8	3												
1,760 1,800	57	32	26	19	14	9	4	1											
1,800 1,840	59	34	28	21	16	11	6	2											
1,840 1,880	61	36	30	23	18	13	8	3											
1,880 1,920	63	38	32	25	19	14	9	4	1										
1,920 1,960	65	40	34	27	21	16	11	6	2										
1,960 2,000	67	42	36	29	23	17	12	7	3										
2,000 2,040	69	44	38	31	25	19	14	9	4										
2,040 2,080	71	46	40	33	27	21	16	11	6	1									
2,080 2,120	73	48	42	35	29	23	17	12	7	2									
2,120 2,160	75	50	44	37	31	25	19	14	9	4									
2,160 2,200	77	52	46	39	33	27	21	15	10	5									
2,200 2,240	79	54	48	41	35	29	23	17	12	7									
2,240 2,280	81	56	50	43	37	31	25	19	14	9									
2,280 2,320	83	58	52	45	39	33	27	20	15	10									
2,320 2,360	85	60	54	47	41	35	29	22	17	12									
2,360 2,400	87	62	56	49	43	37	31	24	18	13									
2,400 2,440	89	64	58	51	45	39	33	26	20	15									
2,440 2,480	91	66	60	53	47	41	35	28	22	17									
2,480 2,520	93	68	62	55	49	43	37	30	24	18									
2,520 2,560	95	70	64	57	51	45	39	32	26	20									
2,560 2,600	97	72	66	59	53	47	41	34	28	22									
2,600 2,640	99	74	68	61	55	49	43	36	30	24									
2,640 2,680	101	76	70	63	57	51	45	38	32	26									
2,680 2,720	103	78	72	65	59	53	47	40	34	28									
2,720 2,760	105	80	74	67	61	55	49	42	36	30									
2,760 2,800	107	82	76	69	63	57	51	44	38	32									
2,800 2,840	109	84	78	71	65	59	53	46	40	34									
2,840 2,880	111	86	80	73	67	61	55	48	42	36									
2,880 2,920	113	88	82	75	69	63	57	50	44	38									
2,920 2,960	115	90	84	77	71	65	59	52	46	40									
2,960 3,000	117	92	86	79	73	67	61	54	48	42									
3,000 3,040	119	94	88	81	75	69	63	56	50	44									
3,040 3,080	121	96	90	83	77	71	65	58	52	46									
3,080 3,120	123	98	92	85	79	73	67	60	54	48									
3,120 3,160	125	100	94	87	81	75	69	62	56	50									
3,160 3,200	127	102	96	89	83	77	71	64	58	52									
3,200 3,240	129	104	98	91	85	79	73	66	60	54									
3,240 3,280	131	106	100	93	87	81	75	68	62	56									
3,280 3,320	133	108	102	95	89	83	77	70	64	58									
3,320 3,360	135	110	104	97	91	85	79	72	66	60									
3,360 3,400	137	112	106	99	93	87	81	74	68	62									
3,400 3,440	139	114	108	101	95	89	83	76	70	64									
3,440 3,480	141	116	110	103	97	91	85	78	72	66									
3,480 3,520	143	118	112	105	99	93	87	80	74	68									
3,520 3,560	145	120	114	107	101	95	89	82	76	70									
3,560 3,600	147	122	116	109	103	97	91	84	78	72									
3,600 3,640	149	124	118	111	105	99	93	86	80	74									
3,640 3,680	151	126	120	113	107	101	95	88	82	76									
3,680 3,720	153	128	122	115	109	103	97	90	84	78									
3,720 3,760	155	130	124	117	111	105	99	92	86	80									
3,760 3,800	157	132	126	119	113	107	101	94	88	82									

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																		
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000								
The amount of tax to be withheld is:																				
480 520																				
520 560																				
560 600																				
600 640																				
640 680		1																		
680 720		3																		
720 760		4																		
760 800		6																		
800 840		7																		
840 880		9																		
880 920		11																		
920 960		12																		
960 1,000		14																		
1,000 1,040		15																		
1,040 1,080		17																		
1,080 1,120		19																		
1,120 1,160		20																		
1,160 1,200		22																		
1,200 1,240		24																		
1,240 1,280		26																		
1,280 1,320		28																		
1,320 1,360		30																		
1,360 1,400		32																		
1,400 1,440		34	1																	
1,440 1,480		36	2																	
1,480 1,520		38	3																	
1,520 1,560		40	4																	
1,560 1,600		42	6	1																
1,600 1,640		44	8	3																
1,640 1,680		46	9	4																
1,680 1,720		48	11	6	1															
1,720 1,760		50	12	7	2															
1,760 1,800		52	14	9	4															
1,800 1,840		54	16	11	6	1														
1,840 1,880		56	17	12	7	2														
1,880 1,920		58	19	14	9	4														
1,920 1,960		60	21	15	10	5	1													
1,960 2,000		62	23	17	12	7	2													
2,000 2,040		64	25	19	14	9	4													
2,040 2,080		66	27	21	15	10	5	1												
2,080 2,120		68	29	23	17	12	7	2												
2,120 2,160		70	31	25	18	13	8	3												
2,160 2,200		72	33	27	20	15	10	5	1											
2,200 2,240		74	35	29	22	17	12	7	2											
2,240 2,280		76	37	31	24	18	13	8	3											
2,280 2,320		78	39	33	26	20	15	10	5	1										
2,320 2,360		80	41	35	28	22	16	11	6	2										
2,360 2,400		82	43	37	30	24	18	13	8	3										
2,400 2,440		84	45	39	32	26	20	15	10	5	1									
2,440 2,480		86	47	41	34	28	22	16	11	6	2									
2,480 2,520		88	49	43	36	30	24	18	13	8	3									
2,520 2,560		90	51	45	38	32	26	20	14	9	4	1								
2,560 2,600		92	53	47	40	34	28	22	16	11	6	2								
2,600 2,640		94	55	49	42	36	30	24	18	13	8	3								
2,640 2,680		96	57	51	44	38	32	26	19	14	9	4								
2,680 2,720		98	59	53	46	40	34	28	21	16	11	6								
2,720 2,760		100	61	55	48	42	36	30	23	17	12	7								
2,760 2,800		102	63	57	50	44	38	32	25	19	14	9								
2,800 2,840		104	65	59	52	46	40	34	27	21	16	11								
2,840 2,880		106	67	61	54	48	42	36	29	23	17	12								
2,880 2,920		108	69	63	56	50	44	38	31	25	19	14								
2,920 2,960		110	71	65	58	52	46	40	33	27	21	15								
2,960 3,000		112	73	67	60	54	48	42	35	29	23	17								
3,000 3,040		114	75	69	62	56	50	44	37	31	25	19								
3,040 3,080		116	77	71	64	58	52	46	39	33	27	21								
3,080 3,120		118	79	73	66	60	54	48	41	35	29	23								
3,120 3,160		120	81	75	68	62	56	50	43	37	31	25								
3,160 3,200		122	83	77	70	64	58	52	45	39	33	27								
3,200 3,240		124	85	79	72	66	60	54	47	41	35	29								
3,240 3,280		126	87	81	74	68	62	56	49	43	37	31								
3,280 3,320		128	89	83	76	70	64	58	51	45	39	33								
3,320 3,360		130	91	85	78	72	66	60	53	47	41	35								
3,360 3,400		132	93	87	80	74	68	62	55	49	43	37								
3,400 3,440		134	95	89	82	76	70	64	57	51	45	39								
3,440 3,480		136	97	91	84	78	72	66	59	53	47	41								
3,480 3,520		138	99	93	86	80	74	68	61	55	49	43								
3,520 3,560		140	101	95	88	82	76	70	63	57	51	45								
3,560 3,600		142	103	97	90	84	78	72	65	59	53	47								
3,600 3,640		144	105	99	92	86	80	74	67	61	55	49								
3,640 3,680		146	107	101	94	88	82	76	69	63	57	51								
3,680 3,720		148	109	103	96	90	84	78	71	65	59	53								
3,720 3,760		150	111	105	98	92	86	80	73	67	61	55								
3,760 3,800		152	113	107	100	94	88	82	75	69	63	57								
3,800 3,840		154	115	109	102	96	90	84	77	71	65	59								
3,840 3,880		156	117	111	104	98	92	86	79	73	67	61								

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
600	640														
640	680														
680	720														
720	760	1													
760	800	2													
800	840	3													
840	880	5													
880	920	7													
920	960	8													
960	1,000	10													
1,000	1,040	11													
1,040	1,080	13													
1,080	1,120	15													
1,120	1,160	16													
1,160	1,200	18													
1,200	1,240	19													
1,240	1,280	21													
1,280	1,320	23													
1,320	1,360	25													
1,360	1,400	27													
1,400	1,440	29													
1,440	1,480	31													
1,480	1,520	33													
1,520	1,560	35													
1,560	1,600	37													
1,600	1,640	39													
1,640	1,680	41													
1,680	1,720	43													
1,720	1,760	45	1												
1,760	1,800	47	2												
1,800	1,840	49	3												
1,840	1,880	50	4	1											
1,880	1,920	53	7	2											
1,920	1,960	55	8	3											
1,960	2,000	57	10	5	1										
2,000	2,040	59	11	6	2										
2,040	2,080	61	13	8	3										
2,080	2,120	63	15	10	5										
2,120	2,160	65	16	11	6	1									
2,160	2,200	67	18	13	8	3									
2,200	2,240	69	19	14	9	4									
2,240	2,280	71	21	16	11	6	1								
2,280	2,320	73	23	18	13	8	3								
2,320	2,360	75	25	19	14	9	4								
2,360	2,400	77	27	21	16	11	6	1							
2,400	2,440	79	29	23	17	12	7	2							
2,440	2,480	81	31	25	19	14	9	4							
2,480	2,520	83	33	27	21	16	11	6	1						
2,520	2,560	85	35	29	23	17	12	7	2						
2,560	2,600	87	37	31	25	19	14	9	4						
2,600	2,640	89	39	33	27	21	15	10	5	1					
2,640	2,680	91	41	35	29	23	17	12	7	2					
2,680	2,720	93	43	37	31	25	19	14	9	4					
2,720	2,760	95	45	39	33	27	20	15	10	5	1				
2,760	2,800	97	47	41	35	29	22	17	12	7	2				
2,800	2,840	99	49	43	37	31	24	18	13	8	3				
2,840	2,880	101	51	45	39	33	26	20	15	10	5	1			
2,880	2,920	103	53	47	41	35	28	22	17	12	7	2			
2,920	2,960	105	55	49	43	37	30	24	18	13	8	3			
2,960	3,000	107	57	51	45	39	32	26	20	15	10	5			
3,000	3,040	109	59	53	47	41	34	28	22	16	11	6			
3,040	3,080	111	61	55	49	43	36	30	24	18	13	8			
3,080	3,120	113	63	57	51	45	38	32	26	20	15	10			
3,120	3,160	115	65	59	53	47	40	34	28	22	16	11			
3,160	3,200	117	67	61	55	49	42	36	30	24	18	13			
3,200	3,240	119	69	63	57	51	44	38	32	26	19	14			
3,240	3,280	121	71	65	59	53	46	40	34	28	21	16			
3,280	3,320	123	73	67	61	55	48	42	36	30	23	18			
3,320	3,360	125	75	69	63	57	50	44	38	32	25	19			
3,360	3,400	127	77	71	65	59	52	46	40	34	27	21			
3,400	3,440	129	79	73	67	61	54	48	42	36	29	23			
3,440	3,480	131	81	75	69	63	56	50	44	38	31	25			
3,480	3,520	133	83	77	71	65	58	52	46	40	33	27			
3,520	3,560	135	85	79	73	67	60	54	48	42	35	29			
3,560	3,600	137	87	81	75	69	62	56	50	44	37	31			
3,600	3,640	139	89	83	77	71	64	58	52	46	39	33			
3,640	3,680	141	91	85	79	73	66	60	54	48	41	35			
3,680	3,720	143	93	87	81	75	68	62	56	50	43	37			
3,720	3,760	145	95	89	83	77	70	64	58	52	45	39			
3,760	3,800	147	97	91	85	79	72	66	60	54	47	41			
3,800	3,840	149	99	93	87	81	74	68	62	56	49	43			
3,840	3,880	151	101	95	89	83	76	70	64	58	51	45			
3,880	3,920	153	103	97	91	85	78	72	66	60	53	47			
3,920	3,960	155	105	99	93	87	80	74	68	62	55	49			
3,960	4,000	157	107	101	95	89	82	76	70	64	57	51			

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
600	640																
640	680																
680	720																
720	760	1															
760	800	2	1														
800	840	3	2	1													
840	880	5	3	2	1												
880	920	7	5	3	2	1											
920	960	8	6	5	3	2	1										
960	1,000	10	8	6	5	3	2	1									
1,000	1,040	11	10	8	6	5	3	2	1								
1,040	1,080	13	11	10	8	6	5	3	2	1							
1,080	1,120	15	13	11	10	8	6	5	3	2	1						
1,120	1,160	16	14	13	11	9	8	6	4	3	1						
1,160	1,200	18	16	14	13	11	9	8	6	4	3	1					
1,200	1,240	19	18	16	14	13	11	9	8	6	4	3	1				
1,240	1,280	21	19	18	16	14	13	11	9	8	6	4	3	1			
1,280	1,320	23	21	19	18	16	14	13	11	9	8	6	4	3	1		
1,320	1,360	25	23	21	19	17	16	14	12	11	9	7	6	4	2	1	
1,360	1,400	27	25	23	21	19	17	16	14	12	11	9	7	6	4	2	1
1,400	1,440	29	27	25	23	21	19	17	16	14	12	11	9	7	6	4	2
1,440	1,480	31	29	27	25	23	21	19	17	16	14	12	11	9	7	6	4
1,480	1,520	33	31	29	27	25	23	21	19	17	16	14	12	11	9	7	6
1,520	1,560	35	33	31	29	27	25	23	21	19	17	15	14	12	10	9	7
1,560	1,600	37	35	33	31	29	27	25	23	21	19	17	15	14	12	10	9
1,600	1,640	39	37	35	33	31	29	27	25	23	21	19	17	15	14	12	10
1,640	1,680	41	39	37	35	33	31	29	27	25	23	21	19	17	15	14	12
1,680	1,720	43	41	39	37	35	33	31	29	27	25	23	20	19	17	15	14
1,720	1,760	45	43	41	39	37	35	33	31	29	27	25	22	20	18	17	15
1,760	1,800	47	45	43	41	39	37	35	33	31	29	27	24	22	20	18	17
1,800	1,840	49	47	45	43	41	39	37	35	33	31	29	26	24	22	20	18
1,840	1,880	51	49	47	45	43	41	39	37	35	33	31	28	26	24	22	20
1,880	1,920	53	51	49	47	45	43	41	39	37	35	33	30	28	26	24	22
1,920	1,960	55	53	51	49	47	45	43	41	39	37	35	32	30	28	26	24
1,960	2,000	57	55	53	51	49	47	45	43	41	39	37	34	32	30	28	26
2,000	2,040	59	57	55	53	51	49	47	45	43	41	39	36	34	32	30	28
2,040	2,080	61	59	57	55	53	51	49	47	45	43	41	38	36	34	32	30
2,080	2,120	63	61	59	57	55	53	51	49	47	45	43	40	38	36	34	32
2,120	2,160	65	63	61	59	57	55	53	51	49	47	45	42	40	38	36	34
2,160	2,200	67	65	63	61	59	57	55	53	51	49	47	44	42	40	38	36
2,200	2,240	69	67	65	63	61	59	57	55	53	51	49	46	44	42	40	38
2,240	2,280	71	69	67	65	63	61	59	57	55	53	51	48	46	44	42	40
2,280	2,320	73	71	69	67	65	63	61	59	57	55	53	50	48	46	44	42
2,320	2,360	75	73	71	69	67	65	63	61	59	57	55	52	50	48	46	44
2,360	2,400	77	75	73	71	69	67	65	63	61	59	57	54	52	50	48	46
2,400	2,440	79	77	75	73	71	69	67	65	63	61	59	56	54	52	50	48
2,440	2,480	81	79	77	75	73	71	69	67	65	63	61	58	56	54	52	50
2,480	2,520	83	81	79	77	75	73	71	69	67	65	63	60	58	56	54	52
2,520	2,560	85	83	81	79	77	75	73	71	69	67	65	62	60	58	56	54
2,560	2,600	87	85	83	81	79	77	75	73	71	69	67	64	62	60	58	56
2,600	2,640	89	87	85	83	81	79	77	75	73	71	69	66	64	62	60	58
2,640	2,680	91	89	87	85	83	81	79	77	75	73	71	68	66	64	62	60
2,680	2,720	93	91	89	87	85	83	81	79	77	75	73	70	68	66	64	62
2,720	2,760	95	93	91	89	87	85	83	81	79	77	75	72	70	68	66	64
2,760	2,800	97	95	93	91	89	87	85	83	81	79	77	74	72	70	68	66
2,800	2,840	99	97	95	93	91	89	87	85	83	81	79	76	74	72	70	68
2,840	2,880	101	99	97	95	93	91	89	87	85	83	81	78	76	74	72	70
2,880	2,920	103	101	99	97	95	93	91	89	87	85	83	80	78	76	74	72
2,920	2,960	105	103	101	99	97	95	93	91	89	87	85	82	80	78	76	74
2,960	3,000	107	105	103	101	99	97	95	93	91	89	87	84	82	80	78	76
3,000	3,040	109	107	105	103	101	99	97	95	93	91	89	86	84	82	80	78
3,040	3,080	111	109	107	105	103	101	99	97	95	93	91	88	86	84	82	80
3,080	3,120	113	111	109	107	105	103	101	99	97	95	93	90	88	86	84	82
3,120	3,160	115	113	111	109	107	105	103	101	99	97	95	92	90	88	86	84
3,160	3,200	117	115	113	111	109	107	105	103	101	99	97	94	92	90	88	86
3,200	3,240	119	117	115	113	111	109	107	105	103	101	99	96	94	92	90	88
3,240	3,280	121	119	117	115	113	111	109	107	105	103	101	98	96	94	92	90
3,280	3,320	123	121	119	117	115	113	111	109	107	105	103	100	98	96	94	92
3,320	3,360	125	123	121	119	117	115	113	111	109	107	105	102	100	98	96	94
3,360	3,400	127	125	123	121	119	117	115	113	111	109	107	104	102	100	98	96
3,400	3,440	129	127	125	123	121	119	117	115	113	111	109	106	104	102	100	98
3,440	3,480	131	129	127	125	123	121	119	117	115	113	111	108	106	104	102	100
3,480	3,520	133	131	129	127	125	123	121	119	117	115	113	110	108	106	104	102
3,520	3,560	135	133	131	129	127	125	123	121	119	117	115	112	110	108	106	104
3,560	3,600	137	135	133	131	129	127	125	123	121	119	117	114	112	110	108	106
3,600	3,640	139	137	135	133	131	129	127	125	123	121	119	116	114	112	110	108
3,640	3,680	141	139	137	135	133	131	129	127	125	123	121	118	116	114	112	110
3,680	3,720	143	141	139	137	135	133	131	129	127	125	123	120	118	116	114	112
3,720	3,760	145	143	141	139	137	135	133	131	129	127	125	122	120	118	116	114
3,760	3,800	147	145	143	141	139	137	135	133	131	129	127	124	122	120	118	116

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																	
BUT LESS THAN		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500	
The amount of tax to be withheld is:																			
1.320	1.360																		
1.360	1.400																		
1.400	1.440																		
1.440	1.480																		
1.480	1.520	1																	
1.520	1.560	2	1																
1.560	1.600	4	2	1															
1.600	1.640	5	4	2	1														
1.640	1.680	7	5	4	2	1													
1.680	1.720	9	7	5	4	2	1												
1.720	1.760	10	9	7	5	4	2	1											
1.760	1.800	12	10	8	7	5	3	2	1										
1.800	1.840	13	12	10	8	7	5	3	2	1									
1.840	1.880	15	13	12	10	8	7	5	3	2	1								
1.880	1.920	17	15	13	12	10	8	7	5	3	2	1							
1.920	1.960	18	17	15	13	12	10	8	7	5	3	2	1						
1.960	2.000	20	18	16	15	13	11	10	8	6	5	3	2	1					
2.000	2.040	22	20	18	16	15	13	11	10	8	6	5	3	2	1				
2.040	2.080	24	22	20	18	16	15	13	11	10	8	6	5	3	2	1			
2.080	2.120	26	24	22	20	18	16	15	13	11	10	8	6	5	3	2	1		
2.120	2.160	28	26	24	22	20	18	16	15	13	11	10	8	6	5	3	2	1	
2.160	2.200	30	28	26	24	22	20	18	16	14	13	11	9	8	6	4	3	2	1
2.200	2.240	32	30	28	26	24	22	19	18	16	14	13	11	9	8	6	4	3	2
2.240	2.280	34	32	30	28	26	24	21	19	18	16	14	13	11	9	8	6	4	3
2.280	2.320	36	34	32	30	28	26	23	21	19	18	16	14	13	11	9	8	6	4
2.320	2.360	38	36	34	32	30	28	25	23	21	19	18	16	14	13	11	9	8	6
2.360	2.400	40	38	36	34	32	30	27	25	23	21	19	17	16	14	12	11	9	8
2.400	2.440	42	40	38	36	34	32	29	27	25	23	21	19	17	16	14	12	11	9
2.440	2.480	44	42	40	38	36	34	31	29	27	25	23	21	19	17	16	14	12	11
2.480	2.520	46	44	42	40	38	36	33	31	29	27	25	23	21	19	17	16	14	12
2.520	2.560	48	46	44	42	40	38	35	33	31	29	27	25	23	21	19	17	16	14
2.560	2.600	50	48	46	44	42	40	37	35	33	31	29	27	25	23	21	19	17	16
2.600	2.640	52	50	48	46	44	42	39	37	35	33	31	29	27	25	23	21	19	17
2.640	2.680	54	52	50	48	46	44	41	39	37	35	33	31	29	27	25	23	21	19
2.680	2.720	56	54	52	50	48	46	43	41	39	37	35	33	31	29	27	25	23	21
2.720	2.760	58	56	54	52	50	48	45	43	41	39	37	35	33	31	29	27	25	23
2.760	2.800	60	58	56	54	52	50	47	45	43	41	39	37	35	33	31	29	27	25
2.800	2.840	62	60	58	56	54	52	49	47	45	43	41	39	37	35	33	31	29	27
2.840	2.880	64	62	60	58	56	54	51	49	47	45	43	41	39	37	35	33	31	29
2.880	2.920	66	64	62	60	58	56	53	51	49	47	45	43	41	39	37	35	33	31
2.920	2.960	68	66	64	62	60	58	55	53	51	49	47	45	43	41	39	37	35	33
2.960	3.000	70	68	66	64	62	60	57	55	53	51	49	47	45	43	41	39	37	35
3.000	3.040	72	70	68	66	64	62	59	57	55	53	51	49	47	45	43	41	39	37
3.040	3.080	74	72	70	68	66	64	61	59	57	55	53	51	49	47	45	43	41	39
3.080	3.120	76	74	72	70	68	66	63	61	59	57	55	53	51	49	47	45	43	41
3.120	3.160	78	76	74	72	70	68	65	63	61	59	57	55	53	51	49	47	45	43
3.160	3.200	80	78	76	74	72	70	67	65	63	61	59	57	55	53	51	49	47	45
3.200	3.240	82	80	78	76	74	72	69	67	65	63	61	59	57	55	53	51	49	47
3.240	3.280	84	82	80	78	76	74	71	69	67	65	63	61	59	57	55	53	51	49
3.280	3.320	86	84	82	80	78	76	73	71	69	67	65	63	61	59	57	55	53	51
3.320	3.360	88	86	84	82	80	78	75	73	71	69	67	65	63	61	59	57	55	53
3.360	3.400	90	88	86	84	82	80	77	75	73	71	69	67	65	63	61	59	57	55
3.400	3.440	92	90	88	86	84	82	79	77	75	73	71	69	67	65	63	61	59	57
3.440	3.480	94	92	90	88	86	84	81	79	77	75	73	71	69	67	65	63	61	59
3.480	3.520	96	94	92	90	88	86	83	81	79	77	75	73	71	69	67	65	63	61
3.520	3.560	98	96	94	92	90	88	85	83	81	79	77	75	73	71	69	67	65	63
3.560	3.600	100	98	96	94	92	90	87	85	83	81	79	77	75	73	71	69	67	65
3.600	3.640	102	100	98	96	94	92	89	87	85	83	81	79	77	75	73	71	69	67
3.640	3.680	104	102	100	98	96	94	91	89	87	85	83	81	79	77	75	73	71	69
3.680	3.720	106	104	102	100	98	96	93	91	89	87	85	83	81	79	77	75	73	71
3.720	3.760	108	106	104	102	100	98	95	93	91	89	87	85	83	81	79	77	75	73
3.760	3.800	110	108	106	104	102	100	97	95	93	91	89	87	85	83	81	79	77	75
3.800	3.840	112	110	108	106	104	102	99	97	95	93	91	89	87	85	83	81	79	77
3.840	3.880	114	112	110	108	106	104	101	99	97	95	93	91	89	87	85	83	81	79
3.880	3.920	116	114	112	110	108	106	103	101	99	97	95	93	91	89	87	85	83	81
3.920	3.960	118	116	114	112	110	108	105	103	101	99	97	95	93	91	89	87	85	83
3.960	4.000	120	118	116	114	112	110	107	105	103	101	99	97	95	93	91	89	87	85
4.000	4.040	122	120	118	116	114	112	109	107	105	103	101	99	97	95	93	91	89	87
4.040	4.080	124	122	120	118	116	114	111	109	107	105	103	101	99	97	95	93	91	89
4.080	4.120	126	124	122	120	118	116	113	111	109	107	105	103	101	99	97	95	93	91
4.120	4.160	128	126	124	122	120	118	115	113	111	109	107	105	103	101	99	97	95	93
4.160	4.200	130	128	126	124	122	120	117	115	113	111	109	107	105	103	101	99	97	95
4.200	4.240	132	130	128	126	124	122	119	117	115	113	111	109	107	105	103	101	99	97
4.240	4.280	134	132	130	128	126	124	121	119	117	115	113	111	109	107	105	103	101	99
4.280	4.320	136	134	132	130	128	126	123	121	119	117	115	113	111	109	107	105	103	101
4.320	4.360	138	136	134	132	130	128	125	123	121	119	117	115	113	111	109	107	105	103
4.360	4.400	140	138	136	134	132	130	127	125	123	121	119	117	115	113	111	109	107	105
4.400	4.440	142	140	138	136	134	132	129	127	125	123	121	119	117	115	113	111	109	107
4.440	4.480	144	142	140	138	136	134	131	129	127	125	123	121	119	117	115	113	111	109
4.480	4.520	146	144	142	140	138	136	133	131	129	127	125	123	121	119	117	115	113	111
		148	146	144	142	140	138	135	133	131	129	127	125	123	121	119	117	115	113



MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
2.040	2.080																
2.080	2.120																
2.120	2.160	1															
2.160	2.200	2	1														
2.200	2.240	3	2	1													
2.240	2.280	4	3	2													
2.280	2.320	6	4	3	1												
2.320	2.360	7	6	4	2	1											
2.360	2.400	9	7	6	4	2	1										
2.400	2.440	11	9	7	6	4	2	1									
2.440	2.480	12	11	9	7	6	4	2	1								
2.480	2.520	14	12	11	9	7	6	4	2	1							
2.520	2.560	15	14	12	10	9	7	5	4	2	1						
2.560	2.600	17	15	14	12	10	9	7	5	4	2	1					
2.600	2.640	19	17	15	14	12	10	9	7	5	4	2	1				
2.640	2.680	21	19	17	15	14	12	10	9	7	5	4	2	1			
2.680	2.720	23	20	19	17	15	14	12	10	9	7	5	4	2	1		
2.720	2.760	25	22	20	18	17	15	13	12	10	8	7	5	3	2	1	
2.760	2.800	27	24	22	20	18	17	15	13	12	10	8	7	5	3	2	1
2.800	2.840	29	26	24	22	20	18	17	15	13	12	10	8	7	5	3	2
2.840	2.880	31	28	26	24	22	20	18	17	15	13	12	10	8	7	5	3
2.880	2.920	33	30	28	26	24	22	20	18	17	15	13	12	10	8	7	5
2.920	2.960	35	32	30	28	26	24	22	20	18	16	15	13	11	10	8	6
2.960	3.000	37	34	32	30	28	26	24	22	20	18	16	15	13	11	10	8
3.000	3.040	39	36	34	32	30	28	26	24	22	20	18	16	15	13	11	10
3.040	3.080	41	38	36	34	32	30	28	26	24	22	20	18	16	15	13	11
3.080	3.120	43	40	38	36	34	32	30	28	26	24	22	20	18	16	15	13
3.120	3.160	45	42	40	38	36	34	32	30	28	26	24	22	20	18	16	14
3.160	3.200	47	44	42	40	38	36	34	32	30	28	26	24	22	19	18	16
3.200	3.240	49	46	44	42	40	38	36	34	32	30	28	26	24	21	19	18
3.240	3.280	51	48	46	44	42	40	38	36	34	32	30	28	26	23	21	19
3.280	3.320	53	50	48	46	44	42	40	38	36	34	32	30	28	25	23	21
3.320	3.360	55	52	50	48	46	44	42	40	38	36	34	32	30	27	25	23
3.360	3.400	57	54	52	50	48	46	44	42	40	38	36	34	32	29	27	25
3.400	3.440	59	56	54	52	50	48	46	44	42	40	38	36	34	31	29	27
3.440	3.480	61	58	56	54	52	50	48	46	44	42	40	38	36	33	31	29
3.480	3.520	63	60	58	56	54	52	50	48	46	44	42	40	38	35	33	31
3.520	3.560	65	62	60	58	56	54	52	50	48	46	44	42	40	37	35	33
3.560	3.600	67	64	62	60	58	56	54	52	50	48	46	44	42	39	37	35
3.600	3.640	69	66	64	62	60	58	56	54	52	50	48	46	44	41	39	37
3.640	3.680	71	68	66	64	62	60	58	56	54	52	50	48	46	43	41	39
3.680	3.720	73	70	68	66	64	62	60	58	56	54	52	50	48	45	43	41
3.720	3.760	75	72	70	68	66	64	62	60	58	56	54	52	50	47	45	43
3.760	3.800	77	74	72	70	68	66	64	62	60	58	56	54	52	49	47	45
3.800	3.840	79	76	74	72	70	68	66	64	62	60	58	56	54	51	49	47
3.840	3.880	81	78	76	74	72	70	68	66	64	62	60	58	56	53	51	49
3.880	3.920	83	80	78	76	74	72	70	68	66	64	62	60	58	55	53	51
3.920	3.960	85	82	80	78	76	74	72	70	68	66	64	62	60	57	55	53
3.960	4.000	87	84	82	80	78	76	74	72	70	68	66	64	62	59	57	55
4.000	4.040	89	86	84	82	80	78	76	74	72	70	68	66	64	61	59	57
4.040	4.080	91	88	86	84	82	80	78	76	74	72	70	68	66	63	61	59
4.080	4.120	93	90	88	86	84	82	80	78	76	74	72	70	68	65	63	61
4.120	4.160	95	92	90	88	86	84	82	80	78	76	74	72	70	67	65	63
4.160	4.200	97	94	92	90	88	86	84	82	80	78	76	74	72	69	67	65
4.200	4.240	99	96	94	92	90	88	86	84	82	80	78	76	74	71	69	67
4.240	4.280	101	98	96	94	92	90	88	86	84	82	80	78	76	73	71	69
4.280	4.320	103	100	98	96	94	92	90	88	86	84	82	80	78	75	73	71
4.320	4.360	105	102	100	98	96	94	92	90	88	86	84	82	80	77	75	73
4.360	4.400	107	104	102	100	98	96	94	92	90	88	86	84	82	79	77	75
4.400	4.440	109	106	104	102	100	98	96	94	92	90	88	86	84	81	79	77
4.440	4.480	111	108	106	104	102	100	98	96	94	92	90	88	86	83	81	79
4.480	4.520	113	110	108	106	104	102	100	98	96	94	92	90	88	85	83	81
4.520	4.560	115	112	110	108	106	104	102	100	98	96	94	92	90	87	85	83
4.560	4.600	117	114	112	110	108	106	104	102	100	98	96	94	92	89	87	85
4.600	4.640	119	116	114	112	110	108	106	104	102	100	98	96	94	91	89	87
4.640	4.680	121	118	116	114	112	110	108	106	104	102	100	98	96	93	91	89
4.680	4.720	123	120	118	116	114	112	110	108	106	104	102	100	98	95	93	91
4.720	4.760	125	122	120	118	116	114	112	110	108	106	104	102	100	97	95	93
4.760	4.800	127	124	122	120	118	116	114	112	110	108	106	104	102	99	97	95
4.800	4.840	129	126	124	122	120	118	116	114	112	110	108	106	104	101	99	97
4.840	4.880	131	128	126	124	122	120	118	116	114	112	110	108	106	103	101	99
4.880	4.920	133	130	128	126	124	122	120	118	116	114	112	110	108	105	103	101
4.920	4.960	135	132	130	128	126	124	122	120	118	116	114	112	110	107	105	103
4.960	5.000	137	134	132	130	128	126	124	122	120	118	116	114	112	109	107	105
5.000	5.040	139	136	134	132	130	128	126	124	122	120	118	116	114	111	109	107
5.040	5.080	141	138	136	134	132	130	128	126	124	122	120	118	116	113	111	109
5.080	5.120	143	140	138	136	134	132	130	128	126	124	122	120	118	115	113	111
5.120	5.160	145	142	140	138	136	134	132	130	128	126	124	122	120	117	115	113
5.160	5.200	147	144	142	140	138	136	134	132	130	128	126	124	122	119	117	115
5.200	5.240	149	146	144	142	140	138	136	134	132	130	128	126	124	121	119	117

# MISSISSIPPI

## WITHHOLDING TAX CALENDAR

*If a due date falls on a weekend or a state holiday, the filing is due the next working day.*

<b>New Employee</b>	When a new employee is hired, have each employee complete the Mississippi Employee's Withholding Exemption Certificate, Form 89-350. Upon each payment of wages to an employee, withhold Mississippi income tax in accordance with the employee's Form 89-350 and the applicable withholding table.
<b>January 15</b>	Monthly Taxpayers – File employer's return and remittance for December. Quarterly Taxpayers – File employer's return and remittance for 4 <sup>th</sup> quarter (October, November, and December).
<b>January 31</b>	Furnish Wage and Tax Statements to employees showing total wages paid and the amount of Mississippi income tax withheld during calendar year. <b>Both paper and electronic W2s and the Annual Information Returns, Form 89-140, are due to be filed with the State.</b>
<b>February 15</b>	Monthly Taxpayers – File employer's return and remittance for January.
<b>February 28</b>	Both paper and electronic 1099s and the Annual Information Returns, Form 89-140, are due to be filed with the State.
<b>March 15</b>	Monthly Taxpayers – File employer's return and remittance for February.
<b>April 15</b>	Monthly Taxpayers – File employer's return and remittance for March. Quarterly Taxpayers – File employer's return and remittance for 1 <sup>st</sup> quarter (January, February, and March).
<b>May 15</b>	Monthly Taxpayers – File employer's return and remittance for April.
<b>June 15</b>	Monthly Taxpayers – File employer's return and remittance for May.
<b>*June 25</b>	Accelerated Tax Payment - Withholding taxpayers having an average monthly payment of \$50,000.00 or more for the prior calendar year is required to make an estimated payment of at least 75% of the current June Liability or 75% of the prior June Liability.
<b>July 15</b>	Monthly Taxpayers – File employer's return and remittance for June. Quarterly Taxpayers – File employer's return and remittance for 2 <sup>nd</sup> quarter (April, May, June).
<b>August 15</b>	Monthly Taxpayers – File employer's return and remittance for July.
<b>September 15</b>	Monthly Taxpayers – File employer's return and remittance for August.
<b>October 15</b>	Monthly Taxpayers – File employer's return and remittance for September. Quarterly Taxpayers – File employer's return and remittance for 3 <sup>rd</sup> quarter (July, August, and September).
<b>November 15</b>	Monthly Taxpayers – File employer's return and remittance for October.
<b>December 15</b>	Monthly Taxpayers – File employer's return and remittance for November.

*\*Accelerated Tax Payments are due on or before June 25<sup>th</sup>, even if the 25<sup>th</sup> falls on a weekend or a state holiday.*