



Withholding Tax Guide

**Effective for Withholding Periods
Beginning on or After January 1, 2022**

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TABLE OF WISCONSIN WITHHOLDING FORMS AND FEDERAL COUNTERPART

WI FORM NUMBER	FORM TITLE	FEDERAL COUNTERPART
BTR-101	Application for Business Tax Registration	SS-4
WT-4	Employee's Wisconsin Withholding Exemption Certificate & New Hire Reporting	W-4
WT-4A	Wisconsin Employee Withholding Agreement	None
WT-6	Withholding Tax Deposit Report	Form 8109
WT-7	Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages	W-3
None*	Wage and Tax Statement	W-2
Form 9b	Wisconsin Information Return	1099, W-2G
WT-11	Nonresident Entertainer's Receipt for Withholding by Employer	None
WT-12	Nonresident Entertainer's Lower Rate Request	None
W-200	Certificate of Exemption from Wisconsin Income Tax Withholding	None
W-220	Nonresident Employee's Withholding Reciprocity Declaration	None

* Wisconsin uses federal Form W-2

IMPORTANT NEWS

Withholding tax rates. Current withholding rates continue for 2023.

Electronically File Forms W-2c. You can electronically file Forms W-2c through the [data file transfer](#) using [EFW2C format](#).

REMINDERS

Form 1099-NEC. For federal purposes, businesses use Form 1099-NEC instead of Form 1099-MISC to report to the IRS amounts paid for services performed by someone who is not an employee of the business (nonemployee compensation). For Wisconsin purposes, businesses must follow the reporting requirements in [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*.

Truncated taxpayer identification numbers on Forms W-2 and 1099. As a safeguard against identity theft, the IRS allows payers to truncate a payee's taxpayer identification number (SSN, FEIN, or ITIN) on the copy of Form W-2 or 1099 that the payer gives to the payee. The department follows the IRS treatment.

Caution: Payers may not truncate the payee's social security number on any forms filed with the department, IRS, or Social Security Administration. Payers may not truncate their own identification number on any forms given to the payee or filed with the department, IRS, or Social Security Administration.

Federal Form W-4 cannot be used for Wisconsin withholding tax purposes. For Wisconsin withholding tax purposes, every newly-hired employee is required to provide a completed [Form WT-4](#) to each of their employers.

Reporting requirement for employer withholding. Employers filing quarterly, monthly, or semi-monthly cannot submit an annual reconciliation of Wisconsin tax withheld (Form WT-7) until all withholding deposit reports (Form WT-6) have been filed. The filer will get a rejection or error message if:

1. The total withholding tax reported on the annual reconciliation is more than the total tax reported on the withholding deposit reports or
2. One or more withholding deposits have not been filed. Withholding deposits can be in pending status with a future payment date.

This requirement reduces the number of penalties imposed on the annual reconciliation and reduces appeals (see [Wisconsin Tax Bulletin #203](#)).

Application to submit W-2 information. We created a My Tax Account (MTA) application that allows businesses to key in and submit W-2 and 1099 information at any time during the year. The application makes it easy to submit information returns omitted from previous submissions. It also provides a user-friendly option for those that don't have an active withholding account but have a need to submit W-2s or 1099s.

Nonresident entertainer reporting. The nonresident entertainer withholding report (Form WT-11) is tax-year specific and allows you to report withholding for multiple nonresident entertainers. Nonresident entertainers may request a lower withholding rate using Form WT-12. You may file these forms electronically through MTA.

W-2s and information returns required to be filed with the department are due January 31. See [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*, for more information.

We may not issue a refund to an employed individual before March 1, unless the individual and individual's employer have filed all required returns and forms for the taxable year for which the individual claims a refund.

1. FEDERAL EMPLOYER'S TAX GUIDE

Wisconsin individual income and withholding tax laws generally conform to the federal Internal Revenue Code. Most definitions and instructions are identical to those used by the Internal Revenue Service (IRS) and published in the Federal Employer's Tax Guide Circular E (Publication 15) and the Employer's Supplemental Tax Guide (Publication 15-A). These publications may be obtained at your local [IRS office](#), or by calling 1-800-829-3676.

2. REGISTRATION AND ACCOUNT INFORMATION

A. Application Process

Every employer who pays wages subject to Wisconsin withholding, or voluntarily withholds Wisconsin tax, must register for a Wisconsin withholding tax number. Registration options include:

- Register online at tap.revenue.wi.gov/btr or
- Complete [Form BTR-101](#), *Application for Wisconsin Business Tax Registration*, and mail or fax as provided in the form's instructions. If you fax Form BTR-101, use black ink and include a cover sheet with the contact's name, fax number, and telephone number. You may obtain Form BTR-101 by contacting any of our local offices, or by calling (608) 266-2776.

If you register online, you will receive a Wisconsin withholding tax number within one to two business days. If you mail or fax Form BTR-101, allow 15 business days for the department to process your application.

Fully complete your application. Failure to include information such as the first date of withholding, your federal employer identification number, or an estimate of the amount of tax to be withheld could delay the processing of your application.

Business Tax Registration Renewal Fee: The initial \$20 registration fee covers a period of two years. At the end of that period, a \$10 renewal fee applies every two years to all persons holding permits or certificates subject to Business Tax Registration provisions.

B. Wisconsin Withholding Tax Number

Employers should use the 15-digit Wisconsin withholding tax number assigned to your business for all state withholding tax reporting.

The Wisconsin withholding tax number has 15 digits and appears as: 036-0000000000-00. You will retain your number permanently, unless you no longer have a withholding requirement and close your account. If you have more than one withholding tax number, notify us. We will let you know which number to use.

Each corporation (subsidiary) of an affiliated group, which has its own employees and its own federal employer identification number, must apply for its own Wisconsin withholding tax number. Each corporation is considered a separate employer. Unlike the Internal Revenue Service, **Wisconsin does not permit the use of a common paymaster.** However, a corporation that has several divisions (not separate entities) must have a single Wisconsin withholding tax number to report withholding for all divisions.

The Wisconsin withholding tax number is different from the federal employer identification number. Always use the Wisconsin withholding tax number when corresponding with us.

C. Filing Frequency

The department assigns your filing frequency based on information provided in your application. If your withholding liability changes, you may be notified in writing of a change to your filing frequency starting with the period beginning January 1 of the next calendar year.

Filing more frequently than your required assigned frequency is acceptable if there is at least one return per required period. You do not need to request permission to file more frequently than your assigned filing frequency. For example: if an employer has a biweekly payroll but has a monthly filing requirement, the employer may submit WT-6 payments for each biweekly payroll period.

If you want to file less frequently than your assigned frequency, you must request permission from the department. In general, the department will only approve these requests if the employer provides proof that the employer will not have a tax liability during the required filing periods. For example: if an employer has a monthly payroll but has a semi-monthly filing requirement, the employer may request permission to file monthly instead of semi-monthly.

D. Reactivate Withholding Account

If you resume business or rehire employees, and previously held a Wisconsin withholding tax number, request reinstatement of your prior number if ownership of your business is the same. Call (608) 266-2776 or email your request to DORWithholdingTax@wisconsin.gov.

E. Change in Business Entity

If you change your business entity (e.g., sole proprietorship to partnership or corporation, or partnership to corporation) you must obtain a new Wisconsin withholding tax account number. An employer who acquires the business of another employer may NOT use the former employer's tax number. The new employer must apply for their own number.

Note: The department has adopted a policy similar to the IRS regarding partner changes. Generally, if you are required to obtain a new federal employer identification number, you are also required to register for a new Wisconsin withholding tax number.

A continuing partnership with an ownership change of less than 50% may continue using the same Wisconsin withholding tax account number. When the change in ownership is 50% or more, follow federal requirements. If a new federal identification number is required, a new Wisconsin withholding number is required. Send the names, addresses, and social security numbers of added or dropped partners to the department within 10 days after a change takes place.

A separate annual reconciliation (WT-7) and wage and information returns must be filed for each legal entity.

Single-Member LLC

A disregarded entity is automatically considered an "employer" for purposes of federal withholding taxes. Wisconsin follows this treatment. This means a single-owner entity that is disregarded as a separate entity under Internal Revenue Code is an "employer" for Wisconsin withholding tax purposes.

As an "employer," a disregarded entity must obtain a Wisconsin withholding tax number.

3. GENERAL WITHHOLDING INFORMATION

A. Employee's Withholding Exemption Certificate

The Wisconsin Withholding Exemption Certificate (Form WT-4) is used to determine the amount of Wisconsin income tax to be withheld from employee wages. Every newly-hired employee must give Form WT-4 to their employer. Employers may also use this form to comply with new hire reporting requirements.

B. Special Situations Regarding Form WT-4 and Form WT-4A

Additional withholding: If the amount withheld is insufficient to meet an employee's annual income tax liability, the employee can avoid making estimated tax payments or paying a large amount with their income tax return by reducing the number of withholding exemptions claimed. If no exemptions are claimed, and under withholding still results, the employee may designate an additional amount to be withheld using Wisconsin Form WT-4 or submit a written request to the employer to have an additional amount withheld each pay period.

Less withholding: If the maximum number of allowable exemptions is claimed and over withholding still occurs, the employee may request the employer withhold a lesser amount. In such instances, the employee must complete an Employee Withholding Agreement (Form WT-4A).

The employee must provide a copy of the agreement to the employer and the department. The department is authorized to void an agreement by written notification to the employer and employee if it is determined that the agreement is incorrect or incomplete.

No withholding: An employer is not required to deduct and withhold Wisconsin income tax from the employee's wages when the employee certifies to the employer on Form WT-4 that the employee had no income tax liability for the prior year and anticipates no liability for the current year. Federal Form W-4 cannot be used by an employee to claim complete exemption from Wisconsin withholding. See item C, for an explanation of the employer's responsibility to furnish a copy of the exemption certificate to this department.

Employers must retain copies of Forms WT-4 and WT-4A submitted by their employees.

Note: A claim for total exemption from withholding tax must be renewed annually. Employers should review their records at the beginning of each year to ensure they have a current Form WT-4 on file for each employee claiming total exemption from withholding tax.

Employees who prepay their Wisconsin income tax: An employee may prepay with the department 100 percent of their estimated tax for the next year before the last day of the current year.

We will issue a Certificate of Exemption from Wisconsin Income Tax Withholding (Form W-200) for the employee to present to their employer. The employee is then entitled to a complete exemption from Wisconsin withholding for the designated year. This is a voluntary action by the employee and may not be forced by the employer. The employer should not ask the employee to complete, nor should the employer accept, a Form WT-4 which claims total exemption for the year of the prepayment.

See our [Prepayment of Tax](#) common question for additional information.

C. Employees Claiming Exemption from Withholding (Form WT-4)

Wisconsin law requires that a copy of Form WT-4 be filed with the department whenever either of the following conditions exists:

- The employee claims more than 10 exemptions.
- The employee claims complete exemption from Wisconsin withholding and earns over \$200 a week.

Employers. Send Forms WT-4 claiming more than 10 exemptions or complete exemption from withholding to Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708-8906.

Copies of employee exemption certificates filed during a quarter must be submitted at the end of the quarter. No copy is required if the employee is no longer working for the employer at the end of the quarter.

We will review certificates filed by the employer upon receipt. Employers withhold taxes as requested by their employee, unless the employer receives written instructions from the department to withhold on some other basis.

Employees. When an employee claims complete exemption from Wisconsin withholding tax, a new Form WT-4 must be filed annually. The employer must receive a completed Form WT-4 for the current income year on or before April 30, of that year. If the employee fails to furnish an exemption form, the employee shall be considered as claiming zero withholding exemptions.

D. Withholding Calculator

An employee with too much or too little withheld from their paycheck may find our [withholding calculator](#) helpful. The calculator estimates the amount of Wisconsin income tax withheld by an employer based on the number of withholding exemptions the employee claims, the employee's withholding status and pay information.

E. New Hire Reporting Requirements

All employers with a federal employer identification number must report all newly-hired or rehired employees to the New Hire Program within **20 days** of hire or re-hire.

The easiest and most cost-effective way to report new hires is via the internet. For more information, visit the [Wisconsin New Hire Reporting Center](#) or contact the New Hire Processing Center toll free at 1-888-300-4473.

F. Wages Paid to Residents Who Work Outside Wisconsin

Wages paid to Wisconsin residents are subject to Wisconsin withholding, whether paid for services performed entirely in Wisconsin, partly in and partly outside Wisconsin, or entirely outside Wisconsin. The Secretary of Revenue may authorize special withholding arrangements in hardship cases resulting from situations in which persons domiciled in Wisconsin are subjected to withholding in some other state because they perform substantial personal services in such other state.

G. Special Minnesota Withholding Arrangement

The Secretary of Revenue has authorized a special withholding arrangement for employers of Wisconsin residents working in Minnesota. Wisconsin withholding will not be required under the following circumstances:

- The employee is a legal resident of Wisconsin (i.e., domiciled in Wisconsin) when the wages are earned in Minnesota, and
- The wages earned in Minnesota by the Wisconsin resident are subject to Minnesota withholding and would also be subject to Wisconsin withholding.

Employees who do not have Wisconsin income tax withheld from wages earned in Minnesota must make regular estimated tax payments if they expect to owe \$500 or more with their Wisconsin income tax return for the year. For more information see the [Withholding and Tax Filing](#) webpage.

H. Out-of-State Disaster Relief Responders

Qualifying out-of-state employers and out-of-state employees are allowed an exemption from employer withholding registration and income tax reporting requirements, if the qualifying employer or employee is in Wisconsin solely to perform disaster relief work in connection with a state of emergency declared by the Governor.

"Disaster relief work" means work, including repairing, renovating, installing, building, or performing other services or activities, relating to infrastructure in this state that has been damaged, impaired, or destroyed in connection with a declared state of emergency.

"Infrastructure" includes property and equipment owned or used by a telecommunications provider or cable operator or that is used for communications networks, including telecommunications, broadband, and multichannel video networks; electric generation, transmission, and distribution systems; gas distribution systems; water pipelines; and any related support facilities that service multiple customers or citizens, including buildings, offices, lines, poles, pipes, structures, equipment, and other real or personal property.

In order to claim an exemption under the Act, the qualifying business or employee must contact the department within 90 days of the last day of the disaster period. See [Publication 411](#), *Disaster Relief*, for more information. The above provisions first apply to taxable years beginning on January 1, 2015.

I. Wages Paid to Nonresidents Who Work in Wisconsin

All wages paid to nonresidents (persons domiciled outside Wisconsin), for services performed in Wisconsin*, are subject to withholding unless an exception applies. Some exceptions are listed below:

- (1) Employers are interstate rail or motor carriers, subject to the jurisdiction of the federal Interstate Commerce Commission and the employee regularly performs duties in two or more states.
- (2) Payment is for retirement, pension and profit sharing benefits received after retirement.
- (3) Employees are residents of a state with which Wisconsin has a reciprocity agreement; refer to the **Reciprocity** section.
- (4) Employees are residents of a state with which Wisconsin does not have a reciprocity agreement and either:
 - (a) the employer is an interstate air carrier and the employee earns 50% or less of their compensation in Wisconsin, or
 - (b) the employer can reasonably expect the annual Wisconsin earnings to be less than \$1,500. If the employee wage estimate exceeds \$1,500, the employer must withhold from wages paid thereafter, sufficient amounts to offset amounts not withheld from wages previously paid.
- (5) Employee qualifies for the nonresident military spouse withholding exemption. See [Form W-221](#), *Nonresident Military Spouse Withholding Exemption*.

* If a nonresident earns wages both in and outside of Wisconsin, only that part of the wages earned in Wisconsin in each payroll period is subject to Wisconsin withholding. It may be necessary for the employer to make a reasonable division of wages for each payroll period with regard to services performed in and outside of Wisconsin. The employer may also be required to withhold income tax for the employee's state of residence. Contact the department in that state for more information.

Reciprocity: Wisconsin has reciprocity agreements with Illinois, Indiana, Kentucky, and Michigan. Persons who employ residents of those states are not required to withhold Wisconsin income taxes from wages paid to such employees. Written verification is required to relieve the employer from withholding Wisconsin income taxes from such employee's wages. [Form W-220](#), *Nonresident Employee's Withholding Reciprocity Declaration*, may be used for this purpose.

J. Nonresident Employers

Employers engaged in business in Wisconsin (e.g., organized under Wisconsin law, licensed to do business in Wisconsin, or transacting business in Wisconsin) have the same requirements to withhold as Wisconsin employers.

Employers who are not engaged in business in Wisconsin, but who employ Wisconsin residents outside of Wisconsin, may voluntarily register to withhold Wisconsin tax. If the employer chooses not to withhold the tax, the employee may be required to make estimated payments of Wisconsin income tax. Payments may be made electronically through our [Make a Payment](#) webpage or by using [Form 1-ES](#), *Wisconsin Estimated Income Tax Voucher*.

K. Withholding on Nonresident Entertainers

All payments made to a nonresident entertainer for performing in Wisconsin, except those excluded from the total contract price, are presumed subject to withholding if the total contract price for the performance is more than \$7,000. The "employer" must file Form WT-11 within five days of the conclusion of the nonresident entertainer's performance and withhold 6% of the total contract price, unless a lower rate is approved.

Exceptions: There is no requirement to withhold from the nonresident entertainer's payment if:

- The total contract price is \$7,000 or less,
- The nonresident entertainer provides the employer proof of filing a sufficient bond or deposit with the department at least seven days prior to the performance in Wisconsin, or
- The nonresident entertainer provides the employer a copy of a waiver issued by the department.

Total contract price does not include travel expense payments made to, or on behalf of, an entertainer that are 1) made under an accountable plan and 2) for actual transportation, lodging, and meals that are directly related to the entertainer's performance in Wisconsin.

A nonresident entertainer generally must file a surety bond or cash deposit in the amount of 6% of the total contract price at least seven days prior to the Wisconsin performance. To make a cash deposit, please contact the Pass-Through Entity Review Unit by telephone at (608) 264-1032 or by email: dorincomepte@wisconsin.gov for assistance in making the cash deposit payment.

If the entertainer is required to file a surety bond or deposit and fails to do so, the "employer" must withhold. This withholding is separate from regular employee withholding and applies only to nonresident entertainers. Any tax withheld under this nonresident entertainer law must be submitted separately from regular withholding taxes.

If the amount withheld and Form WT-11 are not sent electronically through My Tax Account:

- Mail Form WT-11 and the amount withheld to Wisconsin Department of Revenue, PO Box 8965, Madison WI 53708-8965, or
- Deliver to the department's Madison office at 2135 Rimrock Road.

One copy of Form WT-11 should be given to the nonresident entertainer and one copy should be retained by the employer. If you need more information on Form WT-11, call (608) 264-1032.

A nonresident entertainer is:

- A nonresident person who furnishes amusement, entertainment, or public speaking services, or performs in one or more sporting events in Wisconsin for consideration or,
- A foreign corporation, partnership, or other type of entity not regularly engaged in business in Wisconsin, that derives income from amusement, entertainment, or sporting events in Wisconsin or from the services of a nonresident person as defined above.

"Employer" is a resident person who contracts for the performance of a nonresident entertainer. If there is no such person, "employer" is the person who has receipt, custody or control of the event proceeds.

For more information, see [Publication 508](#), *Nonresident Entertainers*.

L. Withholding for Noncash Fringe Benefits

Taxable noncash fringe benefits provided to employees must be treated as additional wages that are subject to withholding. Generally, the determination of whether a fringe benefit is taxable for Wisconsin is based on federal income tax law. Noncash fringe benefits that are subject to federal withholding tax are also subject to Wisconsin withholding, at the same value and for the same payroll period.

Examples of taxable noncash fringe benefits that are subject to withholding include: use of employer-provided automobiles for commuting, an employer-provided vacation, free or discounted commercial airline flights, and employer-provided tickets to entertainment events.

The amount of Wisconsin income tax to be withheld from an employee who receives taxable noncash fringe benefits can be determined by:

- (1) Combining the employee's taxable noncash fringe benefits and regular wages and determining the withholding as though the total constituted a single wage payment.
- (2) Treating the taxable noncash fringe benefit as a supplemental wage payment and determining the amount to be withheld by following the instructions for supplemental wage payments found on page 24 of this guide.

Note: Federal law permits an employer to elect not to withhold federal income tax for taxable noncash fringe benefits which employees realize from the use of an employer-provided vehicle. Employers who make this election for federal purposes will not be required to withhold Wisconsin income tax for the same vehicle fringe benefits.

M. Health Savings Accounts

Effective for taxable years beginning in 2011 and thereafter, Wisconsin follows federal provisions relating to HSAs. The only difference is the imposition of penalties. For details, see [Fact Sheet 1105](#), *Health Savings Accounts*.

N. Third Party Sick Pay

Wisconsin does not follow the federal provisions relating to payments of sick pay made by third parties (e.g., an insurance company). Wisconsin statutes provide that when a third-party payer of sick pay makes payments directly to the employee and the employee has provided a written request to withhold Wisconsin income tax from those payments, the third-party payer must report and remit the income tax withheld from sick pay, not the employer.

For Wisconsin purposes, the payer of third-party sick pay plans who withhold Wisconsin income tax must issue a Form W-2 directly to the individual who received the sick pay. The Form W-2 must report the amount of taxable sick pay and the total amount of Wisconsin income tax withheld. **Note:** The department will not accept a consolidated Form W-2, so the payer must file a separate Form W-2 for each individual.

O. Pensions

If a pension recipient requests in writing that Wisconsin income tax be withheld from their pension, the payer, if engaged in business in Wisconsin, must withhold tax in accordance with Wisconsin withholding tables in this booklet or in the amount that the pension recipient designates to the payer. However, the amount withheld from each pension payment may not be less than \$5.

P. Reporting of Wages for Agricultural, Domestic, or Other Employees Exempt from Withholding

"Wages" means all remuneration for services performed by an employee for an employer. Wages are subject to Wisconsin withholding tax with the exception of agricultural, domestic or other employee wages exempt from withholding as provided in sec. [71.63](#), Wis. Stats.

All entities with activities in Wisconsin whether paying taxable wages or not, are required to provide their payees a federal Form W-2, 1099-MISC, 1099-NEC, or 1099-R and should follow these reporting guidelines:

- Wages, regardless of the amount, are to be reported on federal Form W-2.
- All payments which are not wages but from which Wisconsin income tax has been withheld are to be reported on federal Form W-2, 1099-MISC, 1099-NEC, or 1099-R as appropriate.

- Payments of \$600 or more that are not wages and from which no Wisconsin income tax has been withheld are to be reported on federal Form W-2, 1099-MISC, 1099-NEC, or 1099-R as appropriate. **Note:** If these payments are not required to be reported to the Internal Revenue Service, they may be reported to the department on Wisconsin Form 9b instead of the federal form.

If you do not hold a Wisconsin withholding tax number because you are not required to withhold from employees' wages (agriculture, domestic, etc.), did not withhold, and never held a Wisconsin withholding tax number, enter 03688888888801 on the W-2 in the box titled "Employer's State ID Number."

Forms W-2, W-2G, 1099-MISC, and 1099-R must be filed with the department as outlined in [Publication 117, Guide to Wisconsin Wage Statements and Information Returns](#). If the forms include Wisconsin withholding, you must also file the annual reconciliation (WT-7) by January 31. If the due date falls on a weekend or legal holiday, the due date becomes the business day immediately following the weekend or legal holiday.

Q. Willful Misclassification Penalty for Construction Contractors

Any employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects who willfully provides false information to the department, or who willfully and with intent to evade any withholding requirement, misclassifies or attempts to misclassify an individual who is an employee of the employer as a nonemployee shall be fined \$25,000 for each violation.

R. Payments Made to Decedent Estate or Beneficiary

Various types of payments are made to the estate or to beneficiaries of a deceased employee which result from the deceased person's employment. The department follows IRS policy in determining whether withholding of income tax is required from these payments.

SUBJECT TO WITHHOLDING: An uncashed check originally received by a decedent prior to the date of death and reissued to the decedent's personal representative shall be subject to withholding of Wisconsin income tax.

NOT SUBJECT TO WITHHOLDING: The following types of payments to a decedent's personal representative or heir shall not be subject to withholding of Wisconsin income tax:

- Payments representing wages accrued to the date of death but not paid until after death.
- Accrued vacation and sick pay.
- Termination and severance pay.
- Death benefits such as pensions, annuities and distributions from a decedent's interest in an employer's qualified stock bonus plan or profit sharing plan, as provided in sec. [71.63\(6\)\(j\)](#), Wis. Stats.

4. DEPOSITING WITHHELD TAXES

A. Reporting Requirements

Wisconsin income taxes are to be withheld from employees in accordance with the instructions in this guide. Withholding liability is incurred when wages are paid to employees, not when wages are earned. The tax withheld is to be held in trust for the state by the employer and remitted via the withholding deposit report (Form WT-6) or annual reconciliation (Form WT-7), according to each employer's assigned filing frequency.

Withholding deposit reports and the annual withholding reconciliation must be submitted electronically unless you've been granted a department waiver from electronic filing. Annual filers are not required to file deposit reports.

B. Deposit Report (Form WT-6) Filing Options

Form WT-6 filing and payment options include:

- [My Tax Account](#)
- [Telefile](#) – call (608) 261-5340 or (414) 227-3895
- [E-File Transmission](#)
- [ACH Credit](#) – through your financial institution

WAGE ATTACHMENTS: Amounts collected from certification (garnishment) of employee wages should NOT be remitted with Wisconsin income tax withheld from employees. All employers must submit wage attachment payments electronically unless they have been granted an exception. We offer two electronic payment methods:

- [My Tax Account](#)
- [ACH Credit](#)

For more information about [Wage Attachment Payments](#), visit our website.

C. Reporting Periods

The filing frequency assigned to you by the department has a set number of reporting periods per calendar year. When determining the appropriate reporting period, it is helpful to remember that withholding liability is incurred when wages are paid to the employee, not when wages are earned.

Filing Frequency	# of Reporting Periods Per Calendar Year		Tax Period End Date
	WT-7	WT-6	
Annual	1	*	12/31
Quarterly	1	4	3/31, 6/30, etc.
Monthly	1	12	1/31, 2/28, etc.
Semi-monthly	1	24	1/15, 1/31, etc.

* No WT-6 deposit report required

Example: A semi-monthly filer must file a report for the 1st through the 15th of the month and a report for the 16th through the end of month. An employer filing on a semi-monthly basis pays employees on January 11. As a result, the income tax withheld is reported in the period ending January 15 (tax period end date). This report is due to the department by January 31 (tax period due date).

Example: An employer filing on a monthly basis pays employees on December 26. As a result, the income tax withheld is reported for period ending December 31 (tax period end date). This report is due to the department by January 31 (tax period due date).

A withholding deposit report must be submitted regardless of whether taxes are withheld during the period.

ACH debit payments made via the My Tax Account program must be initiated by 4:00 p.m. central standard time of the due date to be considered timely paid. The electronic withholding deposit report must be made by the due date to be considered timely filed.

All withholding filers with an active withholding tax account are required to file an annual reconciliation (WT-7).

D. Reporting Changes to Wisconsin Employer Account Information

Employers are obligated to keep the department current of any changes of name or address. You can notify the department by one of the methods below:

- Submit address change through My Tax Account
- Email: DORRegistration@wisconsin.gov
- Write: Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902
- Fax: (608) 327-0232, Attn: Registration Unit

E. Filing Due Dates

Note: If the original due date falls on a weekend or holiday, the return and/or payment is due the business day following the weekend or holiday.

Deposit Reports (WT-6)

Annual filers – No deposit report required. Withholding is reported on the annual reconciliation (WT-7).

Monthly or quarterly filers – Deposit report is due on or before the last day of the month following the monthly or quarterly withholding period.

Semi-monthly filers – When the employee pay date is on or between the 1st and the 15th of the month, the amount deducted and withheld for the period ending the 15th of the month is due on or before the last day of the month.

When the employee pay date is on or between the 16th and the end of the month, the amount deducted and withheld for the period ending the last day of the month is due on or before the 15th of the following month.

Example: An employee is paid December 16. The employer reports withholding on the deposit report for period ending December 31. This deposit report is due January 15.

Annual Reconciliation (WT-7)

All filers – The annual reconciliation, wage statements, and information returns are due to the department by January 31, the last day of the month following the calendar year. When the withholding account is closed before December 31, the annual reconciliation is due within 30 days of the account cease date.

File wage statements (Forms W-2) and information returns (Forms 1099) reflected on the reconciliation by January 31. **Note:** [My Tax Account](#) is generally available for filing Forms W2 and 1099 for the current tax year before published forms and other software are available.

F. Extensions

The department may grant a one-month extension to file the deposit report (WT-6) if you are able to demonstrate good cause and reason for the requested delay. Extension requests must be received by the original due date of the deposit report.

Note: Interest will be imposed during the one-month extension period at the rate of one percent. To request an extension, do one of the following:

- Complete the *Request Extension to File* in [My Tax Account](#)
- Email: WIWithholding@wisconsin.gov
- Write: Mail Stop 3-80, Wisconsin Department of Revenue, Tax Operations Business, P.O. Box 8902, Madison, WI 53708-8902
- Fax: (608) 327-0232

We may not issue a refund to an employed individual before March 1, unless the individual and individual's employer have filed all required returns and forms for the taxable year for which the individual claims a refund.

Caution: Bulk extension requests will not be accepted. Requests must be submitted separately for each account. Good cause must be shown for each request regarding why the filing deadline cannot be met in order for your request to be considered.

G. Failure to File or Pay by the Due Date

Failure to receive a Wisconsin withholding tax account number does not relieve the employer from timely reporting and depositing the tax withheld.

Late filing fee: Any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely and the department shows that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause, shall be subject to a \$50 late fee, except for corporations taxed under subch. IV or insurance companies taxed under subch. VII of ch. 71, Wis. Stats., the late fee is \$150.

Penalties: Any employer who fails or refuses to file a report or statement or remit taxes withheld from employee wages on or by the due date may be subject to penalties upon a showing by the department that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause.

A negligence penalty of 5% of the tax due for each month the report is filed after the due date may be imposed. The maximum negligence penalty for late filing is 25% of the tax due. The negligence penalty may be waived on appeal if a return is filed late due to reasonable cause.

A penalty of 25% of the amount not withheld or properly reported, deposited or paid over may also be imposed.

Interest: Interest accrues at the rate of 18% per year on any taxes that are not deposited in a timely manner. During a period in which an extension is granted, interest accrues at the rate of 1% per month.

H. Failure to Report Amount of Taxes Withheld

An estimated tax amount may be assessed to an employer who fails to timely report the amount of tax withheld for a period. This estimated amount, if left unanswered, may become final and due. An estimated tax amount, once delinquent, may only be adjusted by the filing of an actual deposit report and/or annual reconciliation and accompanying employee wage and tax statements.

I. Refund/Credit for Overpayment(s)

A claim for refund of an overpayment must be filed within four years from the due date of the income or franchise return. A written request for a refund must be submitted to the department within the four-year period and the request must be accompanied by an amended annual reconciliation and employee wage and tax statements (if changed).

Mail claims for refund to Wisconsin Department of Revenue, Mail Stop 3-14, P.O. Box 8920, Madison, WI 53708-8920.

Exception: When an overpayment occurs on a prior period, the withholding liability and payment may be reduced on a later period within the same calendar year, provided the annual reconciliation for that year has not been filed.

J. Other

A person required to collect, account for, or pay withholding taxes, who willfully fails to collect, account for, or pay those taxes to the department, may be held personally liable for such taxes, including interest and penalties.

5. RECONCILIATION PROCESS

A. Preparing Employee W-2

The following must be reported as Wisconsin wages in Box 16 of Form W-2:

- All wages earned by Wisconsin residents, regardless of where services were performed.
- All wages earned by nonresidents for services performed in Wisconsin, unless the individual is a resident of Illinois, Indiana, Kentucky or Michigan and has properly completed [Form W-220, Nonresident Employee's Withholding Reciprocity Declaration](#).

For additional W-2 preparation guidance see examples in Section 6 of [Publication 172](#).

B. Furnishing Employees with Wage and Tax Statements

A wage and tax statement (federal Form W-2) must be prepared for each employee to whom wages were paid during the previous calendar year, regardless of the amount of wages paid, and even though no tax was withheld.

Give the proper copies of this statement to the employee by the following January 31, or at the time employment is terminated. See "Discontinuing Withholding" for more information. The copy designated for the department must be sent to the department along with the annual reconciliation. Filing options are provided in this publication.

If it is necessary to correct a wage and tax statement after it has been given to an employee, a W-2c must be issued to the employee. If the error affects a reconciliation already filed, file an amended reconciliation.

File corrected wage statements with the department. Options include:

- Electronic filing options:
 - Use [My Tax Account](#)
 - Submit a corrected [EFW2](#) file
- If you file fewer than 10 wage statements or obtained an electronic filing waiver, you may send a W-2c to:
Wisconsin Department of Revenue
PO Box 8920
Madison WI 53708-8920

If a wage statement is lost or destroyed, furnish a copy marked "Reissued by Employer" to the employee.

Any "employee" copies of wage statements which, after reasonable effort, cannot be delivered to employees should be retained by the employer for four years.

Note: Any employer who furnishes a false or fraudulent wage statement or who intentionally fails to furnish a wage statement is subject to a penalty under Wisconsin law.

C. Annual Reconciliation (WT-7) Filing Options

If your Wisconsin withholding tax account was active for any part of the calendar year, you must file an annual reconciliation. Filing and payment options include:

- [My Tax Account](#)
- [Telefile](#) – call (608) 261-5340 or (414) 227-3895
- [E-File Transmission](#)
- [ACH Credit](#) – through your financial institution

The WT-7 reconciles the amount withheld from wages paid to employees with the amount deposited throughout the calendar year on the WT-6 deposit reports. In addition to filing the WT-7, submit supporting wage statements and information returns.

Failure to file a completed annual reconciliation or its equivalent can result in the disallowance of the wage deduction on your individual income tax return or corporation franchise or income tax return.

If an [electronic filing waiver](#) has been granted, you may mail Form WT-7 along with supporting wage and information returns.

Note: Amounts collected from the certification (garnishment) of wages should NOT be included as Wisconsin tax withheld on the W-2 form or annual reconciliation.

Late filing fees: Any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely, and the department shows that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause, shall be subject to a \$50 late fee, except for corporations taxed under subch. IV or insurance companies taxed under subch. VII of Ch. 71, Wis. Stats., the late fee is \$150.

Penalties: A penalty of 25% of the amount not withheld, properly deposited or paid over may be imposed, upon a showing by the department that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause.

Appeals: If you are appealing an amount due, you must submit your appeal through My Tax Account, or send a letter to Wisconsin Department of Revenue, P.O. Box 8981, Madison, WI 53708-8981. If sending a letter, be sure to include your Wisconsin withholding number. We do not accept appeal requests made by email or telephone.

D. Wage Statement and Information Return Reporting Requirements

Wage Statement and Information Return Reporting Requirements			
Required information	Send information	Required format for paper filers	Do not send
<ul style="list-style-type: none"> • 15-digit Wisconsin withholding tax number. Those who did not withhold, are not required to withhold and never held a Wisconsin withholding tax number, must use 03688888888801. • Nine-digit federal employer identification number (FEIN) • Legal name must match numbers above • Nine-digit payee tax identification number¹ • Wisconsin as top state (if possible) <p>Before Filing</p> <ul style="list-style-type: none"> • Register, if required, or make any name changes • Verify the first three items above using the look-up in My Tax Account • Preparers can use our withholding data exchange to verify client information 	<p>Electronic</p> <ul style="list-style-type: none"> • If you file 10 or more wage statements or information returns, you must file them electronically. See Publication 117 for "How to File." <p>Paper</p> <ul style="list-style-type: none"> • If you file fewer than 10, we encourage you to file electronically. Otherwise, mail them to the following address: <p>Wisconsin Department of Revenue PO Box 8920 Madison, WI 53708-8920</p> <p>Do not send to any other address</p>	<ul style="list-style-type: none"> • Data must be in similar location of federal form on IRS website • Must be in form format. We will not accept text lists. • No more than four statements or returns per page • Page no larger than 8.5"x11" • Page no smaller than 2.75" high or 4.25" wide • Send only one statement or return per employee/payee (no duplicates) • Use blue or black ink 	<ul style="list-style-type: none"> • 1096-federal transmittal form • 1099-DIV or 1099-INT if no Wisconsin withholding (do not include on WT-7) • CDs, magnetic tapes or PDF files • Carbon copies • Correspondence • Duplicate W-2s with no change (if change made, file W-2c only) • Duplicate WT-7 • Old version WT-7 if paper filing • W-2s or 1099s with no Wisconsin connection • WT2

¹ As a safeguard against identity theft, the Internal Revenue Service (IRS) allows payers to truncate a payee's taxpayer identification number (SSN, FEIN, or ITIN) on the copy of Form W-2 or 1099 that the payer gives to the payee. The department follows the IRS treatment. **Caution:** Payers may not truncate the payee's social security number on any forms filed with the department, IRS, or Social Security Administration.

E. Filing Wage and Information Returns

If you file 10 or more wage statements or 10 or more of any one type of information return, you must file

electronically.

Electronic filing options include:

- Use approved [payroll software](#).
- Key Forms W-2, 1099-MISC, 1099-NEC, and 1099-R in [My Tax Account](#) when filing the annual reconciliation (WT-7).
- Key Forms W-2, 1099-MISC, 1099-NEC, and 1099-R in My Tax Account at any time during the year. Log into My Tax Account and select "Enter W-2/1099 Information."

This application makes it easy to submit information returns omitted from previous submissions. It also provides a user-friendly option for those that don't have active withholding accounts but have a need to submit W-2s or 1099s.

- [Submit an EFW2 file](#) (for Form W-2) through the department's website.
- [Submit an IRS formatted file](#) (for Forms 1099-MISC, 1099-NEC, 1099-R, 1099-K, W-2G, etc.) through the department's website.

Note: The only electronic filing options for Form 1099-K with Wisconsin withholding are (1) approved payroll software and (2) an IRS formatted file that is in the format provided in IRS [Publication 1220](#).

If you file fewer than 10 wage statements or fewer than 10 information returns, we encourage you to file electronically using one of the methods above. The department will send you a confirmation number upon receipt. Otherwise mail to the address shown in Chart 2 in [Publication 117](#).

F. Extensions

You may request an extension of 30 days for filing the annual reconciliation (Form WT-7) if you are able to demonstrate good cause and reason for the requested delay. If an extension is granted for the Form WT-7, it also applies to the corresponding wage statements and information returns. You may request a 30-day extension for filing W-2s and/or 1099s with the department, if no Form WT-7 extension is needed. There is no extension of time for filing W-2Gs.

Due dates for the following cannot be extended:

- Furnishing wage statements to employees
- Furnishing information returns to recipients

Extension requests must be received by the original due date using one of the following:

- Complete the *Request Extension to File* in [My Tax Account](#)
- Email WIWithholding@wisconsin.gov
- Write to Mail Stop 3-80, Wisconsin Department of Revenue, Tax Operations Business, PO Box 8902, Madison, WI 53708-8902

We may not issue a refund to an employed individual before March 1, unless the individual and individual's employer have filed all required returns and forms for the taxable year for which the individual claims a refund.

Caution: Bulk extension requests will not be accepted. Requests must be submitted separately for each account. Good cause must be shown for each request regarding why the filing deadline cannot be met in order for your request to be considered.

G. Discontinuing Withholding

When an employer goes out of business, the employer must notify the department of the last date of withholding. We will send a letter confirming the account closure. The annual reconciliation must be filed **within 30 days of discontinuing withholding**.

If the employer ceases to pay taxable wages, or all of the employees are exempt from withholding based on the Employees Wisconsin Withholding Exemption Certificate (Form WT-4), the employer should request to have its Wisconsin withholding account inactivated.

If taxes are again withheld, the employer can request that the account be reactivated by calling (608) 266-2776 or emailing DORRegistration@wisconsin.gov.

H. Wisconsin Information Return Form 9b

Note: Federal Form 1099-MISC, 1099-NEC, 1099-R, or W-2, as appropriate, is required instead of Wisconsin Form 9b if you are required to file the federal Form with the Internal Revenue Service (IRS). The due date below also applies to these forms.

Who Must File? – Any person including individuals, fiduciaries, partnerships, limited liability companies, and corporations doing business in Wisconsin and making payments to individuals of rents, royalties, or certain nonwage compensation, as provided in Chart 1 of [Publication 117](#).

Notes:

- If an employee receives wages subject to withholding and additional amounts not subject to withholding, the total compensation must be reported on a wage statement instead of Form 9b.
- Payers other than corporations must report rents and royalties only if the payer deducts the payments in computing Wisconsin net income.
- If Wisconsin withholding is reported on the federal form (1099-MISC, 1099-NEC, 1099-R, or W-2), the federal form must be included on the annual reconciliation (Form WT-7).

What is the Due Date for Filing Form 9b? – The due date for filing Form 9b with the department and furnishing a copy to the recipient is January 31. For information about requesting a 30-day extension for filing Form 9b with the department, see [Publication 117](#). **Note:** The due date for furnishing a copy of Form 9b to the recipient cannot be extended.

Where to file? – For the most current information, see [Publication 117](#).

Combined Federal/State Filing Program – Payers who participate in the Combined Federal/State Filing Program are not required to file Forms 1099 with the Wisconsin Department of Revenue unless there is Wisconsin withholding. Any Form 1099 with Wisconsin withholding must be filed along with the annual reconciliation, Form WT-7.

6. OTHER TAXES TO BE AWARE OF

If you have business activities or earn income in Wisconsin, you may be subject to other Wisconsin taxes. Although the information below is not intended to be all inclusive, it may help you in obtaining information about other Wisconsin taxes. More information is available on our website.

Sales and use tax: A state sales and use tax is imposed in Wisconsin. In addition, some counties and the city of Milwaukee in the state impose a sales/use tax. See this [chart](#) which shows the state, county, and city tax rates.

The sales tax is imposed on the sales price from the retail sale, lease, or rental of all tangible personal property, unless specifically exempt, and taxable services. If you make retail sales of items subject to the Wisconsin sales and use tax, you must register for a Wisconsin seller's permit.

Wisconsin also imposes a use tax on the purchase of tangible personal property or taxable services that are stored, used, or consumed in this state on which sales tax was not charged. This most commonly occurs when tangible personal property is purchased from out-of-state retailers and no sales tax is charged.

Individuals, partnerships, corporations, and other organizations registered for sales or use tax with the department should report any use tax on their Wisconsin state and county sales and use tax return.

Individuals who are not registered for sales or use tax with the department may report the tax from out-of-state purchases on their income tax return. A line is provided on individual income tax returns called "Sales and use tax due on internet, mail order, or other out-of-state purchases."

Individual income tax: Every person who is a resident of Wisconsin and who has gross income exceeding a certain amount is subject to Wisconsin income taxes, regardless of where the income is earned.

A person who is a nonresident of Wisconsin is subject to Wisconsin income taxes if they have gross income of \$2,000 or more from Wisconsin sources, such as personal services performed in Wisconsin or income from a business or property in Wisconsin.

Corporation income or franchise tax: Every corporation organized under the laws of Wisconsin or licensed to do business in Wisconsin (except certain organizations exempt under sec. 71.26(1)(a) or 71.45(1), Wis. Stats.) is required to file a Wisconsin corporate franchise or income tax return, regardless of whether or not business was transacted. Unlicensed corporations are also required to file returns for each year they do business or have certain business activities in Wisconsin.

Estimated tax for individuals: Estimated income tax payments are generally required if you expect to owe \$500 or more of income tax with your income tax return. The estimated tax requirement applies to full-year residents, part-year residents, and nonresidents. Interest may be imposed if you fail to make these payments.

Estimated tax for corporations: Corporations must generally make estimated income or franchise tax payments if their current year tax liability will be \$500 or more.

Unemployment insurance: For more information contact the Wisconsin Department of Workforce Development.

Worker's compensation: For more information contact the Wisconsin Department of Workforce Development. Remittances for unemployment tax should be made according to Wisconsin Department of Workforce Development instructions. Funds are separate from employee withholding.

7. KEEPING AWARE OF CHANGES IN WISCONSIN TAX LAWS

If you are required to file Wisconsin tax returns, you should be aware of changes in the tax laws, court cases, and other published guidance which may affect how you file returns and compute tax. Information available from our website includes:

Withholding Tax Update: The [Withholding Tax Update](#) is an annual publication that provides updated material on general withholding tax laws and supplements the Wisconsin Employer's Withholding Tax Guide.

Wisconsin Tax Bulletin: The [Wisconsin Tax Bulletin](#) is a quarterly publication prepared by the department. The bulletin includes information on most taxes administered by the department, including sales and use, income, franchise, and excise taxes. It includes up-to-date information on new tax laws, interpretations of existing laws, information on filing various types of returns, and on current tax topics. It also gives a brief excerpt of major Wisconsin tax cases decided by the courts and the Wisconsin Tax Appeals Commission.

Rules – Wisconsin Administrative Code: The [Wisconsin Administrative Code](#) includes administrative rules that interpret the Wisconsin Statutes. Rules have the force and effect of law. The department has adopted a number of rules concerning interpretations of the various Wisconsin tax laws.

Topical and Court Case Index: The [Topical and Court Case Index](#) will help you find a particular Wisconsin Statute, Administrative Rule, *Wisconsin Tax Bulletin* article or tax release, publication, Attorney General opinion, or court decision that deals with your particular Wisconsin tax question.

8. ADDITIONAL INFORMATION AND FORMS

If, after reading this publication, you have any questions about withholding, you may:

- Email: DORWithholdingTax@wisconsin.gov

- Call: (608) 266-2776

Telephone help is also available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, (800) 947-3529. These numbers are to be used only when calling with TTY equipment.

- Write: Mail Stop 5-77
Wisconsin Department of Revenue
PO Box 8949
Madison, WI 53708-8949

Call or visit any Wisconsin Department of Revenue office. Office locations and hours are listed on the department's website: [Office Locations](#).

WISCONSIN INCOME TAX WITHHOLDING METHODS

INTRODUCTION

Use the wage-bracket tables to determine the amount of income tax to be withheld on the following pages in the same way as those appearing in federal [Publication 15 \(Circular E\)](#) and [Publication 15-T](#). There is one alternate method of determining the amount of tax to be withheld that is approved by the department. The instructions for this method appear on pages 25 and 26. Employers who desire to use a method other than the wage-bracket tables or the approved alternate method must receive permission from the department before the beginning of the payroll period for which the employer desires to withhold the tax by such other method.

An employer has the discretion of withholding an entire month's taxes in one pay period when payroll periods are more than once a month.

SUPPLEMENTAL WAGE PAYMENTS

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 were a single wage payment for the regular payroll period.

If supplemental wages are paid between regular payroll periods, the employer may determine the tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year.

As an alternative to the above methods, the withholding on supplemental wage payments may be determined by estimating the employee's annual gross salary and applying flat percentages to the **supplemental payments**. (These flat percentages may be used only where supplemental payments are involved; they cannot be used for determining the withholding liability for regular wages and salaries.)

Annual Gross Salary		Approved Flat Percentages
At Least	But Less Than	Percent (%)
0	12,760	3.54
12,760	25,520	4.65
25,520	280,950	5.30
280,950 and over		7.65

USE OF DAILY OR MISCELLANEOUS TABLES

If an employee has no payroll period, determine the tax to be withheld as if the wages were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated 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.

In cases where an employee is paid for a period of less than 1 week and signs a written statement (under penalties of perjury) that the employee does not work for wages subject to withholding for any other employer during the same calendar week, then the employer is permitted to compute the withholding on the basis of a weekly, instead of a daily or miscellaneous payroll period.

See the "daily or miscellaneous" tables on page 27.

ALTERNATE METHOD OF WITHHOLDING WISCONSIN INCOME TAX

Employers are authorized to use the following alternate method of withholding income tax without receiving any further approval from the department.

1. Procedure

- (a) Multiply the total wage for the payroll period by the number of payroll periods in a year to determine the annual gross earnings.
- (b) Decrease the annual gross earnings by the deduction amount determined from the formula below.
 - For single persons:*
 - If annual gross earnings are less than \$17,780, deduction amount = \$6,702.
 - If annual gross earnings are \$73,630 or more, deduction amount = \$0.
 - If annual gross earnings are at least \$17,780 but less than \$73,630, deduction amount is obtained by subtracting from \$6,702, 12% of annual gross earnings in excess of \$17,780, i.e. deduction amount = \$6,702 – 0.12 (Annual gross earnings – \$17,780).
 - For married persons:*
 - If annual gross earnings are less than \$25,727, deduction amount = \$9,461.
 - If annual gross earnings are \$73,032 or more, deduction amount = \$0.
 - If annual gross earnings are at least \$25,727 but less than \$73,032, deduction amount is obtained by subtracting from \$9,461, 20% of annual gross earnings in excess of \$25,727, i.e. deduction amount = \$9,461 – 0.20 (Annual gross earnings – \$25,727).
- (c) Multiply the number of exemptions claimed by \$400 and subtract the result from the amount determined in (b) above. The result is the annual net wage.
- (d) Using the schedule of tax rates below, calculate the tax on the annual net wage as determined in (c) above.

Schedule of Tax Rates for Withholding	
If the annual net wage is:	The amount of tax is:
Not over \$12,760	3.54% of this amount
Over \$12,760 but not over \$25,520	\$451.70 + 4.65% of excess over \$12,760
Over \$25,520 but not over \$280,950	\$1,045.04 + 5.30% of excess over \$25,520
Over \$280,950	\$14,582.83 + 7.65% of excess over \$280,950

- (e) Divide (d) by the number of payroll periods. The result is the Wisconsin withholding tax for the payroll period.

2. Examples

Example 1:

A single employee has a weekly wage of \$350 and claims one withholding exemption. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$350 x 52 = \$18,200)	\$18,200.00
(b) Determine deduction amount:	
12% x (Annual gross earnings – \$17,780)	\$6,702.00 – 50.40
	6,651.60
(c) Subtract (b) from (a)	\$ 11,548.40
(d) Determine exemption amount (1 x \$400)	400.00
(e) Subtract (d) from (c) to determine annual net wage.....	\$ 11,148.40
(f) Compute tax on (e) using schedule of tax rates	
Tax on \$11,148.40 at 3.54%.....	\$ 394.65
(g) Divide (f) by the number of payroll periods (52 in this example) to determine the withholding tax for the period.....	<u>\$ 7.59</u>

Example 2:

A single employee has a weekly wage of \$500 and claims three withholding exemptions. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$500 x 52 = \$26,000)	\$ 26,000.00
(b) Determine deduction amount:	
12% x (Annual gross earnings – \$17,780)	\$6,702.00 –986.40
	5,715.60
(c) Subtract (b) from (a)	\$ 20,284.40
(d) Determine exemption amount (3 x \$400)	1,200.00
(e) Subtract (d) from (c) to determine annual net wage.....	\$ 19,084.40
(f) Compute tax on (e) using schedule of tax rates	
Tax on \$12,760	\$451.70
Tax on \$6,324.40 at 4.65%	294.08
	\$ 745.78
(g) Divide (f) by the number of payroll periods (52 in this example) to determine the withholding tax for the period.....	<u>\$ 14.34</u>

Example 3:

A married employee has a biweekly wage of \$1,000 and claims three withholding exemptions. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$1,000 x 26 = \$26,000)		\$26,000.00
(b) Determine deduction amount:		
	\$9,461.00	
20% x (Annual gross earnings – \$25,727)	– 54.60.....	<u>9,406.40</u>
(c) Subtract (b) from (a)		\$16,593.60
(d) Determine exemption amount (3 x \$400)		<u>1,200.00</u>
(e) Subtract (d) from (c) to determine annual net wage.....		\$15,393.60
(f) Compute tax on (e) using schedule of tax rates		
Tax on \$12,760	\$451.70	
Tax on \$2,633.60 at 4.65%	<u>122.46</u>	\$ 574.16
(g) Divide (f) by the number of payroll periods (26 in this example) to determine the withholding tax for the period.....		<u>\$ 22.08</u>

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of October 25, 2023: subchs. X, XI, and XII of ch. 71, [Wis. Stats.](#), chs. Tax 1, 2, and 3, [Wis. Adm. Code](#), and subtitles A, C, and F, [IRC](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

SINGLE PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
The amount of Wisconsin income tax to be withheld shall be:												
\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	14	-	-	-	-	-	-	-	-	-	-	-
14	19	-	-	-	-	-	-	-	-	-	-	-
19	24	0.10	0.10	-	-	-	-	-	-	-	-	-
24	29	0.30	0.20	0.20	0.20	0.10	0.10	0.10	-	-	-	-
29	34	0.50	0.40	0.40	0.30	0.30	0.30	0.20	0.20	0.20	0.10	0.10
34	34	0.60	0.50	0.50	0.40	0.40	0.40	0.30	0.30	0.20	0.20	0.20
39	44	0.80	0.80	0.70	0.70	0.70	0.60	0.60	0.50	0.50	0.50	0.40
44	49	1.00	1.00	0.90	0.90	0.80	0.80	0.80	0.70	0.70	0.60	0.60
49	54	1.20	1.10	1.10	1.10	1.00	1.00	1.00	0.90	0.90	0.80	0.80
54	59	1.40	1.40	1.30	1.30	1.20	1.20	1.20	1.10	1.10	1.00	1.00
59	64	1.70	1.60	1.60	1.50	1.50	1.40	1.40	1.30	1.30	1.20	1.20
64	69	1.90	1.90	1.80	1.80	1.70	1.70	1.60	1.60	1.50	1.50	1.40
69	74	2.20	2.20	2.10	2.10	2.00	2.00	1.90	1.90	1.80	1.80	1.70
74	79	2.50	2.40	2.40	2.30	2.30	2.20	2.20	2.10	2.10	2.00	2.00
79	84	2.70	2.70	2.60	2.60	2.50	2.50	2.40	2.40	2.30	2.30	2.20
84	89	3.00	3.00	2.90	2.80	2.80	2.70	2.70	2.60	2.60	2.50	2.50
89	94	3.30	3.20	3.20	3.10	3.10	3.00	3.00	2.90	2.80	2.80	2.70
94	99	3.60	3.50	3.50	3.40	3.40	3.30	3.30	3.20	3.10	3.10	3.00
99	104	3.90	3.80	3.80	3.70	3.70	3.60	3.60	3.50	3.40	3.40	3.30
104	109	4.20	4.10	4.10	4.00	4.00	3.90	3.80	3.80	3.70	3.70	3.60
109	114	4.50	4.40	4.40	4.30	4.30	4.20	4.10	4.10	4.00	4.00	3.90
114	119	4.80	4.70	4.70	4.60	4.60	4.50	4.40	4.40	4.30	4.30	4.20
119	124	5.10	5.00	5.00	4.90	4.90	4.80	4.70	4.70	4.60	4.60	4.50
124	129	5.40	5.30	5.30	5.20	5.20	5.10	5.00	5.00	4.90	4.90	4.80
129	134	5.70	5.60	5.60	5.50	5.40	5.40	5.30	5.30	5.20	5.20	5.10
134	139	6.00	5.90	5.90	5.80	5.70	5.70	5.60	5.60	5.50	5.50	5.40
139	144	6.30	6.20	6.20	6.10	6.00	6.00	5.90	5.90	5.80	5.80	5.70
144	149	6.60	6.50	6.50	6.40	6.30	6.30	6.20	6.20	6.10	6.00	6.00
149	154	6.90	6.80	6.80	6.70	6.60	6.60	6.50	6.50	6.40	6.30	6.30
154	159	7.20	7.10	7.00	7.00	6.90	6.90	6.80	6.80	6.70	6.60	6.60
159	164	7.50	7.40	7.30	7.30	7.20	7.20	7.10	7.10	7.00	6.90	6.90
164	169	7.80	7.70	7.60	7.60	7.50	7.50	7.40	7.40	7.30	7.20	7.20
169	174	8.10	8.00	7.90	7.90	7.80	7.80	7.70	7.60	7.60	7.50	7.50
174	179	8.40	8.30	8.20	8.20	8.10	8.10	8.00	7.90	7.90	7.80	7.80
179	184	8.60	8.60	8.50	8.50	8.40	8.40	8.30	8.20	8.20	8.10	8.10
184	189	8.90	8.90	8.80	8.80	8.70	8.70	8.60	8.50	8.50	8.40	8.40
189	194	9.20	9.20	9.10	9.10	9.00	9.00	8.90	8.80	8.80	8.70	8.70
194	199	9.50	9.50	9.40	9.40	9.30	9.20	9.20	9.10	9.10	9.00	9.00
199	204	9.80	9.80	9.70	9.70	9.60	9.50	9.50	9.40	9.40	9.30	9.30
204	209	10.10	10.00	10.00	9.90	9.90	9.80	9.80	9.70	9.60	9.60	9.50
209	214	10.40	10.30	10.30	10.20	10.10	10.10	10.00	10.00	9.90	9.80	9.80
214	219	10.60	10.60	10.50	10.50	10.40	10.30	10.30	10.20	10.20	10.10	10.10
219	224	10.90	10.80	10.80	10.70	10.70	10.60	10.50	10.50	10.40	10.40	10.30
224	229	11.20	11.10	11.00	11.00	10.90	10.90	10.80	10.80	10.70	10.60	10.60

SINGLE PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
229	234	11.40	11.40	11.30	11.30	11.20	11.10	11.10	11.00	11.00	10.90	10.80
234	239	11.70	11.60	11.60	11.50	11.50	11.40	11.30	11.30	11.20	11.20	11.10
239	244	12.00	11.90	11.80	11.80	11.70	11.70	11.60	11.60	11.50	11.40	11.40
244	249	12.20	12.20	12.10	12.00	12.00	11.90	11.90	11.80	11.80	11.70	11.60
249	254	12.50	12.40	12.40	12.30	12.30	12.20	12.10	12.10	12.00	12.00	11.90
254	259	12.80	12.70	12.60	12.60	12.50	12.50	12.40	12.30	12.30	12.20	12.20
259	264	13.00	13.00	12.90	12.80	12.80	12.70	12.70	12.60	12.60	12.50	12.40
264	269	13.30	13.20	13.20	13.10	13.00	13.00	12.90	12.90	12.80	12.80	12.70
269	274	13.50	13.50	13.40	13.40	13.30	13.30	13.20	13.10	13.10	13.00	13.00
274	279	13.80	13.80	13.70	13.60	13.60	13.50	13.50	13.40	13.30	13.30	13.20
		0.053 of the excess over \$279 plus										
279	769	13.90	13.90	13.80	13.80	13.70	13.70	13.60	13.50	13.50	13.40	13.40
		0.0765 of the excess over \$769 plus										
769	and over	39.90	39.90	39.80	39.70	39.70	39.60	39.60	39.50	39.40	39.40	39.30

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.10 for each additional exemption claimed.

MARRIED PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	18	-	-	-	-	-	-	-	-	-	-	-
18	23	-	-	-	-	-	-	-	-	-	-	-
23	28	-	-	-	-	-	-	-	-	-	-	-
28	33	0.20	0.10	0.10	-	-	-	-	-	-	-	-
33	38	0.30	0.30	0.30	0.20	0.20	0.10	0.10	0.10	-	-	-
38	43	0.50	0.50	0.40	0.40	0.40	0.30	0.30	0.20	0.20	0.20	0.10
43	48	0.70	0.70	0.60	0.60	0.50	0.50	0.50	0.40	0.40	0.30	0.30
48	53	0.90	0.80	0.80	0.80	0.70	0.70	0.60	0.60	0.60	0.50	0.50
53	58	1.00	1.00	1.00	0.90	0.90	0.90	0.80	0.80	0.70	0.70	0.70
58	63	1.20	1.20	1.10	1.10	1.10	1.00	1.00	1.00	0.90	0.90	0.80
63	68	1.50	1.40	1.40	1.30	1.20	1.20	1.20	1.10	1.10	1.10	1.00
68	73	1.70	1.60	1.60	1.50	1.50	1.40	1.40	1.30	1.30	1.20	1.20
73	78	2.00	1.90	1.90	1.80	1.80	1.70	1.70	1.60	1.60	1.50	1.50
78	83	2.20	2.20	2.10	2.10	2.00	2.00	1.90	1.90	1.80	1.80	1.70
83	88	2.50	2.50	2.40	2.40	2.30	2.30	2.20	2.20	2.10	2.10	2.00
88	93	2.80	2.80	2.70	2.60	2.60	2.50	2.50	2.40	2.40	2.30	2.30
93	98	3.10	3.10	3.00	2.90	2.90	2.80	2.80	2.70	2.70	2.60	2.60
98	103	3.40	3.40	3.30	3.30	3.20	3.10	3.10	3.00	3.00	2.90	2.80
103	108	3.70	3.70	3.60	3.60	3.50	3.50	3.40	3.30	3.30	3.20	3.20
108	113	4.10	4.00	3.90	3.90	3.80	3.80	3.70	3.70	3.60	3.50	3.50
113	118	4.40	4.30	4.30	4.20	4.20	4.10	4.00	4.00	3.90	3.90	3.80
118	123	4.70	4.60	4.60	4.50	4.50	4.40	4.40	4.30	4.20	4.20	4.10
123	128	5.00	5.00	4.90	4.80	4.80	4.70	4.70	4.60	4.60	4.50	4.40
128	133	5.30	5.30	5.20	5.20	5.10	5.00	5.00	4.90	4.90	4.80	4.80
133	138	5.70	5.60	5.50	5.50	5.40	5.40	5.30	5.20	5.20	5.10	5.10
138	143	6.00	5.90	5.90	5.80	5.70	5.70	5.60	5.60	5.50	5.40	5.40
143	148	6.30	6.20	6.20	6.10	6.10	6.00	5.90	5.90	5.80	5.80	5.70
148	153	6.60	6.60	6.50	6.40	6.40	6.30	6.30	6.20	6.10	6.10	6.00
153	158	6.90	6.90	6.80	6.80	6.70	6.60	6.60	6.50	6.50	6.40	6.30
158	163	7.20	7.20	7.10	7.10	7.00	7.00	6.90	6.80	6.80	6.70	6.70
163	168	7.60	7.50	7.40	7.40	7.30	7.30	7.20	7.20	7.10	7.00	7.00
168	173	7.90	7.80	7.80	7.70	7.60	7.60	7.50	7.50	7.40	7.40	7.30
173	178	8.20	8.10	8.10	8.00	8.00	7.90	7.80	7.80	7.70	7.70	7.60
178	183	8.50	8.50	8.40	8.30	8.30	8.20	8.20	8.10	8.10	8.00	7.90
183	188	8.80	8.80	8.70	8.70	8.60	8.50	8.50	8.40	8.40	8.30	8.30
188	193	9.20	9.10	9.00	9.00	8.90	8.90	8.80	8.70	8.70	8.60	8.60
193	198	9.50	9.40	9.40	9.30	9.20	9.20	9.10	9.10	9.00	8.90	8.90
198	203	9.80	9.70	9.70	9.60	9.60	9.50	9.40	9.40	9.30	9.30	9.20
203	208	10.00	10.00	9.90	9.90	9.80	9.80	9.70	9.60	9.60	9.50	9.50
208	213	10.30	10.30	10.20	10.10	10.10	10.00	10.00	9.90	9.80	9.80	9.70
213	218	10.60	10.50	10.50	10.40	10.30	10.30	10.20	10.20	10.10	10.10	10.00
218	223	10.80	10.80	10.70	10.70	10.60	10.60	10.50	10.40	10.40	10.30	10.30
223	228	11.10	11.10	11.00	10.90	10.90	10.80	10.80	10.70	10.60	10.60	10.50
228	233	11.40	11.30	11.30	11.20	11.10	11.10	11.00	11.00	10.90	10.90	10.80

MARRIED PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
233	238	11.60	11.60	11.50	11.50	11.40	11.30	11.30	11.20	11.20	11.10	11.10
238	243	11.90	11.80	11.80	11.70	11.70	11.60	11.60	11.50	11.40	11.40	11.30
243	248	12.20	12.10	12.10	12.00	11.90	11.90	11.80	11.80	11.70	11.60	11.60
248	253	12.40	12.40	12.30	12.30	12.20	12.10	12.10	12.00	12.00	11.90	11.90
253	258	12.70	12.60	12.60	12.50	12.50	12.40	12.40	12.30	12.20	12.20	12.10
258	263	13.00	12.90	12.80	12.80	12.70	12.70	12.60	12.60	12.50	12.40	12.40
263	268	13.20	13.20	13.10	13.10	13.00	12.90	12.90	12.80	12.80	12.70	12.60
268	273	13.50	13.40	13.40	13.30	13.30	13.20	13.10	13.10	13.00	13.00	12.90
273	278	13.80	13.70	13.60	13.60	13.50	13.50	13.40	13.40	13.30	13.20	13.20
278	283	14.00	14.00	13.90	13.80	13.80	13.70	13.70	13.60	13.60	13.50	13.40
		0.053 of the excess over \$283 plus:										
283	769	14.20	14.10	14.00	14.00	13.90	13.90	13.80	13.70	13.70	13.60	13.60
		0.0765 of the excess over \$769 plus:										
769	and over	39.90	39.90	39.80	39.70	39.70	39.60	39.60	39.50	39.40	39.40	39.30

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.10 for each additional exemption claimed.

SINGLE PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	80	-	-	-	-	-	-	-	-	-	-	-
80	85	-	-	-	-	-	-	-	-	-	-	-
85	90	-	-	-	-	-	-	-	-	-	-	-
90	95	-	-	-	-	-	-	-	-	-	-	-
95	100	-	-	-	-	-	-	-	-	-	-	-
100	105	-	-	-	-	-	-	-	-	-	-	-
105	110	-	-	-	-	-	-	-	-	-	-	-
110	115	-	-	-	-	-	-	-	-	-	-	-
115	120	-	-	-	-	-	-	-	-	-	-	-
120	125	-	-	-	-	-	-	-	-	-	-	-
125	130	-	-	-	-	-	-	-	-	-	-	-
130	135	0.10	-	-	-	-	-	-	-	-	-	-
135	140	0.30	-	-	-	-	-	-	-	-	-	-
140	145	0.50	0.20	-	-	-	-	-	-	-	-	-
145	150	0.70	0.40	0.10	-	-	-	-	-	-	-	-
150	155	0.80	0.60	0.30	-	-	-	-	-	-	-	-
155	160	1.00	0.70	0.50	0.20	-	-	-	-	-	-	-
160	165	1.20	0.90	0.60	0.40	0.10	-	-	-	-	-	-
165	170	1.40	1.10	0.80	0.60	0.30	-	-	-	-	-	-
170	175	1.50	1.30	1.00	0.70	0.50	0.20	-	-	-	-	-
175	180	1.70	1.40	1.20	0.90	0.60	0.40	0.10	-	-	-	-
180	185	1.90	1.60	1.40	1.10	0.80	0.50	0.30	-	-	-	-
185	190	2.10	1.80	1.50	1.30	1.00	0.70	0.40	0.20	-	-	-
190	195	2.30	2.00	1.70	1.40	1.20	0.90	0.60	0.30	0.10	-	-
195	200	2.40	2.20	1.90	1.60	1.30	1.10	0.80	0.50	0.30	-	-
200	205	2.60	2.30	2.10	1.80	1.50	1.20	1.00	0.70	0.40	0.20	-
205	210	2.80	2.50	2.20	2.00	1.70	1.40	1.10	0.90	0.60	0.30	0.10
210	215	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.10	0.80	0.50	0.20
215	220	3.10	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.00	0.70	0.40
220	225	3.30	3.00	2.80	2.50	2.20	2.00	1.70	1.40	1.10	0.90	0.60
225	230	3.50	3.20	2.90	2.70	2.40	2.10	1.90	1.60	1.30	1.00	0.80
230	235	3.70	3.40	3.10	2.90	2.60	2.30	2.00	1.80	1.50	1.20	0.90
235	240	3.80	3.60	3.30	3.00	2.80	2.50	2.20	1.90	1.70	1.40	1.10
240	245	4.00	3.70	3.50	3.20	2.90	2.70	2.40	2.10	1.80	1.60	1.30
245	250	4.20	3.90	3.70	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.50
250	255	4.40	4.10	3.80	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.70
255	260	4.60	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.40	2.10	1.80
260	265	4.70	4.50	4.20	3.90	3.60	3.40	3.10	2.80	2.60	2.30	2.00
265	270	4.90	4.60	4.40	4.10	3.80	3.50	3.30	3.00	2.70	2.50	2.20
270	275	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.40
275	280	5.30	5.00	4.70	4.40	4.20	3.90	3.60	3.40	3.10	2.80	2.50
280	285	5.40	5.20	4.90	4.60	4.30	4.10	3.80	3.50	3.30	3.00	2.70
285	290	5.60	5.30	5.10	4.80	4.50	4.30	4.00	3.70	3.40	3.20	2.90
290	295	5.80	5.50	5.20	5.00	4.70	4.40	4.20	3.90	3.60	3.30	3.10
295	300	6.00	5.70	5.40	5.20	4.90	4.60	4.30	4.10	3.80	3.50	3.20
300	305	6.10	5.90	5.60	5.30	5.10	4.80	4.50	4.20	4.00	3.70	3.40
305	310	6.30	6.10	5.80	5.50	5.20	5.00	4.70	4.40	4.10	3.90	3.60
310	315	6.50	6.20	6.00	5.70	5.40	5.10	4.90	4.60	4.30	4.00	3.80
315	320	6.70	6.40	6.10	5.90	5.60	5.30	5.00	4.80	4.50	4.20	4.00
320	325	6.90	6.60	6.30	6.00	5.80	5.50	5.20	4.90	4.70	4.40	4.10
325	330	7.00	6.80	6.50	6.20	5.90	5.70	5.40	5.10	4.90	4.60	4.30
330	335	7.20	6.90	6.70	6.40	6.10	5.80	5.60	5.30	5.00	4.80	4.50
335	340	7.40	7.10	6.80	6.60	6.30	6.00	5.80	5.50	5.20	4.90	4.70
340	345	7.60	7.30	7.00	6.70	6.50	6.20	5.90	5.70	5.40	5.10	4.80

SINGLE PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
345	350	7.80	7.50	7.20	6.90	6.70	6.40	6.10	5.90	5.60	5.30	5.00
350	355	8.00	7.70	7.40	7.10	6.90	6.60	6.30	6.10	5.80	5.50	5.20
355	360	8.20	7.90	7.60	7.30	7.10	6.80	6.50	6.30	6.00	5.70	5.40
360	365	8.40	8.10	7.80	7.50	7.30	7.00	6.70	6.50	6.20	5.90	5.60
365	370	8.60	8.30	8.00	7.70	7.50	7.20	6.90	6.60	6.40	6.10	5.80
370	375	8.80	8.50	8.20	7.90	7.70	7.40	7.10	6.80	6.60	6.30	6.00
375	380	9.00	8.70	8.40	8.10	7.90	7.60	7.30	7.00	6.80	6.50	6.20
380	385	9.30	8.90	8.60	8.30	8.10	7.80	7.50	7.20	7.00	6.70	6.40
385	390	9.60	9.20	8.80	8.50	8.30	8.00	7.70	7.40	7.20	6.90	6.60
390	395	9.80	9.50	9.10	8.70	8.50	8.20	7.90	7.60	7.40	7.10	6.80
395	400	10.10	9.70	9.40	9.00	8.70	8.40	8.10	7.80	7.60	7.30	7.00
400	405	10.30	10.00	9.60	9.30	8.90	8.60	8.30	8.00	7.80	7.50	7.20
405	410	10.60	10.20	9.90	9.50	9.20	8.80	8.50	8.20	8.00	7.70	7.40
410	415	10.90	10.50	10.10	9.80	9.40	9.10	8.70	8.40	8.20	7.90	7.60
415	420	11.10	10.80	10.40	10.00	9.70	9.30	9.00	8.60	8.40	8.10	7.80
420	425	11.40	11.00	10.70	10.30	9.90	9.60	9.20	8.90	8.60	8.30	8.00
425	430	11.60	11.30	10.90	10.60	10.20	9.90	9.50	9.10	8.80	8.50	8.20
430	435	11.90	11.50	11.20	10.80	10.50	10.10	9.80	9.40	9.00	8.70	8.40
435	440	12.20	11.80	11.40	11.10	10.70	10.40	10.00	9.70	9.30	8.90	8.60
440	445	12.40	12.10	11.70	11.30	11.00	10.60	10.30	9.90	9.60	9.20	8.80
445	450	12.70	12.30	12.00	11.60	11.30	10.90	10.50	10.20	9.80	9.50	9.10
450	455	12.90	12.60	12.20	11.90	11.50	11.20	10.80	10.40	10.10	9.70	9.40
455	460	13.20	12.80	12.50	12.10	11.80	11.40	11.10	10.70	10.30	10.00	9.60
460	465	13.50	13.10	12.70	12.40	12.00	11.70	11.30	11.00	10.60	10.20	9.90
465	470	13.70	13.40	13.00	12.60	12.30	11.90	11.60	11.20	10.90	10.50	10.10
470	475	14.00	13.60	13.30	12.90	12.60	12.20	11.80	11.50	11.10	10.80	10.40
475	480	14.20	13.90	13.50	13.20	12.80	12.50	12.10	11.70	11.40	11.00	10.70
480	485	14.50	14.10	13.80	13.40	13.10	12.70	12.40	12.00	11.60	11.30	10.90
485	490	14.80	14.40	14.00	13.70	13.30	13.00	12.60	12.30	11.90	11.50	11.20
490	495	15.00	14.70	14.30	14.00	13.60	13.20	12.90	12.50	12.20	11.80	11.40
495	500	15.30	14.90	14.60	14.20	13.90	13.50	13.10	12.80	12.40	12.10	11.70
500	505	15.50	15.20	14.80	14.50	14.10	13.80	13.40	13.00	12.70	12.30	12.00
505	510	15.80	15.40	15.10	14.70	14.40	14.00	13.70	13.30	12.90	12.60	12.20
510	515	16.10	15.70	15.40	15.00	14.60	14.30	13.90	13.60	13.20	12.80	12.50
515	520	16.30	16.00	15.60	15.30	14.90	14.50	14.20	13.80	13.50	13.10	12.70
520	525	16.60	16.20	15.90	15.50	15.20	14.80	14.40	14.10	13.70	13.40	13.00
525	530	16.80	16.50	16.10	15.80	15.40	15.10	14.70	14.30	14.00	13.60	13.30
530	535	17.10	16.80	16.40	16.00	15.70	15.30	15.00	14.60	14.20	13.90	13.50
535	540	17.40	17.00	16.70	16.30	15.90	15.60	15.20	14.90	14.50	14.10	13.80
540	545	17.60	17.30	16.90	16.60	16.20	15.80	15.50	15.10	14.80	14.40	14.10
545	550	17.90	17.50	17.20	16.80	16.50	16.10	15.70	15.40	15.00	14.70	14.30
550	555	18.10	17.80	17.40	17.10	16.70	16.40	16.00	15.60	15.30	14.90	14.60
555	560	18.40	18.10	17.70	17.30	17.00	16.60	16.30	15.90	15.50	15.20	14.80
560	565	18.70	18.30	18.00	17.60	17.20	16.90	16.50	16.20	15.80	15.50	15.10
565	570	18.90	18.60	18.20	17.90	17.50	17.10	16.80	16.40	16.10	15.70	15.40
570	575	19.20	18.80	18.50	18.10	17.80	17.40	17.00	16.70	16.30	16.00	15.60
575	580	19.50	19.10	18.70	18.40	18.00	17.70	17.30	16.90	16.60	16.20	15.90
580	585	19.70	19.40	19.00	18.60	18.30	17.90	17.60	17.20	16.90	16.50	16.10
585	590	20.00	19.60	19.30	18.90	18.50	18.20	17.80	17.50	17.10	16.80	16.40
590	595	20.30	19.90	19.50	19.20	18.80	18.40	18.10	17.70	17.40	17.00	16.70
595	600	20.50	20.10	19.80	19.40	19.10	18.70	18.30	18.00	17.60	17.30	16.90
600	605	20.80	20.40	20.00	19.70	19.30	19.00	18.60	18.20	17.90	17.50	17.20
605	610	21.10	20.70	20.30	19.90	19.60	19.20	18.90	18.50	18.20	17.80	17.40
610	615	21.40	21.00	20.60	20.20	19.80	19.50	19.10	18.80	18.40	18.10	17.70
615	620	21.70	21.30	20.90	20.50	20.10	19.70	19.40	19.00	18.70	18.30	18.00

SINGLE PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
620	625	22.00	21.60	21.20	20.80	20.40	20.00	19.60	19.30	18.90	18.60	18.20
625	630	22.30	21.90	21.50	21.10	20.70	20.30	19.90	19.60	19.20	18.80	18.50
630	635	22.60	22.20	21.80	21.40	21.00	20.60	20.20	19.80	19.50	19.10	18.70
635	640	22.90	22.50	22.10	21.70	21.30	20.90	20.50	20.10	19.70	19.40	19.00
640	645	23.20	22.80	22.40	22.00	21.60	21.20	20.80	20.40	20.00	19.60	19.30
645	650	23.50	23.10	22.70	22.30	21.90	21.50	21.10	20.70	20.30	19.90	19.50
650	655	23.80	23.40	23.00	22.60	22.20	21.80	21.40	21.00	20.60	20.10	19.80
655	660	24.10	23.70	23.30	22.90	22.50	22.10	21.70	21.30	20.80	20.40	20.00
660	665	24.40	24.00	23.60	23.20	22.80	22.40	22.00	21.60	21.10	20.70	20.30
665	670	24.70	24.30	23.90	23.50	23.10	22.70	22.30	21.80	21.40	21.00	20.60
670	675	25.00	24.60	24.20	23.80	23.40	23.00	22.60	22.10	21.70	21.30	20.90
675	680	25.30	24.90	24.50	24.10	23.70	23.30	22.90	22.40	22.00	21.60	21.20
680	685	25.60	25.20	24.80	24.40	24.00	23.60	23.10	22.70	22.30	21.90	21.50
685	690	25.90	25.50	25.10	24.70	24.30	23.90	23.40	23.00	22.60	22.20	21.80
690	695	26.20	25.80	25.40	25.00	24.60	24.10	23.70	23.30	22.90	22.50	22.10
695	700	26.50	26.10	25.70	25.30	24.90	24.40	24.00	23.60	23.20	22.80	22.40
700	705	26.80	26.40	26.00	25.60	25.20	24.70	24.30	23.90	23.50	23.10	22.70
705	710	27.10	26.70	26.30	25.90	25.40	25.00	24.60	24.20	23.80	23.40	23.00
710	715	27.40	27.00	26.60	26.20	25.70	25.30	24.90	24.50	24.10	23.70	23.30
715	720	27.70	27.30	26.90	26.40	26.00	25.60	25.20	24.80	24.40	24.00	23.60
720	725	28.00	27.60	27.20	26.70	26.30	25.90	25.50	25.10	24.70	24.30	23.90
725	730	28.30	27.90	27.40	27.00	26.60	26.20	25.80	25.40	25.00	24.60	24.20
730	735	28.60	28.20	27.70	27.30	26.90	26.50	26.10	25.70	25.30	24.90	24.50
735	740	28.90	28.50	28.00	27.60	27.20	26.80	26.40	26.00	25.60	25.20	24.80
740	745	29.20	28.70	28.30	27.90	27.50	27.10	26.70	26.30	25.90	25.50	25.10
745	750	29.50	29.00	28.60	28.20	27.80	27.40	27.00	26.60	26.20	25.80	25.40
750	755	29.70	29.30	28.90	28.50	28.10	27.70	27.30	26.90	26.50	26.10	25.70
755	760	30.00	29.60	29.20	28.80	28.40	28.00	27.60	27.20	26.80	26.40	26.00
760	765	30.30	29.90	29.50	29.10	28.70	28.30	27.90	27.50	27.10	26.70	26.30
765	770	30.60	30.20	29.80	29.40	29.00	28.60	28.20	27.80	27.40	27.00	26.60
770	775	30.90	30.50	30.10	29.70	29.30	28.90	28.50	28.10	27.70	27.30	26.90
775	780	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.40	28.00	27.60	27.20
780	785	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70	28.30	27.90	27.50
785	790	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60	28.20	27.70
790	795	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50	28.00
795	800	32.40	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.30
800	805	32.70	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.00	28.60
805	810	33.00	32.60	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.30	28.90
810	815	33.30	32.90	32.50	32.10	31.70	31.30	30.90	30.50	30.00	29.60	29.20
815	820	33.60	33.20	32.80	32.40	32.00	31.60	31.20	30.80	30.30	29.90	29.50
820	825	33.90	33.50	33.10	32.70	32.30	31.90	31.50	31.10	30.60	30.20	29.80
825	830	34.20	33.80	33.40	33.00	32.60	32.20	31.80	31.30	30.90	30.50	30.10
830	835	34.50	34.10	33.70	33.30	32.90	32.50	32.10	31.60	31.20	30.80	30.40
835	840	34.80	34.40	34.00	33.60	33.20	32.80	32.30	31.90	31.50	31.10	30.70
840	845	35.10	34.70	34.30	33.90	33.50	33.10	32.60	32.20	31.80	31.40	31.00
845	850	35.40	35.00	34.60	34.20	33.80	33.30	32.90	32.50	32.10	31.70	31.30
850	855	35.70	35.30	34.90	34.50	34.10	33.60	33.20	32.80	32.40	32.00	31.60
855	860	36.00	35.60	35.20	34.80	34.40	33.90	33.50	33.10	32.70	32.30	31.90
860	865	36.30	35.90	35.50	35.10	34.60	34.20	33.80	33.40	33.00	32.60	32.20
865	870	36.60	36.20	35.80	35.40	34.90	34.50	34.10	33.70	33.30	32.90	32.50
870	875	36.90	36.50	36.10	35.60	35.20	34.80	34.40	34.00	33.60	33.20	32.80
875	880	37.20	36.80	36.40	35.90	35.50	35.10	34.70	34.30	33.90	33.50	33.10
880	885	37.50	37.10	36.70	36.20	35.80	35.40	35.00	34.60	34.20	33.80	33.40
885	890	37.80	37.40	36.90	36.50	36.10	35.70	35.30	34.90	34.50	34.10	33.70
890	895	38.10	37.70	37.20	36.80	36.40	36.00	35.60	35.20	34.80	34.40	34.00

SINGLE PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
895	900	38.40	37.90	37.50	37.10	36.70	36.30	35.90	35.50	35.10	34.70	34.30
900	905	38.70	38.20	37.80	37.40	37.00	36.60	36.20	35.80	35.40	35.00	34.60
905	910	38.90	38.50	38.10	37.70	37.30	36.90	36.50	36.10	35.70	35.30	34.90
910	915	39.20	38.80	38.40	38.00	37.60	37.20	36.80	36.40	36.00	35.60	35.20
915	920	39.50	39.10	38.70	38.30	37.90	37.50	37.10	36.70	36.30	35.90	35.50
920	925	39.80	39.40	39.00	38.60	38.20	37.80	37.40	37.00	36.60	36.20	35.80
925	930	40.10	39.70	39.30	38.90	38.50	38.10	37.70	37.30	36.90	36.50	36.10
930	935	40.40	40.00	39.60	39.20	38.80	38.40	38.00	37.60	37.20	36.80	36.40
935	940	40.70	40.30	39.90	39.50	39.10	38.70	38.30	37.90	37.50	37.10	36.70
940	945	41.00	40.60	40.20	39.80	39.40	39.00	38.60	38.20	37.80	37.40	37.00
945	950	41.30	40.90	40.50	40.10	39.70	39.30	38.90	38.50	38.10	37.70	37.20
950	955	41.60	41.20	40.80	40.40	40.00	39.60	39.20	38.80	38.40	38.00	37.50
955	960	41.90	41.50	41.10	40.70	40.30	39.90	39.50	39.10	38.70	38.20	37.80
960	965	42.20	41.80	41.40	41.00	40.60	40.20	39.80	39.40	39.00	38.50	38.10
965	970	42.50	42.10	41.70	41.30	40.90	40.50	40.10	39.70	39.20	38.80	38.40
970	975	42.80	42.40	42.00	41.60	41.20	40.80	40.40	40.00	39.50	39.10	38.70
975	980	43.10	42.70	42.30	41.90	41.50	41.10	40.70	40.30	39.80	39.40	39.00
980	985	43.40	43.00	42.60	42.20	41.80	41.40	41.00	40.50	40.10	39.70	39.30
985	990	43.70	43.30	42.90	42.50	42.10	41.70	41.30	40.80	40.40	40.00	39.60
990	995	44.00	43.60	43.20	42.80	42.40	42.00	41.50	41.10	40.70	40.30	39.90
995	1,000	44.30	43.90	43.50	43.10	42.70	42.30	41.80	41.40	41.00	40.60	40.20
1,000	1,005	44.60	44.20	43.80	43.40	43.00	42.60	42.10	41.70	41.30	40.90	40.50
1,005	1,415	0.05936 of the excess over \$1,005 plus:										
		44.70	44.30	43.90	43.50	43.10	42.70	42.30	41.90	41.50	41.10	40.70
1,415	5,402	0.053 of the excess over \$1,415 plus:										
		69.10	68.70	68.30	67.90	67.40	67.00	66.60	66.20	65.80	65.40	65.00
5,402	and over	0.0765 of the excess over \$5,402 plus										
		280.40	280.00	279.60	279.20	278.80	278.40	277.90	277.50	277.10	276.70	276.30

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.40 for each additional exemption claimed.

MARRIED PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	110	-	-	-	-	-	-	-	-	-	-	-
110	115	-	-	-	-	-	-	-	-	-	-	-
115	120	-	-	-	-	-	-	-	-	-	-	-
120	125	-	-	-	-	-	-	-	-	-	-	-
125	130	-	-	-	-	-	-	-	-	-	-	-
130	135	-	-	-	-	-	-	-	-	-	-	-
135	140	-	-	-	-	-	-	-	-	-	-	-
140	145	-	-	-	-	-	-	-	-	-	-	-
145	150	-	-	-	-	-	-	-	-	-	-	-
150	155	-	-	-	-	-	-	-	-	-	-	-
155	160	-	-	-	-	-	-	-	-	-	-	-
160	165	-	-	-	-	-	-	-	-	-	-	-
165	170	-	-	-	-	-	-	-	-	-	-	-
170	175	-	-	-	-	-	-	-	-	-	-	-
175	180	-	-	-	-	-	-	-	-	-	-	-
180	185	-	-	-	-	-	-	-	-	-	-	-
185	190	0.20	-	-	-	-	-	-	-	-	-	-
190	195	0.40	0.10	-	-	-	-	-	-	-	-	-
195	200	0.60	0.30	-	-	-	-	-	-	-	-	-
200	205	0.70	0.50	0.20	-	-	-	-	-	-	-	-
205	210	0.90	0.60	0.40	0.10	-	-	-	-	-	-	-
210	215	1.10	0.80	0.50	0.30	-	-	-	-	-	-	-
215	220	1.30	1.00	0.70	0.40	0.20	-	-	-	-	-	-
220	225	1.40	1.20	0.90	0.60	0.30	0.10	-	-	-	-	-
225	230	1.60	1.30	1.10	0.80	0.50	0.30	-	-	-	-	-
230	235	1.80	1.50	1.20	1.00	0.70	0.40	0.20	-	-	-	-
235	240	2.00	1.70	1.40	1.10	0.90	0.60	0.30	0.10	-	-	-
240	245	2.10	1.90	1.60	1.30	1.10	0.80	0.50	0.20	-	-	-
245	250	2.30	2.00	1.80	1.50	1.20	1.00	0.70	0.40	0.10	-	-
250	255	2.50	2.20	2.00	1.70	1.40	1.10	0.90	0.60	0.30	-	-
255	260	2.70	2.40	2.10	1.90	1.60	1.30	1.00	0.80	0.50	0.20	-
260	265	2.90	2.60	2.30	2.00	1.80	1.50	1.20	0.90	0.70	0.40	0.10
265	270	3.00	2.80	2.50	2.20	1.90	1.70	1.40	1.10	0.90	0.60	0.30
270	275	3.20	2.90	2.70	2.40	2.10	1.80	1.60	1.30	1.00	0.80	0.50
275	280	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.50	1.20	0.90	0.70
280	285	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.70	1.40	1.10	0.80
285	290	3.70	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.60	1.30	1.00
290	295	3.90	3.60	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.50	1.20
295	300	4.10	3.80	3.50	3.30	3.00	2.70	2.50	2.20	1.90	1.60	1.40
300	305	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50
305	310	4.40	4.20	3.90	3.60	3.40	3.10	2.80	2.50	2.30	2.00	1.70
310	315	4.60	4.30	4.10	3.80	3.50	3.30	3.00	2.70	2.40	2.20	1.90
315	320	4.80	4.50	4.30	4.00	3.70	3.40	3.20	2.90	2.60	2.30	2.10
320	325	5.00	4.70	4.40	4.20	3.90	3.60	3.30	3.10	2.80	2.50	2.30
325	330	5.20	4.90	4.60	4.30	4.10	3.80	3.50	3.20	3.00	2.70	2.40
330	335	5.30	5.10	4.80	4.50	4.20	4.00	3.70	3.40	3.20	2.90	2.60
335	340	5.50	5.20	5.00	4.70	4.40	4.10	3.90	3.60	3.30	3.10	2.80
340	345	5.70	5.40	5.10	4.90	4.60	4.30	4.00	3.80	3.50	3.20	3.00
345	350	5.90	5.60	5.30	5.00	4.80	4.50	4.20	4.00	3.70	3.40	3.10
350	355	6.00	5.80	5.50	5.20	4.90	4.70	4.40	4.10	3.90	3.60	3.30
355	360	6.20	5.90	5.70	5.40	5.10	4.90	4.60	4.30	4.00	3.80	3.50
360	365	6.40	6.10	5.80	5.60	5.30	5.00	4.80	4.50	4.20	3.90	3.70
365	370	6.60	6.30	6.00	5.80	5.50	5.20	4.90	4.70	4.40	4.10	3.80
370	375	6.70	6.50	6.20	5.90	5.70	5.40	5.10	4.80	4.60	4.30	4.00

MARRIED PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
375	380	6.90	6.70	6.40	6.10	5.80	5.60	5.30	5.00	4.70	4.50	4.20
380	385	7.10	6.80	6.60	6.30	6.00	5.70	5.50	5.20	4.90	4.60	4.40
385	390	7.30	7.00	6.70	6.50	6.20	5.90	5.60	5.40	5.10	4.80	4.60
390	395	7.50	7.20	6.90	6.60	6.40	6.10	5.80	5.50	5.30	5.00	4.70
395	400	7.60	7.40	7.10	6.80	6.50	6.30	6.00	5.70	5.50	5.20	4.90
400	405	7.80	7.50	7.30	7.00	6.70	6.40	6.20	5.90	5.60	5.40	5.10
405	410	8.00	7.70	7.40	7.20	6.90	6.60	6.40	6.10	5.80	5.50	5.30
410	415	8.20	7.90	7.60	7.30	7.10	6.80	6.50	6.30	6.00	5.70	5.40
415	420	8.30	8.10	7.80	7.50	7.20	7.00	6.70	6.40	6.20	5.90	5.60
420	425	8.50	8.20	8.00	7.70	7.40	7.20	6.90	6.60	6.30	6.10	5.80
425	430	8.70	8.40	8.10	7.90	7.60	7.30	7.10	6.80	6.50	6.20	6.00
430	435	8.90	8.60	8.30	8.10	7.80	7.50	7.20	7.00	6.70	6.40	6.10
435	440	9.20	8.80	8.50	8.20	8.00	7.70	7.40	7.10	6.90	6.60	6.30
440	445	9.40	9.00	8.70	8.40	8.10	7.90	7.60	7.30	7.00	6.80	6.50
445	450	9.60	9.30	8.90	8.60	8.30	8.00	7.80	7.50	7.20	6.90	6.70
450	455	9.90	9.50	9.10	8.80	8.50	8.20	7.90	7.70	7.40	7.10	6.90
455	460	10.10	9.70	9.40	9.00	8.70	8.40	8.10	7.80	7.60	7.30	7.00
460	465	10.30	10.00	9.60	9.20	8.90	8.60	8.30	8.00	7.80	7.50	7.20
465	470	10.60	10.20	9.80	9.50	9.10	8.80	8.50	8.20	7.90	7.70	7.40
470	475	10.80	10.40	10.10	9.70	9.40	9.00	8.70	8.40	8.10	7.80	7.60
475	480	11.00	10.70	10.30	9.90	9.60	9.20	8.90	8.60	8.30	8.00	7.70
480	485	11.30	10.90	10.50	10.20	9.80	9.50	9.10	8.70	8.50	8.20	7.90
485	490	11.50	11.10	10.80	10.40	10.10	9.70	9.30	9.00	8.60	8.40	8.10
490	495	11.70	11.40	11.00	10.60	10.30	9.90	9.60	9.20	8.90	8.50	8.30
495	500	12.00	11.60	11.30	10.90	10.50	10.20	9.80	9.50	9.10	8.80	8.50
500	505	12.30	11.90	11.50	11.20	10.80	10.50	10.10	9.80	9.40	9.00	8.70
505	510	12.50	12.20	11.80	11.50	11.10	10.70	10.40	10.00	9.70	9.30	9.00
510	515	12.80	12.50	12.10	11.70	11.40	11.00	10.70	10.30	10.00	9.60	9.20
515	520	13.10	12.70	12.40	12.00	11.70	11.30	10.90	10.60	10.20	9.90	9.50
520	525	13.40	13.00	12.70	12.30	11.90	11.60	11.20	10.90	10.50	10.20	9.80
525	530	13.60	13.30	12.90	12.60	12.20	11.90	11.50	11.10	10.80	10.40	10.10
530	535	13.90	13.60	13.20	12.90	12.50	12.10	11.80	11.40	11.10	10.70	10.40
535	540	14.20	13.80	13.50	13.10	12.80	12.40	12.10	11.70	11.30	11.00	10.60
540	545	14.50	14.10	13.80	13.40	13.10	12.70	12.30	12.00	11.60	11.30	10.90
545	550	14.80	14.40	14.00	13.70	13.30	13.00	12.60	12.30	11.90	11.50	11.20
550	555	15.00	14.70	14.30	14.00	13.60	13.30	12.90	12.50	12.20	11.80	11.50
555	560	15.30	15.00	14.60	14.30	13.90	13.50	13.20	12.80	12.50	12.10	11.70
560	565	15.60	15.20	14.90	14.50	14.20	13.80	13.50	13.10	12.70	12.40	12.00
565	570	15.90	15.50	15.20	14.80	14.50	14.10	13.70	13.40	13.00	12.70	12.30
570	575	16.20	15.80	15.40	15.10	14.70	14.40	14.00	13.70	13.30	12.90	12.60
575	580	16.40	16.10	15.70	15.40	15.00	14.70	14.30	13.90	13.60	13.20	12.90
580	585	16.70	16.40	16.00	15.60	15.30	14.90	14.60	14.20	13.90	13.50	13.10
585	590	17.00	16.60	16.30	15.90	15.60	15.20	14.90	14.50	14.10	13.80	13.40
590	595	17.30	16.90	16.60	16.20	15.80	15.50	15.10	14.80	14.40	14.10	13.70
595	600	17.60	17.20	16.80	16.50	16.10	15.80	15.40	15.10	14.70	14.30	14.00
600	605	17.80	17.50	17.10	16.80	16.40	16.00	15.70	15.30	15.00	14.60	14.30
605	610	18.10	17.80	17.40	17.00	16.70	16.30	16.00	15.60	15.30	14.90	14.50
610	615	18.40	18.00	17.70	17.30	17.00	16.60	16.20	15.90	15.50	15.20	14.80
615	620	18.70	18.30	18.00	17.60	17.20	16.90	16.50	16.20	15.80	15.50	15.10
620	625	19.00	18.60	18.20	17.90	17.50	17.20	16.80	16.40	16.10	15.70	15.40
625	630	19.20	18.90	18.50	18.20	17.80	17.40	17.10	16.70	16.40	16.00	15.70
630	635	19.50	19.20	18.80	18.40	18.10	17.70	17.40	17.00	16.60	16.30	15.90
635	640	19.80	19.40	19.10	18.70	18.40	18.00	17.60	17.30	16.90	16.60	16.20
640	645	20.10	19.70	19.40	19.00	18.60	18.30	17.90	17.60	17.20	16.80	16.50
645	650	20.40	20.00	19.60	19.30	18.90	18.60	18.20	17.80	17.50	17.10	16.80

MARRIED PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
650	655	20.70	20.30	19.90	19.60	19.20	18.80	18.50	18.10	17.80	17.40	17.00
655	660	21.00	20.60	20.20	19.80	19.50	19.10	18.80	18.40	18.00	17.70	17.30
660	665	21.30	20.90	20.50	20.10	19.80	19.40	19.00	18.70	18.30	18.00	17.60
665	670	21.70	21.20	20.80	20.40	20.00	19.70	19.30	19.00	18.60	18.20	17.90
670	675	22.00	21.60	21.20	20.70	20.30	20.00	19.60	19.20	18.90	18.50	18.20
675	680	22.30	21.90	21.50	21.10	20.70	20.20	19.90	19.50	19.20	18.80	18.40
680	685	22.60	22.20	21.80	21.40	21.00	20.60	20.20	19.80	19.40	19.10	18.70
685	690	22.90	22.50	22.10	21.70	21.30	20.90	20.50	20.10	19.70	19.40	19.00
690	695	23.20	22.80	22.40	22.00	21.60	21.20	20.80	20.40	20.00	19.60	19.30
695	700	23.60	23.20	22.70	22.30	21.90	21.50	21.10	20.70	20.30	19.90	19.60
700	705	23.90	23.50	23.10	22.70	22.20	21.80	21.40	21.00	20.60	20.20	19.80
705	710	24.20	23.80	23.40	23.00	22.60	22.20	21.70	21.30	20.90	20.50	20.10
710	715	24.50	24.10	23.70	23.30	22.90	22.50	22.10	21.70	21.30	20.80	20.40
715	720	24.80	24.40	24.00	23.60	23.20	22.80	22.40	22.00	21.60	21.20	20.80
720	725	25.10	24.70	24.30	23.90	23.50	23.10	22.70	22.30	21.90	21.50	21.10
725	730	25.50	25.10	24.70	24.20	23.80	23.40	23.00	22.60	22.20	21.80	21.40
730	735	25.80	25.40	25.00	24.60	24.20	23.70	23.30	22.90	22.50	22.10	21.70
735	740	26.10	25.70	25.30	24.90	24.50	24.10	23.70	23.30	22.80	22.40	22.00
740	745	26.40	26.00	25.60	25.20	24.80	24.40	24.00	23.60	23.20	22.80	22.30
745	750	26.70	26.30	25.90	25.50	25.10	24.70	24.30	23.90	23.50	23.10	22.70
750	755	27.10	26.70	26.20	25.80	25.40	25.00	24.60	24.20	23.80	23.40	23.00
755	760	27.40	27.00	26.60	26.20	25.70	25.30	24.90	24.50	24.10	23.70	23.30
760	765	27.70	27.30	26.90	26.50	26.10	25.70	25.20	24.80	24.40	24.00	23.60
765	770	28.00	27.60	27.20	26.80	26.40	26.00	25.60	25.20	24.80	24.30	23.90
770	775	28.30	27.90	27.50	27.10	26.70	26.30	25.90	25.50	25.10	24.70	24.30
775	780	28.60	28.20	27.80	27.40	27.00	26.60	26.20	25.80	25.40	25.00	24.60
780	785	29.00	28.60	28.20	27.70	27.30	26.90	26.50	26.10	25.70	25.30	24.90
785	790	29.30	28.90	28.50	28.10	27.70	27.20	26.80	26.40	26.00	25.60	25.20
790	795	29.60	29.20	28.80	28.40	28.00	27.60	27.20	26.70	26.30	25.90	25.50
795	800	29.90	29.50	29.10	28.70	28.30	27.90	27.50	27.10	26.70	26.30	25.80
800	805	30.20	29.80	29.40	29.00	28.60	28.20	27.80	27.40	27.00	26.60	26.20
805	810	30.60	30.10	29.70	29.30	28.90	28.50	28.10	27.70	27.30	26.90	26.50
810	815	30.90	30.50	30.10	29.70	29.20	28.80	28.40	28.00	27.60	27.20	26.80
815	820	31.20	30.80	30.40	30.00	29.60	29.20	28.70	28.30	27.90	27.50	27.10
820	825	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70	28.20	27.80	27.40
825	830	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60	28.20	27.80
830	835	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50	28.10
835	840	32.50	32.10	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.40
840	845	32.80	32.40	32.00	31.60	31.20	30.70	30.30	29.90	29.50	29.10	28.70
845	850	33.10	32.70	32.30	31.90	31.50	31.10	30.70	30.20	29.80	29.40	29.00
850	855	33.40	33.00	32.60	32.20	31.80	31.40	31.00	30.60	30.20	29.70	29.30
855	860	33.70	33.30	32.90	32.50	32.10	31.70	31.30	30.90	30.50	30.10	29.70
860	865	34.10	33.60	33.20	32.80	32.40	32.00	31.60	31.20	30.80	30.40	30.00
865	870	34.40	34.00	33.60	33.10	32.70	32.30	31.90	31.50	31.10	30.70	30.30
870	875	34.70	34.30	33.90	33.50	33.10	32.70	32.20	31.80	31.40	31.00	30.60
875	880	35.00	34.60	34.20	33.80	33.40	33.00	32.60	32.20	31.70	31.30	30.90
880	885	35.30	34.90	34.50	34.10	33.70	33.30	32.90	32.50	32.10	31.70	31.20
885	890	35.60	35.20	34.80	34.40	34.00	33.60	33.20	32.80	32.40	32.00	31.60
890	895	36.00	35.60	35.10	34.70	34.30	33.90	33.50	33.10	32.70	32.30	31.90
895	900	36.30	35.90	35.50	35.10	34.60	34.20	33.80	33.40	33.00	32.60	32.20
900	905	36.60	36.20	35.80	35.40	35.00	34.60	34.20	33.70	33.30	32.90	32.50
905	910	36.90	36.50	36.10	35.70	35.30	34.90	34.50	34.10	33.70	33.20	32.80
910	915	37.20	36.80	36.40	36.00	35.60	35.20	34.80	34.40	34.00	33.60	33.20
915	920	37.60	37.10	36.70	36.30	35.90	35.50	35.10	34.70	34.30	33.90	33.50
920	925	37.90	37.50	37.10	36.60	36.20	35.80	35.40	35.00	34.60	34.20	33.80

MARRIED PERSONS – WEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
925	930	38.20	37.80	37.40	37.00	36.60	36.10	35.70	35.30	34.90	34.50	34.10
930	935	38.50	38.10	37.70	37.30	36.90	36.50	36.10	35.70	35.20	34.80	34.40
935	940	38.80	38.40	38.00	37.60	37.20	36.80	36.40	36.00	35.60	35.20	34.70
940	945	39.10	38.70	38.30	37.90	37.50	37.10	36.70	36.30	35.90	35.50	35.10
945	950	39.50	39.10	38.60	38.20	37.80	37.40	37.00	36.60	36.20	35.80	35.40
950	955	39.80	39.40	39.00	38.60	38.10	37.70	37.30	36.90	36.50	36.10	35.70
955	960	40.10	39.70	39.30	38.90	38.50	38.10	37.60	37.20	36.80	36.40	36.00
960	965	40.40	40.00	39.60	39.20	38.80	38.40	38.00	37.60	37.20	36.70	36.30
965	970	40.70	40.30	39.90	39.50	39.10	38.70	38.30	37.90	37.50	37.10	36.70
970	975	41.00	40.60	40.20	39.80	39.40	39.00	38.60	38.20	37.80	37.40	37.00
975	980	41.40	41.00	40.60	40.10	39.70	39.30	38.90	38.50	38.10	37.70	37.30
980	985	41.70	41.30	40.90	40.50	40.10	39.60	39.20	38.80	38.40	38.00	37.60
985	990	42.00	41.60	41.20	40.80	40.40	40.00	39.60	39.20	38.70	38.30	37.90
990	995	42.30	41.90	41.50	41.10	40.70	40.30	39.90	39.50	39.10	38.70	38.20
995	1,000	42.60	42.20	41.80	41.40	41.00	40.60	40.20	39.80	39.40	39.00	38.60
1,000	1,005	43.00	42.60	42.10	41.70	41.30	40.90	40.50	40.10	39.70	39.30	38.90
1,005	1,010	43.30	42.90	42.50	42.10	41.60	41.20	40.80	40.40	40.00	39.60	39.20
1,010	1,015	43.60	43.20	42.80	42.40	42.00	41.60	41.10	40.70	40.30	39.90	39.50
1,015	1,020	43.90	43.50	43.10	42.70	42.30	41.90	41.50	41.10	40.70	40.20	39.80
1,020	1,025	44.20	43.80	43.40	43.00	42.60	42.20	41.80	41.40	41.00	40.60	40.20
		0.0636 of the excess over \$1025 plus:										
1,025	1,404	44.40	44.00	43.60	43.20	42.80	42.40	41.90	41.50	41.10	40.70	40.30
		0.053 of the excess over \$1404 plus:										
1,404	5,402	68.50	68.10	67.70	67.30	66.90	66.50	66.00	65.60	65.20	64.80	64.40
		0.0765 of the excess over \$5402 plus										
5,402	and over	280.40	280.00	279.60	279.20	278.80	278.40	277.90	277.50	277.10	276.70	276.30

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.40 for each additional exemption claimed.

SINGLE PERSONS – BIWEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	160	-	-	-	-	-	-	-	-	-	-	-
160	170	-	-	-	-	-	-	-	-	-	-	-
170	180	-	-	-	-	-	-	-	-	-	-	-
180	190	-	-	-	-	-	-	-	-	-	-	-
190	200	-	-	-	-	-	-	-	-	-	-	-
200	210	-	-	-	-	-	-	-	-	-	-	-
210	220	-	-	-	-	-	-	-	-	-	-	-
220	230	-	-	-	-	-	-	-	-	-	-	-
230	240	-	-	-	-	-	-	-	-	-	-	-
240	250	-	-	-	-	-	-	-	-	-	-	-
250	260	-	-	-	-	-	-	-	-	-	-	-
260	270	0.30	-	-	-	-	-	-	-	-	-	-
270	280	0.60	0.10	-	-	-	-	-	-	-	-	-
280	290	1.00	0.40	-	-	-	-	-	-	-	-	-
290	300	1.30	0.80	0.20	-	-	-	-	-	-	-	-
300	310	1.70	1.10	0.60	-	-	-	-	-	-	-	-
310	320	2.00	1.50	0.90	0.40	-	-	-	-	-	-	-
320	330	2.40	1.80	1.30	0.70	0.20	-	-	-	-	-	-
330	340	2.70	2.20	1.60	1.10	0.60	-	-	-	-	-	-
340	350	3.10	2.50	2.00	1.50	0.90	0.40	-	-	-	-	-
350	360	3.40	2.90	2.40	1.80	1.30	0.70	0.20	-	-	-	-
360	370	3.80	3.30	2.70	2.20	1.60	1.10	0.50	-	-	-	-
370	380	4.10	3.60	3.10	2.50	2.00	1.40	0.90	0.30	-	-	-
380	390	4.50	4.00	3.40	2.90	2.30	1.80	1.20	0.70	0.10	-	-
390	400	4.90	4.30	3.80	3.20	2.70	2.10	1.60	1.00	0.50	-	-
400	410	5.20	4.70	4.10	3.60	3.00	2.50	1.90	1.40	0.90	0.30	-
410	420	5.60	5.00	4.50	3.90	3.40	2.80	2.30	1.80	1.20	0.70	0.10
420	430	5.90	5.40	4.80	4.30	3.70	3.20	2.70	2.10	1.60	1.00	0.50
430	440	6.30	5.70	5.20	4.60	4.10	3.60	3.00	2.50	1.90	1.40	0.80
440	450	6.60	6.10	5.50	5.00	4.40	3.90	3.40	2.80	2.30	1.70	1.20
450	460	7.00	6.40	5.90	5.30	4.80	4.30	3.70	3.20	2.60	2.10	1.50
460	470	7.30	6.80	6.20	5.70	5.20	4.60	4.10	3.50	3.00	2.40	1.90
470	480	7.70	7.10	6.60	6.10	5.50	5.00	4.40	3.90	3.30	2.80	2.20
480	490	8.00	7.50	7.00	6.40	5.90	5.30	4.80	4.20	3.70	3.10	2.60
490	500	8.40	7.90	7.30	6.80	6.20	5.70	5.10	4.60	4.00	3.50	3.00
500	510	8.80	8.20	7.70	7.10	6.60	6.00	5.50	4.90	4.40	3.90	3.30
510	520	9.10	8.60	8.00	7.50	6.90	6.40	5.80	5.30	4.70	4.20	3.70
520	530	9.50	8.90	8.40	7.80	7.30	6.70	6.20	5.60	5.10	4.60	4.00
530	540	9.80	9.30	8.70	8.20	7.60	7.10	6.50	6.00	5.50	4.90	4.40
540	550	10.20	9.60	9.10	8.50	8.00	7.40	6.90	6.40	5.80	5.30	4.70
550	560	10.50	10.00	9.40	8.90	8.30	7.80	7.30	6.70	6.20	5.60	5.10
560	570	10.90	10.30	9.80	9.20	8.70	8.20	7.60	7.10	6.50	6.00	5.40
570	580	11.20	10.70	10.10	9.60	9.10	8.50	8.00	7.40	6.90	6.30	5.80
580	590	11.60	11.00	10.50	10.00	9.40	8.90	8.30	7.80	7.20	6.70	6.10
590	600	11.90	11.40	10.80	10.30	9.80	9.20	8.70	8.10	7.60	7.00	6.50
600	610	12.30	11.70	11.20	10.70	10.10	9.60	9.00	8.50	7.90	7.40	6.80
610	620	12.60	12.10	11.60	11.00	10.50	9.90	9.40	8.80	8.30	7.70	7.20
620	630	13.00	12.50	11.90	11.40	10.80	10.30	9.70	9.20	8.60	8.10	7.60
630	640	13.40	12.80	12.30	11.70	11.20	10.60	10.10	9.50	9.00	8.50	7.90
640	650	13.70	13.20	12.60	12.10	11.50	11.00	10.40	9.90	9.40	8.80	8.30
650	660	14.10	13.50	13.00	12.40	11.90	11.30	10.80	10.20	9.70	9.20	8.60
660	670	14.40	13.90	13.30	12.80	12.20	11.70	11.10	10.60	10.10	9.50	9.00
670	680	14.80	14.20	13.70	13.10	12.60	12.00	11.50	11.00	10.40	9.90	9.30
680	690	15.10	14.60	14.00	13.50	13.00	12.40	11.90	11.30	10.80	10.20	9.70

SINGLE PERSONS – BIWEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
690	700	15.50	15.00	14.40	13.90	13.30	12.80	12.30	11.70	11.20	10.60	10.10
700	710	15.90	15.40	14.80	14.30	13.70	13.20	12.70	12.10	11.60	11.00	10.50
710	720	16.30	15.80	15.20	14.70	14.10	13.60	13.10	12.50	12.00	11.40	10.90
720	730	16.70	16.20	15.60	15.10	14.50	14.00	13.40	12.90	12.40	11.80	11.30
730	740	17.10	16.60	16.00	15.50	14.90	14.40	13.80	13.30	12.80	12.20	11.70
740	750	17.50	17.00	16.40	15.90	15.30	14.80	14.20	13.70	13.20	12.60	12.10
750	760	18.10	17.40	16.80	16.30	15.70	15.20	14.60	14.10	13.50	13.00	12.50
760	770	18.60	17.90	17.20	16.70	16.10	15.60	15.00	14.50	13.90	13.40	12.90
770	780	19.10	18.40	17.70	17.10	16.50	16.00	15.40	14.90	14.30	13.80	13.30
780	790	19.60	18.90	18.20	17.50	16.90	16.40	15.80	15.30	14.70	14.20	13.60
790	800	20.20	19.40	18.70	18.00	17.30	16.80	16.20	15.70	15.10	14.60	14.00
800	810	20.70	20.00	19.20	18.50	17.80	17.20	16.60	16.10	15.50	15.00	14.40
810	820	21.20	20.50	19.80	19.00	18.30	17.60	17.00	16.50	15.90	15.40	14.80
820	830	21.70	21.00	20.30	19.60	18.90	18.10	17.40	16.90	16.30	15.80	15.20
830	840	22.20	21.50	20.80	20.10	19.40	18.70	17.90	17.30	16.70	16.20	15.60
840	850	22.80	22.00	21.30	20.60	19.90	19.20	18.50	17.80	17.10	16.60	16.00
850	860	23.30	22.60	21.80	21.10	20.40	19.70	19.00	18.30	17.60	17.00	16.40
860	870	23.80	23.10	22.40	21.70	20.90	20.20	19.50	18.80	18.10	17.40	16.80
870	880	24.30	23.60	22.90	22.20	21.50	20.70	20.00	19.30	18.60	17.90	17.20
880	890	24.80	24.10	23.40	22.70	22.00	21.30	20.50	19.80	19.10	18.40	17.70
890	900	25.40	24.60	23.90	23.20	22.50	21.80	21.10	20.40	19.60	18.90	18.20
900	910	25.90	25.20	24.50	23.70	23.00	22.30	21.60	20.90	20.20	19.40	18.70
910	920	26.40	25.70	25.00	24.30	23.50	22.80	22.10	21.40	20.70	20.00	19.20
920	930	26.90	26.20	25.50	24.80	24.10	23.30	22.60	21.90	21.20	20.50	19.80
930	940	27.40	26.70	26.00	25.30	24.60	23.90	23.20	22.40	21.70	21.00	20.30
940	950	28.00	27.30	26.50	25.80	25.10	24.40	23.70	23.00	22.20	21.50	20.80
950	960	28.50	27.80	27.10	26.30	25.60	24.90	24.20	23.50	22.80	22.00	21.30
960	970	29.00	28.30	27.60	26.90	26.10	25.40	24.70	24.00	23.30	22.60	21.90
970	980	29.50	28.80	28.10	27.40	26.70	26.00	25.20	24.50	23.80	23.10	22.40
980	990	30.00	29.30	28.60	27.90	27.20	26.50	25.80	25.00	24.30	23.60	22.90
990	1,000	30.60	29.90	29.10	28.40	27.70	27.00	26.30	25.60	24.80	24.10	23.40
1,000	1,010	31.10	30.40	29.70	28.90	28.20	27.50	26.80	26.10	25.40	24.70	23.90
1,010	1,020	31.60	30.90	30.20	29.50	28.70	28.00	27.30	26.60	25.90	25.20	24.50
1,020	1,030	32.10	31.40	30.70	30.00	29.30	28.60	27.80	27.10	26.40	25.70	25.00
1,030	1,040	32.70	31.90	31.20	30.50	29.80	29.10	28.40	27.60	26.90	26.20	25.50
1,040	1,050	33.20	32.50	31.70	31.00	30.30	29.60	28.90	28.20	27.50	26.70	26.00
1,050	1,060	33.70	33.00	32.30	31.50	30.80	30.10	29.40	28.70	28.00	27.30	26.50
1,060	1,070	34.20	33.50	32.80	32.10	31.40	30.60	29.90	29.20	28.50	27.80	27.10
1,070	1,080	34.70	34.00	33.30	32.60	31.90	31.20	30.40	29.70	29.00	28.30	27.60
1,080	1,090	35.30	34.50	33.80	33.10	32.40	31.70	31.00	30.20	29.50	28.80	28.10
1,090	1,100	35.80	35.10	34.30	33.60	32.90	32.20	31.50	30.80	30.10	29.30	28.60
1,100	1,110	36.30	35.60	34.90	34.20	33.40	32.70	32.00	31.30	30.60	29.90	29.10
1,110	1,120	36.80	36.10	35.40	34.70	34.00	33.20	32.50	31.80	31.10	30.40	29.70
1,120	1,130	37.30	36.60	35.90	35.20	34.50	33.80	33.00	32.30	31.60	30.90	30.20
1,130	1,140	37.90	37.10	36.40	35.70	35.00	34.30	33.60	32.90	32.10	31.40	30.70
1,140	1,150	38.40	37.70	37.00	36.20	35.50	34.80	34.10	33.40	32.70	31.90	31.20
1,150	1,160	38.90	38.20	37.50	36.80	36.00	35.30	34.60	33.90	33.20	32.50	31.70
1,160	1,170	39.40	38.70	38.00	37.30	36.60	35.80	35.10	34.40	33.70	33.00	32.30
1,170	1,180	39.90	39.20	38.50	37.80	37.10	36.40	35.70	34.90	34.20	33.50	32.80
1,180	1,190	40.50	39.70	39.00	38.30	37.60	36.90	36.20	35.50	34.70	34.00	33.30
1,190	1,200	41.10	40.30	39.60	38.80	38.10	37.40	36.70	36.00	35.30	34.50	33.80
1,200	1,210	41.70	40.90	40.10	39.40	38.60	37.90	37.20	36.50	35.80	35.10	34.40
1,210	1,220	42.30	41.50	40.70	39.90	39.20	38.50	37.70	37.00	36.30	35.60	34.90
1,220	1,230	42.90	42.10	41.20	40.40	39.70	39.00	38.30	37.50	36.80	36.10	35.40
1,230	1,240	43.50	42.70	41.80	41.00	40.20	39.50	38.80	38.10	37.30	36.60	35.90

SINGLE PERSONS – BIWEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
1,790	1,800	76.70	75.90	75.10	74.30	73.50	72.60	71.80	71.00	70.20	69.40	68.60
1,800	1,810	77.30	76.50	75.70	74.90	74.00	73.20	72.40	71.60	70.80	70.00	69.20
1,810	1,820	77.90	77.10	76.30	75.50	74.60	73.80	73.00	72.20	71.40	70.60	69.70
1,820	1,830	78.50	77.70	76.90	76.00	75.20	74.40	73.60	72.80	72.00	71.20	70.30
1,830	1,840	79.10	78.30	77.50	76.60	75.80	75.00	74.20	73.40	72.60	71.70	70.90
1,840	1,850	79.70	78.90	78.00	77.20	76.40	75.60	74.80	74.00	73.20	72.30	71.50
1,850	1,860	80.30	79.50	78.60	77.80	77.00	76.20	75.40	74.60	73.80	72.90	72.10
1,860	1,870	80.90	80.10	79.20	78.40	77.60	76.80	76.00	75.20	74.30	73.50	72.70
1,870	1,880	81.50	80.60	79.80	79.00	78.20	77.40	76.60	75.80	74.90	74.10	73.30
1,880	1,890	82.10	81.20	80.40	79.60	78.80	78.00	77.20	76.30	75.50	74.70	73.90
1,890	1,900	82.60	81.80	81.00	80.20	79.40	78.60	77.80	76.90	76.10	75.30	74.50
1,900	1,910	83.20	82.40	81.60	80.80	80.00	79.20	78.30	77.50	76.70	75.90	75.10
1,910	1,920	83.80	83.00	82.20	81.40	80.60	79.80	78.90	78.10	77.30	76.50	75.70
1,920	1,930	84.40	83.60	82.80	82.00	81.20	80.40	79.50	78.70	77.90	77.10	76.30
1,930	1,940	85.00	84.20	83.40	82.60	81.80	80.90	80.10	79.30	78.50	77.70	76.90
1,940	1,950	85.60	84.80	84.00	83.20	82.40	81.50	80.70	79.90	79.10	78.30	77.50
1,950	1,960	86.20	85.40	84.60	83.80	82.90	82.10	81.30	80.50	79.70	78.90	78.10
1,960	1,970	86.80	86.00	85.20	84.40	83.50	82.70	81.90	81.10	80.30	79.50	78.60
1,970	1,980	87.40	86.60	85.80	85.00	84.10	83.30	82.50	81.70	80.90	80.10	79.20
1,980	1,990	88.00	87.20	86.40	85.50	84.70	83.90	83.10	82.30	81.50	80.70	79.80
		0.05936 of the excess over \$1,990 plus:										
1,990	2,831	88.30	87.50	86.70	85.80	85.00	84.20	83.40	82.60	81.80	80.90	80.10
		0.053 of the excess over \$2,831 plus:										
2,831	10,805	138.20	137.40	136.60	135.80	134.90	134.10	133.30	132.50	131.70	130.90	130.10
		0.0765 of the excess over \$10,805 plus										
10,805	and over	560.80	560.00	559.20	558.40	557.60	556.80	555.90	555.10	554.30	553.50	552.70

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.80 for each additional exemption claimed.

MARRIED PERSONS – BIWEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	220	-	-	-	-	-	-	-	-	-	-	-
220	230	-	-	-	-	-	-	-	-	-	-	-
230	240	-	-	-	-	-	-	-	-	-	-	-
240	250	-	-	-	-	-	-	-	-	-	-	-
250	260	-	-	-	-	-	-	-	-	-	-	-
260	270	-	-	-	-	-	-	-	-	-	-	-
270	280	-	-	-	-	-	-	-	-	-	-	-
280	290	-	-	-	-	-	-	-	-	-	-	-
290	300	-	-	-	-	-	-	-	-	-	-	-
300	310	-	-	-	-	-	-	-	-	-	-	-
310	320	-	-	-	-	-	-	-	-	-	-	-
320	330	-	-	-	-	-	-	-	-	-	-	-
330	340	-	-	-	-	-	-	-	-	-	-	-
340	350	-	-	-	-	-	-	-	-	-	-	-
350	360	-	-	-	-	-	-	-	-	-	-	-
360	370	-	-	-	-	-	-	-	-	-	-	-
370	380	0.40	-	-	-	-	-	-	-	-	-	-
380	390	0.70	0.20	-	-	-	-	-	-	-	-	-
390	400	1.10	0.60	-	-	-	-	-	-	-	-	-
400	410	1.50	0.90	0.40	-	-	-	-	-	-	-	-
410	420	1.80	1.30	0.70	0.20	-	-	-	-	-	-	-
420	430	2.20	1.60	1.10	0.50	-	-	-	-	-	-	-
430	440	2.50	2.00	1.40	0.90	0.30	-	-	-	-	-	-
440	450	2.90	2.30	1.80	1.20	0.70	0.10	-	-	-	-	-
450	460	3.20	2.70	2.10	1.60	1.00	0.50	-	-	-	-	-
460	470	3.60	3.00	2.50	1.90	1.40	0.90	0.30	-	-	-	-
470	480	3.90	3.40	2.80	2.30	1.80	1.20	0.70	0.10	-	-	-
480	490	4.30	3.70	3.20	2.70	2.10	1.60	1.00	0.50	-	-	-
490	500	4.60	4.10	3.60	3.00	2.50	1.90	1.40	0.80	0.30	-	-
500	510	5.00	4.50	3.90	3.40	2.80	2.30	1.70	1.20	0.60	0.10	-
510	520	5.30	4.80	4.30	3.70	3.20	2.60	2.10	1.50	1.00	0.40	-
520	530	5.70	5.20	4.60	4.10	3.50	3.00	2.40	1.90	1.30	0.80	0.30
530	540	6.10	5.50	5.00	4.40	3.90	3.30	2.80	2.20	1.70	1.20	0.60
540	550	6.40	5.90	5.30	4.80	4.20	3.70	3.10	2.60	2.10	1.50	1.00
550	560	6.80	6.20	5.70	5.10	4.60	4.00	3.50	3.00	2.40	1.90	1.30
560	570	7.10	6.60	6.00	5.50	4.90	4.40	3.90	3.30	2.80	2.20	1.70
570	580	7.50	6.90	6.40	5.80	5.30	4.80	4.20	3.70	3.10	2.60	2.00
580	590	7.80	7.30	6.70	6.20	5.60	5.10	4.60	4.00	3.50	2.90	2.40
590	600	8.20	7.60	7.10	6.50	6.00	5.50	4.90	4.40	3.80	3.30	2.70
600	610	8.50	8.00	7.40	6.90	6.40	5.80	5.30	4.70	4.20	3.60	3.10
610	620	8.90	8.30	7.80	7.30	6.70	6.20	5.60	5.10	4.50	4.00	3.40
620	630	9.20	8.70	8.20	7.60	7.10	6.50	6.00	5.40	4.90	4.30	3.80
630	640	9.60	9.10	8.50	8.00	7.40	6.90	6.30	5.80	5.20	4.70	4.20
640	650	10.00	9.40	8.90	8.30	7.80	7.20	6.70	6.10	5.60	5.00	4.50
650	660	10.30	9.80	9.20	8.70	8.10	7.60	7.00	6.50	5.90	5.40	4.90
660	670	10.70	10.10	9.60	9.00	8.50	7.90	7.40	6.80	6.30	5.80	5.20
670	680	11.00	10.50	9.90	9.40	8.80	8.30	7.70	7.20	6.70	6.10	5.60
680	690	11.40	10.80	10.30	9.70	9.20	8.60	8.10	7.60	7.00	6.50	5.90
690	700	11.70	11.20	10.60	10.10	9.50	9.00	8.50	7.90	7.40	6.80	6.30
700	710	12.10	11.50	11.00	10.40	9.90	9.40	8.80	8.30	7.70	7.20	6.60
710	720	12.40	11.90	11.30	10.80	10.30	9.70	9.20	8.60	8.10	7.50	7.00
720	730	12.80	12.20	11.70	11.10	10.60	10.10	9.50	9.00	8.40	7.90	7.30
730	740	13.10	12.60	12.00	11.50	11.00	10.40	9.90	9.30	8.80	8.20	7.70
740	750	13.50	12.90	12.40	11.90	11.30	10.80	10.20	9.70	9.10	8.60	8.00

MARRIED PERSONS – BIWEEKLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
The amount of Wisconsin income tax to be withheld shall be:												
1,850	1,860	76.40	75.60	74.70	73.90	73.10	72.30	71.50	70.70	69.90	69.00	68.20
1,860	1,870	77.00	76.20	75.40	74.60	73.80	72.90	72.10	71.30	70.50	69.70	68.90
1,870	1,880	77.60	76.80	76.00	75.20	74.40	73.60	72.80	71.90	71.10	70.30	69.50
1,880	1,890	78.30	77.50	76.70	75.80	75.00	74.20	73.40	72.60	71.80	70.90	70.10
1,890	1,900	78.90	78.10	77.30	76.50	75.70	74.80	74.00	73.20	72.40	71.60	70.80
1,900	1,910	79.60	78.70	77.90	77.10	76.30	75.50	74.70	73.80	73.00	72.20	71.40
1,910	1,920	80.20	79.40	78.60	77.70	76.90	76.10	75.30	74.50	73.70	72.90	72.00
1,920	1,930	80.80	80.00	79.20	78.40	77.60	76.80	75.90	75.10	74.30	73.50	72.70
1,930	1,940	81.50	80.60	79.80	79.00	78.20	77.40	76.60	75.80	74.90	74.10	73.30
1,940	1,950	82.10	81.30	80.50	79.70	78.80	78.00	77.20	76.40	75.60	74.80	73.90
1,950	1,960	82.70	81.90	81.10	80.30	79.50	78.70	77.80	77.00	76.20	75.40	74.60
1,960	1,970	83.40	82.60	81.70	80.90	80.10	79.30	78.50	77.70	76.80	76.00	75.20
1,970	1,980	84.00	83.20	82.40	81.60	80.70	79.90	79.10	78.30	77.50	76.70	75.90
1,980	1,990	84.60	83.80	83.00	82.20	81.40	80.60	79.80	78.90	78.10	77.30	76.50
1,990	2,000	85.30	84.50	83.60	82.80	82.00	81.20	80.40	79.60	78.80	77.90	77.10
2,000	2,010	85.90	85.10	84.30	83.50	82.70	81.80	81.00	80.20	79.40	78.60	77.80
2,010	2,020	86.60	85.70	84.90	84.10	83.30	82.50	81.70	80.80	80.00	79.20	78.40
2,020	2,030	87.20	86.40	85.60	84.70	83.90	83.10	82.30	81.50	80.70	79.80	79.00
2,030	2,040	87.80	87.00	86.20	85.40	84.60	83.70	82.90	82.10	81.30	80.50	79.70
2,040	2,050	88.50	87.60	86.80	86.00	85.20	84.40	83.60	82.80	81.90	81.10	80.30
0.0636 of the excess over \$2,050 plus:												
2,050	2,808	88.80	88.00	87.10	86.30	85.50	84.70	83.90	83.10	82.30	81.40	80.60
0.053 of the excess over \$2,808 plus:												
2,808	10,805	137.00	136.20	135.40	134.50	133.70	132.90	132.10	131.30	130.50	129.60	128.80
0.0765 of the excess over \$10,805 plus												
10,805	and over	560.80	560.00	559.20	558.40	557.60	556.80	555.90	555.10	554.30	553.50	552.70

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.80 for each additional exemption claimed.

SINGLE PERSONS – SEMI-MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	180	-	-	-	-	-	-	-	-	-	-	-
180	190	-	-	-	-	-	-	-	-	-	-	-
190	200	-	-	-	-	-	-	-	-	-	-	-
200	210	-	-	-	-	-	-	-	-	-	-	-
210	220	-	-	-	-	-	-	-	-	-	-	-
220	230	-	-	-	-	-	-	-	-	-	-	-
230	240	-	-	-	-	-	-	-	-	-	-	-
240	250	-	-	-	-	-	-	-	-	-	-	-
250	260	-	-	-	-	-	-	-	-	-	-	-
260	270	-	-	-	-	-	-	-	-	-	-	-
270	280	-	-	-	-	-	-	-	-	-	-	-
280	290	0.20	-	-	-	-	-	-	-	-	-	-
290	300	0.60	-	-	-	-	-	-	-	-	-	-
300	310	0.90	0.30	-	-	-	-	-	-	-	-	-
310	320	1.30	0.70	0.10	-	-	-	-	-	-	-	-
320	330	1.60	1.00	0.40	-	-	-	-	-	-	-	-
330	340	2.00	1.40	0.80	0.20	-	-	-	-	-	-	-
340	350	2.30	1.70	1.10	0.60	-	-	-	-	-	-	-
350	360	2.70	2.10	1.50	0.90	0.30	-	-	-	-	-	-
360	370	3.00	2.40	1.90	1.30	0.70	0.10	-	-	-	-	-
370	380	3.40	2.80	2.20	1.60	1.00	0.40	-	-	-	-	-
380	390	3.70	3.20	2.60	2.00	1.40	0.80	0.20	-	-	-	-
390	400	4.10	3.50	2.90	2.30	1.70	1.10	0.60	-	-	-	-
400	410	4.50	3.90	3.30	2.70	2.10	1.50	0.90	0.30	-	-	-
410	420	4.80	4.20	3.60	3.00	2.40	1.90	1.30	0.70	0.10	-	-
420	430	5.20	4.60	4.00	3.40	2.80	2.20	1.60	1.00	0.40	-	-
430	440	5.50	4.90	4.30	3.70	3.20	2.60	2.00	1.40	0.80	0.20	-
440	450	5.90	5.30	4.70	4.10	3.50	2.90	2.30	1.70	1.10	0.60	-
450	460	6.20	5.60	5.00	4.50	3.90	3.30	2.70	2.10	1.50	0.90	0.30
460	470	6.60	6.00	5.40	4.80	4.20	3.60	3.00	2.40	1.90	1.30	0.70
470	480	6.90	6.30	5.70	5.20	4.60	4.00	3.40	2.80	2.20	1.60	1.00
480	490	7.30	6.70	6.10	5.50	4.90	4.30	3.70	3.20	2.60	2.00	1.40
490	500	7.60	7.00	6.50	5.90	5.30	4.70	4.10	3.50	2.90	2.30	1.70
500	510	8.00	7.40	6.80	6.20	5.60	5.00	4.50	3.90	3.30	2.70	2.10
510	520	8.30	7.80	7.20	6.60	6.00	5.40	4.80	4.20	3.60	3.00	2.40
520	530	8.70	8.10	7.50	6.90	6.30	5.70	5.20	4.60	4.00	3.40	2.80
530	540	9.10	8.50	7.90	7.30	6.70	6.10	5.50	4.90	4.30	3.70	3.20
540	550	9.40	8.80	8.20	7.60	7.00	6.50	5.90	5.30	4.70	4.10	3.50
550	560	9.80	9.20	8.60	8.00	7.40	6.80	6.20	5.60	5.00	4.50	3.90
560	570	10.10	9.50	8.90	8.30	7.80	7.20	6.60	6.00	5.40	4.80	4.20
570	580	10.50	9.90	9.30	8.70	8.10	7.50	6.90	6.30	5.70	5.20	4.60
580	590	10.80	10.20	9.60	9.10	8.50	7.90	7.30	6.70	6.10	5.50	4.90
590	600	11.20	10.60	10.00	9.40	8.80	8.20	7.60	7.00	6.50	5.90	5.30
600	610	11.50	10.90	10.40	9.80	9.20	8.60	8.00	7.40	6.80	6.20	5.60
610	620	11.90	11.30	10.70	10.10	9.50	8.90	8.30	7.80	7.20	6.60	6.00
620	630	12.20	11.60	11.10	10.50	9.90	9.30	8.70	8.10	7.50	6.90	6.30
630	640	12.60	12.00	11.40	10.80	10.20	9.60	9.10	8.50	7.90	7.30	6.70
640	650	12.90	12.40	11.80	11.20	10.60	10.00	9.40	8.80	8.20	7.60	7.00
650	660	13.30	12.70	12.10	11.50	10.90	10.40	9.80	9.20	8.60	8.00	7.40
660	670	13.70	13.10	12.50	11.90	11.30	10.70	10.10	9.50	8.90	8.30	7.80
670	680	14.00	13.40	12.80	12.20	11.60	11.10	10.50	9.90	9.30	8.70	8.10
680	690	14.40	13.80	13.20	12.60	12.00	11.40	10.80	10.20	9.60	9.10	8.50
690	700	14.70	14.10	13.50	12.90	12.40	11.80	11.20	10.60	10.00	9.40	8.80
700	710	15.10	14.50	13.90	13.30	12.70	12.10	11.50	10.90	10.40	9.80	9.20

SINGLE PERSONS – SEMI-MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
The amount of Wisconsin income tax to be withheld shall be:												
1,810	1,820	75.40	74.50	73.60	72.80	71.90	71.00	70.10	69.20	68.30	67.50	66.60
1,820	1,830	76.00	75.10	74.20	73.40	72.50	71.60	70.70	69.80	68.90	68.10	67.20
1,830	1,840	76.60	75.70	74.80	74.00	73.10	72.20	71.30	70.40	69.50	68.70	67.80
1,840	1,850	77.20	76.30	75.40	74.50	73.70	72.80	71.90	71.00	70.10	69.20	68.40
1,850	1,860	77.80	76.90	76.00	75.10	74.30	73.40	72.50	71.60	70.70	69.80	69.00
1,860	1,870	78.40	77.50	76.60	75.70	74.80	74.00	73.10	72.20	71.30	70.40	69.50
1,870	1,880	79.00	78.10	77.20	76.30	75.40	74.60	73.70	72.80	71.90	71.00	70.10
1,880	1,890	79.60	78.70	77.80	76.90	76.00	75.20	74.30	73.40	72.50	71.60	70.70
1,890	1,900	80.20	79.30	78.40	77.50	76.60	75.70	74.90	74.00	73.10	72.20	71.30
1,900	1,910	80.80	79.90	79.00	78.10	77.20	76.30	75.50	74.60	73.70	72.80	71.90
1,910	1,920	81.30	80.50	79.60	78.70	77.80	76.90	76.00	75.20	74.30	73.40	72.50
1,920	1,930	81.90	81.10	80.20	79.30	78.40	77.50	76.60	75.80	74.90	74.00	73.10
1,930	1,940	82.50	81.70	80.80	79.90	79.00	78.10	77.20	76.40	75.50	74.60	73.70
1,940	1,950	83.10	82.20	81.40	80.50	79.60	78.70	77.80	76.90	76.10	75.20	74.30
1,950	1,960	83.70	82.80	82.00	81.10	80.20	79.30	78.40	77.50	76.70	75.80	74.90
1,960	1,970	84.30	83.40	82.60	81.70	80.80	79.90	79.00	78.10	77.30	76.40	75.50
1,970	1,980	84.90	84.00	83.10	82.30	81.40	80.50	79.60	78.70	77.80	77.00	76.10
1,980	1,990	85.50	84.60	83.70	82.90	82.00	81.10	80.20	79.30	78.40	77.60	76.70
1,990	2,000	86.10	85.20	84.30	83.40	82.60	81.70	80.80	79.90	79.00	78.10	77.30
2,000	2,010	86.70	85.80	84.90	84.00	83.20	82.30	81.40	80.50	79.60	78.70	77.90
0.05936 of the excess over \$2,010 plus:												
2,010	3,067	87.00	86.10	85.20	84.30	83.50	82.60	81.70	80.80	79.90	79.00	78.20
0.053 of the excess over \$3,067 plus:												
3,067	11,706	149.70	148.80	148.00	147.10	146.20	145.30	144.40	143.50	142.70	141.80	140.90
0.0765 of the excess over \$11,706 plus												
11,706	and over	607.60	606.70	605.80	605.00	604.10	603.20	602.30	601.40	600.50	599.70	598.80

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.90 for each additional exemption claimed.

MARRIED PERSONS – SEMI-MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230	240	-	-	-	-	-	-	-	-	-	-	-
240	250	-	-	-	-	-	-	-	-	-	-	-
250	260	-	-	-	-	-	-	-	-	-	-	-
260	270	-	-	-	-	-	-	-	-	-	-	-
270	280	-	-	-	-	-	-	-	-	-	-	-
280	290	-	-	-	-	-	-	-	-	-	-	-
290	300	-	-	-	-	-	-	-	-	-	-	-
300	310	-	-	-	-	-	-	-	-	-	-	-
310	320	-	-	-	-	-	-	-	-	-	-	-
320	330	-	-	-	-	-	-	-	-	-	-	-
330	340	-	-	-	-	-	-	-	-	-	-	-
340	350	-	-	-	-	-	-	-	-	-	-	-
350	360	-	-	-	-	-	-	-	-	-	-	-
360	370	-	-	-	-	-	-	-	-	-	-	-
370	380	-	-	-	-	-	-	-	-	-	-	-
380	390	-	-	-	-	-	-	-	-	-	-	-
390	400	-	-	-	-	-	-	-	-	-	-	-
400	410	0.40	-	-	-	-	-	-	-	-	-	-
410	420	0.70	0.10	-	-	-	-	-	-	-	-	-
420	430	1.10	0.50	-	-	-	-	-	-	-	-	-
430	440	1.40	0.90	0.30	-	-	-	-	-	-	-	-
440	450	1.80	1.20	0.60	-	-	-	-	-	-	-	-
450	460	2.20	1.60	1.00	0.40	-	-	-	-	-	-	-
460	470	2.50	1.90	1.30	0.70	0.10	-	-	-	-	-	-
470	480	2.90	2.30	1.70	1.10	0.50	-	-	-	-	-	-
480	490	3.20	2.60	2.00	1.40	0.90	0.30	-	-	-	-	-
490	500	3.60	3.00	2.40	1.80	1.20	0.60	-	-	-	-	-
500	510	3.90	3.30	2.70	2.20	1.60	1.00	0.40	-	-	-	-
510	520	4.30	3.70	3.10	2.50	1.90	1.30	0.70	0.10	-	-	-
520	530	4.60	4.00	3.50	2.90	2.30	1.70	1.10	0.50	-	-	-
530	540	5.00	4.40	3.80	3.20	2.60	2.00	1.40	0.90	0.30	-	-
540	550	5.30	4.70	4.20	3.60	3.00	2.40	1.80	1.20	0.60	-	-
550	560	5.70	5.10	4.50	3.90	3.30	2.70	2.20	1.60	1.00	0.40	-
560	570	6.00	5.50	4.90	4.30	3.70	3.10	2.50	1.90	1.30	0.70	0.10
570	580	6.40	5.80	5.20	4.60	4.00	3.50	2.90	2.30	1.70	1.10	0.50
580	590	6.80	6.20	5.60	5.00	4.40	3.80	3.20	2.60	2.00	1.40	0.90
590	600	7.10	6.50	5.90	5.30	4.70	4.20	3.60	3.00	2.40	1.80	1.20
600	610	7.50	6.90	6.30	5.70	5.10	4.50	3.90	3.30	2.70	2.20	1.60
610	620	7.80	7.20	6.60	6.00	5.50	4.90	4.30	3.70	3.10	2.50	1.90
620	630	8.20	7.60	7.00	6.40	5.80	5.20	4.60	4.00	3.50	2.90	2.30
630	640	8.50	7.90	7.30	6.80	6.20	5.60	5.00	4.40	3.80	3.20	2.60
640	650	8.90	8.30	7.70	7.10	6.50	5.90	5.30	4.70	4.20	3.60	3.00
650	660	9.20	8.60	8.10	7.50	6.90	6.30	5.70	5.10	4.50	3.90	3.30
660	670	9.60	9.00	8.40	7.80	7.20	6.60	6.00	5.50	4.90	4.30	3.70
670	680	9.90	9.40	8.80	8.20	7.60	7.00	6.40	5.80	5.20	4.60	4.00
680	690	10.30	9.70	9.10	8.50	7.90	7.30	6.80	6.20	5.60	5.00	4.40
690	700	10.60	10.10	9.50	8.90	8.30	7.70	7.10	6.50	5.90	5.30	4.70
700	710	11.00	10.40	9.80	9.20	8.60	8.10	7.50	6.90	6.30	5.70	5.10
710	720	11.40	10.80	10.20	9.60	9.00	8.40	7.80	7.20	6.60	6.00	5.50
720	730	11.70	11.10	10.50	9.90	9.40	8.80	8.20	7.60	7.00	6.40	5.80
730	740	12.10	11.50	10.90	10.30	9.70	9.10	8.50	7.90	7.30	6.80	6.20
740	750	12.40	11.80	11.20	10.60	10.10	9.50	8.90	8.30	7.70	7.10	6.50
750	760	12.80	12.20	11.60	11.00	10.40	9.80	9.20	8.60	8.10	7.50	6.90
760	770	13.10	12.50	11.90	11.40	10.80	10.20	9.60	9.00	8.40	7.80	7.20

MARRIED PERSONS – SEMI-MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
1,870	1,880	74.20	73.30	72.40	71.50	70.60	69.80	68.90	68.00	67.10	66.20	65.30
1,880	1,890	74.80	73.90	73.10	72.20	71.30	70.40	69.50	68.60	67.80	66.90	66.00
1,890	1,900	75.50	74.60	73.70	72.80	71.90	71.00	70.20	69.30	68.40	67.50	66.60
1,900	1,910	76.10	75.20	74.30	73.40	72.60	71.70	70.80	69.90	69.00	68.10	67.30
1,910	1,920	76.70	75.80	75.00	74.10	73.20	72.30	71.40	70.50	69.70	68.80	67.90
1,920	1,930	77.40	76.50	75.60	74.70	73.80	72.90	72.10	71.20	70.30	69.40	68.50
1,930	1,940	78.00	77.10	76.20	75.30	74.50	73.60	72.70	71.80	70.90	70.00	69.20
1,940	1,950	78.60	77.70	76.90	76.00	75.10	74.20	73.30	72.40	71.60	70.70	69.80
1,950	1,960	79.30	78.40	77.50	76.60	75.70	74.90	74.00	73.10	72.20	71.30	70.40
1,960	1,970	79.90	79.00	78.10	77.30	76.40	75.50	74.60	73.70	72.80	72.00	71.10
1,970	1,980	80.50	79.70	78.80	77.90	77.00	76.10	75.20	74.40	73.50	72.60	71.70
1,980	1,990	81.20	80.30	79.40	78.50	77.60	76.80	75.90	75.00	74.10	73.20	72.30
1,990	2,000	81.80	80.90	80.00	79.20	78.30	77.40	76.50	75.60	74.70	73.90	73.00
2,000	2,010	82.40	81.60	80.70	79.80	78.90	78.00	77.10	76.30	75.40	74.50	73.60
2,010	2,020	83.10	82.20	81.30	80.40	79.60	78.70	77.80	76.90	76.00	75.10	74.30
2,020	2,030	83.70	82.80	82.00	81.10	80.20	79.30	78.40	77.50	76.70	75.80	74.90
2,030	2,040	84.40	83.50	82.60	81.70	80.80	79.90	79.10	78.20	77.30	76.40	75.50
2,040	2,050	85.00	84.10	83.20	82.30	81.50	80.60	79.70	78.80	77.90	77.00	76.20
2,050	2,060	85.60	84.70	83.90	83.00	82.10	81.20	80.30	79.40	78.60	77.70	76.80
2,060	2,070	86.30	85.40	84.50	83.60	82.70	81.80	81.00	80.10	79.20	78.30	77.40
2,070	3,043	0.0636 of the excess over \$2,070 plus:										
		86.60	85.70	84.80	83.90	83.00	82.20	81.30	80.40	79.50	78.60	77.70
3,043	11,706	0.053 of the excess over \$3,043 plus:										
		148.50	147.60	146.70	145.80	144.90	144.00	143.20	142.30	141.40	140.50	139.60
11,706	and over	0.0765 of the excess over \$11,706 plus										
		607.60	606.70	605.80	605.00	604.10	603.20	602.30	601.40	600.50	599.70	598.80

* More than 10 exemptions: Reduce amount from 10 exemption column by 0.90 for each additional exemption claimed.

SINGLE PERSONS – MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	360	-	-	-	-	-	-	-	-	-	-	-
360	380	-	-	-	-	-	-	-	-	-	-	-
380	400	-	-	-	-	-	-	-	-	-	-	-
400	420	-	-	-	-	-	-	-	-	-	-	-
420	440	-	-	-	-	-	-	-	-	-	-	-
440	460	-	-	-	-	-	-	-	-	-	-	-
460	480	-	-	-	-	-	-	-	-	-	-	-
480	500	-	-	-	-	-	-	-	-	-	-	-
500	520	-	-	-	-	-	-	-	-	-	-	-
520	540	-	-	-	-	-	-	-	-	-	-	-
540	560	-	-	-	-	-	-	-	-	-	-	-
560	580	0.40	-	-	-	-	-	-	-	-	-	-
580	600	1.10	-	-	-	-	-	-	-	-	-	-
600	620	1.80	0.60	-	-	-	-	-	-	-	-	-
620	640	2.50	1.40	0.20	-	-	-	-	-	-	-	-
640	660	3.20	2.10	0.90	-	-	-	-	-	-	-	-
660	680	3.90	2.80	1.60	0.40	-	-	-	-	-	-	-
680	700	4.70	3.50	2.30	1.10	-	-	-	-	-	-	-
700	720	5.40	4.20	3.00	1.80	0.60	-	-	-	-	-	-
720	740	6.10	4.90	3.70	2.50	1.40	0.20	-	-	-	-	-
740	760	6.80	5.60	4.40	3.20	2.10	0.90	-	-	-	-	-
760	780	7.50	6.30	5.10	3.90	2.80	1.60	0.40	-	-	-	-
780	800	8.20	7.00	5.80	4.70	3.50	2.30	1.10	-	-	-	-
800	820	8.90	7.70	6.50	5.40	4.20	3.00	1.80	0.60	-	-	-
820	840	9.60	8.40	7.30	6.10	4.90	3.70	2.50	1.40	0.20	-	-
840	860	10.30	9.10	8.00	6.80	5.60	4.40	3.20	2.10	0.90	-	-
860	880	11.00	9.80	8.70	7.50	6.30	5.10	3.90	2.80	1.60	0.40	-
880	900	11.70	10.60	9.40	8.20	7.00	5.80	4.70	3.50	2.30	1.10	-
900	920	12.40	11.30	10.10	8.90	7.70	6.50	5.40	4.20	3.00	1.80	0.60
920	940	13.20	12.00	10.80	9.60	8.40	7.30	6.10	4.90	3.70	2.50	1.40
940	960	13.90	12.70	11.50	10.30	9.10	8.00	6.80	5.60	4.40	3.20	2.10
960	980	14.60	13.40	12.20	11.00	9.80	8.70	7.50	6.30	5.10	3.90	2.80
980	1,000	15.30	14.10	12.90	11.70	10.60	9.40	8.20	7.00	5.80	4.70	3.50
1,000	1,020	16.00	14.80	13.60	12.40	11.30	10.10	8.90	7.70	6.50	5.40	4.20
1,020	1,040	16.70	15.50	14.30	13.20	12.00	10.80	9.60	8.40	7.30	6.10	4.90
1,040	1,060	17.40	16.20	15.00	13.90	12.70	11.50	10.30	9.10	8.00	6.80	5.60
1,060	1,080	18.10	16.90	15.70	14.60	13.40	12.20	11.00	9.80	8.70	7.50	6.30
1,080	1,100	18.80	17.60	16.50	15.30	14.10	12.90	11.70	10.60	9.40	8.20	7.00
1,100	1,120	19.50	18.30	17.20	16.00	14.80	13.60	12.40	11.30	10.10	8.90	7.70
1,120	1,140	20.20	19.10	17.90	16.70	15.50	14.30	13.20	12.00	10.80	9.60	8.40
1,140	1,160	20.90	19.80	18.60	17.40	16.20	15.00	13.90	12.70	11.50	10.30	9.10
1,160	1,180	21.60	20.50	19.30	18.10	16.90	15.70	14.60	13.40	12.20	11.00	9.80
1,180	1,200	22.40	21.20	20.00	18.80	17.60	16.50	15.30	14.10	12.90	11.70	10.60
1,200	1,220	23.10	21.90	20.70	19.50	18.30	17.20	16.00	14.80	13.60	12.40	11.30
1,220	1,240	23.80	22.60	21.40	20.20	19.10	17.90	16.70	15.50	14.30	13.20	12.00
1,240	1,260	24.50	23.30	22.10	20.90	19.80	18.60	17.40	16.20	15.00	13.90	12.70
1,260	1,280	25.20	24.00	22.80	21.60	20.50	19.30	18.10	16.90	15.70	14.60	13.40
1,280	1,300	25.90	24.70	23.50	22.40	21.20	20.00	18.80	17.60	16.50	15.30	14.10
1,300	1,320	26.60	25.40	24.20	23.10	21.90	20.70	19.50	18.30	17.20	16.00	14.80
1,320	1,340	27.30	26.10	25.00	23.80	22.60	21.40	20.20	19.10	17.90	16.70	15.50
1,340	1,360	28.00	26.80	25.70	24.50	23.30	22.10	20.90	19.80	18.60	17.40	16.20
1,360	1,380	28.70	27.50	26.40	25.20	24.00	22.80	21.60	20.50	19.30	18.10	16.90
1,380	1,400	29.40	28.30	27.10	25.90	24.70	23.50	22.40	21.20	20.00	18.80	17.60
1,400	1,420	30.10	29.00	27.80	26.60	25.40	24.20	23.10	21.90	20.70	19.50	18.30

SINGLE PERSONS – MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
3,620	3,640	150.80	149.10	147.30	145.50	143.80	142.00	140.20	138.50	136.70	134.90	133.20
3,640	3,660	152.00	150.20	148.50	146.70	144.90	143.20	141.40	139.60	137.90	136.10	134.30
3,660	3,680	153.20	151.40	149.70	147.90	146.10	144.40	142.60	140.80	139.10	137.30	135.50
3,680	3,700	154.40	152.60	150.90	149.10	147.30	145.60	143.80	142.00	140.30	138.50	136.70
3,700	3,720	155.60	153.80	152.00	150.30	148.50	146.70	145.00	143.20	141.40	139.70	137.90
3,720	3,740	156.80	155.00	153.20	151.50	149.70	147.90	146.20	144.40	142.60	140.90	139.10
3,740	3,760	157.90	156.20	154.40	152.60	150.90	149.10	147.30	145.60	143.80	142.00	140.30
3,760	3,780	159.10	157.40	155.60	153.80	152.10	150.30	148.50	146.80	145.00	143.20	141.50
3,780	3,800	160.30	158.60	156.80	155.00	153.30	151.50	149.70	148.00	146.20	144.40	142.70
3,800	3,820	161.50	159.70	158.00	156.20	154.40	152.70	150.90	149.10	147.40	145.60	143.80
3,820	3,840	162.70	160.90	159.20	157.40	155.60	153.90	152.10	150.30	148.60	146.80	145.00
3,840	3,860	163.90	162.10	160.40	158.60	156.80	155.10	153.30	151.50	149.80	148.00	146.20
3,860	3,880	165.10	163.30	161.50	159.80	158.00	156.20	154.50	152.70	150.90	149.20	147.40
3,880	3,900	166.30	164.50	162.70	161.00	159.20	157.40	155.70	153.90	152.10	150.40	148.60
3,900	3,920	167.40	165.70	163.90	162.10	160.40	158.60	156.80	155.10	153.30	151.50	149.80
3,920	3,940	168.60	166.90	165.10	163.30	161.60	159.80	158.00	156.30	154.50	152.70	151.00
3,940	3,960	169.80	168.10	166.30	164.50	162.80	161.00	159.20	157.50	155.70	153.90	152.20
3,960	3,980	171.00	169.20	167.50	165.70	163.90	162.20	160.40	158.60	156.90	155.10	153.30
3,980	4,000	172.20	170.40	168.70	166.90	165.10	163.40	161.60	159.80	158.10	156.30	154.50
4,000	4,020	173.40	171.60	169.90	168.10	166.30	164.60	162.80	161.00	159.30	157.50	155.70
4,020	6,135	0.05936 of the excess over \$4,020 plus:										
		174.00	172.20	170.40	168.70	166.90	165.10	163.40	161.60	159.80	158.10	156.30
6,135	23,412	0.053 of the excess over \$6,135 plus:										
		299.50	297.80	296.00	294.20	292.50	290.70	288.90	287.20	285.40	283.60	281.90
23,412	and over	0.0765 of the excess over \$23,412 plus										
		1,215.20	1,213.40	1,211.70	1,209.90	1,208.10	1,206.40	1,204.60	1,202.80	1,201.10	1,199.30	1,197.50

* More than 10 exemptions: Reduce amount from 10 exemption column by 1.80 for each additional exemption claimed.

MARRIED PERSONS – MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
\$ -	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	480	-	-	-	-	-	-	-	-	-	-	-
480	500	-	-	-	-	-	-	-	-	-	-	-
500	520	-	-	-	-	-	-	-	-	-	-	-
520	540	-	-	-	-	-	-	-	-	-	-	-
540	560	-	-	-	-	-	-	-	-	-	-	-
560	580	-	-	-	-	-	-	-	-	-	-	-
580	600	-	-	-	-	-	-	-	-	-	-	-
600	620	-	-	-	-	-	-	-	-	-	-	-
620	640	-	-	-	-	-	-	-	-	-	-	-
640	660	-	-	-	-	-	-	-	-	-	-	-
660	680	-	-	-	-	-	-	-	-	-	-	-
680	700	-	-	-	-	-	-	-	-	-	-	-
700	720	-	-	-	-	-	-	-	-	-	-	-
720	740	-	-	-	-	-	-	-	-	-	-	-
740	760	-	-	-	-	-	-	-	-	-	-	-
760	780	-	-	-	-	-	-	-	-	-	-	-
780	800	0.10	-	-	-	-	-	-	-	-	-	-
800	820	0.80	-	-	-	-	-	-	-	-	-	-
820	840	1.50	0.30	-	-	-	-	-	-	-	-	-
840	860	2.20	1.00	-	-	-	-	-	-	-	-	-
860	880	2.90	1.70	0.50	-	-	-	-	-	-	-	-
880	900	3.60	2.40	1.20	0.10	-	-	-	-	-	-	-
900	920	4.30	3.10	1.90	0.80	-	-	-	-	-	-	-
920	940	5.00	3.80	2.70	1.50	0.30	-	-	-	-	-	-
940	960	5.70	4.50	3.40	2.20	1.00	-	-	-	-	-	-
960	980	6.40	5.20	4.10	2.90	1.70	0.50	-	-	-	-	-
980	1,000	7.10	6.00	4.80	3.60	2.40	1.20	0.10	-	-	-	-
1,000	1,020	7.80	6.70	5.50	4.30	3.10	1.90	0.80	-	-	-	-
1,020	1,040	8.60	7.40	6.20	5.00	3.80	2.70	1.50	0.30	-	-	-
1,040	1,060	9.30	8.10	6.90	5.70	4.50	3.40	2.20	1.00	-	-	-
1,060	1,080	10.00	8.80	7.60	6.40	5.20	4.10	2.90	1.70	0.50	-	-
1,080	1,100	10.70	9.50	8.30	7.10	6.00	4.80	3.60	2.40	1.20	0.10	-
1,100	1,120	11.40	10.20	9.00	7.80	6.70	5.50	4.30	3.10	1.90	0.80	-
1,120	1,140	12.10	10.90	9.70	8.60	7.40	6.20	5.00	3.80	2.70	1.50	0.30
1,140	1,160	12.80	11.60	10.40	9.30	8.10	6.90	5.70	4.50	3.40	2.20	1.00
1,160	1,180	13.50	12.30	11.10	10.00	8.80	7.60	6.40	5.20	4.10	2.90	1.70
1,180	1,200	14.20	13.00	11.90	10.70	9.50	8.30	7.10	6.00	4.80	3.60	2.40
1,200	1,220	14.90	13.70	12.60	11.40	10.20	9.00	7.80	6.70	5.50	4.30	3.10
1,220	1,240	15.60	14.50	13.30	12.10	10.90	9.70	8.60	7.40	6.20	5.00	3.80
1,240	1,260	16.30	15.20	14.00	12.80	11.60	10.40	9.30	8.10	6.90	5.70	4.50
1,260	1,280	17.00	15.90	14.70	13.50	12.30	11.10	10.00	8.80	7.60	6.40	5.20
1,280	1,300	17.80	16.60	15.40	14.20	13.00	11.90	10.70	9.50	8.30	7.10	6.00
1,300	1,320	18.50	17.30	16.10	14.90	13.70	12.60	11.40	10.20	9.00	7.80	6.70
1,320	1,340	19.20	18.00	16.80	15.60	14.50	13.30	12.10	10.90	9.70	8.60	7.40
1,340	1,360	19.90	18.70	17.50	16.30	15.20	14.00	12.80	11.60	10.40	9.30	8.10
1,360	1,380	20.60	19.40	18.20	17.00	15.90	14.70	13.50	12.30	11.10	10.00	8.80
1,380	1,400	21.30	20.10	18.90	17.80	16.60	15.40	14.20	13.00	11.90	10.70	9.50
1,400	1,420	22.00	20.80	19.60	18.50	17.30	16.10	14.90	13.70	12.60	11.40	10.20
1,420	1,440	22.70	21.50	20.40	19.20	18.00	16.80	15.60	14.50	13.30	12.10	10.90
1,440	1,460	23.40	22.20	21.10	19.90	18.70	17.50	16.30	15.20	14.00	12.80	11.60
1,460	1,480	24.10	22.90	21.80	20.60	19.40	18.20	17.00	15.90	14.70	13.50	12.30
1,480	1,500	24.80	23.70	22.50	21.30	20.10	18.90	17.80	16.60	15.40	14.20	13.00
1,500	1,520	25.50	24.40	23.20	22.00	20.80	19.60	18.50	17.30	16.10	14.90	13.70
1,520	1,540	26.30	25.10	23.90	22.70	21.50	20.40	19.20	18.00	16.80	15.60	14.50

MARRIED PERSONS – MONTHLY PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
The amount of Wisconsin income tax to be withheld shall be:												
3,740	3,760	148.40	146.60	144.80	143.10	141.30	139.50	137.80	136.00	134.20	132.50	130.70
3,760	3,780	149.60	147.90	146.10	144.30	142.60	140.80	139.00	137.30	135.50	133.70	132.00
3,780	3,800	150.90	149.10	147.40	145.60	143.80	142.10	140.30	138.50	136.80	135.00	133.20
3,800	3,820	152.20	150.40	148.60	146.90	145.10	143.30	141.60	139.80	138.00	136.30	134.50
3,820	3,840	153.50	151.70	149.90	148.20	146.40	144.60	142.90	141.10	139.30	137.60	135.80
3,840	3,860	154.70	153.00	151.20	149.40	147.70	145.90	144.10	142.40	140.60	138.80	137.10
3,860	3,880	156.00	154.20	152.50	150.70	148.90	147.20	145.40	143.60	141.90	140.10	138.30
3,880	3,900	157.30	155.50	153.70	152.00	150.20	148.40	146.70	144.90	143.10	141.40	139.60
3,900	3,920	158.50	156.80	155.00	153.20	151.50	149.70	147.90	146.20	144.40	142.60	140.90
3,920	3,940	159.80	158.00	156.30	154.50	152.70	151.00	149.20	147.40	145.70	143.90	142.10
3,940	3,960	161.10	159.30	157.50	155.80	154.00	152.20	150.50	148.70	146.90	145.20	143.40
3,960	3,980	162.40	160.60	158.80	157.10	155.30	153.50	151.80	150.00	148.20	146.50	144.70
3,980	4,000	163.60	161.90	160.10	158.30	156.60	154.80	153.00	151.30	149.50	147.70	146.00
4,000	4,020	164.90	163.10	161.40	159.60	157.80	156.10	154.30	152.50	150.80	149.00	147.20
4,020	4,040	166.20	164.40	162.60	160.90	159.10	157.30	155.60	153.80	152.00	150.30	148.50
4,040	4,060	167.40	165.70	163.90	162.10	160.40	158.60	156.80	155.10	153.30	151.50	149.80
4,060	4,080	168.70	166.90	165.20	163.40	161.60	159.90	158.10	156.30	154.60	152.80	151.00
4,080	4,100	170.00	168.20	166.50	164.70	162.90	161.20	159.40	157.60	155.90	154.10	152.30
4,100	4,120	171.30	169.50	167.70	166.00	164.20	162.40	160.70	158.90	157.10	155.40	153.60
4,120	4,140	172.50	170.80	169.00	167.20	165.50	163.70	161.90	160.20	158.40	156.60	154.90
4,140	6,086	0.0636 of the excess over \$4,140 plus:										
		173.20	171.40	169.60	167.90	166.10	164.30	162.60	160.80	159.00	157.30	155.50
6,086	23,412	0.053 of the excess over \$6,086 plus:										
		296.90	295.20	293.40	291.60	289.90	288.10	286.30	284.60	282.80	281.00	279.30
23,412	and over	0.0765 of the excess over \$2,3412 plus:										
		1,215.20	1,213.40	1,211.70	1,209.90	1,208.10	1,206.40	1,204.60	1,202.80	1,201.10	1,199.30	1,197.50

* More than 10 exemptions: Reduce amount from 10 exemption column by 1.80 for each additional exemption claimed.