2019

Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2019

Inside This Booklet

Need help with your taxes?

We're ready to answer your questions!

- Email: withholding.tax@state.mn.us

- Phone: 651-282-9999 or 1-800-657-3594

- Hours: 8:00 a.m. — 4:30 p.m. Monday through Friday

This information is available in alternate formats.

File your return and pay your taxes electronically at:

www.revenue.state.mn.us

DEPARTMENT OF REVENUE

Forms and Fact Sheets

Withholding tax forms and fact sheets are available on our website at www.revenue.state.mn.us, or by calling 651-282-9999 or 1-800-657-3594 (toll-free).

Forms

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

Withholding Fact Sheets

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

Check our website for the most current information
Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2019. Check our website periodically for updates.

Directory

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

651-282-9999 or 1-800-657-3594
www.revenue.state.mn.us
email: withholding.tax@state.mn.us

e-Services
www.revenue.state.mn.us
1-800-570-3329

Business Registration
www.revenue.state.mn.us
email: business.registration@state.mn.us
651-282-5225 or 1-800-657-3605

Federal offices
Internal Revenue Service (IRS)
www.irs.gov
1-800-829-1040

   Business taxes   1-800-829-4933
   Forms order line   1-800-829-3676
U.S. Citizenship and Immigration Services
   (I-9 forms)
www.uscis.gov
1-800-375-5283

Social Security Administration
www.ssa.gov/employer
1-800-772-1213

Minnesota state offices
Employment and Economic Development
   (unemployment insurance)
www.uimn.org
651-296-6141 (press "4")
email: ui.mn@state.mn.us

Human Services
   New Hire Law
www.mn.gov/dhs
651-227-4661 or 1-800-672-4473
fax: 1-800-692-4473

Labor and Industry
   Labor Standards
www.dli.mn.gov
651-284-5005 or 1-800-342-5354

   Workers' Compensation
www.dli.mn.gov/workcomp.asp
651-284-5005 or 1-800-342-5354
email: dli.communications@state.mn.us

Sign up for email updates!
Look for the red envelope on our website.

Business Tax Workshops

Learn about business taxes from the experts.
Sign up now for **FREE** classes!

For a schedule of upcoming workshops, go to our website and click on **Business Center** under **For Businesses**.

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

What's New

Interest Rate
The 2019 interest rate is 5 (.05) percent.

W-2 and 1099 Submissions
We have enhanced W-2 and 1099 submissions in our e-Services system. You can now use e-Services to upload files, including compressed (.zip) files, as large as 30 megabytes. If you need to upload files larger than 30 megabytes, call us at 651-282-9999 or 1-800-657-3594 (toll-free). You also no longer need an active withholding account to submit W-2 and 1099 information. Instead, you only need to be registered in e-Services.

Electronic W-2c Filing
You can now electronically submit Form W-2c information to us through e-Services.

For instructions on submitting W-2cs electronically, go to www.revenue.state.mn.us and type Withholding Fact Sheet 2 in the Search box.

Form W-4MN
Form W-4MN has been updated to include steps for employees to calculate their Minnesota withholding allowances. Employees may use Section 1 of Form W-4MN to calculate these allowances.

Due to federal law changes, we recommend that employees use Form W-4MN to find their Minnesota withholding allowances separate from their federal allowances.

If an employee does not complete Form W-4MN, employers can continue to use the allowances from a federal Form W-4 completed by the employee.

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

Register for a Minnesota Tax ID Number

You must register to file withholding tax if any of the following are true:

- You have employees and anticipate withholding tax from their wages in the next 30 days
- You agree to withhold Minnesota taxes when you are not required to withhold
- You pay nonresident employees to do work for you in Minnesota (see "Exceptions" on page 4)

- You make mining and exploration royalty payments on which you are required to withhold Minnesota taxes
- You are a corporation with corporate officers performing services in Minnesota who will have withholding from their wages

If you do not register before you start withholding tax, you may be assessed a $100 penalty.

To register for a Minnesota Tax ID Number, go to our website. If you do not have internet access, contact Business Registration (see page 2).

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

Employers Using Payroll Services

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

We must notify you of any underpayment on your withholding account. If you receive a notice, work with your payroll service company to decide which of you will contact us to correct your account.

Payroll service companies (also known as third-party bulk filers) must register with us and give us a list of clients for whom they provide tax services. They are required to send us any tax they collect from clients electronically.

For details, see Withholding Fact Sheet 5, *Third-Party Bulk Filers*.

Third-Party Bulk Filers - Payroll Service Providers

A third-party bulk filer—also known as a payroll service provider—is a person or company who has custody or control over another employer's funds for the purpose of filing returns and depositing tax withheld.

Register for a Minnesota tax ID number
As a third-party bulk filer, you and each of your clients must have a valid Minnesota tax ID number. To get a tax ID number, go to our website and click **Business Center** under **For Businesses**, or call 651-282-5225 or 1-800-657-3605 during business hours.

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

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

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

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

Withholding Requirements

If you employ anyone who works in Minnesota, or is a Minnesota resident, and you are required to withhold federal income tax from that employee's wages, you must also withhold Minnesota income tax in most cases.

If you are not required to withhold federal income tax from your employee's wages, you are not required to withhold Minnesota income tax in most cases.

You can find the rules for determining if you are required to withhold federal taxes in federal Circular E, IRS Publication 15 (www.irs.gov).

If you pay any employee—including your spouse, children, relatives, friends, students, or agricultural help—to perform services for your business, withholding is required. A worker is considered an employee if you control what they do and how they do it.

Any officer performing services for a corporation is an employee, and their wages are subject to withholding.

For details, see Withholding Fact Sheet 6, *Corporate Officers*.

You must withhold Minnesota income tax from wages you pay employees and send the amount withheld to the Minnesota Department of Revenue. You must withhold tax even if you pay employees in cash or give them other goods or services in exchange for working for you. Goods and services are subject to Minnesota withholding tax to the same extent they are subject to federal withholding tax.

For details, see:
- Withholding Fact Sheet 9, *Definition of Wages*
- Withholding Fact Sheet 10, *New Employer Guide*

Employee or Independent Contractor

Worker classification is a matter of law, not choice. When evaluating worker classification, we consider many factors falling into three categories: the relationship of the parties, behavioral control, and financial control.

An employer who misclassifies an employee as an independent contractor is subject to a tax equal to 3 percent (.03) of the the employee's wages. The employee may *not* claim the tax as a credit (withholding) on their Minnesota Individual Income Tax return.

Withholding Fact Sheet 8, *Independent Contractor or Employee*.

Withhold From Income Assignable to Minnesota

Minnesota Residents

You may be required to withhold Minnesota income tax from wages paid to a Minnesota resident regardless of where they performed the work (even if outside the United States). See information on page 5 to determine Minnesota tax to withhold.

Residents of Another State

If you are required to withhold federal income tax from a nonresident employee's wages for work performed in Minnesota, you must also withhold Minnesota income tax in most cases.

Exceptions: You are not required to withhold Minnesota tax if either of the following are true:

- The employee is a resident of Michigan or North Dakota and meets the reciprocity agreement provisions (see "Reciprocity for Residents of Michigan or North Dakota" on this page)

- The amount you expect to pay the employee is less than Minnesota's income tax filing requirement for nonresidents, which is $10,650

Note: Wages earned while a taxpayer was a Minnesota resident, but received when the taxpayer was a nonresident, are assignable to Minnesota and are subject to Minnesota withholding tax. Wages include all income for services performed in Minnesota (such as severance pay, equity based awards, and other non-statutory deferred compensation).

For details, see "Form W-2 Wage Allocation" on page 12 and Withholding Fact Sheet 19, *Nonresident Wage Income Assigned to Minnesota*.

Reciprocity for Residents of Michigan or North Dakota

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

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

Although you are not required to withhold income tax for the reciprocity state, we encourage you to do so as a courtesy to your employee. If you agree to withhold, contact the Michigan or North Dakota revenue department for information.

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

Interstate Carrier Companies

If you operate an interstate carrier company and have employees who regularly perform assigned duties in more than one state (such as truck drivers, bus drivers, or railroad workers), withhold income tax for their state of residence only.

Interstate Air Carrier Companies

If you operate an interstate air carrier company and have employees who perform regularly assigned duties on aircraft in more than one state, you must withhold income tax for their state of residence and any state in which they earn more than 50 percent of their pay. Your employees are considered to have earned more than 50 percent of their pay in any state where scheduled flight time is more than 50 percent of total scheduled flight time for the calendar year

Nonresident Entertainer Tax

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

The term entertainment entity includes any of the following:

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

The promoter (person responsible for paying the entertainment entity) must deduct the tax and send it to us.

Report and pay the nonresident entertainer tax on Form ETD, *Nonresident Entertainer Tax, Promoter's Deposit Form,* by the end of the month following the performance. File Form ETA, *Nonresident Entertainer Tax, Promoter's Annual Reconciliation,* by January 31 of the following year. Do not report the nonresident entertainer tax with the income tax you withhold from your employees.

The nonresident entertainer must file Form ETR, *Nonresident Entertainer Tax Return,* by April 15 of the following year.

For details, see Withholding Fact Sheet 11, *Nonresident Entertainer Tax.*

Other Types of Withholding

Royalty Payments
If you pay mining and exploration royalties for use of Minnesota land, you must withhold income tax on the royalties. The withholding rate is 6.25 percent (.0625) of the royalties paid during the year.

Pension and Annuities
You may withhold Minnesota income tax from pension and annuity payments if the recipient requests it. If you agree to withhold, follow the same rules as withholding on wages (see page 6).

Surety Deposits
If you contract with a non-Minnesota construction contractor to perform construction work in Minnesota, you must withhold 8 percent (.08) of the payments when the contract's value exceeds $50,000.

Before the project begins, non-Minnesota contractors can apply for an exemption from the surety deposit requirements by filing Form SDE, *Exemption from Surety Deposits for Non-Minnesota Contractors.* They must file a Form SDE for each project. If the exemption is approved, we will certify and return the form to the non-Minnesota contractor, who then gives it to you.

If the non-Minnesota contractor does not present an approved Form SDE, use Form SDD, *Surety Deposits for Non-Minnesota Contractors,* to make the surety deposits. The non-Minnesota contractor may then apply for a refund using Form SDR, *Refund of Surety Deposits for Non-Minnesota Contractors,* once they have registered for and paid all state and local taxes for the project.

For details, see Withholding Fact Sheet 12, *Surety Deposits for Non-Minnesota Construction Contractors.*

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

You can submit your IC134 in either of the following ways:

- Electronically using e-Services (printable confirmation page available immediately upon approval)
- By mail using Form IC134 (approval in 4 to 6 weeks)

For details, see Withholding Fact Sheet 13, *Construction Contracts with State or Local Government Agencies.*

Residents Working Outside Minnesota

Minnesota Residents Working in Other States
If you employ a Minnesota resident who works in another state (other than Michigan or North Dakota where reciprocity agreements apply; see page 4), you may be required to withhold tax for Minnesota, for the state where the employee is working, or for both.

To determine if you should withhold tax for the state in which the employee is working, contact the other state. To determine if you are required to withhold Minnesota tax, complete the worksheet below.

Minnesota Residents Working Outside the United States
If you employ a Minnesota resident who works outside the United States, you are required to withhold Minnesota tax on wages subject to U.S. federal income tax withholding. See "Form W-2 Wage Allocation" on page 12.

Worksheet for Residents Working Outside Minnesota

1. Enter the tax that would have been withheld if the employee had performed the work in Minnesota (use Minnesota tax tables) . . . . 1 _____

2. Enter the tax you are withholding for the state in which the employee works . . . . 2 _____

3. If line 1 is more than line 2, subtract line 2 from line 1. Send this amount to the Minnesota Department of Revenue . . . . 3 _____

If line 1 is less than line 2, do not withhold Minnesota income tax. Send the amount on line 2 to the state in which the employee is working.

Forms for Minnesota Withholding Tax

Employee's Withholding Allowance Certificates

Federal Withholding Allowances

You must have all new employees complete federal Form W-4 (available at www.irs.gov) when they begin employment to determine the number of federal withholding allowances to claim.

If new employees do not give you a completed Form W-4 before the first wage payment, withhold tax as if they are single with zero withholding allowances.

Keep all forms with your records.

Minnesota Withholding Allowances

Use the same number of allowances reported on federal Form W-4 to determine your employees' Minnesota withholding.

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

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

You are not required to verify the number of withholding allowances your employees claim. You should honor each Form W-4 and W-4MN unless we instruct you differently.

When to send us Form W-4MN copies

Send us copies of Form W-4MN at the address provided on the form if any of the following are true:

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

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

Penalties

We may assess a $500 penalty on any employee who knowingly files an incorrect Minnesota Withholding Allowance/Exemption Certificate.

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

Federal Form W-4P

Withholding Certificate for Pension or Annuity Payments

Withhold Minnesota income tax from pension and annuity payments only if the recipient requests it.

If you agree to withhold, ask the recipient to fill out Form W-4MN.

Use the withholding tables on pages 16-33 to determine how much to withhold. The withholding amount is determined as though the annuity was a wage payment.

If you use a computer to determine how much to withhold, use the formula on page 34.

The wage total entered on your withholding tax return **should not** include pension and annuity payments. However, the total amount withheld should include the tax withheld from pension and annuity payments **as well as** tax withheld from your employees' wages.

Provide a Form 1099-R to the pension and annuity recipient at year-end showing payment and withholding amounts.

Keep all Forms W-4P with your records.

Determine Amount to Withhold

Wages

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

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

Note: If your employees' wages or withholding allowances change or you change how often you pay them, the amount you withhold may also change.

Overtime, Commissions, Bonuses, and Other Supplemental Payments

Supplemental payments made to an employee separately from regular wages are subject to the 6.25 percent Minnesota withholding regardless of how many allowances employees claim. Multiply the supplemental payment by 6.25 percent (.0625) to calculate the Minnesota withholding.

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

- **Method 1:** Add the regular wages to the supplemental payment and use the tax tables to find how much to withhold from the total.

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

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

Backup Withholding

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

Withholding Tax Calculator

This tool can help you calculate Minnesota withholding tax on:

- Regular wages (employee payroll)
- Supplemental payments (overtime, commissions, and bonuses)
- Payments made for personal services
- Payments dated January 1, 2009 through the end of the current year

To use the calculator, go to www.revenue.state.mn.us and type **withholding tax calculator** in the Search box.

Deposit Information

There are two deposit schedules - **semi-weekly or monthly** - for determining when you deposit income tax withheld. Tax is considered withheld at the time you pay your employees, not when they perform the work. For example, if you paid an employee in January for work performed in December, the tax is considered withheld in January, not December. Your Minnesota deposit schedule is determined by your federal deposit schedule and the amount of tax you withheld.

When depositing tax, include all Minnesota income tax withheld from:

• Employees
• Corporate officers for services performed
• Pensions and annuities

Deposit Schedules

Most employers are required to file withholding tax returns quarterly. Quarterly filers must deposit Minnesota tax according to their federal deposit schedule.

Semiweekly Deposit Schedule

You must deposit Minnesota withholding tax following a semiweekly schedule if both of the following are true:

• The Internal Revenue Service (IRS) requires you to deposit semiweekly
• You withheld more than $1,500 in Minnesota tax in the previous quarter

If your payday is:
• Wednesday, Thursday, or Friday, your deposit is due the Wednesday after payday.
• Saturday, Sunday, Monday, or Tuesday, your deposit is due the Friday after payday.

One-day Rule. Minnesota did not adopt the federal "one-day rule" for federal liabilities over $100,000. If you meet the federal one-day rule requirements, you can still deposit your Minnesota withholding tax according to your deposit schedule.

Monthly Deposit Schedule

You must deposit Minnesota withholding tax following a monthly schedule if both of the following are true:

• The IRS requires you to deposit monthly
• You withheld more than $1,500 in Minnesota tax in the previous quarter

Monthly deposits are due by the 15th day of the following month.

Deposit Schedule Exception

You may deposit the entire Minnesota tax withheld for the current quarter if both of the following are true:

• You withheld $1,500 or less in Minnesota tax in the previous quarter
• You filed that quarter's return on time

Quarterly deposits are due April 30, July 31, and October 31 of the current year and January 31 of the following year.

Deposits must be made electronically, if required, or postmarked by the U.S. Post Office (not by a postage meter) on or before the due date. If the deposit due date falls on a weekend or holiday, the due date is extended to the next business day. For details, see "Due Dates for Filing and Paying" on our website.

Annual Deposit Schedule

If you meet the requirements to be an annual filer (see page 9) and you withheld $500 or less prior to you may pay the entire amount of withholding on January 31 when the annual return is due. However, you must make deposits each time the total tax withheld exceeds $500 during the year. Deposits are due the last day of the month following the month in which amounts withheld exceed $500 (except December).

Electronic Deposit Requirements

You must make your deposits electronically if you meet one of the following requirements:

• You withheld a total of $10,000 or more in Minnesota income tax during the last 12-month period ending June 30
• You are required to electronically pay any other Minnesota business tax to the Minnesota Department of Revenue
• You use a payroll service company

If you're required to pay business taxes electronically for one year, you must continue to do so for all future years.

If you are required to deposit electronically and do not, we will apply a 5 percent (.05) penalty to payments not made electronically, even if you make them on time.

How to Make Deposits

Deposit Electronically

You can make deposits online using e-Services, our electronic filing and paying system. Go to our website to log in to e-Services.

If you do not have internet access, call 1-800-570-3329 to deposit by phone. For either method, follow the prompts for a business to make a withholding tax payment. When paying electronically, you must use an account not associated with any foreign banks.

For additional information, see the withholding tax help link in e-Services.

Deposit by Check

If you are not required to deposit electronically, you may pay by check. You must mail your deposit with a personalized payment voucher.

Go to our website and select **Make a Payment** under **For Businesses.** Enter the required information and print the voucher. A personalized scan line will be printed at the bottom of the voucher using the information you provided.

If you do not have internet access, call 651-282-9999 or 1-800-657-3594 (toll-free) and to ask us to mail payment vouchers to you.

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

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

File a Return

Are you a quarterly filer or an annual filer?

Return filing due dates differ depending on whether you are a quarterly filer or an annual filer. Most employers are quarterly filers.

To qualify for annual filing, you must have a filing history of withholding $500 or less in prior calendar years or meet other special criteria. To verify your filing status, contact us (see page 2 for contact information).

All Filers

When entering wages paid during the reporting period, enter the total gross wages and any other compensation subject to Minnesota income tax withholding (such as commissions, bonuses, the value of goods and services given in place of wages, and tips employees received and reported to you during the quarter). See "Form W-2 Wage Allocation" on page 12.

Also include:

- Compensation paid to corporate officers for services performed
- Wages for employees who completed Form MWR
- Nontaxable contributions to retirement plans

Do not include 1099 income, pension payments, or annuity payments.

Quarterly Filers

You must file a return for all four quarters, even if you deposited all tax withheld or did not withhold tax during the quarter. Your quarterly returns are due April 30, July 31, and October 31 of the current year and January 31 of the following year.

Use Worksheet A on page 10 to help you prepare to file your quarterly returns. We recommend making copies of the blank worksheet to use each quarter.

Worksheet A (see page 10)

Line 1. Enter wages paid to employees during the quarter.

Line 2. Enter the total number of employees during the quarter.

Line 3. Enter the total Minnesota income tax withheld during the quarter. Include income tax withheld from pension or annuity payments.

Seasonal Businesses

If you consistently withhold tax in the same quarters each calendar year (up to three, but not all four), you may choose to deposit and file for only the quarters you pay wages. For more information, go to our website and type **Withholding for Seasonal Businesses** in the Search box. You can also call 651-282-9999 or 1-800-657-3594 (toll-free).

Annual Filers

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

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

Worksheet B (see page 10)

Line 1. Enter wages paid to employees during the year.

Line 2. Enter the total number of employees during the year.

Line 3. Enter the total Minnesota income tax withheld during the year. Include income tax withheld from pension or annuity payments.

Report Federal Changes

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

File an amended Minnesota withholding tax return (see page 14) within 180 days after the IRS notifies you or after you file a federal amended return.

If the changes do not affect your Minnesota return, you have 180 days to send us a letter of explanation. Send your letter and a copy of your amended federal return or the IRS correction notice to Minnesota Revenue, Mail Station 5410, St. Paul, MN 55146-5410.

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

Worksheet A (for quarterly filers only)

Quarterly return for period ending _____ Minnesota tax ID _____

1 Wages paid to employees during the quarter
   (see "All Filers" on page 9) . . . . 1 _____

2 Total number of employees during the quarter . . . . 2 _____

3 Total Minnesota income tax withheld for the quarter
   (from Table A) . . . . 3 _____

4 Total deposits and credit *(sum of Table B and any
   credit carried forward from prior quarter)* . . . . 4 _____

5 Total amount due. Subtract line 4 from line 3.
   (If result is less than zero, go to line 6) . . . . 5 _____
   To pay electronically, enter the following banking information:

   Routing Number: _____ Account Number: _____

6 If line 5 is less than zero, the system will carry the amount forward to the next quarter
   unless you choose to have some or all of the amount refunded.
   Indicate your choice below:
   6a Credit to carry forward: _____
   (include on line 4 of next quarter's Worksheet A)

   6b Credit to be refunded: _____ .
       To request direct deposit, enter the following banking information:

       Routing Number: _____ Account Number: _____

TABLE A — Payroll Information

Payroll Date	Tax Withheld

TOTAL WITHHELD *(enter on line 3)*

TABLE B — Deposit Information

Date	Tax Deposited

TOTAL DEPOSITS *(include on line 4)*

Worksheet B (for annual filers only)

Annual return for _____ *(year)* Minnesota tax ID _____

1 Wages paid to employees during the year
   (from Forms W-2) . . . . 1 _____

2 Total number of employees during the year . . . . 2 _____

3 Total Minnesota income tax withheld for the year reported
   on Forms W-2 and 1099 *(from Table A)*. . . . . 3 _____

4 Total deposits and credit *(sum of Table B and any
   credits carried forward from prior year)* . . . . 4 _____

5 Total amount due. Subtract line 4 from line 3.
   (If result is less than zero, go to line 6) . . . . 5 _____
   To pay electronically, enter the following banking information:

   Routing Number: _____ Account Number: _____

6 If line 5 is less than zero, the system will carry the amount forward to the next year
   unless you choose to have some or all of the amount to be refunded.
   Indicate your choice below:
   6a Credit to carry forward: _____
       (include on line 4 of next year's Worksheet B)

   6b Credit to be refunded: _____ .
       To request direct deposit, enter the following banking information:

       Routing Number: _____ Account Number: _____

You must file your return electronically. See instructions on page 11.

File Electronically

You must file Minnesota withholding tax returns electronically or by phone. You can file current, past-due, and amended returns.

For additional information, see **Withholding Tax Help** in e-Services.

What You Need
To file, you need the following:

- Your username (or Minnesota Tax ID Number, if filing by phone) and password
- Your completed Worksheet A or B (page 10) for the period you are filing
- Your bank's nine-digit routing number and your bank account number (if you are making a payment with your return)

You must be registered for withholding tax for the period you wish to file. To register or update your business information, go to our website or contact Business Registration (see page 2 for contact information).

File by Internet
Go to www.revenue.state.mn.us and log in to e-Services for businesses.

You will need internet access with a browser that supports 128-bit encryption, such as Internet Explorer 8.0 to 11.0, Mozilla Firefox 3.0 or higher, Google Chrome, or Safari 5.X.

File by Phone
If you do not have internet access, call 1-800-570-3329 to file using a touch-tone phone.

Pay the Balance Due
If you owe additional tax, you must pay it in one of the following ways:

Electronically with e-Services
You can pay when you file your return. Follow the prompts on our e-Services or telephone system. You will need your bank's routing number and your account number. When paying electronically, you must use an account not associated with any foreign banks.

Note: If you pay electronically using e-Services, you can view a record of your payments. Access your withholding tax account and choose **Manage payments** under the I Want To menu.

If you currently have a debit filter on your bank account, you must let your bank know to add our new ACH Company ID as an exception. The new ACH Company ID is **X416007162**. If you do not add the number when required, your payment transaction will fail.

Electronically by ACH Credit Method
ACH credit payments are initiated by you through your financial institution. You authorize your bank to transfer funds to the state's bank account. The bank must use ACH file formats, which are available on our website or by calling our office. Your financial institution may charge you for each transaction.

By Credit or Debit Card
For a fee, you can pay your tax by credit or debit card through Value Payment Systems, LLC. To use this service, go to www.paytax.at/mn or call 1-855-947-2966.

Bank Wire
You can authorize a direct transfer from your bank account to the Minnesota Department of Revenue. For information on how to make a bank wire transfer, call us at 651-556-3003 or 1-800-657-3909 (toll-free).

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

Go to our website and choose **Make a Payment** under For Businesses. Enter the required information and print the voucher. A personalized scan line will be printed at the bottom of the voucher using the information you provided.

If you do not have internet access, call us at 651-282-9999 or 1-800-657-3594 (toll-free) and ask us to mail personalized vouchers to you.

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

Forgot Your Password?
You can reset your password online from the e-Services login screen by selecting the **Forgot Your Password?** link.

You will need:

- Your username
- Answer to your security question
- A new password that is 8 - 16 characters long that contains both numbers and letters

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

Manage Online Profile Information

Our e-Services system lets you:

- Update your web profile information
- Store your email address, phone number, and banking information
- Create access to your and other people's accounts
- Add additional users with varying security, as well as request and approve third-party access

Set Up and Manage Users

There are two types of users in e-Services: e-Services Master and Account Manager. An e-Services Master can manage other users as well as file and pay for specific account types. An Account Manager can view, file, or pay for specific account types depending on the access level that an e-Services Master has set up for the user.

e-Services access level options include:

- **File** — allows user to view all information and file returns
- **Pay** — allows user to view all information and make payments
- **View** — allows user to only view all information

- **All Account Access** — allows user total access to update the account, file, and pay

Create Additional Logons for Users

For instructions on how to create additional logons for users, see Help in e-Services.

Two-Step Verification

Two-step verification adds a second layer of security to prevent unauthorized access to your account. You must enter a user-name, password, and a verification code we send you to log in to your account. For more information, go to our website and type **Two-step Verification** in the Search box.

Third-Party Access

Third-party access provides a secure and convenient way for users to manage accounts for other businesses. Both parties must be active in e-Services and work together to establish this access. First, a user must request third-party access from a customer. Second, the customer must approve or deny this access request.

For more information, go to our website and type **third-party access** into the Search box.

Report Business Changes or End A Withholding Tax Account

You must notify us if you change the name, address, or ownership of your business, close your business, or no longer have employees.

To update business information, log in to e-Services or contact Business Registration (see page 2).

If the ownership or legal organization of your business changes and you are required to apply for a new Federal Employer Identification Number (FEIN), you must register for a new Minnesota tax ID number.

If you close or sell your business, you must file all withholding tax returns, including W-2s and 1099s, and pay any required withholding tax.

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

Form W-2

At the end of the calendar year, complete federal Form W-2 for each employee to whom you paid wages during the year. You must give W-2s to your employees by January 31 each year. If an employee stops working for you before the end of the calendar year and asks you in writing to provide the W-2 before January 31, you must provide it within 30 days after you receive the request.

You must submit W-2 information to us by January 31 each year.

Form W-2 Wage Allocation

All wages earned by Minnesota residents (no matter where the work was physically performed) must be reported as wages allocable to Minnesota in box 16 of Form W-2. Wages earned by non-Minnesota residents for work physically performed in Minnesota are also allocable to Minnesota unless the they are Michigan or North Dakota residents who provide you a properly completed Form MWR (see page 4).

When completing Form W-2 for employees, allocate to Minnesota all wages earned while working in Minnesota and wages earned as a Minnesota resident while working in another state.

Note: If you have an active withholding tax account, you must send W-2 information even if there is no Minnesota withholding tax.

Form W-2 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us using e-Services.

e-Services system

- Key and Send (manually enter information)
- Simple File (spreadsheet saved as .txt or .csv file)
- EFW2 File (see www.ssa.gov for instructions)

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

Form 1099 and Other Federal Information Returns

Follow the federal requirements to issue Forms 1099 and other information returns (1098, W-2G, etc.) for payments (other than wages) you made to payees during the year. You must give 1099s to payees by January 31 each year. Enter MN in the "State" space and fill in the amount of Minnesota income tax withheld for that payee during the year, if any.

You must submit 1099 information that reported Minnesota withholding—and other federal information returns that report Minnesota withholding—to us by January 31 each year.

Note: You must submit this information to us even if you participate in the Federal/State Combined program.

Form 1099 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us using e-Services.

e-Services system

- Key and Send (manually enter information)
- Simple File (spreadsheet saved as.txt or .csv file)
- IRS Publication 1220 Format (see www.irs.gov for instructions)

For detailed information, see Withholding Fact Sheet 2a, *Submitting Form 1099 Information.*

Paper Copies

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

Minnesota Revenue
Mail Station 1173
St. Paul, MN 55146-1173

To ensure accurate processing of your paper copies, you must use a separate envelope for each business with a different Minnesota tax ID number. Do not combine forms for multiple businesses in one envelope.

If you submit W-2 and 1099 information using one of the electronic methods, you do not need to send us paper copies.

Form W-2c

If you made an error on a W-2 you have already given an employee, give the employee a corrected federal Form W-2c. Then, submit the W-2c information to us using e-Services.

e-Services system

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

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

Note: You may have to amend your withholding tax return for the period in which the error took place. For information on amending returns, see page 14.

Recordkeeping

Keep all records of employment taxes for at least 4 years. These should be available for us to review. Your records should include copies of the following information:

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

Third-Party Payers of Sick Leave

Certain third-party payers of sick pay (e.g., insurance companies) must file an annual report with us.

The report must include the employer name and identification number, names and identification numbers of the employees who received sick pay, the amount of sick pay paid, and the tax withheld. The report is due by March 1 of the year following the year that the sick pay is paid.

The requirement only applies to third-party payers who withhold income tax and send it to us under the third party's withholding tax account, but then permit the employer to include the taxes withheld at the end of the year on the W-2 the employer issued to the employee.

Penalties and Interest

Late-payment penalty
If you pay all or part of the tax after the due date, you must pay a penalty. The late-payment penalty applies to late deposits and late return payments, and it is based on the percentage of unpaid tax. If your payment is:

- 1 to 30 days late, the penalty is 5 percent (.05).
- 31 to 60 days late, the penalty is 10 percent (.1)
- More than 60 days late, the penalty is 15 percent (.15)

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

Payment method
There is a 5 percent (.05) penalty if you are required to make your withholding tax payments electronically and you pay by paper check.

Repeat penalty
We may assess an additional 25 percent (0.25) penalty if you repeatedly file and pay late.

Extended delinquency penalty
There is a 5 percent (.05) or $100 penalty, whichever is greater, for failure to file a withholding tax return within 30 days after we give a written demand.

W-2 and information return penalties
There is a $50 penalty each time you:

- Do not provide a W-2 or information return to your payees
- Do not provide a W-2 or information return to us
- Do not submit a W-2 or information return electronically when required (see page 12 for electronic filing requirements)
- Provide a false or fraudulent W-2 or information return
- Refuse to provide all information required on the forms

The total W-2 and information return penalties assessed cannot exceed $25,000 per year.

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

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

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

Amend a Return

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

You must file an amended return for each return requiring an adjustment. You must file an amended return if you:

- Reported incorrect figures for wages paid
- Reported an incorrect number of employees
- Reported an incorrect amount of tax withheld for the period

You must also enter contact information and a detailed explanation of why you are amending the return.

For additional information, see the Withholding Tax Help link available in e-Services. If you do not have internet access and you only need to change the wages paid or number of employees, call 1-800-570-3329 to amend your return. If you need to change the tax withheld, call 651-282-9999 or 1-800-657-3594 for assistance.

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

2019 Minnesota Withholding Tax Tables

Use the tables on the following pages to determine how much to withhold from your employees' paychecks.

There are separate tables for employees paid:

- every day
- once a week
- every two weeks
- twice a month
- once a month

For each type of payroll period, there is one table for single employees and one table for married employees. Use the table that matches each employee's marital status and payroll-period type.

If you use a computer to determine how much to withhold, see page 34 for the formula to set up your program.

Single employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	0	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	1	1	0	0	0	0	0	0	0	0	0
40	44	2	1	0	0	0	0	0	0	0	0	0
44	48	2	1	1	0	0	0	0	0	0	0	0
48	52	2	1	1	0	0	0	0	0	0	0	0
52	56	2	2	1	0	0	0	0	0	0	0	0
56	60	3	2	1	1	0	0	0	0	0	0	0
60	64	3	2	2	1	0	0	0	0	0	0	0
64	68	3	2	2	1	0	0	0	0	0	0	0
68	72	3	3	2	1	1	0	0	0	0	0	0
72	76	3	3	2	2	1	0	0	0	0	0	0
76	80	4	3	2	2	1	0	0	0	0	0	0
80	84	4	3	3	2	1	1	0	0	0	0	0
84	88	4	3	3	2	2	1	0	0	0	0	0
88	92	4	4	3	2	2	1	0	0	0	0	0
92	96	5	4	3	3	2	1	1	0	0	0	0
96	100	5	4	3	3	2	2	1	0	0	0	0
100	104	5	4	4	3	2	2	1	0	0	0	0
104	108	5	5	4	3	3	2	1	1	0	0	0
108	112	6	5	4	3	3	2	2	1	0	0	0
112	116	6	5	4	4	3	2	2	1	0	0	0
116	120	6	5	5	4	3	3	2	1	1	0	0
120	124	7	6	5	4	3	3	2	2	1	0	0
124	128	7	6	5	4	4	3	2	2	1	1	0
128	132	7	6	5	5	4	3	3	2	1	1	0
132	136	7	7	6	5	4	3	3	2	2	1	0
136	140	8	7	6	5	4	4	3	2	2	1	1
140	144	8	7	6	5	5	4	3	3	2	1	1
144	148	8	7	7	6	5	4	3	3	2	2	1
148	152	8	8	7	6	5	4	4	3	2	2	1
152	156	9	8	7	6	5	5	4	3	3	2	1
156	160	9	8	7	7	6	5	4	3	3	2	2
6.80 PERCENT OF THE EXCESS OVER $160 PLUS (round total to the nearest whole dollar)												
160	252	9	8	8	7	6	5	4	4	3	2	2
7.85 PERCENT OF THE EXCESS OVER $252 PLUS (round total to the nearest whole dollar)												
252	460	15	15	14	13	12	11	11	10	9	8	7
9.85 PERCENT OF THE EXCESS OVER $460 PLUS (round total to the nearest whole dollar)												
460 and over		32	31	30	29	28	27	26	25	24	23	22

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	40	0	0	0	0	0	0	0	0	0	0	0
40	44	1	0	0	0	0	0	0	0	0	0	0
44	48	1	0	0	0	0	0	0	0	0	0	0
48	52	1	0	0	0	0	0	0	0	0	0	0
52	56	1	1	0	0	0	0	0	0	0	0	0
56	60	1	1	0	0	0	0	0	0	0	0	0
60	64	2	1	0	0	0	0	0	0	0	0	0
64	68	2	1	1	0	0	0	0	0	0	0	0
68	72	2	1	1	0	0	0	0	0	0	0	0
72	76	2	2	1	0	0	0	0	0	0	0	0
76	80	2	2	1	1	0	0	0	0	0	0	0
80	84	3	2	1	1	0	0	0	0	0	0	0
84	88	3	2	2	1	0	0	0	0	0	0	0
88	92	3	2	2	1	1	0	0	0	0	0	0
92	96	3	3	2	1	1	0	0	0	0	0	0
96	100	4	3	2	2	1	0	0	0	0	0	0
100	104	4	3	2	2	1	1	0	0	0	0	0
104	108	4	3	3	2	1	1	0	0	0	0	0
108	112	4	4	3	2	2	1	0	0	0	0	0
112	116	4	4	3	2	2	1	1	0	0	0	0
116	120	5	4	3	3	2	1	1	0	0	0	0
120	124	5	4	4	3	2	2	1	0	0	0	0
124	128	5	4	4	3	2	2	1	1	0	0	0
128	132	5	5	4	3	3	2	1	1	0	0	0
132	136	5	5	4	4	3	2	2	1	0	0	0
136	140	6	5	4	4	3	2	2	1	1	0	0
140	144	6	5	5	4	3	3	2	1	1	0	0
144	148	6	5	5	4	4	3	2	2	1	0	0
148	152	6	6	5	4	4	3	3	2	1	1	0
152	156	7	6	5	5	4	3	3	2	1	1	0
156	160	7	6	5	5	4	4	3	2	2	1	0
6.80 PERCENT OF THE EXCESS OVER $160 PLUS (round total to the nearest whole dollar)												
160	460	7	6	6	5	4	4	3	2	2	1	1
7.85 PERCENT OF THE EXCESS OVER $460 PLUS (round total to the nearest whole dollar)												
460	780	28	27	26	25	24	24	23	22	21	20	19
9.85 PERCENT OF THE EXCESS OVER $780 PLUS (round total to the nearest whole dollar)												
780 and over		53	52	51	50	49	48	47	46	45	44	43

Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	80	0	0	0	0	0	0	0	0	0	0	0
80	90	1	0	0	0	0	0	0	0	0	0	0
90	100	1	0	0	0	0	0	0	0	0	0	0
100	110	2	0	0	0	0	0	0	0	0	0	0
110	120	2	0	0	0	0	0	0	0	0	0	0
120	130	3	0	0	0	0	0	0	0	0	0	0
130	140	3	0	0	0	0	0	0	0	0	0	0
140	150	4	0	0	0	0	0	0	0	0	0	0
150	160	4	0	0	0	0	0	0	0	0	0	0
160	170	5	1	0	0	0	0	0	0	0	0	0
170	180	6	1	0	0	0	0	0	0	0	0	0
180	190	6	2	0	0	0	0	0	0	0	0	0
190	200	7	2	0	0	0	0	0	0	0	0	0
200	210	7	3	0	0	0	0	0	0	0	0	0
210	220	8	3	0	0	0	0	0	0	0	0	0
220	230	8	4	0	0	0	0	0	0	0	0	0
230	240	9	4	0	0	0	0	0	0	0	0	0
240	250	9	5	1	0	0	0	0	0	0	0	0
250	260	10	5	1	0	0	0	0	0	0	0	0
260	270	10	6	2	0	0	0	0	0	0	0	0
270	280	11	7	2	0	0	0	0	0	0	0	0
280	290	11	7	3	0	0	0	0	0	0	0	0
290	300	12	8	3	0	0	0	0	0	0	0	0
300	310	13	8	4	0	0	0	0	0	0	0	0
310	320	13	9	4	0	0	0	0	0	0	0	0
320	330	14	9	5	0	0	0	0	0	0	0	0
330	340	14	10	5	1	0	0	0	0	0	0	0
340	350	15	10	6	2	0	0	0	0	0	0	0
350	360	15	11	6	2	0	0	0	0	0	0	0
360	370	16	11	7	3	0	0	0	0	0	0	0
370	380	16	12	8	3	0	0	0	0	0	0	0
380	390	17	12	8	4	0	0	0	0	0	0	0
390	400	17	13	9	4	0	0	0	0	0	0	0
400	410	18	13	9	5	0	0	0	0	0	0	0
410	420	18	14	10	5	1	0	0	0	0	0	0
420	430	19	15	10	6	1	0	0	0	0	0	0
430	440	19	15	11	6	2	0	0	0	0	0	0
440	450	20	16	11	7	3	0	0	0	0	0	0
450	460	21	16	12	7	3	0	0	0	0	0	0
460	470	21	17	12	8	4	0	0	0	0	0	0
470	480	22	17	13	8	4	0	0	0	0	0	0
480	490	22	18	13	9	5	0	0	0	0	0	0
490	500	23	18	14	10	5	1	0	0	0	0	0
500	510	23	19	14	10	6	1	0	0	0	0	0
510	520	24	19	15	11	6	2	0	0	0	0	0
520	530	24	20	16	11	7	2	0	0	0	0	0
530	540	25	20	16	12	7	3	0	0	0	0	0
540	550	25	21	17	12	8	3	0	0	0	0	0
550	560	26	22	17	13	8	4	0	0	0	0	0
560	570	26	22	18	13	9	5	0	0	0	0	0
570	580	27	23	18	14	9	5	1	0	0	0	0
580	590	28	23	19	14	10	6	1	0	0	0	0
590	600	28	24	19	15	11	6	2	0	0	0	0
600	610	29	24	20	15	11	7	2	0	0	0	0
610	620	30	25	20	16	12	7	3	0	0	0	0
620	630	30	25	21	17	12	8	3	0	0	0	0
630	640	31	26	21	17	13	8	4	0	0	0	0
640	650	32	26	22	18	13	9	4	0	0	0	0
650	660	32	27	22	18	14	9	5	1	0	0	0
660	670	33	27	23	19	14	10	6	1	0	0	0

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If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
670	680	34	28	24	19	15	10	6	2	0	0	0
680	690	34	29	24	20	15	11	7	2	0	0	0
690	700	35	29	25	20	16	12	7	3	0	0	0
700	710	36	30	25	21	16	12	8	3	0	0	0
710	720	36	31	26	21	17	13	8	4	0	0	0
720	730	37	32	26	22	17	13	9	4	0	0	0
730	740	38	32	27	22	18	14	9	5	1	0	0
740	750	38	33	27	23	19	14	10	5	1	0	0
750	760	39	34	28	23	19	15	10	6	2	0	0
760	770	40	34	29	24	20	15	11	7	2	0	0
770	780	40	35	29	25	20	16	11	7	3	0	0
780	790	41	36	30	25	21	16	12	8	3	0	0
790	800	42	36	31	26	21	17	12	8	4	0	0
800	810	43	37	31	26	22	17	13	9	4	0	0
810	820	43	38	32	27	22	18	14	9	5	0	0
820	830	44	38	33	27	23	18	14	10	5	1	0
830	840	45	39	33	28	23	19	15	10	6	2	0
840	850	45	40	34	29	24	20	15	11	6	2	0
850	860	46	40	35	29	24	20	16	11	7	3	0
860	870	47	41	35	30	25	21	16	12	7	3	0
870	880	47	42	36	31	26	21	17	12	8	4	0
880	890	48	42	37	31	26	22	17	13	9	4	0
890	900	49	43	38	32	27	22	18	13	9	5	0
900	910	49	44	38	33	27	23	18	14	10	5	1
910	920	50	44	39	33	28	23	19	15	10	6	1
920	930	51	45	40	34	28	24	19	15	11	6	2
930	940	51	46	40	35	29	24	20	16	11	7	2
940	950	52	46	41	35	30	25	21	16	12	7	3
950	960	53	47	42	36	30	25	21	17	12	8	4
960	970	53	48	42	37	31	26	22	17	13	8	4
970	980	54	49	43	37	32	26	22	18	13	9	5
980	990	55	49	44	38	33	27	23	18	14	10	5
990	1,000	55	50	44	39	33	28	23	19	14	10	6
1,000	1,010	56	51	45	39	34	28	24	19	15	11	6
1,010	1,020	57	51	46	40	35	29	24	20	16	11	7
1,020	1,030	57	52	46	41	35	30	25	20	16	12	7
1,030	1,040	58	53	47	41	36	30	25	21	17	12	8
1,040	1,050	59	53	48	42	37	31	26	21	17	13	8
1,050	1,060	60	54	48	43	37	32	26	22	18	13	9
1,060	1,070	60	55	49	44	38	32	27	23	18	14	9
1,070	1,080	61	55	50	44	39	33	28	23	19	14	10
1,080	1,090	62	56	50	45	39	34	28	24	19	15	11
1,090	1,100	62	57	51	46	40	34	29	24	20	15	11
1,100	1,110	63	57	52	46	41	35	30	25	20	16	12
1,110	1,120	64	58	52	47	41	36	30	25	21	16	12
1,120	1,130	64	59	53	48	42	36	31	26	21	17	13
1,130	1,140	65	59	54	48	43	37	32	26	22	18	13
1,140	1,150	66	60	55	49	43	38	32	27	22	18	14
1,150	1,160	66	61	55	50	44	39	33	27	23	19	14
1,160	1,170	67	61	56	50	45	39	34	28	24	19	15
1,170	1,180	68	62	57	51	45	40	34	29	24	20	15
1,180	1,190	68	63	57	52	46	41	35	29	25	20	16
6.80 PERCENT OF THE EXCESS OVER $1190 PLUS (round total to the nearest whole dollar)												
1,190	1,746	69	63	58	52	46	41	35	30	25	21	16
7.85 PERCENT OF THE EXCESS OVER $1746 PLUS (round total to the nearest whole dollar)												
1,746	3,181	106	101	95	90	84	79	73	68	62	56	51
9.85 PERCENT OF THE EXCESS OVER $3181 PLUS (round total to the nearest whole dollar)												
3,181	and over	219	213	206	200	193	187	181	174	168	161	155

Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	230	0	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	1	0	0	0	0	0	0	0	0	0	0
250	260	2	0	0	0	0	0	0	0	0	0	0
260	270	2	0	0	0	0	0	0	0	0	0	0
270	280	3	0	0	0	0	0	0	0	0	0	0
280	290	3	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	4	0	0	0	0	0	0	0	0	0	0
310	320	5	0	0	0	0	0	0	0	0	0	0
320	330	5	1	0	0	0	0	0	0	0	0	0
330	340	6	2	0	0	0	0	0	0	0	0	0
340	350	6	2	0	0	0	0	0	0	0	0	0
350	360	7	3	0	0	0	0	0	0	0	0	0
360	370	8	3	0	0	0	0	0	0	0	0	0
370	380	8	4	0	0	0	0	0	0	0	0	0
380	390	9	4	0	0	0	0	0	0	0	0	0
390	400	9	5	0	0	0	0	0	0	0	0	0
400	410	10	5	1	0	0	0	0	0	0	0	0
410	420	10	6	1	0	0	0	0	0	0	0	0
420	430	11	6	2	0	0	0	0	0	0	0	0
430	440	11	7	3	0	0	0	0	0	0	0	0
440	450	12	7	3	0	0	0	0	0	0	0	0
450	460	12	8	4	0	0	0	0	0	0	0	0
460	470	13	9	4	0	0	0	0	0	0	0	0
470	480	13	9	5	0	0	0	0	0	0	0	0
480	490	14	10	5	1	0	0	0	0	0	0	0
490	500	14	10	6	1	0	0	0	0	0	0	0
500	510	15	11	6	2	0	0	0	0	0	0	0
510	520	16	11	7	2	0	0	0	0	0	0	0
520	530	16	12	7	3	0	0	0	0	0	0	0
530	540	17	12	8	4	0	0	0	0	0	0	0
540	550	17	13	8	4	0	0	0	0	0	0	0
550	560	18	13	9	5	0	0	0	0	0	0	0
560	570	18	14	9	5	1	0	0	0	0	0	0
570	580	19	14	10	6	1	0	0	0	0	0	0
580	590	19	15	11	6	2	0	0	0	0	0	0
590	600	20	15	11	7	2	0	0	0	0	0	0
600	610	20	16	12	7	3	0	0	0	0	0	0
610	620	21	17	12	8	3	0	0	0	0	0	0
620	630	21	17	13	8	4	0	0	0	0	0	0
630	640	22	18	13	9	4	0	0	0	0	0	0
640	650	23	18	14	9	5	1	0	0	0	0	0
650	660	23	19	14	10	6	1	0	0	0	0	0
660	670	24	19	15	10	6	2	0	0	0	0	0
670	680	24	20	15	11	7	2	0	0	0	0	0
680	690	25	20	16	12	7	3	0	0	0	0	0
690	700	25	21	16	12	8	3	0	0	0	0	0
700	710	26	21	17	13	8	4	0	0	0	0	0
710	720	26	22	18	13	9	4	0	0	0	0	0
720	730	27	22	18	14	9	5	1	0	0	0	0
730	740	27	23	19	14	10	5	1	0	0	0	0
740	750	28	23	19	15	10	6	2	0	0	0	0
750	760	28	24	20	15	11	7	2	0	0	0	0
760	770	29	25	20	16	11	7	3	0	0	0	0

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										or more
770	780	29	25	21	16	12	8	3	0	0	0	0
780	790	30	26	21	17	13	8	4	0	0	0	0
790	800	31	26	22	17	13	9	4	0	0	0	0
800	810	31	27	22	18	14	9	5	0	0	0	0
810	820	32	27	23	18	14	10	5	1	0	0	0
820	830	32	28	23	19	15	10	6	2	0	0	0
830	840	33	28	24	20	15	11	6	2	0	0	0
840	850	33	29	24	20	16	11	7	3	0	0	0
850	860	34	29	25	21	16	12	8	3	0	0	0
860	870	34	30	26	21	17	12	8	4	0	0	0
870	880	35	30	26	22	17	13	9	4	0	0	0
880	890	35	31	27	22	18	13	9	5	0	0	0
890	900	36	32	27	23	18	14	10	5	1	0	0
900	910	36	32	28	23	19	15	10	6	1	0	0
910	920	37	33	28	24	19	15	11	6	2	0	0
920	930	38	33	29	24	20	16	11	7	3	0	0
930	940	38	34	29	25	21	16	12	7	3	0	0
940	950	39	34	30	25	21	17	12	8	4	0	0
950	960	39	35	30	26	22	17	13	8	4	0	0
960	970	40	35	31	27	22	18	13	9	5	0	0
970	980	40	36	31	27	23	18	14	10	5	1	0
980	990	41	36	32	28	23	19	14	10	6	1	0
990	1,000	42	37	33	28	24	19	15	11	6	2	0
1,000	1,010	42	37	33	29	24	20	16	11	7	2	0
1,010	1,020	43	38	34	29	25	20	16	12	7	3	0
1,020	1,030	44	38	34	30	25	21	17	12	8	3	0
1,030	1,040	44	39	35	30	26	22	17	13	8	4	0
1,040	1,050	45	40	35	31	26	22	18	13	9	5	0
1,050	1,060	46	40	36	31	27	23	18	14	9	5	1
1,060	1,070	46	41	36	32	28	23	19	14	10	6	1
1,070	1,080	47	41	37	32	28	24	19	15	11	6	2
1,080	1,090	48	42	37	33	29	24	20	15	11	7	2
1,090	1,100	48	43	38	33	29	25	20	16	12	7	3
1,100	1,110	49	44	38	34	30	25	21	17	12	8	3
1,110	1,120	50	44	39	35	30	26	21	17	13	8	4
1,120	1,130	50	45	39	35	31	26	22	18	13	9	4
1,130	1,140	51	46	40	36	31	27	23	18	14	9	5
1,140	1,150	52	46	41	36	32	27	23	19	14	10	6
1,150	1,160	52	47	41	37	32	28	24	19	15	10	6
1,160	1,170	53	48	42	37	33	28	24	20	15	11	7
1,170	1,180	54	48	43	38	33	29	25	20	16	12	7
1,180	1,190	55	49	43	38	34	30	25	21	16	12	8
6.80 PERCENT OF THE EXCESS OVER $1190 PLUS (round total to the nearest whole dollar)												
1,190	3,186	55	49	44	39	34	30	25	21	17	12	8
7.85 PERCENT OF THE EXCESS OVER $3186 PLUS (round total to the nearest whole dollar)												
3,186	5,397	191	185	179	174	168	163	157	152	146	141	135
9.85 PERCENT OF THE EXCESS OVER $5397 PLUS (round total to the nearest whole dollar)												
5,397 and over		364	358	351	345	339	332	326	319	313	306	300

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	3	0	0	0	0	0	0	0	0	0	0
200	220	4	0	0	0	0	0	0	0	0	0	0
220	240	5	0	0	0	0	0	0	0	0	0	0
240	260	6	0	0	0	0	0	0	0	0	0	0
260	280	7	0	0	0	0	0	0	0	0	0	0
280	300	8	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	10	1	0	0	0	0	0	0	0	0	0
340	360	11	2	0	0	0	0	0	0	0	0	0
360	380	12	3	0	0	0	0	0	0	0	0	0
380	400	13	5	0	0	0	0	0	0	0	0	0
400	420	14	6	0	0	0	0	0	0	0	0	0
420	440	15	7	0	0	0	0	0	0	0	0	0
440	460	16	8	0	0	0	0	0	0	0	0	0
460	480	18	9	0	0	0	0	0	0	0	0	0
480	500	19	10	1	0	0	0	0	0	0	0	0
500	520	20	11	2	0	0	0	0	0	0	0	0
520	540	21	12	3	0	0	0	0	0	0	0	0
540	560	22	13	4	0	0	0	0	0	0	0	0
560	580	23	14	5	0	0	0	0	0	0	0	0
580	600	24	15	6	0	0	0	0	0	0	0	0
600	620	25	16	8	0	0	0	0	0	0	0	0
620	640	26	17	9	0	0	0	0	0	0	0	0
640	660	27	18	10	1	0	0	0	0	0	0	0
660	680	28	19	11	2	0	0	0	0	0	0	0
680	700	29	21	12	3	0	0	0	0	0	0	0
700	720	30	22	13	4	0	0	0	0	0	0	0
720	740	31	23	14	5	0	0	0	0	0	0	0
740	760	33	24	15	6	0	0	0	0	0	0	0
760	780	34	25	16	7	0	0	0	0	0	0	0
780	800	35	26	17	8	0	0	0	0	0	0	0
800	820	36	27	18	9	1	0	0	0	0	0	0
820	840	37	28	19	11	2	0	0	0	0	0	0
840	860	38	29	20	12	3	0	0	0	0	0	0
860	880	39	30	21	13	4	0	0	0	0	0	0
880	900	40	31	23	14	5	0	0	0	0	0	0
900	920	41	32	24	15	6	0	0	0	0	0	0
920	940	42	33	25	16	7	0	0	0	0	0	0
940	960	43	34	26	17	8	0	0	0	0	0	0
960	980	44	36	27	18	9	1	0	0	0	0	0
980	1,000	45	37	28	19	10	2	0	0	0	0	0
1,000	1,020	46	38	29	20	11	3	0	0	0	0	0
1,020	1,040	47	39	30	21	13	4	0	0	0	0	0
1,040	1,060	49	40	31	22	14	5	0	0	0	0	0
1,060	1,080	50	41	32	23	15	6	0	0	0	0	0
1,080	1,100	51	42	33	24	16	7	0	0	0	0	0
1,100	1,120	52	43	34	26	17	8	0	0	0	0	0
1,120	1,140	53	44	35	27	18	9	0	0	0	0	0
1,140	1,160	54	45	36	28	19	10	1	0	0	0	0
1,160	1,180	55	46	37	29	20	11	3	0	0	0	0
1,180	1,200	56	47	39	30	21	12	4	0	0	0	0
1,200	1,220	58	48	40	31	22	13	5	0	0	0	0
1,220	1,240	59	49	41	32	23	14	6	0	0	0	0
1,240	1,260	61	51	42	33	24	16	7	0	0	0	0
1,260	1,280	62	52	43	34	25	17	8	0	0	0	0
1,280	1,300	63	53	44	35	26	18	9	0	0	0	0
1,300	1,320	65	54	45	36	27	19	10	1	0	0	0
1,320	1,340	66	55	46	37	29	20	11	2	0	0	0

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										or more
1,340	1,360	67	56	47	38	30	21	12	3	0	0	0
1,360	1,380	69	58	48	39	31	22	13	4	0	0	0
1,380	1,400	70	59	49	41	32	23	14	6	0	0	0
1,400	1,420	71	60	50	42	33	24	15	7	0	0	0
1,420	1,440	73	62	51	43	34	25	16	8	0	0	0
1,440	1,460	74	63	52	44	35	26	17	9	0	0	0
1,460	1,480	75	64	54	45	36	27	19	10	1	0	0
1,480	1,500	77	66	55	46	37	28	20	11	2	0	0
1,500	1,520	78	67	56	47	38	29	21	12	3	0	0
1,520	1,540	80	68	57	48	39	31	22	13	4	0	0
1,540	1,560	81	70	59	49	40	32	23	14	5	0	0
1,560	1,580	82	71	60	50	41	33	24	15	6	0	0
1,580	1,600	84	73	61	51	42	34	25	16	7	0	0
1,600	1,620	85	74	63	52	44	35	26	17	9	0	0
1,620	1,640	86	75	64	53	45	36	27	18	10	1	0
1,640	1,660	88	77	66	54	46	37	28	19	11	2	0
1,660	1,680	89	78	67	56	47	38	29	21	12	3	0
1,680	1,700	90	79	68	57	48	39	30	22	13	4	0
1,700	1,720	92	81	70	58	49	40	31	23	14	5	0
1,720	1,740	93	82	71	60	50	41	32	24	15	6	0
1,740	1,760	95	83	72	61	51	42	34	25	16	7	0
1,760	1,780	96	85	74	63	52	43	35	26	17	8	0
1,780	1,800	97	86	75	64	53	44	36	27	18	9	1
1,800	1,820	99	87	76	65	54	45	37	28	19	11	2
1,820	1,840	100	89	78	67	56	47	38	29	20	12	3
1,840	1,860	101	90	79	68	57	48	39	30	21	13	4
1,860	1,880	103	92	80	69	58	49	40	31	22	14	5
1,880	1,900	104	93	82	71	60	50	41	32	24	15	6
1,900	1,920	105	94	83	72	61	51	42	33	25	16	7
1,920	1,940	107	96	85	73	62	52	43	34	26	17	8
1,940	1,960	108	97	86	75	64	53	44	35	27	18	9
1,960	1,980	109	98	87	76	65	54	45	37	28	19	10
1,980	2,000	111	100	89	78	66	55	46	38	29	20	11
2,000	2,020	112	101	90	79	68	57	47	39	30	21	12
2,020	2,040	114	102	91	80	69	58	49	40	31	22	14
2,040	2,060	115	104	93	82	70	59	50	41	32	23	15
2,060	2,080	116	105	94	83	72	61	51	42	33	24	16
2,080	2,100	118	107	95	84	73	62	52	43	34	25	17
2,100	2,120	119	108	97	86	75	63	53	44	35	27	18
2,120	2,140	120	109	98	87	76	65	54	45	36	28	19
2,140	2,160	122	111	100	88	77	66	55	46	37	29	20
2,160	2,180	123	112	101	90	79	68	56	47	39	30	21
2,180	2,200	124	113	102	91	80	69	58	48	40	31	22
2,200	2,220	126	115	104	92	81	70	59	49	41	32	23
2,220	2,240	127	116	105	94	83	72	60	50	42	33	24
2,240	2,260	129	117	106	95	84	73	62	52	43	34	25
2,260	2,280	130	119	108	97	85	74	63	53	44	35	26
2,280	2,300	131	120	109	98	87	76	65	54	45	36	27
2,300	2,320	133	121	110	99	88	77	66	55	46	37	29
2,320	2,340	134	123	112	101	90	78	67	56	47	38	30
2,340	2,360	135	124	113	102	91	80	69	58	48	39	31
2,360	2,380	137	126	114	103	92	81	70	59	49	40	32

6.80 PERCENT OF THE EXCESS OVER $2380 PLUS (round total to the nearest whole dollar)

2,380	3,493	137	126	115	104	93	82	71	60	50	41	32

7.85 PERCENT OF THE EXCESS OVER $3493 PLUS (round total to the nearest whole dollar)

3,493	6,362	213	202	191	180	169	157	146	135	124	113	102

9.85 PERCENT OF THE EXCESS OVER $6362 PLUS (round total to the nearest whole dollar)

6,362 and over		438	425	413	400	387	374	361	348	336	323	310

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
at least	but less than	The amount to withhold (in whole dollars)										or more
0	460	0	0	0	0	0	0	0	0	0	0	0
460	480	1	0	0	0	0	0	0	0	0	0	0
480	500	2	0	0	0	0	0	0	0	0	0	0
500	520	3	0	0	0	0	0	0	0	0	0	0
520	540	4	0	0	0	0	0	0	0	0	0	0
540	560	5	0	0	0	0	0	0	0	0	0	0
560	580	7	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	620	9	0	0	0	0	0	0	0	0	0	0
620	640	10	1	0	0	0	0	0	0	0	0	0
640	660	11	2	0	0	0	0	0	0	0	0	0
660	680	12	3	0	0	0	0	0	0	0	0	0
680	700	13	4	0	0	0	0	0	0	0	0	0
700	720	14	5	0	0	0	0	0	0	0	0	0
720	740	15	6	0	0	0	0	0	0	0	0	0
740	760	16	7	0	0	0	0	0	0	0	0	0
760	780	17	8	0	0	0	0	0	0	0	0	0
780	800	18	10	1	0	0	0	0	0	0	0	0
800	820	19	11	2	0	0	0	0	0	0	0	0
820	840	20	12	3	0	0	0	0	0	0	0	0
840	860	22	13	4	0	0	0	0	0	0	0	0
860	880	23	14	5	0	0	0	0	0	0	0	0
880	900	24	15	6	0	0	0	0	0	0	0	0
900	920	25	16	7	0	0	0	0	0	0	0	0
920	940	26	17	8	0	0	0	0	0	0	0	0
940	960	27	18	9	1	0	0	0	0	0	0	0
960	980	28	19	10	2	0	0	0	0	0	0	0
980	1,000	29	20	12	3	0	0	0	0	0	0	0
1,000	1,020	30	21	13	4	0	0	0	0	0	0	0
1,020	1,040	31	22	14	5	0	0	0	0	0	0	0
1,040	1,060	32	23	15	6	0	0	0	0	0	0	0
1,060	1,080	33	25	16	7	0	0	0	0	0	0	0
1,080	1,100	34	26	17	8	0	0	0	0	0	0	0
1,100	1,120	35	27	18	9	0	0	0	0	0	0	0
1,120	1,140	36	28	19	10	2	0	0	0	0	0	0
1,140	1,160	38	29	20	11	3	0	0	0	0	0	0
1,160	1,180	39	30	21	12	4	0	0	0	0	0	0
1,180	1,200	40	31	22	13	5	0	0	0	0	0	0
1,200	1,220	41	32	23	15	6	0	0	0	0	0	0
1,220	1,240	42	33	24	16	7	0	0	0	0	0	0
1,240	1,260	43	34	25	17	8	0	0	0	0	0	0
1,260	1,280	44	35	26	18	9	0	0	0	0	0	0
1,280	1,300	45	36	28	19	10	1	0	0	0	0	0
1,300	1,320	46	37	29	20	11	2	0	0	0	0	0
1,320	1,340	47	38	30	21	12	3	0	0	0	0	0
1,340	1,360	48	40	31	22	13	5	0	0	0	0	0
1,360	1,380	49	41	32	23	14	6	0	0	0	0	0
1,380	1,400	50	42	33	24	15	7	0	0	0	0	0
1,400	1,420	51	43	34	25	16	8	0	0	0	0	0
1,420	1,440	53	44	35	26	18	9	0	0	0	0	0
1,440	1,460	54	45	36	27	19	10	1	0	0	0	0
1,460	1,480	55	46	37	28	20	11	2	0	0	0	0
1,480	1,500	56	47	38	30	21	12	3	0	0	0	0
1,500	1,520	57	48	39	31	22	13	4	0	0	0	0
1,520	1,540	58	49	40	32	23	14	5	0	0	0	0

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										or more
1,540	1,560	59	50	41	33	24	15	6	0	0	0	0
1,560	1,580	60	51	43	34	25	16	8	0	0	0	0
1,580	1,600	61	52	44	35	26	17	9	0	0	0	0
1,600	1,620	62	53	45	36	27	18	10	1	0	0	0
1,620	1,640	63	54	46	37	28	20	11	2	0	0	0
1,640	1,660	64	56	47	38	29	21	12	3	0	0	0
1,660	1,680	65	57	48	39	30	22	13	4	0	0	0
1,680	1,700	66	58	49	40	31	23	14	5	0	0	0
1,700	1,720	68	59	50	41	33	24	15	6	0	0	0
1,720	1,740	69	60	51	42	34	25	16	7	0	0	0
1,740	1,760	70	61	52	43	35	26	17	8	0	0	0
1,760	1,780	71	62	53	44	36	27	18	10	1	0	0
1,780	1,800	72	63	54	46	37	28	19	11	2	0	0
1,800	1,820	73	64	55	47	38	29	20	12	3	0	0
1,820	1,840	74	65	56	48	39	30	21	13	4	0	0
1,840	1,860	75	66	58	49	40	31	23	14	5	0	0
1,860	1,880	76	67	59	50	41	32	24	15	6	0	0
1,880	1,900	77	68	60	51	42	33	25	16	7	0	0
1,900	1,920	78	69	61	52	43	34	26	17	8	0	0
1,920	1,940	79	71	62	53	44	36	27	18	9	1	0
1,940	1,960	81	72	63	54	45	37	28	19	10	2	0
1,960	1,980	82	73	64	55	46	38	29	20	11	3	0
1,980	2,000	83	74	65	56	48	39	30	21	13	4	0
2,000	2,020	85	75	66	57	49	40	31	22	14	5	0
2,020	2,040	86	76	67	58	50	41	32	23	15	6	0
2,040	2,060	87	77	68	59	51	42	33	24	16	7	0
2,060	2,080	89	78	69	61	52	43	34	26	17	8	0
2,080	2,100	90	79	70	62	53	44	35	27	18	9	0
2,100	2,120	91	80	71	63	54	45	36	28	19	10	1
2,120	2,140	93	82	72	64	55	46	38	29	20	11	3
2,140	2,160	94	83	74	65	56	47	39	30	21	12	4
2,160	2,180	95	84	75	66	57	48	40	31	22	13	5
2,180	2,200	97	86	76	67	58	49	41	32	23	14	6
2,200	2,220	98	87	77	68	59	51	42	33	24	16	7
2,220	2,240	100	88	78	69	60	52	43	34	25	17	8
2,240	2,260	101	90	79	70	61	53	44	35	26	18	9
2,260	2,280	102	91	80	71	62	54	45	36	28	19	10
2,280	2,300	104	93	81	72	64	55	46	37	29	20	11
2,300	2,320	105	94	83	73	65	56	47	38	30	21	12
2,320	2,340	106	95	84	74	66	57	48	39	31	22	13
2,340	2,360	108	97	85	76	67	58	49	41	32	23	14
2,360	2,380	109	98	87	77	68	59	50	42	33	24	15
6.80 PERCENT OF THE EXCESS OVER $2380 PLUS (round total to the nearest whole dollar)												
2,380	6,372	110	99	88	77	68	60	51	42	33	25	16
7.85 PERCENT OF THE EXCESS OVER $6372 PLUS (round total to the nearest whole dollar)												
6,372	10,795	381	370	359	348	337	326	315	303	292	281	270
9.85 PERCENT OF THE EXCESS OVER $10795 PLUS (round total to the nearest whole dollar)												
10,795 and over		728	716	703	690	677	664	651	639	626	613	600

Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	2	0	0	0	0	0	0	0	0	0	0
200	220	3	0	0	0	0	0	0	0	0	0	0
220	240	4	0	0	0	0	0	0	0	0	0	0
240	260	5	0	0	0	0	0	0	0	0	0	0
260	280	6	0	0	0	0	0	0	0	0	0	0
280	300	7	0	0	0	0	0	0	0	0	0	0
300	320	8	0	0	0	0	0	0	0	0	0	0
320	340	9	0	0	0	0	0	0	0	0	0	0
340	360	10	1	0	0	0	0	0	0	0	0	0
360	380	12	2	0	0	0	0	0	0	0	0	0
380	400	13	3	0	0	0	0	0	0	0	0	0
400	420	14	4	0	0	0	0	0	0	0	0	0
420	440	15	5	0	0	0	0	0	0	0	0	0
440	460	16	6	0	0	0	0	0	0	0	0	0
460	480	17	7	0	0	0	0	0	0	0	0	0
480	500	18	8	0	0	0	0	0	0	0	0	0
500	520	19	10	0	0	0	0	0	0	0	0	0
520	540	20	11	1	0	0	0	0	0	0	0	0
540	560	21	12	2	0	0	0	0	0	0	0	0
560	580	22	13	3	0	0	0	0	0	0	0	0
580	600	23	14	4	0	0	0	0	0	0	0	0
600	620	24	15	5	0	0	0	0	0	0	0	0
620	640	25	16	7	0	0	0	0	0	0	0	0
640	660	27	17	8	0	0	0	0	0	0	0	0
660	680	28	18	9	0	0	0	0	0	0	0	0
680	700	29	19	10	0	0	0	0	0	0	0	0
700	720	30	20	11	1	0	0	0	0	0	0	0
720	740	31	21	12	2	0	0	0	0	0	0	0
740	760	32	22	13	3	0	0	0	0	0	0	0
760	780	33	23	14	5	0	0	0	0	0	0	0
780	800	34	25	15	6	0	0	0	0	0	0	0
800	820	35	26	16	7	0	0	0	0	0	0	0
820	840	36	27	17	8	0	0	0	0	0	0	0
840	860	37	28	18	9	0	0	0	0	0	0	0
860	880	38	29	19	10	0	0	0	0	0	0	0
880	900	39	30	20	11	1	0	0	0	0	0	0
900	920	40	31	21	12	3	0	0	0	0	0	0
920	940	42	32	23	13	4	0	0	0	0	0	0
940	960	43	33	24	14	5	0	0	0	0	0	0
960	980	44	34	25	15	6	0	0	0	0	0	0
980	1,000	45	35	26	16	7	0	0	0	0	0	0
1,000	1,020	46	36	27	17	8	0	0	0	0	0	0
1,020	1,040	47	37	28	18	9	0	0	0	0	0	0
1,040	1,060	48	38	29	20	10	1	0	0	0	0	0
1,060	1,080	49	40	30	21	11	2	0	0	0	0	0
1,080	1,100	50	41	31	22	12	3	0	0	0	0	0
1,100	1,120	51	42	32	23	13	4	0	0	0	0	0
1,120	1,140	52	43	33	24	14	5	0	0	0	0	0
1,140	1,160	53	44	34	25	15	6	0	0	0	0	0
1,160	1,180	54	45	35	26	16	7	0	0	0	0	0
1,180	1,200	55	46	36	27	18	8	0	0	0	0	0
1,200	1,220	56	47	38	28	19	9	0	0	0	0	0
1,220	1,240	58	48	39	29	20	10	1	0	0	0	0
1,240	1,260	59	49	40	30	21	11	2	0	0	0	0
1,260	1,280	60	50	41	31	22	12	3	0	0	0	0
1,280	1,300	61	51	42	32	23	13	4	0	0	0	0
1,300	1,320	63	52	43	33	24	14	5	0	0	0	0
1,320	1,340	64	53	44	34	25	16	6	0	0	0	0

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										or more
1,340	1,360	65	55	45	36	26	17	7	0	0	0	0
1,360	1,380	67	56	46	37	27	18	8	0	0	0	0
1,380	1,400	68	57	47	38	28	19	9	0	0	0	0
1,400	1,420	69	58	48	39	29	20	10	1	0	0	0
1,420	1,440	71	59	49	40	30	21	11	2	0	0	0
1,440	1,460	72	60	50	41	31	22	12	3	0	0	0
1,460	1,480	73	61	51	42	33	23	14	4	0	0	0
1,480	1,500	75	63	53	43	34	24	15	5	0	0	0
1,500	1,520	76	64	54	44	35	25	16	6	0	0	0
1,520	1,540	78	65	55	45	36	26	17	7	0	0	0
1,540	1,560	79	67	56	46	37	27	18	8	0	0	0
1,560	1,580	80	68	57	47	38	28	19	9	0	0	0
1,580	1,600	82	70	58	48	39	29	20	10	1	0	0
1,600	1,620	83	71	59	49	40	31	21	12	2	0	0
1,620	1,640	84	72	60	51	41	32	22	13	3	0	0
1,640	1,660	86	74	62	52	42	33	23	14	4	0	0
1,660	1,680	87	75	63	53	43	34	24	15	5	0	0
1,680	1,700	88	76	64	54	44	35	25	16	6	0	0
1,700	1,720	90	78	66	55	45	36	26	17	7	0	0
1,720	1,740	91	79	67	56	46	37	27	18	9	0	0
1,740	1,760	92	80	68	57	47	38	29	19	10	0	0
1,760	1,780	94	82	70	58	49	39	30	20	11	1	0
1,780	1,800	95	83	71	59	50	40	31	21	12	2	0
1,800	1,820	97	85	72	60	51	41	32	22	13	3	0
1,820	1,840	98	86	74	62	52	42	33	23	14	4	0
1,840	1,860	99	87	75	63	53	43	34	24	15	5	0
1,860	1,880	101	89	77	65	54	44	35	25	16	7	0
1,880	1,900	102	90	78	66	55	45	36	27	17	8	0
1,900	1,920	103	91	79	67	56	47	37	28	18	9	0
1,920	1,940	105	93	81	69	57	48	38	29	19	10	0
1,940	1,960	106	94	82	70	58	49	39	30	20	11	1
1,960	1,980	107	95	83	71	59	50	40	31	21	12	2
1,980	2,000	109	97	85	73	61	51	41	32	22	13	3
2,000	2,020	110	98	86	74	62	52	42	33	23	14	5
2,020	2,040	112	99	87	75	63	53	44	34	25	15	6
2,040	2,060	113	101	89	77	65	54	45	35	26	16	7
2,060	2,080	114	102	90	78	66	55	46	36	27	17	8
2,080	2,100	116	104	92	79	67	56	47	37	28	18	9
2,100	2,120	117	105	93	81	69	57	48	38	29	19	10
2,120	2,140	118	106	94	82	70	58	49	39	30	20	11
2,140	2,160	120	108	96	84	72	59	50	40	31	22	12
2,160	2,180	121	109	97	85	73	61	51	42	32	23	13
2,180	2,200	122	110	98	86	74	62	52	43	33	24	14
2,200	2,220	124	112	100	88	76	64	53	44	34	25	15
2,220	2,240	125	113	101	89	77	65	54	45	35	26	16
2,240	2,260	126	114	102	90	78	66	55	46	36	27	17
2,260	2,280	128	116	104	92	80	68	56	47	37	28	18
2,280	2,300	129	117	105	93	81	69	57	48	38	29	20
2,300	2,320	131	119	106	94	82	70	58	49	40	30	21
2,320	2,340	132	120	108	96	84	72	60	50	41	31	22
2,340	2,360	133	121	109	97	85	73	61	51	42	32	23
2,360	2,380	135	123	111	99	86	74	62	52	43	33	24

6.80 PERCENT OF THE EXCESS OVER $2380 PLUS (round total to the nearest whole dollar)

2,380	3,784	135	123	111	99	87	75	63	53	43	34	24

7.85 PERCENT OF THE EXCESS OVER $3784 PLUS (round total to the nearest whole dollar)

3,784	6,893	231	219	207	195	183	171	159	147	134	122	110

9.85 PERCENT OF THE EXCESS OVER $6893 PLUS (round total to the nearest whole dollar)

6,893	and over	475	461	447	433	419	405	391	378	364	350	336

Married employees paid twice a month

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

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
1,480	1,500	54	44	35	25	16	6	0	0	0	0	0
1,500	1,520	55	45	36	26	17	7	0	0	0	0	0
1,520	1,540	56	46	37	27	18	9	0	0	0	0	0
1,540	1,560	57	47	38	29	19	10	0	0	0	0	0
1,560	1,580	58	49	39	30	20	11	1	0	0	0	0
1,580	1,600	59	50	40	31	21	12	2	0	0	0	0
1,600	1,620	60	51	41	32	22	13	3	0	0	0	0
1,620	1,640	61	52	42	33	23	14	4	0	0	0	0
1,640	1,660	62	53	43	34	24	15	5	0	0	0	0
1,660	1,680	63	54	44	35	25	16	7	0	0	0	0
1,680	1,700	64	55	45	36	27	17	8	0	0	0	0
1,700	1,720	66	56	47	37	28	18	9	0	0	0	0
1,720	1,740	67	57	48	38	29	19	10	0	0	0	0
1,740	1,760	68	58	49	39	30	20	11	1	0	0	0
1,760	1,780	69	59	50	40	31	21	12	2	0	0	0
1,780	1,800	70	60	51	41	32	22	13	3	0	0	0
1,800	1,820	71	61	52	42	33	23	14	5	0	0	0
1,820	1,840	72	62	53	44	34	25	15	6	0	0	0
1,840	1,860	73	64	54	45	35	26	16	7	0	0	0
1,860	1,880	74	65	55	46	36	27	17	8	0	0	0
1,880	1,900	75	66	56	47	37	28	18	9	0	0	0
1,900	1,920	76	67	57	48	38	29	19	10	0	0	0
1,920	1,940	77	68	58	49	39	30	20	11	1	0	0
1,940	1,960	78	69	59	50	40	31	22	12	3	0	0
1,960	1,980	79	70	60	51	42	32	23	13	4	0	0
1,980	2,000	80	71	62	52	43	33	24	14	5	0	0
2,000	2,020	82	72	63	53	44	34	25	15	6	0	0
2,020	2,040	83	73	64	54	45	35	26	16	7	0	0
2,040	2,060	84	74	65	55	46	36	27	17	8	0	0
2,060	2,080	85	75	66	56	47	37	28	18	9	0	0
2,080	2,100	86	76	67	57	48	38	29	20	10	1	0
2,100	2,120	87	77	68	58	49	40	30	21	11	2	0
2,120	2,140	88	79	69	60	50	41	31	22	12	3	0
2,140	2,160	90	80	70	61	51	42	32	23	13	4	0
2,160	2,180	91	81	71	62	52	43	33	24	14	5	0
2,180	2,200	92	82	72	63	53	44	34	25	15	6	0
2,200	2,220	94	83	73	64	54	45	35	26	16	7	0
2,220	2,240	95	84	74	65	55	46	36	27	18	8	0
2,240	2,260	97	85	75	66	57	47	38	28	19	9	0
2,260	2,280	98	86	77	67	58	48	39	29	20	10	1
2,280	2,300	99	87	78	68	59	49	40	30	21	11	2
2,300	2,320	101	89	79	69	60	50	41	31	22	12	3
2,320	2,340	102	90	80	70	61	51	42	32	23	13	4
2,340	2,360	103	91	81	71	62	52	43	33	24	14	5
2,360	2,380	105	93	82	72	63	53	44	35	25	16	6

6.80 PERCENT OF THE EXCESS OVER $2380 PLUS (round total to the nearest whole dollar)

| 2,380 | 6,903 | 105 | 93 | 82 | 73 | 63 | 54 | 45 | 35 | 26 | 16 | 7 |

7.85 PERCENT OF THE EXCESS OVER $6903 PLUS (round total to the nearest whole dollar)

| 6,903 | 11,694 | 413 | 401 | 389 | 377 | 365 | 353 | 341 | 329 | 317 | 305 | 293 |

9.85 PERCENT OF THE EXCESS OVER $11694 PLUS (round total to the nearest whole dollar)

| 11,694 and over | | 789 | 775 | 761 | 747 | 733 | 720 | 706 | 692 | 678 | 664 | 650 |

Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	320	0	0	0	0	0	0	0	0	0	0	0
320	340	1	0	0	0	0	0	0	0	0	0	0
340	360	2	0	0	0	0	0	0	0	0	0	0
360	380	3	0	0	0	0	0	0	0	0	0	0
380	400	4	0	0	0	0	0	0	0	0	0	0
400	420	5	0	0	0	0	0	0	0	0	0	0
420	440	7	0	0	0	0	0	0	0	0	0	0
440	460	8	0	0	0	0	0	0	0	0	0	0
460	480	9	0	0	0	0	0	0	0	0	0	0
480	500	10	0	0	0	0	0	0	0	0	0	0
500	520	11	0	0	0	0	0	0	0	0	0	0
520	540	12	0	0	0	0	0	0	0	0	0	0
540	560	13	0	0	0	0	0	0	0	0	0	0
560	580	14	0	0	0	0	0	0	0	0	0	0
580	600	15	0	0	0	0	0	0	0	0	0	0
600	640	17	0	0	0	0	0	0	0	0	0	0
640	680	19	0	0	0	0	0	0	0	0	0	0
680	720	21	2	0	0	0	0	0	0	0	0	0
720	760	23	4	0	0	0	0	0	0	0	0	0
760	800	25	6	0	0	0	0	0	0	0	0	0
800	840	27	8	0	0	0	0	0	0	0	0	0
840	880	30	11	0	0	0	0	0	0	0	0	0
880	920	32	13	0	0	0	0	0	0	0	0	0
920	960	34	15	0	0	0	0	0	0	0	0	0
960	1,000	36	17	0	0	0	0	0	0	0	0	0
1,000	1,040	38	19	0	0	0	0	0	0	0	0	0
1,040	1,080	40	21	2	0	0	0	0	0	0	0	0
1,080	1,120	42	23	4	0	0	0	0	0	0	0	0
1,120	1,160	44	26	7	0	0	0	0	0	0	0	0
1,160	1,200	47	28	9	0	0	0	0	0	0	0	0
1,200	1,240	49	30	11	0	0	0	0	0	0	0	0
1,240	1,280	51	32	13	0	0	0	0	0	0	0	0
1,280	1,320	53	34	15	0	0	0	0	0	0	0	0
1,320	1,360	55	36	17	0	0	0	0	0	0	0	0
1,360	1,400	57	38	19	0	0	0	0	0	0	0	0
1,400	1,440	59	41	22	3	0	0	0	0	0	0	0
1,440	1,480	62	43	24	5	0	0	0	0	0	0	0
1,480	1,520	64	45	26	7	0	0	0	0	0	0	0
1,520	1,560	66	47	28	9	0	0	0	0	0	0	0
1,560	1,600	68	49	30	11	0	0	0	0	0	0	0
1,600	1,640	70	51	32	13	0	0	0	0	0	0	0
1,640	1,680	72	53	34	15	0	0	0	0	0	0	0
1,680	1,720	74	56	37	18	0	0	0	0	0	0	0
1,720	1,760	77	58	39	20	1	0	0	0	0	0	0
1,760	1,800	79	60	41	22	3	0	0	0	0	0	0
1,800	1,840	81	62	43	24	5	0	0	0	0	0	0
1,840	1,880	83	64	45	26	7	0	0	0	0	0	0
1,880	1,920	85	66	47	28	9	0	0	0	0	0	0
1,920	1,960	87	68	49	30	12	0	0	0	0	0	0
1,960	2,000	89	70	52	33	14	0	0	0	0	0	0
2,000	2,040	92	73	54	35	16	0	0	0	0	0	0
2,040	2,080	94	75	56	37	18	0	0	0	0	0	0
2,080	2,120	96	77	58	39	20	1	0	0	0	0	0
2,120	2,160	98	79	60	41	22	3	0	0	0	0	0
2,160	2,200	100	81	62	43	24	5	0	0	0	0	0
2,200	2,240	102	83	64	45	26	8	0	0	0	0	0
2,240	2,280	104	85	67	48	29	10	0	0	0	0	0
2,280	2,320	107	88	69	50	31	12	0	0	0	0	0
2,320	2,360	109	90	71	52	33	14	0	0	0	0	0
2,360	2,400	111	92	73	54	35	16	0	0	0	0	0
2,400	2,440	113	94	75	56	37	18	0	0	0	0	0
2,440	2,480	115	96	77	58	39	20	1	0	0	0	0
2,480	2,520	117	98	79	60	41	23	4	0	0	0	0
2,520	2,560	120	100	81	63	44	25	6	0	0	0	0
2,560	2,600	122	103	84	65	46	27	8	0	0	0	0

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
2,600	2,640	125	105	86	67	48	29	10	0	0	0	0
2,640	2,680	128	107	88	69	50	31	12	0	0	0	0
2,680	2,720	131	109	90	71	52	33	14	0	0	0	0
2,720	2,760	133	111	92	73	54	35	16	0	0	0	0
2,760	2,800	136	113	94	75	56	37	19	0	0	0	0
2,800	2,840	139	115	96	78	59	40	21	2	0	0	0
2,840	2,880	141	118	99	80	61	42	23	4	0	0	0
2,880	2,920	144	120	101	82	63	44	25	6	0	0	0
2,920	2,960	147	123	103	84	65	46	27	8	0	0	0
2,960	3,000	150	126	105	86	67	48	29	10	0	0	0
3,000	3,040	152	128	107	88	69	50	31	12	0	0	0
3,040	3,080	155	131	109	90	71	52	34	15	0	0	0
3,080	3,120	158	134	111	93	74	55	36	17	0	0	0
3,120	3,160	161	136	114	95	76	57	38	19	0	0	0
3,160	3,200	163	139	116	97	78	59	40	21	2	0	0
3,200	3,240	166	142	118	99	80	61	42	23	4	0	0
3,240	3,280	169	145	121	101	82	63	44	25	6	0	0
3,280	3,320	171	147	123	103	84	65	46	27	8	0	0
3,320	3,360	174	150	126	105	86	67	49	30	11	0	0
3,360	3,400	177	153	129	107	89	70	51	32	13	0	0
3,400	3,440	180	155	131	110	91	72	53	34	15	0	0
3,440	3,480	182	158	134	112	93	74	55	36	17	0	0
3,480	3,520	185	161	137	114	95	76	57	38	19	0	0
3,520	3,560	188	164	140	116	97	78	59	40	21	2	0
3,560	3,600	190	166	142	118	99	80	61	42	23	5	0
3,600	3,640	193	169	145	121	101	82	63	45	26	7	0
3,640	3,680	196	172	148	124	104	85	66	47	28	9	0
3,680	3,720	199	175	150	126	106	87	68	49	30	11	0
3,720	3,760	201	177	153	129	108	89	70	51	32	13	0
3,760	3,800	204	180	156	132	110	91	72	53	34	15	0
3,800	3,840	207	183	159	134	112	93	74	55	36	17	0
3,840	3,880	209	185	161	137	114	95	76	57	38	19	1
3,880	3,920	212	188	164	140	116	97	78	60	41	22	3
3,920	3,960	215	191	167	143	119	100	81	62	43	24	5
3,960	4,000	218	194	169	145	121	102	83	64	45	26	7
4,000	4,040	220	196	172	148	124	104	85	66	47	28	9
4,040	4,080	223	199	175	151	127	106	87	68	49	30	11
4,080	4,120	226	202	178	154	129	108	89	70	51	32	13
4,120	4,160	229	204	180	156	132	110	91	72	53	34	16
4,160	4,200	231	207	183	159	135	112	93	74	56	37	18
4,200	4,240	234	210	186	162	138	115	96	77	58	39	20
4,240	4,280	237	213	189	164	140	117	98	79	60	41	22
4,280	4,320	239	215	191	167	143	119	100	81	62	43	24
4,320	4,360	242	218	194	170	146	122	102	83	64	45	26
4,360	4,400	245	221	197	173	148	124	104	85	66	47	28
4,400	4,440	248	223	199	175	151	127	106	87	68	49	30
4,440	4,480	250	226	202	178	154	130	108	89	71	52	33
4,480	4,520	253	229	205	181	157	133	111	92	73	54	35
4,520	4,560	256	232	208	183	159	135	113	94	75	56	37
4,560	4,600	258	234	210	186	162	138	115	96	77	58	39

6.80 PERCENT OF THE EXCESS OVER $4600 PLUS (round total to the nearest whole dollar)

4,600	7,568	260	236	212	188	163	139	116	97	78	59	40

7.85 PERCENT OF THE EXCESS OVER $7568 PLUS (round total to the nearest whole dollar)

7,568	13,785	462	438	413	389	365	341	317	293	269	245	221

9.85 PERCENT OF THE EXCESS OVER $13785 PLUS (round total to the nearest whole dollar)

13,785 and over		950	922	894	866	838	811	783	755	727	699	672

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	1,000	0	0	0	0	0	0	0	0	0	0	0
1,000	1,040	3	0	0	0	0	0	0	0	0	0	0
1,040	1,080	5	0	0	0	0	0	0	0	0	0	0
1,080	1,120	7	0	0	0	0	0	0	0	0	0	0
1,120	1,160	9	0	0	0	0	0	0	0	0	0	0
1,160	1,200	11	0	0	0	0	0	0	0	0	0	0
1,200	1,240	13	0	0	0	0	0	0	0	0	0	0
1,240	1,280	15	0	0	0	0	0	0	0	0	0	0
1,280	1,320	18	0	0	0	0	0	0	0	0	0	0
1,320	1,360	20	1	0	0	0	0	0	0	0	0	0
1,360	1,400	22	3	0	0	0	0	0	0	0	0	0
1,400	1,440	24	5	0	0	0	0	0	0	0	0	0
1,440	1,480	26	7	0	0	0	0	0	0	0	0	0
1,480	1,520	28	9	0	0	0	0	0	0	0	0	0
1,520	1,560	30	12	0	0	0	0	0	0	0	0	0
1,560	1,600	33	14	0	0	0	0	0	0	0	0	0
1,600	1,640	35	16	0	0	0	0	0	0	0	0	0
1,640	1,680	37	18	0	0	0	0	0	0	0	0	0
1,680	1,720	39	20	1	0	0	0	0	0	0	0	0
1,720	1,760	41	22	3	0	0	0	0	0	0	0	0
1,760	1,800	43	24	5	0	0	0	0	0	0	0	0
1,800	1,840	45	26	8	0	0	0	0	0	0	0	0
1,840	1,880	48	29	10	0	0	0	0	0	0	0	0
1,880	1,920	50	31	12	0	0	0	0	0	0	0	0
1,920	1,960	52	33	14	0	0	0	0	0	0	0	0
1,960	2,000	54	35	16	0	0	0	0	0	0	0	0
2,000	2,040	56	37	18	0	0	0	0	0	0	0	0
2,040	2,080	58	39	20	1	0	0	0	0	0	0	0
2,080	2,120	60	41	23	4	0	0	0	0	0	0	0
2,120	2,160	63	44	25	6	0	0	0	0	0	0	0
2,160	2,200	65	46	27	8	0	0	0	0	0	0	0
2,200	2,240	67	48	29	10	0	0	0	0	0	0	0
2,240	2,280	69	50	31	12	0	0	0	0	0	0	0
2,280	2,320	71	52	33	14	0	0	0	0	0	0	0
2,320	2,360	73	54	35	16	0	0	0	0	0	0	0
2,360	2,400	75	56	37	19	0	0	0	0	0	0	0
2,400	2,440	78	59	40	21	2	0	0	0	0	0	0
2,440	2,480	80	61	42	23	4	0	0	0	0	0	0
2,480	2,520	82	63	44	25	6	0	0	0	0	0	0
2,520	2,560	84	65	46	27	8	0	0	0	0	0	0
2,560	2,600	86	67	48	29	10	0	0	0	0	0	0
2,600	2,640	88	69	50	31	12	0	0	0	0	0	0
2,640	2,680	90	71	52	34	15	0	0	0	0	0	0
2,680	2,720	93	74	55	36	17	0	0	0	0	0	0
2,720	2,760	95	76	57	38	19	0	0	0	0	0	0
2,760	2,800	97	78	59	40	21	2	0	0	0	0	0
2,800	2,840	99	80	61	42	23	4	0	0	0	0	0
2,840	2,880	101	82	63	44	25	6	0	0	0	0	0
2,880	2,920	103	84	65	46	27	8	0	0	0	0	0
2,920	2,960	105	86	67	49	30	11	0	0	0	0	0

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
2,960	3,000	107	89	70	51	32	13	0	0	0	0	0
3,000	3,040	110	91	72	53	34	15	0	0	0	0	0
3,040	3,080	112	93	74	55	36	17	0	0	0	0	0
3,080	3,120	114	95	76	57	38	19	0	0	0	0	0
3,120	3,160	116	97	78	59	40	21	2	0	0	0	0
3,160	3,200	118	99	80	61	42	23	5	0	0	0	0
3,200	3,240	120	101	82	63	45	26	7	0	0	0	0
3,240	3,280	122	104	85	66	47	28	9	0	0	0	0
3,280	3,320	125	106	87	68	49	30	11	0	0	0	0
3,320	3,360	127	108	89	70	51	32	13	0	0	0	0
3,360	3,400	129	110	91	72	53	34	15	0	0	0	0
3,400	3,440	131	112	93	74	55	36	17	0	0	0	0
3,440	3,480	133	114	95	76	57	38	19	1	0	0	0
3,480	3,520	135	116	97	78	60	41	22	3	0	0	0
3,520	3,560	137	119	100	81	62	43	24	5	0	0	0
3,560	3,600	140	121	102	83	64	45	26	7	0	0	0
3,600	3,640	142	123	104	85	66	47	28	9	0	0	0
3,640	3,680	144	125	106	87	68	49	30	11	0	0	0
3,680	3,720	146	127	108	89	70	51	32	13	0	0	0
3,720	3,760	148	129	110	91	72	53	34	16	0	0	0
3,760	3,800	150	131	112	93	74	56	37	18	0	0	0
3,800	3,840	152	133	115	96	77	58	39	20	1	0	0
3,840	3,880	155	136	117	98	79	60	41	22	3	0	0
3,880	3,920	157	138	119	100	81	62	43	24	5	0	0
3,920	3,960	159	140	121	102	83	64	45	26	7	0	0
3,960	4,000	161	142	123	104	85	66	47	28	9	0	0
4,000	4,040	163	144	125	106	87	68	49	30	12	0	0
4,040	4,080	165	146	127	108	89	71	52	33	14	0	0
4,080	4,120	167	148	130	111	92	73	54	35	16	0	0
4,120	4,160	170	151	132	113	94	75	56	37	18	0	0
4,160	4,200	172	153	134	115	96	77	58	39	20	1	0
4,200	4,240	174	155	136	117	98	79	60	41	22	3	0
4,240	4,280	177	157	138	119	100	81	62	43	24	5	0
4,280	4,320	180	159	140	121	102	83	64	45	27	8	0
4,320	4,360	182	161	142	123	104	86	67	48	29	10	0
4,360	4,400	185	163	144	126	107	88	69	50	31	12	0
4,400	4,440	188	166	147	128	109	90	71	52	33	14	0
4,440	4,480	190	168	149	130	111	92	73	54	35	16	0
4,480	4,520	193	170	151	132	113	94	75	56	37	18	0
4,520	4,560	196	172	153	134	115	96	77	58	39	20	1
4,560	4,600	199	174	155	136	117	98	79	60	42	23	4
6.80 PERCENT OF THE EXCESS OVER $4600 PLUS (round total to the nearest whole dollar)												
4,600	13,806	200	176	156	137	118	99	80	62	43	24	5
7.85 PERCENT OF THE EXCESS OVER $13806 PLUS (round total to the nearest whole dollar)												
13,806	23,388	826	802	778	754	730	706	681	657	633	609	585
9.85 PERCENT OF THE EXCESS OVER $23388 PLUS (round total to the nearest whole dollar)												
23,388 and over		1,578	1,550	1,523	1,495	1,467	1,439	1,411	1,384	1,356	1,328	1,300

Computer Formula

If you use a computer to determine how much to withhold, use the formula below to set up your program. This formula supersedes any formulas before Jan. 1, 2019.

Step 1
Determine the employee's total wages for one payroll period.

Step 2
Multiply the total wages from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage.

Multiply step 1 by:
- 360 if you pay by the day
- 52 if you pay by the week
- 26 if you pay every two weeks
- 24 if you pay twice a month
- 12 if you pay once a month

Step 3
Multiply the number of the employee's withholding allowances by $4,250.

Step 4
Subtract the result in step 3 from the result in step 2.

Step 5
Use the result from step 4 and the chart below to figure an amount for step 5.

Step 6
Divide the result in step 5 by the number of payroll periods that you used in step 2. You may round the amount to the nearest dollar. The result is the amount of Minnesota income tax to withhold from the employee's wages.

Chart for step 5

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

More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
3,700	30,220	3,700	5.35%	
30,220	90,810	30,220	6.80%	1,418.82
90,810	165,420	90,810	7.85%	5,538.94
165,420		165,420	9.85%	11,395.83

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

More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
11,650	50,420	11,650	5.35%	
50,420	165,670	50,420	6.80%	2,074.20
165,670	280,660	165,670	7.85%	9,911.20
280,660		280,660	9.85%	18,937.92

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