# 2019

# Minnesota Income Tax Withholding

# Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2019

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### Need help with your taxes?

We're ready to answer your questions!

- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594
- Hours: 8:00 a.m. 4:30 p.m. Monday through Friday

This information is available in alternate formats.

File your return and pay your taxes electronically at:

www.revenue.state.mn.us









### **Forms and Fact Sheets**

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

#### Forms

IC134	Withholding Affidavit for Contractors
MWR	Reciprocity Exemption/Affidavit of
	Residency

W-4MN Minnesota 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.

### **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

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

www.revenue.state.mn.us

email: business.registration@state.mn.us

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

### **Federal offices**

**Business Registration** 

e-Services

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.

# 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.

### **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.

### Withholding Requirements (continued)

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)
2. Enter the tax you are withholding for the state in which the employee works
3. If line 1 is more than line 2, subtract line 2 from line 1.  Send this amount to the Minnesota Department of Revenue
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.
- 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 onetime 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.

# 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)

Qι	arterly return for period ending Minnesota tax ID		Payroll Information
1	Wages paid to employees during the quarter (see "All Filers" on page 9)	Payroll Date	Tax Withheld
2	Total number of employees during the quarter 2		
3	Total Minnesota income tax withheld for the quarter (from Table A)		
4	Total deposits and credit (sum of Table B and any credit carried forward from prior quarter)		
5	Total amount due. Subtract line 4 from line 3.  (If result is less than zero, go to line 6)	TOTAL WITHH	ELD (enter on line 3)
	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:	Date	Peposit Information    Tax Deposited
	6b Credit to be refunded:  To request direct deposit, enter the following banking information:		
	Routing Number: Account Number:		
	Vorksheet B (for annual filers only)  nnual return for (year) Minnesota tax ID	it	
1	Wages paid to employees during the year (from Forms W-2)		
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)		
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)		
	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 onetime 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 username, 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.

### Forms W-2, 1099, and W-2c (continued)

### 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 xinterest rate  $\div 365$ 

### **Amend a Return**

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

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

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

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

For additional information, see the Withholding Tax Help link available in e-Services. 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.

### **Revised 9/4/19**

# 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

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## Married employees paid every day

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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
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/80	and over	53	52	51	50	49	48	47	46	45	44	43
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## Single employees paid once a week

f the emp wages	are	Number of w	vithholding allowa 1	inces 2	3	4	5	6	7	8	9	10
least	but less than		to withhold (in w						,			or more
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L <b>60</b>	170	5	1	0	0	0	0	0	0	0	0	
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10	220	8	3	0	0	0	0	0	0	0	0	
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350	360	15	11	6	2	0	0	0	0	0	0	
860	370	16	11	7	3	0	0	0	0	0	0	
370	380	16	12	8	3	0	0	0	0	0	0	
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390	400	17	13	9	4	0	0	0	0	0	0	
100	410	18	13	9	5	0	0	0	0	0	0	
110	420	18	14	10	5	1	0	0	0	0	0	
120	430	19	15	10	6	1	0	0	0	0	0	
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50	460	21	16	12	7	3	0	0	0	0	0	
160	470	21	17	12	8	4	0	0	0	0	0	
70	480	22	17	13	8	4	0	0	0	0	0	
180	490	22	18	13	9	5	Ŏ	0	0	0	0	
190	500	23	18	14	10	5	1	0	0	0	0	
00	510	23	19	14	10	6	1	0	0	0	0	
10	520	24	19	15	11	6	2	0	0	0	0	
20	530	24	20	16	11	7	2	0	0	0	0	
30	540	25	20	16	12	7	3	0	0	0	0	
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70	580	27	23	18	14	9	5	1	0	0	0	
80	590	28	23	19	14	10	6	1	0	0	0	
90	600	28	24	19	15	11	6	2	0	0	0	
00 10	610 620	29 30	24 25	20 20	15 16	11 12	7 7	2 3	0 0	0 0	0	
20	630	30	25	21	17	12	8	3	0	0	0	
30	640 650	31 32	26	21	17	13	8 9	4	0 0	0	0	
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If the employee	e's wages	Number of wi	thholding allowa	nces								
at least but	less than	O The amount to	<b>1</b> o withhold (in wh	2 nole dollars)	3	4	5	6	7	8	9	10 or more
670 680 690 700	680 690 700 710	34 34 35 36	28 29 29 30	24 24 25 25	19 20 20 21	15 15 16 16	10 11 12 12	6 7 7 8	2 2 3 3 3	0 0 0 0	0 0 0	0 0 0 0
710 720 730 740 750 760	720 730 740 750 760 770	36 37 38 38 39 40	31 32 32 33 34 34	26 26 27 27 28 29	21 22 22 23 23 24	17 17 18 19 19 20	13 13 14 14 15	8 9 9 10 10	4 5 5 6 7	0 1 1 2 2	0 0 0 0 0	0 0 0 0
770 780 790 800 810	780 790 800 810 820	40 41 42 43 43	35 36 36 37 38	29 30 31 31 32	25 25 26 26 27	20 21 21 22 22	16 16 17 17 18	11 12 12 13 14	7 8 8 9 9	3 3 4 4 5	0 0 0 0	0 0 0 0
820 830 840 850 860	830 840 850 860 870	44 45 45 46 47	38 39 40 40 41	33 33 34 35 35	27 28 29 29 30	23 23 24 24 25	18 19 20 20 21	14 15 15 16 16	10 10 11 11 12	5 6 6 7 7	1 2 2 3 3	0 0 0 0
870 880 890 900 910	880 890 900 910 920	47 48 49 49 50	42 42 43 44 44	36 37 38 38 39	31 31 32 33 33	26 26 27 27 28	21 22 22 23 23	17 17 18 18 19	12 13 13 14 15	8 9 9 10 10	4 4 5 5 6	0 0 0 1 1
920 930 940 950 960	930 940 950 960 970	51 51 52 53 53	45 46 46 47 48	40 40 41 42 42	34 35 35 36 37	28 29 30 30 31	24 24 25 25 26	19 20 21 21 22	15 16 16 17 17	11 11 12 12 13	6 7 7 8 8	2 2 3 4 4
1,000 1	980 990 1,000 1,010 1,020	54 55 55 56 57	49 49 50 51 51	43 44 44 45 46	37 38 39 39 40	32 33 33 34 35	26 27 28 28 29	22 23 23 24 24	18 18 19 19 20	13 14 14 15 16	9 10 10 11 11	5 6 6 7
1,030 1 1,040 1 1,050 1	1,030 1,040 1,050 1,060 1,070	57 58 59 60 60	52 53 53 54 55	46 47 48 48 49	41 41 42 43 44	35 36 37 37 38	30 30 31 32 32	25 25 26 26 27	20 21 21 22 23	16 17 17 18 18	12 12 13 13 14	7 8 8 9 9
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1,130 1 1,140 1 1,150 1	1,130 1,140 1,150 1,160 1,170	64 65 66 66 67	59 59 60 61 61	53 54 55 55 56	48 48 49 50 50	42 43 43 44 45	36 37 38 39 39	31 32 32 33 34	26 26 27 27 28	21 22 22 23 24	17 18 18 19 19	13 13 14 14 15
	l,180 l,190	68 68	62 63	57 57	51 52	45 46	40 41	34 35	29 29	24 25	20 20	15 16
1,190 1	L <b>,74</b> 6	69	63	58	ound total to 52	46	41	35	30	25	21	16
1,746 3	3,181	106	101	95	ound total to 90	84	79	73	68	62	56	51
9.85 F 3,181 and		T OF THE EXC 219	CESS OVER \$3	3181 PLUS (rd 206	ound total to 200	the nearest 193	whole dollar 187	) 181	174	168	161	155

### Married employees paid once a week

If the emp wages	are		vithholding allow		2	4	-	•	7	0	•	10
t least	but less than	O The amount	1 to withhold (in w	2 hole dollars)	3	4	5	6	7	8	9	10 or more
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230	240	1	0	0	0	0	0	0	0	0	0	0
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300	310	4	0	0	0	0	0	0	0	0	0	(
310	320	5	0	0	0	0	0	0	0	0	0	,
320	330	5	1	0	0	0	0	0	0	0	0	(
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340	350	6	2	0	0	0	0	0	0	0	0	(
350	360	7	3	0	0	0	0	0	0	0	0	(
360	370	8	3	0	0	0	0	0	0	0	0	(
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370	380	8	4	0	0	0	0	0	0	0	0	(
380	390	9	4	0	0	0	0	0	0	0	0	(
390	400	9	5	0	0	0	0	0	0	0	0	(
100	410	10	5	1	0	0	0	0	0	0	0	(
110	420	10	6	1	0	0	0	0	0	0	0	(
120	430	11	6	2	0	0	0	0	0	0	0	(
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520	530	16	12	7	3	0	0	0	0	0	0	(
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550	560	18	13	9	5	0	0	0	0	0	0	(
560	570	18	14	9	5	1	0	0	0	0	0	(
570	580	19	14	10	6	1	0	0	0	0	0	(
580	590	19	15	11	6	2	0	0	0	0	0	(
590	600	20	15	11	7	2	0	0	0	0	0	(
500	610	20	16	12	7	3	0	0	0	0	0	(
510	620	21	17	12	8	3	0	0	0	0	0	
520	630	21	17	13	8	4	0	0	0	0	0	
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740	750	28	23	19	15	10	6	2	0	0	0	(
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35 36 36 37 38 38 39 40 40 41 42 42 43 44 44 45	31 32 32 33 33 34 34 35 35 35 36 37 37 38	27 27 28 28 29 29 30 30 31 31 32 33 33 34	22 23 23 24 24 25 25 26 27 27 28 28 29 29	18 18 19 19 20 21 21 22 22 22 23 23 24 24 25	13 14 15 15 16 16 17 17 18 18 19 19 20 20	9 10 10 11 11 11 12 12 13 13 14 14 14 15	5 5 6 6 7 7 8 8 9 10 10 11 11	0 1 1 2 3 3 4 4 5 5 6 6	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0
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36 36 37 38 38 39 39 40 40 41 42 42 43 44 44 45	32 32 33 33 34 34 35 35 35 36 36 37 37 38	27 28 28 29 29 30 30 31 31 31 32 33 33 34	23 23 24 24 25 25 26 27 27 28 28 29 29	18 19 19 20 21 21 22 22 22 23 23 24 24 25	14 15 15 16 16 17 17 18 18 19 19 20 20	10 10 11 11 12 12 13 13 14 14 14 15	5 6 6 7 7 8 8 9 10 10 11 11	1 1 2 3 3 4 4 5 5 6 6	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
36 37 38 38 39 39 40 40 41 42 42 43 44 44 45	32 33 34 34 35 35 35 36 36 37 37 38	28 28 29 29 30 30 31 31 32 33 33 34	23 24 25 25 26 27 27 28 28 29 29	19 19 20 21 21 22 22 23 23 24 24 25	15 15 16 16 17 17 18 18 19 19 20 20	10 11 11 12 12 13 13 14 14 14 15	6 6 7 7 8 8 9 10 10 11 11	1 2 3 3 4 4 5 5 6 6	0 0 0 0 0 0 0 0	0 0 0 0 0 0
37 38 38 39 39 40 40 41 42 42 43 44 44 45	33 34 34 35 35 36 36 37 37 38	28 29 29 30 30 31 31 32 33 33 34	24 24 25 25 26 27 27 28 28 29 29	19 20 21 21 22 22 23 23 23 24 24 25	15 16 16 17 17 18 18 19 19 20 20	11 11 12 12 13 13 14 14 15 16	7 7 8 8 8 9 10 10 11 11	2 3 4 4 5 5 6 6	0 0 0 0 0 0 0	0 0 0 0 0 0
38 38 39 39 40 40 41 42 42 42 43 44 44 45	33 34 34 35 35 36 36 37 37 37 38	29 29 30 30 31 31 32 33 33 34	24 25 25 26 27 27 28 28 29 29	20 21 21 22 22 22 23 23 24 24 24 25	16 16 17 17 18 18 19 19 20 20	11 12 12 13 13 13 14 14 15	7 7 8 8 8 9 10 10 11 11	3 3 4 4 5 5 6 6	0 0 0 0 0 0	0 0 0 0 0
38 39 39 40 40 41 42 42 43 44 44 44	34 34 35 35 36 36 37 37 37 38	29 30 30 31 31 32 33 33 34	25 25 26 27 27 28 28 29 29	21 21 22 22 23 23 24 24 25	16 17 17 18 18 19 19 20 20	12 12 13 13 14 14 14 15	7 8 8 9 10 10 11 11	3 4 4 5 5 6 6 7	0 0 0 0 1 1 2 2	0 0 0 0
39 39 40 40 41 42 42 43 44 44 45	34 35 35 36 36 37 37 38	30 30 31 31 32 33 33 34	25 26 27 27 28 28 29 29	21 22 22 23 23 24 24 25	17 17 18 18 19 19 20 20	12 13 13 14 14 15 16	8 8 9 10 10 11 11	4 4 5 5 6 6 7	0 0 0 1 1 2 2	0 0 0 0 0 0
39 40 40 41 42 42 43 44 44 45	35 35 36 36 37 37 38	30 31 31 32 33 33 34	26 27 27 28 28 29 29	22 22 23 23 24 24 25	17 18 18 19 19 20 20	13 13 14 14 15 16	8 9 10 10 11 11	4 5 5 6 6 7	0 0 1 1 2 2	0 0 0 0 0
39 40 40 41 42 42 43 44 44 45	35 35 36 36 37 37 38	30 31 31 32 33 33 34	26 27 27 28 28 29 29	22 22 23 23 24 24 25	17 18 18 19 19 20 20	13 13 14 14 15 16	8 9 10 10 11 11	5 6 6 7	0 1 1 2 2	0 0 0 0 0
40 41 42 42 43 44 44 45	35 36 36 37 37 38	31 31 32 33 33 34	27 27 28 28 29 29	22 23 23 24 24 25	18 18 19 19 20 20	13 14 14 15 16	9 10 10 11 11	5 6 6 7	0 1 1 2 2	0 0 0 0
41 42 42 43 44 44 45	36 37 37 38	32 33 33 34	28 28 29 29	23 24 24 25	19 19 20 20	14 15 16	10 11 11	6 6 7	1 2 2	0 0 0
41 42 42 43 44 44 45	36 37 37 38	32 33 33 34	28 28 29 29	23 24 24 25	19 19 20 20	14 15 16	10 11 11	6 6 7	1 2 2	0 0 0
42 42 43 44 44 45	37 37 38 38	33 33 34	28 29 29	24 24 25	19 20 20	15 16	11 11	6 7	2 2	0
42 43 44 44 45	37 38 38	33 34	29 29	24 25	20 20	16	11	7	2	0
43 44 44 45	38 38	34	29	25	20			1		1
44 44 45	38					16	12	7	3	0
44 45		34	30	25						
44 45					21	17	12	8	3	0
45		35	30	26	22	17	13	8	4	0
	40	35	31	26	22	18	13	9	5	0
								9	5	1
46	40	36	31	27	23	18	14			1
46	41	36	32	28	23	19	14	10	6	1
47	41	37	32	28	24	19	15	11	6	2
48	42	37	33	29	24	20	15	11	7	2
48	43	38	33	29	25	20	16	12	7	3
49	44	38	34	30	25	21	17	12	8	3
50	44	39	35	30	26	21	17	13	8	4
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53	48	42	37	33	28	24	20	15	11	7
54	48	43	38	33	29	25	20	16	12	7
							1			8
	-13	-13	30	54						
IT OF THE EXC	ESS OVER \$	31190 PLUS (	round total t	o the neares	t whole dolla	ır)				
55	49	44	39	34	30	25	21	17	12	8
IT OF THE EXC	ESS OVER	3186 PLUS (	round total t	o the neares	t whole dolla	ır)				
191	185	179	174	168	163	157	152	146	141	135
IT OF THE EXC	ESS OVER	5397 PLUS (	round total t	o the neares	t whole dolla	ır)				
364	358	351	345	339	332	326	319	313	306	300
J	48 49 50 51 52 52 53 54 55 T OF THE EXC 191 T OF THE EXC	48 43 49 44 50 44 50 45 51 46 52 46 52 47 53 48 54 48 55 49 T OF THE EXCESS OVER \$ 55 49 T OF THE EXCESS OVER \$ 191 185 T OF THE EXCESS OVER \$	48 43 38 49 44 38 50 44 39 50 45 39 51 46 40 52 46 41 52 47 41 53 48 42 54 48 43 55 49 43 T OF THE EXCESS OVER \$1190 PLUS (191 185 179) T OF THE EXCESS OVER \$3186 PLUS (191 185 179) T OF THE EXCESS OVER \$5397 PLUS (191 185 179)	48	48       43       38       33       29         49       44       38       34       30         50       44       39       35       30         50       45       39       35       31         51       46       40       36       31         52       46       41       36       32         52       47       41       37       32         53       48       42       37       33         54       48       43       38       33         55       49       43       38       34         T OF THE EXCESS OVER \$1190 PLUS (round total to the neares       39       34         T OF THE EXCESS OVER \$3186 PLUS (round total to the neares       191       185       179       174       168         T OF THE EXCESS OVER \$5397 PLUS (round total to the neares       191       168       179       174       168	48       43       38       33       29       25         49       44       38       34       30       25         50       44       39       35       30       26         50       45       39       35       31       26         51       46       40       36       31       27         52       46       41       36       32       27         52       47       41       37       32       28         53       48       42       37       33       28         54       48       43       38       33       29         55       49       43       38       34       30         T OF THE EXCESS OVER \$1190 PLUS (round total to the nearest whole dollar section of the nearest w	48       43       38       33       29       25       20         49       44       38       34       30       25       21         50       44       39       35       30       26       21         50       45       39       35       31       26       22         51       46       40       36       31       27       23         52       46       41       36       32       27       23         52       47       41       37       32       28       24         53       48       42       37       33       28       24         54       48       43       38       33       29       25         55       49       43       38       34       30       25         T OF THE EXCESS OVER \$1190 PLUS (round total to the nearest whole dollar)         55       49       43       38       34       30       25         T OF THE EXCESS OVER \$3186 PLUS (round total to the nearest whole dollar)         191       185       179       174       168       163       157         T OF THE EXCESS	48       43       38       33       29       25       20       16         49       44       38       34       30       25       21       17         50       44       39       35       30       26       21       17         50       45       39       35       31       26       22       18         51       46       40       36       31       27       23       18         52       46       41       36       32       27       23       19         52       47       41       37       32       28       24       19         53       48       42       37       33       28       24       20         54       48       43       38       33       29       25       20         55       49       43       38       34       30       25       21         T OF THE EXCESS OVER \$1190 PLUS (round total to the nearest whole dollar)         55       49       43       39       34       30       25       21         T OF THE EXCESS OVER \$3186 PLUS (round total to the nearest whole dollar)	48       43       38       33       29       25       20       16       12         49       44       38       34       30       25       21       17       12         50       44       39       35       30       26       21       17       13         50       45       39       35       31       26       22       18       13         51       46       40       36       31       27       23       18       14         52       46       41       36       32       27       23       19       14         52       47       41       37       32       28       24       19       15         53       48       42       37       33       28       24       20       15         54       48       43       38       33       29       25       20       16         55       49       43       38       34       30       25       21       16         T OF THE EXCESS OVER \$3186 PLUS (round total to the nearest whole dollar)         191       185       179       174       168	48       43       38       33       29       25       20       16       12       7         49       44       38       34       30       25       21       17       12       8         50       44       39       35       30       26       21       17       13       8         50       45       39       35       31       26       22       18       13       9         51       46       40       36       31       27       23       18       14       9         52       46       41       36       32       27       23       19       14       10         52       47       41       37       32       28       24       19       15       10         53       48       42       37       33       28       24       20       15       11         54       48       43       38       33       29       25       20       16       12         55       49       43       38       34       30       25       21       16       12         TOF THE EXCESS OVER \$3186 PLUS

### Single employees paid every two weeks

at least	but less	0	vithholding allowa	2	3	4	5	6	7	8	9	10
	than	The amount	to withhold (in wi	nole dollars)								or more
0	160	0	0	0	0	0	0	0	0	0	0	
160	180	1	0	0	0	0	0	0	0	0	0	
180	200	3	0	0	0	0	0	0	0	0	0	
200	220	4	Ö	Ö	o l	ŏ	ŏ	ő	0	Ŏ	Ö	
220	240	5	0	0	0	0	0	0	0	0	0	
240	260	6	0	0	0	0	0	0	0	0	0	
260	280	7	0	0	0	0	0	0	0	0	0	
280	300	8	0	0	0	0	0	0	0	0	0	
300	320	9	0	0	0	0	0	0	0	0	0	
320	340	10	1	0	0	0	0	0	0	0	0	
340	360	11	2	0	0	0	0	0	0	0	0	
360	380	12	3	0	0	0	0	0	0	0	0	
380	400	13	5	Ō	0	o	ō	0	0	0	Ō	
400	420	14	6	Ö	o l	ő	ŏ	ő	0	Ŏ	Ö	
420	440	15	7	0	0	0	0	0	0	0	0	
420	440	13	,	U	"	•	•	0	U	0	U	
440	460	16	8	0	0	0	0	0	0	0	0	
460	480	18	9	0	0	0	0	0	0	0	0	
480	500	19	10	1	0	0	0	0	0	0	0	
500	520	20	11	2	0	0	0	0	0	0	0	
520	540	21	12	3	ő	ő	ő	ő	Ö	Ö	Ö	
				_	_		_	_		_	_	
540	560	22	13	4	0	0	0	0	0	0	0	
560	580	23	14	5	0	0	0	0	0	0	0	
580	600	24	15	6	0	0	0	0	0	0	0	
600	620	25	16	8	0	0	0	0	0	0	0	
620	640	26	17	9	0	Ō	Ō	0	0	0	0	
640	660	27	10	10	1	_		_			•	
640 660	660 680	27 28	18 19	10 11	1 2	0	0	0	0	0 0	0 0	
				11								
680	700	29	21	12	3	0	0	0	0	0	0	
700	720	30	22	13	4	0	0	0	0	0	0	
720	740	31	23	14	5	0	0	0	0	0	0	
740	760	33	24	15	6	0	0	0	0	0	0	
760	780	34	25	16	7	Ō	ō	0	Ō	0	Ō	
780	800	35	26	17	8	ō	ō	Ö	Ō	Ö	Ö	
800	820	36	27	18	9	1	ō	Ö	Ō	Ö	Ö	
820	840	37	28	19	11	2	ŏ	0	0	ő	ő	
840	860	38	29	20	12	3	0	0	0	0	0	
860	880	39	30	21	13	4	0	0	0	0	0	
880	900	40	31	23	14	5	0	0	0	0	0	
900	920	41	32	24	15	6	0	0	0	0	0	
920	940	42	33	25	16	7	0	0	0	0	0	
040	000	43	34	36	47			_	_	•	•	
940	960	43	34	26	17	8 9	0	0	0	0	0	
960	980	44	36	27	18	I	1	0	0	0	0	
980	1,000	45	37	28	19	10	2	0	0	0	0	
1,000	1,020	46	38	29	20	11	3	0	0	0	0	
1,020	1,040	47	39	30	21	13	4	0	0	0	0	
1,040	1,060	49	40	31	22	14	5	0	0	0	0	
1,060	1,080	50	41	32	23	15	6	0	0	0	0	
1,080	1,100	51	42	33	24	16	7	0	0	0	0	
1 100		51 52	42	33 34	26				0	0	0	
1,100 1,120	1,120 1,140	52 53	43 44	34 35	26 27	17 18	8 9	0	0	0	0	
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1,140	1,160	54	45	36	28	19	10	1	0	0	0	
1,160	1,180	55	46	37	29	20	11	3	0	0	0	
1,180	1,200	56	47	39	30	21	12	4	0	0	0	
1,200	1,220	58	48	40	31	22	13	5	0	0	0	
1,220	1,240	59	49	41	32	23	14	6	Ö	Ö	Ö	
	4							_		_	_	
1,240	1,260	61 62	51 52	42 43	33 34	24 25	16 17	7 8	0	0 0	0 0	
1,260	1,280	62					17		0			
1,280	1,300	63	53	44	35	26	18	9	0	0	0	
1,300	1,320	65	54	45	36	27	19	10	1	0	0	
1,320	1,340	66	55	46	37	29	20	11	2	0	0	
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If the emplo		Number of w	ithholding allowa	inces								
		0	1	2	3	4	5	6	7	8	9	10
at least 1	but less than		o withhold (in w			•		•	-		-	or more
1 240	1 200	67	56	47	38	30	21	12	3	0	0	0
1,340 1,360	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
							24		7	0	0	0
1,400	1,420	71 73	60 62	50 51	42 43	33 34	24 25	15	8	0	0	0
1,420	1,440	/3	02	21	45	34	25	16		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	Ö
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
1.040	1.000	101	00	70	60		40	20	20	24	12	
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	00	77	66		AC	27	29	20
2,140	2,160	122 123	111		88	77 79	66 68	55 56	46 47	37 39		1
2,160	2,180	123	112	101	90		68	56	47		30	21 22
2,180	2,200	124 126	113	102	91	80	69 70	58	48	40	31	1
2,200 2,220	2,220 2,240	126 127	115 116	104 105	92 94	81 83	70 72	59 60	49 50	41 42	32 33	23 24
2,220	2,240	141	110	103	J-	0.5	\		30	72	33	
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
2,340	2,380	137	126	114	102	92	81	70	59	49	40	32
				40000		l	. <b>.</b>	,				
2,380	.80 PERCE 3,493	NT OF THE E	XCESS OVER 126	\$2380 PLUS 115	(round total 104	to the neares	t whole doll 82	ar) 71	60	50	41	32
									30	30	71	32
						to the neares			125	124	112	103
3,493	6,362	213	202	191	180	169	157	146	135	124	113	102
						to the neares						
6,362 a	and over	438	425	413	400	387	374	361	348	336	323	310

### Married employees paid every two weeks

The amount to withhold fine whole deliant)   The amount fine whole whole deliant)   The amount fine whole whole deliant)   The amount fine whole deliant fine whole deliant)   The amount fine wh	wages a		0	1	2	3	4	5	6	7	8	9	10
10	ast l	but less than											or more
10	0	460	0	0	0	0	0	0	0	0	0	0	0
10   500   2   0   0   0   0   0   0   0   0													
100   520   3						1							0
10   540   4   0   0   0   0   0   0   0   0	180												0
10	500												0
10	520	540	4	0	0	0	0	0	0	0	0	0	0
10   10   10   10   10   10   10   10	540	560	5	0	0	0	0	0	0	0	0	0	0
180   600   8	60	580	7	0	0	0	0	0		0	0	0	0
100   620   9	580												0
10	500												0
10 660 11 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	520			-			_						0
10													
10	640												0
100 720	660	680	12	3	0	0	0	0	0	0	0	0	0
10	680	700	13	4	0	0	0	0	0	0	0	0	0
10 760	700	720	14	5	0	0	0	0	0	0	0	0	0
30         780         17         8         0 <td>720</td> <td>740</td> <td>15</td> <td>6</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	720	740	15	6	0	0	0	0	0	0	0	0	0
30         780         17         8         0 <td>7/10</td> <td>760</td> <td>16</td> <td>7</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	7/10	760	16	7	0	0	0	0	0	0	0	0	0
80 800 18 800 18 10 11 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													
100         820         19         11         2         0 </td <td></td> <td>0</td>													0
20       840       20       12       3       0        0       0       0       0       0       0       0       0 </td <td>780</td> <td></td> <td>0</td>	780												0
10 860	300												0
50       880       23       14       5       0        0       0       0       0       0       0       0       0 </td <td>320</td> <td>840</td> <td>20</td> <td>12</td> <td>3</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	320	840	20	12	3	0	0	0	0	0	0	0	0
80         900         24         15         6         0 <td>340</td> <td>860</td> <td>22</td> <td>13</td> <td>4</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	340	860	22	13	4	0	0	0	0	0	0	0	0
00         920         25         16         7         0 <td>360</td> <td>880</td> <td>23</td> <td>14</td> <td>5</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	360	880	23	14	5	0	0	0	0	0	0	0	0
00         920         25         16         7         0 <td>380</td> <td>900</td> <td>24</td> <td>15</td> <td>6</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	380	900	24	15	6	0	0	0	0	0	0	0	0
10   940   26   17   8   0   0   0   0   0   0   0   0   0	900										0		0
50         980         28         19         10         2         0 </td <td>920</td> <td></td> <td>0</td>	920												0
50         980         28         19         10         2         0 </td <td></td> <td>0.00</td> <td></td> <td>40</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		0.00		40									
80       1,000       29       20       12       3       0        0        0       0       0       0       0       0       0       0       0       0       0 <td< td=""><td>940</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></td<>	940												0
00       1,020       30       21       13       4       0        0        0       0       0       0       0       0       0       0       0       0       0 <td< td=""><td>960</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></td<>	960												0
1,040       31       22       14       5       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0 <td< td=""><td></td><td>1,000</td><td>29</td><td>20</td><td>12</td><td>3</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>		1,000	29	20	12	3	0	0	0	0	0	0	0
10 1,060	000	1,020	30	21	13	4	0	0	0	0	0	0	0
30         1,080         33         25         16         7         0	020	1,040	31	22	14	5	0	0	0	0	0	0	0
30         1,080         33         25         16         7         0	140	1 060	32	22	15	6	0	0	0	0	0	0	0
30       1,100       34       26       17       8       0        0        0       0       0       0       0       0       0       0       0       0       0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></td<>													0
00       1,120       35       27       18       9       0        0													
20       1,140       36       28       19       10       2       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0													0
10 1,160	L00 L20												0
30     1,180     39     30     21     12     4     0     0     0     0     0     0       30     1,200     40     31     22     13     5     0     0     0     0     0     0       30     1,220     41     32     23     15     6     0     0     0     0     0     0       40     1,240     42     33     24     16     7     0     0     0     0     0     0       40     1,260     43     34     25     17     8     0     0     0     0     0     0       40     1,260     43     34     25     17     8     0     0     0     0     0     0       40     1,280     44     35     26     18     9     0     0     0     0     0     0       40     1,320     46     37     29     20     11     2     0     0     0     0     0       40     1,340     47     38     30     21     12     3     0     0     0     0     0       40     1,360     48     40 <td></td> <td>1,140</td> <td></td> <td></td> <td>13</td> <td>10</td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>		1,140			13	10	_					•	
30       1,200       40       31       22       13       5       0	L40	1,160		29	20	11	3	0	0	0	0	0	0
30       1,200       40       31       22       13       5       0	L <b>60</b>	1,180	39	30			4	0	0	0	0	0	0
20       1,220       41       32       23       15       6       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       <	L80	1,200	40	31	22		5	0	0	0	0	0	0
20     1,240     42     33     24     16     7     0     0     0     0     0       10     1,260     43     34     25     17     8     0     0     0     0     0       60     1,280     44     35     26     18     9     0     0     0     0     0       80     1,300     45     36     28     19     10     1     0     0     0     0       90     1,320     46     37     29     20     11     2     0     0     0     0       10     1,340     47     38     30     21     12     3     0     0     0     0       10     1,360     48     40     31     22     13     5     0     0     0     0       10     1,360     48     40     31     22     13     5     0     0     0     0       10     1,400     50     42     33     24     15     7     0     0     0     0       10     1,420     51     43     34     25     16     8     0     0     0     0 <td></td> <td>1,220</td> <td>41</td> <td>32</td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		1,220	41	32				0	0	0	0	0	0
30     1,280     44     35     26     18     9     0     0     0     0     0     0       30     1,300     45     36     28     19     10     1     0     0     0     0     0       30     1,320     46     37     29     20     11     2     0     0     0     0     0       40     1,340     47     38     30     21     12     3     0     0     0     0     0       40     1,360     48     40     31     22     13     5     0     0     0     0     0       50     1,380     49     41     32     23     14     6     0     0     0     0     0       30     1,400     50     42     33     24     15     7     0     0     0     0       30     1,420     51     43     34     25     16     8     0     0     0     0       40     1,440     53     44     35     26     18     9     0     0     0     0       40     1,460     54     45     36     27	220	1,240	42	33	24	16		0	0	0	0	0	0
30     1,280     44     35     26     18     9     0     0     0     0     0     0       30     1,300     45     36     28     19     10     1     0     0     0     0     0       30     1,320     46     37     29     20     11     2     0     0     0     0     0       40     1,340     47     38     30     21     12     3     0     0     0     0     0       40     1,360     48     40     31     22     13     5     0     0     0     0     0       50     1,380     49     41     32     23     14     6     0     0     0     0     0       30     1,400     50     42     33     24     15     7     0     0     0     0       30     1,420     51     43     34     25     16     8     0     0     0     0       40     1,440     53     44     35     26     18     9     0     0     0     0       40     1,460     54     45     36     27	240	1 260	43	34	25	17	Ω	0	0	0	n	n	0
30     1,300     45     36     28     19     10     1     0     0     0     0     0       30     1,320     46     37     29     20     11     2     0     0     0     0     0       40     1,340     47     38     30     21     12     3     0     0     0     0     0       40     1,360     48     40     31     22     13     5     0     0     0     0     0       50     1,380     49     41     32     23     14     6     0     0     0     0     0       30     1,400     50     42     33     24     15     7     0     0     0     0       30     1,420     51     43     34     25     16     8     0     0     0     0       40     1,440     53     44     35     26     18     9     0     0     0     0       40     1,460     54     45     36     27     19     10     1     0     0     0	260												0
00     1,320     46     37     29     20     11     2     0     0     0     0     0       10     1,340     47     38     30     21     12     3     0     0     0     0     0       10     1,360     48     40     31     22     13     5     0     0     0     0     0       50     1,380     49     41     32     23     14     6     0     0     0     0     0       30     1,400     50     42     33     24     15     7     0     0     0     0     0       10     1,420     51     43     34     25     16     8     0     0     0     0       20     1,440     53     44     35     26     18     9     0     0     0     0       10     1,460     54     45     36     27     19     10     1     0     0     0							1						0
20     1,340     47     38     30     21     12     3     0     0     0     0       40     1,360     48     40     31     22     13     5     0     0     0     0     0       50     1,380     49     41     32     23     14     6     0     0     0     0     0       30     1,400     50     42     33     24     15     7     0     0     0     0     0       30     1,420     51     43     34     25     16     8     0     0     0     0     0       20     1,440     53     44     35     26     18     9     0     0     0     0       10     1,460     54     45     36     27     19     10     1     0     0     0							1						
40     1,360     48     40     31     22     13     5     0     0     0     0     0       50     1,380     49     41     32     23     14     6     0     0     0     0     0       30     1,400     50     42     33     24     15     7     0     0     0     0     0       30     1,420     51     43     34     25     16     8     0     0     0     0     0       20     1,440     53     44     35     26     18     9     0     0     0     0       10     1,460     54     45     36     27     19     10     1     0     0     0	300 320												0
50     1,380     49     41     32     23     14     6     0     0     0     0     0       30     1,400     50     42     33     24     15     7     0     0     0     0     0       00     1,420     51     43     34     25     16     8     0     0     0     0     0       20     1,440     53     44     35     26     18     9     0     0     0     0       10     1,460     54     45     36     27     19     10     1     0     0     0		1,540	7′	36	33		**					U	
30     1,400     50     42     33     24     15     7     0     0     0     0     0       00     1,420     51     43     34     25     16     8     0     0     0     0     0       20     1,440     53     44     35     26     18     9     0     0     0     0       10     1,460     54     45     36     27     19     10     1     0     0     0	340											0	0
00     1,420     51     43     34     25     16     8     0     0     0     0     0       20     1,440     53     44     35     26     18     9     0     0     0     0     0       40     1,460     54     45     36     27     19     10     1     0     0     0												0	0
00     1,420     51     43     34     25     16     8     0     0     0     0     0       20     1,440     53     44     35     26     18     9     0     0     0     0     0       40     1,460     54     45     36     27     19     10     1     0     0     0	380	1,400	50	42	33			7	0	0	0	0	0
20     1,440     53     44     35     26     18     9     0     0     0     0       40     1,460     54     45     36     27     19     10     1     0     0     0	100									0	0		0
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	140	1 //50	E4	AE.	26	27	10	10	1			0	_
NU 1,48U   55   46   37   28   20   11   2   0   0   0	140												0
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are		0	ithholding allowa 1	2	3	4	5	6	7	8	9	10
least b	ut less than		± to withhold (in wi		3	4	3	Ü	,	0	9	or mo
												1
L <b>,540</b>	1,560	59	50	41	33	24	15	6	0	0	0	0
,560	1,580	60	51	43	34	25	16	8	0	0	0	0
580	1,600	61	52	44	35	26	17	9	0	0	0	0
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
640	1,660	64	56	47	38	29	21	12	3	0	0	0
,660	1,680	65	57	48	39	30	22	13	4	0	0	0
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 7	0	0	0
720	1,740	69	60	51	42	34	25	16	/	0	0	0
740	1,760	70	61	52	43	35	26	17	8	0	0	0
760	1,780	71	62	53	44	36	27	18	10	1	0	0
780	1,800	72	63	54	46	37	28	19	11	2	0	0
800	1,820	73	64	55	47	38	29	20	12	3	0	0
820	1,840	73 74	65	56	48	39	30	21	13	4	0	0
,20	1,040	/4	03	30	40	33	30	21	13	•		"
840	1,860	75	66	58	49	40	31	23	14	5	0	0
360	1,880	76	67	59	50	41	32	24	15	6	0	0
880	1,900	77	68	60	51	42	33	25	16	7	0	0
900	1,920	78 79	69 71	61	52	43	34 36	26 27	17	8 9	0	0
920	1,940	79	/1	62	53	44	30	21	18	9	1	"
940	1,960	81	72	63	54	45	37	28	19	10	2	0
960	1,980	82	73	64	55	46	38	29	20	11	3	0
980	2,000	83	74	65	56	48	39	30	21	13	4	0
	-							1				0
000	2,020	85	75	66	57	49	40	31	22	14	5	
020	2,040	86	76	67	58	50	41	32	23	15	6	0
040	2,060	87	77	68	59	51	42	33	24	16	7	0
060	2,080	89	78	69	61	52	43	34	26	17	8	0
080	2,100	90	79	70	62	53	44	35	27	18	9	0
	- 1	91	80	71	63				28			1
100	2,120					54	45	36		19	10	
120	2,140	93	82	72	64	55	46	38	29	20	11	3
140	2,160	94	83	74	65	56	47	39	30	21	12	4
160	2,180	95	84	75	66	57	48	40	31	22	13	5
180	2,200	97	86	76	67	58	49	41	32	23	14	6
								1				
200	2,220	98 100	87 88	77 78	68 69	59 60	51 52	42 43	33 34	24 25	16 17	8
220	2,240	100	00	/0	03	00	52	45	34	25	17	•
240	2,260	101	90	79	70	61	53	44	35	26	18	9
260	2,280	102	91	80	71	62	54	45	36	28	19	10
280	2,300	104	93	81	72	64	55	46	37	29	20	11
				83	73							12
300 320	2,320 2,340	105 106	94 95	83 84	73 74	65 66	56 57	47 48	38 39	30 31	21 22	13
	_,540	100					",	"				13
340	2,360	108	97	85	76	67	58	49	41	32	23	14
360	2,380	109	98	87	77	68	59	50	42	33	24	15
6	ጸበ PFRCE	NT OF THE I	EXCESS OVER	\$2380 PHIS	(round total	to the neare	st whole dol	lar)				
	6,372	110	99	88	77	68	60	51	42	33	25	16
7.	85 PFRCE	NT OF THE I	EXCESS OVER	\$6372 PILIS	(round total	to the neare	st whole dol	lar)				
	10,795	381	370	359	348	337	326	315	303	292	281	270
					\$ (round tota	l +a +ba maam						
	nd over	728	716	703	690	677	664	651	639	626	613	600
,,,,,,, u	ila over	720	710	703	050	077	004	031	033	020	013	
			1	I	1	I		1	1	1	1	1

### Single employees paid twice a month

If the em wages			ithholding allowa		2	А	E	6	7	o	9	10
t least	but less than	O The amount	<b>1</b> to withhold (in wh	2 nole dollars)	3	4	5	6	7	8	3	or more
0	160	0	0	0	0	0	0	0	0	0	0	0
160	180	1	Ö	Ö	ő	Ö	ŏ	o l	Ö	ő	Ö	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	C
260	280	6	0	0	0	0	0	0	0	0	0	(
280	300	7	0	0	0	0	0	0	0	0	0	(
300	320	8	0	0	0	0	0	0	0	0	0	
320	340	9	0	0	0	0	0	0	0	0	0	(
340	360	10	1	0	0	0	0	0	0	0	0	(
360	380	12	2	0	0	0	0	0	0	0	0	
380	400	13	3 4	0 0	0	0	0	0	0	0	0 0	
400 420	420 440	14 15	5	0	0	0 0	0	0 0	0	0	0	
440	460	16	6	0	0	0	0	0	0	0	0	
460	480	17	7	0 0	0	0	0	0	0	0	0	
480 500	500 520	18 19	8 10	0	0	0 0	0	0 0	0	0	0 0	
500 520	540	20	11	1	0	0	0	0	0	0	0	
									_		_	
540 560	560 580	21 22	12 13	2 3	0	0 0	0	0 0	0 0	0	0	
560 580	600	22	14	4	0	0	0	0	0	0	0	
600	620	24	15	5	0	0	ŏ	0	ő	ő	0	
620	640	25	16	7	0	Ō	0	0	0	0	0	
640	660	27	17	8	0	0	0	0	0	0	0	
660	680	28	18	9	0	0	0	0	0	0	0	
680	700	29	19	10	0	0	0	0	0	0	0	
700	720	30	20	11	1	0	0	0	0	0	0	
720	740	31	21	12	2	0	0	0	0	0	0	
740	760	32	22	13	3	0	0	0	0	0	0	
760	780	33	23	14	5	0	0	0	0	0	0	(
780	800	34	25	15	6	0	0	0	0	0	0	
800 820	820 840	35 36	26 27	16 17	7 8	0 0	0	0 0	0	0	0	
020	640	30	21	1/	0	U		"	U	U	U	
840	860	37	28	18	9	0	0	0	0	0	0	
860	880	38	29	19	10	0	0	0	0	0	0	
880 900	900 920	39 40	30 31	20 21	11 12	1 3	0	0 0	0	0	0 0	
920	940	42	32	23	13	4	Ŏ	ŏ	Ö	0	0	
						_		_			_	
940 960	960 980	43 44	33 34	24 25	14 15	5 6	0	0	0 0	0 0	0 0	
980	1,000	45	35	26	16	7	0	0	0	0	0	
000	1,020	46	36	27	17	8	Ŏ	Ö	Ö	Ö	Ö	
020	1,040	47	37	28	18	9	0	0	0	0	0	
040	1,060	48	38	29	20	10	1	0	0	0	0	
060	1,080	49	40	30	21	11	2	0	0	Ö	0	
080	1,100	50	41	31	22	12	3	0	0	0	0	
100 120	1,120 1,140	51 52	42 43	32 33	23 24	13 14	4 5	0 0	0 0	0	0	
120	1,140	52	43	33	24	14	3	"	U	U	U	
140	1,160	53	44	34	25	15	6	0	0	0	0	
160	1,180	54	45	35	26	16	7	0	0	0	0	
180 200	1,200 1,220	55 56	46 47	36 38	27 28	18 19	8 9	0	0 0	0	0 0	
220	1,240	58	48	39	29	20	10	1	0	0	0	
240 260	1,260 1,280	59 60	49 50	40 41	30 31	21 22	11 12	2 3	0 0	0	0	
280	1,300	61	51	42	32	23	13	4	0	0	0	
300	1,320	63	52	43	33	24	14	5	0	0	0	
320	1,340	64	53	44	34	25	16	6	0	0	0	
		1	1	l			1				1	1

1,340   1,360   1,400   68   57   47   38   28   19   9   0   0   0   0   0   1,360   1,360   1,400   68   57   47   38   28   19   9   0   0   0   0   0   1,400   1,420   693   58   44   39   29   20   10   1   1   0   0   0   1,420   1,440   71   59   49   40   30   21   11   1   2   0   0   0   1,420   1,440   71   59   49   40   30   21   11   1   2   0   0   0   1,420   1,440   72   60   50   41   31   22   12   3   0   0   0   1,440   1,460   73   61   51   42   33   23   14   4   0   0   0   1,440   1,500   73   63   33   44   33   24   115   5   0   0   0   1,440   1,500   78   64   55   55   44   33   24   15   5   0   0   0   1,540   1,540   78   65   55   44   33   22   12   12   3   0   0   0   1,540   1,560   78   65   55   45   44   33   24   15   5   0   0   0   1,540   1,560   78   68   57   48   33   24   15   5   0   0   0   1,540   1,560	the employee's wage are	Number of w	rithholding allowa	inces 2	3	4	5	6	7	8	9	10
1,360 1,380 67 56 46 37 27 18 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	at least but less th	an			3	4	3	Ü	,	0	3	or more
1,460 1,480 73 61 51 42 33 23 14 4 0 0 0 0 1,480 1,500 75 63 53 43 34 24 15 5 0 0 0 0 1,500 1,520 76 64 54 44 35 25 16 6 0 0 0 0 0 1,520 76 64 54 44 35 25 16 6 0 0 0 0 1,520 76 64 54 44 35 25 16 6 0 0 0 0 0 1,520 1,520 1,540 78 65 55 45 36 26 17 7 0 0 0 0 1,540 1,560 1,580 80 68 57 47 38 28 19 9 0 0 0 0 1,580 1,600 82 70 58 48 39 29 20 10 1 1 0 1 0 0 1,560 1,560 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 1,620 1,640 84 72 60 51 41 32 22 13 3 0 0 1,620 1,630 88 7 74 62 52 42 33 23 14 4 0 0 1,620 1,630 87 75 63 53 43 34 24 15 5 6 0 0 1,700 1,720 90 78 66 55 44 34 35 25 16 6 0 0 0 1,700 1,720 90 78 66 55 45 36 26 17 7 7 0 0 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 55 45 36 26 117 7 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,720 1,740 91 79 67 56 46 37 27 18 9 0 0 1,740 1,750	1,360 1,380 1,380 1,400 1,400 1,420	67 68 69	56 57 58	46 47 48	37 38 39	27 28 29	18 19 20	8 9 10	0 0 1	0 0 0	0 0 0	0 0 0 0
1,560	1,460 1,480 1,480 1,500 1,500 1,520	73 75 76	61 63 64	51 53 54	42 43 44	33 34 35	23 24 25	14 15 16	4 5 6	0 0 0	0 0 0	0 0 0 0
	1,560 1,580 1,580 1,600 1,600 1,620	80 82 83	68 70 71	57 58 59	47 48 49	38 39 40	28 29 31	19 20 21	9 10 12	0 1 2	0 0 0	0 0 0 0
1,760	1,660 1,680 1,680 1,700 1,700 1,720	87 88 90	75 76 78	63 64 66	53 54 55	43 44 45	34 35 36	24 25 26	15 16 17	5 6 7	0 0 0	0 0 0 0
1,880 1,900 102 90 78 66 55 44 44 35 25 16 7 1,900 102 90 78 66 55 45 36 27 17 8 1,900 1,920 103 91 79 67 56 47 37 28 18 9 1,920 1,940 105 93 81 69 57 48 38 29 19 10 1,940 1,960 106 94 82 70 58 49 39 30 20 11 1,940 1,980 107 95 83 71 59 50 40 31 21 12 1,980 2,000 109 97 85 73 61 51 41 32 22 13 1,980 2,000 109 97 85 73 61 51 41 32 22 13 2,000 2,020 110 98 86 74 62 52 42 33 23 14 2,000 2,040 112 99 87 75 63 53 44 34 25 15 2,040 2,060 113 101 89 77 65 54 45 35 26 16 2,060 2,080 114 102 90 78 66 55 46 36 27 17 2,080 2,100 116 104 92 79 67 56 47 37 28 18 2,100 2,120 117 105 93 81 69 57 48 38 29 19 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,160 2,200 122 110 98 86 74 62 52 43 33 24 2,200 2,220 124 112 100 88 76 64 53 44 34 25 2,200 2,200 122 110 98 86 76 64 53 44 34 25 2,200 2,200 122 110 98 86 76 64 53 44 34 25 2,200 2,200 122 110 98 86 76 64 53 44 34 25 2,200 2,200 122 110 98 86 76 64 53 44 34 25 2,200 2,200 123 111 19 106 94 82 70 58 49 40 30 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 131 119 106 94 82 70 58 49 40 30 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 51 42 32 2,300 2,300 133 121 109 97 85 73 61 51 51 2,380 3,784 135 123 1	1,760 1,780 1,780 1,800 1,800 1,820	94 95 97	82 83 85	70 71 72	58 59 60	49 50 51	39 40 41	30 31 32	20 21 22	11 12 13	1 2 3	0 0 0 0
1,960 1,980 107 95 83 71 59 50 40 31 21 12 12,1980 2,000 109 97 85 73 61 51 41 32 22 13 14,2000 2,000 110 98 86 74 62 52 42 33 23 14 2,000 2,000 1110 98 86 74 62 52 42 33 23 14 2,000 2,000 1112 99 87 75 63 53 44 34 25 15 15 2,000 2,000 1114 102 90 78 66 55 46 36 27 17 28 18 2,000 2,000 116 104 92 79 67 56 47 37 28 18 2,100 2,120 117 105 93 81 69 57 48 38 29 19 2,120 2,140 118 106 94 82 70 58 49 39 30 20 2,140 2,160 120 108 96 84 72 59 50 40 31 22 23 2,180 2,200 122 110 98 86 74 62 52 43 33 24 2,200 2,220 124 112 100 98 86 74 62 52 43 33 24 2,200 2,220 124 112 100 98 86 74 62 52 43 33 24 2,200 2,220 124 112 100 88 76 64 53 44 34 25 2,200 2,220 124 112 100 88 76 64 53 44 34 25 2,200 2,220 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,230 128 116 104 92 80 68 56 47 37 28 2,220 2,240 125 113 101 89 77 65 54 45 33 34 34 34 34 34 34 34 34 34 34 34 34	1,860 1,880 1,880 1,900 1,900 1,920	101 102 103	89 90 91	77 78 79	65 66 67	54 55 56	44 45 47	35 36 37	25 27 28	16 17 18	7 8 9	0 0 0 0
2,060 2,080 114 102 90 78 66 55 46 36 27 17 2,080 2,100 116 104 92 79 67 56 47 37 28 18 2,100 2,120 117 105 93 81 69 57 48 38 29 19 2,120 2,140 118 106 94 82 70 58 49 39 30 20 20 2,140 2,160 120 108 96 84 72 59 50 40 31 22 2,160 2,180 121 109 97 85 73 61 51 42 32 23 2,180 2,200 122 110 98 86 74 62 52 43 33 24 2,200 2,220 124 112 100 88 76 64 53 44 34 25 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,230 129 117 105 93 81 69 57 48 38 29 2,230 2,300 129 117 105 93 81 69 57 48 38 29 2,230 2,300 129 117 105 93 81 69 57 48 38 29 2,230 2,320 131 119 106 94 82 70 58 49 40 30 2,230 2,320 131 119 106 94 82 70 58 49 40 30 2,230 2,320 131 119 106 94 82 70 58 49 40 30 2,230 2,340 132 120 108 96 84 72 60 50 41 31 2,340 2,360 2,380 135 123 111 99 86 74 62 52 43 33 34 72,340 2,360 133 121 109 97 85 73 61 51 42 32 2,360 2,380 135 123 111 99 86 74 62 52 43 33 34 72,340 2,360 133 121 109 97 85 73 61 51 42 32 2,360 2,380 135 123 111 99 86 74 62 52 43 33 34 72,340 2,360 133 121 109 97 85 73 61 51 42 32 2,360 2,380 135 123 111 99 86 74 62 52 43 33 34 72,340 2,360 133 121 109 97 85 73 61 51 42 32 2,360 2,380 135 123 111 99 86 74 62 52 43 33 34 74 62 52 43 33 34 74 62 52 43 33 34 74 62 52 43 33 34 74 75 75 75 75 75 75 75 75 75 75 75 75 75	1,960 1,980 1,980 2,000 2,000 2,020	107 109 110	95 97 98	83 85 86	71 73 74	59 61 62	50 51 52	40 41 42	31 32 33	21 22 23	12 13 14	1 2 3 5 6
2,160 2,180 121 109 97 85 73 61 51 42 32 23 24 2,180 2,200 122 110 98 86 74 62 52 43 33 24 2,200 2,220 124 112 100 88 76 64 53 44 34 25 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,220 2,240 125 113 101 89 77 65 54 45 35 26 2,240 2,260 126 114 102 90 78 66 55 46 36 27 2,260 2,280 128 116 104 92 80 68 56 47 37 28 2,280 2,300 129 117 105 93 81 69 57 48 38 29 2,300 2,320 131 119 106 94 82 70 58 49 40 30 2,320 2,340 132 120 108 96 84 72 60 50 41 31 2,340 2,360 133 121 109 97 85 73 61 51 42 32 2,360 2,380 135 123 111 99 86 74 62 52 43 33 66.80 PERCENT OF THE EXCESS OVER \$2380 PLUS (round total to the nearest whole dollar) 3,784 6,893 231 219 207 195 183 171 159 147 134 122 9.85 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	2,060 2,080 2,080 2,100 2,100 2,120	114 116 117	102 104 105	90 92 93	78 79 81	66 67 69	55 56 57	46 47 48	36 37 38	27 28 29	17 18 19	7 8 9 10 11
2,240	2,160 2,180 2,180 2,200 2,200 2,220	121 122 124	109 110 112	97 98 100	85 86 88	73 74 76	61 62 64	51 52 53	42 43 44	32 33 34	23 24 25	12 13 14 15
2,340	2,260 2,280 2,280 2,300 2,300 2,320	128 129 131	116 117 119	104 105 106	92 93 94	80 81 82	68 69 70	56 57 58	47 48 49	37 38 40	28 29 30	17 18 20 21 22
2,380 3,784 135 123 111 99 87 75 63 53 43 34  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  9.85 PERCENT OF THE EXCESS OVER \$5893 PLUS (round total to the nearest whole dollar)												23 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 9.85 PERCENT OF THE EXCESS OVER \$6893 PLUS (round total to the nearest whole dollar)									53	43	34	24
	3,784 6,893	231	219	207	195	183	171	159	147	134	122	110
6,893 and over 475 461 447 433 419 405 391 378 364 350	9.85 PERCI 6,893 and over		CESS OVER \$	6893 PLUS (r 447	ound total to 433	the nearest 419	whole dollar 405	) 391	378	364	350	336

### Married employees paid twice a month

		-	_	_	_	_	_	_	_	_	_	
least but	t less	0	1	2	3	4	5	6	7	8	9	10
	han	The amount t	to withhold (in w	nole dollars)								or more
	-00		•	•		_						
	500	0	0	0	0	0	0	0	0	0	0	0
	520	1	0	0	0	0	0	0	0	0	0	C
520 5	540	2	0	0	0	0	0	0	0	0	0	0
540 5	560	3	0	0	0	0	0	0	0	0	0	(
560 5	580	5	0	0	0	0	0	0	0	0	0	(
580 6	500	6	0	0	0	0	0	0	0	0	0	(
	520	7	0	0	0	0	0	0	0	0	0	(
	640	8	0	0	0	0	0	0	0	0	0	C
	560	9	0	0	0	0	o	0	0	0	0	
	580	10	0	0	0	0	0	0	0	0	0	
000 0	000	10	U	U		U			U	0	U	,
	700	11	1	0	0	0	0	0	0	0	0	(
700 7	720	12	3	0	0	0	0	0	0	0	0	(
720 7	740	13	4	0	0	0	0	0	0	0	0	(
740 7	760	14	5	0	0	0	0	0	0	0	0	(
760 7	780	15	6	0	0	0	0	0	0	0	0	(
780 8	300	16	7	0	0	0	0	0	0	0	0	(
	320	17	8	0	0	0	o	0	0	0	0	
	340	18	9	0	0	0	0	0	0	0	0	
								1				
	360	20	10	1	0	0	0	0	0	0	0	(
860 8	380	21	11	2	0	0	0	0	0	0	0	(
880 9	900	22	12	3	0	0	0	0	0	0	0	(
900 9	920	23	13	4	0	0	0	0	0	0	0	(
920 9	940	24	14	5	0	0	0	0	0	0	0	(
940 9	960	25	15	6	0	0	0	0	0	0	0	(
960 9	980	26	16	7	0	0	0	0	0	0	0	(
980 1,0	200	27	18	8	0	0	0	0	0	0	0	
				9	0			0	0		0	
-	020	28	19			0	0	1		0		(
020 1,0		29	20	10	1	0	0	0	0	0	0	(
	060	30	21	11	2	0	0	0	0	0	0	(
060 1,0	080	31	22	12	3	0	0	0	0	0	0	(
080 1,1	100	32	23	13	4	0	0	0	0	0	0	(
100 1,1	L20	33	24	14	5	0	0	0	0	0	0	(
	L40	34	25	16	6	0	0	0	0	0	0	(
140 1,1		36	26	17	7	0	0	0	0	0	0	(
160 1,1		37	27	18	8	0	0	0	0	0	0	(
100 13		20	20	10		•			•		0	
180 1,2		38	28	19 20	9	0	0	0	0	0	0	(
200 1,2		39	29	20	10	1	0	0	0	0	0	(
220 1,2		40	30	21	11	2	0	0	0	0	0	(
240 1,2		41	31	22	12	3	0	0	0	0	0	(
260 1,2	280	42	33	23	14	4	0	0	0	0	0	(
280 1,3	300	43	34	24	15	5	0	0	0	0	0	(
300 1,3		44	35	25	16	6	0	0	0	0	0	(
320 1,3		45	36	26	17	7	0	0	0	0	0	(
340 1,3		46	37	27	18	8	0	0	0	0	0	(
360 1,3		47	38	28	19	9	0	0	0	0	0	(
200 4 4	100	40	39	29	20	10				_	^	
380 1,4		48 49	39 40		20 21	10 12	1 2	0	0 0	0 0	0 0	(
400 1,4				31		12		1				(
420 1,4		51	41	32	22	13	3	0	0	0	0	(
440 1,4		52	42	33	23	14	4	0	0	0	0	(
460 1,4	180	53	43	34	24	15	5	0	0	0	0	(

	oyee's wages re	Number of wi	thholding allowa	inces								
at loast	hut loss than	0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount t	o withhold (in w	hole dollars)								or more
1 400	1 500	54	44	25	25	16		0	0	0	0	0
1,480	1,500		44	35			6			1		
L,500	1,520	55	45	36	26	17	7	0	0	0	0	0
L,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
	-	58	49	39	30	20	11	1	0	0	0	0
,560	1,580	30	45	33	30	20	11	1	"		0	
,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
,660	1,680	63	54	44	35	25	16	7	0	0	0	0
,680	1,700	64	55	45	36	27	17	8	0	0	0	0
,700	1,720	66	56	47	37	28	18	9	0	0	0	0
	-									1		
L <b>,720</b>	1,740	67	57	48	38	29	19	10	0	0	0	0
,740	1,760	68	58	49	39	30	20	11	1	0	0	0
,760	1,780	69	59	50	40	31	21	12	2	0	0	0
700	1 000	70	60	F4	44	33	22	43			_	_
,780	1,800	70	60	51	41	32	22	13	3	0	0	0
,800	1,820	71	61	52	42	33	23	14	5	0	0	0
,820	1,840	72	62	53	44	34	25	15	6	0	0	0
,840	1,860	73	64	54	45	35	26	16	7	0	0	0
,860	1,880	73 74	65	55	46	36	27	17	8	0	0	0
,	_,											
,880	1,900	75	66	56	47	37	28	18	9	0	0	0
,900	1,920	76	67	57	48	38	29	19	10	0	0	0
,920	1,940	77	68	58	49	39	30	20	11	1	0	0
-		78	69	59	50	40	31	22	12	3	0	0
,940	1,960									1		
,960	1,980	79	70	60	51	42	32	23	13	4	0	0
,980	2,000	80	71	62	52	43	33	24	14	5	0	0
2,000	-	82	72	63	53	44	34	25	15	6	0	0
-	2,020											1
,020	2,040	83	73	64	54	45	35	26	16	7	0	0
,040	2,060	84	74	65	55	46	36	27	17	8	0	0
,060	2,080	85	75	66	56	47	37	28	18	9	0	0
,080	2,100	86	76	67	57	48	38	29	20	10	1	0
,100	2,120	87	77	68	58	49	40	30	21	11	2	0
,120	2,140	88	79	69	60	50	41	31	22	12	3	0
		90	80	70	61	51		32	23	1	4	0
,140 ,160	2,160 2,180	90 91	80 81	70	62	52	42 43	33	23	13 14	5	0
,100	2,100	71	01	/1	02	32	43	33	27	14		
,180	2,200	92	82	72	63	53	44	34	25	15	6	0
,200	2,220	94	83	73	64	54	45	35	26	16	7	0
												1
,220	2,240	95	84	74	65	55	46	36	27	18	8	0
,240	2,260	97	85	75	66	57	47	38	28	19	9	0
,260	2,280	98	86	77	67	58	48	39	29	20	10	1
200	2 200	00	07	70	60	F0	40	40	20	31	11	,
,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
,320	2,340	102	90	80	70	61	51	42	32	23	13	4
,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
					round total t							_
,380	6,903	105	93	82	73	63	54	45	35	26	16	7
7.	.85 PERCE	NT OF THE E	XCESS OVER	\$6903 PLUS	round total t	o the neares	t whole dolla	r)				
,903	11,694	413	401	389	377	365	353	341	329	317	305	293
9.	.85 PERCE	NT OF THE E	XCESS OVER	\$11694 PLUS	(round total	to the neare	st whole dol	lar)				
	nd over	789	775	761	747	733	720	706	692	678	664	650

### Single employees paid once a month

	nployee's es are	Number of	withholding allow	vances 2	3	4	5	6	7	8	9	10
at least	but less than		t to withhold (in w		3	7	3	Ü	,	8	3	or more
0 320 340 360 380	320 340 360 380 400	0 1 2 3 4	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
400 420 440 460 480	420 440 460 480 500	5 7 8 9 10	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
500 520 540 560 580	520 540 560 580 600	11 12 13 14 15	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
600 640 680 720 760	640 680 720 760 800	17 19 21 23 25	0 0 2 4 6	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
800 840 880 920 960	840 880 920 960 1,000	27 30 32 34 36	8 11 13 15 17	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
1,000 1,040 1,080 1,120 1,160	1,040 1,080 1,120 1,160 1,200	38 40 42 44 47	19 21 23 26 28	0 2 4 7 9	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
1,200 1,240 1,280 1,320 1,360	1,240 1,280 1,320 1,360 1,400	49 51 53 55 57	30 32 34 36 38	11 13 15 17 19	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
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3,760 3,800 204 180 156 132 110 91 72 53 34 15 0  3,800 3,840 3,880 207 183 159 134 112 93 74 55 36 17 0  3,800 3,840 207 185 161 137 114 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  4,000 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 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  4,280 4,320 239 215 191 167 143 119 100 81 62 43 24  4,280 4,320 237 213 189 164 140 117 98 79 60 41 22  4,380 4,320 239 215 191 167 143 119 100 81 62 43 24  4,380 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 66 47 28  4,400 4,400 245 221 197 173 148 124 104 85 66 47 28  4,400 4,400 245 221 197 173 148 124 104 85 66 47 28  4,400 4,400 245 221 197 173 148 124 104 85 66 47 28  4,400 4,400 245 221 197 173 148 124 104 85 66 47 28  4,500 4,600 258 234 210 186 162 138 159 135 111 92 73 54 35  4,520 4,560 256 232 208 181 157 133 111 92 73 54 35  4,560 4,600 258 234 210 186 162 138 159 135 113 94 75 56 37  4,600 7,568 13,785 462 438 413 89 365 341 317 293 269 245 221  9.85 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)  7.85 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)  7.85 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)  9.85 PERCENT OF THE EXCESS OVER \$13785 PLUS (round total to the nearest whole dollar)  9.85 PERCENT OF THE EXCESS OVER \$13785 PLUS (round total to the nearest whole dollar)												_	
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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 4,400 4,440 248 223 199 175 151 127 106 87 68 49 30 4,440 4,480 250 253 229 205 181 157 133 111 92 73 54 35 4,520 4,560 256 232 208 183 159 135 113 94 75 56 37 4,560 4,600 7,568 260 258 234 210 (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 \$45600 PLUS (round total to the nearest whole dollar) 7,568 13,785 462 438 413 389 365 341 317 293 269 245 221			209	185	161	137	114	95	76	57	38	19	1
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  4,280 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  7,568 13,785 462 438 413 389 365 341 317 293 269 245 221  9.85 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)  7,568 13,785 462 438 413 389 365 341 317 293 269 245 221				1						1			
4,000										1			
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 4,480 250 253 229 205 181 157 133 111 92 73 54 35 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 4,600 7,568 260 236 272 188 163 139 116 97 78 59 40  7.85 PERCENT OF THE EXCESS OVER \$4600 PLUS (round total to the nearest whole dollar)  9.85 PERCENT OF THE EXCESS OVER \$13785 PLUS (round total to the nearest whole dollar)  9.85 PERCENT OF THE EXCESS OVER \$13785 PLUS (round total to the nearest whole dollar)		4.040	220	106	172	140	124	104	0.5		47	20	_
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 4,480 250 226 202 178 154 154 130 108 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 4,600 258 234 210 186 162 138 159 135 115 96 77 58 39 66 77 58 39 66 77 58 39 166 162 138 159 135 113 94 75 56 37 4,560 4,600 258 234 210 186 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 39 166 162 138 155 96 77 58 24 24 24 24 24 24 24 24 24 24 24 24 24													
4,160													13
4,200													
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 <t< td=""><td>4,160</td><td>4,200</td><td>231</td><td>207</td><td>183</td><td>159</td><td>135</td><td>112</td><td>93</td><td>/4</td><td>56</td><td>3/</td><td>18</td></t<>	4,160	4,200	231	207	183	159	135	112	93	/4	56	3/	18
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) 7,568 13,785 462 438 413 389 365 341 317 293 269 245 221 9.85 PERCENT OF THE EXCESS OVER \$13785 PLU\$ (round total to the nearest whole dollar) 9.85 PERCENT OF THE EXCESS OVER \$13785 PLU\$ (round total to the nearest whole dollar) 389 365 341 317 293 269 245 221				040	400	464		44-					
4,320		4.320								1			
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)  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 PLU\$ (round total to the nearest whole dollar)	4,320	4,360	242	218	194	170	146	122	102	83	64	45	
4,440  4,480  250  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)  389  365  341  317  293  269  245  221  9.85 PERCENT OF THE EXCESS OVER \$13785 PLU\$ (round total to the nearest whole dollar)  365  341  317  293  269  245  221	4,360	4,400	245	221	197	173	148	124	104	85	66	47	28
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) 186 163 139 116 97 78 59 40 7.85 PERCENT OF THE EXCESS OVER \$7568 PLUS (round total to the nearest whole dollar) 389 365 341 317 293 269 245 221 9.85 PERCENT OF THE EXCESS OVER \$13785 PLU\$ (round total to the nearest whole dollar)													
4,520													
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 PLU\$ (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 PLU\$ (round total to the nearest whole dollar)													
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 PLU\$ (round total to the nearest whole dollar)	6.	80 PERCE	NT OF THE I	EXCESS OVER	\$4600 PLUS	(round total	to the neare	st whole doll	ar)				
7,568 13,785 462 438 413 389 365 341 317 293 269 245 221 9.85 PERCENT OF THE EXCESS OVER \$13785 PLU\$ (round total to the nearest whole dollar)	-									97	78	59	40
9.85 PERCENT OF THE EXCESS OVER \$13785 PLU\$ (round total to the nearest whole dollar)										293	269	245	221
										2.53	203	243	221
										755	727	699	672

### Married employees paid once a month

wage	s die		vithholding allowa 1		3	А	-	•	-	0	0	10
t least	but less	0	1	2	3	4	5	6	7	8	9	10
	than	The amount	to withhold (in wh	iole dollars)								or more
•	1 000								•		•	
0	1,000	0	0	0	0	0	0	0	0	0	0	
,000	1,040	3	0	0	0	0	0	0	0	0	0	
,040	1,080	5	0	0	0	0	0	0	0	0	0	
,080,	1,120	7	0	0	0	0	0	0	0	0	0	
,120	1,160	9	0	0	0	0	0	0	0	0	0	
160	1 200	11				0	_		0	0	0	
,160	1,200	11	0	0	0	0	0	0	0	0	0	
,200	1,240	13	0	0	0	0	0	0	0	0	0	
,240	1,280	15	0	0	0	0	0	0	0	0	0	
,280	1,320	18	0	0	0	0	0	0	0	0	0	
,320	1,360	20	1	0	0	0	0	0	0	0	0	
,360	1,400	22	3	0	0	0	0	0	0	0	0	
,400	1,440	24	5	0	0	0	0	0	0	0	0	
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,440	1,480	26					0					
,480	1,520	28	9	0	0	0	0	0	0	0	0	
,520	1,560	30	12	0	0	0	0	0	0	0	0	
,560	1,600	33	14	0	0	0	0	0	0	0	0	
,600	1,640	35	16	0	0	0	0	0	0	0	0	
,640	1,680	37	18	0	0	0	0	0	0	0	0	
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,680	1,720	39	20	1	0	0	0			0	0	
,720	1,760	41	22	3	0	0	0	0	0	0	0	
760	1,800	43	24	5	0	0	0	0	0	0	0	
,800	1,840	45	26	8	0	0	0	0	0	0	0	
,840	1,880	48	29	10	0	0	0	0	0	0	0	
,880	1,920	50	31	12	0	0	0	0	0	0	0	
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,920	1,960	52	33	14	0	0	0	0	0	0	0	
,960	2,000	54	35	16	0	0	0	0	0	0	0	
,000	2,040	56	37	18	0	0	0	0	0	0	0	
,040	2,080	58	39	20	1	0	0	0	0	0	0	
,080	2,120	60	41	23	4	0	0	0	0	0	0	
,120	2,160	63	44	25	6	0	0	0	0	0	0	
,160	2,200	65	46	27	8	0	0	0	0	0	0	
,200	2,240	67	48	29	10	0	0	0	0	0	0	
,240	2,280	69	50	31	12	0	0	0	0	0	0	
,280	2,320	71	52	33	14	0	0	0	0	0	0	
,320	2,360	73	54	35	16	0	0	0	0	0	0	
360	2,400	75	56	37	19	0	0	0	0	0	0	
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,400	2,440	78	59	40	21	2	0	0	0	0	0	
,440	2,480	80	61	42	23	4	0	0	0	0	0	
,480	2,520	82	63	44	25	6	0	0	0	0	0	
,520	2,560	84	65	46	27	8	0	0	0	0	0	
560	2,600	86	67	48	29	10	0	0	0	0	0	
,600	2,640	88	69	50	31	12	0	0	0	0	0	
,640	2,680	90	71	52	34	15	0	0	0	0	0	
		1										
,680	2,720	93	74	55	36	17	0	0	0	0	0	
,720	2,760	95	76	57	38	19	0	0	0	0	0	
,760	2,800	97	78	59	40	21	2	0	0	0	0	
,800	2,840	99	80	61	42	23	4	0	0	0	0	
,840	2,880	101	82	63	44	25	6	0	0	0	0	
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,880	2,920	103	84	65	46	27	8	0	0	0	0	
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	388 aı	nd over	1,578	1,550	1,523	1,495	1,467	1,439	1,411	1,384	1,356	1,328	1,30

### **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

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