

2017

Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2017

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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

Information in this booklet is available in other formats upon request.

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, call 651-282-9999 or 1-800-657-3594.

Forms

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

Withholding Fact Sheets

#2 & 2a	Information on Submitting W-2/1099s Electronically
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#20	Reciprocity

The information you provide on your tax return is private by state law. It cannot be given to others without your consent except to the IRS, other states that guarantee the same privacy, and certain government units as provided by law.

Check our website for the most current information

Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2017. Check our website periodically for updates.

Directory

Withholding Tax Information

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

**651-282-9999 or
1-800-657-3594**

www.revenue.state.mn.us

email: withholding.tax@state.mn.us

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

e-Services

Business Registration

Federal offices

Internal Revenue Service (IRS)

www.irs.gov

1-800-829-1040

Business taxes

1-800-829-4933

Forms order line

1-800-829-3676

U.S. Citizenship and Immigration Services
(I-9 forms)

www.uscis.gov

1-800-375-5283

Social Security Administration

www.ssa.gov/employer

1-800-772-1213

Minnesota state offices

Employment and Economic Development
(unemployment insurance)

www.uimn.org

651-296-6141 (press "4")

email: ui.mn@state.mn.us

Human Services

New Hire Law

www.mn.gov/dhs

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

fax: 1-800-692-4473

Labor and Industry

Labor Standards

www.dli.mn.gov

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

Workers' Compensation

www.dli.mn.gov/workcomp.asp

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

email: dli.communications@state.mn.us



Sign up for email updates!

Look for the red envelope on our website.

Business Tax Workshops

Learn about business taxes from the experts.

Sign up now for **FREE** classes!

For a schedule of upcoming workshops, go to our website and click on

Starting a Business 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 sound working knowledge of the Minnesota tax laws. Continuing Professional Education (CPE) credits are offered with the completion of some classes.

What's New

Interest Rate

The 2017 interest rate is 4 (.04) percent.

Tax Law Changes

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

Military Retirement Pay

Individuals receiving certain types of military pensions or other military retirement pay may claim exempt from Minnesota

withholding on this income by providing you with a completed Minnesota Form W-4MN.

Two-step Verification

The Minnesota Department of Revenue added an extra layer of security to our e-Services system. To log in to e-Services you must enter a username, password, and verification code we send you to access your account. See page 12 for more information.

Seasonal Businesses

If you consistently withhold tax in the same quarters each calendar year but don't withhold in 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.

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

Employers Using Payroll Services

As an employer, you are responsible for ensuring your returns are filed and payments are made on time even if you contract with a payroll service company. We are required to 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 electronically send to us any tax they collect from clients.

For details, see Fact Sheet 5.

Your payments must be made electronically if you use a payroll service company.

Note: You can call our withholding tax information line (see page 2) during business hours to verify your deposit and return information.

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

Both you as a third-party bulk filer 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 "Register for a Minnesota tax ID number" 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 are required to file returns, make deposits, and submit W-2 and 1099 information electronically using e-Services. Go to our website to log in to e-Services.

When filing returns, you can manually enter each client's filing information or send an electronic file (in a spreadsheet format) that contains the information for your clients. Both options use the e-Services system. You can find file layout information on our website. Type **File Formats** in the Search box.

Update Client Information

You must provide us with updated client information at least once per month if you have clients to add or remove. To update client information, go to our website and login to e-Services.

For additional information, including registering and responsibilities, see Fact Sheet 5.

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 are also required to withhold Minnesota income tax in most cases.

If you are not required to withhold federal income tax from the 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, other family members, 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 Fact Sheet 6.

You must withhold Minnesota income tax from the wages you pay employees and send the amount withheld to the department. 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 Fact Sheets 9 and 10.

Employee or Independent Contractor

The proper classification is a matter of law, not choice. The factors considered when evaluating worker classification fall into three main 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 wages paid to the employee. The employee may *not* claim the tax as a credit (withholding) on their Minnesota individual income tax return.

For details see Fact Sheet 8.

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 the work is performed, even if the work is performed 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 are also required to 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 the minimum income requirement for a nonresident to file a Minnesota individual income tax return, which is \$10,400

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 Fact Sheet 19.

Reciprocity for Residents of Michigan or North Dakota

Minnesota has income tax reciprocity agreements with Michigan and North Dakota. Under the agreements, you are not required to withhold Minnesota income tax from the wages of an employee who is a resident of Michigan or North Dakota, works in Minnesota, and gives you a properly completed Form MWR, *Reciprocity Exemption/Affidavit of Residency*, each year. You must send us copies of the forms you received from your employees.

Even though 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 the employee requests that you withhold tax for their state of residence, contact the Michigan or North Dakota revenue department for information.

For details, see Fact Sheet 20.

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 the employee's 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 the state of residence as well as any state in which more than 50 percent of their compensation is earned. An employee is considered to have earned more than 50 percent of his or her compensation in any state in which scheduled flight time in that state is more than 50 percent of total scheduled flight time for the calendar year.

Nonresident Entertainer Tax

Compensation paid to nonresident entertainers for performances is not subject to regular Minnesota income tax. Instead, there is a 2 percent (.02) nonresident entertainer tax on the gross compensation the entertainer or entertainment entity receives for performances in Minnesota. Nonresident entertainer tax does not apply to residents of Michigan or North Dakota due to reciprocity agreements (see "Reciprocity for Residents of Michigan or North Dakota" on this page).

The term *entertainers* includes, but is not limited to, musicians, singers, dancers, comedians, actors, athletes, and public speakers.

The law defines an *entertainment entity* as any of the following:

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

Withholding Requirements (continued)

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

Report and pay the nonresident entertainer tax on Form ETD, *Nonresident Entertainer Tax, Promoter's Deposit Form*, by the end of the following month. File Form ETA, *Nonresident Entertainer Tax, Promoter's Annual Reconciliation*, by Feb. 28 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 Fact Sheet 11.

Other Types of Withholding

Royalty Payments

The payer of mining and exploration royalties is required to withhold income tax on royalty payments made for use of Minnesota land. 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 requested by the person receiving the payment. 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 value of the contract exceeds \$50,000.

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*, with us before the project begins. An SDE form must be filed 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 exemption 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 Fact Sheet 12.

Withholding Affidavits for Construction Contractors

In order to receive final payment from a project performed for the state of Minnesota, or any of its political subdivisions (such as counties, cities, or school districts), a construction contractor must send us a Withholding Affidavit for Contractors when work on the project is complete. The contractor must get an approved contractor affidavit in order to receive final payment.

You can submit your contractor affidavit 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 Fact Sheet 13.

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 the state where the employee is working, for Minnesota, 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 that are 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 work had been performed in Minnesota (use Minnesota tax tables) 1 _____
2. Enter the tax you are withholding for the state in which the employee works 2 _____
3. If line 1 is more than line 2, subtract line 2 from line 1.
Send this amount to the Minnesota Department of Revenue. 3 _____

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

Forms for Minnesota Withholding Tax

Employee's Withholding Allowance Certificates

Federal Withholding Allowances

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

If a new employee does not give you a completed Form W-4 before the first wage payment, withhold tax as if he or she is single with zero withholding allowances.

Keep all forms in your records.

Minnesota Withholding Allowances

If the employee chooses the same number of Minnesota allowances as federal allowances and the number claimed is 10 or less, use the same number of allowances reported on Form W-4 to determine the employee's Minnesota withholding. There is no need for the employee to complete a separate form for Minnesota purposes.

However, the employee must provide you with a completed Form W-4MN, *Minnesota Employee Withholding Allowance/Exemption Certificate*, if the employee:

- Claims fewer Minnesota withholding allowances than federal allowances
- Claims more than 10 Minnesota withholding allowances
- Requests additional Minnesota withholding to be deducted each pay period
- Claims to be exempt from Minnesota income tax withholding (The employee must qualify by meeting one of the requirements listed in section 2 of Form W-4MN.)

You are not required to verify the number of withholding allowances claimed by each employee. 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:

- The employee claims more than 10 Minnesota withholding allowances
- The employee claims to be exempt from Minnesota withholding and you reasonably expect the wages to exceed \$200 per week, unless he or she is a resident of a reciprocity state (see page 4) and has completed Form MWR
- You believe the employee is not entitled to the 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

Minnesota law imposes 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 required Form W-4MN not filed with the us.

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 person to fill out federal Form W-4P (available at www.irs.gov) and return it to you. Write "Minnesota only" across the top of the Minnesota copy.

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 payment of wages.

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 includes the tax withheld from pension and annuity payments *as well as* the 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 in 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 Fact Sheet 9.

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

Note: If an employee's wages or withholding allowances change or you change the number of times you pay your employee per month, 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 the number of withholding allowances the employee claimed. 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 the employee's payroll records (regardless of whether you list the amounts separately on the paycheck), 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 the number is incorrect, you must withhold tax equal to 9.85 percent (.0985) of the payment(s). If you do not, you may be assessed the amount you should have withheld. The assessment is subject to penalty and interest.



Withholding Tax Calculator

This new 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 employees are paid, not when the work is performed. For example, if an employee is paid 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:

- You are required by the IRS to deposit following the semiweekly depositing schedule
- 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:

- You are required by the IRS to deposit following the monthly depositing schedule

- 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, October 31, 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 Dec. 1, the entire amount of withholding may be paid when the annual return is due. The annual return is due February 28. However, annual filers 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 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, a 5 percent (.05) penalty applies to payments not made electronically, even if a check is sent on time.

How to Make Deposits

Deposit Electronically

You can make deposits over the Internet 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 choose to pay by check. You must mail your deposit with a personalized payment voucher.

Go to our website and click **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 don't have Internet access, call 651-282-9999 or 1-800-657-3594 to ask us to mail payment vouchers to you.

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

For additional payment methods, including ACH Credit Method, Credit or Debit card, and Bank Wire, see page 11.

File a Return

Are you a quarterly filer or an annual filer?

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

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

All Filers

When entering wages paid during the reporting period, enter the total gross wages and any other compensation subject to Minnesota income tax withholding (such as commissions, bonuses, the value of goods and services given employees 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 any:

- 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 but don't withhold in 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.

Annual Filers

Your annual return is due by Feb. 28 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 you are notified by the IRS or after you file a federal amended return.

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

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

Worksheet A (for quarterly filers only)

Quarterly return for period ending _____ Minnesota tax ID _____

- 1 Wages paid to employees during the quarter
(see "All Filers" on page 9) 1 _____
 - 2 Total number of employees during the quarter 2 _____
 - 3 Total Minnesota income tax withheld for the quarter
(from Table A). 3 _____
 - 4 Total deposits and credit (sum of Table B and any
credit carried forward from prior quarter) 4 _____
 - 5 Total amount due. Subtract line 4 from line 3.
(If result is less than zero, go to line 6) 5 _____
- To pay electronically, enter the following banking information:

Routing Number: _____ Account Number: _____

- 6 If line 5 is less than zero, the system will carry the amount forward to the next quarter unless you choose to have some or all of the amount refunded. Indicate your choice below:
 - 6a Credit to carry forward: _____
(include on line 4 of next quarter's Worksheet A)
 - 6b Credit to be refunded: _____
To request direct deposit, enter the following banking information:
Routing Number: _____ Account Number: _____

TABLE A – Payroll Information

Payroll Date	Tax Withheld

TOTAL WITHHELD (enter on line 3)

TABLE B – Deposit Information

Date	Tax Deposited

TOTAL DEPOSITS (include on line 4)

Worksheet B (for annual filers only)

Annual return for _____ (year) Minnesota tax ID _____

- 1 Wages paid to employees during the year
(from Forms W-2) 1 _____
 - 2 Total number of employees during the year 2 _____
 - 3 Total Minnesota income tax withheld for the year reported
on Forms W-2 and 1099 (from Table A) 3 _____
 - 4 Total deposits and credit (sum of Table B and any
credits carried forward from prior year) 4 _____
 - 5 Total amount due. Subtract line 4 from line 3.
(If result is less than zero, go to line 6) 5 _____
- To pay electronically, enter the following banking information:

Routing Number: _____ Account Number: _____

- 6 If line 5 is less than zero, the system will carry the amount forward to the next year unless you choose to have some or all of the amount to be refunded. Indicate your choice below:
 - 6a Credit to carry forward: _____
(include on line 4 of next year's Worksheet B)
 - 6b Credit to be refunded: _____
To request direct deposit, enter the following banking information:
Routing Number: _____ Account Number: _____

TABLE A – Payroll Information

Payroll Date	Tax Withheld

TOTAL WITHHELD (enter on line 3)

TABLE B – Deposit Information

Date	Tax Deposited

TOTAL DEPOSITS (include on line 4)

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

File Electronically

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

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

What You Need

To file, you need the following:

- Your user name (or Minnesota tax ID number, if filing by phone) and password
- Your completed Worksheet A or B (page 10) for the period for which 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 login 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 the Internet 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 "View payments."

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. You could be charged by your financial institution 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 PayMNTax.com 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.

By Paper Check

If you are not required to pay electronically (see "Electronic Deposit Requirements" on page 8), you may choose to 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 to ask us to mail personalized vouchers to you.

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

Forgot Your Password?

To reset your password to access the e-Services system:

1. Choose "Forgot Your Password?"
2. Type your unique username in the field and choose "Reset Password". An email will be sent to you with a link to reset your password.
3. Choose the link in the email you received.
4. Fill out the answer to your secret question and choose "Next".
5. Create a new password and choose "Submit".

Manage Online Profile Information

The “My Profile” link in e-Services allows you to:

- 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/or 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:

- **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 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, login 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 ID number, 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, *Wage and Tax Statement*, for each employee to whom you paid wages during the year. You must give W-2 forms to your employees by Jan. 31 each year. If an employee stops working for you before the end of the calendar year and requests in writing that the W-2 be provided before the Jan. 31 deadline, you must provide it within 30 days after you receive the request.

You must submit W-2 information to us by Feb. 28 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 individual is a resident of Michigan or North Dakota (reciprocity states) and has

properly completed Form MWR, *Minnesota Reciprocity Exemption Certificate*.

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: For Forms W-2 with no Minnesota withholding, you must send us copies only if you’re actively registered for 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. We no longer accept W-2 information on CDs, diskettes, cartridges, reel-to-reel tapes, or in PDF format. You can electronically submit your W-2 information using one of the following systems and methods:

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)

Use the e-Services system for files less than 2MB or fewer than 2,000 records.

Electronic Data Exchange (EDE) system

- EFW2 File (see www.ssa.gov for instructions)

Use the EDE system for files more than 2MB or more than 2,000 records.

For detailed information, see Withholding Tax Fact Sheet 2.

Form 1099 and Other Federal Information Returns

Follow the federal requirements to issue 1099s and other information returns (1098, W-2G, etc.) to persons to whom you made payments (other than wages) during the year. You must give 1099 forms to each person to whom you made a payment by Jan. 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 Feb. 28 each year.

Note: You must do this even if you participate in the Federal/State Combined program.

Form 1099 Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us. We no longer accept 1099 information on CDs, diskettes, or in PDF format. Submit your 1099 information using one of the following systems and methods:

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)

Use the e-Services system for files less than 2 MB or fewer than 2,000 records.

Electronic Data Exchange (EDE) system

- IRS Publication 1220 Format (see www.irs.gov for instructions)

Use the EDE system for files more than 2 MB or more than 2,000 records.

For detailed information, see Withholding Tax Fact Sheet 2a.

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. Keep one copy of the W-2c form and send one copy to us. Mail to:

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

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 the department 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

Effective for benefits paid after Dec. 31, 2010, certain third-party payers of sick pay (e.g., insurance companies) are required to file an annual report with us.

The report must include the 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 permits the employer to include the taxes withheld at the end of the year on the W-2 issued by the employer 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. If your payment is 1 to 30 days late, the penalty is 5 percent (.05) of the unpaid tax; 31 to 60 days late, 10 percent (.1); more than 60 days late, 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

An additional 25 percent (.25) penalty can be assessed 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 a written demand is given.

W-2 and information return penalties

A \$50 penalty can be assessed 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 4 percent (.04).

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

$$\text{Interest} = (\text{tax} + \text{penalty}) \times \# \text{ of days late} \times \text{interest rate} \div 365$$

Amend a Return

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

You are required to 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.

2017 Minnesota Withholding Tax Tables

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

There are separate tables for employees paid:

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

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

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

Single employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	0	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	2	1	0	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	2	1	0	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	3	2	1	1	0	0	0	0	0	0
68	72	3	3	2	2	1	0	0	0	0	0	0
72	76	4	3	2	2	1	1	0	0	0	0	0
76	80	4	3	3	2	1	1	0	0	0	0	0
80	84	4	3	3	2	2	1	0	0	0	0	0
84	88	4	4	3	2	2	1	1	0	0	0	0
88	92	5	4	3	3	2	1	1	0	0	0	0
92	96	5	4	3	3	2	2	1	0	0	0	0
96	100	5	4	4	3	2	2	1	1	0	0	0
100	104	6	5	4	3	3	2	2	1	0	0	0
104	108	6	5	4	4	3	2	2	1	1	0	0
108	112	6	5	5	4	3	3	2	1	1	0	0
112	116	6	6	5	4	3	3	2	2	1	0	0
116	120	7	6	5	4	4	3	2	2	1	1	0
120	124	7	6	5	5	4	3	3	2	1	1	0
124	128	7	6	6	5	4	3	3	2	2	1	0
128	132	8	7	6	5	4	4	3	2	2	1	1
132	136	8	7	6	5	5	4	3	3	2	1	1
136	140	8	7	6	6	5	4	3	3	2	2	1
140	144	8	8	7	6	5	4	4	3	2	2	1
144	148	9	8	7	6	5	5	4	3	3	2	1
148	152	9	8	7	7	6	5	4	3	3	2	2
152	156	9	8	8	7	6	5	4	4	3	2	2
156	160	9	9	8	7	6	6	5	4	3	3	2
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	238	10	9	8	7	6	6	5	4	3	3	2
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$238 PLUS (round total to the nearest whole dollar)										
238	442	15	14	14	13	12	11	10	10	9	8	7
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$442 PLUS (round total to the nearest whole dollar)										
442 and over		31	30	29	28	28	27	26	25	24	23	22

Married employees paid every day

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
0	32	0	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0
36	40	1	0	0	0	0	0	0	0	0	0	0
40	44	1	0	0	0	0	0	0	0	0	0	0
44	48	1	1	0	0	0	0	0	0	0	0	0
48	52	1	1	0	0	0	0	0	0	0	0	0
52	56	2	1	0	0	0	0	0	0	0	0	0
56	60	2	1	1	0	0	0	0	0	0	0	0
60	64	2	1	1	0	0	0	0	0	0	0	0
64	68	2	2	1	0	0	0	0	0	0	0	0
68	72	2	2	1	1	0	0	0	0	0	0	0
72	76	3	2	1	1	0	0	0	0	0	0	0
76	80	3	2	2	1	0	0	0	0	0	0	0
80	84	3	2	2	1	1	0	0	0	0	0	0
84	88	3	3	2	2	1	0	0	0	0	0	0
88	92	4	3	2	2	1	1	0	0	0	0	0
92	96	4	3	3	2	1	1	0	0	0	0	0
96	100	4	3	3	2	2	1	0	0	0	0	0
100	104	4	4	3	2	2	1	1	0	0	0	0
104	108	4	4	3	3	2	1	1	0	0	0	0
108	112	5	4	3	3	2	2	1	0	0	0	0
112	116	5	4	4	3	2	2	1	1	0	0	0
116	120	5	4	4	3	3	2	1	1	0	0	0
120	124	5	5	4	3	3	2	2	1	0	0	0
124	128	5	5	4	4	3	2	2	1	1	0	0
128	132	6	5	4	4	3	3	2	1	1	0	0
132	136	6	5	5	4	3	3	2	2	1	0	0
136	140	6	5	5	4	4	3	2	2	1	1	0
140	144	7	6	5	5	4	3	3	2	1	1	0
144	148	7	6	5	5	4	4	3	2	2	1	1
148	152	7	6	6	5	4	4	3	3	2	1	1
152	156	7	7	6	5	5	4	3	3	2	2	1
156	160	8	7	6	5	5	4	4	3	2	2	1
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	434	8	7	6	5	5	4	4	3	2	2	1
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$434 PLUS (round total to the nearest whole dollar)										
434	750	27	26	26	25	24	23	22	22	21	20	19
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$750 PLUS (round total to the nearest whole dollar)										
750 and over		52	51	50	49	48	48	47	46	45	44	43

Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	60	1	0	0	0	0	0	0	0	0	0	0
60	70	1	0	0	0	0	0	0	0	0	0	0
70	80	2	0	0	0	0	0	0	0	0	0	0
80	90	2	0	0	0	0	0	0	0	0	0	0
90	100	3	0	0	0	0	0	0	0	0	0	0
100	110	3	0	0	0	0	0	0	0	0	0	0
110	120	4	0	0	0	0	0	0	0	0	0	0
120	130	4	0	0	0	0	0	0	0	0	0	0
130	140	5	1	0	0	0	0	0	0	0	0	0
140	150	5	1	0	0	0	0	0	0	0	0	0
150	160	6	2	0	0	0	0	0	0	0	0	0
160	170	6	2	0	0	0	0	0	0	0	0	0
170	180	7	3	0	0	0	0	0	0	0	0	0
180	190	8	3	0	0	0	0	0	0	0	0	0
190	200	8	4	0	0	0	0	0	0	0	0	0
200	210	9	4	0	0	0	0	0	0	0	0	0
210	220	9	5	1	0	0	0	0	0	0	0	0
220	230	10	6	1	0	0	0	0	0	0	0	0
230	240	10	6	2	0	0	0	0	0	0	0	0
240	250	11	7	2	0	0	0	0	0	0	0	0
250	260	11	7	3	0	0	0	0	0	0	0	0
260	270	12	8	3	0	0	0	0	0	0	0	0
270	280	12	8	4	0	0	0	0	0	0	0	0
280	290	13	9	5	0	0	0	0	0	0	0	0
290	300	13	9	5	1	0	0	0	0	0	0	0
300	310	14	10	6	1	0	0	0	0	0	0	0
310	320	14	10	6	2	0	0	0	0	0	0	0
320	330	15	11	7	3	0	0	0	0	0	0	0
330	340	16	11	7	3	0	0	0	0	0	0	0
340	350	16	12	8	4	0	0	0	0	0	0	0
350	360	17	12	8	4	0	0	0	0	0	0	0
360	370	17	13	9	5	0	0	0	0	0	0	0
370	380	18	14	9	5	1	0	0	0	0	0	0
380	390	18	14	10	6	2	0	0	0	0	0	0
390	400	19	15	10	6	2	0	0	0	0	0	0
400	410	19	15	11	7	3	0	0	0	0	0	0
410	420	20	16	12	7	3	0	0	0	0	0	0
420	430	20	16	12	8	4	0	0	0	0	0	0
430	440	21	17	13	8	4	0	0	0	0	0	0
440	450	21	17	13	9	5	1	0	0	0	0	0
450	460	22	18	14	9	5	1	0	0	0	0	0
460	470	23	18	14	10	6	2	0	0	0	0	0
470	480	23	19	15	11	6	2	0	0	0	0	0
480	490	24	19	15	11	7	3	0	0	0	0	0
490	500	24	20	16	12	7	3	0	0	0	0	0
500	510	25	20	16	12	8	4	0	0	0	0	0
510	520	25	21	17	13	9	4	0	0	0	0	0
520	530	26	22	17	13	9	5	1	0	0	0	0
530	540	26	22	18	14	10	5	1	0	0	0	0
540	550	27	23	18	14	10	6	2	0	0	0	0
550	560	28	23	19	15	11	6	2	0	0	0	0
560	570	28	24	20	15	11	7	3	0	0	0	0
570	580	29	24	20	16	12	8	3	0	0	0	0
580	590	30	25	21	16	12	8	4	0	0	0	0
590	600	31	25	21	17	13	9	4	0	0	0	0
600	610	31	26	22	18	13	9	5	1	0	0	0
610	620	32	26	22	18	14	10	6	1	0	0	0
620	630	33	27	23	19	14	10	6	2	0	0	0
630	640	33	28	23	19	15	11	7	2	0	0	0

Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
640	650	34	29	24	20	15	11	7	3	0	0	0
650	660	35	29	24	20	16	12	8	4	0	0	0
660	670	35	30	25	21	17	12	8	4	0	0	0
670	680	36	31	25	21	17	13	9	5	0	0	0
680	690	37	31	26	22	18	13	9	5	1	0	0
690	700	38	32	27	22	18	14	10	6	1	0	0
700	710	38	33	27	23	19	15	10	6	2	0	0
710	720	39	33	28	23	19	15	11	7	3	0	0
720	730	40	34	29	24	20	16	11	7	3	0	0
730	740	40	35	29	24	20	16	12	8	4	0	0
740	750	41	36	30	25	21	17	12	8	4	0	0
750	760	42	36	31	26	21	17	13	9	5	1	0
760	770	43	37	32	26	22	18	14	9	5	1	0
770	780	43	38	32	27	22	18	14	10	6	2	0
780	790	44	38	33	27	23	19	15	10	6	2	0
790	800	45	39	34	28	23	19	15	11	7	3	0
800	810	45	40	34	29	24	20	16	12	7	3	0
810	820	46	41	35	30	25	20	16	12	8	4	0
820	830	47	41	36	30	25	21	17	13	8	4	0
830	840	47	42	36	31	26	21	17	13	9	5	1
840	850	48	43	37	32	26	22	18	14	10	5	1
850	860	49	43	38	32	27	23	18	14	10	6	2
860	870	50	44	39	33	28	23	19	15	11	6	2
870	880	50	45	39	34	28	24	19	15	11	7	3
880	890	51	45	40	35	29	24	20	16	12	7	3
890	900	52	46	41	35	30	25	21	16	12	8	4
900	910	52	47	41	36	30	25	21	17	13	9	4
910	920	53	48	42	37	31	26	22	17	13	9	5
920	930	54	48	43	37	32	26	22	18	14	10	5
930	940	54	49	44	38	33	27	23	18	14	10	6
940	950	55	50	44	39	33	28	23	19	15	11	7
950	960	56	50	45	39	34	28	24	20	15	11	7
960	970	57	51	46	40	35	29	24	20	16	12	8
970	980	57	52	46	41	35	30	25	21	16	12	8
980	990	58	53	47	42	36	31	25	21	17	13	9
990	1,000	59	53	48	42	37	31	26	22	18	13	9
1,000	1,010	59	54	48	43	37	32	26	22	18	14	10
1,010	1,020	60	55	49	44	38	33	27	23	19	14	10
1,020	1,030	61	55	50	44	39	33	28	23	19	15	11
1,030	1,040	62	56	51	45	40	34	29	24	20	16	11
1,040	1,050	62	57	51	46	40	35	29	24	20	16	12
1,050	1,060	63	57	52	46	41	36	30	25	21	17	12
1,060	1,070	64	58	53	47	42	36	31	25	21	17	13
1,070	1,080	64	59	53	48	42	37	31	26	22	18	13
1,080	1,090	65	60	54	49	43	38	32	27	22	18	14
1,090	1,100	66	60	55	49	44	38	33	27	23	19	15
1,100	1,110	66	61	56	50	45	39	34	28	23	19	15
1,110	1,120	67	62	56	51	45	40	34	29	24	20	16
1,120	1,130	68	62	57	51	46	40	35	29	24	20	16
1,130	1,140	69	63	58	52	47	41	36	30	25	21	17
1,140	1,150	69	64	58	53	47	42	36	31	26	21	17
1,150	1,160	70	65	59	54	48	43	37	32	26	22	18
1,160	1,170	71	65	60	54	49	43	38	32	27	22	18
1,170	1,180	71	66	60	55	49	44	38	33	27	23	19
1,180	1,190	72	67	61	56	50	45	39	34	28	24	19
7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	1,648	72	67	61	56	51	45	40	34	29	24	20
7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,648 PLUS (round total to the nearest whole dollar)												
1,648	3,062	105	99	94	88	83	77	72	66	61	55	50
9.85 PERCENT (.0985) OF THE EXCESS OVER \$3,062 PLUS (round total to the nearest whole dollar)												
3,062 and over		216	210	204	197	191	185	179	173	167	161	155

Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	190	1	0	0	0	0	0	0	0	0	0	0
190	200	2	0	0	0	0	0	0	0	0	0	0
200	210	2	0	0	0	0	0	0	0	0	0	0
210	220	3	0	0	0	0	0	0	0	0	0	0
220	230	3	0	0	0	0	0	0	0	0	0	0
230	240	4	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	1	0	0	0	0	0	0	0	0	0
260	270	5	1	0	0	0	0	0	0	0	0	0
270	280	6	2	0	0	0	0	0	0	0	0	0
280	290	6	2	0	0	0	0	0	0	0	0	0
290	300	7	3	0	0	0	0	0	0	0	0	0
300	310	7	3	0	0	0	0	0	0	0	0	0
310	320	8	4	0	0	0	0	0	0	0	0	0
320	330	8	4	0	0	0	0	0	0	0	0	0
330	340	9	5	1	0	0	0	0	0	0	0	0
340	350	10	5	1	0	0	0	0	0	0	0	0
350	360	10	6	2	0	0	0	0	0	0	0	0
360	370	11	6	2	0	0	0	0	0	0	0	0
370	380	11	7	3	0	0	0	0	0	0	0	0
380	390	12	8	3	0	0	0	0	0	0	0	0
390	400	12	8	4	0	0	0	0	0	0	0	0
400	410	13	9	4	0	0	0	0	0	0	0	0
410	420	13	9	5	1	0	0	0	0	0	0	0
420	430	14	10	6	1	0	0	0	0	0	0	0
430	440	14	10	6	2	0	0	0	0	0	0	0
440	450	15	11	7	2	0	0	0	0	0	0	0
450	460	15	11	7	3	0	0	0	0	0	0	0
460	470	16	12	8	3	0	0	0	0	0	0	0
470	480	17	12	8	4	0	0	0	0	0	0	0
480	490	17	13	9	5	0	0	0	0	0	0	0
490	500	18	13	9	5	1	0	0	0	0	0	0
500	510	18	14	10	6	1	0	0	0	0	0	0
510	520	19	14	10	6	2	0	0	0	0	0	0
520	530	19	15	11	7	3	0	0	0	0	0	0
530	540	20	16	11	7	3	0	0	0	0	0	0
540	550	20	16	12	8	4	0	0	0	0	0	0
550	560	21	17	12	8	4	0	0	0	0	0	0
560	570	21	17	13	9	5	0	0	0	0	0	0
570	580	22	18	14	9	5	1	0	0	0	0	0
580	590	22	18	14	10	6	2	0	0	0	0	0
590	600	23	19	15	10	6	2	0	0	0	0	0
600	610	23	19	15	11	7	3	0	0	0	0	0
610	620	24	20	16	12	7	3	0	0	0	0	0
620	630	25	20	16	12	8	4	0	0	0	0	0
630	640	25	21	17	13	8	4	0	0	0	0	0
640	650	26	21	17	13	9	5	1	0	0	0	0
650	660	26	22	18	14	9	5	1	0	0	0	0
660	670	27	23	18	14	10	6	2	0	0	0	0
670	680	27	23	19	15	11	6	2	0	0	0	0
680	690	28	24	19	15	11	7	3	0	0	0	0
690	700	28	24	20	16	12	7	3	0	0	0	0
700	710	29	25	20	16	12	8	4	0	0	0	0
710	720	29	25	21	17	13	9	4	0	0	0	0

Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
720	730	30	26	22	17	13	9	5	1	0	0	0
730	740	30	26	22	18	14	10	5	1	0	0	0
740	750	31	27	23	18	14	10	6	2	0	0	0
750	760	31	27	23	19	15	11	6	2	0	0	0
760	770	32	28	24	20	15	11	7	3	0	0	0
770	780	33	28	24	20	16	12	8	3	0	0	0
780	790	33	29	25	21	16	12	8	4	0	0	0
790	800	34	29	25	21	17	13	9	4	0	0	0
800	810	34	30	26	22	18	13	9	5	1	0	0
810	820	35	31	26	22	18	14	10	6	1	0	0
820	830	35	31	27	23	19	14	10	6	2	0	0
830	840	36	32	27	23	19	15	11	7	2	0	0
840	850	36	32	28	24	20	15	11	7	3	0	0
850	860	37	33	29	24	20	16	12	8	4	0	0
860	870	37	33	29	25	21	17	12	8	4	0	0
870	880	38	34	30	25	21	17	13	9	5	0	0
880	890	39	34	30	26	22	18	13	9	5	1	0
890	900	39	35	31	26	22	18	14	10	6	1	0
900	910	40	35	31	27	23	19	15	10	6	2	0
910	920	41	36	32	28	23	19	15	11	7	3	0
920	930	41	36	32	28	24	20	16	11	7	3	0
930	940	42	37	33	29	24	20	16	12	8	4	0
940	950	43	37	33	29	25	21	17	12	8	4	0
950	960	43	38	34	30	26	21	17	13	9	5	1
960	970	44	39	34	30	26	22	18	14	9	5	1
970	980	45	39	35	31	27	22	18	14	10	6	2
980	990	46	40	35	31	27	23	19	15	10	6	2
990	1,000	46	41	36	32	28	23	19	15	11	7	3
1,000	1,010	47	42	37	32	28	24	20	16	12	7	3
1,010	1,020	48	42	37	33	29	25	20	16	12	8	4
1,020	1,030	48	43	38	33	29	25	21	17	13	8	4
1,030	1,040	49	44	38	34	30	26	21	17	13	9	5
1,040	1,050	50	44	39	35	30	26	22	18	14	10	5
1,050	1,060	51	45	40	35	31	27	23	18	14	10	6
1,060	1,070	51	46	40	36	31	27	23	19	15	11	6
1,070	1,080	52	46	41	36	32	28	24	19	15	11	7
1,080	1,090	53	47	42	37	32	28	24	20	16	12	7
1,090	1,100	53	48	42	37	33	29	25	21	16	12	8
1,100	1,110	54	49	43	38	34	29	25	21	17	13	9
1,110	1,120	55	49	44	38	34	30	26	22	17	13	9
1,120	1,130	55	50	44	39	35	30	26	22	18	14	10
1,130	1,140	56	51	45	40	35	31	27	23	18	14	10
1,140	1,150	57	51	46	40	36	32	27	23	19	15	11
1,150	1,160	58	52	47	41	36	32	28	24	20	15	11
1,160	1,170	58	53	47	42	37	33	28	24	20	16	12
1,170	1,180	59	53	48	43	37	33	29	25	21	16	12
1,180	1,190	60	54	49	43	38	34	29	25	21	17	13
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)										
1,190	3,002	60	55	49	44	38	34	30	26	21	17	13
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,002 PLUS (round total to the nearest whole dollar)										
3,002	5,195	188	182	177	171	166	160	155	149	144	138	133
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$5,195 PLUS (round total to the nearest whole dollar)										
5,195 and over		360	354	348	342	335	329	323	317	311	305	299

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	0	0	0	0	0	0	0	0	0	0
240	260	9	0	0	0	0	0	0	0	0	0	0
260	280	10	1	0	0	0	0	0	0	0	0	0
280	300	11	2	0	0	0	0	0	0	0	0	0
300	320	12	4	0	0	0	0	0	0	0	0	0
320	340	13	5	0	0	0	0	0	0	0	0	0
340	360	14	6	0	0	0	0	0	0	0	0	0
360	380	15	7	0	0	0	0	0	0	0	0	0
380	400	16	8	0	0	0	0	0	0	0	0	0
400	420	17	9	1	0	0	0	0	0	0	0	0
420	440	18	10	2	0	0	0	0	0	0	0	0
440	460	19	11	3	0	0	0	0	0	0	0	0
460	480	20	12	4	0	0	0	0	0	0	0	0
480	500	21	13	5	0	0	0	0	0	0	0	0
500	520	23	14	6	0	0	0	0	0	0	0	0
520	540	24	15	7	0	0	0	0	0	0	0	0
540	560	25	16	8	0	0	0	0	0	0	0	0
560	580	26	17	9	1	0	0	0	0	0	0	0
580	600	27	18	10	2	0	0	0	0	0	0	0
600	620	28	20	11	3	0	0	0	0	0	0	0
620	640	29	21	12	4	0	0	0	0	0	0	0
640	660	30	22	13	5	0	0	0	0	0	0	0
660	680	31	23	14	6	0	0	0	0	0	0	0
680	700	32	24	16	7	0	0	0	0	0	0	0
700	720	33	25	17	8	0	0	0	0	0	0	0
720	740	34	26	18	9	1	0	0	0	0	0	0
740	760	35	27	19	10	2	0	0	0	0	0	0
760	780	36	28	20	11	3	0	0	0	0	0	0
780	800	38	29	21	13	4	0	0	0	0	0	0
800	820	39	30	22	14	5	0	0	0	0	0	0
820	840	40	31	23	15	6	0	0	0	0	0	0
840	860	41	32	24	16	7	0	0	0	0	0	0
860	880	42	33	25	17	8	0	0	0	0	0	0
880	900	43	35	26	18	10	1	0	0	0	0	0
900	920	44	36	27	19	11	2	0	0	0	0	0
920	940	45	37	28	20	12	3	0	0	0	0	0
940	960	46	38	29	21	13	4	0	0	0	0	0
960	980	47	39	30	22	14	5	0	0	0	0	0
980	1,000	48	40	32	23	15	7	0	0	0	0	0
1,000	1,020	49	41	33	24	16	8	0	0	0	0	0
1,020	1,040	50	42	34	25	17	9	0	0	0	0	0
1,040	1,060	51	43	35	26	18	10	1	0	0	0	0
1,060	1,080	53	44	36	28	19	11	3	0	0	0	0
1,080	1,100	54	45	37	29	20	12	4	0	0	0	0
1,100	1,120	55	46	38	30	21	13	5	0	0	0	0
1,120	1,140	57	47	39	31	22	14	6	0	0	0	0
1,140	1,160	58	48	40	32	23	15	7	0	0	0	0
1,160	1,180	60	50	41	33	25	16	8	0	0	0	0
1,180	1,200	61	51	42	34	26	17	9	1	0	0	0
1,200	1,220	62	52	43	35	27	18	10	2	0	0	0
1,220	1,240	64	53	44	36	28	19	11	3	0	0	0
1,240	1,260	65	54	45	37	29	20	12	4	0	0	0
1,260	1,280	67	56	47	38	30	22	13	5	0	0	0

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,280	1,300	68	57	48	39	31	23	14	6	0	0	0
1,300	1,320	70	59	49	40	32	24	15	7	0	0	0
1,320	1,340	71	60	50	41	33	25	16	8	0	0	0
1,340	1,360	72	61	51	42	34	26	17	9	1	0	0
1,360	1,380	74	63	52	44	35	27	19	10	2	0	0
1,380	1,400	75	64	53	45	36	28	20	11	3	0	0
1,400	1,420	77	66	55	46	37	29	21	12	4	0	0
1,420	1,440	78	67	56	47	38	30	22	13	5	0	0
1,440	1,460	79	68	57	48	40	31	23	15	6	0	0
1,460	1,480	81	70	59	49	41	32	24	16	7	0	0
1,480	1,500	82	71	60	50	42	33	25	17	8	0	0
1,500	1,520	84	73	62	51	43	34	26	18	9	1	0
1,520	1,540	85	74	63	52	44	35	27	19	10	2	0
1,540	1,560	86	75	64	53	45	37	28	20	12	3	0
1,560	1,580	88	77	66	55	46	38	29	21	13	4	0
1,580	1,600	89	78	67	56	47	39	30	22	14	5	0
1,600	1,620	91	80	69	58	48	40	31	23	15	6	0
1,620	1,640	92	81	70	59	49	41	32	24	16	7	0
1,640	1,660	93	83	72	61	50	42	34	25	17	9	0
1,660	1,680	95	84	73	62	51	43	35	26	18	10	1
1,680	1,700	96	85	74	63	52	44	36	27	19	11	2
1,700	1,720	98	87	76	65	54	45	37	28	20	12	3
1,720	1,740	99	88	77	66	55	46	38	29	21	13	4
1,740	1,760	101	90	79	68	57	47	39	31	22	14	6
1,760	1,780	102	91	80	69	58	48	40	32	23	15	7
1,780	1,800	103	92	81	70	59	49	41	33	24	16	8
1,800	1,820	105	94	83	72	61	50	42	34	25	17	9
1,820	1,840	106	95	84	73	62	52	43	35	27	18	10
1,840	1,860	108	97	86	75	64	53	44	36	28	19	11
1,860	1,880	109	98	87	76	65	54	45	37	29	20	12
1,880	1,900	110	99	88	77	66	55	46	38	30	21	13
1,900	1,920	112	101	90	79	68	57	47	39	31	22	14
1,920	1,940	113	102	91	80	69	58	49	40	32	24	15
1,940	1,960	115	104	93	82	71	60	50	41	33	25	16
1,960	1,980	116	105	94	83	72	61	51	42	34	26	17
1,980	2,000	117	106	95	85	74	63	52	43	35	27	18
2,000	2,020	119	108	97	86	75	64	53	44	36	28	19
2,020	2,040	120	109	98	87	76	65	54	46	37	29	21
2,040	2,060	122	111	100	89	78	67	56	47	38	30	22
2,060	2,080	123	112	101	90	79	68	57	48	39	31	23
2,080	2,100	125	114	103	92	81	70	59	49	40	32	24
2,100	2,120	126	115	104	93	82	71	60	50	41	33	25
2,120	2,140	127	116	105	94	83	72	61	51	43	34	26
2,140	2,160	129	118	107	96	85	74	63	52	44	35	27
2,160	2,180	130	119	108	97	86	75	64	53	45	36	28
2,180	2,200	132	121	110	99	88	77	66	55	46	37	29
2,200	2,220	133	122	111	100	89	78	67	56	47	38	30
2,220	2,240	134	123	112	101	90	79	68	58	48	40	31
2,240	2,260	136	125	114	103	92	81	70	59	49	41	32
2,260	2,280	137	126	115	104	93	82	71	60	50	42	33
2,280	2,300	139	128	117	106	95	84	73	62	51	43	34
2,300	2,320	140	129	118	107	96	85	74	63	52	44	36
2,320	2,340	141	130	119	108	98	87	76	65	54	45	37
2,340	2,360	143	132	121	110	99	88	77	66	55	46	38
2,360	2,380	144	133	122	111	100	89	78	67	56	47	39
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	3,296	145	134	123	112	101	90	79	68	57	48	39
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,296 PLUS (round total to the nearest whole dollar)										
3,296	6,123	210	199	188	177	166	155	144	133	122	111	100
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,123 PLUS (round total to the nearest whole dollar)										
6,123 and over		431	419	407	395	383	370	358	346	334	321	309

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	2	0	0	0	0	0	0	0	0	0	0
380	400	3	0	0	0	0	0	0	0	0	0	0
400	420	4	0	0	0	0	0	0	0	0	0	0
420	440	5	0	0	0	0	0	0	0	0	0	0
440	460	6	0	0	0	0	0	0	0	0	0	0
460	480	7	0	0	0	0	0	0	0	0	0	0
480	500	8	0	0	0	0	0	0	0	0	0	0
500	520	9	1	0	0	0	0	0	0	0	0	0
520	540	11	2	0	0	0	0	0	0	0	0	0
540	560	12	3	0	0	0	0	0	0	0	0	0
560	580	13	4	0	0	0	0	0	0	0	0	0
580	600	14	5	0	0	0	0	0	0	0	0	0
600	620	15	7	0	0	0	0	0	0	0	0	0
620	640	16	8	0	0	0	0	0	0	0	0	0
640	660	17	9	0	0	0	0	0	0	0	0	0
660	680	18	10	1	0	0	0	0	0	0	0	0
680	700	19	11	2	0	0	0	0	0	0	0	0
700	720	20	12	4	0	0	0	0	0	0	0	0
720	740	21	13	5	0	0	0	0	0	0	0	0
740	760	22	14	6	0	0	0	0	0	0	0	0
760	780	23	15	7	0	0	0	0	0	0	0	0
780	800	24	16	8	0	0	0	0	0	0	0	0
800	820	26	17	9	1	0	0	0	0	0	0	0
820	840	27	18	10	2	0	0	0	0	0	0	0
840	860	28	19	11	3	0	0	0	0	0	0	0
860	880	29	20	12	4	0	0	0	0	0	0	0
880	900	30	21	13	5	0	0	0	0	0	0	0
900	920	31	23	14	6	0	0	0	0	0	0	0
920	940	32	24	15	7	0	0	0	0	0	0	0
940	960	33	25	16	8	0	0	0	0	0	0	0
960	980	34	26	17	9	1	0	0	0	0	0	0
980	1,000	35	27	18	10	2	0	0	0	0	0	0
1,000	1,020	36	28	20	11	3	0	0	0	0	0	0
1,020	1,040	37	29	21	12	4	0	0	0	0	0	0
1,040	1,060	38	30	22	13	5	0	0	0	0	0	0
1,060	1,080	39	31	23	14	6	0	0	0	0	0	0
1,080	1,100	41	32	24	16	7	0	0	0	0	0	0
1,100	1,120	42	33	25	17	8	0	0	0	0	0	0
1,120	1,140	43	34	26	18	9	1	0	0	0	0	0
1,140	1,160	44	35	27	19	10	2	0	0	0	0	0
1,160	1,180	45	36	28	20	11	3	0	0	0	0	0
1,180	1,200	46	38	29	21	13	4	0	0	0	0	0
1,200	1,220	47	39	30	22	14	5	0	0	0	0	0
1,220	1,240	48	40	31	23	15	6	0	0	0	0	0
1,240	1,260	49	41	32	24	16	7	0	0	0	0	0
1,260	1,280	50	42	33	25	17	8	0	0	0	0	0
1,280	1,300	51	43	35	26	18	10	1	0	0	0	0
1,300	1,320	52	44	36	27	19	11	2	0	0	0	0
1,320	1,340	53	45	37	28	20	12	3	0	0	0	0
1,340	1,360	54	46	38	29	21	13	4	0	0	0	0
1,360	1,380	55	47	39	30	22	14	5	0	0	0	0
1,380	1,400	57	48	40	32	23	15	7	0	0	0	0
1,400	1,420	58	49	41	33	24	16	8	0	0	0	0
1,420	1,440	59	50	42	34	25	17	9	0	0	0	0
1,440	1,460	60	51	43	35	26	18	10	1	0	0	0
1,460	1,480	61	53	44	36	28	19	11	3	0	0	0
1,480	1,500	62	54	45	37	29	20	12	4	0	0	0
1,500	1,520	63	55	46	38	30	21	13	5	0	0	0

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
1,520	1,540	64	56	47	39	31	22	14	6	0	0	0
1,540	1,560	65	57	48	40	32	23	15	7	0	0	0
1,560	1,580	66	58	50	41	33	25	16	8	0	0	0
1,580	1,600	67	59	51	42	34	26	17	9	1	0	0
1,600	1,620	68	60	52	43	35	27	18	10	2	0	0
1,620	1,640	69	61	53	44	36	28	19	11	3	0	0
1,640	1,660	70	62	54	45	37	29	20	12	4	0	0
1,660	1,680	72	63	55	47	38	30	22	13	5	0	0
1,680	1,700	73	64	56	48	39	31	23	14	6	0	0
1,700	1,720	74	65	57	49	40	32	24	15	7	0	0
1,720	1,740	75	66	58	50	41	33	25	16	8	0	0
1,740	1,760	76	67	59	51	42	34	26	17	9	1	0
1,760	1,780	77	69	60	52	44	35	27	19	10	2	0
1,780	1,800	78	70	61	53	45	36	28	20	11	3	0
1,800	1,820	80	71	62	54	46	37	29	21	12	4	0
1,820	1,840	81	72	63	55	47	38	30	22	13	5	0
1,840	1,860	83	73	65	56	48	40	31	23	15	6	0
1,860	1,880	84	74	66	57	49	41	32	24	16	7	0
1,880	1,900	86	75	67	58	50	42	33	25	17	8	0
1,900	1,920	87	76	68	59	51	43	34	26	18	9	1
1,920	1,940	88	77	69	60	52	44	35	27	19	10	2
1,940	1,960	90	79	70	62	53	45	37	28	20	12	3
1,960	1,980	91	80	71	63	54	46	38	29	21	13	4
1,980	2,000	93	82	72	64	55	47	39	30	22	14	5
2,000	2,020	94	83	73	65	56	48	40	31	23	15	6
2,020	2,040	95	84	74	66	57	49	41	32	24	16	7
2,040	2,060	97	86	75	67	59	50	42	34	25	17	9
2,060	2,080	98	87	76	68	60	51	43	35	26	18	10
2,080	2,100	100	89	78	69	61	52	44	36	27	19	11
2,100	2,120	101	90	79	70	62	53	45	37	28	20	12
2,120	2,140	102	91	80	71	63	54	46	38	29	21	13
2,140	2,160	104	93	82	72	64	56	47	39	31	22	14
2,160	2,180	105	94	83	73	65	57	48	40	32	23	15
2,180	2,200	107	96	85	74	66	58	49	41	33	24	16
2,200	2,220	108	97	86	75	67	59	50	42	34	25	17
2,220	2,240	109	99	88	77	68	60	52	43	35	27	18
2,240	2,260	111	100	89	78	69	61	53	44	36	28	19
2,260	2,280	112	101	90	79	70	62	54	45	37	29	20
2,280	2,300	114	103	92	81	71	63	55	46	38	30	21
2,300	2,320	115	104	93	82	72	64	56	47	39	31	22
2,320	2,340	117	106	95	84	74	65	57	49	40	32	24
2,340	2,360	118	107	96	85	75	66	58	50	41	33	25
2,360	2,380	119	108	97	86	76	67	59	51	42	34	26
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	6,004	120	109	98	87	76	68	60	51	43	35	26
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,004 PLUS (round total to the nearest whole dollar)										
6,004	10,391	376	365	354	343	332	321	310	299	288	277	266
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$10,391 PLUS (round total to the nearest whole dollar)										
10,391 and over		720	708	695	683	671	659	647	634	622	610	598

Single employees paid twice a month

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

Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
1,280	1,300	66	55	46	37	28	19	10	1	0	0	0
1,300	1,320	68	56	47	38	29	20	11	2	0	0	0
1,320	1,340	69	57	48	39	30	21	12	3	0	0	0
1,340	1,360	70	59	49	40	31	22	13	4	0	0	0
1,360	1,380	72	60	50	41	32	23	14	5	0	0	0
1,380	1,400	73	61	51	42	33	24	15	6	0	0	0
1,400	1,420	75	63	52	43	34	25	16	7	0	0	0
1,420	1,440	76	64	53	44	35	26	17	8	0	0	0
1,440	1,460	77	66	54	45	36	27	18	9	0	0	0
1,460	1,480	79	67	55	46	37	28	19	10	1	0	0
1,480	1,500	80	68	57	48	38	29	20	11	2	0	0
1,500	1,520	82	70	58	49	40	31	21	12	3	0	0
1,520	1,540	83	71	59	50	41	32	23	14	5	0	0
1,540	1,560	85	73	61	51	42	33	24	15	6	0	0
1,560	1,580	86	74	62	52	43	34	25	16	7	0	0
1,580	1,600	87	75	64	53	44	35	26	17	8	0	0
1,600	1,620	89	77	65	54	45	36	27	18	9	0	0
1,620	1,640	90	78	66	55	46	37	28	19	10	1	0
1,640	1,660	92	80	68	56	47	38	29	20	11	2	0
1,660	1,680	93	81	69	57	48	39	30	21	12	3	0
1,680	1,700	94	83	71	59	49	40	31	22	13	4	0
1,700	1,720	96	84	72	60	50	41	32	23	14	5	0
1,720	1,740	97	85	73	62	51	42	33	24	15	6	0
1,740	1,760	99	87	75	63	52	43	34	25	16	7	0
1,760	1,780	100	88	76	64	53	44	35	26	17	8	0
1,780	1,800	101	90	78	66	55	45	36	27	18	9	0
1,800	1,820	103	91	79	67	56	47	38	29	19	10	1
1,820	1,840	104	92	80	69	57	48	39	30	21	12	2
1,840	1,860	106	94	82	70	58	49	40	31	22	13	4
1,860	1,880	107	95	83	71	60	50	41	32	23	14	5
1,880	1,900	109	97	85	73	61	51	42	33	24	15	6
1,900	1,920	110	98	86	74	62	52	43	34	25	16	7
1,920	1,940	111	99	88	76	64	53	44	35	26	17	8
1,940	1,960	113	101	89	77	65	54	45	36	27	18	9
1,960	1,980	114	102	90	78	67	55	46	37	28	19	10
1,980	2,000	116	104	92	80	68	56	47	38	29	20	11
2,000	2,020	117	105	93	81	69	57	48	39	30	21	12
2,020	2,040	118	106	95	83	71	59	49	40	31	22	13
2,040	2,060	120	108	96	84	72	60	50	41	32	23	14
2,060	2,080	121	109	97	86	74	62	51	42	33	24	15
2,080	2,100	123	111	99	87	75	63	53	43	34	25	16
2,100	2,120	124	112	100	88	76	65	54	45	36	27	17
2,120	2,140	125	114	102	90	78	66	55	46	37	28	19
2,140	2,160	127	115	103	91	79	67	56	47	38	29	20
2,160	2,180	128	116	104	93	81	69	57	48	39	30	21
2,180	2,200	130	118	106	94	82	70	58	49	40	31	22
2,200	2,220	131	119	107	95	83	72	60	50	41	32	23
2,220	2,240	132	121	109	97	85	73	61	51	42	33	24
2,240	2,260	134	122	110	98	86	74	63	52	43	34	25
2,260	2,280	135	123	112	100	88	76	64	53	44	35	26
2,280	2,300	137	125	113	101	89	77	65	54	45	36	27
2,300	2,320	138	126	114	102	91	79	67	55	46	37	28
2,320	2,340	140	128	116	104	92	80	68	56	47	38	29
2,340	2,360	141	129	117	105	93	81	70	58	48	39	30
2,360	2,380	142	130	119	107	95	83	71	59	49	40	31
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	3,571	143	131	119	107	95	84	72	60	50	41	32
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,571 PLUS (round total to the nearest whole dollar)										
3,571	6,634	227	215	203	191	179	168	156	144	132	120	108
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,634 PLUS (round total to the nearest whole dollar)										
6,634 and over		467	454	441	428	414	401	388	375	361	348	335

Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	360	0	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0
380	400	2	0	0	0	0	0	0	0	0	0	0
400	420	3	0	0	0	0	0	0	0	0	0	0
420	440	4	0	0	0	0	0	0	0	0	0	0
440	460	5	0	0	0	0	0	0	0	0	0	0
460	480	6	0	0	0	0	0	0	0	0	0	0
480	500	7	0	0	0	0	0	0	0	0	0	0
500	520	8	0	0	0	0	0	0	0	0	0	0
520	540	9	0	0	0	0	0	0	0	0	0	0
540	560	10	1	0	0	0	0	0	0	0	0	0
560	580	11	2	0	0	0	0	0	0	0	0	0
580	600	12	3	0	0	0	0	0	0	0	0	0
600	620	13	4	0	0	0	0	0	0	0	0	0
620	640	14	5	0	0	0	0	0	0	0	0	0
640	660	15	6	0	0	0	0	0	0	0	0	0
660	680	17	8	0	0	0	0	0	0	0	0	0
680	700	18	9	0	0	0	0	0	0	0	0	0
700	720	19	10	1	0	0	0	0	0	0	0	0
720	740	20	11	2	0	0	0	0	0	0	0	0
740	760	21	12	3	0	0	0	0	0	0	0	0
760	780	22	13	4	0	0	0	0	0	0	0	0
780	800	23	14	5	0	0	0	0	0	0	0	0
800	820	24	15	6	0	0	0	0	0	0	0	0
820	840	25	16	7	0	0	0	0	0	0	0	0
840	860	26	17	8	0	0	0	0	0	0	0	0
860	880	27	18	9	0	0	0	0	0	0	0	0
880	900	28	19	10	1	0	0	0	0	0	0	0
900	920	29	20	11	2	0	0	0	0	0	0	0
920	940	30	21	12	3	0	0	0	0	0	0	0
940	960	32	23	13	4	0	0	0	0	0	0	0
960	980	33	24	15	6	0	0	0	0	0	0	0
980	1,000	34	25	16	7	0	0	0	0	0	0	0
1,000	1,020	35	26	17	8	0	0	0	0	0	0	0
1,020	1,040	36	27	18	9	0	0	0	0	0	0	0
1,040	1,060	37	28	19	10	1	0	0	0	0	0	0
1,060	1,080	38	29	20	11	2	0	0	0	0	0	0
1,080	1,100	39	30	21	12	3	0	0	0	0	0	0
1,100	1,120	40	31	22	13	4	0	0	0	0	0	0
1,120	1,140	41	32	23	14	5	0	0	0	0	0	0
1,140	1,160	42	33	24	15	6	0	0	0	0	0	0
1,160	1,180	43	34	25	16	7	0	0	0	0	0	0
1,180	1,200	44	35	26	17	8	0	0	0	0	0	0
1,200	1,220	45	36	27	18	9	0	0	0	0	0	0
1,220	1,240	47	37	28	19	10	1	0	0	0	0	0
1,240	1,260	48	39	30	21	11	2	0	0	0	0	0
1,260	1,280	49	40	31	22	13	4	0	0	0	0	0
1,280	1,300	50	41	32	23	14	5	0	0	0	0	0
1,300	1,320	51	42	33	24	15	6	0	0	0	0	0
1,320	1,340	52	43	34	25	16	7	0	0	0	0	0
1,340	1,360	53	44	35	26	17	8	0	0	0	0	0
1,360	1,380	54	45	36	27	18	9	0	0	0	0	0
1,380	1,400	55	46	37	28	19	10	1	0	0	0	0
1,400	1,420	56	47	38	29	20	11	2	0	0	0	0
1,420	1,440	57	48	39	30	21	12	3	0	0	0	0
1,440	1,460	58	49	40	31	22	13	4	0	0	0	0

Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
		or more										
1,460	1,480	59	50	41	32	23	14	5	0	0	0	0
1,480	1,500	60	51	42	33	24	15	6	0	0	0	0
1,500	1,520	62	52	43	34	25	16	7	0	0	0	0
1,520	1,540	63	54	45	35	26	17	8	0	0	0	0
1,540	1,560	64	55	46	37	28	19	9	0	0	0	0
1,560	1,580	65	56	47	38	29	20	11	2	0	0	0
1,580	1,600	66	57	48	39	30	21	12	3	0	0	0
1,600	1,620	67	58	49	40	31	22	13	4	0	0	0
1,620	1,640	68	59	50	41	32	23	14	5	0	0	0
1,640	1,660	69	60	51	42	33	24	15	6	0	0	0
1,660	1,680	70	61	52	43	34	25	16	7	0	0	0
1,680	1,700	71	62	53	44	35	26	17	8	0	0	0
1,700	1,720	72	63	54	45	36	27	18	9	0	0	0
1,720	1,740	73	64	55	46	37	28	19	10	1	0	0
1,740	1,760	74	65	56	47	38	29	20	11	2	0	0
1,760	1,780	75	66	57	48	39	30	21	12	3	0	0
1,780	1,800	76	67	58	49	40	31	22	13	4	0	0
1,800	1,820	78	69	59	50	41	32	23	14	5	0	0
1,820	1,840	79	70	61	52	43	33	24	15	6	0	0
1,840	1,860	80	71	62	53	44	35	26	16	7	0	0
1,860	1,880	81	72	63	54	45	36	27	18	9	0	0
1,880	1,900	82	73	64	55	46	37	28	19	10	1	0
1,900	1,920	83	74	65	56	47	38	29	20	11	2	0
1,920	1,940	84	75	66	57	48	39	30	21	12	3	0
1,940	1,960	86	76	67	58	49	40	31	22	13	4	0
1,960	1,980	87	77	68	59	50	41	32	23	14	5	0
1,980	2,000	89	78	69	60	51	42	33	24	15	6	0
2,000	2,020	90	79	70	61	52	43	34	25	16	7	0
2,020	2,040	91	80	71	62	53	44	35	26	17	8	0
2,040	2,060	93	81	72	63	54	45	36	27	18	9	0
2,060	2,080	94	82	73	64	55	46	37	28	19	10	1
2,080	2,100	96	84	74	65	56	47	38	29	20	11	2
2,100	2,120	97	85	76	67	57	48	39	30	21	12	3
2,120	2,140	98	87	77	68	59	50	41	31	22	13	4
2,140	2,160	100	88	78	69	60	51	42	33	24	14	5
2,160	2,180	101	89	79	70	61	52	43	34	25	16	7
2,180	2,200	103	91	80	71	62	53	44	35	26	17	8
2,200	2,220	104	92	81	72	63	54	45	36	27	18	9
2,220	2,240	106	94	82	73	64	55	46	37	28	19	10
2,240	2,260	107	95	83	74	65	56	47	38	29	20	11
2,260	2,280	108	96	85	75	66	57	48	39	30	21	12
2,280	2,300	110	98	86	76	67	58	49	40	31	22	13
2,300	2,320	111	99	87	77	68	59	50	41	32	23	14
2,320	2,340	113	101	89	78	69	60	51	42	33	24	15
2,340	2,360	114	102	90	79	70	61	52	43	34	25	16
2,360	2,380	115	103	92	80	71	62	53	44	35	26	17
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	6,504	116	104	92	81	72	63	54	45	36	27	18
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,504 PLUS (round total to the nearest whole dollar)										
6,504	11,257	407	395	383	371	359	347	335	324	312	300	288
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$11,257 PLUS (round total to the nearest whole dollar)										
11,257	and over	780	767	753	740	727	714	700	687	674	661	647

Single employees paid once a month

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

Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
2,360	2,400	118	99	81	63	45	27	9	0	0	0	0
2,400	2,440	121	101	83	65	47	29	11	0	0	0	0
2,440	2,480	124	103	85	67	49	31	13	0	0	0	0
2,480	2,520	127	105	87	69	51	33	15	0	0	0	0
2,520	2,560	130	108	90	71	53	35	17	0	0	0	0
2,560	2,600	132	110	92	74	56	37	19	1	0	0	0
2,600	2,640	135	112	94	76	58	40	22	4	0	0	0
2,640	2,680	138	114	96	78	60	42	24	6	0	0	0
2,680	2,720	141	117	98	80	62	44	26	8	0	0	0
2,720	2,760	144	120	100	82	64	46	28	10	0	0	0
2,760	2,800	147	123	102	84	66	48	30	12	0	0	0
2,800	2,840	149	126	105	86	68	50	32	14	0	0	0
2,840	2,880	152	128	107	89	71	52	34	16	0	0	0
2,880	2,920	155	131	109	91	73	55	37	19	0	0	0
2,920	2,960	158	134	111	93	75	57	39	21	3	0	0
2,960	3,000	161	137	113	95	77	59	41	23	5	0	0
3,000	3,040	163	140	116	97	79	61	43	25	7	0	0
3,040	3,080	166	142	119	99	81	63	45	27	9	0	0
3,080	3,120	169	145	121	101	83	65	47	29	11	0	0
3,120	3,160	172	148	124	104	86	67	49	31	13	0	0
3,160	3,200	175	151	127	106	88	70	52	33	15	0	0
3,200	3,240	178	154	130	108	90	72	54	36	18	0	0
3,240	3,280	180	157	133	110	92	74	56	38	20	2	0
3,280	3,320	183	159	136	112	94	76	58	40	22	4	0
3,320	3,360	186	162	138	115	96	78	60	42	24	6	0
3,360	3,400	189	165	141	117	98	80	62	44	26	8	0
3,400	3,440	192	168	144	120	100	82	64	46	28	10	0
3,440	3,480	194	171	147	123	103	85	67	48	30	12	0
3,480	3,520	197	173	150	126	105	87	69	51	33	14	0
3,520	3,560	200	176	153	129	107	89	71	53	35	17	0
3,560	3,600	203	179	155	132	109	91	73	55	37	19	1
3,600	3,640	206	182	158	134	111	93	75	57	39	21	3
3,640	3,680	209	185	161	137	113	95	77	59	41	23	5
3,680	3,720	211	188	164	140	116	97	79	61	43	25	7
3,720	3,760	214	190	167	143	119	100	81	63	45	27	9
3,760	3,800	217	193	169	146	122	102	84	66	48	29	11
3,800	3,840	220	196	172	148	125	104	86	68	50	32	14
3,840	3,880	223	199	175	151	127	106	88	70	52	34	16
3,880	3,920	225	202	178	154	130	108	90	72	54	36	18
3,920	3,960	228	204	181	157	133	110	92	74	56	38	20
3,960	4,000	231	207	184	160	136	112	94	76	58	40	22
4,000	4,040	234	210	186	163	139	115	96	78	60	42	24
4,040	4,080	237	213	189	165	142	118	99	81	63	44	26
4,080	4,120	240	216	192	168	144	121	101	83	65	47	29
4,120	4,160	242	219	195	171	147	123	103	85	67	49	31
4,160	4,200	245	221	198	174	150	126	105	87	69	51	33
4,200	4,240	248	224	200	177	153	129	107	89	71	53	35
4,240	4,280	251	227	203	179	156	132	109	91	73	55	37
4,280	4,320	254	230	206	182	158	135	111	93	75	57	39
4,320	4,360	256	233	209	185	161	138	114	96	77	59	41
4,360	4,400	259	236	212	188	164	140	117	98	80	62	44
4,400	4,440	262	238	215	191	167	143	119	100	82	64	46
4,440	4,480	265	241	217	194	170	146	122	102	84	66	48
4,480	4,520	268	244	220	196	173	149	125	104	86	68	50
4,520	4,560	271	247	223	199	175	152	128	106	88	70	52
4,560	4,600	273	250	226	202	178	154	131	108	90	72	54
7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)												
4,600	7,142	275	251	227	203	180	156	132	109	91	73	55
7.85 PERCENT (.0785) OF THE EXCESS OVER \$7,142 PLUS (round total to the nearest whole dollar)												
7,142	13,268	454	430	406	383	359	335	311	287	264	240	216
9.85 PERCENT (.0985) OF THE EXCESS OVER \$13,268 PLUS (round total to the nearest whole dollar)												
13,268 and over		935	908	882	855	829	802	776	749	723	696	670

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	720	0	0	0	0	0	0	0	0	0	0	0
720	760	1	0	0	0	0	0	0	0	0	0	0
760	800	3	0	0	0	0	0	0	0	0	0	0
800	840	5	0	0	0	0	0	0	0	0	0	0
840	880	7	0	0	0	0	0	0	0	0	0	0
880	920	10	0	0	0	0	0	0	0	0	0	0
920	960	12	0	0	0	0	0	0	0	0	0	0
960	1,000	14	0	0	0	0	0	0	0	0	0	0
1,000	1,040	16	0	0	0	0	0	0	0	0	0	0
1,040	1,080	18	0	0	0	0	0	0	0	0	0	0
1,080	1,120	20	2	0	0	0	0	0	0	0	0	0
1,120	1,160	22	4	0	0	0	0	0	0	0	0	0
1,160	1,200	25	7	0	0	0	0	0	0	0	0	0
1,200	1,240	27	9	0	0	0	0	0	0	0	0	0
1,240	1,280	29	11	0	0	0	0	0	0	0	0	0
1,280	1,320	31	13	0	0	0	0	0	0	0	0	0
1,320	1,360	33	15	0	0	0	0	0	0	0	0	0
1,360	1,400	35	17	0	0	0	0	0	0	0	0	0
1,400	1,440	37	19	1	0	0	0	0	0	0	0	0
1,440	1,480	40	21	3	0	0	0	0	0	0	0	0
1,480	1,520	42	24	6	0	0	0	0	0	0	0	0
1,520	1,560	44	26	8	0	0	0	0	0	0	0	0
1,560	1,600	46	28	10	0	0	0	0	0	0	0	0
1,600	1,640	48	30	12	0	0	0	0	0	0	0	0
1,640	1,680	50	32	14	0	0	0	0	0	0	0	0
1,680	1,720	52	34	16	0	0	0	0	0	0	0	0
1,720	1,760	55	36	18	0	0	0	0	0	0	0	0
1,760	1,800	57	39	21	2	0	0	0	0	0	0	0
1,800	1,840	59	41	23	5	0	0	0	0	0	0	0
1,840	1,880	61	43	25	7	0	0	0	0	0	0	0
1,880	1,920	63	45	27	9	0	0	0	0	0	0	0
1,920	1,960	65	47	29	11	0	0	0	0	0	0	0
1,960	2,000	67	49	31	13	0	0	0	0	0	0	0
2,000	2,040	70	51	33	15	0	0	0	0	0	0	0
2,040	2,080	72	54	36	17	0	0	0	0	0	0	0
2,080	2,120	74	56	38	20	2	0	0	0	0	0	0
2,120	2,160	76	58	40	22	4	0	0	0	0	0	0
2,160	2,200	78	60	42	24	6	0	0	0	0	0	0
2,200	2,240	80	62	44	26	8	0	0	0	0	0	0
2,240	2,280	82	64	46	28	10	0	0	0	0	0	0
2,280	2,320	84	66	48	30	12	0	0	0	0	0	0
2,320	2,360	87	69	51	32	14	0	0	0	0	0	0
2,360	2,400	89	71	53	35	17	0	0	0	0	0	0
2,400	2,440	91	73	55	37	19	1	0	0	0	0	0
2,440	2,480	93	75	57	39	21	3	0	0	0	0	0
2,480	2,520	95	77	59	41	23	5	0	0	0	0	0
2,520	2,560	97	79	61	43	25	7	0	0	0	0	0
2,560	2,600	99	81	63	45	27	9	0	0	0	0	0
2,600	2,640	102	84	65	47	29	11	0	0	0	0	0
2,640	2,680	104	86	68	50	32	13	0	0	0	0	0
2,680	2,720	106	88	70	52	34	16	0	0	0	0	0
2,720	2,760	108	90	72	54	36	18	0	0	0	0	0
2,760	2,800	110	92	74	56	38	20	2	0	0	0	0
2,800	2,840	112	94	76	58	40	22	4	0	0	0	0
2,840	2,880	114	96	78	60	42	24	6	0	0	0	0

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
2,880	2,920	117	99	80	62	44	26	8	0	0	0	0
2,920	2,960	119	101	83	65	47	28	10	0	0	0	0
2,960	3,000	121	103	85	67	49	31	13	0	0	0	0
3,000	3,040	123	105	87	69	51	33	15	0	0	0	0
3,040	3,080	125	107	89	71	53	35	17	0	0	0	0
3,080	3,120	127	109	91	73	55	37	19	1	0	0	0
3,120	3,160	129	111	93	75	57	39	21	3	0	0	0
3,160	3,200	132	114	95	77	59	41	23	5	0	0	0
3,200	3,240	134	116	98	80	61	43	25	7	0	0	0
3,240	3,280	136	118	100	82	64	46	28	9	0	0	0
3,280	3,320	138	120	102	84	66	48	30	12	0	0	0
3,320	3,360	140	122	104	86	68	50	32	14	0	0	0
3,360	3,400	142	124	106	88	70	52	34	16	0	0	0
3,400	3,440	144	126	108	90	72	54	36	18	0	0	0
3,440	3,480	147	128	110	92	74	56	38	20	2	0	0
3,480	3,520	149	131	113	95	76	58	40	22	4	0	0
3,520	3,560	151	133	115	97	79	61	42	24	6	0	0
3,560	3,600	153	135	117	99	81	63	45	27	9	0	0
3,600	3,640	155	137	119	101	83	65	47	29	11	0	0
3,640	3,680	157	139	121	103	85	67	49	31	13	0	0
3,680	3,720	159	141	123	105	87	69	51	33	15	0	0
3,720	3,760	162	143	125	107	89	71	53	35	17	0	0
3,760	3,800	164	146	128	109	91	73	55	37	19	1	0
3,800	3,840	166	148	130	112	94	76	57	39	21	3	0
3,840	3,880	169	150	132	114	96	78	60	42	23	5	0
3,880	3,920	172	152	134	116	98	80	62	44	26	8	0
3,920	3,960	174	154	136	118	100	82	64	46	28	10	0
3,960	4,000	177	156	138	120	102	84	66	48	30	12	0
4,000	4,040	180	158	140	122	104	86	68	50	32	14	0
4,040	4,080	183	161	143	124	106	88	70	52	34	16	0
4,080	4,120	186	163	145	127	109	91	72	54	36	18	0
4,120	4,160	188	165	147	129	111	93	75	57	38	20	2
4,160	4,200	191	168	149	131	113	95	77	59	41	23	5
4,200	4,240	194	170	151	133	115	97	79	61	43	25	7
4,240	4,280	197	173	153	135	117	99	81	63	45	27	9
4,280	4,320	200	176	155	137	119	101	83	65	47	29	11
4,320	4,360	203	179	158	139	121	103	85	67	49	31	13
4,360	4,400	205	182	160	142	124	105	87	69	51	33	15
4,400	4,440	208	184	162	144	126	108	90	72	53	35	17
4,440	4,480	211	187	164	146	128	110	92	74	56	38	19
4,480	4,520	214	190	166	148	130	112	94	76	58	40	22
4,520	4,560	217	193	169	150	132	114	96	78	60	42	24
4,560	4,600	219	196	172	152	134	116	98	80	62	44	26
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)										
4,600	13,008	221	197	173	153	135	117	99	81	63	45	27
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$13,008 PLUS (round total to the nearest whole dollar)										
13,008	22,513	814	790	766	742	718	695	671	647	623	600	576
		9.85 PERCENT (.0985) OF THE EXCESS OVER \$22,513 PLUS (round total to the nearest whole dollar)										
22,513	and over	1,560	1,533	1,507	1,480	1,454	1,427	1,401	1,374	1,348	1,321	1,295

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, 2017.

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 \$4,050.

Step 4

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

Step 5

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

Step 6

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

Chart for step 5

If the employee is single and the result from step 4 is:				
<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
2,300	27,690	2,300	5.35%	
27,690	85,700	27,690	7.05%	1,358.37
85,700	159,210	85,700	7.85%	5,448.08
159,210		159,210	9.85%	11,218.62
If the employee is married and the result from step 4 is:				
<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
8,650	45,760	8,650	5.35%	
45,760	156,100	45,760	7.05%	1,985.39
156,100	270,160	156,100	7.85%	9,764.36
270,160		270,160	9.85%	18,718.07