

2023

Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2023

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Need help with your taxes?

We're ready to answer your questions!

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

This information is available in alternate formats.

File your return and pay your taxes electronically at:

www.revenue.state.mn.us

Forms and Fact Sheets

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

Forms

IC134	Withholding Affidavit for Contractors
MWR	Reciprocity Exemption/Affidavit of Residency
W-4MN	Minnesota Withholding Allowance/Exemption Certificate
W-4MNP	Minnesota Withholding Certificate for Pension or Annuity Payments

Withholding Fact Sheets

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

Tax Law Changes

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

Sign up for Email Updates

Look for the envelope on the bottom of any page of our website.

Directory

Withholding Tax Information

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

e-Services

Business Registration

Federal offices

Internal Revenue Service (IRS)

Business taxes
Forms order line
U.S. Citizenship and Immigration Services (I-9 forms)

Social Security Administration

Minnesota state offices

Employment and Economic Development (unemployment insurance)

Human Services
New-Hire Law

Labor and Industry
Labor Standards

Workers' Compensation

651-282-9999 or

1-800-657-3594

www.revenue.state.mn.us

email: withholding.tax@state.mn.us

www.revenue.state.mn.us

www.revenue.state.mn.us

email: business.registration@state.mn.us

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

www.irs.gov

1-800-829-1040

1-800-829-4933

1-800-829-3676

www.uscis.gov

1-800-375-5283

www.ssa.gov/employer

1-800-772-1213

www.uimn.org

651-296-6141 (press "4")

email: ui.mn@state.mn.us

www.mn.gov/dhs

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

fax: 1-800-692-4473

www.dli.mn.gov

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

www.dli.mn.gov/workcomp.asp

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

email: dli.communications@state.mn.us

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 select

Business Center under **Businesses**.

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

Note: Updates may occur after this booklet is published that could affect your Minnesota withholding taxes for 2023. Check our website periodically for updates.

What's New

Interest Rate

The 2023 interest rate is 5% (.05).

Requirement to Withhold on Annuity and Pension Distributions

Minnesota Statute 290.92, subdivision 20, was amended by 2021 Minnesota tax law to require that a financial institution withhold Minnesota income tax on any periodic payment or non-periodic distribution for Minnesota residents, unless the resident requests that the financial institution not withhold.

Form W-4MN, Minnesota Withholding Allowance/Exemption Certificate

Beginning in 2020, federal Form W-4 will not compute allowances previously used to determine Minnesota withholding tax. Every employee that completes Form W-4 must complete Form W-4MN. If the employee does not complete a Form W-4MN, you must withhold tax at the single filing status with zero allowances. Form W-4MN is used so you can withhold the correct Minnesota income tax from the pay of your employees.

Form W-4MNP, Minnesota Withholding Certificate for Pension or Annuity Payments

Form W-4MNP is used so a financial institution making distributions can withhold the correct Minnesota income tax from income. If recipients do not want income tax withheld from their distributions, they can elect to not have tax withheld by completing section 2 of Form W-4MNP.

Updates to Electronic Form W-2 and 1099 Submissions

The Minnesota Department of Revenue has made changes to submitting federal Forms W-2 and 1099 electronically through our e-Services system. These changes affect customers sending this information through either the Manual method or Simple File method.

For details about these changes, see Withholding Tax Fact Sheets 2 and 2a on our website at www.revenue.state.mn.us.

Register for a Minnesota Tax ID Number

You must register to file withholding tax if any of these apply:

- 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
- You are a financial institution distributing any periodic or non-periodic payments to Minnesota residents

If you do not register before you start withholding tax, we may assess a \$100 penalty.

To register for a Minnesota Tax ID Number, go to our website or contact Business Registration (see page 2).

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

Employers Using Payroll Services

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

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

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

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

Third-Party Bulk Filers - Payroll Service Providers

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

Register for a Minnesota Tax ID Number

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

File Returns and Deposit Tax Electronically

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

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

Update Client Information

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

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

Withholding Requirements

If you employ anyone who works in Minnesota, or is a Minnesota resident, and you are required to withhold federal income tax from that employee's wages, you must also withhold Minnesota income tax in most cases. If you are not required to withhold federal income tax from your employee's wages, you are not required to withhold Minnesota income tax in most cases. You can find the rules for determining if you are required to withhold federal taxes in federal Circular E, IRS Publication 15 (www.irs.gov).

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

Any officer performing services for a corporation is an employee, and their wages are subject to withholding. For details, see Withholding Fact Sheet 6, *Corporate Officers*.

You must withhold Minnesota income tax from pension and annuity payments to Minnesota residents, unless the recipient requests that the financial institution not withhold.

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

For details, see:

- Withholding Fact Sheet 9, *Definition of Wages*
- Withholding Fact Sheet 10, *New Employer Guide*

Employee or Independent Contractor

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

An employer who misclassifies an employee as an independent contractor is subject to a tax equal to 3% (.03) of the employee's wages. The employee may *not* claim the tax as a credit (withholding) on their Minnesota Individual Income Tax return. For details, see Withholding Fact Sheet 8, *Independent Contractor or Employee*.

Deceased Employee's Wages

If an employee dies during the year, you must report the accrued wages, vacation pay, and other compensation paid after the date of death. Also report wages that were available to the employee while they were alive, regardless of whether they were actually in the employee's possession, as well as any other regular wage payment, even if you may have to reissue the payment in the name of the estate or beneficiary. See IRS Publication 15 for more information.

Withhold From Income Assignable to Minnesota

Minnesota Residents

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

Residents of Another State

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

Exceptions: You are not required to withhold Minnesota tax if either:

- 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 \$13,825

Note: Wages earned while an employee was a Minnesota resident, but received when they were a nonresident, are assignable to Minnesota and subject to Minnesota withholding tax. Wages include all income for services performed in Minnesota (such as severance pay, equity-based awards, and other non-statutory deferred compensation). For details, see "Form W-2 Wage Allocation" on page 12 and Withholding Fact Sheet 19, *Nonresident Wage Income Assigned to Minnesota*.

Reciprocity for Residents of Michigan or North Dakota

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

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

Although you are not required to withhold income tax for the reciprocity state, we encourage you to do so as a courtesy to your employee. If you agree to withhold, contact the Michigan or North Dakota revenue department for information. For details, see Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*.

Interstate Carrier Companies

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

Interstate Air Carrier Companies

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

Nonresident Entertainer Tax

Minnesota income tax rates do not apply to entertainers who are residents of other states and perform in Minnesota. Instead, their earnings are subject to Minnesota's Nonresident Entertainer Tax. This tax is equal to 2% of the gross compensation received by a nonresident entertainer or entertainment entity. This tax does not apply to Michigan or North Dakota residents (see "Reciprocity for Residents of Michigan or North Dakota" on page 4).

The term entertainment entity includes:

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

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

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

The nonresident entertainer must file Form ETR, *Nonresident Entertainer Tax Return*, by April 15 of the following year. For details, see Withholding Fact Sheet 11, *Nonresident Entertainer Tax*.

Other Types of Withholding

Royalty Payments

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

Surety Deposits

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

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

If the non-Minnesota contractor does not present an approved Form SDE, use Form SDD, *Surety Deposits for Non-Minnesota Contractors*, to make the surety deposits. The non-Minnesota contractor may then apply for a refund using Form SDR, *Refund of Surety Deposits for Non-Minnesota Contractors*, once they have registered for and paid all state and local taxes for the project. For details, see Withholding Fact Sheet 12, *Surety Deposits for Non-Minnesota Construction Contractors*.

Withholding Affidavits for Construction Contractors

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

You can submit Form IC134, *Contractor Affidavit*, electronically using e-Services (printable confirmation page available immediately upon approval) or by mail using Form IC134 (approval in 4 to 6 weeks). For details, see Withholding Fact Sheet 13, *Construction Contracts with State or Local Government Agencies*.

Residents Working Outside Minnesota

Minnesota Residents Working in Other States

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

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

Minnesota Residents Working Outside the United States

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

Worksheet for Residents Working Outside Minnesota

1. Enter the tax that would have been withheld if the employee had performed the work in Minnesota (use Minnesota tax tables) 1 _____
 2. Enter the tax you are withholding for the state in which the employee works 2 _____
 3. If step 1 is more than step 2, subtract step 2 from step 1. Send this amount to the Minnesota Department of Revenue. . . 3 _____
- If step 1 is less than step 2, do not withhold Minnesota income tax. Send the amount on step 2 to the state in which the employee is working.

Forms for Minnesota Withholding Tax

Employee's Withholding Allowance Certificates

Form W-4MN, Minnesota Allowance/Exemption Certificate

All new employees must complete Form W-4MN to determine their Minnesota withholding allowances. If an employee completes a new federal Form W-4, they must also complete a Form W-4MN.

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 these apply:

- Your employees claim more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week
- You believe your employees are not entitled to their number of allowances claimed

If an employee claims to be exempt from Minnesota withholding, they must provide you a new Form W-4MN each year.

If you are paying an employee for wages that are exempt from withholding, do not submit Form W-4MN to us.

Form W-4MN Penalties

We may assess an employee a \$500 penalty if they knowingly file an incorrect Form W-4MN.

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

Form W-4MNP, Minnesota Withholding Certificate for Pension and Annuity Payments

You must withhold Minnesota income tax from pension and annuity payments unless the recipient requests to not have tax withheld. Each pension or annuity recipient must complete Form W-4MNP. If a recipient receives payments or distributions from an employee deferred compensation plan (such as a 401(k)), an individual retirement plan (IRA), or a commercial annuity, they should complete Form W-4MNP. The recipient may elect not to have Minnesota income tax withheld by completing section 2 of Form W-4MNP.

How do I withhold tax on non-periodic distributions?

It depends on whether or not the recipient has provided a Form W-4MNP or receives periodic payments.

If the recipient	And	To determine withholding for the non-periodic payment
Has Form W-4MNP on file	Also receives periodic payments	Use either Method 1 or Method 2. Method 1: Add the non-periodic distribution to the periodic payment, then determine withholding using the Minnesota Withholding Tax Tables. Method 2: Use the tax tables to determine withholding on the periodic payment separately. Multiply the non-periodic distribution by 6.25% to determine withholding on the payment.
	Does not receive periodic payments	See the worksheet on page 34. Use this worksheet to calculate withholding using an annual payment period for the distribution.
Does not have Form W-4MNP on file		Have the recipient complete Form W-4MNP. Then, determine withholding based on whether or not they also receive periodic payments.

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

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

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

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

Keep all Forms W-4MNP with your records.

Report Federal Changes

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

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

If the changes do not affect your Minnesota return, you have 180 days to send us a letter of explanation. Send your letter and a copy of your amended federal return or the IRS correction notice to Minnesota Department of Revenue, Mail Station 5410, 600 N. Robert St., St. Paul MN 55146-5410.

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

Determine Amount to Withhold

Wages

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

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

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

Overtime, Commissions, Bonuses, and Other Supplemental Payments

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

If you make supplemental payments to an employee at the same time you pay regular wages, and you list the two payments separately on your payroll records, choose Method 1 or Method 2 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% (.0625) to find how much to withhold from that payment.

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

Backup Withholding

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

Non-periodic Distributions

If the recipient is not receiving periodic payments, have them complete Form W-4MNP prior to the non-periodic distribution, to opt-out of Minnesota withholding or determine allowances for Minnesota withholding. Calculate the amount to withhold using an annual payment period for the distribution in the worksheet on page 34.

If you are making a non-periodic distribution to an individual who is already receiving periodic payments and the recipient had requested withholding on their periodic payments, use Method 1 or Method 2 to determine how much to withhold. If they requested no Minnesota income tax withholding on periodic payments, request they complete a Form W-4MNP to determine withholding for the non-periodic distribution.

Method 1: Add the non-periodic distribution to the periodic payment and use the tax tables to find how much to withhold.

Method 2: Use the tax tables to determine withholding on the periodic payment separately. Multiply the non-periodic distribution by 6.25% to find how much to withhold on this payment.



Withholding Tax Calculator

This tool can help you calculate Minnesota withholding tax on:

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

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

Deposit Information

There are two deposit schedules — **semiweekly or monthly** — for determining when you deposit income tax withheld. Tax is considered withheld at the time you pay your employees, not when they perform the work. For example, if you paid an employee in January for work performed in December, the tax is considered withheld in January, not December. Your Minnesota deposit schedule is based on your federal deposit schedule and the amount of tax 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 these apply:

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

If your payday is:

- **Wednesday, Thursday, or Friday**, your deposit is due the Wednesday after payday.
- **Saturday, Sunday, Monday, or Tuesday**, your deposit is due the Friday after payday.

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

Monthly Deposit Schedule

You must deposit Minnesota withholding tax following a monthly schedule if both of these apply:

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

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

Deposit Schedule Exception

You may deposit the entire Minnesota tax withheld for the current quarter if both of these apply:

- You withheld \$1,500 or less in Minnesota tax in the previous quarter
- You filed the previous quarter’s return on time

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

Deposits must be made electronically, if required, or postmarked by the U.S. Post Office (not by a postage meter) on or before the due date. If the deposit due date falls on a weekend or holiday, the due date is extended to the next business day. For details, visit our website and enter **withholding tax due dates** into the Search box.

Annual Deposit Schedule

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

Electronic Deposit Requirements

You must make your deposits electronically if at least one of these applies:

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

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

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

How to Make Deposits

Deposit Electronically

You can make deposits online using our e-Services system for electronic filing and payments. Go to our website at www.revenue.state.mn.us to log in to e-Services.

When paying electronically, you must use an account not associated with any foreign banks.

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

Deposit by Check

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

Go to our website and select **Make a Payment** under **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.

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

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

File a Return

Are you a quarterly filer or an annual filer?

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

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

All Filers

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

Also include:

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

Do not include federal Form 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 next year.

Use Worksheet A on page 10 to help file your quarterly returns. Make copies of the worksheet to use each quarter.

Worksheet A

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

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

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

Seasonal Businesses

If you consistently withhold tax in the same quarters each calendar year (up to three, but not all four), you may qualify to deposit and file for only the quarters during which you pay wages. For more information and to determine if you qualify, go to our website and enter

Withholding for Seasonal Businesses into the Search box. You may also call us at 651-282-9999 or 1-800-657-3594.

Annual Filers

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

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

Worksheet B

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.

Worksheets

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 A (for quarterly filers only)

Quarterly return for period ending _____ Minnesota Tax ID Number _____

- 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 _____
- 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: _____

Worksheet B (for annual filers only)

Annual return for _____ (year) Minnesota Tax ID Number _____

- 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 _____
- 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: _____

Worksheets only
 Do not submit

File Electronically

You must file Minnesota withholding tax returns electronically, including current, past-due, and amended returns. For more information, see **Withholding Tax Help** in e-Services.

What You Need

To file, you need these:

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

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

File by Internet

Go to www.revenue.state.mn.us and log in to e-Services for Businesses.

Pay the Balance Due

If you owe additional tax, you must pay it in one of these ways:

Electronically with e-Services

You can pay when you file your return. Follow the prompts on our e-Services 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 the I Want To menu and choose **Manage payments and returns**.

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

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

By Credit or Debit Card

Go to www.revenue.state.mn.us and select **Make a Payment** under **Businesses**. A third party processes credit or debit card payments and charges a fee for this service.

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 pay by check. You must mail your payment with a personalized payment voucher.

Go to our website and select **Make a Payment** under **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.

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

Forgot Your Password?

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

You will need:

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

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

Manage Online Profile Information

Our e-Services system lets you:

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

Set Up and Manage Users

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

e-Services access level options include:

- **File:** Allows a user to view all information and file returns
- **Pay:** Allows a user to view all information and make payments
- **View:** Allows a user to view information but does not allow them to file or make payments
- **All Account Access:** Allows a user total access to update the account, file, and make payments

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 enter **two-step verification** into 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 enter **third-party access** into the Search box.

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

Form W-2

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

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

Form W-2 Wage Allocation

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

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

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

Form W-2 Filing Options

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

e-Services system

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

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

Report Business Changes or End A Withholding Tax Account

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

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

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

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

Third-Party Payers of Sick Leave

Certain third-party payers of sick leave must file an annual report with us by February 28 of the year following the year the sick pay was paid. This requirement applies to third-party payers who withhold income tax and sent it to us under the third party's withholding tax account, but then permit the employer to include the taxes withheld at the end of the year on Forms W-2 issued to the employee.

The report must include:

- The employer name and identification number
- The names and identification numbers of employees who received sick pay
- The amount of sick pay which was paid during the year
- The amount of tax withheld from payments

Form 1099 and Other Federal Information Returns

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

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

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

Form 1099 Filing Options

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

e-Services system

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

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

Paper Copies

If you have 10 or fewer and are not required to submit your W-2 and 1099 information electronically, you may send paper copies. Mail to:

Minnesota Department of Revenue
Mail Station 1173
600 N. Robert St.
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, complete and provide them a corrected federal Form W-2c. Then, submit the W-2c information to us using e-Services.

e-Services system

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

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

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

Recordkeeping

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

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

Penalties and Interest

Late-payment penalty

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

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

Late-filing penalty

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

Payment method

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

Repeat penalty

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

Extended delinquency penalty

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

W-2 and information return penalties

There is a \$50 penalty each time you:

- Do not provide a W-2 or information return to your recipients
- 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 2023 interest rate is 5% (.05).

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

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

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

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

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

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

2023 Minnesota Withholding Tax Tables

Use the tables on these 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											
		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)											
0	24	0	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0	0
28	32	1	0	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0	0
36	40	1	1	0	0	0	0	0	0	0	0	0	0
40	44	2	1	0	0	0	0	0	0	0	0	0	0
44	48	2	1	0	0	0	0	0	0	0	0	0	0
48	52	2	1	1	0	0	0	0	0	0	0	0	0
52	56	2	2	1	0	0	0	0	0	0	0	0	0
56	60	2	2	1	0	0	0	0	0	0	0	0	0
60	64	3	2	1	1	0	0	0	0	0	0	0	0
64	68	3	2	1	1	0	0	0	0	0	0	0	0
68	72	3	2	2	1	0	0	0	0	0	0	0	0
72	76	3	3	2	1	0	0	0	0	0	0	0	0
76	80	4	3	2	1	1	0	0	0	0	0	0	0
80	84	4	3	2	2	1	0	0	0	0	0	0	0
84	88	4	3	3	2	1	0	0	0	0	0	0	0
88	92	4	3	3	2	1	1	0	0	0	0	0	0
92	96	4	4	3	2	2	1	0	0	0	0	0	0
96	100	5	4	3	2	2	1	0	0	0	0	0	0
100	104	5	4	3	3	2	1	1	0	0	0	0	0
104	108	5	4	4	3	2	1	1	0	0	0	0	0
108	112	5	5	4	3	2	2	1	0	0	0	0	0
112	116	6	5	4	3	3	2	1	0	0	0	0	0
116	120	6	5	4	4	3	2	1	1	0	0	0	0
120	124	6	5	4	4	3	2	2	1	0	0	0	0
124	128	7	6	5	4	3	3	2	1	0	0	0	0
128	132	7	6	5	4	3	3	2	1	1	0	0	0
132	136	7	6	5	4	4	3	2	2	1	0	0	0
136	140	7	6	6	5	4	3	2	2	1	0	0	0
140	144	8	7	6	5	4	3	3	2	1	1	0	0
144	148	8	7	6	5	4	4	3	2	1	1	0	0
148	152	8	7	6	5	5	4	3	2	2	1	0	0
152	156	8	8	7	6	5	4	3	3	2	1	0	0
156	160	9	8	7	6	5	4	4	3	2	1	1	1
6.80% OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)													
160	286	9	8	7	6	5	4	4	3	2	2	1	1
7.85% OF THE EXCESS OVER \$286 PLUS (round total to the nearest whole dollar)													
286	521	17	17	16	15	14	13	12	11	10	9	8	8
9.85% OF THE EXCESS OVER \$521 PLUS (round total to the nearest whole dollar)													
521	and over	36	35	34	33	32	31	30	29	28	26	25	25

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 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	48	0	0	0	0	0	0	0	0	0	0	0	0
48	52	1	0	0	0	0	0	0	0	0	0	0	0
52	56	1	0	0	0	0	0	0	0	0	0	0	0
56	60	1	0	0	0	0	0	0	0	0	0	0	0
60	64	1	1	0	0	0	0	0	0	0	0	0	0
64	68	2	1	0	0	0	0	0	0	0	0	0	0
68	72	2	1	0	0	0	0	0	0	0	0	0	0
72	76	2	1	1	0	0	0	0	0	0	0	0	0
76	80	2	1	1	0	0	0	0	0	0	0	0	0
80	84	2	2	1	0	0	0	0	0	0	0	0	0
84	88	3	2	1	0	0	0	0	0	0	0	0	0
88	92	3	2	1	1	0	0	0	0	0	0	0	0
92	96	3	2	2	1	0	0	0	0	0	0	0	0
96	100	3	3	2	1	0	0	0	0	0	0	0	0
100	104	3	3	2	1	1	0	0	0	0	0	0	0
104	108	4	3	2	2	1	0	0	0	0	0	0	0
108	112	4	3	2	2	1	0	0	0	0	0	0	0
112	116	4	3	3	2	1	1	0	0	0	0	0	0
116	120	4	4	3	2	1	1	0	0	0	0	0	0
120	124	5	4	3	2	2	1	0	0	0	0	0	0
124	128	5	4	3	3	2	1	0	0	0	0	0	0
128	132	5	4	4	3	2	1	1	0	0	0	0	0
132	136	5	4	4	3	2	2	1	0	0	0	0	0
136	140	5	5	4	3	3	2	1	0	0	0	0	0
140	144	6	5	4	3	3	2	1	1	0	0	0	0
144	148	6	5	4	4	3	2	2	1	0	0	0	0
148	152	6	5	5	4	3	2	2	1	0	0	0	0
152	156	6	6	5	4	3	3	2	1	1	0	0	0
156	160	6	6	5	4	4	3	2	1	1	0	0	0
6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)													
160	522	7	6	5	4	4	3	2	2	1	0	0	0
7.85 PERCENT OF THE EXCESS OVER \$522 PLUS (round total to the nearest whole dollar)													
522	884	31	30	29	29	28	27	26	25	24	23	22	22
9.85 PERCENT OF THE EXCESS OVER \$884 PLUS (round total to the nearest whole dollar)													
884	and over	60	59	58	57	55	54	53	52	51	50	49	49

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 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	90	0	0	0	0	0	0	0	0	0	0	0	0
90	100	1	0	0	0	0	0	0	0	0	0	0	0
100	110	1	0	0	0	0	0	0	0	0	0	0	0
110	120	2	0	0	0	0	0	0	0	0	0	0	0
120	130	2	0	0	0	0	0	0	0	0	0	0	0
130	140	3	0	0	0	0	0	0	0	0	0	0	0
140	150	3	0	0	0	0	0	0	0	0	0	0	0
150	160	4	0	0	0	0	0	0	0	0	0	0	0
160	170	4	0	0	0	0	0	0	0	0	0	0	0
170	180	5	0	0	0	0	0	0	0	0	0	0	0
180	190	6	1	0	0	0	0	0	0	0	0	0	0
190	200	6	1	0	0	0	0	0	0	0	0	0	0
200	210	7	2	0	0	0	0	0	0	0	0	0	0
210	220	7	2	0	0	0	0	0	0	0	0	0	0
220	230	8	3	0	0	0	0	0	0	0	0	0	0
230	240	8	3	0	0	0	0	0	0	0	0	0	0
240	250	9	4	0	0	0	0	0	0	0	0	0	0
250	260	9	4	0	0	0	0	0	0	0	0	0	0
260	270	10	5	0	0	0	0	0	0	0	0	0	0
270	280	10	5	0	0	0	0	0	0	0	0	0	0
280	290	11	6	1	0	0	0	0	0	0	0	0	0
290	300	11	6	2	0	0	0	0	0	0	0	0	0
300	310	12	7	2	0	0	0	0	0	0	0	0	0
310	320	13	8	3	0	0	0	0	0	0	0	0	0
320	330	13	8	3	0	0	0	0	0	0	0	0	0
330	340	14	9	4	0	0	0	0	0	0	0	0	0
340	350	14	9	4	0	0	0	0	0	0	0	0	0
350	360	15	10	5	0	0	0	0	0	0	0	0	0
360	370	15	10	5	0	0	0	0	0	0	0	0	0
370	380	16	11	6	1	0	0	0	0	0	0	0	0
380	390	16	11	6	1	0	0	0	0	0	0	0	0
390	400	17	12	7	2	0	0	0	0	0	0	0	0
400	410	17	12	7	3	0	0	0	0	0	0	0	0
410	420	18	13	8	3	0	0	0	0	0	0	0	0
420	430	18	13	9	4	0	0	0	0	0	0	0	0
430	440	19	14	9	4	0	0	0	0	0	0	0	0
440	450	19	15	10	5	0	0	0	0	0	0	0	0
450	460	20	15	10	5	0	0	0	0	0	0	0	0
460	470	21	16	11	6	1	0	0	0	0	0	0	0
470	480	21	16	11	6	1	0	0	0	0	0	0	0
480	490	22	17	12	7	2	0	0	0	0	0	0	0
490	500	22	17	12	7	2	0	0	0	0	0	0	0
500	510	23	18	13	8	3	0	0	0	0	0	0	0
510	520	23	18	13	8	3	0	0	0	0	0	0	0
520	530	24	19	14	9	4	0	0	0	0	0	0	0
530	540	24	19	14	9	5	0	0	0	0	0	0	0
540	550	25	20	15	10	5	0	0	0	0	0	0	0
550	560	25	20	15	11	6	1	0	0	0	0	0	0
560	570	26	21	16	11	6	1	0	0	0	0	0	0
570	580	26	21	17	12	7	2	0	0	0	0	0	0
580	590	27	22	17	12	7	2	0	0	0	0	0	0
590	600	27	23	18	13	8	3	0	0	0	0	0	0
600	610	28	23	18	13	8	3	0	0	0	0	0	0
610	620	29	24	19	14	9	4	0	0	0	0	0	0
620	630	29	24	19	14	9	4	0	0	0	0	0	0
630	640	30	25	20	15	10	5	0	0	0	0	0	0
640	650	30	25	20	15	10	5	1	0	0	0	0	0
650	660	31	26	21	16	11	6	1	0	0	0	0	0
660	670	31	26	21	16	11	7	2	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
670	680	32	27	22	17	12	7	2	0	0	0	0
680	690	33	27	22	17	13	8	3	0	0	0	0
690	700	33	28	23	18	13	8	3	0	0	0	0
700	710	34	28	23	19	14	9	4	0	0	0	0
710	720	35	29	24	19	14	9	4	0	0	0	0
720	730	35	30	25	20	15	10	5	0	0	0	0
730	740	36	30	25	20	15	10	5	0	0	0	0
740	750	37	31	26	21	16	11	6	1	0	0	0
750	760	37	31	26	21	16	11	6	1	0	0	0
760	770	38	32	27	22	17	12	7	2	0	0	0
770	780	39	33	27	22	17	12	7	3	0	0	0
780	790	39	33	28	23	18	13	8	3	0	0	0
790	800	40	34	28	23	18	13	9	4	0	0	0
800	810	41	35	29	24	19	14	9	4	0	0	0
810	820	42	35	29	24	20	15	10	5	0	0	0
820	830	42	36	30	25	20	15	10	5	0	0	0
830	840	43	37	30	26	21	16	11	6	1	0	0
840	850	44	37	31	26	21	16	11	6	1	0	0
850	860	44	38	32	27	22	17	12	7	2	0	0
860	870	45	39	32	27	22	17	12	7	2	0	0
870	880	46	39	33	28	23	18	13	8	3	0	0
880	890	46	40	34	28	23	18	13	8	3	0	0
890	900	47	41	34	29	24	19	14	9	4	0	0
900	910	48	41	35	29	24	19	14	10	5	0	0
910	920	48	42	36	30	25	20	15	10	5	0	0
920	930	49	43	36	30	25	20	16	11	6	1	0
930	940	50	43	37	31	26	21	16	11	6	1	0
940	950	50	44	38	32	26	22	17	12	7	2	0
950	960	51	45	38	32	27	22	17	12	7	2	0
960	970	52	45	39	33	28	23	18	13	8	3	0
970	980	52	46	40	34	28	23	18	13	8	3	0
980	990	53	47	41	34	29	24	19	14	9	4	0
990	1,000	54	47	41	35	29	24	19	14	9	4	0
1,000	1,010	54	48	42	36	30	25	20	15	10	5	0
1,010	1,020	55	49	43	36	30	25	20	15	10	6	1
1,020	1,030	56	50	43	37	31	26	21	16	11	6	1
1,030	1,040	56	50	44	38	31	26	21	16	12	7	2
1,040	1,050	57	51	45	38	32	27	22	17	12	7	2
1,050	1,060	58	52	45	39	33	27	22	18	13	8	3
1,060	1,070	59	52	46	40	33	28	23	18	13	8	3
1,070	1,080	59	53	47	40	34	28	24	19	14	9	4
1,080	1,090	60	54	47	41	35	29	24	19	14	9	4
1,090	1,100	61	54	48	42	35	30	25	20	15	10	5
1,100	1,110	61	55	49	42	36	30	25	20	15	10	5
1,110	1,120	62	56	49	43	37	31	26	21	16	11	6
1,120	1,130	63	56	50	44	37	31	26	21	16	11	6
1,130	1,140	63	57	51	44	38	32	27	22	17	12	7
1,140	1,150	64	58	51	45	39	33	27	22	17	12	8
1,150	1,160	65	58	52	46	40	33	28	23	18	13	8
1,160	1,170	65	59	53	46	40	34	28	23	18	14	9
1,170	1,180	66	60	53	47	41	35	29	24	19	14	9
1,180	1,190	67	60	54	48	42	35	29	24	20	15	10
6.80 PERCENT OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	1,980	67	61	54	48	42	36	30	25	20	15	10
7.85 PERCENT OF THE EXCESS OVER \$1,980 PLUS (round total to the nearest whole dollar)												
1,980	3,607	121	114	108	102	96	89	83	77	71	64	58
9.85 PERCENT OF THE EXCESS OVER \$3,607 PLUS (round total to the nearest whole dollar)												
3,607	and over	248	241	234	227	219	212	205	198	190	183	176

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 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	260	0	0	0	0	0	0	0	0	0	0	0	0
260	270	1	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0	0
290	300	2	0	0	0	0	0	0	0	0	0	0	0
300	310	3	0	0	0	0	0	0	0	0	0	0	0
310	320	3	0	0	0	0	0	0	0	0	0	0	0
320	330	4	0	0	0	0	0	0	0	0	0	0	0
330	340	4	0	0	0	0	0	0	0	0	0	0	0
340	350	5	0	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0	0
360	370	6	1	0	0	0	0	0	0	0	0	0	0
370	380	6	1	0	0	0	0	0	0	0	0	0	0
380	390	7	2	0	0	0	0	0	0	0	0	0	0
390	400	8	3	0	0	0	0	0	0	0	0	0	0
400	410	8	3	0	0	0	0	0	0	0	0	0	0
410	420	9	4	0	0	0	0	0	0	0	0	0	0
420	430	9	4	0	0	0	0	0	0	0	0	0	0
430	440	10	5	0	0	0	0	0	0	0	0	0	0
440	450	10	5	0	0	0	0	0	0	0	0	0	0
450	460	11	6	1	0	0	0	0	0	0	0	0	0
460	470	11	6	1	0	0	0	0	0	0	0	0	0
470	480	12	7	2	0	0	0	0	0	0	0	0	0
480	490	12	7	2	0	0	0	0	0	0	0	0	0
490	500	13	8	3	0	0	0	0	0	0	0	0	0
500	510	13	8	4	0	0	0	0	0	0	0	0	0
510	520	14	9	4	0	0	0	0	0	0	0	0	0
520	530	14	10	5	0	0	0	0	0	0	0	0	0
530	540	15	10	5	0	0	0	0	0	0	0	0	0
540	550	16	11	6	1	0	0	0	0	0	0	0	0
550	560	16	11	6	1	0	0	0	0	0	0	0	0
560	570	17	12	7	2	0	0	0	0	0	0	0	0
570	580	17	12	7	2	0	0	0	0	0	0	0	0
580	590	18	13	8	3	0	0	0	0	0	0	0	0
590	600	18	13	8	3	0	0	0	0	0	0	0	0
600	610	19	14	9	4	0	0	0	0	0	0	0	0
610	620	19	14	9	4	0	0	0	0	0	0	0	0
620	630	20	15	10	5	0	0	0	0	0	0	0	0
630	640	20	15	10	6	1	0	0	0	0	0	0	0
640	650	21	16	11	6	1	0	0	0	0	0	0	0
650	660	21	16	12	7	2	0	0	0	0	0	0	0
660	670	22	17	12	7	2	0	0	0	0	0	0	0
670	680	22	18	13	8	3	0	0	0	0	0	0	0
680	690	23	18	13	8	3	0	0	0	0	0	0	0
690	700	24	19	14	9	4	0	0	0	0	0	0	0
700	710	24	19	14	9	4	0	0	0	0	0	0	0
710	720	25	20	15	10	5	0	0	0	0	0	0	0
720	730	25	20	15	10	5	0	0	0	0	0	0	0
730	740	26	21	16	11	6	1	0	0	0	0	0	0
740	750	26	21	16	11	6	2	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
750	760	27	22	17	12	7	2	0	0	0	0	0
760	770	27	22	17	12	8	3	0	0	0	0	0
770	780	28	23	18	13	8	3	0	0	0	0	0
780	790	28	23	18	14	9	4	0	0	0	0	0
790	800	29	24	19	14	9	4	0	0	0	0	0
800	810	29	24	20	15	10	5	0	0	0	0	0
810	820	30	25	20	15	10	5	0	0	0	0	0
820	830	31	26	21	16	11	6	1	0	0	0	0
830	840	31	26	21	16	11	6	1	0	0	0	0
840	850	32	27	22	17	12	7	2	0	0	0	0
850	860	32	27	22	17	12	7	2	0	0	0	0
860	870	33	28	23	18	13	8	3	0	0	0	0
870	880	33	28	23	18	13	8	4	0	0	0	0
880	890	34	29	24	19	14	9	4	0	0	0	0
890	900	34	29	24	19	14	10	5	0	0	0	0
900	910	35	30	25	20	15	10	5	0	0	0	0
910	920	35	30	25	21	16	11	6	1	0	0	0
920	930	36	31	26	21	16	11	6	1	0	0	0
930	940	36	31	27	22	17	12	7	2	0	0	0
940	950	37	32	27	22	17	12	7	2	0	0	0
950	960	37	33	28	23	18	13	8	3	0	0	0
960	970	38	33	28	23	18	13	8	3	0	0	0
970	980	39	34	29	24	19	14	9	4	0	0	0
980	990	39	34	29	24	19	14	9	4	0	0	0
990	1,000	40	35	30	25	20	15	10	5	0	0	0
1,000	1,010	40	35	30	25	20	15	11	6	1	0	0
1,010	1,020	41	36	31	26	21	16	11	6	1	0	0
1,020	1,030	41	36	31	26	21	17	12	7	2	0	0
1,030	1,040	42	37	32	27	22	17	12	7	2	0	0
1,040	1,050	42	37	32	27	23	18	13	8	3	0	0
1,050	1,060	43	38	33	28	23	18	13	8	3	0	0
1,060	1,070	43	38	33	29	24	19	14	9	4	0	0
1,070	1,080	44	39	34	29	24	19	14	9	4	0	0
1,080	1,090	44	39	35	30	25	20	15	10	5	0	0
1,090	1,100	45	40	35	30	25	20	15	10	5	1	0
1,100	1,110	46	41	36	31	26	21	16	11	6	1	0
1,110	1,120	46	41	36	31	26	21	16	11	7	2	0
1,120	1,130	47	42	37	32	27	22	17	12	7	2	0
1,130	1,140	48	42	37	32	27	22	17	13	8	3	0
1,140	1,150	48	43	38	33	28	23	18	13	8	3	0
1,150	1,160	49	43	38	33	28	23	19	14	9	4	0
1,160	1,170	50	44	39	34	29	24	19	14	9	4	0
1,170	1,180	50	44	39	34	29	25	20	15	10	5	0
1,180	1,190	51	45	40	35	30	25	20	15	10	5	0
6.80 PERCENT OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	3,613	51	45	40	35	30	25	20	15	11	6	1
7.85 PERCENT OF THE EXCESS OVER \$3,613 PLUS (round total to the nearest whole dollar)												
3,613	6,120	216	210	204	197	191	185	178	172	166	160	153
9.85 PERCENT OF THE EXCESS OVER \$6,120 PLUS (round total to the nearest whole dollar)												
6,120	and over	413	406	398	391	384	377	369	362	355	348	340

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 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	180	0	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0	0
200	220	3	0	0	0	0	0	0	0	0	0	0	0
220	240	4	0	0	0	0	0	0	0	0	0	0	0
240	260	5	0	0	0	0	0	0	0	0	0	0	0
260	280	6	0	0	0	0	0	0	0	0	0	0	0
280	300	7	0	0	0	0	0	0	0	0	0	0	0
300	320	8	0	0	0	0	0	0	0	0	0	0	0
320	340	9	0	0	0	0	0	0	0	0	0	0	0
340	360	10	0	0	0	0	0	0	0	0	0	0	0
360	380	11	1	0	0	0	0	0	0	0	0	0	0
380	400	12	2	0	0	0	0	0	0	0	0	0	0
400	420	13	3	0	0	0	0	0	0	0	0	0	0
420	440	14	4	0	0	0	0	0	0	0	0	0	0
440	460	15	6	0	0	0	0	0	0	0	0	0	0
460	480	16	7	0	0	0	0	0	0	0	0	0	0
480	500	18	8	0	0	0	0	0	0	0	0	0	0
500	520	19	9	0	0	0	0	0	0	0	0	0	0
520	540	20	10	0	0	0	0	0	0	0	0	0	0
540	560	21	11	1	0	0	0	0	0	0	0	0	0
560	580	22	12	2	0	0	0	0	0	0	0	0	0
580	600	23	13	3	0	0	0	0	0	0	0	0	0
600	620	24	14	4	0	0	0	0	0	0	0	0	0
620	640	25	15	5	0	0	0	0	0	0	0	0	0
640	660	26	16	6	0	0	0	0	0	0	0	0	0
660	680	27	17	7	0	0	0	0	0	0	0	0	0
680	700	28	18	8	0	0	0	0	0	0	0	0	0
700	720	29	19	10	0	0	0	0	0	0	0	0	0
720	740	30	20	11	1	0	0	0	0	0	0	0	0
740	760	31	22	12	2	0	0	0	0	0	0	0	0
760	780	33	23	13	3	0	0	0	0	0	0	0	0
780	800	34	24	14	4	0	0	0	0	0	0	0	0
800	820	35	25	15	5	0	0	0	0	0	0	0	0
820	840	36	26	16	6	0	0	0	0	0	0	0	0
840	860	37	27	17	7	0	0	0	0	0	0	0	0
860	880	38	28	18	8	0	0	0	0	0	0	0	0
880	900	39	29	19	9	0	0	0	0	0	0	0	0
900	920	40	30	20	10	0	0	0	0	0	0	0	0
920	940	41	31	21	11	2	0	0	0	0	0	0	0
940	960	42	32	22	13	3	0	0	0	0	0	0	0
960	980	43	33	23	14	4	0	0	0	0	0	0	0
980	1,000	44	34	25	15	5	0	0	0	0	0	0	0
1,000	1,020	45	35	26	16	6	0	0	0	0	0	0	0
1,020	1,040	46	37	27	17	7	0	0	0	0	0	0	0
1,040	1,060	47	38	28	18	8	0	0	0	0	0	0	0
1,060	1,080	49	39	29	19	9	0	0	0	0	0	0	0
1,080	1,100	50	40	30	20	10	0	0	0	0	0	0	0
1,100	1,120	51	41	31	21	11	1	0	0	0	0	0	0
1,120	1,140	52	42	32	22	12	2	0	0	0	0	0	0
1,140	1,160	53	43	33	23	13	3	0	0	0	0	0	0
1,160	1,180	54	44	34	24	14	5	0	0	0	0	0	0
1,180	1,200	55	45	35	25	15	6	0	0	0	0	0	0
1,200	1,220	56	46	36	26	17	7	0	0	0	0	0	0
1,220	1,240	57	47	37	27	18	8	0	0	0	0	0	0
1,240	1,260	58	48	38	29	19	9	0	0	0	0	0	0
1,260	1,280	59	49	39	30	20	10	0	0	0	0	0	0
1,280	1,300	60	50	41	31	21	11	1	0	0	0	0	0
1,300	1,320	61	52	42	32	22	12	2	0	0	0	0	0
1,320	1,340	63	53	43	33	23	13	3	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,340	1,360	64	54	44	34	24	14	4	0	0	0	0
1,360	1,380	65	55	45	35	25	15	5	0	0	0	0
1,380	1,400	67	56	46	36	26	16	6	0	0	0	0
1,400	1,420	68	57	47	37	27	17	7	0	0	0	0
1,420	1,440	69	58	48	38	28	18	9	0	0	0	0
1,440	1,460	71	59	49	39	29	19	10	0	0	0	0
1,460	1,480	72	60	50	40	30	21	11	1	0	0	0
1,480	1,500	74	61	51	41	32	22	12	2	0	0	0
1,500	1,520	75	62	52	42	33	23	13	3	0	0	0
1,520	1,540	76	64	53	44	34	24	14	4	0	0	0
1,540	1,560	78	65	54	45	35	25	15	5	0	0	0
1,560	1,580	79	66	56	46	36	26	16	6	0	0	0
1,580	1,600	80	68	57	47	37	27	17	7	0	0	0
1,600	1,620	82	69	58	48	38	28	18	8	0	0	0
1,620	1,640	83	70	59	49	39	29	19	9	0	0	0
1,640	1,660	84	72	60	50	40	30	20	10	1	0	0
1,660	1,680	86	73	61	51	41	31	21	12	2	0	0
1,680	1,700	87	75	62	52	42	32	22	13	3	0	0
1,700	1,720	88	76	63	53	43	33	24	14	4	0	0
1,720	1,740	90	77	65	54	44	34	25	15	5	0	0
1,740	1,760	91	79	66	55	45	36	26	16	6	0	0
1,760	1,780	93	80	67	56	46	37	27	17	7	0	0
1,780	1,800	94	81	69	57	48	38	28	18	8	0	0
1,800	1,820	95	83	70	59	49	39	29	19	9	0	0
1,820	1,840	97	84	72	60	50	40	30	20	10	0	0
1,840	1,860	98	85	73	61	51	41	31	21	11	1	0
1,860	1,880	99	87	74	62	52	42	32	22	12	2	0
1,880	1,900	101	88	76	63	53	43	33	23	13	4	0
1,900	1,920	102	90	77	64	54	44	34	24	14	5	0
1,920	1,940	103	91	78	66	55	45	35	25	16	6	0
1,940	1,960	105	92	80	67	56	46	36	26	17	7	0
1,960	1,980	106	94	81	68	57	47	37	28	18	8	0
1,980	2,000	108	95	82	70	58	48	39	29	19	9	0
2,000	2,020	109	96	84	71	59	49	40	30	20	10	0
2,020	2,040	110	98	85	73	60	51	41	31	21	11	1
2,040	2,060	112	99	86	74	61	52	42	32	22	12	2
2,060	2,080	113	100	88	75	63	53	43	33	23	13	3
2,080	2,100	114	102	89	77	64	54	44	34	24	14	4
2,100	2,120	116	103	91	78	65	55	45	35	25	15	5
2,120	2,140	117	104	92	79	67	56	46	36	26	16	6
2,140	2,160	118	106	93	81	68	57	47	37	27	17	8
2,160	2,180	120	107	95	82	70	58	48	38	28	19	9
2,180	2,200	121	109	96	83	71	59	49	39	29	20	10
2,200	2,220	122	110	97	85	72	60	50	40	31	21	11
2,220	2,240	124	111	99	86	74	61	51	41	32	22	12
2,240	2,260	125	113	100	88	75	62	52	43	33	23	13
2,260	2,280	127	114	101	89	76	64	53	44	34	24	14
2,280	2,300	128	115	103	90	78	65	55	45	35	25	15
2,300	2,320	129	117	104	92	79	66	56	46	36	26	16
2,320	2,340	131	118	106	93	80	68	57	47	37	27	17
2,340	2,360	132	119	107	94	82	69	58	48	38	28	18
2,360	2,380	133	121	108	96	83	71	59	49	39	29	19
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	3,961	134	121	109	96	84	71	59	49	40	30	20
7.85 PERCENT OF THE EXCESS OVER \$3,961 PLUS (round total to the nearest whole dollar)												
3,961	7,214	242	229	216	204	191	179	166	154	141	129	116
9.85 PERCENT OF THE EXCESS OVER \$7,214 PLUS (round total to the nearest whole dollar)												
7,214	and over	497	482	468	453	439	424	410	395	381	366	352

Married employees paid every two weeks

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

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,540	1,560	56	46	36	26	16	6	0	0	0	0	0
1,560	1,580	57	47	37	27	17	7	0	0	0	0	0
1,580	1,600	58	48	38	28	18	8	0	0	0	0	0
1,600	1,620	59	49	39	29	19	9	0	0	0	0	0
1,620	1,640	60	50	40	30	20	11	1	0	0	0	0
1,640	1,660	61	51	41	31	22	12	2	0	0	0	0
1,660	1,680	62	52	42	32	23	13	3	0	0	0	0
1,680	1,700	63	53	43	34	24	14	4	0	0	0	0
1,700	1,720	64	54	44	35	25	15	5	0	0	0	0
1,720	1,740	65	55	46	36	26	16	6	0	0	0	0
1,740	1,760	66	56	47	37	27	17	7	0	0	0	0
1,760	1,780	67	58	48	38	28	18	8	0	0	0	0
1,780	1,800	69	59	49	39	29	19	9	0	0	0	0
1,800	1,820	70	60	50	40	30	20	10	0	0	0	0
1,820	1,840	71	61	51	41	31	21	11	2	0	0	0
1,840	1,860	72	62	52	42	32	22	12	3	0	0	0
1,860	1,880	73	63	53	43	33	23	14	4	0	0	0
1,880	1,900	74	64	54	44	34	24	15	5	0	0	0
1,900	1,920	75	65	55	45	35	26	16	6	0	0	0
1,920	1,940	76	66	56	46	36	27	17	7	0	0	0
1,940	1,960	77	67	57	47	38	28	18	8	0	0	0
1,960	1,980	78	68	58	48	39	29	19	9	0	0	0
1,980	2,000	79	69	59	50	40	30	20	10	0	0	0
2,000	2,020	80	70	61	51	41	31	21	11	1	0	0
2,020	2,040	81	71	62	52	42	32	22	12	2	0	0
2,040	2,060	82	73	63	53	43	33	23	13	3	0	0
2,060	2,080	83	74	64	54	44	34	24	14	4	0	0
2,080	2,100	85	75	65	55	45	35	25	15	6	0	0
2,100	2,120	86	76	66	56	46	36	26	16	7	0	0
2,120	2,140	87	77	67	57	47	37	27	18	8	0	0
2,140	2,160	88	78	68	58	48	38	28	19	9	0	0
2,160	2,180	89	79	69	59	49	39	30	20	10	0	0
2,180	2,200	90	80	70	60	50	41	31	21	11	1	0
2,200	2,220	91	81	71	61	51	42	32	22	12	2	0
2,220	2,240	92	82	72	62	53	43	33	23	13	3	0
2,240	2,260	94	83	73	63	54	44	34	24	14	4	0
2,260	2,280	95	84	74	65	55	45	35	25	15	5	0
2,280	2,300	97	85	75	66	56	46	36	26	16	6	0
2,300	2,320	98	86	77	67	57	47	37	27	17	7	0
2,320	2,340	99	88	78	68	58	48	38	28	18	8	0
2,340	2,360	101	89	79	69	59	49	39	29	19	10	0
2,360	2,380	102	90	80	70	60	50	40	30	21	11	1
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	7,225	103	90	80	70	61	51	41	31	21	11	1
7.85 PERCENT OF THE EXCESS OVER \$7,225 PLUS (round total to the nearest whole dollar)												
7,225	12,239	432	420	407	394	382	369	357	344	332	319	307
9.85 PERCENT OF THE EXCESS OVER \$12,239 PLUS (round total to the nearest whole dollar)												
12,239	and over	826	811	797	782	768	753	739	724	710	695	681

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 or more	
at least	but less than	The amount to withhold (in whole dollars)											
0	180	0	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0	0
200	220	2	0	0	0	0	0	0	0	0	0	0	0
220	240	3	0	0	0	0	0	0	0	0	0	0	0
240	260	4	0	0	0	0	0	0	0	0	0	0	0
260	280	5	0	0	0	0	0	0	0	0	0	0	0
280	300	6	0	0	0	0	0	0	0	0	0	0	0
300	320	7	0	0	0	0	0	0	0	0	0	0	0
320	340	8	0	0	0	0	0	0	0	0	0	0	0
340	360	9	0	0	0	0	0	0	0	0	0	0	0
360	380	10	0	0	0	0	0	0	0	0	0	0	0
380	400	11	1	0	0	0	0	0	0	0	0	0	0
400	420	13	2	0	0	0	0	0	0	0	0	0	0
420	440	14	3	0	0	0	0	0	0	0	0	0	0
440	460	15	4	0	0	0	0	0	0	0	0	0	0
460	480	16	5	0	0	0	0	0	0	0	0	0	0
480	500	17	6	0	0	0	0	0	0	0	0	0	0
500	520	18	7	0	0	0	0	0	0	0	0	0	0
520	540	19	8	0	0	0	0	0	0	0	0	0	0
540	560	20	9	0	0	0	0	0	0	0	0	0	0
560	580	21	10	0	0	0	0	0	0	0	0	0	0
580	600	22	11	1	0	0	0	0	0	0	0	0	0
600	620	23	13	2	0	0	0	0	0	0	0	0	0
620	640	24	14	3	0	0	0	0	0	0	0	0	0
640	660	25	15	4	0	0	0	0	0	0	0	0	0
660	680	26	16	5	0	0	0	0	0	0	0	0	0
680	700	27	17	6	0	0	0	0	0	0	0	0	0
700	720	29	18	7	0	0	0	0	0	0	0	0	0
720	740	30	19	8	0	0	0	0	0	0	0	0	0
740	760	31	20	9	0	0	0	0	0	0	0	0	0
760	780	32	21	10	0	0	0	0	0	0	0	0	0
780	800	33	22	11	1	0	0	0	0	0	0	0	0
800	820	34	23	13	2	0	0	0	0	0	0	0	0
820	840	35	24	14	3	0	0	0	0	0	0	0	0
840	860	36	25	15	4	0	0	0	0	0	0	0	0
860	880	37	26	16	5	0	0	0	0	0	0	0	0
880	900	38	27	17	6	0	0	0	0	0	0	0	0
900	920	39	29	18	7	0	0	0	0	0	0	0	0
920	940	40	30	19	8	0	0	0	0	0	0	0	0
940	960	41	31	20	9	0	0	0	0	0	0	0	0
960	980	42	32	21	10	0	0	0	0	0	0	0	0
980	1,000	44	33	22	11	1	0	0	0	0	0	0	0
1,000	1,020	45	34	23	13	2	0	0	0	0	0	0	0
1,020	1,040	46	35	24	14	3	0	0	0	0	0	0	0
1,040	1,060	47	36	25	15	4	0	0	0	0	0	0	0
1,060	1,080	48	37	26	16	5	0	0	0	0	0	0	0
1,080	1,100	49	38	27	17	6	0	0	0	0	0	0	0
1,100	1,120	50	39	29	18	7	0	0	0	0	0	0	0
1,120	1,140	51	40	30	19	8	0	0	0	0	0	0	0
1,140	1,160	52	41	31	20	9	0	0	0	0	0	0	0
1,160	1,180	53	42	32	21	10	0	0	0	0	0	0	0
1,180	1,200	54	44	33	22	11	1	0	0	0	0	0	0
1,200	1,220	55	45	34	23	13	2	0	0	0	0	0	0
1,220	1,240	56	46	35	24	14	3	0	0	0	0	0	0
1,240	1,260	57	47	36	25	15	4	0	0	0	0	0	0
1,260	1,280	59	48	37	26	16	5	0	0	0	0	0	0
1,280	1,300	60	49	38	27	17	6	0	0	0	0	0	0
1,300	1,320	61	50	39	29	18	7	0	0	0	0	0	0
1,320	1,340	62	51	40	30	19	8	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,340	1,360	63	52	41	31	20	9	0	0	0	0	0
1,360	1,380	64	53	42	32	21	10	0	0	0	0	0
1,380	1,400	65	54	44	33	22	11	1	0	0	0	0
1,400	1,420	66	55	45	34	23	13	2	0	0	0	0
1,420	1,440	67	56	46	35	24	14	3	0	0	0	0
1,440	1,460	68	57	47	36	25	15	4	0	0	0	0
1,460	1,480	70	59	48	37	26	16	5	0	0	0	0
1,480	1,500	71	60	49	38	27	17	6	0	0	0	0
1,500	1,520	73	61	50	39	29	18	7	0	0	0	0
1,520	1,540	74	62	51	40	30	19	8	0	0	0	0
1,540	1,560	75	63	52	41	31	20	9	0	0	0	0
1,560	1,580	77	64	53	42	32	21	10	0	0	0	0
1,580	1,600	78	65	54	44	33	22	11	1	0	0	0
1,600	1,620	79	66	55	45	34	23	13	2	0	0	0
1,620	1,640	81	67	56	46	35	24	14	3	0	0	0
1,640	1,660	82	68	57	47	36	25	15	4	0	0	0
1,660	1,680	83	70	59	48	37	26	16	5	0	0	0
1,680	1,700	85	71	60	49	38	27	17	6	0	0	0
1,700	1,720	86	73	61	50	39	29	18	7	0	0	0
1,720	1,740	88	74	62	51	40	30	19	8	0	0	0
1,740	1,760	89	75	63	52	41	31	20	9	0	0	0
1,760	1,780	90	77	64	53	42	32	21	10	0	0	0
1,780	1,800	92	78	65	54	44	33	22	11	1	0	0
1,800	1,820	93	79	66	55	45	34	23	13	2	0	0
1,820	1,840	94	81	67	56	46	35	24	14	3	0	0
1,840	1,860	96	82	68	57	47	36	25	15	4	0	0
1,860	1,880	97	83	70	59	48	37	26	16	5	0	0
1,880	1,900	98	85	71	60	49	38	27	17	6	0	0
1,900	1,920	100	86	73	61	50	39	29	18	7	0	0
1,920	1,940	101	88	74	62	51	40	30	19	8	0	0
1,940	1,960	102	89	75	63	52	41	31	20	9	0	0
1,960	1,980	104	90	77	64	53	42	32	21	10	0	0
1,980	2,000	105	92	78	65	54	44	33	22	11	1	0
2,000	2,020	107	93	79	66	55	45	34	23	13	2	0
2,020	2,040	108	94	81	67	56	46	35	24	14	3	0
2,040	2,060	109	96	82	68	57	47	36	25	15	4	0
2,060	2,080	111	97	83	70	59	48	37	26	16	5	0
2,080	2,100	112	98	85	71	60	49	38	27	17	6	0
2,100	2,120	113	100	86	73	61	50	39	29	18	7	0
2,120	2,140	115	101	88	74	62	51	40	30	19	8	0
2,140	2,160	116	102	89	75	63	52	41	31	20	9	0
2,160	2,180	117	104	90	77	64	53	42	32	21	10	0
2,180	2,200	119	105	92	78	65	54	44	33	22	11	1
2,200	2,220	120	107	93	79	66	55	45	34	23	13	2
2,220	2,240	122	108	94	81	67	56	46	35	24	14	3
2,240	2,260	123	109	96	82	68	57	47	36	25	15	4
2,260	2,280	124	111	97	83	70	59	48	37	26	16	5
2,280	2,300	126	112	98	85	71	60	49	38	27	17	6
2,300	2,320	127	113	100	86	73	61	50	39	29	18	7
2,320	2,340	128	115	101	88	74	62	51	40	30	19	8
2,340	2,360	130	116	102	89	75	63	52	41	31	20	9
2,360	2,380	131	117	104	90	77	64	53	42	32	21	10
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	4,291	132	118	105	91	77	64	54	43	32	22	11
7.85 PERCENT OF THE EXCESS OVER \$4,291 PLUS (round total to the nearest whole dollar)												
4,291	7,815	262	248	234	221	207	194	180	166	153	139	126
9.85 PERCENT OF THE EXCESS OVER \$7,815 PLUS (round total to the nearest whole dollar)												
7,815	and over	538	523	507	491	475	460	444	428	413	397	381

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 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	560	0	0	0	0	0	0	0	0	0	0	0
560	580	1	0	0	0	0	0	0	0	0	0	0
580	600	2	0	0	0	0	0	0	0	0	0	0
600	620	3	0	0	0	0	0	0	0	0	0	0
620	640	4	0	0	0	0	0	0	0	0	0	0
640	660	5	0	0	0	0	0	0	0	0	0	0
660	680	6	0	0	0	0	0	0	0	0	0	0
680	700	7	0	0	0	0	0	0	0	0	0	0
700	720	8	0	0	0	0	0	0	0	0	0	0
720	740	10	0	0	0	0	0	0	0	0	0	0
740	760	11	0	0	0	0	0	0	0	0	0	0
760	780	12	1	0	0	0	0	0	0	0	0	0
780	800	13	2	0	0	0	0	0	0	0	0	0
800	820	14	3	0	0	0	0	0	0	0	0	0
820	840	15	4	0	0	0	0	0	0	0	0	0
840	860	16	5	0	0	0	0	0	0	0	0	0
860	880	17	6	0	0	0	0	0	0	0	0	0
880	900	18	7	0	0	0	0	0	0	0	0	0
900	920	19	8	0	0	0	0	0	0	0	0	0
920	940	20	10	0	0	0	0	0	0	0	0	0
940	960	21	11	0	0	0	0	0	0	0	0	0
960	980	22	12	1	0	0	0	0	0	0	0	0
980	1,000	23	13	2	0	0	0	0	0	0	0	0
1,000	1,020	24	14	3	0	0	0	0	0	0	0	0
1,020	1,040	26	15	4	0	0	0	0	0	0	0	0
1,040	1,060	27	16	5	0	0	0	0	0	0	0	0
1,060	1,080	28	17	6	0	0	0	0	0	0	0	0
1,080	1,100	29	18	7	0	0	0	0	0	0	0	0
1,100	1,120	30	19	8	0	0	0	0	0	0	0	0
1,120	1,140	31	20	10	0	0	0	0	0	0	0	0
1,140	1,160	32	21	11	0	0	0	0	0	0	0	0
1,160	1,180	33	22	12	1	0	0	0	0	0	0	0
1,180	1,200	34	23	13	2	0	0	0	0	0	0	0
1,200	1,220	35	24	14	3	0	0	0	0	0	0	0
1,220	1,240	36	26	15	4	0	0	0	0	0	0	0
1,240	1,260	37	27	16	5	0	0	0	0	0	0	0
1,260	1,280	38	28	17	6	0	0	0	0	0	0	0
1,280	1,300	39	29	18	7	0	0	0	0	0	0	0
1,300	1,320	41	30	19	8	0	0	0	0	0	0	0
1,320	1,340	42	31	20	10	0	0	0	0	0	0	0
1,340	1,360	43	32	21	11	0	0	0	0	0	0	0
1,360	1,380	44	33	22	12	1	0	0	0	0	0	0
1,380	1,400	45	34	23	13	2	0	0	0	0	0	0
1,400	1,420	46	35	24	14	3	0	0	0	0	0	0
1,420	1,440	47	36	26	15	4	0	0	0	0	0	0
1,440	1,460	48	37	27	16	5	0	0	0	0	0	0
1,460	1,480	49	38	28	17	6	0	0	0	0	0	0
1,480	1,500	50	39	29	18	7	0	0	0	0	0	0
1,500	1,520	51	41	30	19	8	0	0	0	0	0	0
1,520	1,540	52	42	31	20	10	0	0	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 or more
at least	but less than	The amount to withhold (in whole dollars)										
1,540	1,560	53	43	32	21	11	0	0	0	0	0	0
1,560	1,580	54	44	33	22	12	1	0	0	0	0	0
1,580	1,600	56	45	34	23	13	2	0	0	0	0	0
1,600	1,620	57	46	35	24	14	3	0	0	0	0	0
1,620	1,640	58	47	36	26	15	4	0	0	0	0	0
1,640	1,660	59	48	37	27	16	5	0	0	0	0	0
1,660	1,680	60	49	38	28	17	6	0	0	0	0	0
1,680	1,700	61	50	39	29	18	7	0	0	0	0	0
1,700	1,720	62	51	41	30	19	8	0	0	0	0	0
1,720	1,740	63	52	42	31	20	10	0	0	0	0	0
1,740	1,760	64	53	43	32	21	11	0	0	0	0	0
1,760	1,780	65	54	44	33	22	12	1	0	0	0	0
1,780	1,800	66	56	45	34	23	13	2	0	0	0	0
1,800	1,820	67	57	46	35	24	14	3	0	0	0	0
1,820	1,840	68	58	47	36	26	15	4	0	0	0	0
1,840	1,860	69	59	48	37	27	16	5	0	0	0	0
1,860	1,880	71	60	49	38	28	17	6	0	0	0	0
1,880	1,900	72	61	50	39	29	18	7	0	0	0	0
1,900	1,920	73	62	51	41	30	19	8	0	0	0	0
1,920	1,940	74	63	52	42	31	20	10	0	0	0	0
1,940	1,960	75	64	53	43	32	21	11	0	0	0	0
1,960	1,980	76	65	54	44	33	22	12	1	0	0	0
1,980	2,000	77	66	56	45	34	23	13	2	0	0	0
2,000	2,020	78	67	57	46	35	24	14	3	0	0	0
2,020	2,040	79	68	58	47	36	26	15	4	0	0	0
2,040	2,060	80	69	59	48	37	27	16	5	0	0	0
2,060	2,080	81	71	60	49	38	28	17	6	0	0	0
2,080	2,100	82	72	61	50	39	29	18	7	0	0	0
2,100	2,120	83	73	62	51	41	30	19	8	0	0	0
2,120	2,140	84	74	63	52	42	31	20	10	0	0	0
2,140	2,160	85	75	64	53	43	32	21	11	0	0	0
2,160	2,180	87	76	65	54	44	33	22	12	1	0	0
2,180	2,200	88	77	66	56	45	34	23	13	2	0	0
2,200	2,220	89	78	67	57	46	35	24	14	3	0	0
2,220	2,240	90	79	68	58	47	36	26	15	4	0	0
2,240	2,260	91	80	69	59	48	37	27	16	5	0	0
2,260	2,280	92	81	71	60	49	38	28	17	6	0	0
2,280	2,300	93	82	72	61	50	39	29	18	7	0	0
2,300	2,320	94	83	73	62	51	41	30	19	8	0	0
2,320	2,340	95	84	74	63	52	42	31	20	10	0	0
2,340	2,360	96	85	75	64	53	43	32	21	11	0	0
2,360	2,380	97	87	76	65	54	44	33	22	12	1	0
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	7,828	98	87	76	66	55	44	34	23	12	1	0
7.85 PERCENT OF THE EXCESS OVER \$7,828 PLUS (round total to the nearest whole dollar)												
7,828	13,259	468	455	441	427	414	400	387	373	359	346	332
9.85 PERCENT OF THE EXCESS OVER \$13,259 PLUS (round total to the nearest whole dollar)												
13,259	and over	895	879	863	847	832	816	800	785	769	753	738

Single 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)										
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	10	0	0	0	0	0	0	0	0	0	0
540	560	11	0	0	0	0	0	0	0	0	0	0
560	580	12	0	0	0	0	0	0	0	0	0	0
580	600	13	0	0	0	0	0	0	0	0	0	0
600	640	14	0	0	0	0	0	0	0	0	0	0
640	680	16	0	0	0	0	0	0	0	0	0	0
680	720	19	0	0	0	0	0	0	0	0	0	0
720	760	21	0	0	0	0	0	0	0	0	0	0
760	800	23	1	0	0	0	0	0	0	0	0	0
800	840	25	4	0	0	0	0	0	0	0	0	0
840	880	27	6	0	0	0	0	0	0	0	0	0
880	920	29	8	0	0	0	0	0	0	0	0	0
920	960	31	10	0	0	0	0	0	0	0	0	0
960	1,000	34	12	0	0	0	0	0	0	0	0	0
1,000	1,040	36	14	0	0	0	0	0	0	0	0	0
1,040	1,080	38	16	0	0	0	0	0	0	0	0	0
1,080	1,120	40	19	0	0	0	0	0	0	0	0	0
1,120	1,160	42	21	0	0	0	0	0	0	0	0	0
1,160	1,200	44	23	1	0	0	0	0	0	0	0	0
1,200	1,240	46	25	4	0	0	0	0	0	0	0	0
1,240	1,280	49	27	6	0	0	0	0	0	0	0	0
1,280	1,320	51	29	8	0	0	0	0	0	0	0	0
1,320	1,360	53	31	10	0	0	0	0	0	0	0	0
1,360	1,400	55	34	12	0	0	0	0	0	0	0	0
1,400	1,440	57	36	14	0	0	0	0	0	0	0	0
1,440	1,480	59	38	16	0	0	0	0	0	0	0	0
1,480	1,520	61	40	19	0	0	0	0	0	0	0	0
1,520	1,560	64	42	21	0	0	0	0	0	0	0	0
1,560	1,600	66	44	23	1	0	0	0	0	0	0	0
1,600	1,640	68	46	25	4	0	0	0	0	0	0	0
1,640	1,680	70	49	27	6	0	0	0	0	0	0	0
1,680	1,720	72	51	29	8	0	0	0	0	0	0	0
1,720	1,760	74	53	31	10	0	0	0	0	0	0	0
1,760	1,800	76	55	34	12	0	0	0	0	0	0	0
1,800	1,840	79	57	36	14	0	0	0	0	0	0	0
1,840	1,880	81	59	38	16	0	0	0	0	0	0	0
1,880	1,920	83	61	40	19	0	0	0	0	0	0	0
1,920	1,960	85	64	42	21	0	0	0	0	0	0	0
1,960	2,000	87	66	44	23	1	0	0	0	0	0	0
2,000	2,040	89	68	46	25	4	0	0	0	0	0	0
2,040	2,080	91	70	49	27	6	0	0	0	0	0	0
2,080	2,120	94	72	51	29	8	0	0	0	0	0	0
2,120	2,160	96	74	53	31	10	0	0	0	0	0	0
2,160	2,200	98	76	55	34	12	0	0	0	0	0	0
2,200	2,240	100	79	57	36	14	0	0	0	0	0	0
2,240	2,280	102	81	59	38	16	0	0	0	0	0	0
2,280	2,320	104	83	61	40	19	0	0	0	0	0	0
2,320	2,360	106	85	64	42	21	0	0	0	0	0	0
2,360	2,400	108	87	66	44	23	1	0	0	0	0	0
2,400	2,440	111	89	68	46	25	4	0	0	0	0	0
2,440	2,480	113	91	70	49	27	6	0	0	0	0	0
2,480	2,520	115	94	72	51	29	8	0	0	0	0	0

Single 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)										
2,520	2,560	117	96	74	53	31	10	0	0	0	0	0
2,560	2,600	119	98	76	55	34	12	0	0	0	0	0
2,600	2,640	121	100	79	57	36	14	0	0	0	0	0
2,640	2,680	123	102	81	59	38	16	0	0	0	0	0
2,680	2,720	126	104	83	61	40	19	0	0	0	0	0
2,720	2,760	128	106	85	64	42	21	0	0	0	0	0
2,760	2,800	130	108	87	66	44	23	1	0	0	0	0
2,800	2,840	132	111	89	68	46	25	4	0	0	0	0
2,840	2,880	134	113	91	70	49	27	6	0	0	0	0
2,880	2,920	137	115	94	72	51	29	8	0	0	0	0
2,920	2,960	140	117	96	74	53	31	10	0	0	0	0
2,960	3,000	142	119	98	76	55	34	12	0	0	0	0
3,000	3,040	145	121	100	79	57	36	14	0	0	0	0
3,040	3,080	148	123	102	81	59	38	16	0	0	0	0
3,080	3,120	151	126	104	83	61	40	19	0	0	0	0
3,120	3,160	153	128	106	85	64	42	21	0	0	0	0
3,160	3,200	156	130	108	87	66	44	23	1	0	0	0
3,200	3,240	159	132	111	89	68	46	25	4	0	0	0
3,240	3,280	161	134	113	91	70	49	27	6	0	0	0
3,280	3,320	164	137	115	94	72	51	29	8	0	0	0
3,320	3,360	167	140	117	96	74	53	31	10	0	0	0
3,360	3,400	170	142	119	98	76	55	34	12	0	0	0
3,400	3,440	172	145	121	100	79	57	36	14	0	0	0
3,440	3,480	175	148	123	102	81	59	38	16	0	0	0
3,480	3,520	178	151	126	104	83	61	40	19	0	0	0
3,520	3,560	180	153	128	106	85	64	42	21	0	0	0
3,560	3,600	183	156	130	108	87	66	44	23	1	0	0
3,600	3,640	186	159	132	111	89	68	46	25	4	0	0
3,640	3,680	189	161	134	113	91	70	49	27	6	0	0
3,680	3,720	191	164	137	115	94	72	51	29	8	0	0
3,720	3,760	194	167	140	117	96	74	53	31	10	0	0
3,760	3,800	197	170	142	119	98	76	55	34	12	0	0
3,800	3,840	199	172	145	121	100	79	57	36	14	0	0
3,840	3,880	202	175	148	123	102	81	59	38	16	0	0
3,880	3,920	205	178	151	126	104	83	61	40	19	0	0
3,920	3,960	208	180	153	128	106	85	64	42	21	0	0
3,960	4,000	210	183	156	130	108	87	66	44	23	1	0
4,000	4,040	213	186	159	132	111	89	68	46	25	4	0
4,040	4,080	216	189	161	134	113	91	70	49	27	6	0
4,080	4,120	219	191	164	137	115	94	72	51	29	8	0
4,120	4,160	221	194	167	140	117	96	74	53	31	10	0
4,160	4,200	224	197	170	142	119	98	76	55	34	12	0
4,200	4,240	227	199	172	145	121	100	79	57	36	14	0
4,240	4,280	229	202	175	148	123	102	81	59	38	16	0
4,280	4,320	232	205	178	151	126	104	83	61	40	19	0
4,320	4,360	235	208	180	153	128	106	85	64	42	21	0
4,360	4,400	238	210	183	156	130	108	87	66	44	23	1
4,400	4,440	240	213	186	159	132	111	89	68	46	25	4
4,440	4,480	243	216	189	161	134	113	91	70	49	27	6
4,480	4,520	246	219	191	164	137	115	94	72	51	29	8
4,520	4,560	248	221	194	167	140	117	96	74	53	31	10
4,560	4,600	251	224	197	170	142	119	98	76	55	34	12
6.80 PERCENT OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)												
4,600	8,582	253	225	198	171	144	120	99	77	56	35	13
7.85 PERCENT OF THE EXCESS OVER \$8,582 PLUS (round total to the nearest whole dollar)												
8,582	15,630	523	496	469	442	415	387	360	333	306	279	251
9.85 PERCENT OF THE EXCESS OVER \$15,630 PLUS (round total to the nearest whole dollar)												
15,630	and over	1077	1045	1014	982	951	920	888	857	825	794	763

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)											
0	1,120	0	0	0	0	0	0	0	0	0	0	0	0
1,120	1,160	2	0	0	0	0	0	0	0	0	0	0	0
1,160	1,200	4	0	0	0	0	0	0	0	0	0	0	0
1,200	1,240	6	0	0	0	0	0	0	0	0	0	0	0
1,240	1,280	8	0	0	0	0	0	0	0	0	0	0	0
1,280	1,320	10	0	0	0	0	0	0	0	0	0	0	0
1,320	1,360	13	0	0	0	0	0	0	0	0	0	0	0
1,360	1,400	15	0	0	0	0	0	0	0	0	0	0	0
1,400	1,440	17	0	0	0	0	0	0	0	0	0	0	0
1,440	1,480	19	0	0	0	0	0	0	0	0	0	0	0
1,480	1,520	21	0	0	0	0	0	0	0	0	0	0	0
1,520	1,560	23	2	0	0	0	0	0	0	0	0	0	0
1,560	1,600	25	4	0	0	0	0	0	0	0	0	0	0
1,600	1,640	28	6	0	0	0	0	0	0	0	0	0	0
1,640	1,680	30	8	0	0	0	0	0	0	0	0	0	0
1,680	1,720	32	10	0	0	0	0	0	0	0	0	0	0
1,720	1,760	34	13	0	0	0	0	0	0	0	0	0	0
1,760	1,800	36	15	0	0	0	0	0	0	0	0	0	0
1,800	1,840	38	17	0	0	0	0	0	0	0	0	0	0
1,840	1,880	40	19	0	0	0	0	0	0	0	0	0	0
1,880	1,920	43	21	0	0	0	0	0	0	0	0	0	0
1,920	1,960	45	23	2	0	0	0	0	0	0	0	0	0
1,960	2,000	47	25	4	0	0	0	0	0	0	0	0	0
2,000	2,040	49	28	6	0	0	0	0	0	0	0	0	0
2,040	2,080	51	30	8	0	0	0	0	0	0	0	0	0
2,080	2,120	53	32	10	0	0	0	0	0	0	0	0	0
2,120	2,160	55	34	13	0	0	0	0	0	0	0	0	0
2,160	2,200	58	36	15	0	0	0	0	0	0	0	0	0
2,200	2,240	60	38	17	0	0	0	0	0	0	0	0	0
2,240	2,280	62	40	19	0	0	0	0	0	0	0	0	0
2,280	2,320	64	43	21	0	0	0	0	0	0	0	0	0
2,320	2,360	66	45	23	2	0	0	0	0	0	0	0	0
2,360	2,400	68	47	25	4	0	0	0	0	0	0	0	0
2,400	2,440	70	49	28	6	0	0	0	0	0	0	0	0
2,440	2,480	73	51	30	8	0	0	0	0	0	0	0	0
2,480	2,520	75	53	32	10	0	0	0	0	0	0	0	0
2,520	2,560	77	55	34	13	0	0	0	0	0	0	0	0
2,560	2,600	79	58	36	15	0	0	0	0	0	0	0	0
2,600	2,640	81	60	38	17	0	0	0	0	0	0	0	0
2,640	2,680	83	62	40	19	0	0	0	0	0	0	0	0
2,680	2,720	85	64	43	21	0	0	0	0	0	0	0	0
2,720	2,760	88	66	45	23	2	0	0	0	0	0	0	0
2,760	2,800	90	68	47	25	4	0	0	0	0	0	0	0
2,800	2,840	92	70	49	28	6	0	0	0	0	0	0	0
2,840	2,880	94	73	51	30	8	0	0	0	0	0	0	0
2,880	2,920	96	75	53	32	10	0	0	0	0	0	0	0
2,920	2,960	98	77	55	34	13	0	0	0	0	0	0	0
2,960	3,000	100	79	58	36	15	0	0	0	0	0	0	0
3,000	3,040	102	81	60	38	17	0	0	0	0	0	0	0
3,040	3,080	105	83	62	40	19	0	0	0	0	0	0	0
3,080	3,120	107	85	64	43	21	0	0	0	0	0	0	0
3,120	3,160	109	88	66	45	23	2	0	0	0	0	0	0
3,160	3,200	111	90	68	47	25	4	0	0	0	0	0	0
3,200	3,240	113	92	70	49	28	6	0	0	0	0	0	0
3,240	3,280	115	94	73	51	30	8	0	0	0	0	0	0
3,280	3,320	117	96	75	53	32	10	0	0	0	0	0	0
3,320	3,360	120	98	77	55	34	13	0	0	0	0	0	0
3,360	3,400	122	100	79	58	36	15	0	0	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)										
3,400	3,440	124	102	81	60	38	17	0	0	0	0	0
3,440	3,480	126	105	83	62	40	19	0	0	0	0	0
3,480	3,520	128	107	85	64	43	21	0	0	0	0	0
3,520	3,560	130	109	88	66	45	23	2	0	0	0	0
3,560	3,600	132	111	90	68	47	25	4	0	0	0	0
3,600	3,640	135	113	92	70	49	28	6	0	0	0	0
3,640	3,680	137	115	94	73	51	30	8	0	0	0	0
3,680	3,720	139	117	96	75	53	32	10	0	0	0	0
3,720	3,760	141	120	98	77	55	34	13	0	0	0	0
3,760	3,800	143	122	100	79	58	36	15	0	0	0	0
3,800	3,840	145	124	102	81	60	38	17	0	0	0	0
3,840	3,880	147	126	105	83	62	40	19	0	0	0	0
3,880	3,920	150	128	107	85	64	43	21	0	0	0	0
3,920	3,960	152	130	109	88	66	45	23	2	0	0	0
3,960	4,000	154	132	111	90	68	47	25	4	0	0	0
4,000	4,040	156	135	113	92	70	49	28	6	0	0	0
4,040	4,080	158	137	115	94	73	51	30	8	0	0	0
4,080	4,120	160	139	117	96	75	53	32	10	0	0	0
4,120	4,160	162	141	120	98	77	55	34	13	0	0	0
4,160	4,200	165	143	122	100	79	58	36	15	0	0	0
4,200	4,240	167	145	124	102	81	60	38	17	0	0	0
4,240	4,280	169	147	126	105	83	62	40	19	0	0	0
4,280	4,320	171	150	128	107	85	64	43	21	0	0	0
4,320	4,360	173	152	130	109	88	66	45	23	2	0	0
4,360	4,400	175	154	132	111	90	68	47	25	4	0	0
4,400	4,440	177	156	135	113	92	70	49	28	6	0	0
4,440	4,480	180	158	137	115	94	73	51	30	8	0	0
4,480	4,520	182	160	139	117	96	75	53	32	10	0	0
4,520	4,560	184	162	141	120	98	77	55	34	13	0	0
4,560	4,600	186	165	143	122	100	79	58	36	15	0	0
6.80 PERCENT OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)												
4,600	15,655	187	166	144	123	101	80	59	37	16	0	0
7.85 PERCENT OF THE EXCESS OVER \$15,655 PLUS (round total to the nearest whole dollar)												
15,655	26,518	936	909	882	855	828	800	773	746	719	692	664
9.85 PERCENT OF THE EXCESS OVER \$26,518 PLUS (round total to the nearest whole dollar)												
26,518	and over	1789	1758	1726	1695	1663	1632	1601	1569	1538	1506	1475

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, 2023.

Step 1

Determine the employee's total wages for one payroll period (if determining withholding for the W-4MNP, use the non-periodic distribution amount).

Step 2

Multiply the total wages (or non-periodic distribution) from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage. For Form W-4MNP, use 1 (annual) for step 2.

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
- 1 if you pay annually

Step 3

Multiply the number of the employee's withholding allowances by \$4,800.

Step 4

Subtract the result in step 3 from the result in step 2. If zero or less, stop here. There is no tax to withhold.

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 (or non-periodic distribution).

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>
4,225	34,295	4,225	5.35%	
34,295	102,985	34,295	6.80%	1,608.75
102,985	187,565	102,985	7.85%	6,279.67
187,565	—	187,565	9.85%	12,919.20

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>
13,250	57,200	13,250	5.35%	
57,200	187,860	57,200	6.80%	2,351.33
187,860	318,220	187,860	7.85%	11,236.21
318,220	—	318,220	9.85%	21,469.47