

**Tables and  
formula revised  
June 20, 2013**

# **2013 Minnesota Withholding Tax Tables**

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

If you make payments such as overtime, commissions, bonuses or other supplemental payments to your employees in addition to their wages, read the section on page 8 before you calculate the withholding.

Also read "Backup Withholding" on page 8 to see if it applies to any payments you make to people who perform work for you.

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 8 for the formula to set up your program.

# Single employees paid every day

Revised June 20, 2013

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	1	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	2	1	0	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	2	1	0	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	3	2	1	1	0	0	0	0	0	0
68	72	3	3	2	2	1	1	0	0	0	0	0
72	76	4	3	2	2	1	1	0	0	0	0	0
76	80	4	3	3	2	2	1	0	0	0	0	0
80	84	4	3	3	2	2	1	1	0	0	0	0
84	88	4	4	3	3	2	1	1	0	0	0	0
88	92	5	4	3	3	2	2	1	0	0	0	0
92	96	5	4	4	3	2	2	1	1	0	0	0
96	100	5	5	4	3	3	2	1	1	0	0	0
100	104	6	5	4	3	3	2	2	1	0	0	0
104	108	6	5	4	4	3	2	2	1	1	0	0
108	112	6	5	5	4	3	3	2	2	1	0	0
112	116	6	6	5	4	3	3	2	2	1	1	0
116	120	7	6	5	4	4	3	3	2	1	1	0
120	124	7	6	5	5	4	3	3	2	2	1	0
124	128	7	7	6	5	4	4	3	2	2	1	1
128	132	8	7	6	5	5	4	3	3	2	1	1
132	136	8	7	6	6	5	4	3	3	2	2	1
136	140	8	7	7	6	5	4	4	3	2	2	1
140	144	8	8	7	6	5	5	4	3	3	2	1
144	148	9	8	7	6	6	5	4	3	3	2	2
148	152	9	8	7	7	6	5	4	4	3	2	2
152	156	9	9	8	7	6	5	5	4	3	3	2
156	160	10	9	8	7	7	6	5	4	3	3	2
7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)												
160	228	10	9	8	7	7	6	5	4	4	3	2
7.85 PERCENT (.0785) OF THE EXCESS OVER \$228 PLUS (round total to the nearest whole dollar)												
228	423	15	14	13	12	11	11	10	9	8	8	7
9.85 PERCENT (.0985) OF THE EXCESS OVER \$423 PLUS (round total to the nearest whole dollar)												
423 and over		30	29	28	27	26	26	25	24	23	22	21

## Married employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
0	28	0	0	0	0	0	0	0	0	0	0	0
28	32	1	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0
36	40	1	1	0	0	0	0	0	0	0	0	0
40	44	1	1	0	0	0	0	0	0	0	0	0
44	48	2	1	0	0	0	0	0	0	0	0	0
48	52	2	1	1	0	0	0	0	0	0	0	0
52	56	2	1	1	0	0	0	0	0	0	0	0
56	60	2	2	1	0	0	0	0	0	0	0	0
60	64	2	2	1	1	0	0	0	0	0	0	0
64	68	3	2	1	1	0	0	0	0	0	0	0
68	72	3	2	2	1	0	0	0	0	0	0	0
72	76	3	2	2	1	1	0	0	0	0	0	0
76	80	3	3	2	2	1	0	0	0	0	0	0
80	84	3	3	2	2	1	1	0	0	0	0	0
84	88	4	3	3	2	1	1	0	0	0	0	0
88	92	4	3	3	2	2	1	0	0	0	0	0
92	96	4	4	3	2	2	1	1	0	0	0	0
96	100	4	4	3	3	2	1	1	0	0	0	0
100	104	5	4	3	3	2	2	1	0	0	0	0
104	108	5	4	4	3	2	2	1	1	0	0	0
108	112	5	4	4	3	3	2	1	1	0	0	0
112	116	5	5	4	3	3	2	2	1	1	0	0
116	120	5	5	4	4	3	2	2	1	1	0	0
120	124	6	5	4	4	3	3	2	2	1	0	0
124	128	6	5	5	4	3	3	2	2	1	1	0
128	132	6	6	5	4	4	3	3	2	1	1	0
132	136	7	6	5	5	4	3	3	2	2	1	0
136	140	7	6	5	5	4	4	3	2	2	1	1
140	144	7	6	6	5	4	4	3	3	2	1	1
144	148	7	7	6	5	5	4	3	3	2	2	1
148	152	8	7	6	5	5	4	4	3	2	2	1
152	156	8	7	6	6	5	4	4	3	3	2	2
156	160	8	7	7	6	5	5	4	3	3	2	2
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)</b>												
160	409	8	8	7	6	5	5	4	4	3	2	2
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$409 PLUS (round total to the nearest whole dollar)</b>												
409	712	26	25	24	24	23	22	21	21	20	19	18
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$712 PLUS (round total to the nearest whole dollar)</b>												
712 and over		50	49	48	47	46	45	45	44	43	42	41

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## Single employees paid once a week

Revised June 20, 2013

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	60	1	0	0	0	0	0	0	0	0	0	0
60	70	1	0	0	0	0	0	0	0	0	0	0
70	80	2	0	0	0	0	0	0	0	0	0	0
80	90	2	0	0	0	0	0	0	0	0	0	0
90	100	3	0	0	0	0	0	0	0	0	0	0
100	110	3	0	0	0	0	0	0	0	0	0	0
110	120	4	0	0	0	0	0	0	0	0	0	0
120	130	4	0	0	0	0	0	0	0	0	0	0
130	140	5	1	0	0	0	0	0	0	0	0	0
140	150	5	1	0	0	0	0	0	0	0	0	0
150	160	6	2	0	0	0	0	0	0	0	0	0
160	170	7	3	0	0	0	0	0	0	0	0	0
170	180	7	3	0	0	0	0	0	0	0	0	0
180	190	8	4	0	0	0	0	0	0	0	0	0
190	200	8	4	0	0	0	0	0	0	0	0	0
200	210	9	5	1	0	0	0	0	0	0	0	0
210	220	9	5	1	0	0	0	0	0	0	0	0
220	230	10	6	2	0	0	0	0	0	0	0	0
230	240	10	6	2	0	0	0	0	0	0	0	0
240	250	11	7	3	0	0	0	0	0	0	0	0
250	260	11	7	3	0	0	0	0	0	0	0	0
260	270	12	8	4	0	0	0	0	0	0	0	0
270	280	12	8	4	0	0	0	0	0	0	0	0
280	290	13	9	5	1	0	0	0	0	0	0	0
290	300	14	10	5	1	0	0	0	0	0	0	0
300	310	14	10	6	2	0	0	0	0	0	0	0
310	320	15	11	7	3	0	0	0	0	0	0	0
320	330	15	11	7	3	0	0	0	0	0	0	0
330	340	16	12	8	4	0	0	0	0	0	0	0
340	350	16	12	8	4	0	0	0	0	0	0	0
350	360	17	13	9	5	1	0	0	0	0	0	0
360	370	17	13	9	5	1	0	0	0	0	0	0
370	380	18	14	10	6	2	0	0	0	0	0	0
380	390	18	14	10	6	2	0	0	0	0	0	0
390	400	19	15	11	7	3	0	0	0	0	0	0
400	410	19	15	11	7	3	0	0	0	0	0	0
410	420	20	16	12	8	4	0	0	0	0	0	0
420	430	20	16	12	8	4	0	0	0	0	0	0
430	440	21	17	13	9	5	1	0	0	0	0	0
440	450	22	18	14	10	5	1	0	0	0	0	0
450	460	22	18	14	10	6	2	0	0	0	0	0
460	470	23	19	15	11	7	3	0	0	0	0	0
470	480	23	19	15	11	7	3	0	0	0	0	0
480	490	24	20	16	12	8	4	0	0	0	0	0
490	500	24	20	16	12	8	4	0	0	0	0	0
500	510	25	21	17	13	9	5	1	0	0	0	0
510	520	25	21	17	13	9	5	1	0	0	0	0
520	530	26	22	18	14	10	6	2	0	0	0	0
530	540	27	22	18	14	10	6	2	0	0	0	0
540	550	28	23	19	15	11	7	3	0	0	0	0
550	560	28	23	19	15	11	7	3	0	0	0	0
560	570	29	24	20	16	12	8	4	0	0	0	0
570	580	30	24	20	16	12	8	4	0	0	0	0
580	590	30	25	21	17	13	9	5	1	0	0	0
590	600	31	26	22	18	14	10	5	1	0	0	0
600	610	32	26	22	18	14	10	6	2	0	0	0
610	620	32	27	23	19	15	11	7	3	0	0	0
620	630	33	28	23	19	15	11	7	3	0	0	0
630	640	34	29	24	20	16	12	8	4	0	0	0

## Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
640	650	35	29	24	20	16	12	8	4	0	0	0
650	660	35	30	25	21	17	13	9	5	1	0	0
660	670	36	31	25	21	17	13	9	5	1	0	0
670	680	37	31	26	22	18	14	10	6	2	0	0
680	690	37	32	27	22	18	14	10	6	2	0	0
690	700	38	33	28	23	19	15	11	7	3	0	0
700	710	39	33	28	23	19	15	11	7	3	0	0
710	720	39	34	29	24	20	16	12	8	4	0	0
720	730	40	35	30	24	20	16	12	8	4	0	0
730	740	41	36	30	25	21	17	13	9	5	1	0
740	750	42	36	31	26	22	18	14	10	5	1	0
750	760	42	37	32	26	22	18	14	10	6	2	0
760	770	43	38	32	27	23	19	15	11	7	3	0
770	780	44	38	33	28	23	19	15	11	7	3	0
780	790	44	39	34	29	24	20	16	12	8	4	0
790	800	45	40	35	29	24	20	16	12	8	4	0
800	810	46	41	35	30	25	21	17	13	9	5	1
810	820	47	41	36	31	25	21	17	13	9	5	1
820	830	47	42	37	31	26	22	18	14	10	6	2
830	840	48	43	37	32	27	22	18	14	10	6	2
840	850	49	43	38	33	28	23	19	15	11	7	3
850	860	49	44	39	33	28	23	19	15	11	7	3
860	870	50	45	39	34	29	24	20	16	12	8	4
870	880	51	45	40	35	30	24	20	16	12	8	4
880	890	51	46	41	36	30	25	21	17	13	9	5
890	900	52	47	42	36	31	26	22	18	14	10	5
900	910	53	48	42	37	32	26	22	18	14	10	6
910	920	54	48	43	38	32	27	23	19	15	11	7
920	930	54	49	44	38	33	28	23	19	15	11	7
930	940	55	50	44	39	34	29	24	20	16	12	8
940	950	56	50	45	40	35	29	24	20	16	12	8
950	960	56	51	46	41	35	30	25	21	17	13	9
960	970	57	52	47	41	36	31	25	21	17	13	9
970	980	58	53	47	42	37	31	26	22	18	14	10
980	990	59	53	48	43	37	32	27	22	18	14	10
990	1000	59	54	49	43	38	33	28	23	19	15	11
1000	1010	60	55	49	44	39	33	28	23	19	15	11
1010	1020	61	55	50	45	39	34	29	24	20	16	12
1020	1030	61	56	51	45	40	35	30	24	20	16	12
1030	1040	62	57	51	46	41	36	30	25	21	17	13
1040	1050	63	57	52	47	42	36	31	26	22	18	14
1050	1060	63	58	53	48	42	37	32	26	22	18	14
1060	1070	64	59	54	48	43	38	32	27	23	19	15
1070	1080	65	60	54	49	44	38	33	28	23	19	15
1080	1090	66	60	55	50	44	39	34	29	24	20	16
1090	1100	66	61	56	50	45	40	35	29	24	20	16
1100	1110	67	62	56	51	46	41	35	30	25	21	17
1110	1120	68	62	57	52	47	41	36	31	25	21	17
1120	1130	68	63	58	53	47	42	37	31	26	22	18
1130	1140	69	64	59	53	48	43	37	32	27	22	18
1140	1150	70	65	59	54	49	43	38	33	28	23	19
1150	1160	71	65	60	55	49	44	39	33	28	23	19
1160	1170	71	66	61	55	50	45	39	34	29	24	20
1170	1180	72	67	61	56	51	45	40	35	30	24	20
1180	1190	73	67	62	57	51	46	41	36	30	25	21
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)</b>												
1190	1576	73	68	62	57	52	47	41	36	31	25	21
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,576 PLUS (round total to the nearest whole dollar)</b>												
1576	2927	100	95	90	84	79	74	68	63	58	53	47
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$2,927 PLUS (round total to the nearest whole dollar)</b>												
2927 and over		206	200	194	189	183	177	171	165	159	153	147

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## Married employees paid once a week

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

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# Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
670	680	30	26	22	18	14	10	6	2	0	0	0
680	690	30	26	22	18	14	10	6	2	0	0	0
690	700	31	27	23	19	15	11	7	3	0	0	0
700	710	31	27	23	19	15	11	7	3	0	0	0
710	720	32	28	24	20	16	12	8	4	0	0	0
720	730	32	28	24	20	16	12	8	4	0	0	0
730	740	33	29	25	21	17	13	9	5	1	0	0
740	750	33	29	25	21	17	13	9	5	1	0	0
750	760	34	30	26	22	18	14	10	6	2	0	0
760	770	34	30	26	22	18	14	10	6	2	0	0
770	780	35	31	27	23	19	15	11	7	3	0	0
780	790	36	32	28	24	20	16	11	7	3	0	0
790	800	36	32	28	24	20	16	12	8	4	0	0
800	810	37	33	29	25	21	17	13	9	5	1	0
810	820	37	33	29	25	21	17	13	9	5	1	0
820	830	38	34	30	26	22	18	14	10	6	2	0
830	840	39	34	30	26	22	18	14	10	6	2	0
840	850	39	35	31	27	23	19	15	11	7	3	0
850	860	40	35	31	27	23	19	15	11	7	3	0
860	870	41	36	32	28	24	20	16	12	8	4	0
870	880	42	36	32	28	24	20	16	12	8	4	0
880	890	42	37	33	29	25	21	17	13	9	5	1
890	900	43	38	33	29	25	21	17	13	9	5	1
900	910	44	38	34	30	26	22	18	14	10	6	2
910	920	44	39	34	30	26	22	18	14	10	6	2
920	930	45	40	35	31	27	23	19	15	11	7	3
930	940	46	41	36	32	28	24	20	16	11	7	3
940	950	47	41	36	32	28	24	20	16	12	8	4
950	960	47	42	37	33	29	25	21	17	13	9	5
960	970	48	43	37	33	29	25	21	17	13	9	5
970	980	49	43	38	34	30	26	22	18	14	10	6
980	990	49	44	39	34	30	26	22	18	14	10	6
990	1000	50	45	39	35	31	27	23	19	15	11	7
1000	1010	51	45	40	35	31	27	23	19	15	11	7
1010	1020	51	46	41	36	32	28	24	20	16	12	8
1020	1030	52	47	42	36	32	28	24	20	16	12	8
1030	1040	53	48	42	37	33	29	25	21	17	13	9
1040	1050	54	48	43	38	33	29	25	21	17	13	9
1050	1060	54	49	44	38	34	30	26	22	18	14	10
1060	1070	55	50	44	39	34	30	26	22	18	14	10
1070	1080	56	50	45	40	35	31	27	23	19	15	11
1080	1090	56	51	46	41	36	32	28	24	20	16	11
1090	1100	57	52	47	41	36	32	28	24	20	16	12
1100	1110	58	53	47	42	37	33	29	25	21	17	13
1110	1120	59	53	48	43	37	33	29	25	21	17	13
1120	1130	59	54	49	43	38	34	30	26	22	18	14
1130	1140	60	55	49	44	39	34	30	26	22	18	14
1140	1150	61	55	50	45	39	35	31	27	23	19	15
1150	1160	61	56	51	45	40	35	31	27	23	19	15
1160	1170	62	57	51	46	41	36	32	28	24	20	16
1170	1180	63	57	52	47	42	36	32	28	24	20	16
1180	1190	63	58	53	48	42	37	33	29	25	21	17
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)</b>												
1190	2831	64	59	53	48	43	37	33	29	25	21	17
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,831 PLUS (round total to the nearest whole dollar)</b>												
2831	4928	180	174	169	164	158	153	148	143	137	132	127
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$4,928 PLUS (round total to the nearest whole dollar)</b>												
4928 and over		344	338	332	326	321	315	309	303	297	291	285

Revised June 20, 2013

# Single employees paid every two weeks

Revised June 20, 2013

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	5	0	0	0	0	0	0	0	0	0	0
180	200	6	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	0	0	0	0	0	0	0	0	0	0
240	260	9	1	0	0	0	0	0	0	0	0	0
260	280	10	2	0	0	0	0	0	0	0	0	0
280	300	11	3	0	0	0	0	0	0	0	0	0
300	320	12	4	0	0	0	0	0	0	0	0	0
320	340	13	5	0	0	0	0	0	0	0	0	0
340	360	14	6	0	0	0	0	0	0	0	0	0
360	380	15	7	0	0	0	0	0	0	0	0	0
380	400	16	8	0	0	0	0	0	0	0	0	0
400	420	17	9	1	0	0	0	0	0	0	0	0
420	440	18	10	2	0	0	0	0	0	0	0	0
440	460	20	12	3	0	0	0	0	0	0	0	0
460	480	21	13	5	0	0	0	0	0	0	0	0
480	500	22	14	6	0	0	0	0	0	0	0	0
500	520	23	15	7	0	0	0	0	0	0	0	0
520	540	24	16	8	0	0	0	0	0	0	0	0
540	560	25	17	9	1	0	0	0	0	0	0	0
560	580	26	18	10	2	0	0	0	0	0	0	0
580	600	27	19	11	3	0	0	0	0	0	0	0
600	620	28	20	12	4	0	0	0	0	0	0	0
620	640	29	21	13	5	0	0	0	0	0	0	0
640	660	30	22	14	6	0	0	0	0	0	0	0
660	680	31	23	15	7	0	0	0	0	0	0	0
680	700	32	24	16	8	0	0	0	0	0	0	0
700	720	33	25	17	9	1	0	0	0	0	0	0
720	740	35	27	18	10	2	0	0	0	0	0	0
740	760	36	28	20	12	3	0	0	0	0	0	0
760	780	37	29	21	13	5	0	0	0	0	0	0
780	800	38	30	22	14	6	0	0	0	0	0	0
800	820	39	31	23	15	7	0	0	0	0	0	0
820	840	40	32	24	16	8	0	0	0	0	0	0
840	860	41	33	25	17	9	1	0	0	0	0	0
860	880	42	34	26	18	10	2	0	0	0	0	0
880	900	43	35	27	19	11	3	0	0	0	0	0
900	920	44	36	28	20	12	4	0	0	0	0	0
920	940	45	37	29	21	13	5	0	0	0	0	0
940	960	46	38	30	22	14	6	0	0	0	0	0
960	980	47	39	31	23	15	7	0	0	0	0	0
980	1000	48	40	32	24	16	8	0	0	0	0	0
1000	1020	50	41	33	25	17	9	1	0	0	0	0
1020	1040	51	43	35	27	18	10	2	0	0	0	0
1040	1060	52	44	36	28	20	12	3	0	0	0	0
1060	1080	54	45	37	29	21	13	5	0	0	0	0
1080	1100	55	46	38	30	22	14	6	0	0	0	0
1100	1120	56	47	39	31	23	15	7	0	0	0	0
1120	1140	58	48	40	32	24	16	8	0	0	0	0
1140	1160	59	49	41	33	25	17	9	1	0	0	0
1160	1180	61	50	42	34	26	18	10	2	0	0	0
1180	1200	62	51	43	35	27	19	11	3	0	0	0
1200	1220	63	53	44	36	28	20	12	4	0	0	0
1220	1240	65	54	45	37	29	21	13	5	0	0	0
1240	1260	66	56	46	38	30	22	14	6	0	0	0
1260	1280	68	57	47	39	31	23	15	7	0	0	0



# Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1280	1300	69	59	48	40	32	24	16	8	0	0	0
1300	1320	71	60	50	41	33	25	17	9	1	0	0
1320	1340	72	61	51	43	35	27	18	10	2	0	0
1340	1360	73	63	52	44	36	28	20	12	3	0	0
1360	1380	75	64	54	45	37	29	21	13	5	0	0
1380	1400	76	66	55	46	38	30	22	14	6	0	0
1400	1420	78	67	56	47	39	31	23	15	7	0	0
1420	1440	79	68	58	48	40	32	24	16	8	0	0
1440	1460	80	70	59	49	41	33	25	17	9	1	0
1460	1480	82	71	61	50	42	34	26	18	10	2	0
1480	1500	83	73	62	51	43	35	27	19	11	3	0
1500	1520	85	74	63	53	44	36	28	20	12	4	0
1520	1540	86	75	65	54	45	37	29	21	13	5	0
1540	1560	87	77	66	56	46	38	30	22	14	6	0
1560	1580	89	78	68	57	47	39	31	23	15	7	0
1580	1600	90	80	69	59	48	40	32	24	16	8	0
1600	1620	92	81	71	60	50	41	33	25	17	9	1
1620	1640	93	83	72	61	51	43	35	27	18	10	2
1640	1660	94	84	73	63	52	44	36	28	20	12	3
1660	1680	96	85	75	64	54	45	37	29	21	13	5
1680	1700	97	87	76	66	55	46	38	30	22	14	6
1700	1720	99	88	78	67	56	47	39	31	23	15	7
1720	1740	100	90	79	68	58	48	40	32	24	16	8
1740	1760	102	91	80	70	59	49	41	33	25	17	9
1760	1780	103	92	82	71	61	50	42	34	26	18	10
1780	1800	104	94	83	73	62	51	43	35	27	19	11
1800	1820	106	95	85	74	63	53	44	36	28	20	12
1820	1840	107	97	86	75	65	54	45	37	29	21	13
1840	1860	109	98	87	77	66	56	46	38	30	22	14
1860	1880	110	99	89	78	68	57	47	39	31	23	15
1880	1900	111	101	90	80	69	59	48	40	32	24	16
1900	1920	113	102	92	81	71	60	50	41	33	25	17
1920	1940	114	104	93	83	72	61	51	43	35	27	18
1940	1960	116	105	94	84	73	63	52	44	36	28	20
1960	1980	117	106	96	85	75	64	54	45	37	29	21
1980	2000	118	108	97	87	76	66	55	46	38	30	22
2000	2020	120	109	99	88	78	67	56	47	39	31	23
2020	2040	121	111	100	90	79	68	58	48	40	32	24
2040	2060	123	112	102	91	80	70	59	49	41	33	25
2060	2080	124	114	103	92	82	71	61	50	42	34	26
2080	2100	126	115	104	94	83	73	62	51	43	35	27
2100	2120	127	116	106	95	85	74	63	53	44	36	28
2120	2140	128	118	107	97	86	75	65	54	45	37	29
2140	2160	130	119	109	98	87	77	66	56	46	38	30
2160	2180	131	121	110	99	89	78	68	57	47	39	31
2180	2200	133	122	111	101	90	80	69	59	48	40	32
2200	2220	134	123	113	102	92	81	71	60	50	41	33
2220	2240	135	125	114	104	93	83	72	61	51	43	35
2240	2260	137	126	116	105	94	84	73	63	52	44	36
2260	2280	138	128	117	106	96	85	75	64	54	45	37
2280	2300	140	129	118	108	97	87	76	66	55	46	38
2300	2320	141	130	120	109	99	88	78	67	56	47	39
2320	2340	142	132	121	111	100	90	79	68	58	48	40
2340	2360	144	133	123	112	102	91	80	70	59	49	41
2360	2380	145	135	124	114	103	92	82	71	61	50	42
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>												
2380	3151	146	135	125	114	104	93	83	72	61	51	43
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,151 PLUS (round total to the nearest whole dollar)</b>												
3151	5854	200	190	179	169	158	147	137	126	116	105	95
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$5,854 PLUS (round total to the nearest whole dollar)</b>												
5854 and over		412	401	389	377	365	354	342	330	318	307	295

Revised June 20, 2013

# Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
0	240	0	0	0	0	0	0	0	0	0	0	0
240	260	1	0	0	0	0	0	0	0	0	0	0
260	280	2	0	0	0	0	0	0	0	0	0	0
280	300	3	0	0	0	0	0	0	0	0	0	0
300	320	4	0	0	0	0	0	0	0	0	0	0
320	340	5	0	0	0	0	0	0	0	0	0	0
340	360	6	0	0	0	0	0	0	0	0	0	0
360	380	7	0	0	0	0	0	0	0	0	0	0
380	400	8	0	0	0	0	0	0	0	0	0	0
400	420	9	1	0	0	0	0	0	0	0	0	0
420	440	10	2	0	0	0	0	0	0	0	0	0
440	460	11	3	0	0	0	0	0	0	0	0	0
460	480	12	4	0	0	0	0	0	0	0	0	0
480	500	13	5	0	0	0	0	0	0	0	0	0
500	520	14	6	0	0	0	0	0	0	0	0	0
520	540	15	7	0	0	0	0	0	0	0	0	0
540	560	17	9	1	0	0	0	0	0	0	0	0
560	580	18	10	2	0	0	0	0	0	0	0	0
580	600	19	11	3	0	0	0	0	0	0	0	0
600	620	20	12	4	0	0	0	0	0	0	0	0
620	640	21	13	5	0	0	0	0	0	0	0	0
640	660	22	14	6	0	0	0	0	0	0	0	0
660	680	23	15	7	0	0	0	0	0	0	0	0
680	700	24	16	8	0	0	0	0	0	0	0	0
700	720	25	17	9	1	0	0	0	0	0	0	0
720	740	26	18	10	2	0	0	0	0	0	0	0
740	760	27	19	11	3	0	0	0	0	0	0	0
760	780	28	20	12	4	0	0	0	0	0	0	0
780	800	29	21	13	5	0	0	0	0	0	0	0
800	820	30	22	14	6	0	0	0	0	0	0	0
820	840	32	24	15	7	0	0	0	0	0	0	0
840	860	33	25	17	9	1	0	0	0	0	0	0
860	880	34	26	18	10	2	0	0	0	0	0	0
880	900	35	27	19	11	3	0	0	0	0	0	0
900	920	36	28	20	12	4	0	0	0	0	0	0
920	940	37	29	21	13	5	0	0	0	0	0	0
940	960	38	30	22	14	6	0	0	0	0	0	0
960	980	39	31	23	15	7	0	0	0	0	0	0
980	1000	40	32	24	16	8	0	0	0	0	0	0
1000	1020	41	33	25	17	9	1	0	0	0	0	0
1020	1040	42	34	26	18	10	2	0	0	0	0	0
1040	1060	43	35	27	19	11	3	0	0	0	0	0
1060	1080	44	36	28	20	12	4	0	0	0	0	0
1080	1100	45	37	29	21	13	5	0	0	0	0	0
1100	1120	47	38	30	22	14	6	0	0	0	0	0
1120	1140	48	40	32	24	15	7	0	0	0	0	0
1140	1160	49	41	33	25	17	9	1	0	0	0	0
1160	1180	50	42	34	26	18	10	2	0	0	0	0
1180	1200	51	43	35	27	19	11	3	0	0	0	0
1200	1220	52	44	36	28	20	12	4	0	0	0	0
1220	1240	53	45	37	29	21	13	5	0	0	0	0
1240	1260	54	46	38	30	22	14	6	0	0	0	0
1260	1280	55	47	39	31	23	15	7	0	0	0	0
1280	1300	56	48	40	32	24	16	8	0	0	0	0
1300	1320	57	49	41	33	25	17	9	1	0	0	0
1320	1340	58	50	42	34	26	18	10	2	0	0	0
1340	1360	59	51	43	35	27	19	11	3	0	0	0
1360	1380	60	52	44	36	28	20	12	4	0	0	0
1380	1400	62	53	45	37	29	21	13	5	0	0	0
1400	1420	63	55	47	38	30	22	14	6	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
at least	but less than	The amount to withhold (in whole dollars)										
1420	1440	64	56	48	40	32	24	15	7	0	0	0
1440	1460	65	57	49	41	33	25	17	9	1	0	0
1460	1480	66	58	50	42	34	26	18	10	2	0	0
1480	1500	67	59	51	43	35	27	19	11	3	0	0
1500	1520	68	60	52	44	36	28	20	12	4	0	0
1520	1540	69	61	53	45	37	29	21	13	5	0	0
1540	1560	70	62	54	46	38	30	22	14	6	0	0
1560	1580	71	63	55	47	39	31	23	15	7	0	0
1580	1600	72	64	56	48	40	32	24	16	8	0	0
1600	1620	73	65	57	49	41	33	25	17	9	1	0
1620	1640	75	66	58	50	42	34	26	18	10	2	0
1640	1660	76	67	59	51	43	35	27	19	11	3	0
1660	1680	78	68	60	52	44	36	28	20	12	4	0
1680	1700	79	70	62	53	45	37	29	21	13	5	0
1700	1720	80	71	63	55	47	38	30	22	14	6	0
1720	1740	82	72	64	56	48	40	32	24	15	7	0
1740	1760	83	73	65	57	49	41	33	25	17	9	1
1760	1780	85	74	66	58	50	42	34	26	18	10	2
1780	1800	86	75	67	59	51	43	35	27	19	11	3
1800	1820	87	77	68	60	52	44	36	28	20	12	4
1820	1840	89	78	69	61	53	45	37	29	21	13	5
1840	1860	90	80	70	62	54	46	38	30	22	14	6
1860	1880	92	81	71	63	55	47	39	31	23	15	7
1880	1900	93	83	72	64	56	48	40	32	24	16	8
1900	1920	95	84	73	65	57	49	41	33	25	17	9
1920	1940	96	85	75	66	58	50	42	34	26	18	10
1940	1960	97	87	76	67	59	51	43	35	27	19	11
1960	1980	99	88	78	68	60	52	44	36	28	20	12
1980	2000	100	90	79	70	62	53	45	37	29	21	13
2000	2020	102	91	80	71	63	55	47	38	30	22	14
2020	2040	103	92	82	72	64	56	48	40	32	24	15
2040	2060	104	94	83	73	65	57	49	41	33	25	17
2060	2080	106	95	85	74	66	58	50	42	34	26	18
2080	2100	107	97	86	75	67	59	51	43	35	27	19
2100	2120	109	98	87	77	68	60	52	44	36	28	20
2120	2140	110	99	89	78	69	61	53	45	37	29	21
2140	2160	111	101	90	80	70	62	54	46	38	30	22
2160	2180	113	102	92	81	71	63	55	47	39	31	23
2180	2200	114	104	93	83	72	64	56	48	40	32	24
2200	2220	116	105	95	84	73	65	57	49	41	33	25
2220	2240	117	106	96	85	75	66	58	50	42	34	26
2240	2260	118	108	97	87	76	67	59	51	43	35	27
2260	2280	120	109	99	88	78	68	60	52	44	36	28
2280	2300	121	111	100	90	79	70	62	53	45	37	29
2300	2320	123	112	102	91	80	71	63	55	47	38	30
2320	2340	124	114	103	92	82	72	64	56	48	40	32
2340	2360	126	115	104	94	83	73	65	57	49	41	33
2360	2380	127	116	106	95	85	74	66	58	50	42	34
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>												
2380	5662	128	117	106	96	85	75	66	58	50	42	34
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,662 PLUS (round total to the nearest whole dollar)</b>												
5662	9856	359	348	338	327	317	306	296	285	274	264	253
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$9,856 PLUS (round total to the nearest whole dollar)</b>												
9856 and over		688	676	665	653	641	629	618	606	594	582	571

Revised June 20, 2013

## Single employees paid twice a month

Revised June 20, 2013

If the employee's wages are		Number of withholding allowances											
		0	1	2	3	4	5	6	7	8	9	10	
at least	but less than	The amount to withhold (in whole dollars)											
0	100	0	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0	0
160	180	4	0	0	0	0	0	0	0	0	0	0	0
180	200	5	0	0	0	0	0	0	0	0	0	0	0
200	220	6	0	0	0	0	0	0	0	0	0	0	0
220	240	7	0	0	0	0	0	0	0	0	0	0	0
240	260	8	0	0	0	0	0	0	0	0	0	0	0
260	280	10	1	0	0	0	0	0	0	0	0	0	0
280	300	11	2	0	0	0	0	0	0	0	0	0	0
300	320	12	3	0	0	0	0	0	0	0	0	0	0
320	340	13	4	0	0	0	0	0	0	0	0	0	0
340	360	14	5	0	0	0	0	0	0	0	0	0	0
360	380	15	6	0	0	0	0	0	0	0	0	0	0
380	400	16	7	0	0	0	0	0	0	0	0	0	0
400	420	17	8	0	0	0	0	0	0	0	0	0	0
420	440	18	9	1	0	0	0	0	0	0	0	0	0
440	460	19	10	2	0	0	0	0	0	0	0	0	0
460	480	20	12	3	0	0	0	0	0	0	0	0	0
480	500	21	13	4	0	0	0	0	0	0	0	0	0
500	520	22	14	5	0	0	0	0	0	0	0	0	0
520	540	23	15	6	0	0	0	0	0	0	0	0	0
540	560	25	16	7	0	0	0	0	0	0	0	0	0
560	580	26	17	8	0	0	0	0	0	0	0	0	0
580	600	27	18	9	1	0	0	0	0	0	0	0	0
600	620	28	19	10	2	0	0	0	0	0	0	0	0
620	640	29	20	11	3	0	0	0	0	0	0	0	0
640	660	30	21	12	4	0	0	0	0	0	0	0	0
660	680	31	22	14	5	0	0	0	0	0	0	0	0
680	700	32	23	15	6	0	0	0	0	0	0	0	0
700	720	33	24	16	7	0	0	0	0	0	0	0	0
720	740	34	25	17	8	0	0	0	0	0	0	0	0
740	760	35	27	18	9	0	0	0	0	0	0	0	0
760	780	36	28	19	10	2	0	0	0	0	0	0	0
780	800	37	29	20	11	3	0	0	0	0	0	0	0
800	820	38	30	21	12	4	0	0	0	0	0	0	0
820	840	40	31	22	13	5	0	0	0	0	0	0	0
840	860	41	32	23	14	6	0	0	0	0	0	0	0
860	880	42	33	24	16	7	0	0	0	0	0	0	0
880	900	43	34	25	17	8	0	0	0	0	0	0	0
900	920	44	35	26	18	9	0	0	0	0	0	0	0
920	940	45	36	27	19	10	1	0	0	0	0	0	0
940	960	46	37	29	20	11	2	0	0	0	0	0	0
960	980	47	38	30	21	12	4	0	0	0	0	0	0
980	1000	48	39	31	22	13	5	0	0	0	0	0	0
1000	1020	49	40	32	23	14	6	0	0	0	0	0	0
1020	1040	50	42	33	24	15	7	0	0	0	0	0	0
1040	1060	51	43	34	25	16	8	0	0	0	0	0	0
1060	1080	52	44	35	26	18	9	0	0	0	0	0	0
1080	1100	53	45	36	27	19	10	1	0	0	0	0	0
1100	1120	55	46	37	28	20	11	2	0	0	0	0	0
1120	1140	56	47	38	29	21	12	3	0	0	0	0	0
1140	1160	57	48	39	31	22	13	4	0	0	0	0	0
1160	1180	59	49	40	32	23	14	6	0	0	0	0	0
1180	1200	60	50	41	33	24	15	7	0	0	0	0	0
1200	1220	62	51	42	34	25	16	8	0	0	0	0	0
1220	1240	63	52	44	35	26	17	9	0	0	0	0	0
1240	1260	64	53	45	36	27	19	10	1	0	0	0	0
1260	1280	66	54	46	37	28	20	11	2	0	0	0	0

## Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1280	1300	67	56	47	38	29	21	12	3	0	0	0
1300	1320	69	57	48	39	30	22	13	4	0	0	0
1320	1340	70	59	49	40	31	23	14	5	0	0	0
1340	1360	72	60	50	41	33	24	15	6	0	0	0
1360	1380	73	61	51	42	34	25	16	8	0	0	0
1380	1400	74	63	52	43	35	26	17	9	0	0	0
1400	1420	76	64	53	44	36	27	18	10	1	0	0
1420	1440	77	66	54	46	37	28	19	11	2	0	0
1440	1460	79	67	56	47	38	29	21	12	3	0	0
1460	1480	80	69	57	48	39	30	22	13	4	0	0
1480	1500	81	70	58	49	40	31	23	14	5	0	0
1500	1520	83	71	60	50	41	32	24	15	6	0	0
1520	1540	84	73	61	51	42	33	25	16	7	0	0
1540	1560	86	74	63	52	43	35	26	17	8	0	0
1560	1580	87	76	64	53	44	36	27	18	10	1	0
1580	1600	88	77	66	54	45	37	28	19	11	2	0
1600	1620	90	78	67	55	46	38	29	20	12	3	0
1620	1640	91	80	68	57	48	39	30	21	13	4	0
1640	1660	93	81	70	58	49	40	31	23	14	5	0
1660	1680	94	83	71	60	50	41	32	24	15	6	0
1680	1700	95	84	73	61	51	42	33	25	16	7	0
1700	1720	97	85	74	63	52	43	34	26	17	8	0
1720	1740	98	87	75	64	53	44	35	27	18	9	1
1740	1760	100	88	77	65	54	45	37	28	19	10	2
1760	1780	101	90	78	67	55	46	38	29	20	12	3
1780	1800	103	91	80	68	57	47	39	30	21	13	4
1800	1820	104	92	81	70	58	48	40	31	22	14	5
1820	1840	105	94	82	71	60	50	41	32	23	15	6
1840	1860	107	95	84	72	61	51	42	33	25	16	7
1860	1880	108	97	85	74	62	52	43	34	26	17	8
1880	1900	110	98	87	75	64	53	44	35	27	18	9
1900	1920	111	100	88	77	65	54	45	36	28	19	10
1920	1940	112	101	89	78	67	55	46	37	29	20	11
1940	1960	114	102	91	79	68	57	47	39	30	21	12
1960	1980	115	104	92	81	69	58	48	40	31	22	14
1980	2000	117	105	94	82	71	59	49	41	32	23	15
2000	2020	118	107	95	84	72	61	50	42	33	24	16
2020	2040	119	108	97	85	74	62	52	43	34	25	17
2040	2060	121	109	98	87	75	64	53	44	35	27	18
2060	2080	122	111	99	88	76	65	54	45	36	28	19
2080	2100	124	112	101	89	78	66	55	46	37	29	20
2100	2120	125	114	102	91	79	68	56	47	38	30	21
2120	2140	127	115	104	92	81	69	58	48	40	31	22
2140	2160	128	116	105	94	82	71	59	49	41	32	23
2160	2180	129	118	106	95	84	72	61	50	42	33	24
2180	2200	131	119	108	96	85	73	62	51	43	34	25
2200	2220	132	121	109	98	86	75	63	52	44	35	26
2220	2240	134	122	111	99	88	76	65	54	45	36	27
2240	2260	135	124	112	101	89	78	66	55	46	37	29
2260	2280	136	125	113	102	91	79	68	56	47	38	30
2280	2300	138	126	115	103	92	81	69	58	48	39	31
2300	2320	139	128	116	105	93	82	70	59	49	40	32
2320	2340	141	129	118	106	95	83	72	60	50	42	33
2340	2360	142	131	119	108	96	85	73	62	51	43	34
2360	2380	143	132	121	109	98	86	75	63	52	44	35
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>												
2380	3414	144	133	121	110	98	87	75	64	53	44	35
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,414 PLUS (round total to the nearest whole dollar)</b>												
3414	6342	217	206	194	183	171	160	148	137	125	114	102
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$6,342 PLUS (round total to the nearest whole dollar)</b>												
6342 and over		447	434	421	409	396	383	370	358	345	332	319

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# Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
0	260	0	0	0	0	0	0	0	0	0	0	0
260	280	1	0	0	0	0	0	0	0	0	0	0
280	300	2	0	0	0	0	0	0	0	0	0	0
300	320	3	0	0	0	0	0	0	0	0	0	0
320	340	4	0	0	0	0	0	0	0	0	0	0
340	360	5	0	0	0	0	0	0	0	0	0	0
360	380	6	0	0	0	0	0	0	0	0	0	0
380	400	7	0	0	0	0	0	0	0	0	0	0
400	420	8	0	0	0	0	0	0	0	0	0	0
420	440	9	0	0	0	0	0	0	0	0	0	0
440	460	10	1	0	0	0	0	0	0	0	0	0
460	480	11	3	0	0	0	0	0	0	0	0	0
480	500	12	4	0	0	0	0	0	0	0	0	0
500	520	13	5	0	0	0	0	0	0	0	0	0
520	540	14	6	0	0	0	0	0	0	0	0	0
540	560	15	7	0	0	0	0	0	0	0	0	0
560	580	17	8	0	0	0	0	0	0	0	0	0
580	600	18	9	0	0	0	0	0	0	0	0	0
600	620	19	10	1	0	0	0	0	0	0	0	0
620	640	20	11	2	0	0	0	0	0	0	0	0
640	660	21	12	3	0	0	0	0	0	0	0	0
660	680	22	13	5	0	0	0	0	0	0	0	0
680	700	23	14	6	0	0	0	0	0	0	0	0
700	720	24	15	7	0	0	0	0	0	0	0	0
720	740	25	16	8	0	0	0	0	0	0	0	0
740	760	26	17	9	0	0	0	0	0	0	0	0
760	780	27	19	10	1	0	0	0	0	0	0	0
780	800	28	20	11	2	0	0	0	0	0	0	0
800	820	29	21	12	3	0	0	0	0	0	0	0
820	840	30	22	13	4	0	0	0	0	0	0	0
840	860	32	23	14	5	0	0	0	0	0	0	0
860	880	33	24	15	7	0	0	0	0	0	0	0
880	900	34	25	16	8	0	0	0	0	0	0	0
900	920	35	26	17	9	0	0	0	0	0	0	0
920	940	36	27	18	10	1	0	0	0	0	0	0
940	960	37	28	20	11	2	0	0	0	0	0	0
960	980	38	29	21	12	3	0	0	0	0	0	0
980	1000	39	30	22	13	4	0	0	0	0	0	0
1000	1020	40	31	23	14	5	0	0	0	0	0	0
1020	1040	41	32	24	15	6	0	0	0	0	0	0
1040	1060	42	34	25	16	7	0	0	0	0	0	0
1060	1080	43	35	26	17	9	0	0	0	0	0	0
1080	1100	44	36	27	18	10	1	0	0	0	0	0
1100	1120	45	37	28	19	11	2	0	0	0	0	0
1120	1140	47	38	29	20	12	3	0	0	0	0	0
1140	1160	48	39	30	22	13	4	0	0	0	0	0
1160	1180	49	40	31	23	14	5	0	0	0	0	0
1180	1200	50	41	32	24	15	6	0	0	0	0	0
1200	1220	51	42	33	25	16	7	0	0	0	0	0
1220	1240	52	43	34	26	17	8	0	0	0	0	0
1240	1260	53	44	36	27	18	9	1	0	0	0	0
1260	1280	54	45	37	28	19	11	2	0	0	0	0
1280	1300	55	46	38	29	20	12	3	0	0	0	0
1300	1320	56	47	39	30	21	13	4	0	0	0	0
1320	1340	57	49	40	31	22	14	5	0	0	0	0
1340	1360	58	50	41	32	24	15	6	0	0	0	0
1360	1380	59	51	42	33	25	16	7	0	0	0	0
1380	1400	60	52	43	34	26	17	8	0	0	0	0
1400	1420	62	53	44	35	27	18	9	1	0	0	0
1420	1440	63	54	45	36	28	19	10	2	0	0	0

# Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
		or more										
1440	1460	64	55	46	38	29	20	11	3	0	0	0
1460	1480	65	56	47	39	30	21	13	4	0	0	0
1480	1500	66	57	48	40	31	22	14	5	0	0	0
1500	1520	67	58	49	41	32	23	15	6	0	0	0
1520	1540	68	59	51	42	33	24	16	7	0	0	0
1540	1560	69	60	52	43	34	26	17	8	0	0	0
1560	1580	70	61	53	44	35	27	18	9	1	0	0
1580	1600	71	62	54	45	36	28	19	10	2	0	0
1600	1620	72	64	55	46	37	29	20	11	3	0	0
1620	1640	73	65	56	47	38	30	21	12	4	0	0
1640	1660	74	66	57	48	40	31	22	13	5	0	0
1660	1680	75	67	58	49	41	32	23	15	6	0	0
1680	1700	76	68	59	50	42	33	24	16	7	0	0
1700	1720	78	69	60	51	43	34	25	17	8	0	0
1720	1740	79	70	61	53	44	35	26	18	9	0	0
1740	1760	80	71	62	54	45	36	28	19	10	1	0
1760	1780	81	72	63	55	46	37	29	20	11	3	0
1780	1800	83	73	64	56	47	38	30	21	12	4	0
1800	1820	84	74	66	57	48	39	31	22	13	5	0
1820	1840	86	75	67	58	49	41	32	23	14	6	0
1840	1860	87	76	68	59	50	42	33	24	15	7	0
1860	1880	88	77	69	60	51	43	34	25	17	8	0
1880	1900	90	78	70	61	52	44	35	26	18	9	0
1900	1920	91	80	71	62	53	45	36	27	19	10	1
1920	1940	93	81	72	63	55	46	37	28	20	11	2
1940	1960	94	83	73	64	56	47	38	30	21	12	3
1960	1980	95	84	74	65	57	48	39	31	22	13	5
1980	2000	97	85	75	66	58	49	40	32	23	14	6
2000	2020	98	87	76	68	59	50	41	33	24	15	7
2020	2040	100	88	77	69	60	51	43	34	25	16	8
2040	2060	101	90	78	70	61	52	44	35	26	17	9
2060	2080	102	91	80	71	62	53	45	36	27	19	10
2080	2100	104	92	81	72	63	54	46	37	28	20	11
2100	2120	105	94	82	73	64	55	47	38	29	21	12
2120	2140	107	95	84	74	65	57	48	39	30	22	13
2140	2160	108	97	85	75	66	58	49	40	32	23	14
2160	2180	109	98	87	76	67	59	50	41	33	24	15
2180	2200	111	99	88	77	68	60	51	42	34	25	16
2200	2220	112	101	89	78	70	61	52	43	35	26	17
2220	2240	114	102	91	79	71	62	53	45	36	27	18
2240	2260	115	104	92	81	72	63	54	46	37	28	20
2260	2280	117	105	94	82	73	64	55	47	38	29	21
2280	2300	118	106	95	84	74	65	56	48	39	30	22
2300	2320	119	108	96	85	75	66	57	49	40	31	23
2320	2340	121	109	98	86	76	67	59	50	41	32	24
2340	2360	122	111	99	88	77	68	60	51	42	34	25
2360	2380	124	112	101	89	78	69	61	52	43	35	26
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>												
2380	6134	124	113	101	90	79	70	61	53	44	35	26
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,134 PLUS (round total to the nearest whole dollar)</b>												
6134	10677	389	377	366	355	343	332	320	309	297	286	274
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$10,677 PLUS (round total to the nearest whole dollar)</b>												
10677 and over		746	733	720	707	695	682	669	656	644	631	618

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# Single employees paid once a month

Revised June 20, 2013

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		The amount to withhold (in whole dollars)										
0	200	0	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	2	0	0	0	0	0	0	0	0	0	0
240	260	4	0	0	0	0	0	0	0	0	0	0
260	280	5	0	0	0	0	0	0	0	0	0	0
280	300	6	0	0	0	0	0	0	0	0	0	0
300	320	7	0	0	0	0	0	0	0	0	0	0
320	340	8	0	0	0	0	0	0	0	0	0	0
340	360	9	0	0	0	0	0	0	0	0	0	0
360	380	10	0	0	0	0	0	0	0	0	0	0
380	400	11	0	0	0	0	0	0	0	0	0	0
400	420	12	0	0	0	0	0	0	0	0	0	0
420	440	13	0	0	0	0	0	0	0	0	0	0
440	460	14	0	0	0	0	0	0	0	0	0	0
460	480	15	0	0	0	0	0	0	0	0	0	0
480	500	16	0	0	0	0	0	0	0	0	0	0
500	520	17	0	0	0	0	0	0	0	0	0	0
520	540	19	1	0	0	0	0	0	0	0	0	0
540	560	20	2	0	0	0	0	0	0	0	0	0
560	580	21	3	0	0	0	0	0	0	0	0	0
580	600	22	4	0	0	0	0	0	0	0	0	0
600	640	23	6	0	0	0	0	0	0	0	0	0
640	680	26	8	0	0	0	0	0	0	0	0	0
680	720	28	10	0	0	0	0	0	0	0	0	0
720	760	30	12	0	0	0	0	0	0	0	0	0
760	800	32	15	0	0	0	0	0	0	0	0	0
800	840	34	17	0	0	0	0	0	0	0	0	0
840	880	36	19	1	0	0	0	0	0	0	0	0
880	920	38	21	4	0	0	0	0	0	0	0	0
920	960	40	23	6	0	0	0	0	0	0	0	0
960	1000	43	25	8	0	0	0	0	0	0	0	0
1000	1040	45	27	10	0	0	0	0	0	0	0	0
1040	1080	47	30	12	0	0	0	0	0	0	0	0
1080	1120	49	32	14	0	0	0	0	0	0	0	0
1120	1160	51	34	16	0	0	0	0	0	0	0	0
1160	1200	53	36	19	1	0	0	0	0	0	0	0
1200	1240	55	38	21	3	0	0	0	0	0	0	0
1240	1280	58	40	23	5	0	0	0	0	0	0	0
1280	1320	60	42	25	8	0	0	0	0	0	0	0
1320	1360	62	44	27	10	0	0	0	0	0	0	0
1360	1400	64	47	29	12	0	0	0	0	0	0	0
1400	1440	66	49	31	14	0	0	0	0	0	0	0
1440	1480	68	51	34	16	0	0	0	0	0	0	0
1480	1520	70	53	36	18	1	0	0	0	0	0	0
1520	1560	73	55	38	20	3	0	0	0	0	0	0
1560	1600	75	57	40	23	5	0	0	0	0	0	0
1600	1640	77	59	42	25	7	0	0	0	0	0	0
1640	1680	79	62	44	27	9	0	0	0	0	0	0
1680	1720	81	64	46	29	12	0	0	0	0	0	0
1720	1760	83	66	49	31	14	0	0	0	0	0	0
1760	1800	85	68	51	33	16	0	0	0	0	0	0
1800	1840	88	70	53	35	18	1	0	0	0	0	0
1840	1880	90	72	55	38	20	3	0	0	0	0	0
1880	1920	92	74	57	40	22	5	0	0	0	0	0
1920	1960	94	77	59	42	24	7	0	0	0	0	0
1960	2000	96	79	61	44	27	9	0	0	0	0	0
2000	2040	98	81	63	46	29	11	0	0	0	0	0
2040	2080	100	83	66	48	31	13	0	0	0	0	0
2080	2120	103	85	68	50	33	16	0	0	0	0	0
2120	2160	105	87	70	53	35	18	0	0	0	0	0
2160	2200	107	89	72	55	37	20	2	0	0	0	0
2200	2240	109	92	74	57	39	22	5	0	0	0	0
2240	2280	112	94	76	59	42	24	7	0	0	0	0
2280	2320	115	96	78	61	44	26	9	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
at least	but less than	The amount to withhold (in whole dollars)										
2320	2360	118	98	81	63	46	28	11	0	0	0	0
2360	2400	120	100	83	65	48	31	13	0	0	0	0
2400	2440	123	102	85	67	50	33	15	0	0	0	0
2440	2480	126	104	87	70	52	35	17	0	0	0	0
2480	2520	129	107	89	72	54	37	20	2	0	0	0
2520	2560	132	109	91	74	57	39	22	4	0	0	0
2560	2600	135	112	93	76	59	41	24	7	0	0	0
2600	2640	137	114	96	78	61	43	26	9	0	0	0
2640	2680	140	117	98	80	63	46	28	11	0	0	0
2680	2720	143	120	100	82	65	48	30	13	0	0	0
2720	2760	146	123	102	85	67	50	32	15	0	0	0
2760	2800	149	126	104	87	69	52	35	17	0	0	0
2800	2840	152	129	106	89	72	54	37	19	2	0	0
2840	2880	154	131	108	91	74	56	39	21	4	0	0
2880	2920	157	134	111	93	76	58	41	24	6	0	0
2920	2960	160	137	114	95	78	61	43	26	8	0	0
2960	3000	163	140	117	97	80	63	45	28	11	0	0
3000	3040	166	143	120	100	82	65	47	30	13	0	0
3040	3080	168	146	123	102	84	67	50	32	15	0	0
3080	3120	171	148	125	104	86	69	52	34	17	0	0
3120	3160	174	151	128	106	89	71	54	36	19	2	0
3160	3200	177	154	131	108	91	73	56	39	21	4	0
3200	3240	180	157	134	111	93	76	58	41	23	6	0
3240	3280	183	160	137	114	95	78	60	43	26	8	0
3280	3320	185	162	140	117	97	80	62	45	28	10	0
3320	3360	188	165	142	119	99	82	65	47	30	12	0
3360	3400	191	168	145	122	101	84	67	49	32	15	0
3400	3440	194	171	148	125	104	86	69	51	34	17	0
3440	3480	197	174	151	128	106	88	71	54	36	19	1
3480	3520	199	177	154	131	108	91	73	56	38	21	4
3520	3560	202	179	156	134	111	93	75	58	40	23	6
3560	3600	205	182	159	136	113	95	77	60	43	25	8
3600	3640	208	185	162	139	116	97	80	62	45	27	10
3640	3680	211	188	165	142	119	99	82	64	47	30	12
3680	3720	214	191	168	145	122	101	84	66	49	32	14
3720	3760	216	193	171	148	125	103	86	69	51	34	16
3760	3800	219	196	173	150	128	105	88	71	53	36	19
3800	3840	222	199	176	153	130	108	90	73	55	38	21
3840	3880	225	202	179	156	133	110	92	75	58	40	23
3880	3920	228	205	182	159	136	113	95	77	60	42	25
3920	3960	230	208	185	162	139	116	97	79	62	44	27
3960	4000	233	210	187	165	142	119	99	81	64	47	29
4000	4040	236	213	190	167	144	122	101	84	66	49	31
4040	4080	239	216	193	170	147	124	103	86	68	51	34
4080	4120	242	219	196	173	150	127	105	88	70	53	36
4120	4160	245	222	199	176	153	130	107	90	73	55	38
4160	4200	247	224	202	179	156	133	110	92	75	57	40
4200	4240	250	227	204	181	159	136	113	94	77	59	42
4240	4280	253	230	207	184	161	138	116	96	79	62	44
4280	4320	256	233	210	187	164	141	118	99	81	64	46
4320	4360	259	236	213	190	167	144	121	101	83	66	49
4360	4400	261	239	216	193	170	147	124	103	85	68	51
4400	4440	264	241	218	196	173	150	127	105	88	70	53
4440	4480	267	244	221	198	175	153	130	107	90	72	55
4480	4520	270	247	224	201	178	155	132	110	92	74	57
4520	4560	273	250	227	204	181	158	135	112	94	77	59
4560	4600	276	253	230	207	184	161	138	115	96	79	61
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>												
4600	6828	277	254	231	208	185	162	140	117	97	80	62
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,828 PLUS (round total to the nearest whole dollar)</b>												
6828	12683	434	411	388	365	342	320	297	274	251	228	205
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$12,683 PLUS (round total to the nearest whole dollar)</b>												
12683 and over		894	868	843	817	792	766	741	715	690	664	639

Revised June 20, 2013

# Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	540	0	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	640	5	0	0	0	0	0	0	0	0	0	0
640	680	7	0	0	0	0	0	0	0	0	0	0
680	720	10	0	0	0	0	0	0	0	0	0	0
720	760	12	0	0	0	0	0	0	0	0	0	0
760	800	14	0	0	0	0	0	0	0	0	0	0
800	840	16	0	0	0	0	0	0	0	0	0	0
840	880	18	1	0	0	0	0	0	0	0	0	0
880	920	20	3	0	0	0	0	0	0	0	0	0
920	960	22	5	0	0	0	0	0	0	0	0	0
960	1000	25	7	0	0	0	0	0	0	0	0	0
1000	1040	27	9	0	0	0	0	0	0	0	0	0
1040	1080	29	11	0	0	0	0	0	0	0	0	0
1080	1120	31	14	0	0	0	0	0	0	0	0	0
1120	1160	33	16	0	0	0	0	0	0	0	0	0
1160	1200	35	18	0	0	0	0	0	0	0	0	0
1200	1240	37	20	3	0	0	0	0	0	0	0	0
1240	1280	40	22	5	0	0	0	0	0	0	0	0
1280	1320	42	24	7	0	0	0	0	0	0	0	0
1320	1360	44	26	9	0	0	0	0	0	0	0	0
1360	1400	46	29	11	0	0	0	0	0	0	0	0
1400	1440	48	31	13	0	0	0	0	0	0	0	0
1440	1480	50	33	15	0	0	0	0	0	0	0	0
1480	1520	52	35	18	0	0	0	0	0	0	0	0
1520	1560	55	37	20	2	0	0	0	0	0	0	0
1560	1600	57	39	22	5	0	0	0	0	0	0	0
1600	1640	59	41	24	7	0	0	0	0	0	0	0
1640	1680	61	44	26	9	0	0	0	0	0	0	0
1680	1720	63	46	28	11	0	0	0	0	0	0	0
1720	1760	65	48	30	13	0	0	0	0	0	0	0
1760	1800	67	50	33	15	0	0	0	0	0	0	0
1800	1840	70	52	35	17	0	0	0	0	0	0	0
1840	1880	72	54	37	19	2	0	0	0	0	0	0
1880	1920	74	56	39	22	4	0	0	0	0	0	0
1920	1960	76	59	41	24	6	0	0	0	0	0	0
1960	2000	78	61	43	26	9	0	0	0	0	0	0
2000	2040	80	63	45	28	11	0	0	0	0	0	0
2040	2080	82	65	48	30	13	0	0	0	0	0	0
2080	2120	84	67	50	32	15	0	0	0	0	0	0
2120	2160	87	69	52	34	17	0	0	0	0	0	0
2160	2200	89	71	54	37	19	2	0	0	0	0	0
2200	2240	91	74	56	39	21	4	0	0	0	0	0
2240	2280	93	76	58	41	23	6	0	0	0	0	0
2280	2320	95	78	60	43	26	8	0	0	0	0	0
2320	2360	97	80	63	45	28	10	0	0	0	0	0
2360	2400	99	82	65	47	30	13	0	0	0	0	0
2400	2440	102	84	67	49	32	15	0	0	0	0	0
2440	2480	104	86	69	52	34	17	0	0	0	0	0
2480	2520	106	88	71	54	36	19	2	0	0	0	0
2520	2560	108	91	73	56	38	21	4	0	0	0	0
2560	2600	110	93	75	58	41	23	6	0	0	0	0
2600	2640	112	95	78	60	43	25	8	0	0	0	0

# Married employees paid once a month

If the employee's wages are		Number of withholding allowances											
at least	but less than	0	1	2	3	4	5	6	7	8	9	10	or more
		The amount to withhold (in whole dollars)											
2640	2680	114	97	80	62	45	28	10	0	0	0	0	0
2680	2720	117	99	82	64	47	30	12	0	0	0	0	0
2720	2760	119	101	84	67	49	32	14	0	0	0	0	0
2760	2800	121	103	86	69	51	34	17	0	0	0	0	0
2800	2840	123	106	88	71	53	36	19	1	0	0	0	0
2840	2880	125	108	90	73	56	38	21	3	0	0	0	0
2880	2920	127	110	93	75	58	40	23	6	0	0	0	0
2920	2960	129	112	95	77	60	42	25	8	0	0	0	0
2960	3000	132	114	97	79	62	45	27	10	0	0	0	0
3000	3040	134	116	99	82	64	47	29	12	0	0	0	0
3040	3080	136	118	101	84	66	49	32	14	0	0	0	0
3080	3120	138	121	103	86	68	51	34	16	0	0	0	0
3120	3160	140	123	105	88	71	53	36	18	1	0	0	0
3160	3200	142	125	107	90	73	55	38	21	3	0	0	0
3200	3240	144	127	110	92	75	57	40	23	5	0	0	0
3240	3280	147	129	112	94	77	60	42	25	7	0	0	0
3280	3320	149	131	114	97	79	62	44	27	10	0	0	0
3320	3360	151	133	116	99	81	64	47	29	12	0	0	0
3360	3400	153	136	118	101	83	66	49	31	14	0	0	0
3400	3440	155	138	120	103	86	68	51	33	16	0	0	0
3440	3480	157	140	122	105	88	70	53	36	18	1	0	0
3480	3520	160	142	125	107	90	72	55	38	20	3	0	0
3520	3560	163	144	127	109	92	75	57	40	22	5	0	0
3560	3600	165	146	129	112	94	77	59	42	25	7	0	0
3600	3640	168	148	131	114	96	79	61	44	27	9	0	0
3640	3680	171	151	133	116	98	81	64	46	29	11	0	0
3680	3720	174	153	135	118	101	83	66	48	31	14	0	0
3720	3760	177	155	137	120	103	85	68	51	33	16	0	0
3760	3800	180	157	140	122	105	87	70	53	35	18	0	0
3800	3840	182	159	142	124	107	90	72	55	37	20	3	3
3840	3880	185	162	144	126	109	92	74	57	40	22	5	5
3880	3920	188	165	146	129	111	94	76	59	42	24	7	7
3920	3960	191	168	148	131	113	96	79	61	44	26	9	9
3960	4000	194	171	150	133	116	98	81	63	46	29	11	11
4000	4040	196	174	152	135	118	100	83	65	48	31	13	13
4040	4080	199	176	155	137	120	102	85	68	50	33	15	15
4080	4120	202	179	157	139	122	105	87	70	52	35	18	18
4120	4160	205	182	159	141	124	107	89	72	55	37	20	20
4160	4200	208	185	162	144	126	109	91	74	57	39	22	22
4200	4240	211	188	165	146	128	111	94	76	59	41	24	24
4240	4280	213	190	168	148	130	113	96	78	61	44	26	26
4280	4320	216	193	170	150	133	115	98	80	63	46	28	28
4320	4360	219	196	173	152	135	117	100	83	65	48	30	30
4360	4400	222	199	176	154	137	120	102	85	67	50	33	33
4400	4440	225	202	179	156	139	122	104	87	70	52	35	35
4440	4480	227	205	182	159	141	124	106	89	72	54	37	37
4480	4520	230	207	184	162	143	126	109	91	74	56	39	39
4520	4560	233	210	187	164	145	128	111	93	76	59	41	41
4560	4600	236	213	190	167	148	130	113	95	78	61	43	43
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>													
4600	12268	237	214	191	169	149	131	114	97	79	62	44	44
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$12,268 PLUS (round total to the nearest whole dollar)</b>													
12268	21354	778	755	732	709	686	663	640	618	595	572	549	549
<b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$21,354 PLUS (round total to the nearest whole dollar)</b>													
21354 and over	1491	1466	1440	1415	1389	1364	1338	1313	1287	1262	1236	1236	1236

Revised June 20, 2013

# 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 June 20, 2013. If you use a computer to determine withholding, you must program it for this new formula.**

## Step 1

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

## Step 2

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

Multiply step 1 by:

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

## Step 3

Multiply the number of the employee's withholding allowances by \$3,900.

## Step 4

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

## Step 5

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

## Step 6

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

### Chart for step 5

If the employee is single and the result from step 4 is:				
<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
\$2,200	\$26,470	2,200	5.35%	
26,470	81,930	26,470	7.05%	1,298.45
81,930	152,200	81,930	7.85%	5,208.38
152,200		152,200	9.85%	10,724.58
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>
\$6,250	\$41,730	6,250	5.35%	
41,730	147,210	41,730	7.05%	1,898.18
147,210	256,250	147,210	7.85%	9,334.52
256,250		256,250	9.85%	17,894.16

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## **Employment Taxes and Employer Issues/Responsibilities**

This workshop gives you a guided tour through the maze of state and federal employment tax and other reporting requirements. Topics include: worker status (who's an independent contractor and who's not); tax withholding and deposit rules; quarterly and annual filing requirements; unemployment insurance tax reporting; labor standards; workers' compensation insurance; the new-hire rule; and Department of Homeland Security requirements.

Sponsored by the Minnesota Department of Revenue, Internal Revenue Service and Minnesota Department of Employment and Economic Development.

## **Basic Minnesota Sales and Use Tax\***

This workshop was developed as an introduction to sales and use tax law. Topics include: basic sales and use tax concepts for Minnesota and its local taxing jurisdictions; how the law applies to different types of businesses; who needs to register; managing your use tax liability; how and when to use an exemption certificate; record keeping basics; and information on filing your returns.

## **Capital Equipment and Industrial Production\***

This workshop is designed for Minnesota businesses that make products ultimately sold at retail. The focus in this class is to give taxpayers a better understanding of the industrial production process and what items may or may not qualify for a capital equipment refund. We will discuss how the use of goods determines if an item qualifies for a refund of tax paid, an up-front exemption, or is ineligible for an exemption. Although this workshop provides participants with some sales and use tax basics, this class is not designed as an introductory class.

## **Border Issues Between Minnesota and the State of North Dakota, South Dakota or Wisconsin\***

These three workshops (Minnesota/North Dakota Border Issues, Minnesota/South Dakota Border Issues and Minnesota/Wisconsin Border Issues) were developed as an overview of the sales and use tax laws for Minnesota and the neighboring state. These courses are intended for companies that conduct business in Minnesota and the other state. Topics include: basic sales and use tax concepts for each state and the local taxing jurisdictions; similarities and differences between the states; how the laws apply to different types of businesses; who needs to register; managing your use tax liability; how and when to use an exemption certificate; record keeping basics; and information on filing your returns.

Presented by representatives from Minnesota Department of Revenue, North Dakota Tax Department, South Dakota Department of Revenue and/or Wisconsin Department of Revenue.

## **Minnesota/South Dakota Contractor Border Issues\***

This workshop was developed to provide Minnesota and South Dakota contractors who perform work in both states with a better understanding of how the sales and use tax laws affect their business. Topics include: basic sales and use tax concepts for each state and the local taxing jurisdictions; similarities and differences between the states; and when the South Dakota contractors' excise tax applies.

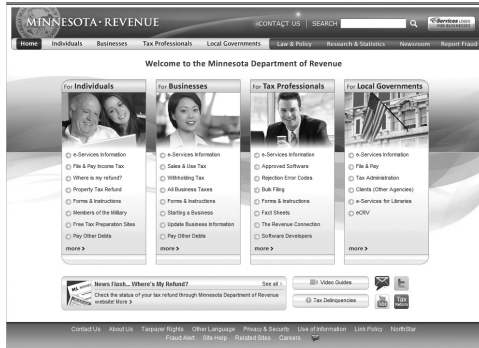
Presented by representatives of Minnesota Department of Revenue and South Dakota Department of Revenue.

\* Workshops are targeted for business owners, bookkeepers, purchasing agents and accounting personnel in the private and public sectors who want or need a sound working knowledge of the Minnesota sales and use tax laws. Continuing Professional Education (CPE) credits are offered with the completion of these classes.

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