

2025

Minnesota Income Tax Withholding

Instruction Booklet and Tax Tables

Start using this booklet Jan. 1, 2025

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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 2025. Check our website periodically for updates.

What's New

Interest Rate

The 2025 interest rate is 8% (.08).

Requirement to Withhold on Annuity and Pension Distributions

Minnesota Statute 290.92, subdivision 20, was amended by 2023 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 has been updated to allow recipients to choose a specific percentage or amount of withholding from their distributions or to choose zero withholding. Beginning with distributions after December 31, 2023, payers must request a W-4MNP if the recipient of the distribution has not already provided a withholding certificate that can be used to determine withholding. The Form W-4MNP also provides options for choosing different withholding rates for periodic and non-periodic distributions. See Form W-4MNP, Minnesota Withholding Certificate for Pension and Annuity Payments, later in the instructions, for more details.

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 \$14,950

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.

What if the recipient previously provided a withholding certificate (W-4MN or W-4MNP) before receiving distributions in 2025?

If the recipient already has provided a withholding certificate to determine the amount of withholding for distributions, you may continue using that method for withholding. Do not change withholding on distributions without requesting an updated Form W-4MNP.

What if the recipient does not provide a Form W-4MNP upon request?

If you requested a Form W-4MNP and the recipient did not respond, you must begin withholding at 6.25% of the distribution. Do not begin withholding at 6.25% without first requesting a Form W-4MNP from the recipient.

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 which uses allowances to determine withholding	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. For future payments, you should consider reaching out to the recipient to have them complete a current Form W-4MNP.
Does not have Form W-4MNP on file		Have the recipient complete Form W-4MNP.
Has a W-4MNP on file with the percentage method		This form has a separate section for withholding on non-periodic distributions. Use the withholding percentage chosen by the recipient for the relevant type of distribution.

If you are determining withholding with allowances, 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.

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 2025 interest rate is 8% (.08).

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

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

Amend a Return

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

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

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

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

For additional information, see **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.

2025 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	0	0	0	0	0	0	0	0	0	0
52	56	2	1	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	0	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	3	3	2	1	0	0	0	0	0	0	0	0
80	84	4	3	2	1	1	0	0	0	0	0	0	0
84	88	4	3	2	2	1	0	0	0	0	0	0	0
88	92	4	3	3	2	1	0	0	0	0	0	0	0
92	96	4	4	3	2	1	0	0	0	0	0	0	0
96	100	5	4	3	2	1	1	0	0	0	0	0	0
100	104	5	4	3	2	2	1	0	0	0	0	0	0
104	108	5	4	3	3	2	1	0	0	0	0	0	0
108	112	5	4	4	3	2	1	1	0	0	0	0	0
112	116	6	5	4	3	2	2	1	0	0	0	0	0
116	120	6	5	4	3	3	2	1	0	0	0	0	0
120	124	6	5	4	4	3	2	1	0	0	0	0	0
124	128	6	5	5	4	3	2	1	1	0	0	0	0
128	132	7	6	5	4	3	2	2	1	0	0	0	0
132	136	7	6	5	4	3	3	2	1	0	0	0	0
136	140	7	6	5	4	4	3	2	1	1	0	0	0
140	144	7	7	6	5	4	3	2	2	1	0	0	0
144	148	8	7	6	5	4	3	2	2	1	0	0	0
148	152	8	7	6	5	4	3	3	2	1	0	0	0
152	156	8	7	6	5	4	4	3	2	1	1	0	0
156	160	9	8	7	6	5	4	3	2	2	1	0	0
6.80% OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)													
160	310	9	8	7	6	5	4	3	2	2	1	0	0
7.85% OF THE EXCESS OVER \$310 PLUS (round total to the nearest whole dollar)													
310	564	19	18	17	16	15	14	13	12	11	10	9	9
9.85% OF THE EXCESS OVER \$564 PLUS (round total to the nearest whole dollar)													
564	and over	39	38	37	35	34	33	32	31	30	29	28	28

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	0	0	0	0	0	0	0	0	0	0	0
64	68	1	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	0	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	1	1	0	0	0	0	0	0	0	0	0
84	88	2	2	1	0	0	0	0	0	0	0	0	0
88	92	3	2	1	0	0	0	0	0	0	0	0	0
92	96	3	2	1	1	0	0	0	0	0	0	0	0
96	100	3	2	2	1	0	0	0	0	0	0	0	0
100	104	3	3	2	1	0	0	0	0	0	0	0	0
104	108	4	3	2	1	0	0	0	0	0	0	0	0
108	112	4	3	2	1	1	0	0	0	0	0	0	0
112	116	4	3	2	2	1	0	0	0	0	0	0	0
116	120	4	3	3	2	1	0	0	0	0	0	0	0
120	124	4	4	3	2	1	1	0	0	0	0	0	0
124	128	5	4	3	2	2	1	0	0	0	0	0	0
128	132	5	4	3	3	2	1	0	0	0	0	0	0
132	136	5	4	3	3	2	1	0	0	0	0	0	0
136	140	5	4	4	3	2	1	1	0	0	0	0	0
140	144	5	5	4	3	2	2	1	0	0	0	0	0
144	148	6	5	4	3	3	2	1	0	0	0	0	0
148	152	6	5	4	4	3	2	1	0	0	0	0	0
152	156	6	5	5	4	3	2	1	1	0	0	0	0
156	160	6	6	5	4	3	2	2	1	0	0	0	0
6.80 PERCENT OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)													
160	565	6	6	5	4	3	3	2	1	0	0	0	0
7.85 PERCENT OF THE EXCESS OVER \$565 PLUS (round total to the nearest whole dollar)													
565	958	34	33	32	31	30	29	28	27	26	25	24	24
9.85 PERCENT OF THE EXCESS OVER \$958 PLUS (round total to the nearest whole dollar)													
958	and over	65	64	62	61	60	59	58	57	56	54	53	53

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	100	0	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	1	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	5	0	0	0	0	0	0	0	0	0	0	0
190	200	6	0	0	0	0	0	0	0	0	0	0	0
200	210	6	1	0	0	0	0	0	0	0	0	0	0
210	220	7	1	0	0	0	0	0	0	0	0	0	0
220	230	7	2	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	8	3	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	9	4	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	5	0	0	0	0	0	0	0	0	0	0
290	300	11	6	0	0	0	0	0	0	0	0	0	0
300	310	12	6	1	0	0	0	0	0	0	0	0	0
310	320	12	7	1	0	0	0	0	0	0	0	0	0
320	330	13	7	2	0	0	0	0	0	0	0	0	0
330	340	13	8	3	0	0	0	0	0	0	0	0	0
340	350	14	8	3	0	0	0	0	0	0	0	0	0
350	360	14	9	4	0	0	0	0	0	0	0	0	0
360	370	15	9	4	0	0	0	0	0	0	0	0	0
370	380	15	10	5	0	0	0	0	0	0	0	0	0
380	390	16	11	5	0	0	0	0	0	0	0	0	0
390	400	16	11	6	0	0	0	0	0	0	0	0	0
400	410	17	12	6	1	0	0	0	0	0	0	0	0
410	420	18	12	7	1	0	0	0	0	0	0	0	0
420	430	18	13	7	2	0	0	0	0	0	0	0	0
430	440	19	13	8	3	0	0	0	0	0	0	0	0
440	450	19	14	8	3	0	0	0	0	0	0	0	0
450	460	20	14	9	4	0	0	0	0	0	0	0	0
460	470	20	15	9	4	0	0	0	0	0	0	0	0
470	480	21	15	10	5	0	0	0	0	0	0	0	0
480	490	21	16	11	5	0	0	0	0	0	0	0	0
490	500	22	16	11	6	0	0	0	0	0	0	0	0
500	510	22	17	12	6	1	0	0	0	0	0	0	0
510	520	23	18	12	7	1	0	0	0	0	0	0	0
520	530	23	18	13	7	2	0	0	0	0	0	0	0
530	540	24	19	13	8	3	0	0	0	0	0	0	0
540	550	24	19	14	8	3	0	0	0	0	0	0	0
550	560	25	20	14	9	4	0	0	0	0	0	0	0
560	570	26	20	15	9	4	0	0	0	0	0	0	0
570	580	26	21	15	10	5	0	0	0	0	0	0	0
580	590	27	21	16	11	5	0	0	0	0	0	0	0
590	600	27	22	16	11	6	0	0	0	0	0	0	0
600	610	28	22	17	12	6	1	0	0	0	0	0	0
610	620	28	23	18	12	7	1	0	0	0	0	0	0
620	630	29	23	18	13	7	2	0	0	0	0	0	0
630	640	29	24	19	13	8	3	0	0	0	0	0	0
640	650	30	24	19	14	8	3	0	0	0	0	0	0
650	660	30	25	20	14	9	4	0	0	0	0	0	0
660	670	31	26	20	15	9	4	0	0	0	0	0	0
670	680	31	26	21	15	10	5	0	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)											
680	690	32	27	21	16	11	5	0	0	0	0	0	0
690	700	33	27	22	16	11	6	0	0	0	0	0	0
700	710	33	28	22	17	12	6	1	0	0	0	0	0
710	720	34	28	23	18	12	7	1	0	0	0	0	0
720	730	34	29	23	18	13	7	2	0	0	0	0	0
730	740	35	29	24	19	13	8	3	0	0	0	0	0
740	750	36	30	24	19	14	8	3	0	0	0	0	0
750	760	36	30	25	20	14	9	4	0	0	0	0	0
760	770	37	31	26	20	15	9	4	0	0	0	0	0
770	780	38	31	26	21	15	10	5	0	0	0	0	0
780	790	38	32	27	21	16	11	5	0	0	0	0	0
790	800	39	33	27	22	16	11	6	0	0	0	0	0
800	810	40	33	28	22	17	12	6	1	0	0	0	0
810	820	40	34	28	23	18	12	7	1	0	0	0	0
820	830	41	34	29	23	18	13	7	2	0	0	0	0
830	840	42	35	29	24	19	13	8	3	0	0	0	0
840	850	42	36	30	24	19	14	8	3	0	0	0	0
850	860	43	36	30	25	20	14	9	4	0	0	0	0
860	870	44	37	31	26	20	15	9	4	0	0	0	0
870	880	44	38	31	26	21	15	10	5	0	0	0	0
880	890	45	38	32	27	21	16	11	5	0	0	0	0
890	900	46	39	33	27	22	16	11	6	0	0	0	0
900	910	47	40	33	28	22	17	12	6	1	0	0	0
910	920	47	40	34	28	23	18	12	7	1	0	0	0
920	930	48	41	34	29	23	18	13	7	2	0	0	0
930	940	49	42	35	29	24	19	13	8	3	0	0	0
940	950	49	42	36	30	24	19	14	8	3	0	0	0
950	960	50	43	36	30	25	20	14	9	4	0	0	0
960	970	51	44	37	31	26	20	15	9	4	0	0	0
970	980	51	44	38	31	26	21	15	10	5	0	0	0
980	990	52	45	38	32	27	21	16	11	5	0	0	0
990	1,000	53	46	39	33	27	22	16	11	6	0	0	0
1,000	1,010	53	47	40	33	28	22	17	12	6	1	0	0
1,010	1,020	54	47	40	34	28	23	18	12	7	1	0	0
1,020	1,030	55	48	41	34	29	23	18	13	7	2	0	0
1,030	1,040	55	49	42	35	29	24	19	13	8	3	0	0
1,040	1,050	56	49	42	36	30	24	19	14	8	3	0	0
1,050	1,060	57	50	43	36	30	25	20	14	9	4	0	0
1,060	1,070	57	51	44	37	31	26	20	15	9	4	0	0
1,070	1,080	58	51	44	38	31	26	21	15	10	5	0	0
1,080	1,090	59	52	45	38	32	27	21	16	11	5	0	0
1,090	1,100	59	53	46	39	33	27	22	16	11	6	0	0
1,100	1,110	60	53	47	40	33	28	22	17	12	6	1	1
1,110	1,120	61	54	47	40	34	28	23	18	12	7	1	1
1,120	1,130	61	55	48	41	34	29	23	18	13	7	2	2
1,130	1,140	62	55	49	42	35	29	24	19	13	8	3	3
1,140	1,150	63	56	49	42	36	30	24	19	14	8	3	3
1,150	1,160	64	57	50	43	36	30	25	20	14	9	4	4
1,160	1,170	64	57	51	44	37	31	26	20	15	9	4	4
1,170	1,180	65	58	51	44	38	31	26	21	15	10	5	5
1,180	1,190	66	59	52	45	38	32	27	21	16	11	5	5
1,190	1,200	66	59	53	46	39	33	27	22	16	11	6	6
6.80 PERCENT OF THE EXCESS OVER \$1,200 PLUS (round total to the nearest whole dollar)													
1,200	2,145	67	60	53	46	39	33	27	22	17	11	6	6
7.85 PERCENT OF THE EXCESS OVER \$2,145 PLUS (round total to the nearest whole dollar)													
2,145	3,907	131	124	117	110	104	97	90	83	76	70	63	63
9.85 PERCENT OF THE EXCESS OVER \$3,907 PLUS (round total to the nearest whole dollar)													
3,907	and over	269	261	253	246	238	230	222	214	206	198	191	191

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	290	0	0	0	0	0	0	0	0	0	0	0
290	300	1	0	0	0	0	0	0	0	0	0	0
300	310	2	0	0	0	0	0	0	0	0	0	0
310	320	2	0	0	0	0	0	0	0	0	0	0
320	330	3	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	4	0	0	0	0	0	0	0	0	0	0
360	370	5	0	0	0	0	0	0	0	0	0	0
370	380	5	0	0	0	0	0	0	0	0	0	0
380	390	6	1	0	0	0	0	0	0	0	0	0
390	400	6	1	0	0	0	0	0	0	0	0	0
400	410	7	2	0	0	0	0	0	0	0	0	0
410	420	7	2	0	0	0	0	0	0	0	0	0
420	430	8	3	0	0	0	0	0	0	0	0	0
430	440	9	3	0	0	0	0	0	0	0	0	0
440	450	9	4	0	0	0	0	0	0	0	0	0
450	460	10	4	0	0	0	0	0	0	0	0	0
460	470	10	5	0	0	0	0	0	0	0	0	0
470	480	11	5	0	0	0	0	0	0	0	0	0
480	490	11	6	1	0	0	0	0	0	0	0	0
490	500	12	6	1	0	0	0	0	0	0	0	0
500	510	12	7	2	0	0	0	0	0	0	0	0
510	520	13	7	2	0	0	0	0	0	0	0	0
520	530	13	8	3	0	0	0	0	0	0	0	0
530	540	14	9	3	0	0	0	0	0	0	0	0
540	550	14	9	4	0	0	0	0	0	0	0	0
550	560	15	10	4	0	0	0	0	0	0	0	0
560	570	16	10	5	0	0	0	0	0	0	0	0
570	580	16	11	5	0	0	0	0	0	0	0	0
580	590	17	11	6	1	0	0	0	0	0	0	0
590	600	17	12	6	1	0	0	0	0	0	0	0
600	610	18	12	7	2	0	0	0	0	0	0	0
610	620	18	13	7	2	0	0	0	0	0	0	0
620	630	19	13	8	3	0	0	0	0	0	0	0
630	640	19	14	9	3	0	0	0	0	0	0	0
640	650	20	14	9	4	0	0	0	0	0	0	0
650	660	20	15	10	4	0	0	0	0	0	0	0
660	670	21	16	10	5	0	0	0	0	0	0	0
670	680	21	16	11	5	0	0	0	0	0	0	0
680	690	22	17	11	6	1	0	0	0	0	0	0
690	700	22	17	12	6	1	0	0	0	0	0	0
700	710	23	18	12	7	2	0	0	0	0	0	0
710	720	24	18	13	7	2	0	0	0	0	0	0
720	730	24	19	13	8	3	0	0	0	0	0	0
730	740	25	19	14	9	3	0	0	0	0	0	0
740	750	25	20	14	9	4	0	0	0	0	0	0
750	760	26	20	15	10	4	0	0	0	0	0	0
760	770	26	21	16	10	5	0	0	0	0	0	0
770	780	27	21	16	11	5	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)										
780	790	27	22	17	11	6	1	0	0	0	0	0
790	800	28	22	17	12	6	1	0	0	0	0	0
800	810	28	23	18	12	7	2	0	0	0	0	0
810	820	29	24	18	13	7	2	0	0	0	0	0
820	830	29	24	19	13	8	3	0	0	0	0	0
830	840	30	25	19	14	9	3	0	0	0	0	0
840	850	30	25	20	14	9	4	0	0	0	0	0
850	860	31	26	20	15	10	4	0	0	0	0	0
860	870	32	26	21	16	10	5	0	0	0	0	0
870	880	32	27	21	16	11	5	0	0	0	0	0
880	890	33	27	22	17	11	6	1	0	0	0	0
890	900	33	28	22	17	12	6	1	0	0	0	0
900	910	34	28	23	18	12	7	2	0	0	0	0
910	920	34	29	24	18	13	7	2	0	0	0	0
920	930	35	29	24	19	13	8	3	0	0	0	0
930	940	35	30	25	19	14	9	3	0	0	0	0
940	950	36	30	25	20	14	9	4	0	0	0	0
950	960	36	31	26	20	15	10	4	0	0	0	0
960	970	37	32	26	21	16	10	5	0	0	0	0
970	980	37	32	27	21	16	11	5	0	0	0	0
980	990	38	33	27	22	17	11	6	1	0	0	0
990	1,000	39	33	28	22	17	12	6	1	0	0	0
1,000	1,010	39	34	28	23	18	12	7	2	0	0	0
1,010	1,020	40	34	29	24	18	13	7	2	0	0	0
1,020	1,030	40	35	29	24	19	13	8	3	0	0	0
1,030	1,040	41	35	30	25	19	14	9	3	0	0	0
1,040	1,050	41	36	30	25	20	14	9	4	0	0	0
1,050	1,060	42	36	31	26	20	15	10	4	0	0	0
1,060	1,070	42	37	32	26	21	16	10	5	0	0	0
1,070	1,080	43	37	32	27	21	16	11	5	0	0	0
1,080	1,090	43	38	33	27	22	17	11	6	1	0	0
1,090	1,100	44	39	33	28	22	17	12	6	1	0	0
1,100	1,110	44	39	34	28	23	18	12	7	2	0	0
1,110	1,120	45	40	34	29	24	18	13	7	2	0	0
1,120	1,130	45	40	35	29	24	19	13	8	3	0	0
1,130	1,140	46	41	35	30	25	19	14	9	3	0	0
1,140	1,150	47	41	36	30	25	20	14	9	4	0	0
1,150	1,160	47	42	36	31	26	20	15	10	4	0	0
1,160	1,170	48	42	37	32	26	21	16	10	5	0	0
1,170	1,180	48	43	37	32	27	21	16	11	5	0	0
1,180	1,190	49	43	38	33	27	22	17	11	6	1	0
1,190	1,200	49	44	39	33	28	22	17	12	6	1	0
1,200	1,210	50	44	39	34	28	23	18	12	7	2	0
1,210	1,220	51	45	40	34	29	24	18	13	7	2	0
6.80 PERCENT OF THE EXCESS OVER \$1,220 PLUS (round total to the nearest whole dollar)												
1,220	3,913	51	45	40	35	29	24	18	13	8	2	0
7.85 PERCENT OF THE EXCESS OVER \$3,913 PLUS (round total to the nearest whole dollar)												
3,913	6,629	234	227	221	214	207	200	193	187	180	173	166
9.85 PERCENT OF THE EXCESS OVER \$6,629 PLUS (round total to the nearest whole dollar)												
6,629	and over	447	439	432	424	416	408	400	392	385	377	369

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	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	12	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	12	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	28	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	12	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	28	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	43	32	21	10	0	0	0	0	0	0	0	0
980	1,000	44	33	22	12	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	28	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	43	32	21	10	0	0	0	0	0	0	0
1,180	1,200	54	44	33	22	12	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	58	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	28	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 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	63	52	41	31	20	9	0	0	0	0	0
1,360	1,380	64	53	43	32	21	10	0	0	0	0	0
1,380	1,400	65	54	44	33	22	12	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	69	58	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	28	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	43	32	21	10	0	0	0	0
1,580	1,600	78	65	54	44	33	22	12	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	69	58	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	28	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	43	32	21	10	0	0	0
1,780	1,800	92	78	65	54	44	33	22	12	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	69	58	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	28	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	103	89	75	63	52	41	31	20	9	0	0
1,960	1,980	104	90	77	64	53	43	32	21	10	0	0
1,980	2,000	105	92	78	65	54	44	33	22	12	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	69	58	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	28	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	103	89	75	63	52	41	31	20	9	0
2,160	2,180	117	104	90	77	64	53	43	32	21	10	0
2,180	2,200	119	105	92	78	65	54	44	33	22	12	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	69	58	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	28	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	103	89	75	63	52	41	31	20	9
2,360	2,380	131	117	104	90	77	64	53	43	32	21	10
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	4,290	132	118	105	91	77	64	54	43	32	22	11
7.85 PERCENT OF THE EXCESS OVER \$4,290 PLUS (round total to the nearest whole dollar)												
4,290	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	476	460	444	428	413	397	381

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	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	9	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	9	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	24	13	2	0	0	0	0	0	0	0	0
1,000	1,020	25	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	9	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	24	13	2	0	0	0	0	0	0	0
1,200	1,220	35	25	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	39	28	17	6	0	0	0	0	0	0	0
1,280	1,300	40	29	18	7	0	0	0	0	0	0	0
1,300	1,320	41	30	19	9	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	24	13	2	0	0	0	0	0	0
1,400	1,420	46	35	25	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	39	28	17	6	0	0	0	0	0	0
1,480	1,500	50	40	29	18	7	0	0	0	0	0	0
1,500	1,520	51	41	30	19	9	0	0	0	0	0	0
1,520	1,540	52	42	31	20	10	0	0	0	0	0	0
1,540	1,560	54	43	32	21	11	0	0	0	0	0	0
1,560	1,580	55	44	33	22	12	1	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)										
1,580	1,600	56	45	34	24	13	2	0	0	0	0	0
1,600	1,620	57	46	35	25	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	39	28	17	6	0	0	0	0	0
1,680	1,700	61	50	40	29	18	7	0	0	0	0	0
1,700	1,720	62	51	41	30	19	9	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	54	43	32	21	11	0	0	0	0	0
1,760	1,780	65	55	44	33	22	12	1	0	0	0	0
1,780	1,800	66	56	45	34	24	13	2	0	0	0	0
1,800	1,820	67	57	46	35	25	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	70	59	48	37	27	16	5	0	0	0	0
1,860	1,880	71	60	49	39	28	17	6	0	0	0	0
1,880	1,900	72	61	50	40	29	18	7	0	0	0	0
1,900	1,920	73	62	51	41	30	19	9	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	54	43	32	21	11	0	0	0	0
1,960	1,980	76	65	55	44	33	22	12	1	0	0	0
1,980	2,000	77	66	56	45	34	24	13	2	0	0	0
2,000	2,020	78	67	57	46	35	25	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	70	59	48	37	27	16	5	0	0	0
2,060	2,080	81	71	60	49	39	28	17	6	0	0	0
2,080	2,100	82	72	61	50	40	29	18	7	0	0	0
2,100	2,120	83	73	62	51	41	30	19	9	0	0	0
2,120	2,140	85	74	63	52	42	31	20	10	0	0	0
2,140	2,160	86	75	64	54	43	32	21	11	0	0	0
2,160	2,180	87	76	65	55	44	33	22	12	1	0	0
2,180	2,200	88	77	66	56	45	34	24	13	2	0	0
2,200	2,220	89	78	67	57	46	35	25	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	70	59	48	37	27	16	5	0	0
2,260	2,280	92	81	71	60	49	39	28	17	6	0	0
2,280	2,300	93	82	72	61	50	40	29	18	7	0	0
2,300	2,320	94	83	73	62	51	41	30	19	9	0	0
2,320	2,340	95	85	74	63	52	42	31	20	10	0	0
2,340	2,360	96	86	75	64	54	43	32	21	11	0	0
2,360	2,380	97	87	76	65	55	44	33	22	12	1	0
2,380	2,400	99	88	77	66	56	45	34	24	13	2	0
2,400	2,420	100	89	78	67	57	46	35	25	14	3	0
6.80 PERCENT OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,420	7,826	101	89	79	68	57	47	36	25	14	4	0
7.85 PERCENT OF THE EXCESS OVER \$7,617 PLUS (round total to the nearest whole dollar)												
7,826	13,258	468	455	441	427	414	400	387	373	359	346	332
9.85 PERCENT OF THE EXCESS OVER \$12,902 PLUS (round total to the nearest whole dollar)												
13,258	and over	895	879	863	848	832	816	800	785	769	753	738

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	200	0	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	2	0	0	0	0	0	0	0	0	0	0
240	260	3	0	0	0	0	0	0	0	0	0	0
260	280	4	0	0	0	0	0	0	0	0	0	0
280	300	5	0	0	0	0	0	0	0	0	0	0
300	320	6	0	0	0	0	0	0	0	0	0	0
320	340	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	1	0	0	0	0	0	0	0	0	0
440	460	14	2	0	0	0	0	0	0	0	0	0
460	480	15	3	0	0	0	0	0	0	0	0	0
480	500	16	4	0	0	0	0	0	0	0	0	0
500	520	17	6	0	0	0	0	0	0	0	0	0
520	540	18	7	0	0	0	0	0	0	0	0	0
540	560	19	8	0	0	0	0	0	0	0	0	0
560	580	20	9	0	0	0	0	0	0	0	0	0
580	600	21	10	0	0	0	0	0	0	0	0	0
600	620	22	11	0	0	0	0	0	0	0	0	0
620	640	24	12	0	0	0	0	0	0	0	0	0
640	660	25	13	1	0	0	0	0	0	0	0	0
660	680	26	14	3	0	0	0	0	0	0	0	0
680	700	27	15	4	0	0	0	0	0	0	0	0
700	720	28	16	5	0	0	0	0	0	0	0	0
720	740	29	17	6	0	0	0	0	0	0	0	0
740	760	30	18	7	0	0	0	0	0	0	0	0
760	780	31	19	8	0	0	0	0	0	0	0	0
780	800	32	21	9	0	0	0	0	0	0	0	0
800	820	33	22	10	0	0	0	0	0	0	0	0
820	840	34	23	11	0	0	0	0	0	0	0	0
840	860	35	24	12	1	0	0	0	0	0	0	0
860	880	36	25	13	2	0	0	0	0	0	0	0
880	900	37	26	14	3	0	0	0	0	0	0	0
900	920	39	27	15	4	0	0	0	0	0	0	0
920	940	40	28	16	5	0	0	0	0	0	0	0
940	960	41	29	17	6	0	0	0	0	0	0	0
960	980	42	30	19	7	0	0	0	0	0	0	0
980	1,000	43	31	20	8	0	0	0	0	0	0	0
1,000	1,020	44	32	21	9	0	0	0	0	0	0	0
1,020	1,040	45	33	22	10	0	0	0	0	0	0	0
1,040	1,060	46	34	23	11	0	0	0	0	0	0	0
1,060	1,080	47	36	24	12	1	0	0	0	0	0	0
1,080	1,100	48	37	25	13	2	0	0	0	0	0	0
1,100	1,120	49	38	26	14	3	0	0	0	0	0	0
1,120	1,140	50	39	27	16	4	0	0	0	0	0	0
1,140	1,160	51	40	28	17	5	0	0	0	0	0	0
1,160	1,180	52	41	29	18	6	0	0	0	0	0	0
1,180	1,200	54	42	30	19	7	0	0	0	0	0	0
1,200	1,220	55	43	31	20	8	0	0	0	0	0	0
1,220	1,240	56	44	32	21	9	0	0	0	0	0	0
1,240	1,260	57	45	34	22	10	0	0	0	0	0	0
1,260	1,280	58	46	35	23	11	0	0	0	0	0	0
1,280	1,300	59	47	36	24	13	1	0	0	0	0	0
1,300	1,320	60	48	37	25	14	2	0	0	0	0	0
1,320	1,340	61	49	38	26	15	3	0	0	0	0	0
1,340	1,360	62	50	39	27	16	4	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)										
1,360	1,380	63	52	40	28	17	5	0	0	0	0	0
1,380	1,400	64	53	41	29	18	6	0	0	0	0	0
1,400	1,420	65	54	42	31	19	7	0	0	0	0	0
1,420	1,440	66	55	43	32	20	8	0	0	0	0	0
1,440	1,460	67	56	44	33	21	9	0	0	0	0	0
1,460	1,480	69	57	45	34	22	11	0	0	0	0	0
1,480	1,500	70	58	46	35	23	12	0	0	0	0	0
1,500	1,520	71	59	47	36	24	13	1	0	0	0	0
1,520	1,540	72	60	49	37	25	14	2	0	0	0	0
1,540	1,560	73	61	50	38	26	15	3	0	0	0	0
1,560	1,580	74	62	51	39	27	16	4	0	0	0	0
1,580	1,600	76	63	52	40	29	17	5	0	0	0	0
1,600	1,620	77	64	53	41	30	18	6	0	0	0	0
1,620	1,640	78	65	54	42	31	19	8	0	0	0	0
1,640	1,660	80	67	55	43	32	20	9	0	0	0	0
1,660	1,680	81	68	56	44	33	21	10	0	0	0	0
1,680	1,700	82	69	57	45	34	22	11	0	0	0	0
1,700	1,720	84	70	58	47	35	23	12	0	0	0	0
1,720	1,740	85	71	59	48	36	24	13	1	0	0	0
1,740	1,760	86	72	60	49	37	26	14	2	0	0	0
1,760	1,780	88	73	61	50	38	27	15	3	0	0	0
1,780	1,800	89	74	62	51	39	28	16	4	0	0	0
1,800	1,820	91	76	64	52	40	29	17	6	0	0	0
1,820	1,840	92	77	65	53	41	30	18	7	0	0	0
1,840	1,860	93	78	66	54	42	31	19	8	0	0	0
1,860	1,880	95	80	67	55	44	32	20	9	0	0	0
1,880	1,900	96	81	68	56	45	33	21	10	0	0	0
1,900	1,920	97	83	69	57	46	34	22	11	0	0	0
1,920	1,940	99	84	70	58	47	35	24	12	0	0	0
1,940	1,960	100	85	71	59	48	36	25	13	1	0	0
1,960	1,980	101	87	72	60	49	37	26	14	3	0	0
1,980	2,000	103	88	73	62	50	38	27	15	4	0	0
2,000	2,020	104	89	75	63	51	39	28	16	5	0	0
2,020	2,040	105	91	76	64	52	41	29	17	6	0	0
2,040	2,060	107	92	77	65	53	42	30	18	7	0	0
2,060	2,080	108	93	79	66	54	43	31	19	8	0	0
2,080	2,100	110	95	80	67	55	44	32	21	9	0	0
2,100	2,120	111	96	81	68	56	45	33	22	10	0	0
2,120	2,140	112	98	83	69	57	46	34	23	11	0	0
2,140	2,160	114	99	84	70	59	47	35	24	12	1	0
2,160	2,180	115	100	86	71	60	48	36	25	13	2	0
2,180	2,200	116	102	87	72	61	49	37	26	14	3	0
2,200	2,220	118	103	88	74	62	50	39	27	15	4	0
2,220	2,240	119	104	90	75	63	51	40	28	16	5	0
2,240	2,260	120	106	91	76	64	52	41	29	17	6	0
2,260	2,280	122	107	92	78	65	53	42	30	19	7	0
2,280	2,300	123	108	94	79	66	54	43	31	20	8	0
2,300	2,320	125	110	95	80	67	55	44	32	21	9	0
2,320	2,340	126	111	96	82	68	57	45	33	22	10	0
2,340	2,360	127	112	98	83	69	58	46	34	23	11	0
2,360	2,380	129	114	99	84	70	59	47	36	24	12	1
2,380	2,400	130	115	100	86	71	60	48	37	25	13	2
6.80 PERCENT OF THE EXCESS OVER \$2,400 PLUS (round total to the nearest whole dollar)												
2,400	4,648	131	116	101	86	72	60	49	37	26	14	2
7.85 PERCENT OF THE EXCESS OVER \$4,648 PLUS (round total to the nearest whole dollar)												
4,648	8,466	284	269	254	239	225	210	195	180	166	151	136
9.85 PERCENT OF THE EXCESS OVER \$8,466 PLUS (round total to the nearest whole dollar)												
8,466	and over	583	566	549	532	515	498	481	464	447	430	413

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	600	0	0	0	0	0	0	0	0	0	0	0	0
600	620	1	0	0	0	0	0	0	0	0	0	0	0
620	640	2	0	0	0	0	0	0	0	0	0	0	0
640	660	3	0	0	0	0	0	0	0	0	0	0	0
660	680	4	0	0	0	0	0	0	0	0	0	0	0
680	700	5	0	0	0	0	0	0	0	0	0	0	0
700	720	6	0	0	0	0	0	0	0	0	0	0	0
720	740	7	0	0	0	0	0	0	0	0	0	0	0
740	760	8	0	0	0	0	0	0	0	0	0	0	0
760	780	9	0	0	0	0	0	0	0	0	0	0	0
780	800	10	0	0	0	0	0	0	0	0	0	0	0
800	820	11	0	0	0	0	0	0	0	0	0	0	0
820	840	13	1	0	0	0	0	0	0	0	0	0	0
840	860	14	2	0	0	0	0	0	0	0	0	0	0
860	880	15	3	0	0	0	0	0	0	0	0	0	0
880	900	16	4	0	0	0	0	0	0	0	0	0	0
900	920	17	5	0	0	0	0	0	0	0	0	0	0
920	940	18	6	0	0	0	0	0	0	0	0	0	0
940	960	19	7	0	0	0	0	0	0	0	0	0	0
960	980	20	8	0	0	0	0	0	0	0	0	0	0
980	1,000	21	9	0	0	0	0	0	0	0	0	0	0
1,000	1,020	22	11	0	0	0	0	0	0	0	0	0	0
1,020	1,040	23	12	0	0	0	0	0	0	0	0	0	0
1,040	1,060	24	13	1	0	0	0	0	0	0	0	0	0
1,060	1,080	25	14	2	0	0	0	0	0	0	0	0	0
1,080	1,100	26	15	3	0	0	0	0	0	0	0	0	0
1,100	1,120	28	16	4	0	0	0	0	0	0	0	0	0
1,120	1,140	29	17	5	0	0	0	0	0	0	0	0	0
1,140	1,160	30	18	6	0	0	0	0	0	0	0	0	0
1,160	1,180	31	19	8	0	0	0	0	0	0	0	0	0
1,180	1,200	32	20	9	0	0	0	0	0	0	0	0	0
1,200	1,220	33	21	10	0	0	0	0	0	0	0	0	0
1,220	1,240	34	22	11	0	0	0	0	0	0	0	0	0
1,240	1,260	35	23	12	0	0	0	0	0	0	0	0	0
1,260	1,280	36	24	13	1	0	0	0	0	0	0	0	0
1,280	1,300	37	26	14	2	0	0	0	0	0	0	0	0
1,300	1,320	38	27	15	3	0	0	0	0	0	0	0	0
1,320	1,340	39	28	16	5	0	0	0	0	0	0	0	0
1,340	1,360	40	29	17	6	0	0	0	0	0	0	0	0
1,360	1,380	41	30	18	7	0	0	0	0	0	0	0	0
1,380	1,400	42	31	19	8	0	0	0	0	0	0	0	0
1,400	1,420	44	32	20	9	0	0	0	0	0	0	0	0
1,420	1,440	45	33	21	10	0	0	0	0	0	0	0	0
1,440	1,460	46	34	23	11	0	0	0	0	0	0	0	0
1,460	1,480	47	35	24	12	0	0	0	0	0	0	0	0
1,480	1,500	48	36	25	13	1	0	0	0	0	0	0	0
1,500	1,520	49	37	26	14	3	0	0	0	0	0	0	0
1,520	1,540	50	38	27	15	4	0	0	0	0	0	0	0
1,540	1,560	51	39	28	16	5	0	0	0	0	0	0	0
1,560	1,580	52	41	29	17	6	0	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)										
1,580	1,600	53	42	30	18	7	0	0	0	0	0	0
1,600	1,620	54	43	31	19	8	0	0	0	0	0	0
1,620	1,640	55	44	32	21	9	0	0	0	0	0	0
1,640	1,660	56	45	33	22	10	0	0	0	0	0	0
1,660	1,680	57	46	34	23	11	0	0	0	0	0	0
1,680	1,700	59	47	35	24	12	1	0	0	0	0	0
1,700	1,720	60	48	36	25	13	2	0	0	0	0	0
1,720	1,740	61	49	37	26	14	3	0	0	0	0	0
1,740	1,760	62	50	39	27	15	4	0	0	0	0	0
1,760	1,780	63	51	40	28	16	5	0	0	0	0	0
1,780	1,800	64	52	41	29	18	6	0	0	0	0	0
1,800	1,820	65	53	42	30	19	7	0	0	0	0	0
1,820	1,840	66	54	43	31	20	8	0	0	0	0	0
1,840	1,860	67	56	44	32	21	9	0	0	0	0	0
1,860	1,880	68	57	45	33	22	10	0	0	0	0	0
1,880	1,900	69	58	46	34	23	11	0	0	0	0	0
1,900	1,920	70	59	47	36	24	12	1	0	0	0	0
1,920	1,940	71	60	48	37	25	13	2	0	0	0	0
1,940	1,960	72	61	49	38	26	14	3	0	0	0	0
1,960	1,980	74	62	50	39	27	16	4	0	0	0	0
1,980	2,000	75	63	51	40	28	17	5	0	0	0	0
2,000	2,020	76	64	52	41	29	18	6	0	0	0	0
2,020	2,040	77	65	54	42	30	19	7	0	0	0	0
2,040	2,060	78	66	55	43	31	20	8	0	0	0	0
2,060	2,080	79	67	56	44	33	21	9	0	0	0	0
2,080	2,100	80	68	57	45	34	22	10	0	0	0	0
2,100	2,120	81	69	58	46	35	23	11	0	0	0	0
2,120	2,140	82	70	59	47	36	24	13	1	0	0	0
2,140	2,160	83	72	60	48	37	25	14	2	0	0	0
2,160	2,180	84	73	61	49	38	26	15	3	0	0	0
2,180	2,200	85	74	62	51	39	27	16	4	0	0	0
2,200	2,220	86	75	63	52	40	28	17	5	0	0	0
2,220	2,240	87	76	64	53	41	29	18	6	0	0	0
2,240	2,260	88	77	65	54	42	31	19	7	0	0	0
2,260	2,280	90	78	66	55	43	32	20	8	0	0	0
2,280	2,300	91	79	67	56	44	33	21	9	0	0	0
2,300	2,320	92	80	69	57	45	34	22	11	0	0	0
2,320	2,340	93	81	70	58	46	35	23	12	0	0	0
2,340	2,360	94	82	71	59	47	36	24	13	1	0	0
2,360	2,380	95	83	72	60	49	37	25	14	2	0	0
2,380	2,400	96	84	73	61	50	38	26	15	3	0	0
2,400	2,420	97	85	74	62	51	39	28	16	4	0	0
6.80 PERCENT OF THE EXCESS OVER \$2,420 PLUS (round total to the nearest whole dollar)												
2,420	8,478	98	86	74	63	51	40	28	16	5	0	0
7.85 PERCENT OF THE EXCESS OVER \$8,478 PLUS (round total to the nearest whole dollar)												
8,478	14,363	507	492	478	463	448	434	419	404	389	375	360
9.85 PERCENT OF THE EXCESS OVER \$14,363 PLUS (round total to the nearest whole dollar)												
14,363	and over	969	952	935	918	901	884	867	850	833	816	799

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	400	0	0	0	0	0	0	0	0	0	0	0
400	420	2	0	0	0	0	0	0	0	0	0	0
420	440	3	0	0	0	0	0	0	0	0	0	0
440	460	4	0	0	0	0	0	0	0	0	0	0
460	480	5	0	0	0	0	0	0	0	0	0	0
480	500	6	0	0	0	0	0	0	0	0	0	0
500	520	7	0	0	0	0	0	0	0	0	0	0
520	540	8	0	0	0	0	0	0	0	0	0	0
540	560	9	0	0	0	0	0	0	0	0	0	0
560	580	10	0	0	0	0	0	0	0	0	0	0
580	600	11	0	0	0	0	0	0	0	0	0	0
600	620	12	0	0	0	0	0	0	0	0	0	0
620	640	13	0	0	0	0	0	0	0	0	0	0
640	680	15	0	0	0	0	0	0	0	0	0	0
680	720	17	0	0	0	0	0	0	0	0	0	0
720	760	19	0	0	0	0	0	0	0	0	0	0
760	800	21	0	0	0	0	0	0	0	0	0	0
800	840	24	0	0	0	0	0	0	0	0	0	0
840	880	26	3	0	0	0	0	0	0	0	0	0
880	920	28	5	0	0	0	0	0	0	0	0	0
920	960	30	7	0	0	0	0	0	0	0	0	0
960	1,000	32	9	0	0	0	0	0	0	0	0	0
1,000	1,040	34	11	0	0	0	0	0	0	0	0	0
1,040	1,080	36	13	0	0	0	0	0	0	0	0	0
1,080	1,120	39	15	0	0	0	0	0	0	0	0	0
1,120	1,160	41	18	0	0	0	0	0	0	0	0	0
1,160	1,200	43	20	0	0	0	0	0	0	0	0	0
1,200	1,240	45	22	0	0	0	0	0	0	0	0	0
1,240	1,280	47	24	1	0	0	0	0	0	0	0	0
1,280	1,320	49	26	3	0	0	0	0	0	0	0	0
1,320	1,360	51	28	5	0	0	0	0	0	0	0	0
1,360	1,400	54	30	7	0	0	0	0	0	0	0	0
1,400	1,440	56	33	9	0	0	0	0	0	0	0	0
1,440	1,480	58	35	11	0	0	0	0	0	0	0	0
1,480	1,520	60	37	14	0	0	0	0	0	0	0	0
1,520	1,560	62	39	16	0	0	0	0	0	0	0	0
1,560	1,600	64	41	18	0	0	0	0	0	0	0	0
1,600	1,640	66	43	20	0	0	0	0	0	0	0	0
1,640	1,680	69	45	22	0	0	0	0	0	0	0	0
1,680	1,720	71	47	24	1	0	0	0	0	0	0	0
1,720	1,760	73	50	26	3	0	0	0	0	0	0	0
1,760	1,800	75	52	29	5	0	0	0	0	0	0	0
1,800	1,840	77	54	31	8	0	0	0	0	0	0	0
1,840	1,880	79	56	33	10	0	0	0	0	0	0	0
1,880	1,920	81	58	35	12	0	0	0	0	0	0	0
1,920	1,960	84	60	37	14	0	0	0	0	0	0	0
1,960	2,000	86	62	39	16	0	0	0	0	0	0	0
2,000	2,040	88	65	41	18	0	0	0	0	0	0	0
2,040	2,080	90	67	44	20	0	0	0	0	0	0	0
2,080	2,120	92	69	46	23	0	0	0	0	0	0	0
2,120	2,160	94	71	48	25	1	0	0	0	0	0	0
2,160	2,200	96	73	50	27	4	0	0	0	0	0	0
2,200	2,240	98	75	52	29	6	0	0	0	0	0	0
2,240	2,280	101	77	54	31	8	0	0	0	0	0	0
2,280	2,320	103	80	56	33	10	0	0	0	0	0	0
2,320	2,360	105	82	59	35	12	0	0	0	0	0	0
2,360	2,400	107	84	61	37	14	0	0	0	0	0	0
2,400	2,440	109	86	63	40	16	0	0	0	0	0	0
2,440	2,480	111	88	65	42	19	0	0	0	0	0	0
2,480	2,520	113	90	67	44	21	0	0	0	0	0	0
2,520	2,560	116	92	69	46	23	0	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)										
2,560	2,600	118	95	71	48	25	2	0	0	0	0	0
2,600	2,640	120	97	74	50	27	4	0	0	0	0	0
2,640	2,680	122	99	76	52	29	6	0	0	0	0	0
2,680	2,720	124	101	78	55	31	8	0	0	0	0	0
2,720	2,760	126	103	80	57	34	10	0	0	0	0	0
2,760	2,800	128	105	82	59	36	13	0	0	0	0	0
2,800	2,840	131	107	84	61	38	15	0	0	0	0	0
2,840	2,880	133	110	86	63	40	17	0	0	0	0	0
2,880	2,920	135	112	88	65	42	19	0	0	0	0	0
2,920	2,960	137	114	91	67	44	21	0	0	0	0	0
2,960	3,000	139	116	93	70	46	23	0	0	0	0	0
3,000	3,040	141	118	95	72	49	25	2	0	0	0	0
3,040	3,080	143	120	97	74	51	28	4	0	0	0	0
3,080	3,120	146	122	99	76	53	30	6	0	0	0	0
3,120	3,160	148	125	101	78	55	32	9	0	0	0	0
3,160	3,200	151	127	103	80	57	34	11	0	0	0	0
3,200	3,240	154	129	106	82	59	36	13	0	0	0	0
3,240	3,280	157	131	108	85	61	38	15	0	0	0	0
3,280	3,320	159	133	110	87	64	40	17	0	0	0	0
3,320	3,360	162	135	112	89	66	42	19	0	0	0	0
3,360	3,400	165	137	114	91	68	45	21	0	0	0	0
3,400	3,440	167	140	116	93	70	47	24	0	0	0	0
3,440	3,480	170	142	118	95	72	49	26	3	0	0	0
3,480	3,520	173	144	121	97	74	51	28	5	0	0	0
3,520	3,560	176	146	123	100	76	53	30	7	0	0	0
3,560	3,600	178	149	125	102	79	55	32	9	0	0	0
3,600	3,640	181	152	127	104	81	57	34	11	0	0	0
3,640	3,680	184	154	129	106	83	60	36	13	0	0	0
3,680	3,720	186	157	131	108	85	62	39	15	0	0	0
3,720	3,760	189	160	133	110	87	64	41	18	0	0	0
3,760	3,800	192	162	136	112	89	66	43	20	0	0	0
3,800	3,840	195	165	138	115	91	68	45	22	0	0	0
3,840	3,880	197	168	140	117	93	70	47	24	1	0	0
3,880	3,920	200	171	142	119	96	72	49	26	3	0	0
3,920	3,960	203	173	144	121	98	75	51	28	5	0	0
3,960	4,000	206	176	147	123	100	77	54	30	7	0	0
4,000	4,040	208	179	149	125	102	79	56	33	9	0	0
4,040	4,080	211	181	152	127	104	81	58	35	11	0	0
4,080	4,120	214	184	155	130	106	83	60	37	14	0	0
4,120	4,160	216	187	157	132	108	85	62	39	16	0	0
4,160	4,200	219	190	160	134	111	87	64	41	18	0	0
4,200	4,240	222	192	163	136	113	90	66	43	20	0	0
4,240	4,280	225	195	166	138	115	92	69	45	22	0	0
4,280	4,320	227	198	168	140	117	94	71	47	24	1	0
4,320	4,360	230	201	171	142	119	96	73	50	26	3	0
4,360	4,400	233	203	174	144	121	98	75	52	29	5	0
4,400	4,440	235	206	176	147	123	100	77	54	31	8	0
4,440	4,480	238	209	179	150	126	102	79	56	33	10	0
4,480	4,520	241	211	182	152	128	105	81	58	35	12	0
4,520	4,560	244	214	185	155	130	107	84	60	37	14	0
4,560	4,600	246	217	187	158	132	109	86	62	39	16	0
4,600	4,640	249	220	190	161	134	111	88	65	41	18	0
6.80 PERCENT OF THE EXCESS OVER \$4,620 PLUS (round total to the nearest whole dollar)												
4,640	9,295	250	221	191	162	135	112	89	66	42	19	0
7.85 PERCENT OF THE EXCESS OVER \$9,295 PLUS (round total to the nearest whole dollar)												
9,295	16,932	567	537	508	479	449	420	390	361	331	302	272
9.85 PERCENT OF THE EXCESS OVER \$16,932 PLUS (round total to the nearest whole dollar)												
16,932	and over	1,166	1,132	1,098	1,064	1,030	996	962	928	894	860	826

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	1,200	0	0	0	0	0	0	0	0	0	0	0	0
1,200	1,240	2	0	0	0	0	0	0	0	0	0	0	0
1,240	1,280	4	0	0	0	0	0	0	0	0	0	0	0
1,280	1,320	6	0	0	0	0	0	0	0	0	0	0	0
1,320	1,360	8	0	0	0	0	0	0	0	0	0	0	0
1,360	1,400	10	0	0	0	0	0	0	0	0	0	0	0
1,400	1,440	12	0	0	0	0	0	0	0	0	0	0	0
1,440	1,480	14	0	0	0	0	0	0	0	0	0	0	0
1,480	1,520	16	0	0	0	0	0	0	0	0	0	0	0
1,520	1,560	19	0	0	0	0	0	0	0	0	0	0	0
1,560	1,600	21	0	0	0	0	0	0	0	0	0	0	0
1,600	1,640	23	0	0	0	0	0	0	0	0	0	0	0
1,640	1,680	25	2	0	0	0	0	0	0	0	0	0	0
1,680	1,720	27	4	0	0	0	0	0	0	0	0	0	0
1,720	1,760	29	6	0	0	0	0	0	0	0	0	0	0
1,760	1,800	31	8	0	0	0	0	0	0	0	0	0	0
1,800	1,840	34	10	0	0	0	0	0	0	0	0	0	0
1,840	1,880	36	13	0	0	0	0	0	0	0	0	0	0
1,880	1,920	38	15	0	0	0	0	0	0	0	0	0	0
1,920	1,960	40	17	0	0	0	0	0	0	0	0	0	0
1,960	2,000	42	19	0	0	0	0	0	0	0	0	0	0
2,000	2,040	44	21	0	0	0	0	0	0	0	0	0	0
2,040	2,080	46	23	0	0	0	0	0	0	0	0	0	0
2,080	2,120	49	25	2	0	0	0	0	0	0	0	0	0
2,120	2,160	51	28	4	0	0	0	0	0	0	0	0	0
2,160	2,200	53	30	7	0	0	0	0	0	0	0	0	0
2,200	2,240	55	32	9	0	0	0	0	0	0	0	0	0
2,240	2,280	57	34	11	0	0	0	0	0	0	0	0	0
2,280	2,320	59	36	13	0	0	0	0	0	0	0	0	0
2,320	2,360	61	38	15	0	0	0	0	0	0	0	0	0
2,360	2,400	64	40	17	0	0	0	0	0	0	0	0	0
2,400	2,440	66	43	19	0	0	0	0	0	0	0	0	0
2,440	2,480	68	45	21	0	0	0	0	0	0	0	0	0
2,480	2,520	70	47	24	0	0	0	0	0	0	0	0	0
2,520	2,560	72	49	26	3	0	0	0	0	0	0	0	0
2,560	2,600	74	51	28	5	0	0	0	0	0	0	0	0
2,600	2,640	76	53	30	7	0	0	0	0	0	0	0	0
2,640	2,680	79	55	32	9	0	0	0	0	0	0	0	0
2,680	2,720	81	58	34	11	0	0	0	0	0	0	0	0
2,720	2,760	83	60	36	13	0	0	0	0	0	0	0	0
2,760	2,800	85	62	39	15	0	0	0	0	0	0	0	0
2,800	2,840	87	64	41	18	0	0	0	0	0	0	0	0
2,840	2,880	89	66	43	20	0	0	0	0	0	0	0	0
2,880	2,920	91	68	45	22	0	0	0	0	0	0	0	0
2,920	2,960	94	70	47	24	1	0	0	0	0	0	0	0
2,960	3,000	96	72	49	26	3	0	0	0	0	0	0	0
3,000	3,040	98	75	51	28	5	0	0	0	0	0	0	0
3,040	3,080	100	77	54	30	7	0	0	0	0	0	0	0
3,080	3,120	102	79	56	33	9	0	0	0	0	0	0	0
3,120	3,160	104	81	58	35	12	0	0	0	0	0	0	0
3,160	3,200	106	83	60	37	14	0	0	0	0	0	0	0
3,200	3,240	109	85	62	39	16	0	0	0	0	0	0	0
3,240	3,280	111	87	64	41	18	0	0	0	0	0	0	0
3,280	3,320	113	90	66	43	20	0	0	0	0	0	0	0
3,320	3,360	115	92	69	45	22	0	0	0	0	0	0	0
3,360	3,400	117	94	71	48	24	1	0	0	0	0	0	0
3,400	3,440	119	96	73	50	26	3	0	0	0	0	0	0
3,440	3,480	121	98	75	52	29	5	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)										
3,480	3,520	123	100	77	54	31	8	0	0	0	0	0
3,520	3,560	126	102	79	56	33	10	0	0	0	0	0
3,560	3,600	128	105	81	58	35	12	0	0	0	0	0
3,600	3,640	130	107	84	60	37	14	0	0	0	0	0
3,640	3,680	132	109	86	63	39	16	0	0	0	0	0
3,680	3,720	134	111	88	65	41	18	0	0	0	0	0
3,720	3,760	136	113	90	67	44	20	0	0	0	0	0
3,760	3,800	138	115	92	69	46	23	0	0	0	0	0
3,800	3,840	141	117	94	71	48	25	2	0	0	0	0
3,840	3,880	143	120	96	73	50	27	4	0	0	0	0
3,880	3,920	145	122	99	75	52	29	6	0	0	0	0
3,920	3,960	147	124	101	77	54	31	8	0	0	0	0
3,960	4,000	149	126	103	80	56	33	10	0	0	0	0
4,000	4,040	151	128	105	82	59	35	12	0	0	0	0
4,040	4,080	153	130	107	84	61	38	14	0	0	0	0
4,080	4,120	156	132	109	86	63	40	16	0	0	0	0
4,120	4,160	158	135	111	88	65	42	19	0	0	0	0
4,160	4,200	160	137	114	90	67	44	21	0	0	0	0
4,200	4,240	162	139	116	92	69	46	23	0	0	0	0
4,240	4,280	164	141	118	95	71	48	25	2	0	0	0
4,280	4,320	166	143	120	97	74	50	27	4	0	0	0
4,320	4,360	168	145	122	99	76	53	29	6	0	0	0
4,360	4,400	171	147	124	101	78	55	31	8	0	0	0
4,400	4,440	173	150	126	103	80	57	34	10	0	0	0
4,440	4,480	175	152	128	105	82	59	36	13	0	0	0
4,480	4,520	177	154	131	107	84	61	38	15	0	0	0
4,520	4,560	179	156	133	110	86	63	40	17	0	0	0
4,560	4,600	181	158	135	112	89	65	42	19	0	0	0
4,600	4,640	183	160	137	114	91	67	44	21	0	0	0
4,640	4,680	186	162	139	116	93	70	46	23	0	0	0
6.80 PERCENT OF THE EXCESS OVER \$4,680 PLUS (round total to the nearest whole dollar)												
4,680	16,957	187	163	140	117	94	71	48	24	1	0	0
7.85 PERCENT OF THE EXCESS OVER \$16,957 PLUS (round total to the nearest whole dollar)												
16,957	28,726	1,015	985	956	926	897	867	838	808	779	749	720
9.85 PERCENT OF THE EXCESS OVER \$28,726 PLUS (round total to the nearest whole dollar)												
28,726	and over	1,938	1,904	1,870	1,836	1,802	1,768	1,734	1,700	1,666	1,632	1,598

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, 2025.

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 and the allowance method, 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 \$5,200.

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:				
More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
4,550	37,120	4,550	5.35%	
37,120	111,540	37,120	6.80%	1,742.50
111,540	203,180	111,540	7.85%	6,803.06
203,180	—	203,180	9.85%	13,996.80
If the employee is married and the result from step 4 is:				
More than	But not more than	Subtract this amount from the result in step 4	Multiply result by	Add
14,300	61,920	14,300	5.35%	
61,920	203,480	61,920	6.80%	2,547.67
203,480	344,710	203,480	7.85%	12,173.75
344,710	—	344,710	9.85%	23,260.31